

Borough of Plum
2024



Adopted
Annual Budget
All Funds

Introduction

January 2, 2024

The Honorable Borough Mayor Harry Schlegel
The Honorable Borough Council Member David Seitz
The Honorable Borough Council Member David Majernik
The Honorable Borough Council Member Paul Dern
The Honorable Borough Council Member Steve Schlauch
The Honorable Borough Council Member Jerry Purcell
The Honorable Borough Council Member Steven Taylor
The Honorable Borough Council Member Vicky Roessler

Dear Council Members and Mayor,

We are pleased to present the 2024 Budget for the Borough of Plum. This 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 totals \$25,174,670. This represents an 11.8% increase, or \$2,650,729 when compared to the 2023 budget. It is balanced with the use of fund balance for the Fire, Street Improvement, Flood Mitigation, Emergency Medical Services, Debt Service, Capital Improvement, and Liquid Fuels Funds.

Staff relied on the use of departmental budget sheets which included historical information and details of the prior years budget. Departmental directors were given the opportunity to develop their budgets and subsequently discussed expenses with the Borough Manager and Finance director.

Inherent in this budget is a real estate tax increase of 1.85 mills for the residents of the Borough of Plum. Total real estate tax millage will be 6.63 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 4.018 mills, and above the 2023 rate of 3.109 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 \$17,042,083, an increase of 12.4% or \$2,116,070.

The budgeted annual surplus for 2024 is \$1,045,551 or approximately 3.6% of budgeted expenditures. Projecting the General Fund through 2028, the Borough will be able to balance the General fund and will not be required to raise real estate taxes.

We anticipate real estate tax revenues to be approximately \$6.61M, and this represents 38.8% of total budgeted revenues. Local enabling taxes are comprised of earned income, deed transfer and local services taxes. It is budgeted at \$5.27M, or 30.9% of total revenues.

Cable TV franchise fees are projected to decrease slightly 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.

Since 2019, the regional asset district tax has increased by over 33.7% 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 are anticipated to increase by 1.7%, or approximately \$275,000. The increase is primarily driven by increases in personnel-related costs from newly created or unfilled positions. The total adopted budget is \$15.99M, with the Public Safety department making up 37.9% or \$6.06million.

The Borough received notification from our health insurance provider that rates will increase by 9.75% or 4.27% depending on the plan selected during 2024. The Borough will spend approximately \$1.68 million for employee and retiree health care benefits during 2024. This is the second largest expenditure within the 2024 budget, following employee salaries and wages.

The total employer funding requirement for the employee pension plans exceeds \$780,000 for 2024. 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 \$793,701 of expenditures, and .357 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. To balance the fund, we budgeted for drawing down approximately \$30,663 from fund balance.

The Street Improvement Fund budget is balanced at \$627,244 of expenditures and is financially supported by .3.07mills of Real Estate Tax revenue. To balance the fund, we budgeted for drawing down approximately \$114,512 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 \$1,481,845 and includes funding for two smaller storm water projects.

The Emergency Services Fund receives 4.57% of the 6.63 mills of real estate tax collections. This fund provides revenues to partially offset costs incurred by Plum's EMS. We budgeted to contribute \$509,019 towards fuel and general operations.

The Debt Service Fund budget is budgeted at \$2,024,197 of expenditures and is financially supported by 1.176 mills of Real Estate Tax revenue. This fund finances debt service payments associated with the Series 2015, 2019, and 2021 Series Bonds.

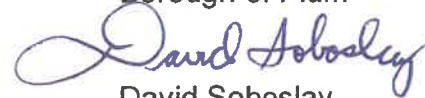
The Capital Improvement Fund is subsidized with an allocated share or .469 mills of the Real Estate Tax collections, proceeds from the sale of equipment, or grants. For the most part capital expenditures such as equipment and vehicles are purchased through a lease purchase agreement. Total capital equipment lease/purchases which includes prior year's commitments are budgeted at \$534,687. The Administration and Community Development departments have requested a staff vehicle. The Information Technologies department wishes to purchase building security cameras, and a Core Switch for the public works facility. The Police department has requested the purchase of three police vehicles. The Public Works department desires to purchase a Leaf Vac, Bobcat track loader, floor scrubber, and hopper salt spreader. The Recreation department wishes to purchase garbage can replacements for all Borough owned parks. Renton Park Phase III project will be completed along with Library HVAC improvements, Pond Retrofitting, intersection light replacements, and Holiday Park storm water engineering and construction.

The Liquid Fuels Fund is balanced at \$875,000 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



David Soboslay
Borough 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 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 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 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

2024 Approved Annual Budget

Elected Officials

Harry Schlegel - Mayor
Paul Dern – Council President
David Majernik – Council Member
Steve Schlauch – Council Member
Jerry Purcell – Council Member
Vicky Roessler – Council Member
David Seitz – Council Member
Steven Taylor – Council Member

Appointed Officials

David Soboslay – Interim Borough Manager

Bruce E. Dice - Solicitor

Lanny Conley – Chief of Police

Senior Staff

Vacant	Assistant Borough Manager
Michael Whitico	Finance Director
Vacant	Director of Community Development
Jason Muggli	Information Technologies Director
Mona Costanza	Assistant to the Borough Manager
Jessica Yamnitzky	Assistant Secretary
James Dreano	Human Resource Coordinator

**PLUM BOROUGH
RESOLUTION 970-23**

**A RESOLUTION OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY,
COMMONWEALTH OF PENNSYLVANIA, ADOPTING THE 2024 BUDGET**

WHEREAS pursuant to Section 1310 of the Borough Code, the Borough Council is required to adopt an annual budget setting forth the estimated revenues and projected expenditures for the Borough no later than December 31 of each calendar year; and

WHEREAS a copy of the budget has been available for public inspection for at least ten (10) days at the Borough Office; and

WHEREAS Borough Council wishes to appropriate specific funds for the services provided by the Borough for its residents.

NOW THEREFORE BE IT RESOLVED THAT the Council of the Borough of Plum does hereby adopt the 2024 Budget providing for reasonable and prudent appropriations for expenditures as identified herein:

FUND	REVENUES	EXPENDITURES
General	\$17,042,083	\$15,996,532
Fire	\$763,038	\$793,701
Street Improvement	\$512,732	\$627,244
Flood Mitigation	\$1,445,000	\$1,481,845
EMS	\$498,192	\$509,019
Debt Service	\$2,000,980	\$2,024,197
Capital Improvement	\$1,373,567	\$2,867,132
Liquid Fuels	\$827,234	\$875,000

**Note that all 2024 expenditures over revenues will be funded with specific funds from fund balance.*

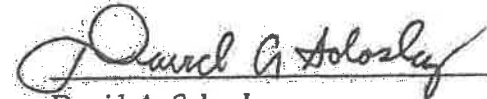
Additionally, Council formally approves an unreserved fund balance transfer prior to December 31st, 2023 from the General Fund to the Capital Improvement Fund in the amount of \$810,000.

I, David A. Soboslay, 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


PLUM BOROUGH
RESOLUTION 970-23

970-23 duly adopted by a majority vote of the Plum Borough Council at a regular meeting held December 13th, 2023 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 13th day of December 2023.

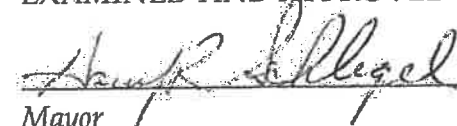


David A. Soboslay
Interim Borough Manager




Michael J. Boyle
Council President

EXAMINED AND APPROVED BY:



Mayor

APPROVED AS TO FORM:



Solicitor

**PLUM BOROUGH
ORDINANCE 976-23**

**AN ORDINANCE OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY,
COMMONWEALTH OF PENNSYLVANIA, RE-ENACTING AND FIXING THE
REAL ESTATE TAX RATE AT 6.63 MILLS AND SETTING PENALTIES FOR THE
YEAR 2024**

BE IT ENACTED AND ORDAINED 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 2024, as follows:

SECTION 1. TAX RATES:

Tax Rate for General Purposes: the sum of 4.018 mills on each dollar of assessed valuation.

Tax Rate for Fire Protection Services: the sum of .357 mills on each dollar of assessed valuation.

Tax Rate for Debt Service: the sum of 1.176 mills on each dollar of assessed valuation.

Tax Rate for Street Improvement: the sum of .307 mills on each dollar of assessed valuation.

Tax Rate for Capital Improvement Fund: the sum of .469 mills on each dollar of assessed valuation.

Tax Emergency Medical Services: the sum of .303 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
ORDINANCE 976-23

SECTION 3.

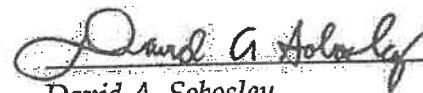
The rates of discount and penalties established by this section shall become effective in 2024 and shall be effective for subsequent years unless changed by Resolution.

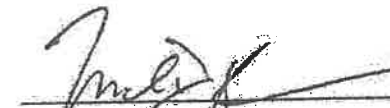
SECTION 4.

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

I, David A. Soboslay, duly qualified Secretary of the Borough of Plum of Allegheny County, PA, hereby certify that the forgoing is a true and correct copy of an Ordinance duly adopted by a majority vote of the Plum Borough Council at a regular meeting held December 13th, 2023 and said Ordinance has been recorded in the Minutes of the Borough of Plum Council and remains in effect as of this date.

BE IT ENACTED AND ORDAINED, this 13th day of December 2023.


David A. Soboslay
Interim Borough Manager


Michael J. Doyle
Council President

EXAMINED AND APPROVED BY:


Mayor

APPROVED AS TO FORM:


Solicitor

2024 BUDGET SCHEDULE

- | | |
|-------------------|--|
| August 2 | Budget instructions and schedule distributed. |
| September 22 | Department budgets and staffing changes submitted to Finance Director |
| Sept. 23 – Oct. 1 | Borough Manager reviews budget with Department heads and recommends changes to ensure proper programming. |
| Oct 2 – Oct. 13 | Presentation of preliminary budget to Finance Committee |
| Oct. 14 – Nov. 12 | Review & revise preliminary budget with Finance Committee |
| November 13 | Finance Director presents proposed budget to Council. |
| November 14 | Assistant Secretary advertises proposed budget and tax ordinance (Must be available for public inspection for a 10-day period) |
| Nov. 15 - Dec. 4 | Proposed budget is revised per directives by the Finance Committee |
| December 4 | Submit revised budget to Council and take public comment. |
| December 13 | 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.

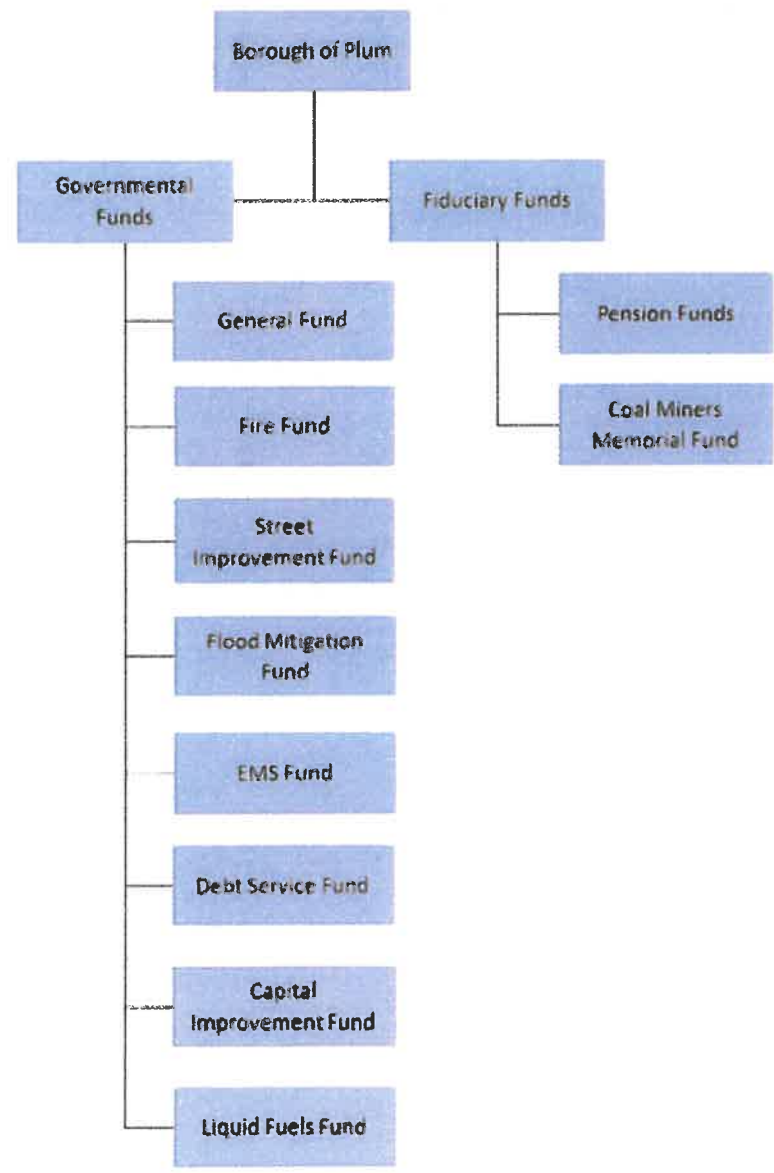
Emergency Medical Services Fund - The Emergency Services Fund receives an allocated portion of the real estate tax collections. This fund provides funding to partially offset costs incurred by the Borough's EMS.

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

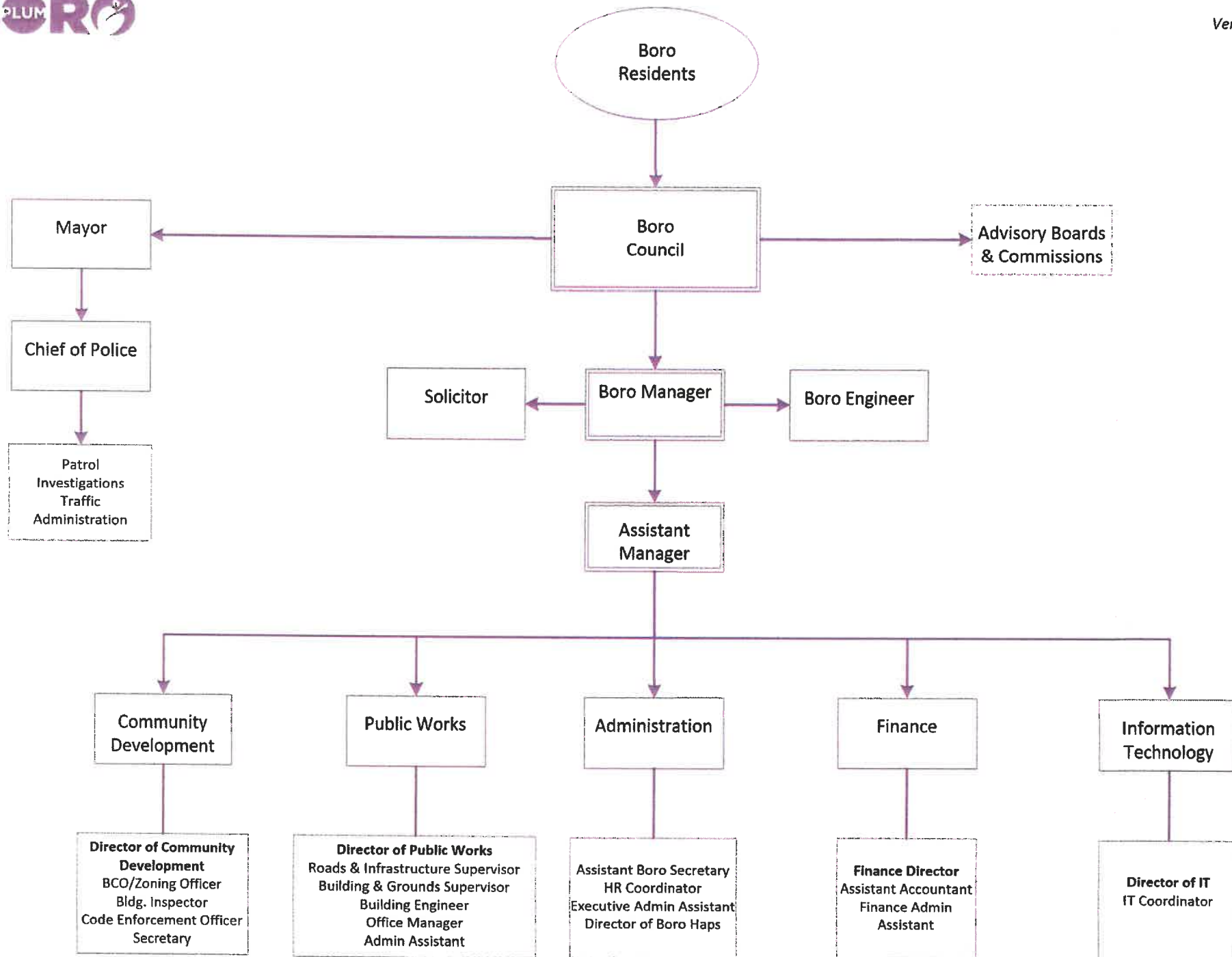


Staffing

ORGANIZATIONAL CHART



Version: 2023-12-



BOROUGH OF PLUM

FULL-TIME EQUIVALENT BOROUGH EMPLOYEES BY DEPARTMENT

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	Budgeted <u>2024</u>
DEPARTMENT										
ADMINISTRATION										
Manager's Office	5	5	5	5	5	5	5	5	5	7
Finance Office	2	2	2	3	3	3	3	3	3	3
INFORMATION TECHNOLOGIES										
IT Director & Coordinator	1	1	1	1	1	1	1	1	2	2
PUBLIC SAFETY										
Police Chief	1	1	1	1	1	1	1	1	1	1
Assistant Chief	0	0	0	0	0	0	0	1	0	0
Lieutenant	1	1	1	1	1	1	1	0	0	2
Patrol & Traffic	21	23	23	23	23	24	24	24	22	24
Detectives	2	2	2	2	2	2	2	2	2	2
Administrative	2	2	2	2	2	2	2	2	2	2
Community Development										
Director/Manager	0	0	0	0	0	0	0	1	0	1
Building Code Officer	0	0	0	0	1	1	1	1	1	1
Building Inspector	1	1	1	1	1	1	1	1	2	2
Administrative	1	1	1	1	1	1	1	2	1	1
PUBLIC WORKS										
Director/Supervisors	2	2	2	2	2	2	2	3	2	3
Building Engineer	0	0	0	0	0	0	0	0	1	1
Roads & Storm Water	16	18	21	22	20	20	21	21	23	23
Mechanics	2	3	2	2	2	2	2	2	2	2
Administrative	1	1	1	1	1	1	1	1	2	2
Janitors	0	0	0	0	0	0	0	0	1	0
TOTAL FTE'S	60	64	66	68	67	68	69	71	72	79

Full Time Employees - "FTE"

*Supplemental
Information*

BOROUGH OF PLUM

FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN AUDITED FISCAL YEARS
{Accrual Basis of Accounting}

	<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>	<u>2022</u>
General Fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable	254,534	313,706	214,453	152,071	76,747	74,061	82,378	153,109	93,163	99,899
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	400,000	400,000	400,000	400,000	400,000	535,000	535,000	535,000	535,000	535,000
Unassigned	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	4,772,206
Total general fund	\$ 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	\$ 5,407,105
All Other Governmental Funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	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	4,225,039
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	287,799	606,359	-	-	-	-	-	-
Unassigned	335,000	780,725	(1,468)	-	-	-	-	-	-	-
Unreserved reported in:										
2021 bond fund	-	-	-	-	-	-	-	-	7,522,926	587,905
2019 Bond Fund	-	-	-	-	-	-	14,571,297	13,244,142	5,308,348	794,741
Street improvement	-	-	-	-	-	-	-	-	-	-
Special revenue funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Capital projects fund	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ 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	\$ 5,607,685
Total Fund Balance - Governmental Funds	\$ 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	\$ 11,014,790

BOROUGH OF PLUM

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN AUDITED FISCAL YEARS
{Accrual Basis of Accounting}

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Taxes	\$ 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	\$ 13,864,877
Licenses and Permits	713,241	720,915	728,982	805,391	826,381	795,031	811,208	818,920	779,837	765,156
Fines and Forfeits	59,089	61,404	63,308	59,113	58,828	60,456	60,222	44,825	52,088	43,892
Interest, Rents and Royalties	7,823	17,358	19,561	21,183	28,732	37,341	45,376	315,409	250,196	374,371
Investment gain (loss)	-	-	-	-	-	-	-	-	(138,362)	(189,561)
Intergovernmental	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	4,704,847
Charges for Services	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	3,023,985
Miscellaneous	64,436	106,633	37,423	283,848	68,504	100,038	74,558	(162,631)	77,539	603,834
Total Revenues	\$ 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	\$ 23,191,401
Expenditures										
Current										
General Government	\$ 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	\$ 1,797,449
Public Safety	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	7,292,783
Public Works	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	8,028,861
Culture and Recreation	400,439	439,307	484,588	599,217	628,078	770,555	799,110	610,673	661,083	754,232
Capital Outlay	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	12,627,128
Debt Service										
Principal	702,834	840,557	980,762	1,145,608	1,215,077	1,307,863	1,279,284	1,213,931	1,097,452	1,166,351
Issuance Costs	120,296	117,495	131,736	142,869	-	-	339,228	-	357,221	-
Interest	471,735	635,544	625,319	574,689	559,024	573,688	569,476	1,134,173	1,127,564	1,239,106
Total Expenditures	\$ 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	\$ 32,905,910
Excess (Deficiency) of Revenues Over Expenditures	\$ (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)	\$ (9,714,509)
Other Financing Sources (Uses)										
Proceeds from Capital Lease	\$ 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 Financed Purchases	-	-	-	-	-	-	-	-	-	915,260
Proceeds from Bond Payable	5,040,000	5,305,000	6,065,000	5,830,000	-	-	26,603,238	-	14,050,000	-
Refunded Bonds Escrow Agent	(119,704)	(5,027,589)	(5,520,855)	(5,095,859)	-	-	(9,631,419)	-	-	-
Refund of Prior Years (Rev.)/Exp.	-	-	(4,899)	-	-	-	-	-	(1,648)	(4,883)
Payment to refunded bonds escrow agent	-	-	-	-	-	-	-	-	(5,425,000)	-
Bond Discount	-	-	(111,715)	-	-	-	-	-	-	-
Proceeds of Capital Asset Disposition	-	-	12,681	54,453	48,374	72,881	-	17,000	16,025	116,715
Transfers In	545,000	846,250	105,000	480,000	30,000	330,000	1,655,235	330,000	1,805,000	1,242,300
Transfers Out	(545,000)	(846,250)	(105,000)	(480,000)	(30,000)	(330,000)	(1,655,235)	(330,000)	(1,805,000)	(1,242,300)
Total Other Financing Sources (Uses)	\$ 5,276,073	\$ 863,975	\$ 1,110,129	\$ 1,777,488	\$ 1,948,053	\$ 988,339	\$ 17,149,099	\$ 611,488	\$ 9,120,059	\$ 1,027,092
Net Change In Fund Balance	\$ (660,975)	\$ (3,291,377)	\$ (670,162)	\$ 249,463	\$ 664,805	\$ 708,769	\$ 16,576,906	\$ (1,744,116)	\$ (568,255)	\$ (8,687,417)
Fund Balance										
Beginning 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	\$ 19,702,207
End of Year	\$ 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	\$ 11,014,790

