

GENERAL FUND



Committed to Excellence in Community Service

GENERAL FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
REVENUES					
<u>REAL ESTATE & LOCAL ENABLING TAXES</u>					
01300-03110	REAL ESTATE CURRENT YEAR	\$3,660,837	\$3,650,000	\$3,637,129	\$3,700,000
01300-03120	REAL ESTATE PRIOR YEAR	\$5,808	\$6,000	\$2,332	\$5,000
01300-03130	DELINQUENT LIENED	\$41,615	\$32,511	\$33,689	\$58,799
01300-03140	INTERIMS	\$29,110	\$25,000	\$21,033	\$42,500
01310-03210	TRANSFER TAX	\$968,010	\$703,000	\$736,863	\$1,100,750
01310-03220	EARNED INCOME TAX	\$8,030,878	\$7,700,000	\$7,763,855	\$7,900,000
01310-03230	LOCAL SERVICES TAX	\$1,082,794	\$1,085,000	\$1,038,000	\$1,085,000
	TOTAL R.E. & ENABLING TAXES	\$13,819,052	\$13,201,511	\$13,232,901	\$13,892,049
<u>LICENSES & PERMITS</u>					
01321-03320	SOLICITORS & REFUSE	\$800	\$1,500	\$200	\$750
01321-03330	CABLE TV FRANCHISE	\$481,983	\$482,734	\$465,810	\$451,835
01321-03340	STREET ENCROACHMENTS	\$6,120	\$6,000	\$16,000	\$6,000
	TOTAL LICENSES & PERMITS	\$488,903	\$490,234	\$482,010	\$458,585
<u>FINES & FORFEITS</u>					
01331-03410	VEHICLE CODE VIOLATIONS	\$84,883	\$100,000	\$62,000	\$85,000
01331-03420	ORDINANCE VIOLATIONS	\$47,467	\$45,000	\$39,687	\$45,000
	TOTAL FINES & FORFEITS	\$132,350	\$145,000	\$101,687	\$130,000
<u>INTEREST & RENTS</u>					
01340-03510	INTEREST EARNINGS	\$257,034	\$270,000	\$57,000	\$20,000
01340-03521	PARK/PAVILION RENTALS	\$7,584	\$9,036	\$0	\$9,036
01340-03522	CELL TOWER RENT	\$32,426	\$33,161	\$33,924	\$36,789
	TOTAL INTEREST & RENTS	\$297,044	\$312,197	\$90,924	\$65,825

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<u>INTERGOVERNMENTAL REVENUE</u>					
01355-03610	PUBLIC UTILITY TAX	\$12,957	\$12,957	\$13,536	\$13,536
01355-03620	ALCOHOLIC BEVERAGE LICENSES	\$3,000	\$3,300	\$3,600	\$3,600
01355-03630	FOREIGN FIRE INSURANCE	\$198,377	\$198,377	\$199,151	\$199,151
01355-03635	STATE AID EMPLOYEE PENSION	\$470,628	\$470,628	\$467,538	\$467,538
	TOTAL INTERGOVTAL REVENUE	\$684,962	\$685,262	\$683,825	\$683,825
<u>SERVICES & DEPARTMENTAL EARNINGS</u>					
01361-03710	SUBDIV/LAND DEV APPLIC FEES	\$20,000	\$12,000	\$10,225	\$10,000
01361-03711	SUBDIV/LAND DEV REVIEW FEES	\$22,055	\$12,000	\$21,000	\$10,000
01361-03713	HEARING FEES	\$10,851	\$5,000	\$13,500	\$10,000
01361-03715	SALE OF MAPS & PUBLICATIONS	\$0	\$0	\$0	\$0
01361-03720	SPECIAL POLICE SERVICES	\$199,047	\$168,000	\$229,000	\$255,000
01361-03730	BUILDING PERMITS	\$421,116	\$450,000	\$620,000	\$475,000
01361-03731	PLUMBING PERMITS	\$26,136	\$33,000	\$43,000	\$33,000
01361-03735	RENTAL INSPECTION FEES	\$54,455	\$48,000	\$86,000	\$54,000
01361-03780	SUMMER RECREATION FEES	\$83,990	\$79,650	\$0	\$79,650
	TOTAL SERVICES & DEPT EARNINGS	\$837,650	\$807,650	\$1,022,725	\$926,650
<u>MISCELLANEOUS REVENUES</u>					
01380-03800	MISCELLANEOUS	\$39,737	\$23,000	\$82,776	\$158,960
01380-03855	ACCOUNTING SERVICES	\$10,130	\$1,800	\$1,350	\$900
01380-03890	SALE OF FIXED ASSETS	\$8,626	\$4,000	\$8,000	\$6,000
	TOTAL MISCELLANEOUS REVENUES	\$58,493	\$28,800	\$92,126	\$165,860
	TOTAL REVENUES	\$16,318,454	\$15,670,654	\$15,706,198	\$16,322,794
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$12,565,606	\$12,660,534	\$12,946,069	\$11,721,186
	TOTAL OTHER FINANCING SOURCES	\$12,565,606	\$12,660,534	\$12,946,069	\$11,721,186
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$28,884,060	\$28,331,188	\$28,652,267	\$28,043,980

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EXPENDITURES					
GENERAL GOVERNMENT					
ADMINISTRATION					
<u>SALARIES & WAGES</u>					
01400-10105	ELECTED OFFICIALS	\$17,527	\$17,719	\$15,469	\$17,719
01400-10110	MANAGER	\$155,749	\$165,373	\$165,373	\$169,592
01400-10115	OVERTIME	\$0	\$0	\$0	\$0
01400-10125	SECRETARIAL/CLERICAL	\$177,426	\$187,285	\$181,285	\$199,668
01400-10135	FINANCE PERSONNEL	\$298,425	\$337,621	\$332,123	\$319,856
01400-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$0
	TOTAL SALARIES & WAGES	\$649,127	\$707,998	\$694,250	\$706,835
<u>EMPLOYEE BENEFITS</u>					
01400-11156	EMPLOYEE INSURANCE	\$195,678	\$304,462	\$304,462	\$256,576
01400-11160	PENSION MIN MUNICIPAL OBLIG	\$170,926	\$167,794	\$167,794	\$355,434
01400-11161	FICA & MEDICARE TAX	\$49,440	\$53,169	\$53,110	\$53,117
01400-11164	WORKERS' COMPENSATION	\$872	\$1,100	\$921	\$957
01400-11167	TUITION REIMBURSEMENT	\$15,619	\$11,850	\$7,192	\$5,250
01400-11170	PENSION ACTUARY EXPENSE	\$13,310	\$8,500	\$6,000	\$6,000
	TOTAL EMPLOYEE BENEFITS	\$445,845	\$546,875	\$539,479	\$677,334
<u>OTHER EXPENSES</u>					
01400-13250	CONFERENCES & TRAINING	\$37,335	\$28,326	\$7,425	\$47,133
01400-13251	MILEAGE	\$0	\$50	\$0	\$50
01400-15260	DUES	\$16,578	\$20,689	\$20,758	\$22,273
01400-16265	SUBSCRIPTIONS	\$1,851	\$3,500	\$3,065	\$2,400
01400-17350	BONDING INSURANCE	\$2,842	\$6,034	\$6,028	\$5,684

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		2019	2020	2020	2021
01400-19163	MISC EMPLOYEE BENEFITS	\$18,789	\$21,450	\$15,849	\$21,373
01400-21200	OFFICE SUPPLIES	\$11,979	\$13,740	\$12,817	\$13,730
01400-30240	GENERAL OPERATING EXPENSE	\$14,417	\$15,444	\$11,849	\$15,633
01400-30275	SMALL ITEMS OF EQUIPMENT	\$3,480	\$5,000	\$1,600	\$5,000
01400-31290	PROFESSIONAL SERVICES	\$17,735	\$65,600	\$4,694	\$3,600
01400-32320	COMMUNICATION	\$25,412	\$26,488	\$25,406	\$27,202
01400-33165	UNEMPLOYMENT COMPENSATION	\$9,600	\$5,000	\$3,880	\$5,000
01400-34340	ADVERTISING & PRINTING	\$43,471	\$42,350	\$35,485	\$44,270
01400-35230	ELECTRICITY/GAS	\$52,100	\$49,951	\$56,628	\$59,300
01400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$44,940	\$40,796	\$40,291	\$41,304
01400-36450	CONTRACTED SERVICE COMPUTER	\$57,172	\$54,000	\$54,000	\$54,000
01400-36470	ANIMAL CONTROL SPCA	\$5,321	\$6,500	\$8,613	\$6,539
01400-37325	POSTAGE	\$11,545	\$11,188	\$9,338	\$10,810
01400-42375	VEHICLE MAINTENANCE	\$4,686	\$5,500	\$6,608	\$6,500
01400-51374	EQUIPMENT REPAIRS & MAINT	\$14,479	\$14,222	\$13,997	\$14,073
01400-62231	VEHICLE FUEL	\$3,516	\$3,315	\$2,213	\$3,500
01400-80102	SUSTAINABILITY COMMITTEE	\$0	\$0	\$0	\$5,000
01400-80159	MISCELLANEOUS CONTRIBUTIONS	\$25,000	\$52,200	\$50,000	\$52,200
01400-90750	MINOR CAPITAL EQUIPMENT	\$44,762	\$12,345	\$13,601	\$20,500
01400-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL OTHER EXPENSES	\$467,010	\$503,688	\$404,145	\$487,074
	TOTAL ADMINISTRATION	\$1,561,982	\$1,758,561	\$1,637,874	\$1,871,243
	<u>AUDITING & TAX COLLECTION</u>				
01402-10110	AUDITOR COMPENSATION	\$0	\$90	\$0	\$90
01402-31310	AUDITING SERVICES	\$35,587	\$37,189	\$37,192	\$38,680

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		2019	2020	2020	2021
01403-10110	TAX COLLECTOR COMPENSATION	\$28,000	\$28,000	\$28,000	\$28,000
01403-11161	FICA & MEDICARE TAX	\$2,142	\$2,149	\$2,142	\$2,149
01403-17350	BONDING INSURANCE	\$0	\$0	\$0	\$0
01403-21200	OFFICE SUPPLIES	\$485	\$1,500	\$1,281	\$1,500
01403-31460	EIT COMMISSION	\$128,501	\$132,805	\$126,733	\$129,388
01403-37325	POSTAGE	\$3,745	\$3,847	\$3,892	\$4,050
	TOTAL AUDITING & TAX COLL	\$198,460	\$205,580	\$199,240	\$203,857
	<u>LEGAL & ENGINEERING</u>				
01404-31290	LEGAL SERVICES	\$176,146	\$175,000	\$140,000	\$165,000
01405-10110	ENGINEER	\$133,299	\$137,666	\$137,665	\$137,858
01405-11161	FICA & MEDICARE TAX	\$9,999	\$10,531	\$10,531	\$10,546
01405-13250	CONFERENCES & TRAINING	\$4,846	\$3,800	\$300	\$5,300
01405-15260	DUES	\$2,315	\$2,955	\$2,880	\$2,955
01405-16265	SUBSCRIPTIONS	\$193	\$750	\$200	\$750
01405-18280	UNIFORMS & BOOTS	\$89	\$400	\$200	\$400
01405-30240	GENERAL OPERATING EXPENSE	\$1,703	\$4,850	\$4,539	\$11,000
01405-30275	SMALL TOOLS	\$514	\$700	\$300	\$750
01405-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$23,927	\$28,000	\$26,900	\$28,000
01405-90750	MINOR CAPITAL EQUIPMENT	\$5,584	\$5,500	\$4,384	\$2,000
01405-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL LEGAL & ENGINEERING	\$358,615	\$370,152	\$327,899	\$364,559
	<u>BUILDINGS</u>				
01409-10120	WAGES	\$0	\$0	\$0	\$0
01409-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$0
01409-11161	FICA & MEDICARE TAX	\$0	\$0	\$0	\$0

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01409-13250	CONFERENCES & TRAINING	\$0	\$1,500	\$1,225	\$2,000
01409-15260	DUES	\$2,932	\$3,200	\$3,000	\$2,000
01409-18280	UNIFORMS & BOOTS	\$800	\$825	\$725	\$825
01409-21200	BUILDING SUPPLIES	\$14,018	\$17,000	\$14,000	\$17,000
01409-31141	CLEANING SERVICES	\$30,160	\$32,500	\$28,000	\$28,860
01409-33166	INSURANCE	\$71,531	\$81,720	\$78,500	\$86,044
01409-38374	REPAIRS & MAINTENANCE	\$279,897	\$264,600	\$260,000	\$268,300
	TOTAL BUILDINGS	\$399,338	\$401,345	\$385,450	\$405,029
	TOTAL GENERAL GOVERNMENT	\$2,518,395	\$2,735,638	\$2,550,463	\$2,844,688
	PUBLIC SAFETY				
	<u>POLICE</u>				
01410-10125	CLERICAL/DISPATCHERS WAGES	\$279,363	\$225,763	\$225,764	\$228,965
01410-10126	CLERICAL/DISPATCHERS OVERTIME	\$7,986	\$0	\$12,345	\$0
01410-10130	UNIFORMED SALARIES	\$3,602,002	\$3,658,625	\$3,806,551	\$4,030,421
01410-10135	UNIFORMED OVERTIME	\$204,492	\$244,000	\$152,650	\$244,000
01410-10152	COURT OVERTIME	\$16,329	\$16,000	\$10,671	\$16,000
01410-10158	EXTRA DUTY	\$93,191	\$80,000	\$32,500	\$80,000
01410-10161	UPS DETAIL	\$36,900	\$28,000	\$39,679	\$28,000
01410-10170	HEALTHCARE WAIVER	\$20,000	\$25,000	\$25,193	\$25,000
01410-11156	EMPLOYEE INSURANCE	\$838,352	\$967,562	\$967,562	\$883,605
01410-11160	PENSION MIN MUNICIPAL OBLIG	\$303,565	\$325,523	\$325,523	\$615,142
01410-11161	FICA & MEDICARE TAX	\$80,369	\$76,639	\$77,512	\$76,872
01410-11164	WORKERS' COMPENSATION	\$123,672	\$152,787	\$141,166	\$133,663
01410-11167	TUITION REIMBURSEMENT	\$27,247	\$34,500	\$20,000	\$28,000
01410-11170	PENSION ACTUARY EXPENSE	\$10,720	\$10,400	\$4,300	\$6,000

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		2019	2020	2020	2021
01410-13250	CONFERENCES & TRAINING	\$45,576	\$44,525	\$29,000	\$43,155
01410-15260	DUES	\$3,805	\$3,823	\$3,854	\$4,721
01410-16265	SUBSCRIPTIONS	\$2,419	\$4,142	\$2,600	\$4,142
01410-18280	UNIFORMS & MAINTENANCE	\$47,516	\$40,500	\$37,000	\$49,750
01410-19163	MISC EMPLOYEE BENEFITS	\$11,904	\$11,800	\$12,570	\$12,600
01410-21200	OFFICE SUPPLIES	\$6,933	\$7,500	\$7,500	\$7,500
01410-30190	RECRUITING	\$249	\$0	\$730	\$1,200
01410-30240	GENERAL OPERATING EXPENSE	\$36,463	\$37,132	\$34,000	\$36,772
01410-30275	SMALL TOOLS	\$27,974	\$29,555	\$28,000	\$28,439
01410-30280	EMERGENCY RESPONSE TEAM EQPT	\$16,375	\$14,925	\$14,925	\$12,175
01410-30373	AMMUNITION & RANGE	\$15,566	\$19,390	\$19,000	\$18,510
01410-31141	CLEANING SERVICES	\$22,868	\$24,360	\$24,360	\$24,360
01410-31290	PROFESSIONAL SERVICES	\$600	\$600	\$600	\$600
01410-32320	COMMUNICATION	\$42,119	\$42,222	\$41,368	\$43,206
01410-32327	RADIO MAINTENANCE	\$6,278	\$6,300	\$5,000	\$6,300
01410-33166	INSURANCE	\$93,061	\$110,667	\$107,547	\$116,054
01410-34340	ADVERTISING & PRINTING	\$4,196	\$4,800	\$3,500	\$4,800
01410-35230	UTILITIES	\$49,581	\$51,212	\$56,409	\$58,136
01410-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$56,874	\$53,974	\$51,000	\$62,713
01410-36450	CONTRACTED SERVICE COMPUTER	\$53,422	\$54,000	\$54,000	\$54,000
01410-39480	COMMUNITY RELATIONS	\$10,147	\$14,600	\$8,500	\$14,600
01410-42375	VEHICLE MAINTENANCE	\$48,107	\$47,200	\$47,200	\$47,200
01410-43338	VEHICLE TIRES	\$5,034	\$7,700	\$6,100	\$7,700
01410-50339	CHANGEOVER EQUIPMENT	\$34,294	\$30,000	\$30,000	\$36,000
01410-51374	OFFICE EQUIPMENT REPAIRS	\$10,820	\$11,744	\$18,600	\$11,950

