

BOROUGH OF OAKMONT

2021 BUDGET

APPROVED

12/21/2020

2021 General Fund Budget

						2021 Budget	Notes/Earmarked For
Cash Balance						586,725	Cash as of 12.31.2020
							<u>Amount Per Homeowner per \$100,000</u>
						11/27/2020	<u>Assessed Value</u>
						3.73	\$373.00
						569,479,915	
						2,124,160	
						569,480	
Revenues							
300 · REVENUES							
301.000 · Real Estate Taxes							
							97% of Real Estate Taxes; 2% paid at discount; 1% delinquent; Note that tax overpayments are recorded in line 403.510 · Refunds
						2,060,435	
						0	
						0	
						2,060,435	
310.000 · Local Tax Enabling Act Taxes							
						230,000	
						1,200,000	
						0	
						150,000	
						0	
						1,580,000	
321.000 · Business Licenses and Permits							
						500	
						8,000	
						160,000	
						168,500	
331.000 · Fines and Forfeits							
						28,000	
						2,800	
						2,800	
						400	
						7,000	
						41,000	
341.000 · Interest Earnings							
						763	
						763	
342.00 · Rents and Royalties							
						4,500	
						9,000	
						13,500	
354 · Grant Awards							
						90,312	Plum Creek Bank Rehabilitation & Gravel Bar Removal - Phase 2
						12,668	Riverside Park Track Grant Award
						93,617	ARB Wall Rehabilitation Project

2021 General Fund Budget

		2021 Budget	Notes/Earmarked For
Total 354 · Grant Awards		196,597	
355 · State Shared Revenue and Ent.			
	355.010 · Public Utility Realty Tax	3,600	
	355.040 · Alcoholic Beverages Licenses	3,400	
	355.060 · Supplemental State Pension Aid	73,857	
	355.070 · Foreign Fire Insurance	41,000	
Total 355 · State Shared Revenue and Ent.		121,857	
357 · Local Shared Revenue and Ent.			
	357.090 · RAD Sales and Use Tax	120,000	
Total 357 · Local Shared Revenue and Ent.		120,000	
361 · Charges for Services			
	361.300 · Planning, Subdivision, and Land	3,000	
	361.330 · Zoning Fees	5,000	
	361.500 · Miscellaneous Fees (Includes Lien Letters)	7,250	
Total 361 · Charges for Services		15,250	
362 · Public Safety			
	362.100 · Special Police Services Reimbur	8,800	
	362.140 · School Crossing Guard Reimburse	30,037	
	362.200 · DUI Task Force	1,600	
	362.400 · Protective Inspections and UCC	70,000	
	362.470 · Street Opening Permits	600	
	362.500 · Miscellaneous Fees	500	
Total 362 · Public Safety		111,537	
363 · Highways and Streets			
	363.510 · Contracted Snow Removal Reimbursement	33,040	2021 = 2 years
	363.520 · Contracted Street Sweeping Reimbursement	1,000	
Total 363 · Highways and Streets		34,040	
367 · Culture -- Recreation			
	367.120 · Park Services Reimbursement	80,000	
	367.200 · Park Field Rental Income	2,000	
	367.300 · Shade Tree Reimbursement	750	
Total 367 · Culture -- Recreation		82,750	
380.000 · Miscellaneous Revenue			
	380.200 · Dividends	35,000	
	380.400 · Employee Health Insurance Contr	18,660	
Total 380.000 · Miscellaneous Revenue		53,660	
391.000 · Proceeds--FixedAssetDisposition			
	391.100 · Sales of Fixed Assets	2,000	
	391.200 · Loss of Fixed Assets	0	
Total 391.000 · Proceeds--FixedAssetDisposition		2,000	
392.000 · Interfund Operating Transfers			
	392.030 · Transfers from Capital Reserve	0	
Total 392.000 · Interfund Operating Transfers		0	
Total 300 · REVENUES		4,601,890	
Total Revenues		4,601,890	