BOROUGH OF PLUM

NET POSITION BY COMPONENT

LAST TEN AUDITED FISCAL YEARS
{Accrual Basis of Accounting}

	<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>	<u>2022</u>
Governmental activities										
Net invested in capital assets	\$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	\$ 1,334,218
Restricted	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	3,207,247
Unrestricted	<u>558,315</u>	<u>194,602</u>	<u>(4,699,610)</u>	<u>(4,794,012)</u>	<u>(5,320,748)</u>	<u>(8,249,219)</u>	<u>(8,418,609)</u>	<u>(7,712,587)</u>	<u>(8,184,347)</u>	<u>(6,127,657)</u>
Total Net Position	<u>\$3,161,608</u>	<u>\$2,397,356</u>	<u>\$(1,903,949)</u>	<u>\$(2,234,899)</u>	<u>\$(2,684,674)</u>	<u>\$(5,744,094)</u>	<u>\$(6,236,097)</u>	<u>\$(6,368,285)</u>	<u>\$ (4,644,525)</u>	<u>\$ (1,586,192)</u>

*2024
Approved
Budgets
All Funds*

**Borough of Plum
2024 Adopted Budgets - All Funds**

Funds

	General	Fire	Street Improvement	Flood Mitigation	EMS	Debt Service	Capital Improvement	Liquid Fuels
Estimated Prior Year Carryforward	\$ 4,611,231	\$ 480,343	\$ 396,322	\$ 265,153	\$ 70,548	\$ 93,051	\$ 1,804,739	\$ 166,796
Revenues	17,042,083	763,038	512,732	1,445,000	498,192	2,000,980	1,373,567	827,234
Expenditures	15,996,532	793,701	627,244	1,481,845	509,019	2,024,197	2,867,132	875,000
Annual Surplus/(Deficit)	\$ 1,045,551	\$ (30,663)	\$ (114,512)	\$ (36,845)	\$ (10,827)	\$ (23,217)	\$ (1,493,565)	\$ (47,766)
Estimated Fund Balance Carry Forward	\$ 5,656,782	\$ 449,680	\$ 281,810	\$ 228,308	\$ 59,721	\$ 69,834	\$ 311,174	\$ 119,030
Budgeted Fund Balance Transfer	810,000	-	-	-	-	-	-	-
Accumulated Surplus(Deficit)	\$ 4,846,782	\$ 449,680	\$ 281,810	\$ 228,308	\$ 59,721	\$ 69,834	\$ 311,174	\$ 119,030

Borough of Plum
2024

General Fund

Operating Budget

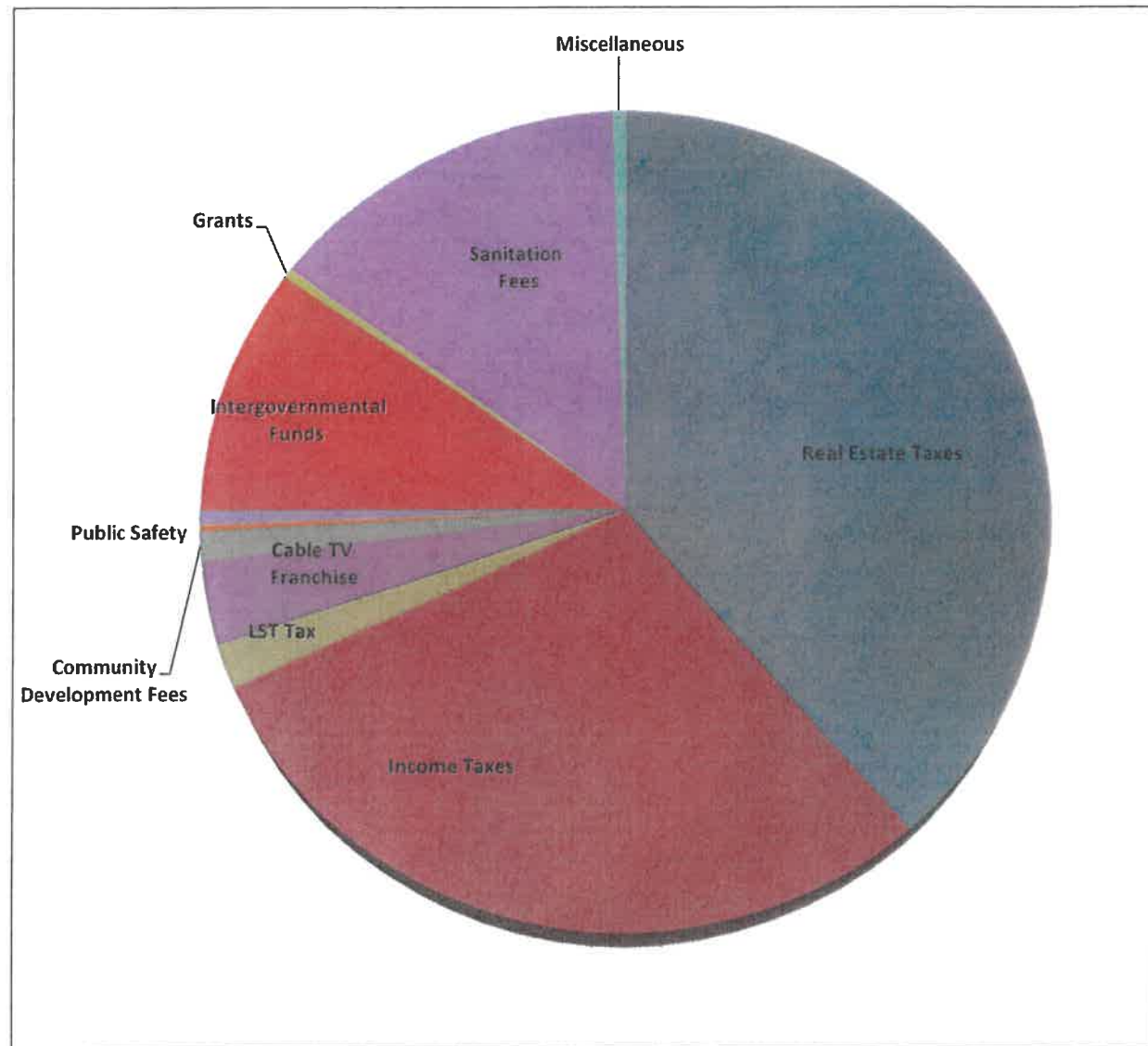
**Borough of Plum
2024 Budget - General Fund**

	<i>FY 20</i>	<i>FY 21</i>	<i>FY 22</i>	<i>FY 23</i>	<i>FY 24</i>
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Adopted</i>	<i>Adopted</i>
				<i>Budget</i>	<i>Budget</i>
Revenues:					
Real Estate taxes	\$ 4,306,968	\$ 4,411,931	\$ 4,792,610	\$ 5,114,523	\$ 6,606,544
Local Enabling Taxes	4,727,180	5,008,124	5,338,750	4,902,958	5,272,544
Licenses and Permits	818,651	779,071	764,201	785,000	757,050
Fines and Forfeits	44,825	52,087	43,892	57,000	49,000
Interest Earnings/Rent	8,871	906	60,675	60,000	92,374
Intergovernmental Revenues	1,439,098	1,432,131	4,421,151	1,489,087	1,737,561
Municipal Services	2,191,561	2,221,430	2,287,765	2,420,445	2,428,010
Other	89,038	109,009	606,464	97,000	99,000
Total Revenues	\$ 13,626,192	\$ 14,014,689	\$ 18,315,508	\$ 14,926,013	\$ 17,042,083
Expenses:					
Administration	\$ 1,236,595	\$ 1,235,885	\$ 1,953,247	\$ 1,451,019	\$ 1,689,730
Earned Income Tax	-	-	-	-	-
Property Tax	74,682	85,750	127,592	87,792	87,426
Information Technologies	228,463	204,374	229,020	305,538	373,550
Borough Building	366,680	358,459	415,760	584,458	763,298
Police	5,063,730	5,582,477	5,508,924	5,732,136	6,062,200
Community Development	567,347	568,691	562,229	648,164	733,769
Emergency Medical	-	-	-	-	-
Emergency Management	334	941	1,034	1,175	1,175
Municipal Services	2,133,400	2,033,339	2,155,291	2,250,675	2,321,847
Public Works Administration	402,691	431,253	524,248	681,613	807,849
Public Works	1,111,244	1,119,107	1,643,725	1,034,930	1,026,365
Winter Maintenance - Snow Removal	373,581	378,346	360,989	372,840	319,725
Traffic Control Devices	317,060	318,564	340,641	410,460	415,060
Public Works Maintenance	365,548	423,925	469,914	555,933	522,029
Recreation	372,723	375,983	392,256	505,955	539,199
Community Support	237,948	246,838	294,059	289,200	333,310
Debt Service	-	-	-	-	-
Fund Transfers	300,000	1,775,000	1,175,000	810,000	-
Total Expenditures	\$ 13,152,026	\$ 15,138,932	\$ 16,153,929	\$ 15,721,888	\$ 15,996,532
Annual Surplus/(Deficit)	\$ 474,166	\$ (1,124,243)	\$ 2,161,579	\$ (795,875)	\$ 1,045,551
Fund Balance Beginning of Year	3,895,604	4,369,770	3,245,527	5,407,106	4,611,231
Fund Balance End of Year	\$ 4,369,770	\$ 3,245,527	\$ 5,407,106	\$ 4,611,231	\$ 5,656,782

**Borough of Plum
General Fund
2024 Budgeted Revenues**

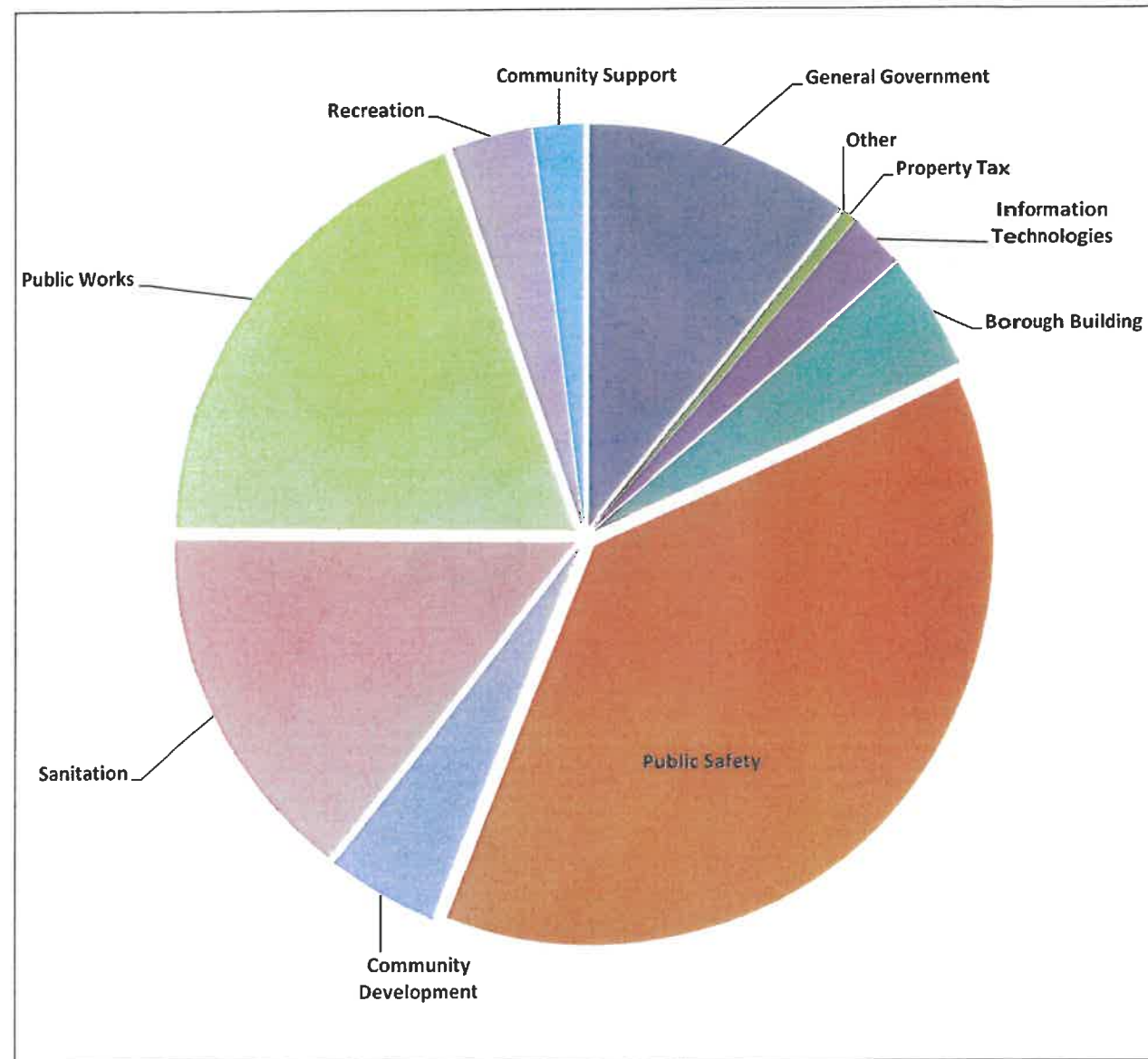
Real Estate Taxes	\$	6,606,544	38.76%
Income Taxes		4,975,544	29.20%
LST Tax		297,000	1.74%
Cable TV Franchise		567,000	3.33%
Community Development Fees		190,050	1.12%
Public Safety		49,000	0.29%
Interest Earnings/Rent		92,374	0.54%
Intergovernmental Funds		1,675,561	9.83%
Grants		62,000	0.36%
Refuse Fees		2,428,010	14.25%
Miscellaneous		99,000	0.58%

\$ 17,042,083



**Borough of Plum
General Fund
2024 Budgeted Expenditures**

General Government	\$ 1,689,730	10.56%
Other	1,175	0.01%
Property Tax	87,426	0.55%
Information Technologies	373,550	2.34%
Borough Building	763,298	4.77%
Public Safety	6,062,200	37.90%
Community Development	733,769	4.59%
Sanitation	2,321,847	14.51%
Public Works	3,091,028	19.32%
Recreation	539,199	3.37%
Community Support	333,310	2.08%
\$ 15,996,532		



Borough of Plum
2024

General Fund

Revenue Budget

Borough of Plum

REVENUES:

Account No.	Description	2020	2021	2022	2023	2024
		Audited	Audited	Audited	Adopted Budget	Adopted Budget
301 - Real Estate Property Taxes						
01-00-301-100	Current Year Real Estate Taxes	\$ 4,114,910	\$ 4,193,159	\$ 4,566,992	\$ 4,921,348	\$ 6,426,553
01-00-301-200	Prior Year Real Estate Taxes	108,607	115,797	101,336	84,555	78,784
01-00-301-300	Delinquent Real Estate Taxes	45,497	61,721	75,384	65,042	60,603
01-00-301-400	Penalty & Interest Real Estate	37,954	41,253	48,898	43,578	40,604
		4,306,968	4,411,930	4,792,610	5,114,523	6,606,544
310 - Act 511 and LST Taxes						
01-00-310-100	Deed Transfer Tax	424,054	565,845	502,200	490,000	485,000
01-00-310-210	Earned Income Tax	3,943,903	4,107,187	4,477,707	4,050,958	4,415,544
01-00-310-230	Delinquent Earned Income Tax	73,700	56,800	70,600	70,000	75,000
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	285,523	278,292	288,243	292,000	297,000
		4,727,180	5,008,124	5,338,750	4,902,958	5,272,544
320 - Licenses and Permits						
01-00-320-200	Cable TV Franchise	587,815	581,205	583,678	589,000	567,000
01-00-320-300	Highway Occupancy	7,585	11,570	10,295	9,000	11,500
01-00-320-400	Subdivision/Land Dev Fees	14,100	11,365	17,095	18,000	15,500
01-00-320-500	Zoning Hearing Fees	2,750	5,000	2,750	4,000	4,000
01-00-320-600	Building Permits	154,661	117,453	100,526	110,000	105,000
01-00-320-601	State Bldg Permit Surcharge	74	(30)	450	100	100
01-00-320-602	Zoning Certificates	1,450	2,000	1,100	1,300	1,500
01-00-320-603	Occupancy Inspections	43,955	47,507	44,490	48,000	47,000
01-00-320-604	Commercial Occupancy Permits	1,800	1,050	450	1,400	1,300
01-00-320-800	Sign Permits	1,006	1,478	1,920	1,500	1,500
01-00-320-900	Grading Permits	3,185	318	1,407	2,500	2,500
01-00-320-925	Alarm Fees	270	155	40	200	150
		818,651	779,071	764,201	785,000	757,050

Borough of Plum

REVENUES:

Account No.	Description	2020 Audited	2021 Audited	2022 Audited	2023 Adopted Budget	2024 Adopted Budget
330 - Fines and Violations						
01-00-330-100	Motor Vehicle Codes	11,826	15,525	15,478	19,000	16,000
01-00-330-200	Ordinance Violations	6,598	7,717	5,965	8,000	7,000
01-00-330-300	Other Fines	26,401	28,846	22,449	30,000	26,000
01-00-330-400	Canine Contributions	-	-	-	-	-
		44,825	52,088	43,892	57,000	49,000
340 - Interest and Rents						
01-00-340-100	Interest Earnings	8,871	906	60,675	30,000	65,000
01-00-342-200	Rental of Facilities	-	-	-	30,000	27,374
350 - Intergovernmental Revenues						
01-00-350-100	Public Utility Realty	8,460	8,729	8,886	8,500	8,800
01-00-350-150	Marcellus Impact Fee	18,553	19,797	33,836	34,000	40,000
01-00-350-200	Liquor License	6,100	350	6,100	6,300	6,300
01-00-350-355	Recreation Grant	-	-	-	-	-
01-00-350-450	PA Traffic Safety Task Force	10,396	44,365	78,905	60,450	70,500
01-00-350-500	Contracted Snow Removal	26,951	195,322	111,115	110,000	110,000
01-00-350-550	Municipal Authority Fuel Reimb.	4,824	5,391	9,037	10,325	6,382
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	7,356	9,920	8,837	11,216	11,737
01-00-350-750	DARE Grant Reimbursement	-	-	-	-	-
01-00-350-755	Grants	235,000	-	2,844,139	-	42,000
01-00-350-800	State Pension Funds	452,993	436,553	481,782	502,296	576,842
01-00-350-850	Recycling Grant	20,727	-	21,062	21,000	20,000
01-00-350-900	Regional Assets District	647,738	711,704	817,451	725,000	845,000
		1,439,098	1,432,131	4,421,150	1,489,087	1,737,561

Borough of Plum

REVENUES:

Account No.	Description	2020	2021	2022	2023	2024
		Audited	Audited	Audited	Adopted Budget	Adopted Budget
360 - Charges for Services						
01-00-364-100	Municipal Services - Current	2,175,616	2,221,430	2,287,765	2,420,445	2,428,010
01-00-364-200	Municipal Services - Delinquent	15,945	-	-	-	-
01-00-364-300	Municipal Services - Penalties	-	-	-	-	-
01-00-364-350	Municipal Services - Interest	-	-	-	-	-
01-00-364-500	Court Costs	-	-	-	-	-
		2,191,561	2,221,430	2,287,765	2,420,445	2,428,010
370 - Charges for Services						
01-00-370-100	Recreation Fees	7,355	10,280	9,109	9,000	9,000
01-00-370-200	Sale of Maps/Publications	4,179	6,580	6,715	6,000	6,000
01-00-370-300	Miscellaneous	49,121	63,478	15,438	50,000	50,000
01-00-370-350	Purchasing Card Rebates	14,715	14,061	21,987	20,000	22,000
01-00-370-400	Lien Letter Fees	13,400	13,845	9,785	12,000	12,000
01-00-370-600	Refunds	-	-	542,477	-	-
		88,770	108,244	605,511	97,000	99,000
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	268	765	954	-	-
	TOTAL REVENUES	\$ 13,626,192	\$ 14,014,689	\$ 18,315,508	\$ 14,926,013	\$ 17,042,083

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 2024 budget does include a Real Estate Tax increase of 1.85 mills. It is projected that this increase will fund the General Fund through 2028. The Real Estate Tax Millage associated with the General Fund will be 4.018 mils.

The current assessed value of all taxable property in the Borough is \$1,662,115,364 according to the County Tax Assessment Office.

301-100 Current Year Real Estate Taxes **\$6,426,553**

The General Fund Real Estate Tax for 2024 is 4.018 mils or **\$0.4018 per \$100.00 of assessed valuation (0.04018%)**.

Traditionally the Borough has had a 97% 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 2024.

300-200 Prior Year Estate Tax **\$78,784**

We estimate that the Borough Tax Collector will collect about \$78,784 in prior year Real Estate Taxes during 2024. This estimate is based on the amount of Real Estate Taxes still due to the borough FY 2023.

300-300 Delinquent Real Estate Taxes **\$60,603**

The Borough estimates that about \$60,603 in Delinquent Real Estate Taxes will be collected in 2024. The estimate is based upon past collections and current outstanding Real Estate Taxes.

300-400 Penalty & Interest Real Estate Taxes **\$40,604**

The Borough estimates that about \$40,604 in Penalty & Interest on delinquent Real Estate Taxes will be collected in 2024. This is based upon past collections and current outstanding Real Estate Taxes.

Total **\$6,606,544**

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 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 30.9% of the revenue for the General Fund, the majority coming from Earned Income Taxes.

310-100 Deed Transfer Tax **\$485,000**

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 **\$4,415,544**

The Borough currently imposes a 1/2% Earned Income Tax which yields approximately \$4.4M 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 **\$75,000**

The Borough estimates that about \$75,000 in Delinquent Earned Income Taxes will be collected in 2024. This is based upon past collections and current outstanding Earned Income Taxes.

