



City of Chester, Pennsylvania

2024 Chief of Staff – Proposed Budget

November 22, 2023



Leonard Lightner, Chief of Staff

James Lathrop, Chief Financial Officer



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Mayor & City Council's Mission Statement

It is the mission of the City of Chester to provide the appropriate organizational oversight and policy direction to maintain and enhance the level of public service delivery and quality of life for the City of Chester community. The City will accomplish this by working with the Chief of Staff, court-appointed receiver, boards and commissions, all representatives of the City, and other governmental originations and by maintaining an ongoing dialog with civic organizations to ensure that constituent concerns are addressed efficiently.

The City's overall financial position shall be carefully monitored to ensure that all financial issues and subsequent Council decisions are correctly programmed into the City's Annual Operating and Capital Budget.

This mission of the Mayor and City Council shall be accomplished outside the realm of partisan political concerns and through a commitment toward mutual cooperation to serve the community's best interests.





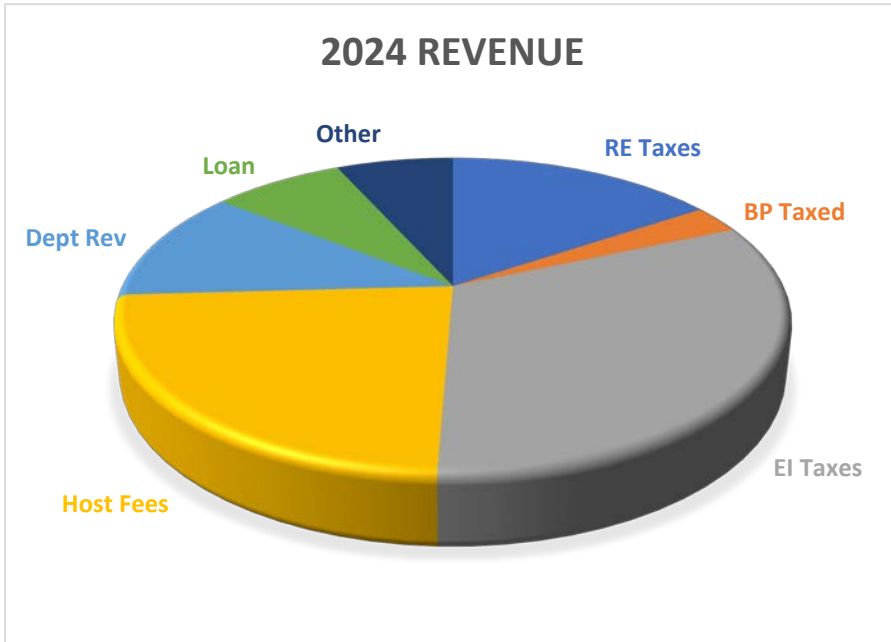
Budget Calendar

Presentation of Budget to City Council: November 22, 2023

Public Budget Meetings: Draft Budget November 27, 2023

Final Budget December 27, 2023

Adoption of Budget: December 31, 2023





Elected Officials and Staff

Elected Officials

Mayor Thaddeus Kirkland	tkirkland@chestercity.com
Councilman William Morgan	wmorgan@chestercity.com
Councilwoman Elizabeth Williams	ewilliams@chestercity.com
Councilwoman Portia West	pwest@chestercity.com
Councilman Stefan Roots	sroots@chestercity.com
Controller Edith Blackwell	ebalckwell@chestercity.com

Appointed Staff

Leonard Lightner, Chief of Staff
James Lathrop, Chief Financial Officer
Ken Schuster, Solicitor
Steven Gretsky, Police Commissioner
J.P. Shirley, Fire Commissioner
Candice Newsome, City Clerk

Other

Michael Doweary, Receiver



History of the City of Chester

Chester borders on (clockwise from southwest to northeast) Trainer Borough, Upper Chichester Township, Chester Township, Upland Borough, Parkside Borough, Brookhaven Borough, Nether Providence Township, Ridley Township, and Eddystone Borough in Pennsylvania. Chester is bordered to the south by the Delaware River. The city has a total area of 6.0 square miles (15.6 km²), 4.8 square miles (12.5 km²) of which is land and 1.2 square miles (3.0 km²) of which (19.42%) is water, according to the U.S. Census Bureau.

Incorporated in 1682, Chester is the oldest city in Pennsylvania and was the location of William Penn's first arrival in the Province of Pennsylvania. It was the county seat for Chester County from 1682 to 1788 and of Delaware County from 1789 to 1851. Chester evolved over the centuries from a small town with wooden shipbuilding and textile factories into an industrial city producing steel ships for two World Wars and a myriad of consumer goods. Since the mid-twentieth century, it has lost its manufacturing base and over half of its residents and devolved into a post-industrial city struggling with financial and social issues.

Early history

The first European settlers in the area were members of the New Sweden colony. The settlement that became Chester was first called "Finlandia" (the Latin name for Finland) and then "Upland" after the Swedish province of Upland. The New Sweden settlers-built Fort Mecoconacka in 1641 to defend the settlement.

In 1644, the present site of Chester was a tobacco plantation operated by the New Sweden colonists.

By 1682, Upland was the most populous town of the new Province of Pennsylvania. On October 27, the ship *Welcome* arrived bearing William Penn on his first visit to the province. Penn renamed the settlement after the English city of Chester.

18th century

Chester Courthouse, built in 1724, is the oldest existing public building in the United States. Old burial ground is the burial location of John Morton, one of 56 signors to the U.S. Declaration of Independence

In April 1776, nearly 1,000 men were stationed in Chester under Colonel Samuel Miles in preparation for the defense of Philadelphia. However, Colonel Miles led the troops to New York City in July 1776 when it became clear that the British Fleet was threatening New York rather than Philadelphia.

In 1777, the Continental Army led by George Washington passed through Chester on the way to meet the British Army led by General Howe at the Battle of Brandywine. John Armstrong was ordered to take command of the militia stationed at Chester. The Continental Army fled back to Chester after defeat at the Battle of Brandywine. A portion of the British force occupied Chester as they chased the Continental Army fleeing to Philadelphia.



19th century

In the 1700s and 1800s, Chester was a hub for business due to easy access to the Delaware River for the transport of raw materials and finished goods by ship. By the mid-1800s, many textile mills and factories were built along Chester Creek including the Upland Mills by John Price Crozer and the Powhattan Mills by David Reese Esrey and Hugh Shaw.

During the War of 1812, a group of volunteers from Chester called the Mifflin Guards was raised and led by Dr. Samuel Anderson. The troops were sent to Fort DuPont to defend the Delaware River from the threatened attack of British Admiral George Cockburn but did not see any action.

In 1871, the Delaware River Iron Ship Building and Engine Works was opened by John Roach through the purchase of the Reaney, Son & Archbold shipyard. The first steel ships of the U.S. Navy were built at the Roach shipyard. For the first 15 years of operation, it was the largest and most productive shipyard in the United States. More tonnage of ships was built at the Roach shipyard than its next two competitors combined.

Roach built other businesses to supply materials for his shipbuilding including the Chester Rolling Mill in 1873 to supply metal hull plates and beams, the Chester Pipe and Tube Company in 1877 for the manufacture of iron pipes and boiler tubes, and the Standard Steel Casting Company in 1883 to supply steel ingots.

Roach built the Combination Steel and Iron Company in 1880 to supply steel rails and other products for businesses beyond the Roach shipyard.

20th century

Chester was known as a freewheeling destination for vices. Chester was widely known as Greater Philadelphia's "Saloon Town". By 1914, Chester had more saloons than police officers; approximately 1 saloon per every 987 residents.

During and following World War I, Chester grew significantly as people migrated to the city for jobs, 63% of which were in manufacturing. Between 1910 and 1920, Chester's population increased from 38,000 to 58,000 due to the influx of southern and eastern Europeans and southern U.S. blacks. The Sun Shipbuilding & Drydock Co. was opened in 1917 to build ships for the United States until its closure in 1990. The idled Roach shipyard was purchased in 1917 by W. Averell Harriman to build merchant ships during World War I, and renamed the Merchant Shipbuilding Corporation. The shipyard closed permanently in 1923.

Like many boomtowns, Chester was unprepared for the social changes that came along with rapid growth. Racially segregated neighborhoods expanded and economic discrimination emerged. A four-day race riot that resulted in seven deaths broke out in the city in July 1917.

In 1927, the Ford Motor Company opened the Chester Assembly factory on the site of the previous Roach and Merchant shipyard and built cars there until its closure in 1961.



Chester experienced its second growth period during World War II. Manufacturing increased exponentially including companies such as Wetherill Steel and Boilermakers, Congoleum-Nairn, Aberfoyles Textiles, Scott Paper Company, Belmont Iron Works, American Steel Foundries, Crew Levick Oil, Crown Smelting, Fields Brick Company, Hetzel and Ford Motor Company. During World War II, the Sun Shipyard became the largest single shipyard in the world.

The increased labor needs brought a flood of new workers to the city. The wartime labor force for industries along the waterfront soared to 100,000.

By the 1980s, Chester was a city bereft of industry. Many bottom-rung projects were initiated in Chester, including the Westinghouse trash incinerator, a sewage treatment plant, and a prison. Chester residents and politicians began pushing back against the placement of projects that increased concerns about pollution, noise, and trucks, such as a contaminated soil remediation facility, the trash incinerator, the DELCORA sewage waste treatment center and the Abbonizio recycling center.

In 1995, the state designated Chester as a financially distressed municipality.

21st century

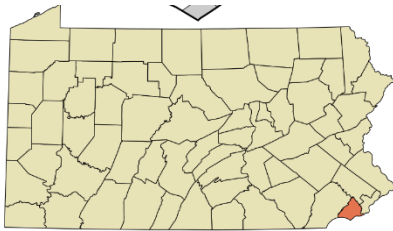
Recent programs to foster investment into Chester include the Pennsylvania Keystone Opportunity Zone (KOZ) program, which incentivizes companies with state and local tax breaks to invest in KOZ-designated areas. The Wharf at Rivertown, a \$60 million renovation of the Chester Waterside Station of the Philadelphia Electric Company, originally built in 1918, provides recreational and office space for businesses.

Harrah's Casino and Racetrack began harness racing in September 2006 and opened its casino in January 2007. Subaru Park, home of the Major League Soccer Philadelphia Union franchise, opened in 2010.

Despite the recent investments into the community, Governor Tom Wolf declared a fiscal emergency for Chester in 2020 and the city declared bankruptcy in 2022.



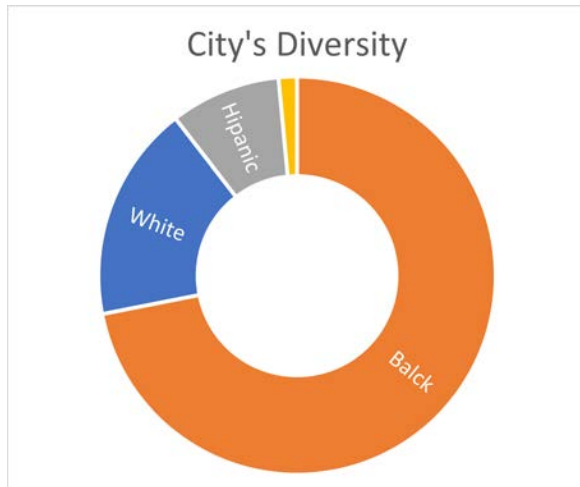
City of Chester Statistics and Data



State: Pennsylvania County: Delaware
Founded 1682
Area: 6 Square Miles; 4.83 sq. miles land 1.17 sq. miles water
Population 33,449 Density: 6,746/sq. mile

Demographics

The population of City of Chester is 33,449. Of this 50.3% are woman, and 40.7% are male. 1,321 are veterans.



30.9% are under the age of 18

55.1% are between 19 and 65

14% are over the age of 65

Of those over age 25:

85% are high school graduates

14% have a Bachelor's degree or higher

Economics

	Chester	Penn
Median Household Income	\$35,751	\$67,587
Per Capita Income	\$19,568	37,725
Person in Poverty	28.50%	12.10%
Homeownership	16.80%	69.20%
Median Home Value	\$71,300	\$197,300
Median Rent	\$1,013	\$926
Unemployment (6/23) Per US Census	10.20%	4.50%



Chief of Staff Message

To the Citizens and Taxpayers of Chester,

I am now in my second year as Chief of Staff. I continue to work with elector officials and the Receiver's team to improve the professionalism and finances of the City while mindful of the importance of the citizens' quality of life.

I continue to develop partnerships with the School District and Business community, whose impact and involvement are critical to Chester continuing to move forward.

The City is committed to transparency and promotion of citizen engagement.

This budget is a new format for the City's budget and the first step to conform to a best fix of budget presentation as determined by the Government Finance Official Association.

I plan to make recommendations to elected offices to improve citizen involvement, which includes a review of the City's Charter.

We will focus on updating revenue fee schedules and increasing amounts to the City. In this budget, you will see our new Rental Inspection program. This program addresses substandard housing in the community and provides a revenue source, so these efforts are expense-neutral.

Spending of ARPA funds on selected projects will continue in 2024. A prominent projection will be rebuilding a Public Works Facility and improving the City's Information Technology and security.

Lastly, thank the various staff that helped develop this budget.

I look forward to your input on the budget and this new format.

Regards,

Leonard Lightner, Chief of Staff



2024 Budget Summary

The 2024 is a completely new design from previous budgets. This budget includes additional details and allocation of expenses such as payroll taxes, healthcare and pensions on a department level. It is believed that this provides the reader a more accurate cost of each department.

Other changes include reimbursement revenue is no longer reported as income, but charged to the expense item, reflecting the true cost of service or product.

This budget use enterprise funds to report activities that should be self-sufficient. This is rubbish service and rental inspection program.

In this transition we have developed a summary as used in the past. This is not a straight apples to apples comparison, but provides a general comparison for those that had used past budget documents.

There is no change in the mill rate in this budget.

Revenues	2023		2024
Real Estate Taxes	\$ 9,996,000	\$	9,967,529
Taxes Act 511	\$ 21,363,000	\$	23,542,000
Fines	\$ 100,000	\$	95,000
License & Permits	\$ 1,605,000	\$	1,345,700
Interest & Rents	\$ 3,660,000	\$	4,243,000
Intergovernmental Revenue	\$ 12,655,000	\$	12,949,000
Charges for Services	\$ 7,006,000	\$	6,497,500
Reimbursements	\$ 1,417,000	\$	-
Other	\$ 5,848,000	\$	10,060,971
Total Revenue	\$ 63,650,000	\$	68,700,700
Department Expenditures			
Dept of Public Affairs	\$ 21,682,514	\$	6,263,064
Dept of Accounts & finance	\$ 23,854,236	\$	24,043,773
Dept of Public Safety	\$ 8,798,088	\$	32,892,856
Dept if Public Works, Parks, & Property	\$ 5,874,607	\$	6,613,688
Operating Transfers	\$ 5,344,000	\$	834,932
Total Expenditures	\$ 65,553,445	\$	70,648,313



Basis of Accounting

A budget is a formal document that enables the City to plan and measure the performance of City services and help the public understand where revenues come from and how they are spent. The budget is an invaluable tool that helps prioritize spending and manage money and assists in identifying opportunities for savings through planning and monitoring. The budget serves many purposes and addresses different needs depending on the user.

The Basis of Accounting indicates the timing of transactions for recognition in the financial statement. The City of Chester, PA, uses either the full accrual or the modified accrual basis of accounting, as appropriate for each fund type or activity, in accordance with the Generally Accepted Accounting Principles (GAAP). The Basis of Budgeting is the same as the basis of accounting – the modified accrual basis.

Government funds are reported using the modified accrual basis of accounting. In general, the City considers revenue available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service and other long-term obligations, such as compensated absences, claims, and judgments, are recorded only when payment is due.

The City uses the following types of governmental funds.

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds
- Permanent Funds
- Proprietary Funds
 - o Enterprise Funds
 - o Internal Service Funds
- Fiduciary Funds
 - o Pension Trust Fund
 - o OPEB Trust Fund
 - o Private Purpose Trust Funds
 - o Agency Funds





Budgetary Control

The City maintains extensive budgetary control. Costs of operations for all departments are appropriated through the annual budget process. Continuously throughout the year, revenues and expenditures are monitored to enable the City to measure actual income and expenses against those projected in the budget.

The appropriated budget is prepared by fund, department, and function.

The finance department prepares monthly reports for the Chief of Staff, City Council, Department Heads, and State Receiver. The finance department takes inputs from various stakeholders on what should be reported and in what detail, with efforts to ensure the process is transparent, timely, and readily accessible for public use.

The City maintains an encumbrance accounting system to maintain budgetary control. Purchases require a purchase requisition and a purchase order. When a contemplated purchase or contract for goods or services is the sum of less than \$2,500, the department head may order the item as needed as long as the purchase does not cause then line item to be overbudget. Items over \$2,500 require the approval of the City's CFO/Director of Finance, and items over \$5,000 require the support of the Chief of Staff and the approval of the State Receiver.

The City publishes a notice inviting formal competitive bids for expenditures over \$10,000 for purchases and construction projects. Construction projects over \$25,000 are subject to prevailing wage requirements. For purchases over \$5,000, departments must submit three price quotes.