2021 General Fund Budget

				2021 Budget	Notes/Earmarked For
Total Revenues plus Cash Balance				5,188,612	
Expense					
400 · EXPENDITURES					
401 · Administration					
		401.110 · Salary -- Borough Manager	100,786		
		401.112 · Salary -- Asst to Borough Manager	49,440		
		401.115 · Wages -- Administrative Assistant	40,557		
		401.116 · Wages -- Administrative Assistant (PT)	10,828		OPEN position
		401.192 · FICA / Medicare	15,423		
		401.194 · Unemployment Comp. Insurance	3,000		
		401.195 · Workers' Compensation Insurance	950		
		401.196 · Healthcare Insurance	49,191		
		401.197 · Deferred Compensation Plan Contributions	6,677		
		401.198 · Life Insurance	2,532		
		401.199 · Disability Insurance	4,014		
		401.210 · Office Supplies	4,500		
		401.215 · Postage & Delivery	2,400		
		401.216 · Postage Machine Lease	925		
		401.217 · Photocopier Lease	7,500		
		401.321 · Telephone	2,400		
		401.324 · Cellular Phone Service	600		
		401.337 · Automobile Allowance / Expense	1,250		eliminated allowance 2019; mgr vehicle maintenance & fuel expense added
		401.342 · Printing	1,700		
		401.344 · Newsletter	2,400		Inc \$550 over prior year per Chamber request
		401.351 · Property, General Liability Ins	7,200		
		401.352 · Public Officials' Liability Ins	9,000		
		401.353 · Surety Bond	1,800		
		401.420 · Dues, Subscriptions, and Memberships	16,000		
		401.460 · Meetings and Conferences	1,215		
		401.750 · Minor Expenditures	11,860		
		Total 401 · Administration	354,148		
402 · Finance					
		402.115 · Wages -- P/T Bookkeeper	25,421		
		402.117 · Wages -- P/T Accountant	44,561		
		402.192 · FICA / Medicare	5,354		
		402.310 · Payroll Services	12,000		
		402.311 · Auditing Services	8,902		
		402.318 · Bank Charges	2,100		
		Total 402 · Finance	98,337		
403 · Tax Collection					
		403.130 · Real Estate Tax Comm. - Current	11,000		
		403.510 · Refunds	12,000		
		403.550 · General Expenditures	4,000		
		Total 403 · Tax Collection	27,000		
404 · Legal					
		404.110 · Solicitor -- Retainer	12,000		
		404.314 · Solicitor -- Legal Services	48,000		
		404.317 · Court Reporting	2,400		
		404.318 · Codification	5,000		
		404.319 · Tax Lien Filing Fees	3,600		
		404.341 · Legal Advertising	8,000		

2021 General Fund Budget

				2021 Budget	Notes/Earmarked For
Total 404 · Legal				79,000	
407 · Technology / Data Processing					
		407.270 · Administration Hardware	10,000	Admin Desktop; Conf Room Laptop; Conf Room Technology	
		407.271 · Administration Software	3,200		
		407.272 · Police Hardware	4,000		
		407.273 · Police Software	4,160		
		407.310 · Website Design and Maintenance	5,000		
		407.325 · Internet Services - Text Alerts	8,500		
		407.370 · Repairs and Maintenance	35,095	PGH Networks \$2,700/mth=\$32,400 Annually; Police Alert Care Licensing = \$2,095; \$600 Misc	
Total 407 · Technology / Data Processing				69,955	
408 · Engineering					
		408.313 · Engr. Services-General	30,000		
		408.317 · Engr. Services-Traffic	5,000	Pedestrian Improvements Consultant	
		408.318 · Engr. Services-GIS Mapping	5,000		
Total 408 · Engineering				40,000	
409 · General Government Building					
		409.317 · Appraisal Services	610		
		409.361 · Electricity	6,000		
		409.362 · Natural Gas	4,400		
		409.366 · Water / Sewage	850		
		409.373 · Repairs and Maintenance	8,500		
		409.450 · Contracted Services- Janitorial	7,800		
		409.451 · Contracted Services- Maint.	15,000		
		409.740 · Major Expenditures	20,000	Carpet Repair and 1/2 Sidewalk	
Total 409 · General Government Building				63,160	
410 · Police					
		410.110 · Salary -- Police Chief	112,278		
		410.112 · Salary -- Officers (Full-Time)	568,970	Includes NEW FT Officer	
		410.115 · Wages -- Officers (Part-Time)	139,000		
		410.116 · Wages - Turnkey and Matron	300		
		410.117 · Wages -- Secretary	31,225		
		410.118 · Wages -- Crossing Guards	55,805		
		410.119 · Wages -- Ticket Processor	14,288	Includes 3 hours per week increase	
		410.174 · Educational Pay	6,000	= 2 years	
		410.180 · Overtime Pay	40,000		
		410.181 · Overtime Pay Events	4,000		
		410.185 · Vacation Pay Buy-Back	1,800		
		410.187 · Reimbursable Wages	10,000		
		410.189 · Formal Training	12,000	\$5,938.70 committed from sale of motorcycle; plus \$6K placeholder for officer training	
		410.191 · Uniform Maintenance Allowance	8,000	Includes annual FT officer allotment	
		410.192 · FICA / Medicare	75,250		
		410.194 · Unemployment Comp. Insurance	10,000		
		410.195 · Workers' Compensation Insurance	48,000		
		410.196 · Healthcare Insurance	134,036		
		410.197 · Police Pension Contributions (MMO)	218,800	Note decrease due to change in staff and annual eligibility	
		410.198 · Life Insurance	6,753		
		410.199 · Disability Insurance	1,337		

