

Borough of Plum
2023



Adopted
Annual Budget
All Funds

Introduction

January 3, 2023

The Honorable Borough Mayor Harry Schlegel
The Honorable Borough Council Member David Seitz
The Honorable Borough Council Member Ryan Delaney
The Honorable Borough Council Member Paul Dern
The Honorable Borough Council Member Michael Doyle
The Honorable Borough Council Member Dan Hadley
The Honorable Borough Council Member Steven Taylor
The Honorable Borough Council Member David Vento

Dear Council Members and Mayor,

This 2023 Budget was approved in compliance with the Borough Code and budgetary laws of the state of Pennsylvania. The budget for the General and other Funds is balanced, and total \$22,523,941. This represents a 15.1% increase, or \$2,957,695 when compared to the 2022 budget. It is balanced with the use of fund balance for the Fire, Street Improvement, Debt Service, Capital Improvement, and Liquid Fuels Funds.

Inherent in this budget is no real estate tax increase to the residents of the Borough of Plum. Total real estate tax millage remains at 4.78 mills, and is allocated to the General, Debt Service, Fire, Street Improvement, Capital Improvement, and Emergency Medical Services Funds.

Below is a summary of the Borough of Plum's adopted budgets by fund.

The General Fund budget is presented to you with a tax millage rate of 3.109 mills, and slightly above the 2022 rate of 2.96 mills. In preparation for revenue projections, we analyzed five years of historical trending, economic factors, operating expenditures, and other factors that influence revenues. The major revenues in this fund include Real Estate Tax and various Enabling Taxes, such as Earned Income, Local Services, and Deed Transfer. The revenue budget for the General Fund is \$14,926,013, an increase of 5.8% or \$860,035.

The projected unassigned fund balance at the end of calendar year 2023 is \$1.8M, or approximately 12.1% of budgeted expenditures. Our minimum level of unassigned fund balance according to the fund balance policy is 5% budgeted expenditures.

We anticipate real estate tax revenues to be approximately \$5.11M, and this represents 34.3% of total budgeted revenues. Local enabling taxes is comprised of earned income, deed transfer and local services taxes. It is budgeted at \$4.90M, or 32.9% of total revenues.

Cable TV franchise fees is projected to remain stable during times of new technologies providing a cheaper means to stream communications. This line item has historically provided a significant source of revenue for the borough.

Revenues are projected to increase by \$62,000 in the local enabling tax category. The budget includes higher revenues due to projections of a continued strong labor market in 2023.

Since 2019, the regional asset district tax has increased by over 14.4% and is directly tied into the state of the economy. It is part of the 1% additional sales tax collected on eligible purchases by Allegheny County residents.

The General Fund budgeted expenditures is anticipated to increase by 5.2%, or approximately \$742,000. The increase is primarily driven by increases in personnel related costs from newly created or unfilled positions. The total adopted budget is \$14.91M, with the Public Safety department making up 38.4% or \$5.7 million.

The Borough received notification from our health insurance provider that rates will increase by 5% during 2023. The Borough will spend approximately \$1.46 million for employee and retiree health care benefits during 2023. This is the second largest expenditure within the 2023 budget, following employee salaries and wages.

The total employer funding requirement for the employee pension plans exceeds \$1.03M for 2023. This amount is net of any employee contributions and state pension fund aid.

The General Fund finances the operations of the General Government, Public Safety, Public Works, and Community Development, Building and Recreation maintenance. Our top priority is to maintain the highest level of services to the residents of Plum, while mitigating our costs.

The Fire Fund budget is balanced at \$767,466 of expenditures, and .360 mills of Real Estate Tax revenue is used to support operations of the Borough's four Volunteer Fire Departments. A few of the larger expenses within this fund include municipal contributions, loan payments, worker's compensation, accident insurance, and hydrant and water service.

The Street Improvement Fund budget is balance at \$714,682 of expenditures and is financially supported by .240 mills of Real Estate Tax revenue. To balance the fund, we budgeted for drawing down approximately \$319,760 from fund balance. Project expenses are associated with road construction and allocated employee related costs.

The Flood Mitigation Fund derives its revenue from fees paid by all property owners with a property containing any structure over 200 square feet. The flood mitigation fee provides a dedicated funding source to flood mitigation projects which will be used in both a proactive and reactive fashion. Budgeted expenditures total \$1,097,073, and we have increased the residential and commercial annual fees by 100%.

The Emergency Services Fund receives 6.276% of the 4.78 mills of real estate tax collections. This fund provides revenues to partially offset costs incurred by Plum's EMS. We budgeted to contribute \$493,051 towards fuel and general operations.

The Debt Service Fund budget is budgeted at \$2,023,065 of expenditures and is financially supported by .431 mills of Real Estate Tax revenue. This fund finances debt service payments associated with the Series 2015, 2019, and 2021 Series Bonds.

The Capital Improvement Fund is subsidized with an allocated share or .340 mills of the Real Estate Tax collections, proceeds from the sale of equipment, or grants. For the most part capital expenditures such as equipment and vehicles are purchased through a lease purchase agreement. Total capital equipment lease/purchases which includes prior year's commitments are budgeted at \$667,512. The Police department has requested for the purchase of three police vehicles. The Public Works department desires to purchase a Ford F-350, Leaf Vac, and construct a pole building to store capital equipment. The Recreation department wishes to purchase a Ventrac mower and Toro Sand Pro. Renton Park phase II project will be completed along with Library HVAC improvements, Pond Retrofitting, and Holiday Park storm water engineering and construction.

The Liquid Fuels Fund is balanced at \$800,700 of expenditures and is funded by receipt of Liquid Fuel revenues from the Commonwealth of Pennsylvania. This special revenue fund budget provides monies for road resurfacing.

We would like to thank the Council and the Finance Committee for their continued support in guidance during the budgeting process. Your decisions have been in the best interest of the Borough residents, and it is essential that we continue to work together. It is imperative to maintain a healthy fund balance to preserve the integrity of the Borough.

Very truly yours,

Borough of Plum



Michael Thomas
Manager



Michael Whitico
Finance Director

Borough of Plum

Overview

Plum Township which later reorganized as Plum Borough, was founded on December 18, 1788, and westward pioneers soon chose to settle in the region. William McJunkin, an Irish emigrant and one of the earliest settlers, came to Plum Borough and in 1790 was granted a tract of land he came to call "Greenfield." In the 19th century, Plum Borough was an agricultural gold mine for brave settlers who wished to emigrate from their East Coast homesteads. During the 20th century, Plum Borough emerged from being an agricultural suburb of the Steel City to become a vibrant residential community with a wondrously bright future. The historical development of Plum Borough was closely tied to industries which developed here including coal mining, aluminium powder manufacturing and gas and oil production.

Plum Borough, the second largest borough in Pennsylvania, was incorporated as Plum Township in 1788 and reincorporated as Plum Borough in 1956. Since that time, Plum has grown from a population of around 10,000 persons to 27,126 persons, according to the 2010 Census, in a largely undeveloped area encompassing 28.6 square miles.

Plum Borough continues to develop as one of the fastest growing municipalities in Pennsylvania. It is located in Allegheny County, approximately 13 miles east of the City of Pittsburgh. With the development of new residential neighbourhoods and the expansion of existing ones, Plum Borough's population will continue to grow into the 21st century. Although the population of Plum Borough is growing rapidly and expected to continue to grow in the future, there is plenty of land available for all purposes including residential, commercial, industrial and agricultural developments.

The legendary Oakmont Country Club is located in Plum Borough. The course has been consistently ranked as one of five best by Golf Digest's 100 Greatest Golf Courses in America. Their most recent ranking has the course at #5. Oakmont Country Club has hosted more combined USGA and PGA championships than any other course in the U.S.,

Government is by a seven-member Council and Mayor elected at large by the general public. Each Council member and the Mayor are elected for a term of four years and are vested with a wide range of policy-making powers. To assist the Council in formulation of policy, a variety of Committees and Boards have been established. These Committees and Boards are as follows:

- Civil Service Commission
- Zoning Hearing Board
- Planning Commission

- Construction Appeals Board
- Library Board
- Community Center Board
- Vacancy Board

The Council has the responsibility for all Borough legislative matters. Its functions include the enactment of ordinances and the adoption of resolutions, adopting the annual budget, setting salaries, fees, and levying taxes. The Borough Manager is directly responsible for handling the day-to-day operations.

The Borough provides the following services to the community:

- Police protection
- Maintenance of approximately 125 miles of borough roads
- Maintenance of four parks
- Planning, zoning, building inspection and code enforcement
- Financial support for four volunteer fire departments, library, community center, EMS & emergency management.

Borough of Plum

2023 Approved Annual Budget

Elected Officials

Harry Schlegel - Mayor
Michael Doyle – Council President
Ryan Delaney – Council Member
Paul Dern – Council Member
David Seitz – Council Member
Dan Hadley – Council Member
Steven Taylor – Council Member
David Vento – Council Member

Appointed Officials

Michael Thomas – Borough Manager

Bruce E. Dice - Solicitor

Lanny Conley – Chief of Police

Senior Staff

David Soboslay
Michael Whitico
Heather Oravitz
Jason Muggli
Mona Costanza
Jessica Yamnitzky
James Dreano

Assistant Borough Manager
Finance Director
Director of Community Development
Information Technologies Coordinator
Assistant to the Borough Manager
Assistant Secretary
Human Resource Coordinator

Borough of Plum

2023 Adopted Budget

Signature Approval Form

The attached 2023 Borough of Plum Budget documents have been formally approved by Council at the December 14, 2022 Council meeting. Staff is directed to manage the Borough within the limits as set forth within the 2023 adopted budgets.

 _____ 12/14/22

Borough Mayor

Harry Schlegel

 _____ 12/14/22

Council President

Date

Michael Doyle

 _____ 12/14/22

Finance Committee Chair

Date

David Seitz

 _____ 12/14/22

Borough Manager

Date

Michael Thomas

Borough of Plum

2023 Adopted Budget

Fund Transfer Approval Form

At the December 14, 2022 Council meeting, Borough Council did formally approve the following Unreserved fund balance transfers prior to 12/31/22 from General Fund.

Debt Service Fund \$750,000

Capital Improvement Fund 425,000



12/14/22

Council President

Date

Michael Doyle



12/14/22

Finance Committee Chair

Date

David Seitz



12/14/22

Borough Manager

Date

Michael Thomas

**PLUM BOROUGH
RESOLUTION 944-22**

**A RESOLUTION OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY,
COMMONWEALTH OF PENNSYLVANIA, RE-ENACTING AND FIXING THE
REAL ESTATE TAX RATE AT 4.78 MILLS AND SETTING PENALTIES FOR THE
YEAR 2023**

BE IT RESOLVED AND ENACTED by the Council of the Borough of Plum, County of Allegheny County, and Commonwealth of Pennsylvania, that a tax be, and the same is hereby levied on all real property within the said Municipality, subject to taxation for the Fiscal Year 2023, as follows:

SECTION 1. TAX RATES:

Tax Rate for General Purposes: the sum of 3.109 mills on each dollar of assessed valuation.

Tax Rate for Fire Protection Services: the sum of .360 mills on each dollar of assessed valuation.

Tax Rate for Debt Service: the sum of .431 mills on each dollar of assessed valuation.

Tax Rate for Street Improvement: the sum of .240 mills on each dollar of assessed valuation.

Tax Rate for Capital Improvement Fund: the sum of .340 mills on each dollar of assessed valuation.

Tax Emergency Medical Services: the sum of .300 mills on each dollar of assessed valuation.

SECTION 2.

All taxpayers subject to payment of real estate taxes to the Borough shall be entitled to a discount of two (2%) percent from the amount of such tax upon making payment within two months after the date of the tax notice. All taxpayers who fail to make payment of such taxes for four (4) months after the date of the tax notice shall be charged a penalty of ten (10%) percent. Penalty shall be added to the taxes by the Tax Collector and be collected by the Tax Collector.

**PLUM BOROUGH
RESOLUTION 944-22**

SECTION 3.

The rates of discount and penalties established by this section shall become effective in 2023 and shall be effective for subsequent years unless changed by Resolution.

SECTION 4.

The proper Borough Officials are hereby directed to file a copy of this Resolution with the Recorder of Deeds of Allegheny County, Pennsylvania.

I, Michael A. Thomas, duly qualified Secretary of the Borough of Plum of Allegheny County, PA, hereby certify that the forgoing is a true and correct copy of Resolution 944-22 duly adopted by a majority vote of the Plum Borough Council at a regular meeting held December 14th, 2022 and said Resolution has been recorded in the Minutes of the Borough of Plum Council and remains in effect as of this date.

IN WITNESS THEREOF, I affix my hand and attach the seal of the Borough of Plum, this 14th day of December, 2022.

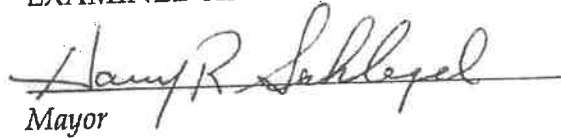


Michael A. Thomas
Borough Manager/Secretary



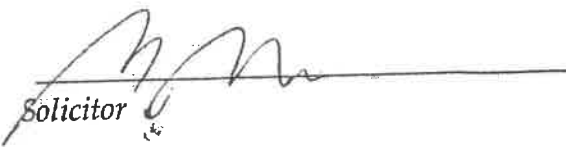
Michael J. Doyle
Council President

EXAMINED AND APPROVED BY:



Harry R. Schlegel
Mayor

APPROVED AS TO FORM:



Solicitor

2023 BUDGET SCHEDULE

August 17	Budget instructions and schedule distributed
September 30	Department budgets and staffing changes submitted to Finance Director
October 1 - 8	Borough Manager reviews budget with Department heads, and recommends changes to ensure proper programming
Oct. 9 – Nov. 6	Presentation of preliminary budget to Finance Committee Review & revise preliminary budget with Finance Committee
November 13 Council	Finance Director presents proposed budget to
November 15	Assistant Secretary advertises proposed budget and tax ordinance (Must be available for public inspection for a 10-day period)
Nov. 16 - Dec. 4	Proposed budget is revised per directives by the Finance Committee
December 5	Submit revised budget to Council and take public comment
December 14	Adopt budget and tax ordinance (no later than December 31)

Borough of Plum Fund Structure

General Fund - The General Fund is the Borough's primary operating fund and accounts for most of the financial resources of the government. Principal sources of revenues are real estate taxes, local enabling taxes, municipal services fees, and intergovernmental funding. This fund provides operating dollars for public safety, public works, municipal services, administration, parks and recreation, and information technology.

Fire Fund - The Fire Fund is subsidized with an allocated portion of real estate tax collections and state managed foreign fire insurance tax collections. The fund provides financial resources for fuel, tires, accident insurance, worker's compensation, hydrant and water service, and debt payments associated with the purchase of major equipment.

Street Improvement Funds - The Street Improvement Fund receives an allocated portion of the real estate tax collections to support various street improvements within the Borough of Plum. The fund potentially provides financial resources for road construction, guide rail replacement, or winter maintenance products.

Flood Mitigation Fund - The Flood Mitigation Fund derives its revenue from fees paid by all property owners with a property containing any structure over 200 square feet. The fee is based upon the type of structure that resides on the property. The Flood Mitigation Fee provides a dedicated funding source to flood mitigation projects which will be used in both a proactive and reactive fashion.

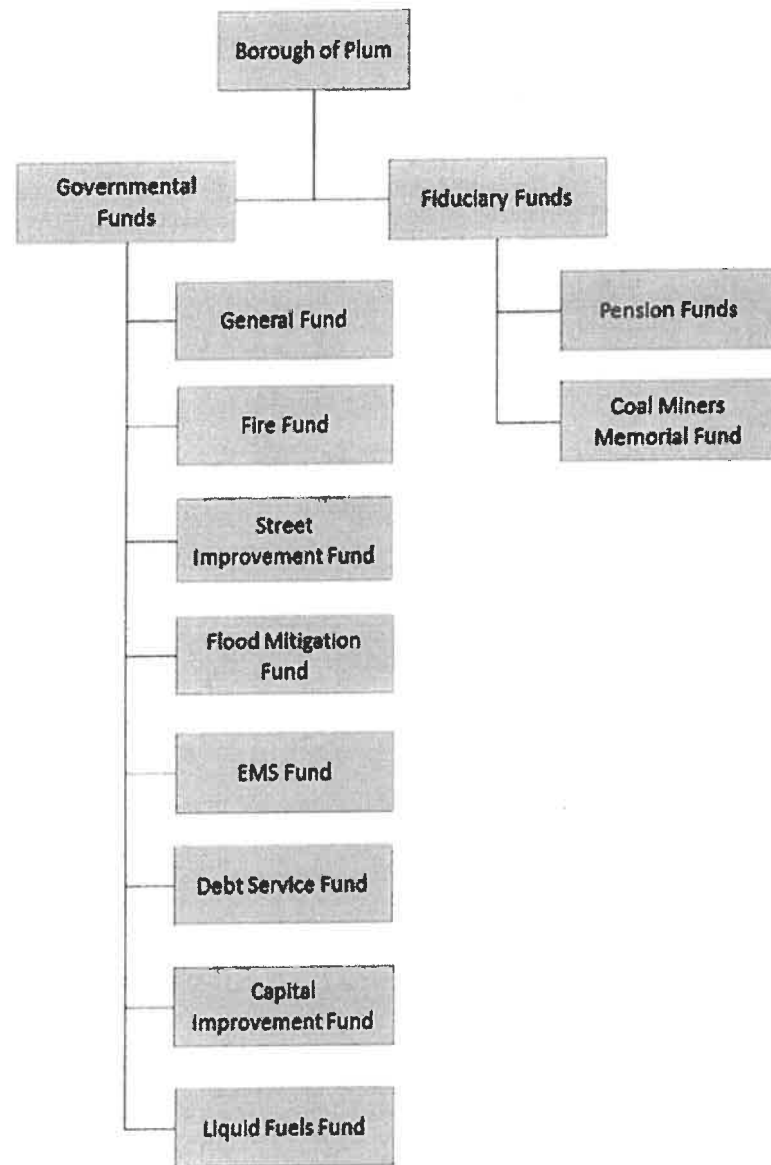
Emergency Medical Services Fund - The Emergency Services Fund receives an allocated portion of the real estate tax collections. This fund provides funding to partially offset costs incurred by the Borough's EMS.

Debt Service Fund - The Debt Service Fund receives an allocated portion of the real estate tax collections. This fund provides revenues to offset costs associated with the Series 2015, Series 2019, and Series 2021 bonds.

Capital Improvement Fund - The Emergency Services Fund receives an allocated portion of the real estate tax collections, and grants. This fund provides resources that are restricted, committed or assigned to expenditures for capital outlays.

Liquid Fuels Fund - Each year the Borough receives an allocation from the Commonwealth of Pennsylvania for the maintenance of the Borough's streets and roads. The funds are the Borough's proportionate share of the state levied gasoline tax. The share is based upon a formula which considers Plum's population and miles of improved roads. The use of the funds is restricted to maintenance, repair, construction of roads or streets, purchase of road machinery and road equipment (subject to limits) and repair of that equipment, traffic signs and signals, and up to \$1,000 per year for the purchase of computer hardware, software and related training. The borough typically uses these funds for road improvements which may include resurfacing, and seal coating.

Borough of Plum
Fund Structure

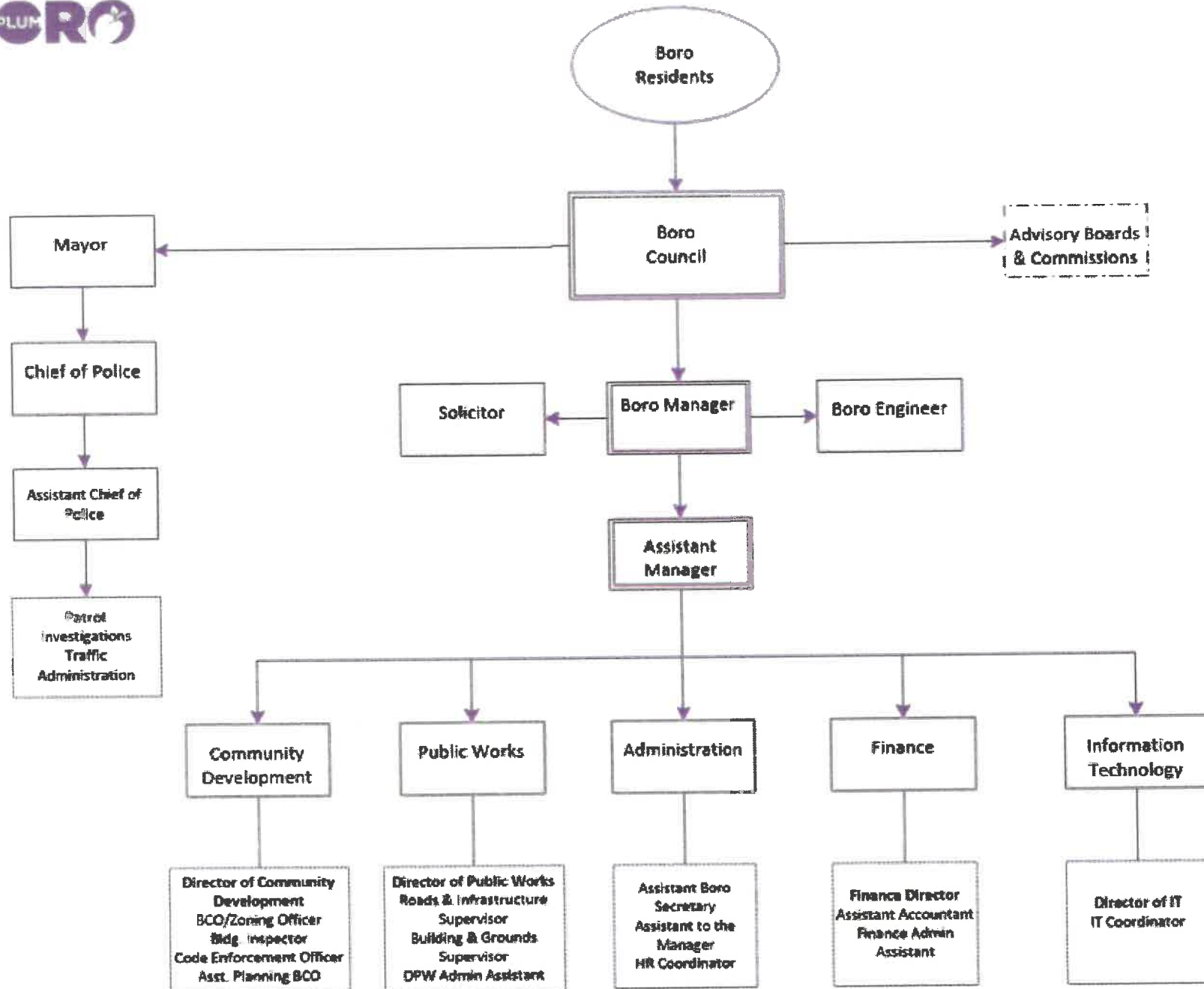


Staffing

ORGANIZATIONAL CHART



Version: 2023-01-10



BOROUGH OF PLUM

FULL-TIME EQUIVALENT BOROUGH EMPLOYEES BY DEPARTMENT

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	Budgeted 2023
DEPARTMENT										
ADMINISTRATION										
Manager's Office	5	5	5	5	5	5	5	5	5	6
Finance Office	2	2	2	2	3	3	3	3	3	3
EARNED INCOME TAX										
Supervisor	1	0	0	0	0	0	0	0	0	0
Clerks	1	0	0	0	0	0	0	0	0	0
INFORMATION TECHNOLOGIES										
IT Coordinator	1	1	1	1	1	1	1	1	1	2
PUBLIC SAFETY										
Police Chief	1	1	1	1	1	1	1	1	1	1
Lieutenant	1	1	1	1	1	1	1	1	0	0
Assistant Chief	0	0	0	0	0	0	0	0	1	1
Patrol & Traffic	22	21	23	23	23	23	24	24	24	24
Detectives	2	2	2	2	2	2	2	2	2	2
Dispatch	0	0	0	0	0	0	0	0	0	0
Administrative	2	2	2	2	2	2	2	2	2	2
Community Development										
Director/Manager	1	0	0	0	0	0	0	0	1	1
Asst. Planner BCO	0	0	0	0	0	1	1	1	1	1
Building Code Officer	0	1	1	1	1	1	1	1	1	1
Inspector	2	2	1	1	1	1	1	1	0	0
Administrative	1	1	1	1	1	1	1	1	2	1
PUBLIC WORKS										
Director/Supervisors	2	2	2	2	2	2	2	2	3	5
Roads & Storm Water	16	16	18	21	22	20	20	21	21	21
Mechanics	2	2	3	2	2	2	2	2	2	2
Administrative	1	1	1	1	1	1	1	1	1	1
Janitors	0	0	0	0	0	0	0	0	0	2
TOTAL FTE'S	63	60	64	66	68	67	68	69	71	76

