

Manager's Budget Message – FY 2025



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November 4, 2024

Councilmen, Mayor Thomas, and Citizens of the Borough of Greencastle:

I am pleased to respectfully present the recommended fiscal year 2025 budget to Borough Council, Mayor Thomas, and the residents of the Borough of Greencastle. All applicable tenets of the Commonwealth of Pennsylvania and the Borough Code were adhered to while compiling this budget. The 2025 budget represents the Borough's continued commitment to sound financial management practices and a strong focus on the sustainable future of the Greencastle Borough.

Within this document is the proposed 2025 budget for the Borough of Greencastle. The narrative of this budget message is intended to supplement the figures and numerical analysis of the proposed budget and further describe the budgetary recommendations and public policy considerations comprised within the budget itself.

Budget Principles

The annual municipal budget stands as the single most important document created and adopted by the Borough Council. The budget functions as a blueprint for implementation of the annual identified goals and objectives of Council. Staff utilizes the approved budget as a road map for the execution of Council directives to provide services to the community and implement improvement initiatives.

The goal of responsible municipal budgeting is to fairly and accurately provide for both required and desired services for Borough residents; the proposed 2025 budget accomplishes this goal. As demands for services increase, the Borough must prudently balance its fiscal responsibility to be conservative with tax payer money while providing dependable, quality services to residents. The Mayor and Borough Council's historic practice of being financially accountable has provided the framework for developing the proposed budgets. The 2025 budget reflects the Borough's continued commitment to prudent financial planning and is based on Council's guidance to ensure the appropriate stewardship of municipal funds while providing necessary and requested services through controlled expenditures.

The 2025 budget was established based on the following principles and practices:

- Estimating revenues at realistic and conservative levels
- Analyzing trends in prior year's revenues and expenditures
- Evaluating current services and programs
- Reviewing detailed line item requests
- Considering the Borough's current economic condition

Budget Development

The 2025 budget process began in early August when staff generated and distributed account justification sheets to Borough department heads. Department heads formalized budget requests which were reviewed with the Borough Manager. After an extensive review process and many revisions, draft budgets were presented to the Borough's Admin and Finance Committee during publically advertised budget workshop meetings. The workshops allowed for thorough discussion and line-item scrutiny of all revenues and expenses.

The adoption schedule for the 2025 budget is as follows:

FY 2025 Budget Meeting Schedule		
Meeting Date	Subject	Jurisdiction
Thursday, September 5 at 5:00 pm	Capital Project Proposals	Finance & Mayor
Thursday, September 12 at 5:00 pm	Admin & Operations Expenditures	Finance & Mayor
Thursday, September 19 at 5:00 pm	Admin & Operations Revenues	Finance & Mayor
Monday, October 7 at 7:00 pm	Council Budget Workshop	Council & Mayor
Monday, November 4 at 7:00 pm	Preliminarily Adopt Budget	Council & Mayor
Monday, December 2 at 7:00 pm	Adopt Budget Tax Ordinance/Resolution	Council & Mayor

Budget Format

The Borough's budget format includes separate operating funds for General, Sewer, and Stormwater. General Fund allotments can be used for any legal municipal expenditure, but all other funds have restrictions on the use of monies based on the legally allowable fund purpose. By outlining services in individual funds, the actual costs of these government functions can be distinctly identified and analyzed. The individual funds provide a clear representation of how all Borough resources are allocated and the quantifiable sum of funding necessary to continue defined services.

Budget Priorities

- Ensure public safety
- Support economic development
- Preserve community character
- Improve multi-modal transportation & accessibility
- Conservative financial management

2025 Budget Highlights

The 2025 budget maintains municipal services at current levels with no additional staff positions.

The 2025 budget allows for all current services to remain at the same level residents are experiencing in 2024. The budget provides for sustained police services, street maintenance, community involvement, and sewer services. The Borough is beyond blessed with a truly remarkable team of extremely dedicated employees. Present staff positions will continue to allow the Borough to maintain the high level of services currently established.

Capital expenses and anticipated projects include the following:

- Lot Development – engineering and construction of Phase 1B of the Plaza Project
- CDBG Projects – 2022 Walter Avenue & Route 11 Accessibility Project, 2023 Flashing Beacon
- Police – AEDs and surveillance drone to be purchased with outside funding
- Public Works & Streets – alley paving, N. Carlisle St finalization, Moss Spring Traffic Calming
- Sewer – relining & point repairs, force main cleaning & televising, garage repairs

The proposed 2025 tax and utility rates are the following:

- Real estate millage rate = 16.0 mills – no change
- Fire tax = 1.25 mills – new tax to be enacted
- Sewer rate = \$9.40 per thousand gallons – 3% increase
- Stormwater rate = \$0.75 per hundred square feet of impervious area – no change

Municipal Tax Rate Comparison

The 2025 proposed budget is balanced with no increase to the Borough's current millage rate of 16.00 mills. As shown in the below chart, the Borough of Greencastle's real estate millage rate is the second lowest of all Franklin County boroughs with only Mont Alto Borough having a lower millage rate. Respectively the Borough is able to offer comparable and in some aspects additional services relative to other municipalities with millage rates that are more than double that of the Borough of Greencastle.

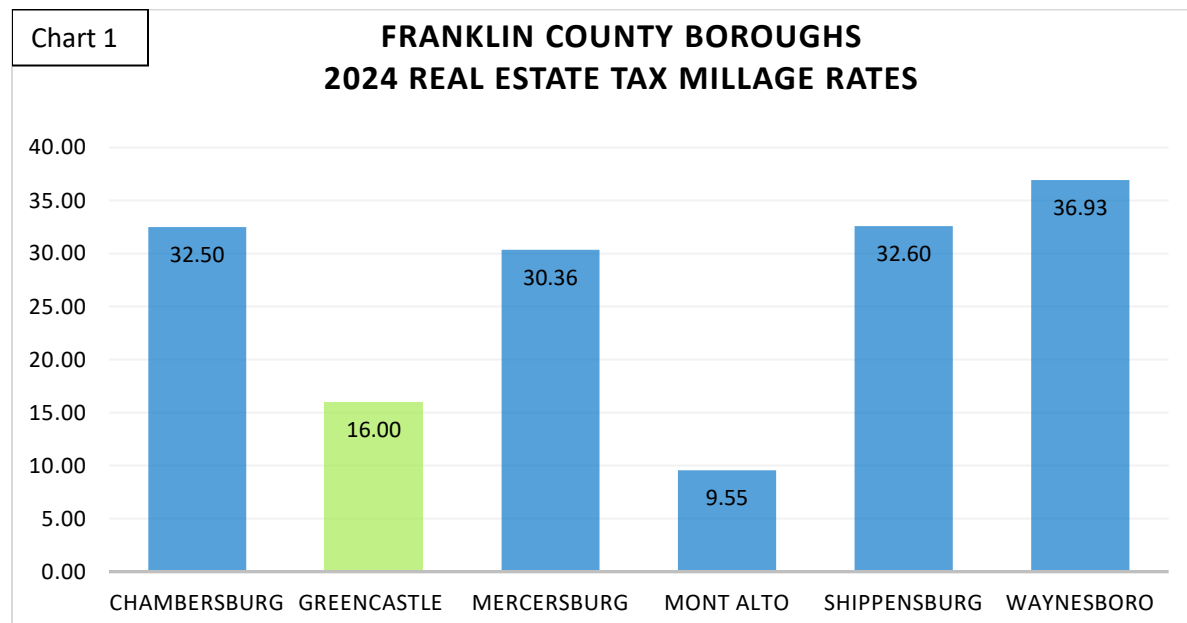


Chart 2 displays the real estate millage rates as well as the school district tax rate for several Boroughs in Franklin County. As shown in the chart, Greencastle Borough property owners experience the second lowest real estate millage rate but the third highest school tax millage rate.

