

BOROUGH OF MIDDLETOWN

PROPOSED 2024 BUDGET



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The Middletown Borough Council will be voting to adopt the 2024 Borough budget on October 17, 2023. A detailed line item budget follows this document.

Budget Summary:

- The General Fund and Electric Fund are the primary operating budgets.
- The General Fund has a proposed balanced budget with planned expenses of \$7,764,145.62.
- The Electric Fund has planned expenses of \$8,798,468.42, which includes transfers of \$525,000.00 to the General Fund, Debt Service of \$1,066,200.07 and \$150,000 to the Electric Capital Fund.
- Real estate taxes will remain at a tax rate of 11.161 mills.
- Electric rates will remain the same. A contract extension for refuse/recycling collection and disposal services was entered into starting in 2022 and running through 2024. Refuse/recycling collection and disposal rates were increased by 12% in 2022, with an approximate increase of 3.5% for 2023 and 2024.

Revenue Summary:

The following sources of revenue constitute over 90% of the income for the General Fund:

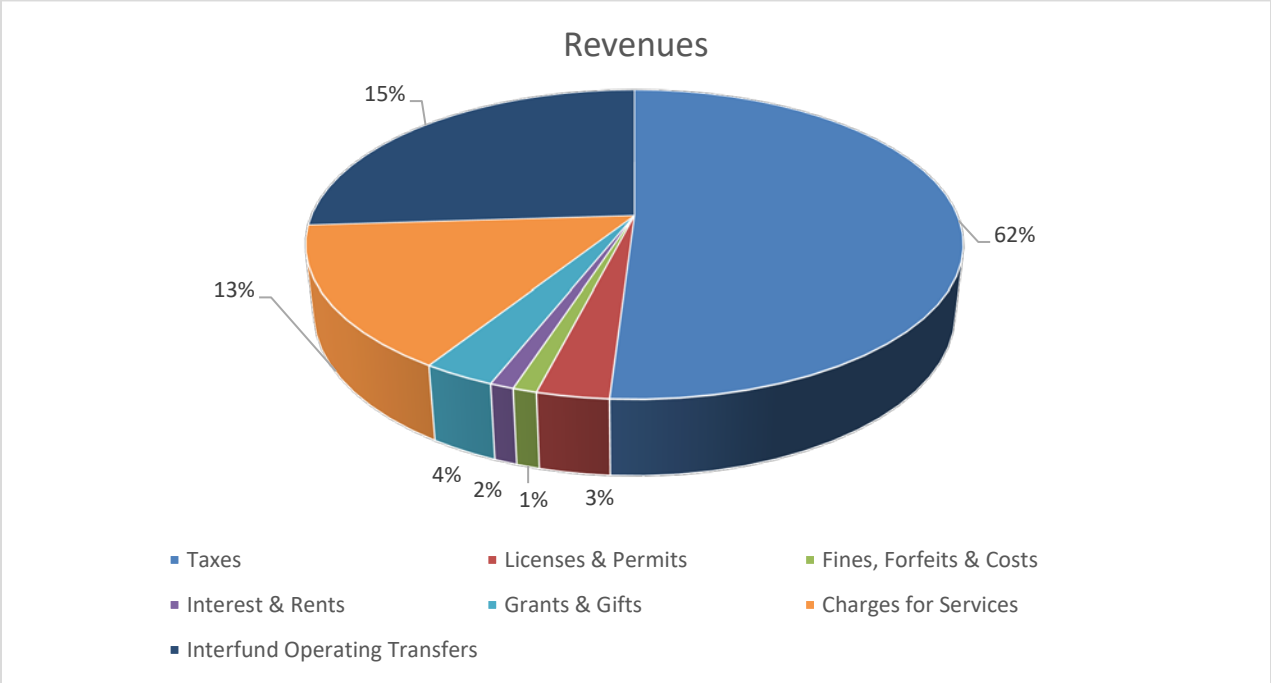
- Taxes, including real estate, earned income, per capita, occupation, and municipal services taxes
- Payments from Water-Sewer Concession Agreement
- Refuse/Recycling Collection and Disposal Charges
- Transfer from Electric Fund



The following shows the General Fund revenue breakdown by various categories:

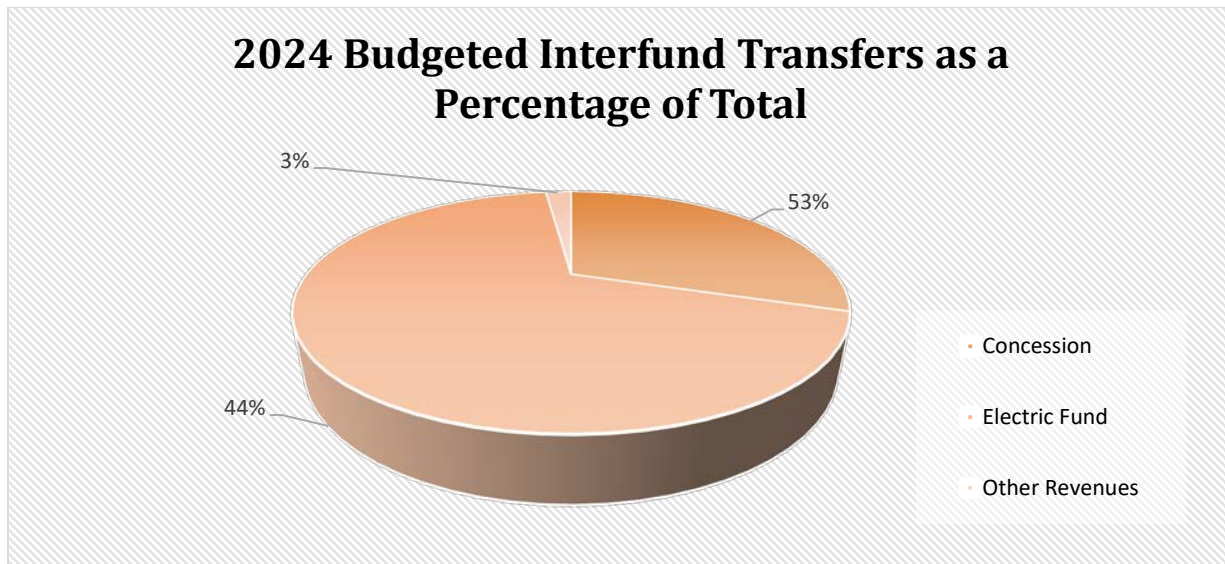
2024 BUDGETED REVENUES	
TAXES	\$4,849,476.00
LICENSES AND PERMITS	\$221,250.00
FINES, FORFEITS AND COSTS	\$34,000.00
INTEREST AND RENTS	\$147,000.00
GRANTS AND GIFTS	\$242,700.00
CHARGES FOR SERVICES	\$1,018,500.00
INTERFUND OPERATING TRANSFERS	\$1,187,000.00
2024 TOTAL BUDGETED REVENUES	\$7,764,926.00

2024 Budgeted Revenues by Category



The following shows a breakdown of budgeted interfund transfers to the General Fund:

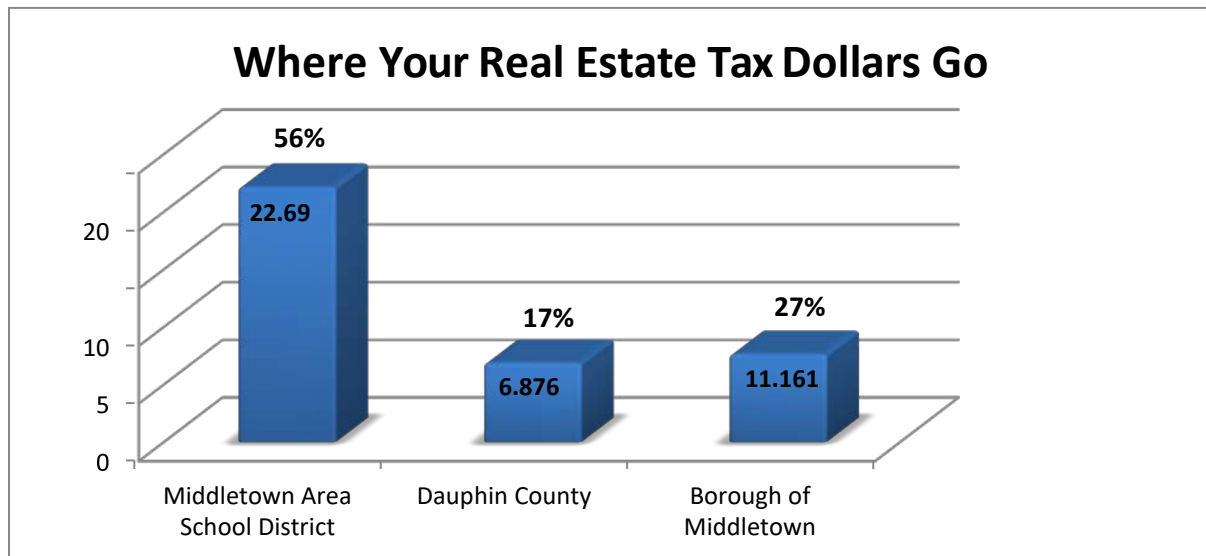
BREAKDOWN OF INTERFUND OPERATING TRANSFERS	
CONCESSION AGREEMENT - ANNUAL PAYMENT	\$630,000
ELECTRIC FUND	\$525,000
OTHER REVENUES	\$32,000
	\$1,187,000



Local Tax Breakdown:

Real estate taxes, which are based on a millage rate per assessed value of real estate property, are levied by the Borough of Middletown, Middletown Area School District and Dauphin County. The following shows how the real estate taxes are broken down.

