

SOUTH WHITEHALL TOWNSHIP

**2021
BUDGET SUMMARY**

**South Whitehall Township
Summary of Budgets
2021**

	General Fund	Capital Fund	State Highway Aid Fund	Refuse Fund	Water Fund	Sewer Fund	Fiscal Stability Fund	EMA/EMS	Fire Fund
Revenue:									
Property Tax	\$ 6,859,581	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer Tax	650,000	-	-	-	-	-	-	-	-
Local Services Tax	675,000	-	-	-	-	-	-	-	-
Fire Tax	-	-	-	-	-	-	-	-	1,110,297
Earned Income	3,300,000	-	-	-	-	-	-	-	-
Business Privilege	2,145,000	-	-	-	-	-	-	-	-
Admissions	800,000	-	-	-	-	-	-	-	-
Cable TV	325,000	-	-	-	-	-	-	-	-
License/Permits/Fees	479,480	-	-	-	-	10,500	-	-	-
Interest	8,500	-	-	-	-	-	-	-	-
Grants/Gifts	254,684	539,700	657,071	118,000	-	-	-	-	-
Work On Property Revenue	-	-	-	-	-	500	-	-	-
Billed Fees	-	-	-	2,758,800	4,226,900	3,196,000	-	-	-
Fines/Discounts/Collection Charges/Miscellaneous	(152,843)	-	-	(2,100)	38,500	321,000	-	-	-
Total Revenue	15,344,402	539,700	657,071	2,874,700	4,265,400	3,528,000	-	-	1,110,297
Expense:									
Administration	6,418,325	-	350,000	2,708,487	3,132,375	2,614,209	-	30,000	-
Police	5,708,228	212,063	-	-	-	-	-	-	-
Public Works	3,525,820	1,385,455	588,229	-	-	-	-	-	-
Park & Recreation	322,930	411,400	-	-	-	-	-	-	-
Renovation	-	-	-	-	-	-	-	-	-
Capital Investment in Water & Sewer Systems	-	-	-	-	1,234,400	1,042,500	-	-	-
Volunteer Fire Cos.	-	-	-	-	-	-	-	-	1,106,997
Total Expense	15,975,303	2,008,918	938,229	2,708,487	4,366,775	3,656,709	-	30,000	1,106,997
Revenue Less Expense	(630,901)	(1,469,218)	(281,158)	166,213	(101,375)	(128,709)	-	(30,000)	3,300
Estimated Cash January 1, 2021	3,189,790	9,700	304,299	612,482	1,420,581	3,680,731	2,271,884	-	602,072
Borrowing Proceeds	-	-	-	-	-	-	-	-	-
Cash Outlay for Debt	(506,500)	-	-	-	(166,500)	-	-	-	-
Transfers Out	(1,549,218)	-	-	-	(10,000)	-	-	-	-
Transfers In	-	1,469,218	-	-	-	10,000	50,000	30,000	-
Budgeted Unappropriated Reserve	\$ 503,171	\$ 9,700	\$ 23,141	\$ 778,695	\$ 1,142,706	\$ 3,562,022	\$ 2,321,884	\$ -	\$ 605,372

GENERAL FUND

2021

**2021 BUDGET
GENERAL FUND**

Total Budgeted Revenue	\$ 15,344,402
Total Budgeted Operating Expense	\$ (15,975,303)
Revenue Less Expense	\$ (630,901)
Debt Obligations:	
General Obligation Note- Capital Items	\$ (146,000)
2018 Borrowing of \$2.4 Mil	\$ (212,000)
Transfer from Water for Debt Paybacks	\$ 166,500
Payments on Building Renovation Debt	\$ (315,000)
Subtotal	\$ (1,137,401)
2020 Estimated Operating Cash Carryover	\$ 3,189,790
Total Unappropriated Reserve	\$ 2,052,389
Transfer to Capital	\$ (1,469,218)
Transfer to Fiscal Stability * (Wehr's Dam)	\$ (50,000)
Donation to Cetronia (Ambulance)	\$ (30,000)
Remaining Unappropriated Reserve	\$ 503,171

* Fiscal Stability has \$2,269,000 (14% of 2021 Budgeted Operating Expenses)

- Wehr's Dam allocation \$150,000 through 2020

**General Fund
Revenue Comparative
2021 Budget**

Character Code Name	Final Budget 2020	Actual Collected through 9/30/20	(Uncollected) Excess 2020 Revenue	Budget Change from 2020 to 2021	Proposed 2021 Budget	Board of	Final 2021 Budget
						Commissioner Recommended Changes	
Real Estate Tax Total	(6,797,770)	(6,515,195)	(282,575)	(61,811)	(6,859,581)	-	(6,859,581)
Real Estate Transfer Total	(550,000)	(827,191)	277,191	(100,000)	(650,000)	-	(650,000)
Business Privilege Total	(2,295,000)	(2,160,874)	(134,126)	150,000	(2,145,000)	-	(2,145,000)
Admission Tax Total	(1,625,000)	(156,000)	(1,469,000)	825,000	(800,000)	-	(800,000)
Cable TV Tax Total	(325,000)	(248,985)	(76,015)	-	(325,000)	-	(325,000)
Earned Income Tax Total	(3,300,000)	(2,829,408)	(470,592)	-	(3,300,000)	-	(3,300,000)
Local Services Tax Total	(690,000)	(445,693)	(244,307)	15,000	(675,000)	-	(675,000)
Agreements Total	(5,000)	(7,150)	2,150	-	(5,000)	-	(5,000)
Grants & Gifts Total	(80,500)	(22,524)	(57,976)	(174,184)	(254,684)	-	(254,684)
License/Permit Fees Total	(429,725)	(373,366)	(56,359)	(49,755)	(479,480)	-	(479,480)
Interest Income Total	(8,500)	(3,708)	(4,792)	-	(8,500)	-	(8,500)
Other Income Total	(33,001)	(296,551)	263,550	5,000	(28,001)	-	(28,001)
Disc Penalties Fines Total	184,670	172,742	11,928	1,174	185,844	-	185,844
Grand Total	(15,954,826)	(13,713,903)	(2,240,923)	610,424	(15,344,402)	-	(15,344,402)

**General Fund
Expense Comparative**

Account	Dept Name	2020 Budget	Actual Expended	Proposed 2021 Budget	Budget change 2020 to 2021	Board of	Final Budget 2021
						Commissioner	
						Recommended	
						Changes	
	Dept Name Total		-	-		-	-
Salary and Wages Elected Off	Legislative	20,625	12,375	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	750	750	-		750
Pocono Wildlife Rehab & Educ Center	Legislative	300	300	300	-		300
Turning Point LV	Legislative		-	1,500	1,500		1,500
	Legislative Total	31,425	23,175	32,925	1,500	-	31,425
Wages	Executive	249,280	169,902	261,470	12,190		261,470
Special Allocation	Executive	(12,464)	-	(13,074)	(610)		(13,074)
Holiday Pay	Executive	-	5,170	-	-		-
Sick Pay	Executive	-	823	-	-		-
Attendance Incentive	Executive	1,200	410	2,400	1,200		2,400
PTO	Executive	-	7,790	-	-		-
Meal/Food	Executive	500	119	500	-		500
Dues/Subscriptions/Books and M	Executive	2,100	1,912	2,100	-		2,100
Contracted Services	Executive	1,000	-	1,000	-		1,000
Continuing Education	Executive	1,000	3,790	1,000	-		1,000
General Government Expense	Executive	500	650	500	-		500
	Executive Total	243,116	190,566	255,896	12,780	-	255,896
Wages	Finance	380,440	211,596	374,260	(6,180)		374,260
Special Allocation	Finance	(76,088)	-	(74,852)	1,236		(74,852)
Holiday Pay	Finance	-	6,112	-	-		-
Training Pay	Finance	-	-	-	-		-
Sick Pay	Finance	-	1,778	-	-		-
Overtime Pay	Finance	25,000	13,158	5,000	(20,000)		5,000
Attendance Incentive	Finance	2,600	250	6,100	3,500		6,100
PTO	Finance		13,267	-	-		-
Bereavement Pay	Finance		308	-	-		-
Meal/Food	Finance	500	-	500	-		500
Tax Appeal Hearing Officer	Finance	1,000	-	1,000	-		1,000
Travel	Finance	3,300	-	1,000	(2,300)		1,000
Dues/Subscriptions/Books and M	Finance	800	14	800	-		800
Contracted Services	Finance	20,000	-	10,000	(10,000)		10,000
Continuing Education	Finance	3,500	-	3,500	-		3,500
Minor Machinery and Equipment	Finance	5,000	1,650	5,000	-		5,000
	Finance Total	366,052	248,133	332,308	(33,744)	-	332,308
Salary and Wages Elected Off	Tax Collector	10,000	7,520	10,000	-		10,000
Postage	Tax Collector	3,500	3,290	3,500	-		3,500
Bond	Tax Collector	1,000	695	1,000	-		1,000
Contracted Services	Tax Collector	6,300	6,188	6,300	-		6,300
	Tax Collector Total	20,800	17,693	20,800	-	-	20,800
Pension	Legal	35,000	4,284	35,000	-		35,000
General Government Expense	Legal	200,000	88,364	200,000	-		200,000
Meetings and Preparation Expen	Legal	15,000	22,648	15,000	-		15,000
Zoning Expenses	Legal	55,000	22,219	55,000	-		55,000
Subdivision Billable	Legal	68,000	104,892	85,000	17,000		85,000
Subdivision Reimbursable	Legal	(68,000)	(118,867)	(85,000)	(17,000)		(85,000)
Grievances	Legal	15,000	-	5,000	(10,000)		5,000
Negotiations	Legal	10,000	2,511	25,000	15,000		25,000

