

**BOROUGH OF WHITEHALL
2023 BUDGET**



Members of Borough Council

Philip J. Lahr – President
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Office of the Mayor

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Budget Adopted December 21, 2022



BOROUGH OF WHITEHALL 2023 BUDGET

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BOROUGH OF WHITEHALL 2023 BUDGET

SUMMARY REVENUES & EXPENDITURES

GENERAL FUND REVENUES

The 2023 major operating revenues are Real Estate Taxes and Act 511 Taxes. They account for 84% of the budget. Act 511 taxes include Earned Income Tax, Real Estate Transfer Tax and Local Services Tax. The balance of operating revenue is comprised of other taxes and other revenue. Other taxes include Sales & Use Tax (RAD Tax) and Public Utility Realty Tax (PURTA). Other revenue includes Comm.of PA State Pension Aid, Foreign Fire Insurance, Licenses, Permits, fines, recreation program fees and other non-tax revenue.

| REVENUES | 2023 BUDGET |
|-----------------------|------------------------|
| Real Estate Taxes | 3,970,000.00 |
| Act 511 Taxes | 6,188,500.00 |
| Licenses & Permits | 281,950.00 |
| Fines & Forfeits | 37,000.00 |
| Interest & Rents | 157,100.00 |
| Intergovernmental | 990,007.00 |
| Charges for Services | 198,750.00 |
| Other Revenue | 207,000.00 |
| Use of Fund Balance | 34,501.00 |
| Total Revenues | 12,064,808.00 |

GENERAL FUND EXPENDITURES

Expenditures for Public Safety including Police, Fire, EMS, Emergency Mgt & Code Enforcement comprises 49% of the 2023 budget. Public Works services including Health & Sanitation make up about 22 % of the budget. General Government services including Building & Grounds Maintenance, Insurance, Transfers and Debt Service makes up about 21% of the budget. Cultural activities including Library and Recreation comprises the remaining 8 % of the 2022 budget.

| EXPENDITURES | 2023 BUDGET |
|------------------------------------|------------------------|
| General Government | 835,197.00 |
| Buildings & Grounds | 258,028.00 |
| Public Safety -Police | 5,030,673.00 |
| Fire Protection | 193,019.00 |
| Emergency Medical Services | 250,228.00 |
| Planning & Code Enforcement | 336,197.00 |
| Emergency Management | 57,300.00 |
| Health & Sanitation | 1,179,775.00 |
| Public Works | 1,421,233.00 |
| Swimming Pool | 308,988.00 |
| Parks & Recreation | 180,613.00 |
| Insurance & Benefits (Unallocated) | 429,757.00 |
| Transfers & Debt Service | 1,160,215.00 |
| Library | 423,585.00 |
| Total Expenditures | 12,064,808.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

| GENERAL FUND-REVENUES | |
|--|---------------------|
| Real Estate Taxes | |
| 301.1000 Real Estate Taxes Current | 3,850,000.00 |
| 301.3000 Real Estate Taxes Delinquent | 35,000.00 |
| 301.4000 Real Estate Taxes Liened | 65,000.00 |
| 319.0100 Property Tax P & I | 20,000.00 |
| Total Real Estate Taxes | 3,970,000.00 |
| Act 511 Taxes | |
| 310.1000 Real Estate Transfer Tax | 450,000.00 |
| 310.2100 Earned Income Tax-Current | 5,078,000.00 |
| 310.2200 Earned Income Tax-Previous & Delinquent | 500,000.00 |
| 310.5100 Local Services Tax | 160,000.00 |
| 321.7000 Mechanical Device Tax | 500.00 |
| Total Act 511 Taxes | 6,188,500.00 |
| Licenses & Permits | |
| 321.6100 Business Licenses | 300.00 |
| 321.8000 Cable TV Franchise Fee | 269,000.00 |
| 321.8200 Street Opening Permits | 5,000.00 |
| 355.0800 Liquor Licenses | 2,150.00 |
| 361.3400 Zoning Hearing Board Fees | 3,000.00 |
| 362.4100 Building Permits | 2,500.00 |
| 362.4500 Use & Occupancy Permits | 0.00 |
| Total Licenses & Permits | 281,950.00 |
| Fines & Forfeits | |
| 331.1000 DUI Court Costs | 6,000.00 |
| 331.1100 Motor Vehicle Code Violations | 11,000.00 |
| 331.1200 Police Ordinance Violations | 16,000.00 |
| 331.1300 State Police Fines | 4,000.00 |
| Total Fines & Forfeits | 37,000.00 |
| Interest & Rents | |
| 341.0000 Interest | 145,000.00 |
| 342.1000 Radio Tower Rent | 12,100.00 |
| Total Interest & Rents | 157,100.00 |
| Intergovernmental | |
| 355.0100 Public Utility Realty Tax | 10,200.00 |
| 355.0300 Comm. Of PA State Pension Aid | 290,000.00 |
| 355.0400 Library Pension Contributions | 24,307.00 |
| 355.0500 Foreign Fire Insurance | 86,000.00 |
| 355.0900 RAD Tax | 572,000.00 |
| 355.1000 Gas Well Impact Fee | 7,500.00 |
| Total Intergovernmental | 990,007.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-REVENUES

