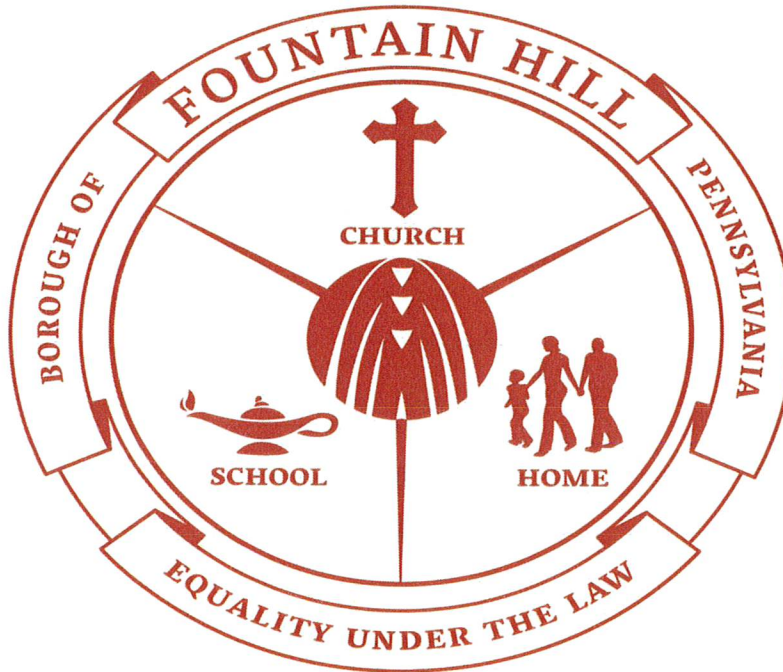


# Borough of Fountain Hill



## Annual Operating Budget 2021

Adopted on November 18, 2020

Lehigh County



# Borough of Fountain Hill

## 2021 BUDGET OVERVIEW

The proposed 2021 Budget has been reviewed by the Finance Committee and Council and was presented for public review on November 4, 2020 for ten calendar days. Council approved the final 2021 Budget on 11/18/2020.

The combined 2021 Budget is composed of the General & Capital Reserve Fund, Sewer Fund, Health & Sanitation Fund, Library Fund, Liquid Fuels Fund and Fire Fund.

### 2021 Operating Budget

**General Fund:** This Fund provides the funds necessary to cover the cost of all other services provided to Borough residents not covered by any of the other Fund budgets, including, but not limited to: Police Protection, Fire Protection, Public Works operations, Parks & Recreation programs, General Administration, Tax Collection, Legal & Engineering Services, Planning & Zoning, Code Enforcement, etc.

#### ➤ Revenue

- Projected Revenue = \$4,674,815
- 96% of total projected revenue
- The annual property tax rate will remain at the 2020 level of 9.61 mills.

### TAX RATE INFORMATION

The Assessed Valuation provided by the County of Lehigh Assessment Office for 2020 is as follows:

Totals for Fountain Hill	Parcels	Value
Taxable Assessed	1,601	229,949,600
Exempt Assessed	37	193,182,500

Using the recommended tax rate of 9.61 mills, which includes the Fire Tax at 0.08 mills and Library Tax at 0.40 mills, the amount generated in gross tax would be **\$2,209,815** (\$229,949,600 divided by \$1,000 x 9.61).

**One (1) mill represents \$1.00 per \$1,000 of assessed value or:**

(Assessed Value divided by \$1,000) = (\$229,949,600 divided by \$1,000) = \$229,949.60

Tax Rate on each \$100 of Assessed Value:

<b>General Purpose</b>	<b>9.13 mills</b>	<b>\$0.913</b>
<b>Library</b>	<b>0.40 mills</b>	<b>\$0.040</b>
<b>Fire</b>	<b>0.08 mills</b>	<b>\$0.008</b>

- Multimodal Transportation Fund (MTF) Grant for 2019 (related to Broadway curb and sidewalk) \$1,000,000 secured

➤ **Expenditures**

- Special Engineering Services – related to MTF Grant 2019 and additional for Warren Street road construction
- AC replacement in Borough Hall (\$5,000)
- Non-organized employee wage/salary increase 3.5%
- New Police Cruiser (to be partially funded by remaining Gaming Grant 2018 \$27,000) \$47,785
- Fire Inspection fees (\$10,500) based on \$75/inspection of a business unit
- Equipment Repair & Maintenance (Street Sweeper) increase to \$4,750
- Maintenance/Repairs of Roads – Warren Street and Broadway curb & sidewalk (\$1,083,750)
- Property & liability insurance projected at 6% increase
- Cost of employee benefits (Capital Blue Cross) projected at 2.6% increase
- Transfer to Capital Reserve – Sales proceeds from the Hosey real property (1336 Russell Ave) (\$200,000) for future Borough building construction and capital reserve stabilization (150,000)

The operating fund balance is projected to be \$2,895,655 – of which \$104,363 is committed to the debt service on the remaining Public Works Building loan and \$400,000 is committed for the advance funding for the sanitary sewer video inspection.

<b>Capital Reserve Fund</b>		
	<b>2020</b>	<b>2021</b>
<b>Reserve Balance</b>		<b>\$ 155,634.00</b>

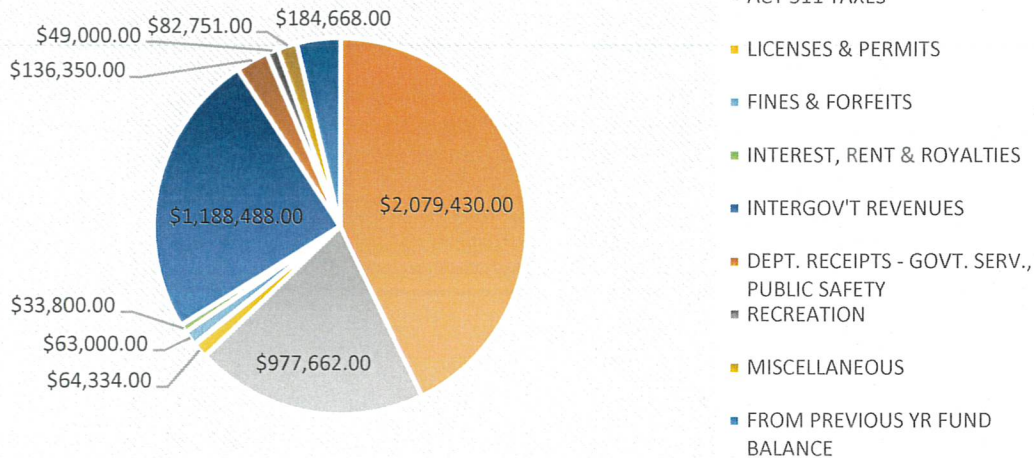
TOTAL TRANSFERS FROM GEN. FUND	\$ 155,284.00	\$ 350,000.00
TOTAL SALE OF PROPERTY		
TOTAL FEES-IN-LIEU		
TOTAL CONTRIBUTIONS		
TOTAL GRANTS		
TOTAL BOND PROCEEDS (Net)		
TOTAL INTEREST	\$ 350.00	350
TOTAL FUND INCOME	\$ 155,634.00	\$ 350,350.00
TOTAL DISBURSEMENTS		0
TOTAL INTERFUND LOANS		0
<b>TOTAL RESERVE Bal</b>	<b>\$ 155,634.00</b>	<b>\$ 505,984.00</b>

<b><u>2021 REVENUES AT A GLANCE</u></b>		
REAL ESTATE TAXES	\$ 2,079,430.00	43%
ACT 511 TAXES	\$ 977,662.00	20%
LICENSES & PERMITS	\$ 64,334.00	1%
FINES & FORFEITS	\$ 63,000.00	1%
INTEREST, RENT & ROYALTIES	\$ 33,800.00	1%
INTERGOV'T REVENUES	\$ 1,188,488.00	24%
DEPT. RECEIPTS - GOVT. SERV., PUBLIC SAFETY	\$ 136,350.00	3%
RECREATION	\$ 49,000.00	1%
MISCELLANEOUS	\$ 82,751.00	2%
FROM PREVIOUS YR FUND BALANCE	\$ 184,668.00	4%
	<b>\$ 4,859,483.00</b>	<b>96%</b>