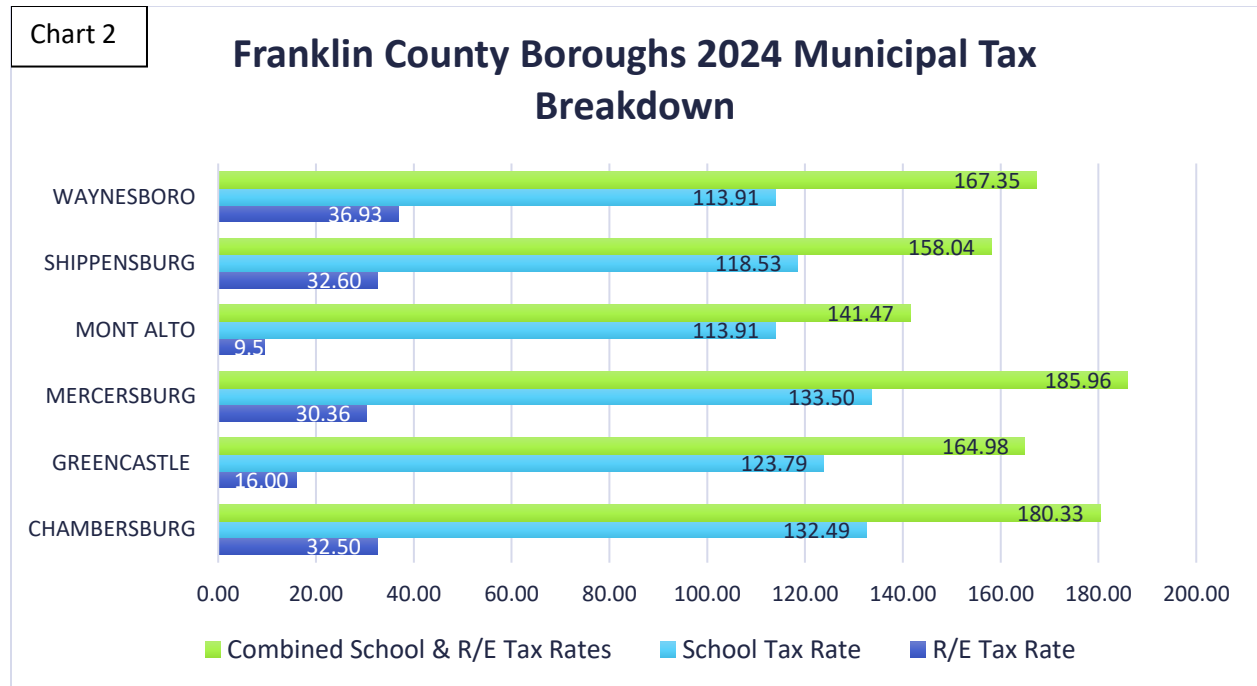
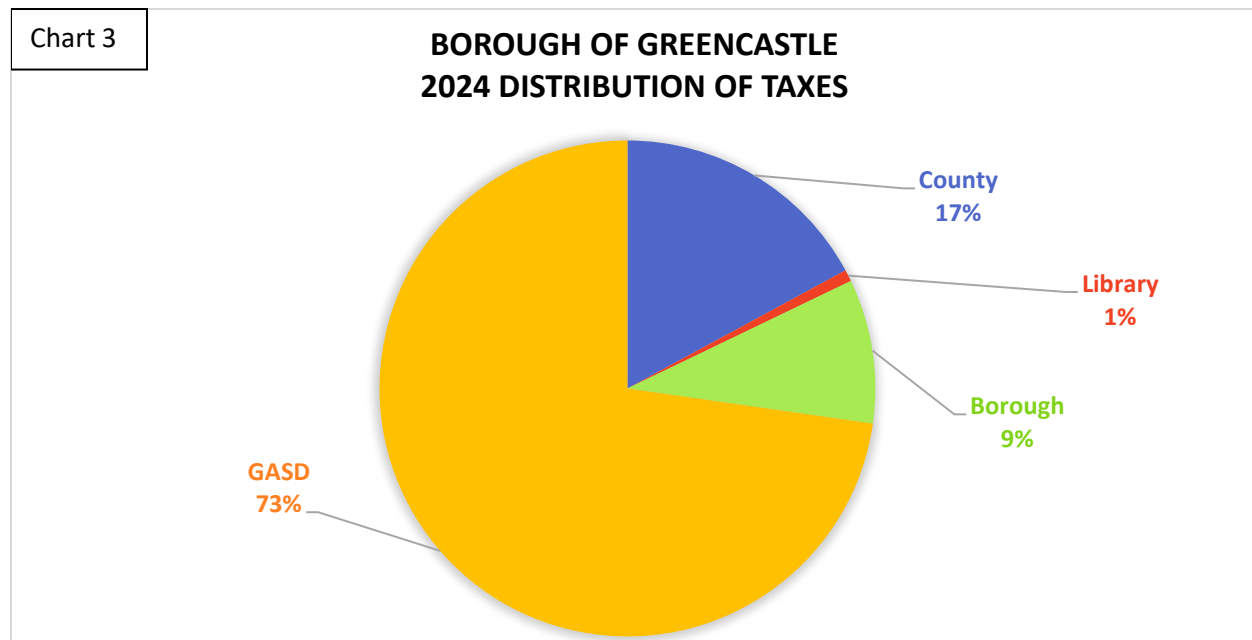


Chart 3 further clarifies the distribution of tax monies paid in 2024 by the property owners of the Borough of Greencastle. As shown in the chart, for every dollar paid in taxes only 9% is allocated to the Borough with the vast majority at 73% of tax monies being allocated to the Greencastle-Antrim School District. As depicted on this chart, the Borough of Greencastle's portion of the tax bill is only a small amount of the total taxes paid by our residents each year.



Fire Tax Implementation

Municipalities in the state of Pennsylvania are required to ensure that fire protection is provided within their community. The Borough Code provides, at 8 Pa.C.S.A. § 1302(a)(6), that the Borough Council has the power to levy and annually collect a tax, not exceeding three mills for, among other things, making appropriations to fire companies both within and outside the Borough, including payment of salaries, benefits or other compensation of fire suppression employees. Within the 2025 proposed budget, a 1.25 mill fire tax is to be implemented. By introducing this special purpose tax, it allows the Borough to generate approximately \$52,000.00 annually which will be provided to the Rescue Hose Company.

2024 Fire Tax Rates for Franklin County Municipalities	
Municipality	Fire Tax Rate
Chambersburg Borough	3 mills
Mercersburg Borough	2.4 mills
Shippensburg Borough	2.33 mills
Washington Township	2.5 mills
Waynesboro Borough	3 mills

Table 1

Table 1 identifies the municipalities in Franklin County that have an existing fire tax and provides the 2024 millage rate of each municipal fire tax. With the 1.25 proposed fire tax, Greencastle Borough would have the lowest rate of any municipal fire tax in Franklin County.

For the 2025 calendar year, Rescue Hose Company No. 1 has requested \$127,805.68 from the Borough to fund 25% of the annual cost for their paid firefighter/EMT staff. An annual donation of \$17,500.00 has historically been provided to the Rescue Hose Company in addition to the quarterly requested paid staff costs. With a total amount of \$145,305.68 requested and no American Response Plan Act (ARPA) funds to help offset this cost as was utilized in prior years; the Borough Council determined the implementation of a fire tax would be the most prudent and transparent means of generating the necessary funds to support fire protection services within the Borough.

Based on the certified assessment roll for tax year 2025 as provided by the Franklin County Assessment Office, the average annual impact of a 1.25 mill fire tax on a residential property in the Borough of Greencastle will be approximately \$27.17. For comparison, the Franklin County library tax is currently 1.3 mills and equates to an average annual cost of \$28.26 for a residential property.

Grants and Contributions

As a testament to the Borough's strong determination to mitigate unnecessary tax increases, 26% of the Borough's anticipated revenues for 2025 are to be received from awarded grants and outside contributions for a projected revenue amount of \$764,183.00.

Awarded grants include funding for the following projects to be executed in 2025: ADA improvements at the intersection of Walter Avenue and Route 11, flashing beacons to be installed at the intersection of S. Ridge Avenue and Baltimore Street, and updated signal controllers to be integrated at all three of the Borough's signalized intersections. Funding sources for these projects include a Green Light Go grant as awarded by Pennsylvania Department of Transportation (PennDOT) and Community Development Block Grants (CDBG) as awarded by Franklin County Planning Department and the Pennsylvania Department of Community and Economic Development (DCED). Staff has and will continue to place a significant

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emphasis on the submittal of grants to ensure necessary projects can be executed without the need for tax increases.

2025 Fund Balance Overview

The following chart provides the proposed 2025 budget balances for the Borough's three main operating funds. Please note these numbers are tentative and may change based on Council's directives during the budget finalization process. Common elements across all funds include a 2.5% cost of living increase for all non-uniform staff, a 5% wage increase for uniform police staff, and a 14.8% increase in healthcare costs.

Fund	Revenues	Expenses	Balance
General	\$ 2,916,981.28	\$ 2,907,375.78	\$ 9,605.50
Sewer	\$ 1,204,500.00	\$ 1,321,151.58	- \$ 116,651.58
Stormwater	\$ 88,000.00	\$ 100,670.75	- \$ 12,670.75

Recognition and Appreciation

The 2025 budget is the result of the collective efforts of Borough employees, elected officials, and local residents and I would like to take this opportunity to thank those involved for their contributions.

I want to extend my particular gratitude to Bob Manahan and Kevin Hunsberger as they were instrumental to the budget development process for their departments. The Borough's staff continues to be its most important asset to ensure our municipality's continued success. The 2025 budget meets the Borough's operational and community needs only because of the continued efforts of the hard working Borough team.

Additionally the Admin and Finance committee comprised of chairman Wade Burkholder, Council President Larry Faight, and Councilman Joel Amsley have been committed to the budget process while attending numerous budget meetings over the past several months. This committee's recommendations and direction have been critical to shaping and balancing the 2025 budget. As always Mayor Ben Thomas is an invaluable, wise advisor and his knowledgeable input has and will continue to benefit Borough staff and residents alike.

Finally to the residents who have participated in our budget meetings, thank you for your time and patience as we molded this budget into the current document as prepared for Council review. Your input is of the utmost importance and I thank you for the feedback you have provided as residents directly impacted by these critical decisions.

Conclusions

As we progress through the budgeting process, it is evident that the budget is a true combination of compromise and balance. The 2025 budget focuses on maintaining current levels of quality essential services while accomplishing critical projects in correlation with the Borough's core priorities. This budget clearly reflects the Borough's determination to balance current economic realities with the desire to provide the best governmental services possible to its residents.

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Based on this proposed balanced General Fund budget, in 2025 the Borough of Greencastle will continue to see improvement and progress with our community. I am confident this budget provides an effective balance of compromise, expense management, and continued services and it will position the Borough Council and staff to best serve the citizens of the Greencastle Borough. I look forward to another year of serving this wonderful community as we work together to achieve our collective goals.