2021 General Fund Budget

				2021 Budget	Notes/Earmarked For
			410.200 - Retiree Health Benefits	15,782	
			410.210 - Office Supplies	1,500	
			410.217 - Photocopier Lease	2,600	
			410.231 - Vehicle Fuel	19,000	
			410.239 - Ammunition and Range Supplies	7,500	
			410.241 - General Supplies	900	
			410.242 - Police Protection Supplies	2,000	
			410.310 - Auxillary Police Contribution	2,400	
			410.314 - Civil Service Solicitor	4,315	
			410.317 - Civil Service Commission	3,000	
			410.324 - Cellular Phone Service	9,000	
			410.327 - Radio Equipment Maintenance	200	
			410.340 - Printing	3,000	
			410.351 - Property, General Liability Ins	6,000	
			410.352 - Police Professional Liability	14,250	
			410.361 - Electricity	3,000	
			410.362 - Natural Gas	3,200	
			410.373 - HQ Facility -- Maintenance	2,000	
			410.374 - Vehicle Maintenance / Repair	9,000	
			410.420 - Dues, Subscriptions, and Memb.	500	
			410.450 - Animal Control	2,400	
			410.460 - Meetings and Conferences	700	
			410.740 - Major Expenditures	22,000	\$17K park cameras; \$2K recording software; vests approved 2020 carryover to 2021
			410.745 - Police Vehicle	5,031	New vehicle detail invoice carryover to 2021
			410.750 - Minor Expenditures	4,640	
			Total 410 - Police	1,641,760	
			411.000 - Fire		
			411.195 - Workers' Comp. Insurance	15,000	
			411.231 - Vehicle Fuel	3,000	
			411.327 - Radio Equipment Maintenance	2,000	
			411.351 - Volunteer Firefighters Insurance	12,000	
			411.361 - Electricity	5,000	
			411.362 - Natural Gas	5,500	
			411.363 - Hydrant Services	20,000	
			411.372 - Fire Alarm System	350	
			411.373 - HQ Facility -- Maintenance and Repair	15,000	
			411.374 - Vehicle Maintenance / Repair	15,000	
			411.520 - Contribution to Volunteer Fire	2,500	
			411.540 - Foreign Fire State Allocation	41,000	
			411.740 - Major Expenditures	15,000	Public Notification System
			411.750 - Minor Expenditures	5,040	Fire Extinguisher Maint; Dumpster Service; Physicals
			Total 411.000 - Fire	156,390	
			413 - UCC and Code Enforcement		
			413.310 - Code Enforcement / Property	20,000	
			413.313 - Building Inspection Services	70,000	
			Total 413 - UCC and Code Enforcement	90,000	
			414 - Planning and Zoning		
			414.117 - Solicitor -- Zoning Hearing Bd.	5,000	
			414.118 - Solicitor -- Planning Commission	10,000	
			414.317 - Court Reporting	4,500	
			414.450 - Comprehensive Plan	10,000	

2021 General Fund Budget

				2021 Budget	Notes/Earmarked For
Total 414 · Planning and Zoning				29,500	
415 · Emergency Management and Communications					
		415.210 Office Supplies	200		
		415.231 Vehicle Fuel	200		
		415.241 General Operating Supplies	200	clothing provisions	
		415.242 Protection to Persons and Property Supplies	200		
		415.250 Repairs and Maintenance	200		
		415.260 Small Tools and Minor Equipment	250		
		415.270 Computer Hardware	1,000	2 laptops; 1 color printer	
		415.271 Computer Software	300	MS office licenses	
		415.280 Food Provisions	400		
		415.320 Telephone	200		
		415.331 Travel Expense	100		
		415.342 Printing	500	funds for signage; printing of materials for reports, training/exercise, etc.	
		415.420 Dues, Subscriptions and Memberships	250		
		415.460 Meetings and Conferences, Continuing Education	1,000		
Total 415 · Emergency Management and Communications				5,000	
430 · Public Works					
		430.112 · Wages -- Full-Time	179,573		
		430.115 · Wages -- Part-Time (Leaf Crew)	17,325		
		430.180 · Overtime Pay	18,500		
		430.181 · Overtime Pay Events	1,500		
		430.192 · FICA / Medicare	16,593		
		430.194 · Unemployment Comp. Insurance	3,000		
		430.195 · Workers' Comp. Insurance	15,000		
		430.196 · Healthcare Insurance	51,239		
		430.197 · Non-Uniformed Pension Contribution (MMO)	82,668		
		430.198 · Life Insurance	2,532		
		430.199 · Disability Insurance	2,675		
		430.231 · Vehicle Fuel	12,000		
		430.238 · Clothing and Uniforms	1,500		
		430.241 · General Supplies	8,000		
		430.245 · Highway Supplies (inc. Street Signs)	15,000		
		430.260 · Small Tools and Minor Equipment	2,000		
		430.310 · Leaf Recycling Services	34,106		
		430.324 · Cellular Phone Service	2,225		
		430.351 · Property, General Liability Ins	8,500		
		430.368 · Contracted Dumpster Services	5,599	Scot reviewing contract overages	
		430.370 · Repairs & Maintenance	2,200		
		430.372 · Basic Street Maintenance	6,000		
		430.373 · Repairs and Maintenance- Garage	2,500		
		430.374 · Vehicle Maintenance	18,000		
		430.380 · Equipment Rentals	24,000		
		430.740 · Major Expenditures	10,000	Allotment for street sweeper	
		430.750 · Minor Expenditures	2,600		
		430.751 · Road Salt	108,809	1,000 ton @ \$81.26 plus estimated 2% fuel surcharges = \$82,885 + 2020 carryover of \$25,924	
		430.752 · Street Lighting	92,000		
Total 430 · Public Works				745,644	
433 · Traffic Control Devices					
		433.310 · Traffic Line Painting Services	40,000		

