

Budget by Dept	DESCRIPTION	2020 Budgeted Amount	Year to Date Amount (as of Sep. 30th)	2021 Budgeted Amount
General Fund				
<u>Real Estate Taxes</u>				
301.100	Real Estate Taxes (6.4 mills) - Current	\$ 500,788.00	\$ 468,316.06	\$ 476,913.40
301.200	Real Estate Taxes - Prior Year	\$ 20,000.00	\$ 21,159.01	\$ 25,100.70
301.300	Real Estate Taxes - Delinquent from Tax Collector	\$ -	\$ -	\$ -
301.700	Community Fire Tax (0.65 mills) - Current Year	\$ 51,115.35	\$ 48,930.58	\$ 51,418.26
301.710	Community Fire Tax - Prior Year	\$ -	\$ -	\$ -
301.800	Community Ambulance Tax (0.50 mills) - Current Year	\$ 38,500.00	\$ 36,347.24	\$ 38,789.22
301.810	Community Ambulance Tax - Prior Year	\$ -	\$ -	\$ -
TOTAL		\$ 610,403.35	\$ 574,752.89	\$ 592,221.58
<u>Local Enabling Taxes (ACT 511)</u>				
310.010	Per Capita Tax - Current Year	\$ 7,000.00	\$ 4,152.40	\$ 5,536.53
310.020	Per Capita Tax - Prior Years	\$ 1,000.00	\$ 1,010.69	\$ 1,347.59
310.100	Real Estate Transfer Tax	\$ 23,000.00	\$ 13,042.29	\$ 17,389.72
310.210	Earned Income Tax - Current Year	\$ 275,000.00	\$ 175,519.16	\$ 234,025.55
310.220	Earned Income Tax - Prior Years	\$ -	\$ -	\$ -
310.510	Local Services Tax - Current Year	\$ 50,000.00	\$ 39,065.88	\$ 52,087.84
TOTAL		\$ 356,000.00	\$ 232,790.42	\$ 310,387.23
<u>Business Licenses and Permits</u>				
321.800	Cable TV Franchise Fee	\$ 25,000.00	\$ 16,348.77	\$ 21,798.36
TOTAL		\$ 25,000.00	\$ 16,348.77	\$ 21,798.36
<u>Non-Business Licenses and Permits</u>				
322.100	Moving Permit	\$ 100.00	\$ 58.00	\$ 77.00
322.820	Street Encroachment Permit	\$ 1,000.00	\$ 1,680.00	\$ 2,240.00
TOTAL		\$ 1,100.00	\$ 1,738.00	\$ 2,317.00

<u>Fines and Forfeits</u>					
331.100	District Justice Fines	\$ 600.00	\$ 820.40	\$ 1,093.87	
331.110	Vehicle Code Violations	\$ -	\$ 445.00	\$ 593.33	
331.120	Ordinance Violations	\$ 125.00	\$ -	\$ 125.00	
331.130	State Police Fines	\$ 750.00	\$ -	\$ 500.00	
331.140	Parking Violation Fines	\$ 125.00	\$ -	\$ 50.00	
	TOTAL	\$ 1,600.00	\$ 1,265.40	\$ 2,362.20	
<u>Interest, Rents and Royalties</u>					
341.000	Interest Earnings	\$ 4,000.00	\$ 6,019.81	\$ 8,026.41	
342.200	Pavilion Rentals	\$ -	\$ -	\$ 1,500.00	
342.400	Rental - Machinery and Equipment/Snow Removal	\$ 1,000.00	\$ -	\$ -	
	TOTAL	\$ 5,000.00	\$ 6,019.81	\$ 9,526.41	
<u>State Capital and Operating Grants</u>					
354.070	Recreational Grants	\$ 1,125,000.00	\$ 216,187.19	\$ 275,000.00	
354.150	Recycling Grant	\$ 4,000.00	\$ -	\$ 4,000.00	
	TOTAL	\$ 1,129,000.00	\$ 216,187.19	\$ 279,000.00	
<u>State Shared Revenue & Entitlements</u>					
355.010	PURTA (Public Utility Realty Tax)	\$ 1,000.00	\$ -	\$ 750.00	
355.040	Liquor License Fees	\$ 800.00	\$ 800.00	\$ 800.00	
355.050	Pension - State Aid	\$ 18,650.00	\$ 31,544.38	\$ 31,544.38	
355.070	Firefighter's Relief Fund - State Aid	\$ 11,000.00	\$ 10,732.57	\$ 10,732.57	
	TOTAL	\$ 31,450.00	\$ 43,076.95	\$ 43,826.95	
<u>Shared Payments for Contracted Intergovernmental Serv.</u>					
358.400	Return of Prior Yr. Insurance Premium	\$ 40,358.00	\$ 32,927.27	\$ 26,870.00	
	TOTAL	\$ 40,358.00	\$ 32,927.27	\$ 26,870.00	
<u>Departmental Earnings</u>					
361.310	Planning Commission Fees	\$ 8,000.00	\$ -	\$ 1,000.00	
361.330	Zoning Permits	\$ 2,000.00	\$ 2,303.75	\$ 2,000.00	
361.340	Zoning Hearing Board Fees	\$ 1,000.00	\$ -	\$ 1,000.00	
361.500	Zoning Maps and Publications	\$ 50.00	\$ -	\$ 50.00	
	TOTAL	\$ 11,050.00	\$ 2,303.75	\$ 4,050.00	