**General Fund
Expense Comparative**

Account	Dept Name	2020 Budget	Actual Expended	Proposed 2021 Budget	Budget change 2020 to 2021	Board of Commissioner	Final Budget 2021
						Recommended Changes	
Arbitration	Legal	15,000	-	5,000	(10,000)		5,000
Litigation	Legal	40,000	5,540	40,000	-		40,000
Collections	Legal	2,000	-	2,000	-		2,000
Codification	Legal	10,000	-	10,000	-		10,000
Labor	Legal	75,000	55,745	75,000	-		75,000
Building Code Appeals	Legal	4,000	-	4,000	-		4,000
Civil Service	Legal	20,000	5,959	15,000	(5,000)		15,000
Tax Appeals	Legal	1,500	-	1,500	-		1,500
Ordinances	Legal	30,000	17,913	30,000	-		30,000
Cable TV Solicitor	Legal	-	-	-	-		-
	Legal Total	527,500	211,208	517,500	(10,000)	-	517,500
Wages	HR	55,765	47,343	56,882	1,117		56,882
Special Allocation	HR	(2,788)	-	(2,845)	(57)		(2,845)
Salary and Wages PT Staff	HR	-	7,999	-	-		-
Holiday Pay	HR	-	1,313	-	-		-
Training Pay	HR	-	-	-	-		-
Sick Pay	HR	-	-	-	-		-
Overtime Pay	HR	1,500	450	1,000	(500)		1,000
Attendance Incentive	HR	900	190	1,000	100		1,000
PTO	HR	-	7,615	-	-		-
Bereavement Pay	HR	-	-	-	-		-
Continuing Education	HR	20,000	80	15,000	(5,000)		15,000
Employee Event	HR	7,500	424	7,500	-		7,500
Special Award	HR	5,000	-	5,000	-		5,000
Recruitment Expense	HR	1,000	98	1,000	-		1,000
	HR Total	88,877	65,512	84,537	(4,340)	-	84,537
FICA-Employer Paid	Admin	187,200	124,213	169,420	(17,780)		169,420
Workers Compensation Ins.	Admin	215,433	126,734	254,000	38,567		254,000
Health Insurance	Admin	674,152	409,708	568,825	(105,327)		568,825
Pension	Admin	2,667,059	96,604	2,535,000	(132,059)		2,535,000
Dental	Admin	21,903	12,805	20,230	(1,673)		20,230
Life Insurance	Admin	12,614	11,977	26,320	13,706		26,320
Thrift Savings	Admin	58,120	36,248	55,120	(3,000)		55,120
Cobra Reimbursement	Admin	-	(8,685)	-	-		-
Pension Reimbursement Water	Admin	(124,139)	-	(124,205)	(66)		(124,205)
Pension Reimbursement Sewer	Admin	(124,243)	-	(129,310)	(5,067)		(129,310)
State Pension Reimbursement	Admin	(500,007)	-	(620,000)	(119,993)		(620,000)
Unemployment Compensation	Admin	10,000	19,655	10,000	-		10,000
Office Supplies	Admin	10,500	3,017	8,000	(2,500)		8,000
Computer/Copier Supplies	Admin	28,000	10,468	18,000	(10,000)		18,000
Postage	Admin	40,000	130	15,000	(25,000)		15,000
Miscellaneous Expense	Admin	500	364	500	-		500
Public Safety Supplies	Admin	10,000	-	10,000	-		10,000
Professional Services	Admin	120,000	10,488	50,000	(70,000)		50,000
Accounting and Auditing Servic	Admin	150,000	25,500	110,000	(40,000)		110,000
Answering Service	Admin	4,100	2,390	4,100	-		4,100
Telephone Charges	Admin	62,000	45,632	62,000	-		62,000
Equipment Lease	Admin	35,000	19,951	35,000	-		35,000
Travel	Admin	700	(61)	500	(200)		500
Freight and Express Charges	Admin	1,400	22	1,400	-		1,400
Advertising/Printing	Admin	23,000	10,340	23,000	-		23,000
Printing	Admin	6,000	7,135	6,000	-		6,000
Rate Reserve/Deductibles	Admin	15,000	3,426	15,000	-		15,000
Insurance Repairs	Admin	50,000	12,431	50,000	-		50,000

**General Fund
Expense Comparative**

Account	Dept Name	2020 Budget	Actual Expended	Proposed 2021 Budget	Budget change 2020 to 2021	Board of Commissioner	Final Budget 2021
						Recommended Changes	
Insurance Reimbursement	Admin	(50,000)	(40,027)	(50,000)	-		(50,000)
WC Insurance Audit	Admin	25,000	17,265	25,000	-		25,000
Insurance	Admin	396,000	329,074	435,600	39,600		435,600
Court Costs	Admin	500	-	500	-		500
Dues/Subscriptions/Books and M	Admin	1,300	690	1,300	-		1,300
Laundry/Uniform Cleaning Servi	Admin	29,000	15,865	12,000	(17,000)		12,000
Contracted Services	Admin	21,000	3,021	15,000	(6,000)		15,000
Employee Event	Admin	-	46	-	-		-
General Government Expense	Admin	3,200	909	3,200	-		3,200
Interest Expense	Admin	75,000	48,040	75,000	-		75,000
Minor Machinery and Equipment	Admin	1,500	353	1,500	-		1,500
Supply Water Reimbursement	Admin	(4,813)	(3,609)	(4,813)	-		(4,813)
Supply Sewer Reimbursement	Admin	(4,813)	(3,609)	(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	-		8,000
	Admin Total	4,143,140	1,336,116	3,679,348	(463,792)	-	3,679,348
Internet Fees	IT	16,320	8,775	16,500	180		16,500
Maintenance Services and Repai	IT	5,100	-	5,100	-		5,100
IT Water Reimb	IT	(31,423)	(23,567)	(30,107)	1,316		(30,107)
IT Sewer Reimb	IT	(31,423)	(23,567)	(30,107)	1,316		(30,107)
Contracted IT/Networking	IT	574,913	340,615	547,400	(27,513)		547,400
Continuing Education	IT	18,000	2,880	10,000	(8,000)		10,000
Minor Machinery and Equipment	IT	30,000	10,211	25,000	(5,000)		25,000
	IT Total	581,487	315,347	543,786	(37,701)	-	543,786
Salary and Wages Seasonal Staf	GIS	-	-	-	-		-
	GIS Total	-	-	-	-	-	-
General Government Expense	Engineering	113,000	36,797	113,000	-		113,000
Zoning Expenses	Engineering	-	3,416	-	-		-
Subdivision Billable	Engineering	700,000	590,463	700,000	-		700,000
Subdivision Reimbursable	Engineering	(700,000)	(600,977)	(700,000)	-		(700,000)
Traffic Control and Study	Engineering	7,000	-	7,000	-		7,000
Storm Water Management	Engineering	5,000	6,518	5,000	-		5,000
	Engineering Total	125,000	36,217	125,000	-	-	125,000
Wages	Police	422,285	280,788	434,470	12,185		434,470
Holiday Pay	Police	-	8,359	-	-		-
Training Pay	Police	-	-	-	-		-
Personal Pay	Police	-	-	-	-		-
Sick Pay	Police	-	1,230	-	-		-
Longevity Pay	Police	5,200	4,800	5,300	100		5,300
Overtime Pay	Police	4,500	-	4,500	-		4,500
Attendance Incentive	Police	2,500	600	5,000	2,500		5,000
PTO	Police	-	20,476	-	-		-
K-9 Supplies	Police	20,000	57	12,500	(7,500)		12,500
Meal/Food	Police	5,000	751	5,000	-		5,000
Uniform/Clothing Expense	Police	40,000	18,307	50,000	10,000		50,000
General Government Supplies	Police	15,500	3,976	15,000	(500)		15,000
Small Tools/Minor Equip Purcha	Police	30,000	7,671	25,000	(5,000)		25,000
Professional Services	Police	6,000	125	6,000	-		6,000
Testing Fees	Police	5,000	-	5,000	-		5,000
Radio Equip Maintenance	Police	5,000	-	2,500	(2,500)		2,500
Travel	Police	5,000	176	5,000	-		5,000

