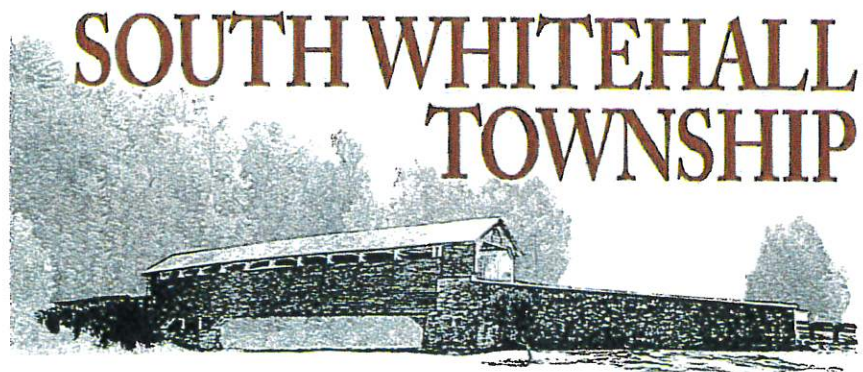


South Whitehall Township

2022 Budget



**SOUTH WHITEHALL
TOWNSHIP**

**2022
BUDGET SUMMARY**

South Whitehall Township
 Summary of Budgets
 2022

	General Fund	Capital Fund	ARPA	Open Space	State Highway Aid Fund	Refuse Fund	Water Fund	Sewer Fund	Debt Service Fund	Fire Fund	Total
Revenue:											
Property Tax	\$ 6,965,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,965,444
Transfer Tax	700,000	-	-	-	-	-	-	-	-	-	700,000
Local Services Tax	600,000	-	-	-	-	-	-	-	-	-	600,000
Fire Tax	-	-	-	-	-	-	-	-	-	1,134,518	1,134,518
Earned Income	3,500,000	-	-	-	-	-	-	-	-	-	3,500,000
Business Privilege	2,350,000	-	-	-	-	-	-	-	-	-	2,350,000
Admissions	1,300,000	-	-	-	-	-	-	-	-	-	1,300,000
Cable TV	325,000	-	-	-	-	-	-	-	-	-	325,000
Licenses/permits/Fees	551,480	-	-	-	-	-	-	10,500	-	-	561,980
Interest	4,500	-	-	-	-	-	-	-	-	-	4,500
Grants/Gifts	254,684	-	-	-	665,000	-	-	-	-	-	919,684
Work On Property Revenue	-	46,970	729,750	-	-	111,000	-	-	-	-	887,720
Billed Fees	-	-	-	-	-	2,787,300	4,221,400	2,942,000	-	-	5,950,700
Fines/Discounts/Collection	-	-	-	-	-	30,700	34,500	311,500	-	-	646,700
Charges/Miscellaneous	(169,408)	-	-	-	-	2,929,000	4,255,900	3,264,500	-	-	10,178,400
Total Revenue	16,381,700	46,970	729,750	-	665,000	2,929,000	4,255,900	3,264,500	-	1,134,518	29,407,338
Expense:											
Administration	6,938,374	112,000	-	-	350,000	2,968,564	3,201,759	2,781,454	359,021	-	16,711,172
Police	5,858,312	217,113	-	-	-	-	-	-	-	-	6,075,425
Public Works	3,356,458	1,174,700	300,000	-	449,142	-	-	-	-	-	5,280,300
Park & Recreation	401,360	202,000	-	100,000	-	-	-	-	-	-	703,360
Wehr's Dam	-	850,000	-	-	-	-	-	-	-	-	850,000
Capital Investment in Water & Sewer Systems	-	-	300,000	-	-	-	1,134,600	980,500	-	-	2,415,100
Volunteer Fire Cos.	-	-	129,750	-	-	-	-	-	-	1,047,781	1,177,531
Total Expense	16,554,504	2,555,813	729,750	100,000	799,142	2,968,564	4,336,359	3,761,954	359,021	1,047,781	33,212,888
Revenue Less Expense	(172,803)	(2,508,843)	-	(100,000)	(134,142)	(38,564)	(80,459)	(497,454)	(359,021)	86,737	(3,805,550)
Estimated Cash January 1, 2022	6,087,600	147,679	1,044,337	416,323	303,422	607,029	2,615,222	5,005,727	-	471,831	16,689,170
Bond Proceeds	-	600,000	-	-	-	-	-	-	-	-	600,000
Cash Outlay for Debt	-	-	-	-	-	-	-	-	(495,000)	-	(495,000)
Transfers Out	(2,784,334)	-	-	-	-	-	(400,500)	-	-	-	(3,184,834)
Transfers In	-	1,780,813	-	-	-	300,000	-	250,000	854,021	-	3,184,834
Budgeted Unappropriated Reserve	\$ 3,130,463	\$ 19,649	\$ 314,667	\$ 316,323	\$ 169,280	\$ 867,466	\$ 2,134,263	\$ 4,758,273	\$ -	\$ 558,568	\$ 12,998,620

GENERAL FUND

2022

**2022 BUDGET
GENERAL FUND**

Total Budgeted Revenue	\$ 16,381,700
Total Budgeted Operating Expense	\$ (16,554,504)
Revenue Less Expense	\$ (172,803)

Debt Obligations:

Transfer to Debt Service Fund General Obligation Bond - Series 2021	\$ (703,521)
Subtotal	\$ (876,324)

2021 Estimated Operating Cash Carryover (includes Fiscal Stability) **\$ 6,087,600**

Total Unappropriated Reserve **\$ 5,211,276**

Transfer to Refuse **\$ (300,000)**

Transfer to Capital from Wells Fargo **\$ (1,580,813)**

Transfer to Capital from Fiscal Stability (Wehr's Dam) **\$ (200,000)**

Remaining Unappropriated Reserve (including Fiscal Stability) **\$ 3,130,463**

* Fiscal Stability has \$2,393,307 (14.4% of 2021 Budgeted Operating Expenses)

Note: Wehr's Dam allocation \$200,000 through 2021

**General Fund
Revenue Comparative
2022 Budget**

Character Code Name	Final Budget 2021	Actual Collected through 9/30/21	(Uncollected) Excess 2021 Revenue	Budget Change from 2021 to 2022	Proposed 2022 Budget	Board of Commissioner	
						Recommended	Final 2022 Budget
Real Estate Tax Total	(6,859,581)	(6,661,161)	(198,420)	(105,863)	(6,965,444)	-	(6,965,444)
Real Estate Transfer Total	(650,000)	(651,742)	1,742	(50,000)	(700,000)	-	(700,000)
Business Privilege Total	(2,150,000)	(2,222,102)	69,952	(200,000)	(2,350,000)	-	(2,350,000)
Admission Tax Total	(800,000)	(1,143,803)	343,803	(500,000)	(1,300,000)	-	(1,300,000)
Cable TV Tax Total	(325,000)	(251,501)	(73,499)	-	(325,000)	-	(325,000)
Earned Income Tax Total	(3,300,000)	(2,949,653)	(350,347)	(200,000)	(3,500,000)	-	(3,500,000)
Local Services Tax Total	(675,000)	(463,119)	(211,881)	75,000	(600,000)	-	(600,000)
Grants & Gifts Total	(254,684)	(55,690)	(198,994)	-	(254,684)	-	(254,684)
License/Permit Fees Total	(485,480)	(428,488)	(58,103)	(70,500)	(551,480)	-	(551,480)
Interest Income Total	(8,500)	(4,941)	(3,559)	4,000	(4,500)	-	(4,500)
Other Income Total	(28,001)	(291,729)	263,728	(10,000)	(38,001)	-	(38,001)
Disc Penalties Fines Total	185,844	174,549	11,295	21,565	207,409	-	207,409
Grand Total	(15,350,402)	(14,949,380)	(402,133)	(1,035,798)	(16,381,700)	-	(16,381,700)

**General Fund
Revenue Comparative
2022 Budget**

Character Code Name	Final Budget 2021	Actual Collected through 9/30/21	(Uncollected) Excess 2021 Revenue	Budget Change from 2021 to 2022	Proposed 2022 Budget	Board of Commissioner	
						Changes	Final 2022 Budget
Real Estate Tax	(6,807,581)	(6,558,030)	(249,551)	(87,863)	(6,895,444)		(6,895,444)
Real Estate Tax	3,000	19,672	(16,672)	12,000	15,000		15,000
Real Estate Tax	(40,000)	(88,371)	48,371	(25,000)	(65,000)		(65,000)
Real Estate Tax	(15,000)	(34,432)	19,432	(5,000)	(20,000)		(20,000)
Real Estate Tax Total	(6,859,581)	(6,661,161)	(198,420)	(105,863)	(6,965,444)		(6,965,444)
Real Estate Transfer	(650,000)	(651,742)	1,742	(50,000)	(700,000)		(700,000)
Real Estate Transfer Total	(650,000)	(651,742)	1,742	(50,000)	(700,000)		(700,000)
Business Privilege	(2,150,000)	(2,214,952)	64,952	(200,000)	(2,350,000)		(2,350,000)
Business Privilege	5,000	-	5,000	-	5,000		5,000
Business Privilege	(5,000)	(7,150)	2,150	-	(5,000)		(5,000)
Business Privilege Total	(2,150,000)	(2,222,102)	69,952	(200,000)	(2,350,000)		(2,350,000)
Admission Tax	(800,000)	(1,143,803)	343,803	(500,000)	(1,300,000)		(1,300,000)
Admission Tax Total	(800,000)	(1,143,803)	343,803	(500,000)	(1,300,000)		(1,300,000)
Cable TV Tax	(325,000)	(251,501)	(73,499)	-	(325,000)		(325,000)
Cable TV Tax Total	(325,000)	(251,501)	(73,499)	-	(325,000)		(325,000)
Earned Income Tax	(3,300,000)	(2,949,653)	(350,347)	(200,000)	(3,500,000)		(3,500,000)
Earned Income Tax Total	(3,300,000)	(2,949,653)	(350,347)	(200,000)	(3,500,000)		(3,500,000)
Local Services Tax	(675,000)	(463,119)	(211,881)	75,000	(600,000)		(600,000)
Local Services Tax Total	(675,000)	(463,119)	(211,881)	75,000	(600,000)		(600,000)
Grants & Gifts	(1,000)	(1,000)	-	-	(1,000)		(1,000)
Grants & Gifts	(14,000)	-	(14,000)	-	(14,000)		(14,000)
Grants & Gifts	(8,000)	-	(8,000)	-	(8,000)		(8,000)
Grants & Gifts	(216,184)	(54,690)	(161,494)	-	(216,184)		(216,184)
Grants & Gifts	(3,000)	-	(3,000)	-	(3,000)		(3,000)
Grants & Gifts	(3,000)	-	(3,000)	-	(3,000)		(3,000)
Grants & Gifts	(6,000)	-	(6,000)	-	(6,000)		(6,000)
Grants & Gifts	(3,500)	-	(3,500)	-	(3,500)		(3,500)
Grants & Gifts Total	(254,684)	(55,690)	(198,994)	-	(254,684)		(254,684)
License/Permit Fees	(300)	(100)	(200)	-	(300)		(300)
License/Permit Fees	(7,350)	(600)	(6,750)	-	(7,350)		(7,350)