		2020 Budgeted Amount		2021 Budgeted Amount
<u>Public Safety</u>				
362.400	UCC Fees	\$ 250.00	\$ -	\$ 250.00
362.400	Construction Permits	\$ 6,500.00	\$ 13,004.00	\$ 2,200.00
362.410	Building Permits	\$ -	\$ -	\$ -
362.420	Electrical Permits	\$ -	\$ -	\$ -
362.430	Plumbing Permits	\$ -	\$ -	\$ -
362.440	Mechanical Permits	\$ -	\$ -	\$ -
	TOTAL	\$ 6,750.00	\$ 13,004.00	\$ 2,450.00
<u>Miscellaneous Revenues</u>				
380.000	Miscellaneous Revenues	\$ 2,500.00	\$ 4,300.85	\$ 1,500.00
389.000	Health Insurance Premium - Employees	\$ 17,434.12	\$ 4,075.12	\$ 5,487.83
389.010	Health Insurance Premium - Retirees	\$ 2,613.00	\$ 1,748.72	\$ -
391.100	Sale of Equipment	\$ -	\$ 286.00	\$ -
	TOTAL	\$ 22,547.12	\$ 10,410.69	\$ 6,987.83
<u>Interfund Transfers</u>				
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ -	\$ -	\$ -
392.060	Transfer from Water Fund	\$ -	\$ -	\$ -
392.080	Transfer from Sewer Fund	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -
	TOTAL ASSETS & REVENUES	\$ 2,240,258.47	\$ 1,150,825.14	\$ 1,301,797.56

ACCOUNT CODE	DESCRIPTION	2020 Budgeted Amount		2021 Budgeted Amount
<u>Elected Officials</u>				
400.105	Salary - Mayor	\$ 900.00	\$ 675.00	\$ 900.00
400.106	Salary - Council	\$ 6,300.00	\$ 4,725.00	\$ 6,300.00
400.192	FICA	\$ 550.80	\$ 413.12	\$ 550.80
400.352	Public Officials Liability E&O Insurance	\$ 5,500.00	\$ 5,500.00	\$ 453.00
400.420	Association Dues	\$ 8,500.00	\$ 3,675.00	\$ 4,000.00
400.461	Education-Council	\$ 500.00	\$ -	\$ 500.00
	TOTAL	\$ 22,250.80	\$ 14,988.12	\$ 12,703.80
<u>General Administration</u>				
401.110	Salary - Manager (1/3)	\$ 27,283.78	\$ 18,247.42	\$ 26,346.15
401.111	Salary - Office Admin. Staff (1/3 Port.)	\$ 27,064.54	\$ 20,912.94	\$ 28,333.33
401.156	Health Insurance	\$ 20,893.36	\$ 15,883.60	\$ 21,389.91
401.180	Overtime - Office Admin. Staff	\$ -	\$ -	\$ -
401.192	FICA	\$ 4,157.65	\$ 2,905.03	\$ 4,182.98
401.194	Unemployment Compensation	\$ 1,100.00	\$ 302.27	\$ 317.81
401.195	Workers Compensation Insurance	\$ 3,400.00	\$ 3,948.33	\$ 86.66
401.197	Employee Pension MMO	\$ 4,442.00	\$ -	\$ 2,228.91
401.198	Disability Insurance	\$ 1,000.00	\$ 709.11	\$ 945.48
402.310	Professional Services - Auditor	\$ 14,500.00	\$ 27,811.81	\$ 15,000.00
402.311	Professional Services - Financial Management	\$ -	\$ -	\$ 2,000.00
404.310	Professional Services - Legal	\$ 17,000.00	\$ 25,111.50	\$ 17,000.00
406.210	Office Supplies (including office chairs)	\$ 5,000.00	\$ 4,070.06	\$ 5,294.82
406.215	Postage	\$ 4,000.00	\$ 504.77	\$ 4,000.00
406.252	Maintenance Agreement, IT, and Document Shredding (Copier, IT, website refresh)	\$ 15,000.00	\$ 11,279.77	\$ 18,239.69
406.750	Capital Equipment	\$ 1,500.00	\$ 4,496.00	\$ -
406.310	Ordinance Codification	\$ 3,000.00	\$ 3,855.00	\$ 1,000.00
406.320	Communications (Telephone, Internet)	\$ 5,250.00	\$ 3,914.50	\$ 5,219.33
406.341	Advertising	\$ 2,000.00	\$ 2,844.63	\$ 3,792.84
406.342	Printing	\$ 1,500.00	\$ -	\$ 500.00
406.353	Fidelity Bond (\$500,000 coverage) and Cyber Liability Insurance	\$ 300.00	\$ 283.00	\$ 3,193.00
406.350	Vehicle Insurance	\$ -	\$ -	\$ 498.00
406.460	Education	\$ 5,000.00	\$ 2,765.78	\$ 3,687.71
408.313	Professional Services - Engineering (includes NEW Park, TASA, etc.)	\$ 50,000.00	\$ 234,715.33	\$ 100,000.00
	TOTAL	\$ 213,391.33	\$ 384,560.85	\$ 263,256.63

