

CAPITAL IMPROVEMENT PLAN

LEMOYNE BOROUGH, CUMBERLAND COUNTY, PA

LEMOYNE BOROUGH, 510 HERMAN AVENUE, LEMOYNE, PA 17403

RETTEW Project No. 088682025

SEPTEMBER 27, 2022



RETTEWSM

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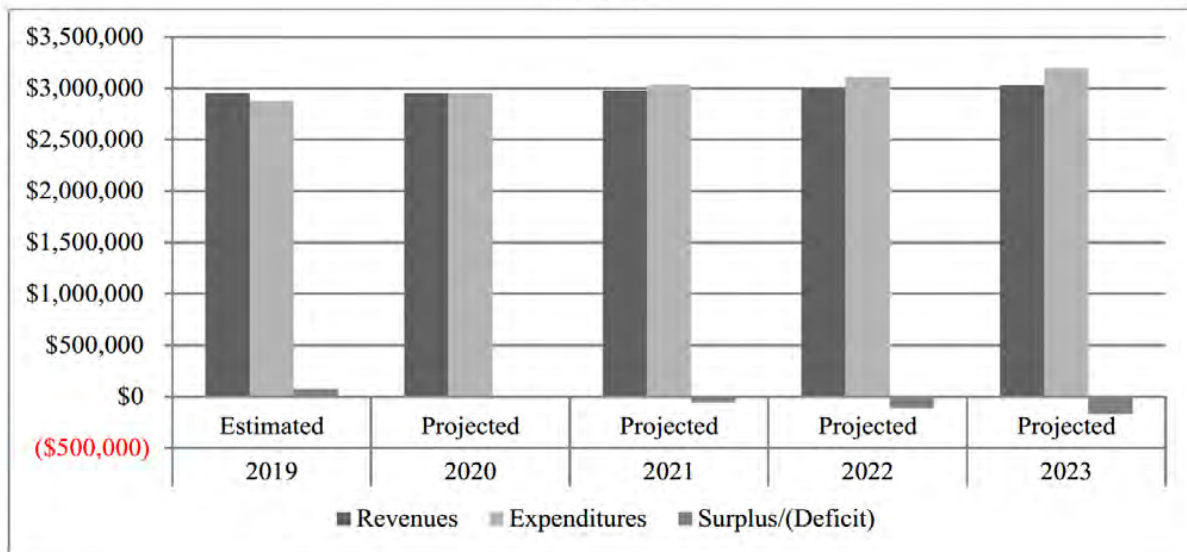
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INTRODUCTION

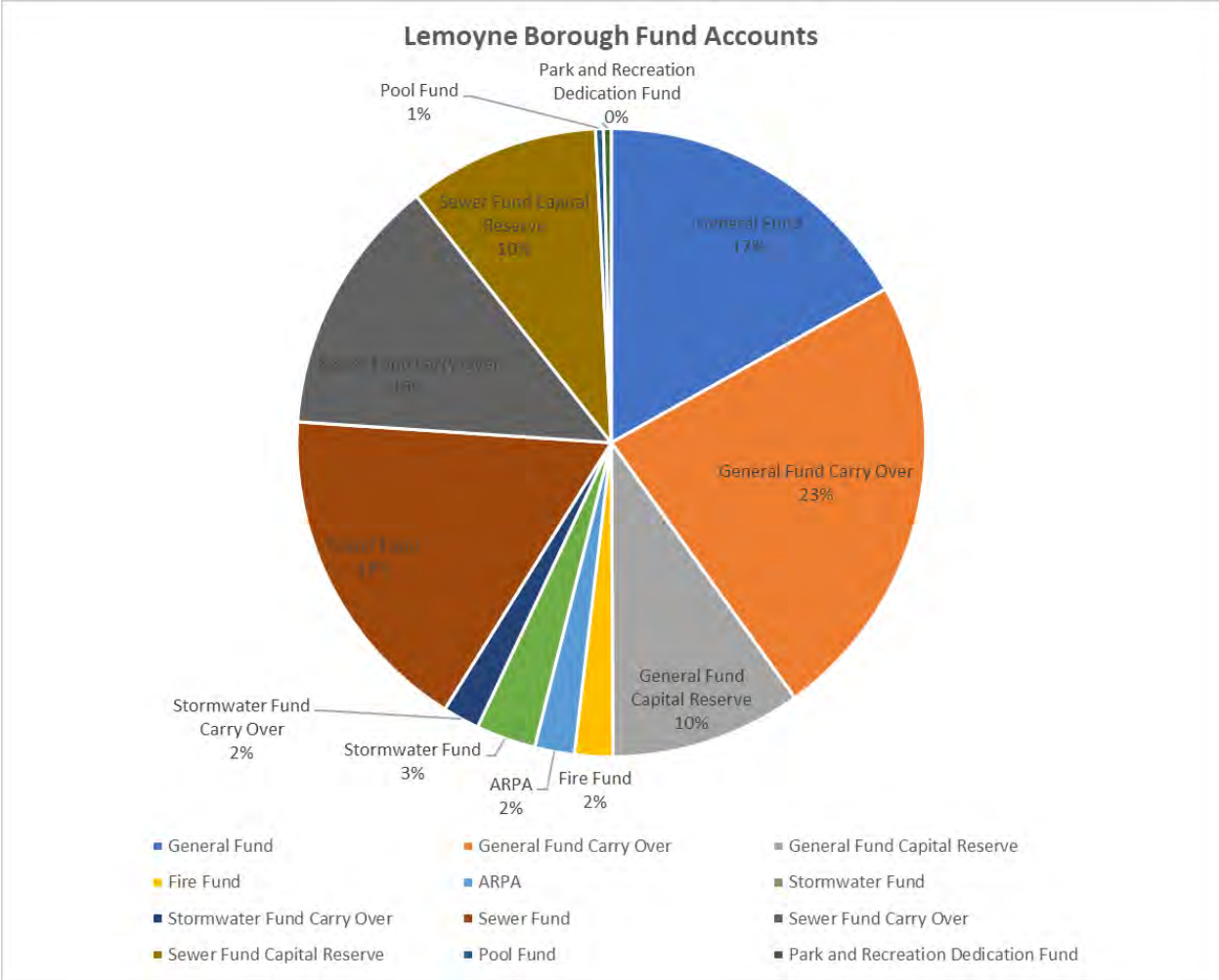
Lemoine Borough underwent the first major step in determining the overall financial condition of the Borough – development of the Strategic Management Planning Program (STMP). This process is meant to serve as a guide for the financial plan for the future. The STMP projects a growing deficit between revenue and expenditures over the upcoming years, see Graph 4-1 below excerpted from the STMP prepared by PA Economy League.

Graph 4-1
BOROUGH OF LEMOINE
Revenues and Expenditures
2019 to 2023



With aging infrastructure and increased federal and state requirements, it was determined that Lemoine Borough needed to improve the quality and sustainability of its infrastructure and capital assets. The Borough set out to do this by developing a Capital Improvement Plan (CIP) that includes a capital equipment and facilities replacement schedule and a budget to fund the costs associated.

It was determined that the CIP should include public works equipment, infrastructure projects, the Municipal Separate Storm Sewer System (MS4), pool operations and maintenance, building and park maintenance, sanitary sewer operations and maintenance, and administrative projections, staffing and reprioritization. The current Borough funds per the 2022 budget are summarized in the following chart.



ANALYSIS

RETTEW requested and reviewed information from the Borough including a depreciation schedule, appraisal information, and input from the Public Works Department and Wastewater Department. On June 21, 2021, RETTEW held a kickoff meeting with Borough staff to review the proposed approach for development of the Capital Improvement Plan, determine threshold for capital projects, and review initial needs by fund category. Based upon the kickoff meeting, the threshold for capital improvements was established at \$10,000.

Subsequent site visits and meeting with department heads were held to refine the capital project needs and establish preliminary opinions of probable costs. The Borough staff reviewed the schedule of assets (see Appendix A - Statement of Values as prepared by MRM Property & Liability Trust), including public works and wastewater vehicles and equipment to determine replacement needs, improvements required, and potential funding year.

The following is a summary of the funds that were evaluated in the CIP:

GENERAL FUND (GF)/GENERAL FUND CAPITAL RESERVE (GFCR)

The GF generally supports the operation and maintenance function of the Borough, primarily including personnel, Borough-owned property, and police services. The key components of this fund for evaluation include Borough-owned property, vehicles, equipment, traffic signals, and parks. The GFCR was created to address large capital expenditures from these categories.

FIRE SERVICES (FS) FUND

The FS fund serves to assist with financing the Borough's portion of the West Shore Bureau of Fire. The Bureau underwent planning and design for a new fire station in 2017, with construction ensuing thereafter. Therefore, capital needs are continued to be projected towards equipment and regulatory compliance standards.

American Rescue Plan Act (ARPA)

The ARPA account was established as a separate account to monitor receipt and expenditures from the funds received by the Borough through the American Rescue Plan Act. The Borough received funds in two payments from the Federal Government under this Act. The Borough has elected these funds as general revenue loss, to be expended in accordance with the provisions of the Act.

STORMWATER FUND

RETTEW assisted the Borough with the development and implementation of a dedicated revenue source related to the Borough's Stormwater Management Plan (SWMP). The SWMP includes regulatory compliance, implementation of the Pollution Reduction Plan (PRP), and storm sewer system improvements and maintenance. A five-year budget was developed to formulate the required revenue needed to be generated from the stormwater assessment. The budget included the two required projects from the PRP; 1) restoration of a portion of the unnamed tributary to the Susquehanna River and 2) vegetated swale along Norfolk Southern from the State Street bus stop to Third Street. The budget also allocated for major repairs, replacement, and other capital improvements because of the unknown age of infrastructure.

SEWER FUND/SEWER CAPITAL RESERVE/LMA

The Lemoyne Municipal Authority (LMA) owns the collection and treatment facilities within the Borough, while the Borough collects sewer rents and operates the system through an intergovernmental agreement. Both entities maintain a capital reserve fund, while the Borough is ultimately responsible for any financial shortcomings identified through the CIP. The Borough's system comprises three main components: collection system, conveyance system including four pump stations, and the wastewater treatment facility. The CIP identified operation and maintenance projects as the Borough's responsibility. New capital projects, as defined by the intermunicipal agreements, are evaluated in the LMA budget.

LIQUID FUELS (LF)

The Borough currently performs and maintains a roadway analysis and five-year roadway improvement projection through the assistance of RETTEW. The CIP will incorporate the short-term – and project the long-term – roadway improvements within the Borough. Current costs for improvements to ADA curb ramps have been offset through the County’s Community Development Block Grant (CDBG) funding. Recent projects include notification to homeowners regarding their responsibility for curb and sidewalk replacement/repairs. The CIP needs to clearly identify the long-term policy related to complete streets, specifically the requirements for curb and sidewalk throughout the Borough.

POOL FUND

The Pool Fund supports the general operation of the pool. The Borough currently owns and maintains the pool facilities. The West Shore Recreation Commission, through an agreement, operates and staffs the pool during the operating season.

PARK RECREATION DEDICATION FUND (PRDF)

The Borough maintains a separate fund for park and recreation dedication fees received for new developments within the Borough. In accordance with the Municipalities Planning Code, these funds must be held in a separate account. These funds may be used for the operation, maintenance, and expansion of recreation facilities within the community. The Borough is currently completing a Comprehensive Recreation, Parks, and Open Space Plan (CRPOS). The recommendations of this plan will need to be evaluated in conjunction with the CIP by the Borough for future recreation needs.

For each of the funds, a list of capital projects, equipment, and vehicles, as applicable, was developed. Based upon the priority need established in conjunction with Borough staff and the estimated opinion of probable cost, each project was assigned a proposed funding year. Based upon the established priority schedule, the 5-year and 10-year budgetary projections were established. In addition, known and potential sources of funding have been incorporated into the financial projections. These funding sources include but are not limited to:

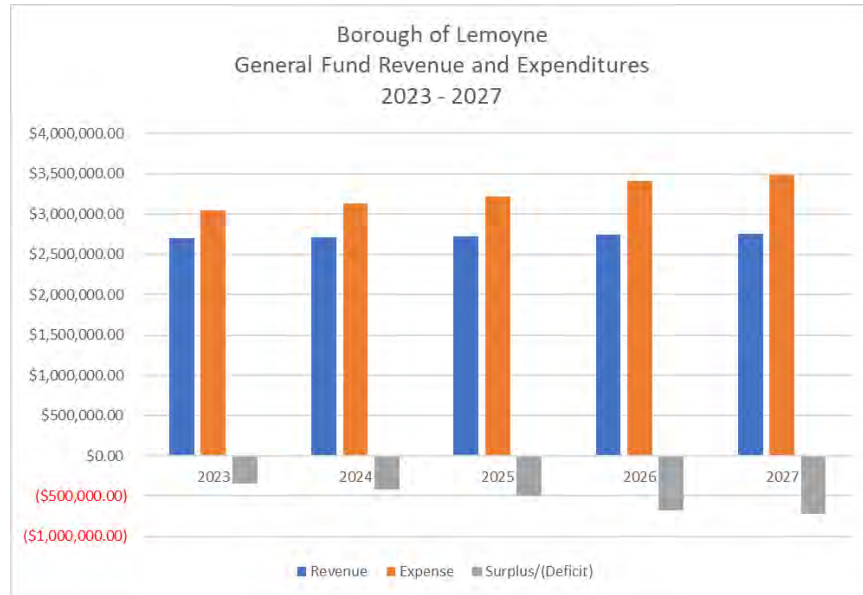
- Green Light Go
- Transportation Alternative Set Aside (TASA)
- Community Development Block Grant (CDBG)
- County ARPA Funds
- PA DCNR Funding

The preliminary CIP projections were presented to Borough Council in the “Executive Summary Presentation” at the January 3, 2022 Borough Council meeting (see Appendix B). The final report is based upon the public involvement, Council, and staff comments received following the presentation.

CONCLUSION AND RECOMMENDATION

The CIP provides a 5-year and 10-year budget per fund based upon the identified Capital Projects and Expenses. The STMP recognized that “Although Lemoyne currently has a rather robust fund balance, anticipated stagnate revenues and growing expenditures will place added pressure on the Borough to

maintain future balanced budgets without further actions.” The CIP budgetary projections are consistent with the initial STMP report as demonstrated in the graph below.



The conclusions and recommendations are summarized below by fund.

GENERAL FUND (GF)

The General fund is the primary source of revenue for the Borough composed mainly of revenue generated from taxes and fees for service. The revenues from this account cover the general operating expenses of the Borough, while aiding to supplement other accounts in the Borough. The CIP projects the need for supplemental funds to be distributed to the Liquid Fuels, Fire Services, Pool, and Park and Recreation Funds. For the CIP, the transfer to the General Capital Reserve Fund has been reserved as a placeholder for the Borough to input in the future dependent on the level of service and additional future projects selected to be incorporated. The General Fund 5-year and 10-year budget are presented in Appendix C.1.

The recommendations for the General Fund are:

- Transfer a portion of the fund balance to the General Fund Capital Reserve Fund; the fund balance should be maintained at sufficient levels to cover operating expenses for at least half of the following year.
- Evaluate sources of revenues to balance annual deficit. This evaluation should include taxes as well as fee schedule for services.
- Evaluate the required transfer to the General Capital Reserve Fund to provide the level of service desired. The final amount will be dependent on final selection of capital projects, including recommendations from the CPROS.

FIRE SERVICES (FS)

The Fire Services shows a depletion of the fund balance moving into future years. This results in the need for a transfer from the General Fund to offset expenses. The Fire Services Fund 5-year and 10-year budget are presented in Appendix D.1.

The recommendations for the Fire Services Fund are:

- Continue to update for regulatory compliance expenses
- Evaluate the fire service levy to offset potential revenue deficit
- Evaluate established ordinances to maximize potential revenue offsets

ARPA

The ARPA fund reflects the two payments received under the American Recovery Plan Act. The fund is a special purpose fund that will dissolve upon expenditure of the receipts. The ARPA Fund budget is presented in Appendix E.1.

STORMWATER FUND

The Stormwater Fund was developed in 2019 to facilitate the Borough's SWMP. Revenue for this fund is generated through a stormwater assessment to serve as a dedicated revenue source solely for operation, maintenance, and capital projects related to stormwater and the Borough's MS4 permit. As a new fund, the budgetary projections anticipated beginning with a zero balance, growing the balance over the initial years, to account for the larger capital expenses to be expended to meet the requirements of PA DEP's MS4 permit towards the end of the initial 5-year budget. The current permit is set to expire in 2023 and was administratively extended until September 2025. However, the requirements for the upcoming permit cycle haven't been released from PA DEP. The long-term projections for the fund, based upon similar permit requirements, result in a fund deficit.

The Stormwater Fund 5-year and 10-year budget are presented in Appendix F.1. The Capital Project summary is provided in Appendix F.2, and the project locations are depicted in Appendix F.3.

The recommendations for the Stormwater Fund are:

- Implement remaining projects to satisfy Pollutant Reduction Plan (PRP)
- Evaluate requirements for next permit cycle once released by PA DEP
- Evaluate stormwater assessment and CIP budget based upon future permit requirements
- Evaluate the establishment of a Stormwater Capital Reserve Fund
- Defer consideration of credits until the next evaluation of the SWM assessment

SEWER FUND

The Sewer Fund is self-funded through receipts from sewer bills. The Borough analyzed an updated fee schedule throughout 2019 with implementation shortly thereafter. The adoption of the revised fee schedule included a 1.75 percent annual inflation of rates. The annual inflation in rates was implemented to generate the long-term revenue to make the fund self-sufficient while supporting the Sewer Capital Reserve Fund. The annual small incremental increase also resolves the implementation of large rate increases as seen in the past.

The Sewer Fund 5-year and 10-year budget are presented in Appendix G.1. The Capital Project summary is provided in Appendix G.2, and the project locations are depicted in Appendix G.3.

The recommendations for the Sewer Fund are:

- Transfer a portion of the fund balance to the Sewer Fund Capital Reserve Fund; the fund balance should be maintained at sufficient levels to cover operating expenses for at least half of the following year.
- Re-instate the annual 1.75 percent rate increase
- Implement the required transfer to the Sewer Fund Capital Reserve Fund to provide the level of service desired.

POOL FUND

The pool fund supports the general operating budget of the pool, including staffing, maintenance, and repairs. The primary revenue source for the fund is the sale of passes and group events. As a direct result of the pandemic, the Borough has focused on season passes, and restricting the volume of walk-ins to balance capacity at the facility. This has resulted in a significant loss of revenue from walk-ins, which has been offset through ARPA and General Funds. The projections for the pool fund, as presented in Appendix H.1, show an increasing deficit in revenue versus expenses in the long-term. The Capital Improvements summary incorporated in the budget is provided in Appendix H.2

The recommendations for the Pool Fund are:

- Evaluate the short- and long-term potential sources of revenue and procedures for operation
- Implement the required transfer from the General Fund to offset the general operating budget
- Implement the required transfer from the General Fund Capital Reserve

GENERAL FUND CAPITAL RESERVE (GFCR)

The general fund capital reserve account was established by the Borough to fund large capital projects and provide a reserve for the Borough. The GFCR account is funded by excess revenues generated from the General Fund. Currently, the Borough’s General Fund has been operating in a deficit, therefore, no funds have been transferred to the GFCR. However, the Borough has expended, and projects to expend significant funds from the GFCR to implement this Plan. The projections for the GFCR, as presented in Appendix I.1. The GFCR budget includes the following Appendices:

- I.2 Borough Facilities Summary
- I.3 Borough Pool Summary
- I.4 Borough Park Summary
- I.5 Public Works Vehicle and Equipment Summary

Upon completion of the CRPOS, the Borough will need to evaluate the park and recreation Capital Projects, these projects are anticipated to be funded through the GFCR. A budgetary line item has been included for future update by the Borough.

The development of the CIP included additional capital improvements as identified in the following Appendices:

- I.6 Curb and Sidewalk Needs Area Evaluation
- I.7 Traffic Signal and Street Lighting Evaluation

The projections of the GFCR indicate a decreasing long-term balance with insufficient funds to address the potential activities, see re-cap table below. Borough Council will need to carefully consider these needs and prioritize in the development of future budgets.

Description	Amount
GFCR Balance	\$ 1,025,400.00
Carry Over Balance from General Fund	\$ 1,500,000.00
	\$ 2,525,400.00
CIP Projections	Amount
Traffic Signal Improvements	\$ 1,164,100.00
Street Light Improvements	\$ 15,000.00
Borough Pool Improvements	\$ 188,299.00
Borough Facility Improvements	\$ 1,250,838.00
Borough Park Improvements	\$ 1,273,300.00
Vehicles and Equipment	\$ 1,060,000.00
	\$ 4,951,537.00

The recommendations for the GFCR are:

- Evaluate priority of other Capital Projects not incorporated into initial budgetary projections
- Incorporate appropriate transfer from the general fund into the budget
- Establish policy addressing re-payment term for homeowner curb/sidewalk repairs for property owners entering into a payment plan
- Coordinate recreation needs with the recommendations of the CPROS

SEWER FUND CAPITAL RESERVE (SFCR)

The sewer fund capital reserve account was established by the Borough to fund large capital sewer projects and provide a reserve for the Borough. The SFCR is funded by excess revenues generated from the Sewer Fund. Currently, minimal funds have been transferred to the SFCR, while the Borough has incurred expenses from capital projects.

The Sewer Fund Capital Reserve 5-year and 10-year budget are presented in Appendix J.1. The Capital Projects summary, previously noted under the Sewer Fund, is provided in Appendix G.2, and the project locations are depicted in Appendix G.3. Expenditures for vehicles and equipment, as presented in Appendix J.2, were included in this fund.

The recommendations for the SFCR are:

- The SRCR, with the appropriate transfers and recommendations noted in the Sewer Fund, will have sufficient funds for the anticipated projects.

LIQUID FUELS FUND

The Borough receives an allocation of funds for roadway maintenance from the State as part of the liquid fuels tax. These funds are dedicated to roadway operation, maintenance, and construction. Allowable expenses are defined in PennDOT's Publication No. 9. The Borough has seen a decline in the allocation over the past two years, and this decline is expected to continue.

The Borough has developed and continues to maintain a 5-year roadway improvement projection. This plan has been expanded for the 5-year and 10-year budget contained in Appendix K.1. The budget incorporates the expanded roadway improvement projects as presented in Appendix K.2 and graphically depicted in Appendix K.3. The roadway location map also depicts previous improvements completed within the Borough. It is important to note, that several of the earlier documented improvements will be reaching the typical life-expectancy prior to the completion of the 10-year plan.

In addition to the primary roadways incorporated into the CIP, an analysis of secondary roadway improvements was completed. The improvements are summarized in Appendix K.4. As documented in the short and long-term budget, the Borough will need to offset the revenue in this account from the General Fund to achieve the plan. Additional allocation would be required to implement any improvements on the secondary roads.

The recommendations for the Liquid Fuels Fund are:

- Begin transfer from the General Fund to supplement the fund balance
- Evaluate additional secondary roads for inclusion in CIP
- Annually update roadway improvement plan for coordination with utility providers in advance of programmed work

PARK RECREATION DEDICATION FUND (PRDF)

The Borough has received fees in lieu of park and recreation facilities as part of recent on-going development within the Borough. Currently, no known additional developments have been presented to the Borough that would provide additional revenue to this fund. The Municipalities Planning Code requires these funds to be held in a separate account.

A draft budget has been prepared for the Borough's future use and development of this fund in Appendix L.1. The Borough is in the process of developing and approving the CPRPOS Plan. The recommendations of this plan, along with the identified improvements (see Appendix I.4) need to be evaluated.

The recommendations for the PRDF are:

- Evaluate fund upon completion of CRPOS
- Due to requirements for separate accounting of these funds, CIP projects in excess should be considered for expenditure from the General Fund and/or General Fund Capital Reserve Fund.

LEMOYNE MUNICIPAL AUTHORITY (LMA)

The Lemoyne Municipal Authority, while a separate entity from the Borough of Lemoyne, operates through intergovernmental agreements with the Borough. The LMA is primarily responsible for debt service payment and capital projects as defined by agreement. LMA receives funds from the Borough, as collected from sewer rents. These payments are the sole source of revenue. By agreement, the Borough is responsible for any financial shortfall, therefore an evaluation has been incorporated into this plan.

The LMA Fund 5-year and 10-year budget are presented in Appendix M.1. The Capital Projects summary is provided in Appendix M.2, and the project locations are depicted in Appendix M.3. These projections indicate that the LMA is financially stable. A future short term construction loan may be required due to proposed proposed improvements by PennDOT to the I-83 bridge.

APPENDIX A

Statement of Values

Statement Values

Print Date: 13/19

Client Name and Address
 Lemoyne Borough
 510 Herman Ave.
 Lemoyne, PA 17043

Company
 MRM Prop. & Liability Tru

Policy Number
 APPPHPK1824167

Effective Date 08/01/19	Expiration Date 08/01/20
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Agency Name and Address
 MRM-PLT 19-20
 210 Sixth Ave 330th Fl
 Pittsburgh, PA 15222

Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
1		Lowther Street Extension Lemoyne, PA 17043					
	1	Garage	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	2	Borough Garage Vehicle & Salt Storage	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	3	Borough Garage Vehicle Storage	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	4	Property In The Open	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	5	Borough Garage Storage Shed	Building Business Personal Property		Special (Inc Special (Inc		RC RC
			Total Value:				
2		Maple Street Extension Lemoyne, PA 17043					
	1	Fencing, Tennis Courts, Permanent Fixtures	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	2	Pavilion	Building		Special (Inc		RC

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 Pittsburgh, PA 15222

Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
			Business Personal Property		Special (Inc		RC
			Total Value:				
3		Memorial Park Lemoyne, PA 17043					
	1	Fencing, Tennis Courts, Permanent Fixtures	Building		Special (Inc		RC
			Business Personal Property		Special (Inc		RC
	2	Bathhouse	Building		Special (Inc		RC
			Business Personal Property		Special (Inc		RC
	3	Swimming Pool	Building		Special (Inc		RC
			Business Personal Property		Special (Inc		RC
	4	Pool Storage Shed	Building		Special (Inc		RC
			Business Personal Property		Special (Inc		RC
	5	Swimming Pool Pavilion # 1	Building		Special (Inc		RC
			Business Personal Property		Special (Inc		RC
	6	Concession Stand	Building		Special (Inc		RC
			Business Personal Property		Special (Inc		RC
	7	Dugout # 1	Building		Special (Inc		RC
			Business Personal		Special (Inc		RC

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Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
	8	Dugout # 2	Property Building Business Personal Property		Special (Inc Special (Inc		RC RC
	9	Memorial Park Gazebo	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	10	Memorial Park Pavilion	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	11	Swimming Pool Pavilion # 2	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	4	Negley Park Lemoyne, PA 17043	Total Value:				
	1	Flagpole, Fencing, Lighting, Tennis Courts, Barbecues, Permanent Fixt.	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	2	Storage Building	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	3	Pavilion # 1	Building Business Personal		Special (Inc Special (Inc		RC RC

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Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
			Property				
	4	Pavilion # 2	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	5	Lowther Street Extension Lemoyne, PA 17043	Total Value:				
	1	WWTP Headworks Building	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	2	WWTP Bio Filter Structure	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	3	WWTP Aeration Tanks B	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	4	WWTP Operations Building	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	5	WWTP Final Clarifier 1	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	6	WWTP Final Clarifier 2	Building Business Personal Property		Special (Inc Special (Inc		RC RC

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Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
	7	Sewage Treatment Plant Final Clarifier # 2	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	8	WWTP Aerobic Digester	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	9	WWTP Thickener Tank	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	10	WWTP Chlorine Contact Tank	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	11	WWTP Aeration Tank A	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	12	WWTP Final Clarifier 3	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	13	WWTP Final Clarifier Influent Box	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	14	WWTP Dump Station	Building Business Personal Property		Special (Inc Special (Inc		RC RC

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Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
	15	WWTP Generator Pad	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	16	WWTP Valve Pit 1	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	17	WWTP Valve Pit 2	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	18	WWTP Valve Pit 3	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	19	WWTP Property In The Open	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	20	Surge Garage	Building		Special (Inc		RC
	21	Blower Building	Building		Special (Inc		RC
	22	Dewatering Building	Building		Special (Inc		RC
	23	Control Building	Building		Special (Inc		RC
			Total Value:				
6		State Street Lemoyne, PA 17043					
	1	Sewage Pump Station	Building Business Personal		Special (Inc Special (Inc		RC RC

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Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
			Property Total Value:				
7		Tenth & Lowther Streets Lemoyne, PA 17043					
	1	Sewage Pump Station	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	10	Sewage Pump Station Yard & Outside	Building Business Personal Property		Special (Inc Special (Inc		RC RC
			Total Value:				
8		Walton Street Lemoyne, PA 17043					
	1	Sewage Pump Station	Building Business Personal Property		Special (Inc Special (Inc		RC RC
			Total Value:				
9		510 Herman Avenue Lemoyne, PA 17043					
	1	Borough Office	Building Business Personal Property		Special (Inc Special (Inc		RC RC
	2	Borough Office Garage	Building Business Personal Property		Special (Inc Special (Inc		RC RC

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Policy Number APPPHPK1824167	
Effective Date 08/01/19	Expiration Date 08/01/20