**General Fund
Expense Comparative**

Account	Dept Name	2020 Budget	Actual Expended	Proposed 2021 Budget	Budget change 2020 to 2021	Board of Commissioner	
						Recommended Changes	Final Budget 2021
Explorer Post	Police	1,500	-	1,000	(500)		1,000
Criminal Investigations Expens	Police	5,000	3,236	5,000	-		5,000
MERT Expense	Police	5,000	1,311	20,000	15,000		20,000
DUI Grant Expense	Police	90,000	11,184	216,184	126,184		216,184
Sweep Expense	Police Total	-	-	1,000	1,000		1,000
Maintenance Services and Repai	Police	3,000	603	3,000	-		3,000
Dues/Subscriptions/Books and M	Police	6,000	6,392	7,000	1,000		7,000
Contracted Services	Police	10,500	7,368	12,000	1,500		12,000
Continuing Education	Police	9,000	2,175	9,000	-		9,000
Training Expense	Police	50,000	30,441	50,000	-		50,000
General Government Expense	Police	2,500	282	2,500	-		2,500
Major Machinery and Equipment	Police	15,000	6,928	23,000	8,000		23,000
Public Relations Expense	Police	20,000	3,799	20,000	-		20,000
Heroes and Helpers	Police	2,000	-	2,000	-		2,000
Project Life Saver	Police	8,000	2,117	5,000	(3,000)		5,000
National Night Out	Police	1,500	-	1,500	-		1,500
Recruitment Expense	Police	15,000	765	10,000	(5,000)		10,000
Weapons and Ammunition	Police	75,000	4,367	75,000	-		75,000
Medical/Physical Expense	Police	5,000	(284)	5,000	-		5,000
Wages	Police	3,035,660	1,790,327	3,134,000	98,340		3,134,000
Special Allocation	Police	(220,000)	(50,819)	(160,000)	60,000		(160,000)
Vacation Pay	Police	-	151,938	-	-		-
Holiday Pay	Police	80,000	142,271	100,000	20,000		100,000
Training Pay	Police	-	89,940	-	-		-
Personal Pay	Police	-	20,930	-	-		-
Sick Pay	Police	-	7,194	-	-		-
Longevity Pay	Police	57,500	29,500	61,500	4,000		61,500
Overtime Pay	Police	334,750	102,156	275,000	(59,750)		275,000
Court Overtime Pay	Police	30,000	4,531	20,000	(10,000)		20,000
Attendance Incentive	Police	42,750	34,188	42,750	-		42,750
Dorney Park Extra Job Pay	Police	75,000	-	25,000	(50,000)		25,000
Comp Time Pay Out	Police	7,500	19,135	7,500	-		7,500
Workers Compensation Offset	Police	-	-	-	-		-
Bereavement Pay	Police	-	5,006	-	-		-
Continuing Education Reimburse	Police	12,000	9,535	9,000	(3,000)		9,000
Meal/Food	Police	-	-	-	-		-
Uniform/Clothing Expense	Police	-	80	-	-		-
Continuing Education	Police	-	-	-	-		-
Medical/Physical Expense	Police	5,000	-	5,000	-		5,000
FICA-Employer Paid	Police	257,448	187,120	273,392	15,944		273,392
Health Insurance	Police	809,420	528,411	723,682	(85,738)		723,682
Dental	Police	26,714	14,847	25,900	(814)		25,900
Life Insurance	Police	24,056	18,080	22,050	(2,006)		22,050
Thrift Savings	Police	86,000	60,606	76,000	(10,000)		76,000
Post Retirement Health	Police	21,600	10,342	24,000	2,400		24,000
	Police Total	5,575,383	3,603,318	5,708,228	132,845	-	5,708,228
Salary and Wages FT Staff	Fire Safety	-	(4,933)	-	-		-
Overtime Pay	Fire Safety	-	-	-	-		-
Attendance Incentive	Fire Safety	-	-	-	-		-
Uniform/Clothing Expense	Fire Safety	-	-	-	-		-
Firemans Relief Expense	Fire Safety	-	-	-	-		-
Firemans Relief Reimbursement	Fire Safety	-	-	-	-		-
	Fire Safety Total	-	(4,933)	-	-	-	-
Contribution	Ambulance	30,000	-	30,000	-		30,000

**General Fund
Expense Comparative**

Account	Dept Name	2020 Budget	Actual Expended	Proposed 2021 Budget	Budget change 2020 to 2021	Board of Commissioner	Final Budget 2021
						Recommended Changes	
Ambulance Total		30,000	-	30,000	-	-	30,000
Salary and Wages Appointed Off	Emerg Mgmt	2,000	1,500	2,000	-		2,000
Salary and Wages Seasonal Staf	Emerg Mgmt	7,500	-	7,500	-		7,500
Overtime Pay	Emerg Mgmt	-	-	-	-		-
Uniform/Clothing Expense	Emerg Mgmt	1,000	-	1,000	-		1,000
General Government Materials	Emerg Mgmt	3,500	792	3,500	-		3,500
Small Tools/Minor Equip Purcha	Emerg Mgmt	2,000	765	2,000	-		2,000
Radio Equip and Installation	Emerg Mgmt	5,500	-	5,500	-		5,500
Travel	Emerg Mgmt	600	-	600	-		600
Dues/Subscriptions/Books and M	Emerg Mgmt	700	126	700	-		700
Contracted Services	Emerg Mgmt	250	177	250	-		250
Continuing Education	Emerg Mgmt	10,000	-	10,000	-		10,000
Community Event	Emerg Mgmt	2,500	-	2,500	-		2,500
Computers	Emerg Mgmt	2,500	-	2,500	-		2,500
Emerg Mgmt Total		38,050	3,360	38,050	-	-	38,050
Wages	PW	182,423	143,514	112,500	74,450		112,500
Salary and Wages Seasonal Staf	PW	-	-	-	-		-
Holiday Pay	PW	-	3,693	-	-		-
Training Pay	PW	-	-	-	-		-
Sick Pay	PW	-	317	-	-		-
Overtime Pay	PW	3,000	593	3,000	-		3,000
Attendance Incentive	PW	1,250	340	1,200	(50)		1,200
PTO	PW	-	3,056	-	-		-
Bereavement Pay	PW	-	-	-	-		-
License Reimbursement	PW	1,000	-	1,000	-		1,000
Meal/Food	PW	500	17	500	-		500
Fuels	PW	185,000	84,408	185,000	-		185,000
Uniform/Clothing Expense	PW	10,000	2,897	7,000	(3,000)		7,000
General Government Materials	PW	300,000	113,439	300,000	-		300,000
Parts	PW	120,000	75,750	125,000	5,000		125,000
Small Tools/Minor Equip Purcha	PW	27,000	6,477	18,700	(8,300)		18,700
Engineering Services	PW	10,000	8,177	10,000	-		10,000
PA One Call	PW	12,000	3,126	12,000	-		12,000
PA One Call Rebate	PW	-	(2,842)	-	-		-
Travel	PW	1,000	15	500	(500)		500
Advertising/Printing	PW	750	-	500	(250)		500
Electric	PW	72,000	42,402	75,000	3,000		75,000
Maintenance Services and Repai	PW	19,000	5,619	16,500	(2,500)		16,500
TOWNSHIP BUILDING UTILITIES	PW	2,000	1,140	2,000	-		2,000
Rental of Machinery and Equipm	PW	30,000	6,143	25,000	(5,000)		25,000
Dues/Subscriptions/Books and M	PW	1,000	40	1,000	-		1,000
Laundry/Uniform Cleaning Servi	PW	17,000	-	17,000	-		17,000
Contracted Services	PW	225,500	83,029	225,500	-		225,500
Continuing Education	PW	11,000	157	7,500	(3,500)		7,500
General Government Expense	PW	2,500	-	2,500	-		2,500
Major Machinery and Equipment	PW	17,000	90	-	(17,000)		-
Tires	PW	35,000	35,685	30,000	(5,000)		30,000
Traffic Maintenance	PW	35,000	25,753	35,000	-		35,000
License Reimbursement	PW	-	68	-	-		-
Medical/Physical Expense	PW	5,000	2,348	5,000	-		5,000
Storm Water Management	PW	105,500	22,395	65,500	(40,000)		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	1,402,713	827,460	1,410,600	7,887		1,410,600

**General Fund
Expense Comparative**

Account	Dept Name	2020 Budget	Actual Expended	Proposed 2021 Budget	Budget change 2020 to 2021	Board of Commissioner	
						Recommended Changes	Final Budget 2021
Special Allocation	PW	(70,136)	-	(70,530)	(394)		(70,530)
Salary and Wages Seasonal Staf	PW	50,000	1,066	50,000	-		50,000
Holiday Pay	PW	-	22,788	-	-		-
Stand By	PW	14,000	8,001	14,000	-		14,000
Training Pay	PW	-	-	-	-		-
Sick Pay	PW	-	37,630	-	-		-
Overtime Pay	PW	115,000	28,573	115,000	-		115,000
Attendance Incentive	PW	15,000	4,000	24,000	9,000		24,000
PTO	PW	-	77,505	-	-		-
Workers Compensation Offset	PW	-	-	-	-		-
Jury Duty	PW	-	-	-	-		-
FICA-Employer Paid	PW	117,306	80,696	118,550	1,244		118,550
Health Insurance	PW	602,578	368,179	530,900	500,442		530,900
Dental	PW	21,582	10,177	18,100	(3,482)		18,100
Life Insurance	PW	8,266	7,163	8,300	34		8,300
Bereavement Pay	PW	-	1,496	-	-		-
Drug and Alcohol Testing	PW	-	-	3,500	3,500		3,500
Thrift Savings	PW	45,500	29,018	37,000	(8,500)		37,000
	PW Total	3,735,232	2,158,098	3,525,820	(209,412)	-	3,525,820
Salary and Wages FT Staff	P&R	92,875	53,774	78,500	(14,375)		78,500
Salary and Wages Part Time	P&R	-	(131)	-	-		-
Salary and Wages Seasonal Staf	P&R	80,000	34,247	75,000	(5,000)		75,000
Holiday Pay	P&R	-	1,656	-	-		-
Sick Pay	P&R	-	-	-	-		-
Overtime Pay	P&R	15,000	372	15,000	-		15,000
Attendance Incentive	P&R	500	100	1,000	500		1,000
PTO	P&R	-	148	-	-		-
Uniform/Clothing Expense	P&R	3,500	303	3,500	-		3,500
Materials	P&R	7,500	690	2,500	(5,000)		2,500
Culture Recreation Supplies	P&R	9,500	7,507	7,500	(2,000)		7,500
Small Tools/Minor Equip Purcha	P&R	5,200	4,228	2,500	(2,700)		2,500
Professional Services	P&R	-	22,613	50,000	50,000		50,000
Wehrs Dam DEP Compliance	P&R	5,000	2,155	5,000	-		5,000
Vehicle/Machinery/Equip Rental	P&R	7,000	-	7,000	-		7,000
Contracted Services	P&R	26,450	8,531	26,450	-		26,450
Continuing Education	P&R	5,000	54	2,000	(3,000)		2,000
Community Event	P&R	43,500	8,385	38,980	(4,520)		38,980
General Government Expense	P&R	2,000	144	2,000	-		2,000
Facility Usage Fee	P&R	5,000	2,100	5,000	-		5,000
Recruitment Expense	P&R	1,000	38	1,000	-		1,000
	P&R Total	309,025	146,914	322,930	13,905	-	322,930
Salary and Wages Appointed Off	CD	4,000	3,000	4,000	-		4,000
Salary and Wages Appointed Off	CD	-	-	-	-		-
Wages	CD	621,819	402,148	600,775	(21,044)		600,775
Salary and Wages PT Staff	CD	-	-	-	-		-
Salary and Wages Seasonal Staf	CD	-	510	-	-		-
Holiday Pay	CD	-	11,940	-	-		-
Training Pay	CD	-	-	-	-		-
Sick Pay	CD	-	4,360	-	-		-
Overtime Pay	CD	16,000	3,440	16,000	-		16,000
Attendance Incentive	CD	4,330	596	7,600	3,270		7,600
PTO	CD	-	24,231	-	-		-
Uniform/Clothing Expense	CD	500	111	500	-		500
Safety Supplies	CD	500	-	500	-		500

