



City of Hazleton  
2024 Proposed Operating Budget  
Presented By  
Mayor Jeff Cusat  
City Administrator Dan Lynch

# **2024 Budget Statement**

**Jeff Cusat**

**Hazleton Mayor**

After successfully exiting ACT 47 in 2023 the City of Hazleton strives to continue to improve services for our citizens in order to make our city a wonderful place to live. Throughout our time in ACT 47 we were able to keep projected tax increases lower than projected while being able to grow departments, increase city revenue and achieve savings by paying off city debt early. For the 2024 budget, our city faces three major obligations that will necessitate an increase in real estate taxes. However, my administration is also recommending a 50% reduction in ACT 205 EIT taxes which relates to one of those obligations. We expect that though we are proposing a 1.15 mil tax increase to Real Estate, the majority of workers in Hazleton should see a net reduction in their taxes next year, which will be explained in more detail later in this report. I thank the citizens of Hazleton for their continued support in my administration and look forward to four more successful years for our great city.

# OVERVIEW

The 2024 City of Hazleton proposed budget has a total operating budget of \$25,025,850 across 6 fund budgets. These consist of the General Fund (\$15,943,945), Pension Fund (\$6,629,877), Recreation Fund (\$201,150), Airport fund (\$895,730), Debt Service Fund (\$519,667) and a liquid fuels fund (\$835,481). The General fund is the city's main operating fund for providing vital services to the city. This fund includes all major departments. The Pension fund is a separate fund where the city's ACT 205 EIT funds are deposited here, and retirement pension benefits and the city's yearly minimum municipal obligation (MMO) are paid from this fund. The recreation fund deals with associated costs of the city's recreation program including recreation staff and event promotion, recreation maintenance and other associated costs. The Airport fund is a specific Airport operating account for the city Airport which operates financially independently from the city by deriving revenues from operations and the sale of various aviation fuels. The debt service fund is a dedicated fund for the management and payment of certain city debts. This budget sees a large increase in 2024 as it includes a balloon principal payment relating to unfunded debt borrowing in 2018. This was discussed previously in the 2022 budget as millage was shifted back from Debt Service at the time. Last is the liquid fuels fund, which is the fund for the receipt and use of state liquid fuels tax funds which the city uses for liquid fuels eligible costs such as road material, road development lending, equipment, and other qualified uses. This report will cover each fund's budget as well as provide insight into each.

# GENERAL FUND

## Significant Developments

The proposed General Fund budget is \$15,943,945. The administration is recommending a 1.15 mil increase to Real Estate taxes for the 2024 budget year. However, this increase is attributable to three specific issues for the city in 2024. I would like to first address each of these three issues individually.

The **first** of these issues deals with the city meeting proper funding requirements for city pension funds. In the city's most recent pension audit with the Auditor General's office, the following finding was recorded:

**Finding No. 1 – Noncompliance With Prior Recommendation – Failure To Establish Procedures To Ensure Required Annual Funding Of The City's Pension Plans In Accordance With Special Taxing Provisions Of Act 205**

This issue was first brought to the city's attention in the 2019 pension audit. What the state was requesting was the original ACT 205 documentation dating back to the late 1980s when the City first started receiving special taxing authority to levy EIT taxes for the purpose of pension obligations. The city was unable to locate these records and inquired with our actuary at the time if they could establish what these funding ground rules would be for the city. However, our actuary at the time was non-responsive on the issue. To assist the city, the Auditor General's office researched records dating back to that time to establish what the funding ratios should be for the city's pension plan when including ACT 205 EIT taxes. What they were able to determine is that before utilizing ACT 205 EIT, the city must contribute 21.4% of its total payroll as pension funding before the city can begin utilizing EIT special taxes. I will refer to this figure going forward as the funding threshold.

This regulation was essentially "lost to time" until 2019 when the Auditor General at that time brought focus back onto this regulation in the provisions of ACT 205. Over time the city had transitioned to only using State Aid and ACT 205 EIT tax to pay its pension obligations and make the year's MMO. The city also inadvertently satisfied the provision during the previous audit period due to the ACT 47 plan's usage of ACT 47 EIT transferred to the ACT 205 fund. We did not satisfy this provision in 2023 and this was communicated in advance to the state auditor as the city was still in the process of selecting a new actuarial firm who would then verify the accuracy of the funding ratio information as well as provide forecasting information that would allow the city to plan for the future implementation of other funds weighed against the continued need of the city to levy ACT 205 EIT tax and at what amounts. The city also experienced a sizable reduction in the MMO in 2021 which also required insight and investigation from the new actuary. Now with Buck financial in place as the actuary we have been able to engage with

the state auditor and plan for meeting this requirement in 2024 and thus avoiding any potential future findings or issues with state aid funding.

The city's covered payroll projected for the 2024 MMO is \$7,727,226. The funding threshold is a function of the payroll and not the MMO, therefore the funding threshold for the city for 2024 is \$1,653,626. The state aid funds the city receives each year for pensions does count towards the funding threshold. In 2023 those funds were \$1,037,364. This would leave an amount of \$616,262 which would need to come from sources other than ACT 205 EIT. Therefore, we estimate that in 2024 the city will require \$625,000 in funds other than ACT 205 funds to meet the funding threshold as required to by the state. Therefore, we recommend raising real estate taxes by .69 mils to fund this requirement. You will find this figure as an expense line in the budget and listed as a transfer to the pension fund to meet the MMO requirements for 2024.

In determining these figures and assessing our current pension needs, the administration has also come to the determination that the current rate for the city's ACT 205 tax can and should be lowered for the 2024 year. The city's ACT 47 plan projected a continued precipitous rise in the city's MMO but as mentioned previously, we experienced a decline in 2021. Following the funding threshold formula, the city will require \$3,373,019 in ACT 205 EIT to meet the MMO requirements for 2024. The city received more than double this amount in 205 EIT tax in 2022 therefore the administration now recommends at this time that this tax can be reduced by 50% for the 2024 budget year.

A 50% reduction in ACT 205 EIT for residents and non-residents should be impactful for working residents. The current rates for this tax are 1.25% for residents and 1% for non-residents. For purposes of illustration, the city's current median household income is \$40,782. That means that this household currently pays \$509.78 in ACT 205 EIT taxes to the city. Reducing this tax by half would result in a reduction in taxes for this household of \$254.89. If this same household resides in a home that is around the median home value for the city (\$76,400) the proposed increase in real estate tax would equal \$87.86. This household would see a net reduction in taxes of \$167.03. Compliance with the funding threshold will need to be continued so we do predict this requirement of \$625,000 will continue to exist (and grow) as an expense line item for the city. It is again, though, a function of payroll and not of MMO, so if in the future the city's MMO were to grow the city would have the option of increasing the special 205 tax rather than Real Estate tax if need be.

The **second** issue leading to the recommended tax increase is the balloon payment required in our debt service fund for the borrowing the city did in 2018. In 2018, the city took out an unfunded debt loan through the redevelopment authority for the purpose of eliminating a running deficit that had been plaguing the city prior to entering ACT 47. This loan was designed to allow for level funding at the time in the debt service fund. In other words, to not designate larger payments to the debt reduction fund at the time, the city took the loan in a structure that was backloaded in payments according to the following schedule:

**GENERAL OBLIGATION NOTE, SERIES 2018 - WRAPPED**

OUTSTANDING DEBT SERVICE REQUIREMENTS

DATE	PRINCIPAL	RATE	INTEREST	DEBT SERVICE	ANNUAL
					DEBT SERVICE
15-Jun-23	1,000.00	4.750%	25,603.41	26,603.41	-
15-Dec-23	-		25,720.27	25,720.27	52,323.68
15-Jun-24	391,000.00	4.750%	25,720.27	416,720.27	-
15-Dec-24	-		16,408.58	16,408.58	433,128.85
15-Jun-25	589,000.00	4.750%	16,318.92	605,318.92	-
15-Dec-25	-		2,381.51	2,381.51	607,700.43
15-Jun-26	100,000.00	4.750%	2,368.49	102,368.49	-
15-Dec-26	-		-	-	102,368.49
	<b>1,081,000.00</b>		<b>114,521.45</b>	<b>1,195,521.45</b>	<b>1,195,521.45</b>

In 2022, the city made early payment on a 2005 bond issue and a 2015 redevelopment loan and paid both off. This saved the city about \$150,000 in interest and allowed for the millage dedicated to the payment of those loans to be moved to the general fund. This action was instrumental in providing funds needed to avoid a tax increase in 2022 and 2023. Now, the wrapped 2018 note has arrived at its first large principal payment. In order to make this payment without affecting normal general fund operations, the administration recommends a .36 increase to Real Estate taxes dedicated to the Debt Reduction Fund in order to make this principal payment in 2024.

The **Third** issue is a direct unfunded mandate that the city had just recently become aware of. As part of MS4 requirements, the city will be required to finish a GIS project related to storm water preparedness. This project will cost approximately \$98,000. The Administration was made aware of this after we had already made sizable cuts totaling \$485,000 to the draft budget and budgets submitted by department heads. To ensure this mandate is met without further cutting into department budgets we are requesting a .10 increase in Real Estate taxes for the purpose of completing this project.

These three issues represent the core of why the administration is recommending a 1.15 increase in Real Estate taxes for the 2024 budget year. Prior, without considering the pension or debt issue, we were able to put together a balanced GF budget for operations with operation cost increases being met by some increases to revenue that could be recognized. Still, as mentioned earlier, given our recommendations for changes to tax levels most citizens of the city should see a net reduction in their tax obligation to the city in 2024.

