

**THE
BOROUGH
OF
WEST HOMESTEAD, PA.
2022
GENERAL FUND BUDGET**

2021 GENERAL FUND BUDGET

REVENUE		2022 Final Budget 8.8 Mills	Notes
G/L Acct.			
301.010	R.E. Taxes Current Face	1,310,000	2021 Real Estate Face Balance = \$1,361K. Each Mil = \$155K. Collected thru Sept. 2021 = 95.4%
301.020	R.E. Taxes Current Discount	(25,000)	96% collected at Discount of 2%
301.030	R.E. Taxes Current Penalty	10,000	< 2% collected at penalty. Will Collect this in Q4
301.040	R.E. Taxes Current Refund	0	
301.200	R.E. Taxes Prior Year Face	0	
301.210	R.E. Taxes Prior Year Penalty	0	
301.220	R.E. Tax - Delinq. Outside Agency	25,000	Another 2% taxes turned over for collection
301.500	R.E. Taxes Lien Face	0	
301.600	Taxes - Other (TIF, PILOTS)	10,000	The PROGRAM For Offenders = \$10,077 / Agreement for Tax Exempt
	Total Real Estate Taxes	1,330,000	
	Act 511 Taxes		
309.100	Act 77 Income / Sales Tax (RAD)	85,000	County Sales Tax share
310.100	Deed Transfer Tax	50,000	Borough receives 0.5% on deed transfers
310.000	Earned Income (Wage Tax)	225,000	Average over last 3 years
310.230	Earned Income (EIT) Delinquent	0	
310.500	Occupation Tax - LST Tax	50,000	Average over last 3 years
310.600	Amusement Tax	47,000	Sandcastle - 2020 paid in 2021
310.700	Mechanical Devices Tax	3,000	Games of chance in bars, restaurants
	Total Act 511 Taxes	460,000	
	Licenses & Permits		
321.000	Business Licenses & Permits-Other	19,000	Average over 3 years
321.330	Parking Tax	120,000	Average over 3 years
321.720	Gaming Licenses	0	
321.800	Cable TV Franchise	42,000	Consistent
322.000	Non-Business Licenses & Permits - Other	8,000	Permits (Zoning, Dumpsters, Building, etc related to residential properties.)
322.350	Rental Unit Permits	8,000	Conservative
322.400	Inspection Fees	12,000	
	Total Licenses & Permits	209,000	

Fines			
331.000	Fines - Other	-	
331.020	Fines - Local	200	Conservative
331.100	Fines - Magistrate	12,000	Due to COVID. Should return in 2022
331.130	Fines - State	800	Conservative
331.210	Return of Court Costs	0	
	Total Fines	13,000	Declined from 2015, used to be \$25K - \$30K
	Interest		
341.010	General Fund	100	Lower Rates
341.030	Dividends SV EE Pension	0	
341.040	Dividends Police Pension Fund	0	
341.050	From Guggenheim	0	Remove from G/L
341.070	Sewer Fund	700	Lower Rates
341.080	Escrow Fund	20	Lower Rates
341.090	DEA Task Force	20	Lower Rates
341.100	PennVest	20	Lower Rates
341.100	MegaFlex	50	Lower Rates
341.200	Capital Improvements	0	Lower Rates
341.350	Highway Maintenance	50	Lower Rates
341.400	SEPF	20	Lower Rates
341.500	PPF	20	Lower Rates
	Total Interest	1,000	