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		2019	2020	2020	2021
01410-62231	VEHICLE FUEL	\$57,499	\$62,400	\$52,400	\$60,000
01410-90750	MINOR CAPITAL EQUIPMENT	\$22,500	\$15,765	\$20,899	\$39,679
01410-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL POLICE	\$6,376,368	\$6,595,635	\$6,558,078	\$7,201,930
	<u>FIRE PROTECTION</u>				
01411-10110	FIRE MARSHAL COMPENSATION	\$76,167	\$78,916	\$78,916	\$80,461
01411-11161	FICA & MEDICARE TAX	\$5,808	\$6,037	\$6,018	\$6,155
01411-13250	CONFERENCES & TRAINING	\$3,806	\$5,000	\$1,000	\$3,800
01411-15260	DUES	\$305	\$795	\$795	\$795
01411-16265	SUBSCRIPTIONS	\$0	\$1,400	\$1,400	\$1,400
01411-18280	UNIFORMS & BOOTS	\$0	\$800	\$200	\$800
01411-30275	SMALL TOOLS	\$47	\$300	\$200	\$300
01411-36140	FIRE MARSHALL OPERATING	\$0	\$0	\$0	\$0
01411-61365	FIRE HYDRANTS	\$149,579	\$159,639	\$153,703	\$162,877
01411-80158	CONTRIBUTION FIRE PENSION	\$198,377	\$198,377	\$199,151	\$199,151
01411-80520	VOLUNTEER FIRE CO CONTRIBUTION	\$472,298	\$472,798	\$472,298	\$472,798
	TOTAL FIRE PROTECTION	\$906,387	\$924,062	\$913,681	\$928,537
	<u>CODE ENFORCEMENT</u>				
01413-10110	SALARIES	\$151,907	\$155,935	\$156,217	\$157,868
01413-10115	OVERTIME	\$5,033	\$5,000	\$6,523	\$5,000
01413-10120	WAGES	\$62,497	\$55,828	\$55,828	\$56,938
01413-10170	HEALTHCARE WAIVER	\$0	\$0	\$0	\$0
01413-11156	EMPLOYEE INSURANCE	\$65,434	\$91,557	\$91,557	\$91,693
01413-11161	FICA & MEDICARE TAX	\$16,701	\$16,582	\$16,720	\$16,815
01413-11164	WORKERS' COMPENSATION	\$472	\$596	\$499	\$519

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		2019	2020	2020	2021
01413-13250	CONFERENCES & TRAINING	\$8,989	\$6,250	\$3,260	\$6,250
01413-13260	DUES	\$225	\$250	\$255	\$255
01413-18280	UNIFORMS & BOOTS	\$1,499	\$1,100	\$350	\$1,000
01413-30220	CODE BOOKS & MAPS	\$10,345	\$9,000	\$5,628	\$9,000
01413-30275	SMALL TOOLS	\$3,412	\$500	\$350	\$500
01413-31290	LEGAL SERVICES	\$187	\$1,000	\$0	\$1,000
01413-42375	VEHICLE MAINTENANCE	\$124	\$1,500	\$1,000	\$1,500
01413-62231	VEHICLE FUEL	\$1,345	\$2,000	\$1,000	\$2,000
01413-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL CODE ENFORCEMENT	\$328,170	\$347,098	\$339,187	\$350,338
	<u>PLANNING & ZONING</u>				
01414-10110	ZHB/PLANNING COMMISSION	\$1,700	\$4,440	\$2,000	\$4,440
01414-11161	FICA & MEDICARE TAX	\$130	\$340	\$153	\$340
01414-15260	DUES	\$0	\$225	\$225	\$975
01414-18280	UNIFORMS/BOOTS	\$0	\$400	\$225	\$400
01414-13250	CONFERENCES & TRAINING	\$0	\$3,000	\$2,500	\$3,000
01414-31290	ZHB PROFESSIONAL & LEGAL SVCS	\$69,225	\$35,000	\$25,000	\$35,000
	TOTAL PLANNING & ZONING	\$71,055	\$43,405	\$30,103	\$44,155
	TOTAL PUBLIC SAFETY	\$7,681,980	\$7,910,200	\$7,841,049	\$8,524,960
	<u>HIGHWAYS, STREETS, ROADS & STORMWATER</u>				
01431-10110	PUBLIC WORKS SALARIES	\$29,614	\$30,941	\$30,941	\$31,742
01431-10120	WAGES	\$28,008	\$28,470	\$28,470	\$29,032
01431-11156	EMPLOYEE INSURANCE	\$366,827	\$392,176	\$392,176	\$393,623
01431-11160	PENSION MIN MUNICIPAL OBLIG	\$120,255	\$117,858	\$117,858	\$245,535
01431-11161	FICA & MEDICARE TAX	\$4,386	\$4,545	\$4,545	\$4,649
01431-11164	WORKERS' COMPENSATION	\$32,320	\$40,808	\$34,177	\$35,524
01431-13250	CONFERENCES & TRAINING	\$2,027	\$9,200	\$2,000	\$9,200

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		2019	2020	2020	2021
01431-13251	MILEAGE	\$0	\$225	\$100	\$225
01431-18280	UNIFORMS & BOOTS	\$10,141	\$15,210	\$15,210	\$15,210
01431-30240	GENERAL OPERATING EXPENSE	\$334	\$2,500	\$2,500	\$2,500
01431-30275	SMALL TOOLS	\$13,921	\$14,975	\$14,975	\$14,975
01431-31141	CLEANING SERVICES	\$7,624	\$5,880	\$5,880	\$5,880
01431-33166	INSURANCE	\$62,444	\$68,782	\$66,121	\$72,799
01431-35230	ELECTRICITY/GAS	\$49,102	\$46,104	\$44,556	\$46,999
01431-42375	VEHICLE MAINTENANCE	\$82,816	\$99,000	\$90,000	\$94,500
01431-62231	VEHICLE FUEL	\$33,687	\$45,000	\$20,000	\$40,000
01431-90750	MINOR CAPITAL EQUIPMENT	\$32,771	\$49,705	\$37,705	\$45,756
01431-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
01432-10120	SNOW WAGES	\$65,150	\$65,000	\$21,310	\$65,000
01432-30270	SNOW MATERIALS	\$164,643	\$170,000	\$100,000	\$170,000
	STATE FUNDS	\$0	\$0	\$0	\$0
01433-10120	SIGNS WAGES	\$56,319	\$58,358	\$58,365	\$60,252
01433-11161	SIGNS FICA & MEDICARE TAX	\$4,308	\$4,331	\$4,465	\$4,408
01433-30270	SIGNS MATERIALS	\$21,588	\$32,500	\$30,000	\$32,500
01433-30372	TRAFFIC SIGNAL MAINTENANCE	\$82,480	\$45,700	\$70,000	\$70,000
01433-35362	TRAFFIC LIGHTS-ELECTRIC	\$5,260	\$5,300	\$5,105	\$21,500
01434-35360	STREET LIGHTING	\$34,144	\$35,239	\$34,678	\$36,128
01438-10110	ROAD MAINTENANCE SALARIES	\$98,318	\$101,902	\$101,902	\$104,350
01438-10115	ROAD MAINTENANCE OVERTIME	\$40,215	\$25,000	\$32,244	\$30,000
01438-10120	ROAD MAINTENANCE WAGES	\$606,441	\$622,416	\$622,850	\$694,288
01438-10129	ROAD MAINTENANCE PAGER PAY	\$7,210	\$7,280	\$7,210	\$7,280
01438-10150	ROAD MAINTENANCE SUMMER WAGE:	\$0	\$0	\$0	\$0
01438-10170	HEALTHCARE WAIVER	\$5,000	\$5,000	\$5,000	\$0
01438-11161	ROAD MAINT FICA & MEDICARE TAX	\$66,647	\$67,237	\$62,821	\$73,399

GENERAL FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2019	2020	2020	2021
01438-30270	ROAD MAINTENANCE MATERIALS	\$187,850	\$250,893	\$224,107	\$212,947
01438-32320	COMMUNICATION	\$19,611	\$19,820	\$19,823	\$20,481
01439-10120	ROAD CONSTRUCTION WAGES	\$49,845	\$50,561	\$51,981	\$56,383
01439-30270	ROAD CONSTRUCTION MATERIALS	\$391,391	\$130,000	\$274,500	\$590,000
	STATE FUNDS	\$725,000	\$750,000	\$646,766	\$760,000
01446-13250	STORM WATER CONFERENCES	\$1,104	\$2,100	\$500	\$2,100
01446-30270	STORM WATER - MATERIALS	\$1,840	\$50,000	\$15,000	\$50,000
01446-31290	STORM WATER-PROF SERVICES	\$976	\$130,000	\$50,000	\$90,000
01446-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL HWYS, STREETS, RDS, & STRMWTR	\$2,786,617	\$2,850,016	\$2,699,075	\$3,479,165
	TOTAL STATE FUNDS	\$725,000	\$750,000	\$646,766	\$760,000
	<u>RECREATION</u>				
01451-10110	SALARIES	\$157,915	\$163,561	\$163,560	\$166,681
01451-10150	SUMMER RECREATION WAGES	\$60,463	\$62,277	\$56	\$62,277
01451-11156	EMPLOYEE INSURANCE	\$29,324	\$31,756	\$31,756	\$27,011
01451-11160	PENSION MIN MUNICIPAL OBLIG	\$21,121	\$20,053	\$20,053	\$41,782
01451-11161	FICA & MEDICARE TAX	\$16,661	\$17,277	\$12,517	\$17,515
01451-13250	CONFERENCES & TRAINING	\$4,393	\$4,710	\$2,000	\$2,080
01451-15260	DUES	\$650	\$650	\$750	\$750
01451-30240	OPERATING EXPENSES	\$4,988	\$6,290	\$6,000	\$12,250
01451-33166	INSURANCE	\$1,663	\$1,780	\$585	\$1,779
01451-80101	HISTORICAL COMMISSION	\$943	\$5,000	\$1,000	\$5,000
01451-82900	SUMMER RECREATION PROGRAM	\$23,561	\$25,550	\$152	\$30,550
01451-82903	SUMMER TEEN PROGRAM	\$6,951	\$6,100	\$1,500	\$6,900
01451-82905	GENERAL RECREATION PROGRAM	\$27,859	\$38,457	\$15,517	\$44,107
	TOTAL RECREATION	\$356,492	\$383,461	\$255,446	\$418,682

GENERAL FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
<u>PARKS</u>					
01454-10110	SALARIES	\$130,233	\$135,232	\$135,233	\$138,540
01454-10115	OVERTIME	\$7,526	\$7,700	\$3,386	\$7,700
01454-10120	WAGES	\$462,160	\$439,287	\$431,183	\$435,123
01454-10150	SEASONAL HELP	\$14,268	\$16,800	\$14,888	\$16,800
01454-10170	HEALTHCARE WAIVER	\$0	\$5,000	\$5,000	\$0
01454-11156	EMPLOYEE INSURANCE	\$186,023	\$198,901	\$198,901	\$176,052
01454-11160	PENSION MIN MUNICIPAL OBLIG	\$87,594	\$76,711	\$76,711	\$147,411
01454-11161	FICA & MEDICARE TAX	\$46,986	\$46,207	\$45,111	\$45,774
01454-11164	WORKERS' COMPENSATION	\$28,340	\$35,784	\$29,969	\$31,149
01454-13250	CONFERENCES & TRAINING	\$570	\$2,050	\$780	\$1,050
01454-18280	UNIFORMS & BOOTS	\$7,164	\$7,200	\$7,000	\$7,700
01454-30240	GENERAL OPERATING EXPENSE	\$106,803	\$91,650	\$80,000	\$80,250
01454-30270	PARKS MATERIALS	(\$11,170)	\$80	\$10,000	\$23,800
01454-30275	SMALL TOOLS & EQUIPMENT	\$4,371	\$5,400	\$5,000	\$7,725
01454-30290	WEED CONTROL	\$118	\$300	\$337	\$350
01454-31141	CLEANING SERVICES	\$4,885	\$5,496	\$5,496	\$5,496
01454-32320	COMMUNICATION	\$13,343	\$12,884	\$15,554	\$17,780
01454-35230	ELECTRICITY/GAS	\$44,305	\$45,345	\$47,599	\$51,522
01454-38374	REPAIRS & MAINTENANCE	\$48,343	\$40,750	\$30,000	\$41,750
01454-42375	VEHICLE MAINTENANCE	\$3,522	\$8,700	\$4,000	\$8,700
01454-42376	EQUIPMENT REPAIRS & MAINT	\$6,636	\$8,500	\$6,500	\$7,500
01454-62231	VEHICLE FUEL	\$13,706	\$16,000	\$10,225	\$16,000
01454-90750	MINOR CAPITAL EQUIPMENT	\$4,000	\$550	\$446	\$0
01454-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL PARKS	\$1,209,726	\$1,206,527	\$1,163,319	\$1,268,172

GENERAL FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
<u>LIBRARIES</u>					
01456-80500	CONTRIBUTIONS TO LIBRARY	\$20,000	\$20,000	\$20,000	\$20,000
	TOTAL LIBRARIES	\$20,000	\$20,000	\$20,000	\$20,000
<u>OPERATING TRANSFERS</u>					
01492-97157	TRANSFER TO RETIREE HEALTH	\$156,562	\$161,258	\$161,258	\$166,096
01492-97300	TRANSFER TO CAPITAL RESERVE	\$1,208,219	\$2,240,471	\$2,240,471	\$3,109,828
	TOTAL OPERATING TRANSFERS	\$1,364,781	\$2,401,729	\$2,401,729	\$3,275,924
	TOTAL EXPENDITURES	\$15,937,991	\$17,507,571	\$16,931,081	\$19,831,591
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$12,946,069	\$10,823,617	\$11,721,186	\$8,212,389
	TOTAL OTHER FINANCIAL USES	\$12,946,069	\$10,823,617	\$11,721,186	\$8,212,389
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$28,884,060	\$28,331,188	\$28,652,267	\$28,043,980

SEWER FUND



Committed to Excellence in Community Service

SEWER FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
<i>REVENUES</i>					
08340-03510	INTEREST EARNINGS	\$78,554	\$85,000	\$21,604	\$6,600
08355-03635	STATE AID EMPLOYEE PENSION	\$134,191	\$134,191	\$118,998	\$118,998
08361-03310	PRETREATMENT INCOME	\$10,453	\$3,000	\$2,000	\$3,000
08364-03740	CONNECTION FEES	\$7,600	\$15,000	\$14,500	\$15,000
08364-03750	SEWER RENTS	\$6,112,826	\$6,281,167	\$6,092,107	\$6,425,752
08364-03755	PENALTY ON SEWER RENTS	\$55,043	\$50,000	\$61,044	\$55,000
08380-03800	MISCELLANEOUS REVENUE	\$5,799	\$8,500	\$6,711	\$8,000
08380-03855	ACCOUNTING SERVICES	\$28,750	\$30,000	\$30,000	\$30,000
08380-03890	SALE OF FIXED ASSETS	\$17,000	\$0	\$0	\$10,000
	<i>TOTAL REVENUES</i>	\$6,450,216	\$6,606,858	\$6,346,964	\$6,672,350
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,937,944	\$5,824,241	\$5,907,653	\$5,130,499
	TOTAL OTHER FINANCING SOURCES	\$4,937,944	\$5,824,241	\$5,907,653	\$5,130,499
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	\$11,388,160	\$12,431,099	\$12,254,617	\$11,802,849

