

SOUTH WHITEHALL TOWNSHIP

**2020
ADOPTED BUDGET**

South Whitehall Township
 Summary of Budgets
 2020

	General Fund	Capital Fund	State Highway Aid Fund	Refuse Fund	Water Fund	Sewer Fund	Fiscal Stability Fund	EMA/EMS	Fire Fund
Revenue:									
Property Tax	\$ 6,797,770	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Tax	550,000	-	-	-	-	-	-	-	-
Local Services Tax	690,000	-	-	-	-	-	-	-	-
Fire Tax	-	-	-	-	-	-	-	-	1,093,416
Earned Income	3,300,000	-	-	-	-	-	-	-	-
Business Privilege	2,300,000	-	-	-	-	-	-	-	-
Admissions	1,625,000	-	-	-	-	-	-	-	-
Cable TV	325,000	-	-	-	-	-	-	-	-
License/Permits/Fees	429,725	-	-	-	243,824	238,000	-	-	-
Interest	8,500	-	-	-	-	-	-	-	-
Grants/Gifts	80,500	780,000	714,586	110,000	-	-	-	-	-
Work On Property Revenue	-	-	-	-	5,000	500	-	-	-
Billed Fees	-	-	-	2,706,186	3,732,500	3,032,000	-	-	-
Fines/Discounts/Collection Charges/Miscellaneous	-	-	-	-	-	-	-	-	-
Total Revenue	(151,669)	780,000	714,586	13,510	124,000	103,500	-	-	1,093,416
	15,954,826	780,000	714,586	2,829,696	4,105,324	3,374,000	-	-	1,093,416
Expense:									
Administration	6,988,596	125,000	350,000	2,827,222	3,083,293	2,603,805	-	30,000	-
Police	5,575,383	413,378	-	-	-	-	-	-	-
Public Works	3,735,232	737,000	536,642	-	-	-	-	-	-
Park & Recreation	309,025	1,120,000	-	-	-	-	-	-	-
Renovation	-	1,000,000	-	-	-	-	-	-	-
Capital Investment in Water & Sewer Systems	-	-	-	-	1,495,100	1,101,500	-	-	-
Volunteer Fire Cos.	-	-	-	-	-	-	-	-	1,145,794
Total Expense	16,608,235	3,395,378	886,642	2,827,222	4,578,393	3,705,305	-	30,000	1,145,794
Revenue Less Expense	(653,409)	(2,615,378)	(172,057)	2,474	(473,069)	(331,305)	-	(30,000)	(52,378)
Estimated Cash January 1, 2020	2,889,058	23,644	189,630	362,533	1,436,275	3,807,052	3,202,067	-	671,386
Borrowing Proceeds	-	-	-	-	-	-	-	-	-
Cash Outlay for Debt	(356,561)	-	-	-	(166,500)	-	-	-	-
Transfers Out	(2,721,734)	-	-	-	(10,000)	-	(1,000,000)	-	-
Transfers In	1,000,000	2,591,734	-	-	-	10,000	-	80,000	-
Budgeted Unappropriated Reserve	\$ 157,354	\$ -	\$ 17,573	\$ 365,007	\$ 786,706	\$ 3,485,747	\$ 2,202,067	\$ 50,000	\$ 619,008

GENERAL FUND

2020

**2020 BUDGET
GENERAL FUND**

Total Budgeted Revenue	\$ 15,954,826
Total Budgeted Operating Expense	\$ (16,608,235)
Revenue Less Expense	\$ (653,409)
 <u>Debt Obligations:</u>	
General Obligation Note- Capital Items	\$ (146,000) (done in 2024)
General Obligation Note - Additional Principal Payment	\$ (165,061) (done in 2024)
2018 Borrowing of \$2.4 Mil	\$ (212,000) (done in 2028)
Transfer from Water for Debt Paybacks	\$ 166,500 (done in 2028)
	(1,009,970)
 2019 Estimated Operating Cash Carryover	 \$ 2,889,058
Total Unappropriated Reserve	\$ 1,879,088
Transfer to Capital	\$ (2,591,734)
Transfer to Fiscal Stability * (Wehr's Dam)	\$ (50,000)
 Transfer to General Fund to Fiscal Stability for Renovation Only	 1,000,000
 Transfer to Replacement Fund (Radios) - Twsp (not Fire)	 \$ (50,000)
Donation to Cetrionia (Ambulance)	\$ (30,000)
Remaining Unappropriated Reserve 12/31/19	\$ 157,354

* Fiscal Stability has \$3,202,067 (19% of 2020 Budgeted Operating Expenses)
- Wehr's Dam allocation \$100,000 through 2019

General Fund
Revenue Comparative
2020 Budget

Character Code Name	Final Budget 2019	Actual Collected through 9/30/19	(Uncollected) Excess 2019 Revenue	Proposed 2020 Budget	Board of Commissioner Recommended Changes	Final 2020 Budget
Real Estate Tax Total	(7,192,246)	(6,482,179)	(710,067)	(6,797,770)	-	(6,797,770)
Real Estate Transfer Total	(550,000)	(885,570)	335,570	(550,000)	-	(550,000)
Business Privilege Total	(2,145,000)	(2,331,882)	186,882	(2,295,000)	-	(2,295,000)
Admission Tax Total	(1,625,000)	(1,648,045)	23,045	(1,625,000)	-	(1,625,000)
Cable TV Tax Total	(325,000)	(248,987)	(76,013)	(325,000)	-	(325,000)
Earned Income Tax Total	(3,275,000)	(2,757,620)	(517,380)	(3,300,000)	-	(3,300,000)
Local Services Tax Total	(710,000)	(520,521)	(189,479)	(690,000)	-	(690,000)
Agreements Total	(5,000)	(7,150)	2,150	(5,000)	-	(5,000)
Grants & Gifts Total	(72,000)	(41,098)	(30,902)	(80,500)	-	(80,500)
License/Permit Fees Total	(452,930)	(405,256)	(47,674)	(429,725)	-	(429,725)
Interest Income Total	(108,710)	(7,499)	(101,211)	(8,500)	-	(8,500)
Other Income Total	(40,001)	(362,961)	322,960	(33,001)	-	(33,001)
Disc Penalties Fines Total	198,586	169,507	29,079	184,670	-	184,670
Grand Total	(16,302,301)	(15,529,262)	(773,039)	(15,954,826)	-	(15,954,826)

**General Fund
Expense Comparative**

Account	Dept Name	Board of Commissioner						
		Final Budget 2019	Actual Expended 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	Recommended Changes	Final 2020 Budget	Variance 2019 vs 2020 Budget
Dept Name Total		-	-	-	-	-	-	-
Salary and Wages Elected Off	Legislative	20,625	12,375	8,250	20,625		20,625	-
Clifford Park Seniors	Legislative	750	750	-	750		750	-
Meals on Wheels	Legislative	6,000	6,000	-	6,000		6,000	-
CACLV	Legislative	-	-	-	-		-	-
Lehigh County Seniors	Legislative	750	750	-	750		750	-
Cetronia Senior Citizens	Legislative	750	750	-	750		750	-
Treatment Trends	Legislative	1,500	1,500	-	1,500		1,500	-
Parkland Elem Wrestling Club	Legislative	750	1,500	(750)	750		750	-
Pocono Wildlife Rehab & Educ Center	Legislative	300	300	-	300		300	-
Legislative Total		31,425	23,925	7,500	31,425	-	31,425	-
Wages	Executive	240,137	165,199	74,938	249,280		249,280	9,143
Special Allocation	Executive	(11,880)	(11,880)	-	(12,464)		(12,464)	(584)
Holiday Pay	Executive	-	4,985	(4,985)	-		-	-
Attendance Incentive	Executive	1,200	890	310	1,200		1,200	-
PTO	Executive	-	10,849	(10,849)	-		-	-
Meal/Food	Executive	500	755	(255)	500		500	-
Dues/Subscriptions/Books and M	Executive	2,100	1,058	1,042	2,100		2,100	-
Contracted Services	Executive	1,000	-	1,000	1,000		1,000	-
Continuing Education	Executive	1,000	2,410	(1,410)	1,000		1,000	-
General Government Expense	Executive	500	194	306	500		500	-
Executive Total		234,557	174,460	60,097	243,116	-	243,116	8,559
Wages	Finance	394,209	223,990	170,219	380,440		380,440	(13,769)
Special Allocation	Finance	(78,842)	(78,842)	-	(76,088)		(76,088)	2,754
Holiday Pay	Finance	-	5,456	(5,456)	-		-	-
Training Pay	Finance	-	180	(180)	-		-	-
Sick Pay	Finance	-	4,699	(4,699)	-		-	-
Overtime Pay	Finance	18,000	22,153	(4,153)	25,000		25,000	7,000
Attendance Incentive	Finance	2,600	660	1,940	2,600		2,600	-
PTO	Finance	-	31,285	(31,285)	-		-	-
Meal/Food	Finance	500	135	365	500		500	-
Tax Appeal Hearing Officer	Finance	1,000	-	1,000	1,000		1,000	-
Travel	Finance	3,300	1,158	2,142	3,300		3,300	-
Dues/Subscriptions/Books and M	Finance	800	195	605	800		800	-
Contracted Services	Finance	800	-	800	20,000		20,000	19,200
Continuing Education	Finance	1,000	512	488	3,500		3,500	2,500
Minor Machinery and Equipment	Finance	5,000	1,500	3,500	5,000		5,000	-
Finance Total		348,367	213,082	135,285	366,052	-	366,052	17,685
Salary and Wages Elected Off	Tax Collector	10,000	7,560	2,440	10,000		10,000	-
Postage	Tax Collector	3,500	3,220	280	3,500		3,500	-
Bond	Tax Collector	1,000	927	73	1,000		1,000	-
Contracted Services	Tax Collector	5,900	5,991	(91)	6,300		6,300	400
Tax Collector Total		20,400	17,698	2,702	20,800	-	20,800	400
Pension	Legal	35,000	8,083	26,918	35,000		35,000	-
General Government Expense	Legal	200,000	123,130	76,870	200,000		200,000	-
Meetings and Preparation Expens	Legal	15,000	12,939	2,061	15,000		15,000	-
Zoning Expenses	Legal	55,000	34,862	20,138	55,000		55,000	-
Subdivision Billable	Legal	68,000	71,441	(3,441)	68,000		68,000	-
Subdivision Reimbursable	Legal	(68,000)	(68,974)	974	(68,000)		(68,000)	-
Grievances	Legal	15,000	14,977	24	15,000		15,000	-
Negotiations	Legal	10,000	(112)	10,112	10,000		10,000	-
Arbitration	Legal	15,000	660	14,340	15,000		15,000	-
Litigation	Legal	40,000	1,254	38,746	40,000		40,000	-
Collections	Legal	2,000	-	2,000	2,000		2,000	-
Codification	Legal	10,000	1,195	8,805	10,000		10,000	-
Labor	Legal	75,000	81,670	(6,670)	75,000		75,000	-
Building Code Appeals	Legal	4,000	-	4,000	4,000		4,000	-