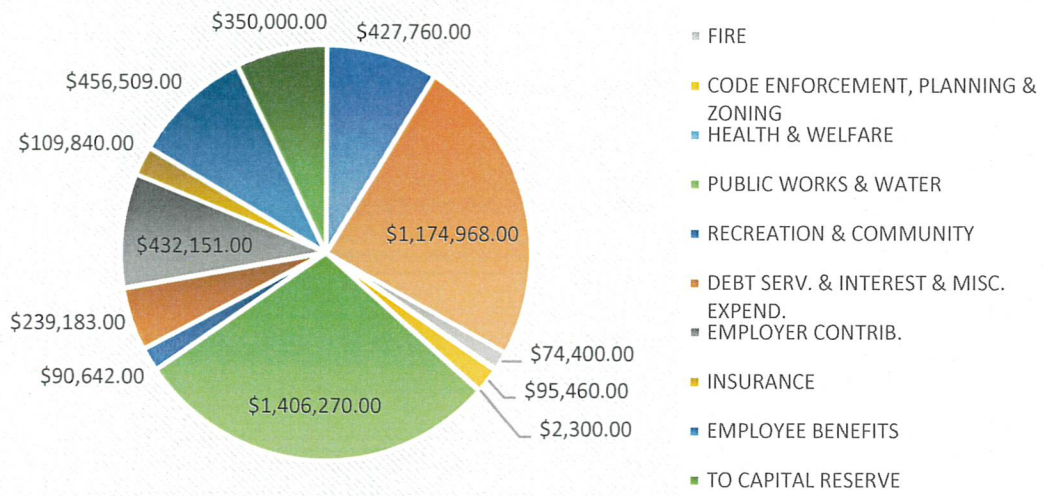
**2021 EXPENDITURES AT A GLANCE**

GEN. GOVERNMENT	\$	427,760.00	9%
POLICE	\$	1,174,968.00	24%
FIRE	\$	74,400.00	2%
CODE ENFORCEMENT, PLANNING & ZONING	\$	95,460.00	2%
HEALTH & WELFARE	\$	2,300.00	0%
PUBLIC WORKS & WATER	\$	1,406,270.00	29%
RECREATION & COMMUNITY	\$	90,642.00	2%
DEBT SERV. & INTEREST & MISC. EXPEND.	\$	239,183.00	5%
EMPLOYER CONTRIB.	\$	432,151.00	9%
INSURANCE	\$	109,840.00	2%
EMPLOYEE BENEFITS	\$	456,509.00	9%
TO CAPITAL RESERVE	\$	350,000.00	7%
	<b>\$</b>	<b>4,859,483.00</b>	<b>100%</b>

**2021 Revenues at a Glance**



## 2021 Expenditures at a Glance



**Capital Reserve Fund:** In 2020, Council committed \$155,284 for future capital projects (\$100,000) and community projects (\$55,284). Council committed the sales proceeds from the “Hosey” real property (\$200,000) to be used for future Borough building construction projects and an additional \$150,000 for future capital projects. Major capital projects include the Video inspection of the sanitary sewer system to be funded in advance.

The fund balance is projected to be \$505,984.

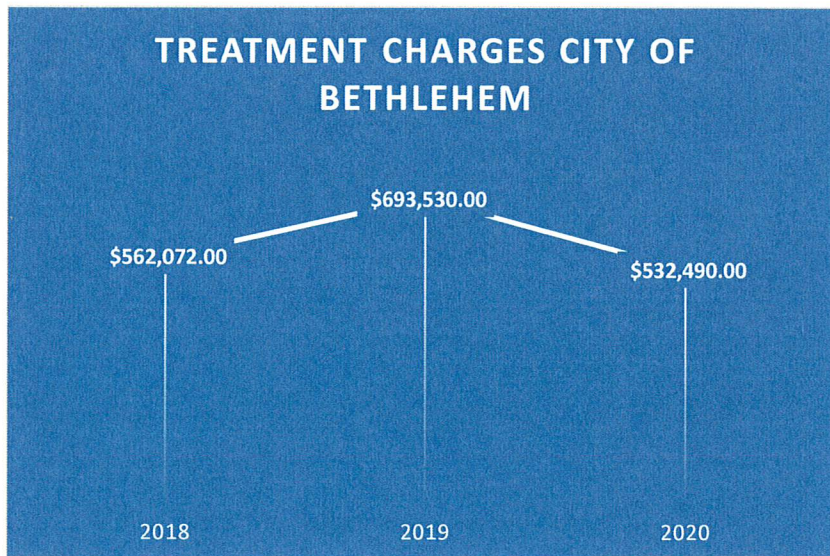
**Health & Sanitation Fund:** This Fund covers the cost of refuse collection and the Borough’s curbside recycling collection program - under a contract with Republic Services Lehigh Valley Division. 2020 will be the final year of the Borough’s contract with Republic Services. Borough Council approved the new 3 Year contract with Republic Services Lehigh Valley Division Option 1 Bid (once a week trash collection and recycling every other week) and also agreed to the formation of three (3) zones. The quarterly collection rate is proposed to stay at \$102.

The fund balance is projected to be \$508,904.

**Sewer Fund:** This Fund covers the cost of the treatment of residential and commercial and limited industrial sanitary sewer waste by the City of Bethlehem wastewater treatment facility. Pursuant to the inter-municipal agreement, the City of Bethlehem increased the Bulk Sewer rate from \$2.288 to \$2.481 per 1,000 gallons for all flows metered as of January 1, 2020.

Also included are funds for the repairs and maintenance of the Borough’s sanitary Pump & Meter and the sanitary sewer lines – including their Video Inspection for the whole Borough (total estimate \$400,000). This is an effort to reduce the influx and infiltration of stormwater into the sanitary sewer system. The Video Inspection is part of a total sanitary sewer rehabilitation project. The total sanitary sewer rehabilitation project is to funded by a PennVest loan and/or grant.

The City of Bethlehem notified the Borough that it will move forward with the sewer main work on Broadway. The meter pit at Broadway and Bishopthorpe Street and several sanitary sewer lines would need to be relocated simultaneously. Timing and cost are unknown until the City of Bethlehem has finalized the scope of the project. Mainly due to the influx and infiltration of stormwater into the sanitary sewer the expenditures for the City of Bethlehem Treatment Charges (#429.363 Expenditure Code) are volatile because they are impacted by stormwater affecting the total consumption.



On average, each person uses about 80-100 gallons of water per day for indoor home uses (source: <https://www.usgs.gov/special-topic/water-science-school...>). Based on that assumption and to narrow the range between the billable consumption and the customer charge (per quarter) in each sewer line size group (see table below), the below rates are proposed for the billing quarters beginning in January 2020. The quarterly **residential** collection base rate is proposed to stay at \$110.

	<u>Size</u>					
	<u>1" and under</u>	<u>&gt;1" - 2"</u>	<u>&gt;2" 3"</u>	<u>&gt;3" - 4"</u>	<u>&gt;4" - 5"</u>	<u>6" - 8"</u>
<b>Base Rate:</b>	<b>\$110.00</b>	<b>\$440.00</b>	<b>\$1,350.00</b>	<b>\$2,400.00</b>	<b>\$7,800.00</b>	<b>\$13,000.00</b>
<b>Base Allowance:</b>	<b>20,000</b>	<b>80,000</b>	<b>180,000</b>	<b>320,000</b>	<b>500,000</b>	<b>720,000</b>
<b>Surplus Rate:</b>	<b>\$9.95</b>	<b>\$9.95</b>	<b>\$9.95</b>	<b>\$9.95</b>	<b>\$9.95</b>	<b>\$9.95</b>

The fund balance is projected to be \$447,125.

**Liquid Fuels Fund:** This Fund receives State Aid dollars and allocates the State Aid for various purposes. Each year, the State Aid funds are partially utilized to pay for the lease/purchase cost for replacement of Public Works vehicles and for road improvements. In 2021, Liquid Fuel funds will, in part, be expended for alley repairs (\$30,000) and Warren St construction (\$200,000). The fund balance is projected to be \$133,186.

**Library Fund:** Incorporated into the Municipal Tax Rate is 0.40 mill which is dedicated to paying the annual cost of the Borough's participation in the Bethlehem Area Public Library (BAPL) system. For 2021, the BAPL is requesting a funding of \$87,301 (same as 2020).

**Fire Fund:** Incorporated into the Municipal Tax Rate is 0.08 mill goes into the Fire Truck Fund to be used towards any debt service on the purchase of Fire Trucks and payment of a PEMA Loan used to finance a Fire Truck purchase.

