Borough of
Fountain Hill

Annual Operating Budget 2022

Adopted on December 6, 2021

Lehigh County

Borough of Fountain Hill

2022 BUDGET OVERVIEW

The proposed 2022 Budget has been reviewed by the Finance Committee and Council and was presented for public review on November 24, 2021 for ten calendar days. Council approved the final 2021 Budget on 12/06/2021.

The combined 2022 Budget is composed of the General & Capital Reserve Fund, Sewer Fund, Health & Sanitation Fund, Library Fund, Liquid Fuels Fund and Fire Fund.

2022 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 = $3,810,064 (excluding Appropriation from Previous Year Fund Balance and Intergovernmental Revenue)
  - 58% of total projected revenue is coming from Real Estate Taxes (in 2021 56%)
  - Intergovernmental Revenue includes
    - CDBG Grant 2021 $134,100 – Jeter Avenue from Bergen Street to Kieffer Street
    - Lehigh County Conservation District - $69,345 Stanley Avenue Grass Alley Conversion
    - TAP (Transportation Alternatives Set-Aside Program) Grant 2021 - $203,829 Broadway – Delaware Intersection
    - MTF (Multi-Modal Transportation Fund) Grant 2019 - $1,000,000 Broadway Curb & Sidewalk
  - 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 2019 is as follows:

Totals for Fountain Hill	Parcels	Value
Taxable Assessed	1,599	229,949,600
Exempt Assessed	39	193,182,900

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:

General Purpose	**9.13 mills**	**$0.913**
Library	**0.40 mills**	**$0.040**
Fire	**0.08 mills**	**$0.008**

➢ Expenditures

- ➢ Special Engineering Services – related to: CDBG Grant 2021 Jeter Ave; Sioux Street Reconstruction; MTF Grant 2019 Broadway Curb & Sidewalk; Stanley Ave Grass Alley Conversion

- ➢ Non-organized employee wage/salary increase 5% (excluding newly hired employees within 2nd half of 2021)

- ➢ Maintenance/Repairs of Roads – Jeter Ave (CDBG 2021); Sioux Street Reconstruction; Broadway Curb & Sidewalk (MTF Grant 2019); Broadway-Delaware Intersection (TAP Grant 2021); Stanley Avenue Grass Alley Conversion (LC Conservation District Grant)

- ➢ Pool – Deck and Pipe & Electrical work (Quote $50,000)

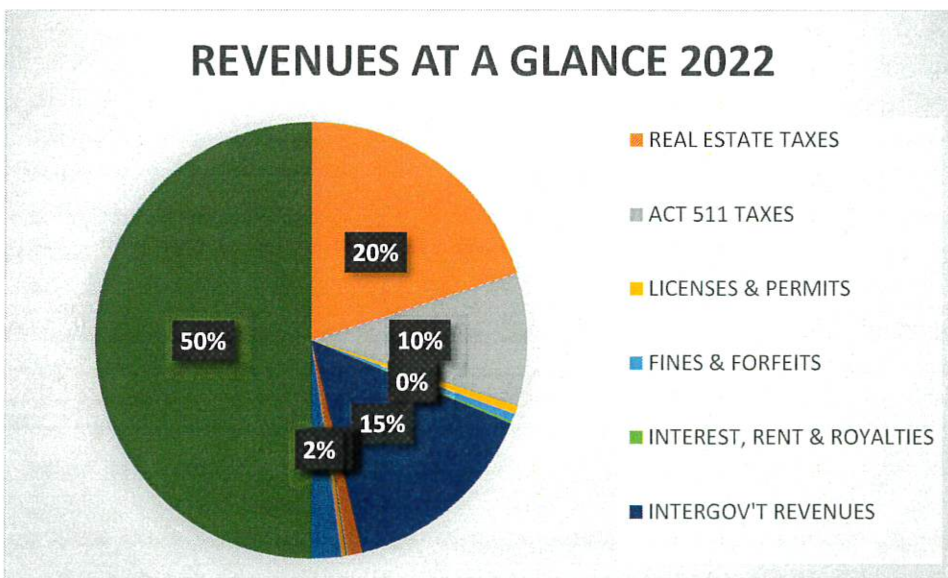
- ➢ Property & liability insurance projected at 6% increase

- ➢ Cost of employee benefits (Capital Blue Cross) projected at 2.4% increase

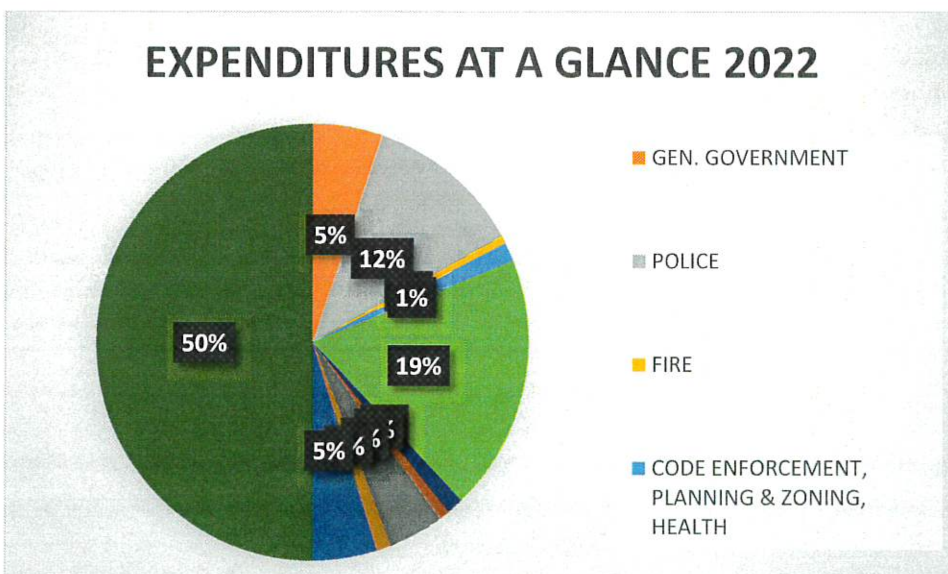
The operating fund balance is projected to be $3,631462 – of which $1,337928 is restricted (i.e. Grantor restriction) and $104,636 is committed to the debt service on the remaining Public Works Building loan.

Capital Reserve Fund		
	2021	**2022**
Reserve Balance	**$155,634.00**	**$505,984.00**
TOTAL TRANSFERS FROM GEN. FUND	$350,000.00	
TOTAL SALE OF PROPERTY		
TOTAL FEES-IN-LIEU		
TOTAL CONTRIBUTIONS		
TOTAL GRANTS		
TOTAL BOND PROCEEDS (Net)		
TOTAL INTEREST	$350.00	$400.00
TOTAL FUND INCOME	$350,350.00	$400.00
TOTAL DISBURSEMENTS	0	
TOTAL INTERFUND LOANS	0	
TOTAL RESERVE BAL	**$505,984.00**	**$506,384.00**

2022 REVENUES AT A GLANCE		
REAL ESTATE TAXES	2,101,387.00	40%
ACT 511 TAXES	1,029,920.00	20%
LICENSES & PERMITS	65,668.00	1%
FINES & FORFEITS	61,016.00	1%
INTEREST, RENT & ROYALTIES	16,344.00	0%
INTERGOV'T REVENUES	1,573,472.00	30%
DEPT. RECEIPTS-GOVT.SERV., PUBLIC SAFETY	120,812.00	2%
RECREATION	12,000.00	0%
MISCELLANEOUS	33,274.00	1%
FROM PREVIOUS YR FUND BALANCE	234,104.00	4%
TOTAL REVENUE	**5,247,997.00**	**100%**



2022 EXPENDITURES AT A GLANCE		
GEN. GOVERNMENT	543,321.00	10%
POLICE	1,231,421.00	23%
FIRE	65,100.00	1%
CODE ENFORCEMENT, PLANNING & ZONING, HEALTH	146,144.00	3%
PUBLIC WORKS & WATER	1,989,883.00	38%
RECREATION & COMMUNITY	131,714.00	3%
DEBT SERV. & INTERST & MISC. EXPEND.	88,292.00	2%
EMPLOYER CONTRIB.	432,097.00	8%
INSURANCE	112,238.00	2%
EMPLOYEE BENEFITS	507,787.00	10%
TOTAL EXPENDITURES	**5,247,997.00**	**100%**



Capital Reserve Fund: In 2021, 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.
The fund balance is projected to be $506,384.