Agency Name and Address MRM-PLT 19-20 210 Sixth Ave 330th Fl Pittsburgh, PA 15222

Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
	3	Property In The Open	Building Business Personal Property		Special (Inc Special (Inc		RC RC
10		Northside Lemoyne, PA 17043	Total Value:				
	1	Sewage Pumping Station	Building Business Personal Property		Special (Inc Special (Inc		RC RC
11		3rd & Market Streets Lemoyne, PA 17043	Total Value:				
	1	Traffic Signal	Building Business Personal Property		Special (Inc Special (Inc		RC RC
12		Maple Street Park Lemoyne, PA 17043	Total Value:				
	1	Traffic Signal	Building Business Personal Property		Special (Inc Special (Inc		RC RC
13		3rd & Hummel Avenues Lemoyne, PA 17043	Total Value:				
	1	Traffic Signal	Building		Special (Inc		RC

Statement Values

Print Date: 13/19

Client Name and Address
 Lemoyne Borough
 510 Herman Ave.
 Lemoyne, PA 17043

Company
 MRM Prop. & Liability Tru

Policy Number
 APPPHPK1824167

Effective Date Expiration Date
 08/01/19 08/01/20

Agency Name and Address
 MRM-PLT 19-20
 210 Sixth Ave 330th Fl
 Pittsburgh, PA 15222

Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
			Business Personal Property		Special (Inc		RC
14		10th & Hummel Avenue Lemoyne, PA 17043	Total Value:				
	1	Traffic Signal	Building Business Personal Property		Special (Inc Special (Inc		RC RC
			Total Value:				
15		3rd & Lowther Streets Lemoyne, PA 17043					
	1	Traffic Signal	Building Business Personal Property		Special (Inc Special (Inc		RC RC
			Total Value:				
16		10th & Lowther Streets Lemoyne, PA 17043					
	1	Traffic Signal	Building Business Personal Property		Special (Inc Special (Inc		RC RC
			Total Value:				
17		Sycamore Street Lemoyne, PA 17043					
	1	Property In The Open	Building Business Personal Property		Special (Inc Special (Inc		RC RC

Statement Values

Print Date: 03/19

Client Name and Address
 Lemoyne Borough
 510 Herman Ave.
 Lemoyne, PA 17043

Company
 MRM Prop. & Liability Tru

Policy Number
 APPPHPK1824167

Effective Date **Expiration Date**
 08/01/19 08/01/20

Agency Name and Address
 MRM-PLT 19-20
 210 Sixth Ave 330th Fl
 Pittsburgh, PA 15222

Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
18		Walton Street Pump Station Lemoyne, PA 17043	Total Value:				
	1	Walton Street Pump Station	Building Business Personal Property		Special (Inc Special (Inc		RC RC
19		Clark Street Lemoyne, PA 17043	Total Value:				
	1	Sewage Pump Station	Building Business Personal Property		Special (Inc Special (Inc		RC RC
20		Lowther & Brandt Streets Lemoyne, PA 17043	Total Value:				
	1	Rapid Flashing Beacon	Building		Special (Inc		RC
21		7th & Markets streets Lemoyne, PA 17043	Total Value:				
	1	Rapid Flashing Beacon	Building		Special (Inc		RC
22		12th & Market Streets Lemoyne, PA 17043	Total Value:				
	1	Traffic Signal	Building		Special (Inc		RC

Statement Values

Print Date: c .3/19

Client Name and Address Lemoyne Borough 510 Herman Ave. Lemoyne, PA 17043

Company	
MRM Prop. & Liability Tru	
Policy Number	
APPPHPK1824167	
Effective Date	Expiration Date
08/01/19	08/01/20

Agency Name and Address
MRM-PLT 19-20 210 Sixth Ave 330th Fl Pittsburgh, PA 15222

Loc. #	Bldg. #	Location Address / Building Description	Coverage	Value	Cause of Loss	Coins	Val
			Total Value:				
			Grand Total Value:				

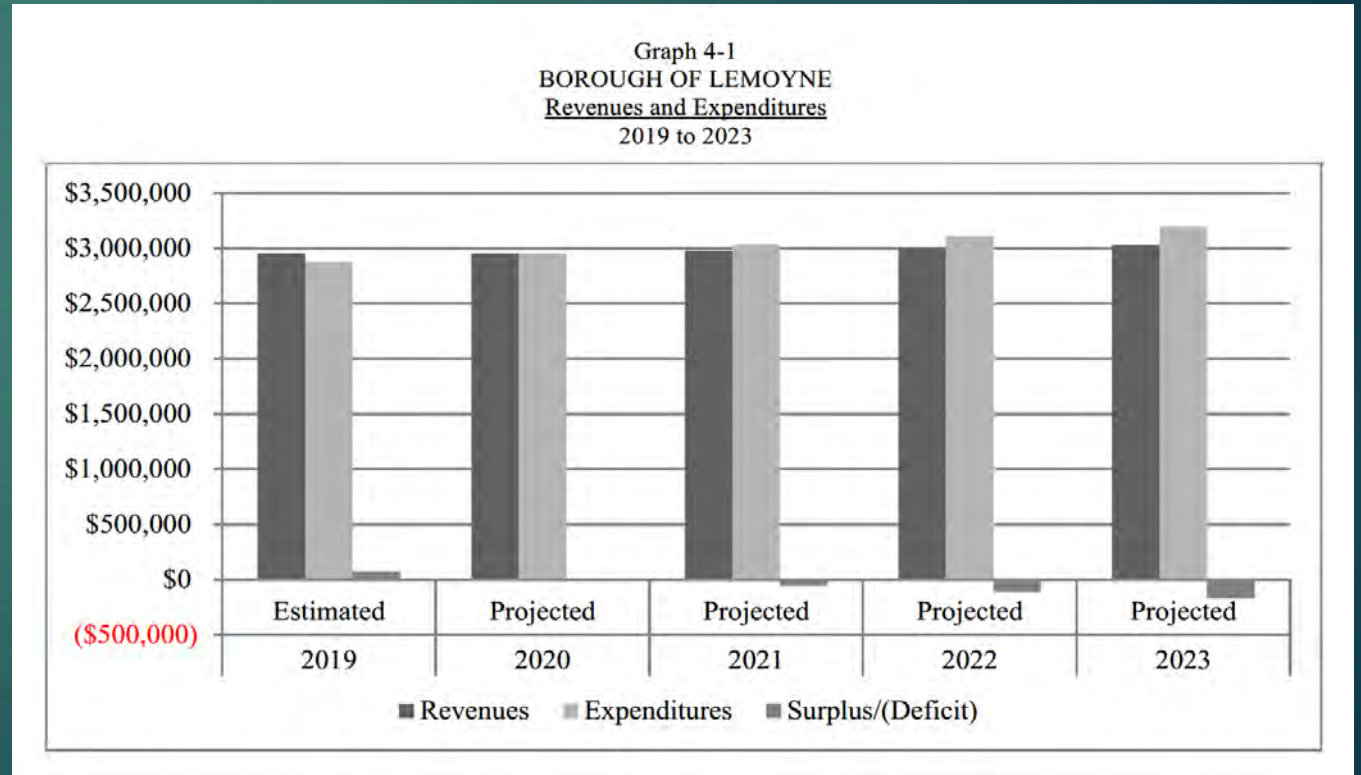
APPENDIX B

Executive Summary Presentation

Capital Improvement Plan

Planning

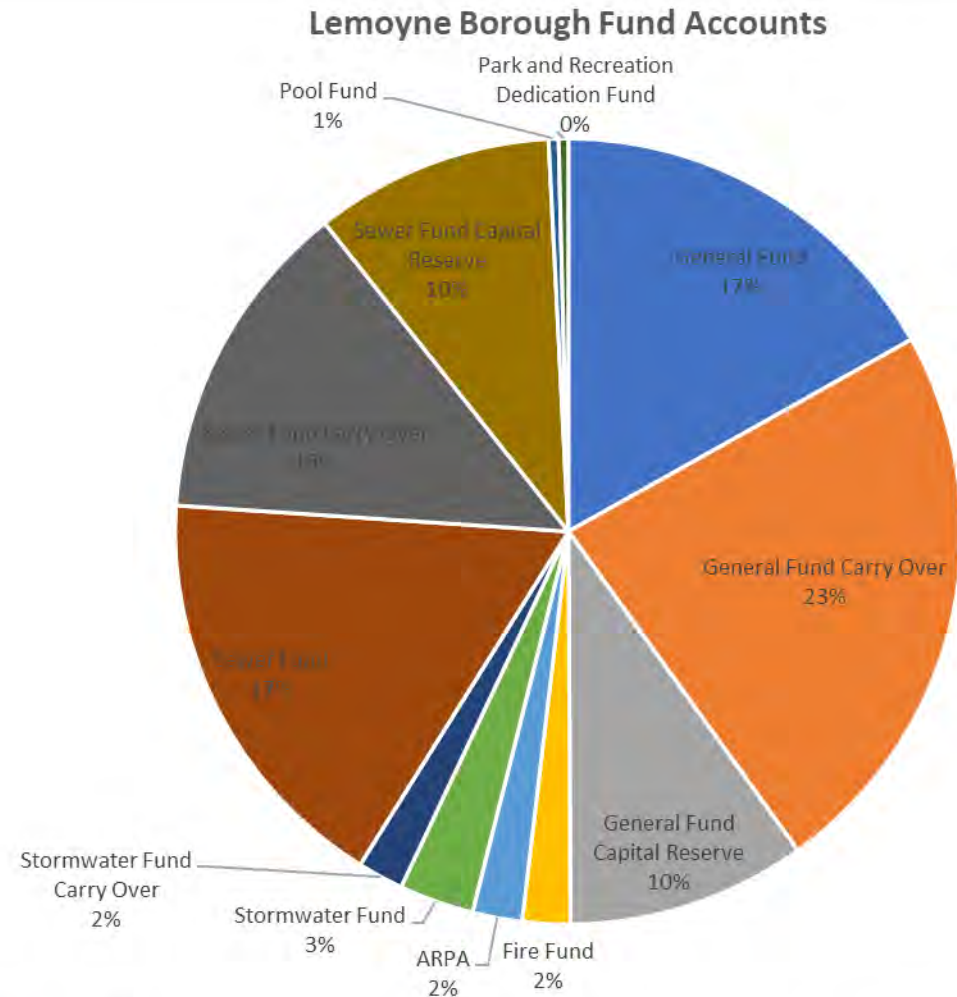
- ▶ Strategic Management Planning Program (STMP)
 - ▶ Projected growing deficit
 - ▶ Recommended development of Capital Improvement Plan



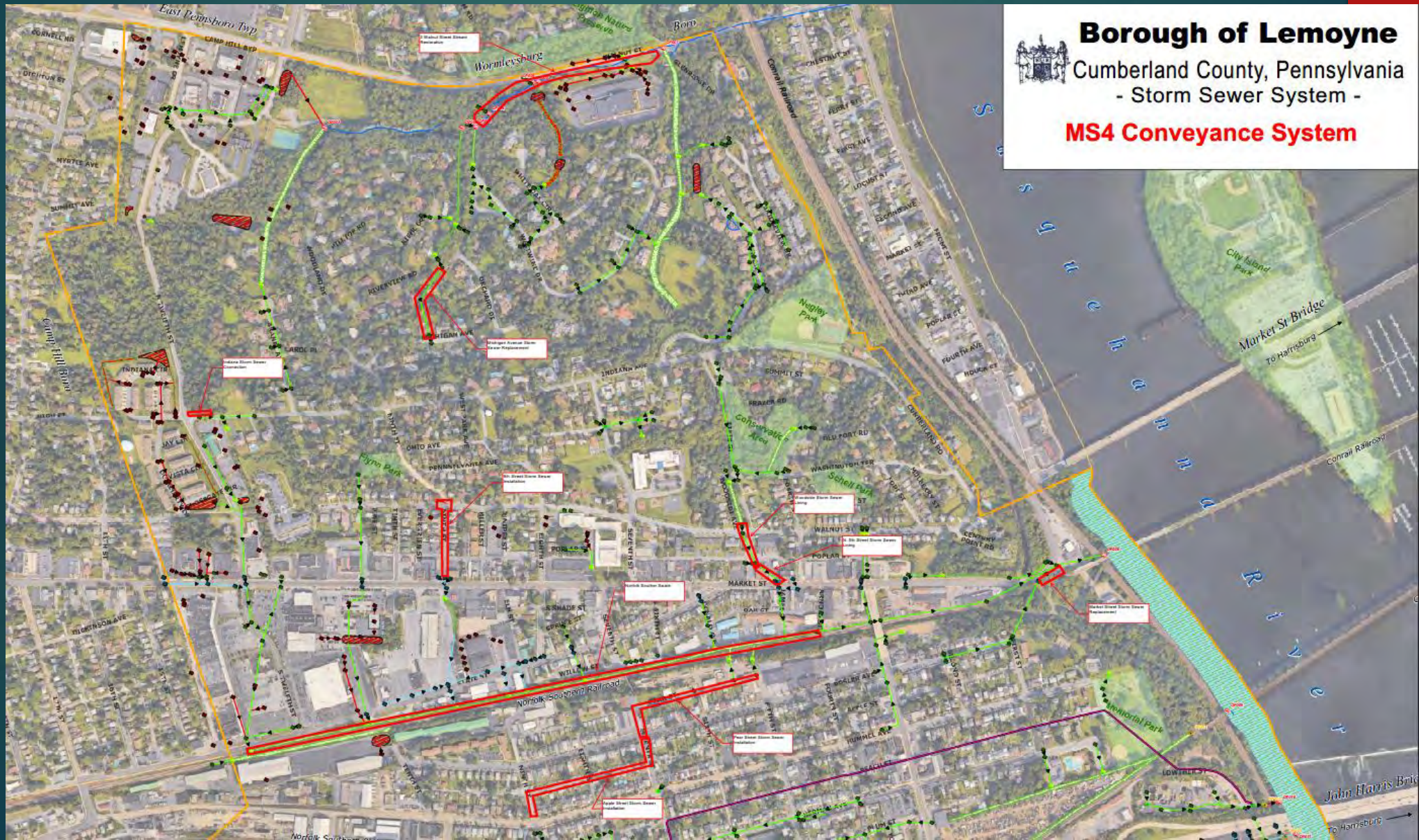
Approach

Summary Of Funds

- ▶ General Fund (GF)/General Fund Capital Reserve (GFCR)
- ▶ Fire Services (FS)
- ▶ Stormwater Fund (SWMF)
- ▶ Sewer Fund (SF)/Sewer Capital Reserve (SCRF)
 - ▶ Lemoyne Municipal Authority
- ▶ Liquid Fuels (LF)
- ▶ ARPA
- ▶ Pool Fund
- ▶ Park and Recreation Dedication Fund (PRDF)



Stormwater Fund



 **Borough of Lemoyne**
Cumberland County, Pennsylvania
- Storm Sewer System -
MS4 Conveyance System

Stormwater Capital Improvements

Project Name	Description	Budgetary Amount	Year
NS Swale	Construction of swale along Norfolk Southern Railroad from 12th Street to 3rd Street; project identified as remaining project in the Borough's MS4 Pollutant Reduction Plan (PRP) to be completed by June 2023.	\$ 318,500	2022
Indiana Avenue Storm Sewer Connection	Connection of existing inlet near 12th Street to storm sewer installed as part of the 3 lots on Indiana Ave. Indiana Ave is identified on the 5-year roadway improvement plan.	\$ 22,500	2023
Market Street Storm Sewer Replacement	Replacement of existing deteriorated storm sewer from existing inlet at abandoned railroad bridge continuing to replaced portion of storm sewer at 52R Market Street. Project to be coordinated with PennDOT Bottleneck project.	\$ 68,400	2024
9th Street Storm Sewer Installation	Installation of storm sewer along 9th Street from Walnut Street extending to Market Street.	\$ 167,600	2024
Woodside Storm Sewer Lining	Lining of existing storm sewer from Woodside Park to storm vault at Poplar St./N. 5th St.	\$ 50,100	2025
N. 5th Street Storm Sewer Lining	Continuation of lining from storm sewer vault to Market St.	\$ 55,500	2025
3rd Street Storm Sewer Connection	Connection of existing inlets at 3rd/Walnut to storm sewer on 3rd Street near Market Street	\$ 87,600	2025
GIS Update of SWM Facilities	GIS Data collection of SWM facilities	\$ 15,000	2025
3 Walnut Street Stream Restoration	Phase 2 of the stream restoration for the UNT to the Susquehanna River.	\$ 310,000	2026
Pear Street Storm Sewer Installation	Installation of storm sewer along Pear Street from S. 5th Street extending to 7th St/Bosler Ave.	\$ 259,600	2028
Misc. PRP BMP	BMP for updated PRP	\$ 500,000	2028
Apple Street Storm Sewer Installation	Continuation of storm sewer installation from 7th St. Bosler Ave. along Apple St. and connecting to existing infrastructure installed at 9th St./Hummel Ave.	\$ 306,900	2029
Michigan Avenue Storm Sewer Replacement	Replacement of existing storm sewer from Michigan Ave. to Riverview Dr.	\$ 87,900	2031
TOTAL:		\$ 2,249,600	

Stormwater Fund Snapshot

General Ledger Account	Title	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
REVENUE										
06.300.000	Fund Balance Forward	\$0.00	\$73,696.15	\$264,758.01	\$307,556.85	\$307,771.31	\$252,452.36	\$221,058.19	\$90,031.73	(\$41,357.04)
	TOTAL REVENUE	\$298,753.13	\$565,491.54	\$766,613.01	\$806,531.85	\$1,008,650.03	\$853,442.13	\$725,963.47	\$719,616.57	\$462,918.72
EXPENSE										
06.406.200	Chesapeake Bay Plan Control Measures (Construction--PRP BMPs)	\$81,390.37	\$1,635.86	\$11,950.00	\$25,200.00	\$345,956.00	\$26,208.00	\$27,256.32	\$338,346.57	\$28,346.57
06.406.600	Infrastructure Improvements (Borough Projects)	\$1,662.31	\$59,917.75	\$60,000.00	\$100,000.00	\$72,500.00	\$286,100.00	\$243,200.00	\$55,000.00	\$55,000.00
	EXPENSE	\$225,056.98	\$300,733.53	\$459,056.16	\$498,760.55	\$756,197.67	\$632,383.94	\$635,931.74	\$760,973.60	\$442,930.32
	REVENUE	\$298,753.13	\$565,491.54	\$766,613.01	\$806,531.85	\$1,008,650.03	\$853,442.13	\$725,963.47	\$719,616.57	\$462,918.72
	UNAPPROPRIATED BALANCE	\$73,696.15	\$264,758.01	\$307,556.85	\$307,771.31	\$252,452.36	\$221,058.19	\$90,031.73	(\$41,357.04)	\$19,988.40

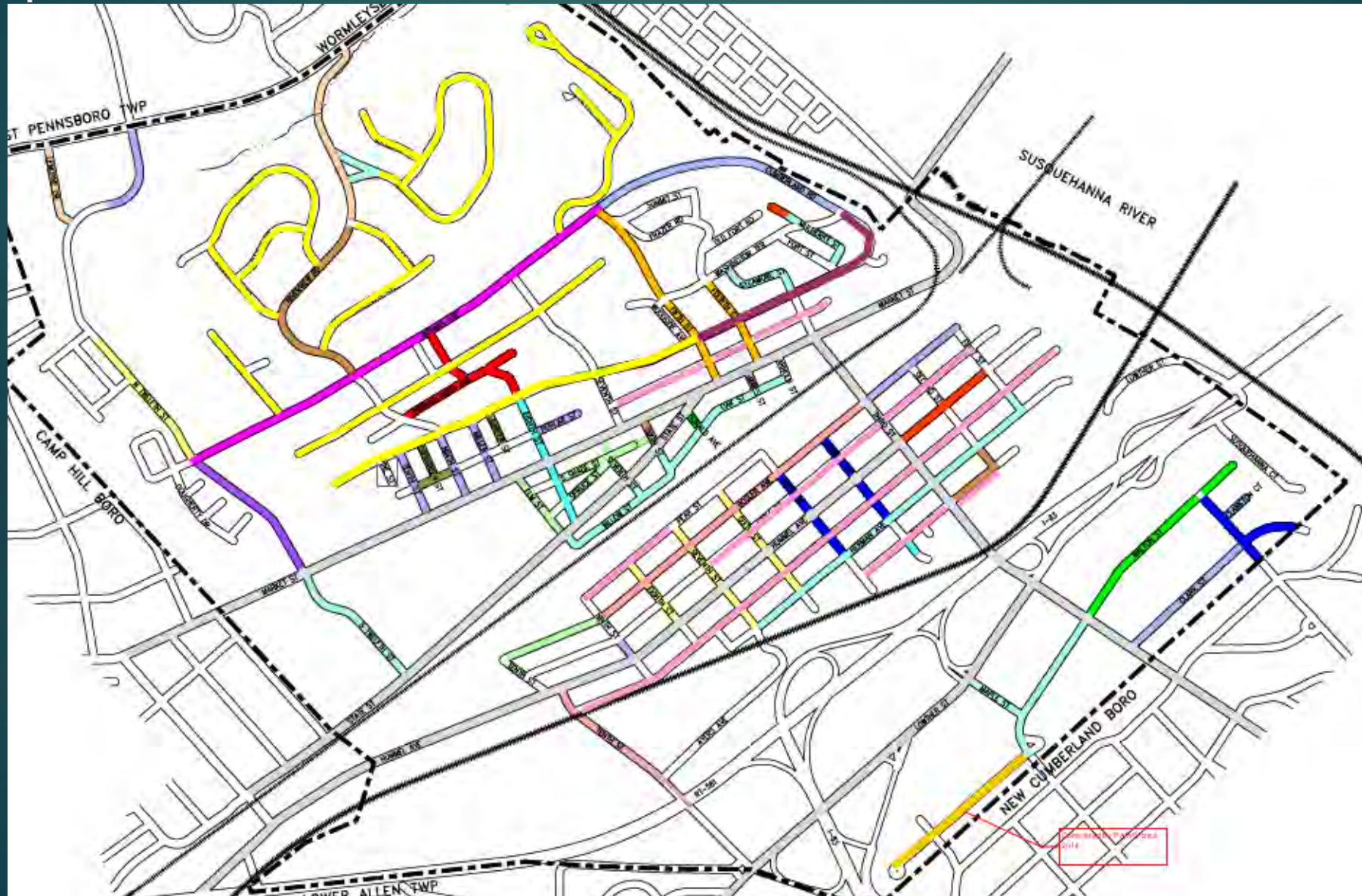
Stormwater Fund Status

- ▶ Current Fund trending near original projections (developed 2018)
- ▶ NPDES Permit renewal requirements currently unknown
- ▶ 5-Year Average Annual Capital Cost \$160,000
- ▶ 5-10 Year Average Annual Capital Cost \$300,000

Fund Needs

- ❖ Current budget does not provide for SWM credits
- ❖ Adjustment in assessment needs to be made in 1-2 years
- ❖ Future adjustments need based upon permit requirements

Liquid Fuels Fund



LEGEND
STREET IMPROVEMENTS YEAR

2006	2018
2007	2019
2008	2020
2009	2021
2010	2022
2011	2023
2012	2024
2015	2025
2016	2026
2017	

STATE ROAD
5-10 Year Priority
Secondary Roads

RETTEW
RETTEW Associates, Inc.
Email: rettew@rettew.com
Website: www.rettew.com

Roadway Improvements

<u>Roadway</u>	<u>From</u>	<u>To</u>	<u>Length (Ft)</u>	<u>Width (Ft)</u>	<u>Description</u>	<u>Total Project Cost</u>
2022						
Donald Avenue	State Street	Oak Street	165	17.5	Overlay	\$ 5,000.00
Walton Street	Third Street	Dead End	1,610	30	Mill, base repair, overlay	\$ 142,500.00
						\$ 147,500.00
2023						
Warren Street	Walton Street	Borough Line	725	36	Mill, base repair, overlay	\$ 85,300.00
Clark Street	Warren Street	Dead End	495	30	Mill, base repair, overlay	\$ 52,300.00
4th Street	Bosler Avenue	Dead End	1,050	16	Fibermat, microsurface	\$ 30,400.00
5th Street	Pear Street	Dead End	1,240	36	Fibermat, microsurface	\$ 95,300.00
						\$ 263,300.00
2024						
Indiana Avenue	5th Street	12th Street	3,590	24' - 32'	Mill, base repair, overlay	\$ 275,700.00
						\$ 275,700.00
2025						
N. 8th Street	Walnut Street	Indiana Avenue	775	22' - 26'	Mill, base repair, paving fabric, overlay	\$ 60,300.00
Pennsylvania Avenue	9th Street	Dead End	960	18' - 22'	Mill, base repair, paving fabric, overlay	\$ 70,600.00
						\$ 130,900.00
2026						
Walnut Street	Washington Terrace	Fort Street	668	26	Mill, base repair, paving fabric, overlay	\$ 57,500.00
Walnut Street	Fort Street	5th Street	830	30	Mill, base repair, paving fabric, overlay	\$ 80,400.00
						\$ 137,900.00
5-Year Total:						\$ 955,300.00

Roadway Improvements

Roadway	From	To	Total Project Cost
5 to 10-Year Priority:		5 to 10-Year Priority	
Walnut Street	5th Street	7th Street	\$ 108,500.00
Walnut Street	7th Street	9th Street	\$ 112,300.00
Walnut Street	9th Street	Dead End	\$ 76,700.00
Ohio Street	Dead End	7th Street	\$ 51,500.00
Ohio Street	7th Street	9th Street	\$ 122,100.00
Ohio Street	9th Street	Dead End	\$ 34,100.00
Bridgeview Drive	Indiana Drive	Cul-de-sac	\$ 230,100.00
Crain Circle	Bridgeport Drive	Cul-de-sac	\$ 58,600.00
White Oak Circle	Westwind Drive	Cul-de-sac	\$ 54,100.00
Westwind Drive	Riverview Road	Westwind Drive	\$ 267,200.00
Orchard Drive	Riverview Road	Michigan Avenue	\$ 59,600.00
Michigan Avenue	Riverview Road	Dead End	\$ 106,000.00
Kiehl Drive	Riverview Road	Woodland Drive	\$ 160,900.00
Hilltop Road	Kiehl Drive	Woodland Drive	\$ 78,100.00
Woodland Drive	Riverview Road	Kiehl Drive	\$ 80,200.00
Brandt Avenue	Indiana Avenue	Cul-de-sac	\$ 91,300.00
			\$ 1,691,300.00

Roadway	From	To	Total Project Cost
Secondary Road Analysis:		Secondary Roads	
Plum Street	2nd Street	3rd Street	\$ 20,600.00
Plum Street	3rd Street	5th Street	\$ 42,700.00
Peach Street	Borough Park	3rd Street	\$ 68,000.00
Peach Street	3rd Street	7th Street	\$ 201,600.00
Peach Street	7th Street	9th Street	\$ 107,200.00
Peach Street	9th Street	10th Street	\$ 137,700.00
Apple Street	3rd Street	7th Street	\$ 309,900.00
Apple Street	7th Street	9th Street	
Apple Street	1st Street	3rd Street	\$ 92,100.00
Pear Street	Bosler Street	Bosler Street	\$ 7,200.00
Pear Street	5th Street	7th Street	
Pear Street	7th Street	9th Street	\$ 124,100.00
Poplar Street	3rd Street	Dead End	\$ 31,600.00
Poplar Street	3rd Street	4th Street	\$ 64,200.00
Poplar Street	4th Street	7th Street	\$ 49,500.00
			\$ 1,256,400.00

Liquid Fuels Fund Snapshot

General Ledger Account	Title	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
REVENUES								
35.300.000	Fund Balance Forward	\$249,113.87	\$187,423.87	\$181,923.87	\$59,942.53	-\$74,987.73	-\$65,387.73	-\$62,787.73
35.341.000	Interest Earnings	\$1,615.00	\$1,500.00	\$818.66	\$269.74	\$0.00	\$0.00	\$0.00
35.355.005	Grants	\$142,695.00	\$140,500.00	\$140,500.00	\$140,500.00	\$140,500.00	\$140,500.00	\$140,500.00
	Transfer from GFCR							
	TOTAL REVENUE	\$393,423.87	\$329,423.87	\$323,242.53	\$200,712.27	\$65,512.27	\$75,112.27	\$77,712.27
EXPENSES								
Highway Construction & Rebuild								
35.439.100	Hwy Construction & Rebuild	\$206,000.00	\$147,500.00	\$263,300.00	\$275,700.00	\$130,900.00	\$137,900.00	\$297,500.00
	TOTAL EXPENSES	\$206,000.00	\$147,500.00	\$263,300.00	\$275,700.00	\$130,900.00	\$137,900.00	\$297,500.00
	UNAPPROPRIATED BALANCE	\$187,423.87	\$181,923.87	\$59,942.53	-\$74,987.73	-\$65,387.73	-\$62,787.73	-\$219,787.73

Liquid Fuels Fund Status

- ▶ Annual allocation dwindling (\$140,500)
- ▶ Average 20-year life expectancy nearing in 2026
- ▶ 5-Year Average Annual Capital Cost \$195,000
- ▶ 5-10 Year Average Annual Capital Cost \$390,000

Fund Needs

- ❖ Secondary Roads not considered in 10-year CIP
- ❖ Approximately \$150,00 annual offset in revenue required