*Supplemental
Information*

BOROUGH OF PLUM

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN AUDITED FISCAL YEARS
{Accrual Basis of Accounting}

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved										
Nonspendable	83,765	254,534	313,706	214,453	152,071	76,747	74,061	82,378	153,109	93,163
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	400,000	400,000	400,000	400,000	400,000	400,000	535,000	535,000	535,000	535,000
Unassigned	1,445,714	1,254,975	679,793	1,461,106	1,634,356	2,523,663	2,782,975	3,278,226	3,681,660	2,623,361
Total general fund	\$ 1,929,479	\$ 1,909,509	\$ 1,393,499	\$ 2,075,559	\$ 2,186,427	\$ 3,000,410	\$ 3,392,036	\$ 3,895,604	\$ 4,369,769	\$ 3,251,524
All Other Governmental Funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	6,507,670	5,531,665	2,310,573	1,452,745	1,271,312	1,728,493	2,045,636	3,547,677	2,656,551	3,619,409
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	287,799	606,359	-	-	-	-	-
Unassigned	-	335,000	780,725	(1,468)	-	-	-	-	-	-
Unreserved reported in:										
2021 bond fund	-	-	-	-	-	-	-	-	-	7,522,926
2019 Bond Fund	-	-	-	-	-	-	-	14,571,297	13,244,142	5,308,348
Street improvement	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects fund	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 6,507,670	\$ 5,866,665	\$ 3,091,298	\$ 1,739,076	\$ 1,877,671	\$ 1,728,493	\$ 2,045,636	\$ 18,118,974	\$ 15,900,693	\$ 16,450,683
Total Fund Balance - Governmental Funds	\$ 8,437,149	\$ 7,776,174	\$ 4,484,797	\$ 3,814,635	\$ 4,064,098	\$ 4,728,903	\$ 5,437,672	\$ 22,014,578	\$ 20,270,462	\$ 19,702,207

BOROUGH OF PLUM
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN AUDITED FISCAL YEARS
{Accrual Basis of Accounting}

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Revenues										
Taxes	\$ 9,887,367	\$ 10,420,248	\$ 10,442,452	\$ 10,426,820	\$ 10,610,039	\$ 12,173,506	\$ 12,386,203	\$ 12,668,912	\$ 12,801,045	\$ 13,207,031
Licenses and Permits	645,358	713,241	720,915	728,982	805,391	826,381	795,031	811,208	818,920	779,837
Fines and Forfeits	78,121	59,089	61,404	63,308	59,113	58,828	60,456	60,222	44,825	52,088
Interest, Rents and Royalties	6,951	7,823	17,358	19,561	21,183	28,732	37,341	45,376	315,409	250,196
Investment gain (loss)	-	-	-	-	-	-	-	-	-	(138,362)
Intergovernmental	1,490,412	1,867,497	1,428,205	1,637,980	1,721,848	1,731,562	1,772,706	1,740,039	1,783,718	1,712,671
Charges for Services	1,821,418	1,703,722	1,711,668	2,421,038	2,518,024	2,605,820	2,807,724	2,948,605	2,917,557	2,976,119
Miscellaneous	136,002	64,436	106,633	37,423	283,848	68,504	100,038	74,558	(162,631)	77,539
Total Revenues	\$ 14,065,629	\$ 14,836,056	\$ 14,488,635	\$ 15,335,112	\$ 16,019,446	\$ 17,493,333	\$ 17,959,499	\$ 18,348,920	\$ 18,518,843	\$ 18,917,119
Expenditures										
Current										
General Government	\$ 1,511,674	\$ 1,652,615	\$ 1,648,324	\$ 1,593,104	\$ 1,642,814	\$ 1,686,019	\$ 1,814,888	\$ 1,891,375	\$ 1,957,652	\$ 1,893,583
Public Safety	5,221,190	5,466,014	5,480,601	5,654,183	5,653,973	7,190,189	6,736,015	6,750,721	6,767,176	7,204,397
Public Works	5,015,653	4,903,416	5,569,730	4,669,823	6,228,900	6,398,319	6,598,438	6,228,394	7,162,002	7,034,289
Culture and Recreation	368,523	400,439	439,307	484,588	599,217	628,078	770,555	799,110	610,673	661,083
Capital Outlay	4,436,048	7,055,755	3,912,429	2,975,888	1,559,401	1,099,875	437,622	1,063,525	2,028,840	9,229,844
Debt Service										
Principal	798,138	702,834	840,557	980,762	1,145,608	1,215,077	1,307,863	1,279,284	1,213,931	1,097,452
Issuance Costs	-	120,296	117,495	131,736	142,869	-	-	339,228	-	357,221
Interest	498,630	471,735	635,544	625,319	574,689	559,024	573,688	569,476	1,134,173	1,127,564
Total Expenditures	\$ 17,849,856	\$ 20,773,104	\$ 18,643,987	\$ 17,115,403	\$ 17,547,471	\$ 18,776,581	\$ 18,239,069	\$ 18,921,113	\$ 20,874,447	\$ 28,605,433
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,784,227)	\$ (5,937,048)	\$ (4,155,352)	\$ (1,780,291)	\$ (1,528,025)	\$ (1,283,248)	\$ (279,570)	\$ (572,193)	\$ (2,355,604)	\$ (9,688,314)
Other Financing Sources (Uses)										
Proceeds from Capital Lease	\$ 541,110	\$ 355,777	\$ 586,564	\$ 669,917	\$ 988,894	\$ 1,075,679	\$ 491,458	\$ 177,280	\$ 594,488	\$ 480,682
Proceeds from Issuance of Loan	-	-	-	-	-	824,000	424,000	-	-	-
Proceeds from Bond Payable	75,000	5,040,000	5,305,000	6,065,000	5,830,000	-	-	26,603,238	-	14,050,000
Refunded Bonds Escrow Agent	(75,000)	(119,704)	(5,027,589)	(5,520,855)	(5,095,859)	-	-	(9,631,419)	-	-
Refund of Prior Years (Rev.)/Exp.	-	-	-	(4,899)	-	-	-	-	-	(5,425,000)
Bond Discount	-	-	-	(111,715)	-	-	-	-	-	-
Proceeds of Capital Asset Disposition	-	-	-	12,681	54,453	48,374	72,881	-	17,000	16,025
Transfers In	-	545,000	846,250	105,000	480,000	30,000	330,000	1,655,235	330,000	1,805,000
Transfers Out	-	(545,000)	(846,250)	(105,000)	(480,000)	(30,000)	(330,000)	(1,655,235)	(330,000)	(1,805,000)
Total Other Financing Sources (Uses)	\$ 541,110	\$ 5,276,073	\$ 863,975	\$ 1,110,129	\$ 1,777,488	\$ 1,948,053	\$ 988,339	\$ 17,149,099	\$ 611,488	\$ 9,121,707
Net Change in Fund Balance	\$ (3,243,117)	\$ (660,975)	\$ (3,291,377)	\$ (670,162)	\$ 249,463	\$ 664,805	\$ 708,769	\$ 16,576,906	\$ (1,744,116)	\$ (566,607)
Fund Balance										
Beginning of Year	\$ 11,680,266	\$ 8,437,149	\$ 7,776,174	\$ 4,484,797	\$ 3,814,635	\$ 4,064,098	\$ 4,728,903	\$ 5,437,672	\$ 22,014,578	\$ 20,270,462
End of Year	\$ 8,437,149	\$ 7,776,174	\$ 4,484,797	\$ 3,814,635	\$ 4,064,098	\$ 4,728,903	\$ 5,437,672	\$ 22,014,578	\$ 20,270,462	\$ 19,703,855

BOROUGH OF PLUM

NET POSITION BY COMPONENT

LAST TEN AUDITED FISCAL YEARS
{Accrual Basis of Accounting}

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Governmental activities										
Net invested in capital assets	\$ 1,379,923	\$ 1,255,590	\$ 1,244,697	\$ 1,316,725	\$ 1,566,778	\$ 1,259,559	\$ 889,166	\$(1,416,539)	\$(1,249,641)	\$ 399,628
Restricted	1,154,565	1,347,703	958,057	1,478,936	992,335	1,376,515	1,615,959	3,599,051	2,593,943	3,140,194
Unrestricted	498,038	558,315	194,602	(4,699,610)	(4,794,012)	(5,320,748)	(8,249,219)	(8,418,609)	(7,712,587)	(8,184,347)
Total Net Position	\$ 3,032,526	\$ 3,161,608	\$ 2,397,356	\$(1,903,949)	\$(2,234,899)	\$(2,684,674)	\$(5,744,094)	\$(6,236,097)	\$(6,368,285)	\$ (4,644,525)

*2023
Approved
Budgets
All Funds*

**Borough of Plum
2023 Adopted Budgets - All Funds**

	Funds							
	General	Fire	Street Improvement	Flood Mitigation	EMS	Debt Service	Capital Improvement	Liquid Fuels
Estimated Prior Year Carryforward	\$ 3,142,084	\$ 421,039	\$ 571,299	\$ 91,142	\$ 54,687	\$ 1,317,312	\$ 1,223,941	\$ 124,629
Revenues	14,926,013	752,194	394,922	1,422,000	493,508	776,344	728,528	794,760
Expenditures	14,911,888	767,466	714,682	1,097,073	493,051	2,023,065	1,716,016	800,700
Annual Surplus/(Deficit)	\$ 14,125	\$ (15,272)	\$ (319,760)	\$ 324,927	\$ 457	\$ (1,246,721)	\$ (987,488)	\$ (5,940)
Estimated Fund Balance Carry Forward	\$ 3,156,209	\$ 405,767	\$ 251,539	\$ 416,069	\$ 55,144	\$ 70,591	\$ 236,453	\$ 118,689
Budgeted Fund Balance Transfer	-	-	-	-	-	-	-	-
Accumulated Surplus(Deficit)	\$ 3,156,209	\$ 405,767	\$ 251,539	\$ 416,069	\$ 55,144	\$ 70,591	\$ 236,453	\$ 118,689

Borough of Plum
2023

General Fund

Operating Budget

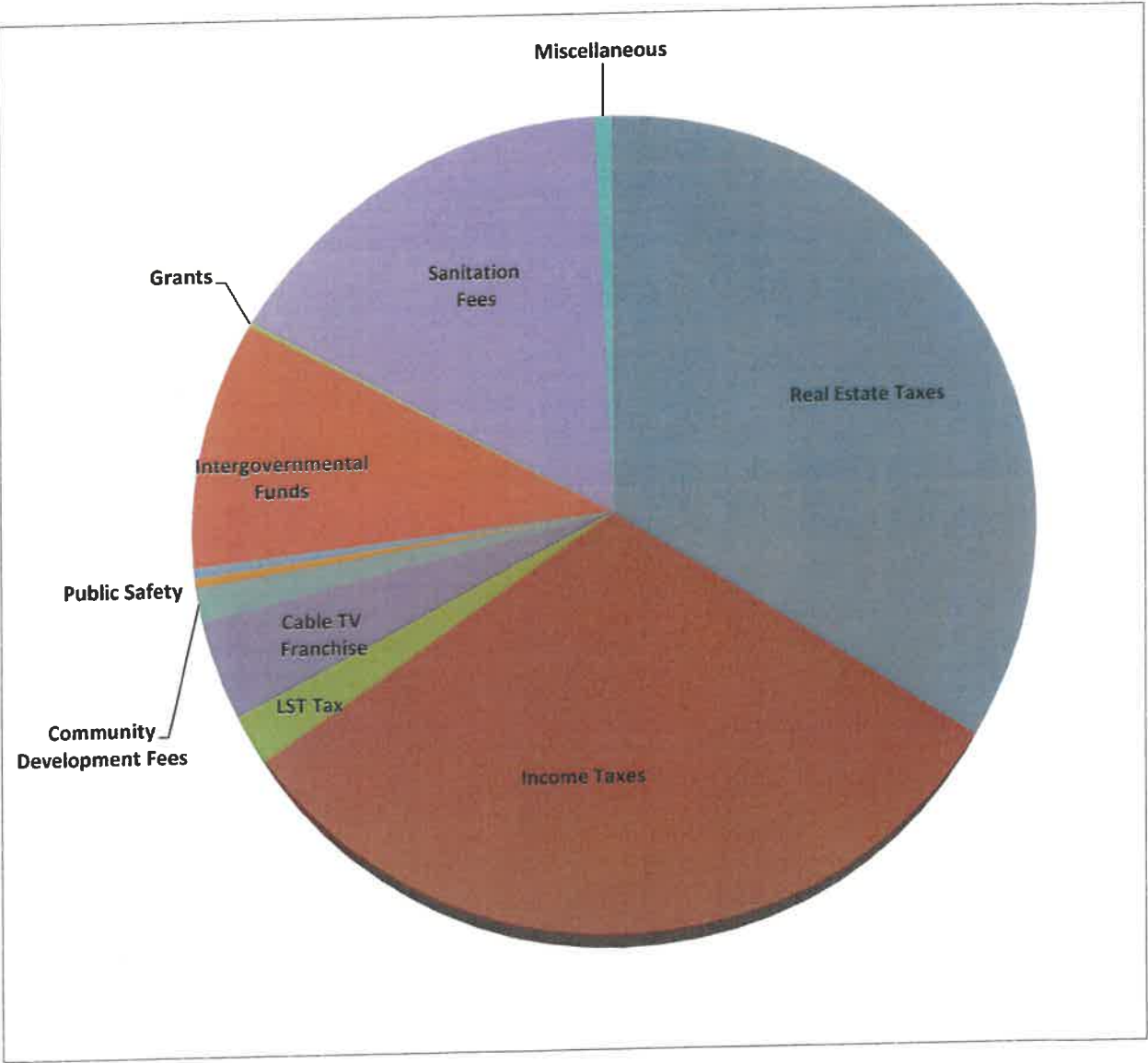
**Borough of Plum
2023 Budget - General Fund**

	<i>FY 19</i>	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Adopted Budget</i>	<i>Adopted Budget</i>
Revenues:					
Real Estate taxes	\$ 4,251,282	\$ 4,306,968	\$ 4,411,931	\$ 4,630,856	\$ 5,114,523
Local Enabling Taxes	4,684,170	4,727,180	5,008,124	4,841,092	4,902,958
Licenses and Permits	811,208	818,651	779,071	778,200	785,000
Fines and Forfeits	60,222	44,825	52,087	60,500	57,000
Interest Earnings/Rent	9,744	8,871	906	1,500	60,000
Intergovernmental Revenues	1,358,593	1,439,098	1,432,131	1,383,830	1,489,087
Municipal Services	2,215,225	2,191,561	2,221,430	2,268,700	2,420,445
Other	98,578	89,038	109,009	101,300	97,000
Total Revenues	\$ 13,489,022	\$ 13,626,192	\$ 14,014,689	\$ 14,065,978	\$ 14,926,013
Expenses:					
Administration	\$ 1,253,095	\$ 1,236,595	\$ 1,235,885	\$ 1,278,326	\$ 1,451,019
Earned Income Tax	-	-	-	-	-
Property Tax	85,656	74,682	85,750	110,369	87,792
Information Technologies	197,527	228,463	204,374	240,118	305,538
Borough Building	366,451	366,680	358,459	420,927	584,458
Police	5,179,908	5,063,730	5,582,477	5,789,219	5,732,136
Community Development	545,733	567,347	568,691	661,282	648,164
Emergency Medical	-	-	-	-	-
Emergency Management	-	334	941	1,000	1,175
Municipal Services	2,108,103	2,133,400	2,033,339	2,067,871	2,250,675
Public Works Administration	392,050	402,691	431,253	529,250	681,613
Public Works	1,015,447	1,111,244	1,119,107	1,220,496	1,034,930
Winter Maintenance - Snow Removal	319,809	373,581	378,346	297,752	372,840
Traffic Control Devices	336,466	317,060	318,564	368,200	410,460
Public Works Maintenance	386,098	365,548	423,925	459,497	555,933
Recreation	401,028	372,723	375,983	446,594	505,955
Community Support	398,083	237,948	246,838	278,520	289,200
Debt Service	-	-	-	-	-
Fund Transfers	-	300,000	1,775,000	-	-
Total Expenditures	\$ 12,985,454	\$ 13,152,026	\$ 15,138,932	\$ 14,169,421	\$ 14,911,888
Annual Surplus/(Deficit)	\$ 503,568	\$ 474,166	\$ (1,124,243)	\$ (103,443)	\$ 14,125
Fund Balance Beginning of Year	3,392,036	3,895,604	4,369,770	3,245,527	3,142,084
Fund Balance End of Year	\$ 3,895,604	\$ 4,369,770	\$ 3,245,527	\$ 3,142,084	\$ 3,156,209

**Borough of Plum
General Fund
2023 Budgeted Revenues**

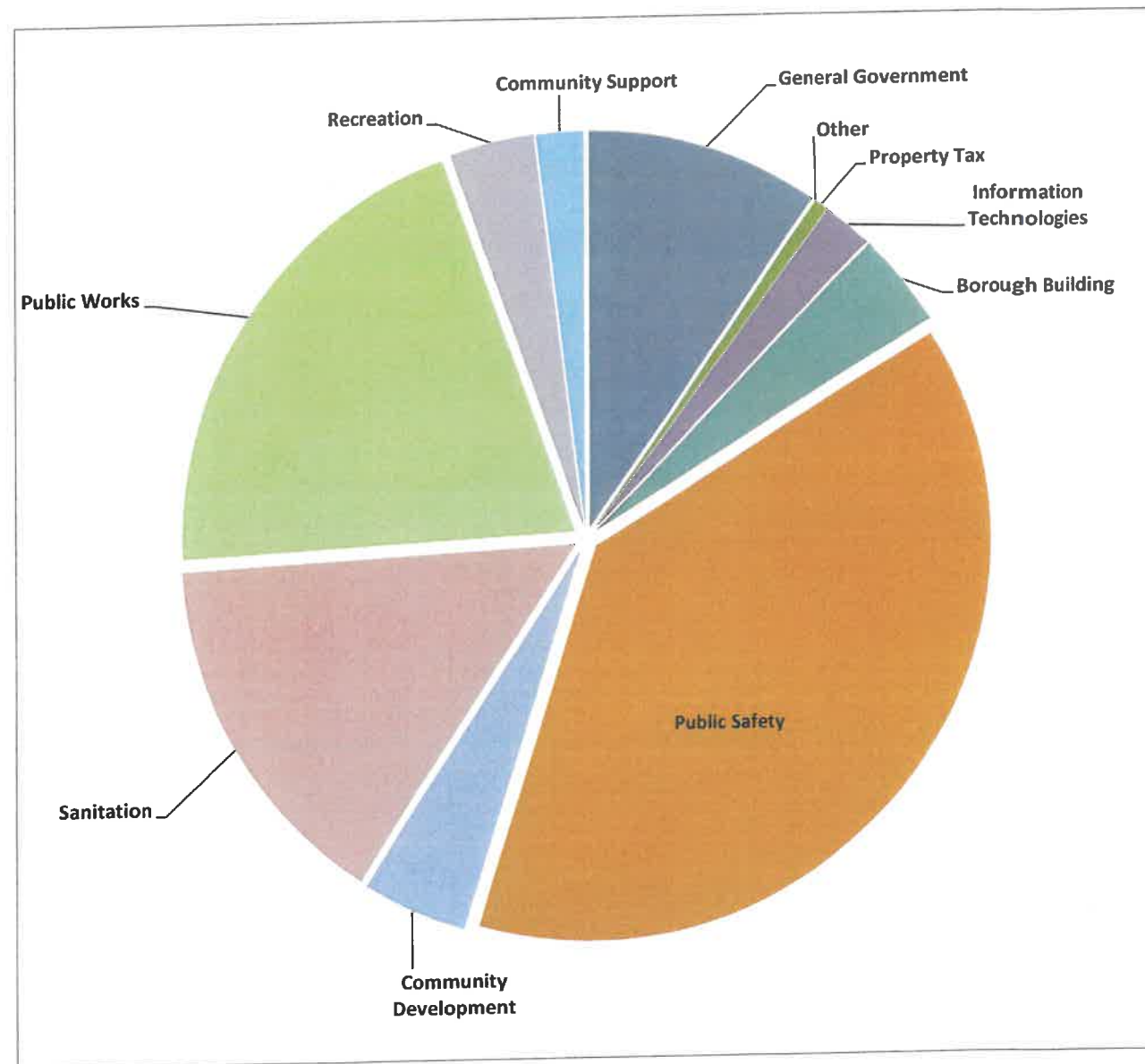
Real Estate Taxes	\$	5,114,523	34.27%
Income Taxes		4,610,958	30.89%
LST Tax		292,000	1.96%
Cable TV Franchise		589,000	3.95%
Community Development Fees		196,000	1.31%
Public Safety		57,000	0.38%
Interest Earnings/Rent		60,000	0.40%
Intergovernmental Funds		1,468,087	9.84%
Grants		21,000	0.14%
Refuse Fees		2,420,445	16.22%
Miscellaneous		97,000	0.65%