| Charges for Services | 2023 BUDGET |
|---|------------------------|
| 361.3200 Subdivision Fees | 1,000.00 |
| 361.5100 Maps and Lien Letters | 50.00 |
| 361.5200 Copies/Boro Code & Ordinances | 50.00 |
| 362.1100 Copies/Police Reports | 2,000.00 |
| 363.5100 Snow Removal/State & County | 18,000.00 |
| 367.2020 Pool/Sale of Tags | 80,000.00 |
| 367.2030 Pool/Admissions | 50,000.00 |
| 367.2050 Pool/Lessons | 15,000.00 |
| 367.2070 Pool/Private Parties | 3,000.00 |
| 367.2090 Pool/Guest Passes | 2,000.00 |
| 367.3000 Rec.Board Program Revenue | 26,000.00 |
| 383.0000 Fire Company Contributions | 0.00 |
| 387.0000 Contributions & Donations | 1,650.00 |
| Total Charge for Services | 198,750.00 |
| Other Revenue | |
| 381.0000 Employee Health Reimbursement | 82,000.00 |
| 391.1000 Sale of General Fixed Assets | 10,000.00 |
| 391.2000 Compensation For Loss/Damage | 0.00 |
| 391.3000 Worker's Comp Dividend | 80,000.00 |
| 391.4000 Property Casualty Dividend | 35,000.00 |
| Total Other Revenue | 207,000.00 |
| 392.0000 Use of Fund Balance | 34,501.00 |
| TOTAL REVENUE & FUND BALANCE | 12,064,808.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

GENERAL GOVERNMENT

| Legislative/Executive Salaries, Wages & Benefits | 2023 BUDGET |
|---|------------------------|
| 400.1120 Salary-Mayor | 4,730.00 |
| 400.1130 Salary-Council | 26,340.00 |
| 400.1610 Social Security & Medicare | 3,524.00 |
| 401.1210 Salary-Borough Manager | 113,300.00 |
| 401.1560 Medical Insurance | 35,789.00 |
| 401.1580 Group Term Life insurance | 1,248.00 |
| 401.1610 Social Security & Medicare | 13,100.00 |
| 401.1620 Unemployment Compensation | 570.00 |
| 401.1630 Non-Uniform Pension Costs | 17,332.00 |
| 405.1220 Salary-Admin.Assistant | 52,000.00 |
| 405.1830 Overtime | 2,971.00 |
| Total Legislative/Executive | 270,904.00 |
| Finance | |
| Salaries, Wages & Benefits | |
| 402.1310 Salary & Wages Finance Director | 32,369.00 |
| 402.1320 Salary-Finance Director II | 62,000.00 |
| 402.1560 Medical Insurance | 13,455.00 |
| 402.1580 Group Term Life insurance | 780.00 |
| 402.1610 Social Security & Medicare | 7,984.00 |
| 402.1620 Unemployment Compensation | 570.00 |
| 402.1630 Non-Uniform Pension Costs | 8,666.00 |
| 402.3000 Banking Charges | 200.00 |
| 402.3100 Audit Expense | 12,000.00 |
| Total Finance | 138,024.00 |
| Tax Collection | |
| 403.1140 Property Tax Collector | 15,000.00 |
| 403.2000 Prepare Tax Duplicate | 6,500.00 |
| 403.3000 File Liens | 8,000.00 |
| 403.3100 Real Estate Stat Service | 730.00 |
| 403.3160 Delinq. Prop. Tax Collection | 4,500.00 |
| 403.3530 Bond/Property Tax Collector | 1,799.00 |
| 403.4500 Commission/EIT & LST | 105,340.00 |
| 403.5100 Property Tax Refunds/Prior | 1,000.00 |
| 403.5110 Property Tax Refunds/Current | 6,500.00 |
| Total Tax Collection | 149,369.00 |
| Legal Services | |
| 404.1300 Retainer/Solicitor | 9,600.00 |
| 404.1310 Legal Services/Court Cases | 130,000.00 |
| 404.3410 Legal Advertising | 10,000.00 |
| Total Legal Services | 149,600.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