I welcome your comments, questions, and suggestions as you review the 2025 proposed budgets.

Respectfully Submitted,

Emilee Little
Borough Manager

Greencastle Borough 2025 Elected Officials Directory

Mayor

Benjamin F. Thomas, Jr.

Term Ends: 12/31/2025

Borough Council

President: Larry Faight Term Ends: 12/31/2027

Vice President: Scott Reagan Term Ends: 12/31/2027

Members: Joel Amsley Term Ends: 12/31/2027

Wade Burkholder Term Ends: 12/31/2025

Albert Miller Term Ends: 12/31/2025

Steven Miller Term Ends: 12/31/2025

Michael Stenger Term Ends: 12/31/2025

Greencastle Borough 2025 Staff Directory

Department	Position	Status	Number
Administration	Borough Manager	FT	1
	Billing & Program Coordinator	FT	1
	Receptionist	FT	1
Police	Chief of Police	FT	1
	Police Administrator	FT	1
	Police Officer	FT	5
	Police Officer	PT	5
	Parking Meter Enforcement	PT	1
Public Works	Public Works Manager	FT	1
	Public Works Laborer	FT	3
	Public Works Laborer	PT	1
Sewer	Chief Waste Water Operator	FT	1
	Waste Water Operator	FT	1
	Waste Water Laborer	PT	2

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General Fund

Revenue & Expenditures Summary

	2025 Proposed Budget	2024 Approved Budget	\$ Amt Change	% Change
GENERAL FUND REVENUE				
Real Estate Taxes	\$677,000.00	\$673,000.00	\$4,000.00	0.6%
Real Estate Transfer Tax	\$105,000.00	\$115,000.00	-\$10,000.00	-8.7%
Earned Income Tax - Current Year	\$755,000.00	\$705,000.00	\$50,000.00	7.1%
Local Services Tax - Current Year	\$95,000.00	\$90,000.00	\$5,000.00	5.6%
Fire Tax	\$52,227.96	\$0.00	\$52,227.96	100.0%
Licenses and Permits	\$70,800.00	\$75,000.00	-\$4,200.00	-5.6%
Fines	\$24,000.00	\$21,000.00	\$3,000.00	14.3%
Interest	\$4,500.00	\$3,500.00	\$1,000.00	28.6%
Grants	\$570,183.00	\$882,732.00	-\$312,549.00	-35.4%
State Shared Revenue	\$206,131.99	\$211,346.19	-\$5,214.20	-2.5%
Department Earnings	\$1,750.00	\$1,900.00	-\$150.00	-7.9%
Public Safety Services	\$5,700.00	\$8,600.00	-\$2,900.00	-33.7%
Highways & Streets Charges	\$70,188.33	\$133,000.00	-\$62,811.67	-47.2%
Miscellaneous Revenues	\$58,000.00	\$38,000.00	\$20,000.00	52.6%
Contributions & Donations	\$189,000.00	\$191,000.00	-\$2,000.00	-1.0%
Sale of Fixed Assets	\$12,500.00	\$12,000.00	\$500.00	4.2%
Transfers from Other Funds	\$0.00	\$103,000.00	-\$103,000.00	-100.0%
Refund of Prior Year Expenses	\$20,000.00	\$50,000.00	-\$30,000.00	-60.0%
TOTAL GENERAL FUND REVENUE	\$2,916,981.28	\$3,314,078.19	-\$397,096.91	-12.0%

GENERAL FUND EXPENSES				
Administration	\$232,016.13	\$213,051.82	\$18,964.32	8.9%
Earned Income Tax Collection	\$23,035.00	\$21,035.00	\$2,000.00	9.5%
Tax Collection	\$13,473.63	\$13,130.00	\$343.63	2.6%
Information Technology	\$21,545.00	\$17,600.00	\$3,945.00	22.4%
Buildings	\$24,941.08	\$57,806.04	-\$32,864.96	-56.9%
Police Department	\$1,005,566.05	\$1,019,964.38	-\$14,398.33	-1.4%
Fire Department	\$127,360.00	\$84,860.00	\$42,500.00	50.1%
Planning and Zoning	\$45,900.00	\$36,900.00	\$9,000.00	24.4%
Waste Collection	\$4,970.00	\$4,720.00	\$250.00	5.3%
Streets - General Services	\$189,074.50	\$193,076.00	-\$4,001.50	-2.1%
Streets - Snow Removal	\$27,800.00	\$30,000.00	-\$2,200.00	-7.3%
Streets - Traffic	\$308,180.00	\$19,940.00	\$288,240.00	1445.5%
Streets - Lighting	\$44,200.00	\$42,400.00	\$1,800.00	4.2%
Streets - Maintenance	\$10,600.00	\$11,300.00	-\$700.00	-6.2%
Streets - Construction	\$454,000.00	\$1,235,334.00	-\$781,334.00	-63.2%
Recreation	\$90,000.00	\$38,500.00	\$51,500.00	133.8%
Shade Tree	\$13,120.00	\$12,620.00	\$500.00	4.0%
Civil Service	\$3,450.00	\$2,000.00	\$1,450.00	72.5%
Miscellaneous Expenses	\$1,140.00	\$1,710.00	-\$570.00	-33.3%
Misc. Insurance & Benefits	\$267,004.42	\$257,421.37	\$9,583.05	3.7%
TOTAL GENERAL FUND EXPENSES	\$2,907,375.81	\$3,313,368.61	-\$405,992.80	-12.3%

TOTAL GENERAL FUND BALANCE	\$9,605.47	\$709.58
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General Fund Summary

The General Fund contains all operational budget items for general municipal purposes and includes appropriations for administration, professional services, buildings and street maintenance, police services, and zoning operations.

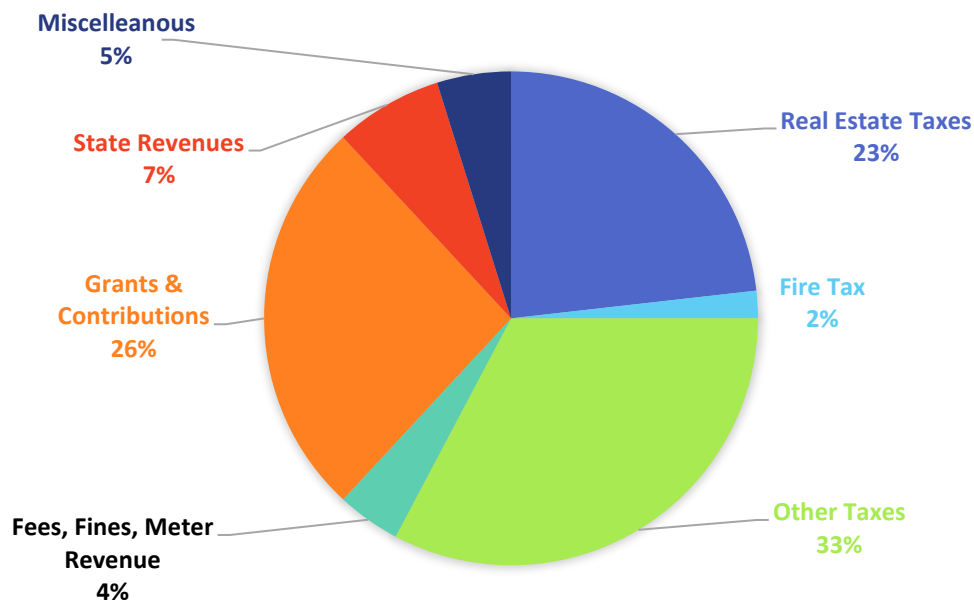
General Fund Revenue

The Borough's primary revenue source for the General Fund is real estate and earned income taxes. The proposed 2025 General Fund budget is balanced with no real estate millage increase but does include a 1.25 mill fire tax resulting in an approximate \$52,000 increase in General Fund revenue to be directly allocated to the Rescue Hose Company. Grants, fees, fines, parking meter revenue, sale of fixed assets, and sidewalk work reimbursements also contribute to General Fund revenues. Revenues projected in the General Fund budget are based on prior year collections and anticipated economic trends.