Where Your Tax Dollars Go		
Middletown Area School District	22.69	56%
Dauphin County	6.876	17%
Borough of Middletown	11.161	27%
	40.727	



Expense Summary:

Combined expenses of the proposed General and Electric Fund budgets are \$16,563,394.42.

Expenses for Borough staff and officials, including compensation and benefits, constitute 34% of the proposed General and Electric Fund budgets. The proposed 2024 budget accounts for several new hires (Financial Assistant, 3 FT Police Officers, 1 PT Police Officer, PT Electric Supervisor and an Electric Lineman).

Expenses for General Government Administration and Financial Administration as well as the Central Garage are split between the General Fund and the Electric Fund.

Expense increases are primarily due to increases in health insurance costs, liability insurance costs, and the electric substation debt service.

Funding is provided for operation of the Borough Planning Commission, which was re-established in 2016.

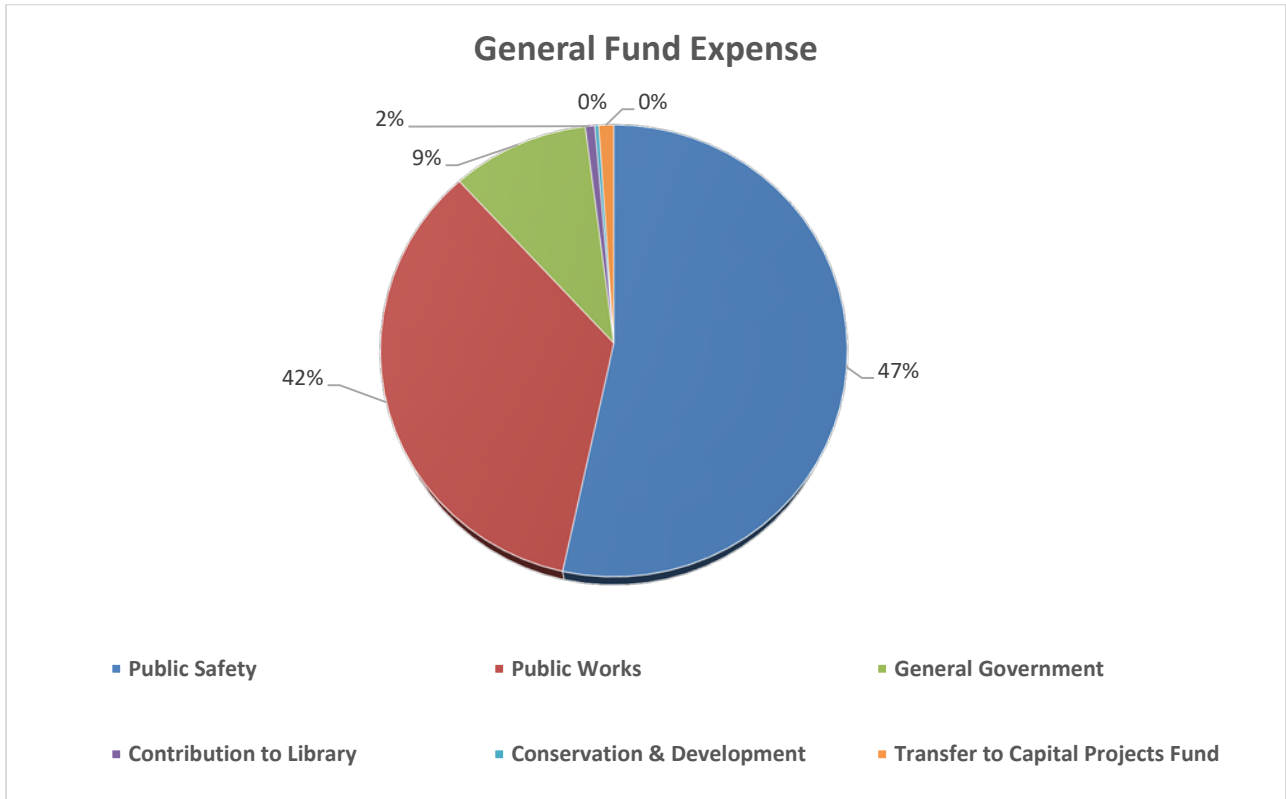
There is no funding designated for new 2024 Capital Expenditures.

Funding is proposed for public works activities including:

- Maintenance of recreation facilities.
- Contract mowing services for Borough parks and properties in order to reallocate staff time for other activities, including street, property maintenance, and community event activities.
- Contributions to other service organizations include:
 - A \$150,000 annual contribution to help fund operations of the Middletown Volunteer Fire Department.
 - Contributions to the Middletown Library and Dauphin County EMS remain at the same levels as 2023.

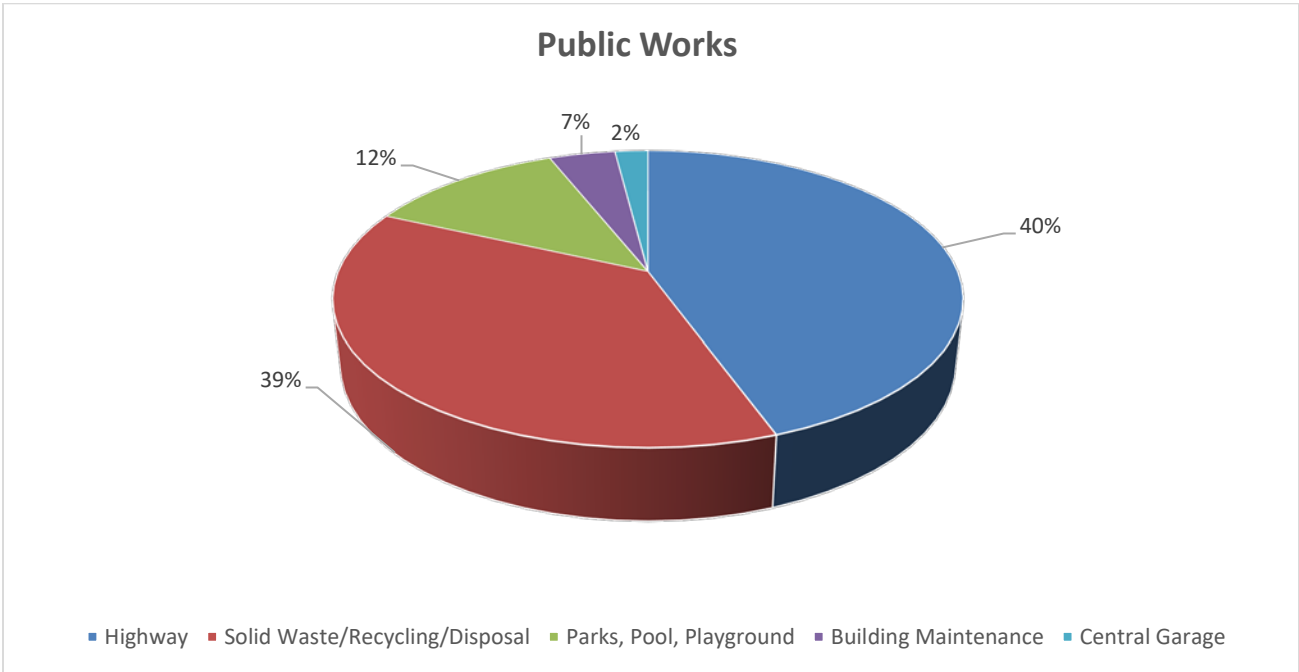
The following shows the General Fund expense breakdown by various categories:

2024 BUDGETED EXPENSES	
PUBLIC SAFETY	\$3,686,722
PUBLIC WORKS	\$3,236,651
GENERAL GOVERNMENT	\$662,297
CONTRIBUTION TO LIBRARY	\$125,500
CONSERVATION & DEVELOPMENT	\$20,975
TRANSFER TO CAPITAL PROJECTS FUND	\$32,000



The following shows a breakdown of Public Works expenses by various categories:

PUBLIC WORKS BREAKDOWN	
HIGHWAY	\$1,105,862
SOLID WASTE/RECYCLING COLLECTION AND DISPOSAL	\$1,074,018
PARKS, POOL, PLAYGROUNDS	\$313,576
BUILDING MAINTENANCE	\$190,947
CENTRAL GARAGE	\$62,939



Capital Improvements Summary:

- Current balances in the Liquid Fuels Fund, Police Sinking Fund, Capital Projects Fund, and Electric Sinking Fund are available for funding carry-over capital projects.
- The Liquid Fuels Fund, which is a restricted fund for use on highway maintenance and construction activities, includes a \$153,875 budget for the 2024 payment on a \$1.5 million loan from the Dauphin County Infrastructure Bank used for the Streetscape project.

