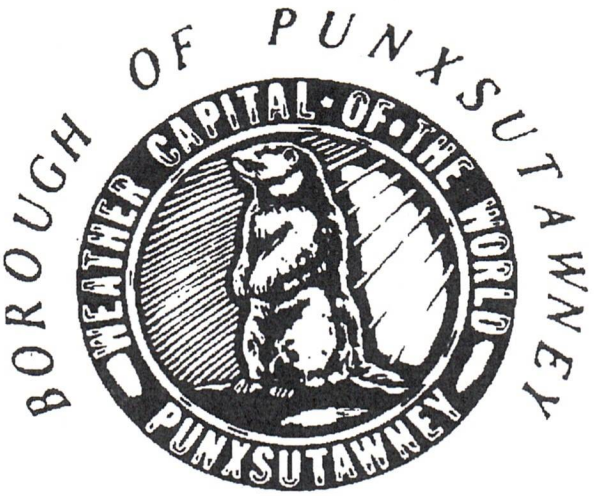


BOROUGH OF PUNXSUTAWNEY

2023

Approved Budget

MILLAGE BREAKDOWN

General Purpose Fund	12.00
Capital Improvement - Major Improvements/ Public Works Equipment	
Capital Reserve - Police Department	
Fire Department Fund	0.90
Library Fund	0.55
Motor Fund	
Parking Revenue Fund	
Pension & Retirement Fund	0.15
Recreation Fund	0.65
Street Improvements Fund	0.40
Street Light Fund	0.85
TOTAL MILLAGE:	15.50

General Purpose Fund

	Chart of Revenue Accounts	2023
301.10	Current Real Estate	$ 975,100
301.20	Prior Real Estate	$ 12,000
301.30	Delinquent Real Estate	$ 83,000
310.01	Per Capita Taxes	$ 12,000
310.02	Per Capita Taxes - Prior Year	$ 1,500
310.03	Per Capita Taxes - Delinquent	$ 2,000
310.10	Real Estate Transfer Tax	$ 32,000
310.20	Earned Income Tax	$ 450,000
310.51	Local Services Tax	$ 85,000
310.52	LST Tax - Prior	$ 25,000
310.70	Amusement Devices Tax	$ 2,500
321.80	Cable Television Franchise	$ 53,240
331.11	Vehicle Code Violations/ Criminal Fines	$ 30,000
331.12	Violation of Ordinances	$ 2,000
341.00	Interest	$ 25
342.00	Rents and Royalties	$ 8,000
355.04	Alcoholic Beverages Licenses	$ 2,000
355.05	MMO State Aid	$ 125,000
355.09	Act 13 Impact Fee	$ 7,000
356.00	Act 66 - Payment in Lieu of Taxes	$ 5,000
362.41	Building, Yard Sale, Zoning & St. Openings	$ 13,000
363.00	Public Works Department Services	$ 2,000
364.50	Recycling	$ 3,000
362.10	SRO Reimbursement	$ 100,000
380.01	Miscellaneous Income	$ 100
392.08	Sewer System Fund - Manager's Salary	$ 27,985
392.09	Sewer System Fund Reimbursement	$ 128,000
392.60	Allocation from Pension & Retirement Fund	$ 13,245
	TOTAL REVENUES:	$ 2,199,695

General Purpose Fund

	Chart of Expenditures Administration	2023
400.11	Salaries of Elected Officials	$ 12,300
401.13	Salary of Boro Manager	$ 55,970
401.20	General Expenses & Office Supplies	$ 12,000
401.32	Communications - Telephone/Internet	$ 4,300
401.34	Advertising, Printing & Postage	$ 11,500
401.42	Dues, Subscriptions and Memberships	$ 2,500
401.47	Travel and Training	$ 1,300
402.13	Salary of Bookkeeper/Treasurer	$ 41,912
402.31	Auditing	$ 17,000
403.10	Commissions - Tax Collections	$ 20,500
404.31	Legal Services	$ 23,000
405.13	Salary of Secretary	$ 39,385
408.31	Engineering Services	$ 5,600
409.22	Operating Supplies - Building	$ 3,500
409.25	Computer Repairs & Maintenance	$ 5,000
409.26	Small Tools and Minor Equipment	$ 750
409.30	Other Services and Charges	$ 5,000
409.36	Public Utility Services	$ 60,000
409.37	Building Repairs	$ 10,000
415.30	Emergency Management Plan	$ 100
419.30	Workplace Safety	$ 100
480.01	Miscellaneous	$ 100
492.01	Allocation to Capital Improvement Fund	$ -
	TOTAL EXPENDITURES:	$ 331,817

