

Borough of Plum

2022



Adopted

Annual Budget

All Funds

2022

*Approved
Budgets
All Funds*

Borough of Plum

2022 Approved Budgets - All Funds

Funds

	General	Fire	Street Improvement	Flood Mitigation	EMS	Debt Service	Capital Improvement	Liquid Fuels
Estimated Prior Year Carryforward	\$ 2,523,909	\$ 438,700	\$ 399,754	\$ 47,144	\$ 64,941	\$ 955,537	\$ 1,031,300	\$ 110,118
Revenues	14,065,978	744,515	546,081	711,000	500,664	741,607	685,236	780,030
Expenditures	14,169,421	683,749	689,230	717,302	507,644	1,127,803	895,397	775,700
Annual Surplus/(Deficit)	\$ (103,443)	\$ 60,766	\$ (143,149)	\$ (6,302)	\$ (6,980)	\$ (386,196)	\$ (210,161)	\$ 4,330
Estimated Fund Balance Carry Forward	\$ 2,420,466	\$ 499,466	\$ 256,605	\$ 40,842	\$ 57,961	\$ 569,341	\$ 821,139	\$ 114,448
Budgeted Fund Balance Transfer	-	-	-	-	-	-	-	-
Accumulated Surplus(Deficit)	\$ 2,420,466	\$ 499,466	\$ 256,605	\$ 40,842	\$ 57,961	\$ 569,341	\$ 821,139	\$ 114,448

Borough of Plum
2022

General Fund

Operating Budget

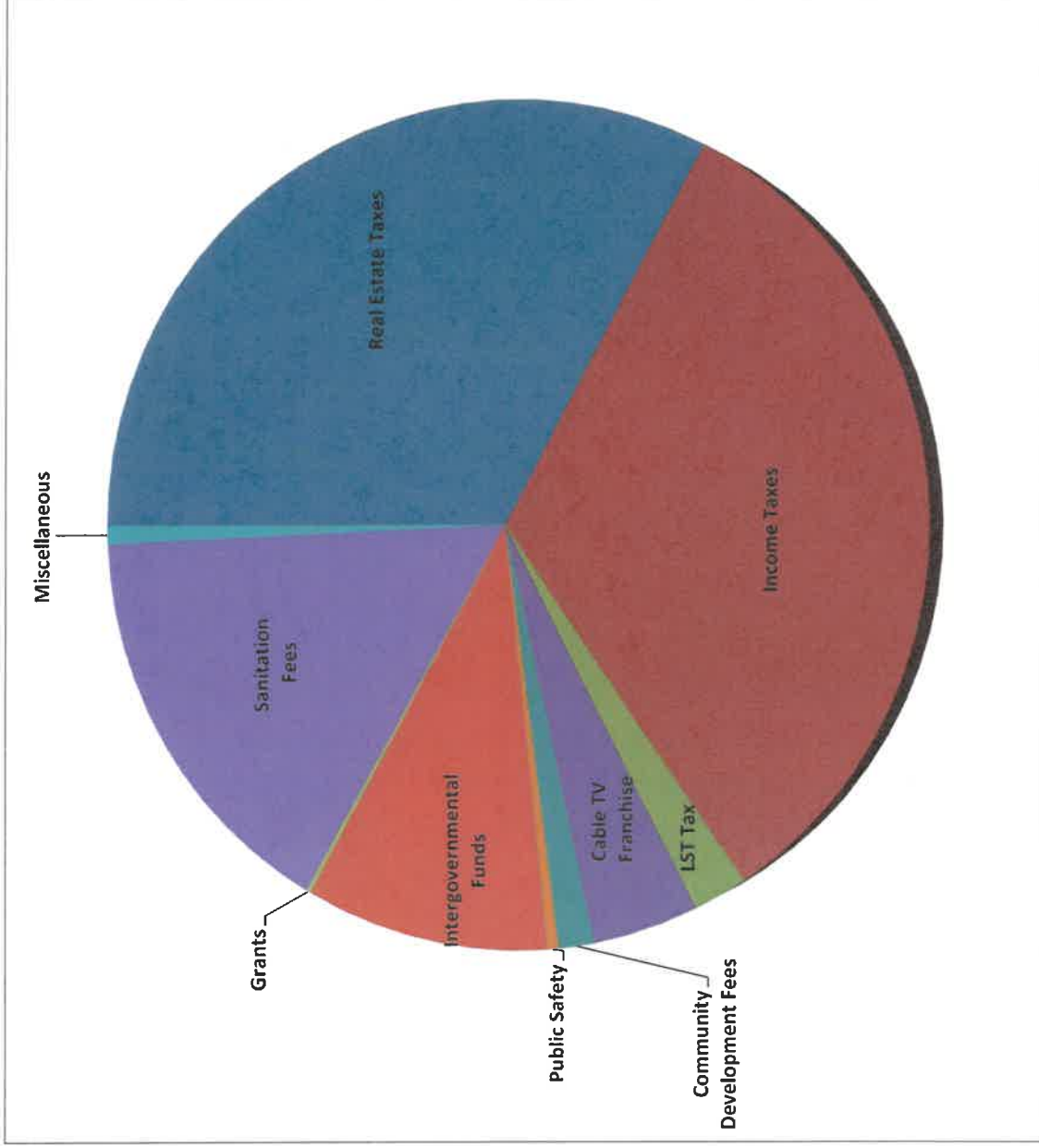
Borough of Plum 2022 Budget - General Fund

	FY 18	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Actual	Adopted Budget	Adopted Budget
Revenues:					
Real Estate taxes	\$ 4,188,395	\$ 4,251,282	\$ 4,306,968	\$ 4,405,539	\$ 4,630,856
Local Enabling Taxes	4,509,535	4,684,170	4,727,180	4,700,110	4,841,092
Licenses and Permits	795,030	811,208	818,651	786,200	778,200
Fines and Forfeits	60,455	60,222	44,825	60,000	60,500
Interest Earnings/Rent	7,137	9,744	8,871	7,500	1,500
Intergovernmental Revenues	1,357,979	1,358,593	1,439,098	1,365,846	1,383,830
Municipal Services	2,073,470	2,215,225	2,191,561	2,282,261	2,268,700
Other	122,921	98,578	89,038	92,500	101,300
Total Revenues	\$ 13,114,922	\$ 13,489,022	\$ 13,626,192	\$ 13,699,956	\$ 14,065,978
Expenses:					
Administration	\$ 1,241,660	\$ 1,253,095	\$ 1,236,595	\$ 1,254,160	\$ 1,278,326
Earned Income Tax	-	-	-	-	-
Property Tax	84,254	85,656	74,682	85,105	110,369
Information Technologies	172,863	197,527	228,463	220,367	240,118
Borough Building	328,128	366,451	366,680	399,259	420,927
Police	4,787,931	5,179,908	5,063,730	5,725,449	5,789,219
Community Development	524,412	545,733	567,347	619,944	661,282
Emergency Medical	-	-	-	-	-
Emergency Management	131	-	334	1,000	1,000
Municipal Services	2,031,952	2,108,103	2,133,400	2,122,767	2,067,871
Public Works Administration	388,006	392,050	402,691	431,180	529,250
Public Works	1,128,704	1,015,447	1,111,244	1,190,063	1,220,496
Winter Maintenance - Snow Removal	326,850	319,809	373,581	262,592	297,752
Traffic Control Devices	315,268	336,466	317,060	361,700	368,200
Public Works Maintenance	360,681	386,098	365,548	397,411	459,497
Recreation	462,076	401,028	372,723	441,050	446,594
Community Support	270,389	398,083	237,948	258,770	278,520
Debt Service	-	-	-	-	-
Fund Transfers	300,000	-	300,000	1,775,000	-
Total Expenditures	\$ 12,723,305	\$ 12,985,454	\$ 13,152,026	\$ 15,545,817	\$ 14,169,421
Annual Surplus/(Deficit)	\$ 391,617	\$ 503,568	\$ 474,166	\$ (1,845,861)	\$ (103,443)
Fund Balance Beginning of Year	3,000,419	3,392,036	3,895,604	4,369,770	2,523,909
Fund Balance End of Year	\$ 3,392,036	\$ 3,895,604	\$ 4,369,770	\$ 2,523,909	\$ 2,420,466

Borough of Plum General Fund 2022 Budgeted Revenues

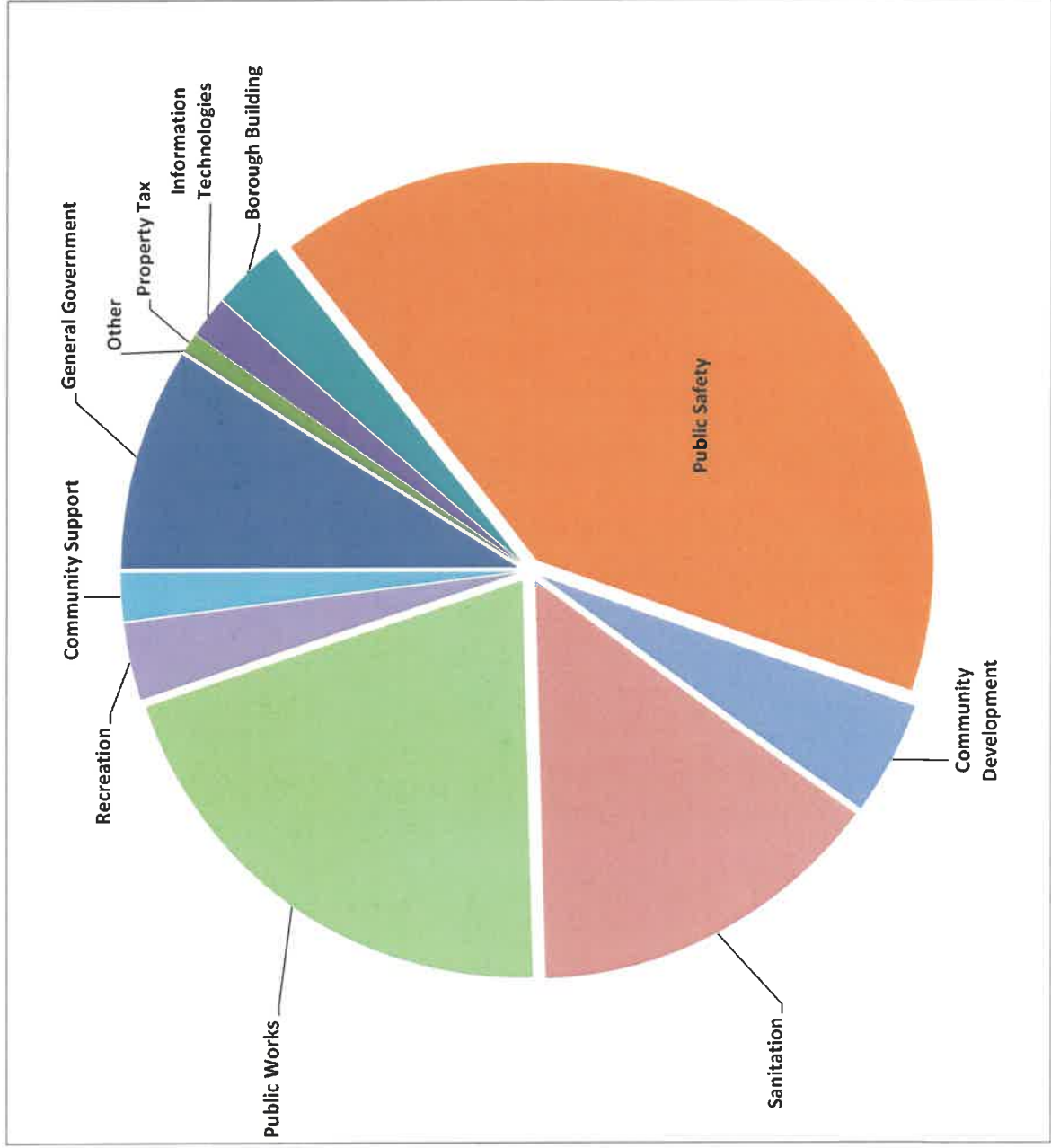
Real Estate Taxes	\$	4,630,856	32.92%
Income Taxes		4,551,092	32.36%
LST Tax		290,000	2.06%
Cable TV Franchise		581,000	4.13%
Community Development Fees		197,200	1.40%
Public Safety		60,500	0.43%
Interest Earnings/Rent		1,500	0.01%
Intergovernmental Funds		1,361,330	9.68%
Grants		22,500	0.16%
Refuse Fees		2,268,700	16.13%
Miscellaneous		101,300	0.72%