310-900 Local Services Tax **\$297,000**

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 \$297,000 will be collected during 2024.

Total **\$5,272,544**

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 **\$567,000**

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 **\$11,500**

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 **\$15,500**

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 **\$105,000**

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 **\$1,500**

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 **\$47,000**

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 **\$1,300**

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 more than 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 **\$150**

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

Total **\$757,050**

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 **\$16,000**

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

330-200 Ordinance Violations **\$7,000**

Various ordinances are enforced, and we expect to receive \$7,000 in ordinance violation penalties in 2024.

330-300 Other Fines **\$26,000**

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 **\$49,000**

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 **\$65,000**

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

342-200 Rental of Facilities **\$27,374**

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

Total **\$92,374**

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 **\$8,800**

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 **\$40,000**

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 **\$70,500**

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 **\$6,382**

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 **\$11,737**

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.

350-755 Grants **\$42,000**

The Borough typically recognizes revenues from various sources of grant funds.

350-800 State Pension Funds **\$576,842**

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.

350-850 Recycling Grant **\$20,000**

Section 902 grants are awarded by Pennsylvania Department of Environmental Protection to assist municipalities with their recycling efforts.

350-900 Regional Assets District **\$845,000**

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.

Total **\$1,737,561**

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 **\$2,428,010**

These Municipal Services fees are paid by property owners monthly 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 **\$2,428.010**

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 **\$22,000**

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 **\$99,000**

Total Revenues **\$17,042,083**

Borough of Plum
2024

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, Executive Administrative Assistant, Associate Accountant, Assistant to the Finance Director, Human Resource Coordinator, and Director of HAPS. 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.

2023 Accomplishments

1. Negotiated a new Collective Bargaining Agreement with the School Crossing Guards.
2. Negotiated a new Collective Bargaining Agreement with the Public Works Union.
3. Completed Work on the Amphitheater project.
4. Hired a new Executive Secretary for the Administration Department.
5. Hired a new IT employee who is responsible for being the first point of contact for IT problems.
6. Held successful Boro Haps events including movies in the park, the annual cleanup day, Summerfest, Fallfest, and Christmas at Plum Creek.

2024 Goals

1. Achieve appropriate staffing levels for service delivery.
2. Finalize a development plan for the Shoppes at Plum Creek.
3. Continue to expand the use of existing technological systems. This includes bringing the cameras for Renton Park on-line.
4. Complete Borough codification.
5. Continue to revise the existing policy manual.
6. Work with the United States Golf Association on permitting issues for the 2025 U.S. Open at Oakmont Country Club.
7. Continue to apply for relevant grants that will provide supplemental funds to help offset costs.

- 8. Provide improved and consistent customer service to the public.
- 9. Continue to provide staff training monthly through its newly developed lunch and learn program.

2024 Budget Highlights

- 1. Hiring adequate professional personnel to properly address the needs of the community.
- 2. Continued funding for the Savvy Citizen Application that helps the Borough provide information to the public via text messages, emails, etc.
- 3. Continued funding that allows staff to attend educational programs and provide on-going training.
- 4. Continued funding allows Plum Borough to utilize technology to its fullest extent.

Staffing Levels

	2020	2021	2022	2023	2024
No. of Full Time Employees	7	8	8	8	10
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2024 Budget - General Fund**

01-00-400-000	Administration	FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 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>		6,440	5,528	6,570	5,500	8,520
01-00-400-053	Independent Audit <i>Annual required independent audit</i>		23,037	22,482	26,105	23,446	24,157
01-00-400-100	Salaries <i>Ten full-time employees</i>		601,728	621,822	696,289	737,768	801,403
01-00-400-101	Employee Recognition Program <i>Used to recognize exemplary employee performance and team building exercises.</i>		2,809	9,866	12,272	5,000	12,500
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>Facility Rental Support Staff</i>		0	0	0	0	15,732
01-00-400-115	Minor Equipment <i>The purchase of minor equipment associated with daily operations.</i>		0	0	673	500	500
01-00-400-119	Professional Services <i>Outside services provided to the borough</i>		39,425	17,442	42,698	20,840	76,540
	American Marketing		-				
	BNY Mellon Agent Fee		500				
	Codification		15,000				
	Delrosso - Buchanan/Ingersoll/Rooney		50,000				
	GASB 68 Valuation		-				
	GASB 75 OPEB Valuation - Every two years		2,000				
	Other services @ \$400/mo.		4,800				
	Principal Financial Group pension admin. @ 850/Qtr.		3,400				
	Shred America @ \$45/mo. & \$300 Misc.		840				
01-00-400-130	Contract Maintenance <i>Maintenance/lease agreements on minor office equipment</i>		10,364	9,005	9,451	9,800	9,800
	LEAF - Copier lease \$775/mo.		9,300				
	Pitney Bowes		500				

**Borough of Plum
2024 Budget - General Fund**

01-00-400-000	Administration	FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Budget
01-00-400-133	Insurance Deductibles <i>Deductibles not covered through Borough insurance coverage.</i>		0	0	8,941	10,000	10,000
01-00-400-154	Life Insurance/LTD/STD <i>Life insurance ,STD and LTD for all full-time administrative staff.</i>		5,629	5,272	15,724	15,229	15,217
01-00-400-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		91,779	89,806	106,665	123,962	161,852
01-00-400-157	Vision <i>Vision insurance for all full-time employees.</i>		606	625	620	964	1,116
01-00-400-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		62,335	62,875	64,056	72,657	68,871
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>		46,341	46,898	53,411	56,439	62,511
01-00-400-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		1,640	1,232	1,278	1,278	2,140
01-00-400-163	Worker's Compensation <i>Worker's compensation for administrative staff.</i>		732	750	793	972	4,364
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>		6,366	5,873	8,422	7,000	8,000
01-00-400-231	Vehicle Fuel - Gasoline <i>Fuel for administrative vehicles</i>		1,754	2,849	5,440	4,708	3,447
01-00-400-238	Clothing Allowance - Staff <i>Staff clothing allowance</i>		0	368	3,012	4,675	5,525
01-00-400-239	Clothing Allowance - Council Mayor <i>Council/Mayor clothing allowance</i>		0	0	1,398	2,640	2,640
01-00-400-254	Miscellaneous Software <i>Miscellaneous software purchases.</i>		0	0	0	0	0
01-00-400-275	Tires/Parts/Inspections/Towing <i>Tires, parts, inspections and towing for administrative vehicles</i>		1,656	928	2,699	2,400	2,300

**Borough of Plum
2024 Budget - General Fund**

01-00-400-000	Administration	FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Budget
01-00-400-300	Miscellaneous <i>Miscellaneous expenditures of the borough.</i>		20,730	13,692	21,223	15,000	15,000
01-00-400-301	Miscellaneous - Clearing <i>Clearing account</i>		-	-	1,915	-	-
01-00-400-302	Miscellaneous - Clearing <i>Clearing account</i>		-	-	542,476	-	-
01-00-400-313	Engineering <i>General engineering services.</i>		41,555	23,580	23,191	29,600	15,000
	Miscellaneous	15,000					
01-00-400-314	Solicitor - General <i>Legal fees for monthly solicitor and outside legal counsel.</i>		169,617	167,088	205,432	177,000	228,000
	Bruce E. Dice @ \$17,500/month & \$5,000 other	215,000					
	Clerical contract	3,000					
	Police contract	-					
	Public Works contract	5,000					
	Other	5,000					
01-00-400-315	Contracted Services <i>Services provided by outside contractors.</i>		2,762	1,725	1,685	2,500	2,500
	Vehicle Repairs	1,000					
	DAC Bond	1,500					
	Other	0					
01-00-400-321	Telephone <i>Telephone expenses</i>		6,073	6,131	18,433	12,816	12,120
01-00-400-323	Internet/Cable <i>Internet and cable expenses</i>		1,274	1,321	1,514	4,680	4,200
01-00-400-325	Postage <i>Postage for administrative mailings.</i>		2,112	1,561	1,945	2,200	2,200
01-00-400-340	Printing & Advertising <i>Printing and all legal notices for the Borough.</i>		7,814	6,354	2,432	10,000	8,000
01-00-400-341	Media		45,450	46,768	26,549	33,900	31,200
	Video recording of Council meetings @\$1,600/mo.	19,200					
	In Plum Magazine	12,000					
01-00-400-353	Bonding <i>Bonding of key administrative staff</i>		6,075	6,075	6,075	6,100	6,100

**Borough of Plum
2024 Budget - General Fund**

01-00-400-000	Administration	FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Budget
01-00-400-410	Judgments and Damages <i>Judgments and damages from suits against the Borough</i>	-	-	14,281	-	-	-
01-00-400-420	Dues & Tuition <i>Professional memberships ,seminars, and tuitions</i>		19,912	29,840	20,654	29,750	39,415
	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					
	BMI License Community Center	400					
	Chamber of Commerce	230					
	GFOA Membership	400					
	GFOA PA conference - one attendees	900					
	GFOA National Conference	3,500					
	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 Managers Conference	1,000					
	PA Mayors Association	60					
	PA Municipal League	7,000					
	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					
	PPA/APMM Dues	330					
	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
2024 Budget - General Fund**

01-00-400-000	Administration	FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 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>		1,565	0	2,344	7,500	7,500
01-00-400-750	Computer Equipment/Support <i>Computer related purchases and IT support</i>		6,315	11,148	8,162	11,495	18,660
	Savvy Citizen	4,200					
	BambooHR	8,760					
	Technology (PC/iPad refresh)	3,700					
	Other	2,000					
	Budget Total Administration		\$ 1,236,595	\$ 1,235,885	\$ 1,953,247	\$ 1,451,019	\$ 1,689,730
			Percentage Increase over 2023 Budget				16.45%

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.

2023 Accomplishments

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

2024 Goals

1. Aggressively collect Prior Year (billed in/for 2023 but collected in 2024) and Delinquent Real Estate Taxes.

2024 Budget Highlights

1. Maintain current staffing levels.

Staffing Levels

	2020	2021	2022	2023	2024
No. of Full Time Employees	0	0	0	0	0
No. of Part Time employees	0	0	0	0	0

**Borough of Plum
2024 Budget - General Fund**

01-00-405-000	Property Tax	FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Budget	
01-00-405-100	Commission <i>Property Tax Collector real estate tax commissions.</i>		\$39,368	\$42,470	\$44,066	\$42,500	\$42,500	
01-00-405-103	Supplies <i>Office Supplies</i>		0	0	0	500	250	
01-00-405-104	Property Tax Refunds <i>Refunds to taxpayers.</i>		3,186	11,186	19,509	6,504	9,089	
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>		3,110	3,249	3,371	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	0	0	
01-00-405-238	Clothing Allowance Staff <i>Clothing allowance for real estate tax office staff</i>		0	0	0	100	100	
01-00-405-300	Miscellaneous <i>Miscellaneous expenses</i>		1,955	1,481	509	500	500	
01-00-405-305	Liens <i>Liens against delinquent property owners</i>		14,820	14,460	14,100	15,500	15,500	
01-00-405-311	Auditing Services <i>Annual required independent audit</i>		2,640	2,640	2,719	2,801	2,886	
01-00-405-323	Telephone <i>Telephone expenses</i>		0	0	0	720	500	
01-00-405-325	Postage <i>Tax bill mailings</i>		2,412	2,240	2,287	2,400	2,400	
01-00-405-340	Printing <i>Tax bill Printing</i>		921	963	1,020	1,200	1,200	
01-00-405-341	Internet/Cable <i>Internet and cable expenses</i>		0	0	0	516	550	
01-00-405-353	Bonding <i>Bonding of Real Estate Tax Collector Office</i>		970	1,848	7,270	5,000	4,200	
01-00-405-750	Computer Related <i>Hardware and software purchases</i>		1,100	1,013	28,541	6,300	4,500	
	Budget Total Property Tax		\$74,682	\$85,750	\$127,592	\$87,792	\$87,426	
			Percentage Increase over 2023 Budget					-0.42%

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.

2023 Accomplishments

1. Hired an Information Technology Coordinator.
2. Incorporate credit card payment solutions to Boro events.
3. Work with vendors to bring Amphitheatre AV systems online.
4. Deploy cameras to Larry Mills and Renton parks and incorporate these views into our security system.
5. Worked with vendors to complete various punch-list items for the new facility, including lighting issues and HVAC sensor issues.
6. Roll out Skedda system for facility rentals (i.e., rental of banquet hall, gym, event rooms, etc.).
7. Completed the ArcGIS server Operating System upgrade.
8. Police bodycam and car camera deployment completed.

2024 Goals

1. Deploy the credit card solution to each department that currently takes cash or check for services.
2. Finalize punch-list items that remained open in 2023 at the new facility.
3. Finalize remaining MFA/2 Factor rollout with staff.
4. Remain responsive and proactive against new threats to the Boro and its systems/staff as they're discovered.

2024 Budget Highlights

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

Staffing Levels

	2020	2021	2022	2023	2024
No. of Full Time Employees	1	1	1	2	2
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2024 Budget - General Fund**

		FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Budget
01-00-407-000	Information Technologies						
01-00-407-100	Salaries <i>2 full-time employee</i>		\$ 88,473	\$ 95,218	\$ 96,713	\$ 136,244	\$ 182,373
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>		1,137	-	-	2,000	2,000
	Other	2,000					
01-00-407-130	Contract Maintenance <i>Maintenance/lease agreements and software licenses.</i>		90,510	51,390	76,962	85,856	87,901
	Edmunds Yearly Maintenance	14,000					
	Aruba Maintenance - 2000 Old Mine Networking Hardware	-					
	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)	4,000					
	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)	20,000					
	Backblaze Offsite Backup solution	200					
	Brivo Access Control - Annual Maintenance (2000 Old Mine, 2001 Old Mine, DPW, Plum Library)	3,650					
	JotForm Annual Renewal	600					
	Skedda Scheduling Reservation System Annual Renewal	900					
	Cloudwell Calendar Overlay for SharePoint	600					
	PDF Creation/Editing Software Subscription (FOX IT)	1,000					
	Windows Volume Licensing (Software Assurance)	1,300					
	Rebrandly - link.plumboro.com url shortener	200					
	DocuSign Annual Subscription	600					
	Placeholder for unplanned maintenance/addl cloud services	1,500					

**Borough of Plum
2024 Budget - General Fund**

		FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Budget
01-00-407-000	Information Technologies						
01-00-407-154	Life Insurance/LTD /STD <i>Life insurance, STD and LTD for all full-time administrative staff.</i>		843	803	2,153	2,646	3,670
01-00-407-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		20,349	20,261	20,250	35,720	44,824
01-00-407-157	Vision <i>Vision insurance for all full-time employees.</i>		140	144	148	253	304
01-00-407-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		9,026	9,478	9,668	10,875	18,237
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>		6,791	7,136	7,394	10,423	13,952
01-00-407-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		205	176	142	284	428
01-00-407-163	Worker's Compensation <i>Worker's compensation for IT staff.</i>		110	122	112	178	206
01-00-407-210	Office Supplies <i>Office supplies for administration.</i>		386	29	-	200	200
01-00-407-238	Clothing Allowance <i>Staff clothing allowance</i>		-	-	198	660	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	699	-	-	1,000	1,000

**Borough of Plum
2024 Budget - General Fund**

		FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Budget	FY 24 Budget
01-00-407-000	Information Technologies						
01-00-407-255	Website		457	405	595	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		-	918	545	500	500
	<i>Miscellaneous expenditures of the borough.</i>	500					
01-00-407-321	Telephone		984	1,174	1,096	2,160	3,200
	<i>Telephone expenses</i>	3,200					
01-00-407-323	Internet/Cable		141	147	168	1,044	750
	<i>Internet and cable expense</i>						
01-00-407-420	Dues & Tuition		-	-	-	-	2,000
	<i>Professional memberships ,seminars, and tuitions</i>						
	Continuing Education	2,000					
01-00-407-740	Major Equipment		4,113	-	-	-	-
	<i>The purchase/Lease of major equipment.</i>						
01-00-407-750	Computer Equipment/Support		4,080	16,973	12,876	14,050	9,900
	<i>Computer related purchases and IT support</i>						
	Mobile accessories	1,000					
	Evidence Burning/Archiving (flash drive, dvdr, Blu-ray)	500					
	SonicWall New Firewall (TZ570 or NSA 2700)	3,900					
	2000 Old Mine: technology (a/v, server rm, office IT, misc. equip)	2,000					
	Placeholder for unplanned equipment purchases/support, including failed hardware (all Dept's)	2,500					
	PC Replacement	-					
	Budget Total Information Technologies		\$228,463	\$204,374	\$229,020	\$305,538	\$373,550
			Percentage Increase over 2023 Budget				22.26%

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.

2023 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.

2024 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.
- 5. Prepare RFP for insurance coverage.

2024 Budget Highlights

- 1. Maintain funding levels for maintenance to facilities.

Staffing Levels

	2020	2021	2022	2023	2024
No. of Full Time Employees	0	0	0	0	0
No. of Part Time Employees	0	1	1	1	1

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-409-000	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-100	Janitorial Services <i>Janitorial expenses</i>		\$0	\$0	\$0	\$69,333	\$0
01-00-409-101	Part Time Help <i>Part time janitorial expenses</i>		23,345	23,319	25,290	0	21,645
01-00-409-154	Life Insurance/LTD /STD <i>Life insurance, STD and LTD for all full-time administrative staff.</i>		0	0	0	1,339	0
01-00-409-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		0	0	0	35,720	0
01-00-409-157	Vision <i>Vision insurance for all full-time employees.</i>		0	0	0	304	0
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	2,774	0
01-00-409-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages for staff.</i>		1,809	1,792	1,922	5,304	1,656
01-00-409-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		205	176	142	284	214
01-00-409-163	Worker's Compensation <i>Worker's compensation for part time staff.</i>		1,316	1,508	1,261	3,630	1,102
01-00-409-133	Insurance <i>Insurance coverage for the Borough.</i>		192,027	204,862	227,632	231,025	281,934
	Broker's Fee		1,751				
	Commercial Auto Policy		71,341				
	Equipment Breakdown		4,440				
	Fidelity Bond		1,020				
	Fire Property		84,905				
	General Liability		25,302				
	Inland Marine		24,139				
	General Liability		25,902				
	Steam Boiler/IT Equipment		2,270				

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-409-000	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
	Storage Tank	724					
	Umbrella	18,025					
	VFD Supplemental	19,615					
	Other	2,500					
01-00-409-211	General		2,564	2,886	1,596	2,000	2,000
	<i>Miscellaneous for all borough buildings.</i>						
01-00-409-226	Supplies		21,212	10,120	16,606	24,000	24,000
	<i>General supplies for all borough buildings.</i>						
01-00-409-315	Contracted Services		395	395	395	1,200	4,680
	<i>Outside provided services</i>						
	EMS/VFD Building Alarm Services	600					
	Window Washing - Admin. Facility	2,400					
	Window Washing - PW Facility	480					
	Cleaning Services - Admin. Facility	-					
	Administrative Building Alarm Services	600					
	Public Works Building Alarm Services	600					
	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		31,184	30,298	54,168	76,000	198,000
	<i>Electric services for all borough buildings.</i>						
01-00-409-362	Gas		7,285	7,225	9,229	19,250	77,500
	<i>Natural gas services for all borough buildings.</i>						
01-00-409-366	Water		7,865	8,769	9,257	12,500	11,027
	<i>Water services for all borough buildings and parks</i>						
01-00-409-367	Sewage		6,172	6,646	7,257	11,200	7,995
	<i>Sewage services for all borough buildings.</i>						
01-00-409-368	Flood Mitigation Fee		1,678	1,699	1,801	2,600	3,400
	<i>Borough enacted flood mitigation fee</i>						

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-409-000	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-373	Maintenance/Repair Administrative Facility		28,692	15,772	17,819	29,000	48,150
	<i>Maintenance/repairs to borough building</i>						
	Generator Maintenance Agreement	4,000					
	General	12,000					
	Ansul System	1,000					
	Elevator Maintenance Agreement	4,000					
	HVAC Maintenance Agreement	12,000					
	ABCO Fire Extinguisher Maintenance.	1,500					
	Back Flow Test	650					
	Landscaping	4,000					
	Pesticide	1,000					
	Unifirst - Mats	8,000					
01-00-409-374	Maintenance/Repair to Library		0	0	7,242	12,355	14,355
	<i>Maintenance/repairs to borough library</i>						
	General	8,000					
	HVAC Maintenance Agreement	3,000					
	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		17,336	29,425	13,700	24,800	25,750
	<i>Maintenance/repairs to PW Facility.</i>						
	ABCO Fire Extinguisher Maintenance	1,000					
	Air Compressor Maintenance	1,000					
	Annual Generator Maintenance Agreement/incl. Salt Shed	1,150					
	Annual Lift Inspections	550					
	Back Flow Test incl. Salt Shed	1,000					
	Garage Door Maintenance	2,900					
	General	12,000					
	HVAC Maintenance Agreement	3,000					
	Oil Separator Tank Maintenance Agreement	1,850					
	Pesticide	400					
	Steam Jenny Maintenance	900					

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-409-000	Facilities	Detail	Actual	Actual	Actual	Budget	Budget
01-00-409-376	Maintenance to EMS/VFD Facility		10,896	8,937	14,981	14,840	24,890
	<i>Maintenance/repairs to EMS/VFD Facility.</i>						
	ABCO Fire Extinguisher Maintenance	2,350					
	Asphalt Sealing	10,000					
	Back Flow Test	600					
	Bldg. Inspection - Ansul System	1,440					
	Garage Door Maintenance	2,000					
	General Expense	5,000					
	Generator Maintenance Agreement	600					
	HVAC Maintenance Agreement	1,200					
	Oil Separator Maintenance	1,200					
	Pesticide	500					
01-00-409-450	Dog Catcher		4,630	4,630	4,640	5,000	5,000
	<i>Dog Catcher costs.</i>						
01-00-409-600	Special Projects		8,069	0	822	0	10,000
	<i>Miscellaneous projects at the borough.</i>						
	<i>Table & Chairs Admin. Facility</i>	10,000					
01-00-409-740	Major Equipment		0	0	0	0	0
	<i>The purchase/Lease of major equipment.</i>						
	Budget Total Borough Building		\$366,680	\$358,459	\$415,760	\$584,458	\$763,298
			Percentage Increase over 2023 Budget				30.60%

Department: Police - {Dept. No. 410}

Description and Responsibilities:

This Police Department provides law enforcement protection for the Borough of Plum. The current staffing level of the 25 officers in the department performs 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.