**General Fund
Expense Comparative**

Account	Dept Name	Board of Commissioner						Final 2020 Budget	Variance 2019 vs 2020 Budget
		Final Budget 2019	Actual Expended 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	Recommended Changes			
Civil Service	Legal	20,000	5,179	14,821	20,000		20,000	-	
Tax Appeals	Legal	1,500	2,286	(786)	1,500		1,500	-	
Ordinances	Legal	30,000	18,471	11,529	30,000		30,000	-	
Cable TV Solicitor	Legal	-	1,573	(1,573)	-		-	-	
	Legal Total	527,500	308,631	218,869	527,500	-	527,500	-	
Wages	HR	119,965	59,445	60,520	55,765		55,765	(64,200)	
Special Allocation	HR	(5,999)	(5,999)	-	(2,788)		(2,788)	3,211	
Salary and Wages PT Staff	HR	-	10,786	(10,786)	-		-	-	
Holiday Pay	HR	-	2,280	(2,280)	-		-	-	
Training Pay	HR	-	67	(67)	-		-	-	
Sick Pay	HR	-	5,419	(5,419)	-		-	-	
Overtime Pay	HR	1,500	539	961	1,500		1,500	-	
Attendance Incentive	HR	900	290	610	900		900	-	
PTO	HR	-	7,064	(7,064)	-		-	-	
Bereavement Pay	HR	-	543	(543)	-		-	-	
Continuing Education	HR	20,000	21,727	(1,727)	20,000		20,000	-	
Employee Event	HR	7,500	5,812	1,688	7,500		7,500	-	
Special Award	HR	5,000	7,093	(2,093)	5,000		5,000	-	
Recruitment Expense	HR	1,000	354	646	1,000		1,000	-	
	HR Total	149,866	115,419	34,447	88,877	-	88,877	(60,989)	
FICA-Employer Paid	Admin	182,990	127,135	55,855	187,200		187,200	4,210	
Workers Compensation Ins.	Admin	225,000	97,782	127,218	215,433		215,433	(9,567)	
Health Insurance	Admin	603,079	398,162	204,917	674,152		674,152	71,073	
Pension	Admin	2,304,038	(4,417)	2,308,455	2,667,059		2,667,059	363,021	
Dental	Admin	21,101	11,914	9,187	21,903		21,903	802	
Life Insurance	Admin	11,831	5,905	5,926	12,614		12,614	783	
Thrift Savings	Admin	57,120	45,152	11,968	58,120		58,120	1,000	
Cobra Reimbursement	Admin	-	(13,702)	13,702	-		-	-	
Pension Reimbursement Water	Admin	(107,953)	-	(107,953)	(124,139)		(124,139)	(16,186)	
Pension Reimbursement Sewer	Admin	(107,304)	-	(107,304)	(124,243)		(124,243)	(16,939)	
State Pension Reimbursement	Admin	(552,758)	-	(552,758)	(500,007)		(500,007)	52,751	
Unemployment Compensation	Admin	12,500	18,012	(5,512)	10,000		10,000	(2,500)	
Office Supplies	Admin	9,500	4,102	5,398	10,500		10,500	1,000	
Computer/Copier Supplies	Admin	27,000	16,591	10,409	28,000		28,000	1,000	
Postage	Admin	40,000	(674)	40,674	40,000		40,000	-	
Miscellaneous Expense	Admin	500	127	373	500		500	-	
Public Safety Supplies	Admin	75,000	1,910	73,090	10,000		10,000	(65,000)	
Professional Services	Admin	123,000	6,662	116,338	120,000		120,000	(3,000)	
Accounting and Auditing Serv	Admin	75,500	-	75,500	150,000		150,000	74,500	
Answering Service	Admin	4,000	2,300	1,700	4,100		4,100	100	
Telephone Charges	Admin	60,000	38,642	21,358	62,000		62,000	2,000	
Equipment Lease	Admin	39,000	25,545	13,455	35,000		35,000	(4,000)	
Travel	Admin	700	392	308	700		700	-	
Freight and Express Charges	Admin	700	945	(245)	1,400		1,400	700	
Advertising/Printing	Admin	28,000	18,584	9,416	23,000		23,000	(5,000)	
Printing	Admin	-	-	-	6,000		6,000	6,000	
Rate Reserve/Deductibles	Admin	15,000	5,945	9,055	15,000		15,000	-	
Insurance Repairs	Admin	50,000	3,868	46,132	50,000		50,000	-	
Insurance Reimbursement	Admin	(50,000)	(8,182)	(41,818)	(50,000)		(50,000)	-	
WC Insurance Audit	Admin	25,000	5,514	19,486	25,000		25,000	-	
Insurance	Admin	245,092	265,485	(20,393)	396,000		396,000	150,908	
Court Costs	Admin	500	-	500	500		500	-	
Dues/Subscriptions/Books and M	Admin	1,800	747	1,053	1,300		1,300	(500)	
Laundry/Uniform Cleaning Servi	Admin	27,600	16,160	11,440	29,000		29,000	1,400	
Contracted Services	Admin	21,000	10,016	10,984	21,000		21,000	-	
General Government Expense	Admin	3,000	1,860	1,140	3,200		3,200	200	
Interest Expense	Admin	145,283	64,184	81,099	75,000		75,000	(70,283)	

**General Fund
Expense Comparative**

Account	Dept Name	Board of Commissioner						Final 2020 Budget	Variance 2019 vs 2020 Budget
		Final Budget 2019	Actual Expended 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	Recommended Changes			
Minor Machinery and Equipment	Admin	1,500	537	963	1,500		1,500	-	
Supply Water Reimbursement	Admin	(4,563)	(3,422)	(1,141)	(4,813)		(4,813)	(250)	
Supply Sewer Reimbursement	Admin	(4,563)	(3,422)	(1,141)	(4,813)		(4,813)	(250)	
Communications Water Reimburse	Admin	(8,000)	(6,000)	(2,000)	(8,263)		(8,263)	(263)	
Communications Sewer Reimburse	Admin	(8,000)	(6,000)	(2,000)	(8,263)		(8,263)	(263)	
Medical/Physical Expense	Admin	500	-	500	500		500	-	
Lehigh County Abuse Investigat	Admin	4,000	4,000	-	4,000		4,000	-	
Major Machinery and Equipment	Admin	10,000	-	10,000	8,000		8,000	(2,000)	
	Admin Total	3,607,693	1,152,359	2,455,334	4,143,140	-	4,143,140	535,447	
Internet Fees	IT	16,320	8,784	7,536	16,320		16,320	-	
Maintenance Services and Repai	IT	5,000	2,795	2,205	5,100		5,100	100	
IT Water Reimb	IT	(30,032)	(22,524)	(7,508)	(31,423)		(31,423)	(1,391)	
IT Sewer Reimb	IT	(30,032)	(22,524)	(7,508)	(31,423)		(31,423)	(1,391)	
Contracted IT/Networking	IT	558,140	314,695	243,445	574,913		574,913	16,773	
Continuing Education	IT	18,000	2,660	15,340	18,000		18,000	-	
Minor Machinery and Equipment	IT	25,500	11,904	13,596	30,000		30,000	4,500	
	IT Total	562,896	295,789	267,107	581,487	-	581,487	18,591	
Salary and Wages Seasonal Staf	GIS	10,000	-	10,000	-		-	(10,000)	
	GIS Total	10,000	-	10,000	-	-	-	(10,000)	
General Government Expense	Engineering	113,000	71,653	41,347	113,000		113,000	-	
Subdivision Billable	Engineering	700,000	619,655	80,345	700,000		700,000	-	
Subdivision Reimbursable	Engineering	(700,000)	(613,316)	(86,684)	(700,000)		(700,000)	-	
Traffic Control and Study	Engineering	7,000	-	7,000	7,000		7,000	-	
Storm Water Management	Engineering	5,000	2,922	2,078	5,000		5,000	-	
	Engineering Tot:	125,000	80,914	44,086	125,000	-	125,000	-	
Wages	Police	423,534	268,105	155,429	422,285		422,285	(1,249)	
Holiday Pay	Police	-	8,290	(8,290)	-		-	-	
Training Pay	Police	-	199	(199)	-		-	-	
Personal Pay	Police	-	297	(297)	-		-	-	
Sick Pay	Police	-	1,271	(1,271)	-		-	-	
Longevity Pay	Police	5,000	4,500	500	5,200		5,200	200	
Overtime Pay	Police	4,500	966	3,534	4,500		4,500	-	
Attendance Incentive	Police	3,000	1,225	1,775	2,500		2,500	(500)	
PTO	Police	-	22,320	(22,320)	-		-	-	
K-9 Supplies	Police	23,000	10,360	12,640	20,000		20,000	(3,000)	
Meal/Food	Police	5,000	2,181	2,819	5,000		5,000	-	
Uniform/Clothing Expense	Police	70,800	47,349	23,451	40,000		40,000	(30,800)	
General Government Supplies	Police	15,500	11,056	4,444	15,500		15,500	-	
Small Tools/Minor Equip Purcha	Police	70,500	27,093	43,407	30,000		30,000	(40,500)	
Professional Services	Police	6,000	1,800	4,200	6,000		6,000	-	
Testing Fees	Police	5,000	773	4,228	5,000		5,000	-	
Radio Equip Maintenance	Police	2,000	-	2,000	5,000		5,000	3,000	
Travel	Police	5,000	3,305	1,695	5,000		5,000	-	
Explorer Post	Police	1,500	390	1,110	1,500		1,500	-	
Criminal Investigations Expens	Police	5,000	1,177	3,823	5,000		5,000	-	
MERT Expense	Police	5,000	900	4,100	5,000		5,000	-	
DUI Grant Expense	Police	75,000	23,179	51,821	90,000		90,000	15,000	
Maintenance Services and Repai	Police	3,000	477	2,523	3,000		3,000	-	
Dues/Subscriptions/Books and M	Police	6,000	4,578	1,422	6,000		6,000	-	
Contracted Services	Police	10,500	8,071	2,429	10,500		10,500	-	
Continuing Education	Police	9,000	810	8,190	9,000		9,000	-	
Training Expense	Police	90,000	31,100	58,900	50,000		50,000	(40,000)	
General Government Expense	Police	-	3,313	(3,313)	2,500		2,500	2,500	
Major Machinery and Equipment	Police	14,000	4,705	9,295	15,000		15,000	1,000	
Public Relations Expense	Police	20,000	8,867	11,133	20,000		20,000	-	
Heroes and Helpers	Police	1,000	(3,000)	4,000	2,000		2,000	1,000	
Project Life Saver	Police	8,000	2,699	5,301	8,000		8,000	-	