<u>Tax Collection</u>				
403.160	Tax Collector Compensation/Commission	\$ 12,500.00	\$ 12,703.28	\$ 12,750.00
403.192	FICA	\$ 956.25	\$ 971.80	\$ 975.38
403.195	Workers Compensation Insurance	\$ -	\$ -	\$ 865.60
403.210	Office Supplies	\$ 500.00	\$ 215.41	\$ 287.21
403.353	Fidelity Bond	\$ 250.00	\$ -	\$ -
	TOTAL	\$ 14,206.25	\$ 13,890.49	\$ 14,878.19
<u>Municipal Buildings</u>				
409.115	Salary - Custodian	\$ 2,250.00	\$ 1,035.00	\$ 2,000.00
409.192	FICA	\$ 172.13	\$ 79.18	\$ 153.00
409.194	Unemployment Compensation	\$ 125.00	\$ 29.50	\$ 58.20
409.195	Workers Compensation Insurance	\$ 750.00	\$ -	\$ 173.12
409.226	Cleaning Supplies	\$ 1,000.00	\$ 138.89	\$ 185.19
409.260	Minor Equipment (Vacuum, etc.)	\$ -	\$ -	\$ -
409.351	Property Insurance - Borough Hall	\$ 500.00	\$ 500.00	\$ 508.00
409.361	Electricity - Borough Hall	\$ 6,000.00	\$ 1,596.38	\$ 2,128.51
409.362	Gas - Borough Hall	\$ 3,000.00	\$ 866.18	\$ 1,154.91
409.373	Maintenance & Repairs	\$ 10,000.00	\$ 2,420.33	\$ 3,227.11
	TOTAL	\$ 23,797.13	\$ 6,665.46	\$ 9,588.03

<u>Police Protection Services</u>				
410.329	Berks County Radio - Police	\$ -	\$ -	\$ 15,620.29
410.450	Professional Services - Police (8% increase for 2021)	\$ 145,000.00	\$ 120,833.28	\$ 156,600.00
	TOTAL	\$ 145,000.00	\$ 120,833.28	\$ 172,220.29
<u>Fire and Ambulance Service</u>				
411.195	Workers Compensation Insurance - Shared Fire & Ambulance	\$ 4,500.00	\$ 2,123.88	\$ 4,500.00
411.329	Berks County Radio - Fire	\$ 4,630.70	\$ 4,630.70	\$ 4,630.70
411.520	Contribution - Firefighter's Relief (Pass Thru)	\$ 11,000.00	\$ -	\$ 11,000.00
411.540	Contribution - Fire Tax Fund Expense	\$ 51,115.35	\$ 20,000.00	\$ 51,418.26
412.239	Other Fire Expenses (Borough extinguishers insp.)	\$ 1,000.00	\$ 1,229.80	\$ 1,300.00
412.329	Berks County Radio - Ambulance	\$ 4,546.46	\$ 4,546.46	\$ 4,546.46
412.540	Contribution - Ambulance Tax Fund Expense	\$ 38,500.00	\$ 13,256.94	\$ 38,789.22
	TOTAL	\$ 115,292.51	\$ 45,787.78	\$ 116,184.64
<u>Community Development</u>				
413.313	Permit & Inspection Fees	\$ 16,000.00	\$ 4,436.34	\$ 6,000.00
413.313	Professional Services - Zoning	\$ 1,000.00	\$ -	\$ 1,000.00
413.314	Professional Services - ZHB Legal	\$ 1,000.00	\$ -	\$ 1,000.00
413.317	Professional Services - Stenographer Fees	\$ 500.00	\$ -	\$ 500.00
413.480	UCC Remittance	\$ 250.00	\$ 121.50	\$ 250.00
	TOTAL	\$ 18,750.00	\$ 4,557.84	\$ 8,750.00

