

CLARION BOROUGH

2025 BUDGET

CAPITAL PROJECT FUND

Clarion Borough
Capital Projects Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31th 2024	Budget 2025
REVENUE:									
	Interest, Rent, & Royalties								
341.000	Interest Earnings	\$ 18,181	\$ 17,815	\$ 4,259	\$ 1,585	\$ 17,938	\$ 750	\$ 27,175	\$ 16,850
	Intergovernmental Revenues								
351.125	PA Small Water & Sewer Program	-	-	-	-	286,761	-	64,845	-
	TASA GRANT (TA SET-ASIDE)	-	-	-	-				1,553,105.00
	MTF Grant	-	-	-	-				1,114,885.00
	Total Intergovernmental Revenue	-	-	-	-	286,761	-	64,845	2,667,990
364.000	Charges for Services:			-	-				
	Total Charges for Services:			-	-	-	-		-
	Contributions on Projects								
	School District								54,000
	SWA								40,000
	Total Project Contributions			-	-	-	-		94,000
380.000	Miscellaneous Revenues	290	39,192	77,335	65,751	56,583	250	103,667	250
	Total Revenue	\$ 18,471	\$ 57,007	\$ 81,594	\$ 67,336	\$ 361,282	\$ 1,000	\$ 195,687	\$ 2,779,090

Clarion Borough
Capital Projects Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31th 2024	Budget 2025
EXPENDITURES:									
	Administration								
400.314	Engineering Services Space Study	4,422	-	-	-			-	
400.751	Capital - Office Reconstruction							-	
	Public Works -								
411.220	Operating Expense	-	12.00	-	-			22,210.00	
436.220	Operation Supplies Sewer Water							-	
436.221	Equipment Rental	-	-	-	-	-		-	
	Paving and Storm Sewer	1,000	-	-	-			-	
	(Expenditures restricted based on Sale Agreement)								
436.200	Capital Outlay - Equipment	7,163	2,548	131	420	527		300	
436.210	Capital Outlay - Software and Computers	1,769	237	3,400	4,862	6,913		315	
436.310	Professional Services	299,792	83,168	40,254	44,916	6,840	2,000	11,105	2,000
436.314	Engineering Services	-	-	-	-	-		335	
436.319	Storm Management Review							-	
436.320	Legal Services	30,000	-	-	-	16,434		-	
436.340	Advertising	945	256	1,030	74	-		225	
436.384	Equipment Rental			8,000		1,158		1,107	
436.450	Contracted Services Sewer Water	897,176	-	-	1,425	-		-	
436.561	Capital - White Hill Place Construction				116,082	25,759	8,000	-	-
436.562	Capital - White Hill Place Engineering					-		25,760	
436.571	Capital - Boundary Street - Construction				75,596	-		-	
436.572	Capital - Boundary Street - Engineering					-		-	
436.581	Capital - Tippin Drive - Construction					-		-	
436.582	Capital - Tippin Drive - Engineering					-		-	
436.583	Capital - 78 North First Avenue						20,000	-	-
436.591	Capital - Sunset Drive - Construction					162,877		-	
436.592	Capital - Sunset Drive - Engineering					-		-	
	Capital - 2nd Avenue Streetscape Project								1,725,105
	Capital - Tippin Drive & Gemmill								1,114,885
489.100	Miscellaneous	48.00	24.00	36.00	-			-	
436.570	Capital Storm Water Projects 2018 to 2019							-	
	Total Expenditures	1,242,315	86,245	52,851	243,375	220,508	30,000	61,357	2,841,990
	Excess Revenue over Expenditures								
	(Deficit)	(1,223,844)	(29,238)	28,743	(176,039)	140,774	(29,000)	134,330	(62,900)

**Clarion Borough
Capital Projects Fund
Budget Year
2025**

		<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Budget 2024</u>	<u>Projected December 31th 2024</u>	<u>Budget 2025</u>
Interfund Operating Transfers									
380.100	Loan Proceeds	-	-	-	-	-	-	-	-
392.010	Transfer in from General Fund	144,273	106,697	49,544	-	150,000	-	-	-
392.111	Transfer in from ARPA Funds	-	-	-	-	-	-	-	-
392.000	Transfer in from Penn Vest Fund	1,185,159	125,907	14,972	-	-	25,680	-	6,425
392.155	Transfer in From Storm Sewer	-	-	-	-	-	-	-	-
	Total Transfers In	1,329,432	232,604	64,516	-	150,000	25,680	-	6,425
492.000	Transfer (Out) to Fire Equipment Fund	-	-	-	-	-	-	-	-
492.000	Transfer (Out) to Recreation Fund	-	-	-	-	-	-	-	-
492.000	Transfer (out) General Fund	(242,034)	(125,907)	(99,175)	(25,679)	(175,679)	-	(130,384)	(33,715)
492.000	Transfer (Out) to Penn Vest Fund	(3,000)	(66,943)	(27,841)	-	-	(25,680)	(25,680)	(6,425)
492.000	Transfer (Out) to Debt Service Fund	-	-	-	-	-	-	-	-
492.000	Transfer (Out) to Recycling Fund	-	-	-	-	-	-	-	-
	Total Transfer Out	(245,034)	(192,850)	(127,016)	(25,679)	(175,679)	(25,680)	(156,064)	(40,140)
	Net Transfers	1,084,398	39,754	(62,500)	(25,679)	(25,679)	-	(156,064)	(33,715)
	Excess (Deficiency) : Revenue over Expenditures	(139,446)	10,516	(33,757)	(201,718)	115,095	(29,000)	(21,734)	(96,615)
	Assigned Fund Balance - Beginning	995,410	855,964	899,092	865,336	663,618	778,713	778,713	756,979
	Assigned Fund Balance - Ending	\$ 855,964	\$ 866,480	\$ 865,336	\$ 663,618	\$ 778,713	\$ 749,713	\$ 756,979	\$ 660,364

CDBG FUND

DEBT SERVICE FUND

FIRE EQUIPMENT FUND

Clarion Borough
Fire Service Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
REVENUE									1.500
	Tax Mill Rate:	1.630	1.630	1.630	1.600	1.600	1.500		
Real Property Taxes									
301.100	Real Estate Taxes Current	\$ 60,582	\$ 60,965	\$ 62,943	\$ 60,685	\$ 60,359	\$ 56,595	\$ 58,345	\$ 56,005
301.400	Real Estate Taxes Delinquent	8,174	5,149	4,387	3,456	3,342	3,750	1,930	3,750
	Total Taxes	68,756	66,114	67,330	64,141	63,701	60,345	60,275	59,755
Interest, Rent, & Royalties									
341.000	Interest Earnings	69	49	16	419	817	75	215	235
Intergovernmental Revenues									
350.010	Payment In Lieu of Taxes	-	-	-	-	-	-	-	-
Charge For Service									
365.000	Municipal Reimb Workers' Comp	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
365.100	CUP Fire Reimbursement	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700
	Total	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700
387.000	Contributions - Fire Hall Campaign	-	-	-	-	-	-	-	-
380.000	Miscellaneous - Revenue	-	171	-	-	28,462	125	75	125
393.000	Loan Proceeds					-	-	-	-
	Total Revenue	\$ 81,525	\$ 79,034	\$ 80,046	\$ 77,260	\$ 105,680	\$ 73,245	\$ 73,265	\$ 72,815

Clarion Borough
Fire Service Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
EXPENDITURES									
PUBLIC SAFETY									
	Fire Company								
411.220	Operating Expense	\$ 47	\$ 52	\$ 240	\$ 118	\$ 1,266	\$ 125	\$ 125	\$ 750
411.310	Professional Services	2,643	893	-	3,258	673	1,250	250	675
411.320	Communications	2,655	3,096	3,830	8,811	4,805	2,750	5,230	4,250
411.360	Utilities	29,816	26,907	29,473	32,954	34,504	28,750	32,155	31,250
411.354	Workers Compensation	13,088	13,583	14,106	14,215	12,931	14,750	14,850	14,750
411.540	Contributions - Tax Millage	13,590	13,590	13,590	13,590	13,590	13,590	13,590	13,250
411.541	Contributions - Sale Agreement	-	-	-	-	-	-	-	-
411.520	Contribution - Fire Building Campaign	-	-	-	-	-	-	-	-
411.730	Building Rehabilitation Project	-	-	-	-	86,498	-	-	-
411.751	Building Capital Outlay	-	-	-	-	-	6,875	7,575	105,750
411.370	Building Maintenance	1,220	1,675	1,763	920	8,094	270	2,225	750
411.371	Building Equipment - Cameras	-	-	-	-	-	3,860	4,055	-
491.100	Tax Refunds	-	20,274	125	1,228	-	-	-	-
	Total Fire Company	63,059	80,070	63,127	75,094	162,361	72,220	80,055	171,425
	Interfund Operating Transfers								
	Loan Proceeds								105,750
392.100	Transfer In from General Fund	-	-	-	-	-	-	-	-
392.000	Transfer In from Capital Project Fund	-	-	-	-	-	-	-	-
492.100	Transfer (Out) to General Fund	-	-	-	-	-	-	(3,515)	-
492.000	Transfer (Out) to Debt Service Fund	-	-	-	-	-	-	-	(4,735)
	Total Interfund Transfers	-	-	-	-	-	-	(3,515)	(4,735)
	Excess (Deficiency) : Revenue over								
	Expenditures	18,466	(1,036)	16,919	2,166	(56,681)	1,025	(10,305)	2,405
	Restricted Fund Balance - Beginning	58,698	77,164	76,128	93,047	95,213	38,532	38,532	28,227
	Restricted Fund Balance -Ending	58,698	77,164	76,128	93,047	95,213	38,532	28,227	28,227
	Restricted Fund Balance -Ending	-	-	-	-	-	-	-	-
	Restricted Fund Balance -Ending	\$ 77,164	\$ 76,128	\$ 93,047	\$ 95,213	\$ 38,532	\$ 39,557	\$ 28,227	\$ 30,632