**General Fund
Expense Comparative**

Account	Dept Name	Board of Commissioner						Final 2020 Budget	Variance 2019 vs 2020 Budget
		Final Budget 2019	Actual Expended 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	Recommended Changes			
National Night Out	Police	1,500	1,481	19	1,500		1,500	-	
Recruitment Expense	Police	55,000	32,551	22,449	15,000		15,000	(40,000)	
Weapons and Ammunition	Police	114,225	34,756	79,469	75,000		75,000	(39,225)	
Medical/Physical Expense	Police	10,000	5,801	4,199	5,000		5,000	(5,000)	
Wages	Police	3,140,492	1,706,430	1,434,062	3,035,660		3,035,660	(104,832)	
Special Allocation	Police	(393,450)	(190,487)	(202,963)	(220,000)		(220,000)	173,450	
Vacation Pay	Police	-	150,493	(150,493)	-		-	-	
Holiday Pay	Police	80,000	72,998	7,002	80,000		80,000	-	
Training Pay	Police	-	140,856	(140,856)	-		-	-	
Personal Pay	Police	-	22,321	(22,321)	-		-	-	
Sick Pay	Police	-	13,209	(13,209)	-		-	-	
Longevity Pay	Police	53,400	36,500	16,900	57,500		57,500	4,100	
Overtime Pay	Police	325,000	306,720	18,280	334,750		334,750	9,750	
Court Overtime Pay	Police	30,000	17,935	12,065	30,000		30,000	-	
Attendance Incentive	Police	32,750	2,250	30,500	42,750		42,750	10,000	
Dorney Park Extra Job Pay	Police	-	-	-	75,000		75,000	75,000	
Comp Time Pay Out	Police	12,500	22,983	(10,483)	7,500		7,500	(5,000)	
Workers Compensation Offset	Police	-	467	(467)	-		-	-	
Bereavement Pay	Police	-	374	(374)	-		-	-	
Continuing Education Reimburse	Police	12,000	6,000	6,000	12,000		12,000	-	
Meal/Food	Police	-	320	(320)	-		-	-	
Uniform/Clothing Expense	Police	-	249	(249)	-		-	-	
Continuing Education	Police	-	95	(95)	-		-	-	
Medical/Physical Expense	Police	5,000	-	5,000	5,000		5,000	-	
FICA-Employer Paid	Police	269,446	194,352	75,094	257,448		257,448	(11,998)	
Health Insurance	Police	1,037,105	546,532	490,573	809,420		809,420	(227,685)	
Dental	Police	31,262	18,655	12,607	26,714		26,714	(4,548)	
Life Insurance	Police	22,638	12,159	10,479	24,056		24,056	1,418	
Thrift Savings	Police	82,000	58,600	23,400	86,000		86,000	4,000	
Post Retirement Health	Police	19,200	7,210	11,990	21,600		21,600	2,400	
	Police Total	5,826,902	3,720,169	2,106,733	5,575,383	-	5,575,383	(251,519)	
Salary and Wages FT Staff	Fire Safety	84,674	65,178	19,496	-		-	(84,674)	
Overtime Pay	Fire Safety	10,000	6,269	3,731	-		-	(10,000)	
Attendance Incentive	Fire Safety	500	400	100	-		-	(500)	
Uniform/Clothing Expense	Fire Safety	500	-	500	-		-	(500)	
Firemans Relief Expense	Fire Safety	-	144,713	(144,713)	-		-	-	
Firemans Relief Reimbursement	Fire Safety	-	(144,713)	144,713	-		-	-	
	Fire Safety Total	95,674	71,847	23,827	-	-	-	(95,674)	
Contribution	Ambulance	30,000	30,000	-	30,000		30,000	-	
	Ambulance Total	30,000	30,000	-	30,000	-	30,000	-	
Salary and Wages Appointed Off	Emerg Mgmt	2,000	1,500	500	2,000		2,000	-	
Salary and Wages Seasonal Staf	Emerg Mgmt	7,500	-	7,500	7,500		7,500	-	
Overtime Pay	Emerg Mgmt	-	261	(261)	-		-	-	
Uniform/Clothing Expense	Emerg Mgmt	500	-	500	1,000		1,000	500	
General Government Materials	Emerg Mgmt	3,500	163	3,337	3,500		3,500	-	
Small Tools/Minor Equip Purcha	Emerg Mgmt	1,680	398	1,282	2,000		2,000	320	
Radio Equip and Installation	Emerg Mgmt	4,300	126	4,174	5,500		5,500	1,200	
Travel	Emerg Mgmt	600	-	600	600		600	-	
Dues/Subscriptions/Books and M	Emerg Mgmt	700	92	608	700		700	-	
Contracted Services	Emerg Mgmt	250	-	250	250		250	-	
Continuing Education	Emerg Mgmt	12,500	-	12,500	10,000		10,000	(2,500)	
Community Event	Emerg Mgmt	2,500	1,739	761	2,500		2,500	-	
Computers	Emerg Mgmt	1,500	-	1,500	2,500		2,500	1,000	
	Emerg Mgmt Total	37,530	4,278	33,252	38,050	-	38,050	520	
Wages	PW	210,524	123,220	87,304	182,423		182,423	(28,101)	
Salary and Wages Seasonal Staf	PW	-	-	-	-		-	-	
Holiday Pay	PW	-	2,536	(2,536)	-		-	-	

**General Fund
Expense Comparative**

Account	Dept Name	Board of Commissioner						Final 2020 Budget	Variance 2019 vs 2020 Budget
		Final Budget 2019	Actual Expended 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	Recommended Changes			
Training Pay	PW	-	94	(94)	-	-	-	-	
Sick Pay	PW	-	302	(302)	-	-	-	-	
Overtime Pay	PW	3,000	1,559	1,441	3,000	3,000	3,000	-	
Attendance Incentive	PW	1,250	410	840	1,250	1,250	1,250	-	
PTO	PW	-	9,087	(9,087)	-	-	-	-	
Bereavement Pay	PW	-	292	(292)	-	-	-	-	
License Reimbursement	PW	1,000	-	1,000	1,000	1,000	1,000	-	
Meal/Food	PW	500	105	395	500	500	500	-	
Fuels	PW	195,000	128,606	66,394	185,000	185,000	185,000	(10,000)	
Uniform/Clothing Expense	PW	14,000	8,306	5,694	10,000	10,000	10,000	(4,000)	
General Government Materials	PW	300,000	223,984	76,017	300,000	300,000	300,000	-	
Parts	PW	110,000	91,555	18,445	120,000	120,000	120,000	10,000	
Small Tools/Minor Equip Purcha	PW	34,700	24,238	10,462	27,000	27,000	27,000	(7,700)	
Engineering Services	PW	-	-	-	10,000	10,000	10,000	10,000	
PA One Call	PW	7,500	4,072	3,428	12,000	12,000	12,000	4,500	
PA One Call Rebate	PW	-	(1,959)	1,959	-	-	-	-	
Travel	PW	500	918	(418)	1,000	1,000	1,000	500	
Advertising/Printing	PW	-	-	-	750	750	750	750	
Electric	PW	70,000	49,711	20,289	72,000	72,000	72,000	2,000	
Maintenance Services and Repai	PW	15,000	4,906	10,094	19,000	19,000	19,000	4,000	
TOWNSHIP BUILDING UTILITIES	PW	2,000	1,703	297	2,000	2,000	2,000	-	
Rental of Machinery and Equipm	PW	30,000	16,842	13,158	30,000	30,000	30,000	-	
Dues/Subscriptions/Books and M	PW	1,000	-	1,000	1,000	1,000	1,000	-	
Laundry/Uniform Cleaning Servi	PW	-	-	-	17,000	17,000	17,000	17,000	
Contracted Services	PW	225,500	173,077	52,423	225,500	225,500	225,500	-	
Continuing Education	PW	7,500	896	6,604	11,000	11,000	11,000	3,500	
General Government Expense	PW	2,500	1,783	717	2,500	2,500	2,500	-	
Major Machinery and Equipment	PW	37,000	9,168	27,832	17,000	17,000	17,000	(20,000)	
Tires	PW	35,000	10,471	24,529	35,000	35,000	35,000	-	
Traffic Maintenance	PW	35,000	15,235	19,766	35,000	35,000	35,000	-	
License Reimbursement	PW	-	332	(332)	-	-	-	-	
Medical/Physical Expense	PW	500	5,059	(4,559)	5,000	5,000	5,000	4,500	
Storm Water Management	PW	96,000	48,459	47,541	105,500	105,500	105,500	9,500	
Electric Water Reimbursement	PW	(9,000)	(6,750)	(2,250)	(9,000)	(9,000)	(9,000)	-	
Electric Sewer Reimbursement	PW	(9,000)	(6,750)	(2,250)	(9,000)	(9,000)	(9,000)	-	
Wages	PW	1,336,893	707,738	629,155	1,402,713	1,402,713	1,402,713	65,820	
Special Allocation	PW	(133,690)	(133,805)	115	(70,136)	(70,136)	(70,136)	63,554	
Salary and Wages Seasonal Staf	PW	50,400	31,670	18,730	50,000	50,000	50,000	(400)	
Holiday Pay	PW	-	23,985	(23,985)	-	-	-	-	
Stand By	PW	16,500	7,938	8,562	14,000	14,000	14,000	(2,500)	
Training Pay	PW	-	198	(198)	-	-	-	-	
Sick Pay	PW	-	81,415	(81,415)	-	-	-	-	
Overtime Pay	PW	115,000	83,991	31,009	115,000	115,000	115,000	-	
Attendance Incentive	PW	14,700	5,364	9,336	15,000	15,000	15,000	300	
PTO	PW	-	102,335	(102,335)	-	-	-	-	
Workers Compensation Offset	PW	-	3,910	(3,910)	-	-	-	-	
Jury Duty	PW	-	199	(199)	-	-	-	-	
FICA-Employer Paid	PW	116,211	83,188	33,023	117,306	117,306	117,306	1,095	
Health Insurance	PW	578,146	381,336	196,810	602,578	602,578	602,578	24,432	
Dental	PW	19,526	11,330	8,196	21,582	21,582	21,582	2,056	
Life Insurance	PW	7,871	4,844	3,027	8,266	8,266	8,266	395	
Bereavement Pay	PW	-	1,992	(1,992)	-	-	-	-	
Drug and Alcohol Testing	PW	3,500	-	3,500	-	-	-	(3,500)	
Thrift Savings	PW	43,000	30,090	12,910	45,500	45,500	45,500	2,500	
PW Total		3,585,031	2,369,183	1,215,848	3,735,232	-	3,735,232	150,201	
Salary and Wages FT Staff	P&R	62,000	38,268	23,732	92,875	92,875	92,875	30,875	
Salary and Wages Seasonal Staf	P&R	80,000	77,775	2,225	80,000	80,000	80,000	-	