GENERAL GOVERNMENT

| | 2023 BUDGET |
|---|------------------------|
| Supplies & Contractual | |
| 406.2100 Office Supplies | 4,180.00 |
| 406.2110 Postage | 6,500.00 |
| 406.2120 Printing | 24,000.00 |
| 406.2130 Publications | 20.00 |
| 406.3530 Bonds | 1,000.00 |
| 406.4200 Association Dues/Memberships | 8,000.00 |
| 406.4600 Conference, Training & Travel | 11,500.00 |
| 406.4700 SHACOG Admin Fees | 1,000.00 |
| 406.5200 Community Development | 10,000.00 |
| Total Supplies & Contractual | 66,200.00 |
| IT Services &Supplies | |
| 407.3000 Contracted IT Services | 15,000.00 |
| 407.4500 Maint. Contracts/Office Equip. | 10,000.00 |
| 407.7000 Capital Purchase | 2,500.00 |
| Total IT Services | 27,500.00 |
| Engineering Services | |
| 408.1300 Retainer/Engineer | 3,600.00 |
| 408.1310 Engineering Services | 30,000.00 |
| Total Engineering Services | 33,600.00 |
| TOTAL GENERAL GOVERNMENT | \$835,197.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

BUILDINGS & GROUNDS

| | 2023 BUDGET |
|--|------------------------|
| Salary, Wages & Benefits | |
| 409.1410 Wages-Custodial Service | 30,000.00 |
| 409.1610 Social Security & Medicare | 2,295.00 |
| 409.1620 Unemployment Compensation | 570.00 |
| Total Salaries & Wages & Benefits | 32,865.00 |
| Supplies & Contractual | |
| 409.2200 Materials & Supplies | 8,800.00 |
| 409.3210 Telephone | 20,000.00 |
| 409.3220 Phone Maintenance | 8,000.00 |
| 409.3230 Internet/Web Hosting | 13,000.00 |
| 409.3610 Electricity | 38,050.00 |
| 409.3620 Gas | 15,150.00 |
| 409.3640 Sewage | 3,500.00 |
| 409.3660 Water | 4,500.00 |
| 409.3670 Stormwater Fee | 7,008.00 |
| 409.3710 Maintenance & Repair Interio/Exterior | 75,000.00 |
| 409.4500 Contracted Services | 4,100.00 |
| 409.4520 HVAC Maintenance. | 20,000.00 |
| 409.4530 Industrial Appraisal | 8,055.00 |
| Total Supplies & Contractual | 225,163.00 |
| TOTAL BLDGS & GROUNDS | \$258,028.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

PUBLIC SAFETY - POLICE

| | 2023 BUDGET |
|---|------------------------|
| Salary, Wages & Benefits | |
| 410.1210 Salary-Chief | 159,866.00 |
| 410.1220 Salary-Deputy Chief | 152,401.00 |
| 410.1230 Salary-Sergeants | 558,000.00 |
| 410.1310 Salary-Patrolmen | 1,599,000.00 |
| 410.1410 Salary-Dispatchers | 362,100.00 |
| 410.1550 Medical Insurance Deductibles | 57,800.00 |
| 410.1560 Medical Insurance | 479,370.00 |
| 410.1570 Wellness Program | 6,517.00 |
| 410.1580 Group Term Life insurance | 15,756.00 |
| 410.1610 Social Security & Medicare | 59,771.00 |
| 410.1620 Unemployment Compensation | 7,695.00 |
| 410.1630 Non-Uniform Pension Costs | 43,331.00 |
| 410.1640 Uniform Pension Costs | 1,069,066.00 |
| Total Salaries, Wages & Benefits | 4,570,673.00 |
| Overtime | |
| 410.1800 Dispatcher's Overtime | 7,500.00 |
| 410.1810 Officer's Overtime | 45,000.00 |
| 410.1820 Training Overtime | 8,000.00 |
| 410.1830 Community Relations Overtime | 7,500.00 |
| 410.1850 Court & Pre-Trial Overtime | 20,000.00 |
| 410.1860 Magistrate Hearings | 32,500.00 |
| Total Overtime | 120,500.00 |
| Personnel Expenses | |
| 410.1900 Court Expenses | 1,500.00 |
| 410.1910 Uniforms | 21,000.00 |
| 410.1930 Civil Service Testing | 750.00 |
| Total Personnel Expenses | 23,250.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

PUBLIC SAFETY - POLICE

| Supplies & Contractual | 2023 BUDGET |
|---|------------------------|
| 410.2100 Office & Computer Supplies | 4,000.00 |
| 410.2110 Postage | 1,000.00 |
| 410.2120 Printing & Publications | 2,100.00 |
| 410.2200 Materials & Supplies | 1,750.00 |
| 410.2210 Community Relations | 4,500.00 |
| 410.2220 Investigative Expenses | 2,000.00 |
| 410.2230 Firearm Supplies/Accessories | 10,000.00 |
| 410.2250 Computer Maintenance | 32,500.00 |
| 410.2280 K-9 Expenses | 6,200.00 |
| 410.2500 Vehicle Maintenance | 12,500.00 |
| 410.2510 Vehicle Supplies & Equipment | 3,500.00 |
| 410.2530 Gasoline | 45,000.00 |
| 410.2550 Tires | 6,000.00 |
| 410.2570 Car Wash Contract | 2,000.00 |
| 410.2000 Minor Equipment & Repairs | 6,500.00 |
| 410.2620 In Car Video Systems | 1,000.00 |
| 410.3200 Communications Expenses | 8,000.00 |
| 410.4200 Association Dues | 1,500.00 |
| 410.4500 Maintenance Agreements | 2,200.00 |
| 410.4510 Traffic Signal Maintenance | 17,500.00 |
| 410.4600 Conference Expenses | 4,500.00 |
| 410.4610 Training Expenses | 14,000.00 |
| 410.2740 Capital Outlay | 128,000.00 |
| Total Supplies & Contractual | 316,250.00 |
| TOTAL PUBLIC SAFETY | 5,030,673.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

