

MEMORANDUM

TO: DuBois City Council
FROM: Shawn Arbaugh S. A.
RE: Preliminary Budget Notes
DATED: November 21, 2024

The purpose of this memo is to provide City Council a preliminary budget for input, questions, and discussion. This budget is based on review of several years of data and 2024 Year To Date. There are no proposed tax increases this year included in this presentation. It is proposed to increase both water and sewer rates by \$2.00 per 1000 gallons. This would generate an additional \$514,000 annually. This would allow us to add an additional phase of the Coke Hill water replacement project, and put us in a better position to have a smaller increase when we consolidate. For comparison purposes, Sandy Township sewer is at \$18.5 / 1000 gallons and DuBois is \$15 / 1000 gallons. Sandy Township water is \$16 / 1000 gallons and DuBois is \$8.50 / 1000 gallons. The notes below describe key changes from previous years and explanations on specific line items that may not be apparent.

Budget Notes

General Fund

1. Real Estate Taxes – All real estate related taxes are expected to remain flat in 2025
2. Earned Income Tax (310.200) – This is projected to have a slight increase of \$20,000 or 2% from 2024 projections with wage increases and additional jobs in the area.
3. Waste Management Fees (321.300) – This is a franchise fee Waste Management pays us for the wear and tear on our roadways, and for exclusive waste rights within the City. This also includes an administrative fee for the City staff conducting billing operations.
4. Municipal Pension Aid (355.050) – This was increased approximately 3.5% over FY 2024 based on historic data.
5. Foreign Fire Insurance (355.130) – This is an allocation from a 2% tax on fire insurance purchased by PA residents from companies incorporated outside of PA. In 2022, we saw a large increase and expect this to continue at this level.
6. Sewer Fund Lease and Management payments (360.200) – This was reduced due to the redistribution of salaries and benefits to the water and sewer funds.

7. Reimbursement of Wages (361.690) – This was decreased due to staffing losses to administer the CDBG program. These funds will now be directed to Urban Design Ventures for administration.
8. Inspection Fees (362.400) – This was increased by \$20,000 due to projected fee increases for building inspections.
9. Brady Street Light Grant (380.656) – This is grant funding for upgrades to the Brady Street and Park Ave. light for 80% of the project costs.
10. Liberty Blvd. and Beaver Drive Grant (380.657) – This is grant funding for upgrades to the Liberty Blvd. and Park Ave. light. This is 80% of the anticipated engineering fees for the project.
11. Sale of Assets (391.100) – This is for the sale of a 2011 Charger, 2014 Charger, Loader, and backhoe.
12. K-9 Fund Transfer (395.XXX) – This is a transfer of funds for training of the new canine.
13. Health Insurance – This is projected to decrease by \$210,000 from switching to a new health insurance plan that provides for similar or better coverages for the employees.
14. Manager Salary (401.121) – This is 50% of an assistant manager salary with an additional 50% coming from the water and sewer funds. These monies, along with projected benefits, could be utilized for a match for interim management services.
15. Consolidation Expenses (401.470) – These are expenses related to the STMP grant. All but 5% of these funds are reimbursed through the STMP grant and Sandy Township contributions.
16. Legal Services (404.314)- These expenses were increased due to anticipated police contract arbitration.
17. Software Maintenance Subscriptions (407.300) – These include \$21,000 for the new RMS and Axon systems for the police.
18. Computer Parts (407.316) – This includes server upgrades, storage, and back-up hardware.
19. Salary – Engineering Aide (408.130) – This is 50% of the engineer's salary with an additional 50% coming from the water and sewer funds. These monies, along with projected benefits, could be utilized for consulting services.
20. Canine Expenses (410.300) – This is for training of the new canine.
21. Fire Training (411.192)- These costs are for the fire training package, and related travel for training.
22. Fire Insurance (411.214)- These are costs for the workers compensation policy and building and vehicle insurances.

23. Ladder Repair (411.376) – This was increased due to a cost for inspection of the fire company ladders.
24. Contributions to the Fire Dept. (411.540) – This includes officer stipends, cell phone reimbursements, cable/TV, stationary, and other related expenses.
25. Emergency Management – The costs were reduced due to the City EMA director being an employee of the City with medical, vehicle, and phone.
26. Waste Management Fees (427.480) – These are the fees paid to Waste Management. This was increased due to annual increases.
27. Wages – Summer Help (430.141) – This includes summer help with two employees at Rumbarger Cemetery and five employees for the Flood Control project.
28. Salaries and Wages – Pool (452.140) – These costs include a portion of a public works employee, lifeguards, and the pool director.
29. Salaries and Wages – Park/Playground (454.140) – These costs include a portion of a public works employee, five summer employees, and contracts for field scheduling, marketing, and tournament management.
30. Baseball Bank expenses (454.248) – This was decreased as the building is owned and operated by the Redevelopment Authority.
31. Community Days Celebration (466.160) – This was increased to account for two potential event firework displays.
32. Debt Service Interest / Principle – This is a conservative projection at \$140,000 total based on bond refinancing. The breakdown between principle and interest will not be available until the bonds are issued.
33. Timberland Sale Commission (480.110) – This is projected at 10% of the timber sale for 2025.
34. Pension Expenses (487.010) – The pension expenses were allocated based upon a per employee allocation under each fund.
35. Insurance Deductible (492.450) – The insurance deductible was removed with a projected insurance renewal under a new plan.
36. Police Additions (493.XXX) – These costs include \$10,000 for a drone program, \$15,000 for new rifles, and \$30,000 for new body armor.
37. Brady Street Light (493.XXX) – These are costs for the Brady Street and Park Ave. light upgrades.

Sewer Fund

1. Sewer - Industrial (364.112) – This was reduced by 13% due to the loss of Paris Cleaners.
2. Sewer – Township (364.113) – This was increased \$50,000 due to Platt Road project completion, Kiwanis Trail connections, and new businesses expected.
3. Proceeds from Loan (364.621) – This accounts for the remainder of the \$88 million loan for the sewer treatment plant project.
4. Proceeds from Grant (364.622) – This accounts for the remainder of the \$4.3 million grant received for the sewer treatment plant project.
5. Pensions (427.217) – The pension costs were redistributed per employee to each fund.
6. Building / Property Rents (427.380) – This is an annual lease fee paid by the sewer fund to the general fund. This was reduced due to reallocation of health care and pensions costs to specific funds.
7. Chemicals (429.222) – This was reduced by \$75,000 due to new sewer treatment plant coming online in July. Chlorination and dechlorination chemicals will no longer be needed.
8. Contractual Services (429.450) – This was reduced as the new sewer treatment plant comes online and less maintenance will be required.
9. Sewer Fund – Principle and Interest – This is a conservative projection at \$312,484 total based on bond refinancing. The breakdown between principle and interest will not be available until the bonds are issued.
10. PennVest Loan 2025 (471.308) – This is the projected interest and principle for one quarter of the year based upon timing of when the sewer treatment plant project will be completed.
11. Health Insurance Deductible (492.451) – This line item is projected to be removed due to health insurance changes.

Water Fund

1. Industrial Water – City (378.112) – This line item was reduced by 36% due to the loss of Paris Cleaners.
2. Transfer from General Fund (395.080) – This line item accounts for a transfer from the general fund capital reserves into the water fund for the Coke Hill Waterline replacement project. These funds were from timber sales in 2024.
3. Pensions (447.217) – This was increased due to a reallocation of the pension costs to each specific fund based on a per person calculation.
4. Wages – Summer Help (448.141) – This is the costs of two part-time summer employees.

5. Water Analysis (448.452) – This was increased due to rising costs.
6. Water Fund - Principle and Interest - This is a conservative projection at \$1,101,280 total based on bond refinancing. The breakdown between principle and interest will not be available until the bonds are issued.
7. Replace Mixers – This is a replacement of the mixers that have reached the end of their useful life with costs of \$97,000.
8. Coke Hill Waterline Replacement – This is a \$1.3 million project for Phase 1 with \$800,000 from the water fund and \$500,000 from CDBG funds. Phase 2 can also be completed with an increase in water and sewer user fees.

Liquid Fuels Fund

1. Capital Equipment (430.740) – This provides \$171,000 for a new loader and \$10,000 for a plow.
2. Street Lighting (434.361) – This line item accounts for a portion of the electric costs for street lights.
3. Construction (439.452) – This provides for \$250,000 for repairs of W. Long Ave. and 4th Street bridges, and \$150,000 for general road paving projects.

Capital Reserve Funds

***Building Addition - \$1,000,000**

\$600,000 – DuBois City Capital Reserve Fund (Lord Abbott Fund Investment Fund)

\$285,000 – DuBois City Investment / Money Market Accounts (Dump Truck, Roof, and Street Sweeper Investment Funds, Lord Abbott Money Market Funds)