\$ 14,065,978



**Borough of Plum
General Fund
2022 Budgeted Expenditures**

General Government	\$	1,278,326	9.02%
Other		1,000	0.01%
Property Tax		110,369	0.78%
Information Technologies		240,118	1.69%
Borough Building		420,927	2.97%
Public Safety		5,789,219	40.86%
Community Development		661,282	4.67%
Sanitation		2,067,871	14.59%
Public Works		2,875,195	20.29%
Recreation		446,594	3.15%
Community Support		278,520	1.97%
	\$	<u><u>14,169,421</u></u>	



Borough of Plum

REVENUES:

Account No.	Description	2018	2019	2020	2021	2022
		Audited	Audited	Audited	Adopted Budget	Adopted Budget
301 - Real Estate Property Taxes						
01-00-301-100	Current Year Real Estate Taxes	\$ 3,993,257	\$ 3,952,222	\$ 4,114,910	\$ 4,232,927	\$ 4,449,418
01-00-301-200	Prior Year Real Estate Taxes	98,609	181,891	108,607	76,585	80,502
01-00-301-300	Delinquent Real Estate Taxes	61,016	62,800	45,497	58,912	61,925
01-00-301-400	Penalty & Interest Real Estate	35,513	54,369	37,954	37,115	39,011
		4,188,395	4,251,282	4,306,968	4,405,539	4,630,856
310 - Act 511 and LST Taxes						
01-00-310-100	Deed Transfer Tax	338,171	448,364	424,054	395,000	490,000
01-00-310-210	Earned Income Tax	3,800,037	3,869,416	3,943,903	3,932,110	3,991,092
01-00-310-230	Delinquent Earned Income Tax	74,800	68,100	73,700	72,000	70,000
01-00-310-250	EIT Penalty and Interest	-	-	-	-	-
01-00-310-260	EIT Delinquent Collection Fees	-	-	-	-	-
01-00-310-270	LST Collection Fees	-	-	-	-	-
01-00-310-900	Local Services Tax	296,527	298,290	285,523	301,000	290,000
		4,509,535	4,684,170	4,727,180	4,700,110	4,841,092
320 - Licenses and Permits						
01-00-320-200	Cable TV Franchise	601,396	594,231	587,815	589,500	581,000
01-00-320-300	Highway Occupancy	16,988	8,895	7,585	6,000	9,000
01-00-320-400	Subdivision/Land Dev Fees	19,764	34,090	14,100	25,000	20,000
01-00-320-500	Zoning Hearing Fees	1,750	4,000	2,750	3,500	4,000
01-00-320-600	Building Permits	94,888	112,460	154,661	110,000	109,000
01-00-320-601	State Bldg Permit Surcharge	56	(90)	74	100	100
01-00-320-602	Zoning Certificates	1,300	1,450	1,450	1,300	1,300
01-00-320-603	Occupancy Inspections	55,820	45,875	43,955	45,000	48,000
01-00-320-604	Commercial Occupancy Permits	1,100	1,550	1,800	1,500	1,500
01-00-320-800	Sign Permits	1,042	1,150	1,006	1,000	1,000
01-00-320-900	Grading Permits	506	7,412	3,185	3,000	3,000
01-00-320-925	Alarm Fees	420	185	270	300	300
		795,030	811,208	818,651	786,200	778,200

Borough of Plum

REVENUES:

Account No.	Description	2018 Audited	2019 Audited	2020 Audited	2021 Adopted Budget	2022 Adopted Budget
330 - Fines and Violations						
01-00-330-100	Motor Vehicle Codes	18,455	22,176	11,826	17,500	19,000
01-00-330-200	Ordinance Violations	6,170	6,619	6,598	7,500	8,500
01-00-330-300	Other Fines	35,830	31,427	26,401	35,000	33,000
01-00-330-400	Canine Contributions	-	-	-	-	-
		60,455	60,222	44,825	60,000	60,500
340 - Interest and Rents						
01-00-340-100	Interest Earnings	7,137	9,744	8,871	7,500	1,500
01-00-342-200	Rent	-	-	-	-	-
350 - Intergovernmental Revenues						
01-00-350-100	Public Utility Realty	8,244	7,728	8,460	8,000	8,000
01-00-350-150	Marcellus Impact Fee	15,448	22,252	18,553	50,000	20,000
01-00-350-200	Liquor License	6,700	6,350	6,100	6,100	6,300
01-00-350-355	Recreation Grant	-	-	-	-	-
01-00-350-450	PA Traffic Safety Task Force	25,818	30,097	10,396	62,044	62,044
01-00-350-500	Contracted Snow Removal	133,594	111,627	26,951	109,439	107,439
01-00-350-550	Municipal Authority Fuel Reimb.	10,095	8,719	4,824	5,346	5,951
01-00-350-600	School District Share - EIT	-	-	-	-	-
01-00-350-650	School District Share - Security	77,844	-	-	-	-
01-00-350-700	School District Shr Sch Guard	29,724	23,458	7,356	11,794	11,142
01-00-350-750	DARE Grant Reimbursement	-	-	-	-	-
01-00-350-755	Grants	-	9,068	235,000	-	-
01-00-350-800	State Pension Funds	416,910	481,327	452,993	464,319	455,454
01-00-350-850	Recycling Grant	45,568	23,861	20,727	23,500	22,500
01-00-350-900	Regional Assets District	588,034	634,106	647,738	625,000	685,000
		1,357,979	1,358,593	1,439,098	1,365,542	1,383,830

Borough of Plum

REVENUES:

Account No.	Description	2018 Audited	2019 Audited	2020 Audited	2021 Adopted Budget	2022 Adopted Budget
360 - Charges for Services						
01-00-364-100	Municipal Services - Current	2,066,622	2,212,329	2,175,616	2,279,961	2,267,550
01-00-364-200	Municipal Services - Delinquent	3,718	1,370	15,945	1,500	750
01-00-364-300	Municipal Services - Penalties	205	133	-	200	100
01-00-364-350	Municipal Services - Interest	1,871	840	-	300	150
01-00-364-500	Court Costs	1,054	553	-	300	150
		2,073,470	2,215,225	2,191,561	2,282,261	2,268,700
370 - Charges for Services						
01-00-370-100	Recreation Fees	7,011	7,292	7,355	7,000	8,500
01-00-370-200	Sale of Maps/Publications	5,282	5,068	4,179	5,000	5,800
01-00-370-300	Miscellaneous	81,474	59,678	49,121	55,000	60,000
01-00-370-350	Purchasing Card Rebates	18,564	14,412	14,715	14,500	14,500
01-00-370-400	Lien Letter Fees	10,600	11,660	13,400	11,000	12,500
		122,931	98,110	88,770	92,500	101,300
380 - Special Contributions						
01-00-387-100	Contr From Private Sources	-	-	-	-	-
390 - Interfund Operating Transfers						
01-00-392-000	Operating Transfer - Cap Equip	-	-	-	-	-
01-00-399-999	Cancelled Prior Year Expenses	-	467	268	-	-
	TOTAL REVENUES	\$ 13,114,932	\$ 13,489,021	\$ 13,626,192	\$ 13,699,652	\$ 14,065,978

Borough of Plum 2022 Budget - General Fund

01-00-400-000	Administration	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-400-050	Mayor <i>The Mayor is paid an annual salary of \$600/yr.</i>		600	600	600	600	600
01-00-400-051	Council <i>Each Council member is paid an annual salary of \$300/yr.</i>		2,100	2,100	2,100	2,100	2,100
01-00-400-052	Council - Telephone/Air Card <i>Council member telephone, air card or stipend.</i>		3,973	4,476	6,440	4,050	5,000
01-00-400-053	Independent Audit <i>Annual required independent audit</i>		22,621	22,629	23,037	22,100	22,763
01-00-400-100	Salaries <i>Eight full-time employees</i>		606,140	622,958	601,728	629,746	637,725
01-00-400-101	Employee Recognition Program <i>Used to recognize exemplary employee performance and team building exercises.</i>		3,327	6,630	2,809	5,000	5,000
01-00-400-102	Sick Time Benefits <i>Clerical staff can be compensated at 100% of unused sick time if requested.</i>		0	0	0	0	0
01-00-400-103	Part-Time Help <i>Receptionist and Admin. Floater</i>		0	0	0	0	0
01-00-400-115	Minor Equipment <i>The purchase of minor equipment associated with daily operations.</i>		72	2,627	0	500	500
01-00-400-119	Professional Services <i>Outside services provided to the borough</i> Big Daddy Wildlife @ \$700/mo. Principal Financial Group pension admin. @ 850/Qtr. GASB 75 OPEB Valuation - Every two years IC Workplace @ \$30/mo. & \$300 Misc. Other services @ \$500/mo.		25,626	19,708	39,425	18,860	19,460
01-00-400-130	Contract Maintenance <i>Maintenance/lease agreements on minor office equipment</i> LEAF - Copier lease \$850/mo.		9,945	12,286	10,364	12,000	10,200
01-00-400-133	Insurance Deductibles <i>Deductibles not covered through Borough insurance coverage.</i>		0	0	0	10,000	10,000