General Purpose Fund

Chart of Expenditures Police Department		2023
410.130	Salary of Chief of Police	$ 72,913
410.131	Salaries of Officers	$ 459,000
410.132	Salary of Officers - Part-time	$ 52,000
410.144	Meter Collections, Part-Time Meterperson	$ -
410.140	Salary of Chief Clerk	$ 47,840
410.183	Overtime - Officers	$ 40,000
	TOTAL WAGES:	$ 671,753
410.134	Meal Reimbursement	$ 250
410.192	Meal Allowance	$ 200
410.20	General Expense - Office Supplies	$ 2,000
410.238	Uniform Maintenance & Replacement	$ 7,000
410.242	Operating Supplies	$ 3,500
410.243	School Resource Officer Expense	
410.250	Computer Repairs & Maintenance	$ 500
410.31	Physical Examinations	$ 300
410.32	Communications - Telephone/Internet	$ 12,000
410.327	Radio Equipment Maintenance	$ 750
410.33	Vehicle Operating Expense - FUEL	$ 22,000
410.37	Vehicle Repairs and Maintenance	$ 6,000
410.42	Dues, Subscriptions and Memberships	$ 9,000
410.44	Laundry and Sanitation Services - Jail	$ 100
410.45	Civil Service	$ 250
410.47	Travel and Training	$ 6,000
410.48	Dog Pound	$ 50
410.490	K-9 Unit	
410.75	Minor Equipment Purchases - Service	$ 15,000
414.31	Legal Services	$ 5,000
480.10	Miscellaneous	$ 100
	TOTAL EXPENDITURES:	$ 90,000
	TOTAL WAGES & EXPENDITURES:	$ 761,753

General Purpose Fund

	Chart of Expenditures Codes & Zoning	2023
413.13	Salary of Code Officer/Pretreat Coord.	$ 13,026
413.33	Vehicle Operating Expense	$ 2,000
480.20	Miscellaneous	
	TOTAL EXPENDITURES:	$ 15,026

General Purpose Fund

	Chart of Expenditures Public Works Department	2023
430.12	Working Foreman	$ 30,368
430.14	Wages	$ 188,040
430.183	Overtime	$ 12,000
	TOTAL WAGES:	$ 230,408
426.00	Recycling Expense	$ 1,000
430.192	Meal Allowance	$ 100
430.22	Operating Supplies (Safety Equipment, ect.)	$ 4,000
430.25	Shop Supplies	$ 3,500
430.26	Small Tools and Minor Equipment	$ 3,500
430.31	Legal Services	$ 500
430.32	Communications - Telephone	$ 2,000
430.33	Vehicle Operating Expense - Fuel	$ 35,000
430.37	Vehicle & Equipment Maintenance	$ 40,000
430.47	Travel & Training	$ 250
446.37	Flood Dike Repairs/Maintenance	$ 18,545
480.30	Miscellaneous	
	Alocation to Capital Improvement (Truck Pmt)	$ 11,000
	TOTAL EXPENDITURES:	$ 119,395
	TOTAL WAGES & EXPENDITURES:	$ 349,803

General Purpose Fund

Chart of Expenditures Special		2023
480.151	Workmen's Compensation	$ 60,000
480.156	Health Benefits and Life Insurance	$ 350,000
480.160	Pension/Retirement	$ 25,000
480.161	F.I.C.A. (SS and Medicare)	$ 42,000
480.162	Unemployment Compensation (PSAB)	$ 10,000
480.163	Municipal Minimum Obligation	$ 176,296
480.38	Land Rental	$ -
486.00	Insurance (based on last year)	$ 78,000
480.40	Miscellaneous	
	TOTAL EXPENDITURES:	$ 741,296

General Purpose Fund

	2023
Administration	$ 331,817
Police Department	$ 761,753
Codes & Zoning	$ 15,026
Public Works	$ 349,803
Special	$ 741,296
TOTAL EXPENDITURES:	$ 2,199,695
TOTAL REVENUES:	$ 2,199,695

Capital Improvement Account

		2023
	Beginning Balance	$ 45,615
	Revenues:	
341.001	Interest	$ 5
392.01	Allocation from General Fund - Admin.	$ -
	Allocation from General Fund - DPW (truck)	$ 11,000
	TOTAL REVENUES:	$ 11,005
	TOTAL BALANCE & REVENUES:	$ 56,620
	Expenditures:	
	F350 Pick-up Truck Payment	$ 11,000
	Professional Services	
	Professional Services - EIS Solar	$ 20,000
	TOTAL EXPENDITURES:	$ 31,000
	Reserve:	$ 25,620