\$115,000 – DuBois City Pension Money Market

***Soft Costs (architectural fees) / Furnishings - \$250,000**

\$250,000 – Health Insurance Deductible Fund

City of DuBois - GF - 2025 Revenue General Fund Budget

	2024 Budget	2024 Update Budget	2024 Projection	2025 Budget
TAXES				
301.100 Real Estate Tax-Current Year	1,090,000.00	1,100,000.00	\$ 1,100,000.00	\$ 1,100,000.00
301.200 Real Estate Taxes - Prior Year	47,000.00	47,000.00	\$ 47,000.00	\$ 47,000.00
301.300 Recreation & Culture Tax	195,000.00	200,000.00	\$ 200,000.00	\$ 200,000.00
301.400 Recreation & Culture Tax - Prior Yr	-	-	\$ -	\$ -
308.100 Residence Taxes - Current Year			\$ -	\$ -
Total	1,332,000.00	1,347,000.00	\$ 1,347,000.00	\$ 1,347,000.00
LOCAL TAX ENABLING ACT				
			\$ -	
310.010 Per Capita Taxes - Current Year			\$ -	\$ -
310.020 Per Capita Taxes - Prior Year	-	-	\$ -	\$ -
310.100 Realty Transfer Tax	102,877.90	112,877.90	\$ 100,000.00	\$ 110,000.00
310.200 Earned Income Tax	880,000.00	900,000.00	\$ 980,000.00	\$ 1,000,000.00
310.500 LST Tax Income	360,000.00	360,000.00	\$ 360,000.00	\$ 360,000.00
TOTAL	1,342,877.90	1,372,877.90	\$ 1,440,000.00	\$ 1,470,000.00
BUSINESS LICENSES & PERMITS				
			\$ -	
321.200 License Fees	10,000.00	10,000.00	\$ 10,000.00	\$ 10,000.00
321.300 Waste Management Admin Fee	60,000.00	60,000.00	\$ 80,000.00	\$ 80,000.00
321.800 Cable TV Franchise Payments	120,000.00	120,000.00	\$ 120,000.00	\$ 120,000.00
TOTAL	190,000.00	190,000.00	\$ 210,000.00	\$ 210,000.00
FINES & FORFEITS				
			\$ -	
331.110 Vehicle Code Violations	30,000.00	30,000.00	\$ 30,000.00	\$ 30,000.00
331.120 Violations of Ordinances	5,000.00	5,000.00	\$ 5,000.00	\$ 5,000.00
331.130 State Police Fines	3,000.00	3,000.00	\$ 3,500.00	\$ 3,500.00
331.140 Property Maint Code Violations	2,000.00	2,000.00	\$ 7,500.00	\$ 10,000.00
TOTAL	40,000.00	40,000.00	\$ 46,000.00	\$ 48,500.00
INTEREST EARNINGS				
			\$ -	
341.100 Interest Earnings	12,000.00	12,000.00	\$ 6,000.00	\$ 12,000.00
341.110 Realized Gains			\$ -	\$ -
TOTAL	12,000.00	12,000.00	\$ 6,000.00	\$ 12,000.00
RENTS & ROYALTIES				
			\$ -	
342.100 Rent of Land			\$ -	\$ -
342.200 Rent of Buildings			\$ -	\$ -
342.460 Gas and Oil Royalties	8,000.00	8,000.00	\$ 6,000.00	\$ 6,000.00
TOTAL	8,000.00	8,000.00	\$ 6,000.00	\$ 6,000.00
STATE SHARED REVENUE & ENTITLEMENTS				
			\$ -	
355.010 Public Utility Realty Tax	2,300.00	2,300.00	\$ 2,300.00	\$ 2,300.00
355.020 Act 13 - Gas Well Impact fees	15,000.00	15,000.00	\$ 15,000.00	\$ 15,000.00
355.040 Liquor Licenses	3,350.00	3,350.00	\$ 4,350.00	\$ 4,350.00
355.050 State Pension Aid	290,000.00	396,000.00	\$ 415,242.00	\$ 430,000.00
355.051 County Aid	8,590.01	8,590.01	\$ -	\$ -
355.130 PA FIREMENS RELIEF ASSN	40,000.00	40,000.00	\$ 41,000.00	\$ 41,000.00
TOTAL	359,240.01	465,240.01	\$ 477,892.00	\$ 492,650.00

Local Govt/Contracted Services			\$	-	
358.100	Contracted Police Services	240,000.00	220,000.00	\$	175,000.00 \$ 250,000.00
TOTAL		240,000.00	220,000.00	\$	175,000.00 \$ 250,000.00

LOCAL GOVT/AUTH PYMT IN LIEU			\$	-	
359.100	Pymts from Housing Authorities	37,000.00	37,000.00	\$	41,000.00 \$ 41,000.00
TOTAL		37,000.00	37,000.00	\$	41,000.00 \$ 41,000.00

CHARGES FOR SERVICES			\$	-	
360.100	Assessment Collections	2,500.00	2,500.00	\$	3,000.00 \$ 3,000.00
360.200	Lease & Mgmt Payments - SF	1,244,727.00	1,261,777.80	\$	1,441,777.80 \$ 1,109,000.00
360.300	Lease & Mgmt Payments - WF	969,281.66	513,966.63	\$	20,000.00 \$ -
TOTAL		2,216,508.66	1,778,244.43	\$	1,464,777.80 \$ 1,112,000.00

GENERAL GOVERNMENT			\$	-	
361.340	Hearing Fees	-	-	\$	250.00 \$ 350.00
361.500	Sale of Maps and Publications	700.00	700.00	\$	775.00 \$ 700.00
361.620	Treasurer Office Cty Reimburse	31,559.38	31,559.38	\$	31,559.00 \$ 32,822.00
361.630	Treasurer Office School Reimburse	31,559.38	31,559.38	\$	31,559.00 \$ 32,822.00
361.640	MRM WC Pool Trust Dividend	60,000.00	60,000.00	\$	65,382.00 \$ 65,000.00
361.650	Crossing Guard School Reimburse			\$	- \$ -
361.660	SRO Reimburse			\$	- \$ -
361.670	Insurance/Restitution Reimburse	30,000.00	30,000.00	\$	35,000.00 \$ 35,000.00
361.680	Task Force Reimburse	-	-	\$	- \$ -
361.680	Task Force Reimburse			\$	- \$ -
361.690	Reimbursement Of Wages	60,000.00	60,000.00	\$	60,000.00 \$ 35,000.00
361.700	Donation	-	-	\$	8,000.00 \$ 5,000.00
361.701	Field Donations	20,000.00	20,000.00	\$	- \$ -
361.702	Dixon Ave Turnback Allocations			\$	- \$ -
TOTAL		233,818.76	233,818.76	\$	232,525.00 \$ 206,694.00

PUBLIC SAFETY			\$	-	
362.130	Alarm Monitoring Fees	1,800.00	1,800.00	\$	1,800.00 \$ 1,800.00
362.300	Building Permits	5,000.00	5,000.00	\$	5,000.00 \$ 5,000.00
362.310	Building Permits- Falls Creek	-	-	\$	- \$ -
362.320	Building Permits - Jay Twp	-	-	\$	- \$ -
362.400	Inspection Fees	125,000.00	125,000.00	\$	105,000.00 \$ 125,000.00
362.410	Permit	1,500.00	1,500.00	\$	1,500.00 \$ 3,000.00
362.420	Inspection Fees Jay Twp	-	-	\$	- \$ -
360.430	Inspection Fees Falls Creek	-	-	\$	- \$ -
TOTAL PUBLIC SAFETY		133,300.00	133,300.00	\$	113,300.00 \$ 134,800.00

TRASH			\$	-	
364.301	Trash Fees	1,682,640.00	1,702,640.00	\$	1,750,000.00 \$ 1,750,000.00
		1,682,640.00	1,702,640.00	\$	1,750,000.00 \$ 1,750,000.00

CULTURE/RECREATION			\$	-	
367.200	Swimming Pool Fees	75,000.00	75,000.00	\$	90,200.00 \$ 90,000.00
367.300	Home Town Investors Rec. Park			\$	- \$ -
367.400	Concession Stand Receipts	30,000.00	30,000.00	\$	32,700.00 \$ 33,000.00
367.420	Park Court Light Monies	300.00	300.00	\$	300.00 \$ 300.00
367.430	Picnic Pavilion Reservation	1,000.00	1,000.00	\$	1,400.00 \$ 1,500.00
367.500	ATV License Reservoir	3,000.00	3,000.00	\$	2,500.00 \$ 2,500.00
367.600	Field Rentals			\$	7,100.00 \$ 10,000.00
367.601	Field Advertising			\$	21,025.00 \$ 21,025.00
367.602	Park Benches			\$	3,500.00 \$ 3,500.00

TOTAL	109,300.00	109,300.00	\$	158,725.00	\$	161,825.00
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PARKING FACILITIES

			\$	-		
376.210 Meter Collections	40,000.00	40,000.00	\$	40,000.00	\$	40,000.00
376.220 Parking Permits	2,500.00	2,500.00	\$	5,000.00	\$	5,000.00
376.230 Parking Fines	10,000.00	10,000.00	\$	13,000.00	\$	13,000.00
TOTAL	52,500.00	52,500.00	\$	58,000.00	\$	58,000.00

MISC REVENUE

			\$	-		
380.100 Miscellaneous Revenues	25,000.00	25,000.00	\$	200,000.00	\$	17,500.00
380.101 Dividend / Rebate Income	100,000.00	100,000.00	\$	3,000.00	\$	5,000.00
380.110 Donation from Public	-	-	\$	2,600.00	\$	2,500.00
380.201 Showers Field Advertising	9,950.00	9,950.00	\$	1,000.00	\$	1,000.00
380.202 Heindl Field Advertising	1,550.00	1,550.00	\$	1,500.00	\$	1,500.00
380.203 Showers Field Misc Income	35,200.00	35,200.00	\$	13,000.00	\$	13,000.00
380.204 Heindl Field Income	26,000.00	26,000.00	\$	23,000.00	\$	23,000.00
380.400 Reimbursement CDBG			\$	-		
380.205 Stern Field Income	5,625.00	5,625.00	\$	5,000.00	\$	5,000.00
380.210 Memorial Benches Park	10,500.00	10,500.00	\$	-	\$	3,500.00
380.500 Timber Sales			\$	965,000.00	\$	427,139.00
380.600 Recycling Grant	5,300.00	5,300.00	\$	5,300.00	\$	5,300.00
380.652 Consolidation Grant Income	180,000.00	180,000.00	\$	180,000.00	\$	200,000.00
380.656 Brady Street Traffic Light Grant	488,000.00	488,000.00	\$	25,000.00	\$	440,000.00
380.657 Liberty / Beaver Traffic Light Grant			\$	-	\$	40,000.00
TOTAL	887,125.00	887,125.00	\$	1,424,400.00	\$	1,184,439.00

SALE OF FIXED ASSETS

			\$	-		
391.100 Sales of General & Fixed Assets			\$	25,000.00	\$	62,800.00
391.203 Proceeds from Loan			\$	-	\$	-
TOTAL	-	-	\$	25,000.00	\$	62,800.00

INTERFUN OPERATING TRANSFERS

			\$	-		
392.060 Payments from Water Fund			\$	-		
392.080 Payments from Sewer Fund			\$	-		
392.100 Transfer Funds			\$	-		
TOTAL	-	-	\$	-	\$	-

Refund Prior Year Expenses

			\$	-		
394.100 Refunds of Prior Year Expenditures			\$	-		
394.101 Transfer from Other Funds			\$	-		
TOTAL	-	-	\$	-	\$	-

Transfers

			\$	-		
395.001 Transfer from Water Fund			\$	-		
395.002 Transfer From Sewer Fund			\$	-		
395.003 Transfer from CDBG			\$	-		
395.004 Transfer from Investments			\$	-		
395.005 Transfer from Sewer Tap Escrow			\$	-		
395.006 Transfer from Health Ins Deduct			\$	-		
395.007 Transfer from DCNR Field			\$	-		
395.300 Trasnfer from Capital Reserve			\$	-		
395.900 Trasfer from Investments			\$	-		
395.008 Transfer from Turnback Funds			\$	-		
395.009 Transfer from Liquid Fuels	100,000.00	100,000.00	\$	-		
395.XXX Transfer from COVID Relief	170,918.91	170,918.91	\$	-		
395.XXX Transfer from K-9 Fund	-	-	\$	-	\$	15,000.00