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342.000	Rentals or Sale of Property	0	
	State Capital & Operating Grants		
351.000	Fed. Govt. & Oper. Grants		
354.000	State Capital & Oper. Grants - Other	75,000	2021 - \$160K balance of Recycling Grant. 2022 - Calhoun Park Grant
354.010	PA Legislative Grant	97,500	American Rescue Plan. 50% (2021), 50% (2022)
354.020	Public Safety	0	
354.030	DEA Treasury Refunds	26,500	Showing balance of \$153K still owed to Borough
354.160	DEA - Officer Overtime	0	
	Total State Capital & Operating Grants	199,000	
	State Shared Revenue		
355.010	Public Utility Tax (PURTA)	1,600	Just came in October
355.020	Liquid Fuel Tax	62,000	Same as 2021
355.040	Beverage License	1,000	
355.050	VFD Relief Association	11,000	In and out - paid to firefighters; Donna has with pension in QB
355.090	Act 13 Oil and Gas Impact Fee	400	
355.000	Gen Mun Pension Fund State Aid	117,000	In & Out. Also shows as an expense.
	Total State Shared Revenue	193,000	
	Local Operating Grants		
357.000	Other	-	
357.010	Community Foundation	-	
357.020	County	75,000	Garbage Truck - COSTA
	Total Local Operating Grants	75,000	
	County Shared Revenue		
358.100	Police Services - Other	35,000	Waterfront detail Costco, AMC, PAWC
358.110	Refunds - WHVFD	0	
358.140	Detainment - Prisoners	35,000	Initial Cost Benefit shows loss of \$4K
358.160	Waterfront Resource Officer	90,000	2021 = COVID-19 Impact. Should be \$7500/Mo.
	Total County Shared Revenue	160,000	

	Charges for Services		
361.000	Charges for Services - Other	5,000	Dye tests, HARB, etc,
361.250	Lien Letters	2,000	
361.510	Bid Packets	1,000	
	Total Charges for Services	8,000	
	Public Safety		
362.000	Public Safety - Other		
362.110	Police Reports	500	
362.140	Refunds - School Guards	8,000	
362.160	Property Maintenance	0	
362.170	Insurance Company Contribution	3,500	Dividend from MRM Property & Liability Insurance
	Total Public Safety	12,000	
	Public Works		
363.210	Meter Collections	100	Need to investigate
363.510	PA Snow Removal	7,900	
368.010	Current Trash Collection	126,000	
368.020	Delinquent Trash Collection	1,000	
368.030	Recycling (Paper Retriever, Act 904 Grant)	0	
	Total Public Works	135,000	

	Community Affairs		
367.240	Community Day	2,500	2018 (\$5K), 2019 (\$16K), how can we increase?
367.250	Halloween	800	Donations
367.260	Christmas	700	Donations
367.000	Other	1,000	Use of Calhoun Field
	Total Community Affairs	5,000	
391.200	Insurance Proceeds		
392.000	Interfund Operating Transfers		
392.300	Transfer from Capital Fund	0	
392.300	Transfer from Other	0	
	Total Interfund Operating Transfers	0	
399.910	Cash Balance Forward	0	
	Total General Fund Revenue	2,800,000	

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Expense Summary		2022 Final Budget	
400.000	Administration	536,000	Increase to Workers Comp. Ins., Health Care Increases
403.000	Tax Collector	34,000	\$4K for Bonding every 4 Years
409.000	Municipal Building	50,000	Increase due to Carpeting, Painting, Electrical
410.000	Police Protection	1,110,000	Based on most recent CBA offer from Borough, includes Overtime.
411.000	Fire Protection	122,000	Need a Generator for Warming Center
427.000	Waste/Recycling Collection and Disposal	147,000	2021 includes purchase of Recycling Bins (\$50K), Recycling = \$22K
454.000	Parks & Recreation	45,000	Need to improve on Donations
430.000	Public Works	369,000	More accurate Budget due to reallocation of expenses to Recycling. New Hire.
489.010	Waterfront Maintenance	201,000	The last year in 5 Year Contract
490.000	Highway/Streets/Parks Projects	14,000	Portion of Calhoun Park Project from Gen Fund
492.300	Transfer to Other Fund	0	Rescue Plan/Gen Fund to Cap. Improvement Fund
33/40/65	Miscellaneous	172,000	SSI = \$45K, Library = \$44K, Police Pension = \$20K, Non Uniform = \$12K
	Total General Fund Expense	2,800,000	Once again, this Budget will NOT be able to Fund Capital Improvements

THE BOROUGH OF WEST HOMESTEAD, PA. 2022 SEWER FUND BUDGET

2022 Sanitary/Storm Sewer Budget							
Residential Sewage Charges							\$ 1,066,000
- Less ALCOSAN Charges						\$ (665,000.00)	
- Less Maintenance & Repair						\$ (336,000.00)	
- Less PennVest Loan Payment						\$ (65,000.00)	
Balance							\$.