Other Funds:

The Borough of Middletown has other funds established within its financial accounting system for which formal budgets were not prepared. These funds include:

Water/Sewer Fund
OPEB (Other Post-Employment Benefits) Fund
Electric Debt Service Fund
Fire Sinking Fund
Electric Trust Fund
Police Pension Fund
Non-Uniform Employees' Pension Fund
Stabilization Fund

The proposed 2024 Budget by line items for the General Fund and Electric Fund are as follows:

BOROUGH OF MIDDLETOWN - GENERAL FUND (01) BUDGET - 2024				
REVENUE				
Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
301 Taxes				
01.301.100	Real Estate Taxes - Current Year	\$2,822,224.17	\$3,085,004.55	\$3,337,113.00
01.301.200	Real Estate Tax Prior Year	\$97,593.11	\$55,100.00	\$55,100.00
01.305.100	Occupation Taxes - Current Year	\$84,915.00	\$342,600.00	\$391,163.00
01.305.200	Occupation Taxes - Prior Years	\$36,589.60	\$0.00	\$35,000.00
01.310.100	Per Capita Taxes - Current	\$23,080.00	\$20,000.00	\$26,100.00
01.310.200	Per Capita Taxes - Prior Years	\$8,927.01	\$0.00	\$5,000.00
01.310.400	Real Estate Transfer Taxes	\$249,736.19	\$125,000.00	\$125,000.00
01.310.500	Earned Income Taxes	\$1,167,974.41	\$800,000.00	\$800,000.00
01.310.600	Emergency & Municipal Service Taxes	\$79,164.17	\$50,000.00	\$50,000.00
01.310.700	Parking Taxes - Shared Revenue	\$44,329.59	\$25,000.00	\$25,000.00
01.313.200	District Justice Fines	\$2,350.90	\$0.00	\$0.00
01.319.000	Penalty/Interest Delinquent	(\$21,013.64)	\$0.00	\$0.00
	Subtotal	\$4,595,870.51	\$4,502,704.55	\$4,849,476.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
320 Licenses and Permits				
01.320.100	Building Permits	\$104,389.50	\$80,000.00	\$80,000.00
01.320.300	Street Permits	\$35,200.00	\$6,000.00	\$67,500.00
01.320.400	Code Administration Fees	\$0.00	\$250.00	\$250.00
01.320.500	Liquor Licenses	\$2,550.00	\$0.00	\$1,500.00
01.320.600	Television Franchise Fees	\$132,366.74	\$130,000.00	\$132,000.00
01.320.700	Woody Waste Site Revenue	\$10.00	\$0.00	\$11,000.00
	Subtotal	\$286,386.24	\$216,250.00	\$221,250.00
330 Fines, Forfeits, Costs				
01.330.100	Police Fines	\$11,335.63	\$10,000.00	\$8,000.00
01.330.200	District Justice Fines	\$29,627.64	\$30,000.00	\$25,000.00
01.330.300	Police Donations	\$6,020.00	\$4,000.00	\$1,000.00
01.330.500	Drug Task Force Reimburse	\$0.00	\$0.00	\$0.00
	Subtotal	\$53,194.43	\$44,000.00	\$34,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
340 Interest and Rents				
01.340.100	Interest Earnings	\$170,470.18	\$10,000.00	\$115,000.00
01.341.100	Dividends Nat'l Guardian Life	\$33,334.67	\$2,500.00	\$0.00
01.341.250	Interest-Tattered Flag Building	\$0.00	\$0.00	\$0.00
01.341.251	Interest - Tattered Flag	\$0.00	\$0.00	\$0.00
01.342.530	Cell Tower Revenue	\$32,186.88	\$32,000.00	\$32,000.00
	Subtotal	\$235,991.73	\$44,500.00	\$147,000.00
354 State Grants and Gifts				
01.354.100	Intergov't Revenues	\$17,999.00	\$0.00	\$0.00
01.354.200	Public Utility Realty Tax	\$3,831.10	\$2,500.00	\$2,500.00
01.354.600	Pension Subsidy-Act 205	\$160,850.96	\$201,000.00	\$201,000.00
01.354.770	American Rescue Grant	\$286,999.96	\$0.00	\$0.00
01.354.771	DCNR Hoffer	\$462,100.49	\$0.00	\$0.00
01.354.772	DCNR Oakhill	\$111,200.00	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.354.920	Gaming Grant – MVFD	\$75,000.00	\$0.00	\$0.00
01.354.998	Firemen's Relief Grant	\$46,631.74	\$39,200.00	\$39,200.00
	Subtotal	\$1,173,613.25	\$242,700.00	\$242,700.00
360 Charges for Services				
01.361.000	Zoning Hearing Fees	\$1,100.00	\$2,500.00	\$2,500.00
01.362.300	Reimbursement- Planning and Inspect	\$99.00	\$1,000.00	\$1,000.00
01.363.000	Winter Road Maintenance	\$0.00	\$16,300.00	\$15,000.00
01.365.000	Trash/Refuse Charges	\$1,013,838.68	\$976,000.00	\$1,000,000.00
01.365.150	Trash/Refuse Penalty	\$448.00	\$0.00	\$0.00
	Subtotal	\$1,034,134.87	\$995,800.00	\$1,018,500.00
380 Miscellaneous Revenue				
01.380.000	Miscellaneous	\$13,428.16	\$14,700.27	\$15,000.00
01.380.100	Donations Pine St.	\$0.00	\$0.00	\$0.00
01.380.300	Mayor's Xmas Account	\$3,780.00	\$0.00	\$0.00
01.380.400	Fireworks Donations	\$1,597.00	\$0.00	\$0.00
01.389.000	Insurance Reimbursement	\$206,141.89	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.390.000	Pool Membership	\$0.00	\$0.00	\$0.00
01.390.010	Pool Gate	\$0.00	\$0.00	\$0.00
01.390.020	Pool Concession	\$0.00	\$0.00	\$0.00
01.390.030	Pool Swim Lessons/Misc.	\$0.00	\$0.00	\$0.00
	Subtotal	\$224,947.05	\$14,700.27	\$15,000.00
391 Sale of Fixed Assets				
01.391.100	Property and Equipment	\$11,012.00	\$0.00	\$0.00
01.391.101	Sale of Elks Property	\$159,990.00	\$0.00	\$0.00
	Subtotal	\$171,002.00	\$0.00	\$0.00
392 Interfund Operating Transfers				
01.392.100	From Water/Sewer Fund	\$0.00	\$630,000.00	\$630,000.00
01.392.800	From Electric Fund	\$1,359,473.28	\$863,475.45	\$525,000.00
01.392.950	From Police Sinking Fund	\$32,000.00	\$32,000.00	\$32,000.00
01.393.100	Proceeds – Leased Vehicles	\$0.00	\$0.00	\$0.00
01.392.910	From ICDA Fund	\$0.00	\$0.00	\$0.00
01.392.960	From Debt Service	\$25,819.00	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
	Subtotal	\$2,079,292.28	\$1,525,475.45	\$1,187,000.00
01.389.000	Refund Healthcare (2022)	\$0.00	\$80,000.00	\$80,000.00
01.399.000	Cash Balance Forward	\$0.00	\$0.00	\$0.00
	Subtotal	\$0.00	\$0.00	\$80,000.00
	TOTAL REVENUE	\$9,855,433.36	\$7,636,130.27	\$7,764,926.00