\$ 14,926,013



**Borough of Plum
General Fund
2023 Budgeted Expenditures**

General Government	\$ 1,451,019	9.73%
Other	1,175	0.01%
Property Tax	87,792	0.59%
Information Technologies	305,538	2.05%
Borough Building	584,458	3.92%
Public Safety	5,732,136	38.44%
Community Development	648,164	4.35%
Sanitation	2,250,675	15.09%
Public Works	3,055,776	20.49%
Recreation	505,955	3.39%
Community Support	289,200	1.94%
\$ 14,911,888		



Borough of Plum
2023

General Fund

Revenue Budget

Borough of Plum

REVENUES:

Account No.	Description	2019 Audited	2020 Audited	2021 Audited	2022 Adopted Budget	2023 Adopted Budget
301 - Real Estate Property Taxes						
01-00-301-100	Current Year Real Estate Taxes	\$ 3,952,222	\$ 4,114,910	\$ 4,193,159	\$ 4,449,418	\$ 4,921,348
01-00-301-200	Prior Year Real Estate Taxes	181,891	108,607	115,797	80,502	84,555
01-00-301-300	Delinquent Real Estate Taxes	62,800	45,497	61,721	61,925	65,042
01-00-301-400	Penalty & Interest Real Estate	54,369	37,954	41,253	39,011	43,578
		4,251,282	4,306,968	4,411,930	4,630,856	5,114,523
310 - Act 511 and LST Taxes						
01-00-310-100	Deed Transfer Tax	448,364	424,054	565,845	490,000	490,000
01-00-310-210	Earned Income Tax	3,869,416	3,943,903	4,107,187	3,991,092	4,050,958
01-00-310-230	Delinquent Earned Income Tax	68,100	73,700	56,800	70,000	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	298,290	285,523	278,292	290,000	292,000
		4,684,170	4,727,180	5,008,124	4,841,092	4,902,958
320 - Licenses and Permits						
01-00-320-200	Cable TV Franchise	594,231	587,815	581,205	581,000	589,000
01-00-320-300	Highway Occupancy	8,895	7,585	11,570	9,000	9,000
01-00-320-400	Subdivision/Land Dev Fees	34,090	14,100	11,365	20,000	18,000
01-00-320-500	Zoning Hearing Fees	4,000	2,750	5,000	4,000	4,000
01-00-320-600	Building Permits	112,460	154,661	117,453	109,000	110,000
01-00-320-601	State Bldg Permit Surcharge	(90)	74	(30)	100	100
01-00-320-602	Zoning Certificates	1,450	1,450	2,000	1,300	1,300
01-00-320-603	Occupancy Inspections	45,875	43,955	47,507	48,000	48,000
01-00-320-604	Commercial Occupancy Permits	1,550	1,800	1,050	1,500	1,400
01-00-320-800	Sign Permits	1,150	1,006	1,478	1,000	1,500
01-00-320-900	Grading Permits	7,412	3,185	318	3,000	2,500
01-00-320-925	Alarm Fees	185	270	155	300	200
		811,208	818,651	779,071	778,200	785,000

Borough of Plum

REVENUES:

Account No.	Description	2019	2020	2021	2022	2023
		Audited	Audited	Audited	Adopted Budget	Adopted Budget
330 - Fines and Violations						
01-00-330-100	Motor Vehicle Codes	22,176	11,826	15,525	19,000	19,000
01-00-330-200	Ordinance Violations	6,619	6,598	7,717	8,500	8,000
01-00-330-300	Other Fines	31,427	26,401	28,846	33,000	30,000
01-00-330-400	Canine Contributions	-	-	-	-	-
		60,222	44,825	52,088	60,500	57,000
340 - Interest and Rents						
01-00-340-100	Interest Earnings	9,744	8,871	906	1,500	30,000
01-00-342-200	Rental of Facilities	-	-	-	-	30,000
350 - Intergovernmental Revenues						
01-00-350-100	Public Utility Realty	7,728	8,460	8,729	8,000	8,500
01-00-350-150	Marcellus Impact Fee	22,252	18,553	19,797	20,000	34,000
01-00-350-200	Liquor License	6,350	6,100	350	6,300	6,300
01-00-350-355	Recreation Grant	-	-	-	-	-
01-00-350-450	PA Traffic Safety Task Force	30,097	10,396	44,365	62,044	60,450
01-00-350-500	Contracted Snow Removal	111,627	26,951	195,322	107,439	110,000
01-00-350-550	Municipal Authority Fuel Reimb.	8,719	4,824	5,391	5,951	10,325
01-00-350-600	School District Share - EIT	-	-	-	-	-
01-00-350-650	School District Share - Security	-	-	-	-	-
01-00-350-700	School District Shr Sch Guard	23,458	7,356	9,920	11,142	11,216
01-00-350-750	DARE Grant Reimbursement	-	-	-	-	-
01-00-350-755	Grants	9,068	235,000	-	-	-
01-00-350-800	State Pension Funds	481,327	452,993	436,553	455,454	502,296
01-00-350-850	Recycling Grant	23,861	20,727	-	22,500	21,000
01-00-350-900	Regional Assets District	634,106	647,738	711,704	685,000	725,000
		1,358,593	1,439,098	1,432,131	1,383,830	1,489,087

Borough of Plum

REVENUES:

Account No.	Description	2019 Audited	2020 Audited	2021 Audited	2022 Adopted Budget	2023 Adopted Budget
360 - Charges for Services						
01-00-364-100	Municipal Services - Current	2,212,329	2,175,616	2,221,430	2,267,550	2,420,445
01-00-364-200	Municipal Services - Delinquent	1,370	15,945	-	750	-
01-00-364-300	Municipal Services - Penalties	133	-	-	100	-
01-00-364-350	Municipal Services - Interest	840	-	-	150	-
01-00-364-500	Court Costs	553	-	-	150	-
		2,215,225	2,191,561	2,221,430	2,268,700	2,420,445
370 - Charges for Services						
01-00-370-100	Recreation Fees	7,292	7,355	10,280	8,500	9,000
01-00-370-200	Sale of Maps/Publications	5,068	4,179	6,580	5,800	6,000
01-00-370-300	Miscellaneous	59,678	49,121	63,478	60,000	50,000
01-00-370-350	Purchasing Card Rebates	14,412	14,715	14,061	14,500	20,000
01-00-370-400	Lien Letter Fees	11,660	13,400	13,845	12,500	12,000
		98,110	88,770	108,244	101,300	97,000
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	765	-	-
	TOTAL REVENUES	\$ 13,489,021	\$ 13,626,192	\$ 14,014,689	\$ 14,065,978	\$ 14,926,013

GENERAL FUND REVENUES

REAL ESTATE TAXES

The primary funding source for general government operations in most Pennsylvania municipalities is the Real Estate (or Property) Tax. This is true because it is a stable revenue source, and because of the ease of collecting the tax. It is assessed on all commercial, residential and other non-exempt real estate, and is the product of two factors: the assessed value of a property and the millage rate.

With the continued development potential of the Borough's residential and commercial markets, the growth of this source of revenue should advance well into the next decade. The Borough of Plum relies heavily on property tax collections to provide financial stabilization.

The year 2023 budget does not include a Real Estate Tax increase. Real Estate Tax Millage associated with the General Fund will be 3.109 mils.

The current assessed value of all taxable property in the Borough is \$1,664,363,000 according to the County Tax Assessment Office.

301-100 Current Year Real Estate Taxes **\$4,921,348**

The General Fund Real Estate Tax for 2023 is 3.109 mils or **\$0.3109 per \$100.00 of assessed valuation (0.03109%)**.

Traditionally the Borough has had a 94% collection rate. Additional revenue will result from properties being added after tax bills are issued. Tax bills are typically issued during July, and most taxes are paid between August and September. The Borough will realize minimal amounts of real estate tax earnings associated with new construction, which was completed in 2023.

300-200 Prior Year Estate Tax **\$84,555**

We estimate that the Borough Tax Collector will collect about \$84,555 in prior year Real Estate Taxes during 2023. This estimate is based on the amount of Real Estate Taxes still due to the borough FY 2022.

300-300 Delinquent Real Estate Taxes **\$65,042**

The Borough estimates that about \$65,042 in Delinquent Real Estate Taxes will be collected in 2023. The estimate is based upon past collections and current outstanding Real Estate Taxes.

300-400 Penalty & Interest Real Estate Taxes **\$43,578**

The Borough estimates that about \$43,578 in Penalty & Interest on delinquent Real Estate Taxes will be collected in 2023. This is based upon past collections and current outstanding Real Estate Taxes.

Total **\$5,114,523**

LOCAL ENABLING TAXES

In 1965, the Pennsylvania State Legislature passed Act 511 which permits local governments to operate revenue through avenues other than real estate tax levy. As amended, it provides local government units with the ability to collect numerous taxes on residents, businesses and workers within the Borough. Taxes available include the Local Services Tax, Per Capita Tax, Occupation Tax, Occupational Privilege Tax, Earned Income Tax and Realty Transfer Tax. ----- Borough assesses several of these taxes.

In 2009, the State Legislature adopted Act 32 modifying the methodology of collection for this type of taxation in order to ensure that it is fully collected by those municipalities who employ it. The Borough presently employs three of these methods of taxation: Earned Income Tax, Real Estate Transfer Tax, and Local Services Tax.

Local Enabling Taxes represent 32.9% of the revenue for the General Fund, the majority coming from Earned Income Taxes.

310-100 Deed Transfer Tax **\$490,000**

The current Real Estate Transfer Tax is 1% of the property sales price as established in Ordinance 744. It is collected by the County through deed stamps, is a 2 ½% tax of which 1% is sent to the state, 1% to the Borough, and ½% to the School District.

310-210 Earned Income Tax - Current Year **\$4,050,958**

The Borough currently imposes a 1/2% Earned Income Tax which yields approximately \$3.95M on a yearly basis. It is a tax on gross wages, salaries, commissions and other earned compensation accrued by Plum residents. Dividends, interest, alimony, pension and other forms of non-earned income are not taxed. This tax has been a stable source of revenues over the years.

310-230 Delinquent Earned Income Tax **\$70,000**

The Borough estimates that about \$70,000 in Delinquent Earned Income Taxes will be collected in 2023. This is based upon past collections and current outstanding Earned Income Taxes.

310-900 Local Services Tax **\$292,000**

The Borough levies a Local Services Tax of \$52 on individuals working in the Borough of Plum and earning \$12,000 or greater. We estimate that \$292,000 will be collected during 2023.

Total **\$4,902,958**

LICENSES AND PERMITS

The Borough requires the issuance of licenses and permits for various activities, primarily relating to construction and public health. The requirement for zoning and building permits allows the Borough to effectively track construction. Generally, permits are a means of control to assure that all borough regulations and ordinances are upheld and to protect the public welfare.

320-200 Cable Franchise Fees	\$589,000
The Cable Franchise Fee is collected from Comcast and Verizon Cable Companies under authorization of the Cable Act of 1984 and 1992.	
320-300 Highway Occupancy	\$9,000
This fee is paid by developers, utilities and property owners who are making cuts into the Borough streets and rights-of-way. The purpose of the permit is to ensure that all streets and rights-of-way are restored to Borough standards. Fees are charged to cover the costs of permit issuance and inspection by the Borough staff.	
320-400 Subdivision/ Land Development Fees	\$18,000
These fees are paid by property owners and developers to cover costs incurred by the Borough for property subdivision, site plan, conditional use and zoning change requests. Fees cover costs incurred by the Borough, including legal advertising, mailings, and staff time. All costs incurred for engineering review are billed directly to the applicant. Fees are set by Ordinance #893-15 and are based on the size of the project and increase with the size of the project.	
320-500 Zoning Hearing Fees	\$4,000
These fees are paid by property owners to cover costs incurred by the Borough for zoning variance and special use applications. Fees may or may not cover costs incurred by the Borough, including legal fees, legal advertising, stenographic fees, certified mailings, and staff time. Residential fees are \$250 and commercial fees are \$400 as adopted by Ordinance #893-15.	
320-600 Building Permits/Occupancy	\$110,000
Building permit fees are also established by Ordinance #893-15 and are based upon the type of structure being built. Several different fee structures are present for residential and non-residential structures. Approximately 800 building and occupancy permits are issued annually.	
320-601 State Building Permit Surcharge	\$100
The Pennsylvania Uniform Construction Code mandates that every municipality collect a fee of \$4.00 per building permit which is then forwarded to the state. There are certain building permits that this does not apply to including accessory structures and occupancy permits.	

320-602 Zoning Certificates **\$1,300**

Zoning Certificates are issued for accessory structures, such as sheds, that are 200 square feet or less. The fee for this certificate covers administrative costs as well as inspection costs.

320-603 Occupancy Inspections **\$48,000**

Residential occupancy inspections are completed on a five-year cycle for apartments and two-year cycle for homes that are rented. The purpose of the inspection is to ensure that the rental units meet the adopted codes and are safe for the residents living in the structures.

320-604 Commercial Occupancy Permits **\$1,400**

Commercial occupancy permits are issued for all commercial properties to verify occupancies.

320-800 Sign Permits **\$1,500**

Sign permits are issued for all new commercial sign installations and the replacement of existing signs. Fees are charged at the rate of \$2.00 per square foot, with a minimum charge of \$50.00.

320-900 Grading Permits **\$2,500**

Grading permits are required for all earth moving activities in excess of 250 cubic yards and/or 6 feet in depth. Grading permits are typically issued for all new developments as well as all gas well installations in the Borough.

320-925 Alarm Fees **\$200**

Alarm fees are charged for newly installed systems, and fees associated with multiple security false alarms responded to by Borough police.

Total **\$785,000**

FINES AND VIOLATIONS

Revenues generated from fines and forfeits are generally linked to levels of enforcement of ordinances, and fines collected by the state within the boundaries of the Borough.

330-100 Motor Vehicle Code Violation **\$19,000**

The Borough maintains a regular program of speed enforcement in order to minimize safety problems on Borough roadways.

330-200 Ordinance Violations **\$8,000**

Various ordinances are enforced, and we expect to receive \$8,000 in ordinance violation penalties in 2023.

330-300 Other Fines **\$30,000**

Act 81 of 1976 (75 Pa. CSA 6505) authorizes payments to municipalities of one-half the revenues received from State Police actions. Most of these funds are a result of fines collected by the State within the boundaries of the Borough. The State submits these fines to the Borough twice a year.

Total **\$57,000**

INTEREST AND RENTS

The Borough Policy Manual stipulates what types of investments the Borough can make with municipal cash reserves. These approved investments include secured investments such as Treasury Bills, Short-term obligations of the U.S Government, Deposit accounts, Bankers' Acceptance, Obligations of the Commonwealth of Pennsylvania, and Notes, normal checking accounts. The Borough has General Fund accounts with PLGIT and Standard Bank.

340-100 Interest Earnings **\$30,000**

Interest earnings on secured investments as identified under the Borough Policy Manual.

342-200 Rental of Facilities **\$30,000**

Rental fees collected from banquet rooms and courts at the administrative facility.

Total **\$60,000**

INTERGOVERNMENTAL FUNDS

Each year, the Borough receives grants as well as intergovernmental funding from various types of sources. In addition, this category is used for pass-through revenues that go to special funds, such as pension funds.

Grant funds are generally restricted to separate fund accounts and require significant administrative support to use within state and federal guidelines.

350-100 Public Utility Realty	\$8,500
These are the revenues that the Borough receives for public utility real estate that is not subject to local Real Estate Taxes.	
350-150 Marcellus Impact Fee	\$34,000
The Borough receives funding from the state for fees collected from Marcellus shale drilling.	
350-200 Liquor License	\$6,300
The Borough receives funding from the state for a portion of annual retail liquor and malt beverage license fees collected by the Pennsylvania Liquor Control Board.	
350-450 DUI Grant Reimbursement	\$60,450
The Borough receives DUI reimbursement from the state equal to expenditures for its program costs and other participating municipalities.	
350-500 Contracted Snow Removal	\$110,000
These are funding the Borough receives from the Commonwealth, Allegheny County, and the School District under winter services programs.	
350-550 EMS/Municipal Auth. - Fuel Reimbursement	\$10,325
These are funding the Borough receives from the Plum's EMS and Municipal Authority under fuel reimbursement programs.	
350-650 School District Share - Security	\$0
These are funding the Borough receives from the Plum School District for their agreed upon share of expenditures for two School Resource Officers.	

350-700 School District Share – School Guards	\$11,216
<p>Currently the cost of the crossing guards is shared with the Plum School District. Reimbursements will be received for 50% after the end of each calendar month throughout the school year. The School Districts payment will be used to offset cost/wages paid by the Borough.</p>	
350-755 Grants	\$0
<p>The Borough typically recognizes revenues from various sources of grant funds.</p>	
350-800 State Pension Funds	\$502,296
<p>In accordance with the Municipal Pension Plan Funding and Recovery Act (Act 205 of 1984), the Borough receives funding from the state for police and non-uniformed pension costs.</p>	
350-850 Recycling Grant	\$21,000
<p>Section 902 grants are awarded by Pennsylvania Department of Environmental Protection to assist municipalities with their recycling efforts.</p>	
350-900 Regional Assets District	\$725,000
<p>Under a formula in Act 77, Allegheny County and its municipalities receive one-half of the County sales tax. A portion of which is received by the Borough.</p>	
Total	<u>\$1,489,087</u>

MUNICIPAL SERVICES

The Plum Municipal Authority is responsible for the monthly billing of refuse fees. On a monthly basis, the Borough receives Municipal Services fee collections from the Plum Municipal Authority. The monthly fees are based upon actual contractual expenditures incurred by the Borough under its refuse collection agreement. Fees are established by ordinance and are revised on a periodic basis by resolution of the Borough Council.

364-100 Municipal Services - Current	\$2,420,445
These Municipal Services fees are paid by property owners on a monthly basis and collected by the Plum Municipal Authority.	
364-200 Municipal Services - Delinquent	\$0
Delinquent Municipal Services fees are aggressively collected and credited to this revenue account.	
364-300 Municipal Services - Penalties	\$0
Penalties are charged to property owners who are delinquent on their monthly Municipal Services payments.	
364-350 Municipal Services - Interest	\$0
Interest is charged to property owners who are delinquent on their monthly Municipal Services payments.	
364-500 Court Costs	\$0
Court costs associated with collecting delinquent Municipal Services revenues will be directly charged to the delinquent party.	
Total	<u>\$2,420,445</u>

MISCELLANEOUS REVENUES

370-100 Recreation Fees	\$9,000
The Borough charges royalty fees for gas wells located within the Borough's parks and assigns user fees for rental of fields and pavilions.	
370-200 Sale of Maps/Publications	\$6,000
Fees are charged for the purchase of zoning maps, street maps and the Unified Development Ordinance.	
370-300 Miscellaneous	\$50,000
Miscellaneous revenues not specifically identifiable to a budgeted line item are credited to this account.	
370-350 Purchasing Card Rebates	\$20,000
Rebates are earned which are based on total purchasing card usage over a twelve-month period.	
370-400 Lien Letter Fees	\$12,000
New home buyers are charged a fee associated with requesting for information associated with potential liens on property by the Borough.	
Total	<u>\$97,000</u>
Total Revenues	<u>\$14,926,013</u>

Borough of Plum
2023

General Fund

Expenditure Budget

Department: Administration - {Dept. No. 400}

Description and Responsibilities:

This Administration department supports the activities of the administrative team of the Borough. The Team includes Borough Manager, Assistant Borough Manager, Finance Director, Solicitor, Engineer, Assistant Borough Secretary, Assistant to the Manager, Associate Accountant, Assistant to the Finance Director, Human Resource Coordinator, and Receptionist. The team is responsible for implementing and funding the plans and policies of the electorate, the Borough of Plum Council. The Council consists of seven (7) members elected at large, and is responsible for adoption of the annual budget, the appointment of the Municipal Manager and other officials as deemed necessary, creation and appointment of boards and commissions, and other duties specified in the Borough code.

2022 Accomplishments

1. Completed new Municipal Center construction.
2. Negotiated a new Collective Bargaining Agreement with the Police department.
3. Purchased additional property for the Shoppes at Plum Creek Development.
4. Hired new Boro Secretary and Human Resources Coordinator.

2023 Goals

1. Construction of the Boro Amphitheater and Ice Rink/Splash Pad.
2. Achieve appropriate staffing levels for service delivery.
3. Finalize development for the Shoppes at Plum Creek.
4. Continue to expand use of existing technological systems.
5. Complete Borough codification and on-line Boro Code application.
6. Revise and adopt updated personnel policy manual.