**General Fund
Expense Comparative**

Account	Dept Name	2020 Budget	Actual Expended	Proposed 2021 Budget	Budget change 2020 to 2021	Board of Commissioner	Final Budget 2021
						Recommended Changes	
Small Tools/Minor Equip Purcha	CD	400	-	400	-		400
Professional Services	CD		-	-	-		-
Consulting Services	CD	105,000	21,311	90,000	(15,000)		90,000
Travel	CD	2,500	-	2,000	(500)		2,000
SWEEP Expense	CD	5,000	-	5,000	-		5,000
Court Costs	CD	1,200	-	1,200	-		1,200
Dues/Subscriptions/Books and M	CD	4,700	1,105	3,000	(1,700)		3,000
Contracted Services	CD	14,000	3,008	14,000	-		14,000
Continuing Education	CD	2,500	-	2,500	-		2,500
General Government Expense	CD	200	-	200	-		200
Minor Machinery and Equipment	CD	500	-	500	-		500
Inspections/Permit-Residential	CD	10,000	-	10,000	-		10,000
CD Total		793,149	475,760	758,175	(34,974)	-	758,175
Grand Total		16,608,236	8,826,484	15,975,303	(632,933)	-	15,975,303

GENERAL FUND
Estimated Cash in Bank at 12/31/2020

Bank Balance as of 9/30/2020	\$ 3,143,213
Estimated A/R Collections (50% of total open @ 10/31/2020 14530)	40,374
Reimburse from Capital Fund	2,907,274
Business Privilege Tax	70,000
EIT Oct-Dec	83,000
Real Estate Tax/Realty Transfer Tax	150,000
Pension State Aid	689,000
Health Insurance Reimbursement	250,000
Covid Expenses Grant	325,736
General Fund Reimbursement from Water & Sewer for Pension	248,000
From Water & Sewer Fund for Interest Payment on Debt (15% each)	90,000
From Water & Sewer Fund for SSI Expenses	62,000
From Water & Sewer Fund Operating	26,000
Donation to Cetronia Ambulance	30,000
Refuse Fund portion for Yard & Garden Waste center	300,000
Other Miscellaneous Receipts (Escrow repayments, etc)	50,000
Refuse Special Allocation Reimbursement	160,000
Sale of Fixed Assets at Auction	30,500
Grant Revenue	17,000
Fireman's Relief Expense	(157,307)
Pension Expenses	(2,325,000)
Estimated Remaining Expenses	(3,000,000)
Estimated Balance 12/31/2020	\$ 3,189,790

CAPITAL RESERVE FUND

2021

**2021 BUDGET
CAPITAL RESERVE FUND**

Total Budgeted Revenue	\$ 539,700
Total Budgeted Expense	\$ (2,008,918)
Revenue Less Expense	\$ (1,469,218)
2020 Estimated Cash Carryover	\$ 9,700
Transfer In From General Fund	\$ 1,469,218
Unappropriated Reserve	\$ 9,700

2021 Budgeted Revenue - Capital Fund

See Account Classification Below	Grant Revenue	<u>539,700</u> *	
		539,700	
30-40-000-0000-000-000-0000-09-35973	Jordan Creek Greenway Design/Permitting (Wehr Mill-Lapp / 45-40) (100% match)	7,500	50% match from DCNR - awarded
30-40-000-0000-000-000-0000-09-35973	Jordan Creek Greenway Design/Permitting (Lapp -Cedar Crest / 39-35) (100% match)	7,500	50% match from DCNR - awarded
30-40-000-0000-000-000-0000-09-35980	Kohler Ridge Master Plan	19,700	50% match from DCNR - unawarded
30-40-000-0000-000-000-0000-09-35980	The Vistas Park Improvements (200K awarded, another 250 expected)	450,000	
30-40-000-0000-000-000-0000-09-35980	Flood Mitigation Study (15% match)	30,000	
30-40-000-0000-000-000-0000-09-35981	Playground at Covered Bridge Park DCNR Grant	<u>25,000</u>	DCNR - awarded
		<u>539,700</u> *	

2021 Capital Expense Budget

			2021 Proposed Budget	BOC Recommended Changes	Final 2021 Budget
1. Police					
a. (3) Ford Interceptor Utility Marked Patrol Units	30410003/40720	30-40-410-0000-000-000-0000-03-40720	212,063		212,063
Subtotal			212,063	-	212,063
2. Public Works					
a. Clifford Park Annex Area	30430003/40610	30-40-430-0000-000-000-0000-03-40610	395,063	-	395,063
b. Woodlawn Manor Area	30430003/40610	30-40-430-0000-000-000-0000-03-40610	890,392	-	890,392
c. Painted Traffic Markings	30430003/40610	30-40-430-0000-000-000-0000-03-40610	2,000	-	2,000
d. Thermoplastic Traffic Markings (All Areas)	30430003/40610	30-40-430-0000-000-000-0000-03-40610	4,000	-	4,000
e. Kubota Skid Steer (1)	30430003/40720	30-40-430-0000-000-000-0000-03-40720	20,000	-	20,000
f. Bucket Truck (1/3 split) (2)	30430003/40720	30-40-430-0000-000-000-0000-03-40720	45,000	-	45,000
g. Ford Explorer	30430003/40720	30-40-430-0000-000-000-0000-03-40720	29,000	-	29,000
Subtotal			1,385,455	-	1,385,455
3. Parks & Recreation					
Property Improvements Expenses					
a. Jordan Creek Greenway Design/Permitting (Sections 35-45) \$150,000 grant award (w/	30451003/40801	30-45-451-0000-000-000-0000-03-40801	30,000	-	30,000
b. Kohler Ridge Master Plan (\$19,700 grant award Township Match)	30451003/40801	30-45-451-0000-000-000-0000-03-40801	39,400	-	39,400
c. CBP Playground Restroom Renovation	30451003/40981	30-45-451-0000-000-000-0000-03-40981	155,000	-	155,000
d. Flood Mitigation Feasability Study (\$30,000 grant award) (township match 15%)	30451003/40981	30-45-451-0000-000-000-0000-03-40981	34,500	-	34,500
e. The Vistas Park Improvements (*soft costs dependent upon grant funding)	30451003/40981	30-45-451-0000-000-000-0000-03-40981	80,000	-	80,000
f. Jacoby Park & Playgroud Improvements	30451003/40981	30-45-451-0000-000-000-0000-03-40981	65,000	-	65,000
Open Space Funds					
a. Covered Bridge Park Pavilion/Ampitheater & Amenities	30451003/40981	30-45-451-0000-000-000-0000-03-40981	7,500	-	7,500
Subtotal			411,400	-	411,400
4. Renovation					
Total Capital Expenditures			2,008,918		2,008,918

CAPITAL FUND
Estimated Cash in Bank at 12/31/2020

Bank Balance as of 9/30/2020	\$	315,948
Estimated A/P through 12/31/2020	\$	(306,248)
Estimated Balance 12/31/2020	\$	9,700

STATE HIGHWAY AID

2021

State Highway Aid
2021 Budget

Account Number	Account	Actual YTD as of		Proposed 2021 Budget	Change 2020 to 2021 Budget	Board of Commissioner Recommended Changes	Final 2021 Budget
		9/30/2020	Final 2020 Budget				
DETAIL:							
Revenues							
35-40-000-0000-000-010-0000-09-35400	Grant Revenue	728,224	714,586	657,071	(57,515)		657,071
	Total Revenue	728,224	714,586	657,071	(57,515)	-	657,071
Expenses							
35-40-406-0000-000-000-0000-02-40376	Street Lighting	346,090	350,000	350,000	-		350,000
35-43-430-0000-000-000-0000-02-40216	Salt	172,876	180,000	150,000	(30,000)		150,000
35-43-430-0000-000-000-0000-02-40260	Small Tools/Minor Equipment	-	5,000	-	(5,000)		-
35-43-430-0000-000-000-0000-03-40720	Vehicles	-	-	-	-		-
35-43-430-0000-000-000-0000-02-40735	Lease Purchase	-	-	-	-		-
35-43-430-0000-000-000-0000-02-40798	Traffic Maintenance (Line Painting)	73,953	75,000	75,000	-		75,000
35-43-430-0000-000-000-0000-03-40610	Street Construction	78,983	-	220,354	220,354		220,354
35-43-430-0000-000-000-0000-03-40611	Bridge Maintenance	-	60,000	60,000	-		60,000
35-43-430-0000-000-000-0000-03-40760	Major Machinery and Equipment *	132,472	216,642	82,875	(133,767)		82,875
		804,374	886,642	938,229	51,587	-	938,229
SUMMARY:							
	Total Revenue	728,224	714,586	657,071	(57,515)	-	657,071
	Total Expense	(804,374)	(886,642)	(938,229)	(51,587)	-	(938,229)
	NET	(76,150)	(172,056)	(281,158)	(109,102)	-	(281,158)
	Estimated Cash Carryforward		411,770	304,299			304,299
35-43-430-0000-000-000-0000-02-49001	Unappropriated Reserve		239,714	23,141			23,141