BOROUGH OF MIDDLETOWN - GENERAL FUND (01) BUDGET - 2024				
EXPENSES				
Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
400 General Government - Administration				
01.400.113	Salaries - Council/Mayor	\$12,950.00	\$13,200.00	\$13,200.00
01.400.140	Wages & Salaries - Admin Dept	\$112,311.03	\$116,199.46	\$126,352.96
01.400.150	Employee Benefits	\$2,701.61	\$0.00	\$0.00
01.400.151	Group Life/Disability Insurance	\$880.85	\$980.97	\$1,039.82
01.400.152	Retirement	\$4,903.23	\$8,967.90	\$9,938.97
01.400.153	FICA	\$9,279.44	\$9,899.06	\$10,675.80
01.400.155	Workers' Compensation	\$315.83	\$7,828.67	\$8,442.95
01.400.156	Group Health Insurance	\$30,690.95	\$34,739.26	\$36,643.62
01.400.159	Unemployment Compensation	\$0.00	\$297.62	\$320.97
01.400.172	Vested Leave Pay	\$0.00	\$0.00	\$0.00
01.400.190	Employee Development	\$1,126.29	\$900.00	\$2,500.00
01.400.210	Office Supplies	\$4,065.78	\$5,000.00	\$5,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.400.211	Office Cleaning/Maintenance	\$2,167.20	\$2,500.00	\$2,000.00
01.400.215	Credit Card Charges/Bank	\$1,522.20	\$0.00	\$0.00
01.400.231	Vehicle Fuel	\$322.18	\$400.00	\$400.00
01.400.312	Consulting Services	\$0.00	\$0.00	\$0.00
01.400.314	Legal Services	\$64,143.13	\$75,000.00	\$75,000.00
01.400.315	Miscellaneous	\$2,708.74	\$2,500.00	\$3,000.00
01.400.316	Codification	\$8,640.44	\$10,000.00	\$10,000.00
01.400.320	Telephone	\$9,007.42	\$9,700.00	\$10,500.00
01.400.325	Postage	\$16,713.96	\$18,000.00	\$22,000.00
01.400.341	Advertising	\$8,079.28	\$8,000.00	\$8,500.00
01.400.352	Insurance-Liability/Casualty	\$24,000.61	\$14,700.00	\$15,300.00
01.400.353	Insurance-Liability/Casualty	\$1,865.64	\$700.00	\$700.00
01.400.370	Web Hosting M&R	\$266.55	\$2,500.00	\$2,200.00
01.400.374	Contract Services - IT	\$17,568.72	\$17,000.00	\$25,000.00
01.400.375	Vehicle Expense	\$0.00	\$0.00	\$1,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.400.377	Copier/Printer Leases	\$1,644.36	\$1,600.00	\$2,000.00
01.400.420	Dues, Subscriptions, Memberships	\$4,706.32	\$5,000.00	\$5,250.00
01.400.510	EIP Phase 3 - HR Consulting	\$0.00	\$0.00	\$0.00
01.400.515	Capital Improvement - EIP	\$0.00	\$0.00	\$0.00
01.400.740	Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00
01.400.850	ICDA Expense	\$53,145.00	\$0.00	\$0.00
01.400.860	American Rescue Expense	\$5,107.66	\$0.00	\$0.00
01.400.997	OPEB	\$0.00	\$0.00	\$0.00
	Subtotal	\$400,834.42	\$365,612.94	\$396,965.09

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
402 General Government - Financial Administration				
01.402.140	Wages & Salaries - Finance Dept	\$57,759.94	\$68,931.15	\$74,069.74
01.402.150	Employee Benefits	\$0.00	\$0.00	\$0.00
01.402.151	Group Life/Disability Insurance	\$609.69	\$890.67	\$936.53
01.402.152	Retirement	\$4,014.77	\$7,323.87	\$9,430.43
01.402.153	FICA	\$4,198.46	\$5,273.23	\$5,666.33
01.402.155	Workers Compensation	\$315.83	\$4,170.33	\$4,481.22
01.402.156	Group Health Insurance	\$16,826.43	\$23,905.20	\$25,213.52
01.402.159	Unemployment Comp	\$0.00	\$158.54	\$170.36
01.402.172	Vested Leave	\$0.00	\$0.00	\$0.00
01.402.190	Employee Development	\$0.00	\$500.00	\$500.00
01.402.210	Office Supplies	\$4,352.96	\$3,500.00	\$2,500.00
01.402.211	Office Cleaning/Maintenance	\$1,238.40	\$1,400.00	\$1,200.00
01.402.215	Credit Card Charges	\$12,046.34	\$10,000.00	\$24,000.00
01.402.311	Accounting/Auditing Services	\$18,132.14	\$20,000.00	\$20,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.402.312	Consulting Services	\$0.00	\$0.00	\$0.00
01.402.318	Commissions-Delinquent RE Tax Collection	\$0.00	\$0.00	\$0.00
01.402.319	Tax Bureau Services	\$22,059.53	\$20,000.00	\$30,000.00
01.402.320	Telephone	\$0.00	\$200.00	\$200.00
01.402.325	Postage	\$887.14	\$1,800.00	\$1,000.00
01.402.330	Contract Services - Finance Director	\$0.00	\$0.00	\$0.00
01.402.352	Insurance-Liability/Casualty	\$838.20	\$1,000.00	\$1,800.00
01.402.370	Financial & Utility System M&R Services	\$22,399.01	\$25,500.00	\$23,770.00
01.402.374	Contract Services - IT	\$12,416.38	\$15,000.00	\$20,000.00
01.402.377	Printer Maintenance Contract	\$1,005.42	\$1,000.00	\$1,200.00
01.402.420	Dues/Subscriptions	\$0.00	\$0.00	\$0.00
01.402.450	Maintenance Contracts	\$0.00	\$0.00	\$0.00
01.402.740	Capital Outlay	\$0.00	\$0.00	\$0.00
01.402.997	OPEB	\$0.00	\$0.00	\$0.00
	Subtotal	\$179,145.64	\$210,552.99	\$246,138.13

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
403 Tax Collection				
01.403.114	Salaries	\$12,999.96	\$13,000.00	\$13,000.00
01.403.153	FICA	\$994.56	\$994.50	\$994.50
01.403.210	Office Supplies	\$183.16	\$4,000.00	\$4,000.00
01.403.353	Surety & Fidelity Bond	\$0.00	\$1,200.00	\$1,200.00
	Subtotal	\$14,177.68	\$19,194.50	\$19,194.50
409 Building Maintenance				
01..409.162	Community Bldg. M/R	\$22,712.75	\$25,000.00	\$24,800.00
01..409.163	Library Bldg. M/R	\$6,483.50	\$12,000.00	\$0.00
01..409.220	Cleaning Supplies	\$13.99	\$0.00	\$0.00
01..409.230	Building Floor Mats	\$0.00	\$0.00	\$0.00
01.409.352	Insurance - Liability/Casualty	\$9,834.35	\$17,900.00	\$19,000.00
01.409.353	Auto Insurance	\$3,426.36	\$6,545.00	\$10,100.00
01.409.360	Utilities	\$6,074.70	\$8,500.00	\$8,500.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.409.371	Borough Hall Maintenance & Repair Svc	\$20,998.57	\$11,900.00	\$19,547.00
01.409.372	Exterior Grounds Maintenance & Repairs	\$12,973.97	\$21,000.00	\$20,500.00
01.409.373	Public Works Building Maintenance & Repairs	\$4,835.15	\$10,500.00	\$10,500.00
01.409.375	Police Station Maintenance & Repairs	\$1,233.50	\$0.00	\$0.00
01.409.430	Taxes/Ground Rent	\$8,109.72	\$8,000.00	\$8,000.00
01.409.730	Capital Outlay - Building Repairs	\$0.00	\$0.00	\$70,000.00
01.409.850	ICDA Expenses	\$51,573.00	\$0.00	\$70,000.00
01.409.755	Elks Expense	\$14,670.00	\$0.00	\$70,000.00
	Subtotal	\$66,243.00	\$121,345.00	\$190,947.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.410.140	Wages & Salaries	\$1,284,793.73	\$1,570,974.24	\$1,576,149.42
01. 410.151	Group Life/Disability Insurance	\$9,376.31	\$11,694.57	\$11,231.72
01. 410.152	Retirement	\$284,963.07	\$273,934.61	\$303,541.55
01. 410.153	FICA	\$102,681.32	\$120,409.03	\$120,804.93
01.410.155	Workers' Compensation	\$34,839.22	\$125,917.94	\$126,331.95
01.410.156	Group Health Insurance	\$303,901.20	\$447,071.13	\$430,587.37
01.410.159	Unemployment Compensation	\$3.19	\$3,620.14	\$3,632.04
01.410.172	Vested Leave Pay	\$0.00	\$0.00	\$0.00
01.410.190	Employee Development	\$4,715.80	\$41,500.00	\$41,500.00
01.410.210	Office Supplies	\$7,133.16	\$15,000.00	\$15,000.00
01.410.211	Office Cleaning/Maintenance	\$20,433.60	\$23,100.00	\$22,250.00
01.410.220	Operating Supplies	\$35,599.58	\$43,250.00	\$44,500.00
01.410.221	Ammunition/Weapons Supplies	\$5,858.56	\$20,000.00	\$20,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.410.231	Vehicle Fuel	\$24,127.66	\$35,000.00	\$35,000.00
01.410.300	Contract Svc – Humane Soc	\$529.85	\$5,000.00	\$5,000.00
01.410.314	Legal Services	\$56,628.75	\$30,000.00	\$30,000.00
01.410.320	Telephone/Internet	\$36,338.73	\$36,800.00	\$39,000.00
01.410.325	Miscellaneous	\$0.00	\$0.00	\$0.00
01.410.338	Uniforms	\$16,977.89	\$32,000.00	\$32,000.00
01.410.352	Insurance-Liability/Casualty	\$80,142.93	\$57,500.00	\$63,100.00
01.410.353	Auto Insurance	\$15,632.10	\$18,500.00	\$20,300.00
01.410.360	Utilities	\$0.00	\$0.00	\$0.00
01.410.373	PD Building Maintenance & Repair	\$3,931.71	\$10,000.00	\$10,000.00
01.410.374	Contract Service - IT	\$46,795.63	\$72,000.00	\$75,000.00
01.410.375	Vehicle Maintenance and Repairs	\$19,713.13	\$30,000.00	\$30,000.00
01.410.376	Vehicle Lease	\$89,646.81	\$53,000.00	\$50,000.00
01.410.378	Printer Maintenance Contract	\$8,357.14	\$9,000.00	\$6,840.00
01.410.379	Radio Lease	\$17,999.00	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.410.380	PCCD Support Grant Exp	\$0.00	\$0.00	\$22,351.00
01.410.420	Dues, Subscriptions, Memberships	\$19,626.16	\$15,000.00	\$18,500.00
01.410.463	National Night Out	\$0.00	\$3,000.00	\$3,000.00
01.410.510	Rewards	\$0.00	\$6,000.00	\$6,000.00
01.410.740	Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00
01.410.850	ICDA Expense	\$7,545.00	\$0.00	\$0.00
01.410.860	American Rescue Expense	\$24,391.72	\$0.00	\$0.00
01.410.997	OPEB	\$0.00	\$200,000.00	\$200,000.00
	Subtotal	\$2,562,682.95	\$3,334,271.66	\$3,361,619.99