Lemoyne Municipal Authority Fund



LMA Projects

Project Name	Description	Budgetary Amount	Year
WWTP UV System Improvements	Installation of UV system to replace existing chlorine disinfection.	\$ 661,500	2022
Aerobic Digestion Tank Diffuser Replacement*	Course bubbler diffuser replacement in the aerobic digestion tank, material only.	\$ 71,500	2022
Lowther Street Pump Station Improvements	Replacement of existing submersible pumps	\$ 195,300	2023
Oxic Tank Submersible Mixer	Installation of submersible mixer in the oxic tank to improve mixing	\$ 59,400	2023
WWTP Grit Removal System Improvements	Replacement of existing grit system with system sized based upon revised plant flows	\$ 352,300	2024
Clarifier Railings	Install railings at clarifiers	\$ 57,000	2025
Lowther Street Sanitary Sewer Relocation	Coordinated relocation with PennDOT for I-83 bridge replacement; extent to be finalized based upon final bridge design	\$ 591,200	2026
I-83 Sanitary Sewer Crossing Relocation	Coordinated relocation with PennDOT for I-83 bridge replacement; extent to be finalized based upon final bridge design	\$ 1,394,600	2026
Force Main Pigging	Pigging of the existing force mains to maintain capacity	\$ 72,600	2028
Bio-filter media Replaceent	Remove and replace bio-filter media	\$ 25,000	2030
Clarifier Wier Covers	Install covers on clarifiers to reduce algae problems	\$ 75,000	2031
Lowther Street Sanitary Sewer Extension	Extension of sanitary sewer to serve existing houses west of Maple Street	\$ 578,000	2032
		TOTAL: \$	4,133,400

LMA Fund Snapshot

Title	2022	2023	2024	2025	2026	2027
REVENUES						
Borough of Lemoyne Rental	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Debt Service Lease Rental	\$ 1,037,902.20	\$ 1,037,508.60	\$ 1,036,977.40	\$ 1,036,308.60	\$ 1,037,493.60	\$ 1,036,515.20
Admin, Lease Rental	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
Transfer from Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ 992,900.00	\$ -
PennDOT Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 992,900.00	\$ -
TOTAL REVENUE	\$ 1,547,034.34	\$ 1,307,038.58	\$ 1,306,180.98	\$ 1,304,746.20	\$ 3,292,400.94	\$ 1,305,938.54
EXPENSES						
Consulting Engineer	\$ 14,005.00	\$ 14,565.20	\$ 15,147.81	\$ 15,753.72	\$ 16,383.87	\$ 17,039.22
Projects						
Capital Projects						
Construction	\$ 111,500.00	\$ 254,700.00	\$ 352,300.00	\$ 57,000.00	\$ 1,985,800.00	\$ 35,000.00
Engineering	\$ 7,500.00	\$ 59,517.00	\$ 70,460.00	\$ 5,000.00	\$ 150,000.00	\$ 2,500.00
General Engineering	\$ 6,500.00					
TOTAL EXPENSES	\$ 1,947,575.60	\$ 1,388,637.20	\$ 1,497,677.00	\$ 1,137,311.95	\$ 3,213,400.65	\$ 1,335,267.42
SUMMARY						
REVENUES	\$ 1,547,034.34	\$ 1,307,038.58	\$ 1,306,180.98	\$ 1,304,746.20	\$ 3,292,400.94	\$ 1,305,938.54
EXPENSES	\$ 1,947,575.60	\$ 1,388,637.20	\$ 1,497,677.00	\$ 1,137,311.95	\$ 3,213,400.65	\$ 1,335,267.42
REVENUES - EXPENSES	\$ (400,541.26)	\$ (81,598.62)	\$ (191,496.02)	\$ 167,434.25	\$ 79,000.29	\$ (29,328.88)
Fund Balance	\$ 882,494.20	\$ 800,895.58	\$ 609,399.56	\$ 776,833.80	\$ 855,834.09	\$ 826,505.21

LMA Fund Status

- ▶ Debt Service approximately \$13.8 M
 - ▶ Series of 2020
 - ▶ PENNVEST
- ▶ 5-Year Average Annual Capital Cost \$195,000
- ▶ 5-10 Year Average Annual Capital Cost \$390,000

Fund Needs

- ❖ Impacts from I-83 project unknown at this time, construction loan anticipated
- ❖ Without I-83 project, 10-year projection remains positive
- ❖ Series of 2020 payoff in 2031
- ❖ PENNVEST payoff in 2042

Sewer & Sewer Capital Reserve Fund



Sewer Improvement Projects

Project Name	Description	Budgetary Amount	Year
Lowther Street Sanitary Sewer Repairs	Spot repairs of sanitary sewer	\$ 152,200	2023
WWTP Parking Lot Paving	Re-pave existing parking and access	\$ 49,300	2023
Maket Street (East) Sanitary Sewer Lining	Lining of existing sewer main	\$ 258,000	2024
State Street Sewer Improvements	Repairs on State Street and surrounding area	\$ 785,700	2025
Maket Street (West) Sanitary Sewer Lining	Lining of existing sewer main	\$ 142,500	2027
State Street Sanitary Sewer Lining	Lining of existing sewer main	\$ 414,400	2028
Hummel Avenue Sanitary Sewer Lining	Spot repairs of sanitary sewer	\$ 435,400	2028
Willow Street Sanitary Sewer Lining	Lining of existing sewer main	\$ 446,000	2029
WWTP Access Road Paving	Pave existing access drives throyughout WWTP	\$ 86,300	2029
Bosler Avenue Area Sanitary Sewer Repairs	Spot repairs of sanitary sewer	\$ 414,000	2030
N. 4th Street Sanitary Sewer Lining	Lining of existing sewer main	\$ 207,400	2031
N. 5th Street Sanitary Sewer Lining	Lining of existing sewer main	\$ 359,700	2032
		TOTAL: \$	3,750,900

Sewer Fund Snapshot

General Ledger Account	Title	2019 Actual	2020 Actual	2021 Budget	2021 Projected	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
REVENUES											
08.300.00	Fund Balance Forward	\$1,257,042.03	\$1,346,948.67	\$1,719,230.72	\$1,719,230.72	\$2,165,743.98	\$1,128,470.94	\$1,110,600.85	\$1,116,405.35	\$1,097,208.68	\$1,102,468.90
08.364.119	Sewer Bill Receipts	\$2,303,581.00	\$2,598,514.15	\$2,589,085.00	\$2,700,000.00	\$2,747,250.00	\$2,747,250.00	\$2,795,326.88	\$2,844,245.10	\$2,894,019.38	\$2,944,664.72
	TOTAL REVENUE	\$3,643,197.69	\$4,002,631.11	\$4,343,115.72	\$4,477,145.72	\$4,959,978.98	\$3,910,433.75	\$3,941,018.82	\$3,995,767.66	\$4,026,726.77	\$4,082,655.99
EXPENSES											
WASTEWATER COLLECTION/TREATMENT											
Administration											
	Subtotal	\$108,026.84	\$123,079.73	\$158,430.00	\$111,520.00	\$130,060.00	\$164,443.40	\$165,579.38	\$190,297.18	\$189,169.84	\$164,203.22
Collection System											
	Subtotal	\$21,254.34	\$117,454.93	\$164,605.00	\$55,572.00	\$209,395.00	\$132,462.80	\$135,296.35	\$163,218.19	\$166,231.33	\$148,088.94
Treatment System											
	Subtotal	\$812,667.28	\$688,365.17	\$953,915.00	\$842,144.74	\$1,009,098.05	\$1,023,868.11	\$1,045,210.34	\$1,067,185.01	\$1,089,813.10	\$1,113,116.35
Lemoyne Municipal Authority (LMA)											
08.471.400	All Debt Service	\$1,047,650.64	\$1,047,650.64	\$1,036,135.00	\$1,036,135.00	\$1,037,905.00	\$1,037,508.60	\$1,036,977.40	\$1,036,308.60	\$1,037,493.60	\$1,036,515.20
08.471.401	LMA Administrative Expenses	\$15,999.96	\$15,999.96	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00
	Subtotal	\$1,313,650.56	\$1,313,650.56	\$1,302,135.00	\$1,302,135.00	\$1,307,405.00	\$1,303,508.60	\$1,302,977.40	\$1,302,308.60	\$1,303,493.60	\$1,302,515.20
Misc Sewer Expenses											
08.492.180	Tran. to Sewer Cap. Res. Fund	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$1,175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00
	Subtotal	\$40,650.00	\$40,850.00	\$1,150.00	\$30.00	\$1,175,550.00	\$175,550.00	\$175,550.00	\$175,550.00	\$175,550.00	\$175,550.00
	EXPENSES	\$2,296,249.02	\$2,283,400.39	\$2,580,235.00	\$2,311,401.74	\$3,831,508.05	\$2,799,832.91	\$2,824,613.47	\$2,898,558.98	\$2,924,257.87	\$2,903,473.71
	REVENUES	\$3,643,197.69	\$4,002,631.11	\$4,343,115.72	\$4,477,145.72	\$4,959,978.98	\$3,910,433.75	\$3,941,018.82	\$3,995,767.66	\$4,026,726.77	\$4,082,655.99
	UNAPPROPRIATED BALANCE	\$1,346,948.67	\$1,719,230.72	\$1,762,880.72	\$2,165,743.98	\$1,128,470.94	\$1,110,600.85	\$1,116,405.35	\$1,097,208.68	\$1,102,468.90	\$1,179,182.28

Sewer Fund Status

- ▶ Sanitary Sewer Rate Adjustment continues to be monitored
- ▶ Sewer revenue is currently meeting expenses
- ▶ 5-Year Average Annual Capital Cost \$450,000
- ▶ 5-10 Year Average Annual Capital Cost \$300,000

Fund Needs

- ❖ Portion of Sewer Fund Balance to be transferred to Capital Reserve Fund
- ❖ Annual transfer to Capital Reserve Fund required – min \$175,000/Year

Description	Amount
SFCR Balance	\$ 1,094,500.00
Transfer From Sanitary Sewer Fund (\$175,000/Yr)	\$ 1,750,000.00
Carry Over Balance from Sewer Fund	\$ 1,000,000.00
	\$ 3,844,500.00
<hr/>	
Capital Improvement Projects	\$ 3,750,900.00

Pool Fund



Pool Improvement Projects

Project Name	Description	Budgetary Amount	Year
Pavillion Renovations	Siding and shingle replacement	\$ 18,200	2023
Pumps and piping	Replacement of existing pumps and leaking pipe	\$ 15,700	2024
Large Slide Replacement	Replacement of existing large slide	\$ 72,100	2026
Bath House Roof Replacement	Replacement of existing shingles and misc. roof repairs	\$ 15,200	2027
Water Features	Replacement and/or repair of existing water features	\$ 27,500	2028
Electrical Improvements	Electrical panel upgrade & GFCI Disconnects	\$ 23,100	2030
		TOTAL: \$	171,800

Pool Fund Snapshot

General Ledger Account	Title	2019 Actual	2020 Actual	2021 Actual	2021 Projected	2022 Budget	2023 Budget
REVENUE							
09.300.000	Fund Balance Forward	\$13,785.20	\$43,638.54	\$16,165.73	\$16,165.73	\$2,011.73	\$2.66
09.367.200	Family Passes	\$ 29,107.50	\$ (260.00)	\$27,000.00	\$41,475.00	\$40,000.00	\$40,000.00
09.367.210	Adult Passes	\$ 2,265.00	\$ -	\$2,000.00	\$2,440.00	\$2,000.00	\$2,000.00
09.367.230	Senior Citizen Passes	\$ 1,960.00	\$ 45.00	\$1,750.00	\$2,790.00	\$2,000.00	\$2,000.00
09.367.240	Daily Walk-In Passes	\$ 63,712.60	\$ -	\$42,000.00	\$10,517.00	\$7,000.00	\$7,000.00
09.367.242	Group Sales	\$ 12,370.00	\$ 2,600.00	\$10,000.00	\$10,340.00	\$10,000.00	\$10,000.00
09.392.200	Tran. From ARPA Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$51,020.00	\$0.00
	TOTAL REVENUE	\$130,408.74	\$46,367.99	\$104,255.73	\$85,915.73	\$117,416.73	\$63,612.67
EXPENSE							
	EXPENSE	\$86,770.20	\$30,202.26	\$108,309.08	\$83,904.00	\$117,414.08	\$144,360.75
	REVENUE	\$130,408.74	\$46,367.99	\$104,255.73	\$85,915.73	\$117,416.73	\$63,612.67
	UNAPPROPRIATED BALANCE	\$43,638.54	\$16,165.73	(\$4,053.34)	\$2,011.73	\$2.66	(\$80,748.08)

Pool Fund Status

- ▶ Prior year operating budget self-funding
- ▶ Impact of pandemic have resulted in negative operating budget
- ▶ 2022 offset through ARPA funds due to loss of revenue

Fund Needs

- ❖ Projections based upon 2021/2022 result in negative balance
- ❖ Pass costs and pass types to be evaluated
- ❖ All projects to be considered under General Fund Capital Reserve Fund

General & General Capital Reserve Fund



Capital Reserve Projects

<u>Project</u>	<u>Description</u>	<u>Total Project Cost</u>
Traffic Signals		
3rd Street Corridor Traffic Signal Improvements	Upgrades and coordination of signals at the intersection of 3rd Street with Lowther St., Hummel Ave., and Market Street	\$ 251,500.00
10th Street/Hummel Avenue Traffic Signal Replacement	Replace existing traffic signal and railroad interconnection	\$ 347,500.00
Market St./12th St. Signal Upgrades	Install battery backup and emergency pre-emption system	\$ 45,100.00
12th Street/State Street Traffic Signal	Install new traffic signal	\$ 520,000.00
		\$ 1,164,100.00
Street Lights		
LED Upgrades	Replace existing street light with LED (35 lights)	\$ 15,000.00

Capital Reserve Projects

Project Name	Description	Budgetary Amount	Year
Borough Office - Security Improvements	Installation of security cameras, key fab system, security door and glass to office	\$ 125,300	2023
Borough Office Parking Lot	Construct retaining wall to stabilize rear, fence replacement, access drive and parking lot resurfacing	\$ 163,300	2024
Maintenance Building Improvements	Structural repair and re-roof, separate electrical service	\$ 102,700	2024
Maintenance Salt Storage and Storage Facility Improvements	Re-side existing salt storage facility, provide concrete barrier in salt storage, re-shingle existing storage buildings, additional shed	\$ 109,200	2025
Borough Office Energy Savings Improvements	Replace existing lighting with LED fixtures, spray insulation, misc. improvements	\$ 104,700	2026
Maintenance Building Pavement Improvements	Repave access drive (from WWTP) and parking areas	\$ 129,500	2028
Borough Office - Renovation Improvements	Flooring replacement, Council chamber improvements, misc. improvements	\$ 70,000	2029
Maintenance Building Fence Replacement	Replace existing fence	\$ 75,500	2030
Borough Office HVAC Replacement	Replacement of existing 3 rooftop HVAC Units	\$ 75,700	2032
Borough Office - Community Center Kitchen Renovations	Upgrade of existing kitchen to a code compliant kitchen	\$ 123,500	2038
New Maintenance Building	Demolish and construct new maintenance building	\$ 1,850,600	2040
		TOTAL: \$	2,930,000
		TOTAL W/O Maintenance Building: \$	1,079,400

Capital Reserve Projects

Project Name	Description	Budgetary Amount
Memorial Park Playground Equipment Replacement	Replacement of existing playground equipment with similar structures	\$ 100,800
Memorial Park Parking Lot and Walking Path Improvements	Repair, seal coat of existing walking path and parking areas, re-strip parking spaces.	\$ 70,400
Memorial Park Basketball Court Improvements	Resurface existing basketball court	\$ 53,000
Memorial Park Site Amenities Improvements	Pavilion repair and roofing; chain link fence replacement (excluding backstop); shed replacement	\$ 80,300
Schell Park Basketball Court Improvements	Resurface existing basketball court	\$ 22,300
Schell Park Pavilion	Installation of new pavilion	\$ 94,500
Schell Park Swing Set Installation	Installation of new swing set	\$ 13,600
Maple Street Park Site Amenities	Replacement of existing chain link and split rail fence, concrete pad for caboose	\$ 78,000
Maple Street Park Basketball and Tennis Court Resurfacing	Resurface existing basketball court and tennis court	\$ 89,000
Negley Park Tennis Court Surfacing	Resurface existing tennis court	\$ 100,400
Negley Park Playground Equipment Replacement	Replacement of existing playground structures	\$ 124,200
Negley Park Pavement Improvements	Sealing of existing parking lot and walking paths, repve access drives, misc. improvements	\$ 180,600
Negley Park Restroom Facility	Construction of new restroom facility and associated utilities	\$ 266,200
Negley Park Guide Rail Replacement	Replacement of existing guide rail along Indiana Avenue	\$ 87,200
TOTAL:		\$ 1,273,300

Capital Reserve Projects

BOROUGH PUBLIC WORKS VEHICLES AND EQUIPMENT (06/25/2021)

YEAR	MAKE/MODEL	VIN #	DEPARTMENT	MILEAGE	Condition	Life Expectancy (Years)	Notes	Replacement Year	Replacement Value
2020	Ford Dump Truck	1FDUF4HN9LDA05830	Maintenance	2,148	Like New	10	Used for everything	2032	\$ 200,000.00
2019	Ford F250	1FTBF2B6XREG24608	Maintenance	2,786	Like New	10		2035	
2009	International 7400	1HTWDAAR59J101983	Maintenance	7,161	Good	7			
2012	Ford F150	1FTFX1EF8CFB87336	Maintenance	56,074	Good	5	Minor Rust	2025	\$ 90,000.00
2010	International 7	1HTWEAARXAJ204544	Maintenance	10,321	Good	7		2027	\$ 175,000.00
2016	Ford Dump Truck	1FDUF5HT0GEC32201	Maintenance	16,414	Good	7		2029	\$ 200,000.00
2007	Case 580M Backhoe	9067072	Maintenance	3,481	Good	10			
1999	GMC 3500 Truck	1GSHK34F2XF088498	Maintenance	79,846	Auction July				
2016	DBD Leaf Machine	129PL161XGR168158	Maintenance	N/A	Fair	5			
2008	Chevrolet 3500 Dump	1GBJK34688E121697	Maintenance	38,615	Fair	3	Needs new dump body	2024	\$ 150,000.00
1990	Leeboy Tandem R	400T233	Maintenance	N/A	Good	10	Seldom Use		
2016	ODB Leaf Vacuum Trailer	1Z9PL161XGR168158	Maintenance	N/A	Fair	5		2028	\$ 45,000.00
2002	GMC 3500 Bucket Truck	3GDKC34G82M109472	Maintenance	38,615	Fair	5		2030	\$ 200,000.00
2019	Tymco Street Sweeper	201903SNS676961/ iHTMMMMN8K	Stormwater	6,163	Like New	18			
2002	Carmate Trailer	5A3U61S72L0001401	Maintenance	N/A	Good	10			
1999	Pequa Trailer	4JASL1627XG000129	Maintenance	N/A	Good	10			
	Mama Trailer	1C91M13106M119097	Maintenance	N/A	Good	10	For Pavement Roller		
2008	GMC Sierra 3500	1GDJK34628E170188	Stormwater	44204	Poor	1	Utility rusting/Turbo bad		
									\$ 1,060,000.00

* All mileage as of 6/25/2021

Note: New truck ordered 2021

General and Capital Reserve Fund Status

- ▶ Portion of General Fund Balance should be moved to Capital Reserve Fund
- ▶ Continue seeking grant funding opportunities
- ▶ General Fund to revenue needs to be adjusted to provide the following:
 - ▶ Annual allocation towards Liquid Fuels fund
 - ▶ Revenue input to Capital Reserve Fund

General Fund Capital Reserve Fund	
Description	Amount
GFCR Balance	\$ 1,025,400.00
Carry Over Balance from General Fund	\$ 2,000,000.00
	\$ 3,025,400.00
Traffic Signal Improvements	\$ 1,164,100.00
Street Light Improvements	\$ 15,000.00
Borough Pool Improvements	\$ 171,800.00
Borough Facility Improvements	\$ 1,079,400.00
Borough Park Improvements	\$ 1,273,300.00
Vehicles and Equipment	\$ 1,060,000.00
	\$ 4,763,600.00

“The little town that has it all”

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APPENDIX C

General Fund

C.1

5 & 10-Year Budget Projections

Lemoine Borough, Cumberland County													
Capital Improvement Plan													
General Fund													
General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
REVENUE													
01.301.300	Fund Balance Forward	\$3,776,513.34	\$3,946,456.44	\$4,124,046.98	\$4,309,629.09	\$4,503,562.40	\$4,706,222.71	\$4,918,002.73	\$5,139,312.85	\$5,370,581.93	\$5,612,258.12	\$5,864,809.73	
301 Real Property Taxes													
01.301.100	Real Estate Taxes - Current Yr	\$1,362,500.00	\$1,362,500.00	\$1,365,906.25	\$1,369,321.02	\$1,372,744.32	\$1,376,176.18	\$1,379,616.62	\$1,383,065.66	\$1,386,523.33	\$1,389,989.63	\$1,393,464.61	
01.301.101	Fire Service Levy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.301.400	Real Estate Tax - Delinquent	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	
	Subtotal	\$1,392,500.00	\$1,392,500.00	\$1,395,906.25	\$1,399,321.02	\$1,402,744.32	\$1,406,176.18	\$1,409,616.62	\$1,413,065.66	\$1,416,523.33	\$1,419,989.63	\$1,423,464.61	
310 Local Tax Enabling Act Taxes													
01.310.100	Real Estate Transfer Taxes	\$135,000.00	\$125,000.00	\$126,875.00	\$128,778.13	\$130,709.80	\$132,670.44	\$134,660.50	\$136,680.41	\$138,730.61	\$140,811.57	\$142,923.75	
01.310.200	Earned Income Tax	\$650,000.00	\$650,000.00	\$656,500.00	\$663,065.00	\$669,695.65	\$676,392.61	\$683,156.53	\$689,988.10	\$696,887.98	\$703,856.86	\$710,895.43	
01.310.500	Local Services Tax	\$200,000.00	\$200,000.00	\$201,000.00	\$202,005.00	\$203,015.025	\$204,030.100	\$205,050.251	\$206,075.502	\$207,105.879	\$208,141.409	\$209,182.116	
	Subtotal	\$985,000.00	\$975,000.00	\$984,375.00	\$993,848.13	\$1,003,420.47	\$1,013,093.15	\$1,022,867.28	\$1,032,744.01	\$1,042,724.47	\$1,052,809.84	\$1,063,001.29	
321 Licenses													
01.321.800	Comcast Franchise Fee	\$45,000.00	\$45,000.00	\$45,225.00	\$45,451.125	\$45,678.381	\$45,906.773	\$46,136.306	\$46,366.988	\$46,598.823	\$46,831.817	\$47,065.976	
01.321.801	Verizon Franchise Fee	\$30,000.00	\$30,000.00	\$30,150.00	\$30,300.750	\$30,452.254	\$30,604.515	\$30,757.538	\$30,911.325	\$31,065.882	\$31,221.211	\$31,377.317	
01.321.802	Wireless Attachment Fees	\$270.00	\$270.00	\$270.00	\$270.00	\$270.00	\$540.00	\$540.00	\$540.00	\$540.00	\$540.00	\$540.00	
	Subtotal	\$75,270.00	\$75,270.00	\$75,645.00	\$76,021.88	\$76,400.63	\$77,051.29	\$77,433.84	\$77,818.31	\$78,204.70	\$78,593.03	\$78,983.29	
322 Permits													
01.322.820	Street Cuts	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
	Subtotal	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
331 Fines													
01.331.110	Vehicle Code Violations	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
01.331.120	Ord. Violations & Restit. Pymt	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
	Subtotal	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
341 Interest Earnings													
01.341.000	Interest Earnings	\$9,000.00	\$13,812.60	\$14,434.16	\$15,083.70	\$15,762.47	\$16,471.78	\$17,213.01	\$17,987.59	\$18,797.04	\$19,642.90	\$20,526.83	
	Subtotal	\$9,000.00	\$13,812.60	\$14,434.16	\$15,083.70	\$15,762.47	\$16,471.78	\$17,213.01	\$17,987.59	\$18,797.04	\$19,642.90	\$20,526.83	
342 Rent of Buildings													
01.342.200	Rent from WSRPD	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	No increase projected after 2025.
	Subtotal	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	
354 State Capital & Operating Funds													
01.354.030	Winter Serv - Market St.	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
	Subtotal	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
355 State Shared Revenues & Entitlements													
01.355.070	Borough Pension State Aid	\$40,275.00	\$40,275.00	\$40,879.13	\$41,492.31	\$42,114.70	\$42,746.42	\$43,387.61	\$44,038.43	\$44,699.00	\$45,369.49	\$46,050.03	
01.355.071	Fire Relief State Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Subtotal	\$40,275.00	\$40,275.00	\$40,879.13	\$41,492.31	\$42,114.70	\$42,746.42	\$43,387.61	\$44,038.43	\$44,699.00	\$45,369.49	\$46,050.03	
356 PUC Realty Tax													
01.356.050	Public Utility Realty Tax	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	
	Subtotal	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	\$2,400.00	
358 Intergovernmental Revenues													
01.358.010	Lower Allen - Traffic Signal	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00	
01.358.040	Self-Insured Trust Dividends	\$15,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
	Subtotal	\$15,600.00	\$10,600.00	\$10,600.00	\$10,600.00	\$10,600.00	\$10,600.00	\$10,600.00	\$10,600.00	\$10,600.00	\$10,600.00	\$10,600.00	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
361 General Government													
01.361.310	Subdivision Plan Fees	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
01.361.340	Zoning Hearing Fees	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	\$750.00	
01.361.350	Reimburse Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.361.351	Reimburse Engineering Fees	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	
	Subtotal	\$31,250.00	\$31,250.00	\$31,250.00	\$31,250.00	\$31,250.00	\$31,250.00	\$31,250.00	\$31,250.00	\$31,250.00	\$31,250.00	\$31,250.00	
362 Public Safety													
01.362.410	Building Permits	\$17,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	
01.362.431	Zoning Permits & Compliance	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
01.362.432	Sign Permits	\$1,700.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
01.362.434	Certificate of Occupancy	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
01.362.435	UCC Permit Fees	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	
01.362.500	Rental Unit Registration/Inspection Fees	\$11,500.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	
01.362.600	Rental Unit Re-Inspection Fees	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	
	Subtotal	\$32,470.00	\$28,770.00	\$28,770.00	\$28,770.00	\$28,770.00	\$28,770.00	\$28,770.00	\$28,770.00	\$28,770.00	\$28,770.00	\$28,770.00	Adjustment of rate schedule not considered in evaluation. Potential source of additional revenue.
363 Highway & Streets													
01.363.600	Other Highway Receipts	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	
	Subtotal	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	
364 Operating Revenue													
01.364.300	Solid Waste Collection	\$15,000.00	\$25,000.00	\$25,750.00	\$26,522.50	\$27,318.18	\$28,137.72	\$28,981.85	\$29,851.31	\$30,746.85	\$31,669.25	\$32,619.33	Rate increase 2023
01.364.304	Purchase Card Rebate	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
01.364.310	Recycling Grant	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Subtotal	\$26,500.00	\$25,500.00	\$26,250.00	\$27,022.50	\$27,818.18	\$28,637.72	\$29,481.85	\$30,351.31	\$31,246.85	\$32,169.25	\$33,119.33	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
367 Culture & Recreation													Adjustment of rate schedule not considered in evaluation. Potential source of additional
01.367.150	Community Room Rental	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
01.367.700	Field Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.367.800	Tennis Court Fees	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
01.367.900	Pavilion Rentals	\$6,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	
	Subtotal	\$12,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	\$11,000.00	
368 Other Charges for Services													
01.368.100	Billboard Rental	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	Potential loss of revenue due to I-83 Project
	Subtotal	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	\$48,000.00	
380 Misc Revenue													
01.380.000	Miscellaneous Revenues	\$38,500.00	\$10,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	CDBG Salary Offset
	Subtotal	\$38,500.00	\$10,000.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
391 Proceeds, General Fixed Asset Disp.													
01.391.100	Asset Sales	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
	Subtotal	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
TOTAL REVENUE		\$6,521,678.34	\$6,647,234.03	\$6,831,456.52	\$7,032,338.62	\$7,241,743.16	\$7,460,319.24	\$7,687,922.95	\$7,925,238.16	\$8,172,697.32	\$8,430,752.26	\$8,699,875.12	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
EXPENSE													
400 Legislative Body													
01.400.111	Salary of Council	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.400.112	Salary of Mayor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.400.420	Dues, Subscrip., and Members	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	
01.400.460	Continuing Education	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	\$1,750.00	
	Subtotal	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	\$5,750.00	
401 Executive													
01.401.140	Salaries - Professional Staff	\$92,300.00	\$131,119.00	\$135,052.57	\$139,104.15	\$143,277.27	\$147,575.59	\$152,002.86	\$156,562.94	\$161,259.83	\$166,097.63	\$171,080.56	
01.401.141	Overtime Salaries - Professional Staff	\$3,500.00	\$7,500.00	\$7,725.00	\$7,956.75	\$8,195.45	\$8,441.32	\$8,694.56	\$8,955.39	\$9,224.05	\$9,500.78	\$9,785.80	
01.401.152	Dental	\$3,258.00	\$3,420.90	\$3,591.95	\$3,771.54	\$3,960.12	\$4,158.13	\$4,366.03	\$4,584.33	\$4,813.55	\$5,054.23	\$5,306.94	
01.401.153	Life, AD&D, & LTD	\$2,500.00	\$2,496.00	\$2,595.84	\$2,699.67	\$2,807.66	\$2,919.97	\$3,036.77	\$3,158.24	\$3,284.57	\$3,415.95	\$3,552.59	
01.401.155	Vision	\$165.00	\$168.30	\$171.67	\$175.10	\$178.60	\$182.17	\$185.82	\$189.53	\$193.32	\$197.19	\$201.13	
01.401.156	Health Insurance	\$148,985.00	\$156,434.25	\$164,255.96	\$172,468.76	\$181,092.20	\$190,146.81	\$199,654.15	\$209,636.86	\$220,118.70	\$231,124.63	\$242,680.87	
01.401.157	Health Insurance Ded. Reimb.	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
01.401.160	Pension	\$17,200.00	\$18,060.00	\$18,963.00	\$19,911.15	\$20,906.71	\$21,952.04	\$23,049.65	\$24,202.13	\$25,412.23	\$26,682.85	\$28,016.99	
01.401.161	FICA	\$7,329	\$10,604.35	\$10,922.48	\$11,250.16	\$11,587.66	\$11,935.29	\$12,293.35	\$12,662.15	\$13,042.02	\$13,433.28	\$13,836.28	
01.401.162	Unemployment Comp. Ins.	\$1,500.00	\$1,530.00	\$1,560.60	\$1,591.81	\$1,623.65	\$1,656.12	\$1,689.24	\$1,723.03	\$1,757.49	\$1,792.64	\$1,828.49	
01.401.163	Workers Compensation Insurance	\$560.00	\$576.80	\$594.10	\$611.93	\$630.28	\$649.19	\$668.67	\$688.73	\$709.39	\$730.67	\$752.59	
01.401.190	Benevolent Expenditures	\$400.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
01.401.210	Office Supplies	\$3,000.00	\$3,090.00	\$3,182.70	\$3,278.18	\$3,376.53	\$3,477.82	\$3,582.16	\$3,689.62	\$3,800.31	\$3,914.32	\$4,031.75	
01.401.215	Postage	\$700.00	\$728.00	\$757.12	\$787.40	\$818.90	\$851.66	\$885.72	\$921.15	\$958.00	\$996.32	\$1,036.17	