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. In 2021, 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 $688,915 of which $38,690 is restricted by the Grantor of the Recycling Grant.

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 Bulk Sewer rate equals $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 a majority of the Borough (remaining contractual commitment $129,000). This is an effort to reduce the influx and infiltration of stormwater into the sanitary sewer system. The Video Inspection is part of a major sanitary sewer rehabilitation project. The scope of the sanitary sewer rehabilitation project is to be evaluated/funded by a PennVest loan and/or grant.

The City of Bethlehem notified the Borough that it will move forward with its sewer main work on Broadway (City of Bethlehem H2O Grant). The Borough will be responsible for the relocation cost of the and some additional engineering design cost totaling $15,500.

The City of Bethlehem treatment charges are estimated to stay at the 2021 level ($532,499).

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.

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

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 2022, Liquid Fuel funds will, in part, be expended for Delaware Ave Preservation and Warren Street Reconstruction.
The fund balance is projected to be $89,370.

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 2022, the BAPL is requesting a funding of $87,301 (same as 2021).

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.

Borough of Fountain Hill
Capital Project 2022

CAPITAL EXPENDITURE PROJECTS

Capital Projects

Name	Fund	Code	2021	2022	2023	2024	Notes
CDBG 2021 Jeter (from Bergen to Kieffer)	GF	#438		$ 147,510.00			**CDBG 2021 ($134,100**) & GF general - see detail
	GF	#408.312		$ 20,115.00			Engineering Design & Insp
Pool -	GF	# 452.372		$ 50,000.00			Quote 10/07/2021 for deck & pipe and electrical work
Sioux Street Reconstruction	GF	#438		$ 166,125.00			Han Eng Estimate (see note on Sioux St tab)
Sioux Street Reconstruction	LF	#438		$ 48,875.00			Han Eng Estimate
Sioux Street Reconstruction	GF	#408.312		$ 35,000.00			Han Eng Estimate
Delaware Ave Preservation	LF	#438		$ 170,000.50			LF #438
MTF Grant 2019 Broadway	GF	#438		$ 1,004,529.00			**$914,529 MTF Grant 2019**; $90,000 Borough
MTF Grant 2019 Broadway	GF	#408.312		$ 145,470.00			**$85470 MTF Grant**, $60,000 GF Engineering Design & Insp
TAP 2021 Broadway-Delaware	GF	#438		$ 203,829.00			fully **grant** covered

Borough of Fountain Hill
Capital Project 2022

Name	Fund	Code	2021	2022	2023	2024	Notes
Warren St Reconstruction	LF	#438		$ 115,000.00			re-evaluated by Han Eng 9.23.2021
Warren St Reconstruction	LF	#408.312		$ 15,000.00			Engineering
StanleyAve Grass Alley Conversion	GF	#438		$ 60,300.00			**LC Conservation District Grant $60,300**
StanleyAve Grass Alley Conversion	GF	#408.312		$ 9,045.00			**LC Conservation District Grant $9,045**
Sanitary Sewer Inspection	Sewer Fund	#429.372	$ 264,679.31	$ 128,003.20			incl. potential add'l 500 laterals
		#408.31	$ 51,242.10				Engineering ?????
Broadway San Sewer Main (H2O Grant)	Sewer Fund	#408.31		$ 10,000.00			Engineering - per Han Eng 9/29/2021
	Sewer Fund	#429.372		$ 5,500.00			Han Eng as of 9/28/201
UGI 2021 Gas Line Replacement	GF		$ 20,880.00	$ -			Frederick
MTF 2020 Broadway				$ -			needs to be re-applied in 2022
UGI Escrow 2	GF	#248.3	$ 56,959.80	$ -			Ronca, Sioux , Cherry) - complete (to be
Ostrum Street Reconstruction	GF	#438	?	?	?	?	
Broadway Culvert	GF	#438		0			linked to MTF Grant 2020/2022 OR ARPA

Capital Equipment Name	Fund	Code	2021	2022	2023	2024	
FireTruck	Fire Fund			$ 55,765.00			remaining bal on purchase
Pickup Truck	Fire Fund			$ 72,000.00			

General Fund - Final Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
Income						
300 · Tax Revenue						
301 · Real Estate taxes						
301.10 · Real Estate - Current	1,945,130.89	1,960,171.78	1,994,430.00	-34,258.22	1,994,468	
301.20 · Real Estate - Prior	13,935.23	2,458.82	22,000.00	-19,541.18	16,268.00	
301.40 · Real Estate - Delinquent	83,398.96	81,466.23	63,000.00	18,466.23	90,652.00	
Total 301 · Real Estate taxes	2,042,465.08	2,044,096.83	2,079,430.00	-35,333.17	2,101,387.86	
310 · Act 511 Taxes						
310.01 · Per Capita - Current	5,520.00	4,892.40	5,862.00	-969.60	5,748.00	
310.02 · Per Capita - Prior	126.50	38.50	100.00	-61.50	100.00	
310.10 · Real Estate Transfer Tax	59,949.26	66,017.60	40,000.00	26,017.60	66,202.00	
310.21 · Earned Income	633,089.78	458,877.36	615,700.00	-156,822.64	629,533.00	
310.30 · Mercantile	92,942.49	87,416.36	90,000.00	-2,583.64	90,000.00	
310.51 · Local Serv. Tax	211,678.52	105,320.71	226,000.00	-120,679.29	238,337.15	
Total 310 · Act 511 Taxes	1,003,306.55	722,562.93	977,662.00	-255,099.07	1,029,920.15	
Total 300 · Tax Revenue	3,045,771.63	2,766,659.76	3,057,092.00	-290,432.24	3,131,308.01	
320 · Licenses & Permits						
321.20 · Health Licenses	1,875.00	150.00	250.00	-100.00	2,000.00	
321.80 · Cable TV Franchise	62,883.24	61,268.32	62,884.00	-1,615.68	61,268.00	
322.10 · Moving Permits	470.00	0	-	0.00	-	
322.30 · Driveway Permit	104.50	100.00	100.00	0.00	100.00	
322.82 · Excavating Permits	500.00	604.50	300.00	304.50	600.00	
322.84 · Solicitation Permit	10.00	0.00	50.00	-50.00	-	
322.85 · Handicapped Applications	50.00	775.00	50.00	725.00	950.00	
322.86 · Sign Permit	204.50	429.50	100.00	329.50	100.00	
322.87 · Fence Permit	654.50	1,849.50	600.00	1,249.50	650.00	
322.88 · Sewer Lateral		2,404.50		2,404.50	7,200.00	
Total 320 · Licenses & Permits	66,751.74	67,581.32	64,334.00	3,247.32	72,868.00	
330 · Fines & Forfeits						
331.10 · Restitution	4,311.33	2,827.70	-	2,827.70	245.00	
331.11 · Vehicle Code Violations	49,834.66	36,931.26	50,000.00	-13,068.74	50,000.00	
331.12 · Violation of Ordinances	13,179.40	6,514.08	12,000.00	-5,485.92	9,771.00	
331.13 · State Police Fines & Penalities	1,926.37	780.36	1,000.00	-219.64	1,000.00	
Total 330 · Fines & Forfeits	69,251.76	47,053.40	63,000.00	-15,946.60	61,016.00	
340 · Interest, Rents & Royalties						
341.00 · Interest Earnings	18,868.72	1,137.97	19,200.00	-18,062.03	1,800.00	
342.20 · Admin Fee - Sewer	7,200.00	4,800.00	7,200.00	-2,400.00	7,200.00	
342.21 · Admin Fee - H&S	7,200.00	4,800.00	7,200.00	-2,400.00	7,200.00	
342.23 · Rent - Lanta	289.94	12.16	200.00	-187.84	144.00	
Total 340 · Interest, Rents & Royalties	33,558.66	10,750.13	33,800.00	-23,049.87	16,344.00	