* Major Machinery & Equipment

	2021 Payment	Full Price	2020 Payment	Financed
1 Tymco Street Sweeper Lease Payment	36,642	3 payments 2020-2022		
	36,642	0	0	0
Lease Payments				
	2022	2023	2023	
Tymco Street Sweeper Lease Payment	36,642	36,642	-	
Total Lease Payments	36,642	36,642	-	

STATE HIGHWAY AID FUND
Estimated Cash in Bank at 12/31/2020

Bank Balance as of 9/30/2020	\$ 531,118
Estimated A/P -	
PPL	(81,719)
Salt	(8,400)
Freightliner	(100,000)
Paving invoices	(36,700)
	<hr/>
Estimated Balance 12/31/2020	\$ 304,299

REFUSE & RECYCLING FUND

2021

Refuse Fund
2021 Budget

Account Number	Account	Actual YTD as of		Proposed 2021 Budget	Change 2020 to 2021 Budget	Board of Commissioner Recommended	
		9/30/2020	Final 2020 Budget			Changes	2021 Budget
DETAIL:							
09-43-426-0000-000-0000-09-36255	Miscellaneous Revenue	24,244	5,000	5,000	-	-	5,000
09-43-426-0000-000-0000-09-36258	Certification Fees	6,040	6,000	6,500	500	-	6,500
09-43-426-0000-000-0000-09-36413	Penalties/Administration/Lien	13,697	20,000	10,000	(10,000)	-	10,000
09-43-426-0000-000-0000-09-36430	Solid Waste Revenue	2,059,805	2,706,186	2,758,800	52,614	-	2,758,800
09-43-426-0000-000-0000-09-37390	Portnoff Fee Revenue	7,531	-	-	-	-	-
09-43-426-0000-000-016-0000-09-35400	Grant Revenue	-	110,000	118,000	8,000	-	118,000
09-43-426-0000-000-016-0000-09-37399	Grant Offset Revenue	-	(17,490)	(23,600)	(6,110)	-	(23,600)
	Total Revenue	2,111,317	2,829,696	2,874,700	45,004	-	2,874,700
09-43-426-0000-000-0000-01-40112	Wages	30,730	50,000	45,900	(4,100)	-	45,900
09-43-426-0000-000-0000-01-40113	Special Allocation	-	161,500	161,301	(199)	-	161,301
09-43-426-0000-000-0000-01-40115	Salary and Wages PT Staff	2,641	22,700	15,000	(7,700)	-	15,000
09-43-426-0000-000-0000-01-40172	Holiday Pay	1,056	-	-	-	-	-
09-43-426-0000-000-0000-01-40177	Sick Pay	173	-	-	-	-	-
09-43-426-0000-000-0000-01-40180	Overtime Pay	-	3,200	2,500	(700)	-	2,500
09-43-426-0000-000-0000-01-40188	PTO	1,647	-	-	-	-	-
09-43-426-0000-000-0000-02-40215	Postage	10,918	15,000	16,000	1,000	-	16,000
09-43-426-0000-000-0000-02-40217	Leaf Collection	14,238	50,000	50,000	-	-	50,000
09-43-426-0000-000-0000-02-40241	General Government Supplies	6,562	15,050	15,050	-	-	15,050
09-43-426-0000-000-0000-02-40310	Professional Services	-	1,200	1,200	-	-	1,200
09-43-426-0000-000-0000-02-40314	Legal Services	19	25,000	10,000	(15,000)	-	10,000
09-43-426-0000-000-0000-02-40341	Advertising/Printing	-	3,000	5,500	2,500	-	5,500
09-43-426-0000-000-0000-02-40347	Education - Resident	-	20,000	16,000	(4,000)	-	16,000
09-43-426-0000-000-0000-02-40365	Hauler Disposal Fees (Yard & Garden)	45,554	50,000	50,000	-	-	50,000
09-43-426-0000-000-0000-02-40390	Bank Service Charges/Fees	230	500	500	-	-	500
09-43-426-0000-000-0000-02-40420	Dues/Subscriptions/Books and M	-	300	300	-	-	300
09-43-426-0000-000-0000-02-40450	Contracted Services	1,792,232	2,327,586	2,401,000	73,414	-	2,401,000
09-43-426-0000-000-0000-02-40460	Continuing Education	-	1,000	1,000	-	-	1,000
09-43-426-0000-000-0000-02-45533	Bad Debt Expense	1	(81,186)	(82,764)	(1,578)	-	(82,764)
	Total Expense	1,906,001	2,664,850	2,708,487	43,637	-	2,708,487
SUMMARY:							
	Total Revenue	2,111,317	2,829,696	2,874,700	45,004	-	2,874,700
	Total Expense	(1,906,001)	(2,664,850)	(2,708,487)	(43,637)	-	(2,708,487)
	NET	205,316	164,846	166,213	1,367	-	166,213
	Estimated Cash Carryforward	-	362,533	612,482	-	-	612,482
	Transfer to Capital	-	-	-	-	-	-
09-43-426-0000-000-0000-02-49001	Unappropriated Reserve	-	527,379	778,695	-	-	778,695

REFUSE FUND
Estimated Cash in Bank at 12/31/2020

Bank Balance as of 9/30/2020 (Wells Fargo)	\$ 1,167,078
Estimated Receipt of Grant Monies	
Estimated A/P -	
FRCA	(7,824)
Advanced MSW	(590,715)
Leaf Collection	(18,000)
Payroll	(10,400)
Miscellaneous	(9,666)
Grant Offset	(17,490)
Staff Special Allocation	(160,000)
Building Renovation (New Yard & Garden center)	(300,000)
Postage (bill run)	(3,600)
Repairs for sweeper*	(22,500)
Estimated A/R Collections (85% of 4th Qtr Refuse bills open @ 10/1/2020)	585,599
Estimated Balance 12/31/2020	\$ <u>612,482</u>

WATER FUND

2021

2021 BUDGET WATER FUND

Total Budgeted Revenues	\$ 4,265,400
Total Budgeted Payroll Expenses	(765,725)
Total Budgeted Operating Expenses	(2,366,650)
Total Budgeted Capital Expenses	(1,234,400)
Net	\$ (101,375)
Estimated Wells Fargo Bank Balance 12/31/2020	1,230,998
Neffs Money Market Account from Borrowing for Capital 12/31/2020	189,583
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 12/31/2020	\$ 1,142,706

12/31/2020 year-ended Water Fund will have a \$240,000 liability owed to the Sewer Fund.

**Water Fund Revenue
2021 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	Actual Revenue as of 9/30/2020	Proposed 2021 Budget	2020 to 2021 Variance	Recommended Board Changes	Final 2021 Budget
06-43-000-0000-000-000-0000-09-37811	Metered Sales	3,732,500	2,696,056	3,843,500	111,000		3,843,500
06-43-000-0000-000-000-0000-09-35000	Intergovernmental Revenues	87,500	65,688	83,400	(4,100)		83,400
06-43-000-0000-000-000-0000-09-34101	Interest Earned Checking	-	1,840	-	-		-
06-43-000-0000-000-000-0000-09-36252	Work on Property Revenue	5,000	651	2,000	(3,000)		2,000
06-43-000-0000-000-000-0000-09-36255	Miscellaneous Revenue	4,000	1,650	4,000	-		4,000
06-43-000-0000-000-000-0000-09-36258	Certification Fees	9,000	5,240	9,000	-		9,000
06-43-000-0000-000-000-0000-09-36412	Use Charge Revenue	6,500	4,750	6,500	-		6,500
06-43-000-0000-000-000-0000-09-36413	Penalties/Administration/Lien	2,000	3,166	2,000	-		2,000
06-43-000-0000-000-000-0000-09-37390	Portnoff Fees Offset Revenue	-	346	-	-		-
06-43-000-0000-000-000-0000-09-36411	Connections Tap Fees Revenue	243,824	105,480	300,000	56,176		300,000
06-43-000-0000-000-000-0000-09-36414	Grant of Allocation/Determinat	15,000	13,296	15,000	-		15,000
Total		4,105,324	2,898,163	4,265,400	160,076	-	4,265,400

2020 Metered Sales Estimate	
Est Water Usage	510,000,000 gallons
Rate	6.25 /1000 gallons
Billed Usage	<u>3,187,500</u>
Base Charge	25 per bill
# of Metered Cust	6,560
Bills per year	<u>4</u>
	<u>656,000</u>
Metered Sales	3,843,500

**Water Fund Salaries and Benefits Expense
2021 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2020	Actual Expenses as of 9/30/2020	Proposed 2021 Budget	2020 to 2021 Budget Var	Board of Commissioner	Final 2021 Budget
						Recommended Changes	
06-43-431-0000-000-000-0000-01-40112	Wages	402,733	223,367	396,121	(6,612)		396,121
06-43-431-0000-000-000-0000-01-40172	Holiday Pay	-	6,374	-	-		-
06-43-431-0000-000-000-0000-01-40173	Stand By	10,950	3,160	12,775	1,825		12,775
06-43-431-0000-000-000-0000-01-40177	Sick Pay	-	2,571	-	-		-
06-43-431-0000-000-000-0000-01-40180	Overtime Pay	50,000	18,623	40,000	(10,000)		40,000
06-43-431-0000-000-000-0000-01-40184	Attendance Incentive	3,635	867	5,620	1,985		5,620
06-43-431-0000-000-000-0000-01-40188	PTO	-	27,500	-	-		-
06-43-431-0000-000-000-0000-01-40192	FICA-Employer Paid	31,076	22,439	31,415	339		31,415
06-43-431-0000-000-000-0000-01-40195	Workers Compensation Ins.	16,457	8,361	13,624	(2,833)		13,624
06-43-431-0000-000-000-0000-01-40196	Health Insurance	153,165	85,027	124,600	(28,565)		124,600
06-43-431-0000-000-000-0000-01-40197	Pension	124,888	-	124,888	-		124,888
06-43-431-0000-000-000-0000-01-40198	Dental	4,367	2,461	4,570	203		4,570
06-43-431-0000-000-000-0000-01-40199	Life Insurance	2,353	1,761	2,072	(281)		2,072
06-43-431-0000-000-000-0000-01-40901	Thrift Savings	12,540	8,835	10,040	(2,500)		10,040
	TOTAL	812,164	411,346	765,725	(46,439)	-	765,725