<u>Public Works</u>			
430.112	Salary - Maintenance Crews	\$ 146,157.03	\$ 115,069.22 \$ 156,500.00
430.180	Overtime - Maintenance Crews	\$ 11,000.00	\$ 1,681.32 \$ 3,382.00
430.186	Clothing Allowance	\$ 2,000.00	\$ 1,151.14 \$ 1,534.85
430.192	FICA	\$ 12,022.51	\$ 8,364.61 \$ 12,230.97
430.194	Unemployment Compensation	\$ 1,100.00	\$ 984.74 \$ 950.93
430.195	Workers Compensation Insurance	\$ 3,400.00	\$ 3,219.33 \$ 13,567.32
430.196	Health Insurance	\$ 106,079.64	\$ 88,263.48 \$ 118,861.49
430.197	Employee Pension MMO	\$ 4,442.00	\$ - \$ 10,704.14
430.198	Disability Insurance	\$ 1,750.00	\$ 1,879.34 \$ 2,505.79
430.231	Vehicle Fuel	\$ 3,500.00	\$ 1,352.61 \$ 1,803.48
430.232	Diesel Fuel	\$ 6,000.00	\$ 2,882.41 \$ 3,843.21
430.245	Materials and Supplies	\$ 15,000.00	\$ 7,401.44 \$ 9,868.59
430.250	Street Maintenance Materials (Non-Liquid Fuels)	\$ 60,000.00	\$ 3,646.97 \$ 10,000.00
430.260	Minor Equipment Purchase (CO Detector Handheld, Defib.)	\$ 7,500.00	\$ 199.99 \$ 5,000.00
430.320	Communications	\$ 1,675.00	\$ 1,163.98 \$ 1,551.97
430.351	Property Insurance - Maint. Building	\$ 1,000.00	\$ 1,000.00 \$ 327.00
430.352	Equipment Insurance	\$ 500.00	\$ 500.00 \$ 1,207.00
430.361	Electricity - Maint. Building	\$ 3,000.00	\$ 1,220.47 \$ 1,627.29
430.362	Gas - Maint. Building	\$ 4,500.00	\$ 2,648.98 \$ 3,531.97
430.367	Trash Disposal	\$ 4,000.00	\$ 2,207.76 \$ 2,943.68
430.373	Maintenance & Repairs - Maint. Building	\$ 5,000.00	\$ 18,096.48 \$ 24,128.64
430.374	Vehicle Insurance	\$ 2,000.00	\$ 2,000.00 \$ 3,272.00
430.470	CDL, Drug & Alcohol Testing	\$ 2,500.00	\$ 128.50 \$ 500.00
430.740	Shared Equipment Purchases	\$ -	\$ - \$ -
430.750	Equipment Purchase (includes recycling)	\$ 5,000.00	\$ 81,848.00 \$ 5,000.00
432.000	Snow Removal	\$ 3,000.00	\$ - \$ -
433.250	Street Sign Maint.	\$ 2,000.00	\$ 1,509.00 \$ 2,012.00
433.361	Electricity - Traffic Signal	\$ 350.00	\$ 237.17 \$ 316.23
433.370	Traffic Signal Maint. & Repair	\$ 500.00	\$ 708.85 \$ 945.13
434.000	Street Lighting (Electric)	\$ 38,000.00	\$ 25,259.71 \$ 33,679.61
437.374	Vehicle Maint.	\$ 4,000.00	\$ 7,434.87 \$ 9,913.16
439.000	Capital Improvement (Replace water main and 2 hydrants)	\$ 950,000.00	\$ - \$ -
470.400	Debt Service - 2019 Ford F550 Truck		\$ 10,060.85
	TOTAL	\$ 1,406,976.18	\$ 382,060.37 \$ 451,769.31

		2020 Budgeted Amount		2021 Budgeted Amount
Parks & Recreation				
452.100	Salary - Seasonal Parks Maint. (30 hours per week; Apr-Oct)	\$ 11,025.00	\$ -	\$ 10,000.00
452.200	Park Activities	\$ 24,000.00	\$ 3,000.00	\$ 26,000.00
452.192	FICA	\$ 843.41	\$ -	\$ 765.00
452.194	Unemployment Compensation	\$ 550.00	\$ 192.69	\$ 291.00
452.195	Workers Compensation Insurance	\$ -	\$ -	\$ 86.56
454.000	Materials & Equipment (includes small mower & park sign)	\$ 10,000.00	\$ 5,140.13	\$ 6,853.51
454.100	Tree Maintenance and Restoration (including Toad Creek Phase II)	\$ 165,000.00	\$ 11,021.19	\$ 18,651.17
454.350	Insurance - Parks	\$ 1,000.00	\$ 1,000.00	\$ 609.00
454.361	Electricity - Parks	\$ 1,500.00	\$ 865.48	\$ 1,653.97
454.370	Security Cameras - Repairs and Maintenance	\$ -	\$ -	\$ 483.96
454.520	Contribution - Museum	\$ 500.00	\$ 500.00	\$ 500.00
456.530	Contribution - Library	\$ 15,000.00	\$ -	\$ 15,000.00
456.540	Misc. Contributions (Safety Net Sanctuary, Crime Alert)	\$ 2,500.00	\$ 1,000.00	\$ 2,500.00
471.100	Debt Service - Park Project Loan Principal	\$ -	\$ -	\$ 101,750.00
472.100	Debt Service - Park Project Loan Interest	\$ -	\$ -	\$ 14,895.83
	TOTAL	\$ 231,918.41	\$ 22,719.49	\$ 200,040.00
Other Expenditures				
471.411	Debt Service - 229 W. Weis (5Yr./100K)	\$ 24,000.00	\$ 21,959.89	\$ 43,919.78
470.400	Debt Service Lease - Ford Escape	\$ 5,060.00	\$ 5,060.10	\$ 5,060.10
486.100	General Liability	\$ 10,000.00	\$ 6,955.00	\$ 2,612.83
487.156	Health Insurance - Retirees	\$ 2,613.00	\$ 2,185.90	\$ -
489.100	Miscellaneous Expenses	\$ 5,000.00	\$ 784.20	\$ 813.96
492.040	Transfer to Pool Account	\$ -	\$ -	\$ -
492.060	Transfer to Water Fund	\$ -	\$ -	\$ -
492.080	Transfer to Sewer Fund	\$ -	\$ -	\$ -
	TOTAL	\$ 46,673.00	\$ 36,945.09	\$ 52,406.67
TOTAL EXPENDITURES		\$ 2,238,255.61	\$ 1,033,008.77	\$ 1,301,797.56
TOTAL ASSETS & REVENUES		\$ 2,240,258.47	\$ 1,150,825.14	\$ 1,301,797.56
DIFFERENCE		\$ 2,002.86	\$ 117,816.37	\$ (0.00)