General Fund Revenue Summary

Revenue Source	Amount
Real Estate Taxes	\$ 677,000.00
Fire Tax	\$ 52,227.96
Other Taxes	\$ 955,000.00
Fees, Fines, Meter Revenue	\$ 121,250.00
Grants & Contributions	\$ 764,183.00
State Revenues	\$ 206,131.99
Misc, Reimbursements & Refunds	\$ 141,188.33
TOTAL REVENUES	\$ 2,916,981.28

2025 GENERAL FUND REVENUE SOURCES



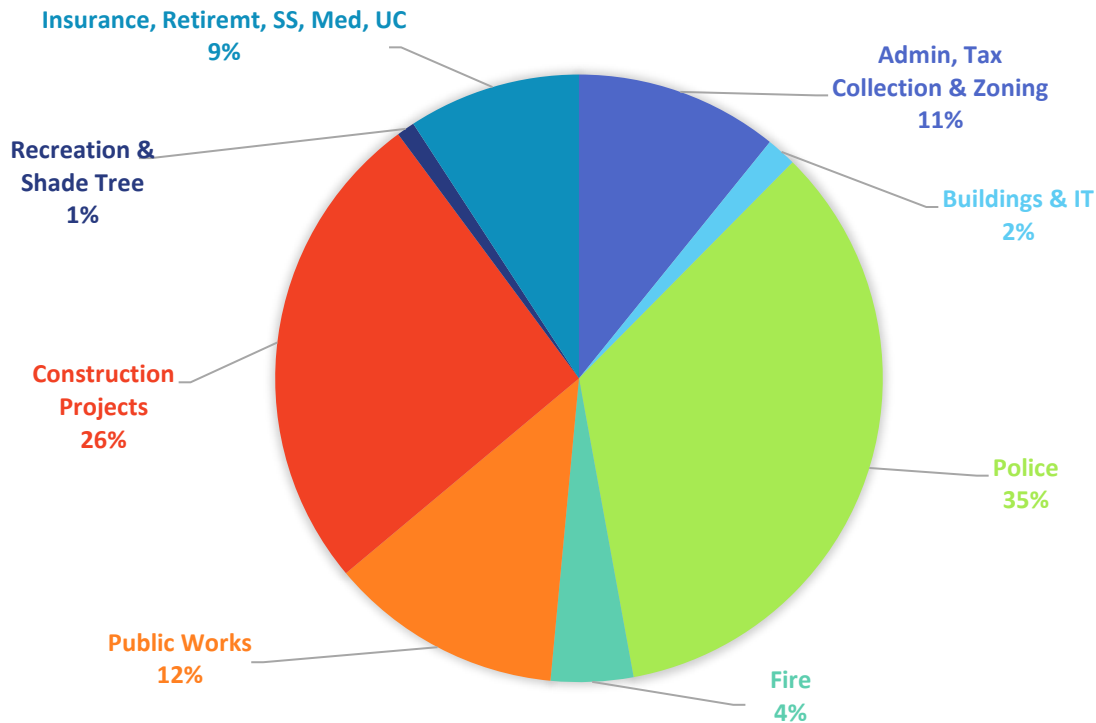
General Fund Expenses

The 2025 projected expenses are consistent with prior year allocations with the majority of the costs being spent on safety related services such as the police, fire, and streets departments. Public Works expenses include general street maintenance, electricity, and snow removal costs. The budgeted construction projects are primarily grant funded and a substantial portion of the benefit and retirement costs are offset by direct budgeted, state funded revenue sources.

General Fund Expense Summary

Expense	Amount
Admin, Tax Collection & Zoning	\$ 314,424.76
Buildings & IT	\$ 46,486.08
Police	\$ 1,009,016.05
Fire	\$ 127,360.00
Public Works	\$ 360,964.50
Construction Projects	\$ 754,000.00
Recreation & Shade Tree	\$ 28,120.00
Insurance, Retirement, SS, Med, UC	\$ 267,004.39
TOTAL EXPENSES	\$ 2,907,375.78

2025 GENERAL FUND EXPENSE CATEGORIES



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General Fund – Department Budgets – Administration Department

The administration department, directed by the Borough Manager, executes the daily operations of the Borough. This department is responsible for facilitating the directives of Borough Council and administratively enforces policies and ordinances as established by Council.

Administration	Account Name	2025 Proposed	2024 Approved	Variance from 2024
01.400.112	Salary, Mayor	\$ 1,500.00	\$ 1,500.00	\$ -
01.400.113	Salary, Council	\$ 8,700.00	\$ 8,700.00	\$ -
01.400.121	Salary, Manager	\$ 50,000.00	\$ 45,574.38	\$ 4,425.62
01.400.141	Wages, Office	\$ 24,326.12	\$ 17,905.91	\$ 6,420.21
01.400.156	Group Health Insurance	\$ 40,177.46	\$ 32,465.02	\$ 7,712.44
01.400.157	Health Reimbursement Account	\$ 4,500.00	\$ 4,500.00	\$ -
01.400.158	Life/Disability Insurance	\$ 1,080.42	\$ 728.83	\$ 351.59
01.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -
01.400.213	Small Equipment	\$ 166.67	\$ 200.00	\$ (33.33)
01.400.220	General Expense	\$ 500.00	\$ 500.00	\$ -
01.400.311	Auditing Services	\$ 7,583.33	\$ 7,583.33	\$ -
01.400.314	Legal Services	\$ 10,400.00	\$ 9,000.00	\$ 1,400.00
01.400.321	Phone/Internet Services	\$ 3,000.00	\$ 2,736.00	\$ 264.00
01.400.325	Postage	\$ 1,141.67	\$ 1,141.67	\$ -
01.400.331	Travel & Training Expense	\$ 1,350.00	\$ 1,350.00	\$ -
01.400.342	Printing & Advertising	\$ 2,000.00	\$ 2,000.00	\$ -
01.400.351	Insurance - Manager's Bond	\$ 1,700.00	\$ 1,700.00	\$ -
01.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -
01.400.387	Loan Payments	\$ 65,190.47	\$ 66,166.67	\$ (976.20)
01.400.420	Dues & Subscriptions	\$ 1,700.00	\$ 1,300.00	\$ 400.00
01.400.450	Contracted Services	\$ 5,700.00	\$ 6,700.00	\$ (1,000.00)
Total Administration		\$ 232,016.13	\$ 213,051.82	\$ 18,964.32
Earned Income Tax Collection				
01.403.450	Contracted Services	\$ 23,035.00	\$ 21,035.00	\$ 2,000.00
Total Earned Income Tax Collection		\$ 23,035.00	\$ 21,035.00	\$ 2,000.00
Tax Collection				
01.404.114	Commission, Collector	\$ 6,750.00	\$ 6,750.00	\$ -
01.404.211	Office Supplies	\$ 400.00	\$ 400.00	\$ -
01.404.342	Printing/Postage	\$ 623.63	\$ 580.00	\$ 43.63
01.404.351	Bonding	\$ -	\$ -	\$ -
01.405.450	Local Services Tax Collection	\$ 5,700.00	\$ 5,400.00	\$ 300.00
Total Tax Collection		\$ 13,473.63	\$ 13,130.00	\$ 343.63
Information Technology				
01.407.211	Office Supplies	\$ 1,045.00	\$ 1,600.00	\$ (555.00)
01.407.450	Contracted Services	\$ 16,500.00	\$ 16,000.00	\$ 500.00
01.407.740	Computer/Software Purchases	\$ 4,000.00	\$ -	\$ 4,000.00
Total Information Technology		\$ 21,545.00	\$ 17,600.00	\$ 3,945.00
Planning and Zoning				
01.414.313	Engineering Expenses	\$ 35,000.00	\$ 25,000.00	\$ 10,000.00
01.414.314	Legal Services	\$ 10,000.00	\$ 11,000.00	\$ (1,000.00)
01.414.340	Advertising and Printing	\$ 500.00	\$ 500.00	\$ -
01.414.450	Contracted Services	\$ 400.00	\$ 400.00	\$ -
Total Planning and Zoning		\$ 45,900.00	\$ 36,900.00	\$ 9,000.00

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General Fund – Department Budgets – Police Department

The Police department, overseen by the Chief of Police, ensures the residents of the Borough of Greencastle are safe and secure through their 24-hour a day services. The Borough's police officers enforce laws, control traffic, and investigate crime. Additionally the police department manages the Borough's code enforcement initiatives.