2023 Accomplishments

1. Leased 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 2023-2024 entry level and promotional process.
4. Continued revising the department policy manual to adhere to changes in the industry standard and changes in law enforcement practices.
5. The police department participated in numerous community events to further promote the relationship between the police department and the citizens of Plum Borough.
6. Continued the process of digitizing the department's arrest records to eliminate the storage of paper records and files.
7. Hired a total of 2 new patrol officers to replace retired officers' positions.
8. 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.
9. Hired an administrative assistant to replace a retired police clerk.
10. Implemented the Motorola BWC and in-car camera systems.
11. Received matching funds to participate in the Allegheny County District Attorney's Office LPR camera system.
12. Received funding to purchase emergency trauma kits.

2024 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. 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.
5. Expand the department's firearm training once at the new facility where officers can qualify and train more while on duty.
6. Purchase / lease three (3) new vehicles to replace older vehicles within the police fleet.
7. Conduct an annual inventory/audit of the police evidence room.
8. Hire four additional patrol officers to replace retirement and promotional positions.
9. Create and implement an annual officer evaluation policy and process.
10. Continue the review of police records that are in storage over the next year to remove the records that will be authorized for disposal.
11. Supplement the purchase of ballistic vests for the department with grant funds.
12. Continue the department's involvement interacting with the community and participate in community type events.

2024 Budget Highlights

1. Funding for the lease of three (3) new vehicles.
2. Funding of 4 patrol officer positions.
3. Funding for Patrol and Administration Lieutenant's positions.
4. Funding for three Patrol Corporals and three Patrol Sergeants.
5. Funding for the police policy review by Lexipol to begin the accreditation process.
6. Funding the Motorola camera systems.
7. Funding the fees associated with the Allegheny County District Attorney LPR camera system project.
8. Funding the partial costs for the replacement ballistic vests for police officers.

Staffing Levels

	2020	2021	2022	2023	2024
No. of Full Time Employees	Chief, Asst. Chief, 23 Patrol Officers, 2 Detectives, 1 Traffic, 2 Civilian Admin	Chief, Asst. Chief, 23 Patrol Officers, 2 Detectives, 1 Traffic, 2 Civilian Admin	Chief, Asst. Chief, 23 Patrol Officers, 2 Detectives, 1 Traffic, 2 Civilian Admin	1 Chief, (-1 Asst. Chief) 4 Patrol Sergeants, 1 Patrol Corporal, 17 Patrol Officers, 2 Detectives, (-1 Traf. Ofc.) 2 Civilian Admin	1 Chief, 1 Admin. Lt., 1 Patrol Lt., 3 Patrol Sergeants, 3 Patrol Corporals, 18 Patrol Officers, 2 Detectives, 2 Civilian Admin.
No. of Part Time Employees	2 School Crossing Guards	2 School Crossing Guards	2 School Crossing Guards	2 School Crossing Guards	2 School Crossing Guards

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-100	Police Salaries <i>3 Sgt., 2 Lt., 3 Corp., 17 Patrol, 2 Det., 1 Traffic.</i>		\$ 2,251,799	\$ 2,230,430	\$ 2,218,380	\$ 2,190,211	\$ 2,520,584
01-00-410-101	Holiday Overtime <i>Officer overtime for working a holiday.</i>		102,501	98,024	96,443	89,047	105,130
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>		50,286	108,576	98,573	118,143	28,293
01-00-410-132	School Guard Wages <i>Wages associated with School Guards.</i>		13,411	19,176	19,094	19,702	20,442
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>Three full-time employees</i>		287,930	373,793	401,174	385,778	269,322
01-00-410-141	Longevity <i>Longevity payments to uniformed employees as per the most current CBA.</i>		53,482	50,303	48,648	38,453	31,549
01-00-410-142	Holiday Pay <i>All full-time police officers are entitled to 14 paid holidays per the most current CBA.</i>		97,798	99,608	95,672	96,495	134,679
01-00-410-143	Court Time <i>Overtime required by court appearance. 3 hour minimum if off-duty.</i>		33,822	20,068	31,679	63,570	44,948
01-00-410-144	Police Overtime <i>Overtime due to not meeting shift requirements or special operations.</i>		96,936	88,491	93,530	108,309	109,299
01-00-410-146	PA Traffic Safety Task Force Expense <i>Expenses associate with PA Traffic Safety Task Force.</i>		0	0	0	450	1,000

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
		Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-000	Police						
01-00-410-147	PA Traffic Safety Task Force - Other Govt. Agencies <i>PA Traffic Safety expense reimbursements to other taskforce agencies.</i>		11,891	44,264	78,467	60,000	68,000
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>		14,384	13,834	47,486	58,139	47,799
01-00-410-155	Health & Hospitalization (Retirees) <i>Medical insurance for retired uninformed employees</i>		99,639	130,471	147,266	204,223	254,266
01-00-410-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		454,307	472,077	426,218	428,850	500,116
01-00-410-157	Vision <i>Vision insurance for all full-time employees.</i>		3,304	3,634	3,278	3,545	3,760
01-00-410-158	Pension - Admin <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		15,366	19,809	22,142	21,099	26,933
01-00-410-159	Pension - Uniformed <i>The employer contribution is based on actuarial valuation.</i>		733,014	1,128,743	912,823	1,063,176	1,000,567
01-00-410-160	Pension - Teamsters		8,537	8,092	8,376	3,334	0
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>		236,204	240,182	238,356	237,897	249,029
01-00-410-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		6,348	5,997	5,099	4,824	7,062
01-00-410-163	Worker's Compensation <i>Worker's compensation for employees.</i>		112,104	112,749	119,178	119,472	115,024
01-00-410-164	Police Liability <i>Police liability insurance.</i>		68,827	63,859	60,074	61,876	50,946

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-210	Office Supplies <i>Office supplies for police department.</i>		2,725	2,106	2,985	3,500	3,500
01-00-410-211	General <i>General expenditures.</i>		1,861	3,603	11,105	3,000	4,000
01-00-410-220	Communication Cellular <i>Covers digital connectivity to the cars as well as the cell phones.</i>		37,864	36,005	40,961	44,700	36,000
	Verizon - GPS Tracker	2,400					
	Verizon - Cell Phones & Ipads	16,500					
	Firstnet - Police Car MDT Internet	6,000					
	Third Generation - Landline Phones	9,300					
	Firstnet Security Intersection Cameras (3)	1,800					
01-00-410-231	Fuel <i>Fuel for police vehicles</i>		45,021	57,796	80,955	76,832	94,358
01-00-410-237	Uniform Supplies		3,615	6,190	6,957	4,600	43,000
	Ballistic Vest Replacement - 30	40,500					
	Miscellaneous uniform supplies.	2,500					
01-00-410-238	Uniform Allowance		22,275	26,400	28,312	26,440	33,240
	Annual CBA uniform allowance of \$1,000/yr. _ New hires \$1,700	31,800					
	Administrative Staff	1,340					
	Uniforms School Guards	100					
01-00-410-239	Ammunition		43,629	11,735	17,496	27,500	31,000
	Ammunition	18,000					
	Firearms - Pistols	-					
	Taser Expenses	13,000					

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-240	Training and Membership		10,053	3,637	7,188	10,580	11,380
	<i>Training and membership expenses.</i>						
	Allegheny County Chief Dues	100					
	Field Training Officer	600					
	First Aid Certification	-					
	General Training	3,000					
	International Association of Chiefs	190					
	Miscellaneous Dues	400					
	Narcotic Officers Association	300					
	Defensive Tactics Instructor	1,200					
	PA Accreditation Conference	-					
	PA Chief Police Association dues	150					
	PA DUI Conference	1,500					
	PELRAS Conference	750					
	Police One Academy	2,100					
	Rifle Instruction	1,000					
	Vascar Training - New Officers	-					
	Western PA Chief of Polices dues	90					
01-00-410-260	Minor Equipment		3,615	5,547	3,266	8,000	5,000
	<i>The purchase of minor equipment less than \$5,000.</i>						
	Radar Guns	2,000					
	Other Equipment	3,000					
01-00-410-275	Tires		18,491	15,104	14,602	23,000	26,450
	<i>Tires for police vehicles.</i>						
01-00-410-300	Miscellaneous		1,758	2,580	0	0	0
	<i>Other</i>						

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-310	Professional Services		52,322	21,278	60,753	28,900	43,500
	<i>Third party services.</i>						
	Equipment calibrations	4,000					
	Deer Removal	8,000					
	Bio hazard clean-up services	3,000					
	Prisoner transports	1,500					
	Online Investigation Tool (TLO)	1,200					
	Vehicle Cleaning	5,000					
	Shredding	1,900					
	Policy manual Update/Review	14,500					
	Cell Cleaning	2,400					
	Other services	2,000					
01-00-410-315	Contracted Services		9,488	9,622	9,980	9,900	16,900
	<i>Copier Leasing and Copies</i>						
	Intersection Cameras - 3 (Platesmart)	6,700					
	LEAF - 3 Copiers leased @ \$850/mo.	10,200					
01-00-410-325	Postage		1,046	1,049	1,044	1,100	1,100
	<i>Postage for police mailings.</i>						
01-00-410-327	Radio Equipment Maintenance		475	1,482	1,540	1,800	52,444
	<i>Maint./Repairs/Video for radio and camera systems.</i>						
	Motorola Solutions Agreement - In Car and BWC	50,444					
	Miscellaneous	2,000					
01-00-410-328	Internet/Cable Service		1,698	1,762	1,700	6,252	7,100
	<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		524	1,059	1,380	1,500	1,100
	<i>Printing costs for police report.</i>						

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-410-000	Police	Detail	Actual	Actual	Actual	Budget	Budget
01-00-410-374	Maintenance/Repair <i>Maintenance of vehicles and parts performed by borough.</i>		10,894	15,259	14,467	18,200	21,000
01-00-410-451	Contract Maintenance <i>Contracted maintenance vehicles performed by third party.</i>		4,622	5,929	7,687	10,000	15,000
01-00-410-530	Civil Service Commission <i>Use of the Civil Service Commission - hiring process.</i>		0	0	300	2,000	1,000
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>		39,864	22,154	24,290	47,739	26,380
	ATS Speed Sign App Suite - Support - Every 3 Yrs..		-				
	Active Training Police Recognition		2,160				
	PC Refresh		4,200				
	E- Ticketing ForCite Mobile License		2,400				
	Informant Records Mgmt. System Support		9,120				
	LPR Data Line {Every Other Year}		-				
	VCS Scheduling Software Annual Support		1,100				
	Power DMS Policy Mgmt. Software Annual License		3,300				
	VCS Web - Annual Support		1,100				
	MCSAP Printer		500				
	Camera Maintenance Fee		1,000				
	Other IT Equipment/Services		1,500				
01-00-410-745	Grant <i>Grant related reimbursable expenses.</i>		0	0	0	0	0
	Budget Total Police		\$5,063,730	\$5,582,477	\$5,508,924	\$5,732,136	\$6,062,200
			Percentage Increase over 2023 Budget				5.76%

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 operations 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.

2023 Accomplishments

1. Created a new position and hired a Building Inspector/Code Enforcement Officer.
2. Managed to maintain an excellent turn-around time for permits even though the department was understaffed during the second half of the year.
3. Worked with residents and businesses on permitting issues: 1,000 residential permits which included 25 new single-family homes. There were 47 commercial permits issued. Revenue for the year totaled \$218,788.
4. Worked with the Allegheny County Conservation District to review a new application to the Agriculture Security Program.
5. Worked with KU Resources to revise the Borough's standard development agreement.
6. Made amendments to the zoning ordinance and zoning map.

2024 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 2023.
4. Improve electronic record keeping as it is related to all aspects of the department.
5. Continue to provide permits and development answers to inquiries in a timely manner.

6. Start the transition from hard copies to electronic copies for historical permits. A process also needs to be established for newer permits.

7. 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 BMPs for single family homes built outside of housing plans.

2024 Budget Highlights

- 1. \$57,000 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 as well as a refresh of some computer hardware.
- 3. Staffing levels should return to normal in 2024. The chart below shows an increase from 4 to 5 employees in 2024.
- 4.

Staffing Levels

	2020	2021	2022	2023	2024
No. of Full Time Employees	4	4	4	4	5
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-414-000	Community Development	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-100	Salaries <i>5 full-time</i>		\$205,560	\$213,791	\$237,624	\$245,443	\$291,975
01-00-414-101	Stenographer - ZHB <i>Stenographer for Zoning Hearing Board meetings</i>		2,415	4,118	5,280	4,000	4,500
01-00-414-102	Sick Time Benefits <i>Administrative staff can be compensated at 100% of unused sick time if requested.</i>		824	0	0	354	7,296
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>		2,696	2,434	2,275	2,500	2,500
01-00-414-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time administrative staff.</i>		2,050	2,008	5,380	4,656	5,455
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>		74,671	74,352	74,307	77,479	100,988
01-00-414-157	Vision <i>Vision insurance for all full-time employees.</i>		558	575	592	608	622
01-00-414-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		24,493	25,132	27,635	28,614	28,096
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>		15,888	16,017	18,050	18,842	22,997
01-00-414-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		820	704	568	710	1,284
01-00-414-163	Worker's Compensation <i>Worker's compensation for administrative staff.</i>		353	535	600	600	544

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-414-000	Community Development	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-210	Office Supplies <i>Office supplies for department.</i>		2,830	2,112	2,129	2,200	2,200
01-00-414-231	Vehicle Fuel - Gasoline <i>Fuel for planning vehicles</i>		2,031	3,303	4,139	3,883	3,447
01-00-414-238	Clothing Allowance <i>Staff clothing allowance</i>		0	276	1,511	2,210	2,500
01-00-414-260	Minor Equipment <i>The purchase of minor equipment less than \$5,000.</i>		0	0	1,452	500	500
01-00-414-275	Tires/Parts/Inspections/Towing <i>Tires, parts, inspections and towing for Planning vehicles</i>		5,461	1,689	2,022	2,360	2,740
	Parts	1,380					
	Inspections	360					
	Tires	1,000					
01-00-414-300	Miscellaneous <i>Miscellaneous expenditures</i>		2,567	922	1,928	1,500	1,500
01-00-414-303	Refunds of Fees <i>Miscellaneous refund of fees received</i>		0		0	1,500	1,000
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>		9,078	25,472	37,726	25,000	30,000
01-00-414-314	Legal Services <i>Legal fees for outside legal counsel.</i>		10,000	10,000	11,350	10,000	10,000
01-00-414-315	Contracted Services <i>Services provided by outside contractors.</i>		21,702	1,235	780	10,000	12,500
	Permitting Software - Accela	5,000					
	Codification	5,000					
	Shredding	500					
	Other	2,000					

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
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>		112,456	81,562	68,131	90,000	84,000
01-00-414-317	Copier Contract <i>Copier Lease - Leaf (\$300/mo.)</i>	3,600	5,577	3,487	3,538	3,600	3,600
01-00-414-321	Telephone <i>Telephone expenses</i>		6,056	4,879	5,440	6,000	5,000
01-00-414-323	Internet/Cable <i>Internet and cable services</i>		746	881	915	3,120	2,300
01-00-414-325	Postage <i>Postage for mailings.</i>		1,000	860	1,107	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>		2,634	2,831	2,638	3,500	4,000
01-00-414-374	Vehicle Maintenance <i>Maintenance of vehicles performed by contractor.</i>		0	125	175	1,000	1,000
01-00-414-410	Demolition <i>Demolition of buildings and grass cutting.</i>		22,963	53,432	14,819	57,000	57,000
	Demolition	45,000					
	Asbestos Removal	10,000					
	Title Search	2,000					
01-00-414-420	Dues & Tuition		550	335	283	6,385	6,385
	Accela User Group - Annual	2,000					
	International Code Council ICC - Dues	300					
	Miscellaneous Dues/Seminars	1,000					
	Penn BOC 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>		0	0	0	0	0

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-414-000	Community Development	Detail	Actual	Actual	Actual	Budget	Budget
01-00-414-741	Computer Equipment/Support		31,368	35,624	29,835	33,600	36,840
	<i>Computer related purchases and IT support</i>						
	Accela Annual Support	15,440					
	Accela Civic Platform	1,200					
	ESRI GIS Maintenance	5,700					
	GIS Service - HRG	10,000					
	MS4 Annual Maintenance	1,000					
	Laserfiche (General Code)	1,500					
	iPad Refresh	-					
	PC Refresh	1,000					
	Other	1,000					
	Budget Total Planning & Zoning		\$567,347	\$568,691	\$562,229	\$648,164	\$733,769
			Percentage Increase over 2023 Budget				13.21%

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.

2023 Accomplishments

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

2024 Goals

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

2024 Budget Highlights

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

Staffing Levels

	2020	2021	2022	2023	2024
No. of Full Time Employees	0	0	0	0	0
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2024 Budget - General Fund**

		FY 20	FY 21	FY 22	FY 23	FY 24
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	\$ 1,034	\$ 1,000	\$ 1,000
01-00-416-238	Clothing Allowance <i>Staff clothing allowance</i>	0	0	0	175	175
01-00-416-321	Telephone <i>Telephone expenses</i>	0	0	0	0	0
Budget Total Emergency Management		\$334	\$941	\$1,034	\$1,175	\$1,175
Percentage Increase over 2023 Budget						0.00%

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 the Borough and can be obtained free of charge by residents.

2023 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.

2024 Goals

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

2024 Budget Highlights

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

Staffing Levels

	2020	2021	2022	2023	2024
No. of Full Time Employees	0	0	0	0	0
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
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>		\$2,014,916	\$2,018,766	\$2,100,378	\$2,232,675	\$2,303,847
01-00-427-850	Trash Containers Replacement Trash Containers	18,000	118,484	14,573	54,913	18,000	18,000
	Budget Total Sanitation		\$2,133,400	\$2,033,339	\$2,155,291	\$2,250,675	\$2,321,847
			Percentage Increase over 2023 Budget				3.16%

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.

2023 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.
4. Hired an Administrative Assistant.

2024 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.

2024 Budget Highlights

1. Maintain funding levels for appropriate staffing.

Staffing Levels

	2020	2021	2022	2023	2024
No. of Full Time Employees	3	3	3	5	6
No. of Part Time Employees	0	0	1	1	1

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-430-000	Public Works Administration	Detail	Actual	Actual	Actual	Budget	Budget
01-00-430-100	Salaries <i>6 full-time employees</i>		\$205,368	\$222,392	\$314,865	\$412,282	\$473,106
01-00-430-102	Sick Time Benefits		0	0	0	0	0
01-00-430-119	Professional Services						
	Huntington Bank pension PW @ \$900/qtr.	3,600	0	6,450	7,515	7,000	8,800
	Codification	-					
	Principal Financial Group pension PW @ \$1,300/Qtr.	5,200					
01-00-430-130	Contracted Services		3,141	3,498	3,552	3,980	4,150
	<i>Maintenance/lease agreements on minor office equipment</i>						
	LEAF - 1 Copier leases \$300/mo.	3,600					
	Shredding	300					
	Other	250					
01-00-430-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time administrative staff.</i>		2,084	1,770	5,095	7,459	9,557
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>		56,487	48,428	60,038	87,796	126,309
01-00-430-157	Vision <i>Vision insurance for all full-time employees.</i>		419	407	370	658	874
01-00-430-160	Pension <i>The employer contribution is based on 10% of salaries/wages for all full-time administrative employees.</i>		20,968	19,941	16,132	26,517	36,379
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>		15,696	16,714	23,722	31,540	36,191
01-00-430-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		615	704	710	710	1,284
01-00-430-163	Worker's Compensation <i>Worker's compensation for Public Works employees.</i>		66,543	63,515	58,637	60,752	62,698

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-430-000	Public Works Administration	Detail	Actual	Actual	Actual	Budget	Budget
01-00-430-200	Materials and Supplies <i>Materials and supplies for administration.</i>		233	675	1,099	600	600
01-00-430-210	Office Supplies <i>Office supplies for administration.</i>		456	453	1,252	900	700
01-00-430-231	Vehicle Fuel - Gasoline <i>Fuel for PW admin. vehicles</i>		4,510	6,182	6,331	6,884	7,316
01-00-430-238	Clothing Allowance <i>Staff clothing allowance</i>		0	0	830	1,570	2,460
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		5,158	5,713	1,190	5,490	6,620
	Tires	2,250					
	Parts	2,100					
	Inspections	270					
	Contracted Services	2,000					
01-00-430-300	General Expenses <i>Miscellaneous expenditures.</i>		1,414	1,223	4,931	1,500	2,500
01-00-430-313	Engineering <i>General engineering services</i>		6,647	20,688	3,737	8,000	8,000
01-00-430-321	Telephone <i>Telephone expenses</i>		4,718	5,626	8,300	8,000	9,000
01-00-430-323	Internet/Cable <i>Internet and cable expenses</i>		2,803	2,802	2,797	2,800	3,000
01-00-430-325	Postage <i>Postage for administrative mailings.</i>		0	11	0	50	50
01-00-430-420	Dues & Seminars <i>Professional memberships ,seminars, and tuitions</i>		300	1,654	1,891	2,825	2,855
	APWA Dues	175					
	Recreation & Parks Society Dues	180					
	Recycling Conference	1,500					
	Various {Mechanics/Administration/Maintenance staffs}	1,000					

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-430-000	Public Works Administration	Detail	Actual	Actual	Actual	Budget	Budget
01-00-430-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>		0	0	0	0	0
01-00-430-741	Computer Equipment/Support <i>Computer related purchases and IT support</i>		5,131	2,407	1,254	4,300	5,400
	<i>Other</i>		-				
	PC Refresh	5,400					
	Budget Total Public Works Administration		\$402,691	\$431,253	\$524,248	\$681,613	\$807,849
			Percentage Increase over 2023 Budget				18.52%

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.

2023 Accomplishments

1. Worked with paving contractor on the 2023 paving contract that was completed this year on time.
2. Repaired or installed 60 stormwater inlets.
3. Replaced 4960 feet of stormwater pipe.
4. Oversaw the Renton Park phase 3 operations. Which consisted of grading Versa-Lok walls, pickleball court basketball court, electrical conduit, water lines, sanitary lines and ordering the precast bathroom.
5. Received a deduct from amphitheater contractor for landscaping. Completed all grading and landscape work.

2024 Goals

1. Continue doing asphalt repairs, right of way mowing, roadside vegetation control and the curbside leaf pickup program and sign replacement.
2. Complete all necessary inlet repairs and pipe replacement for the 2024 paving contract.
3. Review and approve blueprints for the Holiday Park Dr. culvert replacement and get out for bid in timely matter.
4. Get funding and engineering completed for the Barnes Rd. slide.
5. The permit has been issued for the Renton dump site. Have the grading and grubbing of the area completed by spring.