# GENERAL FUND

## Revenues

The 2024 Hazleton City General Fund budget as submitted has total revenues of \$15,943,945. In total, this amount of revenue represents a 11.4% increase of revenue from 2023. When not considering requested real estate tax increases, the city’s revenue would increase to \$15,220,945 or an increase of \$15,220,945 or 6.3%. Prior to considering the major issues necessitating a requested tax increase, the administration feels that this revenue growth would be adequate to cover normal expense growth for city operating expenses. In other words, absent of these special developments administration feels as though the operating costs for the city would not have required a tax increase in 2024 to cover any specific operating expense increases to the city budget.

Real Estate taxes and delinquent taxes for the 2024 budget are proposed as follows:

**NOTE: DISPLAYED COLUMNS 2022 ACTUAL/2023 BUDGET/2023 ACTUAL / 2024 PROPOSED**

REAL ESTATE TAXES				
001-301-3100 Real Estate Taxes - Current Year	5,598,845	5,568,719	5,325,318	6,536,237
001-301-3300 Real Estate Taxes - 2023 Prior Year / Collections		340,000		340,000
001-301-3300 Real Estate Taxes - 2022 Prior Year / Collections	656,817	321,000	590,193	321,000
Revenue is derived from prior years real estate tax collections by Luzerne County's Agent.				
<b>Total Real Estate Taxes</b>	<b>6,255,662</b>	<b>6,229,719</b>		<b>7,197,237</b>

In January of 2023, the city for the first time in a few years saw its total assessed value increase. As of 1/23 the city’s total taxable assessed value was \$1,012,898,700. For the planning of this budget, administration assumed a collection rate of 90%. The 2023 budget has a planned collection rate of 91%. However, given the increase in assessed value measured against current collections, we decided to use the slightly more conservative rate of 90%. The city has bounced back and forth over the previous few years between 90% and 91% percent. Though it should be viewed that as an assessed value increases, slightly less collection rate may be experienced as higher values may lead to a higher tax delinquency as well. At an assessed value of \$1,012,898,700 the city can then expect that at a collection rate of 90% each mil of tax can be expected to bring in \$911,609 in tax revenue. At a 91% collection rate, that figure would be \$921,738 and at 89% it would be \$901,480. The difference in 1% of expected collection for the purpose of the budget amounts to \$10,129 per mil. In other words, the difference between 90 and 91% in this budget for collection rates is \$72,625.

The city has experienced growth in special taxes. Specifically, the city has seen an increase in 511 EIT Tax, which is the normal 0.5% of EIT that is levied by most municipalities and school districts under the law. The special tax budget is as follows:

SPECIAL TAXES					
001-310-3100	<b>Real Estate Transfer Tax</b> Revenue is derived from 2.0% tax on real estate transfers collected by Luzerne County for property sold within the City. The tax is allocated .5% City, 0.5% Hazleton School District, 1% PA. The revenue in this account represents the City's share net of fees deducted by the County.	483,944	400,000	210,376	400,000
001-310-3210	<b>Earned Income Tax - Current Year</b> Revenue is derived from the Earned Income Tax of 1% collected by Berkheimer Services. The revenue is allocated 0.5% City and 0.5% Hazleton School District under normal taxation rules. The revenue in this account represents the normal 511 EIT taxes that the city collects.	2,526,214	2,050,000	2,064,763	2,550,000
001-310-3610	<b>Local Service Tax - Current Year</b> The Local Services Tax is a \$52 tax collected from each individual employed within the City.	312,140	300,000	249,514	300,000
001-310-3811	<b>Payroll Prep Tax Current Year - IMPLEMENTED FOR 2022</b> Revenue is derived from 0.26% tax on covered payroll for businesses within the city	476,885	460,000	523,774	510,000

As noted, the city is budgeting for a \$500,000 increase to the normal 511 EIT distribution. This is due to generalized wage growth in the local economy and has been a phenomenon observed by other taxing bodies and by Berkheimer in general in collections. We anticipate that this increase will persist and represents the largest natural revenue growth that the city has seen in some time. Other taxes in this class will remain static with a slight increase in the city's payroll preparation tax. This will be the third year that the city will assess payroll preparation tax and the city continues to work with Berkheimer to ensure that this tax is being properly implemented and paid by the appropriate parties.

Whereas the city can expect growth for special taxes in 2024, licenses and fees overall project a decrease. The major driver of this decrease is a decrease to projected permit fees in 2024. The projected revenues for Licenses and Fees are as follows:

LICENSES AND PERMITS						
001-321-3000	<b>Building &amp; Alterations Permits</b> Revenue is derived from building permit fees based on the cost of each building project within the City boundaries.	375,094	885,000	275,632	350,000	350,000
001-321-3200	<b>HEALTH LICENSE/PERMIT</b> Handicap parking permits.	8,135	7,000	8,390	8,000	8,000
001-321-3600	<b>Professional &amp; Occupational Licenses</b> Revenue is derived from the fees collected for licenses to professionals.	5,674	10,000	5,100	8,000	8,000
001-321-3750	<b>Miscellaneous Permits</b> parking.	14,159	15,000	14,924	15,000	15,000
001-321-3770	<b>Zoning Applications</b> Revenue is derived from the fee collected for zoning permits.	41,701	33,000	35,975	37,000	37,000
001-321-3775	<b>Zoning Appeals</b> Revenue is derived from the fee collected for appealing zoning decisions.	36,600	25,000	13,200	25,000	25,000
001-321-3780	<b>Business Licenses</b> Revenue is derived from licenses issued to business within the City.	115,708	130,000	76,451	120,000	120,000
001-321-3785	<b>Rental Property Registration</b> Revenue is derived from the registration by every owner or responsible agent of property with the City on a form provided by the City.	57,078	65,000	130,386	75,000	75,000
001-321-3787	<b>License Fee For Towing and Private Parking Rental</b> Revenue generated from the RFP of towing services	0	85,000	100,000	100,000	100,000
001-321-3788	<b>Residence Occupation Inspection</b> This inspection is a visual inspection mainly looking for safety hazards and unsanitary conditions along with any Code Violations.	114,325	110,000	41,725	110,000	110,000
001-321-3800	<b>Cable TV Franchise Fee</b> Revenue is derived from the Service Electric cable television franchise fee.	98,580	100,000	89,686	90,000	90,000
=====	<b>Total Licenses &amp; Permits</b>	867,054	1,465,000		938,000	938,000



Lack of expected activity requiring a building or alteration permit results in a decrease in this budgeted line item of \$535,000. This results in a substantial decrease in expected revenue for this budget. However, you will notice that realized income in 2023 is also far below the budgeted amount for the year which was due to a few of the projects that were planned running into delays or being altered significantly. For the most part, licenses as fees as it stands are expected to remain mostly static in revenues for 2024. Some items have seen some changes. For instance, the contracted fee for towing has increased to \$100,000 but the city's cable franchise fee from Service Electric continues to decline year over year to the current level of around \$90,000.

Rents and Royalties will see a significant increase due to the city leasing space within Hazleton City Hall starting in 2024. This will represent an increase in rents & royalties of \$80,000. This revenue is expected to cover the full overhead costs of the city's newly acquired police building.

RENTS & ROYALTIES					
001-342-3200	Rental Income from Annex Revenue is derived from the lease agreement with Lackawanna Hazleton, LLC/Lackawanna College for Broad St. Federal Building.	0	12,000	9,000	12,000
001-342-3210	Rental Income from Office Buildings Including City Hall Revenue is derived from the lease agreement with Berkheimer Tax Collections (\$4,200 annually) and Community Development (\$9,210 annually).add: ELITE revenue service (\$3,600 annually) and Luzerne County (\$80,000 annually)	8,400	17,010	7,000	97,010
----- Total Rental Revenue		8,400	29,010		109,010

The remaining revenue items for the city should remain largely the same for the 2024 budget. The only major change to projected revenues in the remaining budget groups is for the reimbursement of OPEB (Other Post Employment Benefits aka retiree healthcare) costs for 2024. The city pays OPEB costs for retired employees through the general fund as those invoices come due for the coverage. It then reimburses itself through pension plan assets as the cost of the city's OPEB coverage for retirees is a planned cost included in the minimum municipal obligation as determined by the city's actuary. In 2023, the city budgeted from reimbursement amounting to \$895,000. However, actual reimbursements have exceeded \$1,400,000 as the cost of OPEB coverage and number of retirees has increased. This increase and thus reimbursement to the General Fund is now properly reflected and the overall miscellaneous revenue line items increases from \$1,822,204 to \$2,432,435.

Overall, the city expects revenues to grow slightly in 2024 and outside of the expenses that drive a requested tax increase, the city expects revenue growth to stay in line with expected general fund expense growth for 2024.

# GENERAL FUND

## Expenses

For general fund operating expenses, the city expects that continued cost increases will continue to affect normal operations. Inflation has shown some indications of slowing, but the same forces that affect individuals also affect the city and the city has worked to absorb increasing costs where applicable. For 2024, the general fund budget has a total expense line item of \$15,943,945, which is an increase of 11.4%. However, this figure includes a proposed transfer to the 205 fund as well as the aforementioned GIS project relating to stormwater operations. As mentioned in the revenue section, the expense growth to operations is 6.3% from last year's budgeted expense amount. Generally speaking, there are no major changes to operation budgets in 2024. There are few increases due to realized spending trends as well as some departments growing up overall costs are about where they would be expected to be. Most of the city's smaller departments see little if at any change. While the larger departments see modest increases with the public works department having the largest proposed spending increase.