2021 General Fund Budget

				2021 Budget	Notes/Earmarked For
			433.371 · Repairs & Maintenance	5,000	
			Total 433 · Traffic Control Devices	45,000	
			454 · Parks and Playgrounds		
			454.115 · Wages -- Part-Time Seasonal	119,417	
			454.180 · Overtime	1,000	
			454.181 · Overtime Pay Events	200	
			454.192 · FICA / Medicare	9,227	
			454.194 · Unemployment Comp. Insurance	2,000	
			454.195 · Workers' Comp. Insurance	7,200	
			454.196 · Healthcare Insurance	0	
			454.231 · Fuel	3,000	
			454.241 · General Supplies	12,000	
			454.310 · Professional Services	15,000	lawn treatments
			454.324 · Cellular Phone Service	400	
			454.351 · Property, General Liability Ins	3,000	
			454.361 · Electricity	3,500	
			454.362 · Natural Gas	250	
			454.366 · Water / Sewage	2,000	
			454.368 · Contracted Dumpster Services	2,182	Scot reviewing contract overages
			454.371 · Maintenance & Repairs	18,300	
			454.373 · Maintenance/Repairs - Buildings	10,000	
			454.374 · Vehicle Maintenance	5,000	
			454.740 · Major Expenditures	106,250	Plum Creek Bank Rehabilitation & Gravel Bar Removal - Phase 2
			454.740 · Major Expenditures	6,000	ARB Wall Rehabilitation Project
			454.740 · Major Expenditures	35,000	Tennis and Basketball Courts Resurfacing;
			454.750 · Minor Expenditures	12,000	Riverside Park Trail
					Includes allotment for iPad or Laptop
			Total 454 · Parks and Playgrounds	372,927	
			455 · Shade Trees		
			455.248 · Shade Tree Planting	20,000	Includes \$5K allotment for watering service
			455.310 · Tree Trimming Services	56,000	
			455.315 · Emergency Tree Service	10,000	
			455.317 · Tree Removal Services	30,000	
			Total 455 · Shade Trees	116,000	
			457 · Culture -- Recreation		
			457.249 · Holiday Programs	400	Memorial Day Parade
			Total 457 · Culture -- Recreation	400	
			458 · Senior Citizen's Centers		
			458.540 · RCAC Senior Citizens' Center	7,000	Annual contribution for bus service
			Total 458 · Senior Citizen's Centers	7,000	
			471 · Debt Principal		
			471.152 · Cap Lease Prin-2017 Police Vehicle	0	
			471.163 · General Obligation Bond Refi - 2011	45,000	Maturity 2026
			Total 471 · Debt Principal	45,000	
			472 · Debt Interest		
			472.163 · General Obligation Bond Refi -- 2011	12,470	Maturity 2026
			Total 472 · Debt Interest	12,470	

2021 General Fund Budget

				2021 Budget	Notes/Earmarked For
475 - Fiscal Agent Fee					
			475.311 · Fiscal Agent Fee	520	Related to Bond - Maturity 2026 (sewer fund used to pay \$400)
Total 475 - Fiscal Agent Fee				520	
487 · Heath Insurance Benefit					
			487.201 · Employee Assistance Program (EAP)	1,200	
Total 487 · Heath Insurance Benefit				1,200	
492 · Interfund Operating Transfers					
			492.018 · Transfers to Capital Parks	0	In lieu of \$35K xfr to Capital Parks; remain in General Fund for Parks Projects (see 454.740)
			492.019 · Transfers to Capital Roads	300,000	
			492.030 · Transfers to Capital Reserve	50,000	\$50K = Allotment for OVFD Vehicles (Aerial);
			492.033 · Transfers to Library Fund	308,000	\$125K = CARES Received 2020
			492.036 · Transfers to Oakmont Blvd	80,000	
			492.037 · Transfers to Kerr Museum	10,000	
Total 492 · Interfund Operating Transfers				748,000	
Total 400: EXPENDITURES				4,748,411	
Total Expense				4,748,411	
Income (Expense)				(146,522)	
Total Income plus Cash Balance				440,200	Projected Net Income plus Cash Balance
Less Account Minimum Balance				(302,500)	
Available OR Transfer to Capital Reserve / (SHORTAGE)				137,700	