**Borough of Plum
2022 Budget - General Fund**

	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-400-000	Administration					
01-00-400-154	Life Insurance/LTD <i>Life insurance ,ADD and LTD for all full-time administrative staff. Hartford Group</i>	5,317	5,782	5,629	5,732	5,937
01-00-400-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>	108,423	96,347	91,779	91,986	88,962
01-00-400-157	Vision <i>Vision insurance for all full-time employees.</i>	695	593	606	617	621
01-00-400-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees or \$154 /wk. if represented.</i>	61,444	66,174	62,335	63,395	64,734
01-00-400-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>	45,202	47,278	46,341	48,175	48,785
01-00-400-162	Unemployment Compensation <i>The employer contribution is 2.00% of the first \$10,000 earned for all personnel.</i>	3,173	2,494	1,640	2,114	1,400
01-00-400-163	Worker's Compensation <i>Worker's compensation for administrative staff.</i>	790	699	732	686	777
01-00-400-164	Short Term Disability <i>Short term disability coverage for administrative staff.</i>	0	0	0	0	0
01-00-400-210	Office Supplies <i>Office supplies for administration.</i>	3,805	5,734	6,366	7,000	7,000
01-00-400-231	Vehicle Fuel - Gasoline <i>Fuel for administrative vehicles</i>	5,959	2,389	1,754	1,716	2,292
01-00-400-238	Clothing Allowance - Staff <i>Staff clothing allowance</i>	0	0	0	1,845	2,175
01-00-400-239	Clothing Allowance - Council Mayor <i>Council/Mayor clothing allowance</i>	0	0	0	2,640	2,640
01-00-400-254	Miscellaneous Software <i>Miscellaneous software purchases.</i>	0	106	0	0	0
01-00-400-275	Tires/Parts/Inspections/Towing <i>Tires, parts, inspections and towing for administrative vehicles</i>	942	446	1,656	2,855	2,500

**Borough of Plum
2022 Budget - General Fund**

01-00-400-000	Administration	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-400-300	Miscellaneous <i>Miscellaneous expenditures of the borough.</i>		13,641	12,752	20,730	15,000	15,000
01-00-400-313	Engineering <i>General engineering services.</i>		23,302	17,902	41,555	23,333	24,000
	Codification	4,000					
	Miscellaneous	20,000					
01-00-400-314	Solicitor - General <i>Legal fees for monthly solicitor and outside legal counsel.</i>		180,357	162,343	169,617	160,000	175,000
	Bruce E. Dice @ \$12,500/month & \$5,000 other	155,000					
	Clerical contract	-					
	Police contract	5,000					
	Public Works contract	-					
	Other	15,000					
01-00-400-315	Contracted Services <i>Services provided by outside contractors.</i>		11,139	11,276	2,762	1,500	4,500
	Vehicle Repairs	2,500					
	DAC Bond	2,000					
	Other	0					
01-00-400-321	Telephone <i>Telephone expenses</i>		5,329	6,280	6,073	7,200	6,800
01-00-400-323	Internet/Cable <i>Internet and cable expenses</i>		939	1,224	1,274	1,250	1,250
01-00-400-325	Postage <i>Postage for administrative mailings.</i>		2,293	1,923	2,112	2,200	2,200
01-00-400-340	Printing & Advertising <i>Printing and all legal notices for the Borough.</i>		9,858	8,431	7,814	12,000	11,000
01-00-400-341	Media <i>Video recording of Council meetings @\$825/mo. On the agenda presentation @ \$2,500/mo. Storm Water Task Force Mtgs. In Plum Magazine</i>	9,900 30,000 3,200 7,500	26,525	46,012	45,450	50,300	50,600
01-00-400-353	Bonding <i>Bonding of key administrative staff</i>	-	6,075	6,125	6,075	6,500	6,500
01-00-400-410	Judgments and Damages <i>Judgments and damages from suits against the Borough</i>	-	-	750	-	-	-

**Borough of Plum
2022 Budget - General Fund**

		FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-400-000	Administration						
01-00-400-420	Dues & Tuition		31,163	30,860	19,912	29,165	28,310
	<i>Professional memberships ,seminars, and tuitions</i>						
	ALOM conference - Three @ \$1,000 each	3,000					
	Allegheny County Boroughs Association	575					
	Allegheny County Mayor's Association	30					
	Allegheny County S. E. Tax Collections	-					
	Association of Mayors of Boroughs Dues	100					
	PPA/APMM Dues	330					
	BMI License Community Center	375					
	GFOA National Conference	2,750					
	GFOA Membership	400					
	GFOA PA conference - one attendees	900					
	ICMA Annual Conference	2,000					
	ICMA Membership	1,200					
	Managers' Annual Meeting	300					
	PA Borough Council Association Dues	25					
	PA Association of Municipalities Administrators Dues	65					
	PA Association of Municipalities Administrators Conference	1,000					
	PA Managers Conference	1,000					
	PA Mayors Association	60					
	PA Municipal League	-					
	PA State Association of Boroughs Dues	2,100					
	PA Resources Council	600					
	PELRAS conference - three attendees	2,250					
	PELRAS membership	450					
	Plum Chamber of Commerce - Dues	230					
	Rotary Dues/Meetings	1,700					
	Turtle Creek COG Membership/Sponsorship	4,600					
	Turtle Creek COG Training	800					
	UCC/JCC Training and Certifications	200					
	Western PA Managers Association - Dues	70					
	Westmoreland COG	200					
	Other	1,000					
01-00-400-740	Major Equipment		0	0	0	0	0
	<i>The purchase/lease of major equipment.</i>						

**Borough of Plum
2022 Budget - General Fund**

	Administration	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-400-000							
01-00-400-745	Interest Expense-TAN		12,017	11,355	1,565	5,000	5,000
	<i>Interest expense on TAN and interfund borrowings</i>						
	<i>\$1.5M Tax Anticipation Note</i>						
01-00-400-750	Computer Equipment/Support		8,868	13,806	6,315	6,995	6,995
	<i>Computer related purchases and IT support</i>						
	Savvy Citizen	4,500					
	Leightronix	995					
	Technology (PC/iPad refresh)	-					
	Other	1,500					
	Budget Total Administration		\$ 1,241,660	\$ 1,253,095	\$ 1,236,595	\$ 1,254,160	\$ 1,278,326
			Percentage Increase over 2021 Budget				1.93%

Borough of Plum 2022 Budget - General Fund

01-00-405-000	Property Tax	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-405-100	Commission <i>Property Tax Collector real estate tax commissions.</i>		\$42,330	\$41,624	\$39,368	\$42,500	\$42,500
01-00-405-103	Supplies <i>Office Supplies</i>		1,505	1,077	0	2,500	1,500
01-00-405-104	Property Tax Refunds <i>Refunds to taxpayers.</i>		4,344	10,341	3,186	4,714	4,954
01-00-405-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of commission paid to Tax Collector.</i>		3,136	3,188	3,110	3,251	3,251
01-00-405-230	Rent - Real Estate Tax Office <i>Rental of Real Estate office space @ \$350 per month</i>		4,200	4,200	4,200	4,200	3,150
01-00-405-300	Miscellaneous <i>Miscellaneous expenses</i>		21,205	4,589	1,955	500	500
01-00-405-305	Liens <i>Liens against delinquent property owners</i>		0	15,720	14,820	20,000	17,000
01-00-405-311	Auditing Services <i>Annual required independent audit</i>		2,640	2,640	2,640	2,640	2,719
01-00-405-325	Postage <i>Tax bill mailings</i>		0	0	2,412	1,800	2,000
01-00-405-340	Printing <i>Tax bill printing</i>		0	0	921	1,000	1,000
01-00-405-353	Bonding <i>Bonding of Real Estate Tax Collector</i>		853	1,314	970	1,000	5,000
01-00-405-750	Computer Related <i>Hardware and software purchases</i>		4,041	963	1,100	1,000	26,795
	Budget Total Property Tax		\$84,254	\$85,656	\$74,682	\$85,105	\$110,369
							29.69%
							Percentage Increase over 2021 Budget

**Borough of Plum
2022 Budget - General Fund**

		FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-407-000	Information Technologies						
01-00-407-100	Salaries 1 full-time employee		\$ 82,006	\$ 86,004	\$ 88,473	\$ 93,879	\$ 97,624
01-00-407-102	Sick Time Benefits <i>Administrative staff can be compensated at 100% of unused sick time if requested.</i>		-	-	-	-	-
01-00-407-115	Minor Equipment <i>The purchase of minor equipment associated with daily operations.</i>		-	-	-	-	-
01-00-407-119	Professional Services <i>Outside services provided to the borough</i> Other	2,000	2,163	4,962	1,137	2,000	2,000
01-00-407-130	Contract Maintenance <i>Maintenance/lease agreements and software licenses.</i> Edmunds Yearly Maintenance HP Maintenance - Borough Bldg. HP Maintenance - AI Franci Bldg. HP Maintenance - DPW Bldg.		36,764	56,710	90,510	75,451	82,395
	Website - Civic Plus (formerly Virtual Towns and Schools) IaaS Server Hosting (5 hosted Virtual Machines @ MSA Datacenter) SonicWALL Maintenance Anti-Virus/EndPoint Software Issue Trak Hosted Solution - Maintenance ManageEngine - Maintenance VMWare vCenter Production Support 1 Yr. Veeam Backup Maintenance/Support Office 365 GCC (Government Cloud) (Office Suite, SharePoint, Exchange, Teams, OneDrive) MITEL IP Telephone system (3genusa) maintenance Brivo Key Fob System (AI Franci Bldg and DPW Bldg.) JotForm Annual Renewal Windows Volume Licensing (Software Assurance) Placeholder for unplanned maintenance/addl cloud services	1,995 14,400 900 6,000 8,000 3,355 1,256 589 18,000 2,000 3,650 450 1,300 1,500					

Borough of Plum 2022 Budget - General Fund

01-00-407-000 Information Technologies		FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-407-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time administrative staff. Mutual of Omaha</i>		727	801	843	876	906
01-00-407-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		20,723	19,782	20,349	20,424	20,256
01-00-407-157	Vision <i>Vision insurance for all full-time employees.</i>		139	139	140	142	143
01-00-407-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		8,188	8,597	9,026	9,388	9,762
01-00-407-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>		6,149	6,462	6,791	7,182	7,468
01-00-407-162	Unemployment Compensation <i>The employer contribution is 2.00% of the first \$10,000 earned for all personnel.</i>		381	302	205	302	200
01-00-407-163	Worker's Compensation <i>Worker's compensation for IT staff.</i>		113	103	110	128	119
01-00-407-210	Office Supplies <i>Office supplies for administration.</i>		127	86	386	200	200
01-00-407-238	Clothing Allowance <i>Staff clothing allowance</i>		-	-	-	330	330
01-00-407-252	Miscellaneous Upgrades <i>Unexpected hardware upgrades to existing equipment</i>		-	-	-	-	-
01-00-407-253	Miscellaneous Wiring <i>Unexpected wiring for existing equipment</i>		129	-	19	1,000	1,000
01-00-407-254	Miscellaneous Software <i>Miscellaneous Software Purchases PDF Creation/Editing Software Subscription (FOX IT) Placeholder for unplanned software purchases (all Dept's)</i>	1,000 1,000 -	2,195	6,017	699	1,000	1,000