2024 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

	2020	2021	2022	2023	2024
No. of Full Time Employees	23	22	23	23	23
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-431-000	Public Works	Detail	Actual	Actual	Actual	Budget	Budget
01-00-431-100	Salaries - Highway <i>23 full-time employees</i>		\$634,571	\$650,251	\$689,253	\$529,782	\$540,082
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>		0	4,478	1,228	5,765	2,884
01-00-431-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		22,288	22,090	17,951	31,650	32,214
01-00-431-154	Life Insurance/LTD <i>Life insurance and LTD for all full-time PW employees.</i>		4,588	4,145	5,291	3,831	3,844
01-00-431-155	Health & Hospitalization - Retirees <i>Medical insurance for retired employees.</i>		17,833	39,973	57,354	62,725	25,550
01-00-431-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		146,316	162,257	162,868	138,625	148,433
01-00-431-157	Dental and Vision <i>Dental and vision insurance for all full-time employees.</i>		7,528	8,974	8,640	6,874	6,868
01-00-431-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$223/wk.</i>		135,260	107,387	112,731	102,071	106,910
01-00-431-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		50,401	49,708	52,101	43,432	44,014
01-00-431-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		2,124	473	1,956	1,175	1,766
01-00-431-200	Materials and Supplies <i>Materials and supplies for public works.</i>		3,471	3,539	4,036	4,500	4,000
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>		16,225	6,405	7,740	14,000	11,000
01-00-431-240	Safety Equipment and Supplies <i>Safety related items.</i>		9,123	9,347	12,385	9,500	9,500

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-431-000	Public Works	Detail	Actual	Actual	Actual	Budget	Budget
01-00-431-244	Storm Sewers and Drains <i>Storm water work</i>		0	0	439,666	0	0
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>		2,352	684	2,859	3,000	3,000
01-00-431-261	Minor Equipment <i>Minor equipment purchases under \$5,000.</i>		3,662	0	4,257	3,000	3,000
01-00-431-262	Small Tools - Buildings/Grounds <i>Purchase of miscellaneous small tools.</i>		546	1,640	492	2,000	2,200
01-00-431-321	Telephone/GPS <i>Telephone and GPS expenses</i>		19,571	18,163	18,849	18,500	15,000
01-00-431-384	Contracted Services - General <i>Outside contracted services.</i>		5,438	8,055	31,774	9,000	9,000
	Neo Weather	2,500					
	PA One Call	2,000					
	Random Drug Testing	2,500					
	Other	2,000					
01-00-431-385	Rent of Machinery and Equipment <i>Rental of Public Works equipment.</i>		7,523	10,488	684	19,000	22,100
	Equipment Rental - General	16,100					
	Crack Sealing	6,000					
01-00-431-386	Right of Way Trimming <i>Trimming of Borough right of ways.</i>		10,525	11,050	11,175	15,000	20,000
01-00-431-387	Roadside Vegetation Control <i>Vegetation control for guiderails</i>		0	0	435	4,000	6,000
01-00-431-388	Crack Sealing <i>Roadway crack sealing materials.</i>		6,240	0	0	7,500	9,000
01-00-431-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>		5,659	0	0	0	0
Budget Total Public Works			\$1,111,244	\$1,119,107	\$1,643,725	\$1,034,930	\$1,026,365
Percentage Increase over 2023 Budget							-0.83%

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.

2023 Accomplishments

1. Provided an efficient and effective winter maintenance service.

2024 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 ensure adequate supplies of salt and anti-skid materials throughout the winter season.

2024 Budget Highlights

1. Purchase of snow removal materials and equipment to properly maintain Borough roadways during the winter season.

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
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> Salt 3,500 @ \$85.85 per ton Anti Skid	300,475 -	\$ 366,417	\$ 365,717	\$ 349,962	\$ 355,840	\$ 300,475
01-00-432-250	Snow Removal Parts/Equipment <i>Vehicle equipment repair related to winter maintenance.</i>		6,301	12,540	9,070	15,000	17,250
01-00-432-300	Miscellaneous Snow Removal Repairs <i>Repairs to private property resulting from winter snow removal</i>		863	89	1,957	2,000	2,000
Budget Total Winter Maintenance Snow Removal			\$373,581	\$378,346	\$360,989	\$372,840	\$319,725
Percentage Increase over 2023 Budget							-14.25%

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.

2023 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.

2024 Goals

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

2024 Budget Highlights

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

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
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>		\$ 18,017	\$ 13,915	\$ 21,521	\$ 29,200	\$ 24,200
	Electricity for Intersection Lights	13,200					
	Intersection Light Repairs	10,000					
	Other	1,000					
01-00-434-246	Signage <i>Traffic control signage on Borough roadways.</i>		7,799	7,302	7,750	10,000	21,500
01-00-434-247	Intersection Line and Arrow Painting <i>Traffic control line and arrow painting on Borough roadways.</i>		-	-	-	20,000	20,000
01-00-434-248	Street Line Painting <i>Traffic control street line painting on Borough roadways.</i>		-	-	-	17,000	20,000
01-00-434-249	School Zone Lights and Crosswalks <i>Traffic control for school zones.</i>		810	447	600	900	2,000
01-00-434-361	Street Light Electricity <i>Electricity for borough's street lights.</i>		290,434	296,900	310,770	333,360	327,360
	Budget Total Traffic Control		\$317,060	\$318,564	\$340,641	\$410,460	\$415,060
			Percentage Increase over 2023 Budget				1.12%

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.

2023 Accomplishments.

1. Continue preventive maintenance program on all 65 vehicles and 57 pieces of equipment.
2. The mechanics consistently save the money for the borough by performing almost all work in-house. Including work that was sub contacted before.
3. Completing mechanical work in house, including repairs that were subcontracted in the past saves the borough money.

2024 Goals

1. Continue looking for the best pricing on all replacement parts for vehicles and equipment through different vendors.
2. Purchase necessary tools and equipment for more efficiency in the department.
3. Maintain upgrading fleet when necessary. Review fleet and receive replacement cost of upgrades for the 2025 budget.

2024 Budget Highlights

4. 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

	2020	2021	2022	2023	2024
No. of Full Time Employees	2	2	2	2	2
No. of Part Time Employees	0	0	0	0	0

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
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>		\$127,319	\$129,659	\$130,385	\$132,662	\$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>		0	0	0	510	256
01-00-439-103	Overtime <i>Overtime worked by public works employees covered under the CBA.</i>		609	483	1,349	2,818	2,818
01-00-439-130	Contract Maintenance Support <i>Maintenance support</i>		0	890	0	2,500	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	787	827	786	786
01-00-439-156	Health & Hospitalization <i>Medical insurance for all full-time employees.</i>		25,384	25,271	25,249	26,043	29,145
01-00-439-157	Dental and Vision <i>Dental and vision insurance for all full-time employees.</i>		1,632	1,632	1,634	1,680	1,656
01-00-439-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$223/wk.</i>		24,688	23,482	24,257	25,884	25,878
01-00-439-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		9,810	9,721	9,889	10,364	10,364
01-00-439-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		410	352	284	284	428
01-00-439-250	Vehicle Parts <i>Vehicle parts for borough's fleet.</i>		21,820	42,911	37,437	37,000	42,550

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
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>		30,697	36,625	32,678	39,600	45,540
01-00-439-260	Small Tools <i>Purchase of miscellaneous small tools.</i>		4,275	5,727	4,435	6,700	7,000
	Employee Tool Allowance @ \$600/each	1,200					
	Other	5,500					
01-00-439-300	General Expenses <i>Miscellaneous expenditures.</i>		10,948	11,115	12,712	11,000	12,650
01-00-439-321	Internet <i>Internet expenses</i>		252	255	471	700	700
01-00-439-330	Fuel <i>Fuel for Public Works vehicles.</i>		57,558	87,515	137,316	181,186	126,696
01-00-439-331	Lubricants <i>Lubricants for borough vehicles.</i>		9,163	4,174	7,135	10,000	9,000
01-00-439-375	Tires <i>Tires for borough vehicles and equipment</i>		25,710	24,747	26,976	44,000	48,400
	Vehicles	34,100					
	Equipment	14,300					
01-00-439-384	Contracted Maintenance Repairs <i>Outside contracted services vehicles and equipment</i>		14,414	18,579	16,880	23,000	23,000
	Vehicles	18,000					
	Equipment	5,000					
	Budget Total Public Works Maintenance		\$365,548	\$423,925	\$469,914	\$556,717	\$522,029
			Percentage Increase over 2023 Budget				-6.23%

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. This department also maintains vacant properties throughout the borough.

2023 Accomplishments

1. Maintained a great turf program throughout all the fields.
2. Prepared the fields for the Plum Soccer Kick-Off Classic.
3. Installed a new metal roof at the last remaining pavilion at Plum Creek.
4. Completed phase II and phase III Renton Park upgrade with the installation of Pickleball courts and restrooms.
5. Cameras were added to Larry Mills Park for safety and security.

2024 Goals

1. Move forward with our turf program and continue building better facilities for our children.
2. Build our recreation department.
3. Laser grade and install infield mix at Renton Ballfield.
4. Install new dugouts roofs on PBSA field #8.
5. Level the area on field #5 in the transition zone between the infield and outfield.
6. Install new padding on the backstops on fields #1 and #3.
7. Fill in and seed any holes or worn areas in all the PBSA outfields.
8. Install a grandstand at PMFA.
9. Install a score board at PMFA.
10. 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.
11. Repair worn out playground parts in all the boroughs playgrounds.
12. Inspect and upgrade any picnic tables damaged throughout the year in the various parks.
13. Complete daily walkthroughs of all park fields and facilities and make sure they are as safe as possible.
14. Fence repairs at Renton Ballfield and Plum Creek Park.

15. New Park direction signs throughout the borough roads.

16. Add new climate-controlled AEDs to the Amphitheater at the new borough building and Renton Park.

2024 Budget Highlights

1. Funding for regular maintenance at all Borough parks.

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-452-100	Salaries - Parks & Recreation <i>Allocated FT public works employees</i>		\$187,245	\$175,214	\$206,390	\$243,324	\$250,162
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	157	0	0
01-00-452-115	Part Time Summer Help <i>One (1) Summer laborers</i>		7,744	5,071	5,151	10,560	7,200
01-00-452-154	Life Insurance/LTD <i>Life insurance and LTD for full-time employees. Mutual of Omaha</i>		1,304	1,116	1,380	1,515	1,521
01-00-452-156	Health & Hospitalization <i>Medical insurance for full-time employees.</i>		59,630	55,719	53,112	67,003	71,364
01-00-452-157	Dental and Vision <i>Dental and vision insurance for full-time employees.</i>		2,477	2,314	2,346	3,262	3,214
01-00-452-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$223/wk.</i>		31,221	33,149	36,974	48,464	50,117
01-00-452-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages .</i>		14,917	13,793	16,195	19,422	19,688
01-00-452-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		1,401	1,064	666	705	983
01-00-452-163	Worker's Compensation <i>Worker's Compensation for PW employees</i>		25	0	0	0	0
01-00-452-211	General Expenses - Parks <i>Miscellaneous supplies for borough owned parks.</i>		1,660	11,195	3,840	8,500	10,000

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-452-000	Recreation	Detail	Actual	Actual	Actual	Budget	Budget
01-00-452-212	Small Tools - Parks <i>Small tools specifically for borough owned parks.</i>		1,900	2,437	2,318	3,000	3,200
01-00-452-213	General Expenses Plum Creek Park <i>Miscellaneous expenses Plum Creek Park</i>		-	582	13,326	6,000	8,000
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>		9,322	19,907	10,439	19,800	26,700
	Miscellaneous	8,700					
	Rubber Play Surface	4,000					
	Turf Program	14,000					
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>		293	4,725	176	3,000	3,850
	Utilities	1,150					
	Miscellaneous	2,700					
		-					
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>		4,256	630	2,136	6,300	7,000
	Infield Mix	1,600					
	Miscellaneous	3,200					
	Turf Program	2,200					
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>		7,739	18,305	13,661	18,700	20,200
	Infield Mix	5,000					
	Utilities/Gas	500					
	Miscellaneous	6,700					
	Turf Program	8,000					
		-					

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
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>		0	3,688	282	4,000	3,000
	Miscellaneous	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>		3,199	2,988	572	5,600	6,000
	Turf Program	2,500					
	Fencing Repairs	1,000					
	Track Repairs	1,000					
	Miscellaneous	1,500					
01-00-452-321	Communication Services <i>Internet service for security cameras.</i>		1,096	1,256	1,399	4,000	4,000
01-00-452-361	Electricity <i>Electricity costs at borough owned parks.</i>		8,205	8,674	10,477	9,000	9,000
01-00-452-451	Contracted Services - Recreation <i>Contracted services performed at borough parks.</i>		0	0	0	0	0
		-					
01-00-452-454	Contracted Services - Larry Mills Park <i>Contracted services performed at the Larry Mills Park.</i>		3,710	4,464	1,364	5,000	5,000
	Turf Program	-					
	Miscellaneous	5,000					
01-00-452-455	Contracted Services - Renton Park <i>Contracted services performed at Renton Park.</i>		0	200	0	0	10,000
	Miscellaneous	-					
	Baseball Field Improvement Study	10,000					

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
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>		838	1,145	1,050	1,550	1,750
	Turf Program	-					
	Port-a-John Rental	1,750					
	Miscellaneous	-					
01-00-452-457	Contracted Services - Borough Baseball Fields <i>Contracted services performed at Borough Baseball Fields.</i>		22,376	6,586	4,053	12,250	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>		464	0	1,363	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>		1,701	1,761	3,428	3,500	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		\$372,723	\$375,983	\$392,255	\$505,955	\$539,199
			Percentage Increase over 2023 Budget				6.57%

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.

2023 Accomplishments

1. Community Center
 - a. Expansion of exercise classes which include Parkinson's movement and silver sneakers offerings.
 - b. Monday bingo brings over 55 people to the center for socializing and learning about what the center has to offer.
 - c. Plum was a robust partner in the Virtual Programming Group with ideas and support for programming.
 - d. Birthday and wellness calls are made to stay in touch with our seniors.
2. Community Library
 - a. Partnered with the school district to give every student in the district a library card.
 - b. Partnered with the Plum Borough School District, 412 Food Rescue and the Plum Food Pantry to distribute perishable a non-perishable item in our lobby to those in need.
3. Community Activities
 - a. Summerfest, Fallfest, trout fishing, movies in the park, easter egg hunt and Christmas at Plum Creek was held in 2023.

2024 Goals

1. Community Center
 - a. Continue to provide excellent meals on wheels delivery and ensure all Plum residents struggling with food access receive appropriate services.
 - b. Center will participate in a grant funded program that seeks to reimagine Senior Centers and improve daily operations.
 - c. Participate in the new HelloBaby Program offered by the county to deliver meals to the family of new mothers during the first six months after the baby is born.
2. Community Library
 - a. We anticipate continued sponsorships with community organizations on programs and events.
 - b. We will continue to build 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.

2024 Budget Highlights

1. The 2024 departmental budget totals \$333,310.
2. Borough contributions towards Community Activities for 2024 are budgeted at \$64,250.
3. The library projects state, RAD and gaming funding to be flat in 2024.
4. Community Center will apply for a grant to help offset expenditures for roof repairs.

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
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 lease \$120/mo.	1,440	\$ -	\$ -	\$ -	\$ 3,480	\$ 1,440
01-00-458-311	Auditing Community Center		6,563	6,730	15,465	10,400	10,400
	<i>Annual required independent audit</i>						
01-00-458-312	Auditing Library		0	0	0	7,800	7,800
	<i>Annual required independent audit</i>						
01-00-458-321	Telephone		2,846	3,591	5,140	4,200	5,000
	<i>Telephone expenses at Community Center</i>						
01-00-458-323	Internet		1,619	1,619	1,643	1,700	1,700
	<i>Internet expenses at Community Center</i>						
01-00-458-540	Community Center Stipend		70,000	70,000	85,000	85,000	97,000
	<i>Borough contributions made to the Community Center.</i>						
01-00-458-541	Community Center Bldg. Maintenance		30,999	15,035	17,963	15,500	15,100
	<i>Maintenance costs at the Community Center.</i>						
	HVAC	4,600					
	Landscaping	2,000					
	Abco Fire Maintenance	850					
	Alarm System	800					
	Insect Control	350					
	Awning Maintenance	1,000					
	Backflow Testing	500					
	Miscellaneous	5,000					
01-00-458-543	Library Stipend		95,620	95,620	97,501	99,620	124,620
	<i>Borough contributions made to the community library.</i>						
	Yearly Stipend	120,620					
	Janitorial Reimbursement	4,000					

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-458-000	Community Support	Detail	Actual	Actual	Actual	Budget	Budget
01-00-458-544	Community Activities		28,769	50,926	63,385	54,500	64,250
	<i>Borough contributions made to community activities.</i>						
	Summerfest Fireworks	15,750					
	Summerfest Electrical	6,000					
	Summerfest Restrooms	2,500					
	Summerfest Other	5,000					
	Trout Stocking	2,500					
	Fallfest	4,000					
	Light up Night	8,000					
	Light up Night Electrical	8,000					
	Movies	3,500					
	Marketing Items	5,000					
	Miscellaneous	4,000					
01-00-458-545	Other Community Support						
	<i>Other Borough contributions towards community.</i>		1,533	3,317	7,962	7,000	6,000
	Soccer Tournament	3,000					
	Other (Easter Egg Hunt, Clean Up Day, misc.)	3,000					
	Budget Total Community Support		\$ 237,949	\$ 246,838	\$ 294,059	\$ 289,200	\$ 333,310
			Percentage Increase over 2023 Budget				15.25%

**Borough of Plum
2024 Budget - General Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
01-00-492-000	Transfers	Detail	Actual	Actual	Actual	Budget	Budget
01-00-492-300	Transfer To Fire Fund <i>Transfer from the General Fund to maintain a positive fund balance in the Fire Fund.</i>		\$ -	\$ -	\$ -	\$ -	\$ -
01-00-492-301	Transfer To Debt Service Fund <i>Transfer from the General Fund to the Debt Service Fund.</i>		0	900,000	750,000	0	0
01-00-492-302	Transfer To Capital Improvement Fund <i>Transfer from the General Fund to the Capital Improvement Fund.</i>		0	725,000	425,000	0	0
01-00-492-303	Transfer To Street Improvement Fund <i>Transfer from the General Fund to the Street Improvement Fund.</i>		300,000	150,000	0	810,000	0
	Budget Total Traffic Control		\$300,000	\$1,775,000	\$1,175,000	\$810,000	\$0
			Percentage Increase over 2023 Budget				0.00%

Borough of Plum
2024

Other Funds

Budgets

Fire Fund

Description and Responsibilities:

The Fire Fund receives 5.385% of the 6.63 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.

2023 Accomplishments

1. The Borough funded fire truck loans for three of the four volunteer fire companies.
 - a. Paid interest expense pertaining to VFD loans and bond in the amount of \$27,099.
 - b. Paid principal payments pertaining to VFD loans and bond in the amount of \$124,331.
 - c. Provided VFD subsidy payments totaling \$205,500.

2024 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.

2024 Budget Highlights

1. Loan interest expense in the amount of \$23,052.
2. Loan principal payments in the amount of \$128,376.
3. Provide VFD subsidy payments totaling 205,500.

2023 Budget - Fire Protection Fund

		FY 20	FY 21	FY 22	FY 23	FY 24
		Actual	Actual	Actual	Estimated	Budget
03-00-411-00						
Account No.	Description					
	Prior Year Carryforward	\$ 307,403	\$ 358,300	\$ 407,103	\$ 516,893	\$ 480,343
03-00-301-100	Current Year Real Estate	574,889	567,922	580,648	569,827	571,044
03-00-301-200	Prior Years Real Estate	15,218	15,626	13,010	13,100	7,001
03-00-301-300	Delinquent Years Real Estate	6,375	8,329	9,678	7,531	5,385
03-00-301-400	Penalty and Interest Real Estate	5,318	5,567	6,244	5,046	3,608
03-00-340-100	Interest	-	-	-	5,700	6,000
03-00-355-080	Other Contribution	15,000	15,000	15,000	15,000	15,000
03-00-355-070	Foreign Fire Insurance	141,407	126,076	155,036	155,029	155,000
03-00-370-300	Miscellaneous	-	-	70,116	-	-
03-00-392-010	Transfer From General Fund	-	-	-	-	-
	Available Funds	\$ 1,065,610	\$ 1,096,820	\$ 1,256,835	\$ 1,288,126	\$ 1,243,381
03-00-411-133	Insurance <i>Vehicle insurance reimbursements.</i>	\$ 3,146	\$ 5,865	\$ 4,085	\$ 8,861	\$ 11,800
03-00-411-232	Fuel <i>Fuel for all fire department vehicles.</i>	2,267	3,325	5,392	5,200	5,603
03-00-411-251	Tires <i>Tires for fire department vehicles.</i>	4,596	9,514	10,561	12,000	25,500
03-00-411-300	Miscellaneous	-	29,800	15,627	2,000	2,500
03-00-411-310	Training	-	-	-	-	-
03-00-411-320	Property Tax Refund	460	1,510	2,407	900	808
03-00-411-330	Transfer to Debt Service Fund	15,000	15,000	52,300	52,300	52,300
03-00-411-352	Accident Insurance <i>Fire department insurance.</i>	34,328	34,404	34,404	38,311	40,000
03-00-411-354	Workers Compensation <i>Workers compensation for fire department volunteers</i>	57,069	44,113	33,222	36,280	38,094
03-00-411-363	Hydrant and Water Service	68,600	69,593	69,978	70,000	70,168
03-00-411-384	Contracted Services <i>Third party contract work.</i>	-	-	-	80,000	35,000

2023 Budget - Fire Protection Fund

		FY 20	FY 21	FY 22	FY 23	FY 24
		Actual	Actual	Actual	Estimated	Budget
03-00-411-00						
Account No.	Description					
03-00-411-520	Loan Principal Payment <i>Loans for the purchase of fire department vehicles.</i>	140,557	115,954	120,223	124,331	128,376
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	-	-	-
03-00-411-540	Municipal Contribution <i>General contributions to fire departments.</i>	165,500	165,500	205,500	205,500	205,500
03-00-411-541	Foreign Fire Insurance <i>Fire department insurance.</i>	141,407	126,076	155,036	145,000	155,000
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>	40,042	35,476	31,207	27,100	23,052
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>	9,338	4,481	-	-	-
03-00-741-745	General Obligation Bond Interest - Series 2021 <i>Interest payments on 2021 Bonds</i>	-	4,106	-	-	-
	Expenditures	\$ 707,310	\$ 689,717	\$ 739,942	\$ 807,783	\$ 793,701
	Annual Surplus/(Deficit)	\$ 50,897	\$ 48,803	\$ 109,790	\$ (36,550)	\$ (30,663)
	Fund Balance	\$ 358,300	\$ 407,103	\$ 516,893	\$ 480,343	\$ 449,680

Street Improvement Fund

Description and Responsibilities:

The Street Improvement Fund receives 4.63% of the 6.63 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.