SEWER FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
EXPENDITURES					
<u>ADMINISTRATION</u>					
08400-10105	ELECTED OFFICIALS	\$7,008	\$8,426	\$7,676	\$8,426
08400-10110	MANAGER	\$135,239	\$141,190	\$141,190	\$144,803
08400-10125	CLERICAL WAGES	\$55,298	\$56,473	\$57,126	\$58,306
08400-10135	FINANCE PERSONNEL	\$265,884	\$291,186	\$291,730	\$294,091
08400-11156	EMPLOYEE INSURANCE	\$170,124	\$199,827	\$199,827	\$168,868
08400-11160	PENSION MIN MUNICIPAL OBLIG	\$61,154	\$54,886	\$54,886	\$117,188
08400-11161	FICA & MEDICARE TAX	\$34,090	\$37,380	\$38,076	\$38,043
08400-11164	WORKERS' COMPENSATION	\$1,299	\$1,640	\$1,374	\$1,428
08400-11170	PENSION ACTUARY EXPENSE	\$10,270	\$7,000	\$4,200	\$6,000
08400-17350	BONDING INSURANCE	\$2,273	\$4,546	\$4,546	\$4,896
08400-19163	MISC EMPLOYEE BENEFITS	\$2,988	\$2,876	\$2,876	\$2,876
08400-30240	GENERAL OPERATING EXPENSE	\$1,093	\$2,125	\$1,173	\$1,800
08400-31141	CLEANING SERVICES	\$9,045	\$8,940	\$8,940	\$8,940
08400-31290	LEGAL SERVICES	\$7,062	\$12,000	\$7,326	\$12,000
08400-31310	AUDITING SERVICES	\$33,671	\$35,186	\$35,186	\$36,593
08400-31313	CONSULTING ENGINEER	\$5,505	\$15,000	\$6,500	\$15,000
08400-34340	ADVERTISING & PRINTING	\$2,092	\$2,665	\$2,665	\$2,915
08400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$18,107	\$17,874	\$17,856	\$18,319
08400-36450	CONTRACTED SERVICE COMPUTER	\$11,558	\$12,000	\$12,000	\$12,000
08400-37325	POSTAGE	\$9,466	\$9,691	\$10,239	\$10,420
08400-51374	EQUIPMENT REPAIRS & MAINT	\$11,161	\$11,599	\$10,940	\$10,960
08400-80498	SENIOR CITIZEN REBATE PROGRAM	\$31,216	\$45,360	\$37,986	\$45,360
08400-81383	RENT TO AUTHORITY	\$1,244,775	\$1,245,875	\$1,245,875	\$1,247,975

SEWER FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2019	2020	2020	2021
08400-81530	AUTHORITY ADMIN EXPENSE	\$47,923	\$47,820	\$38,650	\$43,464
08400-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$2,219	\$0
08400-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL ADMINISTRATION	\$2,178,301	\$2,271,565	\$2,241,062	\$2,310,671
	<u>TREATMENT PLANT</u>				
08428-10110	MANAGER	\$106,768	\$108,846	\$108,846	\$111,467
08428-10115	OVERTIME	\$19,497	\$15,000	\$20,000	\$15,000
08428-10120	OPERATOR WAGES	\$457,905	\$589,718	\$545,275	\$562,530
08428-10142	LABORATORY TECHNICIAN	\$83,359	\$40,611	\$35,647	\$36,494
08428-10150	SUMMER HELP	\$0	\$11,200	\$0	\$11,200
08428-10170	HEALTHCARE WAIVER	\$6,058	\$10,000	\$10,000	\$15,000
08428-11156	EMPLOYEE INSURANCE	\$199,977	\$306,545	\$306,545	\$252,690
08428-11160	PENSION MIN MUNICIPAL OBLIG	\$101,928	\$93,354	\$93,354	\$176,889
08428-11161	FICA & MEDICARE TAX	\$52,276	\$59,320	\$55,062	\$57,488
08428-11164	WORKERS' COMPENSATION	\$33,299	\$42,045	\$35,213	\$36,600
08428-11167	TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0
08428-13250	CONFERENCES & TRAINING	\$7,735	\$15,250	\$4,000	\$15,600
08428-13260	DUES	\$2,172	\$2,555	\$2,268	\$2,523
08428-18280	UNIFORMS/BOOTS	\$7,111	\$13,000	\$10,000	\$13,000
08428-19163	MISC EMPLOYEE BENEFITS	\$7,314	\$5,250	\$3,500	\$4,750
08428-21200	OFFICE SUPPLIES	\$816	\$4,000	\$1,500	\$4,000
08428-30210	CHEMICALS	\$164,570	\$170,000	\$164,000	\$361,500
08428-30240	OPERATING EXPENSES	\$305	\$1,250	\$305	\$750
08428-30245	LABORATORY EXPENSE	\$30,331	\$37,000	\$40,000	\$40,000
08428-30247	IWP TESTING	\$10,355	\$15,000	\$12,000	\$15,000

SEWER FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2019	2020	2020	2021
08428-30275	SMALL EQUIPMENT	\$11,352	\$13,000	\$12,050	\$13,000
08428-30390	SLUDGE REMOVAL	\$305,732	\$300,000	\$358,000	\$385,750
08428-32320	COMMUNICATION	\$13,202	\$14,149	\$14,389	\$14,430
08428-33166	INSURANCE	\$234,295	\$260,824	\$257,718	\$275,758
08428-35230	ELECTRICITY/GAS	\$216,621	\$230,000	\$215,000	\$245,000
08428-35233	HEATING FUEL	\$12,895	\$30,000	\$5,000	\$10,000
08428-42375	VEHICLE MAINTENANCE	\$4,577	\$7,500	\$3,750	\$7,500
08428-51374	OFFICE EQUIP REPAIRS & MAINT	\$0	\$2,500	\$350	\$2,000
08428-60374	PLANT MAINTENANCE	\$140,275	\$230,000	\$185,000	\$230,000
08428-62231	VEHICLE FUEL	\$5,687	\$7,500	\$4,750	\$7,500
08428-90750	MINOR CAPITAL EQUIPMENT	\$0	\$1,575	\$1,547	\$12,250
08428-90760	MAJOR CAPITAL EQUIPMENT	\$0	\$14,500	\$9,581	\$7,500
	TOTAL TREATMENT PLANT	\$2,236,412	\$2,651,492	\$2,514,650	\$2,943,169
	<u>COLLECTIONS</u>				
08429-10115	OVERTIME	\$23,750	\$20,000	\$17,000	\$20,000
08429-10120	COLLECTIONS WAGES	\$270,580	\$257,242	\$220,570	\$252,813
08429-11156	EMPLOYEE INSURANCE	\$127,682	\$121,101	\$121,101	\$93,414
08429-11160	PENSION MIN MUNICIPAL OBLIG	\$37,753	\$32,176	\$32,176	\$61,406
08429-11161	FICA & MEDICARE TAX	\$22,463	\$21,205	\$18,174	\$20,886
08429-11164	WORKERS' COMPENSATION	\$9,280	\$11,717	\$9,813	\$10,200
08429-32320	COMMUNICATION	\$9,163	\$10,565	\$8,676	\$10,000
08429-35230	ELECTRICITY/GAS	\$102,494	\$140,000	\$125,000	\$140,000
08429-35366	WATER	\$1,501	\$2,000	\$1,900	\$2,000
08429-35367	INFILTRATION	\$20,548	\$40,000	\$40,000	\$40,000
08429-35368	CONVEYANCE	\$11,237	\$17,500	\$17,511	\$17,500

SEWER FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2019	2020	2020	2021
08429-38374	PUMPING STATION MAINTENANCE	\$86,531	\$100,000	\$55,000	\$100,000
08429-42375	VEHICLE MAINTENANCE	\$8,054	\$8,000	\$5,000	\$8,000
08429-60380	WESTTOWN WAY PUMPING STATION	\$67,270	\$100,000	\$85,000	\$100,000
08429-62231	VEHICLE FUEL	\$5,115	\$10,000	\$3,750	\$9,000
08429-90750	MINOR CAPITAL EQUIPMENT	\$12,200	\$13,350	\$12,513	\$4,500
08429-90760	MAJOR CAPITAL EQUIPMENT	\$194,858	\$55,000	\$38,248	\$50,000
	TOTAL COLLECTIONS	\$1,010,479	\$959,856	\$811,432	\$939,719
	<u>OPERATING TRANSFERS</u>				
08492-97157	TRANSFER TO RETIREE HEALTH	\$55,315	\$56,974	\$56,974	\$58,683
08492-97131	TRANS. TO SEWER REV. RESERVE	\$0	\$1,500,000	\$1,500,000	\$1,000,000
	TOTAL OPERATING TRANSFERS	\$55,315	\$1,556,974	\$1,556,974	\$1,058,683
	<i>TOTAL EXPENDITURES</i>	\$5,480,507	\$7,439,887	\$7,124,118	\$7,252,242
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$5,907,653	\$4,991,212	\$5,130,499	\$4,550,607
	TOTAL OTHER FINANCIAL USES	\$5,907,653	\$4,991,212	\$5,130,499	\$4,550,607
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$11,388,160	\$12,431,099	\$12,254,617	\$11,802,849

WASTE & RECYCLING FUND



Committed to Excellence in Community Service

WASTE & RECYCLING FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
REVENUES					
<u>INTEREST</u>					
09340-03510	INTEREST EARNINGS	\$33,126	\$35,000	\$7,852	\$3,000
	TOTAL INTEREST	\$33,126	\$35,000	\$7,852	\$3,000
<u>GRANTS</u>					
09355-03650	PERFORMANCE GRANT	\$46,404	\$63,000	\$43,000	\$40,000
	TOTAL GRANTS	\$46,404	\$63,000	\$43,000	\$40,000
<u>COLLECTION FEES</u>					
09364-03760	COLLECTION FEES	\$2,116,719	\$2,145,400	\$2,119,552	\$2,144,040
09364-03770	SALE OF RECYCLABLES	\$450	\$0	\$375	\$400
09364-03771	LOST DISCOUNT PENALTY & INT	\$47,745	\$48,500	\$47,900	\$48,455
	TOTAL COLLECTION FEES	\$2,164,914	\$2,193,900	\$2,167,827	\$2,192,895
<u>MISCELLANEOUS REVENUES</u>					
09380-03800	MISCELLANEOUS	\$5,231	\$8,000	\$6,800	\$8,000
	TOTAL MISCELLANEOUS REVENUES	\$5,231	\$8,000	\$6,800	\$8,000
	TOTAL REVENUES	\$2,249,675	\$2,299,900	\$2,225,479	\$2,243,895
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$2,313,868	\$2,134,711	\$2,163,219	\$1,861,284
	TOTAL OTHER FINANCING SOURCES	\$2,313,868	\$2,134,711	\$2,163,219	\$1,861,284
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$4,563,543	\$4,434,611	\$4,388,698	\$4,105,179

WASTE & RECYCLING FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL	BUDGET	PROJECTED	BUDGET
		2019	2020	2020	2021

EXPENDITURES

ADMINISTRATION

09400-10110	PUBLIC WORKS SALARIES	\$30,101	\$30,941	\$30,941	\$31,742
09400-10125	SECRETARIAL/CLERICAL	\$27,910	\$28,470	\$28,471	\$29,032
09400-10135	FINANCE PERSONNEL	\$18,817	\$19,292	\$19,333	\$19,750
09400-11156	EMPLOYEE INSURANCE	\$24,981	\$28,316	\$28,316	\$24,215
09400-11161	FICA & MEDICARE TAX	\$5,810	\$6,021	\$6,024	\$6,160
09400-11164	WORKERS' COMPENSATION	\$995	\$1,256	\$1,052	\$1,093
09400-13250	CONFERENCES & TRAINING	\$1,771	\$3,000	\$583	\$3,000
09400-17350	BONDING INSURANCE	\$568	\$1,136	\$1,136	\$1,136
09400-21200	OFFICE SUPPLIES	\$0	\$500	\$0	\$500
09400-30240	GENERAL OPERATING EXPENSE	\$0	\$250	\$0	\$250
09400-34340	ADVERTISING & PRINTING	\$7,922	\$9,610	\$9,087	\$10,090
09400-36370	SERVICE CONTRACT - I.T. EQUIPMNT	\$16,743	\$17,174	\$17,174	\$17,619
09400-37325	POSTAGE	\$6,179	\$6,407	\$6,655	\$7,010
09400-51374	EQUIPMENT REPAIRS & MAINT	\$2,252	\$2,531	\$2,392	\$2,409
09400-90750	MINOR CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0
	TOTAL ADMINISTRATION	\$144,049	\$154,904	\$151,164	\$154,006

PROFESSIONAL SERVICES

09425-31290	LEGAL SERVICES	\$6,463	\$10,000	\$6,784	\$10,000
09425-31310	AUDITING SERVICES	\$3,342	\$3,492	\$3,492	\$3,632
	TOTAL PROFESSIONAL SERVICES	\$9,805	\$13,492	\$10,276	\$13,632

CONTRACTED SERVICES

09427-30491	RECYCLABLE RETURNS	\$79,327	\$114,422	\$100,179	\$114,422
09427-30497	OTHER RECYCLING EXPENSES	\$14,662	\$15,000	\$4,746	\$15,000

WASTE & RECYCLING FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
09427-36490	CONTRACTED COLL & DISPOSAL	\$1,600,602	\$1,665,966	\$1,648,499	\$1,714,854
09427-36495	TIPPING FEES	\$522,199	\$600,000	\$581,814	\$600,000
09427-80498	SENIOR CITIZEN REBATE PROGRAM	\$29,680	\$36,720	\$30,736	\$36,720
	TOTAL CONTRACTED SERVICES	\$2,246,470	\$2,432,108	\$2,365,974	\$2,480,996
	<u>OPERATING TRANSFERS</u>				
09492-97100	TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0
	TOTAL OPERATING TRANSFERS	\$0	\$0	\$0	\$0
	<i>TOTAL EXPENDITURES</i>	\$2,400,324	\$2,600,504	\$2,527,414	\$2,648,634
	<u>OTHER FINANCIAL USES</u>				
	RESERVED FOR NEXT YEAR	\$2,163,219	\$1,834,107	\$1,861,284	\$1,456,545
	TOTAL OTHER FINANCIAL USES	\$2,163,219	\$1,834,107	\$1,861,284	\$1,456,545
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	\$4,563,543	\$4,434,611	\$4,388,698	\$4,105,179

STATE HIGHWAY FUND



Committed to Excellence in Community Service

STATE HIGHWAY FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
<i>REVENUES</i>					
<u>INTEREST</u>					
35340-03510	INTEREST EARNINGS	\$8,783	\$7,900	\$1,536	\$835
	TOTAL INTEREST	\$8,783	\$7,900	\$1,536	\$835
<u>INTERGOVERNMENTAL REVENUE</u>					
35355-03640	STATE GRANT	\$744,120	\$711,391	\$724,054	\$655,091
	TOTAL INTERGOVTAL REVENUE	\$744,120	\$711,391	\$724,054	\$655,091
	<i>TOTAL REVENUES</i>	\$752,903	\$719,291	\$725,590	\$655,926
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$23,946	\$51,876	\$51,849	\$130,673
	TOTAL OTHER FINANCING SOURCES	\$23,946	\$51,876	\$51,849	\$130,673
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	\$776,849	\$771,167	\$777,439	\$786,599

STATE HIGHWAY FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
<i>EXPENDITURES</i>					
<u>HIGHWAYS, STREETS & ROADS</u>					
35432-30270	SNOW MATERIALS				
	STATE FUNDS	\$0	\$0	\$0	\$0
35439-30270	ROAD CONSTRUCTION MATERIALS				
	STATE FUNDS	\$725,000	\$750,000	\$646,766	\$760,000
	TOTAL HWYS, STREETS & ROADS	\$725,000	\$750,000	\$646,766	\$760,000
	<i>TOTAL EXPENDITURES</i>	\$725,000	\$750,000	\$646,766	\$760,000
<u>OTHER FINANCIAL USES</u>					
	RESERVED FOR NEXT YEAR	\$51,849	\$21,167	\$130,673	\$26,599
	TOTAL OTHER FINANCIAL USES	\$51,849	\$21,167	\$130,673	\$26,599
	<i>TOTAL EXPENDITURES & OTHER FINANCIAL USES</i>	<u>\$776,849</u>	<u>\$771,167</u>	<u>\$777,439</u>	<u>\$786,599</u>