License/Permit Fees	(67,000)	(4,910)	-	(67,000)	(67,000)
License/Permit Fees	(30)	-	-	(30)	(30)
License/Permit Fees	-	-	-	-	-
License/Permit Fees	(1,140)	1,140	-	-	-
License/Permit Fees	(48,184)	(26,816)	15,000	(60,000)	(60,000)
License/Permit Fees	(5,396)	(6,604)	4,000	(8,000)	(8,000)
License/Permit Fees	(4,354)	(5,646)	(75,000)	(85,000)	(85,000)
License/Permit Fees	(850)	-	-	-	-
License/Permit Fees	(43,667)	(16,333)	10,000	(50,000)	(50,000)
License/Permit Fees	(4,965)	(8,035)	5,000	(8,000)	(8,000)
License/Permit Fees	3,300	(8,300)	(7,000)	(12,000)	(12,000)
License/Permit Fees	(500)	(2,500)	-	(3,000)	(3,000)
License/Permit Fees	(14,610)	9,610	(5,000)	(10,000)	(10,000)
License/Permit Fees	(107,080)	21,080	(14,000)	(100,000)	(100,000)
License/Permit Fees	-	(9,000)	-	(9,000)	(9,000)
License/Permit Fees	(3,344)	(2,656)	-	-	-
License/Permit Fees	(2,650)	(5,850)	1,500	(7,000)	(7,000)
License/Permit Fees	-	-	-	-	-
License/Permit Fees	(20,000)	-	-	(20,000)	(20,000)
License/Permit Fees	(6,850)	1,850	(1,000)	(6,000)	(6,000)
License/Permit Fees	(2,268)	2,007	-	(1,500)	(1,500)
License/Permit Fees	(10,650)	(4,350)	3,000	(12,000)	(12,000)
License/Permit Fees	(10,550)	550	-	(10,000)	(10,000)
License/Permit Fees	(150)	150	-	-	-
License/Permit Fees	(14,750)	(250)	-	(15,000)	(15,000)
License/Permit Fees	(28,700)	(19,300)	18,000	(30,000)	(30,000)
License/Permit Fees	(36,950)	31,950	(25,000)	(30,000)	(30,000)
License/Permit Fees	(1,360)	1,360	-	-	-
License/Permit Fees	-	-	-	-	-
License/Permit Fees	(300)	(300)	-	(300)	(300)
License/Permit Fees Total	(485,480)	(58,103)	(70,500)	(551,480)	(551,480)
Interest Income	(8,500)	(4,941)	4,000	(4,500)	(4,500)
Interest Income Total	(8,500)	(4,941)	4,000	(4,500)	(4,500)
Other Income	(2,000)	18,400	-	(2,000)	(2,000)
Other Income	(1)	-	-	(1)	(1)
Other Income	-	221,670	-	-	-
Other Income	-	-	-	-	-
Other Income	(10,000)	21,620	(10,000)	(20,000)	(20,000)
Other Income	(15,000)	2	-	(15,000)	(15,000)

Other Income	-	-	-	-	-	-	-	-	-
Other Income	(1,000)	(988)	(12)	-	-	(1,000)	-	-	(1,000)
Other Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
Other Income Total	(28,001)	(291,729)	263,728	(10,000)	(38,001)	(38,001)	-	-	(38,001)
Disc Penalties Fines	-	(1,727)	1,727	-	-	-	-	-	-
Disc Penalties Fines	(4,500)	(4,928)	428	-	-	(4,500)	-	-	(4,500)
Disc Penalties Fines	129,344	126,405	2,939	8,565	137,909	137,909	-	-	137,909
Disc Penalties Fines	1,000	2,597	(1,597)	3,000	4,000	4,000	-	-	4,000
Disc Penalties Fines	10,000	13,035	(3,035)	10,000	20,000	20,000	-	-	20,000
Disc Penalties Fines	50,000	39,167	10,833	-	50,000	50,000	-	-	50,000
Disc Penalties Fines Total	185,844	174,549	11,295	21,565	207,409	207,409	-	-	207,409
Grand Total	(15,350,402)	(14,949,380)	(402,133)	(1,035,798)	(16,381,700)	(16,381,700)	-	-	(16,381,700)

**General Fund
Expense Comparative**

Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner		
					Recommended Changes	Final Budget 2022	
Dept Name Total							
Legislative Total	32,925	27,081	48,795	15,870	(6,800)	41,995	
Executive Total	260,564	200,606	274,539	13,975	-	274,539	
Finance Total	332,308	229,342	465,561	133,253	(2,500)	463,061	
Tax Collector Total	20,800	17,795	21,800	1,000	-	21,800	
Legal Total	517,500	395,607	473,500	(44,000)	-	473,500	
HR Total	84,537	44,934	143,258	58,721	-	143,258	
Admin Total	3,679,348	990,393	3,726,621	47,273	-	3,726,621	
IT Total	543,786	373,245	706,562	162,776	-	706,562	
Engineering Total	125,000	52,428	112,000	(13,000)	-	112,000	
Police Total	5,708,228	3,699,124	5,858,312	150,084	-	5,858,312	
Fire Safety Total	-	-	153,881	153,881	-	153,881	
Ambulance Total	30,000	30,000	30,000	-	-	30,000	
Emerg Mgmt Total	38,050	10,655	32,050	(6,000)	-	32,050	
PW Total	3,525,820	2,206,639	3,356,458	(169,362)	-	3,356,458	
P&R Total	322,930	179,087	400,860	77,930	500	401,360	
CD Total	758,175	518,946	759,107	932	-	759,107	
Grand Total	15,979,971	8,975,884	16,563,304	583,333	(8,800)	16,554,504	

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner		Final Budget 2022
						Recommended	Changes	
	Dept Name Total							
Salary and Wages Elected Off	Legislative	20,625	14,781	28,995	8,370			28,995
Clifford Park Seniors	Legislative	750	750	750	-	250		1,000
Meals on Wheels	Legislative	6,000	6,000	6,000	-			6,000
CACLV	Legislative	-		7,500	7,500	(7,500)		-
Lehigh County Seniors	Legislative	750	750	750	-	250		1,000
Cetronia Senior Citizens	Legislative	750	750	750	-	250		1,000
Treatment Trends	Legislative	1,500	1,500	1,500	-			1,500
Parkland Elem Wrestling Club	Legislative	750	750	750	-	(250)		500
Pocono Wildlife Rehab & Educ Center	Legislative	300	300	300	-	200		500
Turning Point LV	Legislative	1,500	1,500	1,500	-			1,500
	Legislative Total	32,925	27,081	48,795	15,870	(6,800)		41,995
Wages	Executive	265,663	171,978	279,646	13,983			279,646
Special Allocation	Executive	(13,074)	-	(13,982)	(908)			(13,982)
Holiday Pay	Executive	-	4,014	-	-			-
Sick Pay	Executive	-	-	-	-			-
Attendance Incentive	Executive	2,875	-	2,875	-			2,875
PTO	Executive	-	19,941	-	-			-
Meal/Food	Executive	500	483	500	-			500
Dues/Subscriptions/Books and M	Executive	2,100	2,291	2,500	400			2,500
Contracted Services	Executive	1,000	-	-	(1,000)			-
Continuing Education	Executive	1,000	1,551	2,500	1,500			2,500
General Government Expense	Executive	500	348	500	-			500
	Executive Total	260,564	200,606	274,539	13,975	-		274,539
Wages	Finance	364,260	200,677	288,950	(75,310)			288,950
Special Allocation	Finance	(74,852)	-	(62,534)	12,318			(62,534)
Salary and Wages Part Time	Finance	-	-	18,720	18,720			18,720
Holiday Pay	Finance	-	5,640	-	-			-
Training Pay	Finance	-	-	-	-			-

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner	
						Recommended	Final Budget 2022
Sick Pay	Finance	-	220	-	-	-	-
Overtime Pay	Finance	5,000	1,477	5,000	-	(2,500)	2,500
Attendance Incentive	Finance	6,100	-	5,425	(675)	-	5,425
PTO	Finance	-	14,733	-	-	-	-
Bereavement Pay	Finance	-	470	-	-	-	-
Meal/Food	Finance	500	64	-	(500)	-	-
Professional Services	Finance	-	-	-	-	-	-
Tax Appeal Hearing Officer	Finance	1,000	-	-	(1,000)	-	-
Travel	Finance	1,000	440	1,500	500	-	1,500
Dues/Subscriptions/Books and M	Finance	800	864	1,000	200	-	1,000
Contracted Services	Finance	20,000	-	200,000	180,000	-	200,000
Continuing Education	Finance	3,500	1,399	5,000	1,500	-	5,000
Minor Machinery and Equipment	Finance	5,000	3,359	2,500	(2,500)	-	2,500
Finance Total		332,308	229,342	465,561	133,253	(2,500)	463,061
Salary and Wages Elected Off	Tax Collector	10,000	7,440	10,000	-	-	10,000
Postage	Tax Collector	3,500	3,841	4,500	1,000	-	4,500
Bond	Tax Collector	1,000	695	1,000	-	-	1,000
Contracted Services	Tax Collector	6,300	5,818	6,300	-	-	6,300
Tax Collector Total		20,800	17,795	21,800	1,000	-	21,800
Pension	Legal	35,000	14,267	25,000	(10,000)	-	25,000
General Government Expense	Legal	200,000	114,698	180,000	(20,000)	-	180,000
Meetings and Preparation Expen	Legal	15,000	37,459	40,000	25,000	-	40,000
Zoning Expenses	Legal	55,000	30,227	50,000	(5,000)	-	50,000
Subdivision Billable	Legal	85,000	106,052	110,000	25,000	-	110,000
Subdivision Reimbursable	Legal	(85,000)	(118,100)	(110,000)	(25,000)	-	(110,000)
Grievances	Legal	5,000	654	5,000	-	-	5,000
Negotiations	Legal	25,000	148,158	5,000	(20,000)	-	5,000
Arbitration	Legal	5,000	-	5,000	-	-	5,000
Litigation	Legal	40,000	371	40,000	-	-	40,000

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner Recommended Changes	
						2022	2022
Collections	Legal	2,000	-	2,000	-	-	2,000
Codification	Legal	10,000	882	10,000	-	-	10,000
Labor	Legal	75,000	52,689	75,000	-	-	75,000
Building Code Appeals	Legal	4,000	-	-	(4,000)	-	-
Civil Service	Legal	15,000	1,292	15,000	-	-	15,000
Tax Appeals	Legal	1,500	328	1,500	-	-	1,500
Ordinances	Legal	30,000	6,633	20,000	(10,000)	-	20,000
Cable TV Solicitor	Legal	-	-	-	-	-	-
	Legal Total	517,500	395,607	473,500	(44,000)	-	473,500
Wages	HR	56,882	38,230	130,587	73,705	-	130,587
Special Allocation	HR	(2,845)	-	(6,579)	(3,734)	-	(6,579)
Salary and Wages PT Staff	HR	-	-	-	-	-	-
Holiday Pay	HR	-	919	-	-	-	-
Training Pay	HR	-	-	-	-	-	-
Sick Pay	HR	-	-	-	-	-	-
Overtime Pay	HR	1,000	241	1,000	-	-	1,000
Attendance Incentive	HR	1,000	-	2,250	1,250	-	2,250
PTO	HR	-	1,969	-	-	-	-
Bereavement Pay	HR	-	-	-	-	-	-
Continuing Education	HR	15,000	1,380	10,000	(5,000)	-	10,000
Employee Event	HR	7,500	1,625	5,000	(2,500)	-	5,000
Contracted Services	HR	-	-	-	-	-	-
Special Award	HR	5,000	-	-	(5,000)	-	-
Recruitment Expense	HR	1,000	570	1,000	-	-	1,000
	HR Total	84,537	44,934	143,258	58,721	-	143,258
FICA-Employer Paid	Admin	169,420	120,792	179,884	10,464	-	179,884
Workers Compensation Ins.	Admin	254,000	105,800	321,266	67,266	-	321,266
Health Insurance	Admin	568,825	388,446	528,317	(40,508)	-	528,317
Pension	Admin	2,535,000	260,921	2,537,557	2,557	-	2,537,557

