

Borough of Mercersburg 2025 Municipal Budget		2023 (Adopted)	2024 (Adopted)	2025 (Proposed)
Revenues - General Fund				
135 0	MMP&W Workers Comp Insurance, Township Share	\$20,300	\$19,000	\$21,000
136 0	Insurance Reimbursement - Sewer	\$0	\$0	\$0
137 0	Insurance Reimbursement - Water	\$0	\$0	\$0
301 10	Real Estate Tax - Current Year	\$395,000	\$392,000	\$323,580
301 20	Real Estate Tax - Prior Year	\$5,500	\$5,000	\$7,700
301 60	Real Estate Tax - Interim	\$600	\$600	\$600
302 6	Water & Sewer Pension Reimbursement	\$0	\$11,880	\$0
310 1	Per Capita - Current Year	\$3,300	\$3,400	\$3,700
310 10	Real Estate Transfer Tax	\$30,000	\$24,000	\$75,000
310 21	Earned Income Tax - Current Year	\$170,000	\$160,000	\$184,000
310 22	Earned Income Tax - Prior Year	\$500	\$0	\$500
310 50	Local Services Tax	\$44,000	\$29,000	\$41,000
310 93	Gas Tax Refund	\$0	\$0	\$0
321 80	Cable TV Franchise Fee	\$23,000	\$25,000	\$27,000
322 50	Street Opening Permits	\$500	\$0	\$500
331 11	Fines & Forfeits	\$4,000	\$4,000	\$4,000
341 0	Interest Earnings	\$400	\$8,000	\$8,000
342 0	Rents from Water & Sewer	\$28,000	\$28,000	\$28,000
342 10	Joint Equipment Contribs W/S	\$0	\$0	\$0
343 0	Fire Relief Funds	\$7,450	\$8,900	\$8,900
355 2	Motor Vehicle Fuel Taxes (Liquid Fuels Tax)	\$0	\$0	\$0
355 4	Taxes - Alcoholic Beverage Lic	\$0	\$1,650	\$1,000
355 5	Municipal Pension State Aid	\$46,650	\$23,311	\$25,000
361 30	Zoning & Subdivision Dev Fees	\$0	\$500	\$500
362 10	Police Services	\$3,000	\$6,000	\$5,000
362 14	School Crossing Guards	\$2,560	\$1,800	\$1,800
362 41	Building Permits	\$2,500	\$1,000	\$2,500
363 21	Parking Meters & Tickets	\$13,000	\$13,000	\$13,000
380 0	Miscellaneous Revenue	\$1,700	\$46,500	\$500
381 0	Grant Income	\$0	\$0	\$0
381	Green Light Go Traffic Signal Grant			\$0
383 0	Reycling (scrap)	\$500	\$0	\$500
387 0	Police Donations	\$0	\$0	\$500
388 0	Accident Reports	\$0	\$0	\$100
387 20	Contrib. from Private Sectors	\$0	\$0	\$0
	Xfer from Joint Equipment Fund			\$6,500
	Xfer from Joint Equipment Fund			\$10,000
	Xfer from Capital Improvements Fund TBD			
395 0	Refund Prior Year Expenses	\$1,000	\$2,800	\$1,000
Total General Fund Revenues		\$803,460	\$815,341	\$801,380
Expenses - General Fund				
401 1	Bank Fees	\$700	\$1,000	\$1,500
401 10	Administrative Wages (Boro Share)	\$40,000	\$50,000	\$50,000
401 11	Contracted Services	\$6,000	\$8,000	\$2,000
401 12	Water Wages	\$0	\$0	\$0
401 13	Sewer Wages	\$0	\$0	\$0
401 14	Admin Health Insurance (Boro Share)	\$15,000	\$16,500	\$9,000