2023 Budget Highlights

1. Hiring adequate professional personnel to properly address the needs of the community.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	7	8	8	8	9
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

01-00-400-000	Administration	FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 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>		4,476	6,440	5,528	5,000	5,500
01-00-400-053	Independent Audit <i>Annual required independent audit</i>		22,629	23,037	22,482	22,763	23,446
01-00-400-100	Salaries <i>Nine full-time employees</i>		622,958	601,728	621,822	637,725	737,768
01-00-400-101	Employee Recognition Program <i>Used to recognize exemplary employee performance and team building exercises.</i>		6,630	2,809	9,866	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>		2,627	0	0	500	500
01-00-400-119	Professional Services <i>Outside services provided to the borough</i>		19,708	39,425	17,442	19,460	20,840
	Big Daddy Wildlife @ \$700/mo.	8,400					
	BNY Mellon Agent Fee	500					
	Principal Financial Group pension admin. @ 850/Qtr.	3,400					
	GASB 75 OPEB Valuation - Every two years	2,900					
	GASB 68 Valuation	-					
	Shred America @ \$45/mo. & \$300 Misc.	840					
	Other services @ \$400/mo.	4,800					
01-00-400-130	Contract Maintenance <i>Maintenance/lease agreements on minor office equipment</i>		12,286	10,364	9,005	10,200	9,800
	LEAF - Copier lease \$775/mo.	9,300					
	Pitney Bowes	500					
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
2023 Budget - General Fund**

01-00-400-000	Administration	FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 Budget
01-00-400-154	Life Insurance/LTD/STD <i>Life insurance ,STD and LTD for all full-time administrative staff.</i>		5,782	5,629	5,272	5,937	15,229
01-00-400-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		96,347	91,779	89,806	88,962	123,962
01-00-400-157	Vision <i>Vision insurance for all full-time employees.</i>		593	606	625	621	964
01-00-400-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		66,174	62,335	62,875	64,734	72,657
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>		47,278	46,341	46,898	48,785	56,439
01-00-400-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		2,494	1,640	1,232	1,400	1,278
01-00-400-163	Worker's Compensation <i>Worker's compensation for administrative staff.</i>		699	732	750	777	972
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>		5,734	6,366	5,873	7,000	7,000
01-00-400-231	Vehicle Fuel - Gasoline <i>Fuel for administrative vehicles</i>		2,389	1,754	2,849	2,292	4,708
01-00-400-238	Clothing Allowance - Staff <i>Staff clothing allowance</i>		0	0	368	2,175	4,675
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>		106	0	0	0	0
01-00-400-275	Tires/Parts/Inspections/Towing <i>Tires, parts, inspections and towing for administrative vehicles</i>		446	1,656	928	2,500	2,400

**Borough of Plum
2023 Budget - General Fund**

01-00-400-000	Administration	FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 Budget
01-00-400-300	Miscellaneous <i>Miscellaneous expenditures of the borough.</i>		12,752	20,730	13,692	15,000	15,000
01-00-400-313	Engineering <i>General engineering services.</i>		17,902	41,555	23,580	24,000	29,600
	Feasibility Study Baseball Fields	9,600					
	Miscellaneous	20,000					
01-00-400-314	Solicitor - General <i>Legal fees for monthly solicitor and outside legal counsel.</i>		162,343	169,617	167,088	175,000	177,000
	Bruce E. Dice @ \$13,500/month & \$5,000 other	167,000					
	Clerical contract	-					
	Police contract	-					
	Public Works contract	5,000					
	Other	5,000					
01-00-400-315	Contracted Services <i>Services provided by outside contractors.</i>		11,276	2,762	1,725	4,500	2,500
	Vehicle Repairs	1,000					
	DAC Bond	1,500					
	Other	0					
01-00-400-321	Telephone <i>Telephone expenses</i>		6,280	6,073	6,131	6,800	12,816
01-00-400-323	Internet/Cable <i>Internet and cable expenses</i>		1,224	1,274	1,321	1,250	4,680
01-00-400-325	Postage <i>Postage for administrative mailings.</i>		1,923	2,112	1,561	2,200	2,200
01-00-400-340	Printing & Advertising <i>Printing and all legal notices for the Borough.</i>		8,431	7,814	6,354	11,000	10,000
01-00-400-341	Media <i>Video recording of Council meetings @\$1,125/mo.</i>	13,500	46,012	45,450	46,768	50,600	33,900
	<i>On the agenda presentation @ \$600/mo.</i>	7,200					
	<i>Storm Water Task Force Mtgs.</i>	3,200					
	<i>In Plum Magazine</i>	10,000					
01-00-400-353	Bonding <i>Bonding of key administrative staff</i>	-	6,125	6,075	6,075	6,500	6,100

**Borough of Plum
2023 Budget - General Fund**

01-00-400-000	Administration	FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 Budget
01-00-400-410	Judgments and Damages <i>Judgments and damages from suits against the Borough</i>	-	750	-	14,281	-	-
01-00-400-420	Dues & Tuition <i>Professional memberships ,seminars, and tuitions</i>		30,860	19,912	29,840	28,310	29,750
	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	1,200					
	Association of Mayors of Boroughs Dues	100					
	PPA/APMM Dues	330					
	BMI License Community Center	400					
	GFOA National Conference	-					
	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	65					
	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					
	Recycling Conference	1,500					
	Rotary Dues/Meetings	1,700					
	Turtle Creek COG Membership/Sponsorship	5,000					
	Turtle Creek COG Training	800					
	UCC/ICC Training and Certifications	200					
	Western PA Managers Association - Dues	70					
	Westmoreland COG	200					
	Other	2,000					

**Borough of Plum
2023 Budget - General Fund**

01-00-400-000	Administration	FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 Budget
01-00-400-740	Major Equipment <i>The purchase/lease of major equipment.</i>		0	0	0	0	0
01-00-400-745	Interest Expense-TAN <i>Interest expense on TAN and interfund borrowings \$1.5M Tax Anticipation Note</i>		11,355	1,565	0	5,000	7,500
01-00-400-750	Computer Equipment/Support <i>Computer related purchases and IT support</i>		13,806	6,315	11,148	6,995	11,495
	Savvy Citizen	4,500					
	Leighronix	995					
	Technology (PC/iPad refresh)	3,500					
	Verizon	500					
	Other	2,000					
	Budget Total Administration		\$ 1,253,095	\$ 1,236,595	\$ 1,235,885	\$ 1,278,326	\$ 1,451,019
			Percentage Increase over 2022 Budget				13.51%

Department: PROPERTY TAX - {Dept. No. 405}

Description and Responsibilities:

The Property Tax Collector is an elected position, and provides for the collection of Current Year, Prior Year, and Delinquent Real Estate Taxes levied by the Borough. It is the most important source of revenue for the Borough. Expenditures encompass the commission, tax refunds, and minor expenses of the elected Real Estate Tax Collector.

2022 Accomplishments

1. Total of Current Year, Prior Year, and Delinquent real estate tax collections is projected to end the year at 100% of budget.

2023 Goals

1. Aggressively collect Prior Year (billed in/for 2022 but collected in 2023) and Delinquent Real Estate Taxes.

2023 Budget Highlights

1. Maintain current staffing levels.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	1	1	1	1	1
No. of Part Time employees	1	1	1	1	1

**Borough of Plum
2023 Budget - General Fund**

		FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 Budget
01-00-405-000	Property Tax						
01-00-405-100	Commission <i>Property Tax Collector real estate tax commissions.</i>		\$41,624	\$39,368	\$42,470	\$42,500	\$42,500
01-00-405-103	Supplies <i>Office Supplies</i>		1,077	0	0	1,500	500
01-00-405-104	Property Tax Refunds <i>Refunds to taxpayers.</i>		10,341	3,186	11,186	4,954	6,504
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>		3,188	3,110	3,249	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	3,150	0
01-00-405-238	Clothing Allowance Staff <i>Clothing allowance for real estate tax office staff</i>		0	0	0	0	100
01-00-405-300	Miscellaneous <i>Miscellaneous expenses</i>		4,589	1,955	1,481	500	500
01-00-405-305	Liens <i>Liens against delinquent property owners</i>		15,720	14,820	14,460	17,000	15,500
01-00-405-311	Auditing Services <i>Annual required independent audit</i>		2,640	2,640	2,640	2,719	2,801
01-00-405-323	Telephone <i>Telephone expenses</i>		0	0	0	0	720
01-00-405-325	Postage <i>Tax bill mailings</i>		0	2,412	2,240	2,000	2,400
01-00-405-340	Printing <i>Tax bill Printing</i>		0	921	963	1,000	1,200
01-00-405-341	Internet/Cable <i>Internet and cable expenses</i>		0	0	0	0	516
01-00-405-353	Bonding <i>Bonding of Real Estate Tax Collector Office</i>		1,314	970	1,848	5,000	5,000

**Borough of Plum
2023 Budget - General Fund**

01-00-405-000	Property Tax	FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 Budget
01-00-405-750	Computer Related <i>Hardware and software purchases</i>		963	1,100	1,013	26,795	6,300
	Budget Total Property Tax		\$85,656	\$74,682	\$85,750	\$110,369	\$87,792
			Percentage Increase over 2022 Budget				-20.46%

Department: Information Technologies - {Dept. No. 407}

Description and Responsibilities:

The Information Technology (IT) Department provides supports for all IT services for the Borough of Plum, Plum EMS, Renton VFD, and the Plum Community Center. The Borough utilizes the services of a full-time Information Technology Specialist. This position will provide support for infrastructure, servers and desktop computers, software, business continuity, communication, and overall IT training for staff.

2022 Accomplishments

1. Worked closely with multiple technology vendors to coordinate, design, implement and test all technology in the new Municipal Complex. This includes hardware such as: Core Network equipment, Wi-Fi networking, IP Cameras, TV/AV, Facility Access Control (KeyFob system), Internet Service, analog lines (for fax, fire suppression and elevator), cell phone boosters, landline phones, multifunction printers, and servers.
2. Migration of all staff from Admin, Finance, Planning, and Police from the old Boro building to the new Municipal Complex, along with their computers, ensuring all access and settings function at the new site.
3. Provided technology guidance for various Boro functions such as Eggstravaganza, Fall Fest, and Christmas at Plum Creek.

2023 Goals

1. Continue to work through new building punch-list items (Lighting control, public access channels, Verizon FiOS service)
2. Configure Skedda system for new facility rental options (i.e. rentals of banquet hall, gym, etc.)
3. Finalize remaining MFA/2 Factor rollout with staff.
4. Upgrade ArcGIS system software and hardware.
5. Upgrade Windows Server on these systems: Edmunds, GIS, DC0 while ensuring data integrity.
6. Remain responsive and proactive against new threats to the Boro and its systems/staff as they're discovered.

2023 Budget Highlights

1. Continue levels of service to all departments to ensure smooth operations.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	1	1	1	1	2
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

01-00-407-000	Information Technologies	FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 Budget
01-00-407-100	Salaries <i>2 full-time employee</i>		\$ 86,004	\$ 88,473	\$ 95,218	\$ 97,624	\$ 136,244
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>		4,962	1,137	-	2,000	2,000
	Other	2,000					
01-00-407-130	Contract Maintenance <i>Maintenance/lease agreements and software licenses.</i>		56,710	90,510	51,390	82,395	85,856
	Edmunds Yearly Maintenance	14,000					
	HP Maintenance - Al Franci Bldg.	-					
	HP Maintenance - DPW Bldg.	-					
	Aruba Maintenance - 2000 Old Mine Networking Hardware	1,200					
	Website - Civic Plus (plumboro.com website)	1,995					
	IaaS Server Hosting (5 hosted Virtual Machines @ MSA Datacenter)	15,000					
	SonicWALL Maintenance	3,600					
	Anti-Virus/EndPoint Software (Forticlient)	6,000					
	Issue Trak Hosted Solution - Maintenance	10,000					
	ManageEngine - Maintenance (ZoHo Corp)	3,355					
	VMWare vCenter Production Support 1 Yr.	1,256					
	Veeam Backup Maintenance/Support	1,500					
	Office 365 GCC (Government Cloud) (Office Suite, SharePoint, Exchange, Teams, OneDrive)	19,000					
	Tax Office: Crashplan backup software	200					
	Brivo Access Control - Annual Maintenance (2000 Old Mine, 2001 Old Mine, DPW, Plum Library)	3,650					
	JotForm Annual Renewal	500					
	Skedda Scheudling Reservation System Annual Renewal	800					
	PDF Creation/Editing Software Subscription (FOX IT)	1,000					
	Windows Volume Licensing (Software Assurance)	1,300					
	Placeholder for unplanned maintenance/addl cloud services	1,500					

**Borough of Plum
2023 Budget - General Fund**

01-00-407-000	Information Technologies	FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 Budget
01-00-407-154	Life Insurance/LTD /STD <i>Life insurance, STD and LTD for all full-time administrative staff.</i>		801	843	803	906	2,646
01-00-407-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		19,782	20,349	20,261	20,256	35,720
01-00-407-157	Vision <i>Vision insurance for all full-time employees.</i>		139	140	144	143	253
01-00-407-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		8,597	9,026	9,478	9,762	10,875
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>		6,462	6,791	7,136	7,468	10,423
01-00-407-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		302	205	176	200	284
01-00-407-163	Worker's Compensation <i>Worker's compensation for IT staff.</i>		103	110	122	119	178
01-00-407-210	Office Supplies <i>Office supplies for administration.</i>		86	386	29	200	200
01-00-407-238	Clothing Allowance <i>Staff clothing allowance</i>		-	-	-	330	660
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>		-	19	-	1,000	1,000
01-00-407-254	Miscellaneous Software <i>Miscellaneous Software Purchases</i> Placeholder for unplanned software purchases (all Dept's)	1,000	6,017	699	-	1,000	1,000
		-					
		-					

**Borough of Plum
2023 Budget - General Fund**

		FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Budget	FY 23 Budget	
01-00-407-000	Information Technologies							
01-00-407-255	Website		896	457	405	445	445	
	<i>Borough Website Security</i>							
	SSL Certificate (mdm.plumboro.com)	150						
	SSL Certificate (gis.plumboro.com)	150						
	plumboro.com (via network solutions)	-						
	boroconnect.us domain name	145						
01-00-407-300	Miscellaneous		53	-	918	500	500	
	<i>Miscellaneous expenditures of the borough.</i>	500						
01-00-407-321	Telephone		1,772	984	1,174	1,300	2,160	
	<i>Telephone expenses</i>	2,160						
01-00-407-323	Internet/Cable		136	141	147	120	1,044	
	<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	-						
01-00-407-740	Major Equipment		-	4,113	-	-	-	
	<i>The purchase/Lease of major equipment.</i>							
01-00-407-750	Computer Equipment/Support		4,705	4,080	16,973	13,450	14,050	
	<i>Computer related purchases and IT support</i>							
	Mobile accessories	1,000						
	Evidence Burning/Archiving (flash drive, dvr, Blu-ray)	500						
	2000 Old Mine: new ID badges with Brivo Key fob built-in	550						
	2000 Old Mine: technology (a/v, server rm, office IT, misc. equip)	2,000						
	2000 Old Mine: Replacement "Spare" Aruba 6300 F Switch	6,500						
	Placeholder for unplanned equipment purchases/support, including failed hardware (all Dept's)	2,500						
	PC Replacement	1,000						
	Budget Total Information Technologies		\$197,527	\$228,463	\$204,374	\$240,118	\$305,538	
			Percentage Increase over 2022 Budget				27.24%	

Department: Borough Buildings - {Dept. No. 409}

Description and Responsibilities:

This department supports general expenditures associated with the Borough buildings such as: janitorial services, insurance, utilities, and maintenance.

2022 Accomplishments

- 1. Provided the maintenance to all borough facilities, including landscaping, lawn service and general maintenance.
- 2. Stayed on track with all Borough maintenance programs. This helped save the borough money by heading off any big, ticketed items.

2023 Goals

- 1. Continue existing maintenance programs for all borough facilities.
- 2. Update the landscaping layout at all borough facilities.
- 3. Maintain the interiors and exteriors up to borough standards.
- 4. Continue performing quarterly safety checks at all borough facilities.

2023 Budget Highlights

- 1. Maintain funding levels for maintenance to facilities.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	0	0	0	0	2
No. of Part Time Employees	0	1	1	1	0

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-409-000	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-100	Janitorial Services <i>Janitorial expenses</i>		\$0	\$0	\$0	\$0	\$69,333
01-00-409-101	Part Time Help <i>Part time janitorial expenses</i>		21,792	23,345	23,319	25,965	0
01-00-409-154	Life Insurance/LTD /STD <i>Life insurance, STD and LTD for all full-time administrative staff.</i>		0	0	0	0	1,339
01-00-409-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		0	0	0	0	35,720
01-00-409-157	Vision <i>Vision insurance for all full-time employees.</i>		0	0	0	0	304
01-00-409-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		0	0	0	0	2,774
01-00-409-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for staff.</i>		1,662	1,809	1,792	1,986	5,304
01-00-409-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		302	205	176	200	284
01-00-409-163	Worker's Compensation <i>Worker's compensation for part time staff.</i>		1,187	1,316	1,508	1,336	3,630
01-00-409-133	Insurance <i>Insurance coverage for the Borough.</i>		179,092	192,027	204,862	214,055	231,025
	Broker's Fee	1,800					
	Commercial Auto Policy	72,437					
	Equipment Breakdown	2,204					
	Fidelity Bond	975					
	Fire Property	43,067					
	Flood Protection	5,000					
	General Liability	20,177					
	Inland Marine	19,747					

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-409-000	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
	General Liability	24,097					
	Steam Boiler/IT Equipment	2,027					
	Storage Tank	695					
	Umbrella	17,710					
	VFD Supplemental	18,589					
	Other	2,500					
01-00-409-211	General		1,663	2,564	2,886	2,000	2,000
	<i>Miscellaneous for all borough buildings.</i>						
01-00-409-226	Supplies		24,505	21,212	10,120	24,000	24,000
	<i>General cleaning supplies for all borough buildings.</i>						
01-00-409-315	Contracted Services		396	395	395	800	1,200
	<i>Outside provided services</i>						
	EMS/VFD Building Alarm Services	400					
	Administrative Building Alarm Services	400					
	Public Works Building Alarm Services	400					
	Other	0					
01-00-409-321	Telephone		0	0	0	0	0
	<i>Telephone services for all borough buildings.</i>						
01-00-409-361	Electricity		28,829	31,184	30,298	40,700	76,000
	<i>Electric services for all borough buildings.</i>						
01-00-409-362	Gas		9,286	7,285	7,225	11,000	19,250
	<i>Natural gas services for all borough buildings.</i>						
01-00-409-366	Water		7,850	7,865	8,769	8,800	12,500
	<i>Water services for all borough buildings and parks</i>						
01-00-409-367	Sewage		6,141	6,172	6,646	7,700	11,200
	<i>Sewage services for all borough buildings.</i>						
01-00-409-368	Flood Mitigation Fee		1,666	1,678	1,699	2,000	2,600
	<i>Borough enacted flood mitigation fee</i>						

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-409-000	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-373	Maintenance/Repair Administrative Facility		21,932	28,692	15,772	15,810	29,000
	<i>Maintenance/repairs to borough building</i>						
	Generator Maintenance Agreement	1,000					
	General	7,000					
	HVAC Maintenance Agreement	6,000					
	ABCO Fire Extinguisher Maintenance.	1,500					
	Back Flow Test	500					
	Landscaping	4,000					
	Pesticide	1,000					
	Unifirst - Mats	8,000					
01-00-409-374	Maintenance/Repair to Library		0	0	0	14,525	12,355
	<i>Maintenance/repairs to borough library</i>						
	General	7,500					
	HVAC Maintenance Agreement	1,500					
	ABCO Fire Extinguisher Maintenance.	545					
	Back Flow Test	500					
	Landscaping	750					
	Pesticide	360					
	Unifirst - Mats	1,200					
01-00-409-375	Maintenance to Public Works Facility		25,937	17,336	29,425	23,425	24,800
	<i>Maintenance/repairs to PW Facility.</i>						
	ABCO Fire Extinguisher Maintenance	1,000					
	Air Compressor Maintenance	850					
	Annual Generator Maint. Agreement/incl. Salt Shed	1,150					
	Annual Lift Inspections	500					
	Back Flow Test incl. Salt Shed	1,000					
	Garage Door Maintenance	2,500					
	General	12,000					
	HVAC Maintenance Agreement	2,800					
	Oil Separator Tank Maintenance Agreement	1,700					

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-409-000	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
	Pesticide	400					
	Steam Jenny Maintenance	900					
01-00-409-376	Maintenance to EMS/VFD Facility		24,472	10,896	8,937	17,625	14,840
	<i>Maintenance/repairs to EMS/VFD Facility.</i>						
	ABCO Fire Extinguisher Maintenance	2,350					
	Asphalt Sealing	600					
	Back Flow Test	500					
	Bldg. Inspection - Ansul System	1,440					
	Garage Door Maintenance	2,000					
	General Expense	5,000					
	Generator Maintenance Agreement	400					
	HVAC Maintenance Agreement	950					
	Oil Separator Maintenance	1,200					
	Pesticide	400					
01-00-409-450	Dog Catcher		4,490	4,630	4,630	5,000	5,000
	<i>Dog Catcher costs.</i>						
01-00-409-600	Special Projects		5,249	8,069	0	4,000	0
	<i>Miscellaneous projects at the borough.</i>						
01-00-409-740	Major Equipment		0	0	0	0	0
	<i>The purchase/Lease of major equipment.</i>						
	Budget Total Borough Building		\$366,451	\$366,680	\$358,459	\$420,927	\$584,458
			Percentage Increase over 2022 Budget				38.85%

Department: Police - {Dept. No. 410}

Description and Responsibilities:

This Police Department provides law enforcement protection for the Borough of Plum. The 28 officers in the department perform patrol, traffic, investigate, community relations and education, training, and management functions. It also includes protection of rights of persons and property, preservation of the public peace, enforcement of laws of the state and ordinance of the Borough, apprehension and arrest of criminals, accident investigation, and administration of rescue and lifesaving services.

2022 Accomplishments

1. Purchased and deployed three (3) new vehicles within the police fleet to replace older vehicles which were in mechanical decline.
2. Overcome shift shortages due to officer injuries, military deployments and retirements and stay within the budget.
3. Requested changes to the civil service commission for the 2022 promotional process.
4. Promoted one officer from the patrol division to the rank of Patrol Corporal.
5. Re-established the Child I.D. Program for juveniles in Plum Borough
6. Continued revising the department policy manual to adhere to changes in the industry standard and changes in law enforcement practices.
7. The police department participated in numerous community events to further promote the relationship between the police department and the citizens of Plum Borough.
8. Continued the process of digitizing the department's arrest records to eliminate the storage of paper records and files.
9. Hired a total of 6 new patrol officers to replace retired officers' positions and for expected retirements in 2023.
10. Continued to provide our officers with up-to-date training opportunities in officer safety, duty to intervene, defensive tactics, firearm qualifications, response to critical incidents and investigative tactics.

2023 Goals

1. Continue revising the department policy manual to adhere to changes in the industry standard and changes in law enforcement practices with the guidance and support of a proven outside agency.
2. Complete implementation of the departments' computerized scheduling software to include payroll and call out processes.
3. Continue the digitization of the police department records.
4. Expand the e-ticketing solution within the Patrol Division.

5. Continue certifying the department's defensive tactics instructors with the Municipal Police Officers Education and Training Commission (MPOETC) and continue to expand the department's training in the use of force.
6. Expand on the department's firearm training once at the new facility where officers can qualify and train more while on duty.
7. Purchase / lease three (3) new vehicles to replace older vehicles within the police fleet.
8. Conduct a complete inventory/audit of the police evidence room once moved into the Borough's new facility.
9. Hire four additional patrol officers to replace potential retiring officers and promotion(s).
10. Create and implement an annual officer evaluation policy and process.
11. Review police records that are in storage over the next year to remove the records that will be authorized for disposal.
12. Have the department's officers trained in the proper first aid, CPR, AED, Narcan tourniquet use techniques.
13. Continue the department's involvement interacting with the community and participate in community type events.
14. Re-evaluate the Traffic Officer position due to current position holders pending retirement.