**General Fund
Expense Comparative**

Account	Dept Name	Board of Commissioner						Final 2020 Budget	Variance 2019 vs 2020 Budget
		Final Budget 2019	Actual Expended 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	Recommended Changes			
Holiday Pay	P&R	-	1,212	(1,212)	-	-	-	-	
Sick Pay	P&R	-	2,077	(2,077)	-	-	-	-	
Overtime Pay	P&R	13,000	10,766	2,234	15,000	15,000	15,000	2,000	
Attendance Incentive	P&R	1,000	100	900	500	500	500	(500)	
PTO	P&R	-	5,683	(5,683)	-	-	-	-	
Uniform/Clothing Expense	P&R	3,000	2,795	205	3,500	3,500	3,500	500	
Materials	P&R	3,500	634	2,866	7,500	7,500	7,500	4,000	
Culture Recreation Supplies	P&R	8,000	5,560	2,440	9,500	9,500	9,500	1,500	
Small Tools/Minor Equip Purcha	P&R	4,000	1,244	2,756	5,200	5,200	5,200	1,200	
Professional Services	P&R	150,000	23,532	126,468	-	-	-	(150,000)	
Wehrs Dam DEP Compliance	P&R	5,000	24,473	(19,473)	5,000	5,000	5,000	-	
Vehicle/Machinery/Equip Rental	P&R	7,000	1,856	5,144	7,000	7,000	7,000	-	
Contracted Services	P&R	28,500	28,998	(498)	26,450	26,450	26,450	(2,050)	
Continuing Education	P&R	3,000	1,712	1,288	5,000	5,000	5,000	2,000	
Community Event	P&R	40,000	15,457	24,543	43,500	43,500	43,500	3,500	
General Government Expense	P&R	2,000	481	1,519	2,000	2,000	2,000	-	
Facility Usage Fee	P&R	5,000	3,540	1,460	5,000	5,000	5,000	-	
Recruitment Expense	P&R	1,000	590	410	1,000	1,000	1,000	-	
	P&R Total	416,000	246,752	169,248	309,025	-	309,025	(106,975)	
Salary and Wages Appointed Off	CD	4,000	3,000	1,000	4,000	4,000	4,000	-	
Salary and Wages Appointed Off	CD	-	-	-	-	-	-	-	
Wages	CD	530,077	325,347	204,730	621,819	621,819	621,819	91,742	
Salary and Wages PT Staff	CD	-	2,592	(2,592)	-	-	-	-	
Salary and Wages Seasonal Staf	CD	-	3,264	(3,264)	-	-	-	-	
Holiday Pay	CD	-	9,163	(9,163)	-	-	-	-	
Training Pay	CD	-	78	(78)	-	-	-	-	
Sick Pay	CD	-	9,743	(9,743)	-	-	-	-	
Overtime Pay	CD	16,000	8,969	7,031	16,000	16,000	16,000	-	
Attendance Incentive	CD	3,330	1,344	1,986	4,330	4,330	4,330	1,000	
PTO	CD	-	25,233	(25,233)	-	-	-	-	
Uniform/Clothing Expense	CD	500	343	157	500	500	500	-	
Safety Supplies	CD	500	-	500	500	500	500	-	
Small Tools/Minor Equip Purcha	CD	400	-	400	400	400	400	-	
Professional Services	CD	-	1,230	(1,230)	-	-	-	-	
Consulting Services	CD	83,000	26,058	56,942	105,000	105,000	105,000	22,000	
Travel	CD	1,500	946	554	2,500	2,500	2,500	1,000	
SWEEP Expense	CD	5,000	-	5,000	5,000	5,000	5,000	-	
Court Costs	CD	1,200	121	1,079	1,200	1,200	1,200	-	
Dues/Subscriptions/Books and M	CD	4,700	1,990	2,710	4,700	4,700	4,700	-	
Contracted Services	CD	14,000	3,590	10,410	14,000	14,000	14,000	-	
Continuing Education	CD	1,500	1,494	6	2,500	2,500	2,500	1,000	
General Government Expense	CD	200	-	200	200	200	200	-	
Minor Machinery and Equipment	CD	500	-	500	500	500	500	-	
Inspections/Permit-Residential	CD	10,000	65	9,935	10,000	10,000	10,000	-	
	CD Total	676,407	424,571	251,836	793,149	-	793,149	116,742	
	Grand Total	16,285,248	9,249,078	7,036,170	16,608,235	-	16,608,235	322,987	

GENERAL FUND
Estimated Cash in Bank at 12/31/19

Bank Balance as of 10/31/19	\$ 3,862,520
Estimated Revenues	1,422,000
Estimated A/R Collections (50% of total open @ 10/31/2019 14530)	214,538
Health Insurance Reimbursement	101,000
General Fund Reimbursement from Water & Sewer for Pension	214,000
Other Miscellaneous Receipts (Escrow repayments, etc)	75,000
Estimated Expenses	(3,000,000)
Estimated Balance 12/31/2019	\$ <u>2,889,058</u>

CAPITAL RESERVE FUND

2020

**2019 BUDGET
CAPITAL RESERVE FUND**

Total Budgeted Revenue *	\$ 780,000
Total Budgeted Expense	\$ (\$3,395,378)
Revenue Less Expense	\$ <u>(2,615,378)</u>
2019 Estimated Cash Carryover	\$ 23,644
Transfer In From General Fund	\$ <u>2,591,734</u>
Unappropriated Reserve	\$ -

2020 Budgeted Revenue - Capital Fund

30000009 36252	Work on Property Revenue	0.00
New Acct	Capital Campaign - Covered Bridge Playground	10,000.00
30000009 37871	Open Space Funds	350,000.00
30015009 35400	Grant Revenue	<u>420,000.00</u> *
		780,000.00

Jordan Creek Greenway Design/Permitting (Wehr Mill-Lapp / 45-40)	75,000	50% match from DCNR - awarded
Jordan Creek Greenway Design/Permitting (Lapp -Cedar Crest / 39-35)	75,000	50% match from DCNR - awarded
Kohler Ridge Master Plan	20,000	50% match from DCNR - unawarded
Playground at Covered Bridge Park DCNR Grant	<u>250,000</u>	DCNR - awarded
	<u>420,000</u>	*

2020 Capital Expense Budget

		BOC		
		2020 Proposed Budget	Recommended Changes	Final 2020 Budget
1. Administration/Human Resources				
a. Hamilton Blvd. Corridor Improvements	30406003/40310	50,000		50,000
Subtotal		50,000	-	50,000
2. Finance - None		-	-	-
3. Community Development - None		-	-	-
4. IT				
a. Munis Modules	30407003/40452	45,000		45,000
b. Replacement computer equipment	30407003/40750	30,000		30,000
Subtotal		75,000	-	75,000
5. Police				
a. (2) Ford Interceptor Utility Marked Patrol Units	30410003/40720	91,603		91,603
b. (3) Unmarked Vehicles	30410003/40720	135,000		135,000
c. (1) Ghost Car	30410003/40720	46,500		46,500
d. (2) License Plate Readers	30410003/40720	26,800		26,800
e. (3) Watchguard in Cars	30410003/40760	18,510		18,510
f. (3) Trackers	30410003/40760	3,600		3,600
g. (20) Watchguard Body Cameras	30410003/40760	22,825		22,825
h. (6) Mobile Radios 800 mhz	30410003/40760	24,060		24,060
i. (3) Mobile Radios VHF Command	30410003/40760	11,925		11,925
j. (3) Mobile Radios VHF Command	30410003/40760	6,855		6,855
k. (3) Patrol PC in Car Computers	30410003/40760	25,700		25,700
Subtotal		413,378	-	413,378
6. Emergency Management - None		-	-	-
7. Public Works				
a. Clifford Park Area	30430003/40610	220,354	(220,354)	-
b. Clifford Park Annex Area	30430003/40610	376,601	(376,601)	-
c. Woodlawn Manor Area	30430003/40610	890,392	(890,392)	-
d. Island Area	30430003/40610	110,432	(110,432)	-
e. Painted Traffic Markings	30430003/40610	2,150	(2,150)	-
f. Thermoplastic Traffic Markings (All Areas)	30430003/40610	5,961	(5,961)	-
g. Ironbridge & Schersville	30430003/40610	1,200,000	(1,200,000)	-
Financing payment to pay for roads a. thru g. above **		-	380,000	380,000
h. Guiderail Replacement	30430003/40610	50,000	-	50,000
i. Kubota Skid Steer	30430003/40720	80,000		80,000
j. Dump Truck (1/2 split with State Highway Aid Fund)	30430003/40720	100,000		100,000
k. Utility Locator (1/3 split with Water and Sewer)	30430003/40720	17,000		17,000
l. Basin Fence Repairs	30430003/40720	60,000		60,000
m. Asphalt Recycler	30430003/40720	50,000		50,000
Subtotal		3,162,890	(2,425,890)	737,000
8. Parks & Recreation				
a. Covered Bridge Park Restroom Renovations	30451003/40801	170,000		170,000
b. Covered Bridge Park Playground	30451003/40803	610,000		610,000
c. Jordan Creek Greenway Design/Permitting (Wehr Mill-Lapp / 45-40)	30430003/40801	150,000		150,000
d. Jordan Creek Greenway Design/Permitting (Lapp-Cedar Crest / 39-35)	30430003/40969	150,000		150,000
e. Kohler Ridge Master Plan		40,000		40,000
Subtotal		1,120,000	-	1,120,000
9. Renovation		1,000,000		1,000,000
Total Capital Expenditures		5,821,268	(2,425,890)	3,395,378

** The BOC budgeted for the Township to obtain financing for \$2.8 million of road improvement projects with annual debt service payments up to \$380,000.

CAPITAL FUND
Estimated Cash in Bank at 12/31/19

Bank Balance as of 10/31/18	\$ 396,644
Reimbursement from Library for Testing Fees	2,000
Estimated A/P through 12/31/19	(\$375,000)
Estimated Balance 12/31/2019	\$ <u>23,644</u>

STATE HIGHWAY AID

2020

State Highway Aid
2020 Budget

Account Number	Account	Final 2019 Budget	Proposed 2020 Budget	Change 2019 to 2020 Budget	Board of Commissioner Recommended Changes	Final 2020 Budget
DETAIL:						
3501000935400	Grant Revenue	729,418	714,586	(14,832)		714,586
	Total Revenue	729,418	714,586	(14,832)	-	714,586
3540600240376	Street Lighting	348,000	350,000	2,000		350,000
3543000240216	Salt	150,000	175,000	25,000		180,000
3543000240260	Small Tools/Minor Equipment	2,200	5,000	2,800		5,000
3543000240720	Vehicles	-	-	-		-
3543000240735	Lease Purchase	-	-	-		-
3543000240798	Traffic Maintenance (Line Painting)	75,000	75,000	-		75,000
3543000340610	Street Construction	210,000		(210,000)		-
3543000340611	Bridge Maintenance	30,000	60,000	30,000		60,000
3543000340760	Major Machinery and Equipment *	67,750	216,642	148,892		216,642
		882,950	881,642	(1,308)	-	886,642
SUMMARY:						
	Total Revenue	719,521	714,586	(4,936)	-	714,586
	Total Expense	(824,000)	(881,642)	(57,642)	-	(886,642)
	NET	(104,479)	(167,057)	(62,578)	-	(172,057)
	Estimated Cash Carryforward	187,462	189,630			189,630
3543000249001	Unappropriated Reserve	82,983	22,573			17,573

* Major Machinery & Equipment

	2020 Payment	Full Price	2020 Payment	Financed
1 Tymco Street Sweeper Lease Payment	36,642	3 payments 2020-2022		
2 Leaf Vaccum Trailer	80,000	120,000	(80,000)	40,000
3 Dump Truck	100,000	1/2 paid by G/F		
	216,642	120,000	(80,000)	40,000
Lease Payments				
	2021	2022	2023	
Tymco Street Sweeper Lease Payment	36,642	36,642	-	
Leaf Vaccum Trailer	14,657	14,657	14,657	
Total Lease Payments	51,299	51,299	14,657	

STATE HIGHWAY AID FUND
Estimated Cash in Bank at 12/31/19

Bank Balance as of 9/30/19	\$	308,978
Estimated A/P -		
PPL		(90,000)
Salt Spreader		(7,744)
Salt		(21,604)
Estimated Balance 12/31/2019	\$	189,630