FIRE PROTECTION

| Supplies & Contractual | 2023 BUDGET |
|------------------------------------|------------------------|
| 411.2530 Gasoline & Diesel Fuel | 11,500.00 |
| 411.3610 Electricity | 15,830.00 |
| 411.3620 Gas | 8,680.00 |
| 411.3630 Hydrant Rental | 48,625.00 |
| 411.3640 Sewage | 1,445.00 |
| 411.3660 Water | 4,920.00 |
| 411.3670 Stormwater Fee | 1,152.00 |
| 411.3730 Bldg Maintenance & Repair | 2,500.00 |
| 411.4610 Chief Advisory Committee | 1,367.00 |
| 411.5000 Foreign Fire Insurance | 87,000.00 |
| 411.5200 Fire Company Contribution | 10,000.00 |
| TOTAL FIRE PROTECTION | \$193,019.00 |

EMERGENCY MEDICAL SERVICES

| Supplies & Contractual | 2023 BUDGET |
|---|------------------------|
| 412.2550 MRTSA Assessment | 245,469.00 |
| 412.3610 Electricity | 1,170.00 |
| 412.3600 Gas | 2,020.00 |
| 412.3640 Sewage | 355.00 |
| 412.3660 Water | 830.00 |
| 412.3670 Stormwater Fee | 384.00 |
| TOTAL EMERGENCY MEDICAL SERVICES | \$250,228.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

PLANNING & CODE ENFORCEMENT

| | 2023 BUDGET |
|---|------------------------|
| Salary, Wages & Benefits | |
| 414.1300 Salary-Planning & Zoning Dir. | 77,250.00 |
| 414.1310 Salary-Code Enforce. Officer | 62,830.00 |
| 414.1320 Salary-Admin.Ass't (Code Enf) | 51,450.00 |
| 414.1830 Overtime | 0.00 |
| 414.1560 Medical Insurance | 27,139.00 |
| 414.1580 Group Term Life insurance | 1,872.00 |
| 414.1610 Social Security & Medicare | 14,652.00 |
| 414.1620 Unemployment Compensation | 855.00 |
| 414.1630 Non-Uniform Pension Costs | 25,999.00 |
| Total Salaries, Wages & Benefits | 262,047.00 |
| Supplies & Contractual | |
| 414.2110 Postage | 1,000.00 |
| 414.2130 Publications | 200.00 |
| 414.2200 Materials & Supplies | 1,800.00 |
| 414.2500 Vehicle Maintenance | 2,000.00 |
| 414.3100 Engineering Fees | 50,000.00 |
| 414.3140 Legal Services | 7,500.00 |
| 414.3150 Inspection Services | 750.00 |
| 414.3160 Abatement Services | 2,000.00 |
| 414.2000 Membership Dues | 800.00 |
| 414.4500 GIS Maintenance/Programs | 2,500.00 |
| 414.4600 Training & Seminars | 2,500.00 |
| 414.4620 Mileage | 100.00 |
| 414.7000 Capital Purchase | 3,000.00 |
| Total Supplies & Contractual | 74,150.00 |
| TOTAL PLANNING & ZONING | \$336,197.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

EMERGENCY MANAGEMENT

| Supplies & Contractual | 2023 BUDGET |
|---|------------------------|
| 415.1410 Clerical Services | 200.00 |
| 415.2000 Materials & Supplies | 5,500.00 |
| 415.3000 Software & Training Materials | 8,000.00 |
| 415.3200 Communications | 7,000.00 |
| 415.3700 Traffic Monitoring Fees | 10,000.00 |
| 415.3840 Equipment Rental | 100.00 |
| 415.4610 Emergency Mgt. Training | 6,500.00 |
| 415.7500 Emergency Dispatch Contingency | 20,000.00 |
| TOTAL EMERGENCY MGT | \$57,300.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

HEALTH & SANITATION

| Contracted Services | 2023 BUDGET |
|--------------------------------------|------------------------------|
| 427.4500 Refuse Collection | 865,590.00 |
| 427.4520 Leaf Waste Collection | 25,000.00 |
| 427.5000 Recycling Collection | 227,685.00 |
| 427.5500 Special Collection | 15,000.00 |
| 428.3100 Animal Control | 40,000.00 |
| 428.3200 Deer Management Program | 6,500.00 |
| TOTAL HEALTH & SANITATION | <u>\$1,179,775.00</u> |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