2023 Budget Highlights

1. Funding for the lease of three (3) new vehicles.
2. Funding of additional patrol officer positions.
3. Funding of Police Administrative Assistant position
4. Funding for Patrol and Administration Lieutenant's positions
5. Funding for the police policy review by Lexipol to begin the accreditation process.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	Chief, 22 Patrol Officers, 2 Detectives, 1 Traffic, LT., 2 Civilian Admin., 10 Crossing Guards	Chief, Asst. Chief, 23 Patrol Officers, 2 Detectives, 1 Traffic, 2 Civilian Admin., 2 Crossing Guards	Chief, Asst. Chief, 23 Patrol Officers, 2 Detectives, 1 Traffic, 2 Civilian Admin., 2 Crossing Guards	Chief, Asst. Chief, 23 Patrol, 2 Detectives, 1 Traffic, 2 Civilian Admin., 2 Crossing Guards	Chief, Asst. Chief, Admin. Lt., Patrol Lt. 21 Patrol Officers, 2 Detectives, 1 Traffic Officer, 2 Civilian Admin., 2 Crossing Guards
No. of Part Time Employees	0	1	0	0	0

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-100	Police Salaries <i>4 Sgt., 2 Corp., 18 Patrol, 2 Det., 1 Traffic.</i>		\$ 2,226,437	\$ 2,251,799	\$ 2,230,430	\$ 2,287,894	\$ 2,190,211
01-00-410-101	Holiday Overtime <i>Officer overtime for working a holiday.</i>		102,795	102,501	98,024	96,425	89,047
01-00-410-102	Sick Time Benefits <i>Paid benefit for all uniformed sick days accumulated over 100 days @ 75% rate, and clerical at 100%.</i>		43,707	50,286	108,576	102,919	118,143
01-00-410-132	School Guard Wages <i>Wages associated with School Guards.</i>		41,540	13,411	19,176	19,412	19,702
01-00-410-137	Police Admin. Overtime <i>Overtime for the Clerk</i>		0	0	0	0	0
01-00-410-140	Police Admin Salaries <i>Four full-time employees</i>		363,876	287,930	373,793	382,938	385,778
01-00-410-141	Longevity <i>Longevity payments to uniformed employees as per the most current CBA.</i>		56,414	53,482	50,303	49,147	38,453
01-00-410-142	Holiday Pay <i>All full-time police officers are entitled to 12 paid holidays per the most current CBA.</i>		99,500	97,798	99,608	104,001	96,495
01-00-410-143	Court Time <i>Overtime required by court appearance. 3 hour minimum at first rate shift, if off-duty.</i>		47,834	33,822	20,068	69,233	63,570
01-00-410-144	Police Overtime <i>Overtime due to not meeting shift requirements.</i>		119,430	96,936	88,491	115,994	108,309
01-00-410-146	PA Traffic Safety Task Force Expense <i>Expenses associate with PA Traffic Safety Task Force.</i>		566	0	0	450	450
01-00-410-147	PA Traffic Safety Task Force - Other Govt. Agencies <i>PA Traffic Safety expense reimbursements to other taskforce agencies.</i>		35,463	11,891	44,264	56,194	60,000

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-148	DUI Task Force Plum		0	0	0	0	0
01-00-410-154	Life Insurance/LTD/STD <i>Life insurance, STD and LTD for all full-time staff.</i>		14,120	14,384	13,834	16,098	58,139
01-00-410-155	Health & Hospitalization (Retirees) <i>Medical insurance for retired uninformed employees</i>		75,317	99,639	130,471	146,691	204,223
01-00-410-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		457,100	454,307	472,077	474,173	428,850
01-00-410-157	Vision <i>Vision insurance for all full-time employees.</i>		3,456	3,304	3,634	3,226	3,545
01-00-410-158	Pension - Admin <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		5,353	15,366	19,809	20,404	21,099
01-00-410-159	Pension - Uniformed <i>The employer contribution is based on actuarial valuation.</i>		786,801	733,014	1,128,743	1,062,968	1,063,176
01-00-410-160	Pension - Teamsters <i>The employer contribution is based a contribution of \$154/wk. for represented employees.</i>		7,344	8,537	8,092	8,376	3,334
01-00-410-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all staff.</i>		232,608	236,204	240,182	248,471	237,897
01-00-410-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		10,347	6,348	5,997	6,788	4,824
01-00-410-163	Worker's Compensation <i>Worker's compensation for employees.</i>		110,891	112,104	112,749	122,085	119,472
01-00-410-164	Police Liability <i>Police liability insurance.</i>		69,980	68,827	63,859	67,052	61,876
01-00-410-210	Office Supplies <i>Office supplies for police department.</i>		2,056	2,725	2,106	3,000	3,500

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-211	General <i>General expenditures.</i>		2,399	1,861	3,603	2,500	3,000
01-00-410-220	Communication Cellular <i>Covers digital connectivity to the cars as well as the cell phones.</i>		33,566	37,864	36,005	37,500	44,700
	AT&T (Squad Phones and Police Car Internet Connection)	4,200					
	Verizon	3,000					
	Firstnet	24,000					
	Third Generation	7,200					
	Comcast	6,300					
01-00-410-231	Fuel <i>Fuel for police vehicles</i>		55,108	45,021	57,796	69,510	76,832
01-00-410-237	Uniform Supplies		26,093	3,615	6,190	5,600	4,600
	Ballistic Vest Replacement - 2	2,600					
	Miscellaneous uniform supplies.	2,000					
01-00-410-238	Uniform Allowance		23,100	22,275	26,400	25,855	26,440
	Annual CBA uniform allowance of \$825/police/yr.	24,750					
	Administrative Staff	1,690					
	Uniforms School Guards	-					
01-00-410-239	Ammunition		5,565	43,629	11,735	19,000	27,500
	Ammunition	18,000					
	Firearms - 2 Pistols	3,000					
	Taser Expenses	6,500					

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-240	Training and Membership		5,102	10,053	3,637	12,995	10,580
	<i>Training and membership expenses.</i>						
	Allegheny County Chief Dues	100					
	Field Training Officer	-					
	First Aid Certification	-					
	General Training	3,000					
	International Association of Chiefs	190					
	Miscellaneous Dues	400					
	Narcotic Officers Association	250					
	Defensive Tactics Instructor	900					
	PA Accreditation Conference	-					
	PA Chief Police Association dues	150					
	PA DUI Conference	1,500					
	PELRAS Conference	750					
	Police One Academy	2,250					
	Rifle Instruction	1,000					
	Vascar Training - New Officers	-					
	Western PA Chief of Polices dues	90					
01-00-410-260	Minor Equipment		7,762	3,615	5,547	5,000	8,000
	<i>The purchase of minor equipment less than \$5,000.</i>						
	Tourniquets	3,000					
	Radar Guns	2,000					
	Other Equipment	3,000					
01-00-410-275	Tires		17,576	18,491	15,104	20,000	23,000
	<i>Tires for police vehicles.</i>						
01-00-410-300	Miscellaneous		60	1,758	2,580	0	0
	<i>Other</i>						

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-310	Professional Services		39,194	52,322	21,278	62,000	28,900
	<i>Third party services.</i>						
	Equipment calibrations	5,500					
	Bio hazard clean-up services	3,000					
	Prisoner transports	1,500					
	Online Investigation Tool (TLO)	2,400					
	Codification	-					
	Vehicle Cleaning	5,000					
	Shredding	6,000					
	Policy manual Update/Review	-					
	Cell Cleaning	3,500					
	Other services	2,000					
01-00-410-315	Contracted Services		7,815	9,488	9,622	9,000	9,900
	<i>Copier Leasing and Copies</i>						
	LEAF - 3 Copiers leased @ \$825/mo.	9,900					
01-00-410-325	Postage		1,017	1,046	1,049	1,100	1,100
	<i>Postage for police mailings.</i>						
01-00-410-327	Maintenance/Repair to Radio		239	475	1,482	1,500	1,800
	<i>Maint./Repairs to radio system.</i>						
01-00-410-328	Internet/Cable Service		1,633	1,698	1,762	1,680	6,252
	<i>Internet and cable service for police staff</i>						
01-00-410-330	Canine		0	0	0	0	0
	<i>Expenses associated with maintaining K-9.</i>						
01-00-410-340	Printing		1,232	524	1,059	1,400	1,500
	<i>Printing costs for police report.</i>						
01-00-410-374	Maintenance/Repair		10,801	10,894	15,259	14,000	18,200
	<i>Maintenance of vehicles and parts performed by borough.</i>						
01-00-410-451	Contract Maintenance		5,964	4,622	5,929	10,000	10,000
	<i>Contracted maintenance vehicles performed by third party.</i>						

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
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>		424	0	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>		22,324	39,864	22,154	24,640	47,739
	ATS Speed Sign App Suite - Support - Every 3 Yrs..	15,300					
	Active Training Police Recognition	2,160					
	ForCite Mobile License	2,400					
	PC Refresh	2,200					
	E - Ticketing Annual Subscription Fee	3,200					
	E - Ticketing Hardware Package	1,500					
	Informant Records Mgmt. System Support	10,000					
	LPR Data Line {Every Other Year}	-					
	VCS Scheduling Software Annual Support	1,100					
	Power DMS Policy Mgmt. Software Annual License	3,000					
	VCS Web - Annual Support	1,000					
	JotForm (Police)	479					
	MCSAP printer	400					
	ActivTrak Desktop Software	3,000					
	Camera Maintenance Fee	500					
	Other	1,500					
01-00-410-745	Grant <i>Grant related reimbursable expenses.</i>		0	0	0	0	0
Budget Total Police			\$5,179,909	\$5,063,730	\$5,582,477	\$5,789,219	\$5,732,136
Percentage Increase over 2022 Budget							-0.99%

Department: Community Development - {Dept. No. 414}

Description and Responsibilities:

The Department of Community Development is responsible for the overall planning, land development and code enforcement functions of the Borough. Daily operation include zoning, subdivisions, plan review, managing day to day functions related to land development, permit issuance (building, sign, grading, etc.), inspections related to permits, and property maintenance. The Department provides administrative support to the Zoning Hearing Board and Planning Commission.

2022 Accomplishments

1. Staff completed its first year of using the Accela software. Staff has run into a few issues with the software but overall, it has provided good reporting.
2. In late 2021 the Borough purchased GPS equipment so that staff would be able to locate stormwater (and other) facilities in the field so that the information would be available in the GIS system. The GPS equipment allowed staff to put together valuable information that can be accessed by all departments.
3. Worked with residents and businesses on permitting issues: 1.104 residential permits which included 42 new single-family homes. There were 60 commercial permits issued. Revenue for the year totaled \$270,919

2023 Goals

1. Work with the Department of Public Works on MS4 mapping issues and easement issues.
2. Work with Vision 33 on extended maintenance issues for the Accela software. Implementing mobile inspection information remains a priority.
3. Complete three to four residential demolitions without the significant delays that were experienced in 2022.
4. Improve electronic record keeping as it related to all aspects of the department.
5. Start the transition from hard copies to electronic copies for historical permits. A process also needs to be established for newer permits.

6. Work with the Borough Engineer to make common sense amendments to the stormwater ordinance if possible. The goal is to clearly define the process of stormwater plans and BMP's for single family homes built outside of housing plans.

2023 Budget Highlights

- 1. \$61,000 has been approved for the demolition of blighted and abandoned structures. This also includes asbestos surveys and any needed asbestos remediation.
- 2. Funds have been approved for the continued development of the GIS system.
- 3. Staff will be working to bring mobile inspections online. Funds have been approved for this and other Accela related tasks.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	4	4	4	3	3
No. of Part Time Employees	2	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-414-000	Community Development	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-100	Salaries <i>4 full-time</i>		\$172,061	\$205,560	\$213,791	\$252,671	\$245,443
01-00-414-101	Stenographer - ZHB <i>Stenographer for Zoning Hearing Board meetings</i>		1,783	2,415	4,118	5,000	4,000
01-00-414-102	Sick Time Benefits <i>Administrative staff can be compensated at 100% of unused sick time if requested.</i>		804	824	0	346	354
01-00-414-103	Part-Time Help <i>Part-time employee in the Planning Department</i>		0	0	0	0	0
01-00-414-144	Overtime <i>Staff overtime</i>		3,446	2,696	2,434	2,500	2,500
01-00-414-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time administrative staff.</i>		1,705	2,050	2,008	2,487	4,656
01-00-414-155	Health & Hospitalization - Retirees <i>Medical insurance for all retired employees.</i>		0	0	0	0	0
01-00-414-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		61,930	74,671	74,352	89,889	77,479
01-00-414-157	Vision <i>Vision insurance for all full-time employees.</i>		476	558	575	680	608
01-00-414-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		18,941	24,493	25,132	29,643	28,614
01-00-414-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>		12,891	15,888	16,017	19,412	18,842
01-00-414-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		1,208	820	704	1,000	710
01-00-414-163	Worker's Compensation <i>Worker's compensation for administrative staff.</i>		346	353	535	635	600

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-414-000	Community Development	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-210	Office Supplies <i>Office supplies for department.</i>		2,535	2,830	2,112	2,200	2,200
01-00-414-231	Vehicle Fuel - Gasoline <i>Fuel for planning vehicles</i>		2,687	2,031	3,303	3,624	3,883
01-00-414-238	Clothing Allowance <i>Staff clothing allowance</i>		0	0	276	2,210	2,210
01-00-414-260	Minor Equipment <i>The purchase of minor equipment less than \$5,000.</i>		0	0	0	500	500
01-00-414-275	Tires/Parts/Inspections/Towing <i>Tires, parts, inspections and towing for Planning vehicles</i>		293	5,461	1,689	2,100	2,360
	Parts	1,200					
	Inspections	360					
	Tires	800					
01-00-414-300	Miscellaneous <i>Miscellaneous expenditures</i>		1,304	2,567	922	1,500	1,500
01-00-414-303	Refunds of Fees <i>Miscellaneous refund of fees received</i>		(17,864)	0		2,000	1,500
01-00-414-305	Economic Development <i>Miscellaneous economic development expenditures</i>		0	0	0	0	0
01-00-414-312	Traffic Impact Analysis <i>Traffic impact study.</i>		0	0	0	0	0
01-00-414-313	Consulting Engineering <i>General and Traffic engineering services.</i>		53,439	9,078	25,472	20,000	25,000
01-00-414-314	Legal Services <i>Legal fees for outside legal counsel.</i>		10,000	10,000	10,000	10,000	10,000
01-00-414-315	Contracted Services <i>Services provided by outside contractors.</i>		48,207	21,702	1,235	14,000	10,000
	Permitting Software - Accela	5,000					
	Codification	-					
	Other	5,000					

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-414-000	Community Development	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-316	Building Inspection Services <i>Services provided by outside contractor.</i>		83,919	112,456	81,562	90,000	90,000
01-00-414-317	Copier Contract <i>Copier Lease - Leaf (\$350/mo.)</i>	3,600	6,375	5,577	3,487	4,200	3,600
01-00-414-321	Telephone <i>Telephone expenses</i>		5,429	6,056	4,879	6,900	6,000
01-00-414-323	Internet/Cable <i>Internet and cable services</i>		680	746	881	900	3,120
01-00-414-325	Postage <i>Postage for mailings.</i>		1,045	1,000	860	1,000	1,000
01-00-414-340	Printing & Advertising <i>Printing, advertising - legal notices for the Borough pertaining to the Community Development department.</i>		3,547	2,634	2,831	5,000	3,500
01-00-414-374	Vehicle Maintenance <i>Maintenance of vehicles performed by contractor.</i>		80	0	125	1,000	1,000
01-00-414-410	Demolition <i>Demolition of buildings and grass cutting.</i>		39,910	22,963	53,432	52,000	57,000
	Demolition	45,000					
	Asbestos Removal	10,000					
	Title Search	2,000					
01-00-414-420	Dues & Tuition		1,845	550	335	6,385	6,385
	Accela User Group - Annual	2,000					
	International Code Council ICC - Dues	300					
	Miscellaneous Dues/Seminars	1,000					
	PennBOC Dues - Four Staff @ \$85/Yr.	85					
	UCC Recertification's	1,200					
	UCC Training/ICC Recertification's	1,800					
01-00-414-740	Major Equipment <i>The purchase/lease of major equipment.</i>		7,312	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-414-000	Community Development	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-741	Computer Equipment/Support		19,399	31,368	35,624	31,500	33,600
	<i>Computer related purchases and IT support</i>						
	Accela Annual Support	15,000					
	GIS Maintenance	14,000					
	MS4 Annual Maintenance	1,000					
	Laserfiche (General Code)	1,500					
	iPad Service	1,100					
	PC Refresh	-					
	Other	1,000					
	Budget Total Planning & Zoning		\$545,733	\$567,347	\$568,691	\$661,282	\$648,164
			Percentage Increase over 2022 Budget				-1.98%

Department: Emergency Management - {Dept. No. 416}

Description and Responsibilities:

Emergency Management is a comprehensive, integrated program of mitigation, preparedness, response, and recovery, for emergencies/disasters of any kind. The Borough of Plum provides communication services for the Emergency Management Coordinator and Assistant Coordinator to assist them with coordinating activities during emergency situations.

2022 Accomplishments

- 1. Continued to enhance their preparedness for emergencies or disasters of any kind.

2023 Goals

- 1. Provide financial and personnel support for emergency management needs within the Borough of Plum and adjoining municipalities.

2023 Budget Highlights

- 1. Continue to support Emergency Management through subsidies for materials and supplies.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	0	0	0	0	0
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

		FY 19	FY 20	FY 21	FY 22	FY 23
01-00-416-000	Emergency Management	Actual	Actual	Actual	Budget	Budget
01-00-416-210	Materials and Supplies <i>Materials and supplies.</i>	\$ -	\$ 334	\$ 941	\$ 1,000	\$ 1,000
01-00-416-238	Clothing Allowance <i>Staff clothing allowance</i>	0	0	0	0	175
01-00-416-321	Telephone <i>Telephone expenses</i>	0	0	0	0	0
Budget Total Emergency Management		\$0	\$334	\$941	\$1,000	\$1,175
Percentage Increase over 2022 Budget						17.50%

Department: Sanitation - {Dept. No. 427}

Description and Responsibilities:

Sanitation or refuse collection is subcontracted to County Hauling who provides garbage and recycling pick-up five days a week at the curb. Recyclable materials are to be placed in a special recycling container which is provided by Republic Services and can be obtained free of charge from the contractor.

2022 Accomplishments

1. Continued to work with County Hauling which is a private refuse collection company to provide efficient and friendly services to the residents of Plum borough.

2023 Goals

1. The Borough's goal is to ensure efficient, cost effective and reliable sanitation collection services .

2023 Budget Highlights

1. Increased households by 40 from projected new housing construction.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	0	0	0	0	0
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-427-000	Sanitation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-427-366	Contracted Collection Services <i>Third party sanitation collection services</i>		\$1,996,446	\$2,014,916	\$2,018,766	\$2,049,871	\$2,232,675
01-00-427-850	Trash Containers Replacement Trash Containers	18,000	111,657	118,484	14,573	18,000	18,000
Budget Total Sanitation			\$2,108,103	\$2,133,400	\$2,033,339	\$2,067,871	\$2,250,675
			Percentage Increase over 2022 Budget				8.84%

Department: Public Works Administration - {Dept. No. 430}

Description and Responsibilities:

Public Work Administration is responsible for the management and oversight of all Public Works operations including roadways, storm sewers, parks maintenance, vehicle maintenance and replacement, and facilities maintenance.

2022 Accomplishments

1. Continued to maintain communication with the public and other Borough departments to ensure timely responses to issues brought forward by other Borough staff and residents.
2. Reviewed and identified the most cost-effective suppliers and made sure we were receiving the most adequate services.
3. Timely and accurate submission of payroll information to the Finance department on a bi-weekly basis.

2023 Goals

1. Hire a Director of Public Works.
2. Improve on being better communicators with the public, as well as addressing issues as they arise.
3. Be more proactive rather than reactive when dealing with matters on an ongoing basis.
4. Continue to respond to residents in a timely fashion and when necessary communicate issues to Borough management.

2023 Budget Highlights

1. Maintain funding levels for appropriate staffing and consulting needs.
2. Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	3	3	3	3	4
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-430-000	Public Works Administration	Detail	Actual	Actual	Actual	Budget	Budget
01-00-430-100	Salaries <i>5 full-time employees</i>		\$203,508	\$205,368	\$222,392	\$295,839	\$412,282
01-00-430-102	Sick Time Benefits		0	0	0	0	0
01-00-430-119	Professional Services Huntington Bank pension PW @ \$900/qtr. Principal Financial Group pension PW @ \$850/Qtr.	3,600 3,400	0	0	6,450	7,000	7,000
01-00-430-130	Contracted Services <i>Maintenance/lease agreements on minor office equipment</i> LEAF - 1 Copier leases \$290/mo. Other		2,743	3,141	3,498	3,980	3,980
01-00-430-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time administrative staff.</i>		2,031	2,084	1,770	2,900	7,459
01-00-430-155	Health & Hospitalization - Retirees <i>Medical insurance for retired employees.</i>		0	0	0	0	0
01-00-430-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		54,832	56,487	48,428	71,775	87,796
01-00-430-157	Vision <i>Vision insurance for all full-time employees.</i>		418	419	407	537	658
01-00-430-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		20,354	20,968	19,941	21,251	26,517
01-00-430-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for all administrative staff.</i>		15,226	15,696	16,714	22,632	31,540
01-00-430-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		906	615	704	800	710
01-00-430-163	Worker's Compensation <i>Worker's compensation for Public Works employees.</i>		64,243	66,543	63,515	65,165	60,752
01-00-430-200	Materials and Supplies <i>Materials and supplies for administration.</i>		570	233	675	800	600

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-430-000	Public Works Administration	Detail	Actual	Actual	Actual	Budget	Budget
01-00-430-210	Office Supplies <i>Office supplies for administration.</i>		842	456	453	700	900
01-00-430-231	Vehicle Fuel - Gasoline <i>Fuel for PW admin. vehicles</i>		5,967	4,510	6,182	8,376	6,884
01-00-430-238	Clothing Allowance <i>Staff clothing allowance</i>		0	0	0	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
01-00-430-275	Tires/Parts/Inspections		4,566	5,158	5,713	4,750	5,490
	Tires	1,920					
	Parts	1,800					
	Inspections	270					
	Contracted Services	1,500					
01-00-430-300	General Expenses <i>Miscellaneous expenditures.</i>		3,474	1,414	1,223	2,000	1,500
01-00-430-313	Engineering <i>General engineering services</i>		3,911	6,647	20,688	8,000	8,000
01-00-430-321	Telephone <i>Telephone expenses</i>		4,287	4,718	5,626	7,000	8,000
01-00-430-323	Internet/Cable <i>Internet and cable expenses</i>		2,684	2,803	2,802	2,800	2,800
01-00-430-325	Postage <i>Postage for administrative mailings.</i>		0	0	11	50	50
01-00-430-420	Dues & Seminars <i>Professional memberships ,seminars, and tuitions</i>		520	300	1,654	1,325	2,825
	APWA Dues	175					
	Recreation & Parks Society Dues	150					
	Recycling Conference	1,500					
	Various {Mechanics/Administration/Maintenance staffs}	1,000					
01-00-430-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>		0	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-430-000	Public Works Administration	Detail	Actual	Actual	Actual	Budget	Budget
01-00-430-741	Computer Equipment/Support		968	5,131	2,407	0	4,300
	<i>Computer related purchases and IT support</i>						
	<i>Other</i>	-					
	PC Refresh	4,300					
	Budget Total Public Works Administration		\$392,050	\$402,691	\$431,253	\$529,250	\$681,613
			Percentage Increase over 2022 Budget				28.79%

Department: Public Works - {Dept. No. 431}

Description and Responsibilities:

The Borough provides maintenance services to over 120 miles of municipal roads. The Public Works Department is responsible for road and storm sewer system maintenance and repair. This includes but is not limited to pothole patching, crack sealing, berm repairs, roadside mowing, storm sewer maintenance and repairs, installation of new storm sewer systems, road paving maintenance of all Borough facilities and fleet maintenance. Snow and ice removal are another responsibility of the department and involves salting plowing of Borough streets, as well as state and county roads under contract with Allegheny County and Penn DOT.