Borough of Plum 2022 Budget - General Fund

01-00-407-000		Information Technologies					FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
			Actual	Actual	Actual	Detail	Actual	Actual	Actual	Budget	Budget	
01-00-407-255	Website		683	896	457					445	445	
	<i>Borough Website Security</i>											
	SSL Certificate (mdm.plumboro.com)	150										
	SSL Certificate (gis.plumboro.com)	150										
	plumboro.com	-										
	boroconnect.us and borohaps.fun domain names	145										
01-00-407-300	Miscellaneous	500	20	53	-					500	500	
	<i>Miscellaneous expenditures of the borough.</i>											
01-00-407-321	Telephone	1,600	2,048	1,772	984					1,300	1,300	
	<i>Telephone expenses</i>											
01-00-407-323	Internet/Cable		104	136	141					120	120	
	<i>Internet and cable expense</i>											
01-00-407-420	Dues & Tuition		-	-	-					-	900	
	<i>Professional memberships, seminars, and tuitions</i>											
	Continuing Education	-										
	Microsoft Developer Network MSDN Access	900			4,113							
01-00-407-740	Major Equipment											
	<i>The purchase/Lease of major equipment.</i>											
01-00-407-750	Computer Equipment/Support		10,204	4,705	4,080					5,700	13,450	
	<i>Computer related purchases and IT support</i>											
	Mobile accessories	750										
	Evidence Burning/Archiving (flash drive, dvdr, Blu-ray)	500										
	GIS Server 32 GB additional RAM	500										
	Tax Office: Crashplan backup software	200										
	New Building: Rack Mount UPS Batteries	3,000										
	New Building: Add'l Desktop Computer monitors; new offices	1,500										
	New Building: Advanced Firewall (to replace existing in Boro)	4,000										
	New Building: ID Badges w/keyfob tech built in	500										
	Placeholder for unplanned equipment purchases/support, including failed hardware (all Dept's)	2,500										
Budget Total Information Technologies			\$172,863	\$197,527	\$228,463		\$228,463	\$197,527	\$228,463	\$220,367	\$240,118	
			Percentage Increase over 2021 Budget								8.96%	

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-000	Janitorial Services		\$0	\$0	\$0	\$0	\$0
	<i>Janitorial expenses</i>						
01-00-409-100	Part Time Help		11,976	21,792	23,345	25,696	25,965
	<i>Part time janitorial expenses</i>						
01-00-409-101	FICA/Medicare		960	1,662	1,809	1,966	1,986
	<i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>						
01-00-409-161	Unemployment Compensation		419	302	205	302	200
	<i>The employer contribution is 2.00% of the first \$10,000 earned for all personnel.</i>						
01-00-409-162	Worker's Compensation		1,167	1,187	1,316	1,587	1,336
	<i>Worker's compensation for part time staff.</i>						
01-00-409-133	Insurance		172,477	179,092	192,027	199,538	214,055
	<i>Insurance coverage for the Borough.</i>						
	Commercial Auto Policy	74,633					
	Equipment Breakdown	1,736					
	Fidelity Bond	927					
	Fire Property	35,867					
	Flood Protection	5,000					
	General Liability	22,808					
	Inland Marine	17,004					
	Public Officers Liability	22,892					
	Steam Boiler/IT Equipment	1,930					
	Umbrella	14,855					
	VFD Supplemental	15,403					
	Other	1,000					
01-00-409-211	General		1,196	1,663	2,564	2,000	2,000
	<i>Miscellaneous for all borough buildings.</i>						
01-00-409-226	Supplies		21,274	24,505	21,212	23,000	24,000
	<i>General cleaning supplies for all borough buildings.</i>						

Borough of Plum 2022 Budget - General Fund

01-00-409-000	Facilities	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-409-315	Contracted Services <i>Outside provided services</i>		-	396	395	800	800
	EMS/AFD Building Alarm Services	400					
	Public Works Building Alarm Services	400	31,585	28,829	31,184	37,000	40,700
	Other	0					
01-00-409-321	Telephone <i>Telephone services for all borough buildings.</i>		0	0	0	0	0
01-00-409-361	Electricity <i>Electric services for all borough buildings.</i>		8,592	9,286	7,285	11,000	11,000
01-00-409-362	Gas <i>Natural gas services for all borough buildings.</i>		10,698	7,850	7,865	9,000	8,800
01-00-409-366	Water <i>Water services for all borough buildings and parks</i>		8,109	6,141	6,172	6,500	7,700
01-00-409-367	Sewage <i>Sewage services for all borough buildings.</i>		1,818	1,666	1,678	2,000	2,000
01-00-409-368	Flood Mitigation Fee <i>Borough enacted flood mitigation fee</i>		25,000	21,932	28,692	14,910	15,810
01-00-409-373	Maintenance Repair of Buildings <i>Maintenance/repairs to borough buildings {PW Facility not incl}.</i>						
	Generator Maintenance Agreement	525					
	General	4,500					
	HVAC Maintenance Agreement	1,320					
	ABCO Fire Extinguisher Maintenance.	545					
	Back Flow Test	420					
	Landscaping	500					
	Pesticide	1,000					
	Unifirst - Mats	7,000					

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-000							
01-00-409-374	Maintenance/Repair to Library <i>Maintenance/repairs to borough library</i>		0	0	0	0	14,525
	General	7,500					
	Generator Maintenance Agreement	0					
	HVAC Maintenance Agreement	1,500					
	ABCO Fire Extinguisher Maintenance.	545					
	Back Flow Test	420					
	Landscaping	500					
	Pesticide	360					
	Unifirst - Mats	3,700					
01-00-409-375	Maintenance to Public Works Facility <i>Maintenance/repairs to PW Facility.</i>		14,693	25,937	17,336	38,625	23,425
	ABCO Fire Extinguisher Maintenance	1,000					
	Air Compressor Maintenance	625					
	Annual Generator Maintenance Agreement	700					
	Annual Lift Inspections	300					
	Back Flow Test	500					
	Garage Door Maintenance	2,500					
	General	12,000					
	HVAC Maintenance Agreement	2,800					
	Oil Separator Tank Maintenance Agreement	1,700					
	Pesticide	600					
	Steam Jenny Maintenance	700					

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-000	Maintenance to EMS/AFD Facility		7,852	24,472	10,896	16,335	17,625
	<i>Maintenance/repairs to EMS/AFD Facility.</i>						
01-00-409-376	ABCO Fire Extinguisher Maintenance	2,350					
	Asphalt Sealing	4,500					
	Back Flow Test	415					
	Bldg. Inspection	1,440					
	Garage Door Maintenance	1,500					
	General Expense	5,000					
	Generator Maintenance Agreement	500					
	HVAC Maintenance Agreement	880					
	Oil Separator Maintenance	440					
	Pesticide	600					
01-00-409-450	Dog Catcher		4,580	4,490	4,630	5,000	5,000
	<i>Dog Catcher costs.</i>						
01-00-409-600	Special Projects		948	5,249	8,069	4,000	4,000
	<i>Miscellaneous projects at the borough.</i>						
01-00-409-740	Major Equipment		4,784	0	0	0	0
	<i>The purchase/Lease of major equipment.</i>						
	Budget Total Borough Building		\$328,128	\$366,451	\$366,680	\$399,259	\$420,927
			Percentage Increase over 2021 Budget				5.43%

Borough of Plum 2022 Budget - General Fund

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-000	Police						
01-00-410-100	Police Salaries 5 Sgt., 19 Patrol, 2 Det., 1 Traffic.		\$ 2,116,376	\$ 2,226,437	\$ 2,251,799	\$ 2,362,785	\$ 2,287,894
01-00-410-101	Holiday Overtime Officer overtime for working a holiday.		92,347	102,795	102,501	97,131	96,425
01-00-410-102	Sick Time Benefits Paid benefit for all uniformed sick days accumulated over 100 days @ 75% rate, and clerical at 100%.		50,430	43,707	50,286	75,528	102,919
01-00-410-132	School Guard Wages Wages associated with School Guards.		54,250	41,540	13,411	19,314	19,412
01-00-410-137	Police Admin. Overtime Overtime for the Clerk		0	0	0	0	0
01-00-410-140	Police Admin Salaries Four full-time employees		237,834	363,876	287,930	369,654	382,938
01-00-410-141	Longevity Longevity payments to uniformed employees as per the most current CBA.		53,309	56,414	53,482	54,322	49,147
01-00-410-142	Holiday Pay All full-time police officers are entitled to 12 paid holidays per the most current CBA.		96,201	99,500	97,798	104,792	104,001
01-00-410-143	Court Time Overtime required by court appearance. 3 hour minimum at first rate shift, if off-duty.		60,242	47,834	33,822	54,620	69,233
01-00-410-144	Police Overtime Overtime due to not meeting shift requirements.		120,515	119,430	96,936	125,604	115,994
01-00-410-146	PA Traffic Safety Task Force Expense Expenses associate with PA Traffic Safety Task Force.		356	566	0	450	450
01-00-410-147	PA Traffic Safety Task Force - Other Govt. Agencies PA Traffic Safety expense reimbursements to other taskforce agencies.		27,624	35,463	11,891	56,194	56,194

Borough of Plum 2022 Budget - General Fund

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-000	Office Supplies		1,768	2,056	2,725	2,500	3,000
	<i>Office supplies for police department.</i>						
01-00-410-210	General		2,272	2,399	1,861	4,000	2,500
	<i>General expenditures.</i>						
	Other	2,500					
01-00-410-220	Telephones		27,627	33,566	37,864	41,724	37,500
	<i>Covers digital connectivity to the cars as well as the cell phones.</i>						
	AT&T (Squad Phones and Police Car Internet Connection)	5,000					
	Verizon	3,000					
	Firstnet (GPS police cars)	23,000					
	Comcast	6,500					
01-00-410-231	Fuel		74,926	55,108	45,021	47,952	69,510
	<i>Fuel for police vehicles</i>						
01-00-410-237	Uniform Supplies		273	26,093	3,615	3,900	5,600
	Ballistic Vest Replacement - 3						
	Miscellaneous uniform supplies.						
01-00-410-238	Uniform Allowance		22,667	23,100	22,275	24,405	25,855
	Annual CBA uniform allowance of \$825/police/yr.	24,750					
	Administrative Staff	1,105					
	Uniforms School Guards	-					
01-00-410-239	Ammunition		7,586	5,565	43,629	10,000	19,000
	Ammunition	14,000					
	Firearms	2,000					
	Taser Expenses	3,000					