General Fund Final Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
350 · Intergovernmental Revenue						
351.01 · DCED Grant	400,000.00	0.00	-	0.00	-	Office Security Grant
351.02 · Public Safety Grants	3,383.97	584.00	500.00	84.00	1,153.00	DOJ Vest Grants (2019, 2020)
351.05 · Volunteer Fire Rellief Associat	21,758.59	0.00	21,000.00	-21,000.00	19,000.00	
351.06 · Special Police Services	208.28	0.00	750.00	-750.00	750.00	
351.61 · CDBG - Lehigh County	276,235.49	100,821.16	-	100,821.16	203,445.00	CDBG Grant 2021 Jeter Ave & LC Conservation Stanley Ave Grass Alley Conversion
354.00 · All Other State Grants				-		
354.01 · TAP (State)			-	-	203,829.00	TAP Grant (PennDOT) Broadway-Delaware
354.03 · PCCD	4,366.25		-	-	-	
354.04 · RCAP	731,250.00	18,750.00	-	18,750.00	-	Redevelopm. Assistance Cap. Program - PW Building - closed in 2020
354.05 · MTF		0.00	1,000,000.00	-1,000,000.00	1,000,000.00	MTF Grant 2019 - Broadway Curb & Sidewalk - pushed back to 2022
Total 354.00 · All Other State Grants	735,616.25	18,750.00	1,000,000.00	-981,250.00	1,203,829.00	
355.01 · Public Utility Realty Tax	3,017.66	0.00	3,017.00	-3,017.00	2,700.00	
355.04 · Beverages Licenses	200.00	800.00	100.00	700.00	-	
355.05 · Anticipated State Aid	142,791.16	0.00	120,000.00	-120,000.00	125,000.00	
355.08 · Casino Grant	22,730.65	27,248.18	27,000.00	248.18	-	
359.00 · In Lieu of Taxes	18,586.00	17,595.00	16,121.00	1,474.00	17,595.00	
Total 350 · Intergovernmental Revenue	1,624,528.05	165,798.34	1,188,488.00	-1,022,689.66	1,573,472.00	
360 · Charges for Services						
361 · Government Services						
361.33 · ZHB Fees	500.00	0.00	500.00	(500.00)	-	
361.50 · Publications	5.00	67.75	-	67.75	-	
361.51 · Charges for P.W		20.00	-	20.00	-	
Total 361 · Government Services	505.00	87.75	500.00	-412.25	-	
362 · Public Safety						
362.11 · Accident Reports	1,699.25	1,680.00	1,500.00	180.00	1,500.00	
362.12 · False Alarm/Burglar, Fire	400.00	329.50	500.00	-170.50	500.00	
362.41 · Building Permits	36,287.00	26,839.75	32,000.00	-5,160.25	32,000.00	
362.42 · Electrical Permits	6,472.00	4,646.50	3,000.00	1,646.50	3,000.00	
362.43 · Plumbing Permits	1,851.50	2,224.50	1,200.00	1,024.50	1,200.00	
362.44 · Fire Inspection Fee	1,441.00	6,980.00	1,400.00	5,580.00	7,000.00	
362.45 · Rental License	30,785.00	56,895.00	55,000.00	1,895.00	53,000	
362.46 · Rental Inspections		2,570.00	41,250.00	-38,680.00	22,613	
Total 362 · Public Safety	78,935.75	102,165.25	135,850.00	-33,684.75	120,812.50	

General Fund - Final Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
367 · Recreation						
367.10 · Playground Fees	-	-	-	-	-	
367.20 · Swimming Fees	-	11,940.30	49,000.00	-37,059.70	12,000.00	Residents' Pool Survey under way
Total 367 · Recreation	-	11,940.30	49,000.00	-37,059.70	12,000.00	
Total 360 · Charges for Services	79,440.75	114,193.30	185,350.00	-71,156.70	132,812.50	
380 · Refund / Misc Revenue						
380.01 · Insurance Refunds / Claim	239,840.10	69,957.74	81,501.00	-11,543.26	32,317.00	
380.06 · From Bethlehem Area SD	1,690.50	1,118.25	1,250.00	-131.75	955.50	
Total 380 · Refund / Misc Revenue	243,627.50	72,020.99	82,751.00	-10,730.01	33,272.50	
387 · Contributions & Donations						
Total 387 · Contributions & Donations	1,000.00	0.00	0.00	0.00	0.00	
390 · Other Financing Sources						
391.10 · Sales of General Fixed Asse	217,190.00	0.00	-	0.00	-	2020 - sale of 1336 Russell Ave
391.11 · Sales of Vehicles	5,385.00	0.00	-	0.00	-	
Total 391 · General Fixed Asset Disposit	222,575.00	0.00	0.00	0.00	0.00	
392 · Interfund Transfers						
392.35 · From Liquid Fuels				0.00	0.00	
Total 392 · Interfund Transfers	-	0.00	0.00	0.00	0.00	
Total 390 · Other Financing Sources	222,575.00	-	-	-	-	
393 · Proceeds of Gen Long-Term Debt			-		-	
395 · Refund or Prior Year Expend.						
395.00 · From Prior Year Expenditures	114.60	28.34	-	28.34	-	
Total 395 · Refund or Prior Year Expend.	114.60	28.34	0.00	28.34	0.00	
398 · Appropriation From Prev. Yr. Fd Balance			184,668.00		238,308.98	
Total Income	5,386,619.69	3,244,085.58	4,859,483.00	-1,615,397.42	5,259,401.99	
	5,386,619.69	3,244,085.58	4,859,483.00	-1,615,397.42	5,259,401.99	

	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
Expense						
400. · General Government						
400 · Legislative						
400.11 · Council Salary	10,191.70	6,600.00	10,400.00	-3,800.00	11,000.00	
400.33 · Council Travel	-	0.00	150.00	-150.00	150.00	
400.34 · Council Advertising	727.50	698.75	4,000.00	-3,301.25	4,000.00	
400.42 · Council Dues & Subscription	902.00	0.00	300.00	-300.00	300.00	
400.46 · Council Meetings	169.72	269.34	360.00	-90.66	-	
400.51 · Council-Contributions	-	0.00	750.00	-750.00	750.00	
Total 400 · Legislative	11,990.92	7,568.09	15,960.00	-8,391.91	16,200.00	
401 · Mayor						
401.11 · Mayor Salary	2,000.04	1,333.36	1,500.00	-166.64	2,000.00	
401.33 · Mayor Travel	-	0.00	100.00	-100.00	100.00	
401.42 · Mayor Dues & Subscriptions	60.00	0.00	60.00	-60.00	60.00	
401.46 · Mayor Meetings				-	-	
Total 401 · Mayor	2,060.04	1,333.36	1,660.00	-326.64	2,160.00	
402 · Administration						
402.12 · Executive Secretary	58,557.15	48,941.39	55,279.00	-6,337.61	51,000.00	
402.13 · Clerk/Receptionist	6,518.58	3,683.21	8,649.00	-4,965.79	9,081.00	
402.14 · Director of Finance	37,515.62	24,759.75	40,365.00	-15,605.25	42,383.00	
402.182 · Longevity	890.15	0.00	1,105.00	-1,105.00	-	
402.20 · Web Dev/Newsletter	1,847.40	0.00	500.00	-500.00	500.00	
402.21 · Office Supplies	5,324.60	2,971.34	4,700.00	-1,728.66	4,700.00	
402.22 · Office Equipment	351.00	351.00	312.00	39.00	312.00	
402.23 · Minor Equipment/Lease	988.73	533.07	1,660.00	-1,126.93	1,100.00	
402.24 · Bank Services Charge	(0.05)	0.00	100.00	-100.00	100.00	
402.25 · Credit Card Service Fee			-	-	-	
402.311 · Auditing Services	6,180.00	5,375.00	6,500.00	-1,125.00	7,000.00	
402.312 · Appraisal			-	-	-	
402.321 · Telephone	3,607.35	1,501.60	3,600.00	-2,098.40	2,400.00	
402.324 · Postage	675.29	658.88	1,300.00	-641.12	1,300.00	
402.33 · Transportation	69.65	52.50	500.00	-447.50	500.00	
402.34 · Advertising	1,735.94	811.53	2,000.00	-1,188.47	2,000.00	
402.42 · Dues & Subscriptions	660.00	325.00	1,100.00	-775.00	1,680.00	
402.46 · Meetings & Conferences	439.67	45.00	2,000.00	-1,955.00	2,500.00	
402.47 · Update Borough Code	2,310.00	3,205.00	2,800.00	405.00	8,995.00	
402.75 · Computerization	18,383.71	7,797.89	16,500.00	-8,702.11	16,500.00	
Total 402 · Administration	146,054.79	101,012.16	148,970.00	-47,957.84	152,051.00	