01 GENERAL FUND

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
01.401.260	Minor Office Tools & Equip.	\$500.00	\$500.00	\$510.00	\$520.20	\$530.60	\$541.22	\$552.04	\$563.08	\$574.34	\$585.83	\$597.55	
01.401.300	Prof. Svcs.-Insurance Appr.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.401.310	Prof. Svcs.-IT & Software Cons	\$19,250.00	\$22,500.00	\$23,400.00	\$24,336.00	\$25,309.44	\$26,321.82	\$27,374.69	\$28,469.68	\$29,608.47	\$30,792.80	\$32,024.52	
01.401.311	Accounting/Auditing Service	\$4,940.00	\$5,187.00	\$5,446.35	\$5,718.67	\$6,004.60	\$6,304.83	\$6,620.07	\$6,951.08	\$7,298.63	\$7,663.56	\$8,046.74	
01.401.321	Telephone	\$5,345.00	\$5,612.25	\$5,892.86	\$6,187.51	\$6,496.88	\$6,821.72	\$7,162.81	\$7,520.95	\$7,897.00	\$8,291.85	\$8,706.44	
01.401.325	Internet Services	\$2,000.00	\$2,100.00	\$2,163.00	\$2,227.89	\$2,294.73	\$2,363.57	\$2,434.48	\$2,507.51	\$2,582.74	\$2,660.22	\$2,740.02	
01.401.340	Ads (Not Legal), Printing	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
01.401.342	Newsletter	\$5,500.00	\$5,637.50	\$5,778.44	\$5,922.90	\$6,070.97	\$6,222.75	\$6,378.31	\$6,537.77	\$6,701.22	\$6,868.75	\$7,040.46	
01.401.353	Surety Bonds-Mgr./Treas.	\$2,750.00	\$2,915.00	\$3,060.75	\$3,213.79	\$3,374.48	\$3,543.20	\$3,720.36	\$3,906.38	\$4,101.70	\$4,306.78	\$4,522.12	
01.401.421	Dues, Subscrip, Members	\$1,540.00	\$1,600.00	\$1,632.00	\$1,664.64	\$1,697.93	\$1,731.89	\$1,766.53	\$1,801.86	\$1,837.90	\$1,874.66	\$1,912.15	
01.401.450	Office Equipment Contracts	\$1,700.00	\$1,768.00	\$1,838.72	\$1,912.27	\$1,988.76	\$2,068.31	\$2,151.04	\$2,237.08	\$2,326.57	\$2,419.63	\$2,516.42	
01.401.451	Web Site Maintenance	\$5,100.00	\$5,355.00	\$5,622.75	\$5,903.89	\$6,199.08	\$6,509.04	\$6,834.49	\$7,176.21	\$7,535.02	\$7,911.77	\$8,307.36	
01.401.460	Continuing Education	\$6,000.00	\$6,090.00	\$6,181.35	\$6,274.07	\$6,368.18	\$6,463.70	\$6,560.66	\$6,659.07	\$6,758.96	\$6,860.34	\$6,963.24	
01.401.461	Other Expenses	\$6,000.00	\$6,300.00	\$6,489.00	\$6,683.67	\$6,884.18	\$7,090.71	\$7,303.43	\$7,522.53	\$7,748.21	\$7,980.65	\$8,220.07	
01.401.742	Office Equipment Purchase	\$500.00	\$512.50	\$525.31	\$538.45	\$551.91	\$565.70	\$579.85	\$594.34	\$609.20	\$624.43	\$640.04	
01.401.743	New Software Purchase	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	
	Subtotal	\$344,721.70	\$405,504.85	\$421,613.52	\$438,410.54	\$455,926.78	\$474,194.56	\$493,247.72	\$513,121.65	\$533,853.40	\$555,481.75	\$578,047.29	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
403 Tax Collector													
01.403.114	Salary of Tax Collector	\$7,280.00	\$7,498.40	\$7,723.35	\$7,955.05	\$8,193.70	\$8,439.52	\$8,692.70	\$8,953.48	\$9,222.09	\$9,498.75	\$9,783.71	
01.403.161	FICA	\$559	\$575.88	\$593.15	\$610.95	\$629.28	\$648.15	\$667.60	\$687.63	\$708.26	\$729.50	\$751.39	
01.403.210	Office Supplies	\$370.00	\$373.70	\$377.44	\$381.21	\$385.02	\$388.87	\$392.76	\$396.69	\$400.66	\$404.66	\$408.71	
01.403.215	Postage	\$550.00	\$563.75	\$577.84	\$592.29	\$607.10	\$622.27	\$637.83	\$653.78	\$670.12	\$686.87	\$704.05	
01.403.321	Telephone	\$600.00	\$618.00	\$636.54	\$655.64	\$675.31	\$695.56	\$716.43	\$737.92	\$760.06	\$782.86	\$806.35	
01.403.325	Internet Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.403.353	Surety & Fidelity Bond	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	
	Subtotal	\$9,659.10	\$9,929.73	\$10,208.33	\$10,495.14	\$10,790.41	\$11,094.38	\$11,407.33	\$11,729.50	\$12,061.18	\$12,402.65	\$12,754.21	
404 Law													
01.404.310	Borough Solicitor Fees	\$55,000.00	\$56,650.00	\$58,349.50	\$35,000.00	\$36,400.00	\$37,856.00	\$39,370.24	\$40,945.05	\$42,582.85	\$44,286.17	\$46,057.61	
01.404.311	Reimbursable Legal Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.404.340	Legal Ads/Public Notices	\$4,500.00	\$4,680.00	\$4,867.20	\$5,061.89	\$5,264.36	\$5,474.94	\$5,693.94	\$5,921.69	\$6,158.56	\$6,404.90	\$6,661.10	
	Subtotal	\$59,500.00	\$61,330.00	\$63,216.70	\$40,061.89	\$41,664.36	\$43,330.94	\$45,064.18	\$46,866.74	\$48,741.41	\$50,691.07	\$52,718.71	
408 Engineering													
01.408.310	Borough Engineering Fees	\$48,200.00	\$68,000.00	\$45,000.00	\$46,800.00	\$48,672.00	\$50,618.88	\$52,643.64	\$54,749.38	\$56,939.36	\$59,216.93	\$61,585.61	
01.408.311	Reimbursable Engineering Fees	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	
	Subtotal	\$78,200.00	\$98,000.00	\$75,000.00	\$76,800.00	\$78,672.00	\$80,618.88	\$82,643.64	\$84,749.38	\$86,939.36	\$89,216.93	\$91,585.61	
409 General Government Building/Plant													
01.409.142	Salaries-Boro Office Maint.	\$6,755.00	\$6,957.65	\$7,166.38	\$7,381.37	\$7,602.81	\$7,830.90	\$8,065.82	\$8,307.80	\$8,557.03	\$8,813.74	\$9,078.16	
01.409.220	Janitorial Supplies	\$620.00	\$632.40	\$645.05	\$657.95	\$671.11	\$684.53	\$698.22	\$712.19	\$726.43	\$740.96	\$755.78	
01.409.250	Repair & Maintenance Supplies	\$1,625.00	\$1,625.00	\$1,657.50	\$1,690.65	\$1,724.46	\$1,758.95	\$1,794.13	\$1,830.01	\$1,866.61	\$1,903.95	\$1,942.03	
01.409.352	Liability Insurance	\$16,355.00	\$16,845.65	\$17,351.02	\$17,871.55	\$18,407.70	\$18,959.93	\$19,528.73	\$20,114.59	\$20,718.02	\$21,339.57	\$21,979.75	
01.409.361	Electricity - 510 Herman	\$10,100.00	\$10,605.00	\$11,135.25	\$11,692.01	\$12,276.61	\$12,890.44	\$13,534.97	\$14,211.71	\$14,922.30	\$15,668.41	\$16,451.84	
01.409.362	Gas - 510 Herman	\$5,500.00	\$5,775.00	\$6,063.75	\$6,366.94	\$6,685.28	\$7,019.55	\$7,370.53	\$7,739.05	\$8,126.00	\$8,532.31	\$8,958.92	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
01.409.366	Water - 510 Herman	\$3,200.00	\$3,328.00	\$3,461.12	\$3,599.56	\$3,743.55	\$3,893.29	\$4,049.02	\$4,210.98	\$4,379.42	\$4,554.60	\$4,736.78	
01.409.371	Repairs to 510 Herman	\$9,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
01.409.450	Contracted Maint. - 510 Herman	\$15,150.00	\$15,907.50	\$16,702.88	\$17,538.02	\$18,414.92	\$19,335.67	\$20,302.45	\$21,317.57	\$22,383.45	\$23,502.62	\$24,677.75	
	Subtotal	\$68,305.00	\$71,676.20	\$74,182.94	\$76,798.05	\$79,526.44	\$82,373.25	\$85,343.86	\$88,443.90	\$91,679.28	\$95,056.15	\$98,581.00	
410 Police Department													
01.410.500	Regional Police Services	\$1,165,495.00	\$1,212,114.80	\$1,260,599.39	\$1,311,023.37	\$1,363,464.30	\$1,418,002.87	\$1,474,722.99	\$1,533,711.91	\$1,595,060.39	\$1,658,862.80	\$1,725,217.31	
	Subtotal	\$1,165,495.00	\$1,212,114.80	\$1,260,599.39	\$1,311,023.37	\$1,363,464.30	\$1,418,002.87	\$1,474,722.99	\$1,533,711.91	\$1,595,060.39	\$1,658,862.80	\$1,725,217.31	
411 Fire													
01.411.364	Water Hydrants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.411.370	Building Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.411.500	Regional Fire Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.411.550	Firemans Relief Pass Thru	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.411.600	Lease Payment on Pumper	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
413 Protective Inspection													
01.413.121	Salary-Code Enforcement Off.	\$78,740.00	\$81,889.60	\$85,165.18	\$88,571.79	\$92,114.66	\$95,799.25	\$99,631.22	\$103,616.47	\$107,761.13	\$112,071.57	\$116,554.43	
01.413.152	Dental	\$345.00	\$362.25	\$380.36	\$399.38	\$419.35	\$440.32	\$462.33	\$485.45	\$509.72	\$535.21	\$561.97	
01.413.153	Life, AD&D, LTD	\$925.00	\$962.00	\$1,000.48	\$1,040.50	\$1,082.12	\$1,125.40	\$1,170.42	\$1,217.24	\$1,265.93	\$1,316.56	\$1,369.23	
01.413.155	Vision	\$55.00	\$57.20	\$59.49	\$61.87	\$64.34	\$66.92	\$69.59	\$72.38	\$75.27	\$78.28	\$81.41	
01.413.156	Health Insurance	\$19,450.00	\$20,228.00	\$21,037.12	\$21,878.60	\$22,753.75	\$23,663.90	\$24,610.45	\$25,594.87	\$26,618.67	\$27,683.41	\$28,790.75	
01.413.160	Pension	\$5,400.00	\$5,616.00	\$5,840.64	\$6,074.27	\$6,317.24	\$6,569.93	\$6,832.72	\$7,106.03	\$7,390.27	\$7,685.88	\$7,993.32	
01.413.161	FICA	\$6,024	\$6,265	\$6,515	\$6,776	\$7,047	\$7,329	\$7,622	\$7,927	\$8,244	\$8,573	\$8,916	
01.413.162	Unemployment Compensation	\$1,000.00	\$1,000.00	\$1,015.000	\$1,030.225	\$1,045.678	\$1,061.364	\$1,077.284	\$1,093.443	\$1,109.845	\$1,126.493	\$1,143.390	
01.413.163	Workers Compensation	\$500.00	\$500.00	\$507.50	\$515.11	\$522.84	\$530.68	\$538.64	\$546.72	\$554.92	\$563.25	\$571.69	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
01.413.191	Uniform Maintenance	\$260.00	\$267.80	\$275.83	\$284.11	\$292.63	\$301.41	\$310.45	\$319.77	\$329.36	\$339.24	\$349.42	
01.413.210	Office Supplies	\$500.00	\$507.50	\$515.11	\$522.84	\$530.68	\$538.64	\$546.72	\$554.92	\$563.25	\$571.69	\$580.27	
01.413.215	Postage	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	\$1,229.87	\$1,266.77	\$1,304.77	\$1,343.92	
01.413.300	Prof. Svcs.-BCO Svcs.	\$250.00	\$1,000.00	\$1,040.00	\$1,081.60	\$1,124.86	\$1,169.86	\$1,216.65	\$1,265.32	\$1,315.93	\$1,368.57	\$1,423.31	
01.413.321	Communications	\$1,115.00	\$1,148.45	\$1,182.90	\$1,218.39	\$1,254.94	\$1,292.59	\$1,331.37	\$1,371.31	\$1,412.45	\$1,454.82	\$1,498.47	
01.413.330	Vehicle Expense	\$1,000.00	\$1,050.00	\$1,092.00	\$1,135.68	\$1,181.11	\$1,228.35	\$1,277.49	\$1,328.58	\$1,381.73	\$1,437.00	\$1,494.48	
01.413.420	Dues, Subscrips, Members	\$1,100.00	\$1,122.00	\$1,144.44	\$1,167.33	\$1,190.68	\$1,214.49	\$1,238.78	\$1,263.55	\$1,288.83	\$1,314.60	\$1,340.89	
01.413.430	PA UCC Permit Fees	\$200.00	\$208.00	\$216.32	\$224.97	\$233.97	\$243.33	\$253.06	\$263.19	\$273.71	\$284.66	\$296.05	
01.413.452	Software Purchase	\$3,800.00	\$3,952.00	\$4,110.08	\$4,274.48	\$4,445.46	\$4,623.28	\$4,808.21	\$5,000.54	\$5,200.56	\$5,408.58	\$5,624.93	
01.413.460	Continuing Education	\$1,900.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	\$671.96	
01.413.742	Office Equipment Purchase	\$1,500.00	\$1,522.50	\$1,545.34	\$1,568.52	\$1,592.05	\$1,615.93	\$1,640.16	\$1,664.77	\$1,689.74	\$1,715.08	\$1,740.81	
	Subtotal	\$125,063.61	\$129,202.85	\$134,234.29	\$139,464.50	\$144,901.39	\$150,553.19	\$156,428.44	\$162,536.02	\$168,885.19	\$175,485.56	\$182,347.11	
414 Planning & Zoning													
01.414.314	Legal Services - ZHB	\$20,000.00	\$20,000.00	\$20,600.00	\$21,218.00	\$21,854.54	\$22,510.18	\$23,185.48	\$23,881.05	\$24,597.48	\$25,335.40	\$26,095.46	
01.414.317	Stenographic Services - ZHB	\$2,000.00	\$2,000.00	\$2,060.00	\$2,121.80	\$2,185.45	\$2,251.02	\$2,318.55	\$2,388.10	\$2,459.75	\$2,533.54	\$2,609.55	
01.414.321	Zoning Ordinance Codification	\$8,500.00	\$1,260.00	\$1,323.00	\$9,500.00	\$1,389.15	\$1,430.82	\$1,458.61	\$1,502.37	\$10,000.00	\$1,547.44	\$1,593.86	
01.414.340	Legal Ads - ZHB	\$550.00	\$566.50	\$583.50	\$601.00	\$619.03	\$637.60	\$656.73	\$676.43	\$696.72	\$717.63	\$739.15	
	Subtotal	\$31,050.00	\$23,826.50	\$24,566.50	\$33,440.80	\$26,048.17	\$26,829.62	\$27,619.37	\$28,447.95	\$37,753.95	\$30,134.00	\$31,038.02	
415 EMS													
01.415.300	Other Svcs-Swift911	\$2,480.00	\$2,553.37	\$2,629.97	\$2,708.87	\$2,790.14	\$2,873.84	\$2,960.06	\$3,048.86	\$3,140.32	\$3,234.53	\$3,331.57	
01.415.400	Local Emergency Management	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	
	Subtotal	\$2,880.00	\$2,953.37	\$3,029.97	\$3,108.87	\$3,190.14	\$3,273.84	\$3,360.06	\$3,448.86	\$3,540.32	\$3,634.53	\$3,731.57	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
430 Highway Maintenance - General Services													
01.430.140	Salaries - Highway Maintenance	\$212,435.00	\$218,808.05	\$225,372.29	\$232,133.46	\$239,097.46	\$246,270.39	\$253,658.50	\$261,268.25	\$269,106.30	\$277,179.49	\$285,494.88	
01.430.141	Department Overtime	\$5,000.00	\$10,000.00	\$10,300.00	\$10,609.00	\$10,927.27	\$11,255.09	\$11,592.74	\$11,940.52	\$12,298.74	\$12,667.70	\$13,047.73	
01.430.152	Dental	\$4,345.00	\$4,518.80	\$4,699.55	\$4,887.53	\$5,083.04	\$5,286.36	\$5,497.81	\$5,717.72	\$5,946.43	\$6,184.29	\$6,431.66	
01.430.153	Life, AD&D, & LTD	\$5,000.00	\$5,200.00	\$5,408.00	\$5,624.32	\$5,849.29	\$6,083.26	\$6,326.60	\$6,579.66	\$6,842.85	\$7,116.56	\$7,401.22	
01.430.155	Vision	\$245.00	\$254.80	\$264.99	\$275.59	\$286.62	\$298.08	\$310.00	\$322.40	\$335.30	\$348.71	\$362.66	
01.430.156	Health Insurance	\$162,250.00	\$168,740.00	\$175,489.60	\$182,509.18	\$189,809.55	\$197,401.93	\$205,298.01	\$213,509.93	\$222,050.33	\$230,932.34	\$240,169.64	
01.430.157	Health Ins. Deduct. Reimburse	\$1,500.00	\$2,000.00	\$2,080.00	\$2,163.20	\$2,249.73	\$2,339.72	\$2,433.31	\$2,530.64	\$2,631.86	\$2,737.14	\$2,846.62	
01.430.160	Pension	\$29,355.00	\$30,529.20	\$31,750.37	\$33,020.38	\$34,341.20	\$35,714.85	\$37,143.44	\$38,629.18	\$40,174.34	\$41,781.32	\$43,452.57	
01.430.161	FICA	\$22,057	\$23,139	\$23,884	\$24,653	\$25,448	\$26,269	\$27,117	\$27,992	\$28,897	\$29,831	\$30,796	
01.430.162	Unemployment Compensation	\$1,625.00	\$1,673.75	\$1,723.96	\$1,775.68	\$1,828.95	\$1,883.82	\$1,940.33	\$1,998.55	\$2,058.50	\$2,120.26	\$2,183.86	
01.430.163	Workers Compensation	\$15,800.00	\$16,432.00	\$17,089.28	\$17,772.85	\$18,483.77	\$19,223.12	\$19,992.04	\$20,791.72	\$21,623.39	\$22,488.33	\$23,387.86	
01.430.191	Uniform Maintenance	\$2,157.00	\$2,243.28	\$2,333.01	\$2,426.33	\$2,523.38	\$2,624.32	\$2,729.29	\$2,838.46	\$2,952.00	\$3,070.08	\$3,192.89	
01.430.210	Office Supplies	\$500.00	\$520.00	\$540.80	\$562.43	\$584.93	\$608.33	\$632.66	\$657.97	\$684.28	\$711.66	\$740.12	
01.430.220	Chemicals - Cleaning & Other	\$475.00	\$489.25	\$503.93	\$519.05	\$534.62	\$550.66	\$567.17	\$584.19	\$601.72	\$619.77	\$638.36	
01.430.230	Heating Fuel - Highway	\$2,580.00	\$2,760.60	\$2,898.63	\$3,043.56	\$3,195.74	\$3,355.53	\$3,523.30	\$3,699.47	\$3,884.44	\$4,078.66	\$4,282.60	
01.430.231	Vehicle Fuel	\$16,000.00	\$17,120.00	\$17,976.00	\$18,874.80	\$19,818.54	\$20,809.47	\$21,849.94	\$22,942.44	\$24,089.56	\$25,294.04	\$26,558.74	
01.430.234	Oil & Lubricants	\$205.00	\$219.35	\$228.12	\$237.25	\$246.74	\$256.61	\$266.87	\$277.55	\$288.65	\$300.20	\$312.20	
01.430.250	Repair & Maintenance Supplies	\$6,225.00	\$2,625.00	\$2,756.25	\$2,894.06	\$3,038.77	\$3,190.70	\$3,350.24	\$3,517.75	\$3,693.64	\$3,878.32	\$4,072.24	
01.430.260	Small Tools & Minor Equipment	\$3,500.00	\$3,640.00	\$3,785.60	\$3,937.02	\$4,094.50	\$4,258.29	\$4,428.62	\$4,605.76	\$4,789.99	\$4,981.59	\$5,180.85	
01.430.261	Safety Equipment & Supplies	\$1,850.00	\$1,905.50	\$1,962.67	\$2,021.54	\$2,082.19	\$2,144.66	\$2,209.00	\$2,275.27	\$2,343.52	\$2,413.83	\$2,486.25	
01.430.321	Telephone	\$4,800.00	\$4,944.00	\$5,092.32	\$5,245.09	\$5,402.44	\$5,564.52	\$5,731.45	\$5,903.39	\$6,080.50	\$6,262.91	\$6,450.80	
01.430.352	Property & Liability Insurance	\$16,355.00	\$17,009.20	\$17,689.57	\$18,397.15	\$19,133.04	\$19,898.36	\$20,694.29	\$21,522.06	\$22,382.95	\$23,278.26	\$24,209.40	
01.430.366	Water	\$720.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
01.430.374	Equipment Repairs & Maint.	\$1,750.00	\$1,820.00	\$1,892.80	\$1,968.51	\$2,047.25	\$2,129.14	\$2,214.31	\$2,302.88	\$2,395.00	\$2,490.80	\$2,590.43	
01.430.384	Rent of Machinery & Equip.	\$1,400.00	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	\$1,229.87	\$1,266.77	\$1,304.77	
01.430.420	Dues, Subscrips, Members	\$915.00	\$951.60	\$989.66	\$1,029.25	\$1,070.42	\$1,113.24	\$1,157.77	\$1,204.08	\$1,252.24	\$1,302.33	\$1,354.42	
01.430.450	Contracted Maintenance	\$1,000.00	\$1,050.00	\$1,092.00	\$1,135.68	\$1,181.11	\$1,228.35	\$1,277.49	\$1,328.58	\$1,381.73	\$1,437.00	\$1,494.48	
01.430.451	Vehicle Repairs & Maintenance	\$13,500.00	\$13,905.00	\$14,322.15	\$14,751.81	\$15,194.37	\$15,650.20	\$16,119.71	\$16,603.30	\$17,101.40	\$17,614.44	\$18,142.87	
01.430.452	Software Purchase	\$1,500.00	\$1,545.00	\$1,591.35	\$1,639.09	\$1,688.26	\$1,738.91	\$1,791.08	\$1,844.81	\$1,900.16	\$1,957.16	\$2,015.87	
01.430.460	Continuing Education	\$1,635.00	\$1,667.70	\$1,701.05	\$1,735.08	\$1,769.78	\$1,805.17	\$1,841.28	\$1,878.10	\$1,915.66	\$1,953.98	\$1,993.06	
01.430.741	Building Improvements	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
	Subtotal	\$536,678.86	\$557,210.74	\$576,947.80	\$597,403.24	\$618,603.89	\$640,577.62	\$663,353.34	\$686,961.10	\$711,432.10	\$736,798.72	\$763,094.60	
432 Repairs/Maintenance Machinery													
01.432.245	Road Salt/Anti Skid Stone	\$44,000.00	\$46,200.00	\$48,510.00	\$50,935.50	\$53,482.28	\$56,156.39	\$58,964.21	\$61,912.42	\$65,008.04	\$68,258.44	\$71,671.36	
01.432.246	Brine Purchases	\$1,575.00	\$1,638.00	\$1,703.52	\$1,771.66	\$1,842.53	\$1,916.23	\$1,992.88	\$2,072.59	\$2,155.50	\$2,241.72	\$2,331.38	
01.432.247	Emergency Contr Snow Removal	\$1,190.00	\$1,249.50	\$1,311.98	\$1,377.57	\$1,446.45	\$1,518.78	\$1,594.71	\$1,674.45	\$1,758.17	\$1,846.08	\$1,938.38	
01.432.374	Repairs & Maint. - Snow Equip.	\$2,125.00	\$2,210.00	\$2,298.40	\$2,390.34	\$2,485.95	\$2,585.39	\$2,688.80	\$2,796.36	\$2,908.21	\$3,024.54	\$3,145.52	
	Subtotal	\$48,890.00	\$51,297.50	\$53,823.90	\$56,475.07	\$59,257.20	\$62,176.78	\$65,240.60	\$68,455.82	\$71,829.92	\$75,370.78	\$79,086.65	
433 Traffic Signals & Street Signs													
01.433.250	Supplies-Signs, Poles	\$6,900.00	\$10,000.00	\$7,500.00	\$7,725.00	\$7,956.75	\$8,195.45	\$8,441.32	\$8,694.56	\$8,955.39	\$9,224.05	\$9,500.78	
01.433.251	Supplies-Paint, Plastic	\$9,900.00	\$10,197.00	\$10,502.91	\$10,818.00	\$11,142.54	\$11,476.81	\$11,821.12	\$12,175.75	\$12,541.02	\$12,917.25	\$13,304.77	
01.433.351	Electric for Traffic Signals	\$3,840.00	\$4,032.00	\$4,233.60	\$6,945.28	\$7,292.54	\$7,657.17	\$8,040.03	\$8,442.03	\$8,864.13	\$9,307.34	\$9,772.71	Add bottleneck signal in 2025.
01.433.374	Traffic Signal Repair & Maint.	\$10,000.00	\$10,700.00	\$11,235.00	\$11,796.75	\$12,386.59	\$13,005.92	\$13,656.21	\$14,339.02	\$15,055.97	\$15,808.77	\$16,599.21	
	Subtotal	\$30,640.00	\$34,929.00	\$33,471.51	\$37,285.03	\$38,778.42	\$40,335.35	\$41,958.68	\$43,651.36	\$45,416.52	\$47,257.42	\$49,177.47	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
434 Steet Lighting													
01.434.351	Street Lighting	\$75,600.00	\$79,380.00	\$83,349.00	\$87,516.45	\$91,892.27	\$96,486.89	\$101,311.23	\$106,376.79	\$111,695.63	\$117,280.41	\$123,144.43	
	Subtotal	\$75,600.00	\$79,380.00	\$83,349.00	\$87,516.45	\$91,892.27	\$96,486.89	\$101,311.23	\$106,376.79	\$111,695.63	\$117,280.41	\$123,144.43	
435 Sidewalks & Crosswalks													
01.435.010	Sidewalks and Curbs	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
	Subtotal	\$750.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
438 Maintenance & Repairs-Highways/Bridges													
01.438.245	Blacktop and Other Supplies	\$1,000.00	\$1,040.00	\$1,081.60	\$1,124.86	\$1,169.86	\$1,216.65	\$1,265.32	\$1,315.93	\$1,368.57	\$1,423.31	\$1,480.24	
01.438.246	Traffic Calming Devices	\$250.00	\$257.50	\$265.23	\$273.18	\$281.38	\$289.82	\$298.51	\$307.47	\$316.69	\$326.19	\$335.98	
01.438.250	Repair & Maintenance Supplies	\$200.00	\$500.00	\$515.00	\$530.45	\$546.36	\$562.75	\$579.64	\$597.03	\$614.94	\$633.39	\$652.39	
	Subtotal	\$1,450.00	\$1,797.50	\$1,861.83	\$1,928.50	\$1,997.60	\$2,069.23	\$2,143.47	\$2,220.43	\$2,300.20	\$2,382.89	\$2,468.61	
452 Participant Recreation													
01.452.540	Cont. to WS Shore Recreation	\$13,660.00	\$14,343.00	\$14,773.29	\$15,216.49	\$15,672.98	\$16,143.17	\$16,627.47	\$17,126.29	\$17,640.08	\$18,169.28	\$18,714.36	
01.452.541	Contribution to Library	\$3,000.00	\$3,000.00	\$3,000.00	\$3,200.00	\$3,200.00	\$3,280.00	\$3,362.00	\$3,446.05	\$3,532.20	\$3,620.51	\$3,711.02	
	Subtotal	\$16,660.00	\$17,343.00	\$17,773.29	\$18,416.49	\$18,872.98	\$19,423.17	\$19,989.47	\$20,572.34	\$21,172.28	\$21,789.79	\$22,425.38	
454 Parks													
01.454.140	Salaries - Parks	\$64,135.00	\$66,700.40	\$69,368.42	\$72,143.15	\$75,028.88	\$78,030.03	\$81,151.24	\$84,397.28	\$87,773.18	\$91,284.10	\$94,935.47	
01.454.220	Operating Supplies	\$6,000.00	\$6,120.00	\$6,242.40	\$6,367.25	\$6,494.59	\$6,624.48	\$6,756.97	\$6,892.11	\$7,029.96	\$7,170.56	\$7,313.97	
01.454.231	Vehicle Fuel - Gasoline	\$900.00	\$945.00	\$982.80	\$1,022.11	\$1,063.00	\$1,105.52	\$1,149.74	\$1,195.73	\$1,243.56	\$1,293.30	\$1,345.03	
01.454.250	Repair & Maintenance Supplies	\$4,000.00	\$4,080.00	\$4,161.60	\$4,244.83	\$4,329.73	\$4,416.32	\$4,504.65	\$4,594.74	\$4,686.64	\$4,780.37	\$4,875.98	
01.454.351	Electricity	\$3,180.00	\$3,339.00	\$3,505.95	\$3,681.25	\$3,865.31	\$4,058.58	\$4,261.50	\$4,474.58	\$4,698.31	\$4,933.22	\$5,179.88	
01.454.366	Water	\$485.00	\$504.40	\$524.58	\$545.56	\$567.38	\$590.08	\$613.68	\$638.23	\$663.76	\$690.31	\$717.92	
01.454.372	Repairs to Buildings & Equip.	\$3,200.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
01.454.374	Repair to Machinery	\$3,000.00	\$3,060.00	\$3,121.20	\$3,183.62	\$3,247.30	\$3,312.24	\$3,378.49	\$3,446.06	\$3,514.98	\$3,585.28	\$3,656.98	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
01.454.384	Rental of Machinery	\$11,400.00	\$11,856.00	\$12,330.24	\$12,823.45	\$13,336.39	\$13,869.84	\$14,424.64	\$15,001.62	\$15,601.69	\$16,225.75	\$16,874.78	
01.454.450	Contracted Services	\$19,000.00	\$19,760.00	\$20,550.40	\$21,372.42	\$22,227.31	\$23,116.41	\$24,041.06	\$25,002.70	\$26,002.81	\$27,042.92	\$28,124.64	
	Subtotal	\$115,300.00	\$121,364.80	\$125,787.58	\$130,383.64	\$135,159.88	\$140,123.50	\$145,281.97	\$150,643.06	\$156,214.87	\$162,005.81	\$168,024.65	
455 Shade Tree													
01.455.450	Tree Removal/Replacement	\$1,000.00	\$2,500.00	\$2,600.00	\$2,704.00	\$2,812.16	\$2,924.65	\$3,041.63	\$3,163.30	\$3,289.83	\$3,421.42	\$3,558.28	
01.455.451	Equipment Rental	\$500.00	\$520.00	\$540.80	\$562.43	\$584.93	\$608.33	\$632.66	\$657.97	\$684.28	\$711.66	\$740.12	
	Subtotal	\$1,500.00	\$3,020.00	\$3,140.80	\$3,266.43	\$3,397.09	\$3,532.97	\$3,674.29	\$3,821.26	\$3,974.11	\$4,133.08	\$4,298.40	
463 Economic Development													
01.463.310	Downtown Coordination Serv.	\$7,000.00	\$7,210.00	\$7,426.30	\$7,649.09	\$7,878.56	\$8,114.92	\$8,358.37	\$8,609.12	\$8,867.39	\$9,133.41	\$9,407.41	
01.463.312	Prof. Services - Cable Audit	\$5,100.00	\$2,000.00	\$2,080.00	\$2,163.20	\$2,249.73	\$2,339.72	\$2,433.31	\$2,530.64	\$2,631.86	\$2,737.14	\$2,846.62	
01.463.372	Streetscape Supplies	\$1,000.00	\$1,020.00	\$1,040.40	\$1,061.21	\$1,082.43	\$1,104.08	\$1,126.16	\$1,148.69	\$1,171.66	\$1,195.09	\$1,218.99	
01.463.490	Special Events	\$3,500.00	\$3,570.00	\$3,641.40	\$3,714.23	\$3,788.51	\$3,864.28	\$3,941.57	\$4,020.40	\$4,100.81	\$4,182.82	\$4,266.48	
01.463.491	Revitalization	\$2,000.00	\$2,060.00	\$2,121.80	\$2,185.45	\$2,251.02	\$2,318.55	\$2,388.10	\$2,459.75	\$2,533.54	\$2,609.55	\$2,687.83	
	Subtotal	\$18,600.00	\$15,860.00	\$16,309.90	\$16,773.18	\$17,250.25	\$17,741.55	\$18,247.51	\$18,768.59	\$19,305.26	\$19,858.01	\$20,427.35	
483 Pension Fund Contributions													
01.483.100	Employee Long. Bonuses	\$4,000.00	\$4,500.00	\$4,635.00	\$4,774.05	\$4,917.27	\$5,064.79	\$5,216.73	\$5,373.24	\$5,534.43	\$5,700.47	\$5,871.48	
	Subtotal	\$4,000.00	\$4,500.00	\$4,635.00	\$4,774.05	\$4,917.27	\$5,064.79	\$5,216.73	\$5,373.24	\$5,534.43	\$5,700.47	\$5,871.48	
492 Internal Transfers													
01.492.030	Tran. to GFCR	\$0.00											Future input by Borough based upon CPROS and additional capital projects
01.492.090	Tran. to Swimming Pool Fund	\$0.00	\$80,000.00	\$75,000.00	\$60,000.00	\$140,000.00	\$75,000.00	\$90,000.00	\$62,000.00	\$90,000.00	\$64,000.00	\$65,000.00	
01.492.700	Tran. to Stormwater Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
01.492.800	Tran. to Fire Services Fund	\$0.00	\$60,000.00	\$62,000.00	\$62,500.00	\$72,500.00	\$80,000.00	\$87,000.00	\$55,000.00	\$62,000.00	\$70,000.00	\$79,000.00	
	Tran. To Liquid Fuels		\$50,000.00	\$50,000.00	\$75,000.00	\$75,000.00	\$100,000.00	\$100,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	
	Subtotal	\$0.00	\$140,000.00	\$137,000.00	\$122,500.00	\$212,500.00	\$155,000.00	\$177,000.00	\$117,000.00	\$152,000.00	\$134,000.00	\$144,000.00	