PUBLIC WORKS

| | 2023 BUDGET |
|---|------------------------|
| Salary, Wages & Benefits | |
| 430.1210 Salary-Public Works Super. | 79,460.00 |
| 430.1220 Wages-Labor Foreman | 78,455.00 |
| 430.1410 Wages-Laborers | 368,800.00 |
| 430.1420 Wages-Part Time Employees | 25,000.00 |
| 430.1830 Overtime-Sewer/Misc. | 10,500.00 |
| 430.1840 Overtime-Salt/Snow Removal | 44,000.00 |
| 430.1560 Medical Insurance | 124,807.00 |
| 430.1580 Group Term Life insurance | 5,616.00 |
| 430.1610 Social Security & Medicare | 58,922.00 |
| 430.1620 Unemployment Compensation | 3,278.00 |
| 430.1630 Non-Uniform Pension Costs | 77,995.00 |
| Total Salaries, Wages and Benefits | 876,833.00 |
| Supplies & Contractual | |
| 430.1910 Uniforms | 8,000.00 |
| 430.2100 Office Supplies | 750.00 |
| 430.2200 Materials & Supplies | 6,500.00 |
| 430.2210 Construction Supplies | 1,500.00 |
| 430.2230 Material for Street Maintenance | 10,000.00 |
| Total Contractual Service/Supplies | 26,750.00 |
| Vehicle & Equipment Expense | |
| 430.2500 Vehicle Equip Mte | 30,000.00 |
| 430.2530 Gasoline, Oil, Diesel Fuel | 40,000.00 |
| 430.2550 Tires | 9,000.00 |
| 430.2560 Tire Chains | 5,000.00 |
| 430.2600 Minor Equipment Purchase | 3,500.00 |
| 430.3200 Communication Expenses | 3,000.00 |
| 430.3840 Equipment Rental | 5,000.00 |
| Total Vehicle & Equipment Expenses | 95,500.00 |
| General Expenses | |
| 430.4200 Association Dues | 350.00 |
| 430.4500 GIS Program | 1,200.00 |
| 430.4610 Training Seminars | 100.00 |
| 430.7400 Vehicle Replacement | 132,700.00 |
| Total General Expenses | 134,350.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

PUBLIC WORKS

| | 2023 BUDGET |
|-------------------------------------|------------------------|
| Snow & Ice Removal | |
| 432.2200 Road Salt | 220,000.00 |
| 432.2210 Calcium | 1,000.00 |
| 432.2290 Meals | 100.00 |
| Total-Snow & Ice Removal | 221,100.00 |
| Streets & Highways | |
| 433.2200 Street Name Signs & Posts | 1,000.00 |
| 433.2210 Traffic Signs & Posts | 3,500.00 |
| 433.2220 Traffic Paint | 2,200.00 |
| 434.3610 Street Lighting | 60,000.00 |
| Total Streets & Highways | 66,700.00 |
| Street Maintenance | |
| 438.2200 Guide Rails | 0.00 |
| 438.6000 Minor Resurfacing Projects | 0.00 |
| 438.6100 Street Resurfacing | 0.00 |
| Total Street Maintenance | 0.00 |
| TOTAL PUBLIC WORKS | \$1,421,233.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

SWIMMING POOL

| | 2023 BUDGET |
|---|------------------------|
| Salary, Wages & Benefits | |
| 452.1210 Pool Manager | 10,413.00 |
| 452.1220 Assistant Pool Manager | 7,181.00 |
| 452.1300 Lifeguards | 135,000.00 |
| 452.1310 Pool Administration | 30,000.00 |
| 452.1330 Caretaker | 6,750.00 |
| 452.1830 Overtime | 2,250.00 |
| 452.1610 Social Security & Medicare | 14,657.00 |
| 452.1620 Unemployment Compensation | 5,449.00 |
| Total Salaries, Wages and Benefits | 211,700.00 |
| Supplies & Contractual | |
| 452.2000 Passes & Applications | 4,000.00 |
| 452.2220 Water Treatment | 6,000.00 |
| 452.2260 Materials & Supplies | 10,000.00 |
| 452.2380 Suits for Guards | 5,000.00 |
| 452.3210 Telephone | 7,500.00 |
| 452.3610 Electricity | 7,500.00 |
| 452.3620 Gas | 4,000.00 |
| 452.3640 Sewage | 15,000.00 |
| 452.3660 Water | 12,000.00 |
| 452.3670 Stormwater Fee | 288.00 |
| 452.3720 Maintenance & Repairs | 5,000.00 |
| 452.4510 Contract/Pool Maintenance | 1,000.00 |
| 452.8000 Furniture/Equipment | 20,000.00 |
| Total Supplies & Contractual | 97,288.00 |
| TOTAL SWIMMING POOL | \$308,988.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