CAPITAL RESERVE FUND



Committed to Excellence in Community Service

CAPITAL RESERVE FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
<i>REVENUES</i>					
30340-03510	INTEREST EARNINGS	\$81,656	\$42,500	\$29,140	\$7,200
30355-03662	GRANTS	\$0	\$215,273	\$9,000	\$224,273
30355-03665	COUNTY GRANT COMP PLAN	\$22,615	\$0	\$0	\$0
30392-03901	TRANSFER FROM GENERAL FUND	\$1,208,219	\$2,240,471	\$2,240,471	\$3,109,828
30392-03961	TRANSFER FROM RESTRICTED FND	\$171,418	\$125,275	\$117,025	\$130,137
	<i>TOTAL REVENUES</i>	<i>\$1,483,908</i>	<i>\$2,623,519</i>	<i>\$2,395,636</i>	<i>\$3,471,438</i>
<u>OTHER FINANCING SOURCES</u>					
	RESERVED FROM PRIOR YEAR	\$4,315,074	\$3,641,251	\$4,009,320	\$4,796,618
	TOTAL OTHER FINANCING SOURCES	\$4,315,074	\$3,641,251	\$4,009,320	\$4,796,618
	<i>TOTAL REVENUES & OTHER FINANCING SOURCES</i>	<i>\$5,798,982</i>	<i>\$6,264,770</i>	<i>\$6,404,956</i>	<i>\$8,268,056</i>

CAPITAL RESERVE FUND
2021 REQUEST BUDGET

ACCT CODE	ACCOUNT TITLE	ACTUAL 2019	BUDGET 2020	PROJECTED 2020	BUDGET 2021
EXPENDITURES					
30400-90760	ADMIN-MAJOR CAPITAL EQPT	\$61,122	\$0	\$0	\$60,000
30402-30800	MISCELLANEOUS	\$0	\$0	\$0	\$0
30402-31290	PROFESSIONAL SERVICES	\$22,270	\$0	\$0	\$0
30405-90760	ENGINEER-MAJOR CAPITAL EQPT	\$29,811	\$10,000	\$0	\$30,000
30409-60670	MUNICIPAL COMPLEX	\$380,321	\$80,800	\$34,157	\$13,000
30410-90760	POLICE-MAJOR CAPITAL EQPT	\$152,089	\$216,685	\$216,685	\$134,995
30431-90760	ROADS-MAJOR CAPITAL EQPT	\$152,735	\$350,225	\$170,000	\$735,000
30433-30372	TRAFFIC SIGNAL MAINTENANCE	\$7,736	\$30,000	\$30,000	\$30,000
30433-30374	SIGNAL CONSTRUCTION	\$0	\$0	\$0	\$0
30433-30375	TRAFFIC STUDY - TWP WIDE	\$8,391	\$10,000	\$0	\$10,000
30433-30378	TRAFFIC SIGNAL PROJECTS	\$119,895	\$0	\$0	\$0
30438-30270	ROAD MAINTENANCE	\$97,200	\$1,250,273	\$500,000	\$1,811,273
30454-73613	PARK IMPROVEMENTS	\$0	\$0	\$2,025	\$38,225
30454-90760	PARKS-MAJOR CAPITAL EQPT	\$199,873	\$125,275	\$115,000	\$91,912
30470-85484	2014 DEBT PRINCIPAL	\$439,000	\$475,000	\$475,000	\$483,000
30470-85483	2014 DEBT INTEREST	\$119,219	\$65,471	\$65,471	\$57,833
	TOTAL EXPENDITURES	\$1,789,662	\$2,613,729	\$1,608,338	\$3,495,238
OTHER FINANCIAL USES					
	RESERVED FUTURE CAPITAL PROJEC	\$4,009,320	\$3,651,041	\$4,796,618	\$4,772,818
	TOTAL OTHER FINANCIAL USES	\$4,009,320	\$3,651,041	\$4,796,618	\$4,772,818
	TOTAL EXPENDITURES & OTHER FINANCIAL USES	\$5,798,982	\$6,264,770	\$6,404,956	\$8,268,056

P NO.	T/VEHICLE	PURCHASED	LIFE	V/N# / SERIAL NUMBER	TO BE REPLACED WITH	DEPARTMENT	CATEGORY	2021	2022	2023	2024	2025	2026	2027	2028	20	2030	2031	
16	UAV Drone Engineering and Road Surveys	11/8/2016	36	N/A	Replace in Kind	Engineering	M&E -Electronic Equipment		10,000					10,000					
17	E-Size Plotter, HP Design Jet 800PS	6/13/2012	60	N/A	Replace in Kind	Engineering	M&E -Electronic Equipment	10,000					10,000						
18	Total Station Survey Equipment	5/24/2012	95	N/A	Replace in Kind	Engineering	M&E -Electronic Equipment												
19	Total Station Robotic Attachment /Imaging Station - Topcon IA RC-4	10/9/2014	95	N/A	Replace in Kind	Engineering	M&E -Electronic Equipment												
20	Faro Focus M70 Laser Scanner	2/19/2019	95	N/A	Replace in Kind	Engineering	M&E -Electronic Equipment							25,500					
21	Magnet Software	11/26/2008	60	N/A	Replace in Kind	Engineering	M&E -Computer Software												
22	Crash Zone Software	12/13/2017	60	N/A	Replace in Kind	Engineering	M&E -Computer Software												
23	Stormwater Pole Camera	New		N/A	Replace in Kind	Engineering	M&E -Electronic Equipment	20,000					20,000						20,000
								\$ 30,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 35,500	\$ -	\$ -	\$ -	\$ -	\$ 30,000
								\$ 30,000											
								2021 Engineering Department Total:											

P. NO.	T / VEHICLE	PURCHASED	LIFE	VIN# / SERIAL NUMBER	TO BE REPLACED WITH	DEPARTMENT	CATEGORY	2021	2022	2023	2024	2025	2026	2027	2028	2030	2031
67	5 Ton - Trailer (FEQUEA 9,999 lb.)	4/19/2018	120	45AHD164UG125057	Replace in Kind	Parks	OS/RP		10,000								10,000
68	Stationary Heated Pressure Washer	New 2020	360	N/A	New	Parks	OS/RP										
69	Ford F-550 Truck 4-Wheel Drive Dump - Truck #200	12/15/2016	60	1FDUF5HY9HEB2311	Replace in Kind	Parks	OS/RP										90,000
70	Ford F-350 1-Ton 4-Wheel Drive Pickup - Truck #201	4/25/2019	60	1FT8W3B64KEE57370	Replace in Kind	Parks	OS/RP				50,000						50,000
71	Ford F-550 Dump Truck - Truck #202	9/17/2019	60	1FDUF5HY4KDA16894	Replace in Kind	Parks	OS/RP					90,000					
72	Ford F-350 Pickup Truck - Truck #204	8/16/2017	60	1FT8W3B69HEE05178	Replace in Kind	Parks	OS/RP						90,000				90,000
73	Ford F-350 Crew Cab Pickup - Truck #203 / #205	12/14/2016	60	1FT8W3B6HEB19479	Replace in Kind	Parks	OS/RP										50,000
74	Ford F-350 Crew Cab Pickup - Truck #206	9/28/2015	60	1FT8W3B6XGEA72881	Replace in Kind	Parks	OS/RP		50,000								
75	Tennis Courts - Lambert Park	12/31/2005	420	N/A	Replace in Kind	Parks	OS/RP		50,000							50,000	
76	Basketball Courts	10/09/1988	120	N/A	Replace in Kind	Parks	OS/RP										
77	Tennis Courts	3/20/1988	420	N/A	Replace in Kind	Parks	OS/RP										
78	Playground Equipment - Cloud Park	11/30/2000	120	N/A	Replace in Kind	Parks	OS/RP					25,000					
79	Playground Equipment - Hamlet Crest Park	11/30/2000	120	N/A	Replace in Kind	Parks	OS/RP					28,000					
80	Playground Equipment - S Concord Park	1/9/2001	120	N/A	Replace in Kind	Parks	OS/RP					28,000					
81	Skatewave - Pottstown Pike/Skate Park	10/31/2006	240	N/A	Replace in Kind	Parks	OS/RP						160,000				
82	Security Light - Hamlet Crest	12/12/2012	120	N/A	Replace in Kind	Parks	OS/RP										
83	Rock Climbing Wall (donation)	6/26/2013	120	N/A	Replace in Kind	Parks	OS/RP										
84	Skate Park Equip - Qtr Pipe & Straight Transitional	5/15/2014	240	N/A	Replace in Kind	Parks	OS/RP										
85	Playground Equipment - Coopersmith Park	6/11/2014	120	N/A	Replace in Kind	Parks	OS/RP										
86	Playground Equipment - Barker Park	6/3/2015	120	N/A	Replace in Kind	Parks	OS/RP										
87	Playground Equipment - Community Park	6/14/2017	120	N/A	Replace in Kind	Parks	OS/RP										
88	Lambert Park Clock	3/23/2016	600	N/A	Replace in Kind	Parks	OS/RP										
89	S Concord Park Gazebo	12/18/2018	180	N/A	Replace in Kind	Parks	OS/RP										
90	Hamlet Hill Gazebo	12/18/2018	180	N/A	Replace in Kind	Parks	OS/RP										
91	Climbing Wall S Concord Park	12/20/2018	120	N/A	Replace in Kind	Parks	OS/RP			8,000							
92	Parks Barn / Building 40 x 80 - Jerrehan Tract	New	New	N/A	New	Parks	OS/RP		250,000								

\$ 81,912 \$ 402,500 \$ 114,000 \$ 217,500 \$ 232,000 \$ 314,500 \$ 45,500 \$ 127,500 \$ 82,500 \$ 132,000 \$ 281,500
 2021 Parks Department Total: \$ 51,912

P NO.	F /VEHICLE	PURCHASED LIFE	VIN# /SERIAL NUMBER	TO BE REPLACED WITH	DEPARTMENT	F	CATEGORY	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
136	Ford Exp. unmarked Black SUV - #52-41	4/26/2018	84	1FM5K8D65UGB6224	Replace in Kind	Police	CR					40,000							
137	Ford Explorer - #52-01	4/26/2018	84	1FM5K8D65UGB6223	Replace in Kind	Police	CR					40,000							
138	Ford F-150 Responder Crew Cab, Unmarked - #52-40	6/7/2018	84	1FTEW1PGBJKE50157	Replace in Kind	Police	CR					40,000							
139	Ford Explorer Int. SUV, marked - #52-43	4/11/2019	60	1FM5K8AT1KGA26659	Replace in Kind	Police	CR				40,000								
140	Ford F-150 Responder Crew Cab, unmarked - #52-44	4/25/2019	84	1FTEW1P2XKKD30187	Replace in Kind	Police	CR					40,000							
141	Chevrolet Tahoe Police Interceptor - #52-45	12/19/2019	60	1GNSKDE7LR188525	Replace in Kind	Police	CR				40,000								
142	Chevrolet Tahoe Police Interceptor - #52-46	12/19/2019	60	1GNSKDE4LR188569	Replace in Kind	Police	CR				40,000								

2021 Police Department Total: \$ 134,995

\$ 134,995 \$ 221,690 \$ 250,000 \$ 219,800 \$ 219,800 \$ 285,732 \$ 165,680 \$ 242,800 \$ 79,800 \$ 160,000 \$ 292,000 \$ 230,612

P	NO.	T/VEHICLE	PURCHASED	LIFE	V/M/ SERIAL NUMBER	TO BE REPLACED WITH	DEPARTMENT	CATEGORY	2021	2022	2023	2024	2025	2026	2027	2028	20	2030	2031	
	186	Refrigerant Exchange Machine	3/18/2020	144	N/A	Replace in Kind	Roads	M&E - Tools & Equipment												
	187	Ford F-350 3/4 Ton Pickup - Truck #11	1/18/2011	84	1FT8X3B66CEA66532	Replace in Kind	Roads	Vehicle	50,000							50,000				
	188	Ford F-550 19,000 GVW Utility - Truck #106	11/18/2011	84	1FDUF5HY9CEA41177	Replace in Kind	Roads	Vehicle							70,000					
	189	Ford F-550 19,000 GVW Mechanics Utility - Truck #119	12/29/2011	84	1FDUF5HY9CEB23220	Replacement	Roads	Vehicle	60,000							60,000				
	190	International 7400 39,000 GVW Dump - Truck #120	9/27/2012	120	1HTWD4Z8BDH273770	Replace in Kind	Roads	Vehicle		170,000										
	191	Ford F-550 19,000 GVW Dump - Truck #107	8/19/2020	84	1FDUF5H8LDA05642	Replace in Kind	Roads	Vehicle						70,000						
	192	Ford F-550 19,000 GVW Dump - Truck #121	11/14/2012	84	1FDUF5HY9CEB23220	Replace in Kind	Roads	Vehicle	70,000							70,000				
	193	International 7400 39,000 GVW Dump - Truck #102	8/1/2013	120	1HTWD4Z83EH779041	Replacement	Roads	Vehicle			155,000									
	194	Ford F550 19,000 GVW Utility, Sign - Truck #117	10/17/2013	84	1FDUF5HY9CEA26421	Replace in Kind	Roads	Vehicle	70,000											
	195	International 7400 39,000 GVW Dump - Truck #101	9/18/2014	120	1HTWD4Z82FH628709	Replace in Kind	Roads	Vehicle				170,000								
	196	International 7400 39,000 GVW Dump - Truck #103	10/18/2014	120	1HTWD4Z82FH628710	Replace in Kind	Roads	Vehicle				170,000								
	197	Ford F-350 3/4 Ton Pickup, Mark - Truck #122	9/2/2015	84	1FT8W3B62GEA45889	Replace in Kind	Roads	Vehicle	50,000								50,000			
	198	International 7400 39,000 GVW Dump - Truck #123 / #104	11/19/2015	120	1HTWDSTR3GH220373	Replace in Kind	Roads	Vehicle					170,000							
	199	Ford F550 19,000 GVW Utility - Truck #112	12/8/2016	84	1FDX3HY9HEB23312	Replacement	Roads	Vehicle			70,000									
	200	Ford Explorer ALT SUV - Truck #100	5/24/2017	84	1FM5K8D89HGC76084	Replace in Kind	Roads	Vehicle				50,000								50,000
	201	International 7400 39,000 GVW Dump Truck/ Blaine Sys. - Truck #120 / #105	9/7/2017	120	1HTWDSTR3GH665770	Replace in Kind	Roads	Vehicle							170,000					
	202	International 7600 66,000 GVW 10 Wheel Dump - Truck #114	11/9/2017	120	1HTGRSNTS5JH665651	Replace in Kind (in 2017)	Roads	Vehicle							170,000					
	203	International 39,000 GVW Dump - Truck #116 - 2026	12/8/2018	120	1HTEDTAR9KH405175	Replace in Kind	Roads	Vehicle								131,866				
	204	International 66,000 GVW 10 Wheel Dump - Truck #115 - 2026	12/8/2018	120	1HTSMITZ78KH405175	Replace in Kind (in 2018)	Roads	Vehicle								145,345				
	205	International 7400 39,000 GVW Dump - Truck #118	10/2/2019	120	3HAED7AR5EL886228	Replace in Kind	Roads	Vehicle									170,000			
	206	International 7400 39,000 GVW Dump - Truck #124	New 2021	120	New	Replace in Kind	Roads	Vehicle	195,000											195,000
	207	Ford F-350 3/4 Ton Pickup - Truck #125	New 2021	84	New	Replace in Kind	Roads	Vehicle	55,000							55,000				
	208	Street Sweeper - Tymco Model 435	New 2021	120	New	Replace in Kind	Roads	Vehicle	180,000											180,000
	209	Street Sweeper	New	120	New	Replace in Kind	Roads	Vehicle		180,000										
	210	Vac Truck	New	120	New	Replace in Kind	Roads	Vehicle		250,000										

Replace in 2032

2021 Roads Department Total: \$ 735,000

\$ 735,000 \$ 1,134,000 \$ 303,500 \$ 722,000 \$ 305,000 \$ 192,000 \$ 480,000 \$ 542,213 \$ 220,000 \$ 249,000 \$ 621,000