The budget for the City Council remains largely the same with an increase of \$20,000 to the audit budget line item. Providing a third-party audit is a function of the council, the previous auditor has been working under the bid secured eight years ago. In 2023, the city put out two separate RFPs for audit services with no respondents. The city was then able to secure an agreement with HFA accounting from Lakewood, NJ.

COUNCIL					
DEPT. 400					
001-400-5100	SALARY COUNCIL MEMBERS Salaries for 5 City Council members at \$3,850 as set forth in the City Charter.	25,506	19,250	14,807	19,250
001-400-5190	FICA Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.	1,581	1,194	918	1,194
001-400-5191	MEDICARE The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.	370	280	215	280
001-400-5311	ACCTG. & AUDITING SERVICES Expense incurred for the City's mandatory annual financial and single audits.	0	35,000	0	55,000
=====		=====	=====	=====	=====
Total Council		27,457	55,724		75,724

The executive department consists of the Mayor, the Mayor's Executive Assistant, and the city's human resource director. The executive department budget remains largely the same as it was in 2023. Longevity rules for the mayor have been changed per the city code and healthcare costs across the board are estimated to increase by 8%. The executive department is projected to increase by 9.3% in 2024.

EXECUTIVE				
DEPT. 401				
001-401-5100	MAYOR SALARY Fixed by Ordinance	57,881	57,881	57,881
			Total inc. Mayor	
001-401-5100	DEPT SALARIES Executive Assitant to the Mayor and City HR	51,887	75,088	88,807
001-401-5181	INCENTIVE PAY Additional compensation provided for not using annual sick time in previous year. Limits per CBA and \$300 for non CBA. This also includes grant incentive awards.	0	300	0
001-401-5182	LONGEVITY 1% every 2 years for EA and HR. 3% per year Mayor	1,736	4,396	2,315
001-401-5183	OVERTIME Overtime Wages if called for		2,000	0
001-401-5190	FICA Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.	6,988	8,517	5,650
001-401-5191	MEDICARE The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.	1,634	1,992	1,321
001-401-5192	HEALTH/HOSPITAL INSURANCE Cost of departmental health insurance per rates (single, employee/significant other, family) provided by the City's insurance provider for covered employees.	31,973	79,711	40,687
001-401-5194	UNEMP. COMP. INSURANCE Unemployment Compensation Costs	1,295	1,300	500
001-401-5195	WORKER'S COMPENSATION Workers' compensation insurance coverage is mandatory for all employers and ensures medical and wage-loss benefits to employees who are injured during the course of their job. Rates are provided by the City's insurance carrier by job classification.	83	100	115
001-401-5220	OPERATING SUPPLIES Supplies directly related to operation the department.	201	500	33
001-401-5325	POSTAGE Expense related to mailing correspondence to outside parties.	158	250	105
001-401-5450	CONTRACTED SERVICES	2,157	500	699
001-401-5470	OTHER EXPENSES Any small miscellaneous purchases that can't be classified into current chart of accounts. Includes Training	6,335	7,500	82,559
=====		=====	=====	=====
Total Mayor's Office		163,528	240,035	262,385

The department of financial administration consists of the City Administrator and four clerks. The department handles the financial aspects of the city. Budgeting, accounts payable, accounts receivable and payroll as well as required financial reporting originate from the financial administration department. The departmental budget for 2024 remains largely the same. This is due to a decrease in personnel from 2023 to 2024. No member of the department receives city funding healthcare either. Certain contracted services are paid for by the financial administration budget. Additionally, the financial administration contract expense is often used for reimbursable grants. However, administration has discussed adding a single line across all expense departments to list any grant expense that has been paid by the general fund as is awaiting reimbursement. This change in personnel levels and a lack of healthcare are why the department expense line is static.

FINANCIAL ADMINISTRATION						
DEPT. 402						
001-402-5100	DIRECTOR ADMINISTRATION	77,935	79,494	0	81,084	81,084
	Salary of the Director of Administration					
001-402-5100	ADMINISTRATION SALARIES	254,310	165,077	221,785	168,379	168,379
	Salaries for 4 Financial Clerks					
001-402-5177	HEALTH INSURANCE REIMB.	35,000	30,000	23,750	30,000	30,000
	Offer incentive for those without city provided healthcare. 6,000 per year per person.					
001-402-5181	INCENTIVE PAY	0	600	0	600	600
	Additional compensation provided for not using annual sick time in previous year. Limits per CBA and \$300 for non CBA. This also includes grant incentive awards.					
001-402-5182	LONGEVITY	7,150	5,596	11,054	6,632	6,632
	Additional compensation provided at increments 1% of salary for every 2 years of service.					
001-402-5183	OVERTIME	0	3,000	113	3,000	3,000
	Additional time beyond the normal work hours to accomplish job requirements.					
001-402-5190	FICA	23,244	15,163	15,897	17,738	17,738
	Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.					
001-402-5191	MEDICARE	5,436	3,546	3,718	4,149	4,149
	The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.					
001-402-5192	HEALTH/HOSPITAL INSURANCE	43,143	14,808	24,917	3,000	3,000
	Cost of departmental health insurance per rates (single, employee/significant other, family) provided by the City's insurance provider for covered employees.					
001-402-5193	LIFE INSURANCE	315	260	216	280	280
	Cost of life insurance paid by the City per CBA or approved management policy.					
001-402-5194	UNEMP. COMP. INSURANCE	3,500	3,000	3,644	3,800	3,800
	unemployment insurance costs					
001-402-5195	WORKER'S COMPENSATION	3,488	550	4,268	800	800
	Worker's compensation city cost - portion for non field office workers					
001-402-5210	OFFICE SUPPLIES	2,412	2,000	1,318	2,000	2,000
	Check supply, adding machine tape, folders, etc. for office operations.					
001-402-5325	POSTAGE	945	1,500	927	1,500	1,500
	Cost to mail items applicable to City business.					
001-402-5340	ADVERTISING & PRINTING	0	500	0	500	500
	Costs of legal advertisements and printing associated costas					
001-402-5374	REPAIR & MAINT. SERVICES	0	1,200	0	500	500
	Lock and key service and copier service agreement.					
001-402-5450	Contracted Services	147,104	145,000	163,233	145,000	145,000
	ETA Benefits and web services and IT support Ad Including Office equipment/printers.					
001-402-5470	OTHER EXPENSES	109,310	15,000	39,401	15,000	15,000
	Accounting software annual maintenance support and printers lease agreement.					
=====		=====	=====	=====	=====	=====
	Total Administration	742,596	486,294		483,962	483,962

Property tax expenses as well as solicitor expenses are both kept level for the 2024 budget. Real estate tax expense is the charge levied by Berkheimer for the printing and mailing of Real Estate Tax bills. For the actual collection of most taxes, Berkheimer retains a percentage of collected revenue for payment of their commission in the collection of those taxes. Solicitor expenses are restricted specifically to the city's solicitor and encompass the solicitor's dealing with all other city issues and departments as needed. Special legal services are specific to legal costs outside of the city's specific solicitor. These can be outside labor counsel costs as well as costs paid to firms that are party to the city's legal proceeding through insurance provided carriers. Other expenses in this class are any expenses that do not fall under these specific categories that are specific legal costs.

The City Clerk and Engineering see no major changes in budget from 2023 to 2024. The city clerk is the position which represents the council day to day in city hall and maintains vital city records including minutes and copies of all ordinances and resolutions. Expense increases to this item are marginal and linked to increasing healthcare costs, salary increase and other associated costs. In 2023 the city engaged with Barry Issett Engineering for the purpose of normal city engineering tasks that were previously carried out by city engineering personnel. The city contracts a regular number of hours per week and the appointed engineer has hours within city hall each week to conduct business. Therefore, normal employee costs are not required and outside of some communications, advertising and office supply costs, the position is conducted through contract with the engineer.

Buildings and grounds are the portion of the budget that has to do with the day-to-day costs of the physical locations of the city. City Hall, some associated fire house and garage costs and now the new police department physical building costs are found here. Personnel is currently budgeted for three full-time maintenance positions. This was also budgeted for 2023 but one of the individuals transitioned back to working primarily for public works. It is recommended that the three budgeted positions remain in place as it will become necessary to either hire that third person or explore outsourcing some maintenance given the new building. However, the physical overhead costs of the new building are expected to be covered in their entirety by the revenue generated by renting space to the county at City Hall. The growth in this expense line is specifically to address the costs of the new building otherwise this budget remains largely the same as the 2023 budget.