GENERAL FUND

Clarion Borough
General Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
									Assess Value at 100%
REVENUE:									21,4900
	Tax Mill Rate:	17.0950	17.0950	17.0950	17.1000	17.1000			
	Real Property Taxes								
301.100	Real Estate Taxes Current	\$ 642,097	\$ 627,042	\$ 623,525	\$ 648,570	\$ 654,327	\$ 652,750	\$ 659,500	\$ 802,395
301.400	Real Estate Taxes Delinquent	78,052	60,733	38,883	36,392	35,196	63,750	37,750	38,750
	Sub-Total	720,149	687,775	662,408	684,962	689,523	716,500	697,250	841,145
	Local Enabling Act (Act 511)								
310.010	Per Capita Taxes - Delinquent	-	-	-	-	-	-	-	-
310.100	Real Estate Transfer Tax	12,695	52,149	65,137	65,223	45,017	63,095	55,750	63,095
310.210	Earned Income Tax - Current Tax	328,665	271,837	328,406	349,269	370,933	354,000	373,925	367,750
310.510	Emergency Services Tax	139,594	121,867	103,689	106,805	111,274	121,865	114,750	115,750
310.700	Mechanical Devices Tax	1,680	1,860	2,400	2,430	2,760	2,700	3,180	2,760
	Sub-Total	482,634	447,713	499,632	523,727	529,984	541,660	547,605	549,355
	Total Taxes	1,202,783	1,135,488	1,162,040	1,208,689	1,219,507	1,258,160	1,244,855	1,390,500
	LICENSES AND PERMITS								
320.010	Beverage Licenses	2,050	1,450	600	1,650	1,850	750	1,650	1,650
320.020	Building Permits	8,552	21,757	16,442	46,380	15,025	20,480	49,235	25,750
320.030	Franchise Fees	54,682	59,581	58,164	58,478	53,458	60,540	55,450	53,450
320.040	Sign Permits	390	1,920	450	450	760	695	400	450
320.050	Variance or Zoning Request	-	600	300	600	-	375	-	375
320.060	Street Opening Permits	4,620	5,650	4,325	2,025	1,903	4,375	1,875	1,875
320.080	Rental Unit Licenses	100,590	102,780	101,970	100,410	100,540	102,750	99,060	100,750
320.090	Miscellaneous Permits	3,392	3,290	2,173	3,039	5,057	3,250	3,650	3,750
320.094	Autumn Leaf Festival Permit	19,400	-	16,600	16,050	18,759	18,500	17,510	18,750
320.095	Solicitation Permits	1,740	1,250	675	975	625	875	1,425	875
320.100	Parking Permits	8,627	5,295	8,072	8,000	6,138	7,795	7,960	7,950
	Total Licenses & Permits	204,043	203,573	209,771	238,057	204,115	220,385	238,215	215,625

Clarion Borough
General Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
FINES									
331.110	State and Meter Fines	45,382	31,678	34,561	30,466	31,266	43,750	32,250	31,275
331.120	District Justice Fines	46,551	20,284	27,216	21,615	24,159	42,375	24,160	24,250
331.300	Prothonotary Fines	7,605	5,671	7,188	5,848	7,526	7,570	5,250	7,570
332.010	Forfeits					5,224	5,225	3,750	5,225
	Total Fines	99,538	57,633	68,965	57,929	68,175	98,920	65,410	68,320
Interest , Rents and Royalties									
341.000	Interest Earnings	428	912	-	50	43	55	15	55
342.200	Rental Income	720	720	720	720	720	720	700	720
342.040	Trailer Rental	700	700	700	700	700	700	180	-
	Total Interest, Rents & Royalties	1,848	2,332	1,420	1,470	1,463	1,475	895	775
Intergovernmental Revenues									
353.010	Payment in Lieu of Taxes	6,077	6,511	6,840	7,113	7,503	7,115	7,505	7,505
355.010	Public Utility Realty Tax	1,208	1,360	1,345	1,342	1,253	1,345	1,320	1,345
351.020	Grant Drug and DUI PCCD					-			
351.090	Grant - Other	-	-	4,500	4,500	-	2,500	-	2,500
351.091	Grant - Public Works CLARION COUNTY	-	-	-	-	-	-	-	20,000
351.095	Grant - Police Vest	-	-	-	-	-	-	-	-
351.100	Grant Recycling					3,498			
351.000	Grant LSA						156,260		
351.020	Grants Local Law Enforcement PCCD	-	2,000	-	-	77,125	68,670	60,295	-
	Total Intergovernmental Revenues	7,285	9,871	12,685	12,955	89,379	235,890	69,120	31,350
Charges For Services (Dept Earnings)									
360.030	Parking Meter Revenue	75,977	41,301	48,820	49,063	50,740	56,765	53,385	53,750
362.110	Police Reports	1,110	819	625	916	584	675	625	675
362.120	Police Donation	875	-	345	8,300	23,306	750	6,841	7,250
365.500	Animal Control & Shelter Fees SPCA	-	101	350	-	-	350	250	250
	Police								
362.125	Police Reimbursement for Wages	24,147	19,289	34,360	32,527	65,052	55,750	24,750	32,750
362.127	CLARION AREA SCHOOL DISTRICT - REIMBURSEMENT POLICE					5,470	49,940	60,435	60,435
362.130	DARE Reimbursements	-	-	-	-	-	-	-	-
362.135	Other Police Reimbursements	519	166	987	1,031	1,509	2,750	125	1,250
364.100	Wastewater/sewage Reimbursement				171				
360.150	Clarion Chamber Reimbursement	7,993	-	8,348	8,711	10,374	8,710	4,750	4,750
360.250	Reimbursement for Property Damages	6,412	8,220	621	7,751	10,990	6,750	8,375	6,750
360.275	Wage Reimbursements	7,483	4,296	-	5,011	(3,756)	4,975	375	2,750
360.280	Storm-Water Wage and Benefit Reimbursement		32,633	-	43,224	41,540	47,055	49,200	49,250
360.281	Storm-Water Authority Debt Reimbursement		30,869	-	-	-	-	-	-
360.282	Storm-Water Authority Operation Expense Reimbursement		47,444	10,912	25	919	14,000	22,750	23,750
	Total Charges for Services	124,516	185,138	105,368	156,730	206,728	248,470	231,861	243,610
Miscellaneous Revenue									
380.000	Miscellaneous Revenue	9,206	13,537	50,790	15,607	35,628	12,500	24,460	15,750
395.000	Refunds	-	-	-	-	-	250	-	250
	Total Miscellaneous	9,206	13,537	50,790	15,607	35,628	12,750	24,460	16,000
Proceeds of General Fixes Asset Disp.									
391.100	Sale of Property	-	432	568	7,600	2,500	7,250	-	2,500
	Total Sale of Property	-	432	568	7,600	2,500	7,250	-	2,500

Clarion Borough
General Fund
Budget Year
2025

								Projected	
		Actual	Actual	Actual	Actual	Actual	Budget	December 31	Budget
		2019	2020	2021	2022	2023	2024	2024	2025
	Other Financing Sources								
	Interfund Operating Transfers								
392.000	Transfer from Pension Fund	-	-	-	160.00	-	-	-	-
	Transfer from CDBG Fund	-	-	-	-	-	-	-	-
	Transfer from Storm-Water Authority	-	-	-	-	-	-	-	10,965
	Transfer from Recycling Fund	-	-	-	-	-	-	-	-
	Transfer from Street Lighting Fund	-	-	-	-	-	-	130,384	33,715
	Transfer from Capital Project Fund	242,034	164,625	99,174	-	150,000	-	9,200	-
	Transfer from Recreation Fund	-	-	-	-	-	-	-	-
	Transfer from Fire Equipment Fund	-	-	-	-	-	-	-	-
	Transfer from Library Fund	-	-	33,400	40,000	-	-	-	-
	Transfer from Debt Service Fund	-	-	-	-	-	15,250	15,250	7,500
	Transfer from Act 13 Fund (Impact Fee)	-	-	-	-	1,916	-	-	-
	Transfer from ARPA Fund	-	-	-	-	-	-	-	-
	Transfer from Liquid Fuels Fund	-	-	-	-	-	-	-	-
	Total Interfund Operating Transfers	242,034	164,625	132,574	42,076	150,000	15,250	154,834	52,180
	Proceeds of Short Term Debt								
394.100	Tax Anticipation Note	-	-	-	-	-	300,000	46,900	300,000
393.000	Proceeds from Long Term Debt	41,793	-	42,252	285,571	46,567	-	-	-
393.100	Proceeds on Capital Debt	-	-	-	-	-	-	-	-
393.125	Proceeds on Capital Debt Restructure	-	-	-	-	-	-	-	-
	Total Tax Anticipation Note	41,793	-	42,252	285,571	46,567	300,000	46,900	300,000
	Total Other Financing Sources	283,827	164,625	174,826	327,647	196,567	315,250	201,734	352,180
	TOTAL REVENUE	\$ 1,933,046	\$ 1,772,629	\$ 1,786,433	\$ 2,026,684	\$ 2,024,062	\$ 2,398,550	\$ 2,076,550	\$ 2,320,860