Capital Reserve Account - Police Department

		2023
	Beginning Balance	$ 13,294
	Revenues:	
341.002	Interest	$ 5
392.13	Allocation from Parking Revenue for Police Vehicle Downpayment on truck	$ 12,000
	TOTAL REVENUES:	$ 12,005
	TOTAL BALANCE & REVENUES:	$ 25,299
	Expenditures:	
492.13	Police Vehicle - payment #3	$ 11,707
	Police Vehicle- Downpayment	$ 12,000
	TOTAL EXPENDITURES:	$ 23,707
	Reserve:	$ 1,592

Fire Department Fund

		2023
	Beginning Balance	$ 303,052
	Revenues:	
301.10	Real Estate Taxes - Current	$ 73,000
301.20	Real Estate Taxes - Prior	$ 2,500
301.30	Real Estate Taxes - Delinquent	$ 2,000
311.15	Township Reimbursement For WC Ins	$ 7,600
341.03	Interest	$ 25
362.20	Fire Protection Contracts	$ 38,755
380.03	Miscellaneous	$ -
	TOTAL REVENUES:	$ 123,880
	TOTAL BALANCE & REVENUES:	$ 426,932
	Expenditures:	
411.15	Worker's Compensation	$ 15,000
411.33	Equipment Operating Expenses - Fuel	$ 10,000
411.35	Insurance	$ 25,000
411.36	Public Utilities for Buildings	$ 20,000
411.37	Vehicle & Equipment Maintenance	$ 40,000
411.54	Chief & Caretaker Salaries	$ 3,300
411.75	Allocation to Fire Companies	$ 6,000
480.11	Miscellaneous	$ -
	TOTAL EXPENDITURES:	$ 119,300
	Reserve:	$ 307,632

Library Fund

		2023
	Beginning Balance	$ 10
	Revenues:	
301.10	Real Estate Taxes - Current	$ 44,500
301.20	Real Estate Taxes - Prior	$ 1,500
301.30	Real Estate Taxes - Delinquent	$ 1,200
341.00	Interest	$ 1
	TOTAL REVENUES:	$ 47,201
	TOTAL BALANCE & REVENUES:	$ 47,211
	Expenditures:	
456.00	Contributions to Library	$ 47,200
	TOTAL EXPENDITURES:	$ 47,200
	Reserve:	$ 11

Motor Fund

		2023
	Beginning Balance	$ 24,949
	Revenues:	
355.05	Liquid Fuels	$ 178,879
341.35	Interest	$ 12
	TOTAL REVENUES:	$ 178,891
	TOTAL BALANCE & REVENUES:	$ 203,840
	Expenditures:	
432.20	Winter Maint Services - Snow & Ice - Materials	$ 40,000
433.20	Signs & Markings for Roads	$ 3,000
433.30	Traffic Control Devices - Traffic Signals	$ 12,000
437.20	Rep of Tools & Mach. - Equip. Maintenance	$ 5,000
438.20	Maintenance & Repairs - Roads & Bridges	$ 50,000
439.00	Highway Const & Rebuild Projects - Paving	$ 92,000
	TOTAL EXPENDITURES:	$ 202,000
	Reserve:	$ 1,840

Parking Revenue Fund

		2023
	Beginning Balance	$ 22,295
	Revenues:	
	Meter Collections:	
363.230	Cash Vault Deposits	$ 11,500
341.09	Interest	$ 1
	TOTAL REVENUES:	$ 11,501
	TOTAL BALANCE & REVENUES:	$ 33,796
	Expenditures:	
445.25	Meter Repairs/Tickets/Supplies	$ 1,500
445.631	Utilities	$ 500
492.13	Allocation for Police Vehicle downpayment	$ 12,000
	TOTAL EXPENDITURES:	$ 14,000
	Reserve:	$ 19,796

Pension and Retirement Fund

		2023
	Revenues:	
301.10	Real Estate Taxes - Current	$ 12,150
301.20	Real Estate Taxes - Prior	$ 56
301.30	Real Estate Taxes - Delinquent	$ 1,034
341.60	Interest	$ 5
	TOTAL REVENUES:	$ 13,245
	Expenditures:	
492.60	Allocation to General Purpose Fund	$ 13,245
	TOTAL EXPENDITURES:	$ 13,245
	Reserve:	$ -