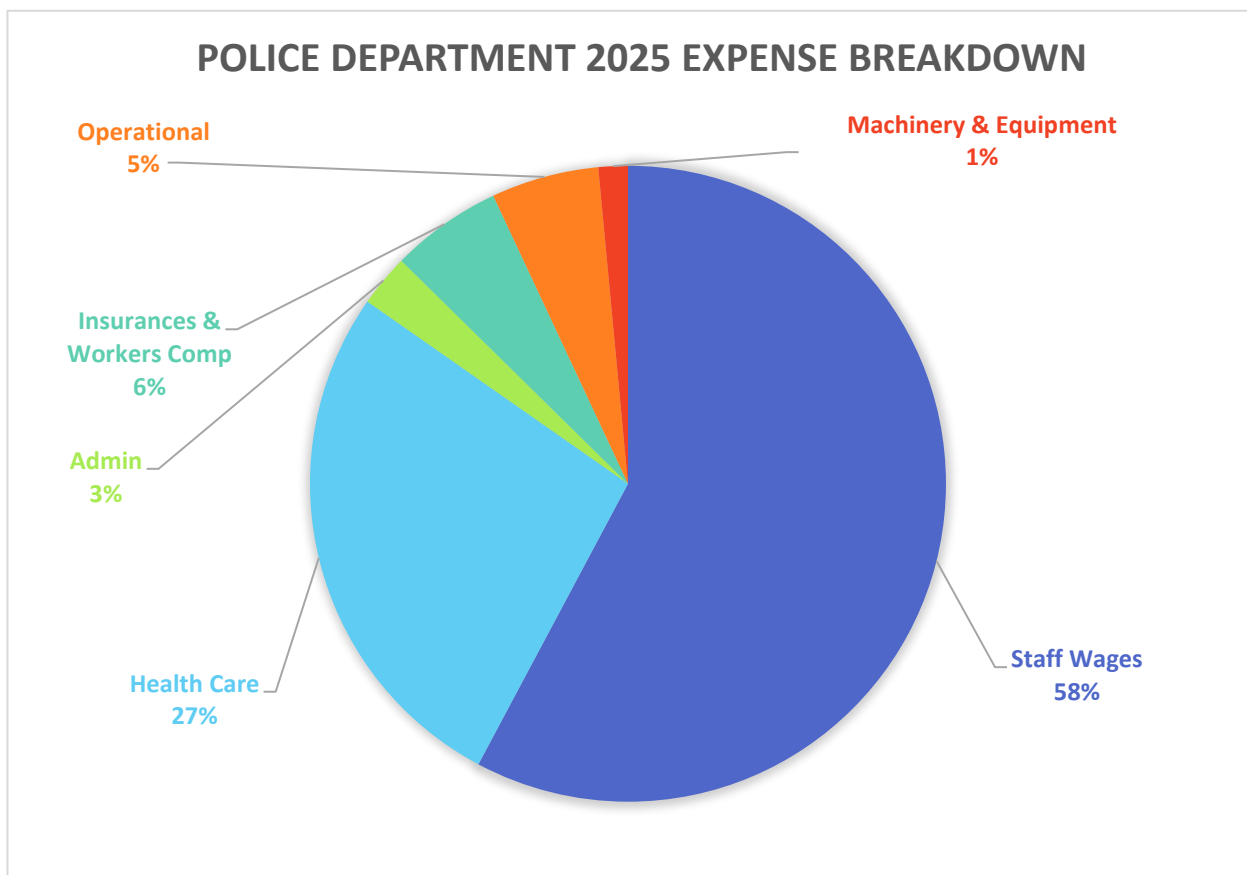
Police Department	Account Name	2025 Proposed	2024 Approved	Variance from 2024
01.410.121	Salary, Chief	\$ 90,000.00	\$ 80,000.00	\$ 10,000.00
01.410.131	Salary, Full-Time, Patrol	\$ 314,923.98	\$ 331,025.15	\$ (16,101.17)
01.410.132	Salary, Part-Time, Patrol	\$ 111,837.60	\$ 102,900.00	\$ 8,937.60
01.410.140	Wages, Secretary	\$ 60,889.92	\$ 55,245.15	\$ 5,644.77
01.410.141	Wages, Meter Enforcement	\$ 2,417.10	\$ 2,014.02	\$ 403.08
01.410.156	Group Health Insurance	\$ 257,630.09	\$ 223,070.58	\$ 34,559.50
01.410.157	Health Reimbursement Account	\$ 12,500.00	\$ 11,500.00	\$ 1,000.00
01.410.158	Life/Disability Insurance	\$ 2,687.84	\$ 2,843.36	\$ (155.52)
01.410.211	Office Supplies	\$ 2,000.00	\$ 1,500.00	\$ 500.00
01.410.213	Small Equipment	\$ 3,700.00	\$ 8,000.00	\$ (4,300.00)
01.410.214	Ammunition Range	\$ 1,500.00	\$ 3,000.00	\$ (1,500.00)
01.410.220	General Expense	\$ 500.00	\$ 500.00	\$ -
01.410.221	DUI Enforcement	\$ 2,000.00	\$ 2,000.00	\$ -
01.410.231	Gasoline	\$ 15,000.00	\$ 16,000.00	\$ (1,000.00)
01.410.232	Tires	\$ 500.00	\$ 1,500.00	\$ (1,000.00)
01.410.238	Uniforms	\$ 6,480.00	\$ 4,480.00	\$ 2,000.00
01.410.314	Legal Services	\$ 6,000.00	\$ 8,000.00	\$ (2,000.00)
01.410.321	Phone/Internet Services	\$ 8,215.00	\$ 8,635.00	\$ (420.00)
01.410.325	Postage	\$ 875.00	\$ 750.00	\$ 125.00
01.410.327	Radio Maintenance	\$ 1,000.00	\$ 1,500.00	\$ (500.00)
01.410.331	Training and Travel Expense	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00
01.410.342	Advertising & Printing	\$ 1,730.00	\$ 1,500.00	\$ 230.00
01.410.351	Auto Insurance	\$ 2,159.22	\$ 2,096.33	\$ 62.89
01.410.352	Liability Insurance	\$ 31,470.47	\$ 25,176.37	\$ 6,294.09
01.410.354	Workers' Compensation	\$ 20,515.88	\$ 17,135.26	\$ 3,380.62
01.410.374	Maintenance - Equipment	\$ 1,500.00	\$ 1,500.00	\$ -
01.410.375	Maintenance Automobiles	\$ 5,500.00	\$ 10,000.00	\$ (4,500.00)
01.410.420	Dues & Subscriptions	\$ 4,376.25	\$ 2,696.25	\$ 1,680.00
01.410.450	Contracted Services	\$ 17,728.50	\$ 16,467.70	\$ 1,260.80
01.410.530	Drug Task Force Contribution	\$ 1,929.20	\$ 1,929.20	\$ -
01.410.740	Machinery & Equipment	\$ 15,000.00	\$ -	\$ 15,000.00
01.410.741	Purchase, Automobile	\$ -	\$ 75,000.00	\$ (75,000.00)
Total Police Department		\$ 1,005,566.05	\$ 1,019,964.38	\$ (14,398.33)

Police Department Budget Overview

The Police Department budget accounts for thirty-five percent of the total General Funds expenditures with a total police budget of \$1,005,566.05. The proposed 2025 police budget is 1.4% less than the approved 2024 police budget as no police vehicles are proposed to be purchased.

Budgeted staff positions within the Greencastle Police Department include a Chief of Police, an Administrator, 5 full-time police officers, and 3 part-time police officers. Based on these positions, staff wages and healthcare costs are projected to be \$850,198.69 in 2025.

As Public Safety continues to be a critical priority for the Borough Council, staff continues to identify outside funding sources for capital expenditures.



Manager's Budget Message – FY 2025

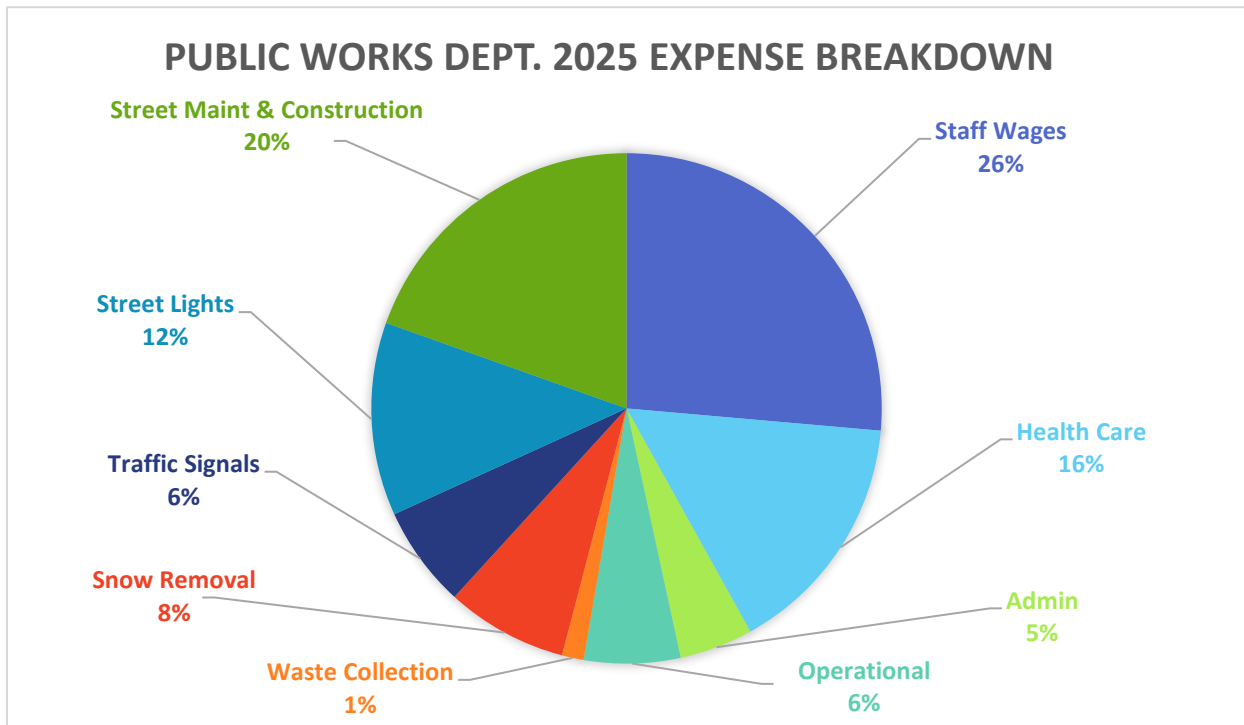
General Fund – Department Budgets – Public Works Department

Directed by the Public Works Manager, the Public Works department provides maintenance to all Borough street and stormwater infrastructure and completes seasonal tasks such as snow removal, leaf pickup, and vegetation management. The Public Works department also provides daily oversight and maintenance of Borough-owned facilities.