REFUSE FUND

2020

Refuse Fund
2020 Budget

Account Number	Account	Final 2019 Budget	Proposed 2020 Budget	Change 2019 to 2020 Budget	Board of Commissioner Recommended	2020 Budget
DETAIL:						
0900000936255	Miscellaneous Revenue	4,500	5,000	500		5,000
0900000936258	Certification Fees	5,100	6,000	900		6,000
0900000936413	Penalties/Administration/Lien	20,000	20,000	-		20,000
0900000936430	Solid Waste Revenue	1,988,000	2,706,186	718,186		2,706,186
0901600935400	Grant Revenue	98,949	110,000	11,051		110,000
0901600937399	Grant Offset Revenue	(13,860)	(17,490)	(3,630)		(17,490)
	Total Revenue	2,102,689	2,829,696	727,007	-	2,829,696
0942600140112	Wages	49,081	50,000	919		50,000
0942600140113	Special Allocation	230,526	161,500	(69,026)		161,500
0942600140115	Salary and Wages PT Staff	22,160	22,700	540		22,700
0942600140180	Overtime Pay	-	3,200	3,200		3,200
0942600240215	Postage	14,000	15,000	1,000		15,000
0942600240217	Leaf Collection	50,000	50,000	-		50,000
0942600240241	General Government Supplies	15,050	15,050	-		15,050
0942600240310	Professional Services	1,200	1,200	-		1,200
0942600240314	Legal Services	25,000	25,000	-		25,000
0942600240331	Travel	-	-	-		-
0942600240341	Advertising/Printing	4,000	3,000	(1,000)		3,000
	Education	-	20,000	20,000		20,000
0942600240365	Hauler Disposal Fees	50,000	50,000	-		50,000
0942600240390	Bank Service Charges/Fees	500	500	-		500
0942600240420	Dues/Subscriptions/Books and	300	300	-		300
0942600240450	Contracted Services	1,768,267	2,327,586	559,319		2,327,586
0942600240460	Continuing Education	1,000	1,000	-		1,000
0942600245533	Bad Debt Expense	69,580	81,186	11,606		81,186
0942600249000	Interfund Transfer	-	-	-		-
	Total Expense	2,300,664	2,827,222	526,558	-	2,827,222
SUMMARY:						
	Total Revenue	2,102,689	2,829,696	727,007	-	2,829,696
	Total Expense	(2,300,664)	(2,827,222)	(526,558)	-	(2,827,222)
	NET	(197,975)	2,474	200,449	-	2,474
	Estimated Cash Carryforward	366,505	362,533			362,533
	Transfer to Capital	-	-			-
0942600249001	Unappropriated Reserve	168,530	365,007			365,007

REFUSE FUND
Estimated Cash in Bank at 12/31/19

Bank Balance as of 9/30/19 (Wells Fargo)	\$ 490,085
Estimated Receipt of Grant Monies	
Estimated A/P -	
FRCA	(13,500)
Mascaro 3 months (Oct-Dec @\$148,000 ea)	(444,000)
Leaf Collection	(15,000)
Payroll	(26,000)
Legal Services	(25,000)
Miscellaneous	(10,000)
Grant Offset	(15,000)
Toters	(6,500)
Estimated A/R Collections (75% of 4th Qtr Refuse bills open @ 10/1/2019)	427,448
<small>In 2018, we received 91% of open 4th Qtr invoices, 88% in 2017, 92% in 2016</small>	
Estimated Balance 12/31/2019	\$ <u>362,533</u>

**Refuse Fund
Resident Rate Calculation
2020 Budget**

Cash Collections Needed	2,625,000
Collection Rate	97%
Budgeted Revenue	2,706,186
Budgeted Bad Debt	81,186
Billed Units Per Quarter	7,120
# of billing cycles	4
Billed Units Per Year	<u>28,480</u>
Recommended Quarterly Billing Rate	\$ 95
Annual Rate	380

WATER FUND

2020

**2020 BUDGET
WATER FUND**

Total Budgeted Revenues	\$	4,105,324
Total Budgeted Payroll Expenses		(812,164)
Total Budgeted Operating Expenses		(2,271,129)
Total Budgeted Capital Expenses		(1,495,100)
Net	\$	(473,069)
Estimated Wells Fargo Bank Balance 12/31/19	\$	882,772
Neffs Money Market Account from Borrowing for Capital 12/31/19	\$	553,503
Payback General Fund - Debt Obligation Payoff	\$	(111,600)
Payback General Fund - Loan 2018 Capital Funding	\$	(54,900)
Payback to Sewer Fund	\$	(10,000)
Estimated Unappropriated Reserve 12/31/19	\$	786,706

12/31/19 year-ended Water Fund will have a \$250,000 liability owed to the Sewer Fund.

**2020 BUDGET
WATER FUND**

Total Budgeted Revenues	\$	4,105,324
Total Budgeted Payroll Expenses		(812,164)
Total Budgeted Operating Expenses		(2,271,129)
Total Budgeted Capital Expenses		(1,495,100)
Net	\$	(473,069)
Estimated Wells Fargo Bank Balance 12/31/19	\$	882,772
Neffs Money Market Account from Borrowing for Capital 12/31/19	\$	553,503
Payback General Fund - Debt Obligation Payoff	\$	(111,600)
Payback General Fund - Loan 2018 Capital Funding	\$	(54,900)
Payback to Sewer Fund	\$	(10,000)
Estimated Unappropriated Reserve 12/31/19	\$	786,706

12/31/19 year-ended Water Fund will have a \$250,000 liability owed to the Sewer Fund.

Water Fund Revenue
2020 Budget

Board of
Commissioner

ACCOUNT	ACCOUNT DESCRIPTION	Final Budget 2019	Actual Revenue @ 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	2019 to 2020 Budget Var	Recommended Changes	Final 2020 Budget
06-43-000-0000-000-0000-09-37811	Metered Sales	3,508,622	2,573,045	(935,577)	3,732,500	223,878		3,732,500
06-43-000-0000-000-0000-09-35000	Intergovernmental Revenues	87,500	45,998	(41,503)	87,500	-		87,500
06-43-000-0000-000-0000-09-32150	Plumbing License Revenue	3,000	1,520	(1,480)	-	(3,000)		-
06-43-000-0000-000-0000-09-36243	Plumbing Permit Revenue	11,000	4,815	(6,185)	-	(11,000)		-
06-43-000-0000-000-0000-09-34101	Interest Earned Checking	-	2,620	2,620	-	-		-
06-43-000-0000-000-0000-09-36252	Work on Property Revenue	5,000	3,159	(1,841)	5,000	-		5,000
06-43-000-0000-000-0000-09-36255	Miscellaneous Revenue	4,000	2,675	(1,325)	4,000	-		4,000
06-43-000-0000-000-0000-09-36258	Certification Fees	9,000	6,660	(2,340)	9,000	-		9,000
06-43-000-0000-000-0000-09-36412	Use Charge Revenue	6,500	7,000	500	6,500	-		6,500
06-43-000-0000-000-0000-09-36413	Penalties/Administration/Lien	70,000	1,407	(68,593)	2,000	(68,000)		2,000
06-43-000-0000-000-0000-09-37390	Portnoff Fees Offset Revenue	-	1,351	1,351	-	-		-
06-43-000-0000-000-0000-09-36411	Connections Tap Fees Revenue	243,824	128,068	(115,756)	243,824	-		243,824
06-43-000-0000-000-0000-09-36414	Grant of Allocation/Determinat	15,000	1,983	(13,017)	15,000	-		15,000
Total		3,963,446	2,780,300	(1,183,146)	4,105,324	141,878	-	4,105,324

2020 Metered Sales Estimate

Est Water Usage 498,000,000 gallons
Rate 6.25 /1000 gallons
Billed Usage 3,112,500

Base Charge 25 per bill
of Metered Cus 6,200 as of 10/27/19
Bills per year 4
620,000

Metered Sales 3,732,500 2020 Estimate Rounded to 1000

Water Fund Salaries and Benefits Expense

2020 Budget

Board of
Commissioner

ACCOUNT	ACCOUNT DESCRIPTION	Final Budget 2019	Actual Expended @ 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	Budget Var	Changes	Final 2020 Budget
06-43-431-0000-000-0000-01-40112	Wages	430,287	244,420	185,867	402,733	(27,554)		402,733
06-43-431-0000-000-0000-01-40172	Holiday Pay	-	7,822	(7,822)	-	-		-
06-43-431-0000-000-0000-01-40173	Stand By	10,950	4,524	6,426	10,950	-		10,950
06-43-431-0000-000-0000-01-40174	Training Pay	-	281	(281)	-	-		-
06-43-431-0000-000-0000-01-40177	Sick Pay	-	4,270	(4,270)	-	-		-
06-43-431-0000-000-0000-01-40180	Overtime Pay	50,000	33,001	16,999	50,000	-		50,000
06-43-431-0000-000-0000-01-40184	Attendance Incentive	3,535	1,442	2,093	3,635	100		3,635
06-43-431-0000-000-0000-01-40188	PTO	-	26,973	(26,973)	-	-		-
06-43-431-0000-000-0000-01-40192	FICA-Employer Paid	36,981	25,127	11,854	31,076	(5,905)		31,076
06-43-431-0000-000-0000-01-40195	Workers Compensation Ins.	17,789	13,342	4,447	16,457	(1,332)		16,457
06-43-431-0000-000-0000-01-40196	Health Insurance	161,077	99,791	61,286	153,165	(7,912)		153,165
06-43-431-0000-000-0000-01-40197	Pension	107,941	-	107,941	124,888	16,947		124,888
06-43-431-0000-000-0000-01-40198	Dental	4,751	3,140	1,611	4,367	(384)		4,367
06-43-431-0000-000-0000-01-40199	Life Insurance	2,501	1,576	925	2,353	(148)		2,353
06-43-431-0000-000-0000-01-40901	Thrift Savings	14,040	9,145	4,895	12,540	(1,500)		12,540
TOTAL		839,852	474,854	364,998	812,164	(27,688)	-	812,164