P	NO.	DESCRIPTION / VEHICLE	PURCHASED	LIFE	VIN / SERIAL NUMBER	TO BE REPLACED WITH	DEPARTMENT	F	CATEGORY	2021	2022	2023	2024	2025	2026	2027	2028	20.	2030	2031
	211	Plester/Scanner	10/19/2016	60	N/A	Replace in Kind	Sewer	SF	M&E- Electronic Equipment								6,600			
	212	Phone System	3/29/2018	120	N/A	Replace in Kind	Sewer	SF	M&E- Electronic Equipment								8,000			
	213	6" Portable Pump	9/1/1988	240	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment											55,000
	214	6" Portable Pump	8/14/2002	300	0229398-37	Replace in Kind	Sewer	SF	M&E- Tools & Equipment							55,000				
	215	Portable Jet Machine	10/9/2003	240	1S9KU20233C38106	Replace in Kind	Sewer	SF	M&E- Tools & Equipment		100,000									
	216	Loader Case #306	7/20/2006	240	N6C410027	Replace in Kind	Sewer	SF	M&E- Tools & Equipment				110,000							
	217	3/4" Portable/Trash Pump	11/18/2006	240	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment					35,000						
	218	JOHN DEERE Tractor with Flail Mower #307	6/27/2007	240	LW4720H70973	Replace in Kind	Sewer	SF	M&E- Tools & Equipment							50,000				
	219	Fisher 8.5 - Snow Plow for - Ford F350	2/8/2012	60	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment											
	220	PEQUEA 2800 lb. Trailer	11/28/1990	360	1P9UJ016L1G120307	Replace in Kind	Sewer	SF	M&E- Tools & Equipment		7,000									
	221	John Deere Gator 4x4 Cart	8/14/2020	120	1M0825EACLM030127	Replace in Kind	Sewer	SF	M&E- Tools & Equipment				14,000							-4,000
	222	John Deere 2930M Commercial Ztrak	7/9/2014	60	TC930MCC02126	Replace in Kind	Sewer	SF	M&E- Tools & Equipment											
	223	Thermal Imager - FLIR 50	9/9/2014	96	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment		10,000									10,000
	224	Lab Sampler - 1	9/9/2010	120	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment	7,500										7,500
	225	Lab Sampler - 2	10/9/2014	120	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment				7,500							
	226	Water Polishing System - Laboratory	8/12/2015	120	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment		7,000									
	227	Flask Scrubber - Undercounter 120	10/9/2014	60	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment		10,000						10,000			
	228	6" Goewin Pump	2/29/2015	180	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment											55,000
	229	Decaling Head	3/17/2016	60	N/A	Replace in Kind	Sewer	SF	M&E- Tools & Equipment						7,500					7,500
	230	Casepiller - Forklift	4/7/2016	180	AT9042988	Replace in Kind	Sewer	SF	M&E- Tools & Equipment											25,000
	231	2017 C-2500 Pequea Hydraulic Dump Trailer	9/19/2016	120	4JAD7612DHG124435	Replace in Kind	Sewer	SF	M&E- Tools & Equipment								7,000			
	232	John Deere Gator XUV255E (Trade In: \$5,200)	11/26/2018	60	1M0825EAPJM010761	Replace in Kind	Sewer	SF	M&E- Tools & Equipment				14,000						14,000	
	233	F-550 (Tank) - Truck #305	12/22/1994	120	1FDYF8DC6SVA84729	Replace in Kind	Sewer	SF	Vehicle											
	234	Ford Explorer #10	3/14/2005	60	1FMYUR22X5KD85555	Replace in Kind	Sewer	SF	Vehicle											
	235	Freightliner (Jet Machine) - Truck #311	12/31/2009	168	1FVAC3B5BADU1845	Replace in Kind	Sewer	SF	Vehicle			225,000								
	236	Ford F-350 Pickup - Truck #302	9/19/2020	84	1FT6W3B6XLED68908	Replace in Kind	Sewer	SF	Vehicle							50,000				
	237	Ford F-250 3/4 Ton Pickup - Truck #301	9/9/2014	84	1F1B2B68F6A76651	Replace in Kind	Sewer	SF	Vehicle	50,000										
	238	Ford F-550 XLT - Truck #304	9/24/2014	84	1FDUF5HT0FEA52540	Replace in Kind	Sewer	SF	Vehicle		90,000									90,000
	239	Ford F-550 Truck - Truck #303	12/9/2016	84	1FDUFSYH6HEB23318	Replace in Kind	Sewer	SF	Vehicle				90,000							90,000
	240	Car - Ford Explorer	4/20/2017	84	1FMRK8D81HG78090	Replace in Kind	Sewer	SF	Vehicle											35,000
	241	Truck #310 Ford F450 (Camera Truck)	6/26/2017	120	1FDUF5G12HEB93402	Replace in Kind	Sewer	SF	Vehicle				35,000							
	242	Truck #309 F-350 Pickup - Truck #309	10/10/2019	84	1FDRF3H91KEF55122	Replace in Kind	Sewer	SF	Vehicle							225,000				
	243	GMC International HV507 Tank Truck	12/13/2019	84	3HAED7ARXL171947	Replace in Kind	Sewer	SF	Vehicle					55,000						

To be traded & replaced with Truck 304 in 2022

Keeping not replacing

To be sold in 2021

Replace in 2034

2021 Sewer Department Total: \$ 57,500

\$ 57,500 \$ 124,000 \$ 225,000 \$ 146,500 \$ 114,000 \$ 207,500 \$ 81,600 \$ 104,000 \$ 79,000 \$ 220,000

P	NO.	DESCRIPTION / VEHICLE	PURCHASED	LIFE	VIN# / SERIAL NUMBER	TO BE REPLACED WITH	DEPARTMENT	F	CATEGORY	2021	2022	2023	2024	2025	2026	2027	2028	2030	2031		
	244	PW Fuel Island Dispensers	12/19/2013	360	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures											Replace in 2043	
	245	Gas Boy System - Card System for Pumping	12/19/2013	360	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Replace in 2043
	246	Security Upgrade - Window Tinting	4/13/2016	240	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Permanent - Will not need replaced, only repaired.
	247	Police Squad Strobe/Lights & Sweet Doors	10/13/2016	240	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Replace in 2036
	248	Generators (Bldg D)	10/19/2016	240	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Permanent - Will not need replaced, only repaired.
	249	Security Upgrade - Replace Locks (Admin)	10/19/2016	360	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Replace in 2046
	250	Security Upgrade - Replace Locks (Police)	1/19/2016	360	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Replace in 2046
	251	Security Upgrade - Replace Locks (Paris)	1/19/2016	360	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Replace in 2046
	252	E - Rail Snow Retention System (Bldg D)	12/14/2016	360	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Permanent - Will not need replaced, only repaired.
	253	Snow Retention System (Admin & Police)	1/19/2017	360	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Permanent - Will not need replaced, only repaired.
	254	Snow Retention System Streets Bldg	9/29/2018	360	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures												Permanent - Will not need replaced, only repaired.
	255	HVAC System - 3 Units - Admin	1/1/2015	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2040
	256	HVAC System - 1 Unit - Police	1/1/2015	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2040
	257	HVAC Unit - Police Electrical Room	7/22/2019	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2039
	258	Leibert MM Split AC only - Dispatch HVAC	9/29/1999	240	N/A	Replace in Kind	Facilities	CR	B&I - Buildings & Structures		20,000										Replace in 2036
	259	HVAC System Building C	12/31/2016	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2037
	260	HVAC System - 2 Units - Streets	1/1/2012	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2037
	261	HVAC Controls - Streets	7/9/2014	120	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment		10,000										Replace in 2037
	262	Main Meeting Room Sound System	7/29/2017	60	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Permanent - Will not need replaced, only repaired.
	263	Security Upgrade - Additional Cameras	9/14/2016	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Permanent - Will not need replaced, only repaired.
	264	Security Upgrade - Additional Cameras	11/9/2017	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Permanent - Will not need replaced, only repaired.
	265	AES Security System - Door Access - Admin	7/22/2020	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2040
	266	AES Security System Digital Network Cameras - Admin	New 2020	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Permanent - Will not need replaced, only repaired.
	267	AES Security System Access Control Panel - Police	11/19/2019	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2039
	268	AES Security System - NVR - Police	11/19/2019	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2039
	269	AES Security System Sally Port Interlock - Police	11/19/2019	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2039
	270	AES Security System Digital Network Cameras - Police	12/17/2019	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Permanent - Will not need replaced, only repaired.
	271	AES Security System - Door Access - Streets	New 2020	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2040
	272	AES Security System - NVR - Streets	7/22/2020	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2040
	273	AES Security System Digital Network Cameras - Streets	4/30/2020	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Permanent - Will not need replaced, only repaired.
	274	Generator - Admin	10/15/2019	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2039
	275	Generator - Streets	1/1/2012	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2042
	276	Simplex Panels - Admin Fire Panel	New 2021	360	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment		23,600										Replace in 2048
	277	Simplex Panels - Police Fire Panel	12/27/2018	360	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2048
	278	Simplex Panels - Parks	9/29/1999	360	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2037
	279	Simplex Panels - Streets	1/1/2012	360	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2037
	280	Boiler - Streets	1/1/2012	240	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2032
	281	Security Gates - Court Yard and Paoli Pike	7/21/2016	360	N/A	Replace in Kind	Facilities	CR	M&E - Electronic Equipment												Replace in 2046
	282	Sign Twp Complex	9/29/1999	360	N/A	Replace in Kind	Facilities	CR	Land Improvements		13,000										Replace in 2046

										\$ 13,000	\$ 53,600	\$ 23,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2021 Facilities Department Total:										\$ 13,000											
Total:										1,122,407	2,071,100	916,100	1,395,800	944,852	948,000	1,301,800	831,113	656,500	752,000	1,423,552	

2021 West Goshen Township Budget

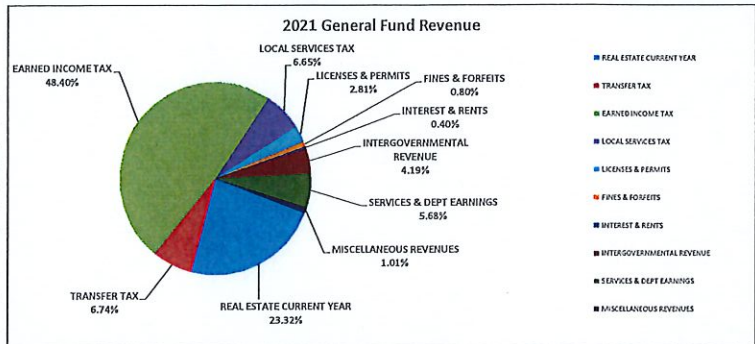
2021 BUDGET - ALL FUNDS EXPENSE SUMMARY

	2020	2021	\$ Inc / (Decr)	% Incr / Decr
GENERAL FUND	\$17,507,571	\$19,831,591	\$2,324,020	13.27%
SEWER FUND	\$7,439,887	\$7,252,242	(\$187,645)	-2.52%
WASTE & RECYCLING FUND	\$2,600,504	\$2,648,634	\$48,130	1.85%
LIQUID FUELS FUND	\$750,000	\$760,000	\$10,000	1.33%
CAPITAL RESERVE FUND	\$2,613,729	\$3,495,238	\$881,509	33.73%
TOTAL	\$30,911,691	\$33,987,705	\$3,076,014	9.95%

GENERAL FUND

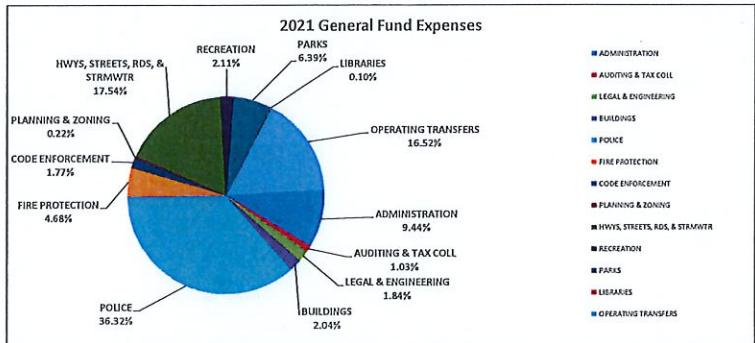
2021 GENERAL FUND REVENUE

REAL ESTATE CURRENT YEAR	\$3,806,299	23.32%
TRANSFER TAX	\$1,100,750	6.74%
EARNED INCOME TAX	\$7,900,000	48.40%
LOCAL SERVICES TAX	\$1,085,000	6.65%
LICENSES & PERMITS	\$458,585	2.81%
FINES & FORFEITS	\$130,000	0.80%
INTEREST & RENTS	\$65,825	0.40%
INTERGOVERNMENTAL REVENUE	\$683,825	4.19%
SERVICES & DEPT EARNINGS	\$926,650	5.68%
MISCELLANEOUS REVENUES	\$165,860	1.01%
TOTAL	\$16,322,794	100.00%



2021 GENERAL FUND EXPENSES

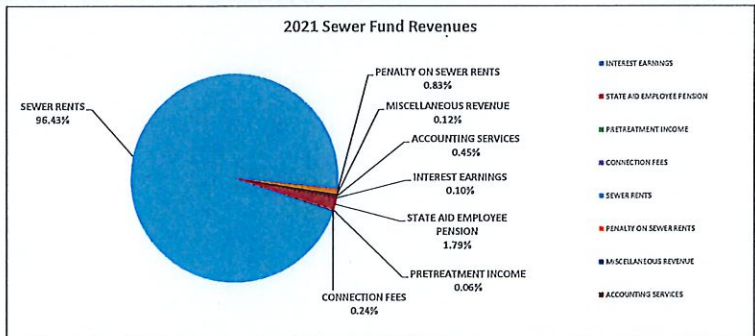
ADMINISTRATION	\$1,871,243	9.44%
AUDITING & TAX COLL	\$203,857	1.03%
LEGAL & ENGINEERING	\$364,559	1.84%
BUILDINGS	\$405,029	2.04%
POLICE	\$7,201,930	36.32%
FIRE PROTECTION	\$928,537	4.68%
CODE ENFORCEMENT	\$350,338	1.77%
PLANNING & ZONING	\$44,155	0.22%
HWYS, STREETS, RDS, & STRMWTR	\$3,479,165	17.54%
RECREATION	\$418,682	2.11%
PARKS	\$1,268,172	6.39%
LIBRARIES	\$20,000	0.10%
OPERATING TRANSFERS	\$3,275,924	16.52%
TOTAL	\$19,831,591	100.00%



SEWER FUND

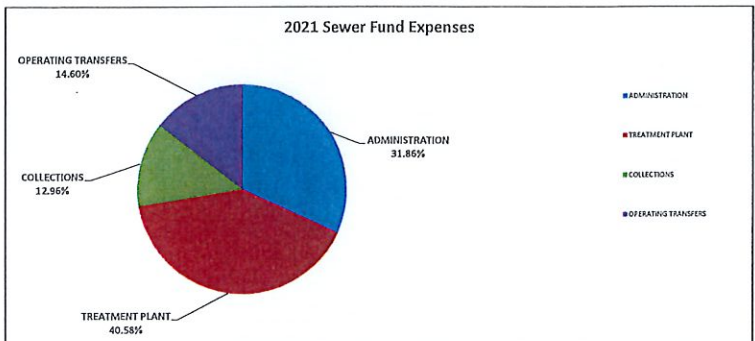
2021 SEWER FUND REVENUE

INTEREST EARNINGS	\$6,600	0.10%
STATE AID EMPLOYEE PENSION	\$118,998	1.78%
PRETREATMENT INCOME	\$3,000	0.05%
CONNECTION FEES	\$15,000	0.23%
SEWER RENTS	\$6,425,752	96.30%
PENALTY ON SEWER RENTS	\$55,000	0.82%
MISCELLANEOUS REVENUE	\$8,000	0.12%
ACCOUNTING SERVICES	\$30,000	0.45%
SALE OF FIXED ASSETS	\$10,000	0.15%
TOTAL	\$6,672,350	100.00%



2021 SEWER FUND EXPENSES

ADMINISTRATION	\$2,310,671	31.86%
TREATMENT PLANT	\$2,943,169	40.58%
COLLECTIONS	\$939,719	12.96%
OPERATING TRANSFERS	\$1,058,683	14.60%
TOTAL	\$7,252,242	100.00%



WASTE & RECYCLING FUND

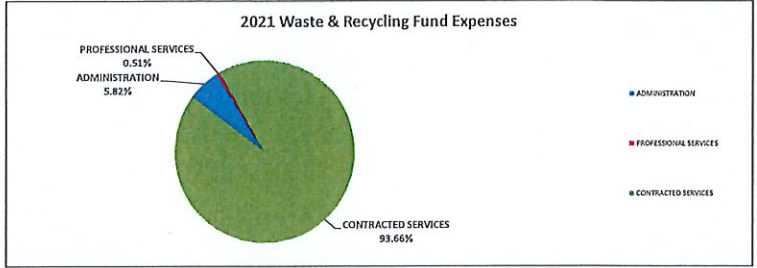
2021 W&R FUND REVENUE

INTEREST EARNINGS	\$3,000	0.13%
PERFORMANCE GRANT	\$40,000	1.78%
COLLECTION FEES	\$2,192,895	97.73%
MISCELLANEOUS	\$8,000	0.36%
TOTAL	\$2,243,895	100.00%