01 GENERAL FUND

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
	EXPENSE	\$2,740,693.28	\$3,047,990.84	\$3,127,502.24	\$3,213,075.23	\$3,413,560.87	\$3,479,553.39	\$3,630,004.85	\$3,703,649.90	\$3,886,139.80	\$4,004,292.83	\$4,164,789.85	
	REVENUE	\$6,521,678.34	\$6,647,234.03	\$6,831,456.52	\$7,032,338.62	\$7,241,743.16	\$7,460,319.24	\$7,687,922.95	\$7,925,238.16	\$8,172,697.32	\$8,430,752.26	\$8,699,875.12	
	UNAPPROPRIATED BALANCE	\$3,780,985.06	\$3,599,243.19	\$3,703,954.27	\$3,819,263.39	\$3,828,182.29	\$3,980,765.85	\$4,057,918.10	\$4,221,588.26	\$4,286,557.52	\$4,426,459.44	\$4,535,085.26	
	Revenue w/O Fund Balance	\$2,745,165.00	\$2,700,777.60	\$2,707,409.54	\$2,722,709.53	\$2,738,180.76	\$2,754,096.53	\$2,769,920.22	\$2,785,925.31	\$2,802,115.39	\$2,818,494.15	\$2,835,065.39	
	Expense	\$2,740,693.28	\$3,047,990.84	\$3,127,502.24	\$3,213,075.23	\$3,413,560.87	\$3,479,553.39	\$3,630,004.85	\$3,703,649.90	\$3,886,139.80	\$4,004,292.83	\$4,164,789.85	
	Unappropriated	\$4,471.72	(\$347,213.24)	(\$420,092.70)	(\$490,365.70)	(\$675,380.10)	(\$725,456.86)	(\$860,084.63)	(\$917,724.59)	(\$1,084,024.41)	(\$1,185,798.68)	(\$1,329,724.47)	

APPENDIX D

Fire Services

D.1

5 & 10-Year Budget Projections

03 FIRE SERVICES

Lemoyne Borough, Cumberland County													
Capital Improvement Plan													
Fire Fund													
General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
REVENUES													
03.100.000	Fund Balance Forward	\$52,245.00	\$0.00	\$0.00	\$4,537.05	\$958.03	\$83.11	\$242.25	\$237.85	\$381.25	\$955.26	\$250.66	
03.301.101	Fire Services Levy	\$240,000.00	\$241,200.00	\$242,406.00	\$243,618.03	\$244,836.12	\$246,060.30	\$247,290.60	\$248,527.06	\$249,769.69	\$251,018.54	\$252,273.63	
03.341.000	Interest Earnings	\$125.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
03.355.071	Fire Relief State Aid	\$28,500.00	\$28,500.00	\$28,642.50	\$28,785.71	\$28,929.64	\$29,074.29	\$29,219.66	\$29,365.76	\$29,512.59	\$29,660.15	\$29,808.45	
03.392.010	Transfer from General Fund	\$0.00	\$60,000.00	\$62,000.00	\$62,500.00	\$72,500.00	\$80,000.00	\$87,000.00	\$55,000.00	\$62,000.00	\$70,000.00	\$79,000.00	
TOTAL REVENUE		\$320,870.00	\$329,800.00	\$333,148.50	\$339,540.79	\$347,323.80	\$355,317.70	\$363,852.51	\$333,230.67	\$341,763.53	\$351,733.95	\$361,432.74	
EXPENSES													
03.411.364	Water Hydrant Rental	\$24,000.00	\$22,926.75	\$24,073.09	\$25,276.74	\$26,540.58	\$27,867.61	\$29,260.99	\$30,724.04	\$32,260.24	\$33,873.25	\$35,566.91	
03.411.370	Building Debt Service	\$120,820.00	\$120,820.00	\$120,820.00	\$120,820.00	\$120,820.00	\$120,820.00	\$120,820.00	\$120,820.00	\$120,820.00	\$120,820.00	\$120,820.00	
03.411.500	Regional Fire Services	\$107,000.00	\$112,301.70	\$117,916.79	\$123,812.62	\$130,003.26	\$136,503.42	\$143,328.59	\$150,495.02	\$158,019.77	\$165,920.76	\$174,216.80	
03.411.510	Volunteer Tax Credit Reimbursement	\$550.00	\$572.00	\$594.88	\$618.68	\$643.42	\$669.16	\$695.93	\$723.76	\$752.71	\$782.82	\$814.13	
03.411.550	Fireman's Relief Pass-Through	\$28,500.00	\$28,642.50	\$28,785.71	\$28,929.64	\$29,074.29	\$29,219.66	\$29,365.76	\$29,512.59	\$29,660.15	\$29,808.45	\$29,957.49	
03.411.600	Lease Payment on Pumper	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL EXPENSES		\$320,870.00	\$325,262.95	\$332,190.47	\$339,457.68	\$347,081.55	\$355,079.85	\$363,471.26	\$332,275.41	\$341,512.87	\$351,205.28	\$361,375.34	
UNAPPROPRIATED BALANCE		\$0.00	\$4,537.05	\$958.03	\$83.11	\$242.25	\$237.85	\$381.25	\$955.26	\$250.66	\$528.67	\$57.40	
Note: Fire Service Levy to be Evaluated or Fund to be supplemented by General Fund													

APPENDIX E

ARPA

E.1

Budget Projections

Lemoyne Borough, Cumberland County						
Capital Improvement Plan						
ARPA Fund						
General Ledger Account	Title	2021 Projected	2022 Budget	2022 Projected	2023	Notes
REVENUES						
05.300.000	Fund Balance Forward	\$0.00	\$88,936.56	\$88,936.56	\$199,885.12	Fund created in 2021
05.352.530	ARPA Distribution	\$242,518.56	\$242,518.56	\$242,518.56	\$0.00	
05.341.000	Interest Earnings	\$400.00	\$900.00	\$900.00	\$250.00	.45% as of 9/1/2021
TOTAL REVENUE		\$242,918.56	\$332,355.12	\$332,355.12	\$200,135.12	
EXPENSES						
05.407.780	Broadband	\$25,700.00	\$18,250.00	\$18,250.00	\$0.00	2021: Hybrid Meetings/WiFi Enhancements/Phone System Upgrade 2022: Wifi in parks
05.407.781	Cybersecurity	\$70,105.00	\$63,200.00	\$63,200.00	\$0.00	2021: SCADA system upgrades, back-up solution, WWTP security gate 2022: key fob entry system, cameras (various locations)
05.436.780	Stormwater	\$0.00	\$199,885.00	\$0.00	\$200,135.12	Stormwater BMP Project
05.448.366	Infrastructure	\$58,000.00	\$0.00	\$0.00	\$0.00	2021: well at Maintenance Shop 2022: Paving secondary streets (Plum--\$63,300, Peach--\$514,500, Apple--\$454,700, Pear--\$212,500, Poplar--\$145,300) NOTE: Poplar, 3rd to dead end = \$31,600. SEE DETAIL
05.452.780	Aid to Non-Profits	\$0.00	\$0.00	\$0.00	\$0.00	Consider additional \$1k to WSRC & Library under GF
05.489.001	Miscellaneous Expense	\$177.00	\$0.00	\$0.00	\$0.00	
05.492.090	Transfer to Pool Fund	\$0.00	\$51,020.00	\$51,020.00	\$0.00	Transfer to pool to balance fund
TOTAL EXPENSES		\$153,982.00	\$332,355.00	\$132,470.00	\$200,135.12	
UNAPPROPRIATED BALANCE		\$88,936.56	\$0.12	\$199,885.12	\$0.00	
Note: One time fund, dissolves when balance is zero						

APPENDIX F

Stormwater Fund

Stormwater Fund

F.1

5 & 10-Year Budget Projections

Lemoyne Borough, Cumberland County														
Capital Improvement Plan														
Stormwater Fund														
General Ledger Account	Title	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
REVENUE														
06.300.000	Fund Balance Forward	\$307,556.85	\$307,556.85	\$411,001.31	\$264,661.89	\$137,437.67	\$67,042.42	\$1,609.57	\$32,760.70	(\$575,741.30)	(\$848,167.01)	(\$842,718.80)	(\$972,559.81)	
06.341.000	Interest Earnings	\$1,400.00	\$1,400.00	\$1,849.51	\$1,190.98	\$618.47	\$301.69	\$7.24	\$147.42	(\$2,590.84)	(\$3,816.75)	(\$3,792.23)	(\$4,376.52)	
06.350.200	Facilities & Permits Fees	\$491,000.00	\$491,000.00	\$492,800.00	\$492,800.00	\$496,600.00	\$496,600.00	\$496,600.00	\$496,600.00	\$496,600.00	\$496,600.00	\$496,600.00	\$496,600.00	1) \$494,432.40 per Master Billing List; 2) Credits not considered in projection; 3) Added the following into revenue: Three lots Indiana, 230 Lowther, 516 Orchard added in 2023; 4) Riverton Woods add in 2025
06.354.100	State Grants	\$0.00	\$0.00	\$100,000.00	\$90,000.00	\$0.00	\$250,000.00	\$0.00	\$300,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	1) Projection of potential CDBG and Watershed Grants (Note: CDBG accounted for to offset project costs, actual invoices sent directly to County)
06.355.070	Pension State Aid	\$4,475.00	\$4,475.00	\$4,698.75	\$4,933.69	\$5,180.37	\$5,439.39	\$5,711.36	\$5,996.93	\$6,296.77	\$6,611.61	\$6,942.19	\$7,289.30	
06.364.150	XBP Convenience Fees	\$2,000.00	\$2,000.00	\$2,010.00	\$2,020.05	\$2,030.15	\$2,040.30	\$2,050.50	\$2,060.76	\$2,071.06	\$2,081.41	\$2,091.82	\$2,102.28	
06.380.000	Miscellaneous Revenue	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
06.392.100	Trans. from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL REVENUE	\$806,531.85	\$806,531.85	\$1,012,459.56	\$855,706.61	\$641,966.66	\$821,523.80	\$506,078.68	\$837,665.81	\$26,735.70	(\$346,590.73)	(\$340,777.02)	(\$470,844.74)	
EXPENSE														
06.401.311	Auditing Services	\$4,980.00	\$4,980.00	\$5,179.20	\$5,282.78	\$5,388.44	\$5,496.21	\$5,606.13	\$5,718.26	\$5,832.62	\$5,949.27	\$6,068.26	\$6,189.62	
06.401.352	Liability Insurance	\$16,355.00	\$16,355.00	\$16,518.55	\$16,683.74	\$16,850.57	\$17,019.08	\$17,189.27	\$17,361.16	\$17,534.77	\$17,710.12	\$17,887.22	\$18,066.09	
06.401.421	Dues Memberships Subscriptions	\$10.00	\$10.00	\$10.00	\$15.00	\$15.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	
06.404.310	Legal Services	\$1,500.00	\$1,500.00	\$3,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	1) SWM Ordinance update 2022; 2) Credit and appeals policy update 2023
06.406.100	Minimum Control Measures--MS4 (Public Outreach)	\$50.00	\$50.00	\$125.00	\$131.25	\$137.81	\$144.70	\$151.94	\$159.54	\$167.51	\$175.89	\$184.68	\$193.92	
06.406.200	Chesapeake Bay Plan Control Measures (Construction--PRP BMPs)	\$25,200.00	\$0.00	\$150,956.00	\$26,208.00	\$27,256.32	\$368,346.57	\$28,346.57	\$592,235.44	\$29,480.44	\$30,659.65	\$31,886.04	\$33,161.48	1) NS Swale project funded partially through ARPA funds 2022, carry part cost 2023; 2) Continue Land Studies rain garden maintenance; 3) 3 Walnut Street Stream Restoration 2026; 4) Anticipated additional PRP project 2028
06.406.600	Infrastructure Improvements (Borough Projects)	\$100,000.00	\$50,000.00	\$189,100.00	\$325,735.00	\$162,130.00	\$55,000.00	\$55,000.00	\$347,185.00	\$410,780.00	\$55,000.00	\$142,900.00	\$55,000.00	1. Indiana Avenue Storm Sewer Connection and 3rd Street Storm Sewer (County ARPA application) in 2023; 2. 9th Street Storm Sewer Installation (2022 CDBG Application) and Market Street Storm Sewer Replacement (to be coordinated with Bottleneck Project) in 2024; 3. Woodside Storm Sewer Lining in 2025; 4. Pear Street Storm Sewer Installation in 2028; 5. Apple Street Storm Sewer Installation in 2028; 6. Michigan Avenue Storm Sewer Replacement in 2031; \$50,000 Annual for Misc. repairs
06.408.313	Engineering Services	\$97,500.00	\$50,000.00	\$110,000.00	\$57,500.00	\$50,000.00	\$62,500.00	\$42,500.00	\$97,500.00	\$58,500.00	\$19,000.00	\$49,500.00	\$19,000.00	1)NPDES permit renewal deferred to 2023 (includes updated PRP); 2) GIS update in 2025; 3) NPDES Renewal in 2027; 4) Project engineering with Capital Improvement projects by associated year.
06.436.250	Repairs/Maintenance Supplies	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	
06.436.283	Major Equipment Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
06.436.317	Street Sweeping--Debris Disposal	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$14,300.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	Disposal every three years
06.436.366	Street Sweeping--Water	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	

General Ledger Account	Title	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
06.436.374	Street Sweeping--Repairs/Maintenance	\$4,000.00	\$4,000.00	\$4,080.00	\$4,161.60	\$4,244.83	\$4,329.73	\$4,416.32	\$4,504.65	\$4,594.74	\$4,686.64	\$4,780.37	\$4,875.98	
06.446.120	Salaries	\$120,530.00	\$140,000.00	\$150,351.20	\$157,868.76	\$165,762.20	\$174,050.31	\$182,752.82	\$191,890.46	\$201,484.99	\$211,559.24	\$222,137.20	\$233,244.06	
06.446.157	Health Insurance Deductible	\$500.00	\$500.00	\$520.00	\$540.80	\$562.43	\$584.93	\$608.33	\$632.66	\$657.97	\$684.28	\$711.66	\$740.12	
06.446.187	Pension	\$5,335.00	\$5,335.00	\$5,548.40	\$5,770.34	\$6,001.15	\$6,241.20	\$6,490.84	\$6,750.48	\$7,020.50	\$7,301.32	\$7,593.37	\$7,897.10	
06.446.188	Unemployment Comp	\$285.00	\$285.00	\$296.40	\$308.26	\$320.59	\$333.41	\$346.75	\$360.62	\$375.04	\$390.04	\$405.64	\$421.87	
06.446.189	Workers' Comp	\$2,555.00	\$2,555.00	\$2,657.20	\$2,763.49	\$2,874.03	\$2,988.99	\$3,108.55	\$3,232.89	\$3,362.21	\$3,496.69	\$3,636.56	\$3,782.02	
06.446.190	Life/ADD/LTD	\$1,335.00	\$1,335.00	\$1,388.40	\$1,443.94	\$1,501.69	\$1,561.76	\$1,624.23	\$1,689.20	\$1,756.77	\$1,827.04	\$1,900.12	\$1,976.13	
06.446.191	Uniform allowance	\$345.00	\$345.00	\$358.80	\$373.15	\$388.08	\$403.60	\$419.75	\$436.54	\$454.00	\$472.16	\$491.04	\$510.68	
06.446.192	FICA	\$9,221	\$9,220.55	\$9,589.37	\$9,972.94	\$10,371.86	\$10,786.73	\$11,218.20	\$11,666.93	\$12,133.61	\$12,618.95	\$13,123.71	\$13,648.66	
06.446.196	Medical Insurance Benefits	\$46,475.00	\$46,475.00	\$48,334.00	\$50,267.36	\$52,278.05	\$54,369.18	\$56,543.94	\$58,805.70	\$61,157.93	\$63,604.25	\$66,148.42	\$68,794.35	
06.446.198	Dental	\$1,090.00	\$1,090.00	\$1,133.60	\$1,178.94	\$1,226.10	\$1,275.15	\$1,326.15	\$1,379.20	\$1,434.37	\$1,491.74	\$1,551.41	\$1,613.47	
06.446.199	Vision	\$55.00	\$55.00	\$57.20	\$59.49	\$61.87	\$64.34	\$66.92	\$69.59	\$72.38	\$75.27	\$78.28	\$81.41	
06.446.210	Office Supplies	\$350.00	\$350.00	\$350.00	\$353.50	\$357.04	\$360.61	\$364.21	\$367.85	\$371.53	\$375.25	\$379.00	\$382.79	
06.446.213	Computer/Copier Supplies	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	
06.446.231	Vehicle Fuel	\$5,625.00	\$5,625.00	\$5,906.25	\$6,201.56	\$6,511.64	\$6,837.22	\$7,179.08	\$7,538.04	\$7,914.94	\$8,310.69	\$8,726.22	\$9,162.53	
06.446.240	Safety Equipment/Supplies	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
06.446.246	Miscellaneous Expense	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	
06.446.260	Small tools/minor equipment	\$1,400.00	\$1,400.00	\$1,500.00	\$1,530.00	\$1,560.60	\$1,591.81	\$1,623.65	\$1,656.12	\$1,689.24	\$1,723.03	\$1,757.49	\$1,792.64	
06.446.310	Professional Services--IT/Software	\$10,515.00	\$10,515.00	\$10,935.60	\$11,373.02	\$11,827.94	\$12,301.06	\$12,793.11	\$13,304.83	\$13,837.02	\$14,390.50	\$14,966.12	\$15,564.77	
06.446.317	Permits & Fees	\$500.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	Projected fee increase with permit renewal
06.446.318	Billing	\$12,750.00	\$12,750.00	\$12,877.50	\$13,006.28	\$13,136.34	\$13,267.70	\$13,400.38	\$13,534.38	\$13,669.73	\$13,806.42	\$13,944.49	\$14,083.93	
06.446.321	Communications	\$600.00	\$600.00	\$600.00	\$618.00	\$636.54	\$655.64	\$675.31	\$695.56	\$716.43	\$737.92	\$760.06	\$782.86	
06.446.327	Online Payment Processing Fees	\$4,800.00	\$4,800.00	\$4,800.00	\$4,848.00	\$4,896.48	\$4,945.44	\$4,994.90	\$5,044.85	\$5,095.30	\$5,146.25	\$5,197.71	\$5,249.69	
06.446.451	Vehicle Repair/Maintenance	\$1,500.00	\$1,500.00	\$1,575.00	\$1,653.75	\$1,736.44	\$1,823.26	\$1,914.42	\$2,010.14	\$2,110.65	\$2,216.18	\$2,326.99	\$2,443.34	
06.446.460	Continuing Education	\$2,000.00	\$2,000.00	\$2,000.00	\$2,020.00	\$2,040.20	\$2,060.60	\$2,081.21	\$2,102.02	\$2,123.04	\$2,144.27	\$2,165.71	\$2,187.37	
06.483.100	Employee Longevity Bonus	\$850.00	\$850.00	\$0.00	\$850.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	

General Ledger Account	Title	2022 Budget	2022 Projected	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
	EXPENSE	\$498,760.55	\$395,530.55	\$747,797.67	\$718,268.94	\$574,924.24	\$819,914.23	\$473,317.98	\$1,413,407.10	\$874,902.71	\$496,128.07	\$631,782.79	\$546,421.90	
	REVENUE	\$806,531.85	\$806,531.85	\$1,012,459.56	\$855,706.61	\$641,966.66	\$821,523.80	\$506,078.68	\$837,665.81	\$26,735.70	(\$346,590.73)	(\$340,777.02)	(\$470,844.74)	
	UNAPPROPRIATED BALANCE	\$307,771.31	\$411,001.31	\$264,661.89	\$137,437.67	\$67,042.42	\$1,609.57	\$32,760.70	(\$575,741.30)	(\$848,167.01)	(\$842,718.80)	(\$972,559.81)	(\$1,017,266.64)	
	Revenue W/O Carry Over	\$498,975.00	\$498,975.00	\$601,458.26	\$591,044.72	\$504,528.99	\$754,481.38	\$504,469.11	\$804,905.11	\$602,477.00	\$501,576.28	\$501,941.78	\$501,715.06	
	Expenses	\$498,760.55	\$395,530.55	\$747,797.67	\$718,268.94	\$574,924.24	\$819,914.23	\$473,317.98	\$1,413,407.10	\$874,902.71	\$496,128.07	\$631,782.79	\$546,421.90	
	Unappropriated Balance	\$214.46	\$103,444.46	(\$146,339.41)	(\$127,224.23)	(\$70,395.25)	(\$65,432.85)	\$31,151.13	(\$608,502.00)	(\$272,425.71)	\$5,448.21	(\$129,841.00)	(\$44,706.84)	