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner	
						Recommended	Final Budget 2022
Dental	Admin	20,230	13,336	18,911	(1,319)		18,911
Life Insurance	Admin	26,320	9,108	12,685	(13,635)		12,685
Thrift Savings	Admin	55,120	37,964	51,720	(3,400)		51,720
Cobra Reimbursement	Admin	-	(22,705)	-	-		-
Pension Reimbursement Water	Admin	(124,205)	-	(112,773)	11,432		(112,773)
Pension Reimbursement Sewer	Admin	(129,310)	-	(119,847)	9,463		(119,847)
State Pension Reimbursement	Admin	(620,000)	(657,228)	(620,000)	-		(620,000)
Unemployment Compensation	Admin	10,000	-	10,000	-		10,000
Office Supplies	Admin	8,000	3,474	9,000	1,000		9,000
Computer/Copier Supplies	Admin	18,000	12,330	22,000	4,000		22,000
Postage	Admin	15,000	1,205	15,000	-		15,000
Miscellaneous Expense	Admin	500	33,976	500	-		500
Public Safety Supplies	Admin	10,000	-	-	(10,000)		-
Professional Services	Admin	50,000	8,885	25,000	(25,000)		25,000
Accounting and Auditing Service	Admin	110,000	130,900	75,000	(35,000)		75,000
Answering Service	Admin	4,100	2,954	4,100	-		4,100
Telephone Charges	Admin	62,000	51,102	63,800	1,800		63,800
Equipment Lease	Admin	35,000	24,162	35,000	-		35,000
Travel	Admin	500	(243)	500	-		500
Freight and Express Charges	Admin	1,400	418	1,000	(400)		1,000
Advertising/Printing	Admin	23,000	18,069	23,000	-		23,000
Printing	Admin	6,000	2,682	4,000	(2,000)		4,000
Rate Reserve/Deductibles	Admin	15,000	7,337	10,000	(5,000)		10,000
Insurance Repairs	Admin	50,000	73,919	50,000	-		50,000
Insurance Reimbursement	Admin	(50,000)	(26,874)	(50,000)	-		(50,000)
WC Insurance Audit	Admin	25,000	-	20,000	(5,000)		20,000
Insurance	Admin	435,600	345,521	614,653	179,053		614,653
Court Costs	Admin	500	-	-	(500)		-
Dues/Subscriptions/Books and M	Admin	1,300	276	1,000	(300)		1,000

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner Recommended Changes	
						2022	Final Budget 2022
Laundry/Uniform Cleaning Servi	Admin	12,000	6,857	-	(12,000)	-	-
Contracted Services	Admin	15,000	5,765	12,000	(3,000)	12,000	12,000
Employee Event	Admin	-	65	1,500	1,500	1,500	1,500
OvShort	Admin	-	33	-	-	-	2,500
General Government Expense	Admin	3,200	1,097	2,500	(700)	-	-
Interest Expense	Admin	75,000	46,314	-	(75,000)	-	-
Minor Machinery and Equipment	Admin	1,500	1,004	1,000	(500)	-	1,000
Supply Water Reimbursement	Admin	(4,813)	(2,438)	(4,813)	-	-	(4,813)
Supply Sewer Reimbursement	Admin	(4,813)	(2,438)	(4,813)	-	-	(4,813)
Communications Water Reimburse	Admin	(8,263)	(6,197)	(8,263)	-	-	(8,263)
Communications Sewer Reimburse	Admin	(8,263)	(6,197)	(8,263)	-	-	(8,263)
Medical/Physical Expense	Admin	500	-	500	-	-	500
Lehigh County Abuse Investigat	Admin	4,000	-	4,000	-	-	4,000
Major Machinery and Equipment	Admin	8,000	-	-	(8,000)	-	-
Admin Total		3,679,348	990,393	3,726,621	47,273	3,726,621	3,726,621
Wages	IT	-	-	76,323	76,323	76,323	76,323
Holiday Pay	IT	-	-	-	-	-	-
Training Pay	IT	-	-	-	-	-	-
Sick Pay	IT	-	-	-	-	-	-
Overtime Pay	IT	-	-	1,000	1,000	1,000	1,000
Attendance Incentive	IT	-	-	1,250	1,250	1,250	1,250
PTO	IT	-	-	-	-	-	-
Bereavement Pay	IT	-	-	-	-	-	-
Internet Fees	IT	16,500	9,750	13,000	(3,500)	13,000	13,000
Maintenance Services and Repai	IT	5,100	-	5,000	(100)	5,000	5,000
IT Water Reimb	IT	(30,107)	(26,852)	(35,966)	(5,859)	(35,966)	(35,966)
IT Sewer Reimb	IT	(30,107)	(26,852)	(35,966)	(5,859)	(35,966)	(35,966)
Contracted IT/Networking	IT	547,400	394,081	653,920	106,520	653,920	653,920
Continuing Education	IT	10,000	-	3,000	(7,000)	-	3,000

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner Recommended Changes	
						2022	Final Budget 2022
Minor Machinery and Equipment	IT	25,000	23,118	25,000	-	25,000	25,000
	IT Total	543,786	373,245	706,562	162,776	706,562	706,562
General Government Expense	Engineering	113,000	48,362	100,000	(13,000)	100,000	100,000
Subdivision Billable	Engineering	700,000	507,284	700,000	-	700,000	700,000
Subdivision Reimbursable	Engineering	(700,000)	(503,217)	(700,000)	-	(700,000)	(700,000)
Traffic Control and Study	Engineering	7,000	-	7,000	-	7,000	7,000
Storm Water Management	Engineering	5,000	-	5,000	-	5,000	5,000
	Engineering Total	125,000	52,428	112,000	(13,000)	112,000	112,000
Wages	Police	434,470	254,181	334,043	(100,427)	334,043	334,043
Holiday Pay	Police	-	8,118	-	-	-	-
Training Pay	Police	-	-	-	-	-	-
Personal Pay	Police	-	-	-	-	-	-
Sick Pay	Police	-	18,919	-	-	-	-
Longevity Pay	Police	5,300	5,000	5,400	100	5,400	5,400
Overtime Pay	Police	4,500	-	4,500	-	4,500	4,500
Attendance Incentive	Police	5,000	-	5,000	-	5,000	5,000
PTO	Police	-	26,755	-	-	-	-
K-9 Expenses	Police	12,500	8,270	15,000	2,500	15,000	15,000
Meal/Food	Police	5,000	905	3,000	(2,000)	3,000	3,000
Uniform/Clothing Expense	Police	50,000	40,520	45,000	(5,000)	45,000	45,000
General Government Supplies	Police	15,000	6,579	15,000	-	15,000	15,000
Small Tools/Minor Equip Purcha	Police	25,000	9,518	25,000	-	25,000	25,000
Professional Services	Police	6,000	950	6,000	-	6,000	6,000
Testing Fees	Police	5,000	1,271	5,000	-	5,000	5,000
Radio Equip Maintenance	Police	2,500	1,685	3,000	500	3,000	3,000
Travel	Police	5,000	1,323	5,000	-	5,000	5,000
Explorer Post	Police	1,000	-	1,000	-	1,000	1,000
Travel	Police	-	587	-	-	-	-
Criminal Investigations Expens	Police	5,000	1,649	5,000	-	5,000	5,000

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner Recommended Changes	
						2022	2022
MERT Expense	Police	20,000	11,902	15,000	(5,000)		15,000
DUI Grant Expense	Police	216,184	62,252	216,184	-		216,184
Sweep Expense	Police	1,000	-	1,000	-		1,000
Maintenance Services and Repair	Police	3,000	741	-	(3,000)		-
Dues/Subscriptions/Books and M	Police	7,000	5,032	7,000	-		7,000
Contracted Services	Police	12,000	8,291	16,000	4,000		16,000
Continuing Education	Police	9,000	632	-	(9,000)		-
Training Expense	Police	50,000	36,084	50,000	-		50,000
General Government Expense	Police	2,500	343	-	(2,500)		-
Major Machinery and Equipment	Police	23,000	180	20,000	(3,000)		20,000
Public Relations Expense	Police	20,000	9,081	20,000	-		20,000
Heroes and Helpers	Police	2,000	-	2,000	-		2,000
Project Life Saver	Police	5,000	1,823	3,000	(2,000)		3,000
National Night Out	Police	1,500	6,234	2,000	500		2,000
Recruitment Expense	Police	10,000	8,430	12,000	2,000		12,000
Weapons and Ammunition	Police	75,000	31,183	107,400	32,400		107,400
Medical/Physical Expense	Police	5,000	891	5,000	-		5,000
Wages	Police	3,134,000	1,753,096	3,339,806	205,806		3,339,806
Special Allocation	Police	(160,000)	(139,519)	(164,800)	(4,800)		(164,800)
Vacation Pay	Police	-	171,342	-	-		-
Holiday Pay	Police	100,000	112,197	100,000	-		100,000
Training Pay	Police	-	119,793	-	-		-
Personal Pay	Police	-	24,230	-	-		-
Sick Pay	Police	-	43,745	-	-		-
Longevity Pay	Police	61,500	27,129	38,300	(23,200)		38,300
Overtime Pay	Police	275,000	148,728	300,000	25,000		300,000
Court Overtime Pay	Police	20,000	2,762	15,000	(5,000)		15,000
Attendance Incentive	Police	42,750	729	42,750	-		42,750
Dorney Park Extra Job Pay	Police	25,000	-	25,000	-		25,000

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner Recommended Changes	Final Budget 2022
Comp Time Pay Out	Police	7,500	47,812	-	(7,500)	-	-
Workers Compensation Offset	Police	-	-	-	-	-	-
BEREAV	Police	-	2,101	-	-	-	-
Bereavement Pay	Police	-	2,013	-	-	-	15,000
Continuing Education Reimburse	Police	9,000	11,208	15,000	6,000	-	-
Meal/Food	Police	-	-	-	-	-	-
Uniform/Clothing Expense	Police	-	561	-	-	-	-
Continuing Education	Police	-	-	-	-	-	-
Medical/Physical Expense	Police	5,000	(1,834)	5,000	-	-	5,000
FICA-Employer Paid	Police	273,392	194,295	294,763	21,371	-	294,763
Health Insurance	Police	723,682	515,213	740,075	16,393	-	740,075
Dental	Police	25,900	15,292	27,540	1,640	-	27,540
Life Insurance	Police	22,050	15,698	22,351	301	-	22,351
Thrift Savings	Police	76,000	54,873	80,000	4,000	-	80,000
Post Retirement Health	Police	24,000	8,335	24,000	-	-	24,000
Police Total	Police Total	5,708,228	3,699,124	5,858,312	150,084	-	5,858,312
Salary and Wages FT Staff	Fire Safety	-	-	151,006	151,006	-	151,006
Overtime Pay	Fire Safety	-	-	1,000	1,000	-	1,000
Attendance Incentive	Fire Safety	-	-	1,875	1,875	-	1,875
Fire Safety Total	Fire Safety Total	-	-	153,881	153,881	-	153,881
Contribution	Ambulance	30,000	30,000	30,000	-	-	30,000
Ambulance Total	Ambulance Total	30,000	30,000	30,000	-	-	30,000
Salary and Wages Appointed Off	Emerg Mgmt	2,000	1,545	2,000	-	-	2,000
Salary and Wages Seasonal Staf	Emerg Mgmt	7,500	-	1,000	(6,500)	-	1,000
Overtime Pay	Emerg Mgmt	-	340	-	-	-	-
Uniform/Clothing Expense	Emerg Mgmt	1,000	-	1,000	-	-	1,000
General Government Materials	Emerg Mgmt	3,500	178	3,500	-	-	3,500
Small Tools/Minor Equip Purcha	Emerg Mgmt	2,000	2,618	2,000	-	-	2,000
Radio Equip and Installation	Emerg Mgmt	5,500	4,755	5,500	-	-	5,500