2022 Accomplishments

1. Completed the 2021 paving punch list.
2. Completed 2022 paving and punch list. Completed the Holiday Park Phase 2 stormwater project. The roads affected by this project were paved under the 2022 paving project.
3. Completed the Malabar Dr. Culvert replacement.
4. Completed the Center New Texas Rd. Culvert improvements.
5. Repaired or replaced 55 inlets. Replaced or installed 4415 feet of pipe.

2023 Goals

1. Continue asphalt repairs, right of way mowing, roadside vegetation control and the curbside leaf pickup program.
2. Work on possible grant for Barnes Rd. Slide repair.
3. Complete inlet repairs or replacement and pipe work for 2023 paving project.
4. Complete several large in-house stormwater projects.
5. Work on Renton fill site once permits are issued.

2023 Budget Highlights

1. Maintain the highest level of service to the residents of Plum Borough.
2. Continue with the aggressive paving program.
3. Various stormwater projects.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	19	23	22	23	23
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-431-000	Public Works	Detail	Actual	Actual	Actual	Budget	Budget
01-00-431-100	Salaries - Highway <i>24 full-time employees</i>		\$578,428	\$634,571	\$650,251	\$657,744	\$529,782
01-00-431-102	Sick Time Benefits <i>All unused sick days can be sold back at one hundred percent (100%) of employee regular rate of pay.</i>		2,335	0	4,478	5,170	5,765
01-00-431-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		24,908	22,288	22,090	28,310	31,650
01-00-431-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time PW employees. Mutual of Omaha</i>		4,654	4,588	4,145	5,240	3,831
01-00-431-155	Health & Hospitalization - Retirees <i>Medical insurance for all full-time employees.</i>		17,047	17,833	39,973	49,566	62,725
01-00-431-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		136,743	146,316	162,257	170,774	138,625
01-00-431-157	Dental and Vision <i>Dental and vision insurance for all full-time employees.</i>		7,627	7,528	8,974	8,579	6,874
01-00-431-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$215/wk.</i>		92,772	135,260	107,387	126,982	102,071
01-00-431-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		44,443	50,401	49,708	52,922	43,432
01-00-431-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		2,765	2,124	473	2,109	1,175
01-00-431-200	Materials and Supplies <i>Materials and supplies for public works.</i>		4,499	3,471	3,539	4,500	4,500
01-00-431-237	Radio System <i>Communication system expenses.</i>		0	0	0	0	0
01-00-431-238	Uniform Supplies <i>Uniform costs.</i>		16,613	16,225	6,405	18,000	14,000
01-00-431-240	Safety Equipment and Supplies <i>Safety related items.</i>		7,709	9,123	9,347	8,500	9,500

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-431-000	Public Works	Detail	Actual	Actual	Actual	Budget	Budget
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>		2,369	2,352	684	3,000	3,000
01-00-431-261	Minor Equipment <i>Minor equipment purchases under \$5,000.</i>		0	3,662	0	4,000	3,000
01-00-431-262	Small Tools - Buildings/Grounds <i>Purchase of miscellaneous small tools.</i>		2,706	546	1,640	3,000	2,000
01-00-431-321	Telephone/GPS <i>Telephone and GPS expenses</i>		19,082	19,571	18,163	20,800	18,500
01-00-431-384	Contracted Services - General <i>Outside contracted services.</i>		25,122	5,438	8,055	5,800	9,000
	Neo Weather	2,200					
	PA One Call	1,800					
	Random Drug Testing	3,000					
	Other	2,000					
01-00-431-385	Rent of Machinery and Equipment <i>Rental of Public Works equipment.</i>		14,750	7,523	10,488	24,000	19,000
	Equipment Rental - General	14,000					
	Crack Sealing	5,000					
01-00-431-386	Right of Way Trimming <i>Trimming of Borough right of ways.</i>		4,640	10,525	11,050	10,000	15,000
01-00-431-387	Roadside Vegetation Control <i>Vegetation control for guiderails</i>		0	0	0	4,000	4,000
01-00-431-388	Crack Sealing <i>Roadway crack sealing materials.</i>		6,235	6,240	0	7,500	7,500
01-00-431-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>		0	5,659	0	0	0
	Budget Total Public Works		\$1,015,447	\$1,111,244	\$1,119,107	\$1,220,496	\$1,034,930
			Percentage Increase over 2022 Budget				-15.20%

Department: Winter Maintenance Snow Removal - {Dept. No. 432}

Description and Responsibilities:

The Borough established a cost center to track expenditures for snow removal products along with parts and equipment for snow removal equipment. Standard salt application and abrasives are utilized to ensure that all primary and secondary roadways are passable and in a safe condition for vehicular traffic.

2022 Accomplishments

1. Provided an efficient and effective winter maintenance service.

2023 Goals

1. Review and adjust winter storm tactics, including the continued utilization of anti-skid materials, personnel scheduling, and pro-active storm system monitoring.
2. Continue to purchase updated snow removal equipment.
3. Pro-actively assure adequate supplies of salt and anti-skid materials throughout the winter season.

2023 Budget Highlights

1. Purchase of snow removal materials and equipment to properly maintain Borough roadways.

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-432-000	Winter Maintenance - Snow Removal	Detail	Actual	Actual	Actual	Budget	Budget
01-00-432-245	Snow Removal <i>For bulk salt and anti-skid purchases</i>		\$ 317,063	\$ 366,417	\$ 365,717	\$ 283,752	\$ 355,840
	Salt - 4,000 Tons @ \$88.96/Ton	355,840					
	Anti Skid	-					
01-00-432-250	Snow Removal Parts/Equipment <i>Vehicle equipment repair related to winter maintenance.</i>		2,436	6,301	12,540	12,000	15,000
01-00-432-300	Miscellaneous Snow Removal Repairs <i>Repairs to private property resulting from winter snow removal</i>		309	863	89	2,000	2,000
	Budget Total Winter Maintenance Snow Removal		\$319,808	\$373,581	\$378,346	\$297,752	\$372,840
			Percentage Increase over 2022 Budget				25.22%

Department: Traffic Control and Street Lighting - {Dept. No. 434}

Description and Responsibilities:

The Borough provides funds to cover the expenses of street lighting throughout the Borough to assist traffic movements at night and provide safety for pedestrians. The Borough locates street lighting at intersections and other dangerous areas as determined by Borough Council. Expenditures are for maintenance and repair, along with electricity.

2022 Accomplishments

1. Efficiently replaced nonfunctioning street lighting equipment, and traffic control devices.
2. Continued the program of repairing and replacing traffic control and street signs with compliance with PADOT and MUTCD requirements.
3. Completed pavement marking for major intersections and school zones.
4. Installed signs on all stop signs at intersections where traffic in all directions do not stop to comply with new Penn DOT requirements.

2023 Goals

1. Maintain the high level of quick response time in repairing street lighting and traffic control devices.
2. Continue guiderail replacement, street and traffic sign upgrades, line painting, and pavement marking programs.

2023 Budget Highlights

1. Provide funding for continuation of above-mentioned programs.

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-434-000	Traffic Control Devices	Detail	Actual	Actual	Actual	Budget	Budget
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>		\$ 27,803	\$ 18,017	\$ 13,915	\$ 25,600	\$ 29,200
	Electricity for Intersection Lights	13,200					
	Intersection Light Repairs	15,000					
	Other	1,000					
01-00-434-246	Signage <i>Traffic control signage on Borough roadways.</i>		10,955	7,799	7,302	10,000	10,000
01-00-434-247	Intersection Line and Arrow Painting <i>Traffic control line and arrow painting on Borough roadways.</i>		16,270	-	-	20,000	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>		532	810	447	700	900
01-00-434-361	Street Light Electricity <i>Electricity for borough's street lights.</i>		266,254	290,434	296,900	294,900	333,360
	Budget Total Traffic Control		\$336,465	\$317,060	\$318,564	\$368,200	\$410,460
			Percentage Increase over 2022 Budget				11.48%

Department: Public Works Maintenance - {Dept. No. 439}

Description and Responsibilities:

The Borough provides the service of two full-time mechanics to provide the necessary maintenance and repairs on all Borough vehicles and equipment. A program of routine maintenance as well as limited repair is undertaken as well as contracting with large-service providers for major repair jobs.

2022 Accomplishments

- Continue preventive maintenance program on all 61 vehicles and 58 pieces of equipment.
- Purchase additional tools and software updates for maintenance purposes of all vehicles and equipment.
- The mechanics save the money for the borough by performing almost all work in-house. Including work that was sub contacted before.

2023 Goals

1. Continue looking for best pricing on all replacement parts for vehicles and equipment thru different vendors.
2. Purchase necessary tools and equipment for more efficiency in the department.
3. Maintain upgrading fleet when necessary.

2023 Budget Highlights

1. Maintain funding levels for all aspects of the fleet maintenance due to additional maintenance responsibilities. In addition to community growth, and the increase in the number and type of repairs for police and public works fleets.

Staffing Levels

	2019	2020	2021	2022	2023
No. of Full Time Employees	2	2	2	2	2
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-439-000	Public Works Maintenance	Detail	Actual	Actual	Actual	Budget	Budget
01-00-439-100	Salaries - Maintenance <i>2 full-time employees</i>		\$112,411	\$127,319	\$129,659	\$130,042	\$132,662
01-00-439-102	Sick Time Benefits <i>All unused sick days can be sold back at one hundred percent (100%) of employee regular rate of pay.</i>		636	0	0	500	510
01-00-439-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		756	609	483	2,764	2,818
01-00-439-130	Contract Maintenance Support <i>Maintenance support</i>		0	0	890	4,600	2,500
	Three Rivers Power Fluid - Lift Maintenance and Inspections	1,500					
	Other	1,000					
01-00-439-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time mechanics.</i>		859	859	787	884	786
01-00-439-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		24,317	25,384	25,271	25,261	26,043
01-00-439-157	Dental and Vision <i>Dental and vision insurance for all full-time employees.</i>		1,632	1,632	1,632	1,632	1,680
01-00-439-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$215/wk.</i>		19,418	24,688	23,482	24,290	25,100
01-00-439-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		8,485	9,810	9,721	10,160	10,364
01-00-439-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		604	410	352	400	284
01-00-439-250	Vehicle Parts <i>Vehicle parts for borough's fleet.</i>		23,996	21,820	42,911	29,000	37,000

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-439-000	Public Works Maintenance	Detail	Actual	Actual	Actual	Budget	Budget
01-00-439-251	Equipment Parts <i>Parts for the borough's miscellaneous equipment.</i>		27,298	30,697	36,625	33,000	39,600
01-00-439-260	Small Tools <i>Purchase of miscellaneous small tools.</i>		8,490	4,275	5,727	5,700	6,700
	Employee Tool Allowance @ \$600/each	1,200					
	Other	5,500					
01-00-439-300	General Expenses <i>Miscellaneous expenditures.</i>		8,467	10,948	11,115	11,000	11,000
01-00-439-321	Internet <i>Internet expenses</i>		224	252	255	260	700
01-00-439-330	Fuel <i>Fuel for Public Works vehicles.</i>		88,672	57,558	87,515	112,004	181,186
01-00-439-331	Lubricants <i>Lubricants for borough vehicles.</i>		4,204	9,163	4,174	9,000	10,000
01-00-439-375	Tires <i>Tires for borough vehicles and equipment</i>		41,565	25,710	24,747	40,000	44,000
	Vehicles	31,000					
	Equipment	13,000					
01-00-439-384	Contracted Maintenance Repairs <i>Outside contracted services vehicles and equipment</i>		14,064	14,414	18,579	19,000	23,000
	Vehicles	18,000					
	Equipment	5,000					
	Budget Total Public Works Maintenance		\$386,098	\$365,548	\$423,925	\$459,497	\$555,933
			Percentage Increase over 2022 Budget				20.99%

Department: Recreation - {Dept. No. 452}

Description and Responsibilities:

The Borough is responsible for the maintenance and improvements to Larry Mills Park, Renton Community Park, Plum Athletic Complex and Logan Ferry Community Park. Responsibilities include grass cutting, playgrounds, ball fields, restrooms, and miscellaneous park maintenance.

2022 Accomplishments

1. Maintained a great turf program throughout all the fields.
2. Added 400' of fencing along field #8 third base and between #7 and #8
3. Added new roofs on Plum Creek pavilions #1 and #2 along with drainage for the entire playground area.
4. Repaired the bocce court at Larry Mills.
5. Repaired and replaced picnic tables throughout the parks.
6. Added all climate AEDs at the concession stand for baseball, football, and Larry Mills Park.
7. Added an all climate AED at Logans Ferry Park.
8. Added a new flagpole with a light at the Plum Midget football field/Lacrosse field.
9. Leveled and added a base for the new Lacrosse shed.
10. Completed the painting and roof at Renton playground.
11. Repaired track at the midget football / Lacrosse field.
12. Repaired Infields and outfields at Plum Creek Park.
13. Prepared the fields for the Plum Soccer Kick-Off Classic.

2023 Goals

1. Repair and paint and complete the roof at remaining pavilion at the Plum Sports Complex.
2. Move forward with our turf program and continue building better facilities for our children.
3. Build our recreation department.
4. Laser grade and install infield mix at Renton Ballfield.
5. Complete phase II and III on the Renton Park upgrade.
6. Maintain and manicure all the playing surfaces for a safe and enjoyable experience for all the events, from football, lacrosse, baseball, softball, Community Days, and parties at the pavilions.

7. Add roof canopy's for dugout benches on field #8.
8. Repair worn out playground parts in all the boroughs playgrounds .
9. Level and grade the parking lots at Plum Creek and Football/Lacrosse fields.
10. Inspect and upgrade any picnic tables damaged throughout the year in the various parks.
11. Complete daily walkthroughs of all park fields and facilities.
12. Fence repairs at Renton Ballfield and Plum Creek park.
13. New park direction signs throughout the borough roads.

2023 Budget Highlights

1. Funding for regular maintenance at all Borough parks.

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-452-100	Salaries - Parks & Recreation <i>Allocated FT public works</i>		\$183,782	\$187,245	\$175,214	\$211,872	\$243,324
01-00-452-102	Sick Time Benefits <i>All unused sick days can be sold back at one hundred percent (100%) of employee regular rate of pay.</i>		0	0	0	0	0
01-00-452-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		0	0	0	0	0
01-00-452-115	Part Time Summer Help <i>One (1) Summer laborers</i>		23,944	7,744	5,071	10,560	10,560
01-00-452-154	Life Insurance/LTD <i>Life insurance and LTD for full-time employees. Mutual of Omaha</i>		1,303	1,304	1,116	1,451	1,515
01-00-452-156	Health & Hospitalization <i>Medical insurance for full-time employees.</i>		60,768	59,630	55,719	53,694	67,003
01-00-452-157	Dental and Vision <i>Dental and vision insurance for full-time employees.</i>		2,477	2,477	2,314	2,709	3,262
01-00-452-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$215/wk.</i>		29,596	31,221	33,149	40,219	48,464
01-00-452-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages .</i>		15,891	14,917	13,793	17,016	19,422
01-00-452-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		2,562	1,401	1,064	873	705
01-00-452-163	Worker's Compensation <i>Worker's Compensation for Admin. Staff</i>		0	25	0	0	0
01-00-452-211	General Expenses - Parks <i>Miscellaneous supplies for borough owned parks.</i>		1,655	1,660	11,195	8,000	8,500

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-452-212	Small Tools - Parks <i>Small tool specifically for borough owned parks.</i>		527	1,900	2,437	4,000	3,000
01-00-452-213	General Expense Plum Creek Park <i>Miscellaneous expenses Plum Creek Park</i>		-	-	582	5,000	6,000
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>		34,009	9,322	19,907	15,800	19,800
	Miscellaneous	8,000					
	Rubber Play Surface	4,000					
	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>		1,381	293	4,725	1,500	3,000
	Utilities	1,000					
	Miscellaneous	2,000					
		-					
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>		4,183	4,256	630	8,300	6,300
	Infield Mix	1,400					
	Miscellaneous	3,000					
	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>		7,783	7,739	18,305	19,700	18,700
	Infield Mix	5,000					
	Utilities/Gas	500					
	Miscellaneous	6,500					
	Turf Program	6,700					
		-					

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-452-219	General Expenses - Logan Ferry Park <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i>		1,669	0	3,688	2,000	4,000
	Miscellaneous	1,000					
	Signing	2,000					
	Turf Program	1,000					
01-00-452-220	General Expenses - Borough Football Field <i>Material and supplies, facility repairs, restroom maintenance, and major upgrade/repairs to borough owned parks.</i>		2,664	3,199	2,988	5,600	5,600
	Turf Program	2,100					
	Fencing Repairs	1,000					
	Track Repairs	1,000					
	Miscellaneous	1,500					
01-00-452-321	Communication Services <i>Internet service for security cameras.</i>		1,307	1,096	1,256	1,450	4,000
01-00-452-361	Electricity <i>Electricity costs at borough owned parks.</i>		9,150	8,205	8,674	9,000	9,000
01-00-452-451	Contracted Services - Recreation <i>Contracted services performed at borough parks.</i>		0	0	0	1,500	0
	VOPP Grant Match Bike Trail						
01-00-452-454	Contracted Services - Larry Mills Park <i>Contracted services performed at the Larry Mills Park.</i>		2,450	3,710	4,464	9,000	5,000
	Turf Program	-					
	Miscellaneous	5,000					
01-00-452-455	Contracted Services - Renton Park <i>Contracted services performed at Renton Park.</i>		0	0	200	0	0
	Miscellaneous	-					

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-452-456	Contracted Services - Renton Ball Field <i>Contracted services performed at Renton Ball Field.</i>		4,492	838	1,145	1,100	1,550
	Turf Program	-					
	Port-a-John Rental	1,550					
	Miscellaneous	-					
01-00-452-457	Contracted Services - Borough Baseball Fields <i>Contracted services performed at Borough Baseball Fields.</i>		7,844	22,376	6,586	11,850	12,250
	Fence/Gate Repairs	-					
	Port-a-John Rental	4,250					
	Turf Program	-					
	In-Field Repairs	3,000					
	Miscellaneous	5,000					
01-00-452-458	Contracted Services - Logans Ferry Park <i>Contracted services performed at Logan Ferry Park.</i>		0	464	0	1,500	1,500
	Miscellaneous	1,500					
		-					
01-00-452-459	Contracted Services - Borough Football Fields <i>Contracted services performed at Borough Football Fields</i>		1,591	1,701	1,761	2,900	3,500
	Turf Program	-					
	Port-a-John Rental	2,000					
	Miscellaneous	1,500					
01-00-452-740	Purchase/Lease Major Equipment <i>Purchase/Lease Major Equipment</i>		0	0	0	0	0
	Budget Total Recreation		\$401,028	\$372,723	\$375,983	\$446,594	\$505,955
			Percentage Increase over 2022 Budget				13.29%

Department: Community Support - {Dept. No. 458}

Description and Responsibilities:

The Borough provides subsidies to the Community Center, Community Library and Community Days. The Community Center and Library operate as independent organizations, which are governed by a Board of Directors.

Plum Borough Community Library - The library occupies a 10,000+ square foot building which includes resources and seating for adults, young adults, a separate children's room, and community meeting room. The library houses over 35,000 items, including print material, audio books, periodicals, and movies, as well as access to public computers. Their mission is to provide the residents of Plum Borough with free and equal access to all library materials and services.

Plum Borough Community Center – The Community Center was established in 1980 to serve the seniors in the Plum community. The Center is the only place to go for all social service information and currently serves about 100 seniors per day. Services include information and referral, benefits counseling, hot lunches, or home delivered meals, education, wellness, fitness, and recreational programs.

Plum Community Days – The Plum Community Festival is a free fun-filled time with live entertainment, fireworks, food, games and attracts over 10,000 attendees from Plum, Penn Hills, and the Monroeville areas.

2022 Accomplishments

1. Community Center
 - a. Plum was a robust partner in the Virtual Programming Group with ideas and support for programming.
 - b. Birthday and wellness calls are made to stay in touch with our seniors.
 - c. PCC continues to host vaccine clinics and blood drives once per quarter.
2. Community Library
 - a. Summer reading program participation increased significantly over 2021, to include over 900 community members of varying age.
 - b. Expansion of the library collection in innovative ways, inviting people to borrow Wi-fi hotspots, free passes to explore local museums, and baking and candy-making kits.
 - c. By partnering with Plum Borough and the Plum Community Center for community-wide events throughout the year, we have grown our presence and thus our membership numbers.

3. Community Activities

- a. Summerfest, trout fishing, movies in the park, easter egg hunt and Christmas at Plum Creek was held in 2023.

2023 Goals

1. Community Center

- a. Work closely with the county to follow COVID requirements and adjust operations as directed.
- b. Continue to provide excellent meals on wheels delivery and ensure all Plum residents struggling with food access receive appropriate services.
- c. Explore and develop a plan with Plum Boro to have the Borough lease a van for the PCC. The van would be used to pick up seniors in Plum only for select PCC programs and could be used for Meals on Wheels.

2. Community Library

- a. Will be seeking financial partnerships with businesses and organizations for short-term and long-term sponsorships.
- b. Partner with community organizations on events and programs throughout the year.
- c. Will diversify program offerings to give a wider variety of programs for children in the community.

3. Community Activities

- a. To continue to bring the community together, and fill both stages with a variety of entertainment to attract young and old.

2023 Budget Highlights

- 1. The 2023 departmental budget totals \$289,200.
- 2. Borough contributions towards Community Activities for 2023 are budgeted at \$61,500.