Clarion Borough
General Fund
Budget Year
2025

		Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget
		2019	2020	2021	2022	2023	2024	December 31	2025
								2024	
EXPENDITURES:									
GENERAL GOVERNMENT									
General Administration									
400.130	Regular Full Time Employees	\$ 87,965	\$ 117,081	\$ 123,128	\$ 135,240	\$ 139,622	\$ 137,315	\$ 138,585	\$ 139,565
400.131	Part Time Employees	11,409	-	-	-	-	-	-	-
400.150	Medical Buy Back	-	-	-	-	-	-	-	-
400.156	Medical Coverage	18,048	30,010	30,732	26,365	14,806	21,095	19,165	21,115
400.161	FICA	6,375	7,252	7,756	8,459	8,775	8,515	8,465	8,470
400.163	Medicare	1,491	1,696	1,794	1,978	2,052	1,995	1,980	1,980
400.184	Sick Leave Buy Back	720	720	720	1,290	2,160	1,620	2,160	2,160
400.190	Unemployment Compensation	-	-	281	51	-	-	-	-
400.210	Office Supplies	858	793	1,951	1,172	994	1,175	1,010	1,175
400.252	Vehicle Allowance	283	158	262	247	214	250	175	250
400.310	Professional Services	3,994	24,238	44,017	44,432	25,686	22,750	9,750	15,750
400.314	Professional Services -Legal	2,480	5,328	4,400	5,986	2,747	3,750	3,250	3,250
400.311	Professional Development	2,822	2,016	2,288	2,941	2,331	3,250	3,575	2,750
400.317	Accounting and Auditing Services	27,346	45,702	47,312	30,908	42,320	37,750	46,400	37,750
400.320	Communications	2,075	2,102	2,114	2,197	1,822	2,375	1,875	1,875
400.340	Advertising	3,205	3,321	1,787	4,330	980	2,750	935	1,250
400.354	Workers Compensation	113	102	113	128	124	275	150	110
400.374	Equipment Maintenance	1,653	1,568	1,682	1,648	1,762	1,750	1,725	1,725
400.751	Capital Outlay (Copier)	-	-	654	-	-	-	-	-
400.900	Contingencies	4,626	803	-	1,606	1,761	1,350	1,475	1,675
Total General Administration		175,463	242,890	270,991	268,978	248,156	247,965	240,675	240,850

Clarion Borough
General Fund
Budget Year
2025

		Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget
		2019	2020	2021	2022	2023	2024	December 31	2025
								2024	
Tax Collections									
403.116	Tax Collector Commissions	1,326	1,286	1,302	1,360	1,337	1,550	1,420	1,475
403.161	FICA	82	83	90	84	83	125	95	100
403.163	Medicare	19	20	14	20	19	25	25	25
403.310	Tax Collection /Earned Income Tax	7,332	7,231	7,228	8,312	8,238	8,250	8,155	8,250
403.010	Tax Collector Collection Expense	566	448	612	509	486	1,790	685	585
	Total Tax Collections	9,325	9,068	9,246	10,285	10,163	11,740	10,380	10,435
Computer Operations									
407.210	Computer Supplies	8,042	-	-	7,563	1,190	8,590	10,250	5,750
407.310	Computer Services	2,411	2,615	3,866	5,618	7,536	19,125	2,250	7,750
407.750	Computer Hardware/Software	5,706	1,495	4,737	2,855	5,589	6,240	1,750	5,750
	Total Computer Operations	16,159	4,110	8,603	16,036	14,315	33,955	14,250	19,250
Liability Insurances									
400.351	Insurance Property and General Liability	21,899	24,488	27,207	29,059	23,706	24,875	25,415	25,570
400.352	Insurance Professional Liability	16,293	17,653	16,519	17,183	18,753	16,837	18,133	16,650
400.353	Commercial Auto	9,320	10,262	11,632	8,239	15,591	17,100	17,770	18,795
400.355	Surety and Fidelity	942	894	681	540	540	950	1,692	1,695
400.356	Cyber	-	2,998	-	-	-	-	-	-
	Total Liability Insurances	48,454	56,295	56,039	55,021	58,590	59,762	63,010	62,710
Building and Grounds									
409.220	Operating Supplies	1,605	2,689	3,434	2,612	1,531	2,650	5,750	2,750
409.360	Utilities	9,878	11,504	12,135	11,595	14,157	12,765	12,995	12,995
409.370	Maintenance	3,265	1,343	3,653	2,882	3,205	4,440	6,885	3,250
409.450	Contracted Services	14,204	14,422	13,546	16,614	20,864	20,765	23,400	21,750
409.751	Capital Outlay	1,115	-	2,645	8,644	-	14,655	10,275	11,245
	Total Building	30,067	29,958	35,413	42,347	39,757	55,275	59,305	51,990
	Total General Government	279,468	342,321	380,292	392,667	370,981	408,697	387,620	385,235

Clarion Borough
General Fund
Budget Year
2025

		Actual	Actual	Actual	Actual	Actual	Budget	Projected	Budget
		2019	2020	2021	2022	2023	2024	December 31	2025
								2024	
PUBLIC SAFETY					392,667				
Police					-				
410.140	Regular Full Time Employees	567,269	550,681	600,423	619,887	706,449	624,785	658,970	593,205
410.141	Part-time	11,997	18,500	14,295	4,434	5,610	29,530	1,905	57,525
410.183	Overtime	28,643	30,711	30,022	37,498	36,579	32,750	31,255	34,220
410.150	Medical Buy Back	-	-	-	-	-	-	-	-
410.156	Medical Coverage	136,485	151,119	155,870	162,641	226,688	229,095	199,350	211,035
410.161	FICA	39,320	37,287	38,665	41,599	46,589	40,570	44,520	30,925
410.163	Medicare	9,196	8,721	9,380	9,729	10,896	9,490	10,405	7,235
410.184	Sick Leave Buy Back	3,570	4,170	15,420	3,893	5,805	31,000	18,000	17,580
410.191	Uniform Allowance	4,834	3,892	3,675	8,272	3,208	3,750	3,750	3,750
410.210	Office Supplies	1,131	1,133	1,519	1,660	1,527	1,775	1,245	1,575
410.220	Operating Supplies	3,105	2,779	3,521	3,556	3,699	5,180	4,950	5,275
410.231	Gas & Oil	11,067	8,643	14,335	18,917	16,642	16,750	16,525	16,645
410.251	Vehicle Maintenance	9,094	6,829	7,133	4,430	8,119	7,570	3,250	4,375
410.252	Vehicle Allowance	104	-	-	20	-	250	125	250
410.310	Professional Services	4,736	4,872	5,249	9,233	12,106	11,150	10,750	11,175
410.311	Professional Development	1,097	1,077	537	1,639	1,813	1,250	2,125	1,750
410.320	Communications	5,942	5,919	6,686	6,696	6,654	7,250	5,750	6,125
410.340	Advertising	213	190	1,467	428	1,166	720	525	750
410.354	Workers Compensation	26,444	18,383	19,325	17,855	16,557	20,150	18,135	17,015
410.374	Equipment Maintenance	231	276	509	313	444	750	425	750
410.720	PCCD - VIDEO SURVEILLANCE Technology	-	-	-	-	77,125	68,670	55,598	-
410.750	Equipment Minor -	-	-	6,933	-	-	750	750	750
410.751	Capital Outlays Vehicle Charger	46	-	43,272	52,710	38,026	-	-	-
410.755	Capital - Building Interview Room & Camera	-	-	-	1,207	-	-	-	-
410.756	Capital- Computers, Cameras, printers-Vehicles	-	-	15,802	-	9,672	-	-	2,320
410.757	Capital - Protective Gear	45,098	-	-	1,960	-	-	-	-
410.758	Capital - Computer Server	-	13,404	11,089	-	-	-	-	-
410.780	Debt Service (Car Lease Payments vehicles)	3,705	1,960	-	-	-	-	-	-
410.900	Contingencies/Refunds	334	739	493	10,457	2,176	1,250	11,630	1,250
	Less ARPA Government Services	-	-	(597,347)	-	-	-	-	-
	Total Police	913,661	871,285	408,273	1,019,034	1,237,550	1,144,435	1,099,938	1,025,480