General Fund Final Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
403 · Tax Collection						
403.11 · Salary Real Estate	4,399.98	2,876.91	4,400.00	-1,523.09	4,400.00	
403.12 · Salary Act 511	1,649.96	1,078.82	1,650.00	-571.18	1,650.00	
403.21 · Office Supplies	29.95	132.94	50.00	82.94	50.00	
403.31 · Computer Service	5,550.34	3,970.19	5,500.00	-1,529.81	4,500.00	
403.310 · EIT/Keyston Collections	8,522.73	0.00	9,000.00	-9,000.00	9,000.00	
403.311 · LST/ Berkheimer	4,762.78	2,304.16	5,100.00	-2,795.84	5,100.00	
403.312 · Mercantile/Berkheimer	2,701.43	2,470.18	2,500.00	-29.82	2,500.00	
403.313 · EIT/ Act 32	90.00	-	-	-	60.00	
403.32 · Postage & Bills	54.02	43.30	300.00	-256.70	150.00	
403.321 · Telephone	803.66	475.10	840.00	-364.90	840.00	
403.35 · Bonding	548.00	0.00	280.00	-280.00	280.00	
403.42 · Dues	-	0.00	50.00	-50.00	50.00	
403.46 · Meetings & Conferences	-	0.00	100.00	-100.00	100.00	
Total 403 · Tax Collection	29,112.85	13,351.60	29,770.00	-16,418.40	28,680.00	
404 · Solicitor/Legal						
404.311 · Professional Services	62,812.16	34,798.75	58,000.00	-23,201.25	58,000.00	
404.312 · Special Legal Services	2,000.00		-	-	30,000.00	CBAs Police & Public Works
Total 404 · Solicitor/Legal	64,812.16	34,798.75	58,000.00	-23,201.25	88,000.00	
408 · Engineering Services						
408.311 · Professional Services	8,600.62	4,945.22	8,000.00	-3,054.78	8,000.00	
408.312 · Special Engineering Servic	120,638.33	32,445.51	131,000.00	-98,554.49	209,630.00	$20115 CDBG 2021 Jeter Ave; $35k Sioux St reconstr.; $145,470 MTF Grant 2019 **(grant covered $85,470)**; **$9045** Stanley Ave Grass Alley Conv. **(grant covered)**
408.313 · Eng Serv. - Sewer Lateral		1,372.63		1,372.63	6,000.00	
Total 408 · Engineering Services	129,238.95	38,763.36	139,000.00	-100,236.64	223,630.00	
409 · Gen Government Buildings						
409.14 · Contracted Services	6,241.95	5,203.79	8,000.00	-2,796.21	10,000.00	
409.20 · Operating Supplies	1,165.65	71.32	3,500.00	-3,428.68	2,100.00	
409.23 · Heating/Generator Fuel	63.76	105.27	1,000.00	-894.73	500.00	
409.26 · Minor Equipment	299.07	81.78	500.00	-418.22	500.00	
409.361 · Electricity	8,492.93	5,877.21	9,500.00	-3,622.79	10,200.00	
409.362 · Water	2,414.63	1,225.78	3,000.00	-1,774.22	2,500.00	
409.363 · Natural Gas	1,209.63	926.38	1,500.00	-573.62	1,200.00	
409.37 · Repairs & Maintenance	2,166.00	1,579.55	5,000.00	-3,420.45	3,200.00	
409.45 · Security	332,313.88	54,487.09	900.00	53,587.09	900.00	
409.70 · Capital Improvements				0	-	
409.71 · Public Works Building	577.70		1,500.00	-1,500.00	1,500.00	
409.72 · Vol. Fire Hose Co. Property				0.00	-	
Total 409 · Gen Government Buildings	354,945.20	69,558.17	34,400.00	35,158.17	32,600.00	
Total 400. · General Government	738,214.91	266,385.49	427,760.00	-161,374.51	543,321.00	

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	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
410. · Public Safety						
410 · Police						
410.13 · Full Time Wages	568,128.67	418,058.76	680,140.00	-262,081.24	712,461.00	
410.14 · Chief of Police	85,052.24	57,557.41	88,029.00	-30,471.59	92,433.12	
410.161 · Crossing Guards	2,236.50	1,533.00	2,500.00	-967.00	2,300.00	
410.162 · Extra Police	70,203.78	32,254.23	67,745.00	-35,490.77	48,205.00	
410.163 · Secretary	34,992.80	23,693.12	36,340.00	-12,646.88	36,339.00	
410.181 · Longevity	9,092.90	10,964.92	10,965.00	-0.08	13,116.00	
410.182 · Overtime	122,547.28	83,135.76	61,506.00	21,629.76	151,258.00	
410.183 · Shift Differential	5,270.83	4,294.44	6,700.00	-2,405.56	6,617.65	
410.184 · Holiday	33,600.99	36,192.20	38,748.00	-2,555.80	40,842.00	
410.185 · Holiday/DOT (working Holic	27,005.22	31,561.84	25,120.00	6,441.84	33,350.00	
410.192 · College Tuition	7,200.00	0.00	7,200.00	-7,200.00	7,200.00	
410.193 · Physicals/Psychology	165.00	0.00	1,600.00	-1,600.00	900.00	
410.211 · Office Supplies	5,922.63	2,016.18	5,000.00	-2,983.82	5,000.00	
410.22 · Office Equipment & Mainten	1,769.72	1,448.88	2,000.00	-551.12	2,000.00	
410.231 · Minor Equipment	200.99	66.45	6,000.00	-5,933.55	5,000.00	
410.238 · Uniforms	5,525.91	5,446.60	6,400.00	-953.40	6,400.00	
410.239 · Uniform Equipment	4,375.10	157.87	5,000.00	-4,842.13	4,000.00	
410.24 · Vehicle Fuel	6,108.27	6,380.85	9,500.00	-3,119.15	9,500.00	
410.241 · Training	1,801.98	0.00	6,000.00	-6,000.00	6,000.00	
410.25 · Firearms Supplies	2,519.77	-1,986.61	5,000.00	-6,986.61	5,000.00	
410.26 · Speed Check	2,205.75	1,837.50	1,500.00	337.50	2,054.00	
410.27 · Animal Control	200.00	50.00	400.00	-350.00	1,200.00	
410.321 · Telephone	9,269.50	4,574.81	8,640.00	-4,065.19	7,000.00	
410.322 · Postage	221.40	249.22	500.00	-250.78	500.00	
410.323 · Radio Equipment & Mainter	161.00	904.93	2,000.00	-1,095.07	1,000.00	
410.33 · Transportation	0.00	0.00	250.00	-250.00	250.00	
410.371 · Repairs & Maintenance	8,130.98	4,235.72	10,000.00	-5,764.28	10,000.00	
410.42 · Dues & Subscriptions	220.00	222.40	900.00	-677.60	900.00	
410.421 · Computer/ Data & Mainten	14,179.03	10,447.33	12,000.00	-1,552.67	13,000.00	
410.46 · Meetings & Conferences	155.00	423.75	1,000.00	-576.25	1,000.00	
410.47 · Investigations	2,092.65	0.00	2,500.00	-2,500.00	2,000.00	
410.471 · Examination Service Fee	53.00		-	0.00	-	
410.70 · Building Maint. / Improvemer	27,663.12	2,095.39	7,000.00	-4,904.61	5,000.00	
410.74 · Capital Purchase/P.D	0.00	20,535.41	25,785.00	-5,249.59	-	
410.75 · State Accreditation	0.00	5,562.54	4,000.00	1,562.54	4,000.00	
410.77 · Grant Purchases	3,729.94	27,248.18	27,000.00	248.18	-	
Total 410 · Police	1,062,001.95	791,163.08	1,174,968.00	-383,804.92	1,235,825.77	