update to include locator

Water Fund Operating Expense
2020 Budget

Board of
Commissioner

ACCOUNT	ACCOUNT DESCRIPTION	Final Budget 2019		2019 Actual Expense @ 9/30/19		2019 Budget to Actual Variance		Proposed 2020 Budget		2019 to 2020 Budget Var		Recommended Changes		Final 2020 Budget	
		Budget	Actual	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Budget	Actual	Budget	Actual	Budget
06-43-431-0000-000-0000-02-40215	Postage	20,000		11,132	8,868	20,000		20,000		-		20,000		20,000	
06-43-431-0000-000-0000-02-40232	Valve Boxes and Lids	7,500		7,181	319	7,500		7,500		-		7,500		7,500	
06-43-431-0000-000-0000-02-40238	Uniform/Clothing Expense	1,800		1,166	634	1,800		1,800		-		1,800		1,800	
06-43-431-0000-000-0000-02-40240	General Government Materials	55,000		36,527	18,473	70,000		70,000		15,000		70,000		70,000	
06-43-431-0000-000-0000-02-40260	Small Tools/Minor Equip Purcha	8,000		1,265	6,735	8,000		8,000		-		8,000		8,000	
06-43-431-0000-000-0000-02-40311	Accounting and Auditing Servic	10,000		-	10,000	30,000		30,000		20,000		30,000		30,000	
06-43-431-0000-000-0000-02-40313	Engineering Services	55,000		56,110	(1,110)	55,000		55,000		-		55,000		55,000	
06-43-431-0000-000-0000-02-40314	Legal Services	30,000		-	30,000	30,000		30,000		-		30,000		30,000	
06-43-431-0000-000-0000-02-40316	Testing Fees	60,000		19,823	40,177	40,000		40,000		(20,000)		40,000		40,000	
06-43-431-0000-000-0000-02-40321	Telephone Charges	17,000		6,921	10,079	16,000		16,000		(1,000)		16,000		16,000	
06-43-431-0000-000-0000-02-40323	DEP Fees	60,000		23,232	36,768	40,000		40,000		(20,000)		40,000		40,000	
06-43-431-0000-000-0000-02-40325	Internet Fees	1,000		630	370	900		900		(100)		900		900	
06-43-431-0000-000-0000-02-40334	Freight and Express Charges	100		-	100	300		300		200		300		300	
06-43-431-0000-000-0000-02-40341	Advertising/Printing (postage)	10,000		1,256	8,744	5,000		5,000		(5,000)		5,000		5,000	
06-43-431-0000-000-0000-02-40342	Printing	-		-	-	12,000		12,000		12,000		12,000		12,000	
06-43-431-0000-000-0000-02-40350	Rate Reserve/Deductibles	2,000		-	2,000	2,000		2,000		-		2,000		2,000	
06-43-431-0000-000-0000-02-40361	Electric	135,600		90,397	45,203	137,000		137,000		1,400		137,000		137,000	
06-43-431-0000-000-0000-02-40366	Water Purchase	1,197,314		742,234	455,080	1,276,629		1,276,629		79,315		1,276,629		1,276,629	
06-43-431-0000-000-0000-02-40370	Maintenance Services and Repai	50,000		4,277	45,723	50,000		50,000		-		50,000		50,000	
06-43-431-0000-000-0000-02-40378	Insurance	40,555		31,158	9,397	40,000		40,000		(555)		40,000		40,000	
06-43-431-0000-000-0000-02-40384	Vehicle/Machinery/Equip Rental	4,000		2,594	1,406	4,000		4,000		-		4,000		4,000	
06-43-431-0000-000-0000-02-40390	Bank Service Charges/Fees	2,000		-	2,000	2,000		2,000		-		2,000		2,000	
06-43-431-0000-000-0000-02-40420	Dues/Subscriptions/Books and M	3,000		1,299	1,701	3,000		3,000		-		3,000		3,000	
06-43-431-0000-000-0000-02-40440	Laundry/Uniform Cleaning Servi	3,500		2,406	1,094	5,000		5,000		1,500		5,000		5,000	
06-43-431-0000-000-0000-02-40460	Contracted Services	101,900		57,560	44,340	110,000		110,000		8,100		110,000		110,000	
06-43-431-0000-000-0000-02-40460	Continuing Education	10,000		2,215	7,785	12,000		12,000		2,000		12,000		12,000	
06-43-431-0000-000-0000-02-40573	General Government Expense	20,000		7,306	12,694	20,000		20,000		-		20,000		20,000	
06-43-431-0000-000-0000-02-40710	Interest Expense	67,599		69,140	(1,541)	61,000		61,000		(6,599)		61,000		61,000	
06-43-431-0000-000-0000-02-40760	Major Machinery and Equipment	8,000		6,534	1,466	8,000		8,000		-		8,000		8,000	
06-43-431-0000-000-0000-02-40914	License Reimbursement	500		-	500	500		500		-		500		500	
06-43-431-0000-000-0000-02-40965	Operating Expense Reimb.	51,595		38,696	12,899	52,000		52,000		405		53,500		53,500	
06-43-431-0000-000-0000-02-45533	Bad Debt Expense	149,699		(74)	149,773	150,000		150,000		301		150,000		150,000	
	Total	2,182,662		1,220,983	961,679	2,269,629		2,269,629		86,967		2,271,129		2,271,129	

Water Fund Capital Expense
2020 Budget

ACCOUNT	ACCOUNT DESCRIPTION	Final Budget 2019	Actual Expenses @ 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	2019 to 2020 Budget Var	Board of Commissioner Recommended Changes	
							Final 2020 Budget	Final 2020 Budget
06-43-431-0000-000-0000-03-40730	Buildings	893,717	181,542	808,458	828,600	(65,117)		828,600
06-43-431-0000-000-0000-03-40740	System Improvement	990,000	1,218,223	(324,506)	615,000	(375,000)		615,000
06-43-431-0000-000-0000-03-40760	Major Machinery and Equipment	-	-	-	51,500	51,500		51,500
Total		1,883,717	1,399,765	483,952	1,495,100	(388,617)	-	1,495,100

Water 2020 Proposed Capital Expenditures

<u>Water 2020 Proposed Capital Expenditures</u>		Board of Commissioner	Final 2020
<u>Line Item</u>	<u>2020 Budget</u>	<u>Recommended Changes</u>	<u>Budget</u>
Water Main Replacements/Upgrades - \$990,000: (40740)			
1. CETRONIA AREA MAIN AND VALVE REPLACEMENTS	500,000		500,000
2. Decommissionings, Valve, and Hydrant Replacements	50,000		50,000
3. Original Water Meter Upgrades	65,000		65,000
Water Facilities - \$785,417: (40730)			
1. New Kmart Booster Station	600,000		600,000
2. Whitehall and Huckleberry Security Fencing	35,000		35,000
3. Cap Highpoint Well	40,000		40,000
4. Jacoby Station VFDs for Booster Pumps	40,000		40,000
Water Station Maintenance - \$108,300: (40730)			
1. LED Light Replacements - Various Locations	6,800		6,800
2. Flood Sensors - Various Locations	2,500		2,500
3. Chlorine Feed Equipment	3,600		3,600
4. HVAC Updates - Various	3,500		3,500
5. Wall Heaters	6,000		6,000
6. Pressure Transducers	2,400		2,400
7. Sump Pump Replacements	4,000		4,000
8. Replace Water Meters at Various Stations	54,000		54,000
8. Disinfection Systems Replacements	1,200		1,200
10. Replacement of Process Control/Alarm Equipment	5,600		5,600
11. Replace Sub Control at Well Stations	24,000		24,000
Major Machinery and Equipment - \$51,500: (40760)			
1. Utility Truck to Replace 937 - 1/2	34,500		34,500
2. Utility Locator Vehicle 1/3	17,000		17,000
Total 06431003/40740/40730/40760	1,495,100	-	1,495,100

WATER FUND
Cash Projection
December 31, 2019

Bank Balance September 30, 2019 (Ties to Wells Fargo May Bank Statement)	=	1,246,135
Estimated Cash through December (\$300,000 per month for 3 mos)	+	900,000
Tapping fees received Oct 2019		144,000
Cedarbrook 3rd Qtr Water Billing	+	<u>18,750</u>
Total Estimated Cash before Expenses	=	2,308,885
Expenses – To be paid through October 31	-	(149,073)
Expenses – Payroll (Oct to Dec - 13 wks @ approx \$15,000/wk)	-	(195,000)
Expenses – Estimated LCA Payments - Oct to Dec \$99,800/mo)	-	(299,400)
Payback to the General Fund 12/31 (4th Quarter Operating)	-	(12,899)
Pension Requirement	-	(107,941)
Operating Expenses (approx \$82,100/mo based on 2018 Budgeted Expenditures)	-	(195,000)
Debt (principal payment only - interest included in operating expenses)	-	(166,800)
Transfer to Sewer	-	(10,000)
Capital Items - 2019 spend or award/encumber	-	(290,000)
Encumbrance – Prior Year Open Purchase Orders	-	<u>-</u>
Wells Fargo Estimated Cash @ 12/31/2019	=	882,772

SEWER FUND

2020

**2019 BUDGET
SEWER FUND**

Total Budgeted Revenues	\$	3,374,000
Total Budgeted Payroll Expenses	\$	(994,205)
Total Budgeted Operating Expenses	\$	(1,609,600)
Capital Expenses	\$	(1,101,500)
Net	\$	(331,305)
Estimated Cash Balance 12/31/19	\$	\$3,807,052
Payback from Water Fund	\$	10,000
Estimated Unappropriated Reserve 12/31/19	\$	3,485,747

12/31/19 year-ended Sewer Fund will be owed a \$250,000 receivable from the Water Fund.

Sewer Fund Revenue
2020 Budget

Account Number	Account Name	Final Budget 2019	Actual Revenue @ 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	2019 to 2020 Budget Var	Board of Commissioner	
							Recommended	Final 2020 Budget
08-43-000-0000-000-0000-09-32150	Plumbing License Revenue	1,500	-	(1,500)	-	(1,500)		-
08-43-000-0000-000-0000-09-32821	Fiat Rate Sales	312,550	227,219	(85,331)	375,000	62,450		375,000
08-43-000-0000-000-0000-09-35000	Intergovernmental Revenues	80,000	44,658	(35,342)	80,000	-		80,000
08-43-000-0000-000-0000-09-36243	Plumbing Permit Revenue	11,000	-	(11,000)	-	(11,000)		-
08-43-000-0000-000-0000-09-36252	Work on Property Revenue	500	-	(500)	500	-		500
08-43-000-0000-000-0000-09-36255	Miscellaneous Revenue	1,000	(796)	(1,796)	1,000	-		1,000
08-43-000-0000-000-0000-09-36257	Industrial Waste Dis Permit	2,500	1,200	(1,300)	2,500	-		2,500
08-43-000-0000-000-0000-09-36258	Certification Fees	9,000	6,900	(2,100)	8,000	(1,000)		8,000
08-43-000-0000-000-0000-09-36411	Connections Tap Fees Revenue	434,416	293,273	(141,143)	230,000	(204,416)		230,000
08-43-000-0000-000-0000-09-36413	Penalties/Administration/Lien	70,000	1,414	(68,586)	8,000	(62,000)		8,000
08-43-000-0000-000-0000-09-36414	Grant of Allocation/Determinat	15,000	1,983	(13,017)	12,000	(3,000)		12,000
08-43-000-0000-000-0000-09-36415	Extra Strength Revenue	91,000	289	(90,711)	50,000	(41,000)		50,000
08-43-000-0000-000-0000-09-37812	Metered Sales	2,377,576	1,720,658	(656,918)	2,607,000	229,424		2,607,000
Total		3,406,042	2,296,798	(1,109,244)	3,374,000	(32,042)	-	3,374,000