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner	
						Recommended Changes	Final Budget 2022
Travel	Emerg Mgmt	600	-	600	-	600	600
Dues/Subscriptions/Books and M	Emerg Mgmt	700	369	700	-	700	700
Contracted Services	Emerg Mgmt	250	-	250	-	250	250
Continuing Education	Emerg Mgmt	10,000	-	10,000	-	10,000	10,000
Community Event	Emerg Mgmt	2,500	850	2,500	-	2,500	2,500
Computers	Emerg Mgmt	2,500	-	3,000	500	3,000	3,000
Wages	Emerg Mgmt	38,050	10,655	32,050	(6,000)	32,050	32,050
Salary and Wages Seasonal Staf	Emerg Mgmt Total	112,500	110,386	122,600	10,100	122,600	122,600
Holiday Pay	PW	-	2,472	-	-	-	-
Training Pay	PW	-	-	-	-	-	-
Sick Pay	PW	-	-	-	-	-	-
Overtime Pay	PW	3,000	-	3,000	-	3,000	3,000
Attendance Incentive	PW	1,200	-	2,250	1,050	2,250	2,250
PTO	PW	-	15,889	-	-	-	-
Bereavement Pay	PW	-	-	-	-	-	-
License Reimbursement	PW	1,000	-	1,000	-	1,000	1,000
Meal/Food	PW	500	646	500	-	500	500
Fuels	PW	185,000	127,453	185,000	-	185,000	185,000
Uniform/Clothing Expense	PW	7,000	4,754	8,000	1,000	8,000	8,000
General Government Materials	PW	300,000	173,234	300,000	-	300,000	300,000
LicenReim	PW	-	212	-	-	-	-
Parts	PW	125,000	83,545	125,000	-	125,000	125,000
Small Tools/Minor Equip Purcha	PW	18,700	14,199	13,500	(5,200)	13,500	13,500
Engineering Services	PW	10,000	1,566	10,000	-	10,000	10,000
PA One Call	PW	12,000	3,211	12,000	-	12,000	12,000
PA One Call Rebate	PW	-	14	-	-	-	-
Travel	PW	500	-	500	-	500	500
Advertising/Printing	PW	500	-	500	-	500	500

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner Recommended Changes	Final Budget 2022
Electric	PW	75,000	64,433	75,000	-		75,000
Maintenance Services and Repair	PW	16,500	1,052	5,000	(11,500)		5,000
TOWNSHIP BUILDING UTILITIES	PW	2,000	1,083	2,000	-		2,000
Rental of Machinery and Equipment	PW	25,000	8,519	20,000	(5,000)		20,000
Dues/Subscriptions/Books and M	PW	1,000	20	700	(300)		700
Laundry/Uniform Cleaning Servi	PW	17,000	9,508	17,000	-		17,000
Contracted Services	PW	225,500	190,964	237,500	12,000		237,500
Continuing Education	PW	7,500	798	5,000	(2,500)		5,000
General Government Expense	PW	2,500	776	2,500	-		2,500
Tires	PW	30,000	14,470	30,000	-		30,000
Traffic Signal Maintenance	PW	35,000	27,869	35,000	-		35,000
Medical/Physical Expense	PW	5,000	2,873	5,000	-		5,000
Storm Water Management	PW	65,500	47,391	65,500	-		65,500
Electric Water Reimbursement	PW	(9,000)	(6,750)	(9,000)	-		(9,000)
Electric Sewer Reimbursement	PW	(9,000)	(6,750)	(9,000)	-		(9,000)
Wages	PW	1,410,600	666,075	1,358,355	(52,245)		1,358,355
Special Allocation	PW	(70,530)	-	(85,975)	(15,445)		(85,975)
Salary and Wages Seasonal Staf	PW	50,000	8,500	63,000	13,000		63,000
Holiday Pay	PW	-	17,795	-	-		-
Stand By	PW	14,000	8,930	14,000	-		14,000
Training Pay	PW	-	-	-	-		-
Sick Pay	PW	-	46,663	-	-		-
Overtime Pay	PW	115,000	42,269	115,000	-		115,000
Attendance Incentive	PW	24,000	-	27,600	3,600		27,600
PTO	PW	-	100,489	-	-		-
Workers Compensation Offset	PW	-	878	-	-		-
Jury Duty	PW	-	231	-	-		-
FICA-Employer Paid	PW	118,550	72,136	120,714	2,164		120,714
GenGovSup	PW	-	219	-	-		-

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner Recommended Changes	
						2022	Final Budget 2022
Health Insurance	PW	530,900	303,608	422,769	(108,131)	422,769	422,769
Dental	PW	18,100	8,418	15,059	(3,041)	15,059	15,059
Life Insurance	PW	8,300	5,662	8,886	586	8,886	8,886
Bereavement Pay	PW	-	1,619	-	-	-	-
Drug and Alcohol Testing	PW	3,500	-	3,500	-	3,500	3,500
Thrift Savings	PW	37,000	29,311	27,500	(9,500)	27,500	27,500
	PW	3,525,820	2,206,639	3,356,458	(169,362)	3,356,458	3,356,458
	PW Total	78,500	53,079	80,765	2,265	80,765	80,765
Salary and Wages FT Staff	P&R	-	63,590	13,500	13,500	13,500	13,500
Salary and Wages Part Time	P&R	75,000	1,267	103,720	28,720	103,720	103,720
Salary and Wages Seasonal Staff	P&R	-	603	-	-	-	-
Holiday Pay	P&R	-	4,800	15,000	-	15,000	15,000
Sick Pay	P&R	1,000	-	1,250	250	1,250	1,250
Overtime Pay	P&R	-	1,141	-	-	-	-
Attendance Incentive	P&R	3,500	3,597	5,625	2,125	5,625	5,625
PTO	P&R	-	202	-	-	-	-
Uniform/Clothing Expense	P&R	2,500	2,890	6,500	4,000	6,500	6,500
GenGovSup	P&R	7,500	4,649	12,500	5,000	12,500	12,500
Materials	P&R	2,500	1,494	2,500	-	2,500	2,500
Culture Recreation Supplies	P&R	50,000	-	-	(50,000)	-	-
Small Tools/Minor Equip Purcha	P&R	5,000	5,918	5,000	-	5,000	5,000
Professional Services	P&R	7,000	804	6,000	(1,000)	6,000	6,000
Wehrs Dam DEP Compliance	P&R	26,450	23,435	104,750	78,300	104,750	104,750
Vehicle/Machinery/Equip Rental	P&R	2,000	830	2,000	-	2,000	2,000
Contracted Services	P&R	38,980	9,824	34,000	(4,980)	34,000	34,000
Continuing Education	P&R	2,000	320	2,000	-	2,000	2,000
Community Event	P&R	5,000	-	5,000	-	5,000	5,000
General Government Expense	P&R	1,000	644	750	(250)	750	750
Facility Usage Fee	P&R	-	-	-	-	-	-
Recruitment Expense	P&R	-	-	-	-	-	-

**General Fund
Expense Comparative**

Account	Dept Name	2021 Budget	Actual Expended through 9/30/21	Proposed 2022 Budget	Budget change 2021 to 2022	Board of Commissioner	
						Recommended	Changes
							Final Budget 2022
P&R Total		322,930	179,087	400,860	77,930	500	401,360
Salary and Wages Appointed Off	CD	4,000	3,000	4,000	-	-	4,000
Salary and Wages Appointed Off	CD	-	345,072	562,742	(38,033)	-	562,742
Wages	CD	600,775	-	39,520	39,520	-	39,520
Salary and Wages PT Staff	CD	-	10,764	-	-	-	-
Salary and Wages Seasonal Staf	CD	-	10,460	-	-	-	-
Holiday Pay	CD	-	-	-	-	-	-
Training Pay	CD	-	1,056	-	-	-	-
Sick Pay	CD	-	10,377	12,000	(4,000)	-	12,000
Overtime Pay	CD	16,000	1,195	-	2,550	-	10,150
Codificat	CD	-	31,242	-	-	-	-
Attendance Incentive	CD	7,600	-	500	-	-	500
PTO	CD	-	-	200	(300)	-	200
Uniform/Clothing Expense	CD	500	342	400	-	-	400
Safety Supplies	CD	500	-	-	-	-	-
Small Tools/Minor Equip Purcha	CD	400	-	-	-	-	-
Professional Services	CD	-	97,970	100,000	10,000	-	100,000
Consulting Services	CD	90,000	-	1,500	(500)	-	1,500
Travel	CD	2,000	3	-	(5,000)	-	-
SWEEP Expense	CD	5,000	-	1,200	-	-	1,200
Court Costs	CD	1,200	-	2,500	(500)	-	2,500
Dues/Subscriptions/Books and M	CD	3,000	1,342	10,000	(4,000)	-	10,000
Contracted Services	CD	14,000	4,859	2,500	-	-	2,500
Continuing Education	CD	2,500	234	200	-	-	200
General Government Expense	CD	200	30	1,195	1,195	-	1,195
Codification	CD	-	-	500	-	-	500
Minor Machinery and Equipment	CD	500	-	10,000	-	-	10,000
Inspections/Permit-Residential	CD	10,000	-	-	-	-	-

GENERAL FUND
Estimated Cash in Bank at 12/31/2021

Bank Balance as of 9/30/2021	\$ 10,128,600
Estimated Revenue	1,806,000
Estimated Expenses	(5,847,000)
Estimated Balance 12/31/2021	<u>\$ 6,087,600</u>

CAPITAL RESERVE FUND

2022

**2022 BUDGET
CAPITAL RESERVE FUND**

Total Budgeted Revenue	\$ 46,970
Total Budgeted Expense	\$ (2,555,813)
Revenue Less Expense	\$ (2,508,843)
Estimated Cash Carryover	\$ 147,679
Bond Proceeds	\$ 600,000
Transfer In From General Fund	\$ 1,780,813
Unappropriated Reserve	\$ 19,649

Revenues

Flood Mitigation Revenue		30,000.00
Kohler Ridge Master Plan		1,970.00
Jordan Creek Greenway		15,000.00
Total Revenues	\$	46,970.00

2022 Capital Expense Budget

Department Name	Item	Account Code	2022 Budget	Board of Commissioner Changes	2020 Final Budget
EMA	EM Vehicle Replacement		40,000.00		40,000.00
EMA	Radio Replacement Fund Contribution		50,000.00		50,000.00
CD	Replace John Frantz Vehicle		22,000.00		22,000.00
Parks and Recreation	Chase Park		100,000.00	(100,000.00)	-
Parks and Recreation	Jordan Creek Greenway		187,000.00		187,000.00
Parks and Recreation	Covered Bridge Park Amphitheater		150,000.00	(150,000.00)	-
Parks and Recreation	CBP Restroom Staining		7,000.00	(7,000.00)	-
Parks and Recreation	Roof for Mill House		10,500.00	(10,500.00)	-
Parks and Recreation	Jacoby Park		15,000.00		15,000.00
	Police Cars			217,113.00	217,113.00
Public Works	Ford F-550		82,200.00		82,200.00
Public Works	Payloader (1/2 GF, 1/2 WF)		92,500.00		92,500.00
Public Works	Paving		1,492,050.00	(492,050.00)	1,000,000.00
Administration	Wehr's Dam		800,000.00	50,000.00	850,000.00
			3,048,250.00		2,555,813.00
					(600,000.00) Bond Proceeds
					1,955,813.00 From General Fund