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	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
411 · Fire						
411.158 · Volunteer Fire Relief Asso.	21,758.59	0.00	21,000.00	-21,000.00	19,000.00	
411.159 · Fountain Hill Volunteer Fire	5,500.00	2,750.00	5,500.00	-2,750.00	5,500.00	
411.20 · Supplies	163.27	120.48	600.00	-479.52	600.00	
411.23 · Uniforms	0.00	4,215.00	6,000.00	-1,785.00	6,000.00	
411.24 · Vehicle Fuel	1,269.77	1,580.85	1,800.00	-219.15	2,000.00	
411.25 · Heating Gas	975.02	711.44	1,300.00	-588.56	1,000.00	
411.26 · Minor Equipment	1,488.23	1,231.18	6,000.00	-4,768.82	3,000.00	
411.261 · Electric	2,887.99	1,826.72	3,200.00	-1,373.28	3,000.00	
411.327 · Radio Equipment Maintena	3,507.00	0.00	4,000.00	-4,000.00	3,000.00	
411.361 · Telephone	1,603.78	1,119.23	1,668.00	-548.77	1,668.00	
411.362 · Water	201.33	102.33	232.00	-129.67	232.00	
411.371 · Truck Repair & Maintenanc	12,682.92	4,887.44	10,000.00	-5,112.56	10,000.00	
411.372 · Equipment Repair & Mainte	1,547.98	1,792.41	4,000.00	-2,207.59	4,000.00	
411.373 · Fire House Repairs & Main	3,310.00	0.00	6,000.00	-6,000.00	3,000.00	
411.42 · Dues & Subscriptions	3,146.42	3,067.10	2,600.00	467.10	3,100.00	
411.46 · Meetings & Education	0.00	0.00	500.00	-500.00	-	
411.74 · Cap. Purchase/ Fire Dept.				0.00	-	
Total 411 · Fire	60,042.30	23,404.18	74,400.00	(50,995.82)	65,100.00	
413 · Code Enforcement						
413.14 · Transpor. Reim./ Fire Marsh	450.00	450.00	900.00	-450.00	900.00	
413.21 · Supplies	1,322.54	868.69	1,000.00	-131.31	1,000.00	
413.26 · Minor Equipment	25.87	0.00	1,200.00	-1,200.00	300.00	
413.310 · UCC Inspections/Bldg.	15,396.22	18,799.82	3,600.00	15,199.82	47,589.00	
413.313 · UCC Fees	229.50	0.00	1,200.00	-1200	675.00	
413.314 · Fire Inspection Program		0.00	10,500.00	-10500	-	
413.33 · Expenses/Fire Marshall	0.00	0.00	150.00	-150.00	-	
413.346 · Meetings & Education /Cod	348.63	0.00	1,200.00	-1,200.00	500.00	
413.347 · Training/Fire Marshall	0.00	0.00	100.00	-100.00	100.00	
413.42 · Dues & Subscription	90.00	0.00	800.00	-800.00	800.00	
413.75 · Computerization	19,500.00	0.00	2,400.00	-2,400.00	2,400.00	
Total 413 · Code Enforcement	37,362.76	20,118.51	23,050.00	-2,931.49	54,264.00	
414 · Planning & Zoning						
414.14 · Salary Zoning Officer	58,961.69	41,443.99	62,100.00	-20,656.01	62,100.00	
414.15 · Salary Zoning Secretary					15,600.00	
414.20 · Supplies PC/ZHB	159.14	0.00	150.00	-150.00	150.00	
414.311 · Legal Services PC/ZHB	4,592.50	4,537.50	3,000.00	1,537.50	3,000.00	
414.312 · Stenographer PC/ZHB	759.52	131.25	1,500.00	-1,368.75	300.00	
414.321 · Telephone	803.66	747.40	960.00	-212.60	1,140.00	
414.324 · Postage	553.20	356.91	600.00	-243.09	900.00	
414.33 · Expenses / Zoning	0.00	1,765.00	-	1,765.00	2,000.00	
414.34 · Advertising PC/ZHB	490.45	891.03	1,500.00	-608.97	500.00	
414.346 · Meetings & Education/ZHB	665.00	200.00	600.00	-400.00	400.00	
414.75 · Computerization	4,307.51	3,484.15	1,000.00	2,484.15	1,000.00	
414.76 · Update SALDO Ordinance	0.00	0.00	1,000.00	-1,000.00	3,090.00	
Total 414 · Planning & Zoning	71,292.67	53,557.23	72,410.00	-18,852.77	90,180.00	

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	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
415 · Emergency Management						
415.20 · Supplies	616.31	39.93	600.00	-560.07	600.00	
Total 415 · Emergency Management	616.31	39.93	600.00	-560.07	600.00	
Total 410. · Public Safety	1,231,315.99	888,282.93	1,345,428.00	-457,145.07	1,445,969.77	
421. · Health & Welfare						
421.14 · Salary Health Officer	1,300.00	1,320.00	1,600.00	-280.00	1,600.00	
421.20 · Supplies	-	0.00	100.00	-100.00	100.00	
Total 421. · Health & Welfare	1,300.00	1,320.00	1,700.00	-380.00	1,700.00	
430. · Public Works						
430 · Roads & Streets						
430.14 · Wages	134,017.28	160,365.95	177,434.00	-17,068.05	264,534.80	
430.181 · Overtime	826.06	7,633.36	3,000.00	4,633.36	9,720.00	
430.182 · Longevity	0.00	0.00	250.00	-250.00	250.00	
430.193 · CDL Testing	551.00	325.00	600.00	-275.00	700.00	
430.20 · Supplies	1,237.33	957.69	1,800.00	-842.31	1,800.00	
430.21 · Minor Equipment	1,335.55	639.75	1,700.00	-1,060.25	1,700.00	
430.214 · Training	165.00	0.00	1,000.00	-1,000.00	1,000.00	
430.22 · Gas & Oil	4,235.02	7,677.82	6,900.00	777.82	12,000.00	
430.221 · Heating Gas	2,653.36	3,045.58	4,200.00	-1,154.42	4,200.00	
430.23 · Equipment Repair & Mainten	18.60	18.13	1,500.00	-1,481.87	1,500.00	
430.238 · Uniforms	1,690.24	1,334.60	2,400.00	-1,065.40	2,400.00	
430.25 · Repairs & Maintenance Supplies		37.94		37.94	-	
430.321 · Telephone	2,409.23	1,882.90	2,500.00	-617.10	2,500.00	
430.34 · Advertising	2,140.80			0.00	-	
430.371 · Vehicle Repair & Maintenar	4,375.32	11,741.51	15,000.00	-3,258.49	15,000.00	
430.46 · Meetings & Conferences	0.00	0.00	500.00	-500.00	250.00	
430.47 · Drug & Alcohol Testing	444.00	0.00	450.00	-450.00	-	
430.74 · Capital Equipment	66,578.00		-	0.00	-	
430.75 · Computerization	936.99	680.06	1,700.00	-1,019.94	1,500.00	
Total 430 · Roads & Streets	223,613.78	196,340.29	220,934.00	-24,593.71	319,054.80	
431 · Cleaning of Streets & Gutters						
431.21 · Minor Equipment	439.66	0.00	350.00	-350.00	350.00	
431.37 · Equipment Repair & Mainten	87.75	1,521.49	4,750.00	-3,228.51	4,750.00	
431.74 · Major Equipment	10,000.00	0.00	-	0.00	-	
Total 431 · Cleaning of Streets & Gutters	10,527.41	1,521.49	5,100.00	-3,578.51	5,100.00	
432 · Winter Maintenance						
432.20 · Supplies	4,377.26	12,827.44	13,000.00	-172.56	14,000.00	
432.21 · Minor Equipment	380.02	1,561.29	2,500.00	-938.71	2,500.00	
432.37 · Equipment Repairs & Mainte	1,357.05	0.00	1,500.00	-1,500.00	1,500.00	
432.45 · Contracted Services		3,237.50		3,237.50	3,500.00	
Total 432 · Winter Maintenance	6,114.33	17,626.23	17,000.00	626.23	21,500.00	
433 · Traffic Control Devices						
433.20 · Supplies	2,067.88	2,885.57	4,000.00	-1,114.43	6,000.00	
433.36 · Electricity	1,795.00	1,257.23	2,000.00	-742.77	2,000.00	
433.37 · Repair & Maintenance	0.00	13.05	750.00	-736.95	-	
433.74 · Equipment	0.00	0.00	2,000.00	-2,000.00		
Total 433 · Traffic Control Devices	3,862.88	4,155.85	8,750.00	-4,594.15	8,000.00	
434. · Street Lighting						