Water Fund				
Water Fund				
ACCOUNT CODE	DESCRIPTION	2020 Budgeted Amount		2021 Budgeted Amount
<u>Revenues</u>				
341.000	Interest Earnings	\$ 2,750.00	\$ 940.80	\$ 1,254.40
378.110	Residential Rents	\$ 240,000.00	\$ 176,350.54	\$ 235,134.05
378.120	Commercial Rents	\$ 45,000.00	\$ 27,670.45	\$ 36,893.93
378.130	Industrial Rents	\$ 20,000.00	\$ 12,535.03	\$ 16,713.37
378.150	Connection Fees	\$ 29,500.00	\$ 140.00	\$ 186.67
378.999	Finance Charges/Penalties	\$ 4,500.00	\$ 2,258.24	\$ 3,010.99
379.010	Water Meter/Certification Fees	\$ 250.00	\$ 75.00	\$ 100.00
380.000	Miscellaneous Revenues	\$ 250.00	\$ 60.35	\$ 80.47
392.010	Transfer from General Fund	\$ -	\$ -	\$ -
	Fund Surplus/Balance (Part of Bank Account Balance)			\$ 102,970.88
	TOTAL	\$ 342,250.00	\$ 220,030.41	\$ 396,344.76
<u>Expenditures</u>				
	DESCRIPTION			
<u>Administration</u>				
401.110	Salary - Manager (1/3)	\$ 27,283.78	\$ 18,227.80	\$ 26,346.15
401.111	Salary - Office Admin. Staff (1/3)	\$ 27,064.54	\$ 20,297.40	\$ 28,333.33
401.156	Health Insurance	\$ 20,893.36	\$ 15,883.60	\$ 21,389.91
401.192	FICA	\$ 4,157.65	\$ 2,858.44	\$ 4,182.98
401.194	Unemployment Compensation	\$ 550.00	\$ 296.16	\$ 317.81
401.195	Workers Compensation Insurance	\$ 3,400.00	\$ 3,219.33	\$ 86.67
401.197	Employee Pension MMO	\$ 4,442.00	\$ -	\$ 2,228.91
406.210	Office Supplies	\$ 250.00	\$ -	\$ 100.00
406.215	Postage	\$ 1,500.00	\$ 219.20	\$ 500.00
406.420	Association Dues	\$ 4,600.00	\$ 4,060.00	\$ 4,250.00
406.460	Education	\$ 1,500.00	\$ 571.00	\$ 1,500.00
408.313	Professional Services - Engineering (including new well)	\$ 15,000.00	\$ -	\$ 15,000.00
486.100	General Liability/E&O Insurance	\$ 1,500.00	\$ 1,500.00	\$ 5,225.67
489.100	Miscellaneous Expenses	\$ 500.00	\$ 29.90	\$ 50.00
492.010	Transfer to General Fund	\$ -	\$ -	\$ -
	TOTAL	\$ 112,641.33	\$ 67,162.83	\$ 109,511.44