Buildings	Account Name	2025 Proposed	2024 Approved	Variance from 2024
01.409.213	Small Equipment	\$ 4,000.00	\$ 590.00	\$ 3,410.00
01.409.220	General Expense	\$ 1,000.00	\$ 800.00	\$ 200.00
01.409.226	Cleaning Supplies	\$ 800.00	\$ 800.00	\$ -
01.409.250	Maintenance Supplies	\$ 950.00	\$ 950.00	\$ -
01.409.361	Electricity	\$ 7,000.00	\$ 6,000.00	\$ 1,000.00
01.409.362	Natural Gas	\$ 2,000.00	\$ 1,500.00	\$ 500.00
01.409.366	Water/Sewer/SPIF	\$ 1,455.08	\$ 1,430.04	\$ 25.04
01.409.373	Maintenance, Buildings	\$ 2,500.00	\$ 2,500.00	\$ -
01.409.374	Maintenance, Equipment	\$ 1,850.00	\$ 1,850.00	\$ -
01.409.450	Contracted Services	\$ 3,386.00	\$ 3,386.00	\$ -
01.409.730	Buildings	\$ -	\$ 38,000.00	\$ (38,000.00)
01.409.740	Machinery & Equipment	\$ -	\$ -	\$ -
Total Buildings		\$ 24,941.08	\$ 57,806.04	\$ (32,864.96)
Waste Collection				
01.427.440	Waste Collection	\$ 4,970.00	\$ 4,720.00	\$ 250.00
Total Waste Collection		\$ 4,970.00	\$ 4,720.00	\$ 250.00
Streets - General Services				
01.430.123	Wages, Public Works	\$ 95,261.66	\$ 90,534.11	\$ 4,727.55
01.430.156	Group Health Insurance	\$ 49,187.91	\$ 46,385.09	\$ 2,802.82
01.430.157	Health Reimbursement Account	\$ 5,125.00	\$ 6,375.00	\$ (1,250.00)
01.430.158	Life/Disability Insurance	\$ 1,794.93	\$ 1,416.80	\$ 378.13
01.430.211	Office Supplies	\$ 1,200.00	\$ 1,460.00	\$ (260.00)
01.430.220	General Expense	\$ 300.00	\$ 300.00	\$ -
01.430.231	Gas, Oil	\$ 10,000.00	\$ 10,000.00	\$ -
01.430.232	Tires	\$ 500.00	\$ 500.00	\$ -
01.430.238	Clothing	\$ 1,500.00	\$ 1,500.00	\$ -
01.430.250	Maintenance Supplies	\$ 550.00	\$ 575.00	\$ (25.00)
01.430.260	Small Equipment	\$ 2,000.00	\$ 2,500.00	\$ (500.00)
01.430.313	Engineering Services	\$ 5,000.00	\$ 17,000.00	\$ (12,000.00)
01.430.314	Legal Services	\$ 5,000.00	\$ 4,000.00	\$ 1,000.00
01.430.321	Phone/Internet Services	\$ 2,580.00	\$ 2,580.00	\$ -
01.430.327	Radio Maintenance	\$ 325.00	\$ 325.00	\$ -
01.430.331	Travel & Training Expense	\$ 500.00	\$ 500.00	\$ -
01.430.341	Advertising	\$ 500.00	\$ 1,000.00	\$ (500.00)
01.430.374	Maintenance - Equipment	\$ 2,000.00	\$ 1,500.00	\$ 500.00
01.430.375	Vehicle Maintenance	\$ 3,000.00	\$ 3,000.00	\$ -
01.430.420	Dues & Subscriptions - CDLs	\$ 250.00	\$ 125.00	\$ 125.00
01.430.450	Contracted Services	\$ 2,500.00	\$ 1,500.00	\$ 1,000.00
01.430.710	Capital Purchase - Land	\$ -	\$ -	\$ -
01.430.750	Minor Machinery & Equipment	\$ -	\$ -	\$ -
01.430.760	Vehicles	\$ -	\$ -	\$ -
Total Streets - General Services		\$ 189,074.50	\$ 193,076.00	\$ (4,001.50)
Streets - Snow Removal				
01.432.110	Wages - Snow Removal			\$ -
01.432.231	Gasoline	\$ 1,800.00	\$ 2,000.00	\$ (200.00)

Manager's Budget Message – FY 2025

01.432.245	Supplies	\$ 16,000.00	\$ 16,000.00	\$ -
01.432.374	Equipment Maintenance	\$ 1,000.00	\$ 1,000.00	\$ -
01.432.384	Equipment Rental	\$ 1,000.00	\$ 1,000.00	\$ -
01.432.450	Contracted Services	\$ 8,000.00	\$ 10,000.00	\$ (2,000.00)
Total Streets - Snow Removal		\$ 27,800.00	\$ 30,000.00	\$ (2,200.00)
Streets - Traffic				
01.433.221	Supplies, Signs	\$ 6,500.00	\$ 6,500.00	\$ -
01.433.361	Electrical, Signals	\$ 1,680.00	\$ 1,440.00	\$ 240.00
01.433.371	Maintenance, Signals	\$ 500.00	\$ 500.00	\$ -
01.433.372	Maintenance, Parking Meters	\$ 2,500.00	\$ 1,500.00	\$ 1,000.00
01.433.450	Contracted Services	\$ 297,000.00	\$ 10,000.00	\$ 287,000.00
Total Streets - Traffic		\$ 308,180.00	\$ 19,940.00	\$ 288,240.00
Streets - Lighting				
01.434.361	Electricity	\$ 40,200.00	\$ 38,400.00	\$ 1,800.00
01.434.371	Maintenance, Lights	\$ 1,500.00	\$ 1,500.00	\$ -
01.434.450	Contracted Services	\$ 2,500.00	\$ 2,500.00	\$ -
01.434.750	Machinery & Equipment	\$ -	\$ -	\$ -
Total Streets - Lighting		\$ 44,200.00	\$ 42,400.00	\$ 1,800.00
Streets - Maintenance				
01.438.110	Wages			\$ -
01.438.245	Streets, Supplies	\$ 2,500.00	\$ 2,800.00	\$ (300.00)
01.438.450	Contracted Services	\$ 8,100.00	\$ 8,500.00	\$ (400.00)
Total Streets - Maintenance		\$ 10,600.00	\$ 11,300.00	\$ (700.00)
Streets - Construction				
01.439.313	Engineering Services	\$ 84,000.00	\$ 281,255.00	\$ (197,255.00)
01.439.610	Street Construction	\$ 165,000.00	\$ 160,000.00	\$ 5,000.00
01.439.611	Curb & Sidewalk Construction	\$ 205,000.00	\$ 794,079.00	\$ (589,079.00)
Total - Streets Construction		\$ 454,000.00	\$ 1,235,334.00	\$ (781,334.00)



Manager's Budget Message – FY 2025

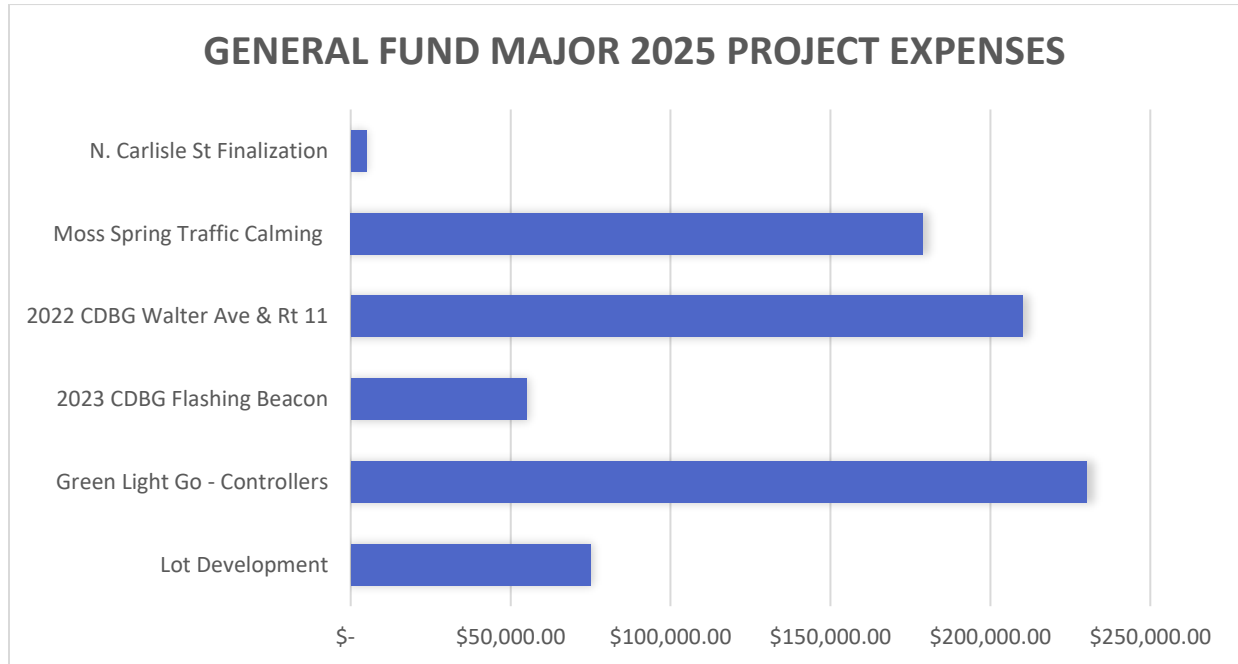
General Fund – Non-Departmental Budgets

Several General Fund allocations are not categorized into the specific departmental budgets. CDBG projects, annual contributions, Shade Tree management, and employee benefits are not recognized under any singular department and are therefore overseen by the Borough Manager.