Transfer from Other Funds	270,918.91	270,918.91	\$	-	\$	15,000.00		
TOTAL INCOME	\$	9,147,229.24	\$	8,859,965.01	\$	8,975,619.80	\$	8,562,708.00

City of DuBois 2025 Expense General Fund Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Update Budget	2024 Projection Budget	2025 Budget
GOVERNMENT							
400.112 Salary - Mayor			2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
400.113 Salary - Council	6,999.90	7,199.90	4,799.90	4,799.90	4,800.00	4,800.00	4,800.00
400.325 Postage	28,432.26	28,244.30	27,641.34	25,147.04	6,000.00	6,500.00	6,500.00
400.331 Travel & Meeting Expense			23,854.16	1,044.73	500.00	-	500.00
400.341 Advertisement Expense	12,326.65	15,371.72	7,721.58	15,635.03	11,184.78	13,500.00	15,000.00
400.420 Dues & Conferences	3,818.92	3,398.95	-	2,697.56	3,500.00	2,500.00	2,500.00
400.450 Lobbying & Consulting				56,200.00	-	-	-
400.480 Miscellaneous Expense		11,337.48	3,167.38	952.80	500.00	500.00	500.00
400.482 Payments to Sandy Twp							
Tota General Government	51,577.73	65,552.35	69,584.36	108,877.06	28,884.78	30,200.00	32,200.00
ADMINISTRATION							
401.121 Salary - Manager	170,681.55	172,306.88	172,215.56	70,615.45			43,404.00
401.122 Salary - Public Works Director							
401.123 Interim Wages				18,459.64	25,260.56	14,781.00	
401.162 Unemployment Comp - Admin	823.95	900.01	929.56	1,162.93	512.46	550.00	550.00
401.191 Administrative Uniform					1,500.00		1,500.00
401.211 FICA-Administration	19,513.05	20,618.44	21,918.96	17,233.28	9,710.37	6,800.00	6,946.98
401.212 Medicare - Administration	5,042.03	5,249.82	5,492.30	4,030.56	2,270.97	1,500.00	1,624.70
401.214 Worker's Comp - Administration	3,132.76	1,021.28	1,234.24	18,537.40	486.00	500.00	500.00
401.215 Health Insurance - Administration	199,069.04	261,750.10	148,227.62	170,274.80	52,795.28	45,000.00	37,908.00
401.216 Life Insurance - Administration	735.00	780.00	694.93	913.78	508.50	500.00	550.00
401.217 Pension - Administration	20,104.58	14,884.60	15,027.30	7,091.27	12,000.00	2,500.00	3,000.00
401.218 Vacation - Administration	11,648.44	14,397.74	14,796.42	14,248.00	8,859.71	5,000.00	5,344.00
401.331 Travel/Meeting Expense	2,215.68	1,432.92	2,213.76	200.00	750.00	-	500.00
401.420 Dues & Subscriptions	483.20	2,198.55	215.29	1,901.80	1,071.40	1,000.00	1,000.00
401.470 Consolidation Expense			322,887.68	81,521.44	180,000.00	180,000.00	210,000.00
401.480 Miscellaneous Expense	46,108.42	58,699.52	28,689.17	6,690.33	5,000.00	5,000.00	5,000.00
Total Administration	479,557.70	554,239.86	734,542.79	412,880.68	300,725.26	263,131.00	317,827.67
FINANCE							
402.115 Salary - Controller	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
402.140 Salary - Clerical	166,052.78	178,769.67	195,023.05	177,618.80	114,098.64	75,000.00	54,900.00

402.311	Accounting & Auditing	44,305.07	41,528.54	8,034.00	49,625.00	77,150.00	\$ 75,000.00	\$ 75,000.00
402.316	Computer Maintenance					\$ -	\$ -	\$ -
402.312	Forensic Audit		626.00	808.00	16,337.48			
402.353	SURETY BONDS	626.00	626.00	808.00	808.00	1,325.00	700.00	1,500.00
402.481	Bond Issuance Cost					-	-	-
402.482	Bank Financing Fees		102,000.00		45,815.45	-	-	-
Total Finance		212,183.85	324,124.21	205,065.05	291,404.73	193,773.64	151,900.00	132,600.00

TREASURERS' OFFICE								
403.114	Salary - Treasurer	24,000.08	24,000.08	24,000.08	24,720.02	25,461.60	24,720.00	25,462.00
403.140	Salary - Clerical	64,643.31	64,510.67	66,983.07	66,457.67	40,298.06	42,000.00	42,247.00
403.162	Unemployment Comp -	354.00	400.00	411.93	438.00	262.80	300.00	300.00
403.211	FICA - Treasurer's Office	5,498.63	5,536.31	5,741.87	5,745.30	4,240.93	4,300.00	4,369.70
403.212	Medicare - Treasurer's Office	1,285.97	1,294.54	1,342.74	1,343.58	991.83	1,000.00	1,021.95
403.214	Worker's Comp - Treasurer's Office	204.12	226.00	304.56	260.48	194.40	200.00	200.00
403.215	Health Insurance - Treasurer Dept	59,360.58	66,883.68	37,904.06	44,735.80	32,221.08	22,000.00	14,063.06
403.216	Life Insurance - Treasurer's Office	270.00	292.50	260.64	334.62	226.52	250.00	250.00
403.218	Vacation - Treasurer's Office	3,129.40	3,417.63	3,700.00	3,854.00	2,642.50	2,700.00	2,770.00
403.260	MINOR EQUIPMENT							
403.325	Postage				4,972.38	1,750.00	2,000.00	2,000.00
403.331	Travel Expense							
403.353	Surety Bonds	4,305.53	4,305.53	1,144.00	1,705.00	1,705.00	1,500.00	1,800.00
403.452	Contractual Services - Centax	17,929.24	18,568.91	20,205.68	21,056.17	20,000.00	20,000.00	20,000.00
403.480	Miscellaneous Expense	1,820.67	1,548.05	2,153.79	2,565.80	2,000.00	2,500.00	2,500.00
403.530	Subsidies to Governmental Units	17,698.87	16,821.10	19,362.40	22,013.31	20,000.00	20,000.00	20,000.00
Total Treasurer's Office		200,500.40	207,805.00	183,514.82	200,202.13	151,994.73	143,470.00	136,983.70

LEGAL								
404.130	Salary - Solicitor	28,800.00	30,800.00	38,400.00	38,400.00	38,400.00	38,400.00	38,400.00
404.314	Legal Services	16,290.90	17,633.73	36,633.67	357,434.88	30,000.00	50,000.00	80,000.00
404.341	Advertisement Expense					500.00	200.00	500.00
404.420	Dues & Subscriptions			223.20	2,644.80	1,000.00	700.00	-
404.421	Judgments & Damages		2,907.93	150.00	-	10,000.00	1,000.00	10,000.00
Total Legal		45,090.90	51,341.66	75,406.87	398,479.68	79,900.00	90,300.00	128,900.00

Personnel								
406.315	Medical Services	1,122.00	3,473.00	2,676.20	1,895.00	3,500.00	2,000.00	2,500.00
Total Personnel		1,122.00	3,473.00	2,676.20	1,895.00	3,500.00	2,000.00	2,500.00

IT										
407.120	IT Wages	6,923.08	46,194.58	53,839.86	55,507.71	27,558.52	\$	28,000.00	\$	31,000.00
407.162	Unemployment Comp -	122.52	200.00	412.00	219.00	109.50	\$	110.00	\$	110.00
407.211	FICA -	429.24	2,897.05	3,406.61	3,413.80	1,791.30	\$	1,800.00	\$	2,015.00
407.212	Medicare	100.40	677.45	805.18	798.46	418.93	\$	420.00	\$	471.25
407.214	Worker's Comp		51.64	161.00	142.80	82.08	\$	80.00	\$	82.08
407.215	Health Insurance	1,808.46	12,072.73	16,619.39	24,104.79	13,945.70	\$	14,000.00	\$	14,260.74
407.216	Life Insurance	15.00	97.50	84.39	111.54	51.48	\$	52.00	\$	55.00
407.218	Vacation		532.21	1,903.68	867.31	1,333.48	\$	1,333.00	\$	1,500.00
407.300	Software Maint Subscriptions				53,284.19	34,108.22	\$	38,000.00	\$	40,000.00
407.316	Computer parts & Equipment	19,950.00			9,402.47	7,667.00	\$	10,000.00	\$	23,500.00
407.450	IT Consulting	29,348.70	62,723.16	77,232.11	147,852.07	88,066.22	\$	94,295.00	\$	115,494.07
Total IT										

ENGINEERING										
408.130	Salary - Engineering Aide	95,564.36	102,950.37	108,155.20	101,483.10	52,959.67	\$	50,000.00	\$	55,808.00
408.141	Engineering Dept.- Summer Help						\$	-	\$	-
408.142	Inspector				219.00	109.50	\$	110.00	\$	150.00
408.162	Unemployment Comp - Engineering	177.00	200.00	206.00			\$	-	\$	2,500.00
408.210	Engineering Supplies				6,750.95	3,498.81	\$	3,000.00	\$	3,883.80
408.211	FICA - Engineering Dept	6,236.85	6,760.74	7,074.26	1,579.01	818.27	\$	820.00	\$	908.31
408.212	Medicare - Engineering Dept	1,458.69	1,581.28	1,645.82	207.16	124.20	\$	120.00	\$	125.00
408.214	Worker's Comp - Engineering Dept	188.84	227.56	258.78	21,720.85	13,945.70	\$	14,200.00	\$	11,719.22
408.215	Health Insurance - Engineering Dept	31,624.26	35,311.51	19,373.19	111.54	51.48	\$	1,400.00	\$	100.00
408.216	Life Insurance - Engineering Dept	90.00	97.50	86.88	10,722.99	3,472.77	\$	4,000.00	\$	6,834.00
408.218	Vacation - Engineering Dept	6,685.58	7,860.45				\$	-	\$	-
408.260	Minor Equipment						\$	-	\$	-
408.316	Computer Maintenance				489.00	500.00	\$	500.00	\$	500.00
408.331	Training/Travel Expense		455.00	232.00			\$	-	\$	-
408.341	Advertisement Expense				100.00		\$	100.00	\$	1,000.00
408.420	Dues & Subscriptions						\$	-	\$	-
408.450	Contracted Services	31,633.20	9,361.30	9,700.06		18,627.95	\$	15,000.00	\$	60,000.00
Total Engineering		173,658.78	164,805.71	153,911.18	143,383.60	94,108.35	\$	89,250.00	\$	143,528.33