Borough of Plum 2022 Budget - General Fund

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-530	Civil Service Commission <i>Use of the Civil Service Commission - hiring process.</i>		0	424	0	2,000	2,000
01-00-410-580	Seizure & Forfeiture Expense <i>Federally funded expenses</i>		0	0	0	0	0
01-00-410-740	Major Equipment <i>The purchase/Lease of major equipment.</i>		0	0	0	0	0
01-00-410-741	Computer Equipment/Support <i>Computer related purchases and IT support</i>		20,448	22,324	39,864	22,010	24,640
	ATS Speed Sign App Suite - Support - Every 3 Yrs..	-					
	Active Training Police Recognition	2,160					
	PC Refresh	-					
	E - Ticketing Annual Subscription Fee	2,400					
	E - Ticketing Hardware Package	1,300					
	Informant Records Mgmt. System Support	8,640					
	LPR Data Line {Every Other Year}	-					
	VCS Scheduling Software Annual Support	1,750					
	Power DMS Policy Mgmt. Software Annual License	2,600					
	VCS Web - Annual Support	1,000					
	MCSAP printer	400					
	ActivTrak Desktop Software	2,640					
	Camera Maintenance Fee	500					
	Other	1,250					
01-00-410-745	Grant <i>Grant related reimbursable expenses.</i>		0	0	0	0	0
Budget Total Police			\$4,787,931	\$5,179,909	\$5,063,730	\$5,721,667	\$5,789,219
			Percentage Increase over 2021 Budget				1.18%

Borough of Plum 2022 Budget - General Fund

01-00-414-000		Community Development	FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
		Detail	Actual	Actual	Actual	Actual	Budget	Budget
01-00-414-100	Salaries		\$150,996	\$172,061	\$205,560	\$213,077		\$252,671
	5 full-time							
01-00-414-101	Stenographer - ZHB		2,334	1,783	2,415	5,000		5,000
	Stenographer for Zoning Hearing Board meetings							
01-00-414-102	Sick Time Benefits		0	804	824	519		346
	Administrative staff can be compensated at 100% of unused sick time if requested.							
01-00-414-103	Part-Time Help		0	0	0	0		0
	Part-time employee in the Planning Department							
01-00-414-144	Overtime		3,175	3,446	2,696	2,000		2,500
	Staff overtime							
01-00-414-154	Life Insurance/LTD		1,466	1,705	2,050	2,081		2,487
	Life insurance and LTD for all full-time administrative staff.							
	Mutual of Omaha							
		1,740						
01-00-414-155	Health & Hospitalization - Retirees		0	0	0	0		0
	Medical insurance for all retired employees.							
01-00-414-156	Health & Hospitalization		57,677	61,930	74,671	75,007		89,889
	Medical insurance for all full-time employees.							
01-00-414-157	Vision		418	476	558	568		680
	Vision insurance for all full-time employees.							
01-00-414-160	Pension		18,077	18,941	24,493	24,904		29,643
	The employer contribution is based on 10% of salaries/wages for all full-time administrative employees or \$154/wk. if represented.							
01-00-414-161	FICA/Medicare		11,448	12,891	15,888	16,379		19,412
	The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.							
01-00-414-162	Unemployment Compensation		1,143	1,208	820	1,208		1,000
	The employer contribution is 2.00% of the first \$10,000 earned for all personnel.							
01-00-414-163	Worker's Compensation		454	346	353	563		635
	Worker's compensation for administrative staff.							

**Borough of Plum
2022 Budget - General Fund**

		FY 18	FY 19	FY 20	FY 21	FY 22
		Actual	Actual	Actual	Budget	Budget
01-00-416-000	Emergency Management					
01-00-416-210	Materials and Supplies <i>Materials and supplies.</i>	\$ 131	\$ -	\$ 334	\$ 1,000	\$ 1,000
01-00-416-321	Telephone <i>Telephone expenses</i>	0	0	0	0	0
	Budget Total Emergency Management	\$131	\$0	\$334	\$1,000	\$1,000
		Percentage Increase over 2021 Budget				0.00%

**Borough of Plum
2022 Budget - General Fund**

		FY 20	FY 18	FY 19	FY 20	FY 21	FY 22
	Sanitation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-427-000	Contracted Collection Services		\$1,920,295	\$1,996,446	\$2,014,916	\$2,001,937	\$2,049,871
	<i>Third party sanitation collection services</i>						
01-00-427-850	Trash Containers		111,657	111,657	118,484	120,830	18,000
	Replacement Trash Containers	18,000					
	Budget Total Sanitation		\$2,031,952	\$2,108,103	\$2,133,400	\$2,122,767	\$2,067,871
			Percentage Increase over 2021 Budget				-2.59%

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Detail	Actual	Actual	Actual	Actual	Actual	Budget
01-00-434-000	Traffic Control Devices						
01-00-434-245	Traffic Control Devices <i>Traffic control devices consist of parts, materials and outside contracts to maintain traffic signals including electricity.</i>	25,931	27,803	18,017	27,800	25,600	
	Electricity for Intersection Lights						9,600
	Intersection Light Repairs						15,000
	Other						1,000
01-00-434-246	Signage <i>Traffic control signage on Borough roadways.</i>	7,296	10,955	7,799	13,000	10,000	
01-00-434-247	Intersection Line and Arrow Painting <i>Traffic control line and arrow painting on Borough roadways.</i>	-	16,270	-	17,000	20,000	
01-00-434-248	Street Line Painting <i>Traffic control street line painting on Borough roadways.</i>	-	14,651	-	17,000	17,000	
01-00-434-249	School Zone Lights and Crosswalks <i>Traffic control for school zones.</i>	476	532	810	1,600	700	
01-00-434-361	Street Light Electricity <i>Electricity for borough's street lights.</i>	281,565	266,254	290,434	285,300	294,900	
	Budget Total Traffic Control	\$315,268	\$336,465	\$317,060	\$361,700	\$368,200	
		Percentage Increase over 2021 Budget					1.80%

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Detail	Actual	Actual	Actual	Actual	Budget	Budget
01-00-430-000	Public Works Administration						
01-00-430-231	Vehicle Fuel - Gasoline <i>Fuel for PW admin. vehicles</i>	8,261	5,967	4,510	4,749	8,376	8,376
01-00-430-238	Clothing Allowance <i>Staff clothing allowance</i>	0	0	0	1,105	1,570	1,570
01-00-430-260	Minor Equipment <i>The purchase of minor equipment less than \$5,000.</i>	0	0	0	0	0	0
01-00-430-275	Tires/Parts/Inspections	3,074	4,566	5,158	8,320	4,750	4,750
	Tires	1,600					
	Parts	1,500					
	Inspections	150					
	Contracted Services	1,500					
01-00-430-300	General Expenses <i>Miscellaneous expenditures.</i>	1,034	3,474	1,414	3,500	2,000	2,000
01-00-430-313	Engineering <i>General engineering services</i>	3,609	3,911	6,647	8,000	8,000	8,000
01-00-430-321	Telephone <i>Telephone expenses</i>	4,280	4,287	4,718	4,700	7,000	7,000
01-00-430-323	Internet/Cable <i>Internet and cable expenses</i>	2,099	2,684	2,803	2,700	2,800	2,800
01-00-430-325	Postage <i>Postage for administrative mailings.</i>	0	0	0	50	50	50
01-00-430-420	Dues & Seminars <i>Professional memberships , seminars, and tuitions</i> <i>APWA Dues</i> <i>Recreation & Parks Society Dues</i> <i>Various {Mechanics/Administration/Maintenance staffs}</i>	606	520	300	825	1,325	1,325
01-00-430-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>	7,441	0	0	0	0	0
01-00-430-741	Computer Equipment/Support <i>Computer related purchases and IT support</i> <i>AION Timeclock</i> <i>PC Refresh</i>	646	968	5,131	0	0	0
	Budget Total Public Works Administration	\$388,006	\$392,050	\$402,691	\$431,180	\$529,250	22.74%

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Detail	Actual	Actual	Actual	Actual	Budget	Budget
01-00-431-000	Public Works						
01-00-431-100	Salaries - Highway 21 full-time employees	\$607,011	\$578,428	\$634,571	\$647,209	\$657,744	
01-00-431-102	Sick Time Benefits All unused sick days can be sold back at one hundred percent (100%) of employee regular rate of pay.	0	2,335	0	14,583	5,170	
01-00-431-103	Overtime Overtime worked by public works employees covered under the CBA.	29,772	24,908	22,288	28,412	28,310	
01-00-431-154	Life Insurance/LTD Life insurance and LTD for all full-time PW employees. Mutual of Omaha	4,798	4,654	4,588	5,341	5,240	
01-00-431-155	Health & Hospitalization - Retirees Medical insurance for all full-time employees.	10,126	17,047	17,833	37,440	49,566	
01-00-431-156	Health & Hospitalization Medical insurance for all full-time employees.	166,247	136,743	146,316	170,995	170,774	
01-00-431-157	Dental and Vision Dental and vision insurance for all full-time employees.	10,576	7,627	7,528	8,208	8,579	
01-00-431-160	Pension The employer contribution is based on CBA for all full-time employees or \$201/wk.	80,651	92,772	135,260	114,980	126,982	
01-00-431-161	FICA/Medicare The employer share of FICA/Medicare is based on 7.65% of salaries/wages.	46,820	44,443	50,401	52,872	52,922	
01-00-431-162	Unemployment Compensation The employer contribution is 2.00% of the first \$10,000 earned for all personnel.	221	2,765	2,124	3,623	2,109	
01-00-431-200	Materials and Supplies Materials and supplies for public works.	4,594	4,499	3,471	4,500	4,500	
01-00-431-237	Radio System Communication system expenses.	8,144	0	0	0	0	
01-00-431-238	Uniform Supplies Uniform costs.	16,378	16,613	16,225	18,000	18,000	
01-00-431-240	Safety Equipment and Supplies Safety related items.	7,463	7,709	9,123	8,000	8,500	

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Public Works	Detail	Actual	Actual	Actual	Budget	Budget
01-00-431-000							
01-00-431-245	Maintenance/Repair Streets <i>Maintenance/repairs of borough streets.</i>		0	0	0	0	0
01-00-431-260	Small Tools - Infrastructure <i>Purchase of miscellaneous small tools.</i>		4,963	2,369	2,352	4,000	3,000
01-00-431-261	Minor Equipment <i>Minor equipment purchases under \$5,000.</i>		3,715	0	3,662	5,000	4,000
01-00-431-262	Small Tools - Buildings/Grounds <i>Purchase of miscellaneous small tools.</i>		870	2,706	546	4,000	3,000
01-00-431-321	Telephone/GPS <i>Telephone and GPS expenses</i>		15,309	19,082	19,571	21,700	20,800
01-00-431-384	Contracted Services - General <i>Outside contracted services.</i>		6,518	25,122	5,438	5,200	5,800
		1,800					
		2,000					
		2,000					
01-00-431-385	Rent of Machinery and Equipment <i>Rental of Public Works equipment.</i>		10,351	14,750	7,523	20,000	24,000
		4,000					
		5,000					
		10,000					
		5,000					
01-00-431-386	Right of Way Trimming <i>Trimming of Borough right of ways.</i>		0	4,640	10,525	5,000	10,000
01-00-431-387	Roadside Vegetation Control <i>Vegetation control for guidrails</i>		0	0	0	5,000	4,000
01-00-431-388	Crack Sealing <i>Roadway crack sealing.</i>		5,968	6,235	6,240	6,000	7,500
01-00-431-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>		88,209	0	5,659	0	0
	Budget Total Public Works		\$1,128,704	\$1,015,447	\$1,111,244	\$1,190,063	\$1,220,496
			Percentage Increase over 2021 Budget				2.56%