## 2021 Operating Budget Summary

	Type	Beginning Balance	Operating Funds	Interfund Transfers	Total
<b>General</b>	Revenue	184,668.00	4,674,815.00		4,859,483.00
	Expenditures		4,509,483.00	350,000.00	4,859,483.00
<b>Capital Reserve</b>	Revenue	155,284.00		350,000.00	505,284.00
	Expenditures				-
<b>Sewer</b>	Revenue		1,516,964.00		1,516,964.00
	Expenditures			1,516,964.00	1,516,964.00
<b>Health &amp; Sanitation</b>	Revenue	58,723.00	617,181.00		675,904.00
	Expenditures		675,904.00		675,904.00
<b>Liquid Fuel</b>	Revenue	136,195.00	118,248.00		254,443.00
	Expenditures		254,443.00		254,443.00
<b>Library</b>	Revenue		91,978.00		91,978.00
	Expenditures		87,301.00		87,301.00
<b>Fire</b>	Revenue		439,129.00		439,129.00
	Expenditures		400,534.00		400,534.00

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	Actual Jan - Dec 2019	Jan - Aug 2020	Budget 2020	Budget 2021
<b>Income</b>				
300 · Tax Revenue				
301 · Real Estate taxes				
301.10 · Real Estate - Current	1,870,940.20	1,929,518.86	1,994,429.69	1,994,430.00
301.20 · Real Estate - Prior	0.00	13,935.23	22,000.00	22,000.00
301.40 · Real Estate - Delinquent	66,006.80	73,358.53	63,000.00	63,000.00
Total 301 · Real Estate taxes	<u>1,936,947.00</u>	<u>2,016,812.62</u>	<u>2,079,429.69</u>	<u>2,079,430.00</u>
310 · Act 511 Taxes				
310.01 · Per Capita - Current	5,686.00	5,322.00	5,862.00	5,862.00
310.02 · Per Capita - Prior	82.50	115.50	100.00	100.00
310.10 · Real Estate Transfer Tax	76,716.29	34,430.81	40,000.00	40,000.00
310.21 · Earned Income	655,197.98	426,389.98	598,088.00	615,700.00
310.30 · Mercantile	78,646.35	89,010.42	77,000.00	90,000.00
310.51 · Local Serv. Tax	225,977.90	151,730.06	225,807.00	226,000.00
Total 310 · Act 511 Taxes	<u>1,042,307.02</u>	<u>706,998.77</u>	<u>946,857.00</u>	<u>977,662.00</u>
Total 300 · Tax Revenue	<u>2,979,254.02</u>	<u>2,723,811.39</u>	<u>3,026,286.69</u>	<u>3,057,092.00</u>
320 · Licenses & Permits				
321.20 · Health Licenses	2,325.00	0.00	500.00	250.00
321.80 · Cable TV Franchise	67,327.09	32,756.46	68,000.00	62,884.00
322.10 · Moving Permits	675.00	270.00	800.00	-
322.30 · Driveway Permit	0.00	104.50	100.00	100.00
322.82 · Excavating Permits	1,870.00	200.00	1,000.00	300.00
322.83 · Warrents of Survey	0.00	0.00	100.00	-
322.84 · Solicitation Permit	120.00	0.00	50.00	50.00
322.85 · Handicapped Applications	75.00	25.00	50.00	50.00
322.86 · Sign Permit	50.00	204.50	50.00	100.00
322.87 · Fence Permit	938.50	654.50	600.00	600.00
Total 320 · Licenses & Permits	<u>73,380.59</u>	<u>34,214.96</u>	<u>71,250.00</u>	<u>64,334.00</u>
330 · Fines & Forfeits				
331.10 · Restitution	1,525.63	3,709.92	0.00	-
331.11 · Vehicle Code Violations	80,528.61	35,393.89	79,360.00	50,000.00
331.12 · Violation of Ordinances	18,725.97	9,909.87	16,167.00	12,000.00
331.13 · State Police Fines & Penalties	2,085.58	963.84	2,000.00	1,000.00
Total 330 · Fines & Forfeits	<u>102,865.79</u>	<u>49,977.52</u>	<u>97,527.00</u>	<u>63,000.00</u>
340 · Interest, Rents & Royalties				
341.00 · Interest Earnings	64,138.53	17,095.84	17,500.00	19,200.00
342.20 · Admin Fee - Sewer	7,200.00	4,800.00	7,200.00	7,200.00
342.21 · Admin Fee - H&S	7,200.00	4,800.00	200.00	7,200.00
342.23 · Rent - Lanta	189.93	184.95	150.00	200.00
Total 340 · Interest, Rents & Royalties	<u>78,728.46</u>	<u>26,880.79</u>	<u>25,050.00</u>	<u>33,800.00</u>

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	<b>Actual Jan - Dec 2019</b>	<b>Jan - Aug 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
350 · Intergovernmental Revenue				
351.01 · DCED Grant	21,920.00	400,000.00	0.00	-
351.02 · Public Safety Grants	489.50	944.00	500.00	500.00
351.05 · Volunteer Fire Rellief Associat	21,564.61	0.00	21,000.00	21,000.00
351.06 · Special Police Services	1,821.72	208.28	1,500.00	750.00
351.61 · LC/CDBG		0.00	284,050.00	-
351.62 · Tree Revitalization Grant	5,000.00	0.00	0	-
354.00 · All Other State Grants				
354.01 · DCNR Grant 2017	10,000.00			-
354.02 · DSA 2018	53,449.60	0.00	0.00	-
354.03 · PCCD	4,086.66	4,366.25	0.00	-
354.04 · RCAP		731,250.00	0.00	-
354.05 · MTF Grant 2019				1,000,000.00
Total 354.00 · All Other State Grants	67,536.26	735,616.25	0.00	1,000,000.00
355.01 · Public Utility Realty Tax	2,662.02	0.00	2,662.02	3,017.00
355.04 · Beverages Licenses	200.00	0.00	250.00	100.00
355.05 · Anticipated State Aid	153,614.97	0.00	118,000.00	120,000.00
355.08 · Casino Grant	72,271.77	22,730.65	35,966.00	27,000.00
359.00 · In Lieu of Taxes	16,121.00	18,586.00	16,121.00	16,121.00
Total 350 · Intergovernmental Revenue	363,201.85	1,178,085.18	480,049.02	1,188,488.00
360 · Charges for Services				
361 · Government Services				
361.11 · Civil Service Application fees	150.00	0	0	-
361.33 · ZHB Fees	500.00	500.00	500.00	500.00
361.50 · Publications	116.25	5.00		-
Total 361 · Government Services	766.25	505.00	500.00	500.00
362 · Public Safety				
362.11 · Accident Reports	2,820.00	984.25	2,000.00	1,500.00
362.12 · False Alarm/Burglar, Fire	300.00	400.00	500.00	500.00
362.41 · Building Permits	75,608.13	17,720.00	32,000.00	32,000.00
362.42 · Electrical Permits	1,503.75	3,089.00	3,000.00	3,000.00
362.43 · Plumbing Permits	856.25	704.50	1,200.00	1,200.00
362.44 · Fire Inspection Fee	1,104.00	1,441.00	0.00	1,400.00
362.45 · Rental License	41,845.50	29,275.00	17,250.00	55,000.00
362.46 · Rental Inspections				41,250.00
Total 362 · Public Safety	124,037.63	53,613.75	55,950.00	135,850.00

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	<b>Actual Jan - Dec 2019</b>	<b>Jan - Aug 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
367 · Recreation				
367.10 · Playground Fees	150.00	0	0	-
367.20 · Swimming Fees	49,394.94	0.00	49,000.00	49,000.00
<b>Total 367 · Recreation</b>	<b>49,544.94</b>	<b>0.00</b>	<b>49,000.00</b>	<b>49,000.00</b>
<b>Total 360 · Charges for Services</b>	<b>174,348.82</b>	<b>54,118.75</b>	<b>105,450.00</b>	<b>185,350.00</b>
380 · Refund / Misc Revenue				
380.01 · Insurance Refunds / Claim	53,728.23	131,978.62	110,000.00	81,501.00
380.02 · Misc. Refunds	1,090.02	150.14	0.00	-
380.03 · Street Sign Restitution	235.03	70.71	0.00	-
380.06 · From Bethlehem Area SD	1,800.75	1,690.50	1,800.75	1,250.00
<b>Total 380 · Refund / Misc Revenue</b>	<b>56,854.03</b>	<b>133,889.97</b>	<b>111,800.75</b>	<b>82,751.00</b>
387 · Contributions & Donations				
387.01 · Contribution to P.D / Program	9,535.00	1,000.00	0.00	-
387.02 · Cont. From St. Lukes	80,447.50			-
387.03 · Contribution to Park/Pool	59,558.61			-
<b>Total 387 · Contributions &amp; Donations</b>	<b>149,541.11</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
390 · Other Financing Sources				
391.10 · Sales of General Fixed Assets	7,940.00	214,840.00	0.00	-
391.11 · Sales of Vehicles		5,385.00	0.00	-
<b>Total 391 · General Fixed Asset Disposition</b>	<b>7,940.00</b>	<b>220,225.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 390 · Other Financing Sources</b>	<b>7,940.00</b>	<b>220,225.00</b>	<b>0.00</b>	<b>0.00</b>
395.00 · From Prior Year Expenditures	275.04			-
<b>Total 395 · Refund or Prior Year Expend.</b>	<b>275.04</b>			<b>0.00</b>
398 · Appropriation From Prev. Yr. Fd Balance				184,668.00
<b>Total Income</b>	<b>3,986,389.71</b>	<b>4,422,203.56</b>	<b>3,917,413.46</b>	<b>4,859,483.00</b>
	<b>3,986,389.71</b>	<b>4,422,203.56</b>	<b>3,917,413.46</b>	<b>4,859,483.00</b>
<b>Expense</b>				
400 · General Government				
400 · Legislative				
400.11 · Council Salary	8,575.00	6,933.36	10,000.00	10,400.00
400.33 · Council Travel	0.00	0.00	150.00	150.00
400.34 · Council Advertising	1,490.08	727.50	4,000.00	4,000.00
400.42 · Council Dues & Subscriptions	1,197.00	135.00	300.00	300.00
400.46 · Council Meetings	69.00	49.80	150.00	360.00
400.51 · Council-Contributions	110.00	0.00	750.00	750.00
<b>Total 400 · Legislative</b>	<b>11,441.08</b>	<b>7,845.66</b>	<b>15,350.00</b>	<b>15,960.00</b>
401 · Mayor				
401.11 · Mayor Salary	1,500.00	1,333.36	1,500.00	1,500.00
401.33 · Mayor Travel	0.00	0.00	100.00	100.00
401.42 · Mayor Dues & Subscriptions	60.00	0.00	60.00	60.00
401.46 · Mayor Meetings	0.00			
<b>Total 401 · Mayor</b>	<b>1,560.00</b>	<b>1,333.36</b>	<b>1,660.00</b>	<b>1,660.00</b>