2023 Accomplishments

1. Timely general maintenance of Borough owned roadways.
2. Funded road construction totaling \$57,297 and paved approximately eight miles of roads.

2024 Goals

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

2024 Budget Highlights

1. Maintain fund balance of approximately \$250,000.
2. Allocated \$150,000 for new paving projects associated with Borough owned streets.

**Borough of Plum
2024 Budget - Street Improvement Fund**

		FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Budget
04-00-000-00							
Account No.	Description						
	Prior Year Carryforward	\$ 577,200	\$ 269,004	\$ 562,434	\$ 678,752	\$ 396,322	
04-00-301-100	Current Year Real Estate	721,670	730,799	528,895	379,910	490,981	
04-00-301-200	Prior Years Real Estate	19,180	20,108	11,948	8,700	6,019	
04-00-301-300	Delinquent Years Real Estate	8,034	10,718	8,888	5,021	4,630	
04-00-301-400	Penalty and Interest Real Estate	6,703	7,164	5,762	3,364	3,102	
04-00-340-100	Interest	460	-	-	19,000	8,000	
04-00-392-010	Transfer From General Fund	-	150,000	-	-	-	
04-00-393-000	Other	-	-	-	-	-	
	Available Funds	\$ 1,333,247	\$ 1,187,793	\$ 1,117,927	\$ 1,094,747	\$ 909,054	
04-00-431-100	Salaries - Highway <i>Allocation of varying full-time PW employees</i>	\$ 186,079	\$ 204,663	\$ 213,556	\$ 238,706	\$ 241,670	
04-00-431-154	Life Insurance/LTD <i>Allocated life insurance and LTD for PW employees.</i>	1,324	1,152	1,349	1,413	1,462	
04-00-431-156	Health & Hospitalization <i>Allocated medical insurance for PW employees.</i>	47,051	59,561	63,592	57,000	65,150	
04-00-431-157	Dental and Vision <i>Allocated dental and vision insurance PW employees.</i>	2,513	2,528	2,694	2,900	3,080	
04-00-431-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$223/wk.</i>	31,694	35,106	40,356	46,200	48,109	
04-00-431-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>	14,235	15,657	16,337	18,261	18,488	
04-00-431-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>	514	1,310	477	753	802	

**Borough of Plum
2024 Budget - Street Improvement Fund**

04-00-000-00		FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Budget
Account No.	Description						
04-00-431-163	Worker's Compensation <i>Allocated worker's compensation for public works employees.</i>		12,725	12,851	11,413	11,779	12,688
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	35,336	30,000	30,000
04-00-439-350	Property Tax Refunds		580	1,942	2,210	650	695
04-00-439-720	Storm Water Study <i>Study of the borough's storm water system.</i>		48,343	1,327	470	-	-
04-00-439-723	Road Construction <i>Improvements to the roadways.</i>		419,474	7,635	19,265	241,963	150,000
	Paving - Prior Year Projects		-				
	Paving - Current Year Projects	150,000					
04-00-439-724	Road Maintenance <i>General roadway maintenance.</i>		15,210	12,406	32,120	22,000	25,000
04-00-439-727	Guide Rail Replacement		-	-	-	26,800	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		-	3	-	-	100
04-00-473-100	Series 2013 Bond Interest Payment		-	-	-	-	-
04-00-473-200	Series 2013 Bond Principal Payment		-	-	-	-	-

**Borough of Plum
2024 Budget - Street Improvement Fund**

		FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Budget
04-00-000-00							
Account No.	Description						
04-00-474-100	Series 2014 Bonds Interest Payment		-	-	-	-	-
04-00-474-200	Series 2014 Bonds Principal Payment		-	-	-	-	-
04-00-475-100	Series A 2015 Bonds Interest Payment		-	-	-	-	-
04-00-475-200	Series A 2015 Bonds Principal Payment		-	-	-	-	-
04-00-476-100	Series A 2016 Bonds Interest Payment		26,906	13,401	-	-	-
04-00-476-200	Series A 2016 Bonds Principal Payment		12,525	12,525	-	-	-
04-00-477-100	Series B 2019 Bonds Interest Payment		85,408	85,408	-	-	-
04-00-477-200	Series B 2019 Bonds Principal Payment		5,342	5,342	-	-	-
04-00-478-100	Series A 2019 Bonds Interest Payment		42,196	42,196	-	-	-
04-00-478-200	Series A 2019 Bonds Principal Payment		57,770	57,770	-	-	-
04-00-479-100	Series 2021 Bonds Interest Payment		-	13,296	-	-	-
	Expenditures	\$ 1,064,243	\$ 625,359	\$ 439,175	\$ 698,425	\$ 627,244	
	Annual Surplus/(Deficit)	\$ (308,196)	\$ 293,430	\$ 116,318	\$ (282,430)	\$ (114,512)	
	Fund Balance	\$ 269,004	\$ 562,434	\$ 678,752	\$ 396,322	\$ 281,810	

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.

2023 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 New Texas Rd. Retention Pond.
7. Contracted the Whispering Pines Retention Ponds for sediment removal.
8. Public Works staff completed miscellaneous projects as deemed necessary.
9. Completed the streambank stabilization at Plum Creek Park in cooperation with Penn State University.
10. Rebuilt retention pond at the Al Franci Building.

2024 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 slide repair and secure funding, if possible, through grants.

2024 Budget Highlights

1. Engineering and construction for the following storm water projects.
 - a. Blue Ridge to Tivoli
 - b. Pond retrofit Leeann Court/Cherry Springs

**Borough of Plum
2024 Budget - Flood Mitigation Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
		Detail	Actual	Actual	Actual	Estimated	Budget
05-00-000-00							
Account No.	Description						
	Prior Year Carryforward		\$ 238,453	\$ 244,958	\$ 95,063	\$ 80,508	\$ 265,153
05-00-340-100	Interest		-	-	-	-	5,000
05-00-383-100	Flood Mitigation Fee		701,062	723,984	710,611	1,245,000	1,440,000
	Available Funds		\$ 939,515	\$ 968,942	\$ 805,674	\$ 1,325,508	\$ 1,710,153
05-00-431-100	Salaries - Highway <i>Allocation of varying full-time PW employees</i>		\$ 211,697	\$ 258,894	\$ 219,249	\$ 454,657	\$ 460,604
05-00-431-154	Life Insurance/LTD <i>Allocated Life insurance and LTD for PW employees.</i>		1,560	1,432	1,386	2,725	2,788
05-00-431-156	Health & Hospitalization <i>Allocated medical insurance for PW employees.</i>		52,385	73,905	64,594	109,000	123,426
05-00-431-157	Dental and Vision <i>Allocated dental and vision insurance PW employees.</i>		2,986	3,184	2,727	5,500	5,882
05-00-431-160	Pension <i>The employer contribution is based on CBA for all full-time employees or \$223/wk.</i>		36,280	43,780	40,875	88,300	91,702
05-00-431-161	FICA/Medicare <i>The employer share of FICA/Medicare is based on 7.65% of salaries/wages.</i>		16,195	19,805	16,773	34,781	35,236
05-00-431-162	Unemployment Compensation <i>The employer contribution is 2.14% of the first \$10,000 earned for all personnel.</i>		588	1,642	489	1,457	1,525
05-00-431-163	Worker's Compensation <i>Allocated worker's compensation for public works employees.</i>		14,496	15,910	14,174	22,435	24,182
05-00-446-200	Materials and Supplies <i>Materials and supplies for storm projects.</i>		183,594	160,543	215,769	250,000	300,000
05-00-446-245	Maintenance/Repair Streets <i>Maintenance/repairs of streets from storm water projects</i>		45,478	35,355	48,137	48,000	53,000
05-00-446-300	Miscellaneous <i>Miscellaneous expenses</i>		860	1,176	4,294	3,500	3,500

**Borough of Plum
2024 Budget - Flood Mitigation Fund**

		FY 24	FY 20	FY 21	FY 22	FY 23	FY 24
05-00-000-00	Detail	Actual	Actual	Actual	Estimated	Budget	
Account No.	Description						
05-00-446-310	Professional Services Third party services.		-	-	-	-	5,000
05-00-446-313	Engineering		116,818	109,282	96,500	40,000	134,000
	General Engineering	50,000					
	Blue Ridge to Tivoli	19,000					
	Pond Retrofit Leeann Court/Cherry Springs	40,000					
	MS-4	25,000					
05-00-446-318	Inlet Jetting Jetting of inlets		-	-	-	-	-
05-00-446-319	Inspections Inspection of inlets/ponds/piping		3,420	-	-	-	5,000
05-00-446-384	Contracted Services		8,200	148,971	-	-	236,000
	Blue Ridge to Tivoli	140,000					
	Pond Retrofit - Leeann Court/Cherry Springs	96,000					
05-00-446-745	Interest Expense - Short Term Loan		-	-	199	-	-
	Expenditures		\$ 694,557	\$ 873,879	\$ 725,166	\$ 1,060,355	\$ 1,481,845
	Annual Surplus/(Deficit)		\$ 6,505	\$ (149,895)	\$ (14,555)	\$ 184,645	\$ (41,845)
	Fund Balance		\$ 244,958	\$ 95,063	\$ 80,508	\$ 265,153	\$ 223,308

Emergency Medical Services Fund

Description and Responsibilities:

The Emergency Services Fund receives 3.03% of the 6.63 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.

2023 Accomplishments

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

2024 Goals

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

2024 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 totaling \$455,000.

**Borough of Plum
2024 Budget - EMS Fund**

		FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Budget
06-00-000-00							
Account No.	Description						
	Prior Year Carryforward	\$ 48,774	\$ 65,425	\$ 61,667	\$ 58,849	\$ 70,548	
06-00-301-100	Current Year Real Estate	481,303	478,268	488,916	474,868	484,619	
06-00-301-200	Prior Years Real Estate	12,747	13,160	10,956	12,000	5,941	
06-00-301-300	Delinquent Years Real Estate	5,340	7,014	8,150	6,276	4,570	
06-00-301-400	Penalty and Interest Real Estate	4,455	4,688	8,284	4,205	3,062	
06-00-340-100	Interest	12	12	12	-	-	
06-00-393-000	Other	-	-	-	-	-	
	Available Funds	\$ 552,631	\$ 568,567	\$ 577,985	\$ 556,198	\$ 568,740	
06-00-415-232	Fuel - Gas	\$ 15,570	\$ 21,119	\$ 31,538	\$ 27,000	\$ 29,865	
06-00-415-234	Fuel - Diesel	2,520	4,788	7,609	4,700	5,248	
06-00-415-300	Property Tax Refunds	385	1,271	2,027	750	686	
06-00-415-320	Copier Lease	2,099	2,891	2,962	3,100	3,120	
06-00-415-330	Transfer to Debt Service Fund	15,000	15,000	15,000	15,000	15,000	
06-00-415-540	Emergency Medical Services	405,000	415,000	460,000	435,000	455,000	
	<i>Allocation of yearly real estate taxes to EMS</i>						
06-00-415-740	Capital Equipment	46,632	46,831	-	-	-	
06-00-415-745	Interest on Short Term Borrowing	-	-	-	100	100	
	Expenditures	\$ 487,206	\$ 506,900	\$ 519,136	\$ 485,650	\$ 509,019	
	Annual Surplus/(Deficit)	\$ 16,651	\$ (3,758)	\$ (2,818)	\$ 11,699	\$ (10,827)	
	Fund Balance	\$ 65,425	\$ 61,667	\$ 58,849	\$ 70,548	\$ 59,721	

Debt Service Improvement Fund

Description and Responsibilities:

The Debt Service Fund receives 17.738% of the 6.63 mills of real estate tax collections. This fund provides revenues to offset costs associated with the Series 2015, Series 2019, and Series 2021 bonds.

2023 Accomplishments

1. The timely payment of debt obligations.

2024 Goals

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

2024 Budget Highlights

1. Incur interest and principal expenditures in the amount of \$2,017,736.

**Borough of Plum
2024 Budget - Debt Service Fund**

		FY 20	FY 21	FY 22	FY 23	FY 24
		Actual	Actual	Actual	Estimated	Budget
23-00-000-00						
Account No.	Description					
	Prior Year Carryforward	\$ 51,159	\$ 63,513	\$ 953,507	\$ 1,332,994	\$ 93,051
23-00-301-100	Current Year Real Estate	635,945	620,214	659,350	682,264	1,880,999
23-00-301-200	Prior Years Real Estate	16,827	17,065	14,756	16,500	23,059
23-00-301-300	Delinquent Years Real Estate	7,049	9,096	10,977	9,017	17,738
23-00-301-400	Penalty and Interest Real Estate	5,880	6,079	7,116	6,041	11,884
23-00-340-100	Interest	-	-	324	-	-
23-00-387-100	Contribution From Private Sources	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	52,300	52,300	52,300
23-00-392-030	Transfer From EMS Fund	-	15,000	15,000	15,000	15,000
	Available Funds	\$ 746,860	\$ 1,645,967	\$ 2,463,330	\$ 2,114,116	\$ 2,094,031
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	14	15	-	-	500
23-00-471-225	General Obligation Bond Interest - Series 2014	-	-	-	-	-
23-00-471-250	General Obligation Bond Interest - Series 2013	-	-	-	-	-
23-00-471-260	General Obligation Bond Interest - Series A 2015	-	-	-	-	-
23-00-471-270	General Obligation Bond Interest - Series B 2015	17,119	16,444	15,769	15,263	15,094
23-00-471-280	General Obligation Bond Interest - Series 2016	134,207	66,843	-	-	-
23-00-471-285	General Obligation Bond Interest - Series A 2019	149,372	136,979	165,050	693,050	668,275
23-00-471-290	General Obligation Bond Interest - Series B 2019	86,265	87,017	172,212	171,775	171,042
23-00-471-295	General Obligation Bond Interest - Series 2021	-	47,441	128,288	125,387	122,338
23-00-471-296	General Obligation Bond Interest - Series A 2021	-	30,210	178,287	178,188	175,987
23-00-471-300	Miscellaneous	1,500	1,500	3,000	1,500	3,300
23-00-471-350	Property Tax Refunds	508	1,648	2,730	902	2,661
23-00-472-200	General Obligation Bond Principal - Series B of 2010	-	-	-	-	-
23-00-472-250	General Obligation Bond Principal - Series 2014	-	-	-	-	-

**Borough of Plum
2024 Budget - Debt Service Fund**

23-00-000-00		FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 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	10,000	-
23-00-472-280	General Obligation Bond Principal - Series 2016	62,475	62,475	-	-	-
23-00-472-285	General Obligation Bond Principal - Series A 2019	207,230	217,230	290,000	535,000	565,000
23-00-472-290	General Obligation Bond Principal - Series B 2019	4,657	4,658	10,000	30,000	35,000
23-00-472-295	General Obligation Bond Principal - Series 2021	-	-	140,000	150,000	155,000
23-00-472-296	General Obligation Bond Principal - Series A 2021	-	-	5,000	110,000	110,000
23-00-472-300	General Obligation Bond Principal - Series 2013	-	-	-	-	-
23-00-492-301	Transfer to Capital Improvements Fund	-	-	-	-	-
	Expenditures	\$ 683,347	\$ 692,460	\$ 1,130,336	\$ 2,021,065	\$ 2,024,197
	Annual Surplus/(Deficit)	\$ 12,354	\$ 889,994	\$ 379,487	\$ (1,239,943)	\$ (23,217)
	Fund Balance	\$ 63,513	\$ 953,507	\$ 1,332,994	\$ 93,051	\$ 69,834

**BOROUGH OF PLUM
2024 BUDGET**

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

SERIES B OF 2015 REMAINING \$ 345,000.00

Total Amount of Issue - \$550,000.00

Purpose - Partial advance refunding of the Series 2010B Bonds

YEAR	PRINCIPAL	INTEREST	TOTAL
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
	\$ 345,000.00	\$ 126,984.46	\$ 471,984.46

**BOROUGH OF PLUM
2024 BUDGET**

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

SERIES OF 2019A REMAINING **\$ 18,660,000.00**

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

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

YEAR	PRINCIPAL	INTEREST	TOTAL
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	360,000.00	426,350.00	786,350.00
2033-2049	12,625,000.00	4,404,643.76	17,029,643.76
	\$ 18,660,000.00	\$ 9,821,243.76	\$ 28,481,243.76

**BOROUGH OF PLUM
2024 BUDGET**

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

SERIES OF 2019B REMAINING \$ 5,190,000.00

Total Amount of Issue - \$5,250,000.00

Purpose - Advance refunding of the Series 2015A Bonds

YEAR	PRINCIPAL	INTEREST	TOTAL
2024	\$ 35,000.00	\$ 171,042.50	\$ 206,042.50
2025	35,000.00	170,211.25	205,211.25
2026	40,000.00	169,272.50	209,272.50
2027	35,000.00	168,290.00	203,290.00
2028	40,000.00	167,257.50	207,257.50
2029	45,000.00	166,056.25	211,056.25
2030	40,000.00	164,805.00	204,805.00
2031	15,000.00	163,966.25	178,966.25
2032	195,000.00	160,666.25	355,666.25
2033	525,000.00	149,326.25	674,326.25
2034-2040	4,185,000.00	520,628.75	4,705,628.75
	\$ 5,190,000.00	\$ 2,171,522.50	\$ 7,361,522.50

**BOROUGH OF PLUM
2024 BUDGET**

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

SERIES OF 2021 REMAINING **\$ 6,030,000.00**

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

Purpose - Advance refunding of the Series 2016 Bonds

YEAR	PRINCIPAL	INTEREST	TOTAL
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	140,000.00	95,887.50	235,887.50
2034-2044	4,560,000.00	735,968.75	5,295,968.75
	\$ 6,030,000.00	\$ 1,823,143.75	\$ 7,853,143.75

**BOROUGH OF PLUM
2024 BUDGET**

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

SERIES OF 2021 A REMAINING **\$ 7,615,000.00**

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

Purpose - Advance refunding of the Series 2016 Bonds

YEAR	PRINCIPAL	INTEREST	TOTAL
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	130,000.00	154,787.50	284,787.50
2033-2044	6,425,000.00	2,205,737.50	8,630,737.50
	\$ 7,615,000.00	\$ 3,860,812.50	\$ 11,475,812.50

2024 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	\$ -	\$ -
		Interest	15,093.76	15,093.76
Series A of 2019	Advance refunding of Series 2014 and new money	Principal	565,000.00	565,000.00
		Interest	668,275.00	668,275.00
Series B of 2019	Advance refunding of Series 2015A	Principal	35,000.00	35,000.00
		Interest	171,042.50	171,042.50
Series 2021	Advance refunding of Series 2016	Principal	155,000.00	155,000.00
		Interest	122,337.50	122,337.50
Series A of 2021		Principal	110,000.00	110,000.00
		Interest	175,987.50	175,987.50
			<u>\$ 2,017,736.26</u>	<u>\$ 2,017,736.26</u>

Capital Improvement Fund

Description and Responsibilities:

The Capital Improvement Fund receives 7.074% of the 6.63 mills of real estate tax collections. This fund was created in 2020 to subsidize capital projects outside of the General Fund.