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	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
434.361 · Street Lighting - Electricity	41,640.89	28,783.46	45,000.00	-16,216.54	35,000.00	
Total 434. · Street Lighting	41,640.89	28,783.46	45,000.00	-16,216.54	35,000.00	

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	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
436 · Storm Sewers & Drains						
436.20 · Supplies			-		-	
436.36 · Stormwater Fees	9,368.00	9,368.00	9,368.00	0.00	9,368.00	
436.45 · Contracted Services			-		-	
Total 436 · Storm Sewers & Drains	9,368.00	9,368.00	9,368.00	0.00	9,368.00	
438 · Street Repairs & Maintenance						
438.00 · Maint/Repairs of Roads & Br	315,054.79		1,083,750.00	-1,083,750.00	574,464.00	Broadway -Delaware inters. (rel to TAP Grant 2021); CDBG Grant 2021 Jeter Ave ($134100 Grant); Sioux St Reconstr.; Stanley Ave Grass Alley Conversion (**LC Conservation grant**)
438.04 · Broadway Curb & Sidewalk		0.00		0.00	1,004,529.00	$1,004,529 Broadway Curb & Sidew (related to MTF Grant 2019)
438.45 · Contracted Services	2,000.00			0.00	-	
Total 438 · Street Repairs & Maintenanc	317,054.79	0.00	1,083,750.00	-1,083,750.00	1,578,993.00	
Total 430. · Public Works	612,182.08	257,795.32	1,389,902.00	-1,132,106.68	1,977,015.80	
448 · Water System Service						
448.00 · Hydrant Rental	15,004.00	10,912.00	16,368.00	-5,456.00	16,368.00	
Total 448 · Water System Service	15,004.00	10,912.00	16,368.00	-5,456.00	16,368.00	
450 · Recreation & Community						
452 · Swimming Pool						
452.14 · Wages		24,344.00	36,000.00	-11,656.00	36,000.00	
452.20 · Chemicals		4,713.84	7,200.00	-2,486.16	7,200.00	
452.21 · Supplies	397.09	473.13	3,200.00	-2,726.87	3,200.00	
452.22 · Minor Equipment	9.99	262.52	800.00	-537.48	800.00	
452.31 · Water Testing	-	351.00	550.00	-199.00	550.00	
452.32 · Telephone	223.09	48.34	240.00	-191.66	240.00	
452.34 · Advertising		103.98		103.98	105.00	
452.361 · Electricity	756.97	2,128.28	3,528.00	-1,399.72	3,528.00	
452.362 · Water	94.99	0.00	5,909.00	-5,909.00	5,909.00	
452.371 · Equipment Repair & Mainte	1,924.09	4,691.45	7,500.00	-2,808.55	50,000.00	
452.372 · Bathhouse Repairs & Maint	441.16	511.60	4,800.00	-4,288.40	4,800.00	
Total 452 · Swimming Pool	3,847.38	37,628.14	69,727.00	-32,098.86	112,332.00	
454 · Parks & Playground						
454.14 · Wages		0.00	6,000.00	-6,000.00	6,000.00	
454.20 · Supplies (Recreation)		64.72	2,000.00	-1,935.28	2,000.00	
454.21 · Field Supplies (PW)	628.00	845.78	3,000.00	-2,154.22	1,500.00	
454.22 · Equipment (PW)		0.00	400.00	-400.00	400.00	
454.32 · Telephone	957.60	420.00	753.00	-333.00	720.00	
454.361 · Electricity	1,767.01	1,664.29	2,130.00	-465.71	2,130.00	
454.362 · Water	-	0.00	1,132.00	-1,132.00	1,132.00	
454.37 · Equipment Repair & Mainten	1,956.36	1,380.58	2,200.00	-819.42	2,200.00	
454.39 · Building Repair & Maintenan	579.87	134.16	800.00	-665.84	800.00	
454.45 · Contracted Services				0	3,500.00	
Total 454 · Parks & Playground	5,888.84	4,509.53	18,415.00	-13,905.47	20,382.00	
455 · Shade Tree Commission						
455.10 · Supplies & Services	-	0.00	1,000.00	-1,000.00	1,000.00	

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	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
Total 455 · Shade Tree Commission	-	0.00	1,000.00	-1,000.00	1,000.00	
457 · Community Celebrations						
457.21 · Supplies	-	0.00	1,000.00	-1,000.00	1,000.00	
457.50 · Contributions to Community	-	0.00	250.00	-250.00	250.00	
457.60 · Community Program Supplie	-	0.00	250.00	-250.00	250.00	
Total 457 · Community Celebrations	-	0.00	1,500.00	-1,500.00	1,500.00	
Total 450 · Recreation & Community	9,736.22	42,137.67	90,642.00	-48,504.33	135,214.00	