BUILDINGS & GROUNDS					
DEPT. 409					
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001-409-5100 MAINTENANCE SALARIES	100,335	117,131	68,132	119,474	119,474
Salaries for 3 maintenance personnel per CBA. Performs some recreation jobs					
001-409-5181 INCENTIVE PAY - Healthcare Opt out	1,200	6,600	1,200	1,200	1,200
Additional compensation provided for not using annual sick time in previous year. Limits per CBA and \$300 for non CBA. This also includes grant incentive awards.					
001-409-5182 LONGEVITY	6,616	6,167	5,038	6,749	6,749
Additional compensation provided at increments 1% of salary for every 2 years of service.					
001-409-5183 OVERTIME	6,401	10,000	3,164	7,000	7,000
Additional time beyond the normal work hours to accomplish job requirements.					
001-409-5190 FICA	7,232	7,262	4,844	8,260	8,260
Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.					
001-409-5191 MEDICARE	1,691	1,698	1,133	1,698	1,698
The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.					
001-409-5192 HEALTH/HOSPITAL INSURANCE	66,866	69,349	52,375	109,457	109,457
Cost of departmental health insurance per rates (single, employee/significant other, family) provided by the City's insurance provider for covered employees.					
001-409-5193 LIFE INSURANCE	67	500	100	500	500
Cost of life insurance paid by the City per CBA or approved management policy.					
001-409-5194 UNEMP. COMP. INSURANCE	1,000	500	1,000	1,000	1,000
PA UC Law sets a taxable wage base and establishes rates for employers. The wage base increases to \$10,000 for 2018 from \$9,750 and assume same rate of 5%.					
001-409-5195 WORKER'S COMPENSATION	13,707	10,000	9,181	12,000	12,000
Workers' compensation insurance coverage is mandatory for all employers and ensures medical and wage-loss benefits to employees who are injured during the course of their job. Rates are provided by the City's insurance carrier by job classification.					
001-409-5220 OPERATING SUPPLIES	9,051	12,000	1,850	9,000	9,000
Cleaning, paper supplies and water for City hall.					
001-409-5230 HEATING FUEL	4,251	17,000	0	28,372	28,372
Cost to heat City Hall, Pioneer and HPA by UGI and South Jersey Energy. New building					
001-409-5231 GASOLINE	327	4,000	0	4,000	4,000
Allocated fuel cost from City garage utilized by maintenance workers.					
001-409-5321 COMMUNICATIONS	13,798	28,000	8,468	18,000	18,000
Land line and cell phone service for all staff at City Hall. Includes Internet new Police building					

001-409-5361 ELECTRICITY	1,235	18,000	0	36,632	36,632
Cost of electricity for City Hall, Pioneer and HPA. New Police building North Church					
001-409-5364 SEWER	1,575	3,000	1,012	3,000	3,000
GHJS service for City Hall.					
001-409-5366 WATER	2,732	2,500	1,448	7,500	7,500
HCA service for City Hall. Includes new police building					
001-409-5373 BLDG. REPAIR & MAINT.	4,554	6,000	455	10,431	10,431
Structural work and other building issues e.g. pest control. Includes New Police building					
001-409-5374 REPAIR & MAINT. SERVICES	11,204	1,000	4,382	1,000	1,000
Elevator service agreement and building cleaning contract					
001-409-5450 CONTRACTED SERVICES	49,904	11,000	2,590	3,000	3,000
Contract for Building Cleaning					
001-409-5451 VEHICLE REPAIR & MAINT.	150	1,500	0	500	500
Parts and labor to maintain vehicles.					
001-409-5470 OTHER EXPENSES	22,246	10,000	4,069	10,000	10,000
Lease agreement with Norfolk Southern for property near parking garage and other items.					
=====	=====	=====	=====	=====	=====
Total Building & Grounds	352,996	343,207		398,773	398,773

The police budget represents the largest single departmental budget in the city. At \$6,197,240, the police represent 38.9% of the city's General Fund Budget. The police budget sees a requested increase totaling 4.6%. This increase is mainly in two areas with the first being a higher amount in base salary. This is because after recent hires to the department, the police department now has a roster of 51 officers. An all-time high for the department and achieved with a number of recruitment programs and grants. This increase in the standing number of officers requires an increase in the base salary line. A second item in the police budget is the growth of contracted expenses, which is primarily the Enterprise fleet management contract. This arrangement has grown and the number in the police budget is reflective of the total program, though some of the vehicles are used by other departments. The police department is comprised of the police chief, 51 (as well as K9) officers filling various roles from detective to patrol to records and evidence management. The police budget also includes a non-uniform salary line that includes records personnel, cadet salary if the city continues its cadet program as well as a possible planned hire of a second records personnel. We were able to lower the budgeted healthcare for the police as consistent conservative planning has left the room to do that given the requirements of our current compliment of officers.

POLICE  
DEPT. 410

001-410-5100	CHIEF	77,186	0	0	81,092
	Salary for Police Chief.				
001-410-5100	NON-UNIFORMED SALARIES	175,076	153,566	205,544	158,173
	Salary for records personnel and cadet program if applicable				
001-410-5102	POLICEMEN SALARIES	2,632,834	3,261,252	2,161,617	3,509,775
	Salaries for 51 police officers as detailed in staffing schedule and covered by CBA.				
	Police Retirement Contractually obligated special payroll		0		0
001-410-5151	WAGES CHECKPOINT O/T	25,475	30,000	21,413	30,000
	Wages associated with various checkpoint programs and usually reimbursed by PA.				
001-410-5177	HEALTH INSURANCE REIMB.	7,900	15,000	23,000	30,000
	result of being covered by a significant other's plan. Limits per CBA and \$3,000 for non CBA.				
001-410-5181	INCENTIVE PAY	8,500	20,000	10,200	10,000
	Additional compensation provided for not using annual sick time in previous year. Limits per CBA and \$300 for non CBA. This also includes grant incentive awards.				
001-410-5182	LONGEVITY	109,302	133,000	102,411	115,000
	Additional compensation provided at increments 1% of salary for every 2 years of service.				
001-410-5183	OVERTIME	169,782	225,000	186,284	175,000
	Additional time beyond the normal work hours to accomplish job requirements.				
001-410-5184	SHIFT DIFFERENTIAL	29,703	28,000	22,024	30,000
	Additional compensation for standard works hours that differ from regular business hours.				
001-410-5187	COURT PAY	26,272	28,000	26,219	28,000
	Pay provided for attending court proceedings.				
001-410-5190	FICA	5,589	5,250	11,196	6,200
	Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.				
001-410-5191	MEDICARE	46,126	50,000	40,406	50,000
	The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.				
001-410-5192	HEALTH/HOSPITAL INSURANCE	956,212	1,225,000	709,052	1,125,000
	Cost of departmental health insurance per rates (single, employee/significant other, family) provided by the City's insurance provider for covered employees.				
001-410-5193	LIFE INSURANCE	4,579	1,500	6,439	6,500
	Cost of life insurance paid by the City per CBA or approved management policy.				
001-410-5194	UNEMP. COMP. INSURANCE	23,203	25,000	24,035	25,000
	PA UC Law sets a taxable wage base and establishes rates for employers. The wage base increases to \$10,000 for 2018 from \$9,750 and assume same rate of 5%.				
001-410-5195	WORKER'S COMPENSATION	276,363	285,000	240,276	285,000

001-410-5201 UNIFORMS	30,706	54,000	27,746	54,000
Cost of annual uniform allowance per CBA.				
001-410-5210 OFFICE SUPPLIES	1,345	6,000	1,833	6,000
General office supplies e.g. envelopes, folders, printer toner, etc.				
001-410-5220 OPERATING SUPPLIES	26,434	30,000	18,300	30,000
Supplies for daily operation of Police Dept. e.g. evidence tape, batteries for portable radios, etc.				
001-410-5231 GASOLINE	1,607	15,000	0	5,000
Gasoline expense allocated from City pumps utilized by Police fleet.				
001-410-5238 PROTECTIVE CLOTHING	29,439	17,000	36,458	27,000
Cost of Ballistic Vests and any other clothing to provide overall protection.				
001-410-5260 WEAPONS & OTHER EQUIP.	63,999	57,500	534	57,500
Cost of weaponry and ammunition.				
001-410-5321 COMMUNICATIONS	12,543	22,500	12,017	22,500
Cost of land line, cellular and internet service for Police Dept.				
001-410-5331 TRAVEL EXPENSES	1,379	5,000	489	5,000
Travel related expenses applicable to attending training and development.				
001-410-5374 REPAIR & MAINT. SERVICES	313	20,000	0	20,000
Cost to maintain and repair equipment, primarily radio and computers.				
001-410-5375 MAINTENANCE K-9 UNIT	24,303	30,000	6,870	30,000
Supplies and services required to maintain K9 unit, e.g. food, veterinarian visits.				
001-410-5450 CONTRACTED SERVICES	96,535	90,000	60,329	90,000
Any contractual and annual service agreements (Livescan, Tipsofi, Online Investigation Services) as well as services provided by NEPA Health for lab work regarding arrests.				
001-410-5451 VEHICLE REPAIR & MAINT.	0	12,000	0	12,000
Cost to maintain and repair police fleet of vehicles.				
001-410-5460 MEETINGS, CONFERENCES, SEMINARS	11,267	7,500	4,890	7,500
Cost to attend applicable meetings, conferences and seminars to maintain state of the art police force.				
001-410-5470 OTHER EXPENSES	0	11,000	49,078	11,000
Miscellaneous expense that tend to be non-recurring, e.g. FEDEX, Civil Service exam related expenses.				
001-410-5750 CAPITAL PURCHASES	157,701	61,210	194,685	155,000
Capital purchases and the city police vehicle lease program which has expanded				
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Total Police	5,120,850	5,924,278		6,197,240

The Fire Department for the city of Hazleton is comprised of a mix of full time and volunteer firefighters that respond to incidents ranging from severe involved fires to scene control when required. The full time complement for the city consists of 23 full time firefighters, the fire chief and two deputy fire chiefs. The 2024 budget for the fire department calls for a 5% increase to the overall budget to \$3,006,419. This amount represents 18.9% of the city's overall general fund budget. The increase for this budget is driven by contractual salary increases of 3% as well as projected hospitalization insurance increases of 8%. The Fire Department has also seen increased overtime costs that have been due to the need to cover shifts for injured or unavailable personnel. Beyond these contractual requirements the Fire Department budget for 2024 includes few major changes from the previous year.