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
411 Public Safety - Fire Department				
01.411.325	MVFD Operating	\$0.00	\$75,000.00	\$0.00
01.411.376	Vehicle Lease	\$94,977.82	\$48,000.00	\$48,000.00
01.411.540	Contribution-Middletown Volunteer Fire Department	\$150,000.00	\$150,000.00	\$150,000.00
01.411.541	Firemen's Relief Grant	\$46,631.74	\$39,380.00	\$39,380.00
01.411.XXX	Audit Services	\$0.00	\$0.00	\$17,500.00
	Subtotal	\$291,609.56	\$312,380.00	\$283,680.00
412 Public Safety - Emergency Services				
01.412.540	Contribution - EMS	\$56,706.00	\$56,700.00	\$56,700.00
	Subtotal	\$56,706.00	\$56,700.00	\$56,700.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
413 Code Enforcement				
01.413.140	Wages and Salaries	\$116,520.53	\$174,277.98	\$182,875.26
01.413.150	Employee Benefits	\$0.00	\$0.00	\$0.00
01.413.151	Group Life/Disability Insurance	\$1,047.58	\$1,783.64	\$1,364.60
01.413.152	Retirement	\$4,084.49	\$3,287.02	\$4,637.87
01.413.153	FICA	\$8,734.23	\$13,617.69	\$13,989.96
01.413.155	Workers' Compensation	\$736.96	\$10,199.92	\$11,063.95
01.413.156	Group Health Insurance	\$21,623.48	\$37,511.63	\$79,656.52
01.413.159	Unemployment Compensation	13,782.28	\$409.42	\$420.61
01.413.190	Employee Development	\$2,944.78	\$7,000.00	\$5,000.00
10.413.210	Office Supplies	\$3,216.20	\$2,000.00	\$1,500.00
01.413.211	Office Maintenance	\$0.00	\$0.00	\$0.00
01.413.231	Vehicle Fuel	\$873.81	\$2,000.00	\$1,200.00
01.413.313	Reimbursable Services	(\$6,161.30)	\$2,500.00	\$1,000.00
01.413.314	Legal Services	\$0.00	\$10,000.00	\$5,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.413.320	Telephone/Software	\$3,545.14	\$3,600.00	\$4,500.00
01.413.321	Internet/Cable TV	\$0.00	\$0.00	\$0.00
01.413.328	Codes Outsourcing	\$28,925.00	\$39,000.00	\$39,000.00
01.413.352	Insurance - Liability/Casualty	\$3,776.86	\$4,100.00	\$5,300.00
01.413.354	Insurance - Vehicle	\$2,470.28	\$2,600.00	\$2,700.00
01.413.372	Codes Answering Service	\$436.00	\$1,000.00	\$0.00
01.413.375	Vehicle Maintenance & Repairs	\$543.12	\$3,500.00	\$1,000.00
01.413.376	Vehicle Lease	\$7,749.20	\$0.00	\$0.00
01.413.377	Printer Maintenance Contract	\$0.00	\$0.00	\$0.00
01.413.420	Dues, Subscriptions, Memberships	\$4,244.81	\$4,000.00	\$4,000.00
01.413.540	Neighborhood Dispute Svc	\$2,400.00	\$2,400.00	\$2,400.00
01.413.740	Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00
01.413.997	OPEB	\$0.00	\$0.00	\$0.00
	Subtotal	\$221,493.45	\$334,387.30	\$376,208.78

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
414 Planning & Zoning				
01.414.114	Zoning Hearing Board & Planning Commission Stipends	\$875.00	\$5,000.00	\$5,000.00
01.414.190	Employee Development	\$175.00	\$1,000.00	\$500.00
01.414.210	Office Supplies	\$272.28	\$700.00	\$500.00
01.414.310	Commission Services	\$0.00	\$0.00	\$300.00
01.414.313	Engineering Services	(\$72,073.16)	\$75,000.00	\$50,000.00
01.414.314	Legal Services	\$41,639.08	\$55,000.00	\$55,000.00
01.414.315	Planning Commission	\$500.00	\$0.00	\$0.00
01.414.341	Advertising	\$1,013.48	\$1,500.00	\$1,500.00
	Subtotal	(\$27,598.32)	\$138,200.00	\$113,100.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
416 Emergency Management				
01.416.114	EMA Coordinator Stipend	\$1,600.00	\$1,600.00	\$1,600.00
01.416.190	Office Supplies	\$98.89	\$0.00	\$0.00
01.416.210	Employee Development	\$150.00	\$500.00	\$500.00
01.416.231	Vehicle Fuel	\$0.00	\$250.00	\$250.00
01.416.260	Tools and Minor Equipment	\$3,421.45	\$3,500.00	\$3,500.00
01.416.320	Telephone	\$2,225.74	\$2,400.00	\$2,400.00
01.416.462	Disaster Planning	\$0.00	\$600.00	\$600.00
	Subtotal	\$7,496.08	\$8,850.00	\$8,850.00
419 Fire Marshall				
01.419.114	Salary - Fire Marshall	\$1,200.00	\$2,472.00	\$2,472.00
01.419.190	Employee Development	\$0.00	\$700.00	\$700.00
01.419.220	Operating Supplies	\$1,622.72	\$1,000.00	\$1,000.00
01.419.420	Dues, Subscriptions & Memberships	\$156.95	\$500.00	\$500.00
	Subtotal	\$2,979.67	\$4,672.00	\$4,672.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
427 Solid Waste/recycling Collection and Disposal				
01.427.352	Insurance-Liability/Casualty	\$0.00	\$0.00	\$0.00
01.427.374	Equipment M/R	\$0.00	\$15,000.00	\$30,000.00
01.427.485	Solid Waste/Recycling Collection Contract	\$966,793.08	\$985,329.60	\$1,024,818.00
01.427.486	Cleanup Program	\$10,157.01	\$25,000.00	\$15,000.00
01.427.487	Woody Waste	\$1,841.16	\$7,900.00	\$4,200.00
01.427.900	Bad Debt Refuse	\$1,932.48	\$0.00	\$0.00
	Subtotal	\$980,723.73	\$1,033,229.60	\$1,074,018.00
430 Highway Maintenance - Public Works				
01.430.140	Wages and Salaries	\$381,652.03	\$585,171.54	\$516,016.80
01.430.150	Employee Benefits	\$0.00	\$0.00	\$0.00
01.430.151	Group Life/Disability Insurance	\$3,149.69	\$4,577.70	\$3,155.70
01.430.152	Retirement	\$19,374.89	\$21,053.36	\$9,859.63
01.430.153	FICA	\$27,755.70	\$44,765.62	\$34,946.91
01.430.155	Workers Compensation	\$36,847.65	\$35,402.88	\$27,637.75