<u>Water Department</u>			
448.115	Salaries - WTP Operator	\$ 47,460.19	\$ 39,149.43 \$ 54,000.00
448.156	Health Insurance	\$ 19,178.76	\$ 15,939.50 \$ 21,465.19
448.180	Overtime - WTP Operator and PW	\$ 12,500.00	\$ 9,927.19 \$ 14,000.00
448.186	Clothing Allowance	\$ 500.00	\$ - \$ 500.00
448.192	FICA	\$ 4,586.95	\$ 3,589.41 \$ 5,202.00
448.194	Workers Compensation Insurance	\$ 550.00	\$ - \$ 2,208.53
448.195	Unemployment Compensation	\$ 3,400.00	\$ 3,535.80 \$ 325.80
448.197	Employee Pension MMO	\$ 4,442.00	\$ - \$ 4,201.41
448.198	Disability Insurance	\$ 475.00	\$ 1,593.13 \$ 2,124.17
448.222	Chemicals	\$ 20,000.00	\$ 9,218.66 \$ 10,000.00
448.245	Materials & Supplies (includes lab supplies)	\$ 10,000.00	\$ 6,097.14 \$ 22,500.00
448.250	Equipment Repair and Maintenance	\$ 15,000.00	\$ 17,075.98 \$ 34,000.00
448.251	Media - Filters	\$ 15,000.00	\$ - \$ 10,000.00
448.260	Minor Equipment Purchases	\$ 10,000.00	\$ 8,033.94 \$ 11,000.00
448.316	Professional Services - Water Analysis	\$ 7,500.00	\$ 4,160.00 \$ 6,130.14
448.320	Communications	\$ 1,100.00	\$ 865.08 \$ 1,153.44
448.351	Property Insurance	\$ 1,500.00	\$ 1,500.00 \$ 603.00
448.361	Electricity	\$ 16,000.00	\$ 8,348.62 \$ 11,131.49
448.362	Propane Gas	\$ 2,000.00	\$ 905.46 \$ 1,207.28
448.373	Plant Maintenance (includes system, hydrant, and spring)	\$ 10,000.00	\$ 961.88 \$ 30,000.00
448.374	Vehicle Maintenance	\$ 500.00	\$ - \$ 500.00
448.455	Alarm System	\$ 2,000.00	\$ 1,685.70 \$ 2,247.60
448.720	Capital Improvements (includes meters)	\$ 15,000.00	\$ 14,091.20 \$ 33,788.27
448.721	Water Main Replacement	\$ 8,000.00	\$ - \$ 8,000.00
486.374	Vehicle Insurance	\$ 500.00	\$ 500.00 \$ 545.00
	TOTAL	\$ 227,192.90	\$ 147,178.12 \$ 286,833.32
	TOTAL ASSETS & REVENUES	\$ 342,250.00	\$ 220,030.41 \$ 396,344.76
	TOTAL EXPENDITURES	\$ 339,834.23	\$ 214,340.95 \$ 396,344.76
	DIFFERENCE		\$ 0.00

Sewer Fund				
ACCOUNT CODE	DESCRIPTION	2020 Budgeted Amount		2021 Budgeted Amount
<u>Revenues</u>				
341.000	Interest Earnings	\$ 500.00	\$ 546.59	\$ 728.79
364.110	Residential Rents	\$ 425,625.00	\$ 310,320.35	\$ 413,760.47
364.120	Commercial Rents	\$ 90,000.00	\$ 55,096.37	\$ 73,461.83
364.130	Industrial Rents	\$ 13,500.00	\$ 9,132.40	\$ 12,176.53
364.140	Bulk Sales (Lutheran Home)	\$ 137,600.00	\$ 176,041.73	\$ 234,722.31
364.150	Connection Fees	\$ 42,000.00	\$ -	\$ 5,000.00
364.999	Finance Charges & Penalties	\$ 6,500.00	\$ 3,978.69	\$ 5,304.92
380.000	Miscellaneous Revenues	\$ 500.00	\$ -	\$ 50.00
383.170	Fixed Cost Payment (Lutheran Home)	\$ 43,531.00	\$ 43,531.00	\$ 43,531.00
392.080	Transfer from Sewer Improvement Fund	\$ -	\$ -	\$ -
	Fund Surplus/Balance (Part of Bank Account Balance)	\$ 500,000.00	\$ 369,994.34	\$ 31,439.79
	TOTAL	\$ 1,259,756.00	\$ 968,641.47	\$ 820,175.63
<u>Expenditures</u>				
<u>Administration</u>				
401.110	Salary - Manager (1/3)	\$ 27,283.78	\$ 18,227.81	\$ 26,346.15
401.111	Salary - Office Admin. Staff (1/3)	\$ 27,064.54	\$ 20,297.59	\$ 28,333.33
401.156	Health Insurance	\$ 20,893.36	\$ 15,883.60	\$ 21,389.91
401.192	FICA	\$ 4,157.65	\$ 2,858.01	\$ 4,182.98
401.194	Unemployment Compensation	\$ 550.00	\$ 296.18	\$ 317.81
401.195	Workers Compensation Insurance	\$ 3,400.00	\$ 3,219.33	\$ 86.67
401.197	Employee Pension MMO	\$ 4,442.00	\$ -	\$ 2,228.91
406.210	Office Supplies	\$ 450.00	\$ -	\$ -
406.215	Postage	\$ 1,500.00	\$ -	\$ -
406.420	Association Dues	\$ 1,000.00	\$ -	\$ -
406.460	Education	\$ 1,000.00	\$ 928.00	\$ 2,000.00
408.313	Professional Services - Engineering	\$ 40,000.00	\$ 25,645.00	\$ 35,000.00
409.351	Property Insurance	\$ 3,000.00	\$ 3,000.00	\$ 3,658.00
486.100	General Liability Insurance/E&O	\$ 2,000.00	\$ 2,000.00	\$ 5,225.67
489.100	Miscellaneous Expenses	\$ 500.00	\$ 523.00	\$ 500.00
	TOTAL	\$ 137,241.33	\$ 92,878.52	\$ 129,269.44