Borough of Mercersburg 2025 Municipal Budget		2023 (Adopted)	2024 (Adopted)	2025 (Proposed)
401 20	Admin Materials & Supplies (Boro Share)	\$5,000	\$6,000	\$8,000
401 22	Technology (Borough)	\$1,000	\$1,000	\$6,500
401 32	Telephone, Cell Phones, Internet (Boro Share)	\$3,200	\$8,000	\$9,500
401 33	Postage	\$700	\$800	\$1,600
401 34	Advertising & Printing	\$3,500	\$6,000	\$6,000
401 46	Meetings & Conferences	\$800	\$1,500	\$2,500
401 48	Dues & Memberships	\$600	\$750	\$750
401 60	Capital Purchases Unappropriated	\$0	\$0	\$0
402 31	Auditor	\$5,000	\$4,800	\$5,200
403 11	Tax Collector Commission / 2%	\$7,970	\$7,800	\$7,800
403 20	Tax Collector Supplies	\$600	\$600	\$600
403 35	Tax Collector Bond	\$350	\$350	\$350
404 31	Borough Solicitor Fees	\$14,000	\$25,000	\$32,500
408 31	Borough Engineer Fees	\$3,000	\$5,000	\$15,000
409 35	Borough Hall Building Maintenance	\$3,500	\$6,500	\$10,000
409 36	Garage Maintenance	\$3,400	\$3,300	\$1,600
409 37	Borough Hall Utility Service	\$4,800	\$5,000	\$5,000
409 38	Garage Utility Service	\$4,200	\$6,000	\$5,000
410 10	Police Wages	\$142,395	\$142,395	\$150,800
410 12	Video Camera Expense	\$0	\$0	\$500
410 14	Police Vests Expense	\$1,600	\$1,600	\$1,600
410 15	Police Health Expense	\$20,600	\$20,600	\$25,000
410 16	Bookkeeping Contract Fees	\$3,500	\$3,800	\$0
410 20	Police Administration Supplies	\$4,000	\$4,800	\$4,800
410 2	Police Technology	\$0	\$1,000	\$1,000
410 30	Crossing Guards	\$3,000	\$3,000	\$3,000
410 31	Parking Enforcement	\$790	\$790	\$790
410 32	Communications, Radios, VASCAR	\$1,000	\$1,000	\$1,000
410 33	Cruisers, Transportation, Fuel	\$2,500	\$2,500	\$2,000
410 34	Telephone, Cell Phones, Pagers	\$3,500	\$3,500	\$3,500
410 35	Police Share of Insurance Premiums	\$22,100	\$22,100	\$16,657
410 36	Police Vehicle Maintenance	\$2,500	\$2,500	\$2,500
410 45	Police Lab Fees	\$1,000	\$500	\$500
410 46	Police Updates & Training	\$300	\$300	\$300
410 50	Drug Task Force , Franklin Co Pub Safety	\$0	\$800	\$800
410 51	Police Equipment Purchase	\$2,100	\$2,100	\$1,500
410 52	Police Uniform Allowance	\$1,500	\$1,500	\$1,500
410 53	Police Auditor	\$3,000	\$4,000	\$2,500
410 54	Police Solicitor	\$3,400	\$4,500	\$4,300
410 55	Police - Borough Maintenance	\$0	\$400	\$400
411 50	MMP&W Fire Company (2.4 mills)	\$77,700	\$39,000	\$39,214
411	MMP&W In Kind Contrib	\$0	\$38,000	\$38,000
411 51	MMP&W Ambulance (0.4 mills)	\$5,300	\$5,300	\$6,536
411 52	MMP&W Workers Comp Insurance	\$24,600	\$22,000	\$24,053
411 53	Boro Share of MMP&W Workers Comp Insurance	\$2,950	\$2,400	\$9,000
411 54	Boro Employee Workers Comp Insurance	\$12,450	\$12,500	\$7,857
411 55	Volunteer Fire Relief Funds	\$7,450	\$8,900	\$8,900
414 31	Zoning Hearing Board Solicitor	\$500	\$500	\$500
414 35	Zoning Hearing Board Clerical	\$500	\$500	\$500
430 10	Public Works Wages (Boro Share)	\$45,000	\$52,000	\$68,000

Borough of Mercersburg 2025 Municipal Budget		2023 (Adopted)	2024 (Adopted)	2025 (Proposed)
430 11	Public Works Health Insurance (Boro Share)	\$17,850	\$21,500	\$26,100
430 19	Public Works Telephone & Cell (Boro Share)	\$2,400	\$2,000	\$2,300
430 20	Public Works Supplies (Boro Share)	\$3,500	\$3,000	\$2,000
430 21	Public Works Uniform Expense	\$1,000	\$3,000	\$1,500
430 22	Public Works Equipment Repair	\$2,500	\$2,500	\$4,000
430 23	Public Works Vehicle Maintenance	\$7,000	\$3,000	\$10,000
430 33	Public Works Vehicle Fuel Expense	\$4,000	\$4,000	\$4,000
432 20	Snow & Ice Removal (moved to Liquid Fuels Fund)	\$5,500	\$5,000	\$0
434 36	Street Lighting & Traffic Signals (moved to Liquid Fuels)	\$315	\$11,024	\$0
439 20	Street Repairs (moved to Liquid Fuels Fund)	\$12,600	\$6,000	\$0
439 21	Street Signage (moved to Liquid Fuels Fund)	\$1,700	\$1,700	\$0
439 40	Street Sweeping (moved to Liquid Fuels Fund)	\$6,500	\$3,400	\$0
439 45	Street Improvement Fund (2 mills) Contribution	\$102,690	\$66,848	\$33,000
452 15	Playground Wages (moved to Summer Playground Fund)	\$0	\$0	\$0
452 30	Summer Playground (moved to Sum. Playground Fund)	\$0	\$0	\$0
456 50	Library (1.x mills)	\$16,950	\$17,000	\$17,000
458 3	Beautification	\$1,000	\$1,000	\$500
461 30	HARB	\$1,000	\$1,000	\$1,500
480 0	Miscellaneous	\$500	\$1,000	\$1,000
486 0	Insurance - Prof, Liability, Workers Comp	\$19,000	\$20,600	\$25,000
486 10	Workplace Safety	\$1,000	\$1,000	\$0
487 15	Employer Taxes - SS, Medicare, Unemployment	\$22,250	\$22,500	\$18,000
491 0	Non-Uniform Retirement	\$46,650	\$40,584	\$25,000
491 10	Uniform Retirement	\$0	\$0	\$0
492 30	Capital Improvement Fund Contribution	\$0	\$0	\$13,654
492 31	Police Reserve Fund Contribution	\$3,000	\$3,000	\$3,000
492 35	Joint Equipment Fund Contribution	\$6,000	\$6,000	\$6,000
492 51	Uniformed Pension Plan	\$0	\$0	\$0
492 35	ARPA Fund Contribution	\$0	\$0	\$0
495 10	Prior Year Expenditures	\$0	\$0	\$0
Total General Fund Expenses		\$ 803,460	\$ 815,341	\$801,461
Total General Fund Revenues		\$ 803,460	\$ 815,341	\$801,380
Total General Fund Expenses		\$ 803,460	\$ 815,341	\$801,461
Net Income		\$ -	\$ -	-\$81
Annual Change			1.5%	-1.7%