Notices are placed on the City's website, local newspapers, and the PennBids website.

The City retains the right to forgo the formal bidding requirements when using a state-approved master price list, determines that items/services are single-source suppliers, or that the purchase is deemed an emergency.



Fund Structure

The City’s governmental functions and accounting system are organized and operated on a fund basis. A fund is a grouping of related accounts used to control resources that have been segregated for specific activities or objects. Each fund is considered a separate account entity, with operations accounted for in a different set of self-balancing accounts comprised of assets, liabilities, fund equity, revenue, expenditures, or expenses as appropriate. The City’s budgeted funds can be divided into Governmental and proprietary categories.

General Fund: This is the City’s primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund. Revenues are derived primarily from real estate, other local taxes, federal and state aid, licenses, permits and fees, fines and forfeiture, and charges for goods and series. These revenues finance the general government, public safety, public works, human services and outside agency contributions, public libraries, and capital functions.



Debt Service Fund:

Accounts for the accumulation of financial resources for the payment of interest and principal on all government-funded long-term debt, cost related to debt issuance, and other related cost on outstanding bonds and notes.

Special Revenue Fund: Debt Service Fund:

Accounts for the accumulation of financial resources for the payment of interest and principal on all government-funded long-term debt, cost related to debt issuance, and other related cost on outstanding bonds and notes.

Special Revenue Fund: Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Fund:

Accounts for financial resources to be used for the acquisition, construction, or renovation of capital facilities or other equipment that ultimately becomes a fixed asset of the City.

Permanent Funds:

Accounts for financial resources that are restricted to the extent that only earnings, and not principal, may be used to support the City program.



Proprietary Funds:

Enterprise and internal service funds.

These funds account for activities that operate similarly to private sector business where the governing body intends that the cost of providing goods or services to the general public continuously be financed or recovered through user charges or periodically through unrestricted net assets. The proprietary funds are reported on a full accrual basis of accounting.

Fiduciary Funds:

Used to report assets held by the City in a trustee or agency capacity and, therefore, cannot be used to support City's Programs. Fiduciary funds include Pension Trust Funds, OPEB Trust Funds, Private Purpose Trust Funds, and Agency

Funds:

Accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Fund:

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Fiduciary Funds: Used to report assets held by the City in a trustee or agency capacity and, therefore, cannot be used to support City's Programs. Fiduciary funds include Pension Trust Funds, OPEB Trust Funds, Private Purpose Trust Funds, and Agency Funds.



General Fund Revenue

The City of Chester receives revenues from various sources. The general fund received funds from Real Estate Taxes, PILOT (payments in lieu of Taxes), Earnings, Income Tax, Business Privilege Tax, Court Fees and fines, Cable TV Fees, Licenses and permits, Cell Tower and Other Lease Income, Interest Earnings, Casino and Solid Waste Facility Host Fees, Parking Fees, State and County Revenues, Land Transfer Fees, Pension Aid, Grants, and Department Revenues.

	Actual 2020	Actual 2021	Actual 2022	Jan - Sep 2023	Budget 2023	Request 2024	Percent Change
Real Estate					\$ -		
Taxes Billed	\$ 9,856,351	\$ 10,892,921	\$ 9,601,101	\$ 9,774,645	\$ 9,774,645	\$ 9,924,645	1.53%
Collection Rate	83.25%	75.25%	83.67%	77.64%	81.76%	80.00%	-2.15%
Discount for Timely Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Net Current Year Collections	\$ 8,205,508	\$ 8,196,492	\$ 8,033,128	\$ 7,589,073	\$ 7,992,000	\$ 7,939,716	-0.65%
Prior Year Collections	\$ 2,062,541	\$ 1,711,408	\$ 1,531,792	\$ 1,056,959	\$ 1,600,000	\$ 1,600,000	0.00%
Penalties & Interest	\$ 79,539	\$ -	\$ -	\$ 41,251	\$ 60,000	\$ 60,000	0.00%
	\$ 10,347,588	\$ 9,907,900	\$ 9,564,920	\$ 8,687,283	\$ 9,652,000	\$ 9,599,716	-0.54%
Library							
Taxes Billed	\$ 448,588	\$ 462,247	\$ 410,115	\$ 393,742	\$ 393,742	\$ 423,516	7.56%
Collection Rate	78.05%	75.99%	80.12%	79.98%	86.61%	80.00%	-7.63%
Discount for Timely Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Net Current Year Collections	\$ 350,112	\$ 351,255	\$ 328,603	\$ 314,919	\$ 341,000	\$ 338,813	-0.64%
Prior Year Collections	\$ -	\$ -	\$ -	\$ 10,283	\$ 3,000	\$ 10,000	233.33%
Penalties & Interest	\$ 33,193	\$ -	\$ -	\$ 6	\$ -	\$ -	n/a
Collection Cost of City (5%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000	n/a
	\$ 383,305	\$ 351,255	\$ 328,603	\$ 325,208	\$ 344,000	\$ 367,813	6.92%

It is assumed that there will be NO changes in actual tax rate. Differences are the result of increase in tax basis and changes in collection rates.

Impact of Collection Rates

Taxes assessed and collected during the current year and within 60 days of the end of the fiscal year are recorded as revenue. Any taxes collected after this period are recorded in the year collected and classified as prior-year collections. The collection rate is the estimated percentage of current year assessment that will be collected during this period. Collection rates can have a significant impact on a community's tax levy. The effect of the collection rate is shown in the following illustration.

Collection Rate	Levy	Revenue
95%	\$10,526,316	\$10,000,000
90%	\$11,111,111	\$10,000,000
85%	\$11,764,706	\$10,000,000
80%	\$12,500,000	\$10,000,000

Other PA Communities Collection Rate
Lower Marion 97.28%
Philadelphia 96.40%
Upper Darby 97.51%

As of September 30, 2023 the City was owed \$3,196,617 in past due real estate taxes and \$463,971 in library taxes.

Collections of these amounts and improving collection rates will be a priority for 2024.



General Fund: Revenues: Other Taxes

	Actual 2020	Actual 2021	Actual 2022	Jan - Sep 2023	Budget 2023	Request 2024	Percent Change
Business Privilege Tax							
BPT-Retail	\$ 1,883,771	\$ 81,769	\$ 76,819	\$ 106,516	\$ 1,801,000	\$ 125,000	-93.06%
BPT-Service	\$ 94,262	\$ 1,715,394	\$ 1,795,814	\$ 1,344,816		\$ 1,725,000	n/a
BPT Other	\$ 139,947	\$ -	\$ -	\$ 30,195	\$ 80,000	\$ 30,000	-62.50%
	\$ 2,117,980	\$ 1,797,163	\$ 1,872,633	\$ 1,481,527	\$ 1,881,000	\$ 1,880,000	-0.05%
Payments in Lieu of Taxes	\$ 576,921	\$ 377,484	\$ 236,915	\$ 125,288	\$ 275,000	\$ 275,000	0.00%
Transfer Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	n/a
Parking Tax & Fees	\$ 81,376	\$ 9,592	\$ 533,478	\$ 168,577	\$ 475,000	\$ 400,000	-15.79%
Emerg Muni Svc Tax	\$ 432,942	\$ 399,907	\$ 459,668	\$ 315,828	\$ -	\$ 400,000	n/a
Lic/Perm State Taxes	\$ 3,027	\$ 2,533	\$ -	\$ -	\$ -	\$ -	n/a
Earned Income Tax	\$ 15,186,052	\$ 16,287,565	\$ 21,008,183	\$ 16,363,087	\$ 10,969,000	\$ 12,996,000	18.48%
Distressed Pension EIT	\$ -	\$ -	\$ -	\$ -	\$ 8,038,000	\$ 8,666,000	7.81%

The City plans to start review of BPT as it believes there are business failing to file and pay this tax and underreporting tax taxes due.

New Fee: Realty Transfer Tax

Pennsylvania’s Local Tax Enabling Act (Act 511 of 1965) authorizes all Pennsylvania municipalities to levy a **realty transfer tax** on transactions involving the sale or transfer of real estate or interest in real estate within their borders.

Many Pennsylvania municipalities have a realty transfer tax, as do hundreds of school districts, including the Chester Upland School District. According to Commonwealth statistics, Chester is the only municipality in Delaware County that does not currently use the tax. The City has instead levied a \$10 per transaction charge.

Effective 2023, the City repealed the \$10 charge. It began levying a 1.5 percent realty transfer (or deed transfer) tax on all transactions involving the transfer or sale of real estate or interest in real estate within Chester.

The 1.5 percent local realty transfer tax rate will be split evenly between the City of Chester and the Chester Upland School District. It is in addition to the 1.0 percent realty tax already levied by the Commonwealth of Pennsylvania, for a total tax rate of 2.5 percent.

As required in Pennsylvania law, the Delaware County Recorder of Deeds will collect Chester’s realty transfer tax, as it already does for the Commonwealth and all other Delaware County jurisdictions. The County will withhold two percent of the amount collected to cover its collection costs.

While there is limited historical information to project how much revenue the realty transfer tax will generate for the City, the Chester Upland School District projected that its 0.5 percent tax would generate \$500,000 in the 2022-2023 school year. At that level, the City’s 0.75 percent realty transfer tax would generate \$750,000 over 12 months.

Through its General Fund, the City will use the realty transfer tax to cover the cost of providing vital services, such as public safety coverage.



General Fund: Revenues: Host Fees

	Actual 2020	Actual 2021	Actual 2022	Jan-Sep 2022	Budget 2023	Request 2024	% Change
Covanta Host Fee	\$ 4,622,162	\$ 4,913,719	\$ 4,703,265	\$ 2,460,513	\$ 4,700,000	\$ 5,000,000	6.38%
Casino Host Fee	\$ 6,589,207	\$ 7,880,720	\$ 7,753,420	\$ 4,666,116	\$ 7,295,000	\$ 7,552,000	3.52%
Land Lease Slot	\$ 2,564,586	\$ 2,669,820	\$ 2,704,914	\$ 1,258,027	\$ 2,700,000	\$ 2,448,000	-9.33%
Land Lease Table Games	\$ 892,470	\$ 903,402	\$ 784,530	\$ 331,907	\$ 780,000	\$ 990,000	26.92%
Less: Series 2010 Delaware CC	\$ -	\$ -	\$ -	\$ -	\$ (330,000)	\$ (330,000)	0.00%
	\$ 14,668,425	\$ 16,367,661	\$ 15,946,129	\$ 8,716,563	\$ 15,145,000	\$ 15,660,000	3.40%



Chester entered into an agreement with Delaware County and Covanta Holdings Corp for a host fee for locating the facility in Chester. The revenue Chester receives is based on the amount of waste processed. The current agreement expires in December 2026.

Chester's agreement with Harrah's Race Track and Casino started in 2006. In 2010, the State of Pennsylvania allowed table gains, which resulted in additional income for the City. This agreement is based on revenue but requires a minimal annual payment to the City of \$10 million.





GENERAL FUND: State, County, & Federal Revenue

	Actual 2020	Actual 2021	Actual 2022	Jan-Sep 2022	Budget 2023	Request 2024	% Change
Public Utility Tax	\$ 22,055	\$ 27,647	\$ 28,033	\$ -	\$ 25,000	\$ 25,000	0.00%
State Pension Aid	\$ 1,890,752	\$ 1,352,834	\$ 1,735,451	\$ -	\$ 1,735,000	\$ 1,912,000	10.20%
Pension Adj	\$ 3,850	\$ 2,888	\$ 2,825	\$ 2,138	\$ -	\$ 2,000	n/a
ARPA Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 947,000	n/a
ARPA - Rev Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,705,000	n/a
Trans In: ARPA	\$ -	\$ -	\$ -	\$ -	\$ 1,420,000	\$ -	n/a
PCCD Grant	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000	0.00%
Misc Grants	\$ 237,026	\$ 315,317	\$ 327,034	\$ 152,613	\$ 175,000	\$ 200,000	14.29%
County Highway Aid	\$ 108,270	\$ 54,135	\$ -	\$ -	\$ -	\$ -	n/a
PennDot	\$ -	\$ 18,598	\$ 6,105	\$ 5,085	\$ -	\$ 5,000	n/a
Safer Grant	\$ 352,503		\$ 383,579	\$ -	\$ 592,000	\$ 253,000	-57.26%
	\$ 2,614,456	\$ 1,771,419	\$ 2,483,027	\$ 159,836	\$ 4,172,000	\$ 7,274,000	74.44%

The City of Chester received funds from various State, County, and Federal Sources.

Significant amounts come from Pension Aid from the State of Pennsylvania. These funds are deposited into the various pension plans the City maintains for its employees.

The American Rescue Program allows the City to use a portion of its proceeds for income replacement and to fund various approved expenditures. These funds will end in 2026, and the City will need to develop a plan to address this lost income.

Safer Grants are to fund staffing related to Fire Services. The current grant will expire in 2024. The City's Fire Department intends to apply for a new grant for future years.



The City receives a variety of small grants.

Currently, they and the offsetting expenditures are maintained in the general fund. The City intends to move these to special revenue funds in 2025 as part of its continuing efforts to improve accounting, financial reporting and transparency.

To increase opportunities for grants this budget has added a Grant Manager position that is listed in expenditure section of this document.



GENERAL FUND: Department Revenue

Detail - Overtime	\$ 195,173	\$ -	\$ -	\$ -	\$ 114,000	\$ 10,000	-91.23%
Detail - DELCO	\$ 109,931	\$ -	\$ -	\$ 188,540	\$ -	\$ 225,000	n/a
Detail - Subaru Park	\$ 46,481	\$ -	\$ -	\$ 28,148	\$ 70,000	\$ 35,000	-50.00%
Handicap Parking	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	n/a
Copies of Reports	\$ 14,985	\$ -	\$ -	\$ 14,782	\$ 13,000	\$ 17,500	34.62%
Crossing Guards	\$ -	\$ 108,430	\$ 112,959	\$ -	\$ 140,000	\$ 125,000	-10.71%
University Substation	\$ 42,621	\$ -	\$ -	\$ 21,569	\$ -	\$ -	n/a
Court Fines	\$ 74,111	\$ 65,942	\$ 55,385	\$ 34,304	\$ 100,000	\$ 60,000	-40.00%
Other Fines	\$ 18,276	\$ 29,897	\$ 35,389	\$ 20,158	\$ -	\$ 35,000	n/a
DOJ Grants	\$ -	\$ -	\$ -	\$ -	\$ 162,000	\$ -	n/a
	\$ 501,578	\$ 204,269	\$ 203,733	\$ 307,501	\$ 603,000	\$ 507,500	-15.84%
Fire							
Fire/Safety Inspections	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 300,000	50.00%
Detail - Subaru Park	\$ 10,462	\$ -	\$ -	\$ 72,964	\$ -	\$ 100,000	n/a
Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	n/a
Fire Permit	\$ 40,860	\$ -	\$ -	\$ -	\$ -	\$ 50,000	n/a
Fire Safety Classes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	n/a
Copies of Reports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	n/a
	\$ 51,322	\$ -	\$ -	\$ 72,964	\$ 200,000	\$ 556,500	178.25%
Licenses & Inspections							
General Contr Licenses	\$ 6,555	\$ 7,650	\$ 30,615	\$ 31,145	\$ 55,000	\$ 10,000	-81.82%
Plumbing Licenses	\$ 2,820	\$ 4,455	\$ 1,755	\$ -	\$ -	\$ 2,500	n/a
Electric Licenses	\$ 3,440	\$ 4,740	\$ 3,225	\$ 1,605	\$ -	\$ 2,500	n/a
H&I Contactors	\$ 60	\$ 300	\$ 205	\$ -	\$ -	\$ 200	n/a
Contractor Licenses	\$ 1,260	\$ 1,440	\$ 600	\$ -	\$ -	\$ 500	n/a
Sign Licenses	\$ 1,395	\$ 2,990	\$ 1,115	\$ 350	\$ -	\$ 1,000	n/a
Restaurant Licenses	\$ 23,100	\$ 17,960	\$ 26,320	\$ 80	\$ -	\$ -	n/a
Food & Meat	\$ -	\$ 9,480	\$ -	\$ -	\$ -	\$ 1,000	n/a
Other Licenses	\$ 735	\$ 5,020	\$ 1,240	\$ 1,930	\$ -	\$ 2,500	n/a
Apt/Home CO's	\$ 168,220	\$ 269,038	\$ 382,550	\$ 284,230	\$ 250,000	\$ 275,000	10.00%
Cert/Dup Permit	\$ 16,790	\$ 20,935	\$ 24,001	\$ -	\$ -	\$ 20,000	n/a
Building Permits	\$ 423,532	\$ 463,404	\$ 676,736	\$ 763,361	\$ 420,000	\$ 500,000	19.05%
Electrical Permits	\$ 90,245	\$ 63,019	\$ 80	\$ -	\$ 85,000	\$ 50,000	-41.18%
Plumbing Permits	\$ 56,298	\$ 42,300	\$ -	\$ -	\$ 23,000	\$ 30,000	30.43%
Mechanical Permits	\$ 17,349	\$ 44,146	\$ -	\$ -	\$ 12,000	\$ 10,000	-16.67%
Other Permits	\$ 1,685	\$ 8,705	\$ 17,601	\$ 28,750	\$ 14,000	\$ 25,000	78.57%
Property Registrations	\$ 72,540	\$ 65,692	\$ 79,912	\$ 23,600	\$ 70,000	\$ 50,000	-28.57%
Admin Fees	\$ 1,915	\$ 1,357	\$ 4	\$ 285	\$ -	\$ 500	n/a
	\$ 887,939	\$ 1,032,631	\$ 1,245,959	\$ 1,135,336	\$ 929,000	\$ 980,700	5.57%

For 2024, the City has created a rental inspection program/license. The income from this activity is recorded as an Enterprise Fund, shown later in this document.