FIRE  
DEPT. 411

001-411-5100	CHIEF Salary of Fire Chief as prescribed by CBA between the City and Hazleton City Firefighters Local 507.	78,035	0	0	81,984
001-411-5100	FIRE DEPT SALARIES Salaries of all Full Time Civil Service Firefighters serving as Deputy Chief and Firefighter as prescribed by CBA between the City and Hazleton City Firefighters Local 507. Employee Buy-Out - additional salary consideration for contractually obligated retirement pmts	1,416,269	1,602,159	1,028,638	1,565,820
	includes 79,596 chief				80,000
001-411-5177	HEALTH INSURANCE REIMB. result of being covered by a significant other's plan. Limits per CBA and \$3,000 for non CBA.	7,700	6,000	4,500	6,000
001-411-5181	INCENTIVE PAY Additional compensation provided for not using annual sick time in previous year. Limits per CBA and \$300 for non CBA. This also includes grant incentive awards.	9,500	5,250	10,400	10,000
001-411-5182	LONGEVITY Additional compensation provided at increments 1% of salary for every 2 years of service.	67,558	75,000	53,195	71,000
001-411-5183	OVERTIME Cost to provide a reasonable level of personel for fire suppression, rescue and other emergencies along with covering recall cost of off duty firefighters with holidays as prescribed by CBA.	110,568	60,000	85,531	75,000
001-411-5184	SHIFT DIFFERENTIAL All full time firefighters (Chief, Deputy and Firefighters) working the nightshift as prescribed by CBA.	25,776	26,000	19,214	26,000
001-411-5191	MEDICARE The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.	24,548	23,000	17,874	23,000
001-411-5192	HEALTH/HOSPITAL INSURANCE Cost of departmental health insurance per rates (single, employee/significant other, family) provided by the City's insurance provider for covered employees.	587,049	750,000	428,153	750,000
001-411-5193	LIFE INSURANCE Cost of life insurance as prescribed by CBA.	3,977	2,500	5,292	5,000
001-411-5194	UNEMP. COMP. INSURANCE Costs associated with UC insurance	14,960	15,000	13,000	15,000
001-411-5195	WORKER'S COMPENSATION Workers' compensation insurance coverage is mandatory for all employers and ensures medical and wage-loss benefits to employees who are injured during the course of their job. Rates are provided by the City's insurance carrier by job classification.	152,120	128,365	107,885	128,365
001-411-5201	UNIFORMS Cost of annual uniform allowance as prescribed by CBA.	122,985	15,000	11,811	15,000
001-411-5202	TURNOUT GEAR Cost of replacement of turnout gear applicable to NFPA Standard as prescribed by CBA.	24,127	20,000	0	20,000
001-411-5210	OFFICE SUPPLIES Cost of office supplies for daily operations.	245	1,500	306	1,500

001-411-5230 HEAT	7,556	20,000	0	15,000
Cost of heating all City owned fire stations.				
001-411-5231 GASOLINE	422	5,500	0	3,500
Cost of gasoline for all City owned Fire vehicles and portable gas powered equipment.				
001-411-5232 DIESEL FUEL	2,534	20,000	0	10,000
Cost of diesel for all City owned Fire vehicles and portable gas powered equipment.				
001-411-5321 COMMUNICATIONS	4,360	3,500	2,578	3,500
Cost of phone service and cell phone service for all stations and personel.				
001-411-5325 POSTAGE	25	50	64	50
Cost of postage needed by Fire department.				
001-411-5331 TRAVEL EXPENSES	600	3,500	663	2,500
Cost of travel and training as prescribed by CBA.				
001-411-5361 ELECTRICITY	1,744	10,000	446	10,000
Cost of electricity for all City owned fire stations.				
001-411-5364 SEWER	2,770	1,200	1,222	1,200
Cost of sewage for all City owned fire stations.				
001-411-5366 WATER	2,719	2,500	1,544	2,500
Cost of public water for all City owned fire stations.				
001-411-5373 BLDG. REPAIR & MAINT.	6,758	10,000	8,400	10,000
Cost of maintenance and repair to all City owned fire stations.				
001-411-5374 REPAIR & MAINT. SERVICES	31,625	7,500	25,703	25,000
Cost for maintenance and repair to all City owned portable equipment.				
001-411-5420 DUES, SUBSC., MEMBERSHIPS	784	1,000	565	1,000
Membership cost to various organizations and fire department publications.				
001-411-5450 CONTRACTED SERVICES	1,372	2,000	0	2,000
001-411-5451 VEHICLE REPAIR & MAINT.	31,125	30,000	44,311	30,000
Cost of annual testing, certification, maintenance and repair of all City owned fire apparatus.				
001-411-5460 MEETINGS, CONFERENCES, SEMINARS	3,196	500	2,600	2,500
Cost of attending annual conferences, seminars and training for fire personnel.				
001-411-5470 OTHER EXPENSES	8,824	5,000	4,549	5,000
Cost of miscellaneous safety equipment and supplies.				
001-411-5750 CAPITAL PURCHASES	11,191	9,000	10,191	9,000
Interest payment on new 2017 fire pumper. Principal portion thru CD grant proceeds.				
=====	=====	=====	=====	=====
Total Fire	2,779,101	2,861,024		3,006,419

The city's parking department handles the city's paid municipal parking program. This consists of metered on street parking as well as discrete parking facilities within the city. The personnel of the department is made up of four full-time employees. Two employees are enforcement personnel who work issuing violations with two employees working in the office processing payments and tow releases for affected city residents. The budget for the parking department remains largely unchanged with increases for contractually obligated pay increases as well as projected health insurance and health care opt-out payments.

The city's code department works in conjunction with the city's planning and zoning department focusing specifically on code related issues such as property maintenance issues within the city. The staffing for the code department consists of a supervisor, four full time code officers, one part time code officer and three code clerks who work the window in the office assisting residents with their various needs for licenses and permits. Code officers also assist in conducting inspections related to permits and licenses. The 2024 budget for the code department is mostly unchanged from 2023. With contractual increases to salary and benefits but a reduction in contracted services congruent with actual spending in that area.

CODE ENFORCEMENT  
DEPT. 413

001-413-5100	MANAGER CODE/LICENSING/PARKING FEES Salary for Department Supervisor	44,981	46,818	0	47,754
001-413-5100	CODE ENF. SALARIES Salaries for 4 full time and 1 pt code officers and 3 code clerks	393,736	212,976	328,738	217,236
001-413-5177	HEALTH INSURANCE REIMB. result of being covered by a significant other's plan. Limits per CBA and \$3,000 for non CBA.	50,000	30,000	37,000	36,000
001-413-5181	INCENTIVE PAY Additional compensation provided for not using annual sick time in previous year. Limits per CBA and \$300 for non CBA. This also includes grant incentive awards.	1,200	1,500	600	1,500
001-413-5182	LONGEVITY Additional compensation provided at increments 1% of salary for every 2 years of service.	3,436	1,800	2,611	3,400
001-413-5183	OVERTIME Additional compensation for hours worked in excess of normal hours per CBA.	523	2,000	36	2,000
001-413-5190	FICA Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.	30,737	16,107	22,977	24,500
001-413-5191	MEDICARE The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.	7,189	3,767	5,374	5,900
001-413-5192	HEALTH/HOSPITAL INSURANCE Cost of departmental health insurance per rates (single, employee/significant other, family) provided by the City's insurance provider for covered employees.	57,714	49,503	33,995	53,463
001-413-5194	UNEMP. COMP. INSURANCE PA UC Law sets a taxable wage base and establishes rates for employers. The wage base increases to \$10,000 for 2018 from \$9,750 and assume same rate of 5%.	6,917	6,500	6,985	6,500
001-413-5195	WORKER'S COMPENSATION Workers' compensation insurance coverage is mandatory for all employers and ensures medical and wage-loss benefits to employees who are injured during the course of their job. Rates are provided by the City's insurance carrier by job classification.	26,725	20,000	21,255	25,000
001-413-5210	OFFICE SUPPLIES General office supplies e.g. envelopes, folders, printer toner, etc.	704	1,000	659	1,000
001-413-5220	OPERATING SUPPLIES Cost of parking tags and other miscellaneous supplies applicable to dept.	1,510	1,500	498	1,500
001-413-5231	GASOLINE Gasoline expense allocated from City pumps.	498	2,000	0	2,000
001-413-5321	COMMUNICATIONS Cost of land line, cellular and internet service.	1,404	2,500	880	2,500
001-413-5325	POSTAGE Postage related to department correspondence.	5,706	6,000	5,302	6,000
001-413-5340	ADVERTISING & PRINTING Publications of any advertisement related to departmental activity e.g. recycling events.	4,254	2,500	986	2,500
001-413-5374	REPAIR & MAINT. SERVICES Cost related to maintenance and repair services for office equipment.	0	800	25	800
001-413-5420	DUES, SUBSC., MEMBERSHIPS Any expense related to participating in applicable organizations.	53	250	0	250
001-413-5450	CONTRACTED SERVICES Expenses related to contractual agreements primarily Alfred Benesch for inspections, GIS integration and Recodification of City Code.	32,732	55,000	26,589	35,000
001-413-5451	VEHICLE REPAIR & MAINT. Any cost associated with maintenance and repair of Code vehicles.	227	1,500	0	1,500
001-413-5470	OTHER EXPENSES Miscellaneous expenses including printer/copier leases.	543	5,000	3,414	5,000
001-413-5750	CAPITAL PURCHASES Capital items purchased e.g. vehicles.	5,307	15,000	3,582	5,000
=====		=====	=====	=====	=====
Total Code Department		680,291	484,021		486,303

The city’s planning and zoning department works in conjunction with the city’s code department in order to provide assistance to entities and individuals looking to perform work within the city that requires proper zoning protocols. The department consists of the city building inspector, the city building codes officer, two clerks and two part time clerks. It should be noted that the clerks can support and assist in both the code office as well as in the planning and zoning department. This was first separated into an independent department in the 2023 budget. In the 2024 budget, the only change to planning and zoning outside of contractually obligated requirements is additional personnel. These personnel can again assist both in a planning and zoning capacity as well as a code capacity. Additionally, as part of the changes with the county coming into city hall, the code department is moving to the third floor and will work in continued close proximity to the planning and zoning department.

