

**2023 Preliminary Budget**

**General Fund Revenues**

**301 – Real Estate Tax**

301.10 Real Estate Current –	1,100,000
301.20 Real Estate Prior –	<u>10,000</u>
Total – Real Estate –	1,110,000

**310 – Local Enabling Tax**

310.10 Real Estate Transfer –	150,000
310.210 Earned Income – Current –	<u>780,000</u>
Total – Enabling Tax –	930,000

**310.60 – Amusement/Admissions Tax**

310.61 – Amusement/Golf Course –	<u>12,000</u>
Total – Amusement Tax –	12,000

**310.80 – Local Services Tax**

310.81 – Local Services Tax –	<u>45,000</u>
Total – Local Services Tax –	45,000

**320 – Licenses & Permits**

321.61 – Transient Retailers –	50
321.80 – Cable TV Franchise –	<u>110,000</u>
Total – Licenses & Permits –	110,050

**322 – Non-Business License/Permit**

322.30 – Driveway Permits –	<u>100</u>
Total – Driveway Permits –	100

**2023 Preliminary Budget**

**General Fund Revenues**

**331 – Fines**

331.11 – Vehicle Code Violations - 6,000  
331.12 – Violations of Ordinance - 4,000  
Total – Fines 10,000

**341 – Interest Earnings**

341.00 – Interest 5,000  
Total – Interest 5,000

**355 – State Shared Revenues**

355.01 – Property Taxes (PUC) – 2,000  
355.08 – Alcoholic Beverages Taxes – 1,000  
355.13 – Foreign Fire Insurance – 33,000  
355.44 – Other State Payments – 10,000  
356.00 – State Payments in Lieu of Tax – 800  
Total – State Shared Revenues – 46,800

**357 – Local Government Units**

357.03 – County Liquid Fuel Grant – 4,112  
359.02 – Lebanon County DTF – 5,000  
Total – Local Government Units – 9,112

**361 – General Government**

361.33 – Zoning and Subdivision Fees – 25,000  
361.80 – Reimbursement from Water and Sewer – 16,000  
Total – General Government – 41,000

**2023 Preliminary Budget**

**General Fund Revenues**

**362 – Public Safety**

362.01 – West Cornwall Police Services – 194,424

362.02 – Mt. Gretna Police Services – 43,082

362.03 – OT or Special Event Police – 4,000

362.10 – Checkpoint Reimbursement – 1,500

362.11 – Accident Reports – 1,000

362.47 – Reimbursement, Hopkins – DEA – 5,000

Total – Public Safety – 249,006

**380 – Miscellaneous Revenue**

380.00 Miscellaneous Revenue – 5,000

380.10 – Insurance Dividend – 7,000

Total – Miscellaneous Revenue – 12,000

**387 – Contributions and Donations**

387.00 – Contributions and Donations – 93,000

Total – Contributions and Donations – 93,000

**279 – Unreserved Fund Balance**

279.44 – Cash Reserves – 431,994.05

Total – Unreserved Fund Balance – 431,994.05

**Total – Revenues – 3,105,062.05**

**2023 Preliminary Budget**

**General Fund Expenditures**

**400 – General Government**

400.14 – Salary of Manager 75,900  
400.18 – Salary of Admin. Asst. – 21,500  
400.20 – Supplies – 12,000  
400.32 – Communication Expense – 5,000  
400.34 – Advertising & Printing – 2,500  
400.35 – Insurance – 75,000  
400.36 – Public Utility – 5,000  
400.37 – Maintenance & Repairs – 20,000  
400.373 – Buildings – 70,000  
400.390 – Bank Charges – 850  
400.40 – Computer Equipment – 5,000  
Total – General Government – 292,750