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	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
460 · Community Development						
463 · Grant Application	6,347.83	0.00	-	0.00	-	
Total 460 · Community Development	6,347.83	0.00	-	0.00	-	
470 · Debt Service						
471.10 · G.O. Note Series of 2013	59,232.47	30,188.57	60,575.00	-30,386.43	62,193.97	Delaware Ave Rd Constr.
471.11 · G.O. Note 2017 PW Garage	865,017.76	77,963.98	157,043.00	-79,079.02	9,308.77	
471.42 · Purchase PW Truck			-	0	-	
Total 470 · Debt Service	924,250.23	108,152.55	217,618.00	-109,465.45	71,502.74	
472.00 · Interest Expenses						
472.10 · G.O Note 2013/ Interest	14,114.71	6,485.02	12,774.00	-6,288.98	11,153.21	Delaware Ave Rd Constr.
472.11 · G.O. Note 2017 PW Garage Int	16,705.87	2,502.24	3,891.00	-1,388.76	135.05	
472.42 · Purchase PW Truck / Interest			-	0	-	
Total 472.00 · Interest Expenses	30,820.58	8,987.26	16,665.00	-7,677.74	11,288.26	
480 · Miscellaneous Expenditures						
480.31 · Tax /Payroll Service	4,666.35	3,426.77	4,900.00	-1,473.23	4,900.00	
Total 480 · Miscellaneous Expenditures	4,666.35	3,426.77	4,900.00	-1,473.23	4,900.00	
482 · Employer Contribution						
482.30 · IRS 457 Contribution	1,120.00	600.00	1,040.00	-440.00	1,040.00	
482.40 · Insurance Opt Out	41,670.52	0.00	39,721.00	-39,721.00	53,227.42	
483.10 · Police Pension Fund	453,278.11	0.00	391,390.00	-391,390.00	377,830.00	
483.101 · Pension Consulting Service	625.00		-	0.00	-	
Total 482 · Employer Contribution	496,693.63	600.00	432,151.00	-431,551.00	432,097.42	
486 · Insurance						
486.351 · Business Package	56,463.80	43,146.60	60,593.00	-17,446.40	67,153.00	
486.354 · Workers Comp	44,550.40	26,815.80	48,280.00	-21,464.20	44,185.00	
486.355 · Official & Employer Liability	482.00	450.00	482.00	-32.00	450.00	
486.357 · Treasurer Bond	485.00	450.00	485.00	-35.00	450.00	
486.359 · Police Liability	2,500.00	0.00	-	0.00	-	
Total 486 · Insurance	104,481.20	70,862.40	109,840.00	-38,977.60	112,238.00	
487 · Employee Benefits						
487.151 · Disability Insurance	9,652.40	4,771.29	4,895.00	-123.71	7,200.00	
487.152 · Capital Blue Cross	298,235.48	225,415.33	330,096.00	-104,680.67	394,578.00	
487.153 · Transitional Reinsurance/PCO	111.76	90.44	112.00	-21.56	112.00	
487.154 · PMRS	83,392.81	4,376.18	69,851.00	-65,474.82	60,085.00	
487.155 · Employers FICA	36,474.77	25,426.33	45,000.00	-19,573.67	41,366.00	
487.156 · Employers Unemployment	5,806.27	3,073.40	6,555.00	-3,481.60	4,446.00	
Total 487 · Employee Benefits	433,673.49	263,152.97	456,509.00	-193,356.03	507,787.00	
490 · Other Financing Uses						
491 · Refund of Prior Year Rev.(Tax)		16,134.00				
492 · Interfund Transfers						
492.04 · To Capital Reserve-Capital Proj	100,000.00	0.00	350,000.00	-350,000.00	-	suggested $150k + $200k sales rev from Hosey in 2021
492.07 · To Cap Reserve-Comm. Develc	55,284.00		-			
492.08 · Transfer to Sewer Fund	20,000.00		-			
Total 492 · Interfund Transfers	175,284.00	-	350,000.00	-350,000.00	-	
Total 490 · Other Financing Uses	175,284.00	16,134.00	350,000.00	-333,866.00	-	
Total Expense	4,783,970.51	1,938,149.36	4,859,483.00	-2,921,333.64	5,259,401.99	

General Fund - Final Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Aug 2021	Budget 2021	$ Over/(Under) Budget	Budget 2022	Notes
Net Income	602,649.18	1,305,936.22	-	1,305,936.22	(0.00)	

Liquid Fuel - Final Budget 2022

	Jan - Dec 20 Actual	Jan - Oct 21 Actual	2021 Budget	2022 Budget
Income				
300. Revenue				
341.00 Interest Earnings	2,494.65	87.69	500.00	100.00
357.00 Liquid Fuels Grants	130,655.87	121,306.32	117,748.00	119,482.00
Total 300. Revenue	133,150.52	121,394.01	118,248.00	119,582.00
398 · From Pref Yr Fund Balance	100,258.17	0.00	136,195.00	289,293.00
Total Income	233,408.69	121,394.01	254,443.00	408,875.00
Expense				
437. Repairs of Tools and Mach	9,108.80	8,559.60	10,000.00	10,000.00
438. Maint.& Repairs Roads	187,231.96	8,503.95	30,000.00	20,000.00
439. Highway Const.- Project	22,433.50	0.00	200,000.00	348,875.00
439. Highway Const.- Local Forces		26,213.92		30,000.00
492.01 Major Equip. Purchases	13,453.84	14,011.10	14,011.00	-
493.01 Major Equip/ Interest	989.60	432.34	432.00	-
402.24 Bank Service Fee	190.99			-
Total Expense	233,408.69	57,720.91	254,443.00	408,875.00
Net Income	**0.00**	**63,673.10**	**0.00**	**-**

Health Sanitation Fu..d - Final Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Oct 2021	Budet 2021	Budget 2022
Ordinary Income/Expense				
Income				
300. Revenue				
341.00 Interest Earning	1,982.11	270.43	1,000.00	$ 400.00
361.12 C.Card Processing Fee	94.00	0.00	0	$ -
364.11 Collection - Current	472,003.92	391,871.04	473,032.00	$ 506,489.88
364.112 Collection - Delinquen	195,385.65	174,200.11	142,549.00	$ 129,999.87
364.20 Recycling Reimbursement	525.00	330.00	300.00	$ 300.00
364.30 Recy. Facility Permit	480.00	465.00	300.00	$ 300.00
364.21 · DEP/ 904 Recylcing Grant	4,999.41	0		$ -
364.22 · DEP / 902 Recycling Grant	0	0	0	$ 38,690.00
398 · From Prev Yr Fund Balance			58,723.00	$ 70,153.25
Total 300. Revenue	675,470.09	567,136.58	675,904.00	$ 746,333.00
Total Income	675,470.09	567,136.58	675,904.00	$ 746,333.00
Expense				
402. Administration				
402.12 · Exec Secretary	19,583.52	22,595.35	18,426.00	$ 17,000.00
402.13 · Clerk/Receptionist	14,804.75	11,874.90	17,297.00	$ 18,163.00
402.14 · Director of Finance	13,000.00	11,385.00	13,455.00	$ 14,127.00
402.21 · Office Supplies	329.01	217.71	1,000.00	$ 1,000.00
402.22 · Office Equipt Maint	214.50	117.00	250.00	$ 250.00
402.23 · Minor Equipment/Lease	424.88	357.51	500.00	$ 450.00
402.24 · Bank Services Fees	-45.00	-24.60	100.00	$ -
402.25 · Credit Card Service Fee	527.40	213.00		$ -
402.311 · Auditing	2,060.00	2,150.00	2,100.00	$ 2,500.00
402.324 · Postage	1,560.67	1,455.54	1,500.00	$ 1,700.00
402.38 · Office Rent	7,200.00	6,000.00	7,200.00	$ 7,200.00

Health Sanitation Fund - Final Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Oct 2021	Budet 2021	Budget 2022
402.75 · Computerization	325.00	947.35	500.00	$ 400.00
Total 402. Administration	59,984.73	57,288.76	62,328.00	$ 62,790.00

Health Sanitation Fu..d - Final Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Oct 2021	Budet 2021	Budget 2022
427 Collection & Disposal				
427.45 Contracted Services	381,357.96	375,791.50	450,830.00	$ 466,609.00
427.451 Recycling Facility Fee	1,060.00	1,120.25	1,500.00	$ 2,000.00
427.451 Shredding Fee				$ 800.00
427.52 Recycling Container	0.00	299.48	1,500.00	$ 33,330.00
Total 427 Collection & Disposal	382,417.96	377,211.23	453,830.00	$ 502,739.00
486 Insurance				
486.351 Business Package	18,699.60	19,301.00	20,076.00	$ 22,263.00
486.354 Worker's Comp Policy	10,669.80	7,823.80	10,908.00	$ 10,233.00
Total 486 Insurance	29,369.40	27,124.80	30,984.00	$ 32,496.00
487 Employee Benefits				
487.151 Disability Ins.	1,512.07	1,979.05	1,632.00	$ 2,400.00
487.152 Capital Blue Cross	105,740.63	97,750.53	122,930.00	$ 130,886.00
487.155 FICA Employer	15,471.55	8,377.13	3,900.00	$ 13,540.00
487.156 Unemployment Comp	4,689.88	1,575.77	300.00	$ 1,482.00
Total 487 Employee Benefits	127,414.13	109,682.48	128,762.00	$ 148,308.00
Total Expense	599,186.22	571,307.27	675,904.00	$ 746,333.00
Net Ordinary Income	76,283.87	-4,170.69	0.00	$ -
Other Income/Expense				
Other Expense				
490.00 · Depreciation	18,465.00	18,465.00	0.00	$ 13,524.00
Total Other Expense	18,465.00	18,465.00	0.00	$ 13,524.00
Net Other Income	-18,465.00	-18,465.00	0.00	$ (13,524.00)
Net Income	**57,818.87**	**-22,635.69**	**0.00**	**$ (13,524.00)**