Fire Department	Account Name	2025 Proposed	2024 Approved	Variance from 2024
01.411.500	Foreign Fire Tax Contribution	\$ 28,000.00	\$ 28,000.00	\$ -
01.411.530	Donation to Fire Company	\$ 87,500.00	\$ 45,000.00	\$ 42,500.00
01.411.531	Fire Company Workers Comp	\$ 11,000.00	\$ 11,000.00	\$ -
01.411.532	Franklin County Trg Center	\$ 860.00	\$ 860.00	\$ -
Total Fire Department		\$ 127,360.00	\$ 84,860.00	\$ 42,500.00
Recreation				
01.452.540	Contribution, Jerome King	\$ 3,000.00	\$ 3,000.00	\$ -
01.452.560	Contribution, Library	\$ 5,000.00	\$ 5,000.00	\$ -
01.452.570	Community Improvement	\$ 82,000.00	\$ 30,500.00	\$ 51,500.00
Total Recreation		\$ 90,000.00	\$ 38,500.00	\$ 51,500.00
Shade Tree				
01.455.112	Public Works Wages	\$ 4,000.00	\$ 3,500.00	\$ 500.00
01.455.220	Continuing Education & Tech.	\$ 120.00	\$ 120.00	\$ -
01.455.450	Contracted Services	\$ 4,500.00	\$ 4,500.00	\$ -
01.455.700	Purchase Trees	\$ 4,500.00	\$ 4,500.00	\$ -
Total Shade Tree		\$ 13,120.00	\$ 12,620.00	\$ 500.00
Civil Service				
01.459.220	General Expense	\$ 1,700.00	\$ 200.00	\$ 1,500.00
01.459.314	Legal Services	\$ 500.00	\$ 300.00	\$ 200.00
01.459.315	Medical Services	\$ 750.00	\$ 750.00	\$ -
01.459.341	Advertising	\$ 500.00	\$ 750.00	\$ (250.00)
Total Civil Service		\$ 3,450.00	\$ 2,000.00	\$ 1,450.00
Miscellaneous				
01.480.450	Pigeon Control	\$ 1,140.00	\$ 1,710.00	\$ (570.00)
Total - Miscellaneous		\$ 1,140.00	\$ 1,710.00	\$ (570.00)
Insurance				
01.486.351	Package Policy	\$ 26,790.26	\$ 26,009.96	\$ 780.30
01.486.354	Workers' Compensation	\$ 5,866.98	\$ 5,521.99	\$ 345.00
Total Insurance		\$ 32,657.25	\$ 31,531.95	\$ 1,125.30
Employee Benefits				
01.487.160	Retirement	\$ 176,131.99	\$ 181,546.19	\$ (5,414.20)
01.487.161	Social Security & Medicare	\$ 54,868.77	\$ 39,803.13	\$ 15,065.64
01.487.162	Unemployment Compensation	\$ 3,346.39	\$ 4,540.10	\$ (1,193.71)
Total Employee Benefits		\$ 234,347.14	\$ 225,889.42	\$ 8,457.73

Major General Fund Project Expenses Overview

Several projects are planned to be executed in 2025 as shown in the chart below. These projects are almost entirely funded by grants with outside revenue sources offsetting the majority of the anticipated cost.



Sewer Fund Summary

The Sewer Fund contains all administrative and operational budget items for the continued efficiency and performance of sewer plant operations and ensures continued PA DEP compliance within the Borough's waste water infrastructure. The quarterly sewer fees and sewer tapping fees support the personnel costs, supplies, equipment and infrastructure necessary for continued sewer services.

Sewer Fund Revenues

The Sewer Fund is primarily supported by quarterly sewer utility charges. The sewer fund budget includes a 3% rate increase to the quarterly sewer utility billings which equates to an estimated \$25,000.00 in additional revenue to better meet operational expenses. Via ordinance, the 2025 sewer rate will increase to \$9.40 per thousand gallons and the minimum quarterly charge for sewer service, based on a minimum quarterly use of 9,000 gallons per quarter, will be \$84.60.

Sewer Fund Revenue Summary

Revenues	Amount
Metered Sales	\$ 1,184,500.00
Misc. Revenues	\$ 20,000.00
TOTAL REVENUES	\$ 1,204,500.00

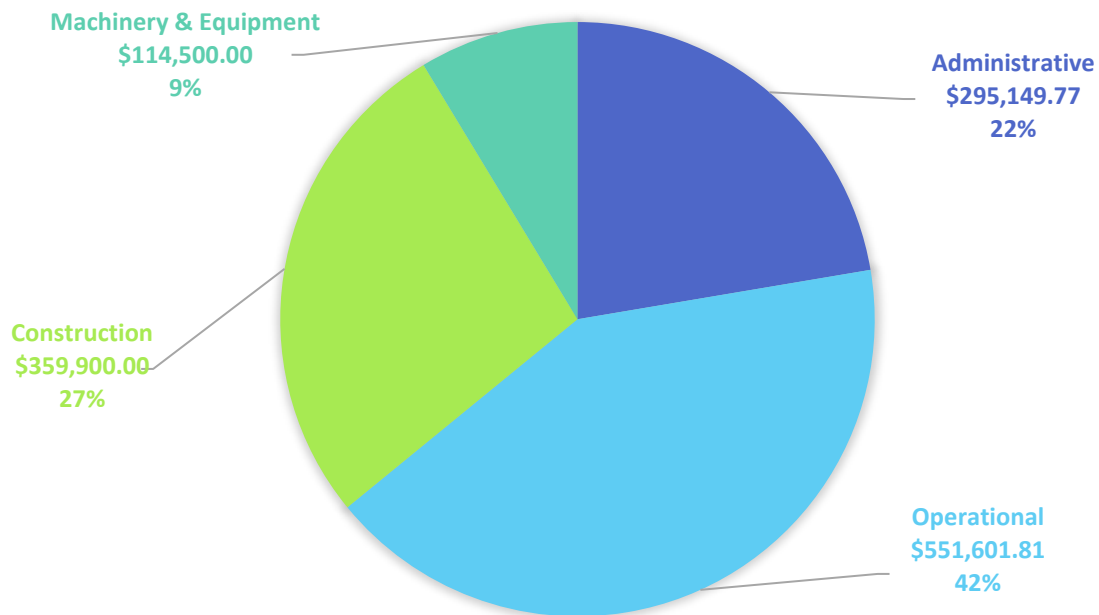
Sewer Fund Expenditures

Administrative costs account for 22% of the overall Sewer Fund budgeted expenses. Operational costs include supplies, chemicals, and engineering expenses. Capital requests and major sewer construction projects to be executed in 2025 include the replacement of the Waste Water Treatment Plant garage roof, cleaning and televising of the Colonial Drive and Carlisle Street force mains, valve replacements, culvert and manhole inspections, sewer main point repairs, and line rehabilitation. Additionally several pieces of machinery and equipment are scheduled to be replaced in 2025.

Sewer Fund Expense Summary

Expense	Amount
Administrative	\$ 295,149.77
Operational	\$ 551,601.81
Construction	\$ 359,900.00
Machinery & Equipment	\$ 114,500.00
TOTAL EXPENSES	\$ 1,321,151.58

SEWER FUND 2025 EXPENSE BREAKDOWN



Manager's Budget Message – FY 2025

Sewer Fund – Department Budgets – Sewer Department

The day to day operations of the sewer department are overseen by the Chief Wastewater Operator. The main objective of this department is the continued functionality of the Waste Water Treatment Plant as well as the ongoing maintenance and repairs to all of the Borough's sanitary sewer infrastructure including pumping stations.