CITY BUILDINGS										
409.115	City Building - Janitorial Wages	240.00	14,973.00	12,810.89	669.92		\$	-	\$	-
409.162	City Building - Unemployment		59.63	206.00	14.67		\$	-	\$	-
409.200	Office Supplies - Central Store	33,405.75	33,730.18	35,940.92	30,240.75	12,000.00	\$	20,000.00	\$	20,000.00
409.211	City Building - Social Security	14.88	928.30	794.28	41.53		\$	-	\$	-
409.212	City Building - Medicare	3.48	217.09	185.74	9.71		\$	-	\$	-

410.325	Postage	29.35	353.08	742.24	1,402.27	500.00	\$	1,000.00	\$	1,000.00	\$	1,000.00
410.331	Travel & Meeting Expense	1,322.96	390.18	6,468.76	8,758.88	3,000.00	\$	3,000.00	\$	3,000.00	\$	3,000.00
410.341	Advertising/Public Relations	203.40	1,811.17	608.29	2,019.43	4,000.00	\$	1,500.00	\$	1,500.00	\$	4,000.00
410.374	Vehicle Maintenance	16,396.40	7,189.61	27,338.77	11,223.19	15,000.00	\$	15,000.00	\$	15,000.00	\$	15,000.00
410.400	Lab Services / Testing	1,666.19	2,660.65	2,432.60	2,969.28	3,000.00	\$	3,000.00	\$	3,000.00	\$	3,000.00
Total Police Department		1,762,973.28	1,950,600.26	2,121,975.01	2,294,453.51	2,279,231.90	\$	2,091,625.10	\$	2,217,142.51	\$	

FIRE DEPARTMENT												
411.135	Volunteer Fire Dept Relief Fund	38,976.54	35,534.80	42,064.80	40,720.02	40,000.00	\$	41,000.00	\$	41,000.00	\$	41,000.00
411.192	Training	15,000.00	22,740.00	9,500.00	9,500.00	9,500.00	\$	2,000.00	\$	2,000.00	\$	12,000.00
411.200	Office Supplies	-	-	-	218.21	700.00	\$	-	\$	-	\$	-
411.213	Small Items of Equipment	20,468.02	30,979.17	177,967.64	12,727.21	12,000.00	\$	6,000.00	\$	6,000.00	\$	12,000.00
411.214	FIRE DEPARTMENT COMP INS.	21,478.60	26,633.60	32,206.00	36,293.00	32,780.00	\$	70,000.00	\$	70,000.00	\$	70,000.00
411.231	Vehicle Gas & Oil	5,960.79	11,236.64	16,930.53	12,681.00	18,000.00	\$	12,000.00	\$	12,000.00	\$	12,000.00
411.318	Fire Prevention Week Expense	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00	\$	1,700.00	\$	1,700.00	\$	1,700.00
411.322	Telephone	902.98	1,059.55	991.98	3,403.95	2,700.00	\$	2,700.00	\$	2,700.00	\$	2,700.00
411.323	Cable/Internet	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	\$	-	\$	-	\$	-
411.327	Radio Maintenance	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	\$	-	\$	-	\$	4,000.00
411.331	Travel	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	\$	-	\$	-	\$	-
411.361	Electric	29,824.09	27,673.42	28,516.03	28,673.42	31,000.00	\$	30,000.00	\$	30,000.00	\$	30,000.00
411.362	Gas Heat	17,705.62	15,904.78	15,180.11	15,986.81	25,000.00	\$	25,000.00	\$	25,000.00	\$	25,000.00
411.373	Building Repairs	81,709.15	87,398.34	53,870.61	43,783.45	13,000.00	\$	13,000.00	\$	13,000.00	\$	13,000.00
411.374	Vehicle Maint.	21,819.76	25,199.62	18,585.47	22,245.17	25,000.00	\$	15,000.00	\$	15,000.00	\$	15,000.00
411.375	Mask Maintenance	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	\$	5,000.00	\$	5,000.00	\$	12,000.00
411.376	Ladder Repair	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	\$	6,000.00	\$	6,000.00	\$	7,000.00
411.540	Contribution to Fire Department	11,000.00	11,000.00	11,000.00	11,000.00	-	\$	10,000.00	\$	10,000.00	\$	20,000.00
411.740	Siren Repair	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	\$	-	\$	-	\$	-
411.741	FIRE APPARATUS ACCRUAL	-	-	-	-	-	\$	-	\$	-	\$	-
411.742	Fire Dept Roof Accrual	10,000.00	10,000.00	10,000.00	10,000.00	-	\$	-	\$	-	\$	-
411.743	Air Pack Replacement	-	-	-	-	10,000.00	\$	-	\$	-	\$	-
Total Fire Department		302,545.55	333,059.92	454,513.17	284,932.24	247,380.00	\$	239,400.00	\$	277,400.00	\$	

CODE ENFORCEMENT												
413.120	Salary - Codes Secretary	39,185.87	41,584.14	44,518.72	45,184.86	46,913.36	\$	50,000.00	\$	50,000.00	\$	53,492.00
413.162	Unemployment Compensation	177.00	200.00	206.00	219.00	219.00	\$	219.00	\$	219.00	\$	250.00
413.211	FICA	2,429.92	2,605.16	2,966.33	2,929.65	3,092.03	\$	3,292.20	\$	3,292.20	\$	3,534.00
413.212	Medicare	568.31	609.24	693.77	685.14	723.14	\$	769.95	\$	769.95	\$	826.50
413.214	Worker's Compensation	63.24	85.04	96.68	102.28	105.96	\$	105.00	\$	105.00	\$	105.96
413.215	Health Insurance	31,619.98	30,488.72	15,975.14	18,637.32	22,031.95	\$	22,031.00	\$	22,031.00	\$	20,022.62
413.216	Life Insurance	90.00	97.50	86.88	111.54	102.96	\$	110.00	\$	110.00	\$	110.00

413.218	Vacation	1,688.40	2,199.28	4,224.00	3,021.70	2,958.08	\$	3,100.00	\$	3,508.00
413.325	Postage						\$	-	\$	-
413.331	Travel						\$	-	\$	-
413.410	State Training Fee	279.00	391.50	468.00	535.50	400.00	\$	400.00	\$	400.00
413.420	BOCA Dues			172.70	145.00	150.00	\$	160.00	\$	160.00
413.450	Inspection Fee	213,910.33	118,017.41	111,823.72	46,067.37	100,000.00	\$	45,000.00	\$	50,000.00
413.451	Inspection Fee - Falls Creek				4,112.41		\$	3,500.00	\$	4,000.00
413.452	Inspection Fee - Jay Township						\$	-	\$	-
413.480	Misc. Expense						\$	-	\$	-
Total Code Enforcement		290,012.05	196,277.99	181,231.94	121,951.77	176,696.48	\$	128,687.15	\$	136,409.08

PLANNING & ZONING

414.314	Legal Services	500.00				500.00	\$	-	\$	1,500.00
414.341	Advertisement Expense	500.00				500.00	\$	-	\$	1,500.00
Total Planning & Zoning		-	-	-	-	1,000.00	\$	-	\$	3,000.00

EMERGENCY MANAGEMENT

415.192	Training	300.00	300.00	300.00	300.00	300.00	\$	-	\$	300.00
415.215	HAZMAT Supplies	600.00	600.00	600.00	600.00	600.00	\$	-	\$	600.00
415.315	Medical					400.00	\$	-	\$	-
415.322	Telephone	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	\$	-	\$	-
415.331	Travel	700.00	700.00	700.00	700.00	700.00	\$	-	\$	-
415.480	Miscellaneous Expense					120.00	\$	-	\$	100.00
Total Emergency Management		3,100.00	3,100.00	3,100.00	3,100.00	3,620.00	\$	-	\$	1,000.00

Refuse & Recycling

427.480	Refuse & Recycling Paid to Advance	1,315,263.44	1,191,919.89	1,419,834.38	1,374,699.49	1,368,000.00	\$	1,370,000.00	\$	1,400,000.00
Total Refuse & Recycling		1,315,263.44	1,191,919.89	1,419,834.38	1,374,699.49	1,368,000.00	\$	1,370,000.00	\$	1,400,000.00

HIGHWAYS, ROADS & STREETS

430.120	Supervisor Salary	12,532.66	12,668.00	12,540.92	13,552.25	-	\$	12,000.00	\$	12,533.00
430.141	Wages - Summer Help	55,619.25	54,412.49	139,290.00	151,050.00	90,000.00	\$	45,000.00	\$	45,000.00
430.142	Wages	130,355.57	104,051.22	107,236.31	122,139.68	132,012.32	\$	132,012.00	\$	135,289.00
430.143	Wages - Mechanics	86,166.13	103,351.12	109,081.30	110,173.11	43,499.84	\$	43,500.00	\$	44,581.00
430.144	Labor-Winter Maint	19,883.36	41,102.40	37,841.09	17,894.12	30,000.00	\$	30,000.00	\$	30,000.00
430.162	Unemployment Comp - Public Works	2,032.77	2,589.00	4,133.78	4,229.34	4,818.00	\$	4,818.00	\$	5,000.00
430.183	Overtime	3,980.63	4,190.80	4,566.49	6,894.35	4,600.00	\$	4,500.00	\$	4,500.00
430.185	Overtime-Winter Maint	11,599.17	12,136.06	11,344.46	5,517.52	12,000.00	\$	18,000.00	\$	12,000.00
430.191	Uniforms - Public Works	300.00	300.00	300.00	450.00	450.00	\$	450.00	\$	450.00
430.211	FICA - Public Works	19,762.29	20,222.31	26,265.42	26,599.23	19,350.95	\$	17,670.74	\$	17,601.99