PARKS & RECREATION

RECREATION PROGRAMS

| | 2023 BUDGET |
|---|------------------------|
| Salary, Wages & Benefits | |
| 454.1210 Salary-Recreation Director | 55,000.00 |
| 454.1220 Salary-Asst. Rec. Director | 6,258.00 |
| 454.1410 Wages-Recreation Aides | 28,800.00 |
| 454.1420 Wages-Bus Drivers | 0.00 |
| 454.1580 Group Term Life insurance | 624.00 |
| 454.1610 Social Security & Medicare | 6,889.00 |
| 454.1620 Unemployment Compensation | 1,285.00 |
| Total Salaries, Wages and Benefits | 98,856.00 |
| Supplies & Contractual | |
| 454.2000 Recreation Board Program | 32,000.00 |
| 454.2100 Summer Park Programs | 4,400.00 |
| 454.2200 Summer Recreation Equip't & Supplies | 1,500.00 |
| 454.2240 Mileage Reimbursement | 436.00 |
| 454.2250 Inter-Playground Transportation | 2,120.00 |
| 454.3000 Senior Academy | 0.00 |
| Total Supplies & Contractual | 40,456.00 |
| Total Expenses Recreation Programs | 139,312.00 |
| PARKS & TENNIS COURT MAINTENANCE | |
| Supplies & Contractual | |
| 454.2270 Maintenance & Repairs - Parks | 10,000.00 |
| 454.2280 Contracted Services-Tree Mte | 20,000.00 |
| 454.2320 Tennis/Maintenance & Repairs | 500.00 |
| 454.3610 Electricity | 3,725.00 |
| 454.3640 Sewage | 1,340.00 |
| 454.3660 Water | 2,952.00 |
| 454.3670 Stormwater Fee | 2,784.00 |
| Total Parks Maintenance | 41,301.00 |
| TOTAL PARKS & RECREATION | \$180,613.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

UNALLOCATED INSURANCE & BENEFITS

| Insurance | 2023 BUDGET |
|---|------------------------|
| 486.3510 Property & Liability Insurance | 90,340.00 |
| 486.3515 Cybersecurity Insurance | 8,000.00 |
| 486.3540 Workmen's Compensation | 185,544.00 |
| 486.3550 Employee Testing Services | 500.00 |
| 486.3560 Public Officials Liability Ins. | 22,025.00 |
| 486.3570 Police Prof. Liability Ins. | 33,878.00 |
| Unallocated Insurance | 340,287.00 |
| Retiree & Other Benefits | |
| 487.1550 Medical Insurance Deductibles | 13,600.00 |
| 487.1560 Medical Dental Vision Insurance | 51,363.00 |
| 487.1590 Retirement Life Insurance | 200.00 |
| 487.1630 Gen Employees Pension Contrib | 24,307.00 |
| Unallocated Retiree & Other Benefits | 89,470.00 |
| UNALLOCATED INSURANCE & BENEFITS | \$429,757.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

GENERAL FUND-EXPENDITURES

DEBT SERVICE/TRANSFERS

| Debt Service | | 2023 BUDGET |
|----------------------------|--------------------------------|------------------------|
| 471.4000 | Principal & Interest-2011 Note | 0.00 |
| 471.4100 | Principal-2022 Note | 308,110.00 |
| 472.4100 | Interest-2022 Note | 161,105.00 |
| Total Debt Services | | 469,215.00 |

| Transfers | | |
|------------------------|--------------------------------------|-------------------|
| 492.3000 | Transfer to Capital Projects | 214,000.00 |
| 492.3005 | Capital Appropriation-Fire Equipment | 225,000.00 |
| 492.3006 | Capital Appropriation-Parks | 20,000.00 |
| 492.3007 | Capital Appropriation-Pool | 232,000.00 |
| Total Transfers | | 691,000.00 |

| | |
|---|-----------------------|
| TOTAL TRANSFERS & DEBT SERVICE | \$1,160,215.00 |
|---|-----------------------|



BOROUGH OF WHITEHALL 2023 BUDGET

| | |
|---------------------------|--|
| GENERAL FUND-EXPENDITURES | |
|---------------------------|--|

LIBRARY

| | 2023 BUDGET |
|-------------------------------|----------------------------|
| Transfers | |
| 456.5200 Library Contribution | 423,585.00 |
| TOTAL LIBRARY | <u>\$423,585.00</u> |