**Water Fund Operating Expense
2021 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2020	Actual Expense as of 9/30/2020	Proposed 2021 Budget	2020 to 2021 Budget Var	Board of Commissioner	Final 2021 Budget
						Recommended Changes	
06-43-431-0000-000-000-0000-02-40215	Postage	20,000	11,132	20,000	-		20,000
06-43-431-0000-000-000-0000-02-40232	Valve Boxes and Lids	7,500	7,181	7,500	-		7,500
06-43-431-0000-000-000-0000-02-40238	Uniform/Clothing Expense	1,800	971	1,800	-		1,800
06-43-431-0000-000-000-0000-02-40240	General Government Materials	70,000	49,762	75,000	5,000		75,000
06-43-431-0000-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	8,000	1,325	7,000	(1,000)		7,000
06-43-431-0000-000-000-0000-02-40311	Accounting and Auditing Servic	30,000	6,500	24,000	(6,000)		24,000
06-43-431-0000-000-000-0000-02-40313	Engineering Services	55,000	37,755	90,000	35,000		90,000
06-43-431-0000-000-000-0000-02-40314	Legal Services	30,000	836	30,000	-		30,000
06-43-431-0000-000-000-0000-02-40316	Testing Fees	40,000	67,113	60,000	20,000		60,000
06-43-431-0000-000-000-0000-02-40321	Telephone Charges	16,000	4,000	11,000	(5,000)		11,000
06-43-431-0000-000-000-0000-02-40323	DEP Fees	40,000	23,245	40,000	-		40,000
06-43-431-0000-000-000-0000-02-40325	Internet Fees	900	630	900	-		900
06-43-431-0000-000-000-0000-02-40334	Freight and Express Charges	300	-	300	-		300
06-43-431-0000-000-000-0000-02-40341	Advertising/Printing (postage)	5,000	-	5,000	-		5,000
06-43-431-0000-000-000-0000-02-40350	Rate Reserve/Deductibles	2,000	-	2,000	-		2,000
06-43-431-0000-000-000-0000-02-40361	Electric	137,000	84,067	125,000	(12,000)		125,000
06-43-431-0000-000-000-0000-02-40366	Water Purchase	1,276,629	889,673	1,311,852	35,223		1,311,852
06-43-431-0000-000-000-0000-02-40370	Maintenance Services and Repai	50,000	9,547	60,000	10,000		60,000
06-43-431-0000-000-000-0000-02-40378	Insurance	40,000	28,132	40,000	-		40,000
06-43-431-0000-000-000-0000-02-40384	Vehicle/Machinery/Equip Rental	4,000	1,434	3,000	(1,000)		3,000
06-43-431-0000-000-000-0000-02-40390	Bank Service Charges/Fees	2,000	230	1,000	(1,000)		1,000
06-43-431-0000-000-000-0000-02-40420	Dues/Subscriptions/Books and M	3,000	366	2,500	(500)		2,500
06-43-431-0000-000-000-0000-02-40440	Laundry/Uniform Cleaning Servi	5,000	2,302	5,000	-		5,000
06-43-431-0000-000-000-0000-02-40450	Contracted Services	110,000	77,450	126,798	16,798		126,798
06-43-431-0000-000-000-0000-02-40460	Continuing Education	12,000	2,650	10,000	(2,000)		10,000
06-43-431-0000-000-000-0000-02-40573	General Government Expense	20,000	8,823	20,000	-		20,000
06-43-431-0000-000-000-0000-02-40710	Interest Expense	61,000	45,425	75,000	14,000		75,000
06-43-431-0000-000-000-0000-02-40760	Major Machinery and Equipment	8,000	-	8,000	-		8,000
06-43-431-0000-000-000-0000-02-40914	License Reimbursement	500	196	500	-		500
06-43-431-0000-000-000-0000-02-40965	Operating Expense Reimb.	53,500	40,123	52,200	(1,300)		53,500
06-43-431-0000-000-000-0000-02-45533	Bad Debt Expense	150,000	-	150,000	-		150,000
	Total	2,271,129	1,400,867	2,365,350	94,221	-	2,366,650

**Water Fund Capital Expense
2021 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2020	Actual Expense as of 9/30/2020	Proposed 2021 Budget	2020 to 2021 Budget Var	Board of Commissioner	Final 2021 Budget
						Recommended Changes	
06-43-431-0000-000-000-0000-03-40730	Buildings	828,600	321,428	769,400	(59,200)		769,400
06-43-431-0000-000-000-0000-03-40740	System Improvement	615,000	99,000	400,000	(215,000)		400,000
06-43-431-0000-000-000-0000-03-40760	Major Machinery and Equipment	51,500	45,633	65,000	13,500		65,000
	Total	1,495,100	466,061	1,234,400	(260,700)	-	1,234,400

Water 2021 Proposed Capital Expenditures

Line Item	2021 Budget	Board of Commissioners Recommended Changes	Final 2021 Budget
Water Main Replacements/Upgrades - \$400,000: (40740)			
1. Water Main Replacement line (1000 ft)	50,000		50,000
2. Original Water Meter Upgrades	50,000		50,000
3. Bridgeview Terrace Main & Valve Replacement	300,000		300,000
Water Facilities - \$695,000: (40730)			
1. New Kmart Booster Station	200,000		200,000
2. PP&L Water Tank (Paint, Fencing, Generator)	495,000		495,000
Water Station Maintenance - \$74,400: (40730)			
1. Lighting	6,800		6,800
2. Flood Sensors	2,500		2,500
3. Chlorine Feed Equipment	2,400		2,400
4. HVAC Updates - Various	3,500		3,500
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 - \$65,000: (40760)			
1. Bucket Truck (1/3)	45,000		45,000
2. Skidsteer (1/4)	20,000		20,000
Total 06431003/40740/40730/40760	1,234,400	-	1,234,400

WATER FUND

Cash Projection on December 31, 2020

Bank Balance September 30, 2020	\$ 2,444,278
Estimated Cash through December (\$300,000 per month for 3 mos)	900,000
Cedarbrook 4th Qtr 2020 Water Billing	18,750
Tapping fees received Oct 2020	7,200
Total Estimated Cash before Expenses	\$ 3,370,228
Expenses – To be paid through October 31	(220,000)
Payback to the General Fund (Debt Payment for Building Reno)	(45,000)
Payback to the General Fund 12/31 (4th Quarter Operating)	(47,250)
Pension Requirement	(124,139)
Payroll Expenses (approx \$67,680/mo based on 2020 Budgeted Expenditures)	(203,041)
Operating Expenses (approx \$189,260/mo based on 2020 Budgeted Expenditures)	(567,000)
Debt (principal payment only - interest included in operating expenses)	(166,800)
Transfer to Sewer	(10,000)
Capital Items - 2020 spend or award/encumber	(756,000)
Encumbrance – Prior Year Open Purchase Orders	-
Wells Fargo Estimated Cash on 12/31/2020	\$ 1,230,998

SEWER FUND

2021

**2021 BUDGET
SEWER FUND**

Total Budgeted Revenues	\$	3,528,000
Total Budgeted Payroll Expenses		(1,026,559)
Total Budgeted Operating Expenses		(1,587,650)
Capital Expenses		(1,042,500)
Net	\$	(128,709)
<hr/>		
Estimated Cash Balance 12/31/2020		3,680,731
Payback from Water Fund		10,000
Estimated Unappropriated Reserve 12/31/2020	\$	3,562,022

12/31/20 year-ended Sewer Fund will be owed a \$240,000 receivable from the Water Fund.

**Sewer Fund Revenue
2021 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 Budget	Actual Revenue as of 9/30/2020	Proposed 2021 Budget	2020 to 2021 Variance	Recommended Board Changes	Final 2021 Budget
08-43-000-0000-000-000-0000-09-32821	Flat Rate Sales	375,000	224,881	375,000	-		375,000
08-43-000-0000-000-000-0000-09-35000	Intergovernmental Revenues	80,000	49,870	80,000	-		80,000
08-43-000-0000-000-000-0000-09-36252	Work on Property Revenue	500	-	500	-		500
08-43-000-0000-000-000-0000-09-36255	Miscellaneous Revenue	1,000	-	1,000	-		1,000
08-43-000-0000-000-000-0000-09-36257	Industrial Waste Dis Permit	2,500	200	2,500	-		2,500
08-43-000-0000-000-000-0000-09-36258	Certification Fees	8,000	5,460	8,000	-		8,000
08-43-000-0000-000-000-0000-09-36411	Connections Tap Fees Revenue	230,000	245,832	300,000	70,000		300,000
08-43-000-0000-000-000-0000-09-36413	Penalties/Administration/Lien	8,000	2,661	8,000	-		8,000
08-43-000-0000-000-000-0000-09-36414	Grant of Allocation/Determinat	12,000	13,509	12,000	-		12,000
08-43-000-0000-000-000-0000-09-36415	Extra Strength Revenue	50,000	-	50,000	-		50,000
08-43-000-0000-000-000-0000-09-37812	Metered Sales	2,607,000	1,737,389	2,691,000	84,000		2,691,000
	Total	3,374,000	2,279,802	3,528,000	154,000	-	3,528,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget	Actual Expenses as	Proposed 2021	2020 to 2021	Board of	Final 2021
		2020	of 9/30/2020	Budget	Budget Var	Commissioner	Budget
						Recommended	
						Changes	
08-43-431-0000-000-000-0000-01-40112	Wages	514,544	298,943	570,861	56,317		570,861
08-43-431-0000-000-000-0000-01-40172	Holiday Pay	-	8,353		-		-
08-43-431-0000-000-000-0000-01-40173	Stand By	16,440	5,579	11,680	(4,760)		11,680
08-43-431-0000-000-000-0000-01-40174	Training Pay	-	-	-	-		-
08-43-431-0000-000-000-0000-01-40177	Sick Pay	-	2,525	-	-		-
08-43-431-0000-000-000-0000-01-40180	Overtime Pay	35,000	27,502	40,000	5,000		40,000
08-43-431-0000-000-000-0000-01-40184	Attendance Incentive	4,585	2,047	7,370	2,785		7,370
08-43-431-0000-000-000-0000-01-40188	PTO	-	28,630	-	-		-
08-43-431-0000-000-000-0000-01-40192	FICA-Employer Paid	39,702	29,237	43,003	3,301		43,003
08-43-431-0000-000-000-0000-01-40195	Workers Compensation Ins.	23,200	11,149	24,042	842		24,042
08-43-431-0000-000-000-0000-01-40196	Health Insurance	212,976	113,614	181,950	(31,026)		181,950
08-43-431-0000-000-000-0000-01-40197	Pension	124,243	-	124,243	-		124,243
08-43-431-0000-000-000-0000-01-40198	Dental	6,165	3,808	7,465	1,300		7,465
08-43-431-0000-000-000-0000-01-40199	Life Insurance	3,010	2,228	3,105	95		3,105
08-43-431-0000-000-000-0000-01-40901	Thrift Savings	14,340	10,162	12,840	(1,500)		12,840
TOTAL		994,205	543,777	1,026,559	32,354	-	1,026,559