**Sewer Fund Salaries and Benefits Expense
2020 Budget**

Account Number	Account Name	Final Budget 2019	Actual Expense @ 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	2019 to 2020 Budget Var	Board of Commissioner	
							Recommended	Final 2020 Budget
08-43-431-0000-000-0000-01-40112	Wages	538,043	317,542	220,501	514,544	(23,499)		514,544
08-43-431-0000-000-0000-01-40172	Holiday Pay	-	9,879	(9,879)	-	-		-
08-43-431-0000-000-0000-01-40173	Stand By	16,440	7,644	8,796	16,440	-		16,440
08-43-431-0000-000-0000-01-40174	Training Pay	-	489	(489)	-	-		-
08-43-431-0000-000-0000-01-40177	Sick Pay	-	4,270	(4,270)	-	-		-
08-43-431-0000-000-0000-01-40180	Overtime Pay	35,000	46,341	(11,341)	35,000	-		35,000
08-43-431-0000-000-0000-01-40184	Attendance Incentive	4,485	2,469	2,016	4,585	100		4,585
08-43-431-0000-000-0000-01-40188	PTO	-	30,298	(30,298)	-	-		-
08-43-431-0000-000-0000-01-40192	FICA-Employer Paid	42,592	32,364	10,228	39,702	(2,890)		39,702
08-43-431-0000-000-0000-01-40195	Workers Compensation Ins.	23,723	17,792	5,931	23,200	(523)		23,200
08-43-431-0000-000-0000-01-40196	Health Insurance	223,073	130,801	92,272	212,976	(10,097)		212,976
08-43-431-0000-000-0000-01-40197	Pension	107,292	-	107,292	124,243	16,951		124,243
08-43-431-0000-000-0000-01-40198	Dental	6,516	4,514	2,002	6,165	(351)		6,165
08-43-431-0000-000-0000-01-40199	Life Insurance	3,073	1,913	1,160	3,010	(63)		3,010
08-43-431-0000-000-0000-01-40221	Bereavement Pay	-	299	(299)	-	-		-
08-43-431-0000-000-0000-01-40901	Thrift Savings	15,840	10,504	5,336	14,340	(1,500)		14,340
TOTAL		1,016,077	617,120	398,957	994,205	(21,872)	-	994,205

Sewer Fund Operating Expense									
2020 Budget									
Account Number	Account Name	Final Budget 2019	Actual Expense @ 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	2019 to 2020 Budget Var	Board of Commissioner Recommended Changes	Final 2020 Budget	
08-43-431-0000-000-0000-02-40215	Postage	20,000	10,661	9,339	18,000	(2,000)		18,000	18,000
08-43-431-0000-000-0000-02-40233	Manholes and Risers	7,500	7,392	108	7,500	-		7,500	7,500
08-43-431-0000-000-0000-02-40238	Uniform/Clothing Expense	3,000	294	2,706	1,800	(1,200)		1,800	1,800
08-43-431-0000-000-0000-02-40240	General Government Materials	15,000	6,000	9,000	15,000	-		15,000	15,000
08-43-431-0000-000-0000-02-40260	Small Tools/Minor Equip Purcha	3,500	-	3,500	3,500	-		3,500	3,500
08-43-431-0000-000-0000-02-40311	Accounting and Auditing Servc	10,000	-	10,000	30,000	20,000		30,000	30,000
08-43-431-0000-000-0000-02-40313	Engineering Services	50,000	25,296	24,704	50,000	-		50,000	50,000
08-43-431-0000-000-0000-02-40314	Legal Services	60,000	23,100	36,900	60,000	-		60,000	60,000
08-43-431-0000-000-0000-02-40316	Testing Fees	45,000	-	45,000	45,000	-		45,000	45,000
08-43-431-0000-000-0000-02-40321	Telephone Charges	4,500	2,390	2,110	4,700	200		4,700	4,700
08-43-431-0000-000-0000-02-40334	Freight and Express Charges	500	393	107	500	-		500	500
08-43-431-0000-000-0000-02-40341	Advertising/Printing (Postage)	10,000	76	9,924	2,000	(8,000)		2,000	2,000
08-43-431-0000-000-0000-02-40342	Printing	-	-	-	12,000	12,000		12,000	12,000
08-43-431-0000-000-0000-02-40350	Rate Reserve/Deductibles	2,000	-	2,000	2,000	-		2,000	2,000
08-43-431-0000-000-0000-02-40361	Electric	2,600	1,461	1,139	2,400	(200)		2,400	2,400
08-43-431-0000-000-0000-02-40365	Disposal Fees	1,100,000	698,688	401,312	1,100,000	-		1,100,000	1,100,000
08-43-431-0000-000-0000-02-40370	Maintenance Services and Repai	24,000	10,531	13,469	24,000	-		24,000	24,000
08-43-431-0000-000-0000-02-40378	Insurance	1,483	1,167	316	1,700	217		1,700	1,700
08-43-431-0000-000-0000-02-40384	Vehicle/Machinery/Equip Rental	3,500	-	3,500	3,500	-		3,500	3,500
08-43-431-0000-000-0000-02-40390	Bank Service Charges/Fees	750	-	750	750	-		750	750
08-43-431-0000-000-0000-02-40420	Dues/Subscriptions/Books and M	900	-	900	900	-		900	900
08-43-431-0000-000-0000-02-40440	Laundry/Uniform Cleaning Servi	4,500	2,405	2,095	4,000	(500)		4,000	4,000
08-43-431-0000-000-0000-02-40450	Contracted Services	43,900	12,917	30,983	43,900	-		43,900	43,900
08-43-431-0000-000-0000-02-40460	Continuing Education	6,500	980	5,520	6,500	-		6,500	6,500
08-43-431-0000-000-0000-02-40573	General Government Expense	6,000	3,116	2,884	6,000	-		6,000	6,000
08-43-431-0000-000-0000-02-40914	License Reimbursement	450	-	450	450	-		450	450
08-43-431-0000-000-0000-02-40965	Operating Expense Reimb.	51,595	38,696	12,899	53,500	1,906		53,500	53,500
08-43-431-0000-000-0000-02-45533	Bad Debt Expense	112,800	(23)	112,823	110,000	(2,800)		110,000	110,000
Total		1,589,978	845,540	744,437	1,609,600	19,623		1,609,600	1,609,600

**Sewer Fund Capital Expense
2020 Budget**

Board of
Commissioner

Account Number	Account Name	YTD Budget 2019	Actual Expense @ 9/30/19	2019 Budget to Actual Variance	Proposed 2020 Budget	Board of Commissioner	
						Recommended	Final 2020 Budget
08-43-431-0000-000-0000-03-40322	EPA	575,000	342,015	232,985	575,000		575,000
08-43-431-0000-000-0000-03-40730	Water Station Maintenance	-	-	-	5,000		5,000
08-43-431-0000-000-0000-03-40740	System Improvement	950,000	26,072	923,928	470,000		470,000
08-43-431-0000-000-0000-03-40760	Major Machinery and Equipment	40,000	39,300	700	51,500		51,500
Total		1,565,000	407,387	1,157,613	1,101,500	-	1,101,500

Sewer 2020 Proposed Capital Expenditures

Board of
Commissioner

Line Item	2020 Budget	Commissioner Recommended Changes	Final 2020 Budget
Major Machinery & Equipment: (40760)			
1. UTILITY TRUCK TO REPLACE 937 - 1/2	\$ 34,500		\$ 34,500
2. UTILITY LOCATOR VEHICLE 1/3	\$ 17,000		\$ 17,000
EPA Work: (40322)			
1. Cast In Place Lining Repairs - Various Locations	\$ 300,000		\$ 300,000
2. PW Staff Sewer Repair Work	\$ 25,000		\$ 25,000
3. Full Main Line Lining	\$ 250,000		\$ 250,000
System Improvements (40740)			
1. Easement Access Improvements	\$ 50,000		\$ 50,000
2. Line 1,500 feet of 21 inch Interceptor Line	\$ 300,000		\$ 300,000
3. Act 537 Plan / DEP Permit Transfer / LCA Signatory Agreement	\$ 120,000		\$ 120,000
Sewer Station Maintenance			
1. Lighting	\$ 5,000		\$ 5,000
Total 08431003 40740/40322/40760	\$ 1,101,500	\$ -	\$ 1,101,500

SEWER FUND
Cash Carryforward Projection
2020 Budget

Bank Balance September 30, 2019 (Ties to Wells Fargo Sept Bank Statement)	=	4,648,859
Estimated Cash through December (\$233,000 per month for 3 mos)	+	761,550
Budgeted Transfer from Water Fund	+	(10,000)
Tapping Fees collected Oct 2019		220,841
Estimated Additional Cash for Misc. Revenue	+	50,000
Total Estimated Cash before Expenses	=	5,671,250
Expenses Paid October 1 through October 31	-	(377,711)
Expenses – Estimated Other Expenses Nov & Dec	-	(150,000)
Expenses – Payroll (Oct to Dec - 13 wks @ approx \$15,200/wk)	-	(197,600)
Expenses – Estimated LCA Payments - Oct to Dec (\$92,000/mo)	-	(276,000)
Payback to the General Fund 12/31 (4th Quarter Operating)	-	(12,899)
Capital Items - 2019	-	(676,696)
Pension Requirement	-	(107,292)
Operating Expenses (approx \$22,000/mo)	-	(66,000)
Total Estimated Cash @ 12/31	=	3,807,052

FIRE FUND
Budget

2020

Fire Fund
2020 Budget

Board of
Commissioner

Account Number	Account	Budget 2019	Actual YTD 9/30/2019	2019 Budget to Actual Variance	Proposed 2020 Budget	Change 2019 to 2020 Budget	Recommended Changes	Final 2020 Budget
03-41-4111-0000-000-0000-09-30161	Fire Tax Exceptions	-	7,045	7,045	5,000	5,000		5,000
03-41-4111-0000-000-0000-09-31221	Penalties Fire Tax Revenue	-	381	381	-	-		-
03-41-4111-0000-000-0000-09-36221	Fire Tax Revenue	1,251,010	1,052,438	(198,572)	1,105,527	(145,483)		1,105,527
03-41-4111-0000-000-0000-09-36222	Delinquent Fire Tax	-	7,017	7,017	5,000	5,000		5,000
03-41-4111-0000-000-0000-09-37221	Discounts Fire Tax Offset Reve	-	(20,196)	(20,196)	(22,111)	(22,111)		(22,111)
	Total Revenue	1,251,010	1,046,685	(204,325)	1,093,416	(157,594)	-	1,093,416
SWT								
	New Account							
	Wages	-		-	143,733	143,733		143,733
	Attendance Incentive	-		-	750	750		750
	FICA-Employer Paid	-		-	11,053	11,053		11,053
	Workers Compensation Ins.	-		-	5,273	5,273		5,273
	Health Insurance	-		-	46,909	46,909		46,909
	Dental	-		-	1,370	1,370		1,370
	Life Insurance	-		-	844	844		844
	Thrift Savings	-		-	3,000	3,000		3,000
	Workers Compensation Ins.	-		-	50,000	(11,810)		50,000
03-41-4111-0000-000-0000-01-40195	Fuels	61,810	34,383	(27,427)	30,000	(11,810)		30,000
03-41-4111-0000-000-0000-02-40230	Materials	-	527	527	-	-		-
03-41-4111-0000-000-0000-02-40240	Miscellaneous Supplies	1,500	1,274	(226)	5,500	4,000		5,500
03-41-4111-0000-000-0000-02-40241	Public Safety Supplies	3,000	3,842	842	-	(3,000)		-
03-41-4111-0000-000-0000-02-40242	Vehicle Maintenance	75,000	92,625	17,625	120,000	45,000		120,000
03-41-4111-0000-000-0000-02-40245	Small Tools/Minor Equip Purcha	750	214	(536)	1,250	500		1,250
03-41-4111-0000-000-0000-02-40260	Accounting and Auditing Servic	15,750	12,796	(2,954)	17,000	1,250		17,000
03-41-4111-0000-000-0000-02-40311	Testing Fees	17,000	4,200	(12,800)	17,000	-		17,000
03-41-4111-0000-000-0000-02-40316	Telephone Charges	18,500	13,900	(4,600)	18,500	-		18,500
03-41-4111-0000-000-0000-02-40321	Equipment/Vehicle Lease	6,000	4,878	(1,122)	6,000	-		6,000
03-41-4111-0000-000-0000-02-40326	Freight and Express Charges	1,000	95	(905)	1,000	-		1,000
03-41-4111-0000-000-0000-02-40334	Maintenance Services and Repai	5,125	683	(4,442)	5,125	-		5,125
03-41-4111-0000-000-0000-02-40370	Insurance Repairs	-	500	500	-	-		-
03-41-4111-0000-000-0000-02-40372	Insurance	22,000	21,966	(34)	22,000	-		22,000
03-41-4111-0000-000-0000-02-40378	Vehicle/Machinery/Equip Rental	500	-	(500)	-	(500)		-
03-41-4111-0000-000-0000-02-40384	Contracted Services	18,000	17,933	(67)	18,000	-		18,000
03-41-4111-0000-000-0000-02-40450	Contracted IT/Networking	10,000	5,233	(4,767)	10,000	-		10,000
03-41-4111-0000-000-0000-02-40452	Continuing Education	30,000	29,900	(100)	40,000	10,000		40,000
03-41-4111-0000-000-0000-02-40460	Fire Police	10,000	6,888	(3,112)	10,000	-		10,000
03-41-4111-0000-000-0000-02-40785	Fire Prevention Expenses	9,000	4,072	(4,928)	5,000	(4,000)		5,000
03-41-4111-0000-000-0000-02-40791	Public Relations	-	-	-	4,000	4,000		4,000
	New Account							