2023 Accomplishments

1. Entered into lease/purchase agreements for the following capital assets.
 - a. Police
 - i. Three police vehicles
 - b. Public Works
 - i. Ford F-350
 - ii. Single Axle Peterbilt
 - c. Parks
 - i. Ford Transit Van
2. Miscellaneous Projects
 - a. Renton Park rehabilitation

2024 Goals

1. Grant approval for Green Light Go grants.
2. Holiday Park Phase III construction.
3. Fund the leasing cost of all new capital equipment purchased in 2024.
4. Renton Park Phase III Rehabilitation
5. Library HVAC
6. Pond Retrofits – O'Block

2024 Budget Highlights

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

**Borough of Plum
2024 Budget - Capital Improvement Fund**

		FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Budget
30-00-000-00							
Account No.	Description						
	Prior Year Carryforward		\$ 364,620	\$ 501,101	\$ 892,399	\$ 1,415,737	\$ 1,804,739
30-00-301-100	Current Year Real Estate Taxes		565,866	525,489	519,578	538,199	750,152
30-00-301-200	Prior Years Real Estate Taxes		14,905	14,803	11,640	9,247	9,196
30-00-301-300	Delinquent Years Real Estate Taxes		6,244	7,890	8,659	7,113	7,074
30-00-301-400	Penalty and Interest Real Estate Taxes		5,209	5,273	5,613	4,766	4,740
30-00-340-100	Interest		-	-	2,666	52,000	30,000
30-00-350-755	Grants		-	75,000	162,684	292,517	557,405
30-00-370-300	Miscellaneous		10,289	-	23,932	-	-
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	810,000	-
30-00-392-030	Transfer From Developer's Escrow		-	-	-	-	-
30-00-392-040	Transfer From Flood Mitigation		-	-	-	-	-
	Available Funds		\$ 1,284,133	\$ 1,870,581	\$ 2,168,886	\$ 3,129,579	\$ 3,178,306
30-00-400-300	Property Tax Refunds		\$ 451	\$ 1,430	\$ 2,154	\$ 900	\$ 1,061
30-00-400-740	Administration - Capital Equipment/Improvements		14,464	13,989	26,415	18,142	18,142
	2020 Ford Edge - VFG - Lease pymt. 5 of 5	6,242					
	2022 Ford Explorer - VFG - Lease pymt. 3 of 5	11,900					
	2024 Ford Edge - VFG - Lease pymt. 1 of 5	8,100					
30-00-407-740	IT - Capital Equipment/Improvements		-	-	-	25,000	72,419
	Park Security Cameras - Renton	4,000					
	DPW Core Switch Replacement	15,000					
	Public Works Camera Replacements	21,422					
	Al Franci Camera Replacements	31,997					
30-00-409-740	Buildings - Capital Equipment/Improvements		-	-	-	-	-
30-00-410-740	Police - Capital Equipment/Improvements		159,965	150,515	188,842	190,932	208,913
	In Car and Body Cameras -VFG - Lease pymt. Pymt. 5 of 5	13,834					
	MDT Computer Replacements - VFG - Lease pymt. Pymt. 5 of 5	10,174					
	2022 2 Ford Explorers/F150/Durango - VFG - Lease pymt. 3 of 3	64,880					
	2023 2 Explorers/1 Dodge Durango - VFG - Lease pymt. 2 of 3	58,500					
	2024 3 Dodge Durango's - VFG - Lease pymt. 1 of 3	61,525					
30-00-414-740	Community Development - Capital Equipment/Improvements		18,324	18,324	15,707	8,778	16,878
	2022 Pick-up - Lease Pymt. 3 of 5	8,778					
	2024 Ford Edge - VFG - Lease pymt. 1 of 5	8,100					

**Borough of Plum
2024 Budget - Capital Improvement Fund**

30-00-000-00		FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Budget
30-00-431-740	Public Works - Capital Equipment/Improvements		337,551	353,316	355,426	373,827	389,056
	Ford F-150 - Lease Pymt. 5 of 5	16,038					
	Ford F-150 W/Liftgate - Lease Pymt. 5 of 5	↓					
	Ford F-550 Flatbed - Lease Pymt. 5 of 5	23,210					
	Volvo Hy-lift - Lease Pymt. 5 of 5	31,318					
	Ford F-150 - Lease Pymt. 4 of 5	9,859					
	JLG Lift - Lease Pymt. 4 of 5	10,156					
	Woodchipper - Lease Pymt. 4 of 5	14,932					
	E145 Volvo Excavator - Lease Pymt. 4 of 5	34,605					
	E88 Bobcat Excavator - Lease Pymt. 3 of 5	16,529					
	Jet Vac - Lease Pymt. 3 of 5	110,185					
	Single Axle Peterbilt - Lease Pymt. 2 of 5	62,251					
	Ford F-350 - Lease Pymt 2 of 5	10,700					
	Leaf Vac - Lease Pymt 1 of 5	27,006					
	Pole Building 60' x 100' LMP	-					
	Hopper Salt Spreader	8,316					
	Bobcat Track Loader - Lease Pymt. 1 of 5	13,951					
30-00-452-740	Borough Parks & Muni. Center - Capital Equipment/Improvements		166,734	58,488	58,323	33,381	53,356
	Ventrac Mower - Lease Pymt. 3 of 5	10,722					
	Zero Turn Mower - Lease Pymt. 3 of 5	4,721					
	Ford Transit Van - Lease Pymt 2 of 5	13,931					
	Ventrac Mower - Lease Pymt. 1 of 5	11,997					
	Garbage Can Replacement All Parks - Lease Pymt. 1 of 5	4,985					
	Scrubber Building Floors	7,000					
30-00-472-300	Miscellaneous		85,543	382,120	106,282	673,880	2,107,307
	Renton Park Phase III	59,732					
	Renton Park Restroom	122,670					
	Green Light Go	415,905					
	Library - HVAC Improvements	25,000					
	Barnes Road	350,000					
	Holiday Park Phase III - Engineering/Construction	424,000					
	O'Block Pond and Land	710,000					

**Borough of Plum
2024 Budget - Capital Improvement Fund**

30-00-000-00	FY 24 Detail	FY 20 Actual	FY 21 Actual	FY 22 Actual	FY 23 Estimated	FY 24 Budget
30-00-472-740 Capital Equipment/Improvements						
Expenditures		\$ 783,032	\$ 978,182	\$ 753,149	\$ 1,324,840	\$ 2,867,132
Annual Surplus/(Deficit)		\$ 136,481	\$ 391,298	\$ 523,338	\$ 389,002	\$ (1,493,565)
Fund Balance		\$ 501,101	\$ 892,399	\$ 1,415,737	\$ 1,804,739	\$ 311,174

Borough of Plum
2024

Departmental
Capital Requests



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Michael Whitico
 Requesting Department: Administration
 Project Title: 2024 Ford Edge

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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 Administration Department would like to purchase a new vehicle for staff. The vehicle that needs replaced is older and will be used by another department. The vehicle is six years old and will be used by a Public Works department supervisor.</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>The acquisition of the vehicle would be done through a five (5) year lease agreement rather than an outright purchase, allowing to spread the cost over a five (5) year term. Cost per vehicle can only be approximated due to the vendor not yet setting pricing for the 2024 model year.</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	8,100	8,100	8,100	8,100	8,100	40,500
Total Sources of Funding	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 40,500
EXPENDITURES						
Capital Expenditures:						
Major Equipment	8,100	8,100	8,100	8,100	8,100	\$ 40,500
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 40,500
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

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

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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>In 2023, Council approved funding for Renton Park and Larry Mills Park's camera solution. Larry Mills was completed in 2023, but Renton Park could not be completed in 2023 due to construction material delays with the restroom. (Wiring for Internet and Network switch would terminate in a room between the mens and ladies restroom). Camera hardware is with our vendor in a warehouse and has been invoiced in 2023 as well. The only outstanding 2024 item from a budget standpoint is the labor cost associated with installation at Renton Park.</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 will be a 1-time purchase in 2024</p>	

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



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Jason Muggli
 Requesting Department: Information Technology
 Project Title: DPW Core Switch Replacement

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>
Existing core network switches at DPW were installed when the building opened are 11 years old in 2024. HP no longer issues security patches or firmware updates to these devices, which increases vulnerability of our networking environment. This project would see the hardware swapped with new equipment that matches the new Boro Building.	
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 an outright purchase funded by the Capital Improvement Fund.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	15,000	-	-	-	-	15,000
Total Sources of Funding	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Jason Muggli
 Requesting Department: Information Technology
 Project Title: Public Works Camera Replacement 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>
Existing cameras at DPW are 11 years old. Cameras are outdated and failing. The purpose of this project is to upgrade this end-of-life hardware with new equipment that matches the type at the new Plum Municipal Center building.	
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>
Horizon (CoStars vendor) has provided pricing for \$21,422 to cover the entire DPW building with Cameras. New system covers exterior and interior of DPW and a new camera at the Salt Shed. DPW install will use existing ethernet runs from prior cameras. Cost includes hardware, licensing, software and installation. This system would tie into the new Boro building's cameras.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	21,422	-	-	-	-	21,422
Total Sources of Funding	\$ 21,422	\$ -	\$ -	\$ -	\$ -	\$ 21,422
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 21,422	\$ -	\$ -	\$ -	\$ -	\$ 21,422
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 21,422	\$ -	\$ -	\$ -	\$ -	\$ 21,422
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Jason Muggli
 Requesting Department: Information Technology
 Project Title: AI Franci Camera Replacement Project

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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>
Existing cameras AI Franci are 10 years old. Cameras are outdated and failing. The purpose of this project is to upgrade this end-of-life hardware with new equipment that matches the type at the new Plum Municipal Center building.	
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>
Horizon (CoStars vendor) has provided pricing for \$31,997 to cover the entire AI Franci building with Cameras. Will cover exterior and interior of EMS and the Fire Dept. using existing ethernet runs from prior cameras. Cost includes hardware, licensing, software and installation. This system would tie into the new boro building's cameras.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	31,997	-	-	-	-	31,997
Total Sources of Funding	\$ 31,997	\$ -	\$ -	\$ -	\$ -	\$ 31,997
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 31,997	\$ -	\$ -	\$ -	\$ -	\$ 31,997
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 31,997	\$ -	\$ -	\$ -	\$ -	\$ 31,997
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Lanny Conley
 Requesting Department: Police Department
 Project Title: 2024 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.*

The police department has the need to lease/purchase three (3) new patrol vehicles in 2024. All of the vehicles that are scheduled for replacement have excessive mileage or will be in need of 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.

B. Budget Impact: *Describe the identifying budget impact and complete the matrix in the Details of Estimate Form for costs to support the project.*

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. At the conclusion of the three year lease the Borough will purchase each vehicle for \$1.00. The cost per vehicle can only be estimated at this time. However, due to the 2024 Dodge Durango base price increased to an estimated \$43,000.00 and an estimated 15% increase in emergency equipment will also raise the estimated costs.

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	61,525	61,525	61,525			184,575
Total Sources of Funding	\$ 61,525	\$ 61,525	\$ 61,525	\$ -	\$ -	\$ 184,575
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 61,525	\$ 61,525	\$ 61,525	\$ -	\$ -	\$ 61,525
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 61,525	\$ 61,525	\$ 61,525	\$ -	\$ -	\$ 184,575
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Michael Whitico

Requesting Department: Community Development

Project Title: 2024 Ford Edge

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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 Community Development Department would like to purchase a new vehicle for staff. Due to a departmental increase in staff, an additional vehicle is necessary.	
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 acquisition of the vehicle would be done through a five (5) year lease agreement rather than an outright purchase, allowing to spread the cost over a five (5) year term. Cost per vehicle can only be approximated due to the vendor not yet setting pricing for the 2024 model year.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	8,100	8,100	8,100	8,100	8,100	40,500
Total Sources of Funding	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 40,500
EXPENDITURES						
Capital Expenditures:						
Major Equipment	8,100	8,100	8,100	8,100	8,100	\$ 40,500
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100	\$ 40,500
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum

CAPITAL BUDGET REQUEST FORM

Budget Year 2024

Requestor: Bill Binnie

Requesting Department: Public Works Department

Project Title: ODB Leaf Vacuum

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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 the Borough's 2001 25 cubic yard leaf vacuum.	
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 with a five year capital lease agreement.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	27,006	27,006	27,006	27,006	27,006	135,030
Total Sources of Funding	\$ 27,006	\$ 27,006	\$ 27,006	\$ 27,006	\$ 27,006	\$ 135,030
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 27,006	\$ 27,006	\$ 27,006	\$ 27,006	\$ 27,006	\$ 135,030
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 27,006	\$ 27,006	\$ 27,006	\$ 27,006	\$ 27,006	\$ 135,030
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Bill Binnie

Requesting Department: Public Works Department

Project Title: Hopper Salt Spreader

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 be new hopper style salt spreader that will be used for the smaller streets and alleys	
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 is a one time purchase	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	8,316					8,316
Total Sources of Funding	\$ 8,316	\$ -	\$ -	\$ -		\$ 8,316
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 8,316	\$ -	\$ -	\$ -	\$ -	\$ 8,316
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 8,316	\$ -	\$ -	\$ -	\$ -	\$ 8,316
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Bill Binnie
 Requesting Department: Public Works Department
 Project Title: Bobcat Compact Track Loader

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 the Borough's 2006 Bobcat track loader.	
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 a five year capital lease agreement	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	13,951	13,951	13,951	13,951	13,951	69,755
Total Sources of Funding	\$ 13,951	\$ 13,951	\$ 13,951	\$ 13,951	\$ 13,951	\$ 69,755
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 13,951	\$ 13,951	\$ 13,951	\$ 13,951	\$ 13,951	\$ 69,755
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 13,951	\$ 13,951	\$ 13,951	\$ 13,951	\$ 13,951	\$ 69,755
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Bill Binnie

Requesting Department: Public Works Department

Project Title: Ventrac tractor mower and field grooming attachments

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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 2011 Toro groundmaster mower	
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>
Rather than an outright purchase, this project will be funded by a five year capital lease agreement	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	11,997	11,997	11,997	11,997	11,997	59,985
Total Sources of Funding	\$ 11,997	\$ 11,997	\$ 11,997	\$ 11,997	\$ 13,951	\$ 59,985
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 11,997	\$ 11,997	\$ 11,997	\$ 11,997	\$ 11,997	\$ 59,985
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 11,997	\$ 11,997	\$ 11,997	\$ 11,997	\$ 11,997	\$ 59,985
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Bill Binnie

Requesting Department: Buildings and Grounds

Project Title: Floor Scrubber

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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>
A floor scrubber is being purchased to be used for cleaning at Borough owned buildings.	
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>
One time purchase	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	7,000					7,000
Total Sources of Funding	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Operating Budget Impact:						
(Detail by line item)						
						\$ -
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: David Soboslay

Requesting Department: Public Works

Project Title: Renton Park Phase 3

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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 third (of 3) phases for the renovation of Renton Park. The third phase consists 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. This request is for the final payments for the project.</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>Final payments to complete the projects will be charged against the Capital Improvements Fund.</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	59,732	-	-	-	-	59,732
Total Sources of Funding	\$ 59,732	\$ -	\$ -	\$ -	\$ -	\$ 59,732
EXPENDITURES						
Capital Expenditures:						
Major Equipment	59,732	-	-	-	-	\$ 59,732
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 59,732	\$ -	\$ -	\$ -	\$ -	\$ 59,732
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 Restroom

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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 Department of Public Works is requesting funds to complete the third (of 3) phases for the renovation of Renton Park. This request pertains to a pre-fabricated restroom facility.	
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 project will be funded in 2024 with Capital Improvement funds.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant						-
Capital Improvement Fund	122,670	-	-	-	-	122,670
Total Sources of Funding	\$ 122,670	\$ -	\$ -	\$ -	\$ -	\$ 122,670
EXPENDITURES						
Capital Expenditures:						
Major Equipment	122,670	-	-	-	-	\$ 122,670
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 122,670	\$ -	\$ -	\$ -	\$ -	\$ 122,670
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: David Soboslay

Requesting Department: Public Works

Project Title: Green Light Go Signal Projects

Project Description and Justification <i>(Complete Details of Estimate Form)</i>	
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 under the Green Light Go project with PennDOT. It comprises of two projects for signal replacement at Hulton and Coxcomb, and Ramparts and Coxcomb. Traffic signals will be replaced to improve the efficiency of traffic flow through this congested area of the Borough. The project is on track to be completed in 2024.</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>Both grant funding and Capital Improvement Funds will be the sources of funding for these projects.</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant	305,105					305,105
Capital Improvement Fund	110,500	-	-	-	-	110,500
Total Sources of Funding	\$ 415,605	\$ -	\$ -	\$ -	\$ -	\$ 415,605
EXPENDITURES						
Capital Expenditures:						
Major Equipment	415,605	-	-	-	-	\$ 415,605
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Contingency						-
Total Capital Expenditures	\$ 415,605	\$ -	\$ -	\$ -	\$ -	\$ 415,605
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: Dave Sobaslay
 Requesting Department: Public Works
 Project Title: Library HVAC

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 Library was taken over by the Borough during 2021 and it was determined that the HVAC system is in need of an overhaul.	
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 capital improvement will be an outright purchase	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant	-					-
Capital Improvement Fund	25,000	-	-	-	-	25,000
Total Sources of Funding	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-	-	-	-	-	\$ -
Minor Equipment						-
Computer Hardware/Software						-
Park Improvement						-
Miscellaneous Equipment	25,000					25,000
Contingency						-
Total Capital Expenditures	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: David Soboslay
 Requesting Department: Public Works
 Project Title: O'Block Pond and Land

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 Borough proposes to expand the footprint of the existing municipal detention pond and regrade the existing spillway, increasing the pond's capacity from ~ 85,685 CF to ~281,113 CF. This additional storage capacity within the pond will be able to accept additional inflow via floodwaters from the adjacent stream, temporarily detaining it before releasing it back into Abers Creek. The pond is designed in accordance with the PA BMP Manual and Plum Borough Stormwater Management Ordinance.	
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 Capital Improvement funds are ARPA funding transferred from the General Fund in 2023.	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant	-					-
Capital Improvement Fund	710,000	-	-	-	-	710,000
Total Sources of Funding	\$ 710,000	\$ -	\$ -	\$ -	\$ -	\$ 710,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-	-	-	-	-	\$ -
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Storm Water	710,000					710,000
Total Capital Expenditures	\$ 710,000	\$ -	\$ -	\$ -	\$ -	\$ 710,000
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: David Soboslay
 Requesting Department: Public Works
 Project Title: Barnes Road

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 Borough of Plum is proposing to repair the failed portion of Barnes Road by excavating a segment of the southbound lane to the weathered bedrock and replace it with a durable aggregate product. A retaining system comprised of large concrete block will be positioned at the top of slope as a confinement barrier. The block will be set into the weathered bedrock and positioned outside of the travel lane of the roadway.</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>Both grant funding and Capital Improvement Funds will be the sources of funding for these projects. The Capital Improvement funds are ARPA funding transferred from the General Fund in 2023.</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant	250,000					250,000
Capital Improvement Fund	100,000	-	-	-	-	100,000
Total Sources of Funding	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-	-	-	-	-	\$ -
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Storm Water	350,000					350,000
Total Capital Expenditures	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Operating Budget Impact:						
(Detail by line item)						\$ -
						-
						-
						-
						-
Total Operating Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Borough of Plum
CAPITAL BUDGET REQUEST FORM
 Budget Year 2024

Requestor: David Soboslay

Requesting Department: Public Works

Project Title: Holiday Park Phase III

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 Borough of Plum has developed a list of heavily impacted areas that need stormwater infrastructure updates, specifically in the Holiday Park area. Phase 3 of the Holiday Park Storm Sewer Project proposed to grout and abandon an existing sixty-inch (60") corrugated metal pipe, currently installed under residential driveways and front yards. The project father proposes the installation of approximately 320 feet of new five foot (5') reinforced concrete pipe through the edge of the cartway, being within the Borough's right of way. Additionally, a nearby catch basin and pipe will be replaced and updated. The project is located on Abers Creek Road. and Holiday Park Drive.</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>The Capital Improvement funds are ARPA funding transferred from the General Fund in 2022.</p>	

SOURCES OF FUNDING	Year 1	Year 2	Year 3	Year 4	Year 5	Total
General Fund	-					\$ -
Grant	-					-
Capital Improvement Fund	424,000	-	-	-	-	424,000
Total Sources of Funding	\$ 424,000	\$ -	\$ -	\$ -	\$ -	\$ 424,000
EXPENDITURES						
Capital Expenditures:						
Major Equipment	-	-	-	-	-	\$ -
Minor Equipment						-
Computer Hardware/Software						-
Shop Equipment						-
Miscellaneous Equipment						-
Storm Water	424,000					424,000
Total Capital Expenditures	\$ 424,000	\$ -	\$ -	\$ -	\$ -	\$ 424,000
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.

2023 Accomplishments

1. Expended \$800,000 on road re-surfacing.

2024 Goals

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

2024 Budget Highlights

1. Budgeted for roadway improvements at \$875,000.

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

		FY 20	FY 21	FY 22	FY 23	FY 24
35-00-000-00		Actual	Actual	Actual	Estimated	Budget
Account No.	Description					
	Prior Year Carryforward	\$ 334,834	\$ 68,750	\$ 110,200	\$ 127,527	\$ 166,796
35-00-340-100	Interest	4,097	282	8,898	29,000	30,000
35-00-350-755	Intergovernmental Revenues	-	-	-	-	-
35-00-355-020	State Liquid Fuels Allocation	850,951	791,168	783,429	810,269	797,234
35-00-355-141	Other Reimbursement	-	-	-	-	-
	Available Funds	\$ 1,189,882	\$ 860,200	\$ 902,527	\$ 966,796	\$ 994,030
35-00-430-300	Miscellaneous <i>Miscellaneous expenses.</i>	\$ 32	\$ -	\$ -	\$ -	\$ -
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>	1,121,100	750,000	775,000	800,000	875,000
35-00-438-740	Major/Lease Equipment <i>Purchase/Lease Major Equipment</i>	-	-	-	-	-
	Expenditures	\$ 1,121,132	\$ 750,000	\$ 775,000	\$ 800,000	\$ 875,000
	Annual Surplus/(Deficit)	\$ (266,084)	\$ 41,450	\$ 17,327	\$ 39,269	\$ (47,766)
	Fund Balance	\$ 68,750	\$ 110,200	\$ 127,527	\$ 166,796	\$ 119,030

Borough of Plum
2024

Community Support

Budgets

2024 Plum Boro Budget Submission

Plum Community Center during the 2023-24 contract year has exceeded all performance objectives. PCC is currently a top performer among Allegheny County Focal Point Senior Centers. PCC has exceeded all those quarterly tier goals for 2023. PCC continues to our mission is to primarily serve seniors (age 50 and above) in the Plum community. Allegheny County Area Agency on Aging continues to provide the bulk of funding for PCC's operations. PCC continually seeks grant opportunities to keep the center operating without a loss.

PCC Services include **information and referral, benefits counseling, hot lunches, educational, wellness, fitness, and recreational programs, volunteer opportunities, and entertainment.** Other programming includes **Farmer's Market Coupon** distribution, **medical insurance counseling, access to Neighborhood Legal Services, transportation registration, and safe driving** classes. In addition, the center helps to facilitate two long-standing support groups, **Stroke & Brain Injury** and **Alcoholics Anonymous**. During 2023 we added a very popular Monday afternoon Bingo which was a solid new fundraising revenue for PCC activities.

Meals on Wheels program is one of the PCC's most vital services. PCC is an active part of a collaborative of providers called **Meals on Wheels of Greater Pittsburgh**, which serves all of Allegheny County with the help of foundations and the Allegheny County Area on Aging. Plum's Rotary assists with delivering the meals to the homebound, as do dozens of other volunteers, making the service available to all who need it. PCC continues to participate in the Meals on Wheels Greater Pittsburgh Collaborative. Participation in this group has led to increased grant funding and educational opportunities for PCC staff.

During 2023 PCC worked with the Boro Council to seek approval to make improvements to the building. PCC raised grant money to install new flooring in an exercise room and had the Community Room (aka Bingo Room and the exercise room painted. \$5,000 remains on the grant of \$18,000 and we are working with the building to upgrade PCC's Plum Café door. In 2024, PCC will also work with Boro Council to seek a grant a PA state grant dedicated to Senior Centers to replace PCC's aging roof. These grants are competitive but building improvements are seen more favorably.

PCC Grant Request for 2024

PCC requests a \$97,000 grant allocation for 2024 (\$12,000 increase) In 2023, we did not receive increased funding from Plum Boro. Please note, PCC has used grant funding or operating budget to make building improvements for multiple years and we will continue to work to get grants as outlined above.

Plum Community Center Accomplishments (July 2022 through June 2023)

Under the leadership at PCC (Board, director, and staff Plum Community center modeled leadership and creative problem solving throughout the pandemic. PCC’s accomplishments include:

- Expansion of PCC’s exercise classes. We now offer a certified Parkinson’s Movement Foundations Class and afternoon classes that expand our Silver Sneakers offerings.
- Monday Bingo brings over 55 people to the center to socialize and learn more about what we offer.
- Birthday and wellness calls are made each month to stay in touch with our seniors. Attendance at the monthly birthday lunches continues to increase.
- Plum is a robust partner in the Allegheny County Virtual Programming Group
- During 203 we offered through AARP Foundation the preparation of over 75 tax returns. This program will not be offered in 2024 due to declining volunteers to prepare tax returns and other factors.
- PCC hosted a community meeting for the Department of Aging and other community partners.
- PCC continues to be the meeting place for the Plum Auxiliary Ladies Society (PALS), the Plum Republicans, Plum Democrats and AA on Sunday mornings.
- PCC continues to participate in all BoroHaps events, maintains membership in the Plum Chamber and works with Plum Library on the Trunk or Treat and other community programs.
- PCC added a dedicated social media presence and has expanded our presence online. PCC appreciates the consulting work Boro provided to PCC to help with the social media accuracy and marketing tools.