Clarion Borough
General Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
Parking Meters									
413.414	Full Time Employees	-	-	-	-	-	-	-	-
413.141	Part Time Employees	14,060	9,578	12,028	7,305	8,998	15,800	9,150	15,020
413.156	Medical Coverage	2,289	866	-	-	-	-	-	-
413.161	FICA	895	603	746	449	562	1,030	595	930
413.163	Medicare	209	141	175	105	131	240	140	220
413.165	Unemployment Compensation	-	1,469	-	-	-	-	-	-
413.354	Workers Compensation	647	6,359	549	446	282	325	480	395
413.220	Operating Supplies	2,263	176	5,631	1,855	3,713	3,750	2,585	3,175
413.252	Vehicle Allowance	232	642	191	140	130	125	45	125
413.320	Communications	663	385	621	620	653	675	575	675
413.374	Meters Equipment Maintenance	-	-	-	-	-	150	-	150
413.750	Minor Equipment	1,718	-	-	122	-	250	-	250
413.751	Capital Outlays Meters	-	-	-	1,093	-	4,200	-	2,575
	Total Parking Meters	22,976	20,219	19,941	12,135	14,469	26,545	13,570	23,515
Housing & Zoning									
414.140	Regular Full Time Employees	34,318	35,220	36,064	37,571	38,659	40,145	35,235	32,760
414.145	Part-Time	-	-	-	-	-	-	-	-
414.150	Medical Buy Back	-	-	-	-	-	-	-	-
414.156	Medical Coverage	21,155	23,859	24,056	23,040	26,318	27,750	22,705	24,425
414.161	FICA	2,199	2,084	2,233	2,321	2,396	2,490	2,205	2,030
414.163	Medicare	514	506	522	543	538	585	515	475
414.184	Sick Leave Buy Back	-	-	-	-	-	-	118	-
414.213	Office Equipment	-	-	-	-	-	-	-	-
414.220	Operating Supplies	1,674	1,085	1,846	1,690	1,610	1,750	1,625	1,650
414.252	Vehicle Allowance	502	143	182	303	-	350	25	275
414.310	Professional Services	7,561	19,543	14,212	40,942	12,500	14,250	42,280	20,635
414.311	Professional Development	1,298	1,231	867	2,119	1,545	1,250	295	750
414.320	Communications	1,451	1,454	1,493	1,501	1,204	1,575	925	1,275
414.340	Advertising	338	195	188	1,142	479	375	125	325
414.354	Workers Compensation	118	196	91	80	57	75	75	70
414.367	Recycling Services	-	-	-	-	-	-	-	-
414.751	Capital Outlay	-	-	-	-	-	-	65	250
414.900	Contingencies/Refunds	-	36	-	-	300	275	-	-
415.310	Professional Services	-	240	-	-	-	-	-	-
	Total Planning & Zoning	71,128	85,792	81,754	111,252	85,606	90,870	106,193	84,920
Emergency Management and Communications									
415.310	Profession Services and Other	6	-	-	250	-	950	375	950
411.360	Fire Department Utilities	-	1,546	-	431	-	-	-	-
412.354	Fire Workers Compensation	-	-	-	-	943	-	-	-
412.500	Contribution to Borough Ambulance Support to Borough	-	-	-	-	-	-	-	-
	Total Emergency Management	6	1,546	-	681	943	950	375	950
	Total Public Safety	1,007,771	978,842	509,968	1,143,102	1,338,568	1,262,800	1,220,076	1,134,865

Clarion Borough
General Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
PUBLIC WORKS									
Public Works - Highways, Roads, Streets									
430.140	Regular Full-Time Employees	160,402	165,367	167,083	168,842	189,904	202,825	195,750	211,145
430.141	Part-Time Employees	1,550	350	38	1,006	6,264	5,125	4,365	6,575
430.183	Overtime	12,773	10,089	8,263	13,659	4,769	7,575	9,300	7,575
430.150	Medical Buy Back	-	-	-	-	-	-	-	-
430.156	Medical Coverage's	82,011	88,508	82,903	94,121	102,469	106,250	96,645	110,515
430.161	FICA	11,177	10,745	12,432	11,811	12,656	13,205	13,570	13,745
430.163	Medicare	2,614	2,513	2,589	2,762	2,955	3,090	3,185	3,215
430.184	Sick Leave Buy Back	720	600	3,840	6,300	2,160	2,500	1,080	3,240
430.191	Uniform Allowance	3,195	2,975	2,247	3,153	2,876	2,450	3,250	2,750
430.210	Office Supplies	733	653	908	855	743	925	655	875
430.220	Operating Supplies	7,193	5,490	5,067	13,146	14,928	11,250	4,250	9,250
430.231	Gas and Oil	-	639	-	-	192	850	1,045	750
430.245	Traffic Control	1,522	9,329	2,073	4,334	2,203	5,500	6,950	4,750
430.246	Winter Maintenance	-	-	-	-	-	200	125	200
430.251	Vehicle Maintenance	6,523	679	1,751	2,053	748	950	745	875
430.310	Professional Services	274	480	848	738	923	975	2,475	975
430.311	Professional Development	223	486	264	635	343	750	825	750
430.320	Communication	2,414	2,481	2,426	2,358	2,350	2,550	2,350	2,450
430.330	Vehicle Allowance	-	-	-	-	-	450	75	450
430.354	Workers Compensation	8,909	7,780	8,054	7,463	6,708	8,625	7,750	6,775
430.367	Clean Up Expenses	-	-	-	-	-	-	-	3,405
430.450	Minor Equipment	-	-	-	-	-	1,250	205	1,250
430.374	Equipment Maintenance	2,231	705	830	873	3,319	1,575	1,945	1,575
430.360	Utilities	8,420	7,225	8,793	10,461	10,640	9,750	10,305	10,305
430.384	Equipment Rental	-	-	-	-	680	750	1,750	750
430.484	Paving Program COUNTY CONTRIBUTION	-	-	-	-	-	-	-	20,000
430.750	Capital Outlay - PW Street Sweeper	-	-	-	243,500	-	-	-	-
430.751	CAPITAL OUTLAY	-	-	-	42,346	-	8,500	-	-
430.752	CAPITAL - EXCAVATOR -LSA GRANT	-	-	-	-	-	108,780	-	-
430.752	CAPITAL - ROLLER - LSA GRANT	-	-	-	-	-	47,480	-	-
430.755	Capital Outlay TRAILER	-	-	-	-	-	11,875	-	-
430.780	Debt Payment	-	-	-	-	-	-	-	-
	Total Public Works	312,884	317,094	310,409	630,416	367,830	566,005	368,595	424,145

Clarion Borough
General Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
DEBT									
	Debt Principal	-	-	-	-	-	-	-	-
471.000	Debt Service (Principal Payments)	-	-	-	-	-	300,000	47,200	300,000
471.600	Tax Anticipation Note	-	-	-	-	-	-	-	-
471.100	Principle Line of Credit	-	-	-	-	-	-	-	-
472.035	Interest on Tax Anticipation Note	-	184	300	300	300	325	385	1,670
472.100	Interest on Note Payable	-	-	-	-	-	-	-	-
	Total Debt Service	-	184	300	300	300	300,325	47,585	301,670
MISCELLANEOUS									
	Miscellaneous Expenditures								
489.100	Miscellaneous Expenditures	930	884	943	1,041	1,179	1,150	975	975
491.000	Refund from Prior Years	-	-	17,736	12,766	-	575	75	375
	Total Miscellaneous	930	884	18,679	13,807	1,179	1,725	1,050	1,350
OPERATING TRANSFERS									
	Interfund Operating Transfers								
492.020	Transfer to Street Lighting Fund	-	-	-	-	-	-	-	-
492.030	Transfer to Fire Service Fund	-	-	-	-	-	-	-	-
492.040	Transfer to Library Fund	50,669	-	99,000	38,347	-	8,500	-	-
492.350	Transfer to Highway Aid (Liquid Fuels)	-	-	-	-	-	-	-	-
492.880	Transfers to Recreation Fund	-	-	-	-	52,996	-	15,609	-
492.080	Transfer to Capital Fund	144,273	108,643	49,544	-	150,000	-	-	-
492.080	Transfer to Storm Sewer Fund	-	-	-	-	-	-	-	-
492.980	Transfer to Recycling Fund	1,800	2,784	-	-	-	-	-	-
492.650	Transfer to Pension Fund	-	2,400	6,000	-	-	8,100	-	-
492.910	Transfers to CDBG Fund	-	-	-	-	-	-	-	-
492.200	Transfer to Debt Service Fund	29,248	14,587	21,887	35,731	60,264	69,900	66,007	62,550
492.200	Transfer to Debt Service Fund	-	-	-	-	-	-	-	11,045
	Total Interfund Operating Transfers	225,990	128,414	176,431	74,078	263,260	86,500	81,616	73,595
	Total Expenditures	1,827,043	1,767,739	1,396,079	2,254,370	2,342,118	2,626,052	2,106,542	2,320,860
	Excess (Deficiency) Revenue over Expenditures	106,003	4,890	390,354	(227,686)	(318,056)	(227,502)	(29,992)	-
	Unassigned Fund Balance - Beginning of Year	509,348	615,351	620,841	1,011,195	783,509	465,453	465,453	435,461
	Unassigned Fund Balance - End of Year	\$ 615,351	\$ 620,241	\$ 620,841	\$ 1,011,195	\$ 465,453	\$ 465,453	\$ 435,461	\$ 435,461
	Unassigned Fund Balance	\$ 509,348	\$ 615,351	\$ 620,841	\$ 1,011,195	\$ 783,509	\$ 465,453	\$ 465,453	\$ 435,461
		106,003	4,890	390,354	(227,686)	(318,056)	(227,502)	(29,992)	-
	Total Unassigned Fund Balance	\$ 615,351	\$ 620,241	\$ 1,011,195	\$ 783,509	\$ 465,453	\$ 237,951	\$ 435,461	\$ 435,461