2021 W&R FUND EXPENSES

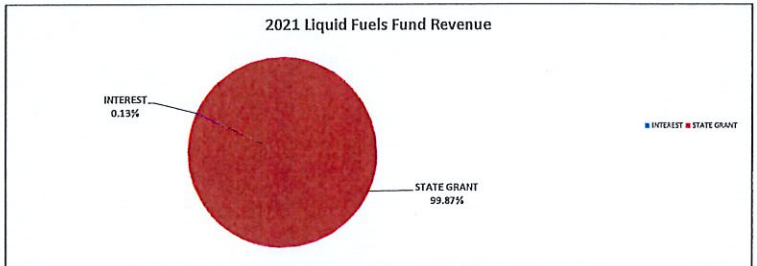
ADMINISTRATION	\$154,006	5.82%
PROFESSIONAL SERVICES	\$13,632	0.51%
CONTRACTED SERVICES	\$2,480,996	93.67%
TOTAL	\$2,648,634	100.00%



LIQUID FUELS FUND

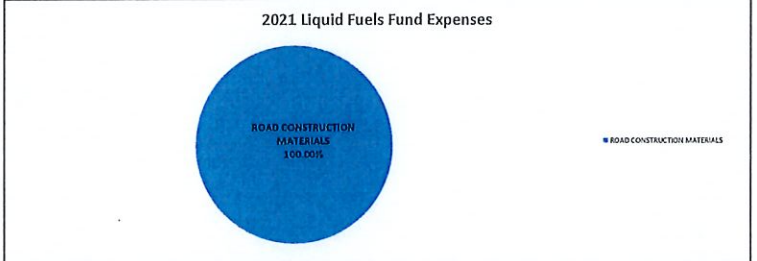
2021 LIQUID FUELS FUND REVENUE

INTEREST	\$835	0.13%
STATE GRANT	\$655,091	99.87%
TOTAL	\$655,926	100.00%



2021 LIQUID FUELS FUND EXPENSES

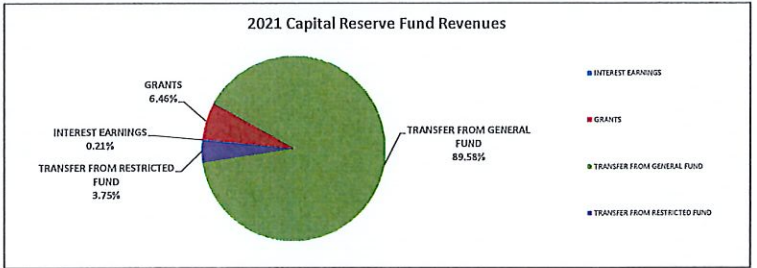
ROAD CONSTRUCTION MATERIALS	\$760,000	100.00%
TOTAL	\$760,000	100.00%



CAPITAL RESERVE FUND

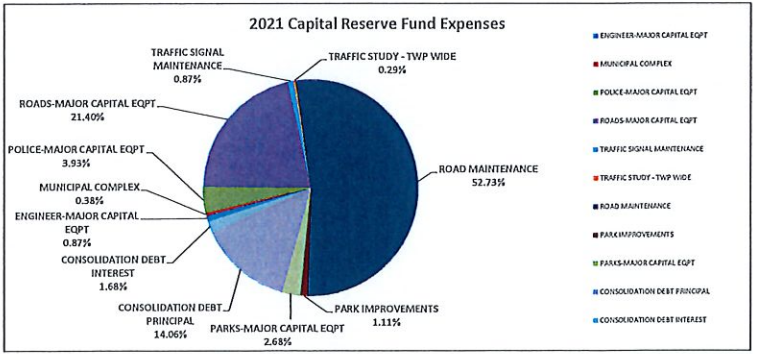
2021 CAPITAL RESERVE FUND REVENUE

INTEREST EARNINGS	\$7,200	0.21%
GRANTS	\$224,273	6.46%
TRANSFER FROM GENERAL FUND	\$3,109,828	89.58%
TRANSFER FROM RESTRICTED FUND	\$130,137	3.75%
TOTAL	\$3,471,438	100.00%



2021 CAPITAL RESERVE FUND EXPENSES

ADMIN-MAJOR CAPITAL EQPT	\$60,000	1.72%
ENGINEER-MAJOR CAPITAL EQPT	\$30,000	0.86%
MUNICIPAL COMPLEX	\$13,000	0.37%
POLICE-MAJOR CAPITAL EQPT	\$134,995	3.86%
ROADS-MAJOR CAPITAL EQPT	\$735,000	21.03%
TRAFFIC SIGNAL MAINTENANCE	\$30,000	0.86%
TRAFFIC STUDY - TWP WIDE	\$10,000	0.29%
ROAD MAINTENANCE	\$1,811,273	51.82%
PARK IMPROVEMENTS	\$38,225	1.09%
PARKS-MAJOR CAPITAL EQPT	\$91,912	2.63%
CONSOLIDATION DEBT PRINCIPAL	\$483,000	13.82%
CONSOLIDATION DEBT INTEREST	\$57,833	1.65%
TOTAL	\$3,495,238	100.00%



2021 Budget – KEY FINANCIAL HIGHLIGHTS

- No proposed millage increase in the Real Estate Tax for 2021 – 11th consecutive year with no tax increase (last increase 2010). *Millage rate 2.0 mills.*
- Sewer fees are proposed to remain the same for 2021. *Sewer \$105/qtr (no change).*
- Trash fees are proposed to remain the same for 2021. *Trash \$85/qtr (no change).*
- The 2021 General Fund Budget is currently proposing a \$3,508,797 deficit. This deficit includes transfers to the Capital Reserve Fund for future capital purchases and future capital projects. Less these transfers, of \$972,995 and \$1,596,000 respectively, the net deficit projected for the 2021 General Fund Budget is \$939,802.
- Medical insurance premiums to increase 3.57% with credit offsets a net decrease of 23.70%; Dental increase 0.0%; Life Insurance increase 0.0%, Prescription Drug increase 1.48%.
- Salary and wage increase an average of 2% for non-uniform employees and 3.5% for uniformed employees.
- Personnel Requests for 2021 include: the replacement of 1 administration department employee, the replacement of 1 finance department employee, the addition of 2 laborers in the roads department, and the addition of 1 street sweeper operator in the roads department.
- Non-uniform employee pension contribution proposed to increase from 3.00% to 4.00%.
- Pension MMO expense increased due to enhancement in benefits for Non-uniform plans as well as changes in the mortality assumptions and the actuarial losses (primarily 2018 investment losses) that were reflected in the 1-1-2019 actuarial valuation reports.
- New for 2021: Cell Tower Rent for Right of Way use agreement, Special Police Services to include contribution from WCASD for juvenile officer services, Miscellaneous Revenue one-time receipt for Aqua paving project, Grant revenue for EV Charging station.
- Interest income to decrease in 2021 due to the reduction of interest rates in 2020 at the onset of the COVID-19 pandemic. It is expected that rates will remain low for the foreseeable future.
- Road Materials are proposed to increase: 2021 Paving Project proposed to increase (\$140,000), Engineering Costs Proposed to increase (\$275,000), Boot Road Restriping project construction costs shared with East Goshen (\$175,000).
- Carryovers from 2020 Budget: Street Sweeping Program launch, Idylwild Basin Retrofits project completion and grant receipt, Ravens Lane and Sunset Hollow project completions, Township Complex Sign, Street Sweeper, and Engineering Plotter purchases.
- Major Capital expenditures across all departments are proposed in the Capital Reserve Fund Budget for 2021.
- Major Capital expenditures are proposed to increase by \$269,922 from the previous year.
- Proactive approach to infrastructure reconstruction: *Ravens Lane (\$525,000), Sunset Hollow (\$350,000), Pine Valley/Amelia (\$621,000); and 2 Idylwild Basin Retrofits (\$215,273 – a Grant will offset this project).*
- Continued focus on collecting the Township’s delinquent Sewer/Trash receivables.
- Proposed transfer to Capital Reserve for funding toward Major Capital expenditures (\$972,995) and Stormwater Capital projects (\$1,596,000).
- Proposed transfer from the Sewer Fund to the Sewer Revenue Reserve Fund (\$1,000,000).

2021 BUDGET								
ALL FUNDS SUMMARY								
FUND	BEGINNING FUND BALANCE	+	REVENUE	-	EXPENDITURES	=	ENDING FUND BALANCE	SURPLUS/ (DEFICIT)
GENERAL FUND	\$11,721,186		\$16,322,794		\$19,831,591		\$8,212,389	(\$3,508,797)
SEWER FUND	5,130,499		6,672,350		7,252,242		\$4,550,607	(\$579,892)
WASTE & RECYCLING FUND	1,861,284		2,243,895		2,648,634		\$1,456,545	(\$404,739)
CAPITAL RESERVE FUND	4,796,618		3,471,438		3,495,238		\$4,772,818	(\$23,800)
STATE HIGHWAY FUND	130,673		655,926		760,000		\$26,599	(\$104,074)
SUBTOTAL	\$23,640,260		\$29,366,403		\$33,987,705		\$19,018,958	(\$4,621,302)
TRANSFER BETWEEN FUNDS	0		(3,109,828)		(3,109,828)		\$0	\$0
TOTAL	\$23,640,260		\$26,256,575		\$30,877,877		\$19,018,958	(\$4,621,302)

This chart shows all Township funds subject to the annual appropriation process.

Salaries and Wages

General Fund salaries are proposed to increase \$459,278 (6.3%).

Sewer Fund salaries are proposed to decrease \$19,762 (-1.3%).

Waste and Recycling salaries are proposed to increase \$1,821 (2.3%).

Employee Insurance

General Fund employee insurance is proposed to decrease \$157,854 (-7.9%).

Sewer Fund employee insurance is proposed to decrease \$112,501 (-17.9%).

Waste and Recycling insurance is proposed to decrease \$4,101 (-10.4%).

2021 BUDGET				
MAJOR EXPENDITURES IN EXCESS OF \$250,000 (ALL FUNDS)				
	2020	2021	\$ CHANGE	% CHANGE
	BUDGET	BUDGET	FROM	FROM
			2020 BUDGET	2020 BUDGET
SALARIES & OVERTIME	\$8,904,641	\$9,345,978	\$441,337	4.96%
FICA & MED TAX	428,970	434,316	\$5,346	1.25%
EMPLOYEE INSURANCE	2,642,203	2,367,747	(\$274,456)	-10.39%
PENSION - MMO	888,355	1,760,787	\$872,432	98.21%
WORKERS' COMP	287,733	251,133	(\$36,600)	-12.72%
MATERIALS-SIGNS, ROADS, PARKS	2,633,746	3,650,520	\$1,016,774	38.61%
CHEMICALS	170,000	361,500	\$191,500	112.65%
SLUDGE REMOVAL	300,000	385,750	\$85,750	28.58%
LEGAL/PROFESSIONAL SERVICES	429,200	317,200	(\$112,000)	-26.10%
PROPERTY & LIABILITY INSURANCE	523,773	552,434	\$28,661	5.47%
UTILITIES	562,612	600,957	\$38,345	6.82%
CONTRACTED COLLECTION & DISP	1,665,966	1,714,854	\$48,888	2.93%
TIPPING FEES	600,000	600,000	\$0	0.00%
FACILITY REPAIR & MAINT	405,350	410,050	\$4,700	1.16%
SEWER PLANT MAINTENANCE	230,000	230,000	\$0	0.00%
VOLUNTEER FIRE CONTRIBUTIONS	472,798	472,798	\$0	0.00%
RENT TO AUTHORITY	1,245,875	1,247,975	\$2,100	0.17%
DEBT-PRINCIPAL CONSOL LOAN	475,000	483,000	\$8,000	1.68%
MAJOR CAPITAL EQUIPMENT	852,485	1,122,407	\$269,922	31.66%
TOTAL MAJOR EXPENDITURES	\$23,718,707	\$26,309,406	\$2,590,699	
% OF TOTAL EXPENDITURES	87.16%	85.20%		
TOTAL EXPENDITURES LESS				
INTERFUND TRANSFERS	\$27,212,373	\$30,877,877		

GENERAL FUND SUMMARY

2021 BUDGET					
GENERAL FUND					
REVENUE SUMMARY BY MAJOR CATEGORY					
REVENUES	2020 BUDGET	2021 BUDGET	%	\$	%
			Of Total 2021 REVENUES	CHANGE FROM BUDGET	CHANGE FROM BUDGET
REAL ESTATE TAXES	\$3,713,511	\$3,806,299	23.32%	\$92,788	2.50%
TRANSFER TAXES	703,000	1,100,750	6.74%	\$397,750	56.58%
EARNED INCOME TAXES	7,700,000	7,900,000	48.40%	\$200,000	2.60%
LOCAL SERVICES TAXES	1,085,000	1,085,000	6.65%	\$0	0.00%
LICENSES AND PERMITS	490,234	458,585	2.81%	(\$31,649)	-6.46%
FINES & FORFEITS	145,000	130,000	0.80%	(\$15,000)	-10.34%
INTEREST AND RENTS	312,197	65,825	0.40%	(\$246,372)	-78.92%
INTERGOVERNMENTAL REVENUE	685,262	683,825	4.19%	(\$1,437)	-0.21%
CHARGES FOR SERVICES	807,650	926,650	5.68%	\$119,000	14.73%
MISC REVENUE	28,800	165,860	1.02%	\$137,060	475.90%
TOTAL REVENUES	\$15,670,654	\$16,322,794	100.00%	\$652,140	4.16%

The proposed 2021 General Fund Budget projects a budgetary deficit of approximately \$3,508,797 with an ending fund balance of approximately \$8,212,389.

GENERAL FUND REVENUES

- The Budget 2021 General Fund Revenues are proposed to increase \$652,140 (4.16%) compared to Budget 2020.
 - Moderate growth is proposed in the major revenue categories of Transfer Taxes, Charges for Services, and Miscellaneous Revenue.
 - Negligible growth is proposed for the revenue categories of Real Estate Taxes and Earned Income Taxes.
 - Negative growth is proposed for the revenue categories of Licenses and Permits, Fines and Forfeits, Interest and Rents, and Intergovernmental Revenue.
- The increase in Transfer Taxes is due to a proposed increase in residential home sales as a result of the Greystone development.
 - The increase in Charges for Services is primarily due to the WCASD contribution for juvenile officer services observed in Special Police Services.
 - The increase in Misc. Revenue is attributed to a one time paving reimbursement from Aqua.
 - The decrease for Licenses and Permits is due to the downward trend in Cable TV Franchise Fees.
 - The decrease for Interest and Rents is due to an interest rate reduction caused by the COVID-19 pandemic. Rates are expected to remain low.

2021 BUDGET					
GENERAL FUND					
EXPENDITURE SUMMARY BY FUNCTION					
			%	\$	%
			Of Total	CHANGE	CHANGE
	2020	2021	2021	FROM	FROM
EXPENDITURES	BUDGET	BUDGET	EXPEND.	BUDGET	BUDGET
ADMINISTRATION	\$1,758,561	\$1,871,243	9.44%	\$112,682	6.41%
AUDITING & TAX COLLECTION	205,580	203,857	1.03%	(\$1,723)	-0.84%
LEGAL & ENGINEERING	370,152	364,559	1.84%	(\$5,593)	-1.51%
BUILDING	401,345	405,029	2.04%	\$3,684	0.92%
POLICE	6,595,635	7,201,930	36.32%	\$606,295	9.19%
FIRE PROTECTION	924,062	928,537	4.68%	\$4,475	0.48%
CODE ENFORCEMENT	347,098	350,338	1.77%	\$3,240	0.93%
PLANNING & ZONING	43,405	44,155	0.22%	\$750	1.73%
PUBLIC WORKS	2,850,016	3,479,165	17.54%	\$629,149	22.08%
RECREATION	383,461	418,682	2.11%	\$35,221	9.19%
PARKS	1,206,527	1,268,172	6.39%	\$61,645	5.11%
LIBRARIES	20,000	20,000	0.10%	\$0	0.00%
OPERATING TRANSFERS	2,401,729	3,275,924	16.52%	\$874,195	36.40%
TOTAL EXPENDITURES	\$17,507,571	\$19,831,591	100.00%	\$2,324,020	13.27%

GENERAL FUND EXPENDITURES

- The Budget 2021 General Fund Expenditures are proposed to increase \$2,324,020 (13.27%) as compared to Budget 2020.
- Salary increase, net increase \$459,278.
- Employee insurance decrease (-7.9%), net decrease \$157,854.
- Pension cost increase per MMO (98.5%), net increase \$697,365.
- Workers Compensation decrease (-12.7%), net decrease \$29,263.
- Tuition Reimbursement decrease (-28.3%), net decrease \$13,100.
- Conferences and training increase (13.2%), net increase \$14,607.
- Engineering Operating expense increase (126.8%), net increase \$6,150.
- Parks Recreation Operating expense increase (94.8%), net increase \$5,960
- Road Construction Materials proposed to increase (353.8%), net increase \$460,000.
- Total Legal Services proposed to decrease (-27.5%), net decrease \$112,000.
- Property Liability Insurance proposed to increase (5.2%), net increase \$13,727.
- Traffic Signal Maintenance proposed to increase (53.2%), net increase \$24,300.
- Traffic Lights Electric proposed to increase (305.7%), net increase \$16,200.
- Minor Capital Equipment proposed to increase (28.7%), net increase \$24,070.
- Major Capital items proposed for 2021 are to be paid out of the Capital Reserve Fund.
- Transfer to Capital Reserve for Debt Service, funding toward Major Capital expenditures, and Stormwater Capital Projects to increase (38.8%), net increase \$869,357.