BOROUGH OF WHITEHALL 2023 BUDGET

STORM SEWER FUND

| REVENUES | 2023 BUDGET |
|--------------------------------------|---------------------|
| 341.0000 Interest | 8,400.00 |
| 380.0000 Storm Sewer Fees | 685,000.00 |
| 380.1200 Storm Sewer Fees-Delinquent | 50,000.00 |
| 392.0000 Transfer from Fund Balance | 200,826.00 |
| TOTAL REVENUE | \$944,226.00 |

| EXPENDITURES | |
|--|---------------------|
| 436.1330 Engineering-MS4 Compliance | 50,000.00 |
| 436.3170 Billing Costs | 25,000.00 |
| 436.6200 Storm Sewer Emergency | 50,000.00 |
| 436.6304 Engineering - Stormwater Projects* | 88,000.00 |
| 436.6305 Construction - Stormwater Projects* | 431,226.00 |
| 471.4000 Principal & Interest-2017 Note | 300,000.00 |
| TOTAL EXPENDITURES | \$944,226.00 |

*Stormwater Projects

| Project Description | Engineering & Construction |
|---------------------------------|-------------------------------|
| Streets Run Swale | 43,000.00 |
| Felix Drive/RR Storm Sewer | 50,000.00 |
| Doverdell Phase 2 Storm Sewer | 136,226.00 |
| Polluton Reduction Plan | 5,000.00 |
| Streets Run Stream Restoration | 110,000.00 |
| Saw Mill Run Stream Restoration | 115,000.00 |
| Misc.Storm Sewer Improvement | 60,000.00 |
| TOTAL | 519,226.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

SANITARY SEWER FUND

| REVENUES | 2023 BUDGET |
|--|------------------------------|
| 341.0000.00 Interest | 144,000.00 |
| 364.0000.00 Sewer User Fees | 4,500,000.00 |
| 364.1000.00 ALCOSAN Reimbursement | 17,000.00 |
| 364.1100.00 Sewer Tap-In Fees | 3,000.00 |
| 364.1200.00 Delinquent Sewage/Jordan | 73,160.00 |
| 364.1210.00 Sewer User Fees-Pleasant Hills | 274,990.00 |
| 364.7000.00 Evidence of Compliance | 5,000.00 |
| 392.0000.00 Transfer from Fund Balance | 2,407,177.00 |
| TOTAL REVENUE | <u>\$7,424,327.00</u> |

RECENT HISTORY OF SANITARY SEWER USER CHARGES

| <u>Year</u> | Alcosan Rate/1000 GAL | Multiplier | Whitehall Boro Rate/1000 Gal | TOTAL Rate/1000G | ALCOSAN SERVICE CHARGE |
|-------------|--------------------------|------------|---------------------------------|---------------------|---------------------------|
| 2018 | 7.42 | 0.58 | 4.30 | 11.72 | 15.60 |
| 2019 | 7.94 | 0.58 | 4.60 | 12.54 | 16.69 |
| 2020 | 8.50 | 0.54 | 4.59 | 13.09 | 17.86 |
| 2021 | 9.10 | 0.54 | 4.91 | 14.01 | 19.11 |
| 2022 | 9.73 | 0.50 | 4.87 | 14.60 | 20.45 |
| 2023 | 10.41 | 0.40 | 4.16 | 14.57 | 21.88 |



BOROUGH OF WHITEHALL 2023 BUDGET

SANITARY SEWER FUND

EXPENDITURES

| Salary, Wages & Insurance | 2023 BUDGET |
|--|------------------------|
| 402.1310.00 Finance Director | 10,000.00 |
| 430.1200.00 Public Works Supervisor | 17,000.00 |
| 430.1410.00 PW Laborers (2 Men) | 147,000.00 |
| 486.3510.00 Property & Liability Insurance | 35,000.00 |
| 486.3540.00 Worker's Compensation | 10,000.00 |
| 487.1560.00 Medical Insurance | 38,000.00 |
| Total Salary, Wages & Insurance | 257,000.00 |
| Supplies & Contractual | |
| 402.3100.00 Auditors Fee | 3,000.00 |
| 426.2200.00 Materials & Supplies | 2,600.00 |
| 426.3850.00 Shacog Sewer Machine, Camera | 17,300.00 |
| 429.2110.00 Postage, Water Shut Off Fees | 1,000.00 |
| 429.2200.00 Water Usage Data | 4,500.00 |
| 429.3160.00 Delinquent Sewage/Jordan | 5,000.00 |
| 429.3170.00 Sewage Billing Costs | 18,500.00 |
| 429.3720.00 City of Pittsburgh | 16,000.00 |
| 429.4500.00 Payment/ALCOSAN | 3,329,427.00 |
| 429.4510.00 Payment/Pleasant Hills | 125,000.00 |
| 429.6000.00 Engineering- Sewer Projects* | 392,000.00 |
| 429.7000.00 Construction- Sewer Projects* | 1,520,000.00 |
| 429.8000.00 Emergency Sewer Projects | 50,000.00 |
| 429.9000.03 Pleasant Hills Authority | 103,000.00 |
| 429.9000.04 Operations & Maintenance | 1,580,000.00 |
| Total Supplies & Contractual | 7,167,327.00 |
| TOTAL EXPENDITURES | \$7,424,327.00 |