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Detail	Actual	Actual	Actual	Actual	Budget	Budget
01-00-432-000	Winter Maintenance - Snow Removal						
01-00-432-245	Snow Removal	\$ 312,092	\$ 317,063	\$ 366,417	\$ 249,092	\$ 283,752	
	<i>For bulk salt and anti-skid purchases</i>						
	Salt - 3,600 Tons @ \$78.82/Ton	283,752					
	Anti Skid	-					
01-00-432-250	Snow Removal Parts/Equipment	11,881	2,436	6,301	11,000	12,000	
	<i>Vehicle equipment repair related to winter maintenance.</i>						
01-00-432-300	Miscellaneous Snow Removal Repairs	2,877	309	863	2,500	2,000	
	Damages to private property resulting from winter snow removal						
	Budget Total Winter Maintenance Snow Removal	\$326,850	\$319,808	\$373,581	\$262,592	\$297,752	
	Percentage Increase over 2021 Budget						13.39%

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Detail	Actual	Actual	Actual	Actual	Budget	Budget
01-00-439-000	Public Works Maintenance						
01-00-439-251	Equipment Parts <i>Parts for the borough's miscellaneous equipment.</i>	29,642	27,298	30,697	30,000	30,000	33,000
01-00-439-260	Small Tools <i>Purchase of miscellaneous small tools.</i>	2,907	8,490	4,275	5,200	5,200	5,700
	Employee Tool Allowance @ \$600/each						
	Other						
01-00-439-300	General Expenses <i>Miscellaneous expenditures.</i>	10,197	8,467	10,948	11,000	11,000	11,000
01-00-439-321	Internet <i>Internet expenses</i>	174	224	252	260	260	260
01-00-439-330	Fuel <i>Fuel for Public Works vehicles.</i>	96,637	88,672	57,558	57,357	57,357	112,004
01-00-439-331	Lubricants <i>Lubricants for borough vehicles.</i>	5,064	4,204	9,163	9,000	9,000	9,000
01-00-439-375	Tires <i>Tires for borough vehicles and equipment</i>	32,989	41,565	25,710	42,000	42,000	40,000
	Vehicles						
	Equipment						
01-00-439-384	Contracted Maintenance Repairs <i>Outside contracted services vehicles and equipment</i>	11,833	14,064	14,414	19,000	19,000	19,000
	Vehicles						
	Equipment						
	Budget Total Public Works Maintenance	\$360,681	\$386,098	\$365,548	\$397,411	\$459,497	
	Percentage Increase over 2021 Budget						15.62%

**Borough of Plum
2022 Budget - General Fund**

01-00-452-000	Recreation	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Budget	FY 22 Budget
01-00-452-212	Small Tools - Parks <i>Small tool specifically for borough owned parks.</i>		2,941	527	1,900	4,000	4,000
01-00-452-213	General Expense Plum Creek Park <i>Miscellaneous expenses Plum Creek Park</i>		-	-	-	5,000	5,000
01-00-452-215	General Expenses - Larry Mills Park <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i>		31,036	34,009	9,322	16,850	15,800
	Miscellaneous	8,000					
	Turf Program	7,800					
01-00-452-216	General Expenses - Renton Park <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i>		1,599	1,381	293	3,900	1,500
	Miscellaneous	1,500					
01-00-452-217	General Expenses - Renton Ball Field <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i>		1,748	4,183	4,256	8,290	8,300
	Infield Mix	1,400					
	Miscellaneous	5,000					
	Turf Program	1,900					
01-00-452-218	General Expenses - Borough Baseball Fields <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned baseball fields.</i>		25,816	7,783	7,739	19,585	19,700
	Infield Mix	5,000					
	Utilities	1,500					
	Miscellaneous	6,500					
	Turf Program	6,700					

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Community Support	Detail	Actual	Actual	Actual	Budget	Budget
01-00-458-000							
01-00-458-311	Auditing Community Center <i>Annual required independent audit</i>		\$2,908	\$6,655	\$6,563	\$6,600	\$6,800
01-00-458-321	Telephone <i>Telephone expenses at Community Center</i>		2,170	2,474	2,846	2,900	3,750
01-00-458-323	Internet <i>Internet expenses at Community Center</i>		1,382	1,619	1,619	1,600	1,600
01-00-458-540	Community Center Stipend <i>Borough contributions made to the Community Center.</i>		60,000	70,000	70,000	70,000	85,000
01-00-458-541	Community Center Bldg. Maintenance <i>Maintenance costs at the Community Center.</i>		15,550	9,154	30,999	12,350	16,750
	HVAC	4,000					
	Landscaping	3,000					
	Abco Fire Maintenance	850					
	Alarm System	800					
	Insect Control	600					
	Awning Maintenance	1,000					
	Backflow Testing	500					
	Miscellaneous	6,000					
01-00-458-543	Library Stipend <i>Borough contributions made to the community library.</i>		95,620	95,620	95,620	95,620	95,620

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Community Support	Detail	Actual	Actual	Actual	Budget	Budget
01-00-458-000	Community Activities		25,369	72,021	28,769	60,200	59,500
	<i>Borough contributions made to community activities.</i>						
	Summerfest Fireworks	10,500					
	Summerfest Electrical	8,000					
	Summerfest Other	4,000					
	Port A Johns	2,500					
	Trout Stocking	2,500					
	Fallfest	4,000					
	Winterfest	8,000					
	Winterfest Electrical	6,000					
	Movies	4,000					
	Marketing Items	5,000					
	Miscellaneous	5,000					
01-00-458-545	Other Community Support		67,390	140,540	1,533	9,500	9,500
	<i>Other Borough contributions towards community.</i>						
	Soccer Tournament						
	Other (Easter Egg Hunt, misc)						
	Budget Total Community Support		\$270,389	\$398,083	\$237,949	\$258,770	\$278,520
			Percentage Increase over 2021 Budget				7.63%

**Borough of Plum
2022 Budget - General Fund**

		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
	Transfers	Detail	Actual	Actual	Actual	Budget	Budget
			\$	\$	\$	\$	\$
01-00-492-300	Transfer To Fire Fund <i>Transfer from the General Fund to maintain a positive fund balance in the Fire Fund.</i>		-	-	-	-	-
01-00-492-301	Transfer To Debt Service Fund <i>Transfer from the General Fund to the Debt Service Fund.</i>		0	0	0	900,000	0
01-00-492-302	Transfer To Street Improvement Fund <i>Transfer from the General Fund to the Street Improvement Fund.</i>		0	0	0	150,000	0
01-00-492-303	Transfer To Capital Improvement Fund <i>Transfer from the General Fund to the Capital Improvement Fund.</i>		300,000	0	300,000	725,000	0
	Budget Total Traffic Control		\$300,000	\$0	\$300,000	\$1,775,000	\$0
			Percentage Increase over 2021 Budget				0.00%

*Borough of Plum
2022*

Other Funds

Budgets

2022 Budget - Fire Protection Fund

Account No.	Description	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
03-00-411-00						
	Prior Year Carryforward	\$ 244,816	\$ 296,573	\$ 307,403	\$ 358,300	\$ 438,700
03-00-301-100	Current Year Real Estate	562,633	555,713	574,889	571,221	571,221
03-00-301-200	Prior Years Real Estate	13,968	25,259	15,218	16,400	10,335
03-00-301-300	Delinquent Years Real Estate	8,643	8,780	6,375	7,500	7,950
03-00-301-400	Penalty and Interest Real Estate	5,031	7,601	5,318	4,200	5,009
03-00-340-100	Interest	-	-	-	-	-
03-00-355-080	Other Contribution	15,000	15,000	15,000	15,000	15,000
03-00-355-070	Foreign Fire Insurance	129,116	139,918	141,407	126,076	135,000
03-00-392-010	Transfer From General Fund	-	-	-	-	-
	Available Funds	\$ 979,207	\$ 1,048,844	\$ 1,065,610	\$ 1,098,697	\$ 1,183,215
03-00-411-133	Insurance	\$ 4,212	\$ 6,626	\$ 3,146	\$ 8,000	\$ 11,865
	<i>Vehicle insurance reimbursements.</i>					
03-00-411-232	Fuel	4,917	3,778	2,267	4,000	4,268
	<i>Fuel for all fire department vehicles.</i>					
03-00-411-251	Tires	5,458	8,412	4,596	7,500	10,000
	<i>Tires for fire department vehicles.</i>					
03-00-411-300	Miscellaneous	690	-	-	-	1,000
03-00-411-310	Training	-	-	-	-	-
03-00-411-320	Property Tax Refund	610	1,778	460	500	636
03-00-411-330	Transfer to Debt Service Fund	15,000	15,000	15,000	15,000	52,300
03-00-411-352	Accident Insurance	34,328	34,328	34,328	34,404	35,000
	<i>Fire department insurance.</i>					
03-00-411-354	Workers Compensation	43,386	53,198	57,069	45,000	47,250
	<i>Workers compensation for fire department volunteers</i>					
03-00-411-363	Hydrant and Water Service	69,429	67,498	68,600	69,000	69,000
03-00-411-520	Loan Principal Payment	138,794	165,286	140,557	115,954	120,223
	<i>Loans for the purchase of fire department vehicles.</i>					

2022 Budget - Fire Protection Fund

Account No.	Description	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
03-00-411-521	General Obligation Bond Principal - Series 2013 <i>Principal payment on 2013 Bonds</i>	-	-	-	-	-
03-00-411-522	General Obligation Bond Principal - Series 2016 <i>Principal payment on 2016 Bonds</i>	25,000	25,000	25,000	25,000	-
03-00-411-540	Municipal Contribution <i>General contributions to fire departments.</i>	165,500	165,500	165,500	165,500	165,500
03-00-411-541	Foreign Fire Insurance <i>Fire department insurance.</i>	129,116	139,918	141,407	126,076	135,000
03-00-411-740	Major Equipment <i>Purchase of fire department equipment.</i>	-	-	-	-	-
03-00-411-742	Interest Expense Loans <i>Loans for the purchase of fire department vehicles.</i>	35,825	45,188	40,042	35,476	31,707
03-00-411-743	General Obligation Bond Interest - Series 2013 <i>Interest payments on 2013 Bonds</i>	-	-	-	-	-
03-00-411-744	General Obligation Bond Interest - Series 2016 <i>Interest payments on 2016 Bonds</i>	10,369	9,931	9,338	4,481	-
03-00-741-745	General Obligation Bond Interest - Series 2021 <i>Interest payments on 2021 Bonds</i>	-	-	-	4,106	-
	Expenditures	\$ 682,634	\$ 741,441	\$ 707,310	\$ 659,997	\$ 683,749
	Annual Surplus/(Deficit)	\$ 51,757	\$ 10,830	\$ 50,897	\$ 80,400	\$ 60,766
	Fund Balance	\$ 296,573	\$ 307,403	\$ 358,300	\$ 438,700	\$ 499,466