2021 Boulevard Project Fund Budget

		2021	
		Budget	Notes/Earmarked For
Cash Balance		160,390	Cash as of 12.31.2020
Revenues			
300 · REVENUES			
387 · Contributions and Donations			
	387.100 · General Donations	20,000	
	Total 387 · Contributions and Donations	20,000	
392 · Interfund Operating Transfers			
	392.001 · Transfers from General Fund	80,000	
	392.030 · Transfers from Capital Reserve	0	
	Total 392 · Interfund Operating Transfers	80,000	
	Total 300 · REVENUES	100,000	
	354.071 · Grant Award - LED Conversion	186,497	LED Lamp Conversion Grant Proceeds
	Total Revenues	286,497	
Total Revenues plus Cash Balance		446,885	
400 · EXPENDITURES			
454 · Parks and Playgrounds			
	454.036 · Beautification Program	13,500	Landscape Replacement Above Repaired Plum Street Wall
	454.245 · Printing & Signs	2,000	
	454.248 · Shade Trees	0	
	454.318 · Bank Charges	18	
	454.351 · General Liability/Property Insurance	950	
	454.361 · Natural Gas	0	
	454.362 · Electric	1,800	Adjust Electric upon LED Conversion
	454.366 · Water/Sewage	2,200	
	454.372 · Maintenance / Repairs- Corridor	72,500	Brightview and Stockman (maint and irrigation; clock tower maint)
	454.740 · Major Expenditures	29,650	Railing on Steps and Ramps; Railing Pockets of 55 Large Posts and 88 Small Posts; Pavilion and Clock Tower Painting
	454.740 · Major Expenditures	266,425	LED Lamp Conversion Total Project
	454.750 · Minor Expenditures	4,500	Includes Railroad Lease and On-Track Safety Flagman Expenses
	Total 454 · Parks and Playgrounds	393,543	
	Total 400 · EXPENDITURES	393,543	
	Total Expense	393,543	
	Income (Expense)	(107,046)	
Total Income plus Cash Balance		53,342	
Less Account Minimum Balance		(2,500)	
Available OR Transfer to Capital Reserve / (SHORTAGE)		50,842	

2021 Kerr Museum Fund Budget

	2021 Budget	Notes/Earmarked For
Cash Balance Including CD	426,820	Cash as of 12.31.2020
Revenues		
300 · REVENUES		
367 · Culture -- Recreation		
367.018 · Antique Show	0	
367.021 · Victorian Tea Party	0	
Total 367 · Culture -- Recreation	0	
387 · Contributions and Donations		
387.100 · General Donations	10,000	
Total 387 · Contributions and Donations	10,000	
392 · Interfund Operating Transfers		
392.001 · Transfers from General Fund	10,000	
392.030 · Transfers from Capital Reserve	0	
Total 392 · Interfund Operating Transfers	10,000	
Total 300 · REVENUES	20,000	
Total Revenues	20,000	
Total Revenues plus Cash Balance	446,821	
Expense		
400 · EXPENDITURES		
401 · Administration		
401.210 · Office Supplies	400	
401.215 · Postage	400	
401.311 · Auditing	100	
401.318 · Bank Charges	20	
401.321 · Telephone	1,500	
401.325 · Website Services	200	
401.341 · Advertising	8,250	
401.342 · Printing	500	
Total 401 · Administration	11,370	
409 · General Building		
409.241 · General Supplies	150	
409.361 · Electricity	1,600	
409.362 · Natural Gas	4,000	
409.366 · Water / Sewage	180	
409.373 · Repairs and Maintenance	4,000	
409.450 · Contracted Services- Janitorial	150	
409.451 · Contracted Services-Maintenance	2,000	
409.740 · Major Expenditures	20,000	Paint Exterior
409.750 · Minor Expenditures	25,000	\$15K Childrens' Book; \$5K 501(c)3
Total 409 · General Building	57,080	
457 · Culture -- Recreation		
457.249 · Antique Show	0	
457.250 · Victorian Tea Party	0	
Total 457 · Culture -- Recreation	0	

2021 Kerr Museum Fund Budget

						2021 Budget	Notes/Earmarked For
					486 · Insurance, Casualty, and Surety		
					486.351 · Property and General Liability	640	
					Total 486 · Insurance, Casualty, and Surety	640	
					Total 400 · EXPENDITURES	69,090	
					Total Expense	69,090	
					Income (Expense)	(49,090)	
					Total Income plus Cash Balance	377,731	
					Less Account Minimum Balance	(2,500)	
					Available OR Transfer to Capital Reserve / (SHORTAGE)	375,231	