430.212	Medicare - Public Works	4,621.77	4,729.53	6,142.47	6,220.90	4,525.63	4,132.67	4,116.59
430.214	Worker's Comp - Public Works	17,886.88	23,451.32	22,352.32	23,364.44	22,793.64	22,793.00	24,000.00
430.215	Health Insurance - Public Works	139,293.91	162,551.60	94,899.89	110,729.42	115,781.38	115,781.00	115,938.70
430.216	Life Insurance - Public Works	525.00	585.00	521.28	669.24	494.20	500.00	500.00
430.218	Vacation - Public Works	18,474.88	16,611.64	14,534.99	15,316.46	15,500.48	15,500.00	17,164.00
430.231	Vehicle Gas & Oil	13,971.99	18,826.48	29,423.12	22,480.80	30,000.00	27,000.00	30,000.00
430.245	Operating Supplies	89,005.82	53,734.52	95,840.87	76,161.44	50,000.00	65,000.00	65,000.00
430.246	Winter Maint Supplies	53,034.04	106,332.76	53,103.99	37,031.92	50,000.00	50,000.00	60,000.00
430.361	Traffic & Street Light Electric	64,420.97	33,337.81	44,144.70	49,155.38	20,000.00	40,000.00	40,000.00
430.374	Vehicle Maintenance	26,208.88	21,825.99	31,830.13	30,975.66	30,000.00	35,000.00	35,000.00
430.450	Contractual Services	154,892.39	128,683.68	292,654.72	107,067.07	50,000.00	110,000.00	75,000.00
Total Highways, Roads & Streets		924,568.36	925,693.73	1,138,048.25	937,672.33	725,826.44	793,657.42	773,674.28
TRAFFIC & STREET SIGNS								
433.450	Contractual Services	15,304.88	34,220.90	46,033.95	28,098.68	25,000.00	25,000.00	25,000.00
Total Traffic & Street Signs		15,304.88	34,220.90	46,033.95	28,098.68	25,000.00	25,000.00	25,000.00
STREET LIGHTING								
434.300	Utility Charges	59,088.16	83,719.92	35,175.70	95,713.89	28,000.00	28,000.00	55,000.00
Total Streeting Lighting		59,088.16	83,719.92	35,175.70	95,713.89	28,000.00	28,000.00	55,000.00
PARKING								
445.245	Operating Supplies	1,427.21	1,366.22	1,126.82	815.09	2,000.00	1,500.00	2,000.00
445.361	Electric Parking lots	1,348.72	1,314.86	1,142.16	1,342.45	1,500.00	1,500.00	1,500.00
445.375	Meter Repair & Maintenance	286.38		1,245.58	131.90	2,000.00	-	500.00
Total Parking		3,062.31	2,681.08	3,514.56	2,289.44	5,500.00	3,000.00	4,000.00
FLOOD CONTROL								
446.100	2013 Flood Expenses							
446.500	Title 3 Flood Control	278.71	1,093.47	30,444.75	2,839.48	5,000.00	2,500.00	5,000.00
Total Flood Control		278.71	1,093.47	30,444.75	2,839.48	5,000.00	2,500.00	5,000.00
POOL MAINTENANCE								
452.140	Salaries & Wages	54,340.08	63,177.92	66,201.35	57,077.93	66,200.00	66,200.00	68,186.00
452.162	Unemployment Comp - Recreation	808.01	1,069.06	1,363.77	1,247.87	1,400.00	1,400.00	1,400.00
452.211	FICA - Recreation	2,830.22	3,426.46	4,104.58	3,538.05	4,104.40	4,104.40	4,227.53
452.212	Medicare - Recreation	661.93	801.38	959.99	827.52	959.90	959.90	988.70
452.213	Operating Supplies	27,482.21	39,133.62	34,442.15	33,355.86	35,000.00	21,000.00	35,000.00
452.214	Worker's Comp - Recreation	2,482.73	2,927.95	3,573.40	3,536.61	4,073.33	4,073.00	3,400.00
452.215	Health Insurance - Recreation							

452.247	Concession Stand Supplies	14,297.73	14,798.86	15,408.75	14,659.69	20,000.00	15,500.00	16,000.00
452.322	Telephone	275.31	112.69	238.78	298.45	350.00	400.00	400.00
452.361	Electric	6,800.76	6,573.15	6,479.80	5,984.35	6,500.00	6,000.00	6,500.00
452.362	Gas Heat	4,969.27	6,054.56	7,530.81	6,591.46	7,500.00	2,221.00	6,500.00
Total Pool Maintenance		114,948.25	138,075.65	140,303.38	127,117.79	146,087.63	121,858.30	142,602.23

PARKS & PLAYGROUNDS								
454.140	Salaries & Wages	50,910.00	85,049.58	85,338.27	86,837.68	85,000.00	65,000.00	68,787.00
454.162	Unemployment Compensation	132.50	211.63	172.92	189.28	150.00	200.00	200.00
454.183	Parks- Overtime	8,996.43	19,777.22	19,349.98	21,765.01	28,000.00	5,000.00	20,000.00
454.211	FICA	3,446.11	6,030.65	6,220.77	6,454.78	7,006.00	4,340.00	5,504.79
454.212	Medicare	805.95	1,585.86	1,454.78	1,509.60	1,638.50	1,015.00	1,287.41
454.213	Operating Supplies	108,133.22	104,645.92	107,175.49	94,662.79	75,000.00	60,000.00	75,000.00
454.214	Worker's Compensation	2,726.27	5,207.16	4,535.42	5,224.14	6,473.03	5,933.61	6,000.00
454.215	Health Insurance							
454.245	Showers Field Expenses	126,839.31	98,587.95	86,025.07	81,149.45	50,000.00	18,000.00	30,000.00
454.246	Heindl Field Expenses	172,341.32	87,177.10	260,632.51	35,572.95	15,000.00	25,000.00	25,000.00
454.247	Stern Field Expenses	45,371.76	29,651.95	7,949.03	11,137.60	15,000.00	5,000.00	10,000.00
454.248	Baseball Bank Expenses	15,165.63	11,457.44	14,370.09	8,862.86	15,000.00	1,700.00	-
454.300	Tournament Expenses				16,686.41	20,000.00	25,000.00	30,000.00
454.301	Concerts in Park				6,190.00	8,000.00	8,000.00	8,000.00
454.322	Communications	2,827.83	3,896.98	4,247.69	4,860.27	5,000.00	6,000.00	6,000.00
454.361	Electric	34,986.57	33,122.74	33,049.85	39,266.93	35,000.00	43,000.00	43,000.00
Total Parks & Playgrounds		572,682.90	486,402.18	630,521.87	420,369.75	366,267.53	273,188.61	328,779.21

SHADE TREES								
455.450	Install Trees					25,000.00	25,000.00	10,000.00
Shade Trees						25,000.00	25,000.00	10,000.00

PUBLIC LIBRARY								
456.373	Building Repair & Maintenance	3,486.36	1,501.06	1,246.94	2,162.52	10,000.00	14,000.00	2,000.00
456.530	Contribution to Libraries	86,500.46	86,499.96	86,499.96	86,499.96	86,500.00	86,500.00	86,500.00
456.540	Keystone Grant							
Total Public Library		89,986.82	88,001.02	87,746.90	88,662.48	96,500.00	100,500.00	88,500.00

COMMUNITY DEVELOPMENT								
462.450	Demolition Blighted Property				8,240.00	50,000.00	40,000.00	50,000.00
Community Development					8,240.00	50,000.00	40,000.00	50,000.00

Contributions								
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466.160	Contribution to Community Days				4,799.37	10,000.00	\$	10,000.00	\$	20,000.00
466.900	Contribution to Airport	7,500.00	10,000.00	7,500.00	7,500.00	10,000.00	\$	10,000.00	\$	10,000.00
466.901	Contribution to Rumbarger		7,500.00	17,000.00	5,160.98		\$		\$	-
466.903	Contribution to Purrfect Cats				7,000.00	7,000.00	\$	7,000.00	\$	7,000.00
466.904	Contribution to Downtown				20,621.81	20,621.81	\$	20,621.81	\$	20,000.00
Total Contributions		7,500.00	17,500.00	24,500.00	17,460.35	52,621.81	\$	47,621.81	\$	57,000.00

Debt Service - Principal										
471.206	Pennvest Loan - Principal - New St.						\$	-	\$	-
471.209	S&T Bank-Johnson Controls						\$	-	\$	-
471.210	2009 Pib Loan - Bridges						\$	-	\$	-
471.211	2013 S&T - JC	42,523.11	44,703.64	42,960.49	34,035.06	34,077.00	\$	34,077.00	\$	100,000.00
471.212	2015 S&T Loan Cap Projects	31,958.37	32,942.80	33,210.92	27,401.43	27,471.24	\$	27,471.00	\$	
471.213	2018 S&T Grant Interim Fin		3,000,000.00				\$		\$	
471.214	USDA Truck Loan						\$		\$	
471.301	SF - 02 Pennvest Line Rpr Princ						\$		\$	
471.215	2023 S&T Park Loan						\$		\$	
Total Debt Service - Principal		74,481.48	3,077,646.44	76,171.41	61,436.49	61,548.24	\$	61,548.00	\$	100,000.00

Debt Service - Interest										
472.206	Pennvest Loan - Interest - New St.						\$	-	\$	-
472.209	S&T Bank-Johnson Controls						\$	-	\$	-
472.210	2009 Pib Loan - Bridges						\$	-	\$	-
472.301	SF - 02 Pennvest Line Rpr Int						\$	-	\$	-
472.211	2013 S&T - JC	16,773.50	12,776.11	20,963.83	41,895.20	44,400.00	\$	41,895.00	\$	
472.212	2015 S&T Cap Projects	24,317.65	23,333.20	24,136.04	41,326.09	44,400.00	\$	41,326.00	\$	40,000.00
472.213	2018 S&T Grant Interim Financing	71,370.00	7,020.00				\$		\$	
472.213	USDA Truck Loan						\$		\$	
472.215	2023 S&T Park Loan				795.12		\$		\$	
Total Debt Service Interest		112,461.15	43,129.31	45,099.87	84,016.41	88,800.00	\$	83,221.00	\$	40,000.00

MISCELLANEOUS EXPENSE										
480.100	Miscellaneous Expense	28,175.93	46,533.23	76,834.42	233.83	1,000.00	\$	6,000.00	\$	1,000.00
480.110	Timberland Sale Commission	23,501.28			46,370.50		\$	100,000.00	\$	42,000.00
480.200	TV Station Expenses	1,793.52	1,793.52	3,586.49	1,937.04	2,000.00	\$	1,500.00	\$	2,000.00
Total Miscellaneous Expens		53,470.73	48,326.75	80,420.91	48,541.37	3,000.00	\$	107,500.00	\$	45,000.00

INSURANCE										
486.351	Property Insurance - Fire	58,281.38	72,619.43	61,929.24	101,868.61	65,000.00	\$	65,000.00	\$	65,000.00
486.352	Liability Insurance	42,382.09	35,033.63	36,291.60	49,733.79	30,000.00	\$	30,000.00	\$	30,000.00