Parks and Rec	202,000.00
Police	217,113.00
PW	1,174,700.00
Administration	112,000.00
Wehr's Dam	850,000.00
	2,555,813.00

CAPITAL FUND
Estimated Cash in Bank at 12/31/2021

Bank Balance as of 9/30/2021	\$	1,590,039
Estimated A/P through 12/31/2021	\$	(118,284)
PO Omnes	\$	(22,139)
Flood Mitigation Study	\$	(34,500)
Vistas Carryforward	\$	(77,000)
Bucket Truck	\$	(43,810)
Ford Explorer	\$	(28,400)
Skid Steer	\$	(34,722)
PO Police Car	\$	(52,023)
PO Paving	\$	(981,482)
Parks and Rec Open Space Plan	\$	(50,000)
Estimated Balance 12/31/2021	\$	<u>147,679</u>

ARPA

2022

ARPA Budget

Department Name	Item	2022 Budget	BOC Changes	2022 Final Budget
Public Works	Pole Barn	300,000.00	-	300,000.00
Finance	Departmental Upgrades	210,000.00	(210,000.00)	-
Finance	Internal Control - AUP	40,000.00	(40,000.00)	-
				-
Parks & Recreation	Covered Bridge Park Ampitheater	150,000.00	(150,000.00)	-
				-
Parks & Recreation	Roof on Mill House	10,500.00	(10,500.00)	-
				-
Parks & Recreation	Covered Bridge Park Restroom Staining	7,000.00	(7,000.00)	-
				-
EMA	Radio Replacement Fund	350,000.00	(350,000.00)	-
				-
Police	Cars	270,250.00	(270,250.00)	-
				-
Fire - Woodlawn	Full Air Pack Replacement	335,000.00		129,750.00
Fire - Greenawalds	Replace All Mobile Radios - Low End	372,600.00	(372,600.00)	-
Fire - Greenawalds	Replace All Mobile Radios - High End	162,000.00	(162,000.00)	-
				-
Water Fund	Bridgeview Terrace		300,000.00	300,000.00
				-
		700,000.00		700,000.00
				Total Funds Available
		2,207,350.00		729,750.00
				Total Funds Requested

Open Space Fund

2022

2022 BUDGET
Open Space Fund

Total Budgeted Revenue	\$ -
Total Budgeted Expense	\$ (100,000)
Revenue Less Expense	\$ (100,000)
Estimated Cash Carryover	\$ 416,323
Unappropriated Reserve	\$ 316,323

2022 Capital Expense Budget

Open Space Expenses
2022

Department Name	Item	2022 Budget	Board of Commissioner Changes	2020 Final Budget
Parks and Recreation	Chase Park	-	82,500.00	82,500.00
Parks and Recreation	CBP Restroom Staining	-	7,000.00	7,000.00
Parks and Recreation	Roof for Mill House	-	10,500.00	10,500.00
Total Expenses				100,000.00

CAPITAL FUND
Estimated Cash in Bank at 12/31/2021

Bank Balance as of 9/30/2021	\$	416,323
No estimated activity from 9/30/21 to 12/31/2021		-
Estimated Balance 12/31/2021	\$	416,323

Debt Service Fund

2022

**South Whitehall Township
Debt Service Fund
Budget 2022**

Transfer from General Fund	\$ 703,521.00
Transfer from Water Fund	<u>\$ 150,500.00</u>
Total Transfers In	\$ 854,021.00
Debt Service - Principal	\$ 495,000.00
Debt Service - Interest	<u>\$ 359,021.00</u>
	\$ 854,021.00
Unappropriated Reserve	\$ -

STATE HIGHWAY AID

2022

State Highway Aid
2022 Budget

Account Number	Account	Actual YTD as of		Proposed 2022 Budget	Change 2021 to 2022 Budget	Board of Commissioner Recommended Changes	Final 2022 Budget
		9/30/2021	Final 2021 Budget				
DETAILS:							
Revenues							
35-40-000-0000-000-010-0000-09-35400	Grant Revenue	675,248	657,071	665,000	7,929	-	665,000
35-40-000-0000-000-000-0000-09-34101	Interest Checking Acct	277	-	-	-	-	-
	Total Revenue	675,525	657,071	665,000	7,929	-	665,000
Expenses							
35-40-406-0000-000-000-0000-02-40876	Street Lighting	226,991	350,000	350,000	-	-	350,000
35-43-430-0000-000-000-0000-02-40216	Salt	124,349	150,000	150,000	-	-	150,000
35-43-430-0000-000-000-0000-02-40260	Small Tools/Minor Equipment	-	-	-	-	-	-
35-43-430-0000-000-000-0000-02-40735	Lease Purchase	-	-	-	-	-	-
35-43-430-0000-000-000-0000-02-40798	Traffic Maintenance (Line Painting)	11,547	75,000	50,000	(25,000)	-	50,000
35-43-430-0000-000-000-0000-03-40610	Street Construction	106,937	220,354	-	(220,354)	-	-
35-43-430-0000-000-000-0000-03-40611	Bridge Maintenance	7,737	60,000	20,000	(40,000)	-	20,000
35-43-430-0000-000-000-0000-03-40720	Vehicles	-	-	192,500	192,500	-	192,500
35-43-430-0000-000-000-0000-03-40760	Major Machinery and Equipment *	36,642	82,875	36,642	(46,233)	-	36,642
		514,348	938,229	799,142	(139,087)	-	799,142
SUMMARY:							
	Total Revenue	675,525	657,071	665,000	7,929	-	665,000
	Total Expense	(514,348)	(938,229)	(799,142)	139,087	-	(799,142)
	NET	161,177	(281,158)	(134,142)	147,016	-	(134,142)
	Estimated Cash Carryforward			303,422			303,422
	Estimated Unappropriated Reserve		(281,158)	169,280			169,280

* Major Machinery & Equipment

	2022 Payment
Tymco Street Sweeper Lease Payment	36,642
	<u>36,642</u>
Total Equipment	36,642

STATE HIGHWAY AID FUND
Estimated Cash in Bank at 12/31/2021

Bank Balance as of 9/30/2021		475,991
Estimated A/P -		
PPL		(111,069)
Salt		(8,400)
F-250 Truck		(44,100)
Paving invoices		(9,000)
Estimated Balance 12/31/2021	\$	303,422

WATER FUND

2022

2022 BUDGET
WATER FUND

Total Budgeted Revenues	\$ 4,255,900
Total Budgeted Payroll Expenses	(857,882)
Total Budgeted Operating Expenses	(2,343,877)
Total Budgeted Capital Expenses	(1,434,600)
ARPA Funding	300,000
Net	\$ (80,459)
Estimated Wells Fargo Bank Balance 12/31/2021	2,249,325
Neffs Money Market 12/31/2021	365,897
Transfer to Debt Service Fund for Water Portion of 2021 Series Bond Payment	(150,500)
Payback to Sewer Fund	(250,000)
Estimated Unappropriated Reserve 12/31/2022	\$ 2,134,263

**Water Fund Revenue
2022 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 Budget	Actual Revenue as of 9/30/2021	Proposed 2022 Budget	2021 to 2022 Variance	Recommended Board Changes	Final 2022 Budget
06-43-000-0000-000-0000-09-37811	Metered Sales	3,843,500	2,814,329	3,888,000	44,500		3,888,000
06-43-000-0000-000-0000-09-35000	Intergovernmental Revenues	83,400	66,026	83,400	-		83,400
06-43-000-0000-000-0000-09-34101	Interest Earned Checking	-	222	-	(1,000)		1,000
06-43-000-0000-000-0000-09-36252	Work on Property Revenue	2,000	600	1,000	-		4,000
06-43-000-0000-000-0000-09-36255	Miscellaneous Revenue	4,000	8,553	4,000	1,000		10,000
06-43-000-0000-000-0000-09-36258	Certification Fees	9,000	7,280	10,000	-		6,500
06-43-000-0000-000-0000-09-36412	Use Charge Revenue	6,500	10,100	6,500	1,000		3,000
06-43-000-0000-000-0000-09-36413	Penalties/Administration/Lien	2,000	3,618	3,000	-		-
06-43-000-0000-000-0000-09-37390	Portnoff Fees Offset Revenue	300,000	240,927	250,000	(50,000)		250,000
06-43-000-0000-000-0000-09-36411	Connections Tap Fees Revenue	15,000	7,768	10,000	(5,000)		10,000
06-43-000-0000-000-0000-09-36414	Grant of Allocation/Determinat	-	-	-	-		-
Total		4,265,400	3,159,906	4,255,900	(9,500)		4,255,900

2022 Metered Sales Estimate	
Est Water Usage	480,000,000 gallons
Rate	5.69 /1000 gallons
Billed Usage	3,213,000
Base Charge	25 per bill
# of Metered Cust	6,750
Bills per year	4
	675,000
Metered Sales	3,888,000