Stormwater Fund

F.2

Capital Project Summary

Lemoyne Borough
 Capital Improvement Plan
 088682025
Stormwater Fund

Re-Cap

Project Name	Description	Budgetary Amount	Year	Budgetary Amount Based on Funding Year
NS Swale	Construction of swale along Norfolk Southern Railroad from 12th Street to 3rd Street; project identified as remaining project in the Borough's MS4 Pollutant Reduction Plan (PRP) to be completed by June 2023.	\$ 318,500	2023	\$ 318,500
Indiana Avenue Storm Sewer Connection	Connection of existing inlet near 12th Street to storm sewer installed as part of the 3 lots on Indiana Ave. Indiana Ave is identified on the 5-year roadway improvement plan.	\$ 22,500	2023	\$ 22,500
3rd Street Storm Sewer Connection	Connection of existing inlets at 3rd/Walnut to storm sewer on 3rd Street near Market Street	\$ 116,600	2023	\$ 116,600
Market Street Storm Sewer Replacement	Replacement of existing deteriorated storm sewer from existing inlet at abandoned railroad bridge continuing to replaced portion of storm sewer at 52R Market Street. Project to be coordinated with PennDOT Bottleneck project.	\$ 68,400	2024	\$ 70,455
9th Street Storm Sewer Installation	Installation of storm sewer along 9th Street from Walnut Street extending to Market Street.	\$ 199,200	2024	\$ 205,180
Woodside Storm Sewer Lining	Lining of existing storm sewer from Woodside Park to storm vault at Poplar St./N. 5th St.	\$ 50,100	2025	\$ 53,150
N. 5th Street Storm Sewer Lining	Continuation of lining from storm sewer vault to Market St.	\$ 55,500	2025	\$ 58,880
GIS Update of SWM Facilities	GIS Data collection of SWM facilities	\$ 15,000	2025	\$ 15,915
3 Walnut Street Stream Restoration	Phase 2 of the stream restoration for the UNT to the Susquehanna River.	\$ 310,000	2026	\$ 338,745
Pear Street Storm Sewer Installation	Installation of storm sewer along Pear Street from S. 5th Street extending to 7th St/Bosler Ave.	\$ 259,600	2028	\$ 292,185
Misc. PRP BMP	BMP for updated PRP	\$ 500,000	2028	\$ 562,755
Apple Street Storm Sewer Installation	Continuation of storm sewer installation from 7th St. Bosler Ave. along Apple St. and connecting to existing infrastructure installed at 9th St./Hummel Ave.	\$ 306,900	2029	\$ 355,780
Michigan Avenue Storm Sewer Replacement	Replacement of existing storm sewer from Michigan Ave. to Riverview Dr.	\$ 87,900	2031	108105
TOTAL:		\$ 2,310,200		\$ 2,518,750

Stormwater Fund

F.3

Capital Project Location Map

APPENDIX G

Sewer Fund

Sewer Fund

G.1

5 & 10-Year Budget Projections

08 SEWER FUND

Lemoyne Borough, Cumberland County													
Capital Improvement Plan													
Sewer Fund													
General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
REVENUES													
08.300.00	Fund Balance Forward	\$2,165,743.98	\$1,128,470.94	\$1,057,987.75	\$976,394.11	\$867,731.67	\$876,194.83	\$869,637.81	\$830,011.26	\$799,357.99	\$755,515.95	\$871,115.93	
08.342.100	Interest Earnings	\$9,000.00	\$5,078.12	\$4,760.94	\$4,393.77	\$3,904.79	\$3,942.88	\$3,913.37	\$3,735.05	\$3,597.11	\$3,399.82	\$3,920.02	
08.355.070	Borough Pension State Aid	\$22,485.00	\$23,159.55	\$23,854.34	\$24,569.97	\$25,307.07	\$26,066.28	\$26,848.27	\$27,653.71	\$28,483.33	\$29,337.83	\$30,217.96	
08.364.110	Sewer Connects/Tap On/Sewer Inspection Fees	\$2,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08.364.???	Tap-on Fees due LMA	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08.364.119	Sewer Bill Receipts	\$2,747,250.00	\$2,747,250.00	\$2,795,326.88	\$2,844,245.10	\$2,894,019.38	\$2,944,664.72	\$2,996,196.36	\$3,048,629.79	\$3,101,980.81	\$3,156,265.48	\$3,211,500.12	Assumes annual increase will be applied
08.364.120	Delinquent Bill Collections	\$5,000.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	
08.364.125	Septage Processing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08.364.150	XBP Convenience Fees	\$3,700.00	\$3,700.00	\$3,700.00	\$3,700.00	\$3,700.00	\$3,700.00	\$3,700.00	\$3,700.00	\$3,700.00	\$3,700.00	\$3,700.00	
08.380.010	Miscellaneous Revenues	\$1,000.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
TOTAL REVENUE		\$4,959,978.98	\$3,910,658.60	\$3,888,629.90	\$3,856,302.94	\$3,797,662.91	\$3,857,568.71	\$3,903,295.80	\$3,916,729.81	\$3,940,119.24	\$3,951,219.08	\$4,123,454.04	
EXPENSES													
WASTEWATER COLLECTION/TREATMENT													
Administration													
08.401.120	Administrative Salaries WT	\$60,880.00	\$63,315.20	\$65,847.81	\$68,481.72	\$71,220.99	\$74,069.83	\$77,032.62	\$80,113.93	\$83,318.48	\$86,651.22	\$90,117.27	
08.401.220	Prof. Svcs.-IT & Software Cons	\$18,925.00	\$19,492.75	\$20,077.53	\$20,679.86	\$21,300.25	\$21,939.26	\$22,597.44	\$23,275.36	\$23,973.62	\$24,692.83	\$25,433.62	
08.401.252	Computer/Copier	\$1,000.00	\$1,000.00	\$1,020.00	\$1,040.40	\$1,061.21	\$1,082.43	\$1,104.081	\$1,126.162	\$1,148.686	\$1,171.659	\$1,195.093	
08.401.300	Prof. Svcs-Property Appraisal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08.401.310	Solicitor Services	\$21,200.00	\$22,048.00	\$10,000.00	\$10,400.00	\$10,816.00	\$11,248.64	\$11,698.59	\$12,166.53	\$12,653.19	\$13,159.32	\$13,685.69	

08 SEWER FUND

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
08.401.311	Auditing Services	\$4,980.00	\$5,179.20	\$5,386.37	\$5,601.82	\$5,825.90	\$6,058.93	\$6,301.29	\$6,553.34	\$6,815.47	\$7,088.09	\$7,371.62	
08.401.313	Engineering Services	\$4,000.00	\$84,900.00	\$42,500.00	\$64,000.00	\$44,000.00	\$44,000.00	\$45,760.00	\$60,590.40	\$87,800.00	\$50,000.00	\$52,000.00	Project engineering with Capital Improvement projects by associated year.
08.401.325	Sewer Bill Mailings & Postage	\$12,500.00	\$12,750.00	\$13,005.00	\$13,265.10	\$13,530.40	\$13,801.01	\$14,077.03	\$14,358.57	\$14,645.74	\$14,938.66	\$15,237.43	
08.401.326	Delinquent Bill Collection Fee	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	
08.401.327	Online Payment Processing Fee	\$4,500.00	\$4,567.50	\$4,636.01	\$4,705.55	\$4,776.14	\$4,847.78	\$4,920.49	\$4,994.30	\$5,069.22	\$5,145.25	\$5,222.43	
08.401.454	Sewer Billing - PAWC Data	\$1,575.00	\$1,590.75	\$1,606.66	\$1,622.72	\$1,638.95	\$1,655.34	\$1,671.89	\$1,688.61	\$1,705.50	\$1,722.55	\$1,739.78	
	Subtotal	\$130,060.00	\$215,343.40	\$164,079.38	\$190,297.18	\$174,169.84	\$179,203.22	\$185,163.44	\$205,367.21	\$237,129.92	\$205,069.59	\$212,002.93	
Collection System													
08.428.139	Salaries - CS	\$32,995.00	\$34,644.75	\$36,376.99	\$38,195.84	\$40,105.63	\$42,110.91	\$44,216.46	\$46,427.28	\$48,748.64	\$51,186.07	\$53,745.38	
08.428.261	Small Tools & Minor Equipment	\$1,500.00	\$1,500.00	\$1,530.00	\$1,560.60	\$1,591.81	\$1,623.65	\$1,656.12	\$1,689.24	\$1,723.03	\$1,757.49	\$1,792.64	
08.428.283	Major Equipment Purchase/facility upgrades - CS	\$5,000.00	\$5,200.00	\$5,408.00	\$5,624.32	\$5,849.29	\$6,083.26	\$6,326.60	\$6,579.66	\$6,842.85	\$7,116.56	\$7,401.22	
08.428.321	Communications - CS	\$2,000.00	\$2,040.00	\$2,080.80	\$2,122.42	\$2,164.86	\$2,208.16	\$2,252.32	\$2,297.37	\$2,343.32	\$2,390.19	\$2,437.99	
08.428.365	Clark St. Station Utilities	\$2,000.00	\$2,080.00	\$2,163.20	\$2,249.73	\$2,339.72	\$2,433.31	\$2,530.64	\$2,631.86	\$2,737.14	\$2,846.62	\$2,960.49	
08.428.366	Lowther Station Utilities	\$900.00	\$936.00	\$973.44	\$1,012.38	\$1,052.87	\$1,094.99	\$1,138.79	\$1,184.34	\$1,231.71	\$1,280.98	\$1,332.22	
08.428.367	Northside Station Utilities	\$7,500.00	\$7,800.00	\$8,112.00	\$8,436.48	\$8,773.94	\$9,124.90	\$9,489.89	\$9,869.49	\$10,264.27	\$10,674.84	\$11,101.83	
08.428.368	Plaza Station Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08.428.369	Walton St. Station Utilities	\$2,500.00	\$2,600.00	\$2,704.00	\$2,812.16	\$2,924.65	\$3,041.63	\$3,163.30	\$3,289.83	\$3,421.42	\$3,558.28	\$3,700.61	
08.428.372	Repairs & Maintenance - CS	\$150,000.00	\$50,000.00	\$51,000.00	\$52,020.00	\$53,060.40	\$54,121.61	\$55,204.04	\$56,308.12	\$57,434.28	\$58,582.97	\$59,754.63	Reduced since major repairs in CIP
08.428.375	Vehicle Maintenance - CS	\$3,500.00	\$3,500.00	\$88,500.00	\$103,500.00	\$5,000.00	\$35,000.00	\$30,000.00	\$5,000.00	\$5,050.00	\$5,100.50	\$5,151.51	Vehicle replacement per Sewer Department Vehicles and Equipment schedule
08.428.453	Instrumentation Maint & Meter	\$1,500.00	\$1,530.00	\$1,560.60	\$1,591.81	\$1,623.65	\$1,656.12	\$1,689.24	\$1,723.03	\$1,757.49	\$1,792.64	\$1,828.49	
	Subtotal	\$209,395.00	\$111,830.75	\$200,409.03	\$219,125.73	\$124,486.82	\$158,498.54	\$157,667.40	\$137,000.22	\$141,554.15	\$146,287.14	\$151,207.00	

08 SEWER FUND

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
Treatment System													
08.429.138	Sewer Dept. Overtime	\$10,000.00	\$10,400.00	\$10,816.00	\$11,248.64	\$11,698.59	\$12,166.53	\$12,653.19	\$13,159.32	\$13,685.69	\$14,233.12	\$14,802.44	
08.429.140	Salaries - WT	\$241,655.00	\$251,321.20	\$261,374.05	\$271,829.01	\$282,702.17	\$294,010.26	\$305,770.67	\$318,001.49	\$330,721.55	\$343,950.42	\$357,708.43	
08.429.142	Life, AD&D, & LTD	\$4,000.00	\$4,080.00	\$4,161.60	\$4,244.83	\$4,329.73	\$4,416.32	\$4,504.65	\$4,594.74	\$4,686.64	\$4,780.37	\$4,875.98	
08.429.145	Vision	\$220.00	\$224.40	\$228.89	\$233.47	\$238.14	\$242.90	\$247.76	\$252.71	\$257.77	\$262.92	\$268.18	
08.429.146	Health-WT	\$182,305.00	\$185,951.10	\$189,670.12	\$193,463.52	\$197,332.79	\$201,279.45	\$205,305.04	\$209,411.14	\$213,599.36	\$217,871.35	\$222,228.78	
08.429.147	Dental-WT	\$3,605.00	\$3,677.10	\$3,750.64	\$3,825.65	\$3,902.17	\$3,980.21	\$4,059.82	\$4,141.01	\$4,223.83	\$4,308.31	\$4,394.47	
08.429.150	Pension - WT	\$27,000.00	\$27,540.00	\$28,090.80	\$28,652.62	\$29,225.67	\$29,810.18	\$30,406.39	\$31,014.51	\$31,634.80	\$32,267.50	\$32,912.85	
08.429.152	FICA - WT	\$26,433.05	\$26,961.71	\$27,500.94	\$28,050.96	\$28,611.98	\$29,184.22	\$29,767.90	\$30,363.26	\$30,970.53	\$31,589.94	\$32,221.73	
08.429.154	Unemployment Comp - WT	\$2,000.00	\$2,040.00	\$2,080.80	\$2,122.42	\$2,164.86	\$2,208.16	\$2,252.32	\$2,297.37	\$2,343.32	\$2,390.19	\$2,437.99	
08.429.157	Health Ins - Deduct. Reimb.	\$2,500.00	\$2,550.00	\$2,601.00	\$2,653.02	\$2,706.08	\$2,760.20	\$2,815.41	\$2,871.71	\$2,929.15	\$2,987.73	\$3,047.49	
08.429.163	Workers Comp Ins. - WT	\$15,000.00	\$15,300.00	\$15,606.00	\$15,918.12	\$16,236.48	\$16,561.21	\$16,892.44	\$17,230.29	\$17,574.89	\$17,926.39	\$18,284.92	
08.429.191	Clothing Allowance	\$2,000.00	\$2,020.00	\$2,040.20	\$2,060.60	\$2,081.21	\$2,102.02	\$2,123.04	\$2,144.27	\$2,165.71	\$2,187.37	\$2,209.24	
08.429.210	Office Supplies	\$1,000.00	\$1,010.00	\$1,020.10	\$1,030.30	\$1,040.60	\$1,051.01	\$1,061.52	\$1,072.14	\$1,082.86	\$1,093.69	\$1,104.62	
08.429.225	Laboratory Supplies	\$3,000.00	\$3,030.00	\$3,060.30	\$3,090.90	\$3,121.81	\$3,153.03	\$3,184.56	\$3,216.41	\$3,248.57	\$3,281.06	\$3,313.87	
08.429.231	Vehicle Fuel - WT	\$10,000.00	\$10,700.00	\$11,449.00	\$12,250.43	\$13,107.96	\$14,025.52	\$15,007.30	\$16,057.81	\$17,181.86	\$18,384.59	\$19,671.51	
08.429.235	Lubricants	\$4,000.00	\$4,040.00	\$4,080.40	\$4,121.20	\$4,162.42	\$4,204.04	\$4,246.08	\$4,288.54	\$4,331.43	\$4,374.74	\$4,418.49	
08.429.240	Safety Equipment & Supplies	\$1,500.00	\$1,515.00	\$1,530.15	\$1,545.45	\$1,560.91	\$1,576.52	\$1,592.28	\$1,608.20	\$1,624.29	\$1,640.53	\$1,656.93	
08.429.250	Repair & Maintenance Supplies	\$1,000.00	\$1,010.00	\$1,020.10	\$1,030.30	\$1,040.60	\$1,051.01	\$1,061.52	\$1,072.14	\$1,082.86	\$1,093.69	\$1,104.62	
08.429.260	Small Tools & Minor Equipment	\$15,000.00	\$15,150.00	\$15,301.50	\$15,454.52	\$15,609.06	\$15,765.15	\$15,922.80	\$16,082.03	\$16,242.85	\$16,405.28	\$16,569.33	
08.429.271	Phosphorous Removal	\$20,000.00	\$21,000.00	\$22,050.00	\$23,152.50	\$24,310.13	\$25,525.63	\$26,801.91	\$28,142.01	\$29,549.11	\$31,026.56	\$32,577.89	
08.429.272	Chlorine	\$10,000.00	\$8,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08.429.273	Polymer	\$7,000.00	\$7,350.00	\$7,717.50	\$8,103.38	\$8,508.54	\$8,933.97	\$9,380.67	\$9,849.70	\$10,342.19	\$10,859.30	\$11,402.26	

08 SEWER FUND

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
08.429.275	Miscellaneous Chemicals	\$1,500.00	\$1,575.00	\$1,653.75	\$1,736.44	\$1,823.26	\$1,914.42	\$2,010.14	\$2,110.65	\$2,216.18	\$2,326.99	\$2,443.34	
08.429.315	Analytical Services	\$32,000.00	\$32,640.00	\$33,292.80	\$33,958.66	\$34,637.83	\$35,330.59	\$36,037.20	\$36,757.94	\$37,493.10	\$38,242.96	\$39,007.82	
08.429.320	Communications - WT	\$4,525.00	\$4,615.50	\$4,707.81	\$4,801.97	\$4,898.01	\$4,995.97	\$5,095.88	\$5,197.80	\$5,301.76	\$5,407.79	\$5,515.95	
08.429.352	Liability Casualty Insurance	\$16,355.00	\$16,682.10	\$17,015.74	\$17,356.06	\$17,703.18	\$18,057.24	\$18,418.39	\$18,786.75	\$19,162.49	\$19,545.74	\$19,936.65	
08.429.361	Electricity - WT	\$150,000.00	\$162,000.00	\$170,100.00	\$173,502.00	\$176,972.04	\$180,511.48	\$184,121.71	\$187,804.14	\$191,560.23	\$195,391.43	\$199,299.26	
08.429.366	Water	\$20,000.00	\$20,400.00	\$20,808.00	\$21,224.16	\$21,648.64	\$22,081.62	\$22,523.25	\$22,973.71	\$23,433.19	\$23,901.85	\$24,379.89	
08.429.367	Garbage/Refuse Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08.429.370	Repairs & Maintenance - WT	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$115,000.00	\$115,000.00	\$115,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	
08.429.374	Vehicle Maintenance - WT	\$10,000.00	\$10,000.00	\$10,000.00	\$12,500.00	\$12,500.00	\$12,500.00	\$12,500.00	\$15,000.00	\$15,000.00	\$15,000.00	\$17,500.00	
08.429.420	General Expenses & Training	\$8,000.00	\$8,080.00	\$8,160.80	\$8,242.41	\$8,324.83	\$8,408.08	\$8,492.16	\$8,577.08	\$8,662.85	\$8,749.48	\$8,836.98	
08.429.421	Permits/Fees	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	
08.429.450	Sludge Hauling Service - WT	\$14,000.00	\$16,100.00	\$16,905.00	\$17,581.20	\$17,581.20	\$17,581.20	\$17,581.20	\$17,581.20	\$17,581.20	\$17,581.20	\$17,581.20	
08.429.452	Sludge Disposal Costs	\$57,000.00	\$61,275.00	\$63,726.00	\$66,275.04	\$68,926.04	\$71,683.08	\$74,550.41	\$77,532.42	\$80,633.72	\$83,859.07	\$87,213.43	
08.429.453	Instrumentation Maintenance	\$5,000.00	\$5,200.00	\$5,200.00	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00	\$9,500.00	\$9,500.00	\$9,500.00	\$11,000.00	
08.429.460	Continuing Ed. & Conferences	\$0.00	\$1,000.00	\$1,000.00	\$1,030.00	\$1,060.90	\$1,092.73	\$1,125.51	\$1,159.27	\$1,194.05	\$1,229.87	\$1,266.77	
	Subtotal	\$1,009,098.05	\$1,046,438.11	\$1,069,219.99	\$1,101,289.76	\$1,143,767.82	\$1,172,163.94	\$1,201,513.11	\$1,246,351.80	\$1,277,718.02	\$1,310,151.42	\$1,347,693.33	

08 SEWER FUND

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
Lemoyne Municipal Authority (LMA)													
08.471.385	Annual Rental Payment	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	
08.471.400	All Debt Service	\$1,037,905.00	\$1,037,508.60	\$1,036,977.40	\$1,036,308.60	\$1,037,493.60	\$1,036,515.20	\$1,037,390.60	\$1,037,102.60	\$1,036,651.20	\$927,045.00	\$465,627.00	
08.471.401	LMA Administrative Expenses	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	\$16,000.00	
08.471.xxx	LMA Tap-on Fees	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Subtotal	\$1,307,405.00	\$1,303,508.60	\$1,302,977.40	\$1,302,308.60	\$1,303,493.60	\$1,302,515.20	\$1,303,390.60	\$1,303,102.60	\$1,302,651.20	\$1,193,045.00	\$731,627.00	
Misc Sewer Expenses													
08.480.010	Miscellaneous Expenses	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	
08.483.151	Longevity Bonuses	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	
08.492.180	Tran. to Sewer Cap. Res. Fund	\$1,175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$225,000.00	\$225,000.00	\$225,000.00	\$225,000.00	\$225,000.00	
	Subtotal	\$1,175,550.00	\$175,550.00	\$175,550.00	\$175,550.00	\$175,550.00	\$175,550.00	\$225,550.00	\$225,550.00	\$225,550.00	\$225,550.00	\$225,550.00	
	EXPENSES	\$3,831,508.05	\$2,852,670.86	\$2,912,235.80	\$2,988,571.27	\$2,921,468.08	\$2,987,930.90	\$3,073,284.54	\$3,117,371.83	\$3,184,603.28	\$3,080,103.15	\$2,668,080.27	
	REVENUES	\$4,959,978.98	\$3,910,658.60	\$3,888,629.90	\$3,856,302.94	\$3,797,662.91	\$3,857,568.71	\$3,903,295.80	\$3,916,729.81	\$3,940,119.24	\$3,951,219.08	\$4,123,454.04	
	UNAPPROPRIATED BALANCE	\$1,128,470.94	\$1,057,987.75	\$976,394.11	\$867,731.67	\$876,194.83	\$869,637.81	\$830,011.26	\$799,357.99	\$755,515.95	\$871,115.93	\$1,455,373.77	
	Revenue	\$2,794,235.00	\$2,782,187.67	\$2,830,642.16	\$2,879,908.84	\$2,929,931.24	\$2,981,373.88	\$3,033,657.99	\$3,086,718.56	\$3,140,761.25	\$3,195,703.13	\$3,252,338.11	
	Expense	\$3,831,508.05	\$2,852,670.86	\$2,912,235.80	\$2,988,571.27	\$2,921,468.08	\$2,987,930.90	\$3,073,284.54	\$3,117,371.83	\$3,184,603.28	\$3,080,103.15	\$2,668,080.27	
	Balance	(\$1,037,273.05)	(\$70,483.19)	(\$81,593.64)	(\$108,662.44)	\$8,463.16	(\$6,557.02)	(\$39,626.55)	(\$30,653.27)	(\$43,842.03)	\$115,599.98	\$584,257.84	

Sewer Fund

G.2

Capital Project Summary

Lemoyne Borough
 Capital Improvement Plan
 088682025
Sewer Fund

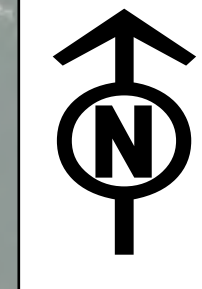
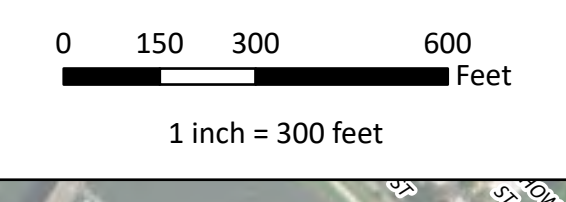
Re-Cap

Project Name	Description	Budgetary Amount	Year	Budgetary Amount Based on Funding Year
Lowther Street Sanitary Sewer Repairs	Spot repairs of sanitary sewer	\$ 216,300	2023	\$ 216,300
State Street - Phase 1 Sewer Improvements	Repairs on State Street and surrounding area	\$ 151,200	2023	\$ 151,200
WWTP Parking Lot Paving	Re-pave existing parking and access	\$ 49,300	2023	\$ 49,300
Market Street (East) Sanitary Sewer Lining	Lining of existing sewer main	\$ 258,000	2024	\$ 265,750
State Street - Phase 2 Sewer Improvements	Repairs on State Street and surrounding area	\$ 267,800	2025	\$ 284,110
Market Street (West) Sanitary Sewer Lining	Lining of existing sewer main	\$ 142,500	2026	\$ 155,715
State Street Sanitary Sewer Lining	Lining of existing sewer main	\$ 414,400	2027	\$ 466,410
Hummel Avenue Sanitary Sewer Lining	Lining of existing sewer main	\$ 435,400	2028	\$ 504,750
Willow Street Sanitary Sewer Lining	Lining of existing sewer main	\$ 446,000	2029	\$ 532,547
WWTP Access Road Paving	Pave existing access drives throughout WWTP	\$ 86,300	2029	\$ 103,050
Bossler Avenue Area Sanitary Sewer Repairs	Spot repairs of sanitary sewer	\$ 414,000	2030	\$ 509,170
N. 4th Street Sanitary Sewer Lining	Lining of existing sewer main	\$ 207,400	2031	\$ 262,730
N. 5th Street Sanitary Sewer Lining	Lining of existing sewer main	\$ 359,700	2032	\$ 469,330
TOTAL:		\$ 3,448,300		\$ 3,970,362

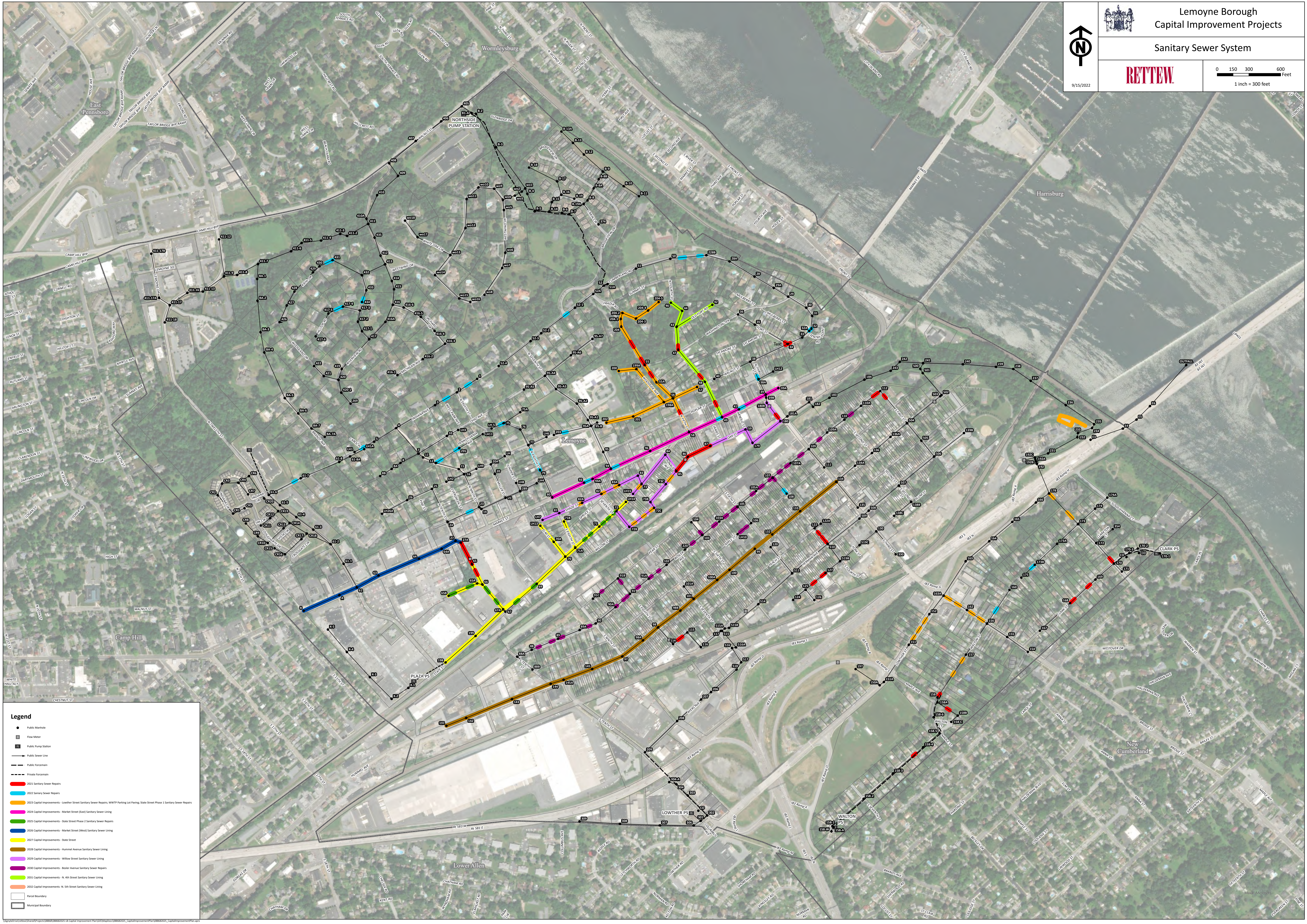
Sewer Fund

G.3

Capital Project Location Map



9/15/2022



Legend

- Public Manhole
- Flow Meter
- Public Pump Station
- Public Sewer Line
- Public Foreman
- Private Foreman
- 2021 Sanitary Sewer Repairs
- 2022 Sanitary Sewer Repairs
- 2023 Capital Improvements - Lower Street Sanitary Sewer Repairs; WWTP Parking Lot Paving; State Street Phase 1 Sanitary Sewer Repairs
- 2024 Capital Improvements - Market Street (East) Sanitary Sewer Lining
- 2025 Capital Improvements - State Street Phase 2 Sanitary Sewer Repairs
- 2026 Capital Improvements - Market Street (West) Sanitary Sewer Lining
- 2027 Capital Improvements - State Street
- 2028 Capital Improvements - Hummel Avenue Sanitary Sewer Lining
- 2029 Capital Improvements - Willow Street Sanitary Sewer Lining
- 2030 Capital Improvements - Boiler Avenue Sanitary Sewer Repairs
- 2031 Capital Improvements - N. 8th Street Sanitary Sewer Lining
- 2032 Capital Improvements - N. 5th Street Sanitary Sewer Lining
- Parcel Boundary
- Municipal Boundary