<u>Infrastructure</u>				
430.361	Electricity (Pump Houses)	\$ 2,000.00	\$ 1,454.64	\$ 2,000.00
430.373	Maintenance & Repairs (Pump Houses)	\$ 1,000.00	\$ 8,403.83	\$ 11,250.00
430.455	Alarm System (Pump Houses)	\$ 900.00	\$ 664.78	\$ 900.00
430.610	Capital Improvements	\$ 450,000.00	\$ 264,801.89	\$ -
470.100	Debt Service - Sewer Rehabilitation Loan	\$ 270,000.00	\$ 224,743.50	\$ 269,692.20
	TOTAL	\$ 723,900.00	\$ 500,068.64	\$ 283,842.20
<u>Sewer Department</u>				
429.115	Salaries - Maintenance Crew	\$ 56,370.91	\$ 44,678.72	\$ 61,358.78
429.156	Health Insurance	\$ 44,516.40	\$ 37,054.20	\$ 49,899.66
429.180	Overtime - Maintenance Crew	\$ 12,000.00	\$ 7,851.45	\$ 10,782.66
429.186	Clothing Allowance	\$ 500.00	\$ 204.98	\$ 500.00
429.192	FICA	\$ 5,230.37	\$ 3,814.59	\$ 5,518.82
429.194	Unemployment Compensation	\$ 550.00	\$ 316.48	\$ 328.28
429.195	Workers Compensation Insurance	\$ 3,400.00	\$ 3,219.35	\$ 3,333.47
429.197	Employee Pension Contribution-MMO	\$ 4,442.00	\$ -	\$ 6,668.73
429.198	Disability Insurance	\$ 450.00	\$ 277.20	\$ 369.60
429.215	Postage	\$ -	\$ -	\$ 1,000.00
429.222	Chemicals	\$ 90,000.00	\$ 52,050.41	\$ 80,000.00
429.231	Vehicle Fuel	\$ 1,000.00	\$ -	\$ 500.00
429.245	Materials & Supplies (includes lab supplies)	\$ 9,000.00	\$ 5,387.53	\$ 8,000.00
429.250	Equipment Maint./Repair	\$ 15,000.00	\$ 4,799.88	\$ 20,000.00
429.260	Minor Equipment Purchase	\$ 15,000.00	\$ -	\$ 2,000.00
429.316	Professional Services - Sludge Analysis	\$ 15,000.00	\$ 8,576.00	\$ 12,000.00
429.320	Communications	\$ 1,400.00	\$ 1,632.04	\$ 2,200.00
429.333	Sludge Hauling	\$ 50,000.00	\$ 28,136.50	\$ 38,000.00
429.355	Vehicle Insurance	\$ 1,000.00	\$ 1,000.00	\$ 744.00
429.361	Electricity	\$ 40,000.00	\$ 24,229.19	\$ 33,000.00
429.362	Propane Gas	\$ 2,000.00	\$ 669.80	\$ 1,500.00
429.367	Trash Disposal	\$ 1,200.00	\$ 1,020.00	\$ 1,360.00
429.373	Plant Maintenance (include fuel tank)	\$ 20,000.00	\$ 682.15	\$ 15,000.00
429.374	Vehicle Maintenance	\$ 2,000.00	\$ 1,762.15	\$ 3,000.00
429.450	Cleaning of Reed Beds - Escrow Deposit	\$ 5,000.00	\$ -	\$ 50,000.00
492.010	Transfer to General Fund	\$ -	\$ -	\$ -
	TOTAL	\$ 395,059.68	\$ 227,362.62	\$ 407,063.99
	TOTAL ASSETS & REVENUES	\$ 1,259,756.00	\$ 968,641.47	\$ 820,175.63
	TOTAL EXPENDITURES	\$ 1,256,201.01	\$ 820,309.78	\$ 820,175.63
	DIFFERENCE			\$ 0.00

Liquid Fuels				
ACCOUNT CODE	DESCRIPTION	2020 Budgeted Amount		2021 Budgeted Amount
	Beginning Bank Account Balance	\$ 111,316.43		\$ 175,000.00
341.000	Interest Earnings	\$ 840.00	\$ 357.75	\$ 477.00
354.020	State Turnback Funds	\$ 4,280.00	\$ 4,280.00	\$ 4,280.00
354.030	State Liquid Fuels Grant	\$ 64,678.64	\$ 65,996.69	\$ 59,476.50
380.000	Miscellaneous Revenue	\$ -	\$ -	\$ -
	Total Revenues	\$ 69,798.64	\$ 70,634.44	\$ 64,233.50
	Total Assets & Revenues	\$ 181,115.07		\$ 239,233.50
Expenditures	DESCRIPTION			
430.740	Major Equipment	\$ 10,000.00	\$ -	\$ -
431.000	Street Cleaning	\$ -	\$ -	\$ -
432.000	Snow & Ice Removal	\$ 15,000.00	\$ 3,182.89	\$ 4,243.85
433.000	Street Signs, Markings & Signals	\$ -	\$ -	\$ -
434.000	Street Lighting	\$ -	\$ -	\$ -
436.000	Storm Sewers and Drains	\$ -	\$ -	\$ -
437.000	Repair - Tools & Machinery	\$ -	\$ -	\$ -
438.000	Streets, Roads, & Alleys - Repair	\$ -	\$ -	\$ -
439.000	Street & Road Projects	\$ -	\$ -	\$ -
471.100	Debt Service - Principal	\$ -	\$ -	\$ -
472.000	Debt Service - Interest	\$ -	\$ -	\$ -
	TOTAL	\$ 25,000.00	\$ 3,182.89	\$ 4,243.85