HIGHWAY AID FUND

**Clarion Borough
Highway Aid Fund
(Liquid Fuel Fund)
Budget Year
2025**

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
REVENUE:									
	Interest, Rents, and Royalties								
341.000	Interest Earnings	\$ 211	\$ 120	\$ 44	\$ 1,157	\$ 3,235	\$ 2,250	\$ 2,525	\$ 2,775
	Intergovernmental Revenues								
355.020	Liquid Fuel Tax Allocation	165,221	160,804	149,292	124,541	128,395	126,270	127,530	125,018
355.030	Road Turn back Allocation	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320
	Total Intergovernmental Revenue	166,541	162,124	150,612	125,861	129,715	127,590	128,850	126,338
380.000	Miscellaneous	310	364	468	242	413	275	85	275
391.100	Sale of Property	-	-	-	-	-	-	-	-
395.000	Refunds	-	-	-	-	-	-	-	-
	Total Revenue	167,062	162,608	151,124	127,260	133,363	130,115	131,460	129,388
EXPENDITURES:									
	Public Works								
430.751	Capital Outlay (Debt Payment Truck)	19,436	19,436	11,331	-	-	-	-	-
	Capital Outlay (Debt Payment Truck) 2021	-	4,108	-	-	-	-	-	-
430.260	Minor Equipment	-	-	-	5,340	-	5,435	5,505	5,575
431.000	Street Cleaning	-	-	-	-	-	2,500	-	2,500
432.000	Winter Maintenance Services	19,052	11,702	24,856	5,463	22,702	15,500	11,350	15,500
433.000	Traffic Control	12,934	10,291	7,922	19,389	16,459	12,500	8,940	12,500
434.000	Street Lighting	-	-	-	-	-	500	-	500
436.000	Storm Sewers & Drains	-	-	-	-	-	750	-	750
437.000	Repair of Tools and Machinery	15,429	11,750	18,416	15,263	15,231	12,585	34,160	12,750
438.000	Highway/Bridges Maintenance Repairs	18,951	13,724	15,641	25,355	19,061	21,250	15,695	21,250
439.000	Highway Construction Projects	90,493	10,970	93,686	-	87,079	88,000	65,080	60,750
439.100	Capital Outlay	-	-	-	-	-	-	-	-
489.100	Highway Other	15	-	-	-	-	25	25	25
	Total Public Works Expenditures	176,310	81,981	171,852	70,810	160,532	159,045	140,755	132,100
	Other Financing Resources:								
	Interfund Operating Transfers								
	Proceed for Truck Loan	-	-	-	-	-	-	-	-
392.010	Transfer in from General Fund	-	-	-	-	-	-	-	-
492.020	Transfers (Out) to Debt Service Fund	-	-	-	-	-	-	-	-
492.020	Transfers (Out) to Debt Service Fund	(20,345)	(10,167)	-	(7,314)	(14,628)	(14,630)	(14,630)	(7,310)
	Total Other Financing Uses:	(20,345)	(10,167)	-	(7,314)	(14,628)	(14,630)	(14,630)	(7,310)
	Excess (Deficiency) : Revenue over Expenditures	(29,593)	70,460	(20,728)	49,136	(41,797)	(43,560)	(23,925)	(10,022)
	Restricted Fund Balance - Beginning	161,355	131,762	202,222	181,494	230,630	188,833	188,833	164,908
	Restricted Fund Balance - Ending	\$ 131,762	\$ 202,222	\$ 181,494	\$ 230,630	\$ 188,833	\$ 145,273	\$ 164,908	\$ 154,886

IMPACT FEE FUND

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Clarion Borough
Impact Fee Fund
Budget Year
2025

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
REVENUE:									
Interest, Rent, & Royalties									
341.000	Interest Earnings	\$ 3	\$ 4	\$ 1	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2
Intergovernmental Revenues									
		-	-	-	-	-	-	-	-
Total Intergovernmental Revenues									
		-	-	-	-	-	-	-	-
Charges for Services									
355.050	Impact Fee	3,514	2,026	2,026	3,381	3,498	3,495	2,032	2,030
		-	-	-	-	-	-	-	-
	Total Contributions	3,514	2,026	2,026	3,381	3,498	3,495	2,032	2,030
Total Revenue									
		\$ 3,517	\$ 2,030	\$ 2,027	\$ 3,383	\$ 3,500	\$ 3,495	\$ 2,034	\$ 2,030
EXPENDITURES:									
Public Safety									
410.750	Minor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410.751	Capital Outlay	-	-	-	-	-	-	-	-
Total Public Safety									
		-	-	-	-	-	-	-	-
General Administration / Public Works									
406.121	Manager/Employee Wages	-	-	-	-	-	-	-	-
410.750	Adm Capital Outlay	-	-	-	-	-	-	-	-
430.750	Project Cost	-	-	-	-	-	-	-	-
430.510	Capital Outlay	-	-	-	-	-	-	-	-
Total Public Works									
		-	-	-	-	-	-	-	-
Total Expenditures									
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfunds Transfers									
392.010	Transfer In from General Fund	-	-	-	-	2,918	-	-	-
492.000	Transfer (Out) to General Fund	-	-	-	-	(3,498)	(15,250)	(12,250)	(7,500)
		-	-	-	-	-	-	-	-
Total Interfund Transfers									
		-	-	-	-	(580)	(15,250)	(12,250)	(7,500)
Excess (Deficiency) : Revenue over Expenditures									
		3,517	2,030	2,027	3,383	2,920	(11,755)	(10,216)	(5,470)
Restricted Fund Balance - Beginning									
		4,802	8,319	10,349	12,376	15,759	18,679	18,679	8,463
Restricted Fund Balance - Ending									
		\$ 8,319	\$ 10,349	\$ 12,376	\$ 15,759	\$ 18,679	\$ 6,924	\$ 8,463	\$ 2,993

LIBRARY FUND

**Clarion Borough
Library Fund
Budget Year
2025**

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
REVENUE:									
	Tax Mill Rate:	0.975	0.975	0.975	0.975	0.975	0.975		0.760
Real Property Taxes									
301.100	Real Estate Taxes Current	\$ 36,238	\$ 36,467	\$ 36,043	\$ 36,415	\$ 36,782	\$ 36,785	\$ 37,795	\$ 28,375
301.400	Real Estate Taxes Delinquent	4,950	3,012	2,227	2,129	2,017	2,205	1,175	2,205
	Total Taxes	41,188	39,479	38,270	38,544	38,799	38,990	38,970	30,580
Interest, Rent, & Royalties									
341.000	Interest Earnings	12	9	2	38	73	40	105	40
Intergovernmental Revenues									
351.070	Library Grant	-	-	52,692	47,533	-	-	-	-
350.010	Payment in Lieu of Taxes	-	-	-	-	-	-	-	-
	Total Intergovernmental Revenue	-	-	52,692	47,533	-	-	-	-
380.000	Miscellaneous	-	-	240	-	-	10	-	10
	Contribution from Library	-	-	30,000	-	-	5,000	5,000	-
393.000	Loan Proceeds	-	-	-	-	-	-	-	-
	Total Revenue	41,200	39,488	121,204	86,115	38,872	44,040	44,075	30,630
EXPENDITURES:									
Culture - Recreation									
456.540	Contributions - Tax Millage	35,975	35,705	34,550	37,075	36,950	36,950	36,960	28,375
456.310	Professional Services	4,834	7,036	21,308	1,342	-	1,250	1,260	1,250
456.541	Contributions - Sale Agreement	-	-	-	-	-	-	-	-
456.340	Advertising	562	-	1,656	-	-	125	-	125
456.370	Maintenance	5,437	-	196	-	-	375	173	705
456.751	Building Capital Outlay	53,336	-	136,187	41,897	-	15,000	9,350	-
489.100	Miscellaneous Expenditures	-	-	-	-	-	175	-	175
491.100	Tax Refunds	-	-	-	735	-	-	-	-
	Total Expenditures	100,144	42,741	193,897	81,049	36,950	53,875	47,743	30,630
Interfund Operating Transfers									
392.010	Transfer In from General Fund	50,669	-	99,000	38,347	-	8,500	-	-
392.000	Transfer In from Capital Project Fund	-	-	-	-	-	-	-	-
492.000	Transfer (Out) to General Fund	-	-	(33,400)	(40,000)	-	8,500	-	-
	Total Interfund Transfers	50,669	-	65,600	(1,653)	-	-	-	-
	Excess (Deficiency) : Revenue over Expenditures	(8,275)	(3,253)	(7,093)	3,413	1,922	(1,335)	(3,668)	-
	Restricted Fund Balance - Beginning	21,168	12,893	9,640	2,547	5,961	7,883	7,883	4,215
	Restricted Fund Balance -Ending	21,168	12,893	9,640	2,548	5,961	7,883	7,883	4,215
	Restricted Fund Balance -Ending	-	-	-	-	-	-	-	-
	Restricted Fund Balance -Ending	\$ 12,893	\$ 9,640	\$ 2,547	\$ 5,961	\$ 7,883	\$ 6,548	\$ 4,215	\$ 4,215