Sewer Fund - . .nal Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Oct 2021	Budget 2021	Budget 2022
Income				
300. Revenue				
341.00 · Interest Earnings	996.09	273.57	1,000.00	500.00
354.04 · Penn Vest Capital Grant		0.00	400,000.00	-
364.10 · Residential - Current	583,421.20	480,070.95	571,096.00	566,858.25
364.101 · Residential - Delinquen	270,289.43	218,185.69	140,070.00	145,493.53
364.103 · Legal Collection Fee		2,528.98		2,500.00
364.11 · Commercial - Current	348,958.14	375,894.27	293,897.00	490,783.35
364.112 · Commercial - Delinquent	96,034.62	425.50	58,412.00	500.00
364.12 · Charges- Salisbury	3,438.93	2,547.62	4,087.00	3,500.00
364.80 · St. Luke/ IWS	32,473.74	25,509.18	33,402.00	28,958.82
364.81 · From St. Luke/ Pump Hous	17,872.00	3,772.05	15,000.00	3,000.00
Total 300. Revenue	1,353,484.15	1,109,207.81	1,516,964.00	1,242,093.95
389.00 · Miscellaneous Income	335.26			-
392 · Interfund Operating Transfers				
392.01 · Transfer from General Fund	20,000.00	0.00	0.00	-
Total 392 · Interfund Operating Transfers	20,000.00	0.00	0.00	-
395.00 · Refund From Prior Year Expenses				-
Total Income	1,373,819.41	1,109,207.81	1,516,964.00	1,242,093.95

Sewer Fund - . .nal Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Oct 2021	Budget 2021	Budget 2022
Expense				
402. Administration				
402.12 Exec Secretary	19,583.29	22,595.35	18,426.00	17,000.00
402.13 Clerk/Receptionist	14,804.98	11,874.90	17,297.00	18,163.00
402.14 Director of Finance	13,000.00	11,385.00	13,455.00	14,128.00
402.21 Office Supplies	376.98	217.71	600.00	600.00
402.22 Office Equipt Maint	214.50	117.00	234.00	234.00
402.23 Minor Equipment/Lease	424.88	357.51	500.00	500.00
402.24 Bank Services Fees	229.00	-225.00	50.00	50.00
402.311 Auditing	2,060.00	2,150.00	2,100.00	2,500.00
402.324 Postage	1,251.41	1,455.54	1,200.00	1,600.00
402.38 Office Rent	7,200.00	6,000.00	7,200.00	7,200.00
402.75 Computerization	325.00	947.35	350.00	350.00
408.31 Engineering Services	18,386.97	72,873.11	51,000.00	10,000.00
408.32 Legal Services	7,796.65	13,341.80	6,000.00	14,000.00
Total 402. Administration	85,653.66	143,090.27	118,412.00	86,325.00

Sewer Fund - . inal Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Oct 2021	Budget 2021	Budget 2022
429 Collection & Treatment				
429.14 PW Wages	88,884.69	9,546.36	94,641.00	57,095.95
429.181 PW Overtime	1,381.87	0.00	5,000.00	500.00
429.20 Supplies	741.72	292.04	1,750.00	1,750.00
429.21 Gas & Oil	1,088.22	1,677.19	3,500.00	3,500.00
429.23 Minor Equipt	1,917.86	4,522.71	5,000.00	15,000.00
429.239 Safety Equip. PW	274.48	228.29	600.00	600.00
429.321 Pump House-Phone	479.76	399.80	500.00	500.00
429.361 Pump House- Electric	5,605.61	5,177.36	5,000.00	5,300.00
429.362 Pump House- Water	114.73	125.58	300.00	300.00
429.363 Treatment Charges-Bethl	589,782.24	384,242.86	532,499.00	532,499.00
429.364 IWS Charges-Bethlehem	31,837.00	26,191.00	31,837.00	28,391.00
429.365 Capital Charges	71,203.00	57,845.00	57,845.00	67,606.00
429.371 Pump & Meter R/M	35,691.86	2,064.00	12,000.00	12,000.00
429.372 Lines R/M	21,840.56	266,089.47	390,000.00	129,000.00
429.373 Equipt R/M	1,750.71	522.70	5,000.00	5,000.00
429.367 · Water Shut-Off Fee	420.00	0.00	1,000.00	
Total 429 Collection & Treatment	853,014.31	758,924.36	1,146,472.00	859,041.95

Sewer Fund - . inal Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Oct 2021	Budget 2021	Budget 2022
470 Debt Service				
471.41 Purchase Equipment	0.00	0.00	0.00	-
472.41 · Purchase Equip. Interest	0.00	0.00	0.00	-
Total 470 Debt Service	0.00	0.00	0.00	
486 Insurance				
486.351 Business Package	18,699.60	19,301.00	20,076.00	21,689.00
486.354 Worker's Comp Policy	10,669.80	7,823.80	10,909.00	11,000.00
Total 486 Insurance	29,369.40	27,124.80	30,985.00	32,689.00
487 Employee Benefits				
487.151 Disability Ins.	1,512.07	1,979.05	1,632.00	2,400.00
487.152 Capital Blue Cross	176,254.39	162,917.56	204,883.00	130,886.00
487.155 FICA Employer	9,282.93	13,961.91	11,580.00	13,540.00
487.156 Unemployment Comp	2,813.92	2,626.28	3,000.00	3,000.00
Total 487 Employee Benefits	189,863.31	181,484.80	221,095.00	149,826.00
Total Expense	1,157,900.68	1,110,624.23	1,516,964.00	1,127,881.95
Net Income	**215,918.73**	**-1,416.42**	**0.00**	**114,212.00**
Other Income /Expense				
Other Expense				
429.374 Depreciation Expense	217,718.00	217,718.00	217,718.00	217,718.00
Total Other Expense	217,718.00	217,718.00	217,718.00	217,718.00

Library Fund [illegible] inal Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Oct 2021	2021 Budget	2022 Budget
Income				
300. Revenue				
301.10 Library Tax	91,978.08	91,980.00	91,978.00	91,978.00
341.00 Interest Earning	100.00	21.16	100.00	100.00
Total 300. Revenue	92,078.08	92,001.16	92,078.00	92,078.00
Total Income	92,078.08	92,001.16	92,078.00	92,078.00
Expense				
400. Expenses				
456.62 B.A.P.Library Se	85,171.80	72,750.80	87,301.00	91,276.48
Total 400. Expenses	85,171.80	72,750.80	87,301.00	91,276.48
Total Expense	85,171.80	72,750.80	87,301.00	91,276.48
Net Income	**6,906.28**	**19,250.36**	**4,777.00**	**801.52**

Fire Fund .'inal Budget 2022

	Actual Jan - Dec 2020	Actual Jan - Oct 2021	Budget 2021	Budget 2022
Income				
300. Revenue				
301.10 Fire Tax	18,395.62	18,396.00	18,395.00	18,395.00
341.00 Interest Earning	770.61	35.32	200.00	100.00
Total 300. Revenue	19,166.23	18,431.32	18,595.00	18,495.00
350. Intergov. Rev				
351.09 CDBG	0.00	200,000.00	200,000.00	-
Total 350. Intergov. Rev	0.00	200,000.00	200,000.00	-
387. Contr. from Priv. Sources				
387.01 Contributions	100,267.00	100,267.00	200,534.00	-
Total 387. Contrib.	100,267.00	100,267.00	200,534.00	-
391. Proceeds of General Fixed Assets				
391.10 Sale of Fire Truck	0.00	0.00	20,000.00	22,000.00
Total 391. Proceeds of Gen. Fixed Assets	0.00	0.00	20,000.00	22,000.00
398. Appropriation from Prev Yr Fund Balance				105,108.00
Total Income	**119,433.23**	**318,698.32**	**439,129.00**	**145,603.00**
Expense				
492.01 Trx to GF	72.99			
411. Fire				
411.74 Capital Purchase	100,000.00	219,745.00	400,534.00	145,603.00
Total 411. Fire	100,000.00	219,745.00	400,534.00	145,603.00
Total Expense	100,072.99	219,745.00	400,534.00	**145,603.00**
Net Income	**19,360.24**	**98,953.32**	**38,595.00**	**-**