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.430.156	Group Health Insurance	\$142,839.41	\$181,068.54	\$118,700.78
01.430.159	Unemployment Compensation	\$0.00	\$1,345.89	\$1,050.69
01.430.162	Borough Hall Elevator	\$526.20	\$0.00	\$0.00
01.430.163	Library Building Maintenance & Repair	\$2,369.15	\$0.00	\$0.00
01.430.172	Vested Leave Pay	\$0.00	\$0.00	\$0.00
01.430.190	Employee Development	\$2,263.61	\$2,500.00	\$8,065.00
01.430.210	Office Supplies	\$7,181.31	\$3,000.00	\$1,500.00
01.430.211	Office Cleaning/Maintenance	\$2,326.68	\$1,250.00	\$1,178.27
01.430.215	Cleaning Supplies	\$2,036.09	\$4,275.00	\$4,000.00
01.430.220	Operating Supplies	\$6,978.87	\$5,225.00	\$5,500.00
01.430.225	Street Signs	\$4,177.66	\$10,000.00	\$8,000.00
01.430.231	Vehicle Fuel	\$22,019.87	\$35,000.00	\$27,000.00
01.430.260	Tools/Minor Equipment	\$7,379.93	\$5,000.00	\$5,000.00
01.430.313	Engineering Services	\$83,696.72	\$100,800.00	\$73,400.00
01.430.320	Telephone	\$1,997.27	\$2,500.00	\$2,500.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.430.338	Uniforms	\$15,355.15	\$9,500.00	\$5,000.00
01.430.352	Insurance-Liability/Casualty	\$9,955.92	\$9,000.00	\$10,500.00
01.430.354	Insurance - Vehicle	\$7,558.96	\$9,800.00	\$12,300.00
01.430.360	Utilities	\$5,331.87	\$3,500.00	\$7,000.00
01.430.369	Equipment Rental	\$430.17	\$7,500.00	\$7,500.00
01.430.371	PW Building Maintenance and Repair Services	\$21,780.54	\$16,000.00	\$6,000.00
01.430.372	Other Grounds Maintenance & Repairs	\$9,540.65	\$34,200.00	\$20,000.00
01.430.373	PW Building Maintenance and Repair Supplies	\$495.78	\$0.00	\$0.00
01.430.374	Highway Equipment Maintenance & Repair	\$29,255.74	\$20,000.00	\$27,500.00
01.430.375	Vehicle Maintenance & Repairs	\$20,699.42	\$20,000.00	\$20,000.00
01.430.376	Police Station Maintenance & Repairs	\$2,126.67	\$0.00	\$0.00
01.430.377	Vegetation Management	\$7,359.27	\$6,840.00	\$12,000.00
01.430.430	Taxes/Ground Rent	\$0.00	\$0.00	\$0.00
01.430.740	Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.430.850	ICDA Expense	\$97,874.00	\$0.00	\$0.00
01.430.860	American Rescue Expense	\$174,857.13	\$0.00	\$0.00
01.430.870	Emaus Streetscape Exp	\$7,200.00	\$0.00	\$0.00
01.430.997	OPEB	\$0.00	\$0.00	\$0.00
01.430.XXX	Animal Control	\$0.00	\$0.00	\$10,000.00
01.431.220	Street Sweeping Operating Supplies	\$3,056.54	\$3,100.00	\$3,100.00
01.432.222	Snow Removal Materials	\$28,033.48	\$34,500.00	\$34,500.00
01.433.220	Traffic Signal Maintenance & Repair Supplies	\$14,610.18	\$15,000.00	\$25,000.00
01.434-720	LED Streetlight Program	\$25,819.00	\$0.00	\$0.00
01.436.250	Storm Sewer Maintenance & Repairs	\$33,106.35	\$19,000.00	\$19,000.00
01.438.250	Overlay & Patching Materials	\$18,955.56	\$38,950.00	\$38,950.00
	Subtotal	\$1,287,975.11	\$1,289,825.53	\$1,105,861.53
447 Public Works - Central Garage				
01.447.140	Wages and Salaries	\$22,725.29	\$28,956.31	\$29,822.37
01.447.150	Employee Benefits	\$0.00	\$0.00	\$0.00
01.447.151	Group Life/Disability	\$180.27	\$227.30	\$229.19

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.447.152	Retirement	\$1,157.95	\$472.76	\$730.34
01.447.153	FICA	\$1,650.70	\$2,215.16	\$2,281.41
01.447.155	Workers' Compensation	\$3,684.78	\$1,751.86	\$1,804.25
01.447.156	Group Health Insurance	\$11,439.08	\$11,997.81	\$13,803.45
01.447.159	Unemployment Compensation	\$0.00	\$66.60	\$68.59
01.447.190	Employee Development	\$49.99	\$500.00	\$500.00
01.447.210	Office Supplies	\$212.17	\$1,150.00	\$1,150.00
01.447.231	Vehicle Fuel	\$3,847.56	\$1,500.00	\$1,500.00
01.447.250	Vehicle Supplies	\$2,173.97	\$3,000.00	\$3,000.00
01.447.260	Tools/Minor Equipment	\$1,112.28	\$3,000.00	\$3,000.00
01.447.320	Telephone	\$0.00	\$1,050.00	\$2,050.00
01.447.338	Uniforms	\$6.90	\$1,300.00	\$500.00
01.447.374	Equipment Maintenance & Repairs	\$11.91	\$1,500.00	\$1,500.00
01.447.375	Vehicle Maintenance & Repairs	\$2,168.32	\$2,000.00	\$1,000.00
01.447.997	OPEB	\$0.00	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.447.999	Expense Allocated to Other Funds	\$0.00	\$0.00	\$0.00
	Subtotal	\$50,421.17	\$60,687.80	\$62,939.62
452 Public Works-Parks/Pool/Playgrounds				
01.452.153	Swimming Pool-FICA Taxes	\$0.00	\$0.00	\$0.00
01.452.155	WC Expense	\$1,368.62	\$0.00	\$0.00
01.452.159	Unemployment Benefits	\$0.00	\$0.00	\$0.00
01.452.190	Swimming Pool-Employee Development	\$0.00	\$0.00	\$0.00
01.452.240	Swimming Pool-Mgr.	\$0.00	\$0.00	\$0.00
01.452.241	Swimming Pool-Mgr. OT	\$0.00	\$0.00	\$0.00
01.452.242	Pool-Gate/Concession Wages	\$0.00	\$0.00	\$0.00
01.452.243	Pool-Gate/Concession OT	\$0.00	\$0.00	\$0.00
01.452.244	Pool-Lifeguard Wages	\$0.00	\$0.00	\$0.00
01.452.245	Pool-Lifeguard OT	\$0.00	\$0.00	\$0.00
01.452.251	Pool Supplies and Chemicals	\$1,235.64	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.452.320	Telephone	\$2,534.40	\$2,100.00	\$0.00
01.452.352	Swimming Pool-Liability/Casualty	\$9,894.29	\$0.00	\$0.00
01.452.372	Swimming Pool-Maintenance and Repair Services	\$0.00	\$0.00	\$0.00
01.452.380	Swimming Pool-Concessions	\$0.00	\$0.00	\$0.00
01.452.400	DCNR Expense Hoffer	\$1,607.98	\$0.00	\$0.00
01.452.380	DCNR Expense Overdeer	\$1,092.15	\$0.00	\$0.00
	Pool Subtotal	\$17,733.08	\$2,100.00	\$0.00
01.454.250	Parks-Maintenance and Repair Supplies	\$21,370.62	\$28,500.00	\$62,500.00
01.454.251	Engineering CPP	\$0.00	\$52,000.00	\$52,000.00
01.454.313	Engineering	\$4,970.84	\$52,000.00	\$52,000.00
01.454.352	Parks-Liability and Casualty Insurance	\$4,332.59	\$11,000.00	\$12,000.00
01.454.353	Auto Insurance	\$1,319.68	\$0.00	\$0.00
01.454.373	Parks-Maintenance and Repair Services	\$66,418.31	\$93,800.00	\$60,576.00
01.454.400	DCNR Exp Hoffer	\$561,577.93	\$0.00	\$0.00
01.454.410	DCNR Exp Oakhill	\$170,672.16	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.454.420	DCNR Exp Overdeer	\$4,097.50	\$0.00	\$0.00
01.454.540	Contribution-MARA	\$9,346.05	\$10,000.00	\$10,000.00
01.454.730	Capital Outlay – Buildings & Grounds	\$0.00	\$0.00	\$116,500.00
01.454.851	Elks Expenses	\$39,518.00	\$0.00	\$0.00
01.454.860	American Rescue Exp	\$0.00	\$0.00	\$0.00
	Parks Subtotal	\$883,623.68	197,400.00	\$313,576.00
456 Recreation - Culture				
01.456.374	Library-Equipment Maintenance & Repairs	\$4,659.78	\$1,500.00	\$12,000.00
01.456.540	Contribution - Library	\$50,000.00	\$50,000.00	\$50,000.00
01.456.730	Capital Outlay – Buildings & Grounds	\$0.00	\$0.00	\$63,500.00
	Subtotal	\$54,659.78	\$51,500.00	\$125,500.00
455 Conservation and Development				
01.455.540	Shade Tree Commission	\$0.00	\$0.00	\$0.00
01.457.310	Fireworks Display	\$0.00	\$0.00	\$0.00
01.459.540	Town Beautification	\$11,291.53	\$15,000.00	\$15,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.461.540	Utilities - Historical Society	\$0.00	\$475.00	\$475.00
01.461.541	Signs and Historic Markers	\$99.81	\$5,000.00	\$5,000.00
01.464.544	Other-Historic Restoration Commission	\$2,391.00	\$500.00	\$500.00
01.465.001	Other-Human Relations Commission	\$0.00	\$0.00	\$0.00
	Subtotal	\$13,682.53	\$20,975.00	\$20,975.00
471 Debt Service				
01.471.001	Interest - Debt	\$0.00	\$0.00	\$0.00
01.471.010	Interest - 2017 Note	\$0.00	\$0.00	\$0.00
01.471.009	Principal-Other Debt Service	\$0.00	\$0.00	\$0.00
01.472.010	Interest-Other Debt Service	\$0.00	\$0.00	\$0.00
	Subtotal	\$34.00	\$0.00	\$0.00
492 Transfers				
01.492.005	Transfer to Cap Projects Fund	\$0.00	\$0.00	\$0.00
01.492.006	Transfer to Grant Funds	\$23,129.00	\$0.00	\$0.00
01.492.090	Transfer to Other Funds	\$85,376.50	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
01.492.091	Transfer to Fire Sinking	\$50,000.00	\$0.00	\$0.00
01.492.092	Transfer to Police Sinking Fund	\$29,504.64	\$32,000.00	\$32,000.00
	Subtotal	\$188,010.14	\$82,000.00	\$32,000.00
492 Unallocated				
01.492.093	Pension Fund Costs-Non-Uniform	\$0.00	\$0.00	\$0.00
	Workers Comp Premium Credit	\$0.00	\$0.00	\$0.00
	Subtotal	\$0.00	\$0.00	\$0.00
	EXPENSE	\$7,350,395.72	\$7,636,130.27	\$7,764,145.62
	REVENUE	\$9,855,433.36	\$7,636,130.27	\$7,764,926
	NET EXCESS (DEFICIT)	\$2,505,037.64	\$0.00	\$780.38