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APPENDIX H

Pool Fund

H.1

Budget Projections

09 POOL FUND

Lemoyne Borough, Cumberland County													
Capital Improvement Plan													
Pool Fund													
General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
REVENUE													
09.300.000	Fund Balance Forward	\$2,011.73	\$2.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09.341.000	Interest Earnings	\$75.00	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09.367.200	Family Passes	\$40,000.00	\$42,000.00	\$42,420.00	\$42,844.20	\$43,272.64	\$43,705.37	\$44,142.42	\$44,583.85	\$45,029.68	\$45,479.98	\$45,934.78	
09.367.210	Adult Passes	\$2,000.00	\$2,250.00	\$2,272.50	\$2,295.23	\$2,318.18	\$2,341.36	\$2,364.77	\$2,388.42	\$2,412.30	\$2,436.43	\$2,460.79	
09.367.230	Senior Citizen Passes	\$2,000.00	\$2,000.00	\$2,020.00	\$2,040.20	\$2,060.60	\$2,081.21	\$2,102.02	\$2,123.04	\$2,144.27	\$2,165.71	\$2,187.37	
09.367.240	Daily Walk-In Passes	\$7,000.00	\$7,500.00	\$12,500.00	\$12,625.00	\$12,751.25	\$12,878.76	\$13,007.55	\$13,137.63	\$13,269.00	\$13,401.69	\$13,535.71	
09.367.241	Parties	\$500.00	\$500.00	\$505.00	\$510.05	\$515.15	\$520.30	\$525.51	\$530.76	\$536.07	\$541.43	\$546.84	
09.367.242	Group Sales	\$10,000.00	\$10,000.00	\$10,200.00	\$10,404.00	\$10,612.08	\$10,824.32	\$11,040.81	\$11,261.62	\$11,486.86	\$11,716.59	\$11,950.93	
09.367.250	Popsicles	\$2,500.00	\$1,800.00	\$1,836.00	\$1,872.72	\$1,910.17	\$1,948.38	\$1,987.35	\$2,027.09	\$2,067.63	\$2,108.99	\$2,151.17	
09.367.280	Miscellaneous	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	
09.367.290	Vending Machine Receipts	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	
09.392.100	Tran. from General Fund	\$0.00	\$80,000.00	\$75,000.00	\$60,000.00	\$140,000.00	\$75,000.00	\$90,000.00	\$62,000.00	\$90,000.00	\$64,000.00	\$65,000.00	
09.392.200	Tran. From ARPA Fund	\$51,020.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL REVENUE		\$117,416.73	\$146,362.67	\$147,063.50	\$132,901.40	\$213,750.08	\$149,609.70	\$165,480.42	\$138,362.41	\$167,255.82	\$142,160.82	\$144,077.59	
EXPENSE													
09.452.141	Salaries - Pool Maintenance	\$8,550.00	\$12,500.00	\$12,875.00	\$13,261.25	\$13,659.09	\$14,068.86	\$14,490.93	\$14,925.65	\$15,373.42	\$15,834.63	\$16,309.66	
09.452.161	FICA	\$654	\$956.25	\$984.94	\$1,014.49	\$1,044.92	\$1,076.27	\$1,108.56	\$1,141.81	\$1,176.07	\$1,211.35	\$1,247.69	
09.452.220	Supplies	\$800.00	\$850.00	\$858.50	\$867.09	\$875.76	\$884.51	\$893.36	\$902.29	\$911.32	\$920.43	\$929.63	

09 POOL FUND

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
09.452.222	Chemicals	\$11,200.00	\$11,500.00	\$11,615.00	\$11,731.15	\$11,848.46	\$11,966.95	\$12,086.62	\$12,207.48	\$12,329.56	\$12,452.85	\$12,577.38	
09.452.225	Laboratory Fees	\$1,290.00	\$14,000.00	\$14,140.00	\$14,281.40	\$14,424.21	\$14,568.46	\$14,714.14	\$14,861.28	\$15,009.89	\$15,159.99	\$15,311.59	
09.452.260	Minor Equipment Purchase	\$3,200.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	
09.452.290	Soda/Popsicle Expenses	\$2,500.00	\$1,800.00	\$1,836.00	\$1,872.72	\$1,910.17	\$1,948.38	\$1,987.35	\$2,027.09	\$2,067.63	\$2,108.99	\$2,151.17	
09.452.311	Licenses	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	
09.452.312	Management Services	\$74,225.00	\$75,709.50	\$76,466.60	\$77,231.26	\$78,003.57	\$78,783.61	\$79,571.45	\$80,367.16	\$81,170.83	\$81,982.54	\$82,802.37	
09.452.321	Telephone	\$370.00	\$370.00	\$373.70	\$377.44	\$381.21	\$385.02	\$388.87	\$392.76	\$396.69	\$400.66	\$404.66	
09.452.341	Advertising & Printing	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	
09.452.361	Electricity	\$3,600.00	\$3,600.00	\$3,744.00	\$3,893.76	\$4,049.51	\$4,211.49	\$4,379.95	\$4,555.15	\$4,737.35	\$4,926.85	\$5,123.92	
09.452.366	Water	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
09.452.370	Maintenance & Repairs	\$8,650.00	\$18,200.00	\$16,170.00	\$0.00	\$78,785.00	\$16,610.00	\$30,952.00	\$1,500.00	\$27,582.00	\$1,500.00	\$1,500.00	See CIP project summary
	EXPENSE	\$117,414.08	\$144,360.75	\$143,938.73	\$129,405.55	\$209,856.91	\$149,378.55	\$165,448.21	\$137,755.69	\$165,629.77	\$141,373.28	\$143,233.08	
	REVENUE	\$117,416.73	\$146,362.67	\$147,063.50	\$132,901.40	\$213,750.08	\$149,609.70	\$165,480.42	\$138,362.41	\$167,255.82	\$142,160.82	\$144,077.59	
	UNAPPROPRIATED BALANCE	\$2.66	\$2,001.92	\$3,124.77	\$3,495.85	\$3,893.17	\$231.15	\$32.21	\$606.72	\$1,626.05	\$787.54	\$844.51	
	Actual Revenue	\$ 64,385.00	\$ 66,360.01	\$ 72,063.50	\$ 72,901.40	\$ 73,750.08	\$ 74,609.70	\$ 75,480.42	\$ 76,362.41	\$ 77,255.82	\$ 78,160.82	\$ 79,077.59	
	Expense W/O CIP		\$126,160.75	\$127,768.73	\$129,405.55	\$131,071.91	\$132,768.55	\$134,496.21	\$136,255.69	\$138,047.77	\$139,873.28	\$141,733.08	

APPENDIX I

General Fund Capital Reserve (GFCR)

General Fund Capital Reserve (GFCR)

I.1

5 & 10-Year Budget Projections

Lemoyne Borough, Cumberland County													
Capital Improvement Plan													
General Capital Reserve Fund													
General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
REVENUE													
18.300.000	Fund Balance Forward	\$1,261,984.03	\$1,025,409.03	\$501,817.96	\$12,749.32	(\$291,531.05)	(\$777,426.41)	(\$1,071,757.40)	(\$1,436,585.55)	(\$1,775,197.60)	(\$2,123,802.80)	(\$2,121,236.11)	
18.341.000	Interest Earnings	\$4,800.00	\$3,588.93	\$1,756.36	\$44.62	(\$1,020.36)	(\$2,720.99)	(\$3,751.15)	(\$5,028.05)	(\$6,213.19)	(\$7,433.31)	(\$7,424.33)	
18.354.351	DCNR Park Grant Reimbursement	\$27,125.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	1. CRPOS Implementation Phase 1 in 2025, 2. CRPOS Implementation Phase 2 in 2028
18.354.352	DCED Grant Reimbursement	\$34,265.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
18.357.300	CDBG Grant Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	CDBG accounted for in SWM fund with projects for accounting basis.
18.357.301	County Grant Reimbursement	\$10,000.00	\$0.00	\$953,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1.. TASA Funds for 3rd Street Construction
18.357.351	Green Light Go Grant Reimbursement	\$221,320.00	\$221,320.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
18.363.100?	Curb/Sidewalk Repair Reimbursement	\$100,000.00	\$175,000.00	\$52,500.00	\$50,000.00	\$1,750.00	\$175,000.00	\$175,000.00	\$50,000.00	\$15,000.00	\$10,000.00	\$10,000.00	Reimbursement by Homeowners for work performed under Borough Contract
18.392.010	Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL REVENUE	\$1,659,494.03	\$1,425,317.96	\$1,509,074.32	\$212,793.95	-\$290,801.41	-\$605,147.40	-\$750,508.55	-\$1,391,613.60	-\$1,766,410.80	-\$2,121,236.11	-\$2,118,660.43	

General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
EXPENSE													
18.408.313	Engineering	\$81,500.00	\$180,000.00	\$100,000.00	\$70,000.00	\$40,000.00	\$25,000.00	\$60,000.00	\$25,000.00	\$10,000.00	\$0.00	\$0.00	1. County ARPA - 3rd Street Storm, CDBG - 9th Street Storm, Green Light Go, 3rd St. Improvement Design in 2023; remaining years related to Homeowner Curb and Sidewalk and Recreation funding.
18.409.611	General Building/Facility Improvements	\$38,295.00	\$125,300.00	\$277,155.00	\$119,325.00	\$117,840.00	\$0.00	\$150,125.00	\$83,584.00	\$94,810.00	\$0.00	\$186,804.00	See Borough Facilities CIP Re-cap
	Borough Pool		\$18,200.00	\$16,170.00	\$0.00	\$78,785.00	\$16,610.00	\$30,952.00	\$0.00	\$27,582.00	\$0.00	\$0.00	See Pool Fund CIP Re-cap
	Borough Vehicles		\$0.00	\$150,000.00	\$90,000.00	\$0.00	\$175,000.00	\$45,000.00	\$200,000.00	\$200,000.00	\$0.00	\$20,000.00	See Public Works Department Vehicles & Equipment List
18.409.720	ADA Improvement Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Transportation Improvement Projects		\$0.00	\$953,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
18.433.720	New Traffic Equipment	\$276,650.00	\$350,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Remaining Traffic Signal Improvements Need evaluated in future.
18.435.610?	Property Owner Curb/Sidewalk Repairs	\$100,000.00	\$250,000.00	\$0.00	\$75,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$75,000.00	\$25,000.00	\$0.00	\$0.00	See Roadway Improvement Map.
18.438.750	Trucks for Maintenance DEP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
18.452.373	Parks Projects	\$52,125.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
18.459.100	GF Cap. Reserve Expense	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
18.463.310	Economic Development Projects	\$55,515.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL EXPENSE		\$634,085.00	\$923,500.00	\$1,496,325.00	\$504,325.00	\$486,625.00	\$466,610.00	\$686,077.00	\$383,584.00	\$357,392.00	\$0.00	\$206,804.00	
REVENUE		\$1,659,494.03	\$1,425,317.96	\$1,509,074.32	\$212,793.95	-\$290,801.41	-\$605,147.40	-\$750,508.55	-\$1,391,613.60	-\$1,766,410.80	-\$2,121,236.11	-\$2,118,660.43	
UNAPPROPRIATED BALANCE		\$1,025,409.03	\$501,817.96	\$12,749.32	(\$291,531.05)	(\$777,426.41)	(\$1,071,757.40)	(\$1,436,585.55)	(\$1,775,197.60)	(\$2,123,802.80)	(\$2,121,236.11)	(\$2,325,464.43)	
	Revenue w/O Fund Balance	\$397,510.00	\$399,908.93	\$1,007,256.36	\$200,044.62	\$729.64	\$172,279.01	\$321,248.85	\$44,971.95	\$8,786.81	\$2,566.69	\$2,575.67	
	Expense	\$634,085.00	\$923,500.00	\$1,496,325.00	\$504,325.00	\$486,625.00	\$466,610.00	\$686,077.00	\$383,584.00	\$357,392.00	\$0.00	\$206,804.00	
	Unappropriated	(\$236,575.00)	(\$523,591.07)	(\$489,068.64)	(\$304,280.38)	(\$485,895.36)	(\$294,330.99)	(\$364,828.15)	(\$338,612.05)	(\$348,605.19)	\$2,566.69	(\$204,228.33)	

General Fund Capital Reserve (GFCR)

1.2

Borough Facilities Summary

Lemoyne Borough
 Capital Improvement Plan
 088682025
Borough Facilities

Re-Cap

Project Name	Description	Budgetary Amount	Year	Budgetary Amount Based on Funding Year
Borough Office - Security Improvements	Installation of security cameras, key fab system, security door and glass to office	\$ 125,300	2023	\$ 125,300
Borough Office Parking Lot	Construct retaining wall to stabilize rear, fence replacement, access drive and parking lot resurfacing	\$ 163,300	2024	\$ 168,200
Maintenance Building Improvements	Structural repair and re-roof, separate electrical service	\$ 102,700	2024	\$ 108,955
Maintenance Salt Storage and Storage Facility Improvements	Re-side existing salt storage facility, provide concrete barrier in salt storage, re-shingle existing storage buildings, additional shed	\$ 109,200	2025	\$ 119,325
Borough Office Energy Savings Improvements	Replace existing lighting with LED fixtures, spray insulation, misc. improvements	\$ 104,700	2026	\$ 117,840
Maintenance Building Pavement Improvements	Repave access drive (from WWTP) and parking areas	\$ 129,500	2028	\$ 150,125
Borough Office - Renovation Improvements	Flooring replacement, Council chamber improvements, misc. improvements	\$ 70,000	2029	\$ 83,584
Maintenance Building Fence Replacement	Replace existing fence	\$ 79,400	2030	\$ 94,810
Borough Office HVAC Replacement	Replacement of existing 3 rooftop HVAC Units	\$ 75,700	2032	\$ 95,895
Borough Office - Community Center Kitchen Renovations	Upgrade of existing kitchen to a code compliant kitchen	\$ 123,500	2038	\$ 186,804
New Maintenance Building	Demolish and construct new maintenance building	\$ 1,850,600	2040	\$ 2,969,670
TOTAL:		\$ 2,933,900		\$ 4,220,508

General Fund Capital Reserve (GFCR)

1.3

Borough Pool Summary

Lemoyne Borough
 Capital Improvement Plan
 088682025
Pool Fund

Re-Cap

Project Name	Description	Budgetary Amount	Year	Budgetary Amount based on Funding Year
Pavilion Renovations	Siding and shingle replacement	\$ 18,200	2023	\$ 18,200
Pumps and piping	Replacement of existing pumps and leaking pipe	\$ 15,700	2024	\$ 16,170
Large Slide Replacement	Replacement of existing large slide	\$ 72,100	2026	\$ 78,785
Bath House Roof Replacement	Replacement of existing shingles and misc. roof repairs	\$ 15,200	2027	\$ 16,610
Water Features	Replacement and/or repair of existing water features	\$ 27,500	2028	\$ 30,952
Electrical Improvements	Electrical panel upgrade & GFCI Disconnects	\$ 23,100	2030	\$ 27,582
	TOTAL:	\$ 171,800		\$ 188,299

General Fund Capital Reserve (GFCR)

I.4

Borough Park Summary

Lemoine Borough
 Capital Improvement Plan
 088682025
Park and Recreation Fund

Re-Cap

Project Name	Description	Budgetary Amount
Memorial Park Playground Equipment Replacement	Replacement of existing playground equipment with similar structures	\$ 100,800
Memorial Park Parking Lot and Walking Path Improvements	Repair, seal coat of existing walking path and parking areas, re-strip parking spaces.	\$ 70,400
Memorial Park Basketball Court Improvements	Resurface existing basketball court	\$ 53,000
Memorial Park Site Amenities Improvements	Pavilion repair and roofing; chain link fence replacement (excluding backstop); shed replacement	\$ 80,300
Schell Park Basketball Court Improvements	Resurface existing basketball court	\$ 22,300
Schell Park Pavilion	Installation of new pavilion	\$ 94,500
Schell Park Swing Set Installation	Installation of new swing set	\$ 13,600
Maple Street Park Site Amenities	Replacement of existing chain link and split rail fence, concrete pad for caboose	\$ 78,000
Maple Street Park Basketball and Tennis Court Resurfacing	Resurface existing basketball court and tennis court	\$ 89,000
Negley Park Tennis Court Surfacing	Resurface existing tennis court	\$ 100,400
Negley Park Playground Equipment Replacement	Replacement of existing playground structures	\$ 124,200
Negley Park Pavement Improvements	Sealing of existing parking lot and walking paths, repave access drives, misc. improvements	\$ 180,600
Negley Park Restroom Facility	Construction of new restroom facility and associated utilities	\$ 266,200
Negley Park Guide Rail Replacement	Replacement of existing guide rail along Indiana Avenue	\$ 87,200
TOTAL:		\$ 1,273,300

* Additional recreation needs to be identified through the Comprehensive Recreation, Parks and Open Space Plan

General Fund Capital Reserve (GFCR)

1.5

Public Works Vehicle and Equipment Summary

Lemoyne Borough
 Capital Improvement Plan
 088682025
Public Works Department Vehicles and Equipment

BOROUGH PUBLIC WORKS VEHICLES AND EQUIPMENT (06/25/2021)									
YEAR	MAKE/MODEL	VIN #	DEPARTMENT	MILEAGE	Condition	Life Expectancy (Years)	Notes	Replacement Year	Replacement Value
2008	Chevrolet 3500 Dump	1GBJK34688E121697	Maintenance	38,615	Fair	3	Needs new dump body	2024	\$ 150,000.00
2012	Ford F150	1FTFX1EF8CFB87336	Maintenance	56,074	Good	5	Minor Rust	2025	\$ 90,000.00
2010	International 7	1HTWEAARXAJ204544	Maintenance	10,321	Good	7		2027	\$ 175,000.00
2016	ODB Leaf Vacuum Trailer	129PL161XGR168158	Maintenance	N/A	Fair	5		2028	\$ 45,000.00
2016	Ford Dump Truck	1FDUF5HT0GEC32201	Maintenance	16,414	Good	7		2029	\$ 200,000.00
2002	GMC 3500 Bucket Truck	3GDKC34G82M109472	Maintenance	38,615	Fair	5		2030	\$ 200,000.00
2020	Ford Dump Truck	1FDUF4HN9LDA05830	Maintenance	2,148	Like New	10	Used for everything	2032	\$ 200,000.00
2019	Ford F250	1FTBF2B6XREG24608	Maintenance	2,786	Like New	10		2035	
2009	International 7400	1HTWDAAR59J101983	Maintenance	7,161	Good	7			
2007	Case 580M Backhoe	9067072	Maintenance	3,481	Good	10			
1999	GMC 3500 Truck	1GSHK34F2XF088498	Maintenance	79,846	Auction July				
2016	DBD Leaf Machine	129PL161XGR168158	Maintenance	N/A	Fair	5			
1990	Leeboy Tandem R	400T233	Maintenance	N/A	Good	10	Seldom Use		
2019	Tymco Street Sweeper	201903SNS676961/ iHTMMMMN8K	Stormwater	6,163	Like New	18			
2002	Carmate Trailer	5A3U61S72L0001401	Maintenance	N/A	Good	10			
1999	Pequa Trailer	4JASL1627XG000129	Maintenance	N/A	Good	10			
	Mama Trailer	1C91M13106M119097	Maintenance	N/A	Good	10	For Pavement Roller		
2008	GMC Sierra 3500	1GDJK34628E170188	Stormwater	44204	Poor	1	Utility rusting/Turbo bad		
									\$ 1,060,000.00
* All mileage as of 6/25/2021									
Note: New truck ordered 2021									

General Fund Capital Reserve (GFCR)

1.6

Curb and Sidewalk Needs Area Evaluation

Lemoyne Borough
 Capital Improvement Plan
 088682025
Curb and Sidewalk Needs

Street	From	To	Description
Clark Street	Warren Street	Cul-de-sac	Missing portions of sidewalk
Clarkton Court	Warren Street	Cul-de-sac	No curb and sidewalk
Herman Avenue	1st Sstreet	Cul-de-sac	No sidewalk
1st Street	Herman Avenue	Bosler Avenue	Missing portions
State Street	Elm Street	12th Street	No sidewalk
N. 12th Street	Essix House	Indiana	No sidewalk
N. 12th Street	Artis Senior Living	Camp Hill Bypass	No sidewalk
Lemoyne Drive	12th Street	Camp Hill Bypass	No sidewalk
Indiana Avenue	12th Street	Cumberland Street	No curb and sidewalk
Cumberland Street	Indiana Ave	Washington Terrace	No curb (portions) and sidewalk
Brandt Avenue	Indiana Ave	Cul-de-sac	No sidewalk
Riverview Road	Indiana Ave	Camp Hill Bypass	No sidewalk
Michigan Avenue	Riverview Road	Dead End	No sidewalk
Orchard Drive	Riverview Road	Michigan Avenue	No sidewalk
Westwind Drive	Riverview Road	Westwind Drive	No sidewalk
White Oak Circle	Westwind Drive	Cul-de-sac	No sidewalk
Kiehl Drive	Riverview Road	Woodland Drive	No curb and sidewalk
Hilltop Road	Woodland Drive	Kiehl Drive	No curb and sidewalk
Woodland Drive	Riverview Road	Kiehl Drive	No curb and sidewalk
Bridgeport Drive	Indiana Avenue	Cul-de-sac	No sidewalk
Crain Circle	Bridgeport Drive	Cul-de-sac	No sidewalk
Summit Street	N. 5th Street	Frazier Road	No curb and sidewalk
Frazier Road	Summit Street	N. 4th Street	No curb and sidewalk
Old Fort Road	N. 4th Street	Cul-de-sac	No curb and sidewalk
Washington Terrace	Fort Street	5th Street	No curb (portions) and sidewalk
N. 5th Street	Washington Terrace	Indiana Avenue	No sidewalk
Woodside Avenue	Walnut Street	Washington Terrace	No sidewalk
N. 7th Street	Washington Heights Elementary School	Indiana Avenue	No sidewalk
Ohio Avenue	Dead End	Dead End	No curb (portions) and sidewalk
N. 8th Street	Pennsylvania Avenue	Indiana Avenue	No curb (portions) and sidewalk
Pennsylvania Avenue	9th Street	Dead End	No sidewalk

General Fund Capital Reserve (GFCR)

1.7

Traffic Signal and Street Lighting Evaluation

Lemoyne Borough
 Capital Improvement Plan
 088682025
Signal/Lighting Improvements

<u>Project</u>	<u>Description</u>	<u>Total Project Cost</u>	<u>Notes</u>
Traffic Signals			
3rd Street Corridor Traffic Signal Improvements	Upgrades and coordination of signals at the intersection of 3rd Street with Lowther St., Hummel Ave., and Market Street	\$ 350,000.00	Green Light Go Grant - 2021 in the amount of \$221,320.00
10th Street/Hummel Avenue Traffic Signal Replacement	Replace existing traffic signal and railroad interconnection	\$ 464,600.00	Potential transportation funding
Market St./12th St. Signal Upgrades	Install battery backup and emergency pre-emption system	\$ 51,300.00	
12th Street/State Street Traffic Signal	Install new traffic signal	\$ 529,800.00	Potential transportation funding
Market Street & State Street Pedestrian Signal (RFB) Replacement	Replace existing pedestrian signals.	\$ 55,600.00	
12th Street Pedestrian Signal (RFB) Replacement	Replace existing pedestrian signals.	\$ 31,000.00	
		\$ 1,482,300.00	
Street Lights			
LED Upgrades	Replace existing street light with LED (35 lights)	\$ 15,000.00	Add receptacles in rain gardens

APPENDIX J

Sewer Fund Capital Reserve

Sewer Fund Capital Reserve

J.1

5 & 10-Year Budget Projections

Lemoyne Borough, Cumberland County													
Capital Improvement Plan													
Sewer Capital Reserve Fund													
General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
REVENUES													
19.100.000	Fund Balance Forward	\$1,582,456.13	\$2,270,091.13	\$1,822,589.24	\$1,698,305.25	\$1,554,267.26	\$1,580,546.46	\$1,296,248.92	\$972,332.04	\$669,160.54	\$794,121.76	\$759,965.31	Include transfer from Sewer fund end of 2022
19.341.000	Interest Earnings	\$7,200.00	\$10,215.41	\$8,201.65	\$7,642.37	\$6,994.20	\$7,112.46	\$5,833.12	\$4,375.49	\$3,011.22	\$3,573.55	\$3,419.84	
19.354.040	Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
19.392.080	Transfer from Sewer Fund	\$10,000.00	\$0.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$175,000.00	\$225,000.00	\$225,000.00	\$225,000.00	\$225,000.00	
Total Revenue		\$1,599,656.13	\$2,280,306.54	\$2,005,790.89	\$1,880,947.62	\$1,736,261.46	\$1,762,658.92	\$1,477,082.04	\$1,201,707.54	\$897,171.76	\$1,022,695.31	\$988,385.15	
EXPENSES													
19.429.280	Vehicle Expense	\$40,115.00	\$40,917.30	\$41,735.65	\$42,570.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Future vehicle replacement included in Sewer budget
19.429.313	Engineering Expense	\$65,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Included in Sewer Budget
19.429.452	Software/IT Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
19.429.600	Construction Projects	\$400,000.00	\$416,800.00	\$265,750.00	\$284,110.00	\$155,715.00	\$466,410.00	\$504,750.00	\$532,547.00	\$103,050.00	\$262,730.00	\$469,330.00	
TOTAL EXPENSES		\$505,115.00	\$457,717.30	\$307,485.65	\$326,680.36	\$155,715.00	\$466,410.00	\$504,750.00	\$532,547.00	\$103,050.00	\$262,730.00	\$469,330.00	
UNAPPROPRIATED BALANCE		\$1,094,541.13	\$1,822,589.24	\$1,698,305.25	\$1,554,267.26	\$1,580,546.46	\$1,296,248.92	\$972,332.04	\$669,160.54	\$794,121.76	\$759,965.31	\$519,055.15	
	Revenue w/O Fund Balance	\$17,200.00	\$10,215.41	\$183,201.65	\$182,642.37	\$181,994.20	\$182,112.46	\$180,833.12	\$229,375.49	\$228,011.22	\$228,573.55	\$228,419.84	
	Expense	\$505,115.00	\$457,717.30	\$307,485.65	\$326,680.36	\$155,715.00	\$466,410.00	\$504,750.00	\$532,547.00	\$103,050.00	\$262,730.00	\$469,330.00	
	Unappropriated	(\$487,915.00)	(\$447,501.89)	(\$124,283.99)	(\$144,037.99)	\$26,279.20	(\$284,297.54)	(\$323,916.88)	(\$303,171.51)	\$124,961.22	(\$34,156.45)	(\$240,910.16)	

Sewer Fund Capital Reserve

J.2

Wastewater Vehicles and Equipment Summary

Lemoine Borough
 Capital Improvement Plan
 088682025
 Sewer Department Vehicles and Equipment

BOROUGH WWTP VEHICLES AND EQUIPMENT									
YEAR	MAKE/MODEL	VIN #	DEPARTMENT	MILEAGE	Condition	Life Expectancy (Years)	Notes	Replacement Year	Replacement Value
2006	Ford/F-150	1FTRX14W16NB73416	Sewer	75,573	Fair	2	Battery replaced 6/2021	2024	\$ 85,000.00
2012	Ford/F-250	1FT7X2B64CEC13824	Sewer	49,006	Fair	5		2025	\$ 100,000.00
2017	Hisun/Sector 550	LWGMDDZZ03HA001243	Sewer	708 mi/112 hrs	Fair	5	needs tires, doesn't always stay running low idle/no adjustment, won't go into low gear	2027	\$ 30,000.00
2005	Gieh/7810	0781T00903557	Sewer	1267 hrs.	Fair	7	Tires replaced 5/2021	2028	\$ 25,000.00
2021	Ford/F-250	1FT7X2B66MEC16824	Sewer	2,894	Good - brand new truck	10		2033	
2016	Freightliner/Vac-Con	1FVAG5CY1GHGX1971	Sewer	4,349	Good	10		2035	
2014	Ford/Explorer	1FM5K8AR2EGB69040	Sewer	76,623	Good	Traded in			
1996	Pero/Utility Trailer	4PTU50B14TM00832	Sewer	N/A	Fair	10	Jacks and lights replaced 6/2021		