For 2023, the City has seen a decrease in electrical, plumbing, and mechanic permits. This is due to the need for more licensed inspectors. This service is currently being performed by outside sources who retain the revenue for their services. The City is in the process of addressing this issue.

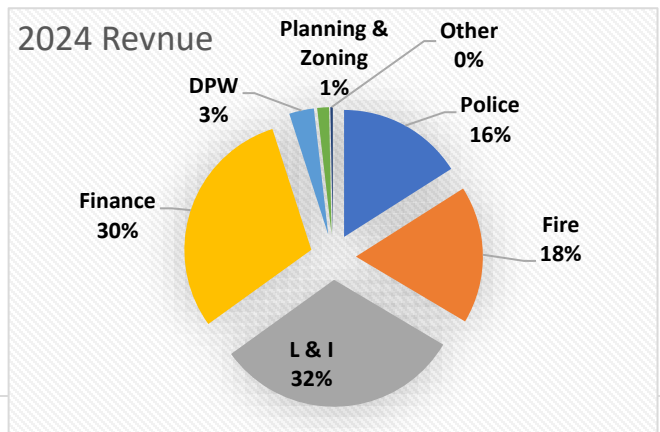
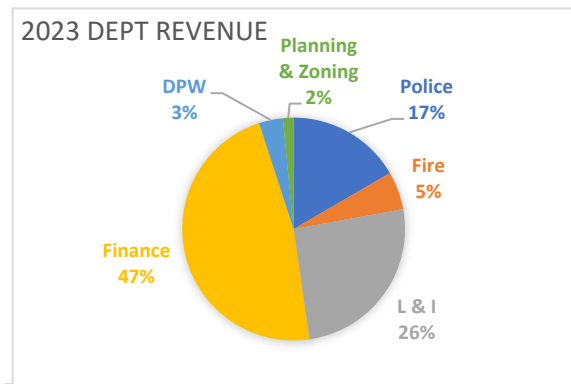


GENERAL FUND: Department Revenue

Finance	2020	2021	2022	2023	2023	2024	% Change
Interest Income	\$ 910	\$ -	\$ -	\$ 582,362	\$ 1,000	\$ 700,000	
Cert/Dup Tax Bills	\$ -	\$ -	\$ -	\$ -	\$ 18,000	\$ 1,000	-94.44%
Misc Reimbursements	\$ 62,940	\$ -	\$ -	\$ 924,905	\$ 1,347,000	\$ -	n/a
Misc Revenues	\$ 277,068	\$ 442,102	\$ 253,960	\$ 177,261	\$ 348,000	\$ 250,000	-28.16%
	\$ 340,918	\$ 442,102	\$ 253,960	\$ 1,684,528	\$ 1,714,000	\$ 951,000	-44.52%
Recreation							
Pool Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.	n/a
Program & Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.	n/a
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.	n/a
DPW							
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Street & Sidewalk Permits	\$ 280,611	\$ 157,659	\$ 122,237	\$ 46,681	\$ 126,000	\$ 100,000	-20.63%
	\$ 280,611	\$ 157,659	\$ 122,237	\$ 46,681	\$ 126,000	\$ 100,000	-20.63%
Planning & Zoning							
Deeds	\$ 7,465	\$ 7,835	\$ 7,624	\$ 6,345	\$ 7,000	\$ 7,500	7.14%
Zoning & SubDiv Fees	\$ 4,650	\$ 29,117	\$ 19,885	\$ 65,266	\$ 13,000	\$ 15,000	15.38%
Application Fees	\$ 15,825	\$ 36,989	\$ 16,501	\$ 22,830	\$ 36,000	\$ 25,000	-30.56%
	\$ 27,940	\$ 73,941	\$ 44,010	\$ 94,441	\$ 56,000	\$ 47,500	-15.18%

Summary	2020	2021	2022	Jan - Sep 2023	Budget 2023	Request 2024	Percent Change
Police	\$ 501,578	\$ 204,269	\$ 203,733	\$ 307,501	\$ 603,000	\$ 507,500	-15.84%
Fire	\$ 51,322	\$ -	\$ -	\$ 72,964	\$ 200,000	\$ 556,500	178.25%
L & I	\$ 887,939	\$ 1,032,631	\$ 1,245,959	\$ 1,135,336	\$ 929,000	\$ 1,000,700	7.72%
Finance	\$ 340,918	\$ 442,102	\$ 253,960	\$ 1,684,528	\$ 1,714,000	\$ 951,000	-44.52%
Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	n/a
DPW	\$ 280,611	\$ 157,659	\$ 122,237	\$ 46,681	\$ 126,000	\$ 100,000	n/a
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	n/a
Planning & Zoning	\$ 27,940	\$ 73,941	\$ 44,010	\$ 94,441	\$ 56,000	\$ 47,500	n/a
	\$ 2,090,308	\$ 1,910,602	\$ 1,869,899	\$ 3,341,451	\$ 3,628,000	\$ 3,178,200	-12.40%

Note: Finance Reimbursements: The City of Chester is self-insured for medical, workers' compensation, and property and liability insurance. In the past, it has paid for claims and then received reimbursements from the various insurance pools. In addition, it carries stop-loss insurance for medical purposes to limit risk to high claims. Like other insurances, the City pays the claims and then seeks reimbursements from its stop loss provider. Moving forward, the City will record these reimbursements as credits to payments to provide a more accurate cost of the insurance.





GENERAL FUND: Other Income

	Actual 2020	Actual 2021	Actual 2022	Jan - Sep 2023	Budget 2023	Request 2024	Percent % Change
Cell Tower Lease	\$ 46,139	\$ 56,025	\$ 58,256	\$ 30,497	\$ 45,000	\$ 60,000	33.33%
Public Property Rentals							
Community Room	\$ 3,750	\$ 575	\$ 22,125	\$ 32,091	\$ 113,000	\$ 25,000	-77.88%
Other Rental	\$ 20,000	\$ 10,000	\$ 20,000	\$ 125,936	\$ 21,000	\$ 20,000	-4.76%
Special Events (Nelson)	\$ 27,200	\$ 6,859	\$ 37,578	\$ -	\$ -	\$ 30,000	n/a
County Highway Aid	\$ 108,270	\$ 54,135	\$ -	\$ -	\$ -	\$ -	n/a
Cable TV Fees	\$ 362,640	\$ 367,634	\$ 311,558	\$ 258,406	\$ 350,000	\$ 365,000	4.29%
PennDot	\$ -	\$ 18,598	\$ 6,105	\$ 5,086	\$ -	\$ 5,000	n/a
Allocated Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,601,560	n/a
Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	n/a
T&R Anticipation Note	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	0.00%
	\$ 567,999	\$ 513,826	\$ 455,622	\$ 5,452,016	\$ 6,029,000	\$ 7,106,560	17.87%



Cell Tower Lease: The City of Chester Leases space for a cell tower. The annual has a base amount that is adjusted annually based on the Consumer Price Index as well as revenue share for any additional tenants placed on the tower. This lease terminates in 2039

Other Rentals: The City of Chester leases parking to businesses adjacent to the City Hall. These leases have currently expired and are in the process of being renewed. In addition, a portion of the Police Station is rented out.



Allocated Cost

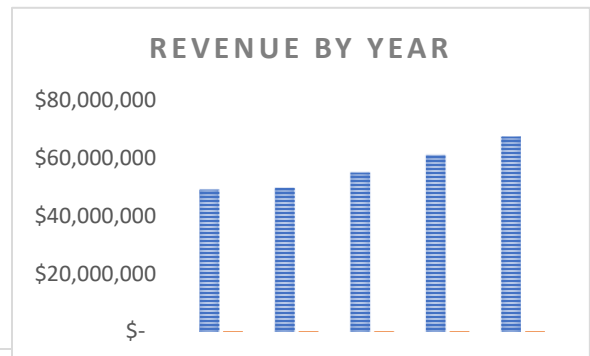
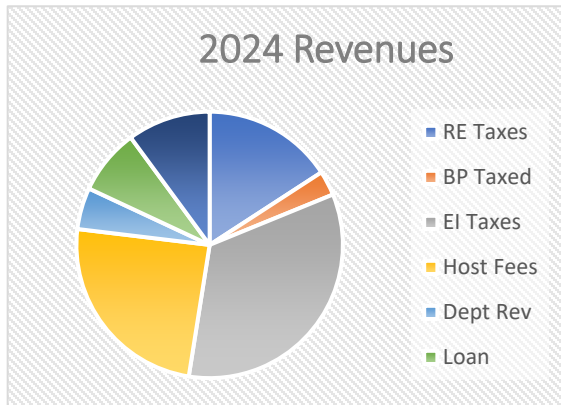
The City’s various Enterprise Funds and Special Revenue Funds receive services and staffing that are expenditures listed in the General Fund. As these activities are to be self-supporting, these costs are now charged to the activity.

Revenue item Allocated Cost reflects the cost of such services and provides a more transparent understanding of the true cost of these activities.



General Fund: Revenue Summary

	2020	2021	2022	Budget 2023	Request 2024	% Change
RE Taxes	\$8,205,508	\$8,196,492	\$8,033,128	\$7,992,000	\$8,250,000	3.23%
Prior Year Taxes	\$2,062,541	\$1,711,408	\$1,531,792	\$1,600,000	\$1,600,000	0.00%
Penalties & Interest	\$79,539	\$ -	\$ -	\$60,000	\$60,000	0.00%
Library Taxes	\$350,113	\$351,225	\$328,603	\$341,000	\$350,000	2.64%
Prior Year Taxes	\$ -	\$ -	\$ -	\$3,000	\$10,000	233.33%
Penalties & Interest	\$33,193	\$ -	\$ -	\$ -	\$ -	n/a
BPT	\$2,117,980	\$1,797,163	\$1,872,633	\$1,881,000	\$1,880,000	-0.05%
Prior Year BPT	\$ -	\$ -	\$ -	\$80,000	\$ -	n/a
PILOT	\$576,921	\$377,484	\$236,915	\$275,000	\$275,000	0.00%
Transfer Tax	\$ -	\$ -	\$ -	\$ -	\$700,000	n/a
Parking Tax	\$81,376	\$9,592	\$553,478	\$475,000	\$400,000	-15.79%
Emerg Muni Svc Tax	\$432,942	\$399,907	\$459,668	\$ -	\$400,000	n/a
Lic/Per State	\$3,027	\$2,533	\$ -	\$ -	\$ -	n/a
EIT	\$15,186,052	\$16,287,565	\$21,088,183	\$10,969,000	\$12,996,000	18.48%
EIT Distressed	\$ -	\$ -	\$ -	\$8,038,000	\$8,666,000	7.81%
Covanta Host Fee	\$4,622,162	\$4,913,719	\$4,703,265	\$4,700,000	\$5,000,000	6.38%
Casino Host Fee	\$6,589,207	\$7,880,720	\$7,753,420	\$7,295,000	\$7,552,000	3.52%
Slot Revenue	\$2,564,586	\$2,669,820	\$2,704,914	\$2,700,000	\$2,448,000	-9.33%
Table Game Revenue	\$892,470	\$903,402	\$784,530	\$780,000	\$990,000	26.92%
Less: Delaware CC	\$ -	\$ -	\$ -	(\$330,000)	(\$330,000)	0.00%
State/County/Fed	\$2,614,456	\$1,771,419	\$2,483,027	\$4,172,000	\$7,274,000	74.35%
Police	\$501,578	\$204,269	\$203,733	\$603,000	\$527,500	-12.52%
Fire	\$51,322	\$ -	\$ -	\$213,000	\$556,500	161.27%
L & I	\$1,168,550	\$1,190,290	\$1,368,196	\$1,069,000	\$980,700	-8.26%
Finance	\$340,918	\$442,102	\$253,690	\$1,714,000	\$951,000	-44.52%
Recreation	\$ -	\$ -	\$ -	\$ -	\$10,000	n/a
DPW-Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Planning & Zoning	\$27,940	\$73,941	\$44,010	\$56,000	\$47,500	n/a
Other	\$442,385	\$461,509	\$418,098	\$7,499,000	\$7,106,500	-5.23%
	\$48,944,766	\$49,644,560	\$54,821,283	\$62,185,000	\$68,700,700	10.48%





Kaizen is a Japanese philosophy that’s translation is continuous improvement. This philosophy focuses on gradual improvement and increased efficiency. As Chester changes how it operates and reports on its business practices, we will not take past practices where methods were incorrect or improper. We will look at these methods, reflect on them, and implement improvement procedures to improve.

Past budgets for the City of Chester grouped many expenditures by type. The 2024 budget is prepared so that additional expenses are reported at the department level. We believe this provides additional transparency in the various aspects of the City's actual operational cost.

This practice will be used to manage costs more effectively and provide responsibility and ownership of the expenses to department heads.

During this transition, comparing costs from year to year must accurately indicate expenditure changes for specific expenses.





General Fund: Expenditures: City Council & Administration

Wages	2020	2021	2022	Jan- Sep 2023	Budget 2023	Request 2024	% Change
Mayor	\$ 612,538	\$ 483,410	\$ 383,615		\$ 75,000	\$ 65,000	
Council Member (4)	\$ -	\$ -	\$ -	\$ -	\$ 240,000	\$ 210,000	
Dir of Business Dev	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	
WorkforceService Rep	\$ -	\$ -	\$ -		\$ 67,014	\$ 42,025	
Constituent Affairs/Spec Asst to Mayor	\$ -	\$ -	\$ -		\$ 60,770	\$ 75,593	
Executive Asst	\$ -	\$ -	\$ -		\$ 51,500	\$ -	
City Clerk	\$ -	\$ -	\$ -		\$ 60,100	\$ 61,903	
Legal & City Clerk Aid	\$ -	\$ -	\$ -		\$ -	\$ 35,203	
Bldg Compliance Monitor	\$ -	\$ -	\$ -		\$ -	\$ 39,784	
Community Outreach Cord	\$ -	\$ -	\$ -		\$ -	\$ 38,517	
Mentoring Prog Coord	\$ -	\$ -	\$ -		\$ 50,213	\$ 51,719	
Mentoring Case Mgr (2)	\$ -	\$ -	\$ -		\$ 43,705	\$ 43,705	
	\$ 612,538	\$ 483,410	\$ 383,615	\$ -	\$ 718,302	\$ 663,449	
Chief of Staff	\$ -	\$ -	\$ -	\$ -	\$ 159,650	\$ 164,440	
Spec Asst to CoS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,636	
Assoc Prog Mgr.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,538	
Grant Coordinator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,300	
	\$ -	\$ -	\$ -	\$ -	\$ 159,650	\$ 355,914	
	\$612,538	\$483,410	\$383,615	\$ -	\$ 877,952	\$ 1,019,63	16.11%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,938	
Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,852	
Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,766	
Health Buy Back	\$500	\$ -	\$ 400	\$ -	\$ -	\$ 500	
Health Admin	\$4,710	\$ 114,518	\$ 60,785	\$ -	\$ -	\$ 43,119	
Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 803	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,103	
Employee Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,357)	
Life	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,008	
	\$5,210	\$ 114,518	\$ 61,185	\$ -	\$ -	\$ 159,732	n/a
Expenditures							
Office Supplies	\$ 637	\$ 263	\$ 328	\$ 1,405	\$ 2,000	\$ 1,000	-50.00%
Community Outreach	\$ -	\$ -	\$ -	\$ 367	\$ 1,000	\$ 2,500	150.00%
Public Relations	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.00%
Travel	\$ -	\$ -	\$ 4,873	\$ 444	\$ 1,000	\$ 2,500	150.00%
Dues	\$ 5,333	\$ 12,859	\$ 13,708	\$ 10,979	\$ 16,000	\$ 25,300	58.13%
Advertising	\$ 20,552	\$ 9,618	\$ 7,333	\$ 10,880	\$ 18,000	\$ 15,000	-16.67%
Amachio	\$ -	\$ -	\$ 5,704	\$ 52,182	\$ -	\$ -	n/a
Training/Conferences	\$ -	\$ -	\$ -	\$ 13,965	\$ 1,000	\$ 5,000	400.00%
Chester Youth	\$ -	\$ -	\$ -	\$ -	\$ 11,073	\$ -	-100.00%
Professional Fees	\$ 85,288	\$ 102,265	\$ 122,357	\$ 57,118	\$ -	\$ 8,000-	n/a
CEDA Grant	\$ 50,000	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	0.00%
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	n/a
	\$ 161,810	\$ 125,005	\$ 154,303	\$ 147,340	\$ 70,073	\$ 104,300	37.43%
	\$ 779,558	\$ 722,933	\$ 599,103	\$ 147,340	\$ 948,025	\$ 1,283,395	35.38%

Council Members serve 4 years terms with staggered elections every two years. The next election will be November 2025 for two council seats.