486.355	Automobile Insurance	30,364.58	34,483.94	33,916.04	55,780.72	35,000.00	\$	35,000.00	\$	35,000.00
	Total Insurance	131,028.05	142,137.00	132,136.88	207,383.12	130,000.00	\$	130,000.00	\$	130,000.00

Pension										
487.010	Pension Expenses	779,620.00	1,073,377.00	1,072,711.00	1,258,673.00	909,525.41	\$	909,525.00	\$	806,325.00
	Total Pension Expense	779,620.00	1,073,377.00	1,072,711.00	1,258,673.00	909,525.41	\$	909,525.00	\$	806,325.00

Other										
492.100	Transfer to General Fund		725,000.00	317,696.97	708,039.61					
492.200	Transfer to Liquid Fuels		218,892.60	7,391.65	841,897.82					
492.450	GF - Transfer to Health Ins Ded	150,750.00	159,750.00	164,250.00	177,750.00	137,430.00	\$	100,000.00	\$	-
492.460	WF Budget Shortfall					-	\$	-	\$	-
492.470	SF Budget Shortfall					-	\$	-	\$	-
492.800	Transfer to Water Fund				225,354.08		\$	930,000.00		
	Total Other Expenses	150,750.00	1,103,642.60	489,338.62	1,953,041.51	137,430.00	\$	1,030,000.00	\$	-

Capital Expenditures										
493.XXX	Police Additions		14,880.00	9,014.12	32,180.12		\$	-	\$	55,000.00
493.112	Trade In Park Motors						\$	11,801.00	\$	13,000.00
493.145	Replace Loader						\$	-	\$	
493.163	Park RACP Project			63,113.25	102,807.37		\$	35,337.00	\$	
493.174	2023 Dodge Charger						\$	14,268.00	\$	
493.175	2023 Durango						\$	15,953.00	\$	
493.178	Brady and Park Traffic Light						\$	20,000.00	\$	
493.187	ADA Playground Equipment						\$	173,930.00	\$	
493.XXX	Flood Control Mowers					9,000.00	\$	11,801.00	\$	15,000.00
493.XXX	Brady / Park Ave. GLG Construction					38,629.04	\$	38,629.04	\$	550,000.00
493.194	Tazers (Year 1 of 5)						\$		\$	38,629.00
	TOTAL CAPITAL BUDGET EXPENDITURE	-	14,880.00	72,127.37	134,987.49	47,629.04	\$	321,719.04	\$	671,629.00

Total Expenditures		8,313,753.19	12,631,235.92	10,008,325.63	11,460,496.01	8,046,300.79	\$	8,972,097.42	\$	8,559,695.08
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Total Revenue over Expenditures							\$	3,522.38	\$	3,012.92
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City of DuBois - 2025 Sewer Fund Revenue Budget

2024

	2024 Budget	Updated Budget	2024 Projections	2025 Budget
Operating Income				
364.110 Residential Sewer - City	1,420,000.00	1,420,000.00	\$ 1,450,000.00	\$ 1,610,208.00
364.111 Commercial Sewer - City	600,000.00	610,000.00	\$ 610,000.00	\$ 677,404.00
364.112 Industrial Sewer - City	500,000.00	510,000.00	\$ 475,000.00	\$ 466,388.00
364.113 Sewer - Township	1,390,000.00	1,400,000.00	\$ 1,450,000.00	\$ 1,500,000.00
364.114 SEWER-FALLS CREEK	212,000.00	222,000.00	\$ 262,000.00	\$ 264,000.00
364.214 Sewer Tap Fees			\$ 10,000.00	\$ 25,000.00
364.215 Certificate of Compliance	11,000.00	11,000.00	\$ 13,600.00	\$ 14,000.00
364.216 Surcharge	250,000.00	250,000.00	\$ 250,000.00	\$ 250,000.00
Total Operating Income	4,383,000.00	4,423,000.00	\$ 4,520,600.00	\$ 4,807,000.00
Other Income				
SF.364.621 Proceeds from STP Loan	47,000,000.00	47,000,000.00	47,000,000.00	\$ 41,000,000.00
SF.364.622 Proceeds from STP Grant	3,000,000.00	3,000,000.00	3,000,000.00	\$ 1,300,000.00
Total Other Income	50,000,000.00	50,000,000.00	50,000,000.00	\$ 42,300,000.00
Total Income	54,383,000.00	54,423,000.00	\$ 54,520,600.00	\$ 47,107,000.00

Expense Budget

	2024		2024		2025	
	Budget	Updated Budget	Projections	Budget	Budget	Budget
Sewer Fund Administrative Expenses						
SF.427.142	188,006.14	\$ 188,006.14	\$ 120,000.00	\$	160,170.00	
SF.427.156	74,800.19	\$ 68,123.64	\$ 55,000.00	\$	53,938.80	
SF.427.158	254.48	\$ 254.48	\$ 250.00	\$	250.00	
SF.427.159	11,803.66	\$ 11,803.66	\$ 8,500.00	\$	11,363.00	
SF.427.162	597.87	\$ 597.87	\$ 600.00	\$	600.00	
SF.427.200	12,000.00	\$ 12,000.00	\$ 5,000.00	\$	6,000.00	
SF.427.211	12,388.21	\$ 12,388.21	\$ 7,967.00	\$	10,635.05	
SF.427.212	2,897.24	\$ 2,897.24	\$ 1,863.25	\$	2,487.23	
SF.427.213	7,667.00	\$ 7,667.00	-	\$	3,000.00	
SF.427.217	360,769.30	\$ 360,769.30	\$ 360,769.00	\$	277,295.00	
SF.427.300	3,000.00	\$ 3,000.00	\$ 2,000.00	\$	1,000.00	
SF.427.311	12,633.90	\$ 12,633.90	\$ 12,634.00	\$	13,000.00	
SF.427.314	10,000.00	\$ 10,000.00	\$ 500.00	\$	10,000.00	
SF.427.315	11,029.69	\$ 11,029.69	\$ 8,000.00	\$	12,000.00	
SF.427.316	7,667.00	\$ 7,667.00	\$ 500.00	\$	11,750.00	
SF.427.322	3,750.00	\$ 3,750.00	\$ 3,800.00	\$	3,800.00	
SF.427.325	12,000.00	\$ 12,000.00	\$ 8,000.00	\$	8,000.00	
SF.427.341	1,200.00	\$ 1,200.00	-	\$	1,200.00	
SF.427.351	19,249.43	\$ 19,249.43	\$ 300.00	\$	30,000.00	
SF.427.352	8,990.60	\$ 8,990.60	-	\$	10,000.00	
SF.427.354	2,705.88	\$ 2,705.88	\$ 2,706.00	\$	2,900.00	
SF.427.355	10,488.55	\$ 10,488.55	-	\$	12,000.00	
SF.427.373		\$ 9,121.40	-	\$	-	
SF.427.380		\$ 1,261,777.80	\$ 1,441,177.80	\$	1,109,000.00	
SF.427.450		\$	-	\$	-	
SF.427.480	500.00	\$ 1,000.00	\$ 1,500.00	\$	1,000.00	
SF.427.510	500.00	\$ 500.00	\$ 100.00	\$	500.00	
SF.427.703	84,837.84	\$ 84,837.84	-	\$	-	
SF.427.704	5,546.76	\$ 5,546.76	-	\$	-	
SF.471.307	57,674.04	\$ 57,674.04	-	\$	-	
SF.472.307	68,589.72	\$ 68,589.72	-	\$	-	
SF.471.308	51,797.04	\$ 51,797.04	-	\$	-	

City of DuBois - 2025 Sewer Fund Expense Budget

SF.472.308 Admin SF - 2013 S&T - JC & WTP Upgrades Int 62,698.68

\$ -

Total Sewer Fund Administrative Expenses 1,106,043.22 2,039,621.79 \$ 2,041,167.05 \$ 1,751,889.07

Sewer Collection Maintenance

SF.428.140	Collect SF - Salaries & Wages	241,743.44	\$	241,743.44	\$	247,756.00
SF.428.156	Collect SF - Health Insurance - Sanitary Sewers	111,341.57	\$	111,341.57	\$	111,585.00
SF.428.158	Collect SF - Life Insurance - Sanitary Sewers	473.62	\$	473.62	\$	500.00
SF.428.159	Collect SF - Vacation - Sanitary Sewers	23,083.44	\$	23,083.44	\$	23,662.00
SF.428.162	Collect SF - Unemployment Comp -	876.00	\$	876.00	\$	876.00
SF.428.183	Collect SF - Overtime	5,000.00	\$	4,000.00	\$	5,000.00
SF.428.191	Collect SF - Uniforms	3,750.00	\$	3,750.00	\$	3,750.00
SF.428.211	Collect SF - FICA - Sanitary Sewers	16,729.27	\$	16,729.27	\$	17,137.92
SF.428.212	Collect SF - Medicare - Sanitary Sewers	4,082.56	\$	4,083.00	\$	4,184.06
SF.428.231	Collect SF - Vehicle Gas & Oil	25,000.00	\$	20,000.00	\$	20,000.00
SF.428.245	Collect SF - Operating Supplies	65,000.00	\$	40,000.00	\$	40,000.00
SF.428.331	Collect SF - Training / Travel Expenses	1,000.00	\$	1,000.00	\$	1,000.00
SF.428.354	Collect SF - WC - Sanitary Sewers	14,795.28	\$	14,795.28	\$	14,795.28
SF.428.361	Collect SF - Juniata Sewer Meter Electric	300.00	\$	500.00	\$	-
SF.428.362	Collect SF - Garage Gas Heat	4,700.00	\$	2,500.00	\$	2,500.00
SF.428.373	Collect SF - Building Main	8,200.00	\$	8,200.00	\$	-
SF.428.374	Collect SF - Sanitary Sewers Vehicle Maint	17,500.00	\$	5,000.00	\$	5,000.00
SF.428.450	Collect SF - Contractual Services	35,000.00	\$	70,000.00	\$	50,000.00
Total Sewer Collection Maintenance		565,675.18	\$	580,575.18	\$	547,746.26