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	<b>Actual Jan - Dec 2019</b>	<b>Jan - Aug 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
<b>402 · Administration</b>				
402.12 · Executive Secretary	51,602.87	34,728.49	53,408.84	55,279.00
402.13 · Clerk/Receptionist	12,042.22	4,293.71	8,314.80	8,649.00
402.14 · Director of Finance	32,446.00	24,859.37	39,000.00	40,365.00
402.182 · Longevity	0	890.15	890.15	1,105.00
402.20 · Web Dev/Newsletter	1,317.19	1,782.60	3,000.00	500.00
402.21 · Office Supplies	6,024.80	3,497.66	4,700.00	4,700.00
402.22 · Office Equipment	2,313.04	156.00	312.00	312.00
402.23 · Minor Equipment/Lease	1,662.40	691.50	1,660.00	1,660.00
402.24 · Bank Services Charge	113.00	0.00	100.00	100.00
402.25 · Credit Card Service Fee	2.23			-
402.311 · Auditing Services	12,591.00	3,852.00	6,500.00	6,500.00
402.312 · Appraisal	0.00			-
402.321 · Telephone	3,500.61	2,722.33	3,600.00	3,600.00
402.324 · Postage	1,722.57	482.65	2,300.00	1,300.00
402.33 · Transportation	284.15	69.65	500.00	500.00
402.34 · Advertising	121.90	1,427.64	1,000.00	2,000.00
402.42 · Dues & Subscriptions	530.00	165.00	1,100.00	1,100.00
402.46 · Meetings & Conferences	1,476.50	149.67	2,000.00	2,000.00
402.47 · Update Borough Code	3,075.57	2,310.00	2,800.00	2,800.00
402.75 · Computerization	15,962.48	11,217.26	16,245.00	16,500.00
<b>Total 402 · Administration</b>	<b>146,788.53</b>	<b>93,295.68</b>	<b>147,430.79</b>	<b>148,970.00</b>
<b>403 · Tax Collection</b>				
403.11 · Salary Real Estate	4,401.25	2,876.91	4,400.00	4,400.00
403.12 · Salary Act 511	1,648.69	1,078.82	1,650.00	1,650.00
403.21 · Office Supplies	0.00	29.95	50.00	50.00
403.31 · Computer Service	4,003.97	5,550.34	5,200.00	5,500.00
403.310 · EIT/Keyston Collections	8,772.28	0.00	9,000.00	9,000.00
403.311 · LST/ Berkheimer	5,140.02	2,510.24	5,100.00	5,100.00
403.312 · Mercantile/Berkheimer	2,188.89	2,589.36	2,500.00	2,500.00
403.313 · EIT/ Act 32	60.79	0		0
403.32 · Postage & Bills	41.35	50.70	300.00	300.00
403.321 · Telephone	862.62	582.09	840.00	840.00
403.35 · Bonding	0.00	274.00	280.00	280.00
403.42 · Dues	0.00	0.00	50.00	50.00
403.46 · Meetings & Conferences	360.49	0.00	100.00	100.00
<b>Total 403 · Tax Collection</b>	<b>27,480.35</b>	<b>15,542.41</b>	<b>29,470.00</b>	<b>29,770.00</b>

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	<b>Actual Jan - Dec 2019</b>	<b>Jan - Aug 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
404 · Solicitor/Legal				
404.311 · Professional Services	86,394.79	43,198.03	57,260.02	58,000.00
404.312 · Special Legal Services	9,101.00	2,000.00	500.00	-
<b>Total 404 · Solicitor/Legal</b>	<b>95,495.79</b>	<b>45,198.03</b>	<b>57,760.02</b>	<b>58,000.00</b>
408 · Engineering Services				
408.311 · Professional Services	5,184.96	4,824.26	30,000.00	8,000.00
408.312 · Special Engineering Services	14,194.16	79,106.91	34,374.00	131,000.00
<b>Total 408 · Engineering Services</b>	<b>19,379.12</b>	<b>83,931.17</b>	<b>64,374.00</b>	<b>139,000.00</b>
409 · Gen Government Buildings				
409.14 · Contracted Services	10,160.80	4,765.95	7,979.80	8,000.00
409.20 · Operating Supplies	658.88	220.93	3,500.00	3,500.00
409.23 · Heating/Generator Fuel	466.78	25.23	2,000.00	1,000.00
409.26 · Minor Equipment	581.03	299.07	500.00	500.00
409.361 · Electricity	9,081.17	5,438.61	9,500.00	9,500.00
409.362 · Water	2,590.81	1,185.52	2,700.00	3,000.00
409.363 · Natural Gas	1,002.00	1,057.33	1,500.00	1,500.00
409.37 · Repairs & Maintenance	5,495.40	870.48	5,000.00	5,000.00
409.45 · Security	276.00	23,638.00	900.00	900.00
409.70 · Capital Improvements	1,725.00			
409.71 · Public Works Building	1,500.00	577.70	1,500.00	1,500.00
<b>Total 409 · Gen Government Buildings</b>	<b>33,537.87</b>	<b>38,078.82</b>	<b>35,079.80</b>	<b>34,400.00</b>
<b>Total 400 · General Government</b>	<b>335,682.74</b>	<b>285,225.13</b>	<b>351,124.61</b>	<b>427,760.00</b>

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	<b>Actual Jan - Dec 2019</b>	<b>Jan - Aug 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
410 · Public Safety				
410 · Police				
410.13 · Full Time Wages	551,752.08	370,633.03	644,664.12	680,140.00
410.14 · Chief of Police	82,176.12	55,611.08	85,052.41	88,029.00
410.161 · Crossing Guards	3,381.00	1,092.00	4,000.00	2,500.00
410.162 · Extra Police	81,166.09	49,474.29	50,000.00	67,745.00
410.163 · Secretary	33,073.12	22,839.20	35,100.42	36,340.00
410.181 · Longevity	7,228.22	9,092.90	9,094.59	10,965.00
410.182 · Overtime	152,963.08	69,318.93	60,000.00	61,506.00
410.183 · Shift Differential	5,920.08	3,343.86	3,741.66	6,700.00
410.184 · Holiday	33,847.84	23,809.56	30,506.88	38,748.00
410.185 · Holiday/DOT (working Holiday)		18,392.54	0.00	25,120.00
410.192 · College Tuition		0.00	4,800.00	7,200.00
410.193 · Physicals/Psychology	4,821.78	0.00	1,600.00	1,600.00
410.211 · Office Supplies	4,914.43	3,850.21	5,000.00	5,000.00
410.22 · Office Equipment & Maintenance	2,023.11	1,102.81	2,000.00	2,000.00
410.231 · Minor Equipment	6,625.45	200.99	6,000.00	6,000.00
410.238 · Uniforms	5,981.83	1,316.34	7,100.00	6,400.00
410.239 · Uniform Equipment	3,222.00	4,009.10	5,000.00	5,000.00
410.24 · Vehicle Fuel	10,409.43	4,218.96	9,500.00	9,500.00
410.241 · Training	1,755.38	1,703.98	6,000.00	6,000.00
410.25 · Firearms Supplies	11,285.91	2,486.78	5,500.00	5,000.00
410.26 · Speed Check	1,177.50	2,205.75	1,500.00	1,500.00
410.27 · Animal Control	400.00	200.00	400.00	400.00
410.321 · Telephone	8,303.61	6,214.36	5,700.00	8,640.00
410.322 · Postage	321.97	173.83	500.00	500.00
410.323 · Radio Equipment & Maintenance	303.94	0.00	2,000.00	2,000.00
410.33 · Transportation	0.00	0.00	250.00	250.00
410.371 · Repairs & Maintenance	10,271.17	7,272.58	10,000.00	10,000.00
410.42 · Dues & Subscriptions	780.63	60.00	900.00	900.00
410.421 · Computer/ Data & Maintenance	28,814.01	10,918.69	10,000.00	12,000.00
410.46 · Meetings & Conferences	1,224.77	155.00	1,000.00	1,000.00
410.47 · Investigations	1,996.18	1,139.60	2,500.00	2,500.00
410.471 · Examination Service Fee	173.04	53.00	1,200.00	-
410.70 · Building Maint. / Improvements	4,373.23	27,663.12	7,000.00	7,000.00
410.74 · Capital Purchase/P.D		0.00	5,000.00	25,785.00
410.75 · State Accreditation	5,667.26	0.00	4,000.00	4,000.00
410.76 · Civil Service Commission		0.00	1,000.00	-
410.77 · Grant Purchases	60,789.45	3,729.94	5,691.00	27,000.00
<b>Total 410 · Police</b>	<b>1,127,143.71</b>	<b>702,282.43</b>	<b>1,033,301.08</b>	<b>1,174,968.00</b>