PLANNING AND ZONING - INCLUDES ZONING BOARD EXPENSES DEPT. 414			
001-414-5100	ZONING DEPARTMENT SALARIES 1 Building Inspector, 1 BCO, 2 Zoning Clerk, 2 PT		\$238,000
001-414-5105	ZONING BOARD MEMBERS PAY Stipend paid to zoning board members.	1,912	1,400
001-414-5106	SALARY SECRETARY Additional compensation for 1 City employee to serve as board secretary.	2,700	3,500
001-414-5190	FICA Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.	286	12,128
001-414-5191	MEDICARE The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.	67	2,836
001-414-5192	HEALTH/HOSPITAL INSURANCE OPT OUT	9	18,000
001-414-5193	LIFE INSURANCE	2	0
001-414-5194	UNEMP COMP INS PA UC Law sets a taxable wage base and establishes rates for employers. The wage base increases to \$10,000 for 2018 from \$9,750 and assume same rate of 5%.	109	7,500
001-414-5195	WORKER COMP Workers' compensation insurance coverage is mandatory for all employers and ensures medical and wage-loss benefits to employees who are injured during the course of their job. Rates are provided by the City's insurance carrier by job classification.	77	500
001-414-5210	OFFICE SUPPLIES Miscellaneous office supplies for board activity.	188	600
001-414-5313	PROFESSIONAL SERVICES Cost of stenographic services for hearings.	4,590	4,000
001-414-5314	CONTRACTED LEGAL SERVICES Cost for planning commission legal services.	39,033	12,000
001-414-5325	POSTAGE Postage related to department correspondence.	2,056	1,500
001-414-5340	ADVERTISING & PRINTING Cost of publications related to departmental activity e.g. meetings and hearings.	14,438	10,000
----- Total Planning & Zoning		68,985	300,964

The city’s public works department handles the maintenance and repair of city streets and other city property and infrastructure. The department consists of the foreman, thirteen regular employees and four employees in the city garage. The public works department conducts preventative maintenance on city streets as well as assisting in city projects for new paving where applicable. Along with the municipal garage the DPW budget makes up 20.1% of the city’s total general fund operating budget. During inclement weather events, the public works department handles plowing and treating city roadways. The public works department also spends a considerable amount of time working on issues that deal directly with stormwater management. Though the city does not levy a stormwater fee on residents, in an effort to be

illustrative of that fact, certain costs in the DPW budget are attributed directly to stormwater. This is for the purpose of demonstration only and offered in consideration for future stormwater requirements. Stormwater issues can often result in mandates requiring the city to perform different actions. One such action was communicated to the city and was covered earlier in this report. The city is required to perform a stormwater related GIS project that will cost approximately \$98,000. You will find this item located in item 001-430-5250. Between this project, contractually obligated salary, and benefit increases, and realized actual spending in certain line items, the DPW budget requests a 17.4% increase to their operating budget. Of the city's three major departments, one can argue that DPW is the most underfunded. These items would give them a bit more room in their operating budget. The Garage is a separate budget from DPW, but both are listed here below.

**PUBLIC WORKS - STREET MAINTENANCE  
DEPT. 430**

001-430-5100	DIRECTOR DPW Salary for DPW director.	75,805	75,805	0	77,321
001-430-5100	WAGES Salaries for 13 DPW workers as detailed in staffing schedule and covered by CBA.	787,924	592,442	615,259	610,215
001-430-5100	STORMWATER RELATED ACTIVITY WAGES Portion of DPW Labor effort dedicated to stormwater related activity		246,509		253,904
001-430-5177	HEALTH INS. REIMB. Incentive to opt out of healthcare coverage. Currently \$3,000 for DPW	1,500	3,000	6,500	9,000
001-430-5181	INCENTIVE PAY Additional compensation provided for not using annual sick time in previous year. Limits per CBA and \$300 for non CBA. This also includes grant incentive awards.	775	2,200	2,050	2,200
001-430-5182	LONGEVITY Additional compensation provided at increments 1% of salary for every 2 years of service.	54,783	49,500	32,979	49,500
001-430-5183	OVERTIME Additional compensation for hours worked in excess of normal hours per CBA.	58,345	55,000	32,095	55,000
001-430-5190	FICA Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.	60,737	56,715	42,624	61,715
001-430-5191	MEDICARE The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.	14,205	13,264	9,969	14,250
001-430-5192	HEALTH/HOSPITAL INSURANCE Cost of departmental health insurance per rates (single, employee/significant other, family) provided by the City's insurance provider for covered employees.	330,756	455,305	226,129	455,305
001-430-5194	UNEMP. COMP. INSURANCE PA UC Law sets a taxable wage base and establishes rates for employers. The wage base increases to \$10,000 for 2018 from \$9,750 and assume same rate of 5%.	8,851	10,200	9,415	10,200
001-430-5195	WORKER'S COMPENSATION Workers' compensation insurance coverage is mandatory for all employers and ensures medical and wage-loss benefits to employees who are injured during the course of their job. Rates are provided by the City's insurance carrier by job classification.	108,272	100,000	75,728	100,000
001-430-5231	GASOLINE Cost of gasoline for all City owned DPW vehicles.	79,339	62,500	70,240	62,500
001-430-5231	STORMWATER ACTIVITY RELATED GASOLINE		22,500		22,500
001-430-5232	DIESEL FUEL Cost of diesel for all City owned DPW vehicles.	56,949	41,500	29,075	41,500
001-430-5232	STORMWATER ACTIVITY RELATED DIESEL		13,500		13,500
001-430-5234	OIL/LUBRICANTS Cost of oil and lubricants for all City vehicles.	0	5,000	186	5,000
001-430-5238	PROTECTIVE CLOTHING Cost of boots and uniforms per CBA.	6,714	7,500	2,346	7,500
001-430-5245	STREET MATERIALS AND PAVING		200,000	0	200,000
001-430-5245	STREET MATERIALS AND PAVING Funding repairs and street paving - materials/contract milling/etc..	134,773	200,000	428,182	200,000
001-430-5250	REPAIR & MAINT. SUPPLIES Cost of supplies for maintenance and repair of vehicles and equipment.	423,651	65,000	357,917	219,310
001-430-5250	STORMWATER RELATED REPAIR & MAINT. SUPPLIES INCLUDES A MANDATED GIS STUDY		19,500		108,500
001-430-5261	SM TOOLS & MINOR EQUIP. Cost of tools and equipment for repair work.	1,087	2,000	2,378	2,000

001-430-5321 COMMUNICATIONS	12,602	4,500	5,113	6,500
Cost of land line, cellular and internet service.				
001-430-5340 ADVERTISING & PRINTING	956	1,500	1,791	1,500
Cost of publications related to departmental activity e.g. Request for Proposals (RFP).				
001-430-5361 ELECTRICITY	630	1,000	137	1,000
Cost of electricity for DPW garage.				
001-430-5373 BLDG. REPAIR & MAINT.	14,352	5,000	767	5,000
Cost of maintenance and repair to DPW garage.				
001-430-5374 REPAIR & MAINT. SERVICES	106,151	25,000	60,618	50,000
Cost for maintenance and repair to DPW equipment.				
001-430-5450 CONTRACTED SERVICES	41,929	25,000	41,510	25,000
Cost for uniform service from Unifirst Corp. and alarm monitoring service.				
001-430-5470 OTHER EXPENSES	246,595	15,000	56,961	50,000
Miscellaneous expenses e.g. spring water delivery, printer/copier lease.				
001-430-5750 CAPITAL PURCHASES	125,518	0	297,800	74,018
Purchases of equipment greater than \$5,000.				
=====	=====	=====	=====	=====
Total Streets	2,786,573	2,375,940		2,793,938

The three remaining items in the General Fund budget some general miscellaneous costs, the city's liability insurance package and the required transfer from the city's general fund to the city's ACT 205 fund covered earlier in this report. The miscellaneous items represent a few routine application costs to certain city grant applications. The city's liability insurance package covers a broad array of the city's insurance. These include elected official's coverage, police coverage, general liability, fleet vehicle and others. We project a 2% increase in this coverage as we have not received notification of the cost increase for general liability insurance as well as worker's compensation coverage at this point. The last item in the general fund is the aforementioned transfer of \$625,000 from the general fund into the city's ACT 205 fund that will represent the city's portion of responsibility in meeting the MMO prior to accessing special tax 205 EIT.