**Water Fund Operating Expense
2022 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget		Actual Expense as of 9/30/2021	Proposed 2022 Budget	2021 to 2022 Budget Var	Board of Commissioner	
		2021	2022				Recommended Changes	Final 2022 Budget
06-43-431-0000-000-0000-02-40215	Postage	20,000	15,000	12,917	15,000	(5,000)		15,000
06-43-431-0000-000-0000-02-40232	Valve Boxes and Lids	7,500	7,500	6,807	7,500	-		7,500
06-43-431-0000-000-0000-02-40238	Uniform/Clothing Expense	1,800	1,500	832	1,500	(300)		1,500
06-43-431-0000-000-0000-02-40240	General Government Materials	75,000	75,000	31,046	75,000	-		75,000
06-43-431-0000-000-0000-02-40260	Small Tools/Minor Equip Purcha	7,000	6,000	498	6,000	(1,000)		6,000
06-43-431-0000-000-0000-02-40311	Accounting and Auditing Servic	24,000	8,500	28,050	8,500	(15,500)		8,500
06-43-431-0000-000-0000-02-40313	Engineering Services	90,000	60,000	43,295	60,000	(30,000)		60,000
06-43-431-0000-000-0000-02-40314	Legal Services	30,000	15,000	-	15,000	(15,000)		15,000
06-43-431-0000-000-0000-02-40316	Testing Fees	60,000	60,000	20,064	60,000	-		60,000
06-43-431-0000-000-0000-02-40321	Telephone Charges	11,000	20,000	3,685	20,000	9,000		20,000
06-43-431-0000-000-0000-02-40323	DEP Fees	40,000	32,000	22,680	32,000	(8,000)		32,000
06-43-431-0000-000-0000-02-40325	Internet Fees	900	900	700	900	-		900
06-43-431-0000-000-0000-02-40334	Freight and Express Charges	300	300	-	300	-		300
06-43-431-0000-000-0000-02-40341	Advertising/Printing	5,000	3,000	1,874	3,000	(2,000)		3,000
06-43-431-0000-000-0000-02-40342	Printing	-	8,500	-	8,500	-		8,500
06-43-431-0000-000-0000-02-40350	Rate Reserve/Deductibles	2,000	-	-	-	-		-
06-43-431-0000-000-0000-02-40361	Electric	125,000	120,000	90,269	120,000	(5,000)		120,000
06-43-431-0000-000-0000-02-40366	Water Purchase	1,311,852	1,511,578	807,812	1,511,578	199,726		1,511,578
06-43-431-0000-000-0000-02-40370	Maintenance Services and Repairs	60,000	60,000	31,392	60,000	-		60,000
06-43-431-0000-000-0000-02-40378	Insurance	40,000	40,000	30,000	40,000	-		40,000
06-43-431-0000-000-0000-02-40384	Vehicle/Machinery/Equip Rental	3,000	2,500	396	2,500	(500)		2,500
06-43-431-0000-000-0000-02-40390	Bank Service Charges/Fees	1,000	500	-	500	(500)		500
06-43-431-0000-000-0000-02-40420	Dues/Subscriptions/Books and M	2,500	1,800	1,438	1,800	(700)		1,800
06-43-431-0000-000-0000-02-40440	Laundry/Uniform Cleaning Servi	5,000	5,000	2,803	5,000	-		5,000
06-43-431-0000-000-0000-02-40450	Contracted Services	126,798	145,918	54,826	145,918	19,120		145,918
06-43-431-0000-000-0000-02-40460	Continuing Education	10,000	7,000	1,135	7,000	(3,000)		7,000
06-43-431-0000-000-0000-02-40573	General Government Expense	20,000	15,000	416	15,000	(5,000)		15,000
06-43-431-0000-000-0000-02-40710	Interest Expense	75,000	38,381	43,305	38,381	(36,619)		38,381
06-43-431-0000-000-0000-02-40760	Major Machinery and Equipment	8,000	4,000	-	4,000	(4,000)		4,000
06-43-431-0000-000-0000-02-40914	License Reimbursement	500	500	120	500	-		500
06-43-431-0000-000-0000-02-40965	Operating Expense Reimb.	53,500	60,000	42,236	60,000	6,500		53,500
06-43-431-0000-000-0000-02-45533	Bad Debt Expense	150,000	25,000	-	25,000	(125,000)		25,000
Total		2,366,650	2,350,377	1,278,596	2,350,377	(16,273)		2,343,877

**Water Fund Salaries and Benefits Expense
2022 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2022	Actual Expenses as of 9/30/2021	Proposed 2022		2021 to 2022		Board of Commissioner	
				Budget	Budget	Budget Var	Recommended Changes	Final 2022 Budget	
06-43-431-0000-000-0000-01-40112	Wages	396,121	215,023	459,706	63,585	459,706			
06-43-431-0000-000-0000-01-40172	Holiday Pay	-	5,721	-	-	-		-	
06-43-431-0000-000-0000-01-40173	Stand By	12,775	2,735	7,000	(5,775)	7,000		7,000	
06-43-431-0000-000-0000-01-40177	Sick Pay	-	1,595	-	-	-		-	
06-43-431-0000-000-0000-01-40180	Overtime Pay	40,000	14,131	40,000	-	40,000		40,000	
06-43-431-0000-000-0000-01-40184	Attendance Incentive	5,620	-	9,500	3,880	9,500		9,500	
06-43-431-0000-000-0000-01-40188	PTO	-	29,602	-	-	-		-	
06-43-431-0000-000-0000-01-40192	FICA-Employer Paid	31,415	21,478	39,242	7,827	39,242		39,242	
06-43-431-0000-000-0000-01-40195	Workers Compensation Ins.	13,624	10,218	14,397	773	14,397		14,397	
06-43-431-0000-000-0000-01-40196	Health Insurance	124,600	75,707	155,958	31,358	155,958		155,958	
06-43-431-0000-000-0000-01-40197	Pension	124,888	-	112,773	(12,115)	112,773		112,773	
06-43-431-0000-000-0000-01-40198	Dental	4,570	2,816	5,380	810	5,380		5,380	
06-43-431-0000-000-0000-01-40199	Life Insurance	2,072	1,438	2,936	864	2,936		2,936	
06-43-431-0000-000-0000-01-40901	Thrift Savings	10,040	7,671	10,990	950	10,990		10,990	
TOTAL		765,725	388,135	857,882	92,157	857,882		857,882	

Water Fund Capital Expense
2022 Budget

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2021	Actual Expense as of 9/30/2021	Proposed 2022 Budget	2021 to 2022 Budget Var	Board of Commissioner	
						Recommended Changes	Final 2022 Budget
06-43-431-0000-000-000-0000-03-40730	Buildings	769,400	63,635	405,000	(364,400)		405,000
06-43-431-0000-000-000-0000-03-40735	Water Station Maintenance	-	-	74,100	74,100		74,100
06-43-431-0000-000-000-0000-03-40740	System Improvement	400,000	48,530	815,000	415,000		815,000
06-43-431-0000-000-000-0000-03-40760	Major Machinery and Equipment	65,000	14,333	48,000	(17,000)		48,000
06-43-431-0000-000-000-0000-03-40720	Vehicles	-	-	92,500	92,500		92,500
	Total	1,234,400	126,498	1,434,600	200,200	-	1,434,600

Water 2022 Proposed Capital Expenditures

Line Item	2022 Budget	Board of Commissioners Recommended Changes	Final 2022 Budget
Water Main Replacements/Upgrades - \$815,000: (40740)			
1. Blue Barn & Vistas	75,000		75,000
2. Original Water Meter Upgrades	40,000		40,000
3. Bridge View Terrace Project	700,000		700,000
Buildings - \$405,000: (40730)			
1. Dorney Station Well Pump	75,000		75,000
2. Roofing for Dorney, 42st St., Birch, Cornerstone	100,000		100,000
3. Water tank Improvements	185,000		185,000
4. New pumps/rebuilds	30,000		30,000
5. New doors - Jacoby	10,000		10,000
6. New Siding - Cornerstone	5,000		5,000
Water Station Maintenance - \$74,100: (40735)			
1. Lighting	6,000		6,000
2. Flood Sensors	2,500		2,500
3. Chlorine Feed Equipment	2,400		2,400
4. HVAC Updates - Various	4,000		4,000
5. Wall Heaters	6,000		6,000
6. Pressure Transducers	2,400		2,400
7. Replace Injection Pumps	4,000		4,000
8. Replace Water Meters at Various Stations	12,000		12,000
9. Disinfection Systems Replacements	1,200		1,200
10. Replacement of Process Control/Alarm Equipment	5,600		5,600
11. Routine Replacement of Pumps	4,000		4,000
12. Replace Sub Control at Well Stations	24,000		24,000
Major Machinery and Equipment - \$87,500: (40760)			
1. Payloader (1/2)	92,500		92,500
Vehicles - \$48,000 (40720)			
1. F-250 Pickup	48,000		48,000
Total Capital Expenditures	1,434,600	-	1,434,600

WATER FUND

Cash Projection on December 31, 2021

Bank Balance September 30, 2021	\$	<u>3,884,762</u>
Estimated Remaining Operating Expense	\$	(1,088,054)
Estimated Remaining Payroll Expense	\$	(377,590)
Estimated Remaining Capital Expenses	\$	(1,107,902)
Estimated Cash Receipts through December	\$	<u>938,109</u>
Estimated Bank Balance December 31, 2021	\$	2,249,325

SEWER FUND

2022

**2022 BUDGET
SEWER FUND**

Total Budgeted Revenues	\$	3,284,500
Total Budgeted Payroll Expenses		(1,043,854)
Total Budgeted Operating Expenses		(1,737,600)
Total Budgeted Capital Expenses		(980,500)
Net	\$	(487,454)
Estimated Cash Balance 12/31/2021		5,006,727
Payback from Water Fund		250,000
Allocation for Kline's Island		2,000,000
Estimated Unappropriated Reserve 12/31/2022	\$	2,758,273

**Sewer Fund Revenue
2022 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2021 Budget	Actual Revenue as of 9/30/2021	Proposed 2022 Budget	2021 to 2022 Variance	Recommended Board Changes	Final 2022 Budget
08-43-000-0000-000-0000-09-32821	Flat Rate Sales	375,000	241,146	315,000	(60,000)		315,000
08-43-000-0000-000-0000-09-35000	Intergovernmental Revenues	80,000	44,462	80,000	-		80,000
08-43-000-0000-000-0000-09-36252	Work on Property Revenue	500	-	500	-		500
08-43-000-0000-000-0000-09-36255	Miscellaneous Revenue	1,000	5,000	1,000	-		1,000
08-43-000-0000-000-0000-09-36257	Industrial Waste Dis Permit	2,500	400	2,500	-		2,500
08-43-000-0000-000-0000-09-36258	Certification Fees	8,000	7,620	8,000	-		8,000
08-43-000-0000-000-0000-09-36411	Connections Tap Fees Revenue	300,000	462,526	300,000	-		300,000
08-43-000-0000-000-0000-09-36413	Penalties/Administration/Lien	8,000	2,153	3,000	(5,000)		3,000
08-43-000-0000-000-0000-09-36414	Grant of Allocation/Determinat	12,000	7,768	7,500	(4,500)		7,500
08-43-000-0000-000-0000-09-36415	Extra Strength Revenue	50,000	-	-	(50,000)		-
08-43-000-0000-000-0000-09-37812	Metered Sales	2,691,000	1,735,718	2,547,000	(144,000)		2,547,000
Total		3,528,000	2,506,793	3,264,500	(263,500)		3,264,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget				Actual Expenses as Proposed 2022				2021 to 2022				Board of Commissioner	
		2021	2021	of 9/30/2021	Budget	Budget	Budget	Budget Var	Recommended	Changes	Budget	Final 2022			
08-43-431-0000-000-0000-01-40112	Wages	570,861	570,861	308,594	577,618	577,618	6,757	-	-	577,618	577,618				
08-43-431-0000-000-0000-01-40172	Holiday Pay	-	-	8,424	-	-	-	-	-	-	-				
08-43-431-0000-000-0000-01-40173	Stand By	11,680	11,680	5,025	7,000	7,000	(4,680)	-	-	7,000	7,000				
08-43-431-0000-000-0000-01-40174	Training Pay	-	-	-	-	-	-	-	-	-	-				
08-43-431-0000-000-0000-01-40177	Sick Pay	-	-	1,826	-	-	-	-	-	-	-				
08-43-431-0000-000-0000-01-40180	Overtime Pay	40,000	40,000	23,613	40,000	40,000	-	-	-	40,000	40,000				
08-43-431-0000-000-0000-01-40184	Attendance Incentive	7,370	7,370	-	11,875	11,875	4,505	-	-	11,875	11,875				
08-43-431-0000-000-0000-01-40188	PTO	-	-	30,925	-	-	-	-	-	-	-				
08-43-431-0000-000-0000-01-40192	FICA-Employer Paid	43,003	43,003	29,696	48,421	48,421	5,418	-	-	48,421	48,421				
08-43-431-0000-000-0000-01-40195	Workers Compensation Ins.	24,042	24,042	18,032	20,022	20,022	(4,020)	-	-	20,022	20,022				
08-43-431-0000-000-0000-01-40196	Health Insurance	181,950	181,950	118,883	195,341	195,341	13,391	-	-	195,341	195,341				
08-43-431-0000-000-0000-01-40197	Pension	124,243	124,243	-	119,847	119,847	(4,396)	-	-	119,847	119,847				
08-43-431-0000-000-0000-01-40198	Dental	7,465	7,465	4,678	7,236	7,236	(229)	-	-	7,236	7,236				
08-43-431-0000-000-0000-01-40199	Life Insurance	3,105	3,105	1,954	3,704	3,704	599	-	-	3,704	3,704				
08-43-431-0000-000-0000-01-40221	Bereavement	-	-	204	-	-	-	-	-	-	-				
08-43-431-0000-000-0000-01-40901	Thrift Savings	12,840	12,840	8,804	12,790	12,790	(50)	-	-	12,790	12,790				
TOTAL		1,026,559	1,026,559	560,658	1,043,854	1,043,854	17,295	-	-	1,043,854	1,043,854				