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	Actual Jan - Dec 2019	Jan - Aug 2020	Budget 2020	Budget 2021
<b>411 · Fire</b>				
411.158 · Volunteer Fire Relief Asso.	21,564.61	0.00	21,000.00	21,000.00
411.159 · Fountain Hill Volunteer Fire Co	5,500.00	2,750.00	5,500.00	5,500.00
411.20 · Supplies	440.13	163.27	600.00	600.00
411.23 · Uniforms	2,005.00	0.00	6,000.00	6,000.00
411.24 · Vehicle Fuel	2,358.08	829.28	2,500.00	1,800.00
411.25 · Heating Gas	788.73	825.66	1,300.00	1,300.00
411.26 · Minor Equipment	16,305.96	848.23	6,000.00	6,000.00
411.261 · Electric	2,798.83	1,955.63	3,200.00	3,200.00
411.327 · Radio Equipment Maintenance	1,384.51	1,737.00	4,000.00	4,000.00
411.361 · Telephone	1,665.65	1,109.20	1,668.00	1,668.00
411.362 · Water	261.97	102.33	232.00	232.00
411.371 · Truck Repair & Maintenance	6,552.76	6,549.66	10,000.00	10,000.00
411.372 · Equipment Repair & Maintenance	6,725.92	165.98	4,000.00	4,000.00
411.373 · Fire House Repairs & Maintenance	5,123.00	1,310.00	6,000.00	6,000.00
411.42 · Dues & Subscriptions	2,184.00	2,516.00	2,300.00	2,600.00
411.46 · Meetings & Education	494.00	0.00	500.00	500.00
<b>Total 411 · Fire</b>	<b>76,153.15</b>	<b>20,862.24</b>	<b>74,800.00</b>	<b>74,400.00</b>
<b>413 · Code Enforcement</b>				
413.14 · Transpor. Reim./ Fire Marshall	900.00	450.00	900.00	900.00
413.21 · Supplies	831.66	1,224.39	600.00	1,000.00
413.26 · Minor Equipment	185.00	0.00	500.00	1,200.00
413.310 · UCC Inspections/Bldg.	56,458.45	11,846.96	32,000.00	3,600.00
413.313 · UCC Fees	103.63			1,200.00
413.314 · Fire Inspection Program	2,235.00			10,500.00
413.33 · Expenses/Fire Marshall	0.00	0.00	150.00	150.00
413.346 · Meetings & Education /Code Enfc	135.00	348.63	500.00	1,200.00
413.347 · Training/Fire Marshall	0.00	0.00	250.00	100.00
413.42 · Dues & Subscription	0.00	90.00	200.00	800.00
413.75 · Computerization		19,500.00		2,400.00
<b>Total 413 · Code Enforcement</b>	<b>60,848.74</b>	<b>33,459.98</b>	<b>35,100.00</b>	<b>23,050.00</b>
<b>414 · Planning &amp; Zoning</b>				
414.14 · Salary Zoning Officer	24,271.48	38,192.39	59,254.00	62,100.00
414.20 · Supplies PC/ZHB	99.50	159.14	150.00	150.00
414.311 · Legal Services PC/ZHB	2,812.68	1,402.50	6,000.00	3,000.00
414.312 · Stenographer PC/ZHB	0.00	1,519.05	600.00	1,500.00
414.321 · Telephone	862.18	582.09	960.00	960.00
414.324 · Postage	347.73	530.55	600.00	600.00
414.34 · Advertising PC/ZHB	1,012.80	490.45	1,500.00	1,500.00
414.346 · Meetings & Education/ZHB	0.00	540.00	150.00	600.00
414.75 · Computerization	1,249.29	2,301.86	995.00	1,000.00
414.76 · Update SALDO Ordinance	0.00	0.00	1,000.00	1,000.00
<b>Total 414 · Planning &amp; Zoning</b>	<b>30,655.66</b>	<b>45,718.03</b>	<b>71,209.00</b>	<b>72,410.00</b>

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	Actual Jan - Dec 2019	Jan - Aug 2020	Budget 2020	Budget 2021
415 · Emergency Management				
415.20 · Supplies		314.77	0.00	600.00
Total 415 · Emergency Management		314.77	0.00	600.00
Total 410 · Public Safety	1,294,801.26	802,637.45	1,214,410.08	1,345,428.00
421 · Health & Welfare				
421.14 · Salary Health Officer	1,590.00	320.00	1,600.00	1,600.00
421.20 · Supplies	0.00	0.00	100.00	100.00
Total 421 · Health & Welfare	1,590.00	320.00	1,700.00	1,700.00
430 · Public Works				
430 · Roads & Streets				
430.14 · Wages	175,291.60	101,469.13	172,849.04	177,434.00
430.181 · Overtime	4,028.55	707.78	4,000.00	3,000.00
430.182 · Longevity	500.00			250.00
430.193 · CDL Testing	478.50	412.50	600.00	600.00
430.20 · Supplies	1,788.42	959.74	1,800.00	1,800.00
430.21 · Minor Equipment	1,945.36	953.87	1,700.00	1,700.00
430.214 · Training	165.00	130.00	500.00	1,000.00
430.22 · Gas & Oil	7,655.58	2,788.95	6,933.17	6,900.00
430.221 · Heating Gas	2,552.27	2,514.32	3,963.82	4,200.00
430.23 · Equipment Repair & Maintenance		18.60	0.00	1,500.00
430.238 · Uniforms	1,947.22	435.06	1,600.00	2,400.00
430.321 · Telephone	2,622.16	1,648.63	2,583.97	2,500.00
430.34 · Advertising		2,140.80	0.00	-
430.371 · Vehicle Repair & Maintenance	10,619.71	2,073.64	10,170.00	15,000.00
430.46 · Meetings & Conferences	0.00	0.00	2,550.00	500.00
430.47 · Drug & Alcohol Testing	368.50	431.50	300.00	450.00
430.74 · Capital Equipment		55,447.00	13,500.00	-
430.75 · Computerization	1,551.90	637.39	1,700.00	1,700.00
Total 430 · Roads & Streets	211,514.77	172,768.91	224,750.00	220,934.00
431 · Cleaning of Streets & Gutters				
431.21 · Minor Equipment	224.33	247.14	350.00	350.00
431.37 · Equipment Repair & Maintenance	230.94	15.73	250.00	4,750.00
431.74 · Major Equipment		10,000.00	20,000.00	-
Total 431 · Cleaning of Streets & Gutters	455.27	10,262.87	20,600.00	5,100.00
432 · Winter Maintenance				
432.20 · Supplies	11,662.75	3,090.25	13,000.00	13,000.00
432.21 · Minor Equipment	1,734.05	352.14	2,500.00	2,500.00
432.37 · Equipment Repairs & Maintenance	567.08	1,357.05	1,000.00	1,500.00
Total 432 · Winter Maintenance	13,963.88	4,799.44	16,500.00	17,000.00
433 · Traffic Control Devices				
433.20 · Supplies	3,367.21	1,138.03	5,000.00	4,000.00
433.36 · Electricity	1,780.17	1,235.73	2,000.00	2,000.00
433.37 · Repair & Maintenance	0.00	0.00	750.00	750.00
433.74 · Equipment	3,866.76	0.00	2,000.00	2,000.00
Total 433 · Traffic Control Devices	9,014.14	2,373.76	9,750.00	8,750.00