2021 Library Fund Budget

				2021 Budget	Notes/Earmarked For
Cash Balance				67,526	Cash as of 12.31.2020
Revenues					
300 · REVENUES					
331.000 · Fines and Forfeits					
			331.200 · Fines	7,500	
			331.210 · Lost Books	1,400	
Total 331.000 · Fines and Forfeits				8,900	
355 · State Shared Revenue and Ent.					
			355.060 · Supplemental State Pension Aid	4,924	
			355.080 · State Library Aid	36,558	State Aid provided by ACLA
Total 355 · State Shared Revenue and Ent.				41,482	
357 · Local Shared Revenue and Ent.					
			357.081 - Gaming Table Revenue	4,500	Table Gaming provided by ACLA
			357.160 - RAD Funding	114,311	RAD provided by ACLA
Total 357 · Local Shared Revenue and Ent.				118,811	
367 · Culture -- Recreation					
			367.160 - Library Use Charges & User Fees	600	
			367.220 - Merchandise Sales	7,800	
Total 367 · Culture -- Recreation				8,400	
380 · Miscellaneous Revenue					
			380.200 · Dividends	700	
			380.400 · Employee Health Ins. Contribution	600	
			380.500 · Miscellaneous Revenue - Other	600	
			380.550 · Wells Fargo Endowment Contribut	8,000	1% of investment fund for operations
			380.600 · Grants	6,000	
Total 380 · Miscellaneous Revenue				15,900	
387 · Contributions and Donations					
			387.160 · Contributions, Gifts, Donations	9,000	
			387.170 - Gifts - United Way	1,600	
			387.200 · Annual Fund	28,000	
			387.300 · SMART Donations	3,000	
			387.511 · Revenues from ToTT	10,000	
			387.512 · Revenues from Booktoberfest	4,500	
Total 387 · Contributions and Donations				56,100	
392.000 · Interfund Operating Transfers					
			392.030 · Transfers from Capital Reserve	0	
			392.001 · Transfers from General Fund	308,000	\$290K + \$18K for main level carpet and paint
Total 392.000 · Interfund Operating Transfers				308,000	
Total 300 · REVENUES				557,593	
Total Revenues				557,593	
Total Revenues plus Cash Balance				625,120	
400 · EXPENDITURES					
456 · Administration					
			456.110 - Salary- Library Director	68,058	Includes \$5,500 waived healthcare
			456.112 · Salary- Youth Services Librarian	40,000	
			456.115 - Wages - Part Time	112,208	
			456.192 · FICA / Medicare	16,850	
			456.194 · Unemployment Comp. Insurance	4,200	

2021 Library Fund Budget

	2021 Budget	Notes/Earmarked For
456.195 · Workers' Compensation Insurance	1,500	
456.196 · Healthcare Insurance	7,234	
456.197 · Pension Contribution (MMO)	27,556	
456.197 · Deferred Compensation Plan Contributions	1,400	
456.198 · Life Insurance	1,688	
456.199 · Disability Insurance	2,675	
456.210 · Office Supplies	5,000	
456.215 · Postage & Delivery	650	
456.216 · Books and Book Supplies	41,304	
456.217 · Periodicals and Newspapers	6,000	
456.239 - Supplies and Collection Maintenance	5,500	RAD Funding Requirement 12% of Expenditures
456.240 - Audio Materials	5,500	72,303
456.241 - SMART Supplies	9,500	\$3,732 assigned SMART as of 12.31.2020
456.247 - Video Materials	4,500	
456.248 - Taste of Two Towns Expenses	600	
456.311 - Auditing & Professional Services	500	
456.314 - Special Legal Services	500	
456.317 - Refund of Lost Books	400	
456.318 - Bank Charges	250	
456.321 · Telephone	3,800	
456.325 · Internet Services	295	
456.329 - Public Relations & Programs	3,000	
456.342 · Printing	1,650	
456.351 · Property, General Liability Ins	6,900	
456.361 - Electricity	17,000	
456.362 - Natural Gas	15,000	
456.366 - Water/Sewage	1,200	
456.370 - Computer Maintenance	9,000	
456.373 - Repairs & Maintenance of Buildings	26,000	
456.374 - Office Equipment Maintenance	3,200	
456.400 · Booktoberfest Expenses	1,400	
456.420 · Dues, Subscriptions, and Memberships	1,000	
456.460 · Meetings and Conferences	1,000	
456.721 - Equipment Lease	5,582	
456.740 - Major Expenditures	38,000	replastering and painting Children's Area floor, Replace carpets, paint public areas, main level \$10K HVAC \$10K
456.750 - Minor Expenditures	4,500	
Total 456 · Administration	502,098	
471 · Debt Principal		
471.161 · General Obligation 2011 Refinanced Bond	90,000	Maturity 2024
Total 471 · Debt Principal	90,000	
472 · Debt Interest		
472.161 - Debt Interest	9,900	Maturity 2024
Total 472 · Debt Interest	9,900	
475 · Fiscal Agent Fee		
475.311 · Fiscal Agent Fee	520	Related to Bond - Maturity 2024
Total 475 · Fiscal Agent Fee	520	
400 · EXPENDITURES	602,518	
Income (Expense)	(44,926)	
Total Income plus Cash Balance	22,601	
Less Account Minimum Balance	(2,500)	
Available OR Transfer to Capital Reserve / (SHORTAGE)	20,101	