PENNVEST FUND

PENSION FUND

**Clarion Borough
Pension Fund
Budget Year
2025**

		<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Budget 2024</u>	<u>Projected December 31 2024</u>	<u>Budget 2025</u>
REVENUE:									
	Interest, Rent, & Royalties								
341.000	Interest Earnings	\$ 2	\$ 3	\$ 2	\$ 36	\$ 55	\$ 5	\$ 60	\$ 45
	Intergovernmental Revenues								
355.050	Municipal Pension System State Aid	28,896	118,172	119,932	103,068	115,815	115,815	101,735	83,210
355.070	Foreign Fire Insurance Premium Tax	20,252	20,572	18,156	17,870	17,117	17,120	17,360	17,120
	Total Intergovernmental Revenues	49,148	138,744	138,088	120,938	132,932	132,935	119,095	100,330
	Employee Contributions								
360.010	General Employees	9,080	7,824	8,893	9,384	9,976	9,625	10,854	10,855
360.020	Police	-	-	-	-	-	-	-	-
	Total Contributions	9,080	7,824	8,893	9,384	9,976	9,625	10,854	10,855
	Miscellaneous Revenue								
380.000	Miscellaneous Revenue	-	-	-	160	-	-	-	-
	Total Miscellaneous	-	-	-	160	-	-	-	-
	Total Revenue	\$ 58,230	\$ 146,571	\$ 146,983	\$ 130,518	\$ 142,963	\$ 142,565	\$ 130,009	\$ 111,230

**Clarion Borough
Pension Fund
Budget Year
2025**

		<u>Actual 2019</u>	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Budget 2024</u>	<u>Projected December 31 2024</u>	<u>Budget 2025</u>
EXPENDITURES:									
	Public Safety								
410.160	MMOs / Police	\$ 250	\$ 55,793	\$ 58,673	\$ 34,867	\$ 36,372	\$ 47,825	\$ 25,133	\$ 6,582
410.161	Police Employee Contribution	-	-	-	-	-	-	-	-
411.540	Foreign Fire Insurance	20,253	20,572	18,156	17,870	17,118	17,120	17,361	17,120
410.540	Pension Contribution Refunds	-	-	-	-	-	-	-	-
410.600	State Adi-Audit Finding	-	2,418	-	-	-	-	-	-
	Total Public Safety	20,503	78,783	76,829	52,737	53,490	64,945	42,494	23,702
	General Administration / Public Works								
489.100	Miscellaneous	23	-	-	-	23	25	-	-
430.160	MMOs/ General Employees	20,927	62,379	66,743	68,200	79,442	76,070	76,605	76,633
430.161	General Employees Contribution	8,138	8,765	8,894	9,385	9,976	9,625	10,910	10,895
430.162	Defined Contribution Plan (Contribution)	8,218	-	-	-	-	-	-	-
	Total Public Works	37,306	71,144	75,637	77,585	89,441	85,720	87,515	87,528
	Total Expenditures	\$ 57,809	\$ 149,927	\$ 152,466	\$ 130,322	\$ 142,931	\$ 150,665	\$ 130,009	\$ 111,230
	Interfunds Transfers								
392.010	Transfer In from General Fund	-	2,400	6,000	-	-	8,100	-	-
492.000	Transfer (Out) to General Fund	-	-	-	(160)	-	-	-	-
	Total Interfund Transfers	-	2,400	6,000	(160)	-	8,100	-	-
	Excess (Deficiency) : Revenue over Expenditures	421	(956)	517	36	32	-	0	-
	Restricted Fund Balance - Beginning	3,685	4,106	3,150	3,667	3,703	3,735	3,735	3,735
	Restricted Fund Balance - Ending	\$ 4,106	\$ 3,150	\$ 3,667	\$ 3,703	\$ 3,735	\$ 3,735	\$ 3,735	\$ 3,735

RECREATION FUND

CLARION BOROUGH
RECREATION FUND
BUDGET YEAR
2025

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
REVENUE:								
Tax Mill Rate:	0.5000	0.5000	0.5000	0.5000	0.4000	0.3000		0.3000
Real Property Taxes								
301.100 Real Estate Taxes Current	\$ 18,783	\$ 18,702	\$ 19,345	\$ 15,172	\$ 15,455	\$ 11,320	\$ 11,755	\$ 11,200
301.400 Real Estate Taxes Delinquent	2,283	1,506	1,142	970	1,052	1,175	525	1,175
Total Taxes	21,066	20,208	20,487	16,142	16,507	12,495	12,280	12,375
Interest, Rent, & Royalties								
341.000 Interest Earnings	5,500	2,352	131	346	3,143	175	3,115	1,950
Intergovernmental Revenues								
350.000 Grant DCNR Recreation Study	-	-	-	-	-	-	-	-
350.010 Payment In Lieu of Taxes	-	-	-	-	-	-	-	-
350.111 Grant DCNR Toby Boat	-	-	-	-	-	-	-	48,600
Total Intergovernmental Revenues	-	-	-	-	-	-	-	48,600
Charges for Services								
Culture - Recreation								
367.400 Pool Receipts	11,718	-	-	-	-	-	-	-
367.000 Pool Other	-	-	-	-	-	-	-	-
367.410 Contributions	250	250	250	250	-	250	250	250
367.500 Park Revenues	3,350	2,100	2,100	3,350	3,350	3,250	3,350	3,250
Total Culture - Recreation	15,318	2,350	2,350	3,600	3,350	3,500	3,600	3,500
380.000 Miscellaneous Revenues	867	1,200	5,753	2,744	419	1,250	460	1,250
387.000 Donation From Other Sources	500	500	500	500	500	500	500	500
395.000 Refunds of Prior Year Expenditures	-	-	-	-	-	-	-	-
393.000 DEBT PROCEEDS	-	-	-	-	-	-	-	-
Total Revenue	\$ 43,251	\$ 26,610	\$ 29,221	\$ 23,332	\$ 23,919	\$ 17,920	\$ 19,955	\$ 68,175

CLARION BOROUGH
RECREATION FUND
BUDGET YEAR

2025

EXPENDITURES:

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
Culture - Recreation								
Recreation General Administration								
450.000 Recreation Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
489.100 Miscellaneous Expenditures	-	-	-	-	-	-	-	-
491.100 Tax Refunds	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Pool								
450.220 Operating Supplies - All other	1,831	722	941	711	630	-	-	-
450.221 Operating Supplies - Chemicals	4,087	-	-	-	-	-	-	-
450.310 Professional Services	1,695	35	203	19,872	231	-	-	-
450.320 Communications	-	-	4	73	36	-	-	-
450.360 Utilities	6,881	389	160	292	58	-	-	-
450.370 Maintenance	-	-	-	-	-	-	-	-
450.374 Equipment Maintenance	764	234	584	313	2,501	-	-	-
450.450 Contracted Services	19,831	264	-	174	-	-	-	-
450.750 Capital Outlay	684	-	-	999	52,996	-	-	-
450.900 Pool Pass Refunds	15	-	-	-	-	-	-	-
Total Pool	35,788	1,644	1,892	22,434	56,452	-	-	-
Parks								
454.220 Operating Supplies	2,136	591	-	27	26	295	2,060	650
454.310 Professional Services	646	-	144	128	-	310	890	675
454.360 Utilities	3,384	2,960	1,099	1,111	1,146	955	4,925	5,575
454.370 Maintenance	643	604	-	-	-	290	465	290
454.374 Equipment	-	187	-	-	-	2,425	750	2,425
454.450 Contracted Services	3,842	-	653	838	918	2,750	4,255	2,750
454.541 Contribution - Sale Agreement	10,000	-	-	-	-	-	-	-
454.750 Capital Park	-	-	-	-	-	35,475	40,925	3,750
Total Parks	20,651	4,342	1,896	2,104	2,090	42,500	54,270	16,115
Boat Launch								
452.220 Operating Supplies	40	25	914	364	470	125	35	275
452.310 Professional Services	-	-	5,895	2,184	1,270	-	14,620	-
452.360 Utilities	99	363	2,846	4,668	5,905	1,325	1,535	1,535
452.370 Maintenance	-	61	-	-	-	-	-	-
452.374 Equipment	-	625	1,489	5,222	2,935	-	-	-
452.450 Contracted Services	780	-	-	-	-	750	1,055	750
452.751 Capital Boat Launch Grant Project	-	-	-	-	-	-	-	97,200
452.750 Capital Outlay	-	-	-	20,499	-	-	-	-
493.000 Prior Expense	-	-	-	394	-	-	-	-
Total Boat Launch	919	1,074	11,144	33,331	10,580	2,200	17,245	99,760
Total Expenditures	\$ 57,358	\$ 7,060	\$ 14,932	\$ 57,869	\$ 69,122	\$ 44,700	\$ 71,515	\$ 115,875