General Fund Expenditures: Legal

Wages	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Solicitor	\$ 171,279	\$ 116,972	\$ 114,675		\$ 276,856	\$ 90,918	
Asst Solicitor	\$ -	\$ -	\$ -		\$ -	\$ 93,959	
Para Legal	\$ -	\$ -	\$ -		\$ -	\$ 72,654	
Legal/City Clerk Aid	\$ -	\$ -	\$ -		\$ -	\$ 35,203	
	\$ 171,279	\$ 116,972	\$ 114,675	\$ -	\$ 276,856	\$ 292,734	5.74%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -		\$ -	\$ 22,394	
Pension	\$ -	\$ -	\$ -		\$ -	\$ 15,224	
Health	\$ (2,524)	\$ 18,438	\$ 36,302		\$ -	\$ 107,000	
Health Admin	\$ 1,696	\$ -	\$ -		\$ -	\$ 14,160	
Vision	\$ -	\$ -	\$ -		\$ -	\$ 520	
Dental	\$ -	\$ -	\$ -		\$ -	\$ 3,768	
Employee Share	\$ -	\$ -	\$ -		\$ -	\$ (23,681)	
Life	\$ -	\$ -	\$ -		\$ -	\$ 260	
	\$ (828)	\$ 18,438	\$ 36,302	\$ -	\$ -	\$ 139,645	n/a
Expenditures							
Office Supplies	\$ 540	\$ -	\$ -	\$ 391	\$ 1,000	\$ 500	-50.00%
Travel	\$ -	\$ -	\$ -	\$ 224	\$ -	\$ 250	n/a
Dues	\$ 6,303	\$ 7,201	\$ 884	\$ 6,519	\$ 5,000	\$ 7,000	40.00%
Training/Conferences	\$ -	\$ -	\$ -		\$ 1,000	\$ 500	-50.00%
Legal - Bankruptcy	\$ -	\$ -	\$ -	\$ 740	\$ 300,000	\$ 3,600,000	233.33%
Legal - Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Legal - Other	\$1,485,377	\$1,105,536	\$ 543,810	\$ 913,101	\$ 673,000	\$ 1,200,000	-25.71%
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	n/a
	\$1,492,220	\$1,112,737	\$ 544,694	\$ 920,975	\$ 980,000	\$4,810,750	54.16%
	\$1,662,671	\$1,248,147	\$ 695,671	\$ 920,975	\$1,256,856	\$5,243,129	317,.16%





Finance

James Lathrop, CPA, MPA, joined the City of Chester as Chief Financial Officer in June of 2023. He has over 15 years of experience in municipal finance. He previously worked in public accounting.

Past budgets grouped many expenditures by type. This budget has been prepared so that expenses are reported on a department

level. Transparency will help City officials make more informed decisions and enable the public to understand the actual cost of operating the City. Additionally, it will help the City identify areas where costs can be reduced or efficiency can be improved.

When City officials have access to the underlying data, they will be better able to understand the implications of their decisions and make more informed decisions. This data will also give the public a better understanding of the City’s operational costs. It will also identify areas where costs can be reduced or improved efficiency. Furthermore, this practice will help to create accountability among City department heads and hold them responsible for their expenses.

By tracking expenses, City department heads can identify areas where they could save money and eliminate unnecessary costs. Additionally, it will be easier to identify fraud or misuse of funds if expense records are kept consistently.

Goals for 2024:

- Complete 2021, 2022 and 2023 audits.
- Continue to improve efficiency within the department by implementing various tools with the City’s new accounting software.
- Improve quality and timeliness of reporting financial information.
- Provide additional training opportunities for staff.





General Fund Expenditures: Finance

Wages	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
CFO	\$359,740	\$386,474	\$154,758		\$471,318	\$142,000	
Accountant - Audit/Budget	\$ -	\$ -	\$ -		\$ -	\$92,000	
Accountant- Operations	\$ -	\$ -	\$ -		\$ -	\$92,000	
Accountant – Financial	\$ -	\$ -	\$ -		\$ -	\$92,000	
Jr. Accountant	\$ -	\$ -	\$ -		\$ -	\$84,975	
Treasurer	\$114,590	\$118,004	\$113,404		\$188,117	\$70,000	
Purchasing Agent	\$100,335	\$106,736	\$ -		\$121,350	\$70,000	
Assessor	\$69,946	\$41,800	\$ -		\$ -	\$57,346	
Clerks (4)	\$ -	\$ -	\$ -		\$ -	\$186,870	
Office Mgr.	\$ -	\$ -	\$ -		\$ -	\$ 52,304	
Admin Asst	\$ -	\$ -	\$ -		\$ -	\$39,784	
Intern	\$ -	\$ -	\$ -		\$ -	\$7,000	
	\$644,611	\$653,014	\$268,162	\$ -	\$780,785	\$986,279	26.32%
Taxes & Benefits							
FICA	\$746,855	\$795,861	\$453,961		\$850,000	\$75,450	
Pension	(\$1,947)	\$ -	\$595,308		\$1,256,011	\$31,319	
Health	\$8,324,676	\$795,435	\$474,082		\$8,140,000	\$163,680	
Health Admin	\$1,488,715	\$ -	\$63,407			\$21,242	
Vision	\$53,400	\$57,894	\$28,904		\$59,000	\$1,512	
Dental Ins	\$358,636	\$ -	\$282,183		\$385,000	\$8,144	
Employee Share	\$ -	\$ -	\$ -			(\$31,975)	
Life	\$51,175	\$55,993	\$29,881		\$60,000	\$882	
	\$11,021,510	\$1,705,183	\$1,927,726	\$ -	\$10,750,011	\$270,254	-97.49%



General Fund Expenditures: Finance

Expenditures	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Office Supplies	\$ 960	\$ 20,641	\$ 139	\$ 6,828	\$ 28,500	\$ 25,000	-12.28%
Bank Fees	\$ 7,739	\$ 7,542	\$ -	\$ -	\$ 25,000	\$ 5,000	-80.00%
Copiers/Equip Leases	\$ -	\$ -	\$ 885	\$ -	\$ -	\$ 75,000	n/a
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,000	-50.00%
Postage	\$ 29,559	\$ 24,801	\$ 18,417	\$ 21,781	\$ 28,000	\$ 32,000	14.29%
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	n/a
Dues	\$ 1,049	\$ 379	\$ 400	\$ 297	\$ 500	\$ 1,200	140.00%
Books & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	n/a
Training/Conferences	\$ -	\$ -	\$ 1,260	\$ 488	\$ 1,500	\$ 3,000	100.00%
P&L Insurance	\$ 914,940	\$ 229,912	\$ 757,435	\$ -	\$ 1,100,000	\$ 1,041,761	-5.29%
Ins Broker Fees	\$ -	\$ -	\$ -	\$ 186,516	\$ 200,000	\$ 200,000	0.00%
Marine & Hull Insurance	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 12,604	320.13%
Insurance Claims	\$ 102,406	\$ -	\$ 27,500	\$ -	\$ 347,000	\$ 250,000	-27.95%
Health Admin/Stop Loss	\$ -	\$ -	\$ -	\$ -	\$ 943,000	\$ -	n/a
Other Insurances	\$ -	\$ -	\$ 3,645	\$ -	\$ -	\$ 5,685	n/a
Bonding	\$ 5,776	\$ 742	\$ 250	\$ -	\$ 6,000	\$ 1,000	-83.33%
Audit Fees	\$ 320,183	\$ 241,319	\$ 312,411	\$ 1,522,706	\$ 200,000	\$ 220,000	10.00%
Payroll Processing	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 40,000	33.33%
Consultant:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Actuary	\$ -	\$ -	\$ -	\$ 1,912	\$ -	\$ 10,000	n/a
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Accounting	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 25,000	-95.83%
Collection Fees	\$ -	\$ -	\$ -	\$ -	\$ 31,000	\$ 40,000	29.03%
Grant Mgmt.	\$ -	\$ -	\$ -	\$ 6,825	\$ 12,000	\$ 25,000	108.33%
Assessor Consultant	\$ 90,310	\$ -	\$ -	\$ 7,279	\$ 12,000	\$ 15,000	25.00%
Financial Software	\$ -	\$ -	\$ 142,500	\$ -	\$ 10,000	\$ 35,000	250.00%
Penalties	\$ -	\$ -	\$ -	\$ -	\$ 721,013	\$ -	n/a
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	n/a
Transfer of Library Collections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,813	n/a
Transfer to Rubbish Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 834,932	n/a
Non-Uniform Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,088,117	n/a
Miscellaneous	\$ 540	\$ -	\$ 410,000	\$ 59	\$ 402,000	\$ 75,000	-81.34%
	\$ 1,473,462	\$ 525,336	\$ 1,674,842	\$ 1,754,691	\$ 4,702,513	\$ 4,411,812	-6.18%
	\$ 13,139,583	\$ 2,883,533	\$ 3,870,730	\$ 1,754,691	\$ 16,233,309	\$ 5,668,345	-65.08%



GFOA-PA
GOVERNMENT FINANCE OFFICERS
ASSOCIATION OF PENNSYLVANIA





Controller's Office

The Controller is an elected position. Edith M. Blackwell has held this office. In 2023, Controller Blackwell decided not to seek election and to retire.

Joy Taylor has held the deputy controller position and was elected Controller. She will take office in January 2024 for a term of 4 years.

The Controller's previous role was managing the City's pension. In 2024, pension oversight will become the responsibility of the Finance Department and Pension Board.

In 2024, the Controllers will have general audit oversight over all the City's fiscal affairs and the accounts of all functions collecting, receiving, or disbursing city funds. (see third-class city code and City Charter)

General Fund Expenditures: Controllers Office

Wages	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Controller	\$ 114,272	\$ 113,539	\$ 125,565		\$ 127,465	\$ 60,000	
Acctg Clerk						\$ 67,500	
	\$ 114,272	\$ 113,539	\$ 125,565	\$ -	\$ 127,465	\$ 127,500	-00.02%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -		\$ -	\$ 8,415	
Pension	\$ -	\$ -	\$ -		\$ -	\$ 3,663	
Health	\$ 812	\$ 300	\$ 300		\$ -	\$ 15,605	
Health Admin	\$ (1,780)	\$ 11,424	\$ 212,738		\$ -	\$ 3,540	
Vision	\$ -	\$ -	\$ -		\$ -	\$ 198	
Dental	\$ -	\$ -	\$ -		\$ -	\$ 425	
Employee Share	\$ -	\$ -	\$ -		\$ -	\$ (3,312)	
Life	\$ -	\$ -	\$ -		\$ -	\$ 126	
	\$ (968)	\$ 11,724	\$ 213,038	\$ -	\$ -	\$ 28,660	n/a
Expenditures							
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	-50.00%
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Training/Conferences	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	-50.00%
Misc	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 250	-16.67%
	\$ -	\$ -	\$ -	\$ -	\$ 2,300	\$ 1,250	-45.65%
	\$ 113,304	\$ 125,263	\$ 338,603	\$ -	\$ 129,765	\$ 157,410	21.13%



Human Resources

Employees are the foundation of every successful organization. This is why human resource (HR) management is so important,

The HR department performs a wide variety of duties and is responsible for helping employees feel safe, valued and properly supported.

Goals for 2024:

- SHRM Certification for all staff
- Increased Wellness Programing and Education
- Reduced Public Safety Vacancies
- Update Job Descriptions

General Fund Expenditures: Human Resources

Wages	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2023	% Change
Director	\$ 158,508	\$ 154,343	\$ 171,380		\$ 229,265	\$ 115,700	
Office Mgr.						\$ 52,304	
Interns – Other Dept						\$ 33,000	
HR Clerk (2)						\$ 118,090	
	\$ 158,508	\$ 154,343	\$ 171,380	\$ -	\$ 229,265	\$ 319,094	39.18%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -		\$ -	\$ 24,255	
Pension	\$ -	\$ -	\$ -		\$ -	\$ 10,463	
Health	\$ 34,583	\$ 22,876	\$ 750		\$ -	\$ 77,990	
Health Admin	\$ -	\$ 54,177	\$ 33,767		\$ -	\$ 17,700	
Vision	\$ -	\$ -	\$ -		\$ -	\$ 310	
Dental	\$ -	\$ -	\$ -		\$ -	\$ 2,125	
Employee Share	\$ -	\$ -	\$ -		\$ -	\$ (13,084)	
Life	\$ -	\$ -	\$ -		\$ -	\$ 252	
	\$ 34,583	\$ 77,053	\$ 34,517	\$ -	\$ -	\$ 120,011	n/a



General Fund Expenditures: Human Resources

Expenditures	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2023	% Change
Office Supplies	\$ 1,780	\$ 312	\$ 270	\$ 986	\$ 1,000	\$ 2,500	150.00%
Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750	n/a
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	n/a
Dues	\$ -	\$ -	\$ 413	\$ -	\$ 1,000	\$ 1,000	0.00%
Training/Conferences	\$ -	\$ 167	\$ 1,725	\$ -	\$ 4,000	\$ 4,000	0.00%
Background Checks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	n/a
Performance Mgmt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,625	n/a
ADP Modules	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,936	n/a
Recruiting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500	n/a
Employee Testing	\$ 1,955	\$ 10,797	\$ 26,333	\$ 12,179	\$ 18,000	\$ 30,000	66.67%
Promotion Testing	\$ -	\$ -	\$ 4,345	\$ 2,750	\$ 10,000	\$ 18,200	82.00%
Employee Tuition	\$ 5,000	\$ 10,469	\$ 25,668	\$ 3,451	\$ 18,000	\$ 19,200	6.67%
Unemployment	\$ -	\$ -	\$ 402	\$ 10,516	\$ 37,000	\$ 41,000	10.81%
CEDCA Health Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,196	n/a
Retire Insurance - Funded	\$ 404,130	\$ -	\$ -	\$ 786,741	\$ 1,180,000	\$ 1,380,000	16.95%
Retire Insurance - Self Funded	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,917,336	n/a
Retire Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 503,833	n/a
Retire Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,000	n/a
Retire Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,350	n/a
Retire Life Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,927	n/a
Workers Comp Insurance	\$ 2,160,840	\$ -	\$ 871,990	\$ 1,160,700	\$ 2,040,000	\$ 2,280,000	11.76%
Workers Com Service Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	n/a
EAP Fees	\$ -	\$ -	\$ 3,645	\$ -	\$ 7,000	\$ 1,800	-74.29%
Misc	\$ (99,984)	\$ -	\$ 598	\$ 1,148	\$ 1,000	\$ 10,000	900.00%
	\$ 2,473,721	\$ 21,745	\$ 935,389	\$ 1,978,471	\$ 3,317,000	\$ 7,798,853	135.12%
	\$ 2,666,812	\$ 253,141	\$ 1,141,286	\$ 1,978,471	\$ 3,546,265	\$ 8,237,958	132.21%





Technology

Technology is playing an increasingly important role in how governments operate. COVID-19 increased dependence and changed how we interact with citizens, taxpayers, and outside vendors. Lack of proper resources impacts productivity and adds additional risks to the City’s financial assets.

The increase in cyber-attacks and the use of ransomware is concerning. Attacks on municipalities account for 54% of all cyber-attacks to government agencies. The number of attacks between 2019 and 2022 on municipalities has increased by 154%. (per KnowB4 paper “Economic Impacts of Cyber Attacks”)

Because of the importance and technical nature of services provided, starting in 2024 and moving forward, Technology will be its own department and cost center. Leadership is currently working on how this will work: in-house staff, outside contractors, or some combination of both.

General Fund Expenditures: Technology

	Actual 2020	Actual 2021	Actual 2022	Jan - Sep 2023	Budget 2023	Request 2024	Percent Change
Wages							
IT Specialist	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 80,000	
PT IT Tech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,000	
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,120	
Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,640	
Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Life	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,760	n/a
Expenditures							
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	n/a
Equipment Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	n/a
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	n/a
Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	n/a
Training/Conferences	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	n/a
Employee Training	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 2,500	150.00%
IT Consultant	\$ 83,577	\$ 83,062	\$ 94,913	\$ 100,760	\$ 129,000	\$ 280,000	-61.24%
Hardware	\$ 150,306	\$ 228,150	\$ 120,033	\$ 99,442	\$ 8,000	\$ 50,000	525.00%
Equip Repairs & Upgrades	\$ -	\$ -	\$ 4,905	\$ 4,127	\$ 21,000	\$ 350,000	-52.38%
Software:	\$ 280,049	\$ 150,000	\$ 150,425	\$ -	\$ -	\$ 250,000	n/a
Edmonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	n/a
Microsoft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,000	n/a
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	n/a
Internet Service	\$ 15,029	\$ 16,997	\$ 13,603	\$ 527	\$ 13,000	\$ 15,000	15.38%
Telephone & Security Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	n/a
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	n/a
	\$ 528,961	\$ 478,209	\$ 383,879	\$ 204,856	\$ 172,000	\$ 1,673,050	921.72%
	\$ 528,961	\$ 478,209	\$ 383,879	\$ 204,856	\$ 247,000	\$ 1,802,810	633.43%

There is addition IT funding budgeted using ARPA funds.