POOL ACCOUNT CODE	DESCRIPTION	2020 Budgeted Amount		2021 Budgeted Amount
Revenues				
341.000	Interest Earnings	\$ 200.00	\$ 24.15	\$ 32.20
367.110	Ticket Sales - Seasonal	\$ 34,000.00	\$ -	\$ 40,000.00
367.120	Ticket Sales - Daily	\$ 28,000.00	\$ -	\$ 36,000.00
367.130	Pool Side Café Sales	\$ 13,000.00	\$ -	\$ 15,000.00
367.140	Swim Lessons/Rentals	\$ 1,000.00	\$ -	\$ 2,225.00
392.010	Transfer from General Fund	\$ -	\$ -	\$ -
380.000	Miscellaneous Revenues	\$ 150.00	\$ -	\$ 150.00
387.000	Contributions - Swim Team/Grant/Donations	\$ 300.00	\$ -	\$ 500.00
	Fund Surplus/Balance (Part of Bank Account Balance)			\$ 6,170.68
	Total Assets & Revenues	\$ 76,650.00	\$ -	\$ 100,077.88
Expenditures				
	DESCRIPTION			
452.110	Swim Team Contribution	\$ 1,100.00	\$ -	\$ 1,100.00
452.115	Salaries - Topton Memorial Pool	\$ 37,000.00	\$ -	\$ 33,000.00
452.116	Salaries - Pool Side Café	\$ 7,500.00	\$ -	\$ 9,000.00
452.186	Clothing Allowance - Uniforms/Staff Equipment	\$ 2,500.00	\$ -	\$ 2,500.00
452.192	FICA	\$ 3,404.25	\$ -	\$ 3,213.00
452.194	Unemployment Compensation	\$ 2,200.00	\$ -	\$ 1,222.20
452.195	Workers Compensation Insurance	\$ 750.00	\$ -	\$ 3,462.40
452.210	Office & Cleaning Supplies (includes payment service, pass system, etc.)	\$ 500.00	\$ 200.34	\$ 1,500.00
452.222	Chemicals	\$ 6,000.00	\$ -	\$ 6,500.00
452.229	Pool Side Café Supplies	\$ 750.00	\$ -	\$ 1,200.00
452.230	Pool Side Café - Pepsi/Beverage Orders	\$ 1,500.00	\$ -	\$ 1,750.00
452.231	Pool Side Café - Food/Ice Cream Orders	\$ 6,000.00	\$ -	\$ 6,300.00
452.316	Professional Services - Water Analysis	\$ 1,400.00	\$ -	\$ 1,400.00
452.341	Advertising	\$ 100.00	\$ -	\$ 500.00
452.342	Printing	\$ -	\$ 60.12	\$ 100.00
452.351	Property Insurance	\$ 80.00	\$ -	\$ 497.00
452.352	Liability Insurance	\$ 50.00	\$ -	\$ 2,612.83
452.372	Maintenance & Repairs - Pool	\$ 2,000.00	\$ 6,836.04	\$ 7,000.00
452.374	Maintenance & Repairs - Pool Bldg.	\$ -	\$ 527.30	\$ 1,000.00
452.454	Music/Entertainment Vendors	\$ 1,050.00	\$ -	\$ 3,000.00
452.457	Permits, Licenses, Professional Reporting	\$ 82.00	\$ 82.00	\$ 117.00

452.460	Education: ServSafe and Lifeguard Certs./Re-certs.	\$ -	\$ -	\$ 7,610.00
452.470	Drug & Alcohol Testing	\$ -	\$ -	\$ 2,000.00
452.750	Equipment Purchases (includes café appliances)	\$ 2,000.00	\$ 2,696.00	\$ 3,000.00
489.100	Miscellaneous Expenses	\$ 500.00	\$ -	\$ 493.45
	TOTAL	\$ 76,466.25	\$ 10,401.80	\$ 100,077.88
Total Expenditures		\$ 76,466.25	\$ 10,401.80	\$ 100,077.88
Total Assets & Revenues		\$ 76,650.00	\$ -	\$ 100,077.88
Difference		\$ 183.75	\$ 10,401.80	\$ (0.00)