2021 Sewer Fund Budget

						2021 Budget	Notes/Earmarked For
Cash Balance						442,060	Cash as of 12.31.2020
Revenues							
				355 · State Shared Revenue and Ent.			
						14,772	
						14,772	
				364 · Sanitation			
						1,345,000	
						78,000	Kacin, 2 lots remaining; Rivers Edge 47?;
						17,000	Oakmont Place 12; OCC 3
						800	
						674,595	
						2,115,395	
				380 · Miscellaneous Revenue			
						10,000	
						4,932	decrease due to change in ee status
						14,932	
						2,145,099	
						2,145,099	
						2,587,168	
Expense							
				400 · EXPENDITURES			
				429 · Wastewater Collection and Treatment			
						185,064	
						95,436	
						22,000	
						23,141	
						3,340	
						2,000	
						20,000	
						70,749	
						82,668	
						3,410	
						4,012	
						500	
						18,000	
						3,000	
						25,000	
						1,700	
						8,750	
						17,500	
						8,000	
						3,000	
						2,800	
						24,000	
						20,000	
						150	
						1,600	
						8,000	
						1,200	
						250	
						17,000	
						145,000	

2021 Sewer Fund Budget

				2021 Budget	Notes/Earmarked For
			429.362 · Natural Gas	12,000	
			429.366 · Water / Sewage	2,200	
			429.372 · Maintenance -- Sewer Lines	126,500	\$11.5K; Rehabilitate 5 Man Holes \$25K; \$90K Sewer Lines
			429.373 · Maintenance -- Buildings	62,000	Block Plant Windows \$10K; \$16K Building Maintenance
			429.374 · Maintenance -- Machinery	158,000	Sandblast Secondary Clarifier #4 \$13K; \$145K Machinery Maintenance
			429.450 · Contracted Sludge Removal	48,103	2020-2024 K w/ Republic Services (Sludge, Grits & Screenings, MSW)
			429.740 · Capital Improvements	359,000	2021 \$250K = Plum Creek Interceptor Phase 1; 2021 \$40K = Vehicle; 2021 Pump Station Engineering Design = \$69K
			429.750 · Minor Expenditures	12,500	
			429.755 · Garbage, Rubbish, & Recycling	674,595	
			429.756 · Recycling Waste Cans	0	
			Total 429 · Wastewater Collection and Treat	2,272,169	
			Total 400 · EXPENDITURES	2,272,169	
				2,272,169	
			Income (Expense)	(127,071)	
			Total Income plus Cash Balance	314,999	
			Less Account Minimum Balance	(2,500)	
			Available OR Transfer to Capital Reserve / (SHORTAGE)	312,499	

2021 Capital Parks Fund Budget

						2021 Budget	Notes/Earmarked For
Cash Balance						160,759	Cash as of 12.31.2020
Revenues							
342 · Rents and Royalties							
						9,000	
						7,000	
						2,000	
						18,000	
						36,000	
350 · Intergovernmental Revenue							
						4,000	
						4,000	
380 · Miscellaneous Revenues							
						2,000	
						8,000	
						10,000	
392 · Interfund Operating Transfers							
						0	Kept in General Fund for tennis & bball court resurfacing; Riverside Trail
						0	
						0	
Total 300 · REVENUES						50,000	
						232,000	Plum Creek Trail System - Phase 2 and Pump Track (CFA II)
						150,000	Plum Creek Trail System - Phase 3 and Site Remediation - Phase 2 (CFA III)
						200,000	Chateau Beach
						632,000	
Total Revenues plus Cash Balance						792,760	
400 · EXPENDITURES							
						6	
454 · Parks and Recreation Projects							
						10,000	
						200	
						2,500	
						4,000	Dark Hollow Permanent Signs
						6,200	\$6,196 from 279.004 Trail Development
						0	
						0	
						245,000	Chateau Beach
						245,830	Plum Creek Trail System - Phase 2 and Pump Track (CFA II) \$40,940 a/c 279.302
						176,470	Plum Creek Trail System - Phase 3 and Site Remediation - Phase 2 (CFA III) \$26,470 a/c 279.303
						13,800	Includes \$10K for Comprehensive Plan
						704,000	
492 · Interfund Operating Transfers							
						0	

2021 Capital Parks Fund Budget

				2021 Budget	Notes/Earmarked For
			492.030 · Transfers to Capital Reserve Fund	0	
			Total 492 · Interfund Operating Transfers	0	
			Total 400: EXPENDITURES	704,006	
			Total Expense	704,006	
			Income (Expense)	(72,006)	
			Total Income plus Cash Balance	88,754	
			Less Account Minimum Balance	(2,500)	
			Available OR Transfer to Capital Reserve / (SHORTAGE)	86,254	