*Sanitary Sewer Projects

| Project Description | Engineering & Construction |
|--------------------------|-------------------------------|
| Wet Weather Watershed | 25,000.00 |
| Saw Mill Run Engineering | 10,000.00 |
| Streets Run Engineering | 10,000.00 |
| Spring Valley/Highgrove | 1,000,000.00 |
| McKee Backwater Valves | 19,000.00 |
| Rt51 Grinder Pump | 38,000.00 |
| Manhole Inspections | 25,000.00 |
| Smoke Testing | 40,000.00 |
| Sanitary System Sale | 50,000.00 |
| PW Trench Drain | 70,000.00 |
| M42 Grow Grant | 625,000.00 |
| TOTAL | 1,912,000.00 |



**BOROUGH OF WHITEHALL
2023 BUDGET**

2017 DOVERDELL DRIVE STORM SEWER FUND

| REVENUES | 2023 BUDGET |
|--|------------------------|
| 341.0000.00 Interest | 50.00 |
| 392.0000.00 Transfer from Fund Balance | 38,724.00 |
| TOTAL REVENUE | \$38,774.00 |

| EXPENDITURES | 2023 BUDGET |
|--|------------------------|
| 436.7500.00 Doverdell Drive Storm Sewer Phase II | 38,774.00 |
| TOTAL EXPENDITURES | \$38,774.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

| CAPITAL PROJECTS FUND | |
|--|---------------------|
| REVENUES | 2023 BUDGET |
| 341.0000.00 Interest Earnings | 1,000.00 |
| 392.1000.00 Transfer from General Fund | 691,000.00 |
| TOTAL REVENUE | \$692,000.00 |
| EXPENDITURES | 2023 BUDGET |
| <u>General Government</u> | |
| 409.7360 00 Administration Refurbishment | 12,500.00 |
| 409.7380.00 Administration Furniture | 10,000.00 |
| 409 7330 00 Borough Beautification | 22,000.00 |
| 409.7700 00 Solar Energy Pilot Program | 50,000.00 |
| Total General Government | 94,500.00 |
| <u>Public Safety</u> | |
| 410.7400.00 Police Service Vehicle | 75,000.00 |
| 410.7530.00 Radar /ENRADD | 4,500.00 |
| 410.7540.00 Bulletproof Vests | 7,000.00 |
| 410.7600.00 Software Technology Upgrades | 33,000.00 |
| Total Public Safety | 119,500.00 |
| <u>Parks & Recreation</u> | |
| 452.7100.00 Pool Capital Costs | 232,000.00 |
| 454.7200.00 Parks Projects | 20,000.00 |
| Total Parks & Recreation | 252,000.00 |
| TOTAL EXPENDITURES | \$466,000.00 |
| Surplus (Use) to/of Fund Balance | \$226,000.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

| 2022 POOL CONSTRUCTION FUND | |
|---|-------------------------|
| REVENUES | 2023 BUDGET |
| 341.0000.00 Interest | 12,000.00 |
| TOTAL REVENUE | \$12,000.00 |
| EXPENDITURES | 2023 BUDGET |
| 452.7300 00 Pool Construction | 3,076,973.00 |
| TOTAL EXPENDITURES | \$3,076,973.00 |
| Surplus (Use) to/of Fund Balance | (\$3,064,973.00) |



BOROUGH OF WHITEHALL 2023 BUDGET

| LIQUID FUELS FUND | |
|--|---------------------|
| REVENUES | 2023 BUDGET |
| 341.0000.00 Interest | 1,500.00 |
| 355.0500.00 Share of Liquid Fuels Tax | 385,475.00 |
| 392.0000.00 Transfer from Fund Balance | 113,025.00 |
| TOTAL REVENUE | \$500,000.00 |
| EXPENDITURES | 2023 BUDGET |
| 438.6100.00 Street Resurfacing | 500,000.00 |
| TOTAL EXPENDITURES | \$500,000.00 |



BOROUGH OF WHITEHALL 2023 BUDGET

| LOCAL FISCAL RECOVERY FUND | |
|---|---------------------|
| REVENUES | 2023 BUDGET |
| 341.0000.00 Interest | 3,200.00 |
| 355.0500.00 Federal Local Recovery Relief Funds | 700,000.00 |
| 392.0000.00 Transfer from Fund Balance | 0.00 |
| TOTAL REVENUE | \$703,200.00 |
| EXPENDITURES | 2023 BUDGET |
| 454.1310 Overlook Park Engineering | 75,000.00 |
| 454.7200 Overlook Park Equipment | 0.00 |
| 454.7300 Overlook Park Construction | 625,000.00 |
| TOTAL EXPENDITURES | \$700,000.00 |
| Surplus (Use) to/of Fund Balance | \$3,200.00 |