CLARION BOROUGH
RECREATION FUND
BUDGET YEAR

2025

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
Interfund Transfers								
392.000 Transfer In Capital Project Fund	-	-	-	-	-	-	-	-
392.111 Transfer In CDBG Fund	-	-	-	-	-	-	-	-
392.000 Transfer In General Fund	-	-	-	-	52,996	14,608	15,609	-
492.000 Transfer (Out) to General Fund	-	-	-	-	-	(9,200)	(9,200)	-
492.010 Transfer (Out) to CDBG Fund	-	-	-	-	-	-	-	-
Total Interfund Transfers	-	-	-	-	52,996	5,408	6,409	-
Excess (Deficiency) : Revenue over Expenditures	(14,107)	19,550	14,289	(34,537)	7,793	(21,372)	(45,151)	(47,700)
Restricted Fund Balance - Beginning	179,368	165,261	184,811	199,100	164,563	172,356	172,356	127,205
Fund Balance Adjustment	-	-	-	-	-	-	-	-
Fund Balance Restated	-	-	-	-	-	-	-	-
Restricted Fund Balance -Ending	-	-	-	-	-	172,356	172,356	127,205
Restricted Fund Balance -Ending	165,261	184,811	199,100	164,563	172,356	(21,372)	(45,151)	(47,700)
Restricted Fund Balance -Ending	\$ 165,261	\$ 184,811	\$ 199,100	\$ 164,563	\$ 172,356	\$ 150,984	\$ 127,205	\$ 79,505

RECYCLING FUND

**Clarion Borough
Recycling Fund
Budget Year
2024**

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
							Assess Value at 100%		Assess Value at 100%
REVENUE:									
	Tax Mill Rate:	0.70	0.70	0.70	0.70	0.70	0.975		
	Real Property Taxes								
301.100	Real Estate Taxes Current	\$ 26,017	\$ 37,403	\$ 37,375	\$ 36,422	\$ 35,944	\$ 36,785	\$ 35,995	\$ -
301.400	Real Estate Taxes Delinquent	3,525	2,173	1,929	2,107	2,294	2,145	2,125	-
	Total Taxes	29,542	39,576	39,304	38,529	38,238	38,930	38,120	-
	Interest, Rent, & Royalties								
341.000	Interest Earnings	4	6	2	2	2	5	2	-
	Intergovernmental Revenues								
320.010	State Grant Performance	5,806	-	1,811	-	-	3,497	3,497	3,275
320.150	EPA Grant Collections	-	-	-	-	-	-	-	-
	Total Intergovernmental	5,806	-	1,811	-	-	3,497	3,497	3,275
380.000	Miscellaneous Revenues	20	90	-	-	3,290	20	-	-
391.100	Recycle Bin Sale	105	85	170	120	110	100	100	-
395.000	Refunds	-	-	-	-	-	-	-	-
	Total Revenue	35,477	39,757	41,287	38,651	41,640	42,552	41,719	3,275
EXPENDITURES:									
	Public Works -								
414.220	Recycling Bin Refunds	10	10	20	5	-	-	-	-
430.225	Clean Up Expenses	1,566	1,564	1,097	1,552	2,619	2,888	3,256	-
414.367	Recycling Services	29,960	39,280	39,281	39,281	39,391	39,390	39,285	-
414.310	Professional Services	-	-	-	-	-	-	375	-
414.340	Advertisement	-	-	-	-	-	-	-	-
430.751	Capital Outlay	-	-	-	-	-	-	-	-
489.100	Miscellaneous - Bank Charges	17	-	-	753	-	1,750	-	-
	Total Expenditures	31,553	40,854	40,398	41,591	42,010	44,028	42,916	-
	Interfund Operating Transfers								
392.010	Transfer In from General Fund	1,800	2,784	-	-	-	-	-	-
392.000	Transfer In from Capital Project	-	-	-	-	-	-	-	-
392.013	Transfer In from ACT 13 Fund	-	-	-	-	3,498	-	-	-
492.010	Transfer (Out) to General Fund	-	-	-	-	-	-	-	(10,965)
492.013	Transfer (out) to ACT 13	-	-	-	-	(2,918)	-	-	-
492.000	Transfer (Out) to Capital Project Fund	-	-	-	-	-	-	-	-
	Total Interfund Transfers	1,800	2,784	-	-	580	-	-	(10,965)
	Excess (Deficiency) : Revenue over Expenditures	5,724	1,687	889	(2,940)	(370)	(1,476)	(1,197)	(7,690)
	Restricted Fund Balance - Beginning	3,417	9,141	10,828	11,717	8,777	8,987	8,987	7,790
	Restricted Fund Balance - Ending	\$ 9,141	\$ 10,828	\$ 11,717	\$ 8,777	\$ 8,987	\$ 7,511	\$ 7,790	\$ 100

STREET LIGHTING FUND

**Clarion Borough
Street Lighting Fund
Budget Year
2025**

		Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Projected December 31 2024	Budget 2025
REVENUE:									0.950
	Tax Mill Rate:	1.100	1.100	1.100	0.950	0.950	0.950		
Real Property Taxes									
301.100	Real Estate Taxes Current	\$ 40,884	\$ 35,532	\$ 38,985	\$ 35,923	\$ 35,839	\$ 35,845	\$ 35,750	\$ 35,470
301.400	Real Estate Taxes Delinquent	5,540	3,392	2,945	2,143	1,964	2,245	1,625	2,245
	Total Taxes	46,424	38,924	41,930	38,066	37,803	38,090	37,375	37,715
Interest, Rent, & Royalties									
341.000	Interest Earnings	12	12	4	60	143	110	125	110
Intergovernmental Revenues									
350.010	Payment In Lieu of Taxes	-	-	-	-	-	-	-	-
	Total Revenue	46,436	38,936	41,934	38,126	37,946	38,200	37,500	37,825
EXPENDITURES:									
Public Works - Highways, Road, Streets									
434.360	Utilities	39,736	38,512	37,493	36,293	37,833	38,250	38,235	38,250
434.220	Operating Supplies	768	260	278	90	311	750	225	525
434.750	Capital Improvements					3,750	-	-	-
491.100	Tax Refunds				715	-	35	-	-
493.000	Pr Year Expenses	-	-	-	-	-	-	-	-
	Total Expenditures	40,504	38,772	37,771	37,098	41,894	39,035	38,460	38,775
Interfund Operating Transfers									
392.010	Transfer In from General Fund	-	-	-	-	3,948	-	-	-
492.010	Transfer (Out) to General Fund	-	-	-	-	-	-	-	-
	Total Transfers	-	-	-	-	3,948	-	-	-
	Excess (Deficiency) : Revenue over Expenditures	5,932	164	4,163	1,028	-	(835)	(960)	(950)
	Restricted Fund Balance - Beginning	14,793	20,725	20,889	25,052	26,080	26,080	26,080	25,120
	Restricted Fund Balance - Ending	\$ 20,725	\$ 20,889	\$ 25,052	\$ 26,080	\$ 26,080	\$ 25,245	\$ 25,120	\$ 24,170

Resolution 2024-503

A Resolution of the Borough of Clarion Approving the 2025 Fiscal Year Budget of the Borough of Clarion, Pennsylvania.

Be it Resolved by the Borough Council that:

Section 1:

The annual budget of the Borough of Clarion, Pennsylvania, for the fiscal year beginning on January 1, 2025, and ending December 31, 2025, in words and figures therein approved and adopted.

Section 2:

For the purposes of providing the funds necessary and proposed to be expended in the budget for the Borough of Clarion for the fiscal year beginning January 1, 2025, and budget heretofor prepared and submitted to the Borough Council for consideration and approval be, and the same are, hereby appropriated and set aside for the maintenance and operation of the various departments of the Borough of Clarion together with the various activities and improvements set forth in said budget.

Section 3:

The Borough can operate within the departmental fund budget. Anything outside the departmental fund budget will have Council approval.

Section 4:

This Resolution shall also approve the Department of Community and Economic Development budget for the fiscal year 2025.

Section 5:

This Resolution shall also establish and approve the 2025 fee schedule for the various licenses, permits, and other services offered at a charge to the public.

This Resolution approved by the Borough Council of the Borough of Clarion this ____ day of December, 2024.

ATTEST:

Linda LaVan-Preston, CAO/Borough Secretary Carol Lapinto, President

This Resolution examined and approved by me this ____ of December, 2023.