**401 – Executive**

401.11 Salary of Mayor – 180  
Total – Executive – 180

**402 – Financial Administration**

402.31 – Audit – 11,100  
Total – Financial Administration – 11,100

**2023 Preliminary Budget**

**General Fund Expenditures**

**403 – Tax Collection**

403.20 – Supplies – 2,000

403.40 – Keystone Fees – 11,000

Total – Tax Collection – 13,000

**404 – Law**

404.31 – Other Professional Services – 25,000

Total – Law – 25,000

**408 – Engineer**

408.14 – Engineering – MS4 – 10,000

408.31 – Other Professional Services – 55,000

Total – Engineer – 65,000

**410 – Public Safety**

410.120 – Salary – Chief – 113,300

410.123 – Salary – Sergeant – 91,499.94

410.130 – Patrol Officers – 562,400

410.140 – Secretary – 41,175

410.210 – Supplies – Office – 500

410.212 – Forms – Office – 250

410.213 – Small Office Equipment – 2,000

410.231 – Vehicle Fuel – 25,000

410.238 – Uniform Supplies – 2,000

410.240 – Other Operating Supplies – 500

410.241 – Ammunition Supplies – 1,000

**2023 Preliminary Budget**

**General Fund Expenditures**

410.260 – Minor Equipment Purchase – 10,000  
410.261 – Major Equipment Purchase – 55,000  
410.316 – Training and Education – 1,000  
410.320 – Communications – 500  
410.321 – Telephone –4,000  
410.327 – Radio Equipment Maintenance – 1,000  
410.329 – Radio Dispatch Comm. Fee – 3,000  
410.361 – Electricity – 3,500  
410.362 – UGI Gas – 3,000  
410.366 – Water & Sewer – 950  
410.367 – Refuse Removal – 2,000  
410.374 – Repairs/Maintenance Equipment – 1,300  
410.375 – Vehicle Maintenance – 6,500  
410.376 – Vehicles/Tires/Alignment – 1,000  
410.377 – Other Vehicle Expense – 1,500  
410.440 – Laundry – 500  
410.452 – IT/RMS Services – 10,000  
Total – Public Safety – 944,374.94

**411 – Fire**

411.50 – Fire Company Contributions – 25,000  
411.51 – Foreign Fire Insurance – 33,000  
411.52 – Workmen’s Compensation – 13,500  
411.54 – Training & Equipment – 12,000  
411.74 – Machinery & Equipment – 29,537.11  
Total – Fire – 113,037.11