**Sewer Fund Operating Expense
2022 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget		Actual Expense as of 9/30/2021		Proposed 2022 Budget		2021 to 2022 Budget Var		Board of Commissioner Recommended Changes		Final 2022 Budget	
		2021		9/30/2021		Budget		Budget Var		Budget		Budget	
08-43-431-0000-000-0000-02-40215	Postage	20,000		10,637		17,000		(3,000)				17,000	
08-43-431-0000-000-0000-02-40233	Manholes and Risers	7,500		3,128		7,500		-				7,500	
08-43-431-0000-000-0000-02-40238	Uniform/Clothing Expense	1,800		693		1,300		(500)				1,300	
08-43-431-0000-000-0000-02-40240	General Government Materials	14,000		3,801		10,000		(4,000)				10,000	
08-43-431-0000-000-0000-02-40260	Small Tools/Minor Equip Purcha	2,500		-		2,000		(500)				2,000	
08-43-431-0000-000-0000-02-40311	Accounting and Auditing Servc	24,000		28,050		7,500		(16,500)				7,500	
08-43-431-0000-000-0000-02-40313	Engineering Services	50,000		21,185		50,000		-				50,000	
08-43-431-0000-000-0000-02-40314	Legal Services	60,000		-		40,000		(20,000)				40,000	
08-43-431-0000-000-0000-02-40316	Testing Fees	10,000		-		-		(10,000)				-	
08-43-431-0000-000-0000-02-40321	Telephone Charges	4,800		2,845		4,800		-				4,800	
08-43-431-0000-000-0000-02-40334	Freight and Express Charges	500		-		500		-				500	
08-43-431-0000-000-0000-02-40341	Advertising/Printing (Postage)	2,000		-		1,000		(1,000)				1,000	
08-43-431-0000-000-0000-02-40342	Printing	12,000		-		8,500		(3,500)				8,500	
08-43-431-0000-000-0000-02-40350	Rate Reserve/Deductibles	2,000		-		-		(2,000)				-	
08-43-431-0000-000-0000-02-40361	Electric	2,400		1,752		2,500		100				2,500	
08-43-431-0000-000-0000-02-40365	Disposal Fees	1,133,000		1,058,534		1,400,000		267,000				1,400,000	
08-43-431-0000-000-0000-02-40370	Maintenance Services and Repair	24,000		1,300		12,000		(12,000)				12,000	
08-43-431-0000-000-0000-02-40378	Insurance	1,850		1,388		1,900		50				1,900	
08-43-431-0000-000-0000-02-40384	Vehicle/Machinery/Equip Rental	3,000		-		2,000		(1,000)				2,000	
08-43-431-0000-000-0000-02-40390	Bank Service Charges/Fees	750		-		250		(500)				250	
08-43-431-0000-000-0000-02-40420	Dues/Subscriptions/Books and M	900		-		500		(400)				500	
08-43-431-0000-000-0000-02-40440	Laundry/Uniform Cleaning Servi	4,500		2,803		4,500		-				4,500	
08-43-431-0000-000-0000-02-40450	Contracted Services	43,000		13,741		45,400		2,400				45,400	
08-43-431-0000-000-0000-02-40460	Continuing Education	5,500		-		4,000		(1,500)				4,000	
08-43-431-0000-000-0000-02-40573	General Government Expense	5,000		-		4,000		(1,000)				4,000	
08-43-431-0000-000-0000-02-40914	License Reimbursement	450		455		450		-				450	
08-43-431-0000-000-0000-02-40965	Operating Expense Reimb.	52,200		42,236		60,000		7,800				60,000	
08-43-431-0000-000-0000-02-45533	Bad Debt Expense	100,000		-		50,000		(50,000)				50,000	
Total		1,587,650		1,192,548		1,737,600		149,950				1,737,600	

**Sewer Fund Capital Expense
2022 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2021	Actual Expense as of 9/30/2021	Proposed 2022 Budget	2021 to 2022 Budget Var	Board of Commissioner	
						Recommended Changes	Final 2022 Budget
08-43-431-0000-000-0000-03-40322	EPA Sanitary Repairs	325,000	250,000	325,000	-		325,000
08-43-431-0000-000-0000-03-40730	Sewer Station Maintenance	2,500	-	2,500	-		2,500
08-43-431-0000-000-0000-03-40740	System Improvement	300,000	61,706	210,000	(90,000)		210,000
08-43-431-0000-000-0000-03-40760	Major Machinery and Equipment	415,000	14,333	443,000	28,000		443,000
	Total	1,042,500	326,039	980,500	(62,000)	-	980,500

Sewer 2022 Proposed Capital Expenditures

Line Item	2022 Budget	Board of Commissioner Recommended Changes	Final 2022 Budget
Major Machinery & Equipment: (40760)			
1. Vactor Truck	443,000		443,000
EPA Work: (40322)			
1. Point Repairs	300,000		300,000
2. PW Staff Sewer Repair Work	25,000		25,000
System Improvements (40740)			
1. Meter Pit Renovations	75,000		75,000
2. Act 537 Plan / DEP Permit Transfer / LCA Signatory Agreement	120,000		120,000
3. Chamber/Vent Stacks	15,000		15,000
Sewer Station Maintenance			
1. Sewer Meter Pit Hatches	2,500		2,500
Total Capital Expenses	980,500	-	980,500

SEWER FUND

Cash Projection on December 31, 2021

Bank Balance September 30, 2021	\$ 5,655,191
Estimated Remaining Operating Expense	\$ (395,102)
Estimated Remaining Payroll Expense	\$ (465,901)
Estimated Remaining Capital Expenses	\$ (516,461)
Estimated Cash Receipts through December (\$242,666 per month for 3 mos)	728,000
Total Estimated Cash at 12/31/2021	<u>\$ 5,005,727</u>

REFUSE FUND

2022

Refuse Fund
2022 Budget

Account Number	Account	Actual YTD as of		Proposed 2022 Budget	Change 2021 to 2022 Budget	Board of Commissioner Recommended	
		9/30/2021	Final 2021 Budget			Changes	2022 Budget
DETAIL:							
09-43-426-0000-000-000-0000-09-36255	Miscellaneous Revenue	21,264	5,000	20,000	15,000	-	20,000
09-43-426-0000-000-000-0000-09-36258	Certification Fees	8,100	5,500	7,000	500	-	7,000
09-43-426-0000-000-000-0000-09-38413	Penalties/Administration/Lien	27,158	10,000	20,000	10,000	-	20,000
09-43-426-0000-000-000-0000-09-38430	Solid Waste Revenue	2,077,285	2,758,800	2,787,300	28,500	-	2,787,300
09-43-426-0000-000-000-0000-09-37390	Portnoff Fee Revenue	(6,554)	-	-	-	-	-
09-43-426-0000-000-016-0000-09-35400	Grant Revenue	117,645	118,000	111,000	(7,000)	-	111,000
09-43-426-0000-000-016-0000-09-37399	Grant Offset Revenue	(50,884)	(23,600)	(16,300)	7,300	-	(16,300)
	Total Revenue	2,193,917	2,874,700	2,929,000	54,300	-	2,929,000
09-43-426-0000-000-000-0000-01-40112	Wages	80,780	43,900	47,269	1,369	-	47,269
09-43-426-0000-000-000-0000-01-40113	Special Allocation	-	161,901	169,071	7,770	-	169,071
09-43-426-0000-000-000-0000-01-40115	Salary and Wages PT Staff	-	15,000	-	(15,000)	-	-
09-43-426-0000-000-000-0000-01-40172	Holiday Pay	518	-	-	-	-	-
09-43-426-0000-000-000-0000-01-40177	Sick Pay	-	-	-	-	-	-
09-43-426-0000-000-000-0000-01-40180	Overtime Pay	971	2,500	2,500	-	-	2,500
09-43-426-0000-000-000-0000-01-40188	PTO	1,553	-	-	-	-	-
09-43-426-0000-000-000-0000-02-40215	Postage	11,153	16,000	16,000	-	-	16,000
09-43-426-0000-000-000-0000-02-40217	Leaf Collection	-	50,000	27,500	(22,500)	-	27,500
09-43-426-0000-000-000-0000-02-40241	General Government Supplies	-	15,050	15,000	(50)	-	15,000
09-43-426-0000-000-000-0000-02-40310	Professional Services	-	1,200	2,000	800	-	2,000
09-43-426-0000-000-000-0000-02-40314	Legal Services	494	10,000	10,000	-	-	10,000
09-43-426-0000-000-000-0000-02-40341	Advertising/Printing	3,800	5,500	7,000	1,500	-	7,000
09-43-426-0000-000-000-0000-02-40347	Education - Resident	3,248	16,000	2,000	(14,000)	-	2,000
09-43-426-0000-000-000-0000-02-40365	Hauler Disposal Fees (Yard & Garden)	89,016	50,000	53,000	3,000	-	53,000
09-43-426-0000-000-000-0000-02-40390	Bank Service Charges/Fees	-	500	-	(500)	-	-
09-43-426-0000-000-000-0000-02-40420	Dues/Subscriptions/Books and M	-	300	-	(300)	-	-
09-43-426-0000-000-000-0000-02-40450	Contracted Services	1,811,682	2,401,000	2,617,224	215,224	-	2,617,224
09-43-426-0000-000-000-0000-02-40460	Continuing Education	-	1,000	-	(1,000)	-	-
09-43-426-0000-000-000-0000-02-45533	Bad Debt Expense	-	(82,734)	-	82,734	-	-
	Total Expense	1,903,615	2,708,487	2,968,564	260,077	-	2,968,564
SUMMARY:							
	Total Revenue	2,193,917	2,874,700	2,929,000	54,300	-	2,929,000
	Total Expense	(1,903,615)	(2,708,487)	(2,968,564)	(260,077)	-	(2,968,564)
	NET	290,302	166,213	(39,564)	(205,777)	-	(39,564)
	Estimated Cash Carryforward	-	-	907,029	-	-	-
	Transfer to Capital	-	-	-	-	-	-
	Estimated Unappropriated Reserve	-	166,213	867,486	-	-	(39,564)

REFUSE FUND
Estimated Cash in Bank at 12/31/2021

Bank Balance as of 9/30/2021 (Wells Fargo)	\$ 826,302
Estimated Expenses through 12/31/2021	(804,872)
Estimated A/R Collections (85% of 4th Qtr Refuse bills open @ 10/1/2021)	585,599
Transfer from General Fund	300,000
Estimated Balance 12/31/2021	\$ <u>907,029</u>