Borough of Plum 2022 Budget - Street Improvement Fund

04-00-000-00		FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
Account No.	Description						
04-00-301-100	Prior Year Carryforward	\$ 262,362	\$ 430,977	\$ 577,200	\$ 269,004	\$ 399,754	
04-00-301-200	Current Year Real Estate	931,956	872,286	721,670	735,043	524,589	
04-00-301-300	Prior Years Real Estate	23,221	39,647	19,180	21,100	9,491	
04-00-301-400	Delinquent Years Real Estate	14,369	13,782	8,034	9,700	7,301	
04-00-340-100	Penalty and Interest Real Estate	8,363	11,932	6,703	5,400	4,600	
04-00-392-010	Interest	186	560	460	-	100	
04-00-393-000	Transfer From General Fund	-	-	-	150,000	-	
	Other	-	-	-	-	-	
	Available Funds	\$ 1,240,457	\$ 1,369,184	\$ 1,333,247	\$ 1,190,247	\$ 945,835	
04-00-431-100	Salaries - Highway	\$ 184,394	\$ 183,516	\$ 186,079	\$ 210,000	\$ 218,547	
	<i>Allocation of varying full-time PW admin. employees</i>						
04-00-431-154	Life Insurance/LTD	1,304	1,319	1,324	1,274	1,541	
	<i>Allocated life insurance and LTD for PW employees.</i>						
	<i>Mutual of Omaha</i>						
04-00-431-156	Health & Hospitalization	53,148	47,748	47,051	58,538	57,871	
	<i>Allocated medical insurance for PW employees.</i>						
04-00-431-157	Dental and Vision	2,444	2,513	2,513	2,528	2,886	
	<i>Allocated dental and vision insurance PW employees.</i>						
04-00-431-160	Pension	28,607	30,044	31,694	34,839	42,784	
	<i>The employer contribution is based on CBA for all full-time employees or \$201/wk.</i>						
04-00-431-161	FICA/Medicare	14,106	14,039	14,235	16,065	16,719	
	<i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>						
04-00-431-162	Unemployment Compensation	1,942	812	514	1,310	705	
	<i>The employer contribution is 2.00% of the first \$10,000 earned for all personnel.</i>						

**Borough of Plum
2022 Budget - Street Improvement Fund**

04-00-000-00	Account No.	Description	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
	04-00-431-163	Worker's Compensation <i>Allocated worker's compensation for public works employees.</i>		13,757	12,285	12,725	12,851	11,859
	04-00-432-245	Winter Maintenance Services <i>For bulk salt and anti-skid purchases Salt - 0 Tons @ \$69.29/Ton</i>		0	0	0	0	0
	04-00-439-300	Miscellaneous		-	-	-	-	-
	04-00-439-313	Engineering		-	-	54,354	45,000	50,000
	04-00-439-350	Property Tax Refunds		1,014	2,956	580	650	818
	04-00-439-720	Storm Water Study <i>Study of the borough's storm water system.</i>		-	-	48,343	-	-
	04-00-439-723	Road Construction <i>Improvements to the roadways.</i>		220,171	244,756	419,474	130,000	230,000
		Paving - Prior Year Projects	-					
		Paving - Current Year Projects	230,000					
	04-00-439-724	Road Maintenance <i>General roadway maintenance.</i>		43,174	16,547	15,210	27,500	35,000
	04-00-439-727	Guide Rail Replacement		16,120	6,000	-	20,000	20,000
	04-00-439-728	Drainage		-	-	-	-	-
	04-00-439-729	Storm Water Projects <i>Storm water system repairs/maintenance. Various Projects (In-house) Contracted</i>		-	-	-	-	-

**Borough of Plum
2022 Budget - Street Improvement Fund**

04-00-000-00		FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
Account No.	Description						
04-00-439-745	Interest Expense/Bank Fee		898	1,229	-	-	500
04-00-473-100	Series 2013 Bond Interest Payment		88	-	-	-	-
04-00-473-200	Series 2013 Bond Principal Payment		10,020	-	-	-	-
04-00-474-100	Series 2014 Bonds Interest Payment		32,458	24,766	-	-	-
04-00-474-200	Series 2014 Bonds Principal Payment		67,508	75,200	-	-	-
04-00-475-100	Series A 2015 Bonds Interest Payment		88,588	88,588	-	-	-
04-00-475-200	Series A 2015 Bonds Principal Payment		-	-	-	-	-
04-00-476-100	Series A 2016 Bonds Interest Payment		25,164	27,141	26,906	13,401	-
04-00-476-200	Series A 2016 Bonds Principal Payment		4,575	12,525	12,525	12,525	-
04-00-477-100	Series B 2019 Bonds Interest Payment		-	-	85,408	85,408	-
04-00-477-200	Series B 2019 Bonds Principal Payment		-	-	5,342	5,342	-
04-00-478-100	Series A 2019 Bonds Interest Payment		-	-	42,196	42,196	-
04-00-478-200	Series A 2019 Bonds Principal Payment		-	-	57,770	57,770	-
04-00-479-100	Series 2021 Bonds Interest Payment		-	-	-	13,296	-
	Expenditures		\$ 809,480	\$ 791,984	\$ 1,064,243	\$ 790,493	\$ 689,230
	Annual Surplus/(Deficit)		\$ 168,615	\$ 146,223	\$ (308,196)	\$ 130,750	\$ (143,149)
	Fund Balance		\$ 430,977	\$ 577,200	\$ 269,004	\$ 399,754	\$ 256,605

**Borough of Plum
2022 Budget - Flood Mitigation Fund**

05-00-000-00		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
Account No.	Description	Detail	Actual	Actual	Actual	Estimated	Budget
05-00-383-100	Prior Year Carryforward		\$ 265,167	\$ 268,276	\$ 238,453	\$ 244,958	\$ 47,144
	Flood Mitigation Fee		711,362	709,358	701,062	710,000	711,000
	Available Funds		\$ 976,529	\$ 977,634	\$ 939,515	\$ 954,958	\$ 758,144
05-00-431-100	Salaries - Highway						
	Allocation of varying full-time PW admin. employees						
05-00-431-154	Life Insurance/LTD		1,555	1,543	1,560	1,582	1,582
	Allocated Life insurance and LTD for PW employees.						
	Mutual of Omaha						
05-00-431-156	Health & Hospitalization		60,963	52,986	52,385	72,400	60,596
	Allocated medical insurance for PW employees.						
05-00-431-157	Dental and Vision		2,916	2,955	2,986	3,189	2,962
	Allocated dental and vision insurance PW employees.						
05-00-431-160	Pension		38,351	34,226	36,280	44,000	43,893
	The employer contribution is based on CBA for all full-time employees or \$201/wk.						
05-00-431-161	FICA/Medicare		17,692	15,993	16,195	20,120	17,187
	The employer share of FICA/Medicare is based on 7.65% of salaries/wages.						
05-00-431-162	Unemployment Compensation		2,290	926	588	1,642	724
	The employer contribution is 2.00% of the first \$10,000 earned for all personnel.						
05-00-431-163	Worker's Compensation		16,985	13,995	14,496	15,910	12,191
	Allocated worker's compensation for public works employees.						
05-00-446-200	Materials and Supplies		149,032	175,332	183,594	175,000	175,000
	Materials and supplies for storm projects.						
05-00-446-245	Maintenance/Repair Streets		43,192	55,592	45,478	45,000	50,000
	Maintenance/repairs of streets from storm water projects						
05-00-446-300	Miscellaneous		2,887	2,190	860	2,000	2,500
	Miscellaneous expenses						

**Borough of Plum
2022 Budget - Flood Mitigation Fund**

05-00-000-00		FY 22	FY 18	FY 19	FY 20	FY 21	FY 22
Account No.	Description	Detail	Actual	Actual	Actual	Estimated	Budget
05-00-446-310	Professional Services <i>Third party services.</i>		-	-	-	-	5,000
05-00-446-313	Engineering General Engineering MS-4	80,000 30,000	73,700	113,474	116,818	115,000	110,000
05-00-446-318	Inlet Jetting Jetting of inlets		-	5,875	-	-	6,000
05-00-446-319	Inspections Inspection of inlets/ponds/piping		-	-	3,420	-	5,000
05-00-446-384	Contracted Services		67,420	55,033	8,200	148,971	-
		-					
		-					
		-					
05-00-446-745	Other - To Be Determined Interest Expense - Short Term Loan		-	-	-	-	-
	Expenditures		\$ 708,253	\$ 739,181	\$ 694,557	\$ 907,814	\$ 717,302
	Annual Surplus/(Deficit)		\$ 3,109	\$ (29,823)	\$ 6,505	\$ (197,814)	\$ (6,302)
	Fund Balance		\$ 268,276	\$ 238,453	\$ 244,958	\$ 47,144	\$ 40,842

Borough of Plum 2022 Budget - EMS Fund

Account No.	Description	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
06-00-000-00							
	Prior Year Carryforward	\$ 17,194	\$ 29,961	\$ 48,774	\$ 65,425	\$ 64,941	
06-00-301-100	Current Year Real Estate	487,217	481,226	481,303	481,047	481,047	481,047
06-00-301-200	Prior Years Real Estate	12,049	21,873	12,747	13,800	8,704	8,704
06-00-301-300	Delinquent Years Real Estate	7,532	7,603	5,340	6,300	6,695	6,695
06-00-301-400	Penalty and Interest Real Estate	4,355	6,583	4,455	3,500	4,218	4,218
06-00-340-100	Interest	5	12	12	-	-	-
06-00-393-000	Other	-	-	-	-	-	-
	Available Funds	\$ 528,352	\$ 547,258	\$ 552,631	\$ 570,072	\$ 565,605	
06-00-415-232	Fuel - Gas	\$ 19,972	\$ 20,978	\$ 15,570	\$ 19,500	\$ 23,132	
06-00-415-234	Fuel - Diesel	7,305	5,347	2,520	4,800	5,356	
06-00-415-300	Property Tax Refunds	529	1,540	385	400	536	
06-00-415-320	Copier Lease	1,568	1,732	2,099	3,100	3,120	
06-00-415-330	Transfer to Debt Service Fund	15,000	15,000	15,000	15,000	15,000	
06-00-415-540	Emergency Medical Services	405,000	405,000	405,000	415,000	460,000	
	<i>Allocation of yearly real estate taxes to EMS</i>						
06-00-415-740	Capital Equipment	48,787	48,669	46,632	46,831	-	
06-00-415-745	Interest on Short Term Borrowing	230	218	-	500	500	
	Expenditures						
	Annual Surplus/(Deficit)	\$ 498,391	\$ 498,484	\$ 487,206	\$ 505,131	\$ 507,644	
	Fund Balance	\$ 12,767	\$ 18,813	\$ 16,651	\$ (484)	\$ (6,980)	
		\$ 29,961	\$ 48,774	\$ 65,425	\$ 64,941	\$ 57,961	