**Sewer Fund Operating Expense
2021 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual Expense				Board of	Final 2021 Budget
		Final Budget 2020	as of 9/30/2020	Proposed 2021 Budget	2020 to 2021 Budget Var	Commissioner Recommended Changes	
08-43-431-0000-000-000-0000-02-40215	Postage	18,000	10,323	20,000	2,000		20,000
08-43-431-0000-000-000-0000-02-40233	Manholes and Risers	7,500	196	7,500	-		7,500
08-43-431-0000-000-000-0000-02-40238	Uniform/Clothing Expense	1,800	305	1,800	-		1,800
08-43-431-0000-000-000-0000-02-40240	General Government Materials	15,000	2,720	14,000	(1,000)		14,000
08-43-431-0000-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	3,500	327	2,500	(1,000)		2,500
08-43-431-0000-000-000-0000-02-40311	Accounting and Auditing Servic	30,000	6,500	24,000	(6,000)		24,000
08-43-431-0000-000-000-0000-02-40313	Engineering Services	50,000	19,974	50,000	-		50,000
08-43-431-0000-000-000-0000-02-40314	Legal Services	60,000	95	60,000	-		60,000
08-43-431-0000-000-000-0000-02-40316	Testing Fees	45,000	-	10,000	(35,000)		10,000
08-43-431-0000-000-000-0000-02-40321	Telephone Charges	4,700	2,336	4,800	100		4,800
08-43-431-0000-000-000-0000-02-40334	Freight and Express Charges	500	-	500	-		500
08-43-431-0000-000-000-0000-02-40341	Advertising/Printing (Postage)	2,000	-	2,000	-		2,000
08-43-431-0000-000-000-0000-02-40342	Printing	12,000	-	12,000	-		12,000
08-43-431-0000-000-000-0000-02-40350	Rate Reserve/Deductibles	2,000	-	2,000	-		2,000
08-43-431-0000-000-000-0000-02-40361	Electric	2,400	1,575	2,400	-		2,400
08-43-431-0000-000-000-0000-02-40365	Disposal Fees	1,100,000	747,990	1,133,000	33,000		1,133,000
08-43-431-0000-000-000-0000-02-40370	Maintenance Services and Repai	24,000	6,318	24,000	-		24,000
08-43-431-0000-000-000-0000-02-40378	Insurance	1,700	1,339	1,850	150		1,850
08-43-431-0000-000-000-0000-02-40384	Vehicle/Machinery/Equip Rental	3,500	-	3,000	(500)		3,000
08-43-431-0000-000-000-0000-02-40390	Bank Service Charges/Fees	750	-	750	-		750
08-43-431-0000-000-000-0000-02-40420	Dues/Subscriptions/Books and M	900	-	900	-		900
08-43-431-0000-000-000-0000-02-40440	Laundry/Uniform Cleaning Servi	4,000	2,302	4,500	500		4,500
08-43-431-0000-000-000-0000-02-40450	Contracted Services	43,900	6,626	43,000	(900)		43,000
08-43-431-0000-000-000-0000-02-40460	Continuing Education	6,500	180	5,500	(1,000)		5,500
08-43-431-0000-000-000-0000-02-40573	General Government Expense	6,000	106	5,000	(1,000)		5,000
08-43-431-0000-000-000-0000-02-40914	License Reimbursement	450	-	450	-		450
08-43-431-0000-000-000-0000-02-40965	Operating Expense Reimb.	53,500	40,124	52,200	(1,300)		52,200
08-43-431-0000-000-000-0000-02-45533	Bad Debt Expense	110,000	-	100,000	(10,000)		100,000
	Total	1,609,600	849,336	1,587,650	(21,950)	-	1,587,650

**Sewer Fund Capital Expense
2021 Budget**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Final Budget 2020	Actual Expense		Proposed 2021 Budget	2020 to 2021 Budget Var	Board of Commissioner	Final 2021 Budget
			as of 9/30/2020	Recommended Changes				
08-43-431-0000-000-000-0000-03-40322	EPA Sanitary Repairs	575,000	25,054		325,000	(250,000)		325,000
08-43-431-0000-000-000-0000-03-40730	Water Station Maintenance	5,000	-		2,500	(2,500)		2,500
08-43-431-0000-000-000-0000-03-40740	System Improvement	470,000	6,804		300,000	(170,000)		300,000
08-43-431-0000-000-000-0000-03-40760	Major Machinery and Equipment	51,500	-		415,000	363,500		415,000
	Total	1,101,500	31,858		1,042,500	(59,000)	-	1,042,500

Sewer 2021 Proposed Capital Expenditures

Line Item	2021 Budget	Board of Commissioner Recommended Changes	Final 2021 Budget
Major Machinery & Equipment: (40760)			
1. Bucket Truck	45,000		45,000
2. TV Truck	350,000		350,000
3. Skidsteer	20,000		20,000
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	100,000		100,000
2. Act 537 Plan / DEP Permit Transfer / LCA Signatory Agreement	200,000		200,000
Sewer Station Maintenance			
1. Lighting	2,500		2,500
Total 08431003 40740/40322/40760	1,042,500	-	1,042,500

SEWER FUND

Cash Projection on December 31, 2020

Bank Balance September 30, 2020	\$ 4,692,824
Estimated Cash Receipts through December (\$233,000 per month for 3 mos)	699,000
Budgeted Transfer from Water Fund	10,000
Tapping Fees collected Oct 2020	13,000
Total Estimated Cash before Expenses	\$ 5,414,824
Expenses - LCA Billing	(500,000)
Expenses – Estimated Other Expenses Nov & Dec	(154,000)
Expenses – Payroll (Oct to Dec - 13 wks @ approx \$15,200/wk)	(197,600)
Payback to the General Fund 12/31 (4th Quarter Operating)	(47,250)
Payback to General Fund (Debt Payment Building Reno)	(45,000)
Capital Items - 2020	(600,000)
Pension Requirement	(124,243)
Operating Expenses (approx \$22,000/mo)	(66,000)
Total Estimated Cash on 12/31/2020	\$ 3,680,731