FIRE FUND Budget

2022

SWT Fire Fund
2022 Budget

Account Number	Account	Budget 2021	Actual YTD 9/30/2021	Proposed 2022 Budget	Change 2021 to 2022 Budget	BOC Recommended Changes	Final 2022 Budget
03-41-411-0000-000-000-0000-09-30161	Fire Tax Exceptions	5,000	5,679	5,000	-		5,000
03-41-411-0000-000-000-0000-09-31221	Penalties Fire Tax Revenue	-	446	-	-		-
03-41-411-0000-000-000-0000-09-36221	Fire Tax Revenue	1,122,752	1,081,598	1,137,263	14,511		1,137,263
03-41-411-0000-000-000-0000-09-36222	Delinquent Fire Tax	5,000	16,486	15,000	10,000		15,000
03-41-411-0000-000-000-0000-09-37221	Discounts Fire Tax Offset Reve	(22,455)	(20,847)	(22,745)	(290)		(22,745)
03-41-411-0000-000-000-0000-09-34101	IntErnd	-	104	-	-		-
	Inspection Revenue	-	-	-	-		-
	Total Revenue	1,110,297	1,083,466	1,134,518	24,221	-	1,134,518
SWT							
03-41-411-0000-000-000-0000-01-40112	Wages	190,757	74,124	151,006	(39,751)	(151,006)	-
03-41-411-0000-000-000-0000-01-40172	Holiday Pay	-	2,932	-	-		-
03-41-411-0000-000-000-0000-01-40174	Training Pay	-	-	-	-		-
03-41-411-0000-000-000-0000-01-40177	Sick Pay	-	22,939	-	-		-
03-41-411-0000-000-000-0000-01-40180	Overtime Pay	-	441	1,000	1,000	(1,000)	-
03-41-411-0000-000-000-0000-01-40184	Attendance Incentive	2,000	-	1,875	(125)	(1,875)	-
03-41-411-0000-000-000-0000-01-40188	PTO	-	1,576	-	-		-
03-41-411-0000-000-000-0000-01-40192	FICA-Employer Paid	14,746	8,765	11,772	(2,974)	(11,772)	-
03-41-411-0000-000-000-0000-01-40196	Health Insurance	47,740	22,204	31,194	(16,546)	(31,194)	-
03-41-411-0000-000-000-0000-01-40197	Pension	-	-	-	-		-
03-41-411-0000-000-000-0000-01-40198	Dental	1,466	333	977	(489)	(977)	-
03-41-411-0000-000-000-0000-01-40199	Life Insurance	1,113	-	923	(190)	(923)	-
03-41-411-0000-000-000-0000-01-40901	Thrift Savings	4,000	2,027	3,000	(1,000)	(3,000)	-
03-41-411-0000-000-000-0000-01-40195	Workers Compensation Ins.	55,000	31,610	55,000	-		55,000
03-41-411-0000-000-000-0000-02-40230	Fuels	30,000	34,917	45,000	15,000		45,000
03-41-411-0000-000-000-0000-02-40240	Materials	-	-	-	-		-
03-41-411-0000-000-000-0000-02-40241	General Gov Supplies	5,500	12,393	15,000	9,500		15,000
03-41-411-0000-000-000-0000-02-40238	Uniform/Clothing Expense	750	693	750	-		750
03-41-411-0000-000-000-0000-02-40242	Public Safety Supplies	-	(871)	-	-		-
03-41-411-0000-000-000-0000-02-40245	Vehicle Maintenance	120,000	94,218	120,000	-		120,000
03-41-411-0000-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	1,250	1,063	1,250	-		1,250
03-41-411-0000-000-000-0000-02-40311	Accounting and Auditing Servic	17,000	12,879	17,000	-		17,000
03-41-411-0000-000-000-0000-02-40316	Testing Fees	17,000	6,441	17,000	-		17,000
03-41-411-0000-000-000-0000-02-40321	Telephone Charges	18,500	14,423	23,000	4,500		23,000
03-41-411-0000-000-000-0000-02-40326	Equipment/Vehicle Lease	6,000	2,925	5,000	(1,000)		5,000
03-41-411-0000-000-000-0000-02-40334	Freight and Express Charges	1,000	180	500	(500)		500
03-41-411-0000-000-000-0000-02-40370	Maintenance Services and Repai	5,125	11,091	8,000	2,875		8,000
03-41-411-0000-000-000-0000-02-40372	Insurance Repairs	-	-	-	-		-
03-41-411-0000-000-000-0000-02-40378	Insurance	22,000	23,307	25,000	3,000		25,000
03-41-411-4111-000-000-0000-02-40420	Dues/Subscriptions/Books and M	750	260	2,000	1,250		2,000
03-41-411-0000-000-000-0000-02-40450	Contracted Services	18,000	25,886	25,000	7,000		25,000
03-41-411-0000-000-000-0000-02-40452	Contracted IT/Networking	10,000	22,090	25,000	15,000	10,000	35,000
03-41-411-0000-000-000-0000-02-40460	Continuing Education	40,000	21,034	32,500	(7,500)		32,500
03-41-411-0000-000-000-0000-02-40785	Fire Police	10,000	8,626	10,000	-		10,000
03-41-411-0000-000-000-0000-02-40791	Fire Prevention Expenses	5,000	755	4,000	(1,000)		4,000
03-41-411-0000-000-000-0000-02-40781	Public Relations	4,000	-	-	(4,000)		-
03-41-411-0000-000-000-0000-02-40792	Contribution	25,000	25,000	25,000	-		25,000
03-41-411-0000-000-000-0000-02-40799	FC Incentive Program Expense	200,000	82,811	200,000	-		200,000
03-41-411-0000-000-000-0000-02-40800	Contingency (Operating)	41,000	1,443	10,000	(31,000)		10,000
03-41-411-0000-000-000-0000-02-40915	Medical/Physical Expense	-	100	-	-	5,000	5,000
03-41-411-0000-000-000-0000-03-40800	Capital	111,200	15,162	291,681	180,481		291,681

SWT Fire Fund
2022 Budget

Account Number	Account	Budget 2021	Actual YTD 9/30/2021	Proposed 2022 Budget	Change 2021 to 2022 Budget	BOC Recommended Changes	Final 2022 Budget
Cetronia							
03-41-411-4111-000-000-0000-02-40238	Uniform/Clothing Expense	8,000	616	5,000	(3,000)	1,000	6,000
03-41-411-4111-000-000-0000-02-40240	Materials	1,000	-	1,000	-	-	1,000
03-41-411-4111-000-000-0000-02-40241	Miscellaneous Supplies	2,500	1,555	2,500	-	-	2,500
03-41-411-4111-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	1,750	138	1,750	-	-	1,750
03-41-411-4111-000-000-0000-02-40361	Electric	6,500	4,999	6,500	-	-	6,500
03-41-411-4111-000-000-0000-02-40370	Maintenance Services and Repai	1,500	1,316	1,500	-	-	1,500
03-41-411-4111-000-000-0000-02-40401	Gas	4,500	2,683	4,500	-	-	4,500
03-41-411-4111-000-000-0000-02-40420	Dues/Subscriptions/Books and M	2,500	797	2,500	-	-	2,500
Greenawalds							
03-41-411-4112-000-000-0000-02-40238	Uniform/Clothing Expense	8,000	5,109	5,000	(3,000)	1,000	6,000
03-41-411-4112-000-000-0000-02-40240	Materials	1,000	851	1,000	-	-	1,000
03-41-411-4112-000-000-0000-02-40241	Miscellaneous Supplies	2,500	2,500	2,500	-	-	2,500
03-41-411-4112-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	1,750	2,131	1,750	-	-	1,750
03-41-411-4112-000-000-0000-02-40361	Electric	5,500	4,665	5,500	-	-	5,500
03-41-411-4112-000-000-0000-02-40370	Maintenance Services and Repai	1,500	2,376	1,500	-	-	1,500
03-41-411-4112-000-000-0000-02-40402	Oil	4,000	3,800	4,000	-	-	4,000
03-41-411-4112-000-000-0000-02-40420	Dues/Subscriptions/Books and M	2,500	770	2,500	-	-	2,500
Woodlawn							
03-41-411-4113-000-000-0000-02-40238	Uniform/Clothing Expense	8,000	4,808	5,000	(3,000)	1,000	6,000
03-41-411-4113-000-000-0000-02-40240	Materials	1,000	-	1,000	-	-	1,000
03-41-411-4113-000-000-0000-02-40241	Miscellaneous Supplies	2,500	2,500	2,500	-	-	2,500
03-41-411-4113-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	1,750	1,697	1,750	-	-	1,750
03-41-411-4113-000-000-0000-02-40361	Electric	6,600	4,442	6,600	-	-	6,600
03-41-411-4113-000-000-0000-02-40370	Maintenance Services and Repai	1,500	1,500	1,500	-	-	1,500
03-41-411-4113-000-000-0000-02-40402	Oil	2,250	902	2,250	-	-	2,250
03-41-411-4113-000-000-0000-02-40420	Dues/Subscriptions/Books and M	2,500	1,201	2,500	-	-	2,500
	Total Expense	1,106,997	635,133	1,231,528	124,531	(183,747)	1,047,781
SUMMARY - OPERATING:							
	Total Revenue	1,110,297	1,083,466	1,134,518	24,221	-	1,134,518
	Total Expense	(1,106,997)	(635,133)	(1,231,528)	(124,531)	183,747	(1,047,781)
	NET Operating	(52,378)	448,333	(97,010)	(100,310)	183,747	86,737
SUMMARY - ALL ACCOUNTS:							
	Fire Apparatus		312,937				
	Fiscal Stability		150,212				
	Operating Unappropriated Reserve 12/31/2021		8,682				
	NET cash 12/31/2021		471,831				
	Budgeted Unappropriated Reserve		558,568				
* Contingency Operating breakdown all Departments:							
* Contingency Capital breakdown all Departments:							
					BOC Recom.		
	1. Cetronia - Cascade Air Refilling Station	30,381					
	2. Greenawalds - Gear Dryer	11,000					
	3. Greenawalds - Replace Doors	5,300					
	4. Greenawalds - Bunk Room	43,000					
	5. Greenawalds - Heatpump	7,000					
	6. Woodlawn - Corrosion Mitigation	30,000					
	7. Replace FM 50 Vehicle (1/2)	22,000					
	8. Radios (Various)	143,000					
	03411003/40800	291,681					

Note: The BOC approved the process of replacing Engine 3212 during 2019. See "Cash Projection Apparatus" for schedule.

FIRE FUND OPERATING
Estimated Cash in Bank at 12/31/2021

Bank Balance as of 09/30/2021	\$ 468,256
Estimated A/P -	
SWT - operating expenses estimated	(100,000)
FC Incentive Program	(90,000)
Cetronia	(37,700)
Greenawalds	-
Woodlawn	(31,874)
Operating Cash Available before 2021 App. Plan & Fiscal Stability Transfers	<hr/> 208,682 <hr/>
2020 Budget Apparatus Replacement Funding Transfer	(150,000)
2020 Fire Fiscal Stability Transfer	(50,000)
Total 2020 Transfers to Apparatus Plan	<hr/> (200,000) <hr/>
Estimated Balance 12/31/2021, Operating	<hr/> \$ 8,682 <hr/>

FIRE FUND APPARATUS PLAN
Estimated Cash in Bank at 12/31/2021

Bank Balance as of 09/30/2021	\$ 476,856
R-22 Vehicle (Woodlawn Pumper Engine 3212 replacement final payment)	(313,919) *
2021 Budget Apparatus Replacement Funding Transfer	150,000
Estimated Balance 12/31/2021	<u>\$ 312,937</u>

FIRE FUND - Fiscal Stability
Estimated Cash in Bank at 12/31/2021

Bank Balance as of 09/30/2021	\$ 100,212
2021 Fire Fiscal Stability Transfer	<u>\$ 50,000</u>
Estimated Balance 12/31/2021	<u>\$ 150,212</u>