# PENSION FUND

The city's pension fund represents a separate and discrete fund that the city maintains for the purpose of accumulating 205 EIT special taxes to pay the city's yearly minimum municipal obligation (MMO) to its pension plans. In addition to the 205 EIT, the city receives yearly state aid from the state for the purpose of defraying the expense of pension costs related to the city's MMO. The city also pays for retiree healthcare through pension plan assets, which is recognized and planned by the city's actuary and built into each MMO. This is done by way of reimbursement through the city's plan assets. As previously mentioned, the amount of funds required by the city through ACT 205 EIT has lowered considerably based on plan performance, saving administrative costs by the administration and adding additional funds when available. This has lowered this requirement to \$3,500,000 and thus leads to the administration's recommendation of lowering the ACT 205 EIT tax by 50% on both residents and non-residents.

PENSION FUND-REVENUES

002-000-3140	STATE PENSION AID-ACT 205 Additional PA state funding for distressed municipal pension plans.	922,120	700,000	5,609	1,025,000
002-000-3210	EIT/ACT 205 - CURR. YR. Supplemental Earned Income Tax collected from resident and non-resident employed to fund distressed pension plans. 21.4% of total payroll must come from non 205 sources. This revenue represents a decrease in EIT taxes of half	7,985,635	4,500,000	3,286,659	3,500,000
002-000-3900	INTEREST Interest income earned from bank where EIT deposits reside.	11,741	10,000	567	1,500
002-392-3001	TRANSFER FROM GENERAL FUND Transferred from GF to meet legal requirements of non ACT 205 funding	0	120,000	11,239	625,000
002-392-3300	TRANSFER FROM TRANSIT Revenue from HPT for pro rata pension contribution based on wages.	0	34,000	35,986	34,000
002-392-3301	TRANSFER FROM CD Revenue from Community Development for pro rata pension contribution based on wages.	0	14,000	0	14,000
=====		=====	=====	=====	=====
	<b>Total Pension Revenue</b>	<b>11,363,685</b>	<b>6,717,867</b>		<b>5,199,500</b>

PENSION FUND-EXPENDITURES

002-000-5317	EARNED INCOME TAX EXPENSE Cost for Berkheimer Tax Service to process Earned Income Tax collections.	0	65,000		85,000
002-000-5470	OTHER EXPENSES Miscellaneous expenses not specific to other accounts. Includes administration costs	0			60,000
002-410-5125	MMO - POLICE Annual pension contribution for Police required by actuarial calculation.	2,493,709	3,381,827		2,546,861
002-410-5192	RETIREE BENEFITS - POLICE Retiree health insurance for police.	846,529	400,000	373,743	914,251
002-411-5125	MMO - FIRE Annual pension contribution for Fire required by actuarial calculation.	1,505,443	2,107,857		1,661,832
002-411-5192	RETIREMENT BENEFITS - FIRE Retiree health insurance for fire.	356,214	210,000	195,406	384,710
002-412-5125	MMO - CITY NU Annual pension contribution for NU required by actuarial calculation. Reclass for consistency.		433,183		817,953
002-412-5192	RETIREE BENEFITS - NU Retiree health insurance for non-uniformed	147,200	120,000	79,202	159,270
=====		=====	=====	=====	=====
	<b>Total Pension Expense</b>	<b>5,703,717</b>	<b>6,717,867</b>		<b>6,629,877</b>

# RECREATION FUND

The city’s recreation fund is a separate fund that has dedicated real estate tax millage and exists for the purpose of improving the recreation options of the citizens of the city. Currently the department consists of two individuals, a department director, and an athletic director. Both of these individuals work to promote and plan city activities and athletic leagues. In 2022, the city was able to more than double the budgeted revenue that is dedicated to the recreation fund. In addition to taxes, the recreation department seeks donations and other forms of income in order to bolster city recreation activities. This fund is self-contained, which means all revenues and program incomes that go into the recreation fund will stay in the recreation fund to be used for such a purpose by the city.

RECREATION FUND-REVENUES

004-301-3100	R/E TAX CURR. YR. Revenue is derived from the annual real estate tax collections of the City of Hazleton and earmarked for recreational purposes.	165,318	80,000	72,273	160,000
004-367-3101	Vendor Fees Fees collected by vendors for license to operate at events and on property				1,000
004-367-3102	Rental Fees Fees collected for Rent on city recreation property				2,000
004-367-3103	Sponsor Revenue derived through sponsorship agreements				20,000
004-367-3104	Special Events Income derived from special events				3,000
004-380-3100	MISC. REVENUES Primarily U'SAGAIN LLC fee for collection bins placed at playgrounds.	1,008	500	98	2,000
004-367-3100	CONTRIB./DONATIONS Business and individual donations for special events e.g. 4th of July Fireworks.	0	12,000	11,875	13,150
=====		=====	=====	=====	=====
	<b>Total Recreation Revenue</b>	<b>166,326</b>	<b>96,030</b>		<b>201,150</b>



**RECREATION FUND-EXPENDITURES**

004-452-5100	WAGES Salary Director, Full-Time, part time maintenance and summer program staff.	73,614	22,000	17,854	68,000
004-452-5181	INCENTIVE PAY includes healthcare stipend	7,500			12,800
004-452-5182	Longevity	453			450
004-452-5190	FICA Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.	5,074	1,250	1,107	1,050
004-452-5191	MEDICARE The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.	1,186	300	259	1,050
004-452-5192	HEALTH/HOSPITAL INS Cost of departmental health insurance per rates (single, employee/significant other, family) provided by the City's insurance provider for covered employees.	3,139	1,675	1,441	2,800
004-452-5194	UNEMP. COMP. INS. PA UC Law sets a taxable wage base and establishes rates for employers. The wage base increases to \$10,000 for 2018 from \$9,750 and assume same rate of 5%.	1,252	2,000	559	50
004-452-5195	WORKMEN'S COMP. Workers' compensation insurance coverage is mandatory for all employers and ensures medical and wage-loss benefits to employees who are injured during the course of their job. Rates are provided by the City's insurance carrier by job classification.	4,193	1,750	1,107	50
004-452-5210	OFFICE SUPPLIES Miscellaneous office supplies for summer programs.	24	200	44	300
004-452-5220	OPERATING SUPPLIES Cost of supplies applicabe to parks and recreation, e.g. maintenance parts.	7,367	1,000	151	4,500
004-452-5231	GASOLINE Gasoline expense allocated from City pumps.	100	100	0	2,500
004-452-5325	POSTAGE Allocation of postage expense applicable to recreation correspondence.	382	50	0	300
004-452-5340	ADVERTISING & PRINTING Cost to advertise events and summer programs.	4,834	2,000	0	5,000
004-452-5361	ELECTRICITY Cost to supply electricity to all parks and recreation facilities.	8,765	13,000	8,094	10,000
004-452-5374	REPAIR & MAINT. SERVICES Utilities expense, i.e. GHJS and HCA, and parts applicable to facility maintenance.	40,801	4,505	1,338	6,000
004-452-5375	REPAIR & EQUIPMENT MAINTENANCE Repairs to city recreational equipment and maintenance of				15,000
004-452-5450	CONTRACTED SERVICES Cost of 4th of July firework display contract or other outside repair contracts.	41,136	15,000	1,547	15,000
004-452-5451	VEHICLE REPAIR & MAINT. Any cost associated with the repair of vehicle for recreation business.	0	500	54	1,700
004-452-5464	PROGRAM EXPENSES Costs associated with programs utilizing recreational facilities, e.g. basketballs.	315	2,000	0	5,000
004-452-5465	Holiday Treats - Giveaways for children specific costs for consumables or giveaways for recreation programs				5,000
004-452-5465	Entertainment Expenses Expenses for specifically contracted entertainment for city events				25,000
004-452-5470	OTHER EXPENSES Any miscellaneous expense not applicable to other expense categories.	13,195	4,000	13,194	4,600
004-452-5750	CAPITAL PURCHASES The cost of facility upgrades and equipment in excess of \$5,000.	56,463			15,000
=====		=====	=====	=====	=====
	<b>Total Recreation Expense</b>	<b>269,939</b>	<b>96,030</b>		<b>201,150</b>

# AIRPORT FUND

The airport fund budget for the city of Hazleton represents the budget of the city owned airport which operates effectively independently from the city in day-to-day operations. Staffing at the airport consists of one full-time manager and four part-time employees. The airport generates revenue through the rent of city owned hangars and, primarily, through the sale of jet fuel and regular aviation fuels. The airport has seen expansion and multiple grant programs within the last few years and is one of the few municipal airports that is profitable in its operations.