Below is a summary of PCC statistics of services. In addition, here is a comparison for the last five years. The county fiscal year runs from July through June. Therefore, the 2019-2020 statistics reflect the center’s closure in March 2020.

Key Performance Indicators: PCC by the numbers (2018-2023)

PCC By the Numbers	July 2018 June 2019	July 2019 June 2020 (COVID)*	July 2020 June 2021 (COVID)*	July 2021 June 2022	July 2022 June 2023
Average daily attendance	71	76*	45	68	93
Unduplicated visits	1289	997*	422	934	992
New Consumers	321	163*	54	232	309
Total participants in programs and activities	19,204	22,566*	15,638*	24,771	24,829
Total Home Delivered meals & Daily Congregant Lunch	12,814	14,140	15,041	13,294	20,052
Volunteer Hours	9143	4237*	382*	3345	4200
Total unduplicated volunteers	175	109*	85*	242	281

**PLUM SENIOR COMMUNITY CENTER
BUDGET HIGHLIGHTS**

	PROJECTED BUDGET 2021-2022	ACTUAL 2021-2022	PROJECTED BUDGET 2022-2023	ACTUAL 2022-2023	Difference 2022-2023 +/-	PROJECTED BUDGET 2023-2024
PROJECTED REVENUES:						
(1) Grant Revenues	262,000	363,827	332,260	357,545	25,285	\$ 350,000.00
Fundraising Events	10,000	11,654	10,000	23,107	13,107	\$ 28,000.00
Program Revenues	30,000	17,347	18,000	13,094	(4,906)	\$ 16,000.00
(2) Contributions	10,000	11,735	12,000	11,942	(58)	\$ 13,000.00
Program Income	17,696	12,698	15,000	19,879	4,879	\$ 20,000.00
(3) Other Revenues	25,000	44,363	25,000	43,753	18,753	\$ 22,000.00
TOTAL REVENUES	354,696	461,624	412,260	469,319	57,059	\$ 449,000.00
PROJECTED EXPENSES:						
(4) Staff Expense	222,000	260,010	260,000	264,075	4,075	\$ 305,000.00
Support Services	6,500	3,966	4,000	4,977	977	\$ 5,000.00
Insurance	13,000	13,566	13,000	13,435	435	\$ 13,500.00
Equipment	15,000	14,026	15,000	12,437	(2,563)	\$ 15,000.00
(5) Repair & Maintenance	15,000	10,426	15,000	7,022	(7,978)	\$ 8,000.00
Supplies	15,000	13,110	15,000	17,534	2,534	\$ 15,000.00
Telephone & Internet	1,000	620	1,000	310	(690)	\$ 500.00
Utilities	25,000	22,804	25,000	20,717	(4,283)	\$ 25,000.00
Vehicle Expense	20,000	1,992	2,000	2,923	923	\$ 2,000.00
(6) Other Expenses	18,000	50,085	40,000	48,113	8,113	\$ 40,000.00
TOTAL EXPENSES	350,500	390,606	390,000	391,543	1,543	\$ 429,000.00
Balance	4,196	71,018	22,260	77,776	55,516	\$ 20,000.00

See notes:

- (1) Grant revenue includes Allegheny County, Plum Boro, MOW Am
- (2) PCC has not done a community wide soliticiation letter for three
- (3) Other revenue higher due to late IRS payment of EITC tax credit
- (4) Staff expense includes FICA
- (5) Balance of restricted grant to be used for center improvements
- (6) All other expenses, postage, legal fees, programs, advertising, et

For 2024 PCC projects a positive operating balance of \$20,000. 2023 income of \$55,516 was due to the late payment of \$24,000 in EITC tax credits awarded during COVID.

PCC Goals for 2024.

- Expand participation in the daily lunches to take advantage of the new menus offered by the county.
- Continue to provide excellent Meals on Wheels delivery and ensure all Plum residents struggling with food access receive appropriate services.
- Participate in the new HelloBaby Program offered by the country to deliver meals to the family of new mothers during the six months after the baby is born.
- PCC director will participate in a grant funded program that seeks to reimagine Senior Centers and improve operations.
- Continue to participate in the Meals on Wheels of Greater Pittsburgh Working Group which provides excellent professional development for Samantha Lamorte and brings grant funding for operational expenses like our ServTacker license.
- Apply for PA state grant for roof repair.

PLUM BOROUGH COMMUNITY LIBRARY

445 Center New Texas Road
Pittsburgh Pennsylvania 15239
412-798-READ
Fax: 412-798-9245
www.plumlibrary.org

October 2023

Plum Borough Officials
2000 Old Mine Road
Plum, PA 15239

Dear Plum Borough Officials:

The Plum Borough Community Library is requesting an increase of \$25,000 for our yearly stipend from Plum Borough for 2024 for a total of \$120,620. The library is appreciative of the support we receive from the borough both with funding and in-kind services. We are required by the state to spend \$5 per capita, and this amount we are requesting gets us closer to that number.

An increase would allow us to help off-set costs of rising utility bills, as well as cover cost of living increases for staff, with the majority of these individuals living in Plum Borough.

The Plum Borough Community Library receives funding from the following sources:

- Borough of Plum
- Commonwealth of Pennsylvania
- Regional Asset District
- Table Gaming Funds
- Love Your Library Grant (Jack Buncher Foundation)
- Wachter Foundation Grant (Children and Teen Programming)
- Fundraising
- Donations

On the accompanying pages, you can see the library board's commitment in recent years to fundraising in order to help off-set rising costs; however, using fundraising income to cover day-to-day expenses is not sustainable. We need additional stable funding to be able to serve the community to the best of our abilities.

We have also included data, provided by the Allegheny County Library Association, to show comparable libraries in the county and the funding they receive from their municipalities.

Currently **8,058** people in Plum Borough have active library cards. An active card indicates they have used their card within the past two years. We partnered with the Plum Borough School District for the 2022-2023 school year to provide every student a library card in order to give them access to in-person and online resources.

In 2022, the library had **453 FREE library programs** and had **9,723 people** in attendance. We anticipate that this number will be surpassed in 2023. This includes programming for all ages ranging from STEAM programs, story times, concerts, speakers and much more.

Also, the library had a total of **223,772 minutes** of computer use in 2022 (combining Wi-Fi usage and public computer use), providing technology assistance for those who need it.

We continue to partner with the Plum Borough School District, 412 Food Rescue and the Plum Food Pantry to provide free perishable and non-perishable items in the library's lobby on an ongoing basis.

These are just a few highlights of the services we provide, and the impact we have made and will continue to make in the community. We are happy to provide more data and examples of the work we are doing.

We appreciate your consideration of this request and willing to answer any additional questions.

Thank you,

A handwritten signature in black ink, appearing to read "Pam Calfo". The signature is fluid and cursive, with a large initial "P" and a long, sweeping underline.

Pam Calfo – Library Director & Plum Borough Library Board of Trustees

BOROUGH OF PLUM CONTRIBUTIONS

<u>YEAR</u>	<u>AMOUNT</u>
2012	\$80,620
2013	\$95,620
2014	\$95,620
2015	\$95,620
2016	\$95,620
2017	\$95,620
2018	\$95,620
2019	\$95,620
2020	\$95,620
2021	\$95,620
2022	\$95,620
2023	\$95,620

LIBRARY FUNDRAISING & DONATIONS

<u>YEAR</u>	<u>AMOUNT</u>
2012	\$6,419
2013	\$11,081
2014	\$8,303
2015	\$10,928
2016	\$27,558
2017	\$27,995
2018	\$26,933
2019	\$28,586
2020	\$22,369
2021	\$34,944
2022	\$40,428
2023	TBD

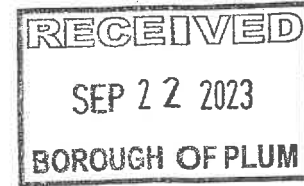
2022 Library Comparison Data

Library name	Library Type	Population	Population Below Poverty	Weekly Hours	Library Cardholders	Full Time Staff	Part Time Staff	Municipal Contribution	Total Operating Expenditures
Baldwin Borough Public Library	501c3	21,510	7.4%	54	6,253	6	3	\$190,000	\$412,980
Bethel Park Public Library	501c3	33,577	4.1%	58	10,557	12	16	\$744,835	\$1,185,737
Monroeville Public Library	Municipal Department	28,640	8.5%	62	12,721	15	5	\$1,225,601	\$1,786,899
Moon Township Public Library	501c3	27,240	3.8%	47	10,883	4	9	\$174,000	\$474,960
Mt. Lebanon Public Library	Municipal Department	34,075	4.7%	68	17,606	11	27	\$1,766,837	\$2,411,466
Penn Hills Public Library	501c3	41,059	9.5%	50	10,730	8	12	\$583,020	\$829,630
Plum Borough Public Library	501c3	27,144	3.6%	54	7,820*	2	8	\$95,620	\$275,314
Shaler North Hills Library	501c3	28,432	3.6%	54	11,778	5	31	\$620,000	\$1,190,118
Upper St. Clair Township Library	Municipal Department	21,160	3.2%	46	11,048	8	20	\$679,632	\$981,351

Notes: *This data was prior to the school card partnership. Doesn't indicate current level of card holders. Single municipality libraries with the exception of Monroeville, but the data is based on only Monroeville population, poverty level and funding and does not include Pitcairn which is in its service area. None of the libraries above receive any direct school district funding.

PLUM BOROUGH COMMUNITY LIBRARY

445 Center New Texas Road
Pittsburgh Pennsylvania 15239
412-798-READ
Fax: 412-798-9245
www.plumlibrary.org



September 2023

Michael Whitico
Borough of Plum
2000 Old Mine Road
Pittsburgh, PA 15239

Dear Michael Whitico,

Thank you for your letter regarding the 2024 Borough budget and your request for information about the library. We sincerely appreciate the support of the Borough in the operation of the Plum Community Library. Following is information pertaining to the items requested.

What the library provides to the residents of Plum

The library provides the residents of Plum Borough with free and equal access to all library materials and services. The library is a place in the community for people of every age to attend free programming, to use computers and the Internet or print documents, to borrow print and digital materials or STEM kits and fitness activities, and to gather with friends or fellow community members. In other words, Plum Borough Community Library is a place where residents can come for information and opportunities to meet their personal, professional, and recreational needs.

Description of the library

The library occupies a 10,000 + square foot building located adjacent to the Plum Senior Community Center. Public areas include resources and seating for adults, a young adult area, a separate children's room and a community meeting room. There is also a covered patio area and a fenced play yard. Staff areas include two offices, a workroom, a storage room and a lunchroom. The library houses more than 35,000 items, including print material, audio books, music, periodicals, movies, access to eResources, as well as computers and access to public Wi-Fi. Additionally, a separate room houses the Allegheny Foothills Historical Society, wherein residents can receive assistance with genealogy research or simply to connect to the past.

2023 Accomplishments

- We partnered with the Plum Borough School District to give every student in the district a library card. This created more than 3,000 more cards to allow access to the library, as well as online resources.

- Each year, we provide a wide variety of programming for babies, children, teens, and adults at the library, covering subjects from baking to story times, crafts to puzzles, chess clubs to coding lessons, crochet and scrapbooking groups, and much more.
- Partnered with the Plum Borough School District, 412 Food Rescue and the Plum Food Pantry to distribute perishable and non-perishable items in our lobby to those in need.

2024 Goals

- We will continue to build upon program offerings to give a wider variety of programs for children in the community.
- We anticipate continued partnerships with community organizations on programs and events.

2024 Budget highlights

- State, RAD and Gaming Funding are projected to be flat for 2024.
- Each year we receive a \$5,000 grant from the Wachter Foundation for programming for children and teens.

Enclosed is a preliminary draft of the 2024 budget and a letter to council. Please let me know if additional information is needed.

Sincerely,



Pam Calfo
Library Director
Plum Borough Community Library
412-798-7323
calfop3@plumlibrary.org

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Borough of Plum
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Pam Calfo
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calfo3@plumlibrary.org

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Plum Borough Community Library – 2024 DRAFT Budget

INCOME

Plum Borough	95,620
State	47,584
RAD	89,000
Fundraising	20,000
Donations	10,000
Gaming	15,822
Wachter Foundation Grant	5,000
Buncher Foundation Matching Funds	5,000
Total	288,026

EXPENSES

Payroll	201,526
Insurance & Bonds	5,000
Utilities – Gas	4,000
Utilities – Electric	15,000
Utilities – Water and Sewer	1,000
Utilities – Telephone	3,000
Postage	500
PR & Marketing	1,000
Equipment Leasing	5,500
Supplies	5,000
Programs	2,000
Continuing Education	500
Printing	400
Fundraising	3,000
Materials Acquisitions	34,600
Travel	500
Fees	500
Wachter Foundation Grant	5,000
Total	288,026

PLUM EMS

BUDGET INFORMATION

Presented To

PLUM BOROUGH

COUNCIL

FINANCE COMMITTEE

October 2023



PLUM EMERGENCY MEDICAL SERVICES, INC.

1990 OLD MINE ROAD
PITTSBURGH, PA 15239-1136

(412) 793-4801

"In Partnership With the Community"

Plum Borough Council
David Soboslay
Michael Whitico
Borough of Plum
2000 Old Mine Road
Pittsburgh, PA 15239

October 15, 2023

To: Plum Borough Council Members and staff
From: Joseph Festa, Administrative Director
Plum EMS, Board of Directors
Re: 2023-2024 Operating Budget

We are pleased to submit the 2023-2024 Operating Budget for review and consideration on behalf of Plum Emergency Medical Services. The budget supports our long-term goals of Plum EMS. It provides an opportunity to offer employees competitive wages, benefit plan options, and funding that promotes ongoing capital improvements. Financial stability is the chance to attract and retain the best emergency healthcare professionals the region has to offer and a "second to none" emergency service to the citizens of Plum Borough.

The 2023-2024 Operating Budget provides:

- Sustainable 24 x 7 medical services and up-to-date equipment
- Competitive salary's as well as continued benefit options
- Inflationary increase adjustments
- Capital Improvements

This guaranteed revenue stream helps Plum EMS invest in strategic priorities to strengthen the future of Plum Borough as it continues to grow in population while delivering top quality emergency services.

Plum EMS looks forward to continued collaboration with Plum Council members while standing true to our commitment; "In Partnership with the Community."

For the Board of Directors
Sincerely,

Joseph Festa
Administrative Director

Pride of Plum Borough

SUMMARY OF 2022-2023

Description-Accomplishments-Goals-Budget Concerns

Plum EMS – A Short Description

The mission of Plum EMS is to provide emergency ambulance service to the Borough of Plum, which 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. Typical staffing includes one advanced life support ambulance (ALS) from 8:00 am to midnight, one from 7:00 am to 11:00 pm, and one ALS ambulance from midnight to 8:00 am. We also staff an additional ambulance utilizing management staff during business hours. An ambulance crew comprises a minimum of one paramedic and one EMT (Emergency Medical Technician). The wheelchair van is staffed and operated Monday through Friday on an as-needed basis.

The Pennsylvania Department of Health licenses Plum EMS as an Advanced Life Support ambulance service. That is the highest level of service under the state Emergency Medical Services Act (EMS Act). Our Paramedics and Emergency Medical Technicians (EMTs) can provide the highest level of care allowed. Plum EMS paramedics are trained and certified to initiate intravenous therapy, medication administration, advanced airway procedures, cardiac monitoring, and communications (via telemetry and verbal report) with our medical command physicians.

In 2022-2023 Plum EMS responded to over 3,300 requests for service. However, the calendar year 2023 has seen a modest increase in patient call volume and service requests. Although we continue to experience minor surges in COVID-19 cases, Plum EMS has weathered the storm well and continues to focus on community relations and growing our safety net programs.

2022-2023 Accomplishments:

Our income estimates from our subscription drive and third-party billing were conservative. We also had significant concerns with costs out of our control (pandemic preparations, personal protective equipment, medical supplies, insurance, etc.) and maintaining our staffing. With that stated, the following are some of our accomplishments:

- Plum EMS celebrated our thirty-second anniversary with our staff and the community of Plum.
- Our team's healthcare insurance premiums during the 2022-2023 year sustained a 3% increase, and the 2023-2024 plan year faces an additional 6% increase. We signed an agreement with Highmark that extends our coverage to the end of November 2024.
- Plum EMS partnered with Allegheny Health Network to provide our annual flu clinics for the Borough of Plum residents.
- We hired several new staff members to maintain ranks.
- Funds from our subscription drive improved this year, as well as the percentage of participation.
- Operationally, we emphasize improving our technology assets to stay at the forefront of modern public safety providers.
- Our Safety Committee continues to be recognized by the state for worker's compensation.
- We are a precepting sight (i.e., we provide training for student paramedics who are finishing their classroom program) for paramedics at Indiana University of Pennsylvania and The Center for Emergency Medicine, associated with the University of Pittsburgh.
- Plum EMS continues to deal with the pandemic's effects and continual additional costs.
- Partnered with Cribs for Kids and gave away seven cribs to families needing a safe place for an infant to sleep.

- We earned the gold award from the American Heart Association (AHA) for treating patients with myocardial infarctions and strokes.
- Plum EMS Attended the PA EMS Memorial Service in Harrisburg, and another one of our own received a Star of Life award.
- With the Borough of Plum, we coordinated a significant collection of toys donated to the High School's Stuff-a-Bus Toys for Tots program.
- CPR classes were provided to Plum VFDs and multiple other agencies in the area and continue to be delivered every third Thursday of each month.
- Continued coordination of the Plum Borough AED Program.
- We provided free CPR & Bloodborne pathogen training to several Plum VFDs.
- Plum EMS assisted with the Plum Community Clean-Up Day, distributing water to participants along routes.
- Additionally, we provided CPR/AED training to hundreds of citizens and local and regional businesses throughout the year.
- We conducted CPR/AED training for the Plum Borough School District employees.
- Partnered with the PA Chapter, American Academy of Pediatrics Traffic Injury Prevention Project, and to date, has given away hundreds of car seats to families in need.
- Coordinated and hosted with Holiday Park Fire Department, an annual Car Seat Safety Clinic in Plum.

Goals for 2023-2024

For 2023-2024, Plum EMS must continue to take a conservative approach to our operations. We believe this restraint is vital in the years to come. With those notes of caution, we are striving to accomplish the following:

- We aim to allocate Borough-provided funds for continued wage increases and 401k matching opportunities. This has allowed us to remain competitive and retain and grow our workforce. At this time, the Medicare reimbursement schedule has increased slightly for 2023-2024.
- We continue to locate additional funding streams through state and federal grant programs.
- Continually working with the council to stabilize our revenue to be in a better position for forecasting our budget is essential. There will always be uncertainty because the most substantial income is derived from billing for service. This depends entirely on our call volume, the number of transports to a medical facility, and other billable services.
- Further, expand the programs made available to the community.
- Continue working with the Borough Fire Departments and the Plum Police Department to provide residents with a regular car seat inspection program and other joint safety operations.

Budget Highlights for 2023-2024

The following are the major budgetary concerns for 2023-2024:

- We increased the wages for new and existing Plum EMS Paramedics, Emergency Medical Technicians (EMTs), and wheelchair van drivers.
- Continue tracking third-party billing to ensure our income is consistently improving. We are contracted with a billing agency, a national leader in ambulance billing to maximize our reimbursements. We see payment delays subsiding and modest increases in those returns. This is likely a result of rate increases, consistent documentation, and the additional resources the billing agency provides.
- Our healthcare costs will remain stable until the end of November 2023. We can continue providing health care at a 6% increase going into the new year, 2024.

- Our fuel costs continue to rise, and vehicle maintenance costs are increasing with the number of vehicles' responses.
- We can remount an ambulance with a cost of approximately \$210,000, though the possibility depends on current production rates and agency needs.
- Revenue assessment and expense control are a priority.
- The Board of Directors (BOD) has reviewed and adopted this approved budget.

PLUM EMERGENCY MEDICAL SERVICES INC

Annual Budget

September 2023 through August 2024

	Budget
Ordinary Income/Expense	
Income	
4000 · Contributed Income	156,000.00
4100 · Fees For Services	1,228,000.00
4200 · Borough EMS RET	500,000.00
4800 · Interest Income	29,000.00
Total Income	1,913,000.00
Expense	
5000 · Program Supplies	24,000.00
5100 · Medical Equipment Expenses	33,000.00
5200 · Employee Expenses	1,399,345.00
5300 · Occupancy Expenses	54,550.00
5400 · Office Expenses	30,750.00
5500 · Vehicle Expenses	89,150.00
5600 · Insurance Expense	64,500.00
5700 · Professional Fees	132,500.00
5800 · Service Fees	14,500.00
5900 · Misc Expenses	50,825.00
6000 · Training & Education	23,700.00
6100 · Subscription Expenses	18,900.00
Total Expense	1,935,720.00
Net Ordinary Income	(22,720.00)
Other Income/Expense	
Other Expense	
8600 · Capital Purchases	215,000.00
Total Other Expense	215,000.00
Net Other Income	(215,000.00)
Net Income	(237,720.00)

Plum EMS Capital Improvement Plan Updated: 2023-2024

Item	Item Count	Proposed Replacement Year	Proposed Amount
Computers	4	2023-2024	\$5,000.00
Remount 2015 Ambulance (488)	1	2024-2025	\$210,000.00
Computers	4	2024-2025	\$5,000.00
Remount 2016 Ambulance (487)	1	2025-2026	\$215,000.00
Ballistic vest replacement	22	2026-2027	\$25,000.00
Power Stretchers	4	2027-2028	\$180,000.00
Replace or add Lucas Devices	2	2027-2028	\$37,000.00
Remount 486	1	2028-2029	\$215,000.00
Replace interceptor	1	2029-2030	\$70,000.00
WCV	1	2029-2030	\$55,000.00
Ballistic Vests	22	2031-2032	\$28,000.00
Remount 489	1	2032-2033	\$220,000.00
Replace Utility Truck	1	2033-2034	\$100,000.00
Remount 488	1	2034-2035	\$220,000.00
Remount 487	1	2035-2036	\$230,000.00
Total			\$1,815,000.00
Average per year			\$129,642.86
*Financing through the Borough is an option that will be considered, and we will explore grant opportunities.			
Replacement (remount) of Ambulance every 10 years is not guaranteed.			