**Borough of Plum
2022 Budget - Debt Service Fund**

Account No.	Description	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
23-00-000-00						
		\$	\$	\$	\$	\$
	Prior Year Carryforward	107,940	76,644	51,159	63,513	955,537
23-00-301-100	Current Year Real Estate	596,429	590,080	635,945	623,816	647,887
23-00-301-200	Prior Years Real Estate	14,832	26,821	16,827	17,900	11,722
23-00-301-300	Delinquent Years Real Estate	9,178	9,323	7,049	8,200	9,017
23-00-301-400	Penalty and Interest Real Estate	5,341	8,072	5,880	4,600	5,681
23-00-340-100	Interest	-	-	-	-	-
23-00-387-100	Contribution From Private Sources	15,000	15,000	15,000	-	-
23-00-387-100	Miscellaneous	-	-	-	-	-
23-00-392-010	Transfer From General Fund	-	-	-	900,000	-
23-00-392-020	Transfer From Fire Fund	15,000	15,000	15,000	15,000	52,300
23-00-392-030	Transfer From EMS Fund	-	-	-	15,000	15,000
	Available Funds	\$ 763,720	\$ 740,940	\$ 746,860	\$ 1,648,029	\$ 1,697,144
23-00-471-000	Bank Fees	-	-	-	-	-
23-00-471-150	General Obligation Bond Interest - Series B of 2010	-	-	-	-	-
23-00-471-200	Small Borrowing Interest	1,798	2,744	14	1,000	1,000
23-00-471-225	General Obligation Bond Interest - Series 2014	114,186	109,378	-	-	-
23-00-471-250	General Obligation Bond Interest - Series 2013	437	-	-	-	-
23-00-471-260	General Obligation Bond Interest - Series A 2015	95,324	95,324	-	-	-
23-00-471-270	General Obligation Bond Interest - Series B 2015	18,469	17,794	17,119	16,444	15,769
23-00-471-280	General Obligation Bond Interest - Series 2016	138,317	135,378	134,207	66,843	-
23-00-471-285	General Obligation Bond Interest - Series A 2019	-	-	149,372	136,979	165,050
23-00-471-290	General Obligation Bond Interest - Series B 2019	-	-	86,265	87,017	172,213
23-00-471-295	General Obligation Bond Interest - Series 2021	-	-	-	47,441	128,288
23-00-471-296	General Obligation Bond Interest - Series A 2021	-	-	-	30,210	178,288
23-00-471-300	Miscellaneous	-	-	1,500	1,500	1,500
23-00-471-350	Property Tax Refunds	648	1,888	508	695	695
23-00-472-200	General Obligation Bond Principal - Series B of 2010	-	-	-	-	-
23-00-472-250	General Obligation Bond Principal - Series 2014	237,492	244,800	-	-	-

**Borough of Plum
2022 Budget - Debt Service Fund**

Account No.	Description	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
23-00-000-00						
23-00-472-260	General Obligation Bond Principal - Series A 2015	-	-	-	-	-
23-00-472-270	General Obligation Bond Principal - Series B 2015	20,000	20,000	20,000	20,000	20,000
23-00-472-280	General Obligation Bond Principal - Series 2016	10,425	62,475	62,475	62,475	-
23-00-472-285	General Obligation Bond Principal - Series A 2019	-	-	207,230	217,230	290,000
23-00-472-290	General Obligation Bond Principal - Series B 2019	-	-	4,657	4,658	10,000
23-00-472-295	General Obligation Bond Principal - Series 2021	-	-	-	-	140,000
23-00-472-296	General Obligation Bond Principal - Series A 2021	-	-	-	-	5,000
23-00-472-300	General Obligation Bond Principal - Series 2013	49,980	-	-	-	-
23-00-492-301	Transfer to Capital Improvements Fund	-	-	-	-	-
	Expenditures	\$ 687,076	\$ 689,781	\$ 683,347	\$ 692,492	\$ 1,127,803
	Annual Surplus/(Deficit)	\$ (31,296)	\$ (25,485)	\$ 12,354	\$ 892,024	\$ (386,196)
	Fund Balance	\$ 76,644	\$ 51,159	\$ 63,513	\$ 955,537	\$ 569,341

**Borough of Plum
2022 Budget - Capital Improvement Fund**

Account No.	Description	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
30-00-000-00	Prior Year Carryforward		\$ 498,957	\$ 616,131	\$ 364,620	\$ 501,101	\$ 1,031,300
30-00-301-100	Current Year Real Estate Taxes		377,006	384,868	565,866	541,115	511,081
30-00-301-200	Prior Years Real Estate Taxes		9,360	16,925	14,905	15,600	9,247
30-00-301-300	Delinquent Years Real Estate Taxes		5,791	5,884	6,244	7,100	7,113
30-00-301-400	Penalty and Interest Real Estate Taxes		3,371	5,094	5,209	4,000	4,481
30-00-340-100	Interest		1,774	2,111	-	-	-
30-00-350-755	Grants		19,520	-	-	225,000	138,314
30-00-370-300	Miscellaneous		-	-	10,289	-	-
30-00-391-100	Sale of General Fixed Assets		72,881	-	17,000	16,025	15,000
30-00-392-010	Transfer From Debt Service Fund		-	-	-	-	-
30-00-392-020	Transfer From General Fund		300,000	-	300,000	725,000	-
30-00-392-030	Transfer From Developer's Escrow		-	-	-	-	-
	Available Funds		\$ 1,288,660	\$ 1,031,013	\$ 1,284,133	\$ 2,034,941	\$ 1,716,536
30-00-400-300	Property Tax Refunds		\$ 409	\$ 1,191	\$ 451	\$ 450	\$ 602
30-00-400-740	Administration - Capital Equipment/Improvements	7,748	8,223	7,748	14,464	13,989	13,990
	2018 Ford Explorer - VFG - Lease pymt. 5 of 5	6,242					
	2020 Ford Edge - VFG - Lease pymt. 3 of 5						
30-00-407-740	IT - Capital Equipment/Improvements		18,401	-	-	-	-
30-00-409-740	Buildings - Capital Equipment/Improvements		-	-	-	-	-
30-00-410-740	Police - Capital Equipment/Improvements		110,618	112,655	159,965	150,517	166,090
	In Car and Body Cameras -VFG - Lease pymt. Pymt. 3 of 5	13,834					
	2020 Ford Explorers/Three (3) - VFG - Lease pymt. 3 of 3	43,664					
	MDT Computer Replacements - VFG - Lease pymt. Pymt. 3 of 5	10,174					
	2021 Ford Interceptors/Three (3) - VFG - Lease pymt. 2 of 3	43,418					
	2022 Two Ford Explorers/One F150 - VFG - Lease pymt. 1 of 3	55,000					
30-00-414-740	Community Development - Capital Equipment/Improvements		18,799	18,324	18,324	18,324	14,599
	2018 Ford Edge - Lease Pymt. 5 of 5	6,099					
	Pick-up - Lease Pymt. 1 of 5	8,500					

**Borough of Plum
2022 Budget - Capital Improvement Fund**

30-00-000-00	FY 22 Detail	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
30-00-431-740	Public Works - Capital Equipment/Improvements	362,674	386,509	337,551	352,361	407,192
	Leaf Vacuum - Lease Pymt. 5 of 5	12,825				
	Single Axle Peterbilt - Lease Pymt. 5 of 5	49,460				
	Ford F-550 Flatbed - Lease Pymt. 4 of 5	15,022				
	Ford F-150 - Lease Pymt. 3 of 5	16,038				
	Ford F-150 W/Liftgate - Lease Pymt. 3 of 5	23,210				
	Ford F-550 Flatbed - Lease Pymt. 3 of 5	31,518				
	Volvo Hy-lift - Lease Pymt. 3 of 5	9,859				
	Ford F-150 - Lease Pymt. 2 of 5	10,155				
	JLG Lift - Lease Pymt. 2 of 5	14,500				
	Woodchipper - Lease Pymt. 2 of 5	34,605				
	E145 Volvo Excavator - Lease Pymt. 2 of 5	15,000				
	E88 Bobcat Excavator - Lease Pymt. 1 of 5	55,000				
	Single Axle Peterbilt - Lease Pymt. 1 of 5	110,000				
	Jet Vac - Lease Pymt. 1 of 5	10,000				
	Track Mats					
30-00-452-740	Borough Parks & Muni. Center - Capital Equipment/Improvements	106,070	68,689	166,734	58,487	40,002
	Top Dresser Parks - Lease Pymt. 5 of 5	2,285				
	2018 Ford F-150 Lawn Crew - Lease Pymt. 5 of 5	5,950				
	Ford F-150 Facilities - Lease Pymt. 2 of 5	8,367				
	Ventrac Mower - Lease Pymt. 1 of 5	8,500				
	Ford Transit Van - Lease Pymt 1 of 5	10,400				
	Zero Turn Mower - Lease Pymt. 1 of 5	4,500				
30-00-472-300	Miscellaneous	47,335	71,277	85,543	409,513	252,922
	Renton Park Pavilion Roof	15,000				
	Engineering - Renton Park	25,000				
	Renton Park Phase II	162,922				
	Library - HVAC Improvements	50,000				
30-00-472-740	Capital Equipment/Improvements					
	Expenditures	\$ 672,529	\$ 666,393	\$ 783,032	\$ 1,003,641	\$ 895,397
	Annual Surplus/(Deficit)	\$ 117,174	\$ (251,511)	\$ 136,481	\$ 530,199	\$ (210,161)
	Fund Balance	\$ 616,131	\$ 364,620	\$ 501,101	\$ 1,031,300	\$ 821,139

Borough of Plum 2022 Budget - Liquid Fuels Fund

Account No.	Description	FY 18 Actual	FY 19 Actual	FY 20 Actual	FY 21 Estimated	FY 22 Budget
	Prior Year Carryforward	\$ 84,151	\$ 86,916	\$ 334,834	\$ 68,750	\$ 110,118
35-00-340-100	Interest	13,239	17,949	4,097	200	500
35-00-350-755	Intergovernmental Revenues	-	-	-	-	-
35-00-355-020	State Liquid Fuels Allocation	854,124	875,634	850,951	791,168	779,530
35-00-355-141	Other Reimbursement	-	-	-	-	-
	Available Funds	\$ 951,514	\$ 980,499	\$ 1,189,882	\$ 860,118	\$ 890,148
35-00-430-300	Miscellaneous	\$ 598	\$ 666	\$ 32	\$ -	\$ 700
	<i>Miscellaneous expenses.</i>					
35-00-432-245	Winter Maintenance Services	-	-	-	-	-
	<i>For bulk salt and anti-skid purchases</i>					
35-00-437-245	Storm Sewers and Drains	-	-	-	-	-
	<i>Repairs on storm sewers and drains.</i>					
35-00-438-720	Annual Overlay	864,000	644,999	1,121,100	750,000	775,000
	<i>Annual contracted road resurfacing projects.</i>					
35-00-438-740	Major/Lease Equipment	-	-	-	-	-
	<i>Purchase/Lease Major Equipment</i>					
	Expenditures	\$ 864,598	\$ 645,665	\$ 1,121,132	\$ 750,000	\$ 775,700
	Annual Surplus/(Deficit)	\$ 2,765	\$ 247,918	\$ (266,084)	\$ 41,368	\$ 4,330
	Fund Balance	\$ 86,916	\$ 334,834	\$ 68,750	\$ 110,118	\$ 114,448