General Fund Expenditures: Public Works: Administration

The Department of Public Works is divided into four (4) divisions, administration, facilities, streets & highways, and rubbish. Rubbish is treated as an enterprise fund and its budget is in the special revenue and enterprise fund section of this document.



Wages	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Director	\$ 216,145		\$ 133,196	\$ 132,395	\$ 299,747	\$ 104,994	
Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,209	
Admin Asst.	\$ -		\$ -	\$ -	\$ -	\$ 52,304	
	\$ 216,145	\$ -	\$ 133,196	\$ 132,395	\$ 299,747	\$ 194,507	-54.11%
Taxes & Benefits							
FICA	\$ -		\$ -	\$ -	\$ -	\$ 14,880	
Pension	\$ -		\$ -	\$ -	\$ -	\$ 4,368	
Health	\$ (2,243)		\$ -	\$ -	\$ 1,200	\$ 62,595	
Health Admin	\$ 2,680		\$ 36,768	\$ 36,768		\$ 3,540	
Vision	\$ -		\$ -	\$ -	\$ -	\$ 198	
Dental	\$ -		\$ -	\$ -	\$ -	\$ 1,549	
Employee Share	\$ -		\$ -	\$ -	\$ -	\$ (10,471)	
Life	\$ -		\$ -	\$ -	\$ -	\$ 124	
	\$ 437	\$ -	\$ 36,768	\$ 36,768	\$ 1,200	\$ 76,783	98.44%
Expenditures							
Office Supplies	\$ 1,021		\$ -	\$ 502	\$ 2,000	\$ 1,000	
Travel	\$ 8,390		\$ -	\$ -	\$ -	\$ 500	
Dues	\$ 1,606		\$ 642	\$ 3,091	\$ 1,000	\$ 1,000	
Training/Conferences	\$ -		\$ -	\$ -	\$ -	\$ 1,000	
Gear	\$ -		\$ -	\$ 305	\$ 6,000	\$ -	
Misc	\$ -		\$ -	\$ -	\$ -	\$ 500	
	\$ 11,017	\$ -	\$ 642	\$ 3,898	\$ 9,000	\$ 4,000	-55.56%
	\$ 227,599	\$ -	\$ 170,606	\$ 173,061	\$ 309,947	\$ 275,290	-12.59%

The City is in the process of completing an asset and road assessment project. The results will be used as a guide for the City to address needs of facilities and roads.



General Fund Expenditures: Public Works: Engineering

Michael Galante serves as the City’s Engineer and has been with the City since 2022. This role includes design and review of infrastructure projects of the City. He works with the City’s ARPAP Funds committee.

Wages	2020	2021	2022	Jan-Sep 2023	Budget 2023	Reguest 2024	% Change
Engineer	\$ 95,498		\$ 54,337	\$ 55,604	\$ 95,502	\$ 98,367	
Filed Inspector	\$ -	\$ -	\$ -	\$ -		\$ 50,338	
	\$ 95,498	\$ -	\$ 54,337	\$ 55,604	\$ 95,502	\$ 148,705	55.71%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -		\$ -	\$ 11,455	
Pension	\$ -	\$ -	\$ -		\$ -	\$ 6,049	
Health	\$ (1,625)	\$ -	\$ -		\$ -	\$ 60,191	
Health Admin	\$ (1,780)	\$ -	\$ 18,761		\$ -	\$ 7,187	
Vision	\$ -	\$ -	\$ -		\$ -	\$ 260	
Dental	\$ -	\$ -	\$ -		\$ -	\$ 1,884	
Employee Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,360)	
Life	\$ -	\$ -	\$ -		\$ -	\$ 129	
	\$ (3,405)	\$ -	\$ 18,761	\$ -	\$ -	\$ 79,795	n/a
Expenditures							
Office Supplies	\$ -		\$ -		\$ 500	\$ 500	
Travel	\$ -		\$ -		\$ -	\$ 250	
Dues	\$ -		\$ -		\$ -	\$ 250	
Training/Conferences	\$ -		\$ -		\$ -	\$ 1,000	
Professional Services	\$ 5,763		\$ -	\$ 2,300	\$ -	\$ 15,000	
Consulting	\$ -		\$ -		\$ -	\$ 25,000	
Misc	\$ -		\$ -		\$ -	\$ 500	
	\$ 5,763	\$ -	\$ -	\$ 2,300	\$ 500	\$ 42,500	8400.00%
	\$ 97,856	\$ -	\$ 73,098	\$ 57,904	\$ 96,002	\$ 271,000	182.29%





General Fund Expenditures: Public Works: Maintenance

	2020	2021	2022	Jan - Sep 2023	Budget 2023	Request 2024	% Change
Wages							
Supervisor	\$ 27,324		\$ 31,873	\$ -	\$ 137,212	\$ 65,250	
Fleet/Supply Manager	\$ -		\$ -	\$ -	\$ -	\$ 55,528	
Laborers (2)	\$ -		\$ -	\$ -	\$ -	\$ 79,528	
Overtime	\$ 1,293		\$ 7,971	\$ -	\$ 12,000	\$ 15,000	
Seasonal	\$ -		\$ -	\$ -	\$ -	\$ 50,000	
	\$ 28,617	\$ -	\$ 39,844	\$ -	\$ 149,212	\$ 265,306	77.80%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,544	
Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,759	
Health	\$ (1,278)	\$ -	\$ -	\$ -	\$ -	\$ 225,336	
Health Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,863	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,928	
Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 965	
Employee Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,267)	
Life	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 756	
	\$ (1,278)	\$ -	\$ -	\$ -	\$ -	\$ 305,884	n/a
Expenditures							
Office Supplies	\$ -			\$ -	\$ -	\$ 250	
Dues	\$ -			\$ -	\$ -	\$ 250	
Training/Conferences	\$ -			\$ -	\$ -	\$ 1,000	
Materials & Supplies	\$ 3,679		\$ 1,580	\$ 15,908		\$ 5,000	
Equipment/Tools	\$ -		\$ -	\$ -	\$ -	\$ 2,500	
Equipment Rental	\$ -		\$ -	\$ -	\$ -		
Repairs & Maint	\$ -		\$ -	\$ -	\$ -		
Buildings	\$ 220,228		\$ 135,816	\$ 104,934	\$ 175,000	\$ 150,000	
Equipment	\$ -		\$ -	\$ -	\$ -	\$ 25,000	
Elevator	\$ 8,770		\$ 1,689	\$ 8,852	\$ 8,000	\$ 10,000	
Parks	\$ -		\$ -		\$ 25,000	\$ 20,000	
Safety Improvements	\$ -		\$ -	\$ 3,816	\$ 20,000	\$ 10,000	
Vehicle	\$ -		\$ -	\$ -	\$ -		
Fuel	\$ -		\$ -	\$ -	\$ -	\$ 25,000	
Repairs	\$ -		\$ -	\$ -	\$ -	\$ 5,000	
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
	\$ 232,677	\$ -	\$ 139,085	\$ 133,510	\$ 228,000	\$ 256,500	12.50%
	\$ 260,016	\$ -	\$ 178,929	\$ 133,510	\$ 377,212	\$ 827,690	119.42%





General Fund Expenditures: Public Works: Transportation Streets/Highway

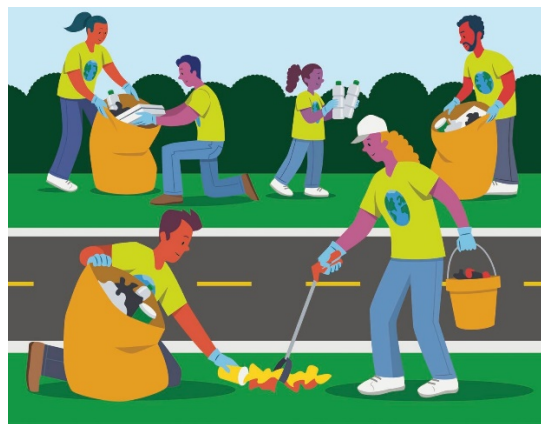
Wages	2020	2021	2022	Jan- Sep 2023	Budget 2023	Request 2024	% Change
Supervisor	\$ 378,872		\$ 528,891		\$ 1,096,657	\$ 68,959	
Crew Leader					\$ -	\$ 50,000	
Heavy Equip Oper (3)					\$ -	\$ 149,082	
Drivers (4)					\$ -	\$ 182,734	
Laborers (7)					\$ -	\$ 278,348	
Premium Pay					\$ 7,000	\$ -	
Overtime	\$ 11,953		\$ 63,378		\$ 54,000	\$ 75,000	
Seasonal/Temp					\$ -	\$ 79,532	
	\$ 390,825	\$ -	\$ 592,269	\$ -	\$ 1,157,657	\$ 883,655	-23.67%
Taxes & Benefits							
FICA					\$ -	\$ 65,973	
Pension					\$ -	\$ 30,066	
Health Admin	\$ 461				\$ -	\$ 53,105	
Health					\$ -	\$ 346,459	
Ins Buy Back	\$ 14,557		\$ 1,200		\$ 1,200	\$ -	
Vision					\$ -	\$ 1,882	
Dental					\$ -	\$ 53,105	
Employee Share					\$ -	\$ (17,323)	
Life					\$ -	\$ 1,134	
	\$ 15,018	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ 552,401	45933.42%
Expenditures							
Office Supplies	\$ -		\$ -	\$ 832	\$ -	\$ 500	
Dues	\$ -		\$ -	\$ -	\$ -	\$ -	
Training/Conferences	\$ -		\$ -	\$ 21,901	\$ 3,000	\$ 10,000	
Materials & Supplies	\$ 6,587		\$ 18,615	\$ 12,865	\$ 15,000	\$ 15,000	
Equipment/Tools	\$ 2,803			\$ -	\$ 2,000	\$ 2,500	
Equipment Rental	\$ 5,220		\$ 3,240	\$ 1,620	\$ 7,000	\$ 3,000	
Personal Gear	\$ 2,176		\$ 4,459	\$ 13,845	\$ 9,000	\$ 10,000	
Repairs & Maint							
Traffic signals-LF	\$ -		\$ -	\$ -	\$ -	\$ -	
Equipment	\$ 22,881		\$ 16,948	\$ 17,205	\$ 25,000	\$ 25,000	
Street Lights-LF	\$ -		\$ -	\$ -	\$ -	\$ -	
Streets-LF	\$ 81,481		\$ -	\$ -	\$ 20,000	\$ -	
Vehicle	\$ -		\$ -	\$ -	\$ -	\$ -	
Fuel	\$ -		\$ -	\$ -	\$ 20,000	\$ 50,000	
Repairs	\$ 63,276		\$ 92,166	\$ 73,041	\$ 115,000	\$ 75,000	
Paving-LF	\$ -		\$ -	\$ -	\$ -	\$ -	
Salt/Sand-LF	\$ -		\$ -	\$ -	\$ 20,000	\$ -	
Misc	\$ -		\$ -	\$ -	\$ -	\$ 5,000	
	\$ 184,424	\$ -	\$ 135,428	\$ 141,309	\$ 236,000	\$ 196,000	-16.95%
	\$ 590,267	\$ -	\$ 728,897	\$ 141,309	\$ 1,394,857	\$ 1,632,056	17.01%





General Fund Expenditures: Sanitation

Wages	2020	2021	2022	Jan- Sep 2023	Budget 2023	Request 2024	% Change
Collection Supervisor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,959	
Heavy Equip Oper (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,730	
Drivers (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,313	
Laborers (4)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,056	
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Seasonal/Temp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,058	n/a
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,874	
Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,907	
Health Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,400	
Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,050	
Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,980	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,590	
Employee Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,503)	
Life	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 263,368	n/a
Expenditures							
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	
Training/Conferences	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
Equipment/Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	
Personal Gear	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
Vehicle							
Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	
Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,000	n/a
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 889,426	n/a





General Fund Expenditures: Public Works: Capital Needs

	2024
Triaxle Truck	\$ 225,000
Triaxle Truck	\$ 225,000
Maintenance Vehicle	\$ 100,000
Pick Up Truck	\$ 60,000
Pick Up Truck	\$ 600,000
Tractor & Attachments	\$ 100,000
Bucket Truck	\$ 100,000
Loader	\$ 150,000





General Fund Expenditures: Parks & Recreation

Wages	2020	2021	2022	Jan - Sep 2023	Budget 2023	Request 2024	% Change
Park & Rec Mgr	\$ 166,206	\$ 204,643	\$ 47,366		\$ 47,895	\$ 60,000	
Rec Program Cord	\$ -	\$ -	\$ -		\$ -	\$ 52,332	
Crew Lead	\$ -	\$ -	\$ -		\$ -	\$ 50,000	
Driver - 1	\$ -	\$ -	\$ -		\$ -	\$ 43,709	
Laborer – 4	\$ -	\$ -	\$ -		\$ -	\$ 159,057	
Program Cord (PT)	\$ -	\$ -	\$ -		\$ -	\$ 4,152	
Asst Program Cord (PT)	\$ -	\$ -	\$ -		\$ -	\$ 3,584	
	\$ 166,206	\$ 204,643	\$ 47,366	\$ -	\$ 47,895	\$ 372,834	678.44%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,040	
Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,630	
Health	\$ 1,400	\$ 2,640	\$ -	\$ -	\$ -	\$ 123,436	
Health Admin	\$ (6,877)	\$ 59,410	\$ 33,506	\$ -	\$ -	\$ 10,621	
Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 595	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,376	
Employee Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,437)	
Life	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378	
	\$ (5,477)	\$ 62,050	\$ 33,506	\$ -	\$ -	\$ 142,639	n/a
Expenditures							
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	
Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	
Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	
Training/Conferences	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250	
Vehicle Repairs	\$ 15,323	\$ 29,795	\$ 805	\$ 8,374	\$ -	\$ 5,000	
Pool							
Repairs & Main	\$ 223	\$ 13,505	\$ 2,506	\$ -	\$ 15,000	\$ 10,000	
Contract Services	\$ 565	\$ 80,854	\$ 95,945	\$ -	\$ 75,000	\$ 75,000	
Programming	\$ -	\$ -	\$ 1,450	\$ -	\$ 25,000	\$ 10,000	
Misc	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ 1,000	
Parks							
Maintenance	\$ 12,182	\$ 19,312	\$ 30,576	\$ 23,811	\$ -	\$ 20,000	
Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
Equipment	\$ 7,288	\$ -	\$ -	\$ 4,056	\$ -	\$ 10,000	
	\$ 35,581	\$ 143,466	\$ 131,282	\$ 37,091	\$ 115,000	\$ 136,850	19.00%
	\$ 196,310	\$ 410,159	\$ 212,154	\$ 37,091	\$ 162,895	\$ 652,323	300.46%





General Fund Expenditures: Police Department

The City of Chester’s Police Department is led by Commissioner Steven Gretskey and Major Katrina Blackwell

The Departments mission is to enhance the quality of life in Chester by working in partnership with the community to enforce the law, preserve peace protect the people, reduce fear and maintain order. The department values human life, respects the dignity of each individual and renders services with courtesy and civility.