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	<b>Actual Jan - Dec 2019</b>	<b>Jan - Aug 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
434 · Street Lighting				
434.361 · Street Lighting - Electricity	43,733.80	27,961.97	45,000.00	45,000.00
<b>Total 434 · Street Lighting</b>	<b>43,733.80</b>	<b>27,961.97</b>	<b>45,000.00</b>	<b>45,000.00</b>
436 · Storm Sewers & Drains				
436.20 · Supplies	37.41			-
436.36 · Stormwater Fees		9,368.00		9,368.00
<b>Total 436 · Storm Sewers &amp; Drains</b>	<b>37.41</b>	<b>9,368.00</b>	<b>0.00</b>	<b>9,368.00</b>
438 · Street Repairs & Maintenance				
438.03 · Warren St		0.00	284,050.00	138,750.00
438.04 · Broadway Curb & Sidewalk				945,000.00
438.45 · Contracted Services	1,500.00	2,000.00	30,511.00	
<b>Total 438 · Street Repairs &amp; Maintenance</b>	<b>1,500.00</b>	<b>2,000.00</b>	<b>314,561.00</b>	<b>1,083,750.00</b>
<b>Total 430 · Public Works</b>	<b>280,219.27</b>	<b>229,534.95</b>	<b>631,161.00</b>	<b>1,389,902.00</b>
448 · Water System Service				
448.00 · Hydrant Rental	16,368.00	10,912.00	16,368.00	16,368.00
<b>Total 448 · Water System Service</b>	<b>16,368.00</b>	<b>10,912.00</b>	<b>16,368.00</b>	<b>16,368.00</b>
450 · Recreation & Community				
452 · Swimming Pool				
452.14 · Wages	37,365.98	0.00	36,000.00	36,000.00
452.20 · Chemicals	7,283.16	0.00	7,200.00	7,200.00
452.21 · Supplies	2,507.89	230.10	3,200.00	3,200.00
452.22 · Minor Equipment	202.89	0.00	800.00	800.00
452.31 · Water Testing	384.00	0.00	550.00	550.00
452.32 · Telephone	240.18	159.92	240.18	240.00
452.361 · Electricity	3,787.37	513.09	3,528.24	3,528.00
452.362 · Water	3,105.93	61.37	5,908.51	5,909.00
452.371 · Equipment Repair & Maintenance	5,820.62	1,208.01	7,500.00	7,500.00
452.372 · Bathhouse Repairs & Maintenance	1,653.05	206.23	4,800.00	4,800.00
<b>Total 452 · Swimming Pool</b>	<b>62,351.07</b>	<b>2,378.72</b>	<b>69,726.93</b>	<b>69,727.00</b>
454 · Parks & Playground				
454.14 · Wages	3,789.50	0.00	9,000.00	6,000.00
454.20 · Supplies ( Recreation)	642.49	0.00	2,000.00	2,000.00
454.21 · Field Supplies (PW)	1,367.78	628.00	3,000.00	3,000.00
454.22 · Equipment (PW)	1,950.00	0.00	400.00	400.00
454.32 · Telephone	574.47	662.16	753.25	753.00
454.361 · Electricity	2,213.70	1,226.86	2,130.00	2,130.00
454.362 · Water	1,151.43	0.00	1,131.72	1,132.00
454.37 · Equipment Repair & Maintenance	113.03	1,577.99	2,200.00	2,200.00
454.39 · Building Repair & Maintenance	398.95	579.87	800.00	800.00
454.45 · Contracted Services	59,421.85	-	-	-
<b>Total 454 · Parks &amp; Playground</b>	<b>71,623.20</b>	<b>4,674.88</b>	<b>21,414.97</b>	<b>18,415.00</b>
455 · Shade Tree Commission				
455.10 · Supplies & Services	5,352.23	0.00	1,000.00	1,000.00
<b>Total 455 · Shade Tree Commission</b>	<b>5,352.23</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	<b>Actual Jan - Dec 2019</b>	<b>Jan - Aug 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
457 · Community Celebrations				
457.21 · Supplies	696.76	0.00	1,000.00	1,000.00
457.50 · Contributions to Community	0.00	0.00	250.00	250.00
457.60 · Community Program Supplies	-4.60	0.00	250.00	250.00
<b>Total 457 · Community Celebrations</b>	<b>692.16</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Total 450 · Recreation &amp; Community</b>	<b>140,018.66</b>	<b>7,053.60</b>	<b>93,641.90</b>	<b>90,642.00</b>
460 · Community Development				
463 · Grant Application	3,300.00	6,347.83	500.00	-
<b>Total 460 · Community Development</b>	<b>3,300.00</b>	<b>6,347.83</b>	<b>500.00</b>	<b>-</b>
470 · Debt Service				
471.10 · G.O. Note Series of 2013	57,724.90	29,417.18	58,956.76	60,575.00
471.11 · G.O. Note 2017 PW Garage	64,522.00	798,611.76	131,813.66	157,043.00
471.42 · Purchase PW Truck	7,688.63	-	-	-
<b>Total 470 · Debt Service</b>	<b>129,935.53</b>	<b>828,028.94</b>	<b>190,770.42</b>	<b>217,618.00</b>
472.00 · Interest Expenses				
472.10 · G.O Note 2013/ Interest	15,622.28	7,256.41	14,390.42	12,774.00
472.11 · G.O. Note 2017 PW Garage Int.	31,888.44	13,104.46	29,118.58	3,891.00
472.42 · Purchase PW Truck / Interest	79.37	-	-	-
<b>Total 472.00 · Interest Expenses</b>	<b>47,590.09</b>	<b>20,360.87</b>	<b>43,509.00</b>	<b>16,665.00</b>
480 · Miscellaneous Expenditures				
480.31 · Tax /Payroll Service	4,821.41	3,287.00	4,852.12	4,900.00
<b>Total 480 · Miscellaneous Expenditures</b>	<b>4,821.41</b>	<b>3,287.00</b>	<b>4,852.12</b>	<b>4,900.00</b>
482 · Employer Contribution				
482.30 · IRS 457 Contribution	1,290.00	760.00	1,040.00	1,040.00
482.40 · Insurance Opt Out	21,371.07	0.00	38,575.33	39,721.00
483.10 · Police Pension Fund	383,106.00	0.00	465,686.48	391,390.00
483.101 · Pension Consulting Service	4,600.00	625.00	0.00	-
<b>Total 482 · Employer Contribution</b>	<b>410,367.07</b>	<b>1,385.00</b>	<b>505,301.81</b>	<b>432,151.00</b>
486 · Insurance				
486.351 · Business Package	42,947.40	44,185.20	53,430.20	60,593.00
486.354 · Workers Comp	49,910.20	29,571.20	48,020.95	48,280.00
486.355 · Official & Employer Liability	325.00	482.00	325.00	482.00
486.357 · Treasurer Bond	625.00	485.00	500.00	485.00
486.359 · Police Liability	-	2,500.00	0.00	-
<b>Total 486 · Insurance</b>	<b>93,807.60</b>	<b>77,223.40</b>	<b>102,276.15</b>	<b>109,840.00</b>
487 · Employee Benefits				
487.151 · Disability Insurance	6,490.10	4,969.79	6,711.73	4,895.00
487.152 · Capital Blue Cross	275,157.87	201,766.67	392,134.72	330,096.00
487.153 · Transitional Reinsurance/PCOR	98.00	111.76	0.00	112.00
487.154 · PMRS	72,937.08	1,889.15	80,028.00	69,851.00
487.155 · Employers FICA	36,765.82	23,332.09	41,164.36	45,000.00
487.156 · Employers Unemployment	15,754.21	5,229.40	13,552.96	6,555.00
<b>Total 487 · Employee Benefits</b>	<b>407,203.08</b>	<b>237,298.86</b>	<b>533,591.77</b>	<b>456,509.00</b>

**Borough of Fountain Hill General Fund  
Proposed Budget 2021 - Approved 11/18/2020**

	<b>Actual Jan - Dec 2019</b>	<b>Jan - Aug 2020</b>	<b>Budget 2020</b>	<b>Budget 2021</b>
490 · Other Financing Uses				
492 · Interfund Transfers				
492.04 · To Capital Reserve-Capital Proj		100,000.00	100,000.00	350,000.00
492.07 · To Cap Reserve-Comm. Developm.		0.00	55,284.69	-
492.08 · Transfer to Sewer Fund		20,000.00	20,000.00	
Total 492 · Interfund Transfers	-	120,000.00	175,284.69	350,000.00
Total 490 · Other Financing Uses	-	120,000.00	175,284.69	350,000.00
<b>Total Expense</b>	<b>3,165,704.71</b>	<b>2,629,615.03</b>	<b>3,864,491.55</b>	<b>4,859,483.00</b>
Net Income	<b>820,685.00</b>	<b>1,792,588.53</b>	<b>52,921.91</b>	<b>-</b>