SEWER FUND SUMMARY

The proposed 2021 Sewer Fund Budget projects a budgetary deficit of approximately \$579,892 with an ending fund balance of approximately \$4,550,607.

- Total revenues are proposed to increase \$65,492 over the 2020 Budget. A decrease in Interest Earnings is offset by an increase in Sewer Rents.
- Total expenditures are proposed to decrease \$187,645 over the 2020 Budget.

Budget changes include:

- 1.3% salary and wage decrease. *Net decrease -\$19,762.*
- Employee insurance decrease. *Net decrease -\$112,501 (-17.9%).*
- Pension MMO to increase. *Net increase +\$175,067.*
- Chemicals expense to increase. *Net increase +\$191,500.*
- Sludge Removal to increase. *Net increase +\$85,750.*
- Property Liability Insurance to increase. *Net increase +\$14,934.*
- Electricity and Gas to increase. *Net increase +\$15,000.*
- Heating Fuel to decrease. *Net decrease -\$20,000.*
- Major Capital proposed for 2021: lab sampler, 1 truck replacement. *Net decrease -\$12,000.*
- Transfer to Sewer Revenue Reserve decrease. *Net decrease -\$500,000.*

WASTE & RECYCLING FUND SUMMARY

The proposed 2021 Waste & Recycling Fund Budget projects a budgetary deficit of approximately \$404,739 with an ending fund balance of approximately \$1,456,545.

- Total revenues are proposed to decrease \$56,005 over the 2020 Budget. This decrease is due to the reduction of Interest Earnings and a reduction of the Performance Grant.
- Total expenditures are proposed to increase \$48,130 over the 2020 Budget.

Budget changes include:

- 2.3% salary and wage increase. *Net increase +\$1,821.*
- Employee Insurance decrease. *Net decrease -\$4,101.*
- Contracted collection & disposal increase primarily due to the addition of trash services for the Greystone development as well as the second option year to extend the existing 3 year trash contract. *Net increase +\$48,888.*

STATE HIGHWAY FUND SUMMARY

The State Grant is the remittance of an allocation from PennDOT to help defray the cost of paving roads in the Township per Act 655. Revenue to support this Act is based on the State's Motor License Fund taxes. The allocation is based on mileage of Township roads (88.28) and population (21,866).

The proposed Grant for 2021 is \$655,091, a decrease of \$56,300 over the 2020 Budget. The decrease reflects the anticipated impact of COVID -19 negatively impacting fuel consumption.

The 2021 Budget is proposing to pave 5.07 miles of roads – total project cost approximately \$900,000. The State Highway Fund is proposing to expend \$760,000 toward the project, an increase of \$10,000, with the balance to be expended out of the General Fund (\$140,000).

CAPITAL RESERVE FUND SUMMARY

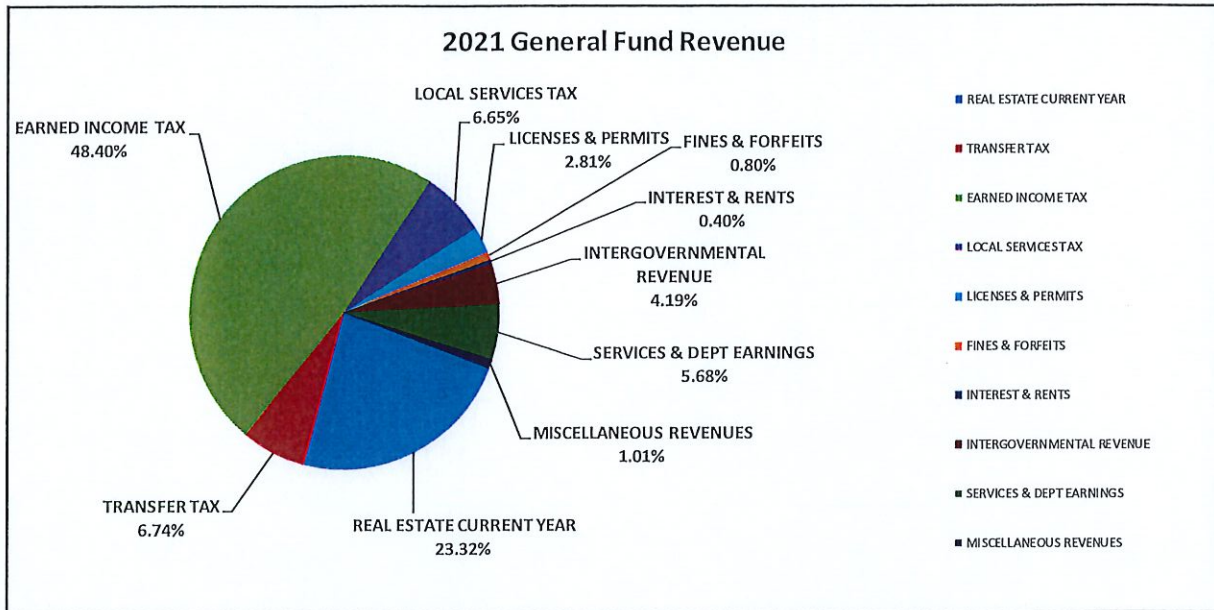
The proposed 2021 Capital Reserve Fund Budget projects a budgetary deficit of approximately \$23,800 with an ending fund balance of approximately \$4,772,818.

Revenues for this Fund primarily are from Transfers from the General Fund for major capital expenditures, Stormwater Capital projects, and debt service; Transfers from Restricted Parks Fund for Parks major capital, and Grants.

Budget proposals for 2021:

- Transfer from General Fund for Major Capital expenditures and Stormwater Capital Projects. \$2,568,995.
- Debt service – reimbursed by Transfer from General Fund. \$540,833.
- Stormwater DEP Grant for Idylwild basin retrofit, \$215,273.
- EV Charging Station Grant, \$9,000.
- Traffic Signal safety improvements. \$30,000.
- Traffic Study signal retiming, multi-year. \$10,000.
- Highway Maintenance – Ravens Lane, \$525,000; Sunset Hollow, \$350,000; 2 Idylwild basin retrofits, \$215,273 (*DEP Grant to offset this expense*); Pine Valley/Amelia, \$621,000; TMDL/PRP Plan Designs, \$100,000.
- Major Capital proposed for 2020 –Engineering: plotter, pole camera, \$30,000; Facilities: township complex sign, \$13,000; Administration: one vehicle replacement, phone system, \$60,000; Police: three vehicles, case cracker system, \$134,995; Roads: three truck replacements, two truck additions, mini-excavator replacement, and one street sweeper, \$735,000.
- Major Capital proposed for 2021 reimbursed by Transfer from Restricted Parks: two mower replacements, one gator replacement, various parks security camera upgrades, \$91,912.
- Park Improvements proposed for 2021 reimbursed by Transfer from Restricted Parks: two park bathroom renovations, bridge replacement at Coopersmith Park, NTE Fee for pine barrens rehabilitation oversight, and a consulting fee for long term management planning, \$38,225.

SUPPLEMENTAL GENERAL FUND REVENUE BUDGET TRENDS AND ASSUMPTIONS



Real Estate Taxes (23.32% of total GF Revenues)

Of the taxes levied by the Township, only the Current Real Estate Tax is not currently levied at its' maximum rate permitted by State law for Townships of the Second Class, which is capped at 14 mills for general purposes.

The proposed 2021 Real Estate Tax rate is to remain unchanged at 2.0 mills.

Real estate assessment values increased 0.63% for 2020 as compared to growth rates of 0.91% in 2019 and 0.60% in 2018.

All property assessments are frozen at 1998 home values when the last county-wide reassessment was conducted. Although housing prices have increased significantly since 1998, assessments have remained virtually unchanged (except for some building improvements and minimal new construction). Inequities and successful assessment appeals continue to affect our tax revenue.

It is important to note that our Real Estate Tax has not provided and will not provide us any real revenue growth now or in the future without a millage rate increase, significant housing development, or a county-wide reassessment.

The 2021 Projected Budget is based on the current year tax levy, as supplied by the Chester County Tax Assessment Office. The Township has consistently collected 97% of its' current tax levy each year.

Real Estate Tax collection (current year) for the 2021 levy is projected at \$3,700,000. An additional \$106,299 is expected from Prior Year, Interim Taxes, and Delinquent Lien Taxes for a total of approximately \$3,806,299.

Transfer Taxes (6.74% of total GF Revenues)

When real property located in the Township is sold, the Township receives ½ of 1% of the sales price or imputed value of the property. Total tax at settlement is 2%. 1% goes to the Commonwealth of Pennsylvania and 1% is divided equally between the West Chester Area School District and the Township.

The Township's real estate housing and commercial market has improved and performed well over the last several years. Five of the largest commercial properties sold in 2019 netted \$275,885 in transfer taxes. Year-to-date 2020, five of the largest commercial properties sold have netted \$75,508 in transfer taxes.

The number of home sales and average home price for the last three years were 298 (\$405,019) for 2017; 268 (\$399,103) for 2018; and 269 (\$429,723) for 2019. The number of residential home sales through September 30 increased 5.58% to 208 as compared to the same time period in 2019 (197); the average home price for 2020 is approximately \$480,311.

The 2021 Projected Budget assumes 250 homes to be sold at an average sale price of \$445,000 and \$11,000 monthly income from commercial re-sales. In addition to the normal annual Transfer Tax revenues, the 2021 Budget also assumes income from 125 homes sales at an average sale price of \$660,000 for the Greystone development.

Transfer Tax revenue for 2021 is projected at \$1,100,750, a 56.58% increase over the 2020 Budget.

Earned Income Taxes (48.40% of total GF Revenues)

This revenue represents a 1% tax levy on all wages, salaries, fees and self-employment net income imposed on residents and on non-residents working within the Township. Resident tax is shared equally between the West Chester Area School District and the Township. The Township receives the full 1% tax on all non-resident income. Non-residents liable for an earned income tax at their place of residence receive a credit against any nonresident levy in their place of employment.

The EIT revenue trend for the last few years (with the exception of year 2013 for the one-time non-resident stock option redemption) is approximately 55% revenue collections for residents and 45% revenue collections for non-residents. Year 2019 trending showed a 56.31/43.69 split, while year-to-date September 2020 trending has shifted to 57.78/42.22; resulting in a very slight increase of resident income. The 2021 Budget is based on current collection trends as an estimate from Keystone Collections was unavailable for the upcoming year due to the ongoing COVID-19 pandemic.

EIT revenue for 2021 is projected at \$7,900,000, an approximate 2.6% increase over the 2020 Budget.

Local Services Taxes (6.65% of total GF Revenues)

This revenue represents a \$52 per year tax levy against all individuals employed or self-employed in the Township, regardless of resident status, and earns more than \$12,000 annually. The Township collects

the full tax due. In recent years, this source of revenue has increased which is attributed to economic stability and delinquent collections.

Based on current data, the revenue for 2021 is projected at \$1,085,000, unchanged from the 2020 Budget.

Licenses and Permits (2.81% of total GF Revenues)

The licenses and permit category is primarily comprised of Solicitor's Permits, Cable TV Franchise Fees, and Street Encroachments.

Solicitor's permits are issued by the Police Department for solicitation or sale of goods within the Township: ice cream vendors, door to door sales, etc. The revenue in this category is minimal but projected to decline slightly in 2021.

Cable television franchise fees are received from Comcast Cable Television and Verizon. This includes 5% of receipts earned for cable television service, internet service, and advertising. Trends in recent years indicate a steady decline in the demand for these services. The Comcast contract was renewed for an additional 15 years in October 2015 and the Verizon contract is scheduled for renewal by January 2022.

Street encroachment revenue is generated by permit fees required of utility companies for opening streets in order to access property's utilities. It is anticipated this revenue will remain flat in 2021.

Overall, licenses and permit revenue for 2021 is projected at \$458,585, a decrease of 6.46% over the 2020 Budget.

Fines and Forfeits (0.80% of total GF Revenues)

This is revenue submitted to the Township from the Police Department, District Court and Chester County Court generated by fines levied on motor vehicle violations, Township Code violations, false alarm activations, and restitution fines.

Vehicle code violations fluctuates with the number of overall violations that occur year-to-year. The 2021 Budget projects this revenue to experience a slight decline in relation to the 2020 Budget.

Ordinance violation revenue has remained steady over the past few years. The 2021 Budget projects this revenue to remain constant.

Overall, fines and permit revenue for 2021 is projected at \$130,000, a decrease of 10.34% over the 2020 Budget.

Interest and Rents (0.40% of total GF Revenues)

The Interest and Rent category is primarily comprised of Interest Income, Park/Pavilion Rentals, and Cell Tower Rent.

Interest Income is generated from various investments and bank accounts through the Township's cash management investment program. Total investment earnings vary depending upon available cash and interest rates. After many years of flat interest rates, 2019 experienced an increase in interest rates from most banking institutions. As of October 2019, township accounts received interest rates ranging from 1.5% - 2.7%. However, in early 2020 the township accounts experienced a sharp decline in interest rate revenue due to rate cuts related to the onset of the COVID-19 pandemic. At this time, interest rates are expected to remain low for the foreseeable future. The 2021 Budget is projected to decrease significantly as compared to the 2020 Budget.

Park/Pavilion rentals are fees collected for the private use of our Park facilities. There is a fee schedule based on the number of people attending each event. This revenue category is minimal and is consistently in the same range annually.

Cell Tower Rent – In May 2005, the Township entered into a Cell Tower Rental contract for ground rent for the Nextel Communications (currently known as SBA 2012 TC Assets) tower located on Township property. The term of this agreement is 5 years with the right to renew the Term of the Agreement for 4 consecutive additional terms of 5 years each. The agreement states that rent shall be increased 3% on each anniversary date. Beginning in 2020, the Township also began to receive very minor revenue in this category related to the approval of a Right-of-Way use agreement. This agreement grants companies the ability to use existing township right-of-way infrastructures, such as light poles, to install cellular communication equipment. The 2021 Budget reflects the addition of this new minor revenue stream as well as the normal increase in payments received from the ground rent contract.

Overall, interest and rent revenue for 2021 is projected at \$65,825, a decrease of 78.92% over the 2020 Budget.

Intergovernmental Revenue (4.19% of total GF Revenues)

PA Utility Realty Tax Act (PURTA) is the remittance of an allocation from the Commonwealth for the Township's share of the Public Utility Tax. Properties owned by utilities are not taxable in Pennsylvania. The Township's allocation is dependent on the State's funding levels, which fluctuates annually.

Alcoholic Beverage revenue consists of two payments per year from the Commonwealth allocated to municipalities based upon their number of Liquor Control Board licensed establishments. The revenue in this category is consistently the same amount annually, unless additional licenses within the township are granted. The 2021 Budget is projecting a slight increase over the 2020 Budget.