2021 Liquid Fuels Fund Budget

						2021 Budget	Notes/Earmarked For
						6,144	Cash as of 12.31.2020
Cash Balance							
Revenues							
				300.000 · REVENUES			
				341 · Interest Earnings			
				341.010 · Interest on Checking		0	
				Total 341 · Interest Earnings			0
				355 · State Shared Revenues and Ent.			
				355.020 · Liquid Fuels Tax		175,308	
				355.030 · State Road Turnback Payment		1,600	
				Total 355 · State Shared Revenues and Ent.			176,908
				Total 300.000 · REVENUES			176,908
				Total Revenues			176,908
				Total Revenues plus Cash Balance			183,052
				400.00 · EXPENDITURES			
				402 · Finance			
				402.318 · Bank Charges		3	
				Total 402 · Finance			3
				439 · Highway Construction			
				439.000 · Highway Construction Paving		178,000	
				Total 439 · Highway Construction			178,000
				492 · Interfund Operating Transfers			
				492.019 · Transfers to Capital Fund-Roads		0	
				Total 492 - Interfund Operating Transfers			0
				Total 400.00 · EXPENDITURES			178,003
				Total Expense			178,003
				Income (Expense)			(1,095)
				Total Income plus Cash Balance			5,049
				Less Account Minimum Balance			(2,500)
				Available OR Transfer to Capital Reserve / (SHORTAGE)			2,549

2021 Capital Roads Fund Budget

						2021 Budget	Notes/Earmarked For
Cash Balance						237,189	Cash as of 12.31.2020
Revenues							
300 · REVENUES							
392 · Interfund Operating Transfers							
						300,000	
						0	
						300,000	
Total 300 · REVENUES						300,000	
Total Revenues						300,000	
Total Revenues plus Cash Balance						537,186	
Expense							
400 · EXPENDITURES							
402 · Finance							
						12	
						12	
438 · Highway Construction Projects							
						12,500	
						30,000	
						172,000	\$178K from Liquid Fuels for \$350K Paving with other accounts remaining constant
						214,500	
446 · Storm Water and Flood Control							
						40,000	
						20,000	
						88,140	7th St Sinkhole Repair = \$43,140
						45,000	
						114,616	5th Street Pipe Lining = \$44,416
						307,756	
Total 400 · EXPENDITURES						522,268	
Total Expense						522,268	
Income (Expense)						(222,268)	
Total Income plus Cash Balance						14,918	
Less Account Minimum Balance						(2,500)	
Available OR Transfer to Capital Reserve / (SHORTAGE)						12,418	

2021 Capital Reserve Fund Budget

							2021 Budget	Notes/Earmarked For
Cash Balance including CD								
329,288 Cash as of 12.31.2020								
305,100 Certificate of Deposit								
279.000 · Assigned Fund Balances								
4,000 Savings Bonds								
279.001 · Reserve for General Fund								
125,000								
279.150 · Bi-Centennial 2089								
4,040								
279.300 · Parks Infrastructure								
42,199								
279.301 · Dark Hollow Woods Railroad Quit Claim								
10,000								
279.500 · Emergency Reserve								
300,000								
279.700 · Traffic Signal								
0								
279.800 · OVFD Vehicles								
195,200 \$50K 2021 Transfer for OVFD Vehicle								
Cash Balance Remaining								
(38,051)								
0 Plus/Minus Remaining Year Rev/Exp								
(38,051) Projected Cash								
300 · REVENUES								
341.000 · Interest Earnings								
341.030 · Interest on CDs								
763								
Total 341 · Interest Earnings								
763								
392.000 · Interfund Operating Transfers								
392.001 · Transfers from General Fund								
50,000 OVFD Vehicle Reserve								
Total 392 · Interfund Operating Transfers								
50,000								
Total 300 · REVENUES								
50,763								
Total Revenues								
50,763								
Total Revenues plus Cash Balance								
12,712								
400 · EXPENDITURES								
Total 400 · Expenditures								
0								
492 · Interfund Operating Transfers								
492.001 · Transfers to General Fund								
0								
492.008 · Transfers to Sewer Fund								
0								
492.018 · Transfers to Capital Parks								
0								
492.019 · Transfers to Capital Roads								
0								
492.033 · Transfers to Library Fund								
0								
492.035 · Transfers to Liquid Fuels								
0								
492.036 · Transfers to Oakmont Blvd								
0								
492.037 · Transfers to Kerr Museum								
0								
Total 492 · Interfund Operating Transfers								
0								
Total 400 · EXPENDITURES								
0								
Total Expense								
0								
Income (Expense)								
50,763								
Total Income plus Cash Balance								
12,712								
Less Account Minimum Balance								
(2,500)								
Available OR Transfer to Capital Reserve / (SHORTAGE)								
10,212								