Administration	Account Name	2025 Proposed	2024 Approved	Variance from 2024
08.400.121	Salary, Manager	\$ 10,000.00	\$ 8,286.25	\$ 1,713.75
08.400.141	Wages, Office Staff	\$ 26,308.88	\$ 19,014.61	\$ 7,294.27
08.400.156	Group Health Insurance	\$ 42,563.82	\$ 36,561.05	\$ 6,002.77
08.400.157	Health Reimbursement Acct	\$ 3,500.00	\$ 3,500.00	\$ -
08.400.158	Life/Disability Insurance	\$ 825.12	\$ 820.90	\$ 4.22
08.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -
08.400.213	Small Equipment	\$ 166.67	\$ 200.00	\$ (33.33)
08.400.220	General Expense	\$ 275.00	\$ 275.00	\$ -
08.400.311	Auditing Services	\$ 7,583.33	\$ 7,583.33	\$ -
08.400.314	Legal Services	\$ 1,200.00	\$ 1,200.00	\$ -
08.400.321	Phone/Internet Service	\$ 3,300.00	\$ 2,760.00	\$ 540.00
08.400.325	Postage	\$ 3,341.67	\$ 3,341.67	\$ -
08.400.331	Travel Expense	\$ 700.00	\$ 700.00	\$ -
08.400.340	Advertising & Printing	\$ 1,583.33	\$ 1,500.00	\$ 83.33
08.400.351	Insurance	\$ 23,271.64	\$ 26,009.96	\$ (2,738.32)
08.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -
08.400.387	Series of 2010 Bond Payments	\$ 127,644.00	\$ 126,668.00	\$ 976.00
08.400.420	Dues & Subscriptions	\$ 1,500.00	\$ 1,500.00	\$ -
08.400.450	Contracted Services	\$ 17,000.00	\$ 15,600.00	\$ 1,400.00
Total Administration		\$ 272,063.46	\$ 256,820.78	\$ 15,242.69
Collections and Treatment				
08.429.110	Wages, Operator	\$ 151,989.51	\$ 141,148.35	\$ 10,841.16
08.429.111	Wages, Labor	\$ 27,217.62	\$ 25,866.89	\$ 1,350.73
08.429.156	Group Health Insurance	\$ 75,574.68	\$ 65,829.56	\$ 9,745.12
08.429.200	Supplies	\$ 4,500.00	\$ 5,700.00	\$ (1,200.00)
08.429.220	General Operating Expense	\$ 150.00	\$ 150.00	\$ -
08.429.222	Chemicals	\$ 76,780.00	\$ 64,700.00	\$ 12,080.00
08.429.231	Gasoline	\$ 2,100.00	\$ 2,300.00	\$ (200.00)
08.429.232	Tires	\$ 1,500.00	\$ 1,000.00	\$ 500.00
08.429.238	Clothing Allowance	\$ 840.00	\$ 840.00	\$ -
08.429.245	Street Repairs Restoration	\$ 14,000.00	\$ 14,000.00	\$ -
08.429.246	Pipes & Fittings	\$ 3,000.00	\$ 3,700.00	\$ (700.00)
08.429.260	Small Tools	\$ 1,500.00	\$ 1,500.00	\$ -
08.429.313	Engineering Services	\$ 30,000.00	\$ 30,000.00	\$ -
08.429.327	Radio Maintenance	\$ 250.00	\$ 250.00	\$ -
08.429.331	Travel & Training	\$ 2,710.00	\$ 1,520.00	\$ 1,190.00
08.429.361	Electric	\$ 97,000.00	\$ 67,000.00	\$ 30,000.00
08.429.364	Sludge Disposal	\$ 800.00	\$ 850.00	\$ (50.00)
08.429.366	Water	\$ 1,700.00	\$ 1,700.00	\$ -
08.429.375	Maintenance, Auto	\$ 2,000.00	\$ 2,000.00	\$ -
08.429.390	Credit Card Collection Fees	\$ 8,250.00	\$ 5,500.00	\$ 2,750.00
08.429.450	Contracted Services	\$ 49,740.00	\$ 45,905.00	\$ 3,835.00
08.429.600	Construction	\$ 359,900.00	\$ 231,700.00	\$ 128,200.00
08.429.740	Machinery & Equipment	\$ 114,500.00	\$ 79,700.00	\$ 34,800.00
08.429.760	Truck Purchase	\$ -	\$ -	\$ -
Total Collection and Treatment		\$ 1,026,001.81	\$ 792,859.80	\$ 233,142.01

Stormwater Fund Summary

The Stormwater Fund contains all administrative and operational budget items related to the maintenance and design of the Borough's stormwater infrastructure.

On May 12, 2020, the Borough of Greencastle received a 5-year waiver from current NPDES MS4 permitting requirements. On September 6, 2024, the Borough resubmitted a secondary 5-year waiver application which is currently still under review by DEP. Although the Borough is not currently a mandated MS4 community, the Borough still must maintain and ensure the effectiveness of existing stormwater infrastructure. The quarterly stormwater fees support stormwater-specific personnel, engineering, and legal costs, as well as equipment and infrastructure maintenance and improvements necessary for the proper conveyance of Borough stormwater runoff.

Stormwater Fund Revenues

The Stormwater Fund is entirely supported by the quarterly Stormwater Pollutant Impact Fee (SPIF) charges. The stormwater fund budget does not include an annual rate increase to the quarterly billed SPIF. The SPIF rate will remain at \$0.75 per 100 square feet of impervious area generating approximately \$88,000.00 in budgeted revenue.

Stormwater Revenue Summary

Revenue	Amount
SPIF Charges	\$ 88,000.00
TOTAL REVENUES	\$ 88,000.00

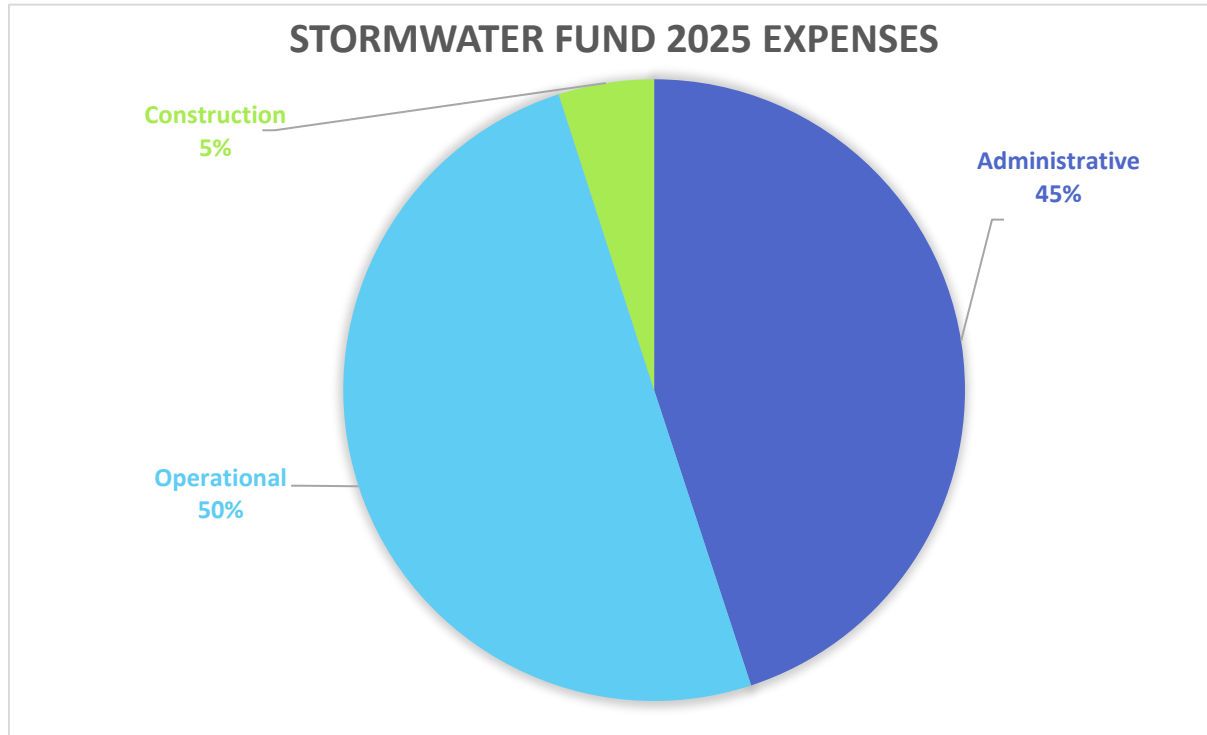
Stormwater Fund Expenditures

Administrative costs account for 45% of the overall Stormwater Fund budgeted expenses. At 50%, operational costs include wages for street sweeping, engineering and legal services, as well as machinery and equipment maintenance.

Itemized as engineering, the Borough plans to begin design work and submit grant funding requests for a stormwater infrastructure improvement project on Mifflin Lane. The Mifflin Lane Stormwater Conveyance Project will replace the deteriorating and undersized piping along Mifflin Lane which conveys all the stormwater from N. Carlisle Street as well as the full current of Moss Spring as it flows down Chambers Lane, through this piping, then conveys to Madison Street.

Stormwater Expense Summary

Expense	Amount
Administrative	\$ 45,253.13
Operational	\$ 50,417.62
Construction	\$ 5,000.00
TOTAL EXPENSES	\$ 100,670.75



Stormwater Fund – Department Budgets – Admin & Public Works Department

Stormwater Fund allocations are not categorized into a specific departmental budget. The Public Works Manager and the Borough Manager oversee continued functionality of the Borough stormwater conveyance system.

Administration	Account Name	2025 Proposed	2024 Approved	Variance from 2024
09.400.121	Salary, Manager	\$ 10,000.00	\$ 8,286.25	\$ 1,713.75
09.400.141	Wages, Office	\$ 8,975.72	\$ 6,469.16	\$ 2,506.56
09.400.156	Group Health Insurance	\$ 26,277.41	\$ 22,885.35	\$ 3,392.06
09.400.400	SPIF Refunds	\$ -	\$ -	\$ -
Total Administration		\$ 45,253.13	\$ 37,640.76	\$ 7,612.37
Storm Sewer Operations				
09.436.110	Wages	\$ 27,217.62	\$ 25,866.89	\$ 1,350.73
09.436.220	General Services/Credit Program	\$ 300.00	\$ 500.00	\$ (200.00)
09.436.250	Maintenance Supplies	\$ 250.00	\$ 200.00	\$ 50.00
09.436.260	Small Tools & Equipment	\$ 150.00	\$ 225.00	\$ (75.00)
09.436.313	Engineering Services	\$ 18,000.00	\$ 15,000.00	\$ 3,000.00
09.436.314	Legal Services	\$ 500.00	\$ 500.00	\$ -
09.436.373	Storm Sewer Maintenance	\$ 1,000.00	\$ 1,000.00	\$ -
09.436.374	Maintenance - Equipment	\$ 1,500.00	\$ 1,500.00	\$ -
09.436.450	Contracted Services	\$ 1,500.00	\$ 2,000.00	\$ (500.00)
09.436.610	Storm Sewer Construction	\$ 5,000.00	\$ 5,000.00	\$ -
09.436.740	Machinery & Equipment	\$ -	\$ -	\$ -
09.436.910	Transfer to Capital Reserve	\$ -	\$ -	\$ -
Total Storm Sewer Operation		\$ 55,417.62	\$ 51,791.89	\$ 3,625.73