BOROUGH OF MIDDLETOWN - ELECTRIC FUND (03) BUDGET - 2024				
REVENUE				
Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
03.300.000	Use of fund balance	\$0.00	\$0.00	\$0.00
340 Interest and Rents				
03.340.100	Interest Earnings	\$176,370.80	\$24,998.95	\$62,668.95
	Subtotal	\$176,370.80	\$24,998.95	\$62,668.95
354 Governmental Revenue				
03.354.600	Pension Subsidy Act 205	\$32,186.66	\$0.00	\$0.00
	Subtotal	\$32,186.66	\$0.00	\$0.00
372 Electric Revenue				
03.372.100	Electric Revenue - Residential	\$4,691,641.33	\$4,500,000.00	\$4,500,000.00
03.372.150	Electric Penalty Residential	\$131,074.67	\$130,000.00	\$130,000.00
03.372.200	Electric Revenue - Commercial	\$2,896,944.75	\$2,860,800.00	\$2,860,800.00
03.372.210	Electric Solar	(\$734.00)	\$0.00	\$0.00
03.372.250	Electric Penalty Commercial	\$0.00	\$0.00	\$0.00
03.372.300	Electric Revenue - Industrial	\$1,188,352.22	\$1,230,000.00	\$1,230,000.00
03.372.350	Electric Penalty Industrial	\$0.00	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
03.372.400	Electric Revenue - Other	\$6,526.38	\$6,000.00	\$6,000.00
03.372.450	Electric Revenue - Other	(\$10,593.29)	\$0.00	\$0.00
03.372.600	Electric Revenue – Misc.	\$82,961.11	\$9,000.00	\$9,000.00
03.380.500	Codes Revenue – Misc.	\$0.00	\$0.00	\$0.00
	Subtotal	\$8,986,173.17	\$8,735,800.00	\$8,735,800.00
03.389.000	Insurance Reimbursements	\$49,116.72	\$0.00	\$0.00
	Electric Fund - Total Revenue	\$9,244,263.35	\$8,760,798.95	\$8,798,468.95

BOROUGH OF MIDDLETOWN - ELECTRIC FUND (03) BUDGET - 2024

EXPENSES

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
400 General Government - Administration				
03.400.140	Wages & Salaries - Admin Dept	\$112,311.41	\$116,199.46	\$123,786.16
03.400.150	Employee Benefits	\$2,701.61	\$0.00	\$0.00
03.400.151	Group Life/Disability Insurance	\$880.83	\$980.97	\$1,039.82
03.400.152	Retirement	\$17,495.85	\$8,967.90	\$9,513.97
03.400.153	FICA	\$8,288.14	\$8,889.26	\$9,469.64
03.400.155	Workers' Compensation	\$315.83	\$7,030.07	\$7,489.06
03.400.156	Group Health Insurance	\$30,690.86	\$34,739.26	\$36,643.62
03.400.159	Unemployment Compensation	\$0.00	\$267.26	\$284.71
03.400.172	Vested Leave Pay	\$2,199.24	\$0.00	\$0.00
03.400.190	Employee Development	\$1,062.32	\$900.00	\$2,500.00
03.400.210	Office Supplies	\$4,997.16	\$6,000.00	\$5,000.00
03.400.211	Office Cleaning/Maintenance	\$2,167.20	\$2,500.00	\$2,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
03.400.215	Credit Card Charges	\$8,842.21	\$0.00	\$0.00
03.400.231	Vehicle Fuel	\$322.18	\$400.00	\$400.00
03.400.311	Accounting/Auditing Services	\$0.00	\$0.00	\$0.00
03.400.313	Consulting Services	\$0.00	\$0.00	\$0.00
03.400.314	Legal Services	\$64,950.15	\$75,000.00	\$75,000.00
03.400.315	Miscellaneous	\$2,325.50	\$2,500.00	\$3,000.00
03.400.316	Codification	\$0.00	\$5,000.00	\$5,000.00
03.400.320	Telephone	\$8,908.97	\$9,500.00	\$9,000.00
03.400.325	Postage	\$16,657.20	\$18,000.00	\$22,000.00
03.400.330	Contracted Services - Finance Director	\$0.00	\$0.00	\$0.00
03.400.338	Uniforms	\$0.00	\$0.00	\$0.00
03.400.341	Advertising	\$8,067.35	\$8,000.00	\$8,500.00
03.400.352	Insurance-Liability/Casualty	\$20,991.72	\$14,600.00	\$14,000.00
03.400.353	Auto Insurance	\$2,047.04	\$1,300.00	\$1,400.00
03.400.370	Web Hosting Services	\$0.00	\$2,500.00	\$2,200.00
03.400.373	Neopost Contract	\$0.00	\$0.00	\$0.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
03.400.374	Contract Services - IT	\$16,317.19	\$17,000.00	\$25,000.00
03.400.377	Printer Maintenance Contract	\$1,644.35	\$1,600.00	\$2,000.00
03.400.420	Dues, Subscriptions, Memberships	\$2,521.23	\$2,000.00	\$3,250.00
03.400.740	Capital Outlay - Equipment	\$0.00	\$0.00	\$0.00
03.400.860	American Rescue Expense	\$5,107.67	\$0.00	\$0.00
03.400.997	OPEB	(\$44,860.00)	\$0.00	\$0.00
	Subtotal	\$296,953.21	\$343,874.18	\$368,476.98

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
402 General Government - Financial Administration				
03.402.140	Wages & Salaries - Finance Dept	\$134,780.92	\$160,839.64	\$166,996.33
03.402.150	Employee Benefits	\$0.00	\$0.00	\$0.00
03.402.151	Group Life/Disability Insurance	\$1,439.23	\$1,909.85	\$2,016.85
03.402.152	Retirement Pension Cost	\$27,820.60	\$17,089.08	\$21,012.71
03.402.153	FICA	\$9,797.30	\$12,304.23	\$12,775.22
03.402.155	Workers Compensation	\$526.41	\$9,730.80	\$10,103.28
03.402.156	Group Health Insurance	\$39,261.66	\$55,778.79	\$58,831.54
03.402.159	Unemployment Compensation	\$0.00	\$369.93	\$384.09
03.402.172	Vested Leave	\$488.65	\$0.00	\$0.00
03.402.190	Employee Development	\$0.00	\$1,200.00	\$750.00
03.402.210	Office Supplies	\$10,103.52	\$7,000.00	\$5,000.00
03.402.211	Office Cleaning/Maintenance	\$2,786.40	\$4,750.00	\$3,050.00
03.402.215	Credit Card Charges	\$22,817.72	\$12,000.00	\$55,700.00
03.402.311	Accounting/Auditing Services	\$38,909.98	\$35,000.00	\$40,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
03.402.313	Consulting Services	\$0.00	\$0.00	\$0.00
03.402.319	Tax Bureau Services	\$0.00	\$200.00	\$0.00
03.402.320	Telephone	\$0.00	\$250.00	\$250.00
03.402.325	Postage	\$2,100.00	\$2,500.00	\$2,000.00
03.402.330	Contract Services - Finance Director	\$0.00	\$0.00	\$0.00
03.402.352	Insurance-Liability/Casualty	\$938.20	\$1,000.00	\$1,800.00
03.402.370	Financial & Utility System Svc	\$52,264.36	\$45,000.00	\$47,260.00
03.402.374	Contract Services - IT	\$23,100.19	\$25,500.00	\$30,000.00
03.402.377	Printer Maintenance Contract	\$2,345.98	\$2,000.00	\$2,500.00
03.402.420	Dues/Subscriptions/Memberships	\$105.00	\$300.00	\$300.00
03.402.740	Capital Outlay/Equip.	\$0.00	\$0.00	\$0.00
03.402.997	OPEB	(\$53,865.00)	\$0.00	\$0.00
	Subtotal	\$315,721.12	\$394,722.32	\$460,730.03