Recreation Fund

		2023
	Beginning Balance	$ 177,673
	LESS GCB Pool Funds	$ 48,133
	LESS Bandstand Funds	$ 24
	LESS Patsy's Park Funds	$ 1,370
	LESS Skate Park Funds	$ 690
	RECREATION BEGINNING BALANCE	$ 127,456
	Revenues:	
301.10	Real Estate Taxes - Current	$ 52,650
301.20	Real Estate Taxes - Prior	$ 241
301.30	Real Estate Taxes - Delinquent	$ 4,480
341.05	Interest	$ 75
	TOTAL REVENUES:	$ 57,446
	TOTAL BALANCE & REVENUES:	$ 184,902
	Expenditures:	
454.01	East End Playground	$ -
	TOTAL EXPENDITURES:	$ -
	Reserve:	$ 184,902

Street Improvements Fund

		2023
	Beginning Balance	$ 120,540
	Revenues:	
301.10	Real Estate Taxes - Current	$ 32,400
301.20	Real Estate Taxes - Prior	$ 293
301.30	Real Estate Taxes - Delinquent	$ 2,757
341.00	Interest	$ 10
	TOTAL REVENUES:	$ 35,460
	TOTAL BALANCE & REVENUES:	$ 156,000
	Expenditures:	
438.33	Road Oil & Chips, Street Resurface	$ 25,000
438.37	Road Repair	$ 10,000
480.33	Signs - 2 RC Limestone	$ 3,000
480.36	Miscellaneous	$ -
	TOTAL EXPENDITURES:	$ 38,000
	Reserve:	$ 118,000

Street Light Fund

		2023
	Beginning Balance	$ 32,396
	Revenues:	
301.10	Real Estate Taxes - Current	$ 68,850
301.20	Real Estate Taxes - Prior	$ 621
301.30	Real Estate Taxes - Delinquent	$ 5,858
341.00	Interest	$ 15
	TOTAL REVENUES:	$ 75,344
	TOTAL BALANCE & REVENUES:	$ 107,740
	Expenditures:	
434.361	Street Lighting	$ 76,997
	TOTAL EXPENDITURES:	$ 76,997
	Reserve:	$ 30,743

2023 SEWER SYSTEM BUDGET

BEGINNING BALANCE:	$54,333.00
ESCROW: Major Line Repair	$80,000.00

REVENUES:

Residential	$1,038,807.00
Commercial/Industrial	$324,935.00
Wholesale - Bell & Young Twps.	$156,883.00
Interest	$8,236.00
Wholesale - Septic Treatment	$56,000.00
Total Beginning Balance and Revenues :	$1,719,194.00

EXPENDITURES:

Treatment Plant Operation:	
Plant, Sewer Crew & PW Foreman Salaries	$279,622.00
Plant Supervisor Salary	$67,715.00
Plant & Sewer Crew Overtime	$6,500.00
Plant, Crew & PW Foreman FICA	$27,069.00
Plant, Crew & PW Foreman Pension	$26,538.00
Plant, Crew & PW Foreman Unemployment Tax	$2,138.00
Plant, Crew & PW Foreman Health Benefits	$153,114.00
General Fund Reimbursement	$128,000.00
Supplies	$90,000.00
Maintenance & Repairs - Plant and Crew	$95,000.00
Equipment Replacement	$37,000.00
Sludge & Grit Disposal	$98,191.00
Utilities	$122,988.00
Insurance	$98,400.00
Travel, Training, Dues & Uniforms	$6,000.00
Engineering	$40,000.00
Testing & NPDES Permit Fees	$40,000.00
Loan Payment - Indiana Street	$53,441.00
Major line repairs - Findley & E. Mahoning St.	$80,000.00
Subtotal Plant Operations	$1,451,716.00

Administration:	
Sewage Office Employee	$42,890.00
Pretreatment/Sewage Office Salary (3/4 of total wages)	$39,078.00
Borough Manager's Salary (1/2 of total wages)	$27,985.00
OT Office & Pretreatment Wages	$2,500.00
Office, Pretreatment & Manager FICA	$8,603.00
Office, Pretreatment & Manager Pension	$8,434.00
Office, Pretreatment & Manager Unemployment	$641.00
Office, Pretreatment & Manager Health Benefits	$36,912.00
Legal	$25,000.00
Office Supplies	$15,955.00
Office Rent	$4,800.00
Billing Expenses & Postage	$45,000.00
Office Telephone	$1,680.00
Annual Audit	$8,000.00
Subtotal Administration:	$267,478.00
TOTAL EXPENDITURES:	$1,719,194.00

jcl