**2023 Preliminary Budget**  
**General Fund Expenditures**

**412 – Ambulance**

412.54 – Contribution – 23,020

Total – Ambulance – 23,020

**422 – Health and Human Services**

422.31 – Animal Control – 1,500

Total – Health and Human Services – 1,500

**430 – Public Works – Highway**

430.12 – Salary – Foreman – 83,600

430.18 – Salaries & Wages – 221,000

430.20 – Supplies – 20,000

430.23 – Fuel, Light & Water – 25,000

430.32 – Communications – 2,500

430.37 – Maintenance & Repairs – 15,000

430.72 – Improvements Other than Land – 30,000

Total – Public Works – Highway – 397,100

**433 – Street Signs & Markings**

433.20 – Supplies – 25,000

Total – Street Signs & Markings – 25,000

**434 – Street Lighting**

434.36 – Street Lighting – 40,000

Total – Street Lighting – 40,000

**2023 Preliminary Budget**  
**General Fund Expenditures**

**436 – Storm Sewers**

436.20 – Supplies – 7,000

Total – Storm Sewers – 7,000

**438 – Highways & Bridges**

438.20 – Supplies & Construction – 150,000

Total – Highways & Bridges – 150,000

**452 – Recreation**

452.20 – Supplies – 6,000

Total – Recreation – 6,000

**456 – Libraries**

456.50 – Contributions – 4,000

Total – Libraries – 4,000

**471 – Miscellaneous Expenditures and Expenses**

480.00 – Miscellaneous – 10,000

Total – Miscellaneous Expenditures and Expenses – 10,000

**483 – Pension Contributions**

483.00 – Pension Contributions – 150,000

Total – Pension Contributions – 150,000



**2023 Preliminary Budget**

**General Fund Expenditures**

**485 – U/C Fund Contributions**

485.00 – Unemployment Compensation Fund – 7,000

Total – U/C Fund Contributions – 7,000

**487 – FICA Contributions**

487.00 – FICA – 80,000

Total – FICA Contributions – 80,000

**488 – Hospital & Medical Insurance**

488.00 – Hospital & Medical Insurance – 353,500

Total – Hospital & Medical Insurance – 353,500

**492 – Interfund Operating Transfer**

492.30 – Transfer to Capital Reserve – 100,000

492.43 – Transfer to Equipment Fund – 60,000

492.44 – EIT Loan Payoff – 194,000

492.45 – Transfer to HRA – 25,000

492.47 – Transfer to Recreation – 7,500

Total – Interfund Operation Transfer – 386,500

**Total Expenditures – 3,105,062.05**

**2023 Preliminary Budget**

**Motor License**

**Current Balance – 19,436.32**

**Revenues**

341.00 – Interest – 700

355.02 – Liquid Fuels - 184,032.13

380.00 – Miscellaneous – 1,377

Total – Revenues – 186,109.13

**Expenditures**

430.74 – Equipment Purchase – 27,518.64

432.00 – Snow & Ice Removal – 20,000

439.00 – Highway Construction – 100,000

Total – Expenditures – 147,518.64

**2023 Preliminary Budget**

**Capital Reserve**

**Current Balance – 762,156.64**

**Revenues**

106.100 - Deposit – 75,731.28

341.00 – Interest – 5,000

392.00 - Transfer from General Fund – 100,000

Total – Revenues – 180,731.28

**Expenditures**

492.01 – Transfer to General Fund – 300,000

Total – Expenditures – 300,000

**2023 Preliminary Budget**

**Recreation**

**Current Balance – 95,214.35**

**Revenues**

341.00 – Interest – 500

361.56 - Recreation Fee – 20,000

392.01 -Transfer from General Fund – 7,500

Total – Revenues – 28,000

**Expenditures**

480.00 – Master Plan – 59,612.50

Total – Expenditures – 59,612.50

**2023 Preliminary Budget**

**Highway Equipment**

**Current Balance – 107,868.64**

**Revenues**

392.00 – Transfer from General Fund – 60,000

Total – Revenues – 60,000

**Expenditures**

430.261 – Truck Payments – 73,336.60

Total – Expenditures – 73,336.60

## WATER FUND 2023 BUDGET

<b>REVENUES</b>		
340.010	INTEREST	500
361.300	PLAN REVIEW FEES	0
378.100	WATER RENTS	814,521
378.120	METERS	14,514
378.130	PERMIT APPLICATION	875
378.900	OTHER WATER REVENUES	2,700
380.000	MISCELLANEOUS	0
395.000	CAPITAL TRANSFER	211,500
	<b>TOTAL WATER REVENUES</b>	<b>1,044,610</b>
<b>ADMINISTRATION</b>		
400.310	PROFESSIONAL SERVICE CHARGES	0
401.000	SALARIES & WAGES	47,133
401.100	SECRETARIAL FEES - BOROUGH	20,628
401.200	MATERIALS & SUPPLIES	3,700
401.300	GENERAL EXPENSE	4,880
401.320	COMMUNICATION EXPENSE	270
401.370	MAINTENANCE & REPAIRS	5,917
404.000	SOLICITOR	15,000
408.000	ENGINEERING EXPENSE	20,000
487.000	HOSPITAL & MEDICAL INSURANCE	52,672
487.100	PENSION	8,520
488.150	FICA	12,388
492.000	TRANSFERS	214,200
	<b>TOTAL ADMINISTRATION</b>	<b>405,308</b>
<b>WATER TREATMENT/DIST.</b>		
448.100	EMPLOYEE FEES - BOROUGH	104,927
448.200	MATERIAL & SUPPLIES	1,825
448.260	EQUIPMENT	2,400
448.270	METERS	22,000
448.280	TRAINING	1,000
448.310	WATER PURIFICATION	5,375
448.315	CITY WATER PURCHASE	425,000
448.320	COMMUNICATION EXPENSE	525
448.330	VEHICLE OPERATING EXPENSE	5,000
448.360	UTILITIES	20,000
448.370	MAINTENANCE & REPAIRS	51,250
	<b>TOTAL - WATER COST</b>	<b>639,302</b>
	TOTAL REVENUE	1,044,610
	TOTAL EXPENSE	1,044,610
	 <b>YEAR END SURPLUS</b>	 <b>0</b>

## Water Capital Projects Fund Budget (2023)

Acct No.	Classification	<u>Request</u>	
	<i>CASH BALANCE</i>	1,950,469.70	
	<b>Dedicated Investments</b>		
	<i>Sinkhole Fund</i>	15,000.00	
	<i>Vehicle Fund</i>	12,250.00	
	<i>Meter Replacement Fund</i>	90,000.00	
	<i>Misc. Valves, Hydrants, Etc</i>	45,000.00	
	<i>Main Replacement</i>	650,000.00	
	<i>Long Term Capital Reserves</i>	400,000.00	
	<i>Open Pit Project</i>	50,000.00	
	<i>R-O-W Clearing</i>	5,000.00	
		<hr/> <hr/>	
		1,267,250.00	
	<b>Cash Balance less Dedicated</b>	<b>683,219.70</b>	
	<b>Receipts</b>		
	Interest	22,000.00	
	TF Tapping Fees	122,500.00	
	TF Fees Collected	89,000.00	
	Transfer from Revenues	100,000.00	
	Transfer from Revenues	2,700.00	
		<hr/> <hr/>	
	<b>Total - Receipts</b>	<b>336,200.00</b>	
	<b>Total - Cash on Hand</b>	<b>2,286,669.70</b>	
	<b>Expenditures</b>		
	<b>USC - Tank Contract</b>	41,698.48	
	Misc. Valves, Hydrants, Etc	0.00	
	Replace Hydrants	10,000.00	
	Replace Large Meters	1,500.00	(year 3 of 3)
	Meter Replacement	55,000.00	(year 3 of 5)
	Mower	688.80	(year 4 of 5)
	Pump Station MCC Panels	0.00	
	Chlorine Consulting	15,000.00	
	Chlorination System	210,000.00	
	Corrosion Control	0.00	
	Scada System Upgrade	150,000.00	
	Hydrant Markers - Fire Dept	3,100.00	
	Garage/Shed	30,000.00	
	Vehicle	20,000.00	
	Open Pit Engineer Review	15,000.00	
	Rulers	2,000.00	
		<hr/> <hr/>	
	<b>Total - Expenditures</b>	<b>553,987.28</b>	
	<b>Balance - End of Period</b>	<b>1,732,682.42</b>	
	<b>Balance - Less Dedicated</b>	<b>465,432.42</b>	

