

Borough of Mercersburg, Municipal Budget

2025
Adopted

2026
Adopted

General Fund Revenues

Taxes

301 10	Real Estate Tax - Current Year	\$323,580	\$391,000
301 20	Real Estate Tax - Prior Year	\$7,700	\$5,500
301 60	Real Estate Tax - Interim	\$41,000	\$0
310 1	Per Capita Tax - Current Year	\$3,700	\$3,200
310 10	Real Estate Transfer Tax	\$75,000	\$20,000
310 21	Earned Income Tax - Current Year	\$184,000	\$182,000
310 22	Earned Income Tax - Prior Year	\$500	\$0
310 50	Local Services Tax	\$41,000	\$40,000
Total Taxes:		\$635,480	\$641,700

Cost Sharing & Reimbursements

135 0	MMP&W Workers Comp Insurance - Township Share	\$21,000	\$20,000
302 6	Water & Sewer Pension Reimbursement	\$0	\$11,480
342 0	Water & Sewer Rents	\$28,000	\$28,000
362 10	Police Services Reimbursements	\$5,000	\$4,700
362 14	School Crossing Guard Reimbursements	\$1,800	\$1,250
Total Cost Sharing & Reimbursements:		\$55,800	\$65,430

Fees, Fines, Licenses & Permits

321 80	Cable TV Franchise Fee	\$27,000	\$20,000
322 50	Street Opening Permits	\$500	\$0
331 11	Fines & Forfeits	\$4,000	\$7,000
361 30	Zoning & Subdivision Development Fees	\$500	\$500
362 41	Building Permits	\$2,500	\$3,900
363 21	Parking Meters & Tickets	\$13,000	\$13,000
Total Fees, Fines, Licenses & Permits:		\$47,500	\$44,400

Revenue Sharing & State Aid

343 0	Fire Relief Funds	\$8,900	\$9,800
355 4	Alcoholic Beverage Licenses	\$1,000	\$0
355 5	Municipal Pension State Aid	\$25,000	\$0
Total Revenue Sharing & State Aid:		\$34,900	\$9,800

Miscellaneous Income

341 0	Interest Earnings	\$8,000	\$8,000
380 0	Miscellaneous Revenue	\$500	\$500
383 0	Reycling (scrap)	\$500	\$0
387 0	Police Donations	\$500	\$0
388 0	Accident Reports	\$100	\$0
395 0	Refund Prior Year Expenses	\$1,000	\$2,900
Total Miscellaneous Income:		\$10,600	\$11,400

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Inter-Fund Transfers

Transfer from Joint Equipment Fund 1	\$6,500	\$0
Transfer from Joint Equipment Fund 2	\$10,000	\$0
Transfer from Liquid Fuels Fund	\$0	\$42,100
Transfer from General Fund Reserve	\$0	\$5,070
Transfer from Street Maintenance Fund	\$0	\$16,000
Total Inter-Fund Transfers:	\$16,500	\$63,170
Total General Fund Revenues:	\$801,380	\$835,900

General Fund Expenses

Administration

401 1	Bank Fees	\$1,500	\$2,000
401 10	Administrative Wages (Boro Share)	\$50,000	\$51,100
401 11	Contracted Services	\$2,000	\$8,000
401 14	Admin Health Insurance (Boro Share)	\$9,000	\$20,000
401 20	Admin Materials & Supplies (Boro Share)	\$8,000	\$7,000
401 22	Admin Technology	\$6,500	\$4,000
401 32	Telephone, Cell Phones, Internet (Boro Share)	\$9,500	\$5,000
401 33	Postage	\$1,600	\$1,000
401 34	Advertising & Printing	\$6,000	\$7,000
401 46	Meetings & Conferences	\$2,500	\$2,000
401 48	Dues & Memberships	\$750	\$2,000
	Total Administration:	\$97,350	\$109,100

Contracted Services

402 31	Auditor	\$5,200	\$5,200
403 11	Tax Collector Commission (2%)	\$7,800	\$7,800
403 20	Tax Collector Supplies	\$600	\$500
403 35	Tax Collector Bond	\$350	\$400
404 31	Borough Solicitor Fees	\$32,500	\$40,000
408 31	Borough Engineer Fees	\$15,000	\$5,000
	Total Contracted Services:	\$61,450	\$58,900

Maintenance & Utilities

409 35	Borough Hall Building Maintenance	\$10,000	\$8,600
409 36	Garage Maintenance	\$1,600	\$1,500
409 37	Borough Hall Utility Service	\$5,000	\$5,500
409 38	Garage Utility Service	\$5,000	\$6,000
	Total Maintenance & Utilities:	\$21,600	\$21,600

Police & Public Safety

410 10	Police Wages	\$150,800	\$154,300
410 12	Video Camera Expense	\$500	\$500
410 14	Police Vests Expense	\$1,600	\$0
410 15	Police Health Expense	\$25,000	\$29,400