Wages	2020	2021	2022	Jan - Sep 2023	Budget 2023	Request 2024	% Change
Commissioner	\$ 6,532,381	\$ 5,269,143	\$ 3,870,434	\$ 6,063,010	\$ 6,168,578	\$ 141,444	
Major	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,761	
Captains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,009	
Sergeants	\$ -	\$ -	\$ 5,271,164	\$ -	\$ -	\$ 464,632	
Detective	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,170,075	
Patrol Officers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,373,369	
Shift Differential	\$ 166,677	\$ 132,182	\$ 79,415	\$ -	\$ 247,000	\$ 150,000	
Holiday Pay	\$ -	\$ -	\$ -	\$ -	\$ 259,000	\$ 138,000	
Court	\$ 640	\$ 120	\$ -	\$ -	\$ 10,000	\$ 5,000	
Detail Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	
Overtime	\$ 1,042,301	\$ 593,044	\$ 545,727	\$ -	\$ 1,100,000	\$ 600,000	
Admin Asst	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,436	
Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,223	
Cadets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,800	
Uniform Allowance	\$ 98,000	\$ 35,878	\$ 33,095	\$ 2,278	\$ 92,000	\$ 73,600	
Education Incentives	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 5,000	
Crossing Guards	\$ 63,600	\$ 74,804	\$ 124,024	\$ 158,717	\$ 531,183	\$ 509,840	
Cross Guard Clerk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,279	
	\$ 7,903,599	\$ 7,903,599	\$ 7,903,599	\$ 7,903,599	\$ 7,903,599	\$ 8,613,468	8.98%
Taxes & Benefits							
FICA						\$ 15,722	
Pension	\$ 4,390,752	\$ 2,778,434	\$ 3,600,474	\$ 2,914,900	\$ 10,631,820	\$ 1,733,387	
Pension - EIT/State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,007,675	
Health	\$ (39,771)	\$ -	\$ -	\$ (8,153)	\$ -	\$ 2,212,167	
Health Admin	\$ 60,597	\$ 1,379,254	\$ 771,162	\$ 1,757,734	\$ -	\$ 342,600	
Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,406	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,203	
Employee Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (110,608)	
Buy Back	\$ 9,450	\$ 4,350	\$ 5,850		\$ 6,000	\$ -	
Life	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,859	
	\$ 4,421,028	\$ 4,162,038	\$ 4,377,486	\$ 4,664,482	\$ 10,637,820	\$ 13,454,411	26.48%



General Fund Expenditures: Police Department

Expenditures	2020	2021	2022	Jan - Sep 2023	Budget 2023	Request 2024	% Change
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
Janitorial Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
Medical Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	
Supplies	\$ 129,894	\$ 69,991	\$ 65,447	\$ 93,378	\$ 92,000	\$ 85,000	
Uniform Maint	\$ 98,000	\$ 35,878	\$ 33,094	\$ 2,278	\$ 30,000	\$ 25,000	
Dues	\$ 550	\$ 550	\$ 11,521	\$ 3,791	\$ 4,000	\$ 4,000	
Training/Conferences	\$ 13,274	\$ 18,495	\$ 43,552	\$ 14,377	\$ 15,000	\$ 17,500	
Books & Publications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
Prisoner Care	\$ 1,714	\$ 21,909	\$ 1,648	\$ -	\$ 8,000	\$ 5,000	
Firearms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
Ammunition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
Personal Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
Communication Equip	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
Communication Repairs	\$ 40,922	\$ 11,854	\$ 1,405	\$ 742	\$ 35,000	\$ 20,000	
Other Equipment	\$ 58,958	\$ 36,749	\$ 51,880	\$ 234,156	\$ 30,000	\$ 20,000	
Vehicle Expenses							
Repairs & Maint	\$ 247,077	\$ 143,423	\$ 134,607	\$ 167,583	\$ 210,000	\$ 175,000	
Garage Rental	\$ 6,600	\$ 4,400	\$ 4,400	\$ 5,500	\$ 6,600	\$ 7,500	
Fuel	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	
New Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lease Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Car Wash	\$ 1,975	\$ 2,444	\$ 2,092	\$ 3,856	\$ 5,000	\$ 3,000	
k-9 Expenses	\$ 9,600	\$ 3,493	\$ 701	\$ -	\$ 12,000	\$ 10,000	
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
	\$ 608,564	\$ 349,185	\$ 350,347	\$ 525,661	\$ 482,600	\$ 456,000	-5.51%
	\$ 12,933,191	\$ 12,414,822	\$ 12,631,432	\$ 13,093,742	\$ 19,024,019	\$ 22,523,879	18.40%





General Fund Expenditures: Fire



In 2023 the City of Chester Chief (Commissioner) Rigby retired. JP Shirley was sworn in as the new chief. JP Shirley has worked for the City and will continue the work of his predecessor in maintaining the highest standards for the department.

	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Wages							
Commissioner	\$ 4,716,604	\$ 4,018,948	\$ 4,910,848		\$ 4,718,337	\$ 127,308	
Deputy - Operations-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,270	
Admin Asst. -1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,436	
Battalion Chief-4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,379	
Captain-10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 846,977	
Firefighter-49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,332,090	
Fire Cadets-5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,250	
EMA Director-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
Fire Marshall-1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	
Overtime	\$ 231,106	\$ 189,912	\$ 608,476	\$ -	\$ 309,000	\$ 250,000	
Holiday Pay	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 49,500	
Uniform Allowance	\$ 34,500	\$ 49,821	\$ 10,461	\$ 35,856	\$ 40,000	\$ 40,000	
	\$ 4,982,210	\$ 4,258,681	\$ 5,529,785	\$ 35,856	\$ 5,132,337	\$ 5,289,129	0.03%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,090	
Pension	\$ -	\$ 44,048	\$ 1,367,039	\$ (8,056)	\$ 2,213,446	\$ 716,337	
Pension - Eit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,591,354	
Health	\$ (18,770)	\$ 1,172,687	\$ -	\$ -	\$ -	\$ 1,662,735	
Health Adm	\$ 47,529	\$ 46,218	\$ 573,591	\$ (20,631)	\$ -	\$ 208,860	
Health Buy Back	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 2,500	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,317	
Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,344	
Employee Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,193	
Life				\$ -	\$ -	\$ 4,158	
				\$ (28,687)	\$ 2,213,446	\$ 4,403,888	98.96%





General Fund Expenditures: Fire

Expenditures	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Office Supplies	\$ 767	\$ 1,104	\$ 2,815	\$ 1,975	\$ 3,000	\$ 3,000	
Janitorial Supplies	\$ -		\$ -	\$ 4,412	\$ -	\$ 7,000	
Medical Supplies	\$ -		\$ -		\$ -	\$ 7,000	
Supplies Other	\$ 4,038	\$ 58,485	\$ 6,210	\$ -	\$ -	\$ -	
Telephone	\$ -			\$ -	\$ -	\$ -	
Travel	\$ -		\$ -	\$ -	\$ -	\$ -	
Dues	\$ 210	\$ 405	\$ -	\$ 4,411	\$ 2,000	\$ 2,000	
Grant Prep	\$ -		\$ -	\$ -	\$ -	\$ 5,000	
Training/Conferences	\$ 64,679	\$ 25,458	\$ 30,381	\$ 7,165	\$ 3,000	\$ 5,000	
Rentals	\$ 1,540	\$ 1,320	\$ 1,980	\$ 3,942	\$ 3,000	\$ -	
Equipment	\$ -		\$ -	\$ -	\$ -	\$ 20,000	
Lease Payments	\$ 60,636		\$ -	\$ -	\$ -	\$ -	
Special Operations	\$ -		\$ -	\$ -	\$ -	\$ 50,000	
Personal Gear	\$ 29,070	\$ 63,636	\$ 45,510	\$ 88,290	\$ 10,000	\$ 20,000	
Fire Equipment	\$ 16,633	\$ 32,101	\$ 57,839	\$ 122,505	\$ 5,000	\$ -	
Equipment Repairs	\$ 6,357	\$ 9,053	\$ 4,722	\$ 3,405	\$ 3,000	\$ 10,000	
Station Repairs/Maintenance	\$ 37,239	\$ 51,751	\$ 48,490	\$ 72,604	\$ 18,000	\$ 30,000	
Radio Repairs	\$ 1,375	\$ 1,966	\$ 4,235	\$ -	\$ 5,000	\$ 10,000	
SCBA Repairs	\$ -		\$ -	\$ -	\$ -	\$ 12,000	
Fire Prevention	\$ 3,598	\$ 2,429	\$ 10,436	\$ 5,558	\$ -	\$ 5,000	
Vehicle:	\$ -		\$ -	\$ -	\$ -	\$ -	
Repairs	\$ 30,904	\$ 21,445	\$ 62,358	\$ 21,200	\$ 12,000	\$ 100,000	
Fuel	\$ -		\$ -	\$ -	\$ 20,000	\$ 50,000	
Maintenance	\$ -		\$ -	\$ -	\$ -	\$ 20,000	
Vehicle Replacement	\$ -		\$ -	\$ -	\$ -	\$ 300,000	
Lease Payments	\$ -	\$ 60,636	\$ 60,636	\$ -	\$ -	\$ -	
Apparatus Repairs	\$ 64,763	\$ 50,908	\$ 36,369	\$ 51,812	\$ 80,000	\$ -	
Board up Fire Properties	\$ -		\$ -	\$ -	\$ -	\$ 20,000	
	\$ 321,809	\$ 380,697	\$ 371,981	\$ 387,279	\$ 164,000	\$ 676,000	312.20%
	\$ 5,332,778	\$ 5,902,331	\$ 7,842,896	\$ 394,448	\$ 7,509,783	\$10,369,017	38.07%





General Fund Expenditures: Licenses & Inspections (L&I)

'Wages	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Director	\$ 140,821	\$ 318,804	\$ 291,334	\$ 484,289	\$ 832,914	\$ 85,000	
Building Inspector						\$ 62,000	
Build Inspect Trainee (2)						\$ 100,000	
Electrical Inspector						\$ 62,000	
Plumbing/Mech Inspector						\$ 62,000	
Admin Asst						\$ 39,327	
Dep Dir Res Rental						\$ 87,500	
Res Rental Ins (7)						\$ 292,267	
Res Rental Clerk (2)						\$ 78,199	
Bilingual Clerk						\$ 43,500	
Bilingual Code3Enforce						\$ 50,000	
Animal Control						\$ 50,038	
Overtime	\$ -	\$ -	\$ 334	\$ -	\$ 2,000	\$ 500	
	\$ 140,821	\$ 318,804	\$ 291,668	\$ 484,289	\$ 834,914	\$ 1,012,331	21.25%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,443	
Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,400	
Health	\$ 46,984	\$ 106,856	\$ 50,640	\$ -	\$ -	\$ 330,046	
Health Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,182	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500	
Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,842	
Employee Share	\$ -	\$ -	\$ -	\$ -	\$ -	(\$ 16,500)	
Life	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,197	
	\$ 46,984	\$ 106,856	\$ 50,640	\$ -	\$ -	\$ 496,110	n/a
Expenditures							
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
Materials & Supplies	\$ 1,173	\$ 7,951	\$ 16,752	\$ 8,628	\$ 8,000	\$ 5,000	
Travel	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	
Mileage	\$ 169	\$ 1,278	\$ 1,305	\$ 116	\$ 3,000	\$ 1,500	
Dues	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 500	
Training/Conferences	\$ -	\$ -	\$ 360	\$ 2,000	\$ 5,000	\$ 2,500	
Vehicle	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Repair & Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fuel	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 2,000	
Contract Services	\$ 22,375	\$ 32,790	\$ 3,488	\$ 27,400	\$ 8,000	\$ 5,000	
Professional Services		\$ 29,133		\$ 3,455	\$ 12,000	\$ 25,000	
Misc	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,000	
	\$ 23,717	\$ 71,152	\$ 21,905	\$ 43,099	\$ 44,000	\$ 44,000	0.00%
	\$ 211,522	\$ 496,812	\$ 364,213	\$ 527,388	\$ 878,914	\$ 1,552,441	76.63%





General Fund Expenditures: Planning

The planning department promotes development and redevelopment of the city through application of sound and innovative planning principles. The department adheres to a planning process that considers the needs of residents and considers the social, environmental, physical and economic impacts of such development.

General Fund Expenditures: Planning

Wages	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2023	% Change
Planning Director	\$ 51,017	\$ -	\$ 120,842	\$ -	\$ 201,191	\$ 95,000	
Asst Planner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	
Jr Planner/GIS Cord	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000	
Zoning Officer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,388	
	\$ 51,017	\$ -	\$ 120,842	\$ -	\$ 201,191	\$ 257,388	27.93%
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,864	
Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,434	
Health Admin	\$ (795)	\$ -	\$ 13,182	\$ -	\$ -	\$ 53,854	
Health Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,373	
Health	\$ (836)	\$ -	\$ -	\$ -	\$ -	\$ 1,701	
Vision Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,651)	
Life	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252	
	\$ (1,631)	\$ -	\$ 13,182	\$ -	\$ -	\$ 95,074	#DIV/0!
Expenditures							
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 500	
Auto Allowance	\$ 8,400	\$ 17	\$ -	\$ -	\$ -	\$ -	
Travel	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	
Dues	\$ -	\$ 18,221	\$ 23,112	\$ -	\$ 15,000	\$ 20,000	
Training/Conferences	\$ -	\$ -	\$ 651	\$ -	\$ 10,000	\$ 2,500	
Professional Services	\$ -	\$ 77,396	\$ -	\$ -	\$ 58,000	\$ 25,000	
Zoning Fees	\$ -	\$ 1,080	\$ 720	\$ -	\$ 12,000	\$ 10,000	
Grant Matches	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
	\$ 8,400	\$ 96,714	\$ 24,483	\$ -	\$ 98,000	\$ 161,000	64.29%
	\$ 57,786	\$ 96,714	\$ 158,507	\$ -	\$ 299,191	\$ 513,462	71.62%



General Fund Expenditures: Public Health

Wages	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Community Health Mgr.	\$ 292,364	\$ 412,280	409704	\$ -	\$ -	\$ 67,500	
Housing Program Cord	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,500	
	\$ 292,364	\$ 412,280	\$ 409,704	\$ -	\$ -	\$ 101,000	
Taxes & Benefits							
FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,913	
Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,179	
Health	\$ (12,401)	\$ 3,280	\$ 300	\$ -	\$ -	\$ 26,927	
Health Admin	\$ (901)	\$ 133,076	108060	\$ -	\$ -	\$ 7,187	
Dental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351	
Vision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123	
Employee Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,062)	
Life						\$ 126	
	\$ (13,302)	\$ 136,356	\$ 108,360	\$ -	\$ -	\$ 44,744	
Expenditures							
Office Supplies	\$ -	\$ 423	\$ -	\$ -	\$ -	\$ 500	
Materials & Supplies	\$ 3,564	\$ 4,829	\$ 2,567	\$ -	\$ -	\$ 500	
Cleaning & Boarding	\$ 950	\$ 7,435	\$ 41,006	\$ 7,000	\$ -	\$ 5,000	
Travel	\$ 319	\$ 1,278		\$ -	\$ -	\$ 250	
Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Training/Conferences	\$ -	\$ 191	\$ 296	\$ -	\$ -	\$ 500	
Professional Services	\$ 11,400	\$ 29,133	\$ 8,124	\$ -	\$ -	\$ 2,500	
Education & Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	
	\$ 16,233	\$ 43,289	\$ 51,993	\$ 7,000	\$ -	\$ 10,750	
	\$ 295,295	\$ 591,925	\$ 570,057	\$ 7,000	\$ -	\$ 158,932	



As part of the 2022 budget the Public Health Department was eliminate. Many of the services and responsibilities were assumed by other departments. The current administration has deemed that these are important services, critical for the on-going safety and wellness of the community. For these reasons the department has been reestablished for 2024



General Fund Expenditures: Utilities

	2020	2021	2022	Jan - Sep 2023	Budget 2023	Request 2024	Percent Change
Telephone	\$ 117,667	\$ 114,039	\$ 110,609	\$ 81,096	\$ 95,000	\$ 105,000	10.53%
Electricity - Bldgs	\$ 198,172	\$ 195,690	\$ 228,261	\$ 186,983	\$ 249,000	\$ 247,500	-0.60%
Electricity - Turn Signals	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	-100.00%
Electricity - Street Lights	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	-100.00%
Water	\$ 84,052	\$ 44,532	\$ 41,742	\$ 33,605	\$ 66,000	\$ 45,000	-31.82%
Sewer	\$ 10,400	\$ 8,867	\$ 10,030	\$ 20,060	\$ 14,000	\$ 15,000	7.14%
	\$ 410,291	\$ 363,128	\$ 390,642	\$ 321,744	\$ 434,000	\$ 412,500	-4.95%
Gasoline	\$ 97,382	\$ -	\$ 289,112	\$ 198,158	\$ 80,000		
Copy Leases	\$ -	\$ 84,155	\$ 48,907	\$ 38,586	\$ 71,000		

Gasoline & Copy Leases is reported for information only. Fuel is now recorded on the department level. Copy Leases are part to Finance.

Telephone line item includes land lines for phone and fax as well as cell phones.

The City purchased it electricity wholesale from Constellation Energy. The City also pays a transmission fee to PECO. The current cost is \$0.04227. The contract will expire in December 2024. Current rates. Rates are currently in the \$0.750 - \$0.900 per kwh range.

Electricity for turn signals and street lights is paid with Liquid Fuel funds.





General Fund: Debt Service

In April 1995 the Secretary of the Pennsylvania Department of Community and Economic Development (DCED) designated the City of Chester as a “Distressed Municipality” under the Municipalities Financial Recover Act (Act 47).

The City issued a recovery plan in 1996, which was amended in 2013. In 2016 this was amended again to comply with Act 199 enacted by the Pennsylvania General Assembly in 2014, which required a municipality’s distressed status be terminated with five years of the most recent recovery plan.

In 2018 the City adopted the Act 47 Exit Plan. In 2020 the City’s financial condition declined substantially. The Governor of the Commonwealth of Pennsylvania declared a financial emergency for the City due to ongoing fiscal challenges. A legal Receiver for the City was appointed later in 2020, and remains in place today.

In 2022, the Receiver issued an executive order authorizing the filing of a case under chapter 9 of the Bankruptcy Code.

To assist with cash flows issues of the City the Commonwealth has loaned the City \$5,000,000 in January allowing the City pay off the debt over the next twelve (12) months. It is anticipated that this will continue in 2024.