Jennifer Fulmer Vinson, Mayor

ORDINANCE NO. 2024-849

AN ORDINANCE OF CLARION BOROUGH, CLARION COUNTY, AND THE COMMON-WEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR OF 2025.

BE IT ORDAINED AND ENACTED, AND IT IS HEREBY ORDAINED AND ENACTED BY THE BOROUGH COUNCIL OF THE BOROUGH OF CLARION, COUNTY OF CLARION, PENNSYLVANIA.

Section 1:

That a tax be and the same is hereby levied on all property and occupations within the said municipality subject to taxation for the fiscal year 2025, as follows:

Tax rate for General purposes, the sum of 21.490 mills
on each dollar of assessed valuation, or the sum of 214.900 cents
on each one hundred dollars of assessed valuation.

For Street Lighting purposes, the sum of 0.950 mills
on each dollar of assessed valuation, or the sum of 9.500 cents
on each one hundred dollars of assessed valuation.

For Fire Services purposes, the sum of 1.500 mills
on each dollar of assessed valuation, or the sum of 15.000 cents
on each one hundred dollars of assessed valuation.

For Library purposes, the sum of 0.760 mills
on each dollar of assessed valuation, or the sum of 7.600 cents
on each one hundred dollars of assessed valuation.

For Recreation purposes, the sum of 0.300 mills
on each dollar of assessed valuation, or the sum of 3.000 cents
on each one hundred dollars of assessed valuation.

Section 2:

The same being summarized in tabular form as follows:

	Mills on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	21.490 Mills	214.900 Cents
Tax Rate for Street Lighting	0.950 Mills	9.50 Cents
Tax Rate for Fire Services	1.500 Mills	15.00 Cents
Tax Rate for Library	0.760 Mills	7.60 Cents
Tax Rate for Recreation	0.300 Mills	3.00 Cents
Total	25.000 Mills	250.00 Cents

Section 3:

That a tax be and the same is hereby enacted under the Local Tax Enabling Act, commonly known as Act 511, in the following amounts for the fiscal year 2025:

Local Services Tax	\$52
Earned Income Tax:	
Resident Rate	½ of 1%
Non-Resident Rate	1%
Mechanical Tax	\$60 per unit
Realty Transfer Tax	½ of 1%

Section 4:

Any Ordinance or part of any Ordinance conflicting with the provisions of this Ordinance is hereby repealed, insofar as the same affects this Ordinance.

Section 5:

If any part of this Ordinance should be declared invalid, such decision shall not affect the remaining portions which shall remain in full force and affect, and to the end, the provisions of this Ordinance are severable.

Enacted and Ordained at a meeting of the Borough Council of the Borough of Clarion, Clarion County, Pennsylvania, on the ____ day

of December, 2024.

ATTEST:

Linda LaVan-Preston
Chief Administrative Officer/
Borough Secretary

Carol Lapinto
Council President

Approved this ____ day of December, 2024.

Jennifer Fulmer Vinson
Borough Mayor

FEE SCHEDULE FOR 2025

Zoning

Variance, Special Exception, Appeals, Conditional Use Hearing, Rezoning Petition, Use Variance	\$300.00
Copy of Zoning Ordinance	20.00
Map - 11" x 17"	\$ 5.00

Licenses/Permits

Rental Unit License (per unit)	\$ 60.00
No Show Fee/Missed Inspection Fee (per unit)	50.00
Bed & Breakfast	60.00
Public Solicitation/Vendor Special Event (per day)	50.00
All Others	
1 day	75.00
1-7 days	125.00
8-180 days	200.00
181-365 days	250.00
Mechanical Device (per machine) Yearly	\$ 60.00
Street Openings	
Minimum	\$100.00
Longitudinal in excess of 10 ft. (per 100 ft.)	75.00
Curb Cuts	\$1.00 per lineal foot
Subdivision	\$300.00
Demolition Permit	\$ 40.00
Sidewalk Encumbrance	
Per Day (up to 3 days)	\$ 5.00
7 days	\$ 25.00
Street Encumbrance	
Per Day (up to 3 days)	\$ 10.00
7 days	\$ 40.00

Sign Permit	\$ 40.00
Parking Permits-Quarterly	
Regular	\$ 40.00
Premium	65.00
Contractor-Leaf/Grass/Branches Drop-Off	\$750.00
Parking Ticket Violations	
Sidewalk	\$ 12.00/15.00*
Blocking Driveway	\$ 12.00/15.00*
Crosswalk	\$ 12.00/15.00*
Fire Hydrant	\$ 12.00/15.00*
No Parking Area	\$ 12.00/15.00*
Cross Parking	\$ 12.00/15.00*
2 A.M. - 6 A.M.	\$ 12.00/15.00*
Parking Meter	\$ 5.00/15.00*
Handicapped Space	\$ 45.00/50.00*
Private Property	\$ 50.00/75.00*
Boot Fee	\$ 50.00
Snow Removal on:	
Streets/Lots	\$ 50.00/75.00*
Sidewalks	\$ 25.00/50.00*
Fingerprinting	\$ 30.00
Accident Reports	\$ 15.00
Paved driveways and parking lots under	
500 sq. ft.	\$ 35.00
Parking Lots Up to 5,000 sq. ft.	\$ 70.00
Parking Lots 5,000 - 10,000 sq. ft.	\$100.00
Parking Lots Over 10,000 sq. ft.	\$125.00
(Requires Storm Water Management Plan)	
Building/Zoning Permits	
Fences, Walls, Etc.	\$ 35.00
Decks, Porches and Patios,	
Sheds, and Outbuildings	35.00
Garages Less than 1,000 sq. ft.	50.00
Carports and Car Canopies	40.00
Electric Service Upgrade	96.50 (Min.)

Permit fees for construction projects subject to third-party inspections shall be available upon request. All building permits governed by the Pennsylvania Uniform Construction Code are subject to collection of an additional \$4.50 Act 157 training fee.

*Fine: if paid 1st-7th day, first amount; 8th-20th day, second amount.

**CLARION BOROUGH
2025 SALARY SCHEDULE**

<u>Department</u>	<u>Employee</u>	<u>2024 Wage</u>	<u>2025 Wage</u>
Administration:	LaVan-Preston, Linda	\$56,893 (\$31.26/hr.); \$1,200	\$58,604 (\$32.20/hr.); \$1,200
	Colosimo, Todd	\$25.38 (CDBG as needed)	\$26.14 (CDBG as needed)
	Colosimo, Todd	\$46,119 (\$25.34/hr.); \$300	\$47,575 (\$26.14/hr.); \$300
	Rebecca Ferringier	\$28,119 (\$15.45/hr.); \$0	\$28,956 (\$15.91/hr.); \$0
Public Works:	Preston, Doug	\$50,045 (\$24.06/hr.); \$400	\$52,125 (\$25.06/hr.); \$400
	Himes, J. Chris	\$48,360 (\$23.25/hr.); \$300	\$50,440 (\$24.25/hr.); \$400
	Sharrar, Eric	\$48,360 (\$23.25/hr.); \$0	\$50,440 (\$24.25/hr.); \$0
	MacBeth, Keaton	\$48,360 (\$23.25/hr.); \$0	\$50,440 (\$24.25/hr.); \$0
	Part-Time Workers	\$13.50/hr.	\$13.50/hr.
Public Safety:	Peck, Chief William	\$89,274 (\$42.92/hr.); \$2,500	\$91,957 (\$44.21/hr.); \$2,500
	Armstrong, Lewis	\$25.85/hr.; \$29.08/hr.; \$0	\$29.95/hr.; \$30.85/hr.; \$0
	Holt, Derek	\$22.62/hr.	\$23.29/hr.; \$26.62/hr.; \$0
	Kemmer, Neil	\$67,205 (\$32.31/hr.); \$2,500	\$33.28/hr. (part-time SPO)
	Maxwell, Evan	\$67,205 (\$32.31/hr.); \$1,000	\$69,222 (\$33.28/hr.); \$1,000
	O'Neil, Justin	\$67,205 (\$32.31/hr.); \$1,000	\$69,222 (\$33.28/hr.); \$1,000
	Scheckler, William	\$67,205 (\$32.31/hr.); \$2,500	\$69,222 (\$33.28/hr.); \$2,500
	Smith, Taylor	\$29.08/hr.; \$29.95/hr.; \$0	\$64,168 (\$30.85/hr.); \$0
	Wright, Roger	\$67,205 (\$32.31/hr.); \$1,000	\$69,222 (\$33.28/hr.); \$1,000
	Part-Time Officers	\$16/hr. (part-time/as needed)	\$16/hr. (part-time/as needed)
	Dunlap, Julie	\$33,051 (\$18.16/hr.); \$400	\$34,034 (\$18.70/hr.); \$500
Meter Enforcement	Employee #1	\$12.73/hr.	\$13.11/hr.
	Employee #2	\$12.73/hr.	\$12.36/hr.
Zoning:	Vacancy	\$39,148 (\$21.51/hr.); \$300	\$32,760 (\$18.00/hr.); \$0