* All mileages of 6/22/2021

Note: Ford explorer traded in on van ordered in 2021 for CCTV equipment

APPENDIX K

Liquid Fuels Fund

Liquid Fuels Fund

K.1

5 & 10-Year Budget Projections

35 LIQUID FUELS

Lemoyne Borough, Cumberland County													
Capital Improvement Plan													
Liquid Fuels Fund													
General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
REVENUES													
35.300.000	Fund Balance Forward	\$187,423.87	\$234,423.87	\$137,119.28	\$31,562.93	\$97,796.79	\$149,846.58	\$258,003.49	\$273,473.30	\$286,283.32	\$197,522.40	\$61,169.01	
35.341.000	Interest Earnings	\$1,500.00	\$1,054.91	\$617.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
35.355.005	Grants	\$140,500.00	\$138,392.50	\$136,316.61	\$134,271.86	\$132,257.79	\$130,273.92	\$128,319.81	\$126,395.01	\$124,499.09	\$122,631.60	\$120,792.13	
	Transfer from GFCR		\$50,000.00	\$50,000.00	\$75,000.00	\$75,000.00	\$100,000.00	\$100,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	
	TOTAL REVENUE	\$329,423.87	\$423,871.28	\$324,052.93	\$240,834.79	\$305,054.58	\$380,120.49	\$486,323.30	\$524,868.32	\$535,782.40	\$445,154.01	\$306,961.13	
EXPENSES													
Highway Construction & Rebuild													
35.439.100	Hwy Construction & Rebuild	\$95,000.00	\$286,752.00	\$292,490.00	\$143,038.00	\$155,208.00	\$122,117.00	\$212,850.00	\$238,585.00	\$338,260.00	\$383,985.00	\$201,870.00	See Roadway CIP List for Years 1-5; annual allocation for following 5years projected
	TOTAL EXPENSES	\$95,000.00	\$286,752.00	\$292,490.00	\$143,038.00	\$155,208.00	\$122,117.00	\$212,850.00	\$238,585.00	\$338,260.00	\$383,985.00	\$201,870.00	
	UNAPPROPRIATED BALANCE	\$234,423.87	\$137,119.28	\$31,562.93	\$97,796.79	\$149,846.58	\$258,003.49	\$273,473.30	\$286,283.32	\$197,522.40	\$61,169.01	\$105,091.13	
	Revenue w/O Fund Balance	\$142,000.00	\$189,447.41	\$186,933.65	\$209,271.86	\$207,257.79	\$230,273.92	\$228,319.81	\$251,395.01	\$249,499.09	\$247,631.60	\$245,792.13	
	Expense	\$95,000.00	\$286,752.00	\$292,490.00	\$143,038.00	\$155,208.00	\$122,117.00	\$212,850.00	\$238,585.00	\$338,260.00	\$383,985.00	\$201,870.00	
	Unappropriated	\$47,000.00	(\$97,304.59)	(\$105,556.35)	\$66,233.86	\$52,049.79	\$108,156.92	\$15,469.81	\$12,810.01	(\$88,760.91)	(\$136,353.40)	\$43,922.13	

Liquid Fuels Fund

K.2

Roadway Improvement Summary

Lemoyne Borough, Cumberland County
 5-Year Road Improvement Plan
 2022-2026
Budgetary Opinion of Probable Cost

<u>Roadway</u>	<u>From</u>	<u>To</u>	<u>Length (Ft)</u>	<u>Width (Ft)</u>	<u>Description</u>	<u>Total Project Cost</u>	<u>Budgetary Cost Based On Funding Year (2%)</u>
2022							
Donald Avenue	State Street	Oak Street	165	17.5	Overlay		
Walton Street	Third Street	Dead End	1,610	30	Mill, base repair, overlay		
						\$ 99,495.00	\$ 99,495.00
2023							
Warren Street	Walton Street	Borough Line	725	36	Mill, base repair, overlay	\$ 85,300.00	
Clark Street	Warren Street	Dead End	495	30	Mill, base repair, overlay	\$ 52,300.00	
Clarkton Court	Warren Street	Cul-de-sac	215	21	Overlay	\$ 15,100.00	
4th Street	Bosler Avenue	Dead End	1,050	16	Fibermat, microsurface	\$ 30,400.00	
5th Street	Pear Street	Dead End	1,240	36	Fibermat, microsurface	\$ 95,300.00	
						\$ 278,400.00	\$ 286,752.00
2024							
Indiana Avenue	5th Street	12th Street	3,590	24' - 32'	Mill, base repair, overlay	\$ 275,700.00	
						\$ 275,700.00	\$ 292,490.00
2025							
N. 8th Street	Walnut Street	Indiana Avenue	775	22' - 26'	Mill, base repair, paving fabric, overlay	\$ 60,300.00	
Pennsylvania Avenue	9th Street	Dead End	960	18' - 22'	Mill, base repair, paving fabric, overlay	\$ 70,600.00	
						\$ 130,900.00	\$ 143,038.00
2026							
Walnut Street	Washington Terrace	Fort Street	668	26	Mill, base repair, paving fabric, overlay	\$ 57,500.00	
Walnut Street	Fort Street	5th Street	830	30	Mill, base repair, paving fabric, overlay	\$ 80,400.00	
						\$ 137,900.00	\$ 155,208.00
2027							
Walnut Street	5th Street	7th Street	850	40	Mill, base repair, paving fabric, overlay	\$ 108,500.00	
						\$ 108,500.00	\$ 122,117.00
						5-Year Total: \$ 922,395.00	\$ 999,605.00

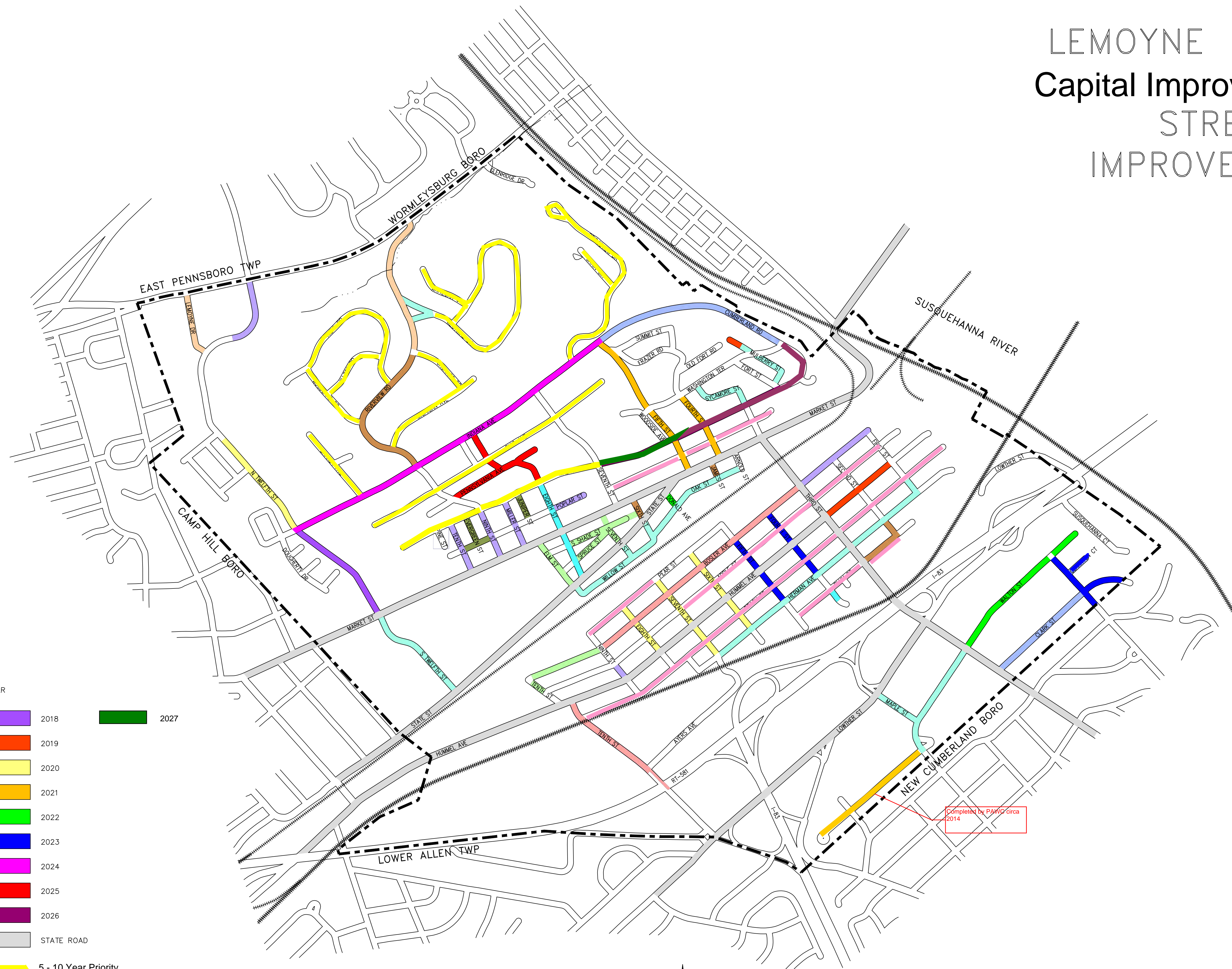
<u>Roadway</u>	<u>From</u>	<u>To</u>	<u>Length (Ft)</u>	<u>Width (Ft)</u>	<u>Description</u>	<u>Total Project Cost</u>	<u>Budgetary Cost</u> <u>Based On Funding</u> <u>Year (2%)</u>
5 to 10-Year Priority:		5 to 10-Year Priority					
Walnut Street	7th Street	9th Street	1,248	30	Mill, base repair, paving fabric, overlay	\$ 112,300.00	\$ 126,470.00
Walnut Street	9th Street	Dead End	850	30	Mill, base repair, paving fabric, overlay	\$ 76,700.00	\$ 86,380.00
Ohio Street	Dead End	7th Street	530	24	Mill, base repair, paving fabric, overlay	\$ 51,500.00	\$ 59,160.00
Ohio Street	7th Street	9th Street	1,395	24	Mill, base repair, paving fabric, overlay	\$ 122,100.00	\$ 140,255.00
Ohio Street	9th Street	Dead End	669	17	Mill, base repair, paving fabric, overlay	\$ 34,100.00	\$ 39,170.00
Bridgeview Drive	Indiana Drive	Cul-de-sac	2,556	30	Mill, base repair, paving fabric, overlay	\$ 230,100.00	\$ 269,600.00
Crain Circle	Bridgeport Drive	Cul-de-sac	585	30	Mill, base repair, paving fabric, overlay	\$ 58,600.00	\$ 68,660.00
White Oak Circle	Westwind Drive	Cul-de-sac	525	24	Mill, base repair, paving fabric, overlay	\$ 54,100.00	\$ 64,655.00
Westwind Drive	Riverview Road	Westwind Drive	3,600	24	Mill, base repair, paving fabric, overlay	\$ 267,200.00	\$ 319,330.00
Orchard Drive	Riverview Road	Michigan Avenue	615	30	Mill, base repair, paving fabric, overlay	\$ 59,600.00	\$ 72,655.00
Michigan Avenue	Riverview Road	Dead End	1,110	30	Mill, base repair, paving fabric, overlay	\$ 106,000.00	\$ 129,215.00
Brandt Avenue	Indiana Avenue	Cul-de-sac	720	30	Mill, base repair, paving fabric, overlay	\$ 91,300.00	\$ 111,295.00
Kiehl Drive	Riverview Road	Woodland Drive	1,750	30	Mill, base repair, paving fabric, overlay	\$ 160,900.00	\$ 200,060.00
Hilltop Road	Kiehl Drive	Woodland Drive	720	30	Mill, base repair, paving fabric, overlay	\$ 78,100.00	\$ 99,050.00
Woodland Drive	Riverview Road	Kiehl Drive	800	32	Mill, base repair, paving fabric, overlay	\$ 80,200.00	\$ 101,715.00
5 - 10-Year Priority Sub-Total:						\$ 1,582,800.00	\$ 1,887,670.00

Liquid Fuels Fund

K.3

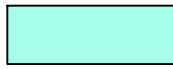




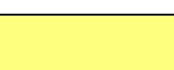

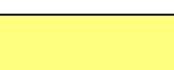

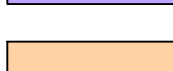














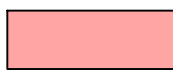







Roadway Improvement Location Map

LEMOYNE BOROUGH Capital Improvement Plan STREET IMPROVEMENTS



LEGEND

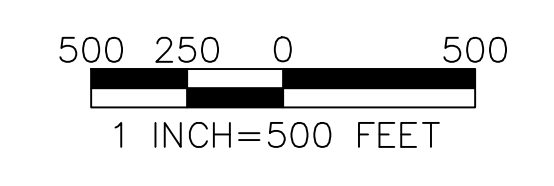
STREET IMPROVEMENTS YEAR

	2006		2018		2027
	2007		2019		2020
	2008		2021		2022
	2009		2023		2024
	2010		2025		2026
	2011		2026		STATE ROAD
	2012		2027		5 - 10 Year Priority
	2013				Secondary Roads
	2014				
	2015				
	2016				
	2017				

Completed by PAKIG Circa 2014



RETTEW Associates, Inc.
Email: rettet@rettet.com
Website: www.rettet.com



BOROUGH OF LEMOYNE
510 HERMAN AVENUE
LEMOYNE, PA 17043
CUMBERLAND COUNTY, PA

Liquid Fuels Fund

K.4

Secondary Roadway Analysis

Lemoyne Borough, Cumberland County
 Capital Improvement Plan
 Secondary Roads
Budgetary Opinion of Probable Cost

<u>Roadway</u>	<u>From</u>	<u>To</u>	<u>Length (Ft)</u>	<u>Width (Ft)</u>	<u>Description</u>	<u>Total Project Cost</u>
Plum Street	2nd Street	3rd Street	420		16 Milling, overlay	\$ 20,600.00
	3rd Street	5th Street	835	14' - 20'	Milling, overlay	\$ 42,700.00
	Plum Street Total:					\$ 63,300.00
Peach Street	Borough Park	3rd Street	1,310		15 Milling, base repair, paving fabric, overlay	\$ 68,000.00
	3rd Street	7th Street	1,700		15 Reconstruction	\$ 201,600.00
	7th Street	9th Street	835		16 Reconstruction	\$ 107,200.00
	9th Street	10th Street	800		12 Reconstruction	\$ 137,700.00
Peach Street Total:					\$ 514,500.00	
Apple Street	9th Street	8th Street	735		14 Reconstruction	\$ 81,400.00
	3rd Street	8th Street	2,570		14 Reconstruction	\$ 281,200.00
	3rd Street	1st Street	835		14 Reconstruction	\$ 92,100.00
Apple Street Total:					\$ 454,700.00	
Pear Street	Bosler Avenue	Bosler Avenue	590		16 Microsurface	\$ 7,200.00
	6th Street	8th Street	1,320		18 Reconstruction	\$ 186,100.00
	8th Street	9th Street	425		18 Milling, overlay	\$ 19,200.00
Pear Street Total:					\$ 212,500.00	
Poplar Street	3rd Street	Dead End	150		18 Reconstruction	\$ 31,600.00
	3rd Street	4th Street	405		20 Reconstruction	\$ 64,200.00
	4th Street	7th Street	1,110		18 Milling, overlay	\$ 49,500.00
Poplar Street Total:					\$ 145,300.00	
Secondary Road Total:						\$ 1,390,300.00

APPENDIX L

Park Recreation Dedication Fund (PRDF)

L.1

5 & 10-Year Budget Projections

Lemoyne Borough, Cumberland County													
Capital Improvement Plan													
Park Recreation Dedication Fund													
General Ledger Account	Title	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget	2032 Budget	Notes
REVENUES													
39.300.000	Fund Balance Forward	\$23,909.00	\$44,459.00	\$44,636.84	\$44,815.38	\$44,994.64	\$45,174.62	\$45,355.32	\$45,536.74	\$45,718.89	\$45,901.77	\$46,085.37	
39.320.100	Payment in Lieu of Recreation	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39.341.000	Interest Earnings	\$150.00	\$177.84	\$178.55	\$179.26	\$179.98	\$180.70	\$181.42	\$182.15	\$182.88	\$183.61	\$184.34	
39.392.100	Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL REVENUE		\$64,059.00	\$44,636.84	\$44,815.38	\$44,994.64	\$45,174.62	\$45,355.32	\$45,536.74	\$45,718.89	\$45,901.77	\$46,085.37	\$46,269.71	
EXPENSES													
39.454.250	Park Repairs	\$14,100.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39.454.260	Park Equipment	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39.454.600	Park Projects	\$3,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL EXPENSES		\$19,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
UNAPPROPRIATED BALANCE		\$44,459.00	\$44,636.84	\$44,815.38	\$44,994.64	\$45,174.62	\$45,355.32	\$45,536.74	\$45,718.89	\$45,901.77	\$46,085.37	\$46,269.71	

APPENDIX M

Lemoyne Municipal Authority

Lemoyne Municipal Authority

M.1

5 & 10-Year Budget Projections

Lemoyne Borough
 Capital Improvement Plan
 088682025
 Lemoyne Municipal Authority
Revenue vs. Expense

LEMOYNE MUNICIPAL AUTHORITY, CUMBERLAND COUNTY, PA
10-Year Budget
PROJECTED SUMMARY OF REVENUE, EXPENSE AND DEBT SERVICE OF THE SANITARY SEWER SYSTEM

Title	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
REVENUES											
Borough of Lemoyne Rental	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Debt Service Lease Rental	\$ 1,037,902.20	\$ 1,037,508.60	\$ 1,036,977.40	\$ 1,036,308.60	\$ 1,037,493.60	\$ 1,036,515.20	\$ 1,037,390.60	\$ 1,037,102.60	\$ 1,036,651.20	\$ 927,045.00	\$ 465,627.00
Admin, Lease Rental	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
Inter-Borough Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 5,196.416	\$ 6,381.308	\$ 4,180.387	\$ 3,653.430	\$ 2,710.991	\$ 3,300.746	\$ 3,132.940	\$ 3,019.710	\$ 2,911.082	\$ 2,753.901	\$ 2,323.742
Tapping Fee	\$ 238,000.000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,117,517.50	\$ -	\$ -	\$ -	\$ -	\$ -
PennDOT Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,117,517.50	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 1,547,098.62	\$ 1,309,889.91	\$ 1,307,157.79	\$ 1,305,962.03	\$ 1,306,204.59	\$ 3,540,850.95	\$ 1,306,523.54	\$ 1,306,122.31	\$ 1,305,562.28	\$ 1,195,798.90	\$ 733,950.74
EXPENSES											
Consulting Engineer	\$ 14,005.00	\$ 14,565.20	\$ 15,147.81	\$ 15,753.72	\$ 16,383.87	\$ 17,039.22	\$ 17,720.79	\$ 18,429.62	\$ 19,166.81	\$ 19,933.48	\$ 20,730.82
Solicitor	\$ 5,000.00	\$ 5,200.00	\$ 5,408.00	\$ 5,624.32	\$ 5,849.29	\$ 6,083.26	\$ 6,326.60	\$ 6,579.66	\$ 6,842.85	\$ 7,116.56	\$ 7,401.22
Recording Secretary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting and Audit	\$ 7,000.00	\$ 7,210.00	\$ 7,426.30	\$ 7,649.09	\$ 7,878.56	\$ 8,114.92	\$ 8,358.37	\$ 8,609.12	\$ 8,867.39	\$ 9,133.41	\$ 9,407.41
Insurance	\$ 900.00	\$ 918.00	\$ 936.36	\$ 955.09	\$ 974.19	\$ 993.67	\$ 1,013.55	\$ 1,033.82	\$ 1,054.49	\$ 1,075.58	\$ 1,097.09
Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CH SWM Fee	\$ 68.40	\$ 68.40	\$ 71.14	\$ 71.14	\$ 71.14	\$ 71.14	\$ 71.14	\$ 74.69	\$ 74.69	\$ 74.69	\$ 74.69
iWorq	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Permits. Etc	\$ 4,200.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00
Miscellaneous	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Debt Service	\$ 1,037,902.20	\$ 1,037,508.60	\$ 1,036,977.40	\$ 1,036,308.60	\$ 1,037,493.60	\$ 1,156,515.20	\$ 1,262,390.60	\$ 1,262,102.60	\$ 1,261,651.20	\$ 1,152,045.00	\$ 585,627.00
Inter-Borough Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projects											
Capital Projects											
Construction	\$ 119,300.00	\$ 725,700.00	\$ 289,225.00	\$ 391,260.00	\$ 76,165.00	\$ 2,235,035.00	\$ 25,000.00	\$ 25,000.00	\$ 30,750.00	\$ 95,010.00	\$ 897,760.00
Engineering	\$ 55,000.00	\$ 60,000.00	\$ 74,755.00	\$ 75,000.00	\$ 5,000.00	\$ 150,000.00	\$ 5,000.00	\$ 2,500.00	\$ 7,500.00	\$ 10,000.00	\$ 75,000.00
TOTAL EXPENSES	\$ 1,250,875.60	\$ 1,860,120.20	\$ 1,438,897.00	\$ 1,541,571.95	\$ 1,158,765.65	\$ 3,582,802.42	\$ 1,334,831.04	\$ 1,333,279.51	\$ 1,344,857.43	\$ 1,303,338.73	\$ 633,288.25
SUMMARY											
REVENUES	\$ 1,547,098.62	\$ 1,309,889.91	\$ 1,307,157.79	\$ 1,305,962.03	\$ 1,306,204.59	\$ 3,540,850.95	\$ 1,306,523.54	\$ 1,306,122.31	\$ 1,305,562.28	\$ 1,195,798.90	\$ 733,950.74
EXPENSES	\$ 1,250,875.60	\$ 1,860,120.20	\$ 1,438,897.00	\$ 1,541,571.95	\$ 1,158,765.65	\$ 3,582,802.42	\$ 1,334,831.04	\$ 1,333,279.51	\$ 1,344,857.43	\$ 1,303,338.73	\$ 633,288.25
REVENUES - EXPENSES	\$ 296,223.02	\$ (550,230.29)	\$ (131,739.22)	\$ (235,609.92)	\$ 147,438.94	\$ (41,951.47)	\$ (28,307.50)	\$ (27,157.20)	\$ (39,295.15)	\$ (107,539.83)	\$ 100,662.50
Fund Balance	\$ 1,595,327.06	\$ 1,045,096.76	\$ 913,357.55	\$ 677,747.63	\$ 825,186.57	\$ 783,235.10	\$ 754,927.60	\$ 727,770.40	\$ 688,475.25	\$ 580,935.42	\$ 681,597.92

Notes: \$ 906,351.57

¹ 2020 Series included cash contribution of \$500,000 by LMA

Assumptions:

1. Absence of any new regulations by the United States Government or the Commonwealth of Pennsylvania or Regional agencies requiring more advanced methods or higher degree of wastewater treatment;
2. Absence of unforeseen developments which would affect the economy of the service area or the operation of the sewer system;
3. Revenue from sewer use charges are collectable;
4. Accurate and timely budgeting, and the adoption and collection of appropriate fees and rates by the Borough to provide revenues sufficient to promptly offset all increases in operating expenses of the sanitary sewer system and payment of debt service;
5. Growth rate consistent with Borough Act 537 Plan;
6. Depreciation is utilized by the Auditor, however, the Borough Cash Flow Report does not reflect depreciation. Actual cash flow/revenue is utilized for the purpose of this report;
7. The Lemoyne Municipal Authority leases the system to Lemoyne Borough through the lease agreement dated July 1, 2011, as amended; revenue to the Authority is established by this agreement.

Lemoyne Municipal Authority

M.2

Capital Project Summary

Lemoyne Borough
 Capital Improvement Plan
 088682025
Lemoyne Municipal Authority (LMA)

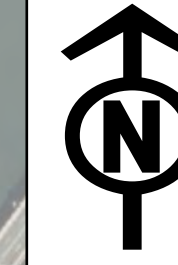
Re-Cap

Project Name	Description	Budgetary Amount	Year	Budgetary Amount Based on Funding Year
Aerobic Digestion Tank Diffuser Replacement*	Course bubbler diffuser replacement in the aerobic digestion tank, material only.	\$ 19,300	2022	\$ 19,300
WWTP UV System Improvements	Installation of UV system to replace existing chlorine disinfection.	\$ 825,700	2023	\$ 825,700
Lowther Street Pump Station Improvements	Replacement of existing submersible pumps	\$ 195,300	2024	\$ 201,160
Oxic Tank Submersible Mixer	Installation of submersible mixer in the oxic tank to improve mixing	\$ 85,500	2024	\$ 88,065
WWTP Grit Removal System Improvements	Replacement of existing grit system with system sized based upon revised plant flows	\$ 368,800	2025	\$ 391,260
Clarifier Railings	Install railings at clarifiers	\$ 69,700	2026	\$ 76,165
Lowther Street Sanitary Sewer Relocation	Coordinated relocation with PennDOT for I-83 bridge replacement; extent to be finalized based upon final bridge design	\$ 591,200	2027	\$ 665,400
I-83 Sanitary Sewer Crossing Relocation	Coordinated relocation with PennDOT for I-83 bridge replacement; extent to be finalized based upon final bridge design	\$ 1,394,600	2027	\$ 1,569,635
Bio-filter media Replacement	Remove and replace bio-filter media	\$ 25,000	2030	\$ 30,750
Clarifier Wier Covers	Install covers on clarifiers to reduce algae problems	\$ 75,000	2031	\$ 95,010
Lowther Street Sanitary Sewer Extension	Extension of sanitary sewer to serve existing houses west of Maple Street	\$ 708,700	2032	\$ 897,760
		TOTAL: \$		4,358,800

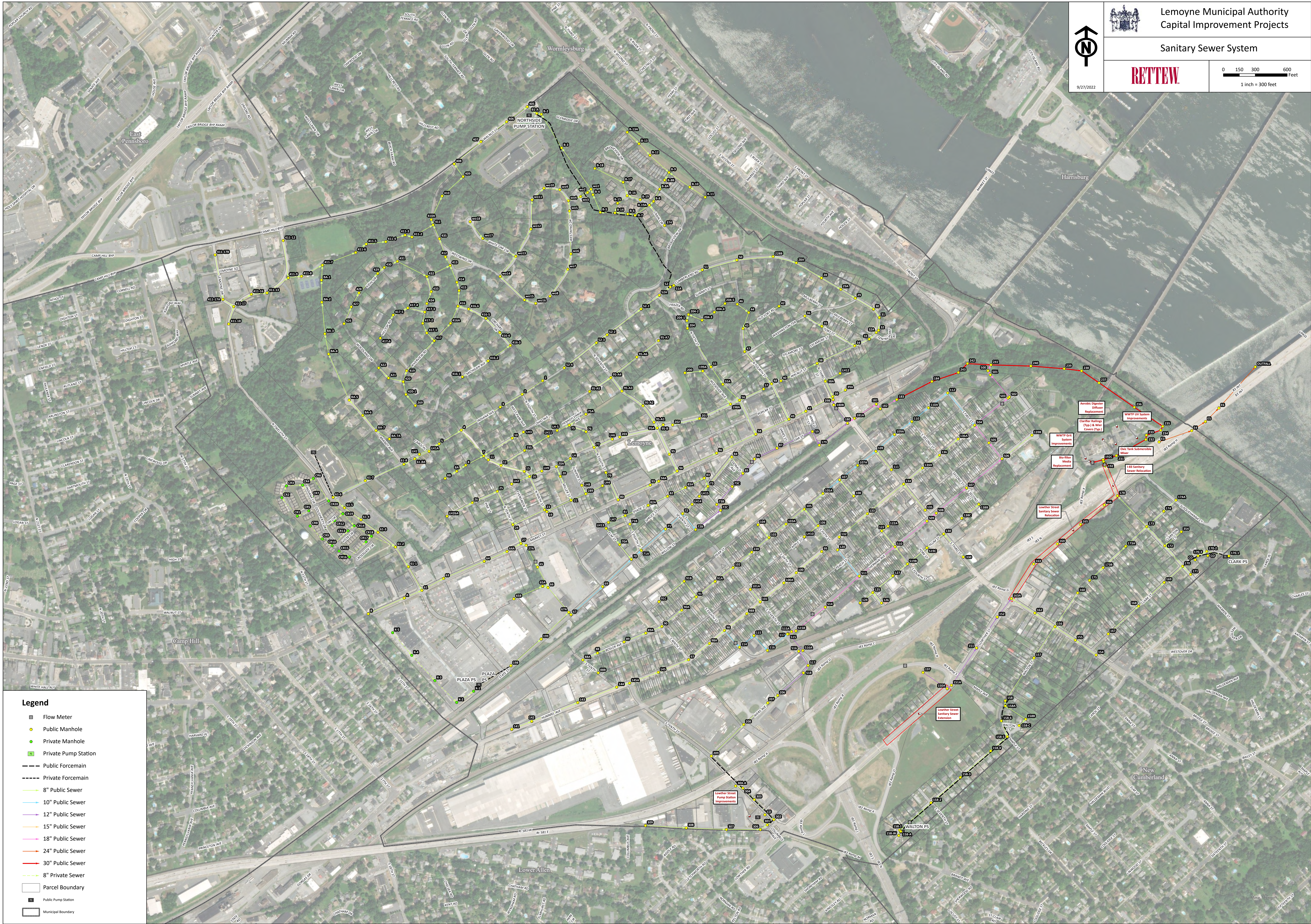
Lemoyne Municipal Authority

M.3

Capital Project Location Map



9/27/2022



Legend

- Flow Meter
- Public Manhole
- Private Manhole
- Private Pump Station
- Public Forcemain
- Private Forcemain
- 8" Public Sewer
- 10" Public Sewer
- 12" Public Sewer
- 15" Public Sewer
- 18" Public Sewer
- 24" Public Sewer
- 30" Public Sewer
- 8" Private Sewer
- Parcel Boundary
- Public Pump Station
- Municipal Boundary