Fire Fund
2020 Budget

Account Number	Account	Actual YTD 9/30/2019	2019 Budget to Actual Variance	Proposed 2020 Budget	Change 2019 to 2020 Budget	Board of Commissioner	
						Recommended	Changes
Final 2020 Budget							
03-41-4111-0000-000-0000-02-40792	Contribution	25,000	-	25,000	-		25,000
03-41-4111-0000-000-0000-02-40799	FC Incentive Program Expense	-	(150,000)	150,000	-		150,000
03-41-4111-0000-000-0000-02-40800	Contingency (Operating)	8,435	(113,215)	41,000	(80,650)		41,000
03-41-4111-0000-000-0000-02-40915	Medical/Physical Expense	950	950	-	-		-
03-41-4111-0000-000-0000-03-40800	Contingency (Capital) **	137,553	(103,447)	255,387	14,387		255,387
Cetronia							
03-41-4111-4111-000-000-0000-02-40238	Uniform/Clothing Expense	-	(8,000)	8,000	-		8,000
03-41-4111-4111-000-000-0000-02-40240	Materials	473	(527)	1,000	-		1,000
03-41-4111-4111-000-000-0000-02-40241	Miscellaneous Supplies	314	(1,686)	2,500	500		2,500
03-41-4111-4111-000-000-0000-02-40242	Public Safety Supplies	380	(120)	-	(500)		-
03-41-4111-4111-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	-	(750)	1,750	1,000		1,750
03-41-4111-4111-000-000-0000-02-40361	Electric	4,496	(3,854)	6,500	(1,850)		6,500
03-41-4111-4111-000-000-0000-02-40370	Maintenance Services and Repai	770	(730)	1,500	-		1,500
03-41-4111-4111-000-000-0000-02-40384	Vehicle/Machinery/Equip Rental	-	(500)	-	(500)		-
03-41-4111-4111-000-000-0000-02-40401	Gas	2,402	(2,598)	4,500	(500)		4,500
03-41-4111-4111-000-000-0000-02-40420	Dues/Subscriptions/Books and M	2,301	(199)	2,500	-		2,500
Greenwalds							
03-41-4111-4112-000-000-0000-02-40238	Uniform/Clothing Expense	4,574	(3,426)	8,000	-		8,000
03-41-4111-4112-000-000-0000-02-40240	Materials	379	(621)	1,000	-		1,000
03-41-4111-4112-000-000-0000-02-40241	Miscellaneous Supplies	355	(1,645)	2,500	500		2,500
03-41-4111-4112-000-000-0000-02-40242	Public Safety Supplies	500	-	-	(500)		-
03-41-4111-4112-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	327	(423)	1,750	1,000		1,750
03-41-4111-4112-000-000-0000-02-40361	Electric	3,667	(1,833)	5,500	-		5,500
03-41-4111-4112-000-000-0000-02-40370	Maintenance Services and Repai	1,500	-	1,500	-		1,500
03-41-4111-4112-000-000-0000-02-40384	Vehicle/Machinery/Equip Rental	-	(500)	-	(500)		-
03-41-4111-4112-000-000-0000-02-40402	Oil	3,099	(901)	4,000	-		4,000
03-41-4111-4112-000-000-0000-02-40420	Dues/Subscriptions/Books and M	2,110	(390)	2,500	-		2,500
Woodlawn							
03-41-4111-4113-000-000-0000-02-40238	Uniform/Clothing Expense	2,786	(5,214)	8,000	-		8,000
03-41-4111-4113-000-000-0000-02-40240	Materials	1,000	-	1,000	-		1,000
03-41-4111-4113-000-000-0000-02-40241	Miscellaneous Supplies	2,000	-	2,500	500		2,500
03-41-4111-4113-000-000-0000-02-40242	Public Safety Supplies	500	-	-	(500)		-
03-41-4111-4113-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	1,025	275	1,750	1,000		1,750
03-41-4111-4113-000-000-0000-02-40361	Electric	3,206	(3,394)	6,600	-		6,600
03-41-4111-4113-000-000-0000-02-40370	Maintenance Services and Repai	1,273	(227)	1,500	-		1,500
03-41-4111-4113-000-000-0000-02-40384	Vehicle/Machinery/Equip Rental	-	(500)	-	(500)		-
03-41-4111-4113-000-000-0000-02-40402	Oil	1,919	419	2,250	750		2,250
03-41-4111-4113-000-000-0000-02-40420	Dues/Subscriptions/Books and M	764	(1,736)	2,500	-		2,500
Total Expense		487,168	(466,617)	1,145,794	192,009		1,145,794

Fire Fund
2020 Budget

Account Number	Account	Budget 2019	Actual YTD 9/30/2019	2019 Budget to Actual Variance	Proposed 2020 Budget	Change 2019 to 2020 Budget	Board of Commissioner	
							Recommended	Changes

SUMMARY - OPERATING:

Total Revenue	1,251,010	1,046,685			1,093,416	(157,594)	-	1,093,416
Total Expense	(953,785)	(487,168)			(1,145,794)	(192,009)	-	(1,145,794)
NET	297,225	559,517			(52,378)	(349,603)	-	(52,378)
Estimated Cash Carryforward (Operating)	123,159				152,690			152,690
Estimated Cash Carryforward (Fire Apparatus)	174,885							
Budgeted Unappropriated Reserve	595,269							100,312
Fire Apparatus Replacement Plan Funding	(266,500)							-
Fire App Replace, Plan Funding - Replenishment Chief Vehicles	(265,000)							-
Fire Fiscal Stability Fund Funding	(50,000)							-
Actual Unappropriated or surplus Revenue over Expense	13,769							100,312

Operating budget available for transfer to Apparatus Plan

Fire Apparatus Replacement Plan Funding	100,312
Fire Fiscal Stability Fund Funding	-
03411002 49001 Budgeted Unappropriated Reserve - Operating	100,312

SUMMARY - APPARATUS PLAN:

Estimated Cash Carryforward (Fire Apparatus)	518,696
Fire Apparatus Replacement Plan Funding 2020	-
Fire Apparatus Plan Budgeted Expenses:	-
Less: Replace Engine 3212 ***	-
New Account Number Budgeted Unappropriated Reserve - Apparatus Plan	518,696

SUMMARY - FIRE FISCAL STABILITY

Estimated Cash Carryforward (Fire Fiscal Stability)	50,000
Fiscal Stability Fund Funding	-
Budgeted Unappropriated Reserve - Fire Fiscal Stability	50,000

Fire Fund
2020 Budget

Board of
Commissioner
Recommended
Changes

Account Number	Account	Budget 2019	Actual YTD 9/30/2019	2019 Budget to Actual Variance	Proposed 2020 Budget	Change 2019 to 2020 Budget	Final 2020 Budget
** Contingency Capital breakdown all Departments:							
	1. Cetronia Shower Room Remodel	40,000		BOC Recom. Approved Cap			
	2. Greenawalds - Bathroom Remodel / S/r	40,000					40,000
	3. Woodlawn - Engine House Access Cont	15,000					15,000
	4. Woodlawn - Pole Building	35,000					35,000
	5. Hose (Cetronia, Woodlawn & Greenaw	20,000					20,000
	6. Fire Commissioner Command Vehicle	48,387					48,387
	7. Radios	12,000					12,000
	8. Cetronia Roof	45,000					45,000
		255,387	-				255,387

*** The BOC approved the process of replacing Engine 3212 during 2019. Funding will be determined throughout that process.

FIRE FUND OPERATING
Estimated Cash in Bank at 12/31/19

Bank Balance as of 10/31/19	\$	772,886
Estimated A/P -		
SWT - operating exp		(35,000)
FC Incentive Program		(150,000)
Cetronia		(5,000)
Greenawalds		(5,000)
Woodlawn		(5,000)
Capital expenses		
Greenawalds - QRS Equipment		(6,900)
Woodlawn hose & gear dryer		(14,090)
Woodlawn Computer upgrade		(6,606)
Greenawalds Capital improvements		(21,172)
Operating Cash Available before 2019 App. Plan & Fiscal Stability Transfers		524,118
2019 Budget Apparatus Replacement Funding Transfer		(265,000)
2019 Fire Fiscal Stability Transfer		(50,000)
2019 Budget Replenish for Chief Vehicles		(266,500)
2019 Budgeted Transfers Not being made - Apparatus		210,072
Total 2019 Transfers to Apparatus Plan		(371,428)
Estimated Balance 12/31/2019, Operating	\$	152,690

FIRE FUND - Fiscal Stability
Estimated Cash in Bank at 12/31/19

Bank Balance as of 10/31/19	\$	-
2019 Fire Fiscal Stability Transfer		<u>50,000</u>
Estimated Balance 12/31/2019	\$	<u>50,000</u>

FIRE FUND APPARATUS PLAN
Estimated Cash in Bank at 12/31/19

Bank Balance as of 10/31/19	\$	276,072
Quick Response Vehicle Invoice		(78,804)
2019 Budget Apparatus Replacement Funding Transfer		265,000
2019 Budget Replenish for Chief Vehicles		266,500
2019 Budgeted Transfers Not being made		(210,072)
		<hr/>
Estimated Balance 12/31/2019	\$	518,696 *
		<hr/>

* 12/31/19 Apparatus Plan budgeted cash balance is \$576,500