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-458-000	Community Support	Detail	Actual	Actual	Actual	Budget	Budget
01-00-458-130	Contracted Services <i>Maintenance/lease agreements on minor office equipment</i> LEAF - 1 Copier leases \$290/mo.	3,480	\$ -	\$ -	\$ -	\$ -	\$ 3,480
01-00-458-311	Auditing Community Center <i>Annual required independent audit</i>		6,655	6,563	6,730	6,800	10,400
01-00-458-312	Auditing Library <i>Annual required independent audit</i>		0	0	0	0	7,800
01-00-458-321	Telephone <i>Telephone expenses at Community Center</i>		2,474	2,846	3,591	3,750	4,200
01-00-458-323	Internet <i>Internet expenses at Community Center</i>		1,619	1,619	1,619	1,600	1,700
01-00-458-540	Community Center Stipend <i>Borough contributions made to the Community Center.</i>		70,000	70,000	70,000	85,000	85,000
01-00-458-541	Community Center Bldg. Maintenance <i>Maintenance costs at the Community Center.</i>		9,154	30,999	15,035	16,750	15,500
	HVAC	4,000					
	Landscaping	2,000					
	Abco Fire Maintenance	850					
	Alarm System	800					
	Insect Control	350					
	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	99,620
	Yearly Stipend	95,620					
	Janitorial Reimbursement	4,000					

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
01-00-458-000	Community Support	Detail	Actual	Actual	Actual	Budget	Budget
01-00-458-544	Community Activities		72,021	28,769	50,926	59,500	54,500
	<i>Borough contributions made to community activities.</i>						
	Summerfest Fireworks	10,500					
	Summerfest Electrical	8,000					
	Summerfest Other	5,000					
	Port A Johns	2,500					
	Trout Stocking	2,500					
	Fallfest	4,000					
	Winterfest	8,000					
	Winterfest Electrical	0					
	Movies	4,000					
	Marketing Items	5,000					
	Miscellaneous	5,000					
01-00-458-545	Other Community Support						
	<i>Other Borough contributions towards community.</i>		140,540	1,533	3,317	9,500	7,000
	Soccer Tournament	5,000					
	Other (Easter Egg Hunt, Clean Up Day, misc)	2,000					
	Budget Total Community Support		\$ 398,083	\$ 237,949	\$ 246,838	\$ 278,520	\$ 289,200
			Percentage Increase over 2022 Budget				3.83%

**Borough of Plum
2023 Budget - General Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23	
		Detail	Actual	Actual	Actual	Budget	Budget	
01-00-492-000	Transfers							
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	900,000	0	0	
01-00-492-302	Transfer To Capital Improvement Fund <i>Transfer from the General Fund to the Capital Improvement Fund.</i>		0	0	725,000	0	0	
01-00-492-303	Transfer To Street Improvement Fund <i>Transfer from the General Fund to the Street Improvement Fund.</i>		0	300,000	150,000	0	0	
	Budget Total Traffic Control		\$0	\$300,000	\$1,775,000	\$0	\$0	
							0.00%	
			Percentage Increase over 2022 Budget					

Borough of Plum
2023

Other Funds

Budgets

Fire Fund

Description and Responsibilities:

The Fire Fund receives 7.531% of the 4.78 mills of real estate tax collections to support various volunteer fire companies within the Borough of Plum. The fund provides financial resources for fuel, tires, accident insurance, worker's compensation, hydrant and water service, and debt payments associated with the purchase of major equipment.

2022 Accomplishments

1. The Borough funded fire truck loans for three of four volunteer fire companies.
 - a. Paid interest expense pertaining to VFD loans and bond in the amount of \$31,207.
 - b. Paid principal payments pertaining to VFD loans and bond in the amount of \$120,223.
 - c. Provided VFD subsidy payments totaling \$205,500

2023 Goals

1. Timely payment of monthly Volunteer Fire Department subsidies.
2. Develop a plan to maintain fund balance for the long term.
3. Provide VFD's with updated fund projections to assist them with planning for apparatus replacements.

2023 Budget Highlights

1. Loan interest expense in the amount of \$27,267.
2. Loan principal payments in the amount of \$124,664.
3. Provide VFD subsidy payments totaling 205,500.

2022 Budget - Fire Protection Fund

		FY 19	FY 20	FY 21	FY 22	FY 23
		Actual	Actual	Actual	Estimated	Budget
03-00-411-00						
Account No.	Description					
	Prior Year Carryforward	\$ 296,573	\$ 307,403	\$ 358,300	\$ 407,103	\$ 421,039
03-00-301-100	Current Year Real Estate	555,713	574,889	567,922	571,221	569,827
03-00-301-200	Prior Years Real Estate	25,259	15,218	15,626	10,335	9,790
03-00-301-300	Delinquent Years Real Estate	8,780	6,375	8,329	7,950	7,531
03-00-301-400	Penalty and Interest Real Estate	7,601	5,318	5,567	5,009	5,046
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	139,918	141,407	126,076	155,036	145,000
03-00-392-010	Transfer From General Fund	-	-	-	-	-
	Available Funds	\$ 1,048,844	\$ 1,065,610	\$ 1,096,820	\$ 1,171,654	\$ 1,173,233
03-00-411-133	Insurance	\$ 6,626	\$ 3,146	\$ 5,865	\$ 11,865	\$ 9,653
	<i>Vehicle insurance reimbursements.</i>					
03-00-411-232	Fuel	3,778	2,267	3,325	5,280	4,878
	<i>Fuel for all fire department vehicles.</i>					
03-00-411-251	Tires	8,412	4,596	9,514	11,000	25,451
	<i>Tires for fire department vehicles.</i>					
03-00-411-300	Miscellaneous	-	-	29,800	16,000	3,000
03-00-411-310	Training	-	-	-	-	-
03-00-411-320	Property Tax Refund	1,778	460	1,510	800	753
03-00-411-330	Transfer to Debt Service Fund	15,000	15,000	15,000	52,300	52,300
03-00-411-352	Accident Insurance	34,328	34,328	34,404	34,404	35,000
	<i>Fire department insurance.</i>					
03-00-411-354	Workers Compensation	53,198	57,069	44,113	40,000	42,000
	<i>Workers compensation for fire department volunteers</i>					
03-00-411-384	Contracted Services	-	-	-	-	23,000
	<i>Third party contract work.</i>					
03-00-411-363	Hydrant and Water Service	67,498	68,600	69,593	67,000	69,000
03-00-411-520	Loan Principal Payment	165,286	140,557	115,954	120,223	124,664

2022 Budget - Fire Protection Fund

		FY 19	FY 20	FY 21	FY 22	FY 23
		Actual	Actual	Actual	Estimated	Budget
03-00-411-00						
Account No.	Description					
	<i>Loans for the purchase of fire department vehicles.</i>					
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	-	-
03-00-411-540	Municipal Contribution <i>General contributions to fire departments.</i>	165,500	165,500	165,500	205,500	205,500
03-00-411-541	Foreign Fire Insurance <i>Fire department insurance.</i>	139,918	141,407	126,076	155,036	145,000
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>	45,188	40,042	35,476	31,207	27,267
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>	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	\$ 741,441	\$ 707,310	\$ 689,717	\$ 750,615	\$ 767,466
	Annual Surplus/(Deficit)	\$ 10,830	\$ 50,897	\$ 48,803	\$ 13,936	\$ (15,272)
	Fund Balance	\$ 307,403	\$ 358,300	\$ 407,103	\$ 421,039	\$ 405,767

Street Improvement Fund

Description and Responsibilities:

The Street Improvement Fund receives 5.021% of the 4.78 mills of real estate tax collections to support various street improvements within the Borough of Plum. The fund potentially provides financial resources for road construction, guide rail replacement, or winter maintenance products.

2022 Accomplishments

1. The timely payment of bond obligations.
2. Funded road construction totaling \$89,000 and paved approximately eight miles of roads.

2023 Goals

1. Continue to improve the roads through selected paving of the most deteriorated roadways.

2023 Budget Highlights

1. Maintain fund balance of approximately \$250,000.
2. Allocated \$233,000 for new paving projects associated with Borough owned streets.

**Borough of Plum
2023 Budget - Street Improvement Fund**

		FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Estimated	FY 23 Budget
04-00-000-00							
Account No.	Description						
	Prior Year Carryforward	\$ 430,977	\$ 577,200	\$ 269,004	\$ 562,434	\$ 571,299	
04-00-301-100	Current Year Real Estate	872,286	721,670	730,799	524,589	379,910	
04-00-301-200	Prior Years Real Estate	39,647	19,180	20,108	9,491	6,527	
04-00-301-300	Delinquent Years Real Estate	13,782	8,034	10,718	7,301	5,021	
04-00-301-400	Penalty and Interest Real Estate	11,932	6,703	7,164	4,600	3,364	
04-00-340-100	Interest	560	460	-	100	100	
04-00-392-010	Transfer From General Fund	-	-	150,000	-	-	
04-00-393-000	Other	-	-	-	-	-	
	Available Funds	\$ 1,369,184	\$ 1,333,247	\$ 1,187,793	\$ 1,108,515	\$ 966,221	
04-00-431-100	Salaries - Highway <i>Allocation of varying full-time PW admin. employees</i>	\$ 183,516	\$ 186,079	\$ 204,663	\$ 218,547	\$ 238,706	
04-00-431-154	Life Insurance/LTD <i>Allocated life insurance and LTD for PW employees.</i>	1,319	1,324	1,152	1,541	1,413	
04-00-431-156	Health & Hospitalization <i>Allocated medical insurance for PW employees.</i>	47,748	47,051	59,561	57,871	60,855	
04-00-431-157	Dental and Vision <i>Allocated dental and vision insurance PW employees.</i>	2,513	2,513	2,528	2,886	3,061	
04-00-431-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$215/wk.</i>	30,044	31,694	35,106	42,784	45,522	
04-00-431-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>	14,039	14,235	15,657	16,719	18,261	
04-00-431-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>	812	514	1,310	500	524	

**Borough of Plum
2023 Budget - Street Improvement Fund**

		FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Estimated	FY 23 Budget
04-00-000-00							
Account No.	Description						
04-00-431-163	Worker's Compensation <i>Allocated worker's compensation for public works employees.</i>		12,285	12,725	12,851	11,500	12,338
04-00-432-245	Winter Maintenance Services <i>For bulk salt and anti-skid purchases</i>		0	0	0	0	0
04-00-439-300	Miscellaneous		-	-	-	-	-
04-00-439-313	Engineering		-	54,354	39,280	35,000	25,000
04-00-439-350	Property Tax Refunds		2,956	580	1,942	900	502
04-00-439-720	Storm Water Study <i>Study of the borough's storm water system.</i>		-	48,343	1,327	-	-
04-00-439-723	Road Construction <i>Improvements to the roadways.</i>		244,756	419,474	7,635	88,968	233,000
	Paving - Prior Year Projects		-				
	Paving - Current Year Projects		233,000				
04-00-439-724	Road Maintenance <i>General roadway maintenance.</i>		16,547	15,210	12,406	40,000	45,000
04-00-439-727	Guide Rail Replacement		6,000	-	-	20,000	30,000
04-00-439-728	Drainage		-	-	-	-	-
04-00-439-729	Storm Water Projects <i>Storm water system repairs/maintenance.</i>						
	Various Projects (In-house)						
	Contracted		-	-	-	-	-
04-00-439-745	Interest Expense/Bank Fee		1,229	-	3	-	500
04-00-473-100	Series 2013 Bond Interest Payment		-	-	-	-	-
04-00-473-200	Series 2013 Bond Principal Payment		-	-	-	-	-

**Borough of Plum
2023 Budget - Street Improvement Fund**

		FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Estimated	FY 23 Budget
04-00-000-00							
Account No.	Description						
04-00-474-100	Series 2014 Bonds Interest Payment		24,766	-	-	-	-
04-00-474-200	Series 2014 Bonds Principal Payment		75,200	-	-	-	-
04-00-475-100	Series A 2015 Bonds Interest Payment		88,588	-	-	-	-
04-00-475-200	Series A 2015 Bonds Principal Payment		-	-	-	-	-
04-00-476-100	Series A 2016 Bonds Interest Payment		27,141	26,906	13,401	-	-
04-00-476-200	Series A 2016 Bonds Principal Payment		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	0	-
04-00-479-100	Series 2021 Bonds Interest Payment		-	-	13,296	-	-
	Expenditures	\$ 791,984	\$ 1,064,243	\$ 625,359	\$ 537,216	\$ 714,682	
	Annual Surplus/(Deficit)	\$ 146,223	\$ (308,196)	\$ 293,430	\$ 8,865	\$ (319,760)	
	Fund Balance	\$ 577,200	\$ 269,004	\$ 562,434	\$ 571,299	\$ 251,539	

Flood Mitigation Fund

Description and Responsibilities:

The Flood Mitigation Fund derives its revenue from fees paid by all property owners with a property containing any structure over 200 square feet. The fee is based upon the type of structure that resides on the property. The Flood Mitigation Fee provides a dedicated funding source to flood mitigation projects which will be used in both a proactive and reactive fashion.

2022 Accomplishments

1. Repaired storm water inlets to assist us in conforming to MS-4 standards.
2. Installed piping due to structural failure of antiquated storm water systems.
3. Purchased jet-vac truck that is used for inlet and pipe cleaning for MS-4 compliance.
4. Inventoried and inspected all Borough owned stormwater inlets required for MS-4 permit cycle.
5. Inspected all retention ponds borough owned and private.
6. Retrofitted Rockland retention pond.
7. Public Works staff completed miscellaneous projects as deemed necessary.
8. Streambank stabilization at Plum Creek Park.

2023 Goals

1. As an ongoing responsibility, the Public Works department will correct storm water issues that do not require outside contractor assistance.
2. Have feasibility and engineering done to retrofit failing retention ponds.
3. Retrofit the Ross Hollow Pond the engineering is completed for this project.
4. Continue inlet and pipe jetting throughout the year.
5. Map and inventory stormwater inlets and pipe on state roads.
6. Begin engineering work for the Barnes Road repair.
7. Rebuild retention pond at Al Franci Building.
8. Complete streambank stabilization at Plum Creek Park.

2023 Budget Highlights

1. Increased flood mitigation fees by 100% for both residential and commercial properties.
2. Begin engineering for various stormwater projects. Which may include O'Block Rd. Upgrade and Center Beech project.

**Borough of Plum
2023 Budget - Flood Mitigation Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
		Detail	Actual	Actual	Actual	Estimated	Budget
05-00-000-00							
Account No.	Description						
	Prior Year Carryforward		\$ 268,276	\$ 238,453	\$ 244,958	\$ 95,063	\$ 91,142
05-00-383-100	Flood Mitigation Fee		709,358	701,062	723,984	711,000	1,422,000
	Available Funds		\$ 977,634	\$ 939,515	\$ 968,942	\$ 806,063	\$ 1,513,142
05-00-431-100	Salaries - Highway <i>Allocation of varying full-time PW admin. employees</i>		\$ 209,061	\$ 211,697	\$ 258,894	\$ 208,600	\$ 454,657
05-00-431-154	Life Insurance/LTD <i>Allocated Life insurance and LTD for PW employees.</i>		1,543	1,560	1,432	1,300	2,696
05-00-431-156	Health & Hospitalization <i>Allocated medical insurance for PW employees.</i>		52,986	52,385	73,905	63,700	115,235
05-00-431-157	Dental and Vision <i>Allocated dental and vision insurance PW employees.</i>		2,955	2,986	3,184	3,000	5,843
05-00-431-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$215/wk.</i>		34,226	36,280	43,780	41,000	86,849
05-00-431-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		15,993	16,195	19,805	16,000	34,781
05-00-431-162	Unemployment Compensation <i>The employer contribution is 1.42% of the first \$10,000 earned for all personnel.</i>		926	588	1,642	489	1,012
05-00-431-163	Worker's Compensation <i>Allocated worker's compensation for public works employees.</i>		13,995	14,496	15,910	14,174	23,500
05-00-446-200	Materials and Supplies <i>Materials and supplies for storm projects.</i>		175,332	183,594	160,543	225,000	200,000
05-00-446-245	Maintenance/Repair Streets <i>Maintenance/repairs of streets from storm water projects</i>		55,592	45,478	35,355	48,000	50,000
05-00-446-300	Miscellaneous <i>Miscellaneous expenses</i>		2,190	860	1,176	3,658	2,500

**Borough of Plum
2023 Budget - Flood Mitigation Fund**

		FY 23	FY 19	FY 20	FY 21	FY 22	FY 23
		Detail	Actual	Actual	Actual	Estimated	Budget
05-00-000-00							
Account No.	Description						
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	113,474	116,818	109,282	90,000	110,000
05-00-446-318	Inlet Jetting Jetting of inlets		5,875	-	-	-	-
05-00-446-319	Inspections Inspection of inlets/ponds/piping		-	3,420	-	-	5,000
05-00-446-384	Contracted Services		55,033	8,200	148,971	-	-
	Other - To Be Determined	-	-	-	-	-	-
05-00-446-745	Interest Expense - Short Term Loan		-	-	-	-	-
	Expenditures		\$ 739,181	\$ 694,557	\$ 873,879	\$ 714,921	\$ 1,097,073
	Annual Surplus/(Deficit)		\$ (29,823)	\$ 6,505	\$ (149,895)	\$ (3,921)	\$ 324,927
	Fund Balance		\$ 238,453	\$ 244,958	\$ 95,063	\$ 91,142	\$ 416,069

Emergency Medical Services Fund

Description and Responsibilities:

The Emergency Services Fund receives 6.276% of the 4.78 mills of real estate tax collections. This fund provides revenues to partially offset costs incurred by Plum's EMS. The mission of Plum EMS is to provide emergency ambulance service to the Borough of Plum and has been since 1991. Plum EMS presently has 35 full-time, part-time, and casual employees and operates four ambulances, a wheelchair van, a squad/command vehicle, and a supervisor's vehicle.

2022 Accomplishments

1. The Borough continued to provide funding to reduce the reliance on the yearly subscription drive.

2023 Goals

1. Provide administrative and financial assistance to the Borough's EMS.

2023 Budget Highlights

1. Allocate a portion of real estate tax collections to the EMS to fund the following:
 - a. Fuel
 - b. Copier Lease
 - c. EMS Stipend

**Borough of Plum
2023 Budget - EMS Fund**

		FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Estimated	FY 23 Budget
06-00-000-00							
Account No.	Description						
	Prior Year Carryforward	\$ 29,961	\$ 48,774	\$ 65,425	\$ 61,667	\$ 54,687	
06-00-301-100	Current Year Real Estate	481,226	481,303	478,268	481,047	474,868	
06-00-301-200	Prior Years Real Estate	21,873	12,747	13,160	8,704	8,159	
06-00-301-300	Delinquent Years Real Estate	7,603	5,340	7,014	6,695	6,276	
06-00-301-400	Penalty and Interest Real Estate	6,583	4,455	4,688	4,218	4,205	
06-00-340-100	Interest	12	12	12	-	-	
06-00-393-000	Other	-	-	-	-	-	
	Available Funds	\$ 547,258	\$ 552,631	\$ 568,567	\$ 562,331	\$ 548,195	
06-00-415-232	Fuel - Gas	\$ 20,978	\$ 15,570	\$ 21,119	\$ 23,132	\$ 34,495	
06-00-415-234	Fuel - Diesel	5,347	2,520	4,788	5,356	4,708	
06-00-415-300	Property Tax Refunds	1,540	385	1,271	536	628	
06-00-415-320	Copier Lease	1,732	2,099	2,891	3,120	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	415,000	460,000	435,000	
	<i>Allocation of yearly real estate taxes to EMS</i>						
06-00-415-740	Capital Equipment	48,669	46,632	46,831	-	-	
06-00-415-745	Interest on Short Term Borrowing	218	-	-	500	100	
	Expenditures	\$ 498,484	\$ 487,206	\$ 506,900	\$ 507,644	\$ 493,051	
	Annual Surplus/(Deficit)	\$ 18,813	\$ 16,651	\$ (3,758)	\$ (6,980)	\$ 457	
	Fund Balance	\$ 48,774	\$ 65,425	\$ 61,667	\$ 54,687	\$ 55,144	

Debt Service Improvement Fund

Description and Responsibilities:

The Debt Service Fund receives 9.017% of the 4.78 mills of real estate tax collections. This fund provides revenues to offset costs associated with the Series 2015, Series 2020, and Series 2021 bonds.