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410 16	Bookkeeping Contract Fees		\$0	\$4,500
410 20	Police Administration Supplies		\$4,800	\$5,000
410 2	Police Technology		\$1,000	\$1,000
410 30	School Crossing Guard Wages		\$3,000	\$2,500
410 31	Parking Enforcement		\$790	\$1,050
410 32	Communications, Radios, VASCAR		\$1,000	\$1,000
410 33	Cruisers, Transportation, Fuel		\$2,000	\$2,000
410 34	Telephone, Cell Phones, Pagers		\$3,500	\$3,000
410 35	Police Share of Insurance Premiums		\$16,657	\$22,000
410 36	Police Vehicle Maintenance		\$2,500	\$2,000
410 45	Police Lab Fees		\$500	\$500
410 46	Police Updates & Training		\$300	\$300
410 50	Drug Task Force - Franklin County Public Safety		\$800	\$800
410 51	Police Equipment Purchase		\$1,500	\$1,000
410 52	Police Uniform Allowance		\$1,500	\$1,000
410 53	Police Auditor		\$2,500	\$5,100
410 54	Police Solicitor		\$4,300	\$4,100
410 55	Police - Borough Maintenance		<u>\$400</u>	<u>\$400</u>
Total Police & Public Safety:			\$224,947	\$241,450
Fire & Emergency Medical Services				
411 50	MMP&W Fire Company		\$39,214	\$39,000
411	MMP&W In Kind Contrib		\$38,000	\$38,000
411 51	MMP&W Ambulance (0.4 mills)		\$6,536	\$5,300
411 52	MMP&W Workers Comp Insurance		\$24,053	\$25,000
411 53	Boro Share of MMP&W Workers Comp Insurance		\$9,000	\$4,000
411 54	Boro Employee Workers Comp Insurance		\$7,857	\$11,000
411 55	Volunteer Fire Relief Funds		<u>\$8,900</u>	<u>\$9,800</u>
Total Fire & Emergency Medical Services:			\$133,560	\$132,100
Zoning Hearing Board				
414 31	Zoning Hearing Board Solicitor		\$500	\$500
414 35	Zoning Hearing Board Clerical		<u>\$500</u>	<u>\$500</u>
Total Zoning Hearing Board:			\$1,000	\$1,000
Public Works				
430 10	Public Works Wages (Boro Share)		\$68,000	\$53,100
430 11	Public Works Health Insurance (Boro Share)		\$26,100	\$30,000
430 19	Public Works Telephone & Cell (Boro Share)		\$2,300	\$2,000
430 20	Public Works Supplies (Boro Share)		\$2,000	\$5,000
430 21	Public Works Uniform Expense		\$1,500	\$3,000
430 22	Public Works Equipment Repair		\$4,000	\$3,250
430 23	Public Works Vehicle Maintenance		\$10,000	\$7,600
430 33	Public Works Vehicle Fuel Expense		<u>\$4,000</u>	<u>\$4,500</u>
Total Public Works:			\$117,900	\$108,450

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Streets & Traffic Control

432 20	Snow & Ice Removal	\$0	\$7,000
434 36	Street Lighting & Traffic Signals	\$0	\$30,000
439 20	Street Repairs	\$0	\$16,000
439 21	Street Signage	\$0	\$2,600
439 40	Street Sweeping	\$0	\$2,500
439 45	Street Improvement Fund Contribution (2 mills)	<u>\$33,000</u>	<u>\$26,300</u>
Total Streets & Traffic Control:		\$33,000	\$84,400

Community Programs

452 15	Summer Playground Program Wages	\$0	\$0
452 30	Summer Playground Program Other Expenses	\$0	\$0
456 50	Library (1.05 mills)	\$17,000	\$13,800
458 3	Beautification	\$500	\$1,000
461 30	HARB	\$1,500	\$1,500
480 0	Miscellaneous Expenses	<u>\$1,000</u>	<u>\$1,000</u>
Total Community Programs:		\$20,000	\$17,300

Employee Insurance, Retirement & Taxes

486 0	Insurance - Professional, Liability & Workers Comp	\$25,000	\$25,000
486 10	Workplace Safety Program	\$0	\$400
487 15	Employer Taxes - FICA & Unemployment	\$18,000	\$27,200
491 0	Retirement - Non-Uniform	\$25,000	\$0
491 10	Retirement - Uniform (Police)	<u>\$0</u>	<u>\$0</u>
Total Employee Insurance, Retirement & Taxes:		\$68,000	\$52,600

Inter-fund Transfers

492 30	Capital Improvement Fund Contribution	\$13,654	\$0
492 31	Police Reserve Fund Contribution	\$3,000	\$3,000
492 35	Joint Equipment Fund Contribution	<u>\$6,000</u>	<u>\$6,000</u>
Total Inter-fund Transfers:		\$22,654	\$9,000

Total General Fund Expenses		\$801,461	\$835,900
General Fund Revenues		\$801,380	\$835,900
General Fund Expenses		<u>-\$801,461</u>	<u>-\$835,900</u>
Net Income		-\$81	\$0

Annual Change -1.7% 4.3%