Sewage Treatment Plant

SF.429.140	STP - Wages - Plant Labor	268,301.44	\$	268,301.44	\$	274,951.00
SF.429.141	STP - Wages - Summer Help	7,500.00	\$	7,500.00	\$	7,500.00
SF.429.156	STP - Health Insurance - STP	88,865.37	\$	88,865.37	\$	91,062.56
SF.429.158	STP - Life Insurance - STP	514.80	\$	514.80	\$	550.00
SF.429.159	STP - Vacation - STP	22,666.56	\$	22,667.00	\$	23,250.00
SF.429.162	STP - Unemployment Comp - STP	774.00	\$	1,100.00	\$	1,100.00
SF.429.183	STP - Overtime	50,000.00	\$	26,000.00	\$	30,000.00
SF.429.191	STP - Uniforms	750.00	\$	2,500.00	\$	2,500.00
SF.429.211	STP - FICA - STP	21,605.02	\$	20,117.02	\$	20,813.46
SF.429.212	STP - Medicare - STP	5,052.79	\$	4,704.79	\$	4,867.66
SF.429.222	STP - Chemicals	300,000.00	\$	300,000.00	\$	225,000.00
SF.429.231	STP - Vehicle Gas & Oil	8,000.00	\$	5,500.00	\$	5,500.00
SF.429.245	STP - Operating Supplies	40,000.00	\$	30,000.00	\$	30,000.00
SF.429.322	STP - Communications	4,500.00	\$	4,500.00	\$	4,500.00

City of DuBois - 2025 Sewer Fund Expense Budget

SF.429.331	STP - Training / Travel Expense	5,000.00	5,000.00	\$	3,500.00	\$	5,000.00
SF.429.354	STP - Worker's Comp - STP	1,739.98	1,739.98	\$	15,530.00	\$	15,530.00
SF.429.361	STP - Electric	110,000.00	110,000.00	\$	110,000.00	\$	110,000.00
SF.429.362	STP - Gas Heat	25,000.00	25,000.00	\$	25,000.00	\$	25,000.00
SF.429.365	STP - Sludge Removal	135,000.00	135,000.00	\$	200,000.00	\$	150,000.00
SF.429.373	STP - Building Maint, Rent & Land Lease	1,239,622.65	-	\$	11,000.00		
SF.429.450	STP - Contractual Services	90,000.00	90,000.00	\$	50,000.00	\$	25,000.00
SF.429.482	STP - Pre-Treatment Expense	70,000.00	70,000.00	\$	50,000.00	\$	50,000.00
Total Sewage Treatment Plant		2,494,892.60	1,255,269.95	\$	1,247,299.80	\$	1,102,124.69

Sewer Fund Debt Service Principle							
SF.471.306	2008 Pennvest Loan	-	84,837.84	\$	84,837.84	\$	90,385.00
SF.471.307	2024 New Bond Issuance	-	57,674.04	\$	57,674.04	\$	222,099.00
SF.471.308	PennVest Loan 2025	-	51,797.04	\$	51,797.04	\$	800,000.00
Total Principle Debt Service			194,308.92	\$	194,308.92	\$	1,112,484.00

Sewer Fund Debt Service Interest							
SF.472.306	Admin SF - 04 Pennvest Line Rpr Int	-	5,546.76	\$	5,546.76	\$	-
SF.472.307	Admin SF - 2012 S&T Loan Int	-	68,589.72	\$	68,589.72	\$	-
SF.472.308	Admin SF - 2013 S&T JC & WTP Upgrades	-	62,698.68	\$	62,698.68	\$	-
Total Interest Debt Service			136,835.16	\$	136,835.16	\$	-

Sewer Fund Transfers							
492.060	SF - Transfer to Coke Hill Water Project	-	-	\$	-	\$	274,000.00
492.451	SF - Transfer to Health Ins Ded	57,285.00	57,285.00	\$	57,285.00	\$	-
Total Sewer Fund Transfers		57,285.00	57,285.00	\$	57,285.00	\$	274,000.00

Capital Expenses							
SF.493.084	SF - Sewer Treatment Plant	50,000,000.00	50,000,000.00	\$	50,000,000.00	\$	42,300,000.00
SF.493.091	SF - STP Mower Trade In	9,000.00	9,000.00	\$	10,588.00	\$	13,000.00
SF.493.109	SF - New Backhoe	145,000.00	145,000.00	\$	141,507.00	\$	-
SF.493.110	SF - Network Upgrades	2,460.00	2,460.00	\$	-	\$	-
SF.493.111	SF - Network Storage & Backups	2,644.00	2,644.00	\$	-	\$	-
Total Capital Expenses		50,154,000.00	50,154,000.00	\$	50,152,095.00	\$	42,313,000.00

Total Sewer Fund Expenses		54,383,000.00	54,423,000.00	\$	54,397,065.93	\$	47,101,244.02
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Total Revenue over Expenditures				\$	123,534.07	\$	5,755.98
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City of DuBois - Water Fund Budget 2025

Revenue	2024		2024 Update		2025	
	Budget	Budget	Budget	Budget	2024 Projections	Budget
Operating Income						
WF.378.110 Residential Water - City	943,000.00	943,000.00	\$ 943,000.00	\$ 945,000.00	\$ 1,082,040.00	
WF.378.111 Commercial Water - City	387,000.00	387,000.00	\$ 410,000.00	\$ 469,448.00		
WF.378.112 Industrial Water - City	469,000.00	469,000.00	\$ 400,000.00	\$ 343,920.00		
WF.378.113 Residential Water - TWP	281,000.00	281,000.00	\$ 285,000.00	\$ 290,000.00		
WF.378.114 Commercial Water - TWP	265,000.00	265,000.00	\$ 295,000.00	\$ 300,000.00		
WF.378.115 Industrial Water - Township	264,000.00	264,000.00	\$ 264,000.00	\$ 265,000.00		
WF.378.116 Sykesville Water	194,000.00	194,000.00	\$ 200,000.00	\$ 200,000.00		
WF.378.117 Union Township Water	21,000.00	21,000.00	\$ 33,000.00	\$ 33,000.00		
WF.378.118 Surcharge	588,000.00	588,000.00	\$ 588,000.00	\$ 588,000.00		
WF.378.121 Falls Creek Water	118,000.00	118,000.00	\$ 124,000.00	\$ 125,000.00		
WF.378.500 Timber Cut		1,000,000.00	\$ -	\$ -		
WF.378.600 Interest Earnings			\$ 4,000.00	\$ 4,000.00		
WF.378.610 Sales & Jobbing	5,000.00	5,000.00	\$ 5,000.00	\$ 5,000.00		
WF.378.630 Miscellaneous Revenues	-	25,000.00	\$ 12,000.00	\$ 15,000.00		
WF.378.642 SRBC Income	-	-	\$ 131,200.00	\$ -		
Total Revenues	3,535,000.00	4,560,000.00	\$ 3,696,200.00	\$ 3,720,408.00		
395.070 Transfer from NextTier Water Loan	260,000.00	358,000.00	\$ 103,915.00	\$ -		
395.010 Transfer from General Fund			\$ -	\$ 930,000.00		
395.060 Transfer from Sewer Fund			\$ -	\$ 274,000.00		
378.660 IDP Grant Income			\$ -	\$ -		
Total Other Income	260,000.00	358,000.00	\$ 103,915.00	\$ 1,204,000.00		
Total Income	3,795,000.00	4,918,000.00	\$ 3,800,115.00	\$ 4,924,408.00		

City of DuBois - 2025 Water Fund Budget

Expense Budget

	2024 Budget	2024 Update Budget	2024 Projections	2025 Budget
Administrative Expenses				
WF.447.200	12,000.00	12,000.00	\$ 3,000.00	\$ 5,000.00
WF.447.217	94,968.43	94,968.43	\$ 94,968.00	\$ 308,106.00
WF.447.300	3,000.00	3,000.00	-	\$ 1,000.00
WF.447.311	12,633.90	12,633.90	\$ 12,634.00	\$ 13,000.00
WF.447.314	10,000.00	10,000.00	\$ 500.00	\$ 5,000.00
WF.447.300	26,847.69	26,847.69	\$ 26,848.00	\$ 27,000.00
WF.447.316	7,667.00	7,667.00	\$ 7,667.00	\$ 11,750.00
WF.447.331	250.00	250.00	\$ 250.00	\$ 250.00
WF.447.341	1,398.08	1,398.08	-	\$ 1,400.00
WF.447.351	19,249.43	19,249.43	\$ 19,249.00	\$ 20,000.00
WF.447.352	8,990.60	8,990.60	\$ 8,991.00	\$ 10,000.00
WF.447.355	10,488.55	10,488.55	-	\$ 11,000.00
WF.447.373		9,121.40	-	\$ 10,000.00
WF.447.380		557,466.63	\$ 20,000.00	\$ -
WF.447.420	1,612.00	1,612.00	\$ 1,600.00	\$ 1,600.00
WF.447.480	500.00	500.00	\$ 2,500.00	\$ 1,000.00
WF.447.703	17,338.46		\$ -	\$ -
WF.447.704	20,620.03		\$ -	\$ -
WF.447.705	4,202.83		\$ -	\$ -
WF.447.706	5,087.39		\$ -	\$ -
WF.447.707	7,708.95		\$ -	\$ -
WF.447.708	11,402.20		\$ -	\$ -
WF.447.709	19,767.37		\$ -	\$ -
WF.447.710	6,021.62		\$ -	\$ -
Total Contributions	301,754.53	776,193.71	\$ 198,207.00	\$ 426,106.00
WF - FILTRATION EXPENSE				
WF.448.140	216,015.68	216,015.68	\$ 216,015.00	\$ 221,405.00
WF.448.141	15,000.00	15,000.00	\$ 5,000.00	\$ 15,000.00
WF.448.156	92,934.37	92,934.37	\$ 92,934.00	\$ 93,170.71