AIRPORT FUND-REVENUES

009-341-3100 MISC. REVENUE	5,340	1,500	801	21,000
Generally revenue not identified - includes Cell tower				
009-341-3300 AIRPORT SERVICES REVENUE	0	5,000	26,167	9,030
Revenue from airport services - GDP, Catering, Lav, Freight, De-icing, Landing Fees				
009-341-3301 HANGAR LEASE/RENT	126,229	150,000	87,340	166,500
Revenue derived from lease agreements for hangar rentals.				
009-341-3350 BUSINESS LICENSE FEE	5,125	1,750	4,521	1,750
Income from fees charged to businesses utilizing the airport as base operations.				
009-341-3500 FUEL SALES JET	46,810	65,000	44,042	563,000
Income derived from Jet fuel sale to larger aircraft				
009-341-3501 FUEL SALES AVGAS	658,388	250,000	59,522	129,800
Income derived from fuel sales for Avgas, smaller aircraft				
009-341-3830 PARKING/LANDING/TIE-DOWNS	1,420	4,000	1,695	4,600
Income derived from fees for using the airport or storing planes on the grounds.				
009-341-3900 INTEREST EARNINGS	5,091	50	3	50
Interest from cash balances in bank.				
=====				
Total Airport Revenue	848,403	477,300		895,730

**AIRPORT FUND-EXPENSES**

009-440-5100	WAGES	70,509	47,858	46,266	98,020
	Salaries for 4 part time employees to provide service and maintenance.				
009-440-5122	SALARY - AIRPORT MANAGER	59,428	35,650	0	57,500
	Salary for manager supervising day to day operations.				
009-440-5181	INCENTIVE PAY	300	300	500	300
	Additional compensation provided for not using annual sick time in previous year. Limits per CBA and \$300 for non CBA. This also includes grant incentive awards.				
009-440-5182	LONGEVITY	594	713	0	750
	Additional compensation provided at increments 1% of salary for every 2 years of service.				
009-440-5183	OVERTIME	0	0	480	10,000
	Additional compensation provided for hours worked in excess of normal work day.				
009-440-5190	FICA	8,111	5,222	2,929	8,215
	Taxes under the Federal Insurance Contributions Act (FICA) current rate is 6.2% for employer and 6.2% for employee. This represents the City's portion.				
009-440-5191	MEDICARE	1,897	1,222	685	1,848
	The hospital insurance tax, also know as Medicare current rate is 1.45% for employer and 1.45% for employee. This represents the City's portion.				
009-440-5192	HEALTH/HOSPITAL INSURANCE	32,843	24,550	17,328	32,000
	Cost of departmental health insurance per rates (single, employee/significant other, family) provided by the City's insurance provider for covered employees.				
009-440-5194	UNEMP. COMP. INSURANCE	2,487	2,500	1,615	2,500
	PA UC Law sets a taxable wage base and establishes rates for employers. The wage base increases to \$10,000 for 2018 from \$9,750 and assume same rate of 5%.				
009-440-5195	WORKERS COMPENSATION	15,010	9,939	5,552	9,939
	Workers' compensation insurance coverage is mandatory for all employers and ensures medical and wage-loss benefits to employees who are injured during the course of their job. Rates are provided by the City's insurance carrier by job classification.				
009-440-5213	PIB INTEREST EXPENSE	3,132	2,000	1,031	2,000
	Interest expense incurred for loan to purchase hangars.				
009-440-5231	GASOLINE/DIESEL FUEL	0	3,000	563	3,000
	Expense for gasoline and diesel for all airport vehicles and equipment.				
009-440-5233	AV FUEL PURCHASE	0	200,000	88,417	106,800
	Airplane fuel purchased for sale to customers.				
009-440-5234	Jet Fuel Purchase				368,150
	The purchase of Jet Fuel for sale.				
009-440-5350	AIRPORT INSURANCE	5,011	5,000	3,950	5,000
	Cost associated with providing insurance for facilities and liability.				
009-440-5354	VEHICLE INSURANCE	4,653	4,000	2,356	4,000
	Cost associated with providing insurance for vehicles.				
009-440-5372	AIRPORT MAINTENANCE	40,798	26,500	13,579	26,500
	All costs associated with maintaining facilities, e.g.				
009-440-5373	BLDG. REPAIR & MAINTENANCE	9,197	4,908	872	4,908
009-440-5470	OTHER EXPENSES	22,165	18,938	52,232	18,938
	Miscellaneous expenses not applicable to other expense categories.				
009-440-5600	CAPITAL IMPROVEMENTS	3,676	8,000	0	58,362
	Expenses for facility upgrades in excess of \$5,000.				
009-440-5760	CAPITAL PURCHASES	0	5,000	46,540	5,000
	Expenses for equipment upgrades in excess of \$5,000.				
009-440-5900	HANGAR LOAN REPAYMENT	0	72,000	0	72,000
	Principal expense associated with PIB loan repayment for hangar purchases.				
=====		=====	=====	=====	=====
	<b>Total Airport Expense</b>	<b>279,811</b>	<b>477,300</b>		<b>895,730</b>

# DEBT SERVICE FUND

The Debt Service Fund for the city of Hazleton is a dedicated and separated fund for the purpose of paying certain debt obligations of the city of Hazleton. The millage in 2023 was 0.21 but the administration now recommends increasing this millage to .57 mils for the purpose of paying city debts. Currently, there are only two debts subject to payment through the debt service fund. The first is the city's 0% interest loan taken from the state of PA in 2017 to prevent that city from being unable to meet its financial obligations that year and the other is a redevelopment authority unfunded borrowing conducted in 2018 for the purpose of eliminating a running debt that had been an issue for the city in the preceding years. In 2022, the city paid two debts off early, enabling millage to be moved to the General Fund and saving on interest. As mentioned earlier, the 2018 note was structured in a backloaded way and 2024 represents the first of two larger payments to be made on this debt.

**DEBT SERVICE FUND**

**REVENUE**

023-301-3100 R/E TAX CURRENT YEAR  
.57 mils at 90% Collection Rate

1,169,440	1,226,000	1,091,949	519,617
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023-341-3900 INTEREST EARNINGS  
Interest income earned on cash deposits in bank.

400	909	50	50
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**Total Debt Service Revenue**

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1,169,840	1,226,909	1,091,999	519,667

**EXPENDITURES**

023-471-5222 PRIN-2017 PA TAX FREE LOAN  
To be determined payment schedule of principal on 2017 PA 10 Year Tax Free Note.

85,000	85,000	85,000	85,000
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023-472-5277 TRANSFER TO GENERAL FUND  
Indirect cost allocation for providing accounts payable services.

0	400	0	1,538
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023-472-5223 PRIN-2018 WRAP Lease Agreement Payment 2019  
Principal Estimate to be due annually on an unfunded debt proceeding

			433,129
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023-472-5224 INT-2018 Unfunded Debt Loan Interest  
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**Total Debt Service Expense**

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85,000	1,226,909	85,000	519,667

# HIGHWAY AID FUND

The Highway Aid Fund for the City of Hazleton represents the separated fund that is maintained for the purpose of receiving and subsequently utilizing State Liquid Fuels Tax aid. These funds are subject to the rules established by the state and must be used for eligible purposes. Generally speaking, the city spends roughly double the amount received from the state on eligible expenses, however, the money relegated to this fund must be utilized for approved purposes and even other funds, whether other city funds or grant funds, that touch this account are then subject to those same rules as set forth by the state. The city has sought to simplify the plan for these funds and to segregate, when necessary, eligible spending through this fund.

**HIGHWAY AID FUND-REVENUES**

035-341-3900 INTEREST EARNINGS	350	500	24	500
Interest income derived from cash balance in bank.				
035-355-3005 MOTOR VEHICLE FUEL TAXES	1,567,809	792,892	806,651	833,181
Income derived from PA Liquid Fuels Tax for City road maintenance.				
035-355-3006 PENN DOT AGILITY INCOME	0	1,800	0	1,800
Reimbursement from Pennsylvania for street sweeping agreement for those stretches of road that is normally the state's responsibility.				
=====	=====	=====	=====	=====
<b>Total Liquid Fuels Revenue</b>	<b>1,568,159</b>	<b>795,192</b>		<b>835,481</b>

**HIGHWAY AID FUND-EXPENDITURES**

035-430-5245 ROAD MATERIALS/PAVING	94,426	238,192	105,540	279,481
Expenses applicable to materials for road upkeep, e.g. cold patch, emulsion oil and paving material.				
035-430-5250 REPAIR & MAINT. SUPPLIES	75,598	85,000	85,583	85,000
Costs associated with all supplies for maintaining and repairing vehicles, street lighting and signage.				
035-430-5734 REPAIR & MAINT. SERVICES	25,094	15,000	20,596	15,000
Any outside service expense for the maintenance and repair of equipment.				
035-430-5740 CAP PURCH-TOOLS & EQUIP.	192,708	57,000	117,402	116,000
Expense for vehicle and equipment purchases \$5,000 or greater.				
035-432-5245 SNOW & ICE MAT. & SUPP.	195,717	175,000	116,453	175,000
Cost of road salt, anti skid and supplies to maintain roads for safe winter driving conditions.				
035-432-5750 PURCHASES - MINOR EQUIPMENT	7,138	15,000	899	15,000
The cost of smaller equipment purchases less than \$5,000.				
035-433-5245 OPERATING SUPPLIES (SIGNALS)	0	25,000	0	25,000
The cost of supplies applicable to traffic control, e.g. signage and signal materials.				
035-433-5361 ELECTRICITY FOR SIGNALS	61,804	85,000	102,468	85,000
Electricity cost associated with traffic signals.				
035-433-5460 CONTRACTED SERVICES	540	50,000	1,673	20,000
The cost of outside entities to assist in snow removal and street/signal lighting.				
035-434-5361 HIGHWAY MAINT STREET LIGHTING	80,160	50,000	6,853	20,000
Cost for electricity associated with all City street lighting.				
=====	=====	=====	=====	=====
<b>Total Liquid Fuels Expense</b>	<b>733,185</b>	<b>795,192</b>		<b>835,481</b>