	Issued	Interest Rate	Due 12/31/2023	Debt Service	Due 12/31/2024
GO Delaware Valley Regional Finance Authority	11/29/2010	2.605%			
General Obligation Debt	1/13/2017	0.000%			
Revenue Notes - Preston Hollow Capital*	8/1/2017	7.500%			
Revenue Notes - Preston Hollow Capital*	8/1/2017	7.500%		\$ 3,177,250	
Repayment of State TAN	1/1/2024	0.00%		\$ 5,000,000	
				\$ 8,177,250	

* the City has pledged revenues from Host Community Revenues, Harrah's Casino Revenues, and Harrah's Table Game Revenues

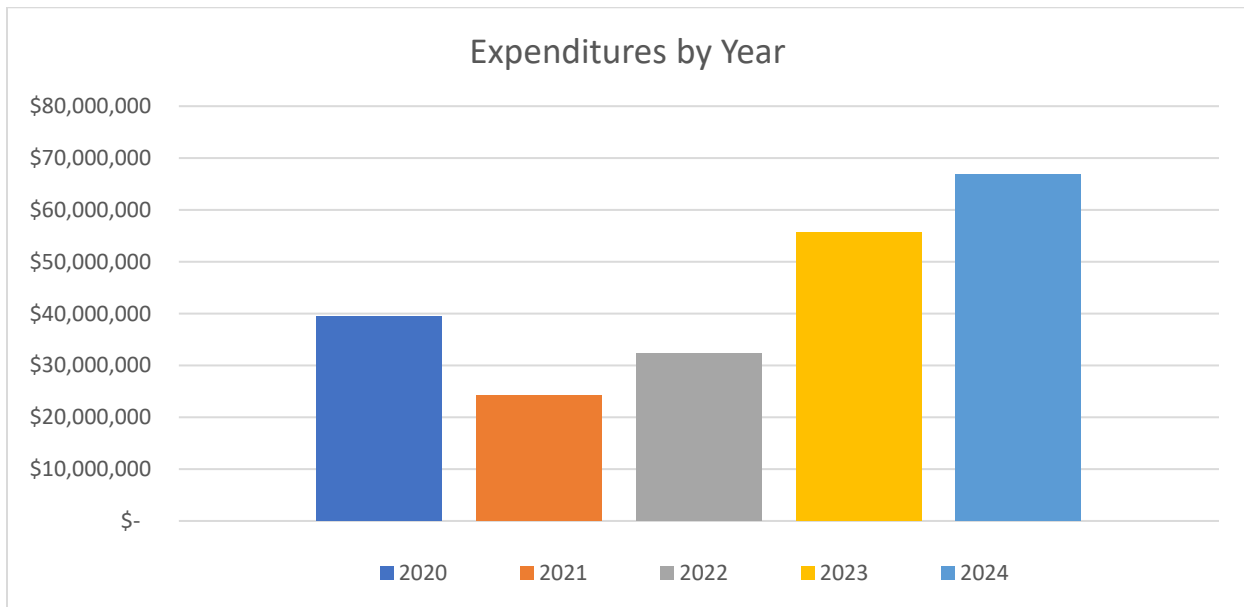
Debt for Series 2010 Delaware Community College shown as adjustment in Host Fees Revenues
The City has entered into capital lease agreements for various vehicles and equipment. Annual payments for leases are reported in associated department expenditures



General Fund: Expenditure Summary

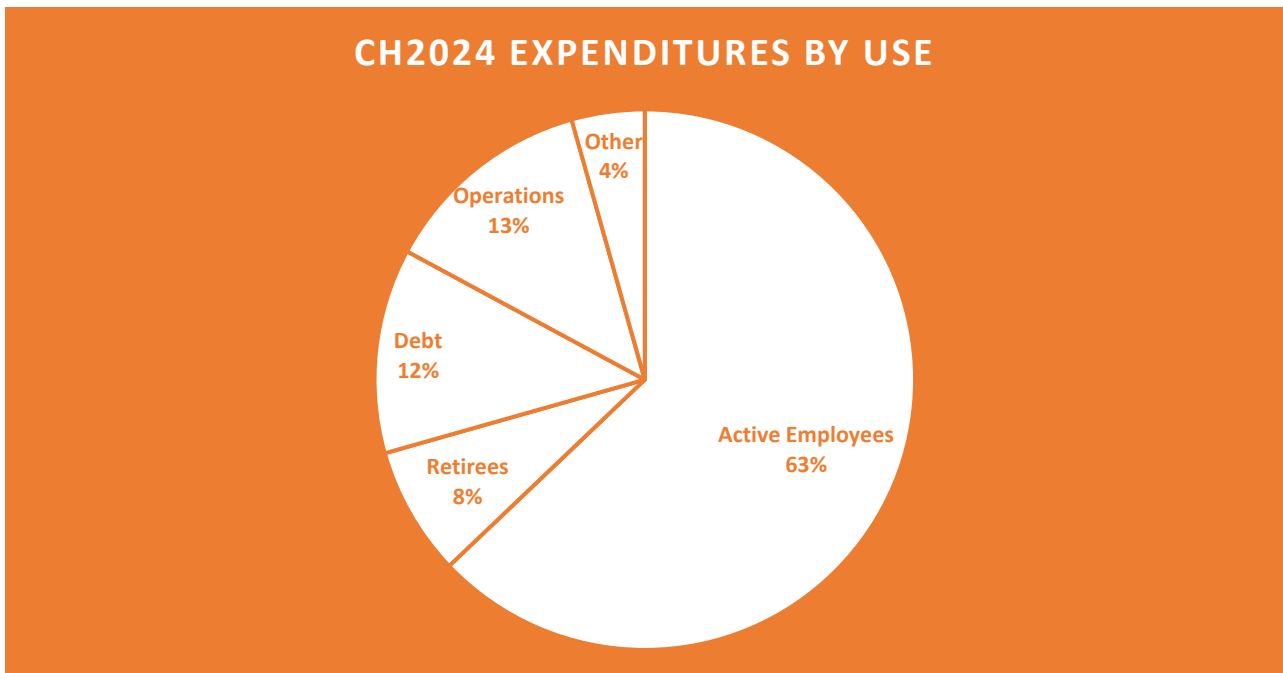
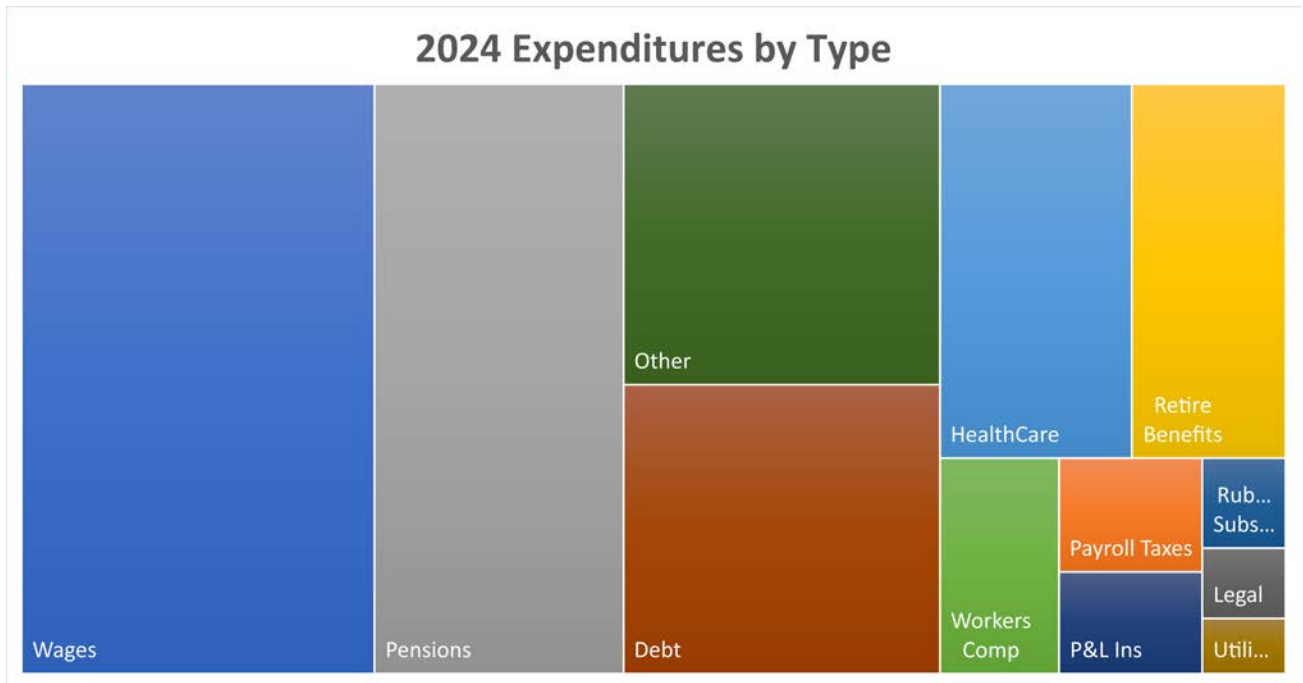
	2020	2021	2022	2023 Budget	2024 Request	% Change
City Council	\$ 779,558	\$ 722,933	\$ 599,103	\$ 948,025	\$ 1,283,395	35.38%
Legal	\$ 1,662,671	\$ 1,248,147	\$ 695,671	\$ 1,256,856	\$ 5,243,129	317.16%
Finance	\$ 13,139,583	\$ 2,883,533	\$ 3,870,730	\$ 16,233,309	\$ 5,668,345	-65.08%
Controller	\$ 113,304	\$ 125,263	\$ 338,608	\$ 129,765	\$ 157,410	21.30%
Hum Resources	\$ 2,666,812	\$ 253,141	\$ 1,141,286	\$ 3,546,265	\$ 8,237,958	132.30%
Technology	\$ 528,961	\$ 478,209	\$ 383,875	\$ 247,000	\$ 1,802,810	629.88%
DPW Admin	\$ 227,599	\$ 170,721	\$ 170,606	\$ 309,947	\$ 275,290	-11.18%
DPW Engineer	\$ 97,856	\$ 127,655	\$ 73,098	\$ 96,002	\$ 271,000	182.29%
DPW Maintenance	\$ 260,016	\$ 568,009	\$ 178,929	\$ 377,212	\$ 827,690	119.42%
DPW Highway	\$ 590,267	\$ 412,816	\$ 728,897	\$ 1,394,857	\$ 1,632,056	17.01%
DPW Sanitation	\$ -	\$ -	\$ -	\$ -	\$ 889,426	n/a
Parks & Rec	\$ 196,310	\$ 410,159	\$ 212,154	\$ 162,895	\$ 652,323	300.46%
Police	\$ 12,933,191	\$ 12,414,822	\$ 12,614,422	\$ 19,024,019	\$ 22,523,879	18.40%
Fire	\$ 5,332,778	\$ 5,902,331	\$ 7,842,896	\$ 7,509,783	\$ 10,369,017	38.07%
L&I	\$ 211,522	\$ 496,812	\$ 364,213	\$ 878,914	\$ 1,552,441	76.63%
Planning	\$ 57,786	\$ 96,714	\$ 158,507	\$ 299,191	\$ 513,462	71.62%
Public Health	\$ 295,295	\$ 591,925	\$ 570,057	\$ -	\$ 158,932	n/a
Utilities	\$ 410,291	\$ 363,128	\$ 390,642	\$ 434,000	\$ 412,500	-4.95%
Debt Service	\$ 5,098,830	\$ 3,159,500	\$ 3,257,875	\$ 3,840,797	\$ 8,177,250	112.91%
	\$ 44,602,630	\$ 30,425,818	\$ 33,608,569	\$ 56,688,837	\$ 70,648,313	24.62%

2024 Revenue Currently \$68,700,700





General Fund: Expenditure Summary





Special Revenue Funds: ARPA

Project Name	Budget
Revenue Replacement - Operations	\$10,000,000
Engineering & Asset Management Capital Planning Service Proposal from HRG	\$171,000
Edmunds GovTech	\$40,000
Hazard Pay	\$329,350
City Staff - RTW Positions	\$3,004,500
Temporary Staffing Firm	\$120,000
Sr. Accountant	\$147,651
Dedicated Finance Staff for ARPA	\$300,000
UHY Advisors	\$130,000
Engineering Firm	\$300,000
City Hall - Roof Repairs	\$384,442
Ventilation Improvements - City Hall	\$97,266
Security Improvements - City Hall	\$1,220,000
Police Station Repairs	\$2,000,000
Fire Station Repairs	\$2,000,000
Public Works Garage & Shed Repairs	\$2,500,000
City Hall A/V Upgrades for Council	\$30,065
Domain Migration	\$14,500
Network Upgrade	\$160,000
Equipment	\$500,000
Software/Licenses	\$350,000
Codification Services	\$30,982
Vehicles	\$497,273
Vehicles - Fire	\$117,381
Quick Response Service Certification and Software	\$35,000
Vehicles - Streets and Highways	\$200,350
Street Signage	\$89,272
Reaney Street	\$145,400
Pool	\$317,833
Playground Improvements	\$50,000
7th Street Courts	\$100,000
Chester Park Bathroom/Safety Upgrades	\$100,000
Memorial Park Bathroom/Safety Upgrades	\$100,000
Chester Park Barn Rehab	\$100,000
Chester Park Garage Improvements	\$75,000
Business Grants	\$250,000
Operational Cost	\$33,000
Program Consultants	\$76,000
Business Façade Improv. Program (FIP)	\$1,959,141
Business Incubator Space	\$200,000
Blight Assessment/Cyclomedia Imagery	\$94,000
50 gal. Waste Trash Bin	\$570,601
Personnel - Wage & Fringe	\$293,652
Equipment & Supplies	\$23,970
Operational Cost	\$200,000
Program Consultants	\$120,000
Assistance to Homeowner/Landlord	\$780,000
TOTAL BUDGET	\$30,357,628

The City received \$30 million in American Rescue Plan Act (ARPA) funding. The City continues to work with the public in determine how funds will be used.

A portion of the funds and various projects have been completed or are in process as of the date of this report.

Funds must be committed by the end of 2024 and spent by the end of 2026.





Special Revenue Funds: Summer Food Program

Revenues	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Summer Food (grant)				\$ 70,000	\$ 70,000	\$ 85,000	21.43%
Expenditures							
Food	\$ -	\$ -	\$ -	\$ 45,651	\$ -	\$ 57,950	n/a
Professional Services	\$ -	\$ -	\$ 402	\$ -	\$ -	\$ -	n/a
Contracted Services	\$ -	\$ 11,758	\$ 500	\$ 22,587	\$ -	\$ 25,000	n/a
Supplies	\$ -	\$ -	\$ -	\$ 785	\$ -	\$ 1,000	n/a
Mileage Reimbursement	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 50	n/a
Summer Food Cost	\$ -	\$ 3,148	\$ -	\$ 977	\$ -	\$ 1,000	n/a
	\$ -	\$ 15,106	\$ 902	\$ 70,000	\$ -	\$ 85,000	n/a



The Summer Food Program is fund from a grant provided by the State of Pennsylvania.

In 2023, the program provided 2,601 meals for 140 participants during the six weeks in operation.

In addition to meals the program provides other services in conjunction with the City's Park & Recreation Department that include arts & crafts, recreation and educational activities.

Meals are provided starting at Noon, Monday – Friday in the months of July & August at various locations throughout the City



Special Revenue Funds: Liquid Fuels

On the first business day in March, eligible municipalities throughout the Commonwealth receive their yearly Liquid Fuels Tax Fund allocation from PennDOT.

Municipalities may use the Liquid Fuels funds for the following:

- Maintenance, repair, construction or reconstruction of public roads, streets, alleys, courts, and ways, including bridges, culverts and drainage structures, for which municipalities are legally responsible
- Road materials for the maintenance, repair, construction or reconstruction of public roads, streets, alleys, courts, and ways for which they are legally responsible
- Payment of approved Pennsylvania Infrastructure Bank (PIB) Loans including financing expenses with project approval
- Purchase, maintenance and repair of traffic control devices such as signs and signal devices
- Payment of road employee wages for working on the municipality's roads, structures, and road equipment
- Construction of approved salt storage facilities used only to store salt
- Purchase of safety equipment and protective clothing
- Maintenance, repair, construction, or reconstruction of ADA curbs ramps or curb cuts for access by individuals with disabilities
- 20 percent limit on new equipment purchases and year-to-year carryover ability Repair of all road equipment used in the municipality's road repair and maintenance program
- Purchase of computer hardware, software and related training, up to \$1,000 per year
- Purchase of materials and equipment from state contracts, Councils of Government or through other purchasing

As of September 30, 2023, the balance in the liquid funds account was \$819,000. A portion of these funds are allocated to remaining 2023 expenditures.



Special Revenue Funds: Liquid Fuels

Revenues	2020	2021	2022	Jan-Sep 2023	Budget 2023	Request 2024	% Change
Liquid Fuel Tax	\$910,803	\$851,860	\$814,765	\$850,137	\$827,972	\$850,000	2.66%
Interest Income	\$448	\$308	\$ -	\$3,185	\$ -	\$20,000	n/a
	\$911,251	\$852,168	\$814,765	\$853,322	\$827,972	\$870,000	5.08%
Expenditures							
Electricity							
Traffic Lights	\$113,719	\$62,136	\$8,005	\$7,850	\$85,000	\$10,500	-87.65%
Street Lights	\$550,121	\$551,021	\$541,770	\$289,054	\$444,000	\$475,000	6.98%
Repairs & Maintenance							
Traffic Lights		\$404,822	\$264,506	\$33,221	\$500,000	\$125,000	-75.00%
Street Lights	\$87,660	\$89,478	\$89,383	\$23,139	\$72,000	\$100,000	38.89%
Road & Sidewalk	\$768,024	\$14,923	\$52,200	\$167,306	\$36,000	\$150,000	316.67%
Vehicle	\$ -	\$ -	\$ -	\$56,690	\$ -	\$ -	n/a
Salt & Sand	\$16,524	\$52,435	\$32,979	\$ -	\$29,000	\$30,000	3.45%
DVRPC Debt Payment	\$ -	\$ -	\$ -	\$ -	\$111,556	\$111,556	0.00%
	\$1,536,048	\$1,174,815	\$988,843	\$577,260	\$1,277,556	\$1,002,056	-21.56%

Note: This fund is out of budget but has funds from previous years to use.