2022 Accomplishments

1. The timely payment of debt obligations.

2023 Goals

1. Fund the timely payments associated with the Borough's outstanding bonds.

2023 Budget Highlights

1. Incur interest and principal expenditures in the amount of \$2,021,163.

**Borough of Plum
2023 Budget - Debt Service Fund**

		FY 19	FY 20	FY 21	FY 22	FY 23
		Actual	Actual	Actual	Estimated	Budget
23-00-000-00						
Account No.	Description					
	Prior Year Carryforward	\$ 76,644	\$ 51,159	\$ 63,513	\$ 953,507	\$ 1,317,312
23-00-301-100	Current Year Real Estate	590,080	635,945	620,214	647,887	682,264
23-00-301-200	Prior Years Real Estate	26,821	16,827	17,065	11,722	11,722
23-00-301-300	Delinquent Years Real Estate	9,323	7,049	9,096	9,017	9,017
23-00-301-400	Penalty and Interest Real Estate	8,072	5,880	6,079	5,681	6,041
23-00-340-100	Interest	-	-	-	-	-
23-00-387-100	Contribution From Private Sources	15,000	15,000	-	-	-
23-00-387-100	Miscellaneous	-	-	-	-	-
23-00-392-010	Transfer From General Fund	-	-	900,000	750,000	-
23-00-392-020	Transfer From Fire Fund	15,000	15,000	15,000	52,300	52,300
23-00-392-030	Transfer From EMS Fund	-	-	15,000	15,000	15,000
	Available Funds	\$ 740,940	\$ 746,860	\$ 1,645,967	\$ 2,445,114	\$ 2,093,656
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	2,744	14	15	1,000	1,000
23-00-471-225	General Obligation Bond Interest - Series 2014	109,378	-	-	-	-
23-00-471-250	General Obligation Bond Interest - Series 2013	-	-	-	-	-
23-00-471-260	General Obligation Bond Interest - Series A 2015	95,324	-	-	-	-
23-00-471-270	General Obligation Bond Interest - Series B 2015	17,794	17,119	16,444	15,769	15,263
23-00-471-280	General Obligation Bond Interest - Series 2016	135,378	134,207	66,843	-	-
23-00-471-285	General Obligation Bond Interest - Series A 2019	-	149,372	136,979	165,050	693,050
23-00-471-290	General Obligation Bond Interest - Series B 2019	-	86,265	87,017	172,213	171,775
23-00-471-295	General Obligation Bond Interest - Series 2021	-	-	47,441	128,288	125,387
23-00-471-296	General Obligation Bond Interest - Series A 2021	-	-	30,210	178,287	178,188
23-00-471-300	Miscellaneous	-	1,500	1,500	1,500	2,500
23-00-471-350	Property Tax Refunds	1,888	508	1,648	695	902
23-00-472-200	General Obligation Bond Principal - Series B of 2010	-	-	-	-	-
23-00-472-250	General Obligation Bond Principal - Series 2014	244,800	-	-	-	-

**Borough of Plum
2023 Budget - Debt Service Fund**

23-00-000-00		FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Estimated	FY 23 Budget
Account No.	Description					
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	10,000
23-00-472-280	General Obligation Bond Principal - Series 2016	62,475	62,475	62,475	-	-
23-00-472-285	General Obligation Bond Principal - Series A 2019	-	207,230	217,230	290,000	535,000
23-00-472-290	General Obligation Bond Principal - Series B 2019	-	4,657	4,658	10,000	30,000
23-00-472-295	General Obligation Bond Principal - Series 2021	-	-	-	140,000	150,000
23-00-472-296	General Obligation Bond Principal - Series A 2021	-	-	-	5,000	110,000
23-00-472-300	General Obligation Bond Principal - Series 2013	-	-	-	-	-
23-00-492-301	Transfer to Capital Improvements Fund	-	-	-	-	-
	Expenditures	\$ 689,781	\$ 683,347	\$ 692,460	\$ 1,127,802	\$ 2,023,065
	Annual Surplus/(Deficit)	\$ (25,485)	\$ 12,354	\$ 889,994	\$ 363,805	\$ (1,246,721)
	Fund Balance	\$ 51,159	\$ 63,513	\$ 953,507	\$ 1,317,312	\$ 70,591

**BOROUGH OF PLUM
2023 BUDGET**

**STATEMENT OF ANNUAL DEBT SERVICE
REQUIREMENT BY SERIES**

SERIES B OF 2015 REMAINING \$ 355,000.00

Total Amount of Issue - \$550,000.00

Purpose - Partial advance refunding of the Series 2010B Bonds

YEAR	PRINCIPAL	INTEREST	TOTAL
2023	\$ 10,000.00	\$ 15,262.51	\$ 25,262.51
2024		15,093.76	15,093.76
2025	-	15,093.76	15,093.76
2026	-	15,093.76	15,093.76
2027	-	15,093.76	15,093.76
2028	-	15,093.76	15,093.76
2029	-	15,093.76	15,093.76
2030	-	15,093.76	15,093.76
2031	30,000.00	14,437.51	44,437.51
2032	315,000.00	6,890.63	321,890.63
	\$ 355,000.00	\$ 142,246.97	\$ 497,246.97

**BOROUGH OF PLUM
2023 BUDGET**

**STATEMENT OF ANNUAL DEBT SERVICE
REQUIREMENT BY SERIES**

SERIES OF 2019A REMAINING **\$ 19,195,000.00**

Total Amount of Issue - \$20,025,000

Purpose - Partial advance refunding of the Series 2014 Bonds and new money

YEAR	PRINCIPAL	INTEREST	TOTAL
2023	\$ 535,000.00	\$ 693,050.00	\$ 1,228,050.00
2024	565,000.00	668,275.00	1,233,275.00
2025	590,000.00	642,025.00	1,232,025.00
2026	615,000.00	614,700.00	1,229,700.00
2027	650,000.00	586,100.00	1,236,100.00
2028	680,000.00	556,025.00	1,236,025.00
2029	710,000.00	524,475.00	1,234,475.00
2030	740,000.00	493,650.00	1,233,650.00
2031	780,000.00	463,650.00	1,243,650.00
2032	345,000.00	441,350.00	786,350.00
2033-2049	12,985,000.00	4,830,993.76	17,815,993.76
	\$ 19,195,000.00	\$ 10,514,293.76	\$ 29,709,293.76

**BOROUGH OF PLUM
2023 BUDGET**

**STATEMENT OF ANNUAL DEBT SERVICE
REQUIREMENT BY SERIES**

SERIES OF 2021 REMAINING ***\$ 6,180,000.00***

Total Amount of Issue - \$6,320,000.00

Purpose - Advance refunding of the Series 2016 Bonds

YEAR	PRINCIPAL	INTEREST	TOTAL
2023	\$ 150,000.00	\$ 125,387.50	\$ 275,387.50
2024	155,000.00	122,337.50	277,337.50
2025	150,000.00	119,287.50	269,287.50
2026	160,000.00	116,187.50	276,187.50
2027	160,000.00	112,987.50	272,987.50
2028	165,000.00	109,737.50	274,737.50
2029	135,000.00	106,737.50	241,737.50
2030	135,000.00	104,037.50	239,037.50
2031	135,000.00	101,337.50	236,337.50
2032	135,000.00	98,637.50	233,637.50
2033-2044	4,700,000.00	831,856.25	5,531,856.25
	\$ 6,180,000.00	\$ 1,948,531.25	\$ 8,128,531.25

**BOROUGH OF PLUM
2023 BUDGET**

**STATEMENT OF ANNUAL DEBT SERVICE
REQUIREMENT BY SERIES**

SERIES OF 2021 A REMAINING **\$ 7,725,000.00**

Total Amount of Issue - \$7,730,000.00

Purpose - Advance refunding of the Series 2016 Bonds

YEAR	PRINCIPAL	INTEREST	TOTAL
2023	\$ 110,000.00	\$ 178,187.50	\$ 288,187.50
2024	110,000.00	175,987.50	285,987.50
2025	120,000.00	173,787.50	293,787.50
2026	115,000.00	171,387.50	286,387.50
2027	120,000.00	169,087.50	289,087.50
2028	115,000.00	166,687.50	281,687.50
2029	115,000.00	164,387.50	279,387.50
2030	125,000.00	162,087.50	287,087.50
2031	115,000.00	159,587.50	274,587.50
2032	125,000.00	157,287.50	282,287.50
2033-2044	6,555,000.00	2,360,525.00	8,915,525.00
	\$ 7,725,000.00	\$ 4,039,000.00	\$ 11,764,000.00

2023 DEBT SERVICE PAYMENTS

The details of the bond issuances are the following:

<u>Issue</u>	<u>Purpose</u>		<u>Total</u>	<u>Fund Debt</u>
Series B of 2015	Advance refunding of Series 2010	Principal	\$ 10,000.00	\$ 10,000.00
		Interest	15,262.51	15,262.51
Series A of 2019	Advance refunding of Series 2014 and new money	Principal	535,000.00	535,000.00
		Interest	693,050.00	693,050.00
Series B of 2019	Advance refunding of Series 2015A	Principal	30,000.00	30,000.00
		Interest	171,775.00	171,775.00
Series 2021	Advance refunding of Series 2016	Principal	150,000.00	150,000.00
		Interest	125,387.50	125,387.50
Series A of 2021		Principal	110,000.00	110,000.00
		Interest	178,187.50	178,187.50
			<u>\$ 2,018,662.51</u>	<u>\$ 2,018,662.51</u>

Capital Improvement Fund

Description and Responsibilities:

The Capital Improvement Fund receives 7.113% of the 4.78 mills of real estate tax collections. This fund was created in 2019 to subsidize capital projects outside of the General Fund.

2022 Accomplishments

1. Entered into lease/purchase agreements for the following capital assets.
 - a. Police
 - i. Three police vehicles
 - b. Public Works
 - i. E8 Bobcat
 - ii. Single Axle Peterbilt
 - iii. Jet Vac
 - c. Administration
 - i. Ford Explorer
 - d. Community Development
 - i. Ford F-150
 - e. Parks
 - i. Ventrac Mower
 - ii. Zero Turn Mower
2. Miscellaneous Projects
 - a. Renton Park rehabilitation
 - b. Library HVAC

2023 Goals

1. Grant approval for Renton Park phase III and Pond Retrofits
2. Fund the leasing cost of all new capital equipment purchased in 2023.
3. Renton Park Phase II Rehabilitation
4. Library HVAC

5. Pond Retrofits

2023 Budget Highlights

1. Continue to subsidize all capital projects outside of the General Fund.

**Borough of Plum
2023 Budget - Capital Improvement Fund**

		FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Estimated	FY 23 Budget
30-00-000-00							
Account No.	Description						
	Prior Year Carryforward		\$ 616,131	\$ 364,620	\$ 501,101	\$ 892,399	\$ 1,223,941
30-00-301-100	Current Year Real Estate Taxes		384,868	565,866	525,489	511,081	538,199
30-00-301-200	Prior Years Real Estate Taxes		16,925	14,905	14,803	9,247	9,247
30-00-301-300	Delinquent Years Real Estate Taxes		5,884	6,244	7,890	7,113	7,113
30-00-301-400	Penalty and Interest Real Estate Taxes		5,094	5,209	5,273	4,481	4,766
30-00-340-100	Interest		2,111	-	-	2,344	-
30-00-350-755	Grants		-	-	75,000	162,684	154,203
30-00-370-300	Miscellaneous		-	10,289	-	23,931	-
30-00-391-100	Sale of General Fixed Assets		-	17,000	16,025	116,715	15,000
30-00-392-010	Transfer From Debt Service Fund		-	-	-	-	-
30-00-392-020	Transfer From General Fund		-	300,000	725,000	425,000	-
30-00-392-030	Transfer From Developer's Escrow		-	-	-	-	-
30-00-392-040	Transfer From Flood Mitigation		-	-	-	-	-
	Available Funds		\$ 1,031,013	\$ 1,284,133	\$ 1,870,581	\$ 2,154,995	\$ 1,952,469
30-00-400-300	Property Tax Refunds		\$ 1,191	\$ 451	\$ 1,430	\$ 700	\$ 711
30-00-400-740	Administration - Capital Equipment/Improvements			7,748	14,464	13,989	26,415
	2020 Ford Edge - VFG - Lease pymt. 4 of 5	6,242					
	2022 Ford Explorer - VFG - Lease pymt. 2 of 5	11,900					
30-00-407-740	IT - Capital Equipment/Improvements						30,000
	Park Security Cameras (Larry Mills, Renton, LF, Plum Creek)	30,000					
30-00-409-740	Buildings - Capital Equipment/Improvements						
30-00-410-740	Police - Capital Equipment/Improvements		112,655	159,965	150,515	189,179	190,806
	In Car and Body Cameras -VFG - Lease pymt. Pymt. 4 of 5	13,834					
	MDT Computer Replacements - VFG - Lease pymt. Pymt. 4 of 5	10,174					
	2021 Ford Interceptors/Three (3) - VFG - Lease pymt. 3 of 3	43,418					
	2022 2 Ford Explorers/F150/Durango - VFG - Lease pymt. 2 of 3	64,880					
	2023 Three Ford Explorers - VFG - Lease pymt. 1 of 3	58,500					
30-00-414-740	Community Development - Capital Equipment/Improvements		18,324	18,324	18,324	15,707	8,778
	2022 Pick-up - Lease Pymt. 2 of 5	8,778					

**Borough of Plum
2023 Budget - Capital Improvement Fund**

30-00-000-00		FY 23 Detail	FY 19 Actual	FY 20 Actual	FY 21 Actual	FY 22 Estimated	FY 23 Budget
30-00-431-740	Public Works - Capital Equipment/Improvements		386,509	337,551	353,316	411,927	410,182
	Ford F-550 Flatbed - Lease Pymt. 5 of 5	15,022					
	Ford F-150 - Lease Pymt. 4 of 5	16,038					
	Ford F-150 W/Liftgate - Lease Pymt. 4 of 5	↓					
	Ford F-550 Flatbed - Lease Pymt. 4 of 5	23,210					
	Volvo Hy-lift - Lease Pymt. 4 of 5	31,318					
	Ford F-150 - Lease Pymt. 3 of 5	9,859					
	JLG Lift - Lease Pymt. 3 of 5	10,156					
	Woodchipper - Lease Pymt. 3 of 5	14,932					
	E145 Volvo Excavator - Lease Pymt. 3 of 5	34,605					
	E88 Bobcat Excavator - Lease Pymt. 2 of 5	16,529					
	Single Axle Peterbilt - Lease Pymt. 1 of 5	56,500					
	Jet Vac - Lease Pymt. 2 of 5	110,185					
	Ford F-350 - Lease Pymt 1 of 5	10,700					
	Leaf Vac - Lease Pymt 1 of 5	26,128					
	Pole Building 60' x 100' LMP - Loan Pymt 1 of 5	35,000					
30-00-452-740	Borough Parks & Muni. Center - Capital Equipment/Improvements		68,689	166,734	58,488	71,223	39,604
	Ventrac Mower - Lease Pymt. 2 of 5	10,722					
	Zero Turn Mower - Lease Pymt. 2 of 5	4,721					
	Ford Transit Van - Lease Pymt 1 of 5	12,900					
	Ventrac Mower - Lease Pymt. 1 of 5	7,980					
	Toro Sand Pro - Lease Pymt. 1 of 5	3,281					
30-00-472-300	Miscellaneous		71,277	85,543	382,120	215,903	1,017,793
	Engineering - Renton Park Phase III	30,275					
	Renton Park Phase III	411,000					
	Renton Park Phase II	-					
	Library - HVAC Improvements	25,000					
	Sync Up	9,068					
	Pond Retrofit	123,000					
	Holiday Park Phase III - Engineering & Construction	419,450					
30-00-472-740	Capital Equipment/Improvements						
	Expenditures		\$ 666,393	\$ 783,032	\$ 978,182	\$ 931,054	\$ 1,716,016
	Annual Surplus/(Deficit)		\$ (251,511)	\$ 136,481	\$ 391,298	\$ 331,542	\$ (987,488)
	Fund Balance		\$ 364,620	\$ 501,101	\$ 892,399	\$ 1,223,941	\$ 236,453

*Borough of Plum
2023*

*Departmental
Capital Requests*



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2023

Requestor: Jason Muggli
 Requesting Department: Information Technology
 Project Title: Park Security Camera Solution

Project Description and Justification
(Complete Details of Estimate Form)

A. Project Justification:

Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.

Community Development would like to invest in a facility security camera solution for the Boro Parks (Renton Park, Larry Mills Park, Logan Ferry Heights Park, and Plum Creek Park). The purpose of these cameras are to provide security of both the park visitors and Boro-owned park equipment. IT has begun discussions with vendors and internet service providers to provide a modern, web-based solution to view these parks in real-time as well as archival recordings.

B. Budget Impact:

Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.

This will be a 1-time purchase in 2023

SOURCES OF FUNDING		Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund		-					\$ -
Grant							-
Capital Improvement Fund		30,000	-	-	-	-	30,000
Total Sources of Funding		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
EXPENDITURES							
Capital Expenditures:							
Major Equipment		-	-	-	-	-	\$ -
Minor Equipment							-
Computer Hardware/Software							-
Shop Equipment							-
Miscellaneous Equipment		30,000					30,000
Contingency							-
Total Capital Expenditures		\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Operating Budget Impact:							
(Detail by line item)							\$ -
							-
							-
							-
							-
Total Operating Savings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2023

Requestor: Lanny Conley
 Requesting Department: Police Department
 Project Title: Police Vehicles

Project Description and Justification (Complete Details of Estimate Form)					
A. Project Justification:	Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.				
<p>The police department has the need to lease three (3) new patrol vehicles in 2023. All of the vehicles that are scheduled for replacement have excess mileage or will be in numerous repairs. Police vehicles which reach this age of service begin to experience routine and major mechanical issues which will make them more costly to maintain and operate than the leasing of the new vehicles.</p>					
B. Budget Impact:	Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.				
<p>The acquisition of these vehicles will be accomplished through a three year lease agreement rather than an outright purchase. This will spread the total costs over a more manageable time frame of three years. The cost per vehicle can only be estimated at this time. However, due to the 2023 Ford Police Interceptor Utility (Explorer) base price increased from \$34,855.00 to \$39,150.00 and an estimated 10% increase in emergency equipment will also raise the estimated costs.</p>					

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	58,500	58,500	58,500			\$ 175,500
Grant						-
Capital Improvement Fund						-
Total Sources of Funding	\$ 58,500	\$ 58,500	\$ 58,500	\$ -	\$ -	\$ 175,500
EXPENDITURES						
Capital Expenditures:						
Major Equipment	58,500	58,500	58,500	-	-	\$ 175,500
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 58,500	\$ 58,500	\$ 58,500	\$ -	\$ -	\$ 175,500
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2023

Requestor: Bill Binnie
 Requesting Department: Public Works Department
 Project Title: 2023 Ford F-350

Project Description and Justification (Complete Details of Estimate Form)					
A. Project Justification:	Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.				
This will replace a 2008 Ford F350XL.					
B. Budget Impact:	Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.				
This will be funded with a five year lease agreement.					

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	10,700	10,700	10,700	10,700	10,700	53,500
Total Sources of Funding	\$ 10,700	\$ 10,700	\$ 10,700	\$ 10,700	\$ 10,700	\$ 53,500
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 10,700	\$ 10,700	\$ 10,700	\$ 10,700	\$ 10,700	\$ 53,500
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 10,700	\$ 10,700	\$ 10,700	\$ 10,700	\$ 10,700	\$ 53,500
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2023

Requestor: Bill Binnie
 Requesting Department: Public Works Department
 Project Title: 2023 Leaf Vacuum

Project Description and Justification (Complete Details of Estimate Form)						
A. Project Justification:	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>					
This will replace a current unit which is a 2001, and is experiencing major rust issues along with equipment malfunctions.						
B. Budget Impact:	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>					
This will be funded by a five year lease agreement.						

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	26,128	26,128	26,128	26,128	26,128	130,640
Total Sources of Funding	\$ 26,128	\$ 26,128	\$ 26,128	\$ 26,128	\$ 26,128	\$ 130,640
EXPENDITURES						
Capital Expenditures:						
Major Equipment	26,128	26,128	26,128	26,128	26,128	\$ 130,640
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 26,128	\$ 26,128	\$ 26,128	\$ 26,128	\$ 26,128	\$ 130,640
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2023

Requestor: Bill Binnie

Requesting Department: Public Works

Project Title: 100' x 60' Pole Building

Project Description and Justification (Complete Details of Estimate Form)						
A. Project Justification:	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>					
The building will be used for storage of seasonal equipment. This will include mowing equipment along with other equipment and products used by the Public Works department						
B. Budget Impact:	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>					
The project will be funded by the Capital Improvement Fund thru a five year lease.						

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	35,000	35,000	35,000	35,000	35,000	175,000
Total Sources of Funding	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment						-
Minor Equipment						-
Building	35,000	35,000	35,000	35,000	35,000	175,000
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2023

Requestor: David Soboslay
 Requesting Department: Public Works
 Project Title: Renton Park Phase 3

Project Description and Justification (Complete Details of Estimate Form)					
A. Project Justification:	Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.				
<p>The Department of Public Works is requesting funds to complete the third (of 3) phases for the renovation of Renton Park. The third phase will consist of milling and resurfacing of the basketball court, new court striping, new backboards and hoops, three new pickleball courts with fencing, a retaining wall, a pre-fabricated restroom facility, and other site work such as grading and stormwater management.</p>					
B. Budget Impact:	Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.				
This will be a 1-time purchase in 2023.					

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	411,000					411,000
Total Sources of Funding	\$ 411,000	\$ -	\$ -	\$ -	\$ -	\$ 411,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment	411,000					\$ 411,000
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 411,000	\$ -	\$ -	\$ -	\$ -	\$ 411,000
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2023

Requestor: David Soboslay
 Requesting Department: Public Works
 Project Title: Sync Up Project

Project Description and Justification (Complete Details of Estimate Form)					
A. Project Justification:	Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.				
<p>The Department of Public Works is requesting funds to complete the SYNC UP project with PennDOT. This project will coordinate the timing between 5 traffic signals on Route 286 to improve the efficiency of traffic flow through this congested area to the Borough. The project is on track to be completed in 2023. A grant of \$81,000 has already been obtained to help offset the cost of this project.</p>					
B. Budget Impact:	Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.				
<p>The funds requested should represent the final payment to PennDot for this project.</p>					

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	9,068	-	-	-	-	9,068
Total Sources of Funding	\$ 9,068	\$ -	\$ -	\$ -	\$ -	\$ 9,068
EXPENDITURES						
Capital Expenditures:						
Major Equipment	9,068	-	-	-	-	\$ 9,068
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 9,068	\$ -	\$ -	\$ -	\$ -	\$ 9,068
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2023

Requestor: David Soboslay
 Requesting Department: Public Works
 Project Title: Holiday Park Phase III Stormwater Project

Project Description and Justification (Complete Details of Estimate Form)					
A. Project Justification:	<i>Describe the key concepts and principles that serve as the foundation for the proposal and alternatives considered, including the "do nothing" option. Include cost/benefit analysis.</i>				
<p>The Department of Public Works is requesting funds to complete the replacement and upgrade of storm lines on Abers Creek Road. This project will update the storm lines in the Holiday Park Section of the Borough and correct deficiencies that already exist in the current outdated deign.</p>					
B. Budget Impact:	<i>Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.</i>				
<p>This project will be designed, bid, and constructed in 2023.</p>					

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	419,450	-	-	-	-	419,450
Total Sources of Funding	\$ 419,450	\$ -	\$ -	\$ -	\$ -	\$ 419,450
EXPENDITURES						
Capital Expenditures:						
Major Equipment	419,450	-	-	-	-	\$ 419,450
Minor Equipment	1					-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 419,450	\$ -	\$ -	\$ -	\$ -	\$ 419,450
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

State Liquid Fuels Fund

Description and Responsibilities:

Each year the Borough receives an allocation from the Commonwealth of Pennsylvania for the maintenance of the Borough's streets and roads. The funds are the Borough's proportionate share of the state levied gasoline tax. The share is based upon a formula which considers Plum's population and miles of improved roads. The use of the funds is restricted to maintenance, repair, construction of roads or streets, purchase of road machinery and road equipment (subject to limits) and repair of that equipment, traffic signs and signals, and up to \$1,000 per year for the purchase of computer hardware, software and related training. The borough typically uses these funds for road improvements which may include resurfacing, and seal coating.

2022 Accomplishments

1. Expended \$755,000 on road re-surfacing.

2023 Goals

1. Continue to improve the roads through selected paving of the most deteriorated roadways.

2023 Budget Highlights

1. Budgeted for roadway improvements at \$800,000.

**Borough of Plum
2023 Budget - Liquid Fuels Fund**

		FY 19	FY 20	FY 21	FY 22	FY 23
		Actual	Actual	Actual	Estimated	Budget
35-00-000-00						
Account No.	Description					
	Prior Year Carryforward	\$ 86,916	\$ 334,834	\$ 68,750	\$ 110,200	\$ 124,629
35-00-340-100	Interest	17,949	4,097	282	6,000	500
35-00-350-755	Intergovernmental Revenues	-	-	-	-	-
35-00-355-020	State Liquid Fuels Allocation	875,634	850,951	791,168	783,429	794,260
35-00-355-141	Other Reimbursement	-	-	-	-	-
	Available Funds	\$ 980,499	\$ 1,189,882	\$ 860,200	\$ 899,629	\$ 919,389
35-00-430-300	Miscellaneous <i>Miscellaneous expenses.</i>	\$ 666	\$ 32	\$ -	\$ -	\$ 700
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 <i>Annual contracted road resurfacing projects.</i>	644,999	1,121,100	750,000	775,000	800,000
35-00-438-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>	-	-	-	-	-
	Expenditures	\$ 645,665	\$ 1,121,132	\$ 750,000	\$ 775,000	\$ 800,700
	Annual Surplus/(Deficit)	\$ 247,918	\$ (266,084)	\$ 41,450	\$ 14,429	\$ (5,940)
	Fund Balance	\$ 334,834	\$ 68,750	\$ 110,200	\$ 124,629	\$ 118,689