Foreign Fire Insurance is the remittance of an allocation from the Commonwealth that is passed through the municipalities to volunteer relief associations in Pennsylvania to help defray the cost of fire pension plans per Act 205 of 1984. Revenue to support this Act comes from a 2% tax on premiums for both casualty and fire insurance sold in Pennsylvania by foreign (out-of-state) insurance companies. 50% of the allocation received is based on the population of the municipality and 50% is determined by the market value of real estate in the municipality compared to the state average. The Township's

allocation is dependent on the State's funding levels, which fluctuates annually. The offset for this revenue is shown in the Fire Protection costs (01411-80158).

State Aid Employee Pension is the remittance of an allocation from the Commonwealth to help defray the cost of municipal and police pension plans per Act 205 of 1984. Revenue to support this Act was explained above for the Foreign Fire Insurance. The Township's allocation is dependent on the State's funding levels and the number of certified employees eligible for the pension plans, which fluctuates annually. The 2020 unit value per certified employee is \$4,923.83, a decrease of 3.84% as compared to \$5,120.50 for 2019. The Commonwealth also provides additional revenue for the Special Ad Hoc Post Retirement Adjustment (Act 147 of 1988) which provides increased pensions paid to police officers who retired prior to January 1, 1985.

Overall, intergovernmental revenue for 2021 is projected at \$683,825, a decrease of 0.21% over the 2020 Budget.

Charges for Services (5.68% of total GF Revenues)

The Charges for Service category is primarily comprised of Subdivision/Land Development Application and Review Fees, Hearing Fees, Special Police Services, Building Permits, Plumbing Permits, and Summer Recreation Fees.

Subdivision/Land Development Application Fee revenue is for sub-dividing land, land development, and soil & erosion plans. The revenue for this category is minimal and projected to be \$2,000 lower than the 2020 Budget.

Subdivision/Land Development Review Fee revenue is for per lot fees for engineering reviews, legal services, and other charges related to the cost of reviewing the Land Development Application. The 2021 Budget is projected to be \$2,000 lower than the 2020 Budget.

Hearing Fees represent reimbursement fees from applicants appearing before the Zoning Hearing Board. These fees include advertising costs, court reporter costs, and legal fees. This revenue category fluctuates based on the number of Zoning Hearings held. The revenue in this category is minimal and is projected to increase slightly in comparison to the 2020 Budget.

Special Police Service revenue is generated from reimbursements for special police services for private organizations, alarm permits, and police accident and crime reports. This revenue category fluctuates annually based on demand for these special services and availability of special duty police officers. Beginning in 2020, the Township entered into an agreement with West Chester Area School District (WCASD) to provide juvenile officer services. This agreement calls for a \$120,000 payment to be made to the township in three equal increments of \$40,000 each in March, August, and November annually through 2022. As a result of this new agreement, the 2021 Budget is projected to increase as compared to the 2020 Budget. Expenditures for police services are shown in the Police Department personnel costs.

Building Permit revenue is collected for building permits (construction, HVAC, U&O, electrical) for commercial and residential construction. In 2019, the total number of building related permits increased by 84 to 1,137 (from 1,053 in 2018). In 2020, (Jan – Sept), the total number of permits decreased by 81 to 823 (from 904 in 2019 for the same time period). Construction values increased by \$2,459,285 for the same time period in 2020 vs. 2019. The 2021 Budget is projected at \$475,000, this is \$25,000 higher than the 2020 Budget.

Plumbing Permit revenue is generated from plumbing permits for both residential and commercial projects. The 2021 Budget is \$33,000, projected to remain the same as compared to the 2020 Budget.

Rental Inspection Fees are fees collected for inspections conducted on rental properties within the township. This revenue is projected to increase \$6,000 from the 2020 Budget.

Summer Recreation Fees consist of fees received from various recreation programs including morning teen and summer recreation programs and afternoon sports clinics. The 2021 Budget is projected to remain constant as compared to the 2020 Budget.

Overall, charges for service revenue for 2021 is projected at \$926,650, an increase of 14.73% over the 2020 Budget.

Misc Revenues (1.01% of total GF Revenue)

The revenue in this category primarily consists of miscellaneous revenues, Charges for Accounting Services, and Sale of Fixed Asset revenues.

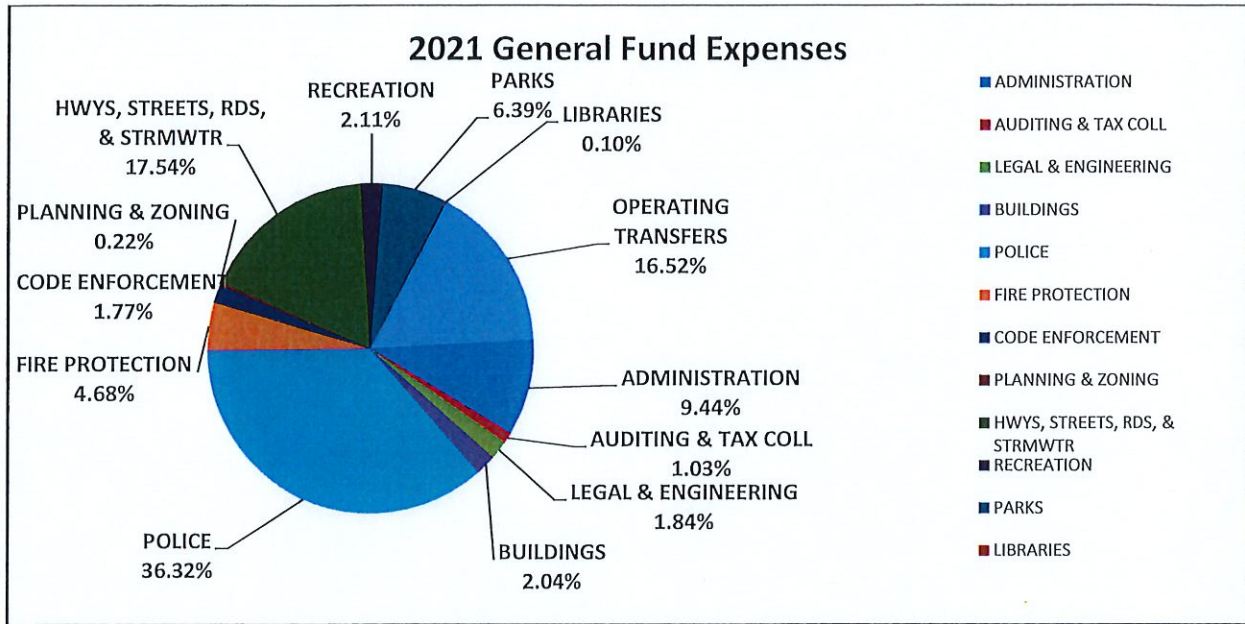
Miscellaneous Revenues consist of revenues from bus shelter income, sewer certifications, septic fees, room rentals, sale of brine to various municipalities, reimbursements for Workers' Comp claims, and other miscellaneous items. The revenues in this category are typically minimal and fluctuate with out-of-ordinary income. For 2021, a one-time receipt in the amount of \$137,880 is expected from Aqua for an overlap in projects relating to road paving. The 2021 Budget is projected to be \$135,960 more than the 2020 Budget.

Accounting Services consist of revenue earned for the management of the Woodlands at Greystone housing development escrow fund. The Township receives engineering and inspection related invoices on behalf of the development and disburses the payments from their escrow fund. The Township earns an administrative fee of \$150 for each invoice paid. The 2021 Budget is projected to decrease \$900 compared the 2020 Budget.

Sale of Fixed Asset revenue is generated from the sale of Township fixed assets: Township trucks, equipment, patrol cars, etc. This revenue category fluctuates annually based on the Ten Year Capital Plan and the condition of the asset(s) being sold. The 2021 Budget is projected to increase by \$2,000 as compared to the 2020 Budget, as one additional vehicle is proposed to be sold.

Overall, miscellaneous revenue for 2021 is projected at \$165,860, an increase of 4.16% over the 2020 Budget.

SUPPLEMENTAL GENERAL FUND EXPENDITURE REQUESTS BY FUNCTION



Administration Department (9.44% of total GF Expenditures)

The Administration Department for 2021 is proposed to increase \$112,682 (6.41%) over the Budget 2020.

Budget changes include:

- Salaries and wages to decrease 0.20% due to the retirement and accrual payouts of two employees offset with the cost of replacement hiring. *Net decrease -\$1,163.*
- Employee insurance decrease mainly attributed to health insurance credits and rate reduction options available with a two-year commitment in addition to minimal increases in dental coverage costs and life insurance premiums. *Net decrease -\$47,886.*
- Payroll related taxes to decrease. *Net decrease -\$52.*
- Pension costs per MMO. *Net increase +\$187,640.*
- Tuition Reimbursement to decrease due to varying usage. *Net decrease -\$6,600.*
- Conferences and Training to increase due to various conference locations and the number of attendees. *Net increase +\$18,807.*
- Professional services to decrease as a result of one-time budget items included in the 2020 which included a Sunoco safety plan and financial advisory services. *Net decrease -\$62,000.*
- Electricity and Gas to increase based on rates for services. *Net increase +\$9,349.*
- Sustainability Committee creation. *Net increase +\$5,000.*
- Minor Capital purchases to increase primarily due to the inclusion of billing updates related to assessing a new storm water fee. *Net increase +\$8,155.*

Auditing & Tax Collection (1.03% of total GF Expenditures)

The Auditing & Tax Collection category for 2021 is proposed to decrease by \$1,723 (-0.84%) over the Budget 2020.

Budget changes include:

- A decrease in EIT commissions based on anticipated revenues for 2021. *Net decrease -\$3,417.*
- An increase in Auditing fees for 2021. *Net increase +\$1,491.*
- An increase in postage as compared to the 2020 budget. *Net increase +\$203.*

Legal & Engineering (1.84% of total GF Expenditures)

Legal & Engineering for 2021 is proposed to decrease by \$5,593 (-1.51%) over the Budget 2020.

Budget changes include:

- Legal services decline slightly in relation to the 2020 budgeted amount. *Net decrease -\$10,000.*
- Salary and wages to increase 0.14%. *Net increase +\$192.*
- Conferences and Training to increase due to various conference locations and the number of attendees. *Net increase +\$1,500.*
- Operating expenses to increase for scanner and software maintenance. *Net increase +\$6,150.*
- Minor capital requests for 2021 include: photogrammetry equipment and software. *Net decrease -\$3,500.*

Building (2.04% of total GF Expenditures)

The Building Department for 2021 is proposed to increase \$3,684 (0.92%) over the Budget 2020.

Budget changes include:

- Liability insurance increase. *Net increase +\$4,324.*
- Cleaning services to decrease. *Net decrease -\$3,640.*
- Repairs and maintenance to increase. *Net increase +\$3,700.*

Police (36.32% of total GF Expenditures)

The Police Department for 2021 is proposed to increase \$606,295 (9.19%) over the Budget 2020.

Budget changes include:

- Uniformed salaries to increase 10.16% due to contractual salary and longevity increases in addition to retirement accrual payouts for 3 employees. *Net increase +\$371,796.*
- Clerical wages to increase based on the employee compensation program. *Net increase +\$3,202.*

- Employee insurance to decrease - net effect of health insurance credits and rate reduction options available with a two-year commitment in addition to minimal increases in dental coverage costs and life insurance premiums. *Net decrease* -\$83,957.
- Payroll related taxes to increase. *Net increase* +\$233.
- Pension costs per MMO. *Net increase* +\$289,619.
- Workers' Compensation premium decrease. *Net decrease* -\$19,124.
- Healthcare Waiver to remain the same based on participants.
- Tuition Reimbursement costs to decrease based on participation. *Net decrease* -\$6,500.
- Uniforms and Maintenance to increase. *Net increase* +\$9,250.
- Liability insurance increase. *Net increase* +\$5,387.
- Electricity and Gas to increase based on rates for services. *Net increase* +\$6,924.
- Service Contracts IT to increase. *Net increase* +\$8,739.
- Change-over costs to increase. *Net increase* +\$6,000.
- Minor capital proposed for 2021: 7 computer replacements, 5 Federal Valor Lightbars, 5 AED replacements, 3 Protech Might Mite Entry Shields, and 1 Radar Classifier. *Net increase* +\$23,914.

Fire Protection (4.68% of total GF Expenditures)

Fire Protection for 2021 is proposed to increase \$4,475 (0.48%) over the 2020 Budget.

- This increase is primarily attributed to the anticipated increase hydrant expenses related to the Woodlands development. *Net increase* +\$3,238.
- Fire pension contributions increased very minimally by 0.39%. *Net increase* +\$774.

Code Enforcement (1.77% of total GF Expenditures)

Code Enforcement for 2021 is proposed to increase \$3,240 (0.93%) over the 2020 Budget.

Budget changes include:

- Salaries and wages increase of 1.40% due to the salary compensation program. *Net increase* +\$3,043.
- Employee Insurance to increase. *Net increase* +\$136.

Planning & Zoning (0.22% of total GF Expenditures)

Planning & Zoning Professional Services for 2020 is proposed to increase \$750 (1.73%) over the 2020 Budget.

Public Works (17.54% of total GF Expenditures)

Public Works for 2021 is proposed to increase \$629,149 (22.08%) over the 2020 Budget.

Budget changes include:

- Salaries and Wages increase of 8.9% due to the salary compensation program, one retirement accrual payout and the hiring of two additional laborers and one street sweeper operator in the third quarter of the year. *Net increase +\$88,399.*
- Pension costs per MMO. *Net increase +\$127,677.*
- Workers' Compensation premium decrease. *Net decrease -\$5,284.*
- Liability Insurance increase. *Net increase +\$4,017.*
- Traffic signal maintenance to increase. *Net increase +\$24,300.*
- Traffic signal electric to increase due to the anticipated additions at Aram Avenue, Phoenixville Pike, and Greenhill Road. *Net increase +\$16,200.*
- Road maintenance materials to decrease based on 2021 projected maintenance needs. *Net decrease -\$37,946.*
- Road construction materials to increase based on the paving costs to offset the receipt anticipated from Aqua, increased engineering fees, and the Boot Road restriping project. *Net increase +\$460,000.*
- Stormwater Professional services to decrease as a result of moving a number of projects to be paid out of the Capital Reserve Fund. *Net decrease -\$40,000.*
- Minor capital proposed for 2021: various small items of equipment. *Net decrease -\$3,949.*

Recreation (2.11% of total GF Expenditures)

Recreation for 2021 is proposed to increase \$35,221 (9.19%) over the 2020 Budget.

Budget changes include:

- Salaries to increase 1.91% based on the salary compensation program. *Net increase +\$3,120.*
- Employee insurance to decrease. *Net decrease -\$4,745.*
- Pension costs per MMO. *Net increase +\$21,729.*
- Conferences and training to decrease. *Net decrease -\$2,630.*
- Operating Expenses to increase due to costs for the new website design and maintenance. *Net increase +\$5,960.*
- Summer recreation program to increase with anticipation of additionally required supplies for COVID-19 mitigation. *Net increase +\$5,000.*
- General Recreation to increase with the request for a "Recovery Day" celebration. *Net increase +\$5,650.*

Parks (6.39% of total GF Expenditures)

Parks for 2021 is proposed to increase \$61,645 (5.11%) over the 2020 Budget.

Budget changes include:

- Salary and wages decrease of 0.14% based on the salary compensation program. *Net decrease -\$856.*
- Healthcare waiver expense to decrease based on enrollment. *Net decrease -\$5,000.*
- Employee insurance to decrease – net effect of health insurance credits and rate reduction options available with a two-year commitment in addition to minimal increases in dental coverage costs and life insurance premiums. *Net decrease -\$22,849.*
- Pension costs per MMO. *Net increase +\$70,700.*
- Workers Compensation to decrease. *Net decrease -\$4,635.*
- Operating expenses to decrease. *Net decrease -\$11,400.*
- Parks materials to increase based on current year needs. *Net increase +\$23,720*
- Communication costs to increase in part due to additionally required services for new security cameras within the parks. *Net increase +\$4,896.*
- Electricity and Gas to increase based on rates for services. *Net increase +\$6,177.*
- No proposed Minor Capital purchases for 2021.

Libraries (0.10% of total GF Expenditures)

Libraries for 2021 proposes no change in contribution over the 2020 Budget.

Operating Transfers (16.52% of total GF Expenditures)

Operating Transfers and Other Financial Uses are proposed to increase \$874,195 over the 2020 Budget, as a transfer will be made to the Capital Reserve in order to cover a capital purchases and capital projects.

- The 2021 Transfer to Retiree Health is proposed to increase. *Net increase +\$4,838.*
- The 2021 Transfer to Capital Reserve is proposed to increase. *Net increase +\$869,357.*