**Sewer Fund**  
**Proposed Budget 2021 - Approved 11/18/2020**

	<u>Actual Jan - Dec 19</u>	<u>Actual Jan - Sep 20      Budget 2020</u>		<u>Proposed Budget 2021</u>
<b>Income</b>				
<b>300. Revenue</b>				
341.00 · Interest Earnings	7,343.63	835.06	3,000.00	1,000.00
354.04 · Penn Vest Capital Grant				400,000.00
361.10 · Administration Fee	45.00			-
364.10 · Residential - Current	712,427.11	432,939.75	755,476.42	571,096.00
364.101 · Residential - Delinquent	327,538.48	205,956.37	45,494.02	140,070.00
364.11 · Commercial - Current	276,341.98	223,267.91	635,913.53	293,897.00
364.112 · Commercial - Delinquent	4,846.39	94,826.93	1,284.83	58,412.00
364.12 · Charges- Salisbury	4,183.76	2,591.07	4,087.00	4,087.00
364.80 · St. Luke/ IWS	151,041.60	32,473.74	151,041.20	33,402.00
364.81 · From St. Luke/ Pump Hous	10,995.00	17,872.00	10,000.00	15,000.00
<b>Total 300. Revenue</b>	<u>1,494,762.95</u>	<u>1,010,762.83</u>	<u>1,606,297.00</u>	<u>1,516,964.00</u>
<b>389.00 · Miscellaneous Income</b>	5,577.05	315.00	0.00	-
<b>392 · Interfund Operating Transfers</b>				
392.01 · Transfer from General Fund		20,000.00	20,000.00	-
<b>Total 392 · Interfund Operating Transfers</b>		<u>20,000.00</u>	<u>20,000.00</u>	-
<b>395.00 · Refund From Prior Year Expenses</b>	2,193.15	43,360.32	0.00	-
<b>Total Income</b>	<u>1,502,533.15</u>	<u>1,074,438.15</u>	<u>1,626,297.00</u>	<u>1,516,964.00</u>
<b>Expense</b>				
<b>402. Administration</b>				
402.12 Exec Secretary	17,200.94	13,694.58	17,802.95	18,426.00
402.13 Clerk/Receptionist	23,865.42	11,555.61	16,712.80	17,297.00
402.14 Director of Finance	11,034.34	10,000.00	13,000.00	13,455.00
402.20 Newsletter	0.00	0.00	500.00	-
402.21 Office Supplies	599.96	376.98	600.00	600.00
402.22 Office Equipt Maint	234.00	156.00	234.00	234.00
402.23 Minor Equipment/Lease	393.00	324.80	500.00	500.00
402.24 Bank Services Fees	1,227.03	-21.00	50.00	50.00
402.311 Auditing	1,980.00	2,060.00	2,000.00	2,100.00
402.324 Postage	1,291.95	973.47	1,200.00	1,200.00
402.38 Office Rent	7,200.00	5,400.00	7,200.00	7,200.00
402.75 Computerization	290.62	32.50	377.50	350.00
408.31 Engineering Services	5,305.72	6,678.01	16,000.00	51,000.00
408.32 Legal Services	3,797.95	6,919.05	4,000.00	6,000.00
408.33 · MS4	50.00	0.00	0.00	-
<b>Total 402. Administration</b>	<u>74,470.93</u>	<u>58,150.00</u>	<u>80,177.25</u>	<u>118,412.00</u>

**Sewer Fund**  
**Proposed Budget 2021 - Approved 11/18/2020**

<b>429 Collection &amp; Treatment</b>				
429.14 PW Wages	72,240.14	60,203.84	90,744.16	94,641.00
429.181 PW Overtime	3,459.43	1,252.45	5,000.00	5,000.00
429.20 Supplies	1,307.63	525.36	1,750.00	1,750.00
429.21 Gas & Oil	2,831.99	639.18	3,500.00	3,500.00
429.23 Minor Equipt	3,162.23	1,848.21	5,000.00	5,000.00
429.238 Uniforms PW do not use		0.00	400.00	-
429.239 Safety Equip. PW	221.41	72.35	600.00	600.00
429.321 Pump House-Phone	479.76	359.82	500.00	500.00
429.361 Pump House- Electric	4,949.18	4,636.59	4,500.00	5,000.00
429.362 Pump House- Water	75.49	55.73	300.00	300.00
429.363 Treatment Charges-Bethl	867,278.70	405,877.81	746,284.80	532,499.00
429.364 IWS Charges-Bethlehem	33,654.00	31,837.00	148,079.00	31,837.00
429.365 Capital Charges	70,721.00	113,226.72	71,203.00	57,845.00
429.371 Pump & Meter R/M	6,514.15	7,738.61	12,000.00	12,000.00
429.372 Lines R/M	21,074.57	4,746.70	177,500.00	25,000.00
429.373 Equipt R/M	1,870.73	354.24	5,000.00	5,000.00
429.375 Sanitary Sewer Rehab				365,000.00
429.367 Water Shut-Off Fee	2,105.19	420.00	2,500.00	1,000.00
<b>Total 429 Collection &amp; Treatment</b>	<b>1,091,945.60</b>	<b>633,794.61</b>	<b>1,274,860.96</b>	<b>1,146,472.00</b>
<b>470 Debt Service</b>				
471.41 Purchase Equipment		-2,127.50	0.00	-
472.41 Purchase Equip. Interest		4.89	0.00	-
<b>Total 470 Debt Service</b>		<b>-2,122.61</b>	<b>0.00</b>	
<b>486 Insurance</b>				
486.351 Business Package	13,532.80	18,699.60	17,688.00	20,076.00
486.354 Worker's Comp Policy	11,818.90	7,659.00	9,858.00	10,909.00
<b>Total 486 Insurance</b>	<b>25,351.70</b>	<b>26,358.60</b>	<b>27,546.00</b>	<b>30,985.00</b>
<b>487 Employee Benefits</b>				
487.151 Disability Ins.	2,017.06	1,512.07	2,221.32	1,632.00
487.152 Capital Blue Cross	266,026.86	133,099.82	201,974.70	204,883.00
487.155 FICA Employer	12,255.28	6,872.62	11,580.00	11,580.00
487.156 Unemployment Comp	4,379.91	2,686.60	5,000.00	3,000.00
<b>Total 487 Employee Benefits</b>	<b>284,679.11</b>	<b>144,171.11</b>	<b>220,776.02</b>	<b>221,095.00</b>
<b>Total Expense</b>	<b>1,476,447.34</b>	<b>860,351.71</b>	<b>1,603,360.23</b>	<b>1,516,964.00</b>
<b>Net Income</b>	<b>26,085.81</b>	<b>214,086.44</b>	<b>22,936.77</b>	<b>-</b>
<b>Other Income /Expense</b>				
<b>Other Expense</b>				
429.374 Depreciation Expense	218,457.00	218,087.00	218,087.00	217,718.00
<b>Total Other Expense</b>	<b>218,457.00</b>	<b>218,087.00</b>	<b>218,087.00</b>	<b>217,718.00</b>