FIRE FUND BUDGET

2021

**SWT Fire Fund
2021 Budget**

Account Number	Account	Budget 2020	Actual YTD 9/30/2020	2020 Budget to Actual Variance	Proposed 2021 Budget	Change 2020 to 2021 Budget	Board of Commissioner Recommended Changes	Final 2021 Budget
03-41-411-0000-000-000-0000-09-30161	Fire Tax Exceptions	5,000	6,690	1,690	5,000	-		5,000
03-41-411-0000-000-000-0000-09-31221	Penalties Fire Tax Revenue	-	-	-	-	-		-
03-41-411-0000-000-000-0000-09-36221	Fire Tax Revenue	1,105,527	1,060,517	(45,010)	1,122,752	17,225		1,122,752
03-41-411-0000-000-000-0000-09-36222	Delinquent Fire Tax	5,000	7,794	2,794	5,000	-		5,000
03-41-411-0000-000-000-0000-09-37221	Discounts Fire Tax Offset Reve Inspection Revenue	(22,111)	(19,816)	2,295	(22,455)	(345)		(22,455)
	Total Revenue	1,093,416	1,055,185	(38,231)	1,110,297	16,881	-	1,110,297
SWT								
03-41-411-0000-000-000-0000-01-40112	Wages	143,733	101,149	(42,584)	190,757	47,024		190,757
03-41-411-0000-000-000-0000-01-40172	Holiday Pay	-	-	-	-	-		-
03-41-411-0000-000-000-0000-01-40174	Training Pay	-	-	-	-	-		-
03-41-411-0000-000-000-0000-01-40177	Sick Pay	-	-	-	-	-		-
03-41-411-0000-000-000-0000-01-40180	Overtime Pay	-	691	691	-	-		-
03-41-411-0000-000-000-0000-01-40184	Attendance Incentive	750	-	(750)	2,000	1,250		2,000
03-41-411-0000-000-000-0000-01-40188	PTO	-	-	-	-	-		-
03-41-411-0000-000-000-0000-01-40192	FICA-Employer Paid	11,053	9,092	(1,961)	14,746	3,693		14,746
03-41-411-0000-000-000-0000-01-40196	Health Insurance	46,909	23,591	(23,318)	47,740	831		47,740
03-41-411-0000-000-000-0000-01-40197	Pension	-	-	-	-	-		-
03-41-411-0000-000-000-0000-01-40198	Dental	1,370	353	(1,017)	1,466	96		1,466
03-41-411-0000-000-000-0000-01-40199	Life Insurance	844	-	(844)	1,113	269		1,113
03-41-411-0000-000-000-0000-01-40901	Thrift Savings	3,000	2,984	(16)	4,000	1,000		4,000
03-41-411-0000-000-000-0000-01-40195	Workers Compensation Ins.	55,273	25,768	(29,505)	55,000	(273)		55,000
03-41-411-0000-000-000-0000-02-40230	Fuels	30,000	21,215	(8,785)	30,000	-		30,000
03-41-411-0000-000-000-0000-02-40240	Materials	-	-	-	-	-		-
03-41-411-0000-000-000-0000-02-40241	Miscellaenous Supplies	5,500	4,362	(1,138)	5,500	-		5,500
03-41-411-0000-000-000-0000-02-40238	Uniform/Clothing Expense	-	-	-	750	750		750
03-41-411-0000-000-000-0000-02-40242	Public Safety Supplies	-	(1,097)	(1,097)	-	-		-
03-41-411-0000-000-000-0000-02-40245	Vehicle Maintenance	120,000	68,856	(51,144)	120,000	-		120,000
03-41-411-0000-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	1,250	3,333	2,083	1,250	-		1,250
03-41-411-0000-000-000-0000-02-40311	Accounting and Auditing Servic	17,000	12,380	(4,620)	17,000	-		17,000
03-41-411-0000-000-000-0000-02-40316	Testing Fees	17,000	8,317	(8,683)	17,000	-		17,000
03-41-411-0000-000-000-0000-02-40321	Telephone Charges	18,500	13,750	(4,750)	18,500	-		18,500
03-41-411-0000-000-000-0000-02-40326	Equipment/Vehicle Lease	6,000	3,010	(2,990)	6,000	-		6,000
03-41-411-0000-000-000-0000-02-40334	Freight and Express Charges	1,000	34	(966)	1,000	-		1,000
03-41-411-0000-000-000-0000-02-40370	Maintenance Services and Repai	5,125	3,715	(1,410)	5,125	-		5,125
03-41-411-0000-000-000-0000-02-40372	Insurance Repairs	-	-	-	-	-		-
03-41-411-0000-000-000-0000-02-40378	Insurance	22,000	21,639	(361)	22,000	-		22,000
03-41-411-4111-000-000-0000-02-40420	Dues/Subscriptions/Books and M	-	-	-	750	750		750
03-41-411-0000-000-000-0000-02-40450	Contracted Services	18,000	21,011	3,011	18,000	-		18,000
03-41-411-0000-000-000-0000-02-40452	Contracted IT/Networking	10,000	7,068	(2,932)	10,000	-		10,000
03-41-411-0000-000-000-0000-02-40460	Continuing Education	40,000	13,458	(26,542)	40,000	-		40,000

**SWT Fire Fund
2021 Budget**

Account Number	Account	Budget 2020	Actual YTD 9/30/2020	2020 Budget to Actual Variance	Proposed 2021 Budget	Change 2020 to 2021 Budget	Board of Commissioner Recommended Changes	Final 2021 Budget
03-41-411-0000-000-000-0000-02-40785	Fire Police	10,000	7,149	(2,851)	10,000	-		10,000
03-41-411-0000-000-000-0000-02-40791	Fire Prevention Expenses	5,000	935	(4,065)	5,000	-		5,000
03-41-411-0000-000-000-0000-02-40781	Public Relations	4,000	-	(4,000)	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	150,000	45,975	(104,025)	200,000	50,000		200,000
03-41-411-0000-000-000-0000-02-40800	Contingency (Operating)	41,000	13,514	(27,486)	41,000	-		41,000
03-41-411-0000-000-000-0000-02-40915	Medical/Physical Expense	-	-	-	-	-		-
03-41-411-0000-000-000-0000-03-40800	Contingency (Capital) *	255,387	99,456	(155,931)	111,200	(144,187)		111,200
Cetronia						-		
03-41-411-4111-000-000-0000-02-40238	Uniform/Clothing Expense	8,000	4,435	(3,565)	8,000	-		8,000
03-41-411-4111-000-000-0000-02-40240	Materials	1,000	70	(930)	1,000	-		1,000
03-41-411-4111-000-000-0000-02-40241	Miscellaenous Supplies	2,500	1,579	(921)	2,500	-		2,500
03-41-411-4111-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	1,750	275	(1,475)	1,750	-		1,750
03-41-411-4111-000-000-0000-02-40361	Electric	6,500	4,596	(1,904)	6,500	-		6,500
03-41-411-4111-000-000-0000-02-40370	Maintenance Services and Repai	1,500	1,110	(390)	1,500	-		1,500
03-41-411-4111-000-000-0000-02-40401	Gas	4,500	2,893	(1,607)	4,500	-		4,500
03-41-411-4111-000-000-0000-02-40420	Dues/Subscriptions/Books and M	2,500	-	(2,500)	2,500	-		2,500
Greenawalds						-		
03-41-411-4112-000-000-0000-02-40238	Uniform/Clothing Expense	8,000	1,864	(6,136)	8,000	-		8,000
03-41-411-4112-000-000-0000-02-40240	Materials	1,000	150	(850)	1,000	-		1,000
03-41-411-4112-000-000-0000-02-40241	Miscellaenous 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	335	(1,415)	1,750	-		1,750
03-41-411-4112-000-000-0000-02-40361	Electric	5,500	3,484	(2,016)	5,500	-		5,500
03-41-411-4112-000-000-0000-02-40370	Maintenance Services and Repai	1,500	1,280	(220)	1,500	-		1,500
03-41-411-4112-000-000-0000-02-40402	Oil	4,000	2,508	(1,492)	4,000	-		4,000
03-41-411-4112-000-000-0000-02-40420	Dues/Subscriptions/Books and M	2,500	-	(2,500)	2,500	-		2,500

**SWT Fire Fund
2021 Budget**

Account Number	Account	Budget 2020	Actual YTD 9/30/2020	2020 Budget to Actual Variance	Proposed 2021 Budget	Change 2020 to 2021 Budget	Board of Commissioner Recommended Changes	Final 2021 Budget
Woodlawn								
03-41-411-4113-000-000-0000-02-40238	Uniform/Clothing Expense	8,000	4,356	(3,644)	8,000	-		8,000
03-41-411-4113-000-000-0000-02-40240	Materials	1,000	67	(933)	1,000	-		1,000
03-41-411-4113-000-000-0000-02-40241	Miscellaenous Supplies	2,500	2,978	478	2,500	-		2,500
03-41-411-4113-000-000-0000-02-40260	Small Tools/Minor Equip Purcha	1,750	1,750	-	1,750	-		1,750
03-41-411-4113-000-000-0000-02-40361	Electric	6,600	3,100	(3,500)	6,600	-		6,600
03-41-411-4113-000-000-0000-02-40370	Maintenance Services and Repai	1,500	1,459	(41)	1,500	-		1,500
03-41-411-4113-000-000-0000-02-40402	Oil	2,250	1,290	(960)	2,250	-		2,250
03-41-411-4113-000-000-0000-02-40420	Dues/Subscriptions/Books and M	2,500	244	(2,256)	2,500	-		2,500
	Total Expense	1,145,794	574,031	(571,763)	1,106,997	(38,797)	-	1,106,997
SUMMARY - OPERATING:								
	Total Revenue	1,093,416	1,055,185		1,110,297	16,881	-	1,110,297
	Total Expense	(1,145,794)	(574,031)		(1,106,997)	38,797	-	(1,106,997)
	NET Operating	(52,378)	481,154		3,300	55,678	-	3,300
SUMMARY - ALL ACCOUNTS:								
	Fire Apparatus		480,702		166,783			
	Fiscal Stability		100,096		150,096			
	Operating Unappropriated Reserve 12/31/2020		21,274		3,300			
	NET cash 12/31/2020		602,072		320,179			
	Budgeted Unappropriated Reserve		605,372					
* Contingency Capital breakdown all Departments:								
			BOC Recom.		Approved Cap			
	1. Cetronia Shower Room Remodel	40,000			40,000			
	2. Greenawalds - Heatpump AC	7,000			7,000			
	3. Greenawalds - Bunkroom	43,000			43,000			
	4. Green/Wood Camera, Security, and Tech	21,200			21,200			
					-			
	03411003/40800	111,200	-		111,200			

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 12/31/20

Bank Balance as of 09/30/20	\$	730,297
Estimated A/P -		
SWT - operating expenses estimated		(200,000)
FC Incentive Program		(54,000)
Cetronia		(36,974)
Greenawalds		(37,000)
Woodlawn		(56,049)
Operating Cash Available before 2020 App. Plan & Fiscal Stability Transfers		346,274
2020 Budget Apparatus Replacement Funding Transfer		(275,000)
2020 Fire Fiscal Stability Transfer		(50,000)
Total 2020 Transfers to Apparatus Plan		(325,000)
Estimated Balance 12/31/2020, Operating	\$	21,274

FIRE FUND - Fiscal Stability
Estimated Cash in Bank at 12/31/20

Bank Balance as of 09/30/20	\$	50,096
2020 Fire Fiscal Stability Transfer		<u>50,000</u>
Estimated Balance 12/31/2020	\$	<u>100,096</u>

FIRE FUND APPARATUS PLAN
Estimated Cash in Bank at 12/31/20

Bank Balance as of 09/30/20	\$ 519,621
R-22 Vehicle (Woodlawn Pumper Engine 3212 replacement downpayment)	(313,919)
2020 Budget Apparatus Replacement Funding Transfer	275,000
Estimated Balance 12/31/2020	\$ <u>480,702</u>