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
430 Public Works				
03.430.140	Salaries and Wages	\$47,070.00	\$71,085.88	\$19,700.00
03.430.151	Group Life Insurance	\$295.83	\$354.60	\$0.00
03.430.152	Retirement Expense	\$7,515.58	\$1,027.71	\$0.00
03.430.153	FICA Expense	\$3,407.60	\$5,438.07	\$1,507.08
03.430.155	Workmen's Compensation	\$0.00	\$4,300.70	\$1,191.88
03.430.156	Group Health Insurance	\$12,603.71	\$1,256.34	\$0.00
03.430.159	Unemployment Compensation	\$0.00	\$163.50	\$45.31
03.430.172	Vested Leave	\$3,118.33	\$0.00	\$0.00
03.430.190	Employee Development	\$0.00	\$0.00	\$0.00
03.430.211	Office Cleaning	\$0.00	\$1,250.00	\$1,178.27
03.430.320	Telephone Expense	\$906.41	\$2,000.00	\$2,000.00
03.430.997	OPEB Allocation Adjustment	(\$18,819.00)	\$0.00	\$0.00
	Subtotal	\$56,098.46	\$86,876.80	\$25,622.96

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
442 Electric Distribution System				
03.442.020	Central Garage Prorated Expenses	NA	NA	NA
03.442.140	Wages & Salaries	\$380,049.25	\$559,471.31	\$770,289.60
03.442.150	Employee Benefits	\$0.00	\$0.00	\$0.00
03.442.151	Group Life/Disability Insurance	\$2,127.82	\$4,132.73	\$4,323.53
03.442.152	Retirement	\$82,572.26	\$52,254.79	\$58,424.30
03.442.153	FICA	\$28,012.15	\$41,193.06	\$58,927.15
03.442.155	Workers' Compensation	\$41,164.09	\$32,577.51	\$46,602.52
03.442.156	Group Health Insurance	\$120,135.88	\$217,552.86	\$173,723.52
03.442.159	Unemployment Compensation	\$0.00	\$1,238.48	\$1,771.67
03.442.172	Vested Leave	\$3,406.22	\$0.00	\$0.00
03.442.190	Employee Development	\$3,932.17	\$10,000.00	\$10,000.00
03.442.210	Office Supplies	\$525.77	\$3,400.00	\$3,400.00
03.442.220	Operating Supplies	\$835.80	\$3,200.00	\$3,200.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
03.442.231	Vehicle Fuel	\$13,672.96	\$13,000.00	\$13,000.00
03.442.240	Safety Supplies	\$1,619.44	\$5,500.00	\$5,500.00
03.442.260	Tools/Minor Equipment	\$3,910.74	\$9,550.00	\$9,550.00
03.442.270	Services/Meter Supplies	\$1,598.25	\$17,000.00	\$17,000.00
03.442.312	Consulting Services	\$87,363.75	\$80,000.00	\$80,000.00
03.442.313	Engineering Services	\$43,921.01	\$135,000.00	\$135,000.00
03.442.314	Legal Services	\$164,037.02	\$40,000.00	\$40,000.00
03.442.320	Telephone	\$4,999.89	\$6,000.00	\$6,000.00
03.442.338	Uniforms	\$4,329.26	\$4,350.00	\$7,700.00
03.442.352	Insurance-Liability & Casualty	\$18,367.49	\$21,000.00	\$21,000.00
03.442.353	Auto Insurance	\$11,200.78	\$10,500.00	\$10,500.00
03.442.360	Utilities	\$0.00	\$0.00	\$0.00
03.442.370	Electric Dist. Bldg. Maint & Equipment Services	\$18,695.62	\$47,600.00	\$47,600.00
03.442.373	Electric Dist. Building M & R Supplies	\$1,043.98	\$4,000.00	\$8,650.00
03.442.374	Electric Dist. Equipment Maintenance & Repairs	\$3,718.96	\$10,000.00	\$24,000.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
03.442.375	Vehicle Maintenance & Repairs	\$20,772.82	\$7,000.00	\$14,125.00
03.442.376	Traffic Signals Maintenance & Repairs	\$1,153.24	\$27,000.00	\$27,000.00
03.442.377	Street Lighting Maintenance & Repairs	\$20,023.03	\$8,500.00	\$8,500.00
03.442.378	Substation Maintenance & Repairs	\$9,406.98	\$53,000.00	\$63,000.00
03.442.379	Distribution System Maintenance & Repairs	\$92,929.94	\$120,000.00	\$130,000.00
03.442.420	Dues, Subscriptions, Memberships	\$25,495.96	\$26,400.00	\$26,400.00
03.442.458	Tree Trimming Services	\$70,000.99	\$60,000.00	\$60,000.00
03.442.459	Emergency Contractor Expenses	\$0.00	\$40,000.00	\$40,000.00
03.442.470	Power Contract	\$3,939,494.91	\$4,000,000.00	\$4,000,000.00
03.442.720	Capital Outlay	\$2,100.30	\$0.00	\$0.00
03.442.820	Depreciation expense	\$164,169.00	\$185,000.00	\$185,000.00
03.442.900	Bad Debt	\$28,433.92	\$33,000.00	\$33,000.00
03.442.997	OPEB	(\$151,892.00)	\$0.00	\$0.00
	Subtotal	\$5,263,329.65	\$5,888,420.74	\$6,143,187.30

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
447 Central Garage				
03.447.140	Salaries and Wages	\$23,413.48	\$25,233.35	\$25,988.07
03.447.151	Group Life Insurance	\$180.27	\$220.87	\$222.70
03.447.152	Retirement	\$4,095.49	\$472.76	\$730.34
03.447.153	FICA Expense	\$1,700.60	\$1,930.35	\$1,988.09
03.447.155	Worker's Comp Expense	\$3,684.78	\$1,445.87	\$1,489.12
03.447.156	Group Health Insurance	\$11,439.08	\$11,948.01	\$13,773.42
03.447.159	Unemployment Compensation	\$0.00	\$58.04	\$59.77
03.447.190	Employee Development	\$49.99	\$500.00	\$500.00
03.447.210	Office Supplies	\$217.16	\$1,150.00	\$1,150.00
03.447.231	Vehicle Fuel	\$3,847.56	\$1,500.00	\$1,500.00
03.447.250	Vehicle Supplies	\$2,123.97	\$3,000.00	\$3,000.00
03.447.260	Tools/Minor Equipment	\$1,112.26	\$3,000.00	\$3,000.00
03.447.320	Telephone Expense	\$0.00	\$1,050.00	\$1,050.00
03.447.338	Uniforms	\$6.89	\$1,300.00	\$1,300.00
03.447.374	Equipment Maintenance & Repairs	\$11.90	\$1,500.00	\$1,500.00

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
03.447.375	Vehicle Maintenance Expense	\$2,168.32	\$2,000.00	\$2,000.00
03.447.997	OPEB	(\$9,368.00)	\$0.00	\$0.00
	Subtotal	\$44,683.75	\$56,309.25	\$59,251.51

Account Number	Account Title	2022 Actual	2023 Approved	2024 Proposed Budget
471 Debt Service				
03.471.001	Principal-Debt Service	\$0.00	\$369,020.27	\$550,000.00
03.472.002	Interest-Debt Service	\$0.00	\$600,000.00	\$516,200.07
	Subtotal	\$0.00	\$969,020.27	\$1,066,200.07
490 Transfers				
03.492.092	To Electric Capital Fund	\$466,170.70	\$150,000.00	\$150,000.00
03.492.096	To General Fund	\$1,359,473.00	\$863,475.45	\$525,000.00
03.492.098	To Other Funds	\$172,701.30	\$0.00	\$0.00
	Subtotal	\$1,998,345.00	\$1,013,475.45	\$675,000.00
	Electric Fund Total Expenses	\$7,975,131.19	\$8,760,798.95	\$8,798,468.42
	REVENUE	\$9,244,263.35	\$8,760,798.95	\$8,798,468.95
	NET SURPLUS/(DEFICIT)	\$1,269,132.16	\$0.00	\$0.53