Special Fund Budgets continued on following pages.

Borough of Mercersburg 2025 Municipal Budget		2023 (Adopted)	2024 (Adopted)	2025 (Proposed)
STATE LIQUID FUELS TAX FUND BUDGET				
Revenues - Liquid Fuels				
355 2	Motor Vehicle Fuel Taxes (Liquid Fuels Tax)			\$44,043
	Turnback Allocation (Act 32)			
341 0	Interest on Investments			\$1,036
Total Liquid Fuels Tax Fund Revenues				\$45,079
Expenses - Liquid Fuels				
434 36	Street Lighting & Traffic Signals (electricity)			\$45,000
430 26	Minor Equipment Purchases			\$0
430 27	Computer / Computer Related Training			\$0
430 74	Major Equipment Purchases (JOINT EQUIP FUND)			\$0
430 99	Agility Projects			\$0
431	Street Cleaning & Gutters			\$4,500
432	Winter Maintenance			\$3,500
433	Traffic Control Devices			\$0
434	Street Lighting			\$0
436	Storm Sewers & Drains			\$0
437	Repair of Tools & Machinery			\$0
438	Maintenance & Repairs - Roads & Bridges			\$0
439	Highway Construction & Rebuilding			\$0
500	Miscellaneous Expenses			\$0
Total Liquid Fuels Tax Fund Expenses				\$53,000
Net Income				-\$7,921
STREET IMPROVEMENT FUND BUDGET				
Revenues - Streets				
	Contributions From Other Funds			
439 45	Tax Collections from 2 mils			\$33,000
341 0	Interest Earnings			\$18
Total Street Improvement Fund Revenues				\$33,018
Expenses - Streets				
433 20	Materials & Supplies			\$900
433 30	Line Painting			\$1,000
438 10	Salaries & Wages for Street Repairs			\$0
438 20	Materials & Supplies - Street Repairs			\$1,000
438 24	Alley / Street Paving			\$0
	Transfers Out to Other Funds			\$0
Total Street Improvement Fund Expenses				\$2,900
Net Income				\$30,118

Borough of Mercersburg 2025 Municipal Budget		2023 (Adopted)	2024 (Adopted)	2025 (Proposed)
CAPITAL IMPROVEMENT FUND BUDGET				
Revenues - Capital Improvement				
				\$13,654
	Contributions From General Fund			
341 0	Interest Earnings			\$0
Total Capital Improvement Fund Revenues				\$13,654
Expenses - Capital Improvement				
404 31	Solicitor / Legal Services			\$0
407 22	IT - Networking Services Data Processing			\$0
408 31	Engineering Services			\$0
409 61	Building & Plant Construction Projects			\$0
	Transfers Out to Other Funds			
Total Capital Improvement Fund Expenses				\$0
				Net Income \$13,654
POLICE RESERVE FUND BUDGET				
Revenues - Police Reserve				
				\$3,000
	Contributions From General Fund			
341 0	Interest Earnings			\$2
Total Police Reserve Fund Revenues				\$3,002
Expenses - Police Reserve				
	(Intended for savings for police vehicle purchases)			\$0
				\$0
	Transfers Out to Other Funds			\$0
Total Police Reserve Fund Expenses				\$0
				Net Income \$3,002
SUMMER PLAYGROUND FUND BUDGET				
Revenues - Playground				
				\$0
	Contributions From General Fund			
	Donations			\$7,500
341 0	Interest Earnings			\$0
Total Summer Playground Fund Revenues				\$7,500
Expenses - Playground				
452 15	Salaries			\$3,000
452 24	Supplies & Snacks			\$1,000
452 33	Transportation (Bus)			\$1,200
452 35	Insurance			\$375
452 54	Field Trips (activities)			\$2,000
	Transfers Out to Other Funds			\$0
Total Summer Playground Fund Expenses				\$7,575
				Net Income -\$75