**Health Sanitation Fund**  
**Proposed Budget 2021 - Approved 11/18/2020**

	<u>Actual Jan - Dec 19</u>	<u>Actual Jan - Sep 20</u>	<u>Budget 2020</u>	<u>Budget 2021</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>300. Revenue</b>				
341.00 Interest Earning	6,159.56	1,843.53	3,000.00	\$ 1,000.00
361.12 C.Card Processing Fee	1,918.00	94.00	400.00	\$ -
364.11 Collection - Current	543,750.23	352,639.50	549,285.10	\$ 473,032.00
364.112 Collection - Delinquent	294,051.04	156,976.57	75,826.40	\$ 142,549.00
364.20 Recycling Reimbursement	570.00	415.00	300.00	\$ 300.00
364.30 Recy. Facility Permit	540.00	420.00	300.00	\$ 300.00
364.113 Northeast Revenue - Delinquent	1,849.19	0	0	\$ -
364.21 DEP/ 904 Recycling Grant	28,083.00	0	0	\$ -
364.22 DEP / 902 Recycling Grant	54,094.75	0	0	\$ -
398 From Prev Yr Fund Balance				\$ 58,723.00
<b>Total 300. Revenue</b>	<u>931,015.77</u>	<u>512,388.60</u>	<u>629,111.50</u>	<u>\$ 675,904.00</u>
<b>Total Income</b>	931,015.77	512,388.60	629,111.50	\$ 675,904.00
<b>Expense</b>				
<b>402. Administration</b>				
402.12 Exec Secretary	17,200.93	11,640.63	17,802.95	\$ 18,426.00
402.13 Clerk/Receptionist	23,865.41	9,953.20	16,629.60	\$ 17,297.00
402.14 Director of Finance	11,034.34	8,500.00	13,000.00	\$ 13,455.00
402.20 Newsletter	0.00	0.00	2,000.00	\$ -
402.21 Office Supplies	615.43	69.01	1,400.00	\$ 1,000.00
402.22 Office Equipt Maint	234.00	156.00	234.00	\$ 250.00
402.23 Minor Equipment/Lease	393.00	324.80	598.50	\$ 500.00
402.24 Bank Services Fees	813.63	-45.00	200.00	\$ 100.00
402.25 Credit Card Service Fee	1,376.46	386.40	600.00	\$ -
402.311 Auditing	1,980.00	2,060.00	2,000.00	\$ 2,100.00
402.324 Postage	1,291.95	1,282.73	1,100.00	\$ 1,500.00
402.38 Office Rent	7,200.00	4,800.00	7,200.00	\$ 7,200.00
402.75 Computerization	290.63	32.50	500.00	\$ 500.00
<b>Total 402. Administration</b>	<u>66,295.78</u>	<u>39,160.27</u>	<u>63,265.05</u>	<u>\$ 62,328.00</u>
<b>427 Collection &amp; Disposal</b>				
427.45 Contracted Services	391,293.78	286,018.47	381,358.00	\$ 450,830.00
427.451 Recycling Facility Fee	1,090.00	970.00	1,500.00	\$ 1,500.00
427.52 Recycling Container	0.00	0.00	500.00	\$ 1,500.00
<b>Total 427 Collection &amp; Disposal</b>	<u>392,383.78</u>	<u>286,988.47</u>	<u>383,358.00</u>	<u>\$ 453,830.00</u>
<b>486 Insurance</b>				
486.351 Business Package	13,532.80	18,699.60	17,688.40	\$ 20,076.00
486.354 Worker's Comp Policy	11,818.90	7,659.00	9,858.40	\$ 10,908.00
<b>Total 486 Insurance</b>	<u>25,351.70</u>	<u>26,358.60</u>	<u>27,546.80</u>	<u>\$ 30,984.00</u>
<b>487 Employee Benefits</b>				
487.151 Disability Ins.	2,017.06	1,512.07	2,221.32	\$ 1,632.00

**Health Sanitation Fund**  
**Proposed Budget 2021 - Approved 11/18/2020**

	<u>Actual Jan - Dec 19</u>	<u>Actual Jan - Sep 20      Budget 2020</u>		<u>Budget 2021</u>
487.152 Capital Blue Cross	119,712.08	79,847.88	121,184.82	\$ 122,930.00
487.155 FICA Employer	12,255.28	9,854.37	11,580.53	\$ 3,900.00
487.156 Unemployment Comp	4,379.91	4,436.31	4,158.60	\$ 300.00
<b>Total 487 Employee Benefits</b>	<u>138,364.33</u>	<u>95,650.63</u>	<u>139,145.27</u>	<u>\$ 128,762.00</u>
<b>Total Expense</b>	<u>622,395.59</u>	<u>448,157.97</u>	<u>613,315.12</u>	<u>\$ 675,904.00</u>
<b>Net Ordinary Income</b>	308,620.18	64,230.63	15,796.38	\$ -
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>490.00 · Depreciation</b>	16,399.00	0.00	9,879.00	\$ 18,465.00
<b>Total Other Expense</b>	<u>16,399.00</u>	<u>0.00</u>	<u>9,879.00</u>	<u>\$ 18,465.00</u>
<b>Net Other Income</b>	<u>-16,399.00</u>	<u>0.00</u>	<u>-9,879.00</u>	<u>\$ (18,465.00)</u>
<b>Net Income</b>	<u>292,221.18</u>	<u>64,230.63</u>	<u>5,917.38</u>	<u>\$ (18,465.00)</u>

**Library Fund**  
**Proposed Budget 2021 - Approved 11/18/2020**

	<b>Actual Jan - Dec 19</b>	<b>Actual Jan - Sep 20</b>	<b>2020 Budget</b>	<b>2021 Budget</b>
<b>Income</b>				
<b>300. Revenue</b>				
301.10 Library Tax	91,978.08	91,978.08	91,978.08	91,978.00
341.00 Interest Earnings	1,864.14	483.77	500.00	100.00
<b>Total 300. Revenue</b>	<b>93,842.22</b>	<b>92,461.85</b>	<b>92,478.08</b>	<b>92,078.00</b>
<b>Total Income</b>	<b>93,842.22</b>	<b>92,461.85</b>	<b>92,478.08</b>	<b>92,078.00</b>
<b>Expense</b>				
<b>400. Expenses</b>				
456.62 B.A.P. Library Ser	85,172.04	65,548.57	87,301.00	87,301.00
<b>Total 400. Expenses</b>	<b>85,172.04</b>	<b>65,548.57</b>	<b>87,301.00</b>	<b>87,301.00</b>
<b>Total Expense</b>	<b>85,172.04</b>	<b>65,548.57</b>	<b>87,301.00</b>	<b>87,301.00</b>
<b>Net Income</b>	<b>8,670.18</b>	<b>26,913.28</b>	<b>5,177.08</b>	<b>4,777.00</b>

Fire Fund  
Proposed Budget 2021 - Approved 11/18/2020

	<u>Actual Jan - Dec 19</u>	<u>Actual Jan - Sep 20</u>	<u>Budget</u>	<u>Budget 2021</u>
<b>Income</b>				
<b>300. Revenue</b>				
301.10 Fire Tax	18,395.62	18,395.62	18,395.62	18,395.00
341.00 Interest Earning	3,871.91	743.72	2,500.00	200.00
<b>Total 300. Revenue</b>	<u>22,267.53</u>	<u>19,139.34</u>	<u>20,895.62</u>	<u>18,595.00</u>
<b>350. Intergov. Rev</b>				
351.09 CDBG				200,000.00
<b>Total 350. Intergov. Rev</b>				<u>200,000.00</u>
<b>387. Contr. from Priv. Sources</b>				
387.01 Contributions				200,534.00
<b>Total 387. Contrib.</b>				<u>200,534.00</u>
<b>391. Proceeds of General Fixed Assets</b>				
391.10 Sale of Fire Truck				20,000.00
<b>Total 391. Proceeds of Gen. Fixed Assets</b>				<u>20,000.00</u>
<b>Total Income</b>	22,267.53	19,139.34	20,895.62	<b>439,129.00</b>
<b>Expense</b>				
<b>411. Fire</b>				
411.74 Fire Truck				400,534.00
<b>Total 411. Fire</b>				<u>400,534.00</u>
<b>Total Expense</b>	0.00	0.00		<b>400,534.00</b>
<b>Net Income</b>	<u><u>22,267.53</u></u>	<u><u>19,139.34</u></u>	<u><u>20,895.62</u></u>	<u><u>38,595.00</u></u>

**Liquid Fuel**  
**Proposed Budget 2021 - Approved 11/18/2020**

	Actual Jan - Dec 19	Actual Jan - Sep 20	2020 Budget	2021 Budget
<b>Income</b>				
<b>300. Revenue</b>				
341.00 Interest Earnings	9,732.25	2,418.27	5,000.00	500.00
357.00 Liquid Fuels Grants	134,241.16	130,655.87	125,267.00	117,748.00
<b>Total 300. Revenue</b>	<b>143,973.41</b>	<b>133,074.14</b>	<b>130,267.00</b>	<b>118,248.00</b>
<b>398 From Prev Yr Fund Bal.</b>			147,946.44	136,195.00
<b>Total Income</b>	<b>143,973.41</b>	<b>133,074.14</b>	<b>278,213.44</b>	<b>254,443.00</b>
<b>Expense</b>				
<b>437. Repairs of Tools and Mach</b>	13,251.05	5,653.70		10,000.00
<b>438. Maint.&amp; Repairs Roads</b>	58,042.50	26,504.13	192,308.00	30,000.00
<b>439. Highway Constr.</b>		22,433.50	71,012.00	200,000.00
<b>492.01 Major Equip. Purchases</b>	6,524.91	13,453.84	13,453.84	14,011.00
<b>493.01 Major Equip/ Interest</b>	696.81	989.60	989.60	432.00
<b>402.24 · Bank Service Fee</b>	12.00			-
<b>Total Expense</b>	<b>78,527.27</b>	<b>69,034.77</b>	<b>277,763.44</b>	<b>254,443.00</b>
<b>Net Income</b>	<b>65,446.14</b>	<b>64,039.37</b>	<b>450.00</b>	<b>-</b>