City of DuBois - 2025 Water Fund Budget

Expense Budget

	2024 Budget	2024 Update Budget	2024 Projections	2025 Budget
WF.448.158	411.84	411.84	\$ 412.00	\$ 450.00
WF.448.159	16,507.52	16,507.52	\$ 16,507.00	\$ 16,921.00
WF.448.162	1,228.47	1,228.47	\$ 1,228.00	\$ 1,300.00
WF.448.183	65,865.56	65,865.56	\$ 40,000.00	\$ 40,000.00
WF.448.191	600.00	600.00	\$ 600.00	\$ 600.00
WF.448.192	1,000.00	1,000.00	\$ 1,500.00	\$ 1,500.00
WF.448.211	19,430.10	19,430.10	17,206.36	18,186.21
WF.448.212	4,544.14	4,544.14	4,024.07	4,253.23
WF.448.222	220,000.00	220,000.00	\$ 185,000.00	\$ 185,000.00
WF.448.231	7,500.00	7,500.00	\$ 6,500.00	\$ 7,000.00
WF.448.245	60,000.00	60,000.00	\$ 60,000.00	\$ 60,000.00
WF.448.322	10,135.80	10,135.80	\$ 7,500.00	\$ 7,500.00
WF.448.354	19,746.48	19,746.48	19,746.48	20,000.00
WF.448.361	50,000.00	50,000.00	\$ 50,000.00	\$ 45,000.00
WF.448.362	12,100.00	12,100.00	\$ 15,000.00	\$ 15,000.00
WF.448.373	969,281.66	10,000.00	\$ 65,000.00	\$ 15,000.00
WF.448.374	500.00	500.00	\$ 3,000.00	\$ 3,000.00
WF.448.450	50,000.00	50,000.00	\$ 25,000.00	\$ 25,000.00
WF.448.452	10,000.00	10,000.00	\$ 27,000.00	\$ 27,000.00
WF.448.481	100,000.00	100,000.00	\$ -	\$ -
WF - Total Filtration Expense	1,842,801.62	983,519.96	\$ 859,172.91	\$ 822,286.15
WF - SOURCE OF SUPPLY EXPENSE				
WF.449.245	500.00	500.00	\$ -	\$ -
WF.449.246	500.00	500.00	\$ -	\$ -
WF.449.247	100,000.00	75,000.00	\$ 82,450.00	\$ 85,000.00
WF.449.313			\$ -	\$ -
WF.449.322			\$ -	\$ -
WF.449.361	32,000.00	32,000.00	\$ 30,000.00	\$ 30,000.00
WF.449.362			\$ -	\$ -
WF.449.373	500.00	500.00	\$ 500.00	\$ 500.00

City of DuBois - 2025 Water Fund Budget

Expense Budget

	2024 Budget	2024 Update Budget	2024 Projections	2025 Budget
WF - TRANSMISSION & DISTRIBUTION EXPENSE	133,500.00	108,500.00	112,950.00	115,500.00
WF-450.120 WF - Salary	-	-	-	-
WF-450.140 WF - Wages - Maintenance of Mains	243,912.88	243,912.88	243,913.00	250,350.00
WF-450.141 WF - Wages - Summer Help	-	-	-	-
WF-450.142 WF - Wages - Maintenance of Meters	51,108.48	51,108.48	51,108.00	52,373.00
WF-450.156 WF - Health Insurance - Trans/Dist	86,383.07	86,383.07	86,383.00	88,726.94
WF-450.158 WF - Life Insurance Premium - Trans/Dist	473.62	473.62	474.00	475.00
WF-450.159 WF - Vacation - Trans/Dist	20,475.12	20,475.12	20,475.00	21,019.00
WF-450.162 WF - Unemployment Comp - Trans/Dist	1,095.00	1,095.00	1,095.00	1,200.00
WF-450.183 WF - Overtime	40,000.00	40,000.00	25,000.00	25,000.00
WF-450.191 WF - Uniforms	750.00	750.00	750.00	750.00
WF-450.192 WF - Training / Registration	1,500.00	1,500.00	3,000.00	3,000.00
WF-450.211 WF - FICA - Trans/Dist	22,040.78	22,040.78	21,110.75	21,622.00
WF-450.212 WF - Medicare - Trans/Dist	5,154.70	5,154.70	4,937.19	5,056.76
WF-450.231 WF - Vehicle Gas & Oil	25,000.00	25,000.00	25,000.00	25,000.00
WF-450.245 WF - Operating Supplies	200,000.00	200,000.00	125,000.00	130,000.00
WF-450.331 WF - Travel Expense	-	-	-	-
WF-450.354 WF - Worker's Comp - Trans/Dist	19,352.40	19,352.40	19,352.40	20,000.00
WF-450.355 WF - Automobile Insurance - Trans/Dist	2,500.00	2,500.00	2,500.00	2,500.00
WF-450.361 WF - Electric	6,625.00	2,000.00	2,000.00	2,500.00
WF-450.362 WF - Gas Heat	7,000.00	4,700.00	4,500.00	4,500.00
WF-450.371 WF - Water Tank Exp. - Highland & Patt	1,300.00	1,300.00	1,300.00	1,300.00
WF-450.373 WF - Building Repair & Maintenance	8,200.00	8,200.00	3,500.00	5,000.00
WF-450.374 WF - Vehicle Maintenance	15,000.00	15,000.00	7,500.00	7,500.00
WF-450.452 WF - Contractual Services	-	-	42,000.00	50,000.00
WF - Total Transmission & Distribution	811,071.05	804,146.05	690,898.34	717,872.70
WF-Admin Expense				
WF-453.142 WF - Wages - Clerical	188,006.14	155,606.14	155,606.00	160,170.00

City of DuBois - 2025 Water Fund Budget

Expense Budget

	2024 Budget	2024 Update Budget	2024 Projections	2025 Budget
WF.453.156 WF - Health Insurance - Cust Acctg	84,784.11	68,123.64	\$ 59,000.00	\$ 53,938.80
WF.453.158 WF - Life Insurance - Cust Acctg	254.48	254.48	\$ 300.00	\$ 300.00
WF.453.159 WF - Vacation - Cust Acctg	12,477.80	12,477.80	\$ 9,000.00	\$ 11,363.00
WF.453.162 WF - Unemployment Comp - Cust Acctg	597.87	597.87	\$ 600.00	\$ 600.00
WF.453.211 WF - FICA - Cust. Acctg	12,430.00	10,421.20	10,205.57	\$ 10,635.05
WF.453.212 WF - Medicare - Cust Acctg	2,907.02	2,437.22	2,386.79	\$ 2,487.23
WF.453.322 WF - Telecommunications	3,750.00	3,750.00	\$ 3,750.00	\$ 3,750.00
WF.453.325 WF - Postage	12,000.00	12,000.00	\$ 8,000.00	\$ 8,000.00
WF.453.480 WF - Miscellaneous Expense			\$ -	\$ -
WF.453.510 WF - Customer Refunds	500.00	500.00	\$ 3,500.00	\$ 500.00
WF-Customer Accounting Expense	320,413.30	268,874.23	\$ 252,348.36	\$ 251,744.07
WF - Debt Service				
WF.471.101 WF - 2012 S&T Cap Improvements - Principle		207,852.53	\$ 207,852.53	
WF.471.102 WF - 2013 S&T JCI & Cap Imp - Principle		50,371.87	\$ 50,371.87	\$ 753,749.00
WF.471.103 WF - 2015 S&T Water Wells - Principle		92,272.14	\$ 92,272.14	
WF.471.104 WF - 2021 NextTier Cap Projects - Principal		272,531.30	\$ 272,531.30	\$ 272,531.00
		623,027.84	\$ 623,027.84	\$ 1,026,280.00
WF.472.101 WF - 2015 S&T Water Wells - Interest		200,000.00	\$ 200,000.00	
WF.472.102 WF - 2012 S&T Cap Improvements - Interest		40,669.93	\$ 40,669.93	
WF.472.103 WF - 2013 S&T JCI & Cap Imp - Interest		100,000.00	\$ 100,000.00	
WF.472.104 WF - 2021 NextTier Cap Projects - Interest		75,000.00	\$ 75,000.00	\$ 75,000.00
		415,669.93	\$ 415,669.93	\$ 75,000.00
WF - Innerfund Transfers				
WF.492.100 WF - Transfer to Water Fund		596,608.78	\$ 103,915.00	\$ -
WF.492.200 W F- Transfer to NextTier		-	\$ 131,200.00	\$ -
WF.492.452 WF - Transfer to Health Ins Ded	43,824.00	43,824.00	\$ -	\$ -
WF - Innerfund Transfers	43,824.00	640,432.78	\$ 235,115.00	\$ -

City of DuBois - 2025 Water Fund Budget

Expense Budget

	2024 Budget	2024 Update Budget	2024 Projections	2025 Budget
WF - Capital Expenses				
WF - E-60 Track Hoe	29,950.00	29,950.00	\$ 39,454.00	\$ -
WF - Travel Vac	25,000.00	25,000.00	\$ 26,740.00	\$ -
WF - Side X Side	19,000.00	\$ -	\$ -	\$ 17,000.00
WF - Replace Mowers	9,000.00	9,000.00	\$ 12,162.00	\$ 15,000.00
WF-W Washington Engineering	21,500.00	21,500.00	\$ -	\$ -
WF- Anderson Creek Study	193,131.50	193,131.50	\$ 150,000.00	\$ -
WF-Juniata Dam Study	13,950.00	13,950.00	\$ 38,650.00	\$ -
WF - Water Plant Lagoons	25,000.00	\$ -	\$ 35,000.00	\$ 35,000.00
WF - Network Upgrades	2,460.00	2,460.00	\$ -	\$ -
WF- Mixers (2)			\$ -	\$ 97,000.00
WF - Coke Hill Water Line Replacement			\$ -	\$ 1,314,000.00
WF - Replace Flocculators			\$ 106,282.00	\$ -
WF - Computer Storage & Backup	2,644.00	2,644.00	\$ -	\$ -
WF - Capital Expenditures	341,635.50	297,635.50	\$ 408,288.00	\$ 1,478,000.00
WF - Total Expenditures	3,795,000.00	4,918,000.00	\$ 3,795,677.39	\$ 4,912,788.93
Total Revenue over Expenditures			\$ 4,437.61	\$ 11,619.07

City of DuBois - 2025 Liquid Fuels Budget

Revenue	2024		2025	
	Budget	Projection	Budget	Budget
LF.341.100 Interest Earnings	\$ 3,000.00	\$ 8,500.00	\$ 7,500.00	\$ 7,500.00
LF.355.020 State Allocation	\$ 273,128.00	\$ 274,118.00	\$ 258,213.00	\$ 258,213.00
LF.355.030 Turnback Allocation	\$ -	\$ -	\$ 12,320.00	\$ 12,320.00
Total Revenue	\$ 276,128.00	\$ 282,618.00	\$ 278,033.00	\$ 278,033.00

Expenses				
LF.430.740 Capital Equipment	\$ -	\$ -	\$ 171,000.00	\$ 171,000.00
LF.432.245 Snow Removal	\$ 20,000.00	\$ 85,000.00	\$ 85,000.00	\$ 85,000.00
LF.433.361 Traffic Light Electric	\$ -	\$ 13,000.00	\$ 10,000.00	\$ 10,000.00
LF.434.361 Street Lighting	\$ 27,000.00	\$ 50,000.00	\$ 35,000.00	\$ 35,000.00
LF.439.452 Highway Construction & Rebuilding	\$ 229,128.00	\$ 200,000.00	\$ 400,000.00	\$ 400,000.00
Total Expenditures	\$ 276,128.00	\$ 348,000.00	\$ 701,000.00	\$ 701,000.00