Enterprise Funds: Rubbish

To improve transparency and determine true cost Rubbish and Recycling has been transferred out of the General Fund and is now being reported as an Enterprise Fund.

Collection of annual rubbish fees has been an issue for the City. To address this matter, increased collection actions will be started in 2024. As of September 30, 2023, the City is owed \$4,919,425 in past due refuse tax.

In 2023 the City issued 9,522 bills for refuse tax for 10,680 units.

The City has many issues to address. Among its **long-term** goals is to develop a site/program that would allow residents to bring bulky waste to directly, such as a transfer station.

Rubbish & Recycling



On December 20, 2020 the Chester City Council awarded J.P Mascaro & Sons a five-year contract to collect, recycle and dispose of City residential waste. Mascaro provides once a week curbside trash collection and once a week curbside recycling service. The total contract is valued at \$7.1 million.



City of Chester
TRASH, BULK & RECYCLING COLLECTION INFORMATION

J.P. MASCARO & SONS IS PLEASED TO SERVE THE CITY OF CHESTER

TRASH BULK ITEM SINGLE STREAM RECYCLING

J. P. Mascaro & Sons 1-800-432-1616
If it's service, it's us! www.jpmascaro.com



Enterprise Funds: Rubbish

	Actual	Actual	Actual	Jan - Sep	Budget	Request	Percent
Revenues	2020	2021	2022	2023	2023	2024	Change
Current Fees	\$ 1,273,755	\$ 1,528,582	\$ 1,595,682	\$ 1,965,510	\$ 1,827,000	\$ 2,391,300	9.07%
Prior Years Fees	\$ 254,334	\$ 259,327	\$ 759,767	\$ 172,015	\$ 225,000	\$ 300,000	33.33%
Transfer In (GF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 834,932	n/a
Interest	\$ 20,246	\$ 25,315	\$ -	\$ -	\$ -	\$ 10,000	n/a
Penalties	\$ 21,619	\$ 20,155	\$ 17,595	\$ 69,325	\$ 22,000	\$ 10,000	-54.55%
	\$ 1,569,954	\$ 1,833,379	\$ 2,373,044	\$ 2,206,850	\$ 2,074,000	\$ 3,546,232	70.99%
Wages							
Recycle/Trash Cord	\$ -	\$ -	\$ -	\$ -	\$ 44,290	\$ 45,619	3.00%
Benefits							
Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,388	\$ 3,490	3.01%
Pension	\$ -	\$ -	\$ -	\$ -	\$ 1,475	\$ 1,519	2.98%
Healthcare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Life Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63	n/a
	\$ -	\$ -	\$ -	\$ -	\$ 4,863	\$ 5,072	4.30%
Expenditures							
Waste Mgmt. Fees	\$ 790,913	\$ 1,492,018	\$ 1,515,374	\$ 1,420,186	\$ 1,896,000	\$ 1,527,600	-19.43%
Bulk Collection	\$ -	\$ 468,000	\$ 468,000	\$ 351,000	\$ -	\$ 468,000	n/a
Tipping Fees	\$ 898,500	\$ -	\$ 473,290	\$ 3,052	\$ 850,000	\$ 700,000	-17.6%
Bulk Tipping Fees	\$ 683,133	\$ 288,175	\$ 454,507	\$ 640,625	\$ -	\$ 150,000	n/a
Allocated Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 693,560	n/a
	\$ 2,372,546	\$ 2,248,193	\$ 2,911,171	\$ 2,414,863	\$ 2,746,000	\$ 3,541,160	28.96%
	\$ 2,372,546	\$ 2,248,193	\$ 2,911,171	\$ 2,414,863	\$ 2,795,153	\$ 3,546,232	26.87%

Calculation of Revenue and Fee (2024 fee \$300/household)

	No GF Transfer	Improved Collection Rate	Actual for Budget
Needed Revenue	\$ 3,061,851	\$ 3,061,851	\$ 1,992,750
Collection Rate	75.00%	95%	75%
Amount Billed	\$ 4,082,468	\$ 3,223,001	\$ 2,657,000
Households	10,628	10,628	10,628
Fee per Household	\$ 384	\$ 303	\$250



Allocated Cost consists of: A portion of cost of DPW, Finance, Postage and Audit Fees



Enterprise Funds: Rental Inspection Program

In 2023, per Ordinance number 1714, the City of Chester established the Rental registration and inspection program. This ordinance was created as a significant portion of residential rental properties within the City were not being properly maintained. This is compounded by the transitory nature and inexperience of tenants, tenants' reluctance and or fear to complain about housing conditions and lack of attention by non-complying owners, and difficulties in identify, and holding accountable owners or local representatives of owners.

The annual registration fee of \$200 per residential rental unit. For buildings of more than three units the fourth unit and above will be \$50. Late payment shall result in a 25% penalty. The fee provides one inspection with one re-inspection every three years. The fee for the second re-inspection shall be \$75 per unit. The third and all subsequent re-inspections shall have a fee of \$150.



The Rental Inspection program is treated as and accounted for as an enterprise fund. The cost of the inspections shall be offset by the revenue received. The fund should be self-sustaining and none of the revenue shall benefit the City's general fund or operating cost.

	2020	2021	2022	2023	2024
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 895,450
Expenditures					
Allocated Wages	\$ -	\$ -	\$ -	\$ -	\$ 550,000
Allocated Benefits	\$ -	\$ -	\$ -	\$ -	\$ 331,700
Allocated Support Services	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Postage	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 250
Mileage Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ 1,500
					\$ 895,450
8,253 rental units in City					
Standard Fee: \$200 annual/unit	\$ 1,155,420	(assumes 70% of total)			Allocated Wages
Larger Complexes: \$50 annual/unit	\$ 123,795	(assumes 30% of total)			10% Department Director
	\$ 1,279,215				75% Res Rental DD
Allowance for late pay/bad debt	\$ (383,765)	-25%			75% Residential Inspectors
	\$ 895,450				50% Res Rental Clerk
					Allocated Support Services
					5% Treasurer/Tax Collector
					5% IT Director



City of Chester Pension MMO Verification

The City of Chester continues address its pension funding issues. As part of the plan is to assure that the annual Minimum Municipal Obligation to the various pension plans is met.

For 2024 the Minimum Municipal Obligations are as follows:

Police: \$10,741,062

Fire: \$2,307,691

Non-Uniformed: \$1,299,589

Budgeted Expenses

Police: (pg 38) \$1,733,387

\$9,007,675 \$10,741,062

Fire: (pg 40) \$716,337

\$1,591,354 \$2,307,691

Non-Uniformed:

Page

24	\$	27,852
25	\$	15,224
26	\$	31,319
28	\$	3,663
29	\$	10,463
31	\$	2,640
32	\$	4,368
33	\$	5,049
34	\$	15,759
35	\$	30,066
37	\$	7,630
43	\$	25,400
44	\$	9,434
45	\$	4,179
55	\$	3,490
	\$	<u>196,536</u>
27	\$	<u>1,103,053</u>
	\$	1,299,589



Appendix A: City of Chester Five (5) Year Capital Plan

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APPENDICIES

Appendix A – Chester City Roadway Inventory

Appendix B – Department Summary by Year

Appendix C – Projects by Department and Expenditure Type

Appendix D – Project Profiles



INTRODUCTION

The City of Chester is developing a Capital Improvement Plan in conjunction with Act-47 to enhance the safety, economic viability, and quality of life for the City residents. This Capital Improvement Plan (CIP) will serve as a blueprint for the implementation of major projects within the City's various Departments.

The main Departments that this plan focuses on is as follows:

1. Public Works Department
2. Parks Department.
3. Police Department
4. Fire Department

Other Departments that are indirectly benefited from the Capital Improvement Plan are as follows:

1. Planning Department
2. Health Department
3. Licensing and Inspections
4. Human Resources Department

An integral part of the Capital Improvement Plan is the finance department, who analyze the City's budget on a daily basis to monitor and track Capital Expenditures.

A description of the various City Departments is detailed below:

PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for maintenance and repair of City Streets and Highways. There are approximately 79.6 miles of streets and alleys that require continuing maintenance and upgrades. Maintenance within the public R.O.W.'s includes the following tasks:

1. Roadway Rehabilitation (Includes Mill and Overlay and Reconstruction)
2. Street Sign Maintenance (Installation and Replacement of various regulatory signs)
3. Roadway Line Striping
4. Snow Removal
5. Bulk Trash Pickup
6. Street Light Maintenance and Upgrades
7. Traffic Signal Maintenance and Upgrades
8. City Owned Bridge Repairs

The Public Works Department had the responsibility of maintaining the City's MS4 Permit and series of inlets and conveyance pipes. In 2019, the City created a Stormwater Authority who has been tasked with a majority of the



stormwater management and MS4 responsibilities. The breakdown of responsibilities is as follows:

1. Inlet Piping Repair and Replacement (Stormwater Authority)
2. Inlet Cleaning and Pipe Cleaning (Stormwater Authority)
3. Stormwater Related Sink Hole Repair. (Stormwater Authority)
4. Implementation of the Pollution Reduction Plan (Stormwater Authority)
5. Leaf Collection (City of Chester)
6. Dump Site Trash Removal (City of Chester)
7. Grass Cutting and Tree Maintenance (City of Chester)
8. MS4 Permit Updates (City of Chester/Stormwater Authority)
9. Street Sweeping (Stormwater Authority)

In order to meet the public works demands and maintain the quality of life for the City residents, the Highway Department is located at Front and Dock Streets and utilizes the following equipment.

- Four (4) Pickup Trucks
- Seven (7) Dump Trucks
- One (1) Vac-Con
- One (1) Street Sweeper
- One (1) Utility Truck
- One (1) Stake Body
- Two (2) Grass Trucks
- One (1) Leaf Collector with Bin
- Lawn mowers, weed wackers, trimmers
- One (1) Front End Loader
- One (1) Backhoe

Councilwoman Portia West is the head of the Department which includes both inside and outside staff.

Outside staff includes of a Public Works Director, a Supervisor, a Crew Leader, Heavy Equipment Operators, Drivers and Laborers which includes a total of Fifteen (15) employees.

The inside staff includes the City Engineer, Recycling Coordinator, and an Administrative Assistant a total of Three (3) Staff members.

Highway Capital Projects

Chester City Owned Bridges

1. Melrose Avenue Bridge (2020)*
2. Upland Avenue Bridge (2020)*
3. Potter Street Bridge (2020)*
4. Chestnut Street Bridge (2020)*
5. Crosby Street Bridge (2020)*
6. Walnut Street Bridge (2020)*
7. Chester Park Bridge (OS)**
8. 6th Street Bridge (OS)**
9. Lloyd Street Bridge (OS)***

* Rehabilitation Date

** Out of Service

A majority of the Chester owned bridges have been updated as part of a PENNDOT Construction Project, which includes rehabilitation of various bridges that span over I-95.

Chester City Roads

Chester City maintains approximately of 79.6 Miles of roadway network. (Refer to Appendix A) Each year, the City utilizes CDBG (Community Development Block Grant) Funding and PENNDOT Liquid



Fuels to resurface roadways, which includes ADA Accessible Ramps. The road program ranges from 175K to 250K per year.

Chester City Lighting

Chester City street lighting consists 3,742 Luminaires that are maintained throughout the year. The City has a policy that any and all damaged fixtures be replaced with LED Lights.

Chester City Traffic Signal Infrastructure

The City of Chester Owns and Maintains Traffic Signal Infrastructure and all upgrades and repairs are coordinated with PENNDOT. The day to day operation is managed through a contract with a local traffic signal maintenance vendor.

Public Works Yard

The public works yard includes a series of structures that are in poor condition and in need of rehabilitation. The yard has numerous areas of broken down equipment, damaged salt storage area, and piles of debris that need to be removed. The asphalt pavement is in poor condition and needs to be reconstructed. It is recommended that the entire public works garage be removed and reconstructed.

Upcoming Funded Capital Projects

Lloyd Street Bridge: Reconstruction of the Lloyd Street Bridge. Project is federally funded and is in the final design phases. All engineering and construction costs are reimbursed at 95%.



Figure 1 : Lloyd Street Bridge Removal

600 Block of Avenue of the States: Project is funded as part of a PENNDOT TAP (Transportation Alternatives Program). The project costs is approximately 1 Million Dollars and was completed in 2020.

2019 and 2020 Road Program: Resurfacing of various streets within the City of Chester. Contract amounts are 274K and

Traffic Signal Mast Arm Replacement at Township Line Road and Highland Avenue: Project is funded as part of an ARLE Grant and includes replacement of Mast Arms at Township Line Road and Highland Avenue. The project cost is 108K.

Reaney Street Reconstruction: In 2021 the City of Chester Streets and Highway Department in coordination with Riverfront Alliance is currently designing plans for the reconstruction of Reaney Street from PA State Route 291 to Seaport Drive. The project includes reduced lane widths and new curb and sidewalk along both ends. Additional improvements include lighting, landscape and stormwater management.



Engle Street Reconstruction: In 2020 the City of Chester Streets and Highway Department in coordination with Riverfront Alliance completed the reconstruction of Engle Street. The project includes a new asphalt roadway along Engle from Front Street to Seaport Drive and Curb and Sidewalk.



Figure 2: Before and After Photos of Engle Street Reconstruction

PARKS AND PUBLIC PROPERTY

The Parks and Public Property Department is responsible for maintenance and repair of the Chester City parks and facilities. This department has recently been combined with Public Works but serves as separate entity.

The City is comprised of 247 Acres of parkland that is distributed throughout

the City. There are six (6) major parks, twenty-three (23) neighborhood play areas, and a boat launch at the Delaware River.

Chester facilities that fall under the scope of the Parks Department includes the following locations:

1. City Hall, 1 4th Street, Chester, PA 19013
2. Public Works Garage, Front and Dock Street
3. Fire Station 81, 1501 W. 3rd Street, Chester, PA 19013
4. Fire Station 82, 320 E. 14th Street, Chester, PA 19013
5. Chester Park Barn and Garage, Located in Chester Park
6. Administration Building, 160 E. 7th Street, Chester PA 19013
7. Memorial Park Pool
8. East End Recreation Center

In order to meet the demands of the Parks Department, the Parks Department utilizes the following equipment.

- Five (5) Pickup Trucks
- One (1) Dump Truck
- One (1) Stake Body
- Lawn mowers, weed wackers, trimmers
- One (1) Backhoe

Councilwoman Elizabeth Williams is the head of the Department which includes inside and outside staff.

The department, which is included with Public Works, includes a deputy director over parks and public property and a recreation manager.

The deputy director oversees the indoor and outdoor staff that is comprised of a



crew chief and laborers for a total of eleven (11) staff members. Recreational activities are also included with these responsibilities.

The Deputy Director of the Department and oversees all maintenance operations for facilities and parks. The Deputy Director of the Department oversees the parks manager and recreation director.

Parks Planning

In 2018, the Chester City Parks Department, with the help of a grant funded through DCNR developed a Parks, Trails, & Open Space Plan entitled 'Resilience Through Recreation'. The plan provides a detailed overview of the parks system and highlights project areas and internal projects that will enhance the parks and open space within the City.

Upcoming Funded Capital Projects

Eyre Park Greenway: The Eyre Park Greenway is a multi-use recreational path that is located within Eyre Park in the City of Chester. The stormwater authority is utilizing PENNVEST funding and the approximate budget amount is 500K.



Figure 3: Eyre Park Greenway

Chester Creek Levee Walk: Project is funded as part of a Coastal Zone Management (CZM) Grant and DVRPC Grant for construction of the Levee Walk. The total project cost was approximately at 450K.



Figure 4: Photo of Eyre Park Levee Walk

Barry Bridge Boat Launch and Park Upgrades: Project is funded as part of a Pollution Fine Funding and Delaware County Open Space. The project includes the re-installation of the boat launch and upgrades to the park.



Figure 5: Pre-Development Photo of Barry Bridge Park



East Coast Greenway at PA State Route 291, Highland Avenue and Norris Street: Highland Avenue design is funded as part through a DCNR and CZM Grant. The design is scheduled to start in 2021. Currently the City is looking funding to design additional sections and construct sections of the trail.

PUBLIC SAFETY AND PUBLIC AFFAIRS

The Public Safety and Public Affairs Department and are comprised of the Fire and Police Departments, Respectively.

The Fire Department includes personnel at two (2) separate Fire Stations known as Fire Station 81 and 82. Currently, the City is undertaking a Fire Services Study.

The Police Department includes approximately eight-four (84) employees ranging from the Police Commissioner to the Patrol Officers. There is currently A camera initiative within the City that include installation of wireless and hard wired cameras. It is the intention that these cameras be wired to a master command center located within the Chester City Police Department.



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