## SEWER FUND 2023 BUDGET

### REVENUES

340.010	INTEREST	300
361.300	PLAN REVIEW FEES	0
364.100	SEWER RENTS	819,958
364.120	SEWER PERMIT FEES	875
364.310	W.CORN.TRANS CHG	3,500
380.000	MISCELLANEOUS	0
392.500	CAPITAL FEES COLLECTED	88,080
392.000	TAPPING FEES COLLECTED	171,500
	<b>TOTAL SEWER REVENUE</b>	<b>1,084,213</b>

### EXPENDITURES

#### ADMINISTRATION

401.000	SALARIES & WAGES	47,133
401.100	SECRETARIAL FEES - BOROUGH	20,628
401.200	MATERIALS & SUPPLIES	3,700
401.300	GENERAL EXPENSE	880
401.320	COMMUNICATIONS	260
401.370	MAINTENANCE & REPAIRS	5,737
402.000	AUDIT	0
404.000	SOLICITOR	15,000
408.000	ENGINEERING EXPENSE	7,500
487.000	HOSPITAL & MEDICAL	52,672
487.100	PENSION	8,520
488.150	FICA	12,388
488.151	UNEMPLOYMENT	0
493.000	TRANSFERS TO CAPITAL	259,580
	<b>TOTAL ADMINISTRATION</b>	<b>433,998</b>

429.100	EMPLOYEE FEES - BOROUGH	104,972
429.200	MATERIAL & SUPPLIES	1,450
429.260	EQUIPMENT	2,475
429.270	METERS	5,000
429.310	DAIRY RD. PUMPSTATION COSTS-NC	6,000
429.320	COMMUNICATION EXPENSE	525
429.330	VEHICLE OPERATING EXPENSE	5,000
429.360	UTILITIES	500
429.370	MAINTENANCE & REPAIRS	10,150
429.460	TRAINING	1,000
429.610	CITY OF LEBANON-USAGE CHARGE	493,500
429.620	N.CORNWALL-TRANS.CHARGE	19,643
	<b>TOTAL SEWER COLLECTION</b>	<b>650,215</b>

TOTAL REVENUES	1,084,213
TOTAL EXPENDITURES	1,084,213
<b>YEAR END SURPLUS/DEFICIT</b>	<b>0</b>



# Sewer Capital Projects Fund Budget (2023)

Acct No.	Classification	<u>Request</u>	
	<i>CASH BALANCE</i>	1,943,636.71	
	<b>Dedicated Investments</b>		
	<i>Sinkhole Fund</i>	15,000.00	
	<i>Vehicle Fund</i>	12,250.00	
	<i>Meter Replacement Fund</i>	90,000.00	
	<i>N. Cornwall (Dairy Road)</i>	600,000.00	
	<i>Main Repairs/Replacements</i>	50,000.00	
	<i>Long Term Capital Reserves</i>	400,000.00	
	<i>R-O-W Clearing</i>	5,000.00	
		<u>1,172,250.00</u>	
	<b>Cash Balance less Dedicated</b>	<b>771,386.71</b>	
	<b>Receipts</b>		
	Interest	33,000.00	
	TF Tapping Fees	171,500.00	
	TF Fees Collected	88,080.00	
	Transfer from Revenues	100,000.00	
	<b>Total - Receipts</b>	<u><b>392,580.00</b></u>	
	<b>Total - Cash on Hand</b>	<b>2,336,216.71</b>	
	<b>Expenditures</b>		
		20,000.00	
	I & I Sewer Mains & Repairs	37,500.00	
	Replace Large Meters	1,500.00	(year 3 of 3)
	Garage/Shed	30,000.00	
	N. Cornwall Sewer Project	100,000.00	
	Meter Replacement	55,000.00	(year 3 of 5)
	R-O-W Clearing	5,000.00	
	Vehicle	20,000.00	
	Mower	688.80	(year 4 of 5)
	Kville Flow Meter	8,000.00	
	<b>Total - Expenditures</b>	<u><b>277,688.80</b></u>	
	<b>Balance - End of Period</b>	<b>2,058,527.91</b>	
	<b>Balance - Less Dedicated</b>	<b>886,277.91</b>	

