

**TOWNSHIP OF WHITEHALL
A HOME RULE MUNICIPALITY**

2021 FINAL BUDGET

MAYOR

MICHAEL P. HARAKAL, JR.

DEPUTY MAYOR

JACK D. MEYERS

TOWNSHIP TREASURER

COLLEEN L. GOBER

TOWNSHIP SOLICITOR

JOHN F. GROSS, ESQ.

TOWNSHIP ENGINEER

KEYSTONE CONSULTING ENGINEERS

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TOWNSHIP OF WHITEHALL



***MICHAEL P. HARAKAL, JR.
MAYOR***

As I look upon our budget reports ending the third fiscal quarter, I am heartened by the fact that Whitehall has been able to financially meet its obligations, manage its expenses extremely well in light of the world we live in, and probably end 2020 with a Fund Balance which on December 31st will be greater than that on January 1st.

Public Works and Recreation were faced with months of layoffs. Police Officers moved from 8-hour shifts to 12-hour shifts in order to minimize potential exposure to the virus. The Municipal Building was closed to the public, to prohibit the spread of the deadly disease. At-risk employees either worked remotely or received disability benefits.

Financially, our situation will not improve for 2021. The lengthy shut down of businesses will directly and negatively impact Business Privilege Taxes for the upcoming budget cycle. Debt service will increase next year as will pension costs, and garbage and recycling fees. In sum, our projected fund balance at the end of 2021 will be \$1.5 million less than the prior year.

Yet in the time of uncertainty, when many are suffering, either financially, physically or emotionally, I propose to retain the Real Estate Tax millage at 3.80 mills. The 2021 budget has accounted for decreases in revenues where applicable. Garbage fees will see a \$10 increase and an additional \$20 for those with 2 containers. This will permit the Township to cover the increasing costs for the hauler and retain all other programs as they currently operate.

REVENUES

2020 Tax Revenues have kept this Township going. Residents have stepped up and honored their Real Estate Tax payments. We've collected over \$2 million more than the prior year (due to the 2020 tax increase). Were it not for those of you who supported last year's increase, we simply could not function as we intended. We would not only be "de-funding" police but public works, and all other departments.

Local Services Taxes and Business Privilege taxes are lower than 2020. LST revenue is down significantly due to the business shutdowns and layoffs. Earned Income Taxes have been a pleasant surprise, as we have yet to feel any impact from the economic downturn. At the end of the 3rd Quarter, we've collected \$45,000 more than that of 2019, a year which saw our highest revenue total ever.

Licenses and permits were markedly lower due to business shutdowns. Plan Reviews (-\$60,000) are a major factor here. Most are incremental decreases. Interest revenues have decreased from \$9,000 for the month of January, to \$2,800 for August; resulting in a revenue shortfall which will be about \$100,000. DEP's offices were still closed per our Recycling Coordinator, so not only have we not received our 904 Performance Grant (\$100,000), but our 2018 902 Program Grant (about \$300,000) has yet to be paid. Cindy Oatis, the Township's Coordinator, was hopeful this grant would be paid some time in 2021. Other charges for services likewise are lower. Off-duty police revenue is down about 70%. Construction permits have met their budgeted amounts. However, we are generally dependent upon their outperformance to make up for other revenue categories which underperform. Finally, virtually no revenues will be received for recreation programs.

Garbage fees, after two years of underperforming, will be at its highest levels. This is not only due to the increase in garbage/recycling fees, but the results achieved by Portnoff in the collection of delinquent 2018 and 2019 unpaid bills.

EXPENDITURES

General Government

Expenditures for the Legislative Bureau are significantly less. The two main items which drive this are legal expenses and engineering expenses for the Board work. Both are significantly lower at this writing. Administration expenses will be higher due to increases in contracted services and legal expenses. These are, by enlarge, due to COVID-19 matters both from a government administration position and personnel law guidelines. Additionally, 2 personnel investigations occurred which drove up legal costs as outside counsel was retained to manage these matters. Positively, advertising costs, travel, miscellaneous, and postage charges are all significantly lower. The Tax Office overage is solely due to the Real Estate Tax Refunds the Township has been ordered to repay. This amounts to nearly \$100,000 just for 2020.

Insurances and Benefits

Pension Costs, and most other benefits expenses are as budgeted. Significant savings were achieved in Health Insurance costs since the Township, for a major portion of 2020, had 7 budgeted position vacancies which were unfilled, either due to lack of candidates (Police) or not bringing on new employees during this period of COVID-19. At this writing, all but 4 of the positions (all Police) have been filled. The Township was able to defer payment of its 2020 GO Bond debt service into 2021 which will save hundreds of thousands.

Public Safety

Police expenses are at or slightly below their targeted levels. Salaries will probably fall at their budgeted amount and overtime will be less than budgeted. Due to a robust purchase of COVID supplies some accounts will have exceeded their budget limits, but are offset by those which have yielded savings. Fire Bureau expenses will be over budget due to an accounting adjustment for equipment. In the past Volunteer Fire Relief Assistance from the State was deposited to the equipment account and written back out to the Association. This payment has been moved to grants revenue while the expense remains in the Fire Equipment Account. The two entries still will zero each other out.

Operations

The Development Budget is dramatically reduced due to an accounting change. All reimbursable legal and engineering revenues and expenses must be funneled through the Developers Escrow Fund, which is an unbudgeted fund. This is a restricted account designed to manage escrow funds. 3rd Party Inspection fees are fractionally less than 2019. Nothing of significance can be noted in the Traffic Control Division. Expenses are generally lower across the board.

Public Works is probably the greatest area where savings have occurred. First the short-term layoffs of nearly a dozen employees reduced salary expenses. Furthermore, John Rackus has implemented a limited overtime policy which has yielded nearly \$100,000 in savings at the present. Our mild winter in 2020 resulted in a minimum amount of materials being used for snow removal and management, \$145,000 less than last year. With all the savings it must be noted that garbage expenses will be about \$175,000 higher due to the new contract, especially with the collection and processing of recyclables.

Finally, Recreation has expended about 60% less of its budget compared to 2019. \$200,000 in part time seasonal salaries went unspent, as well as reductions in utility costs with 2 of the pools not operating. Other supplies like Camp Whitehall expenses, pool supplies and chemicals were a fraction of the usual amount.

PROPOSALS FOR 2021

Revenues

Revenues for 2021 are projected to decrease, primarily as a result of the shuttering of businesses for a long period of 2020. The Deputy Mayor has analyzed the returns of the major businesses which represent 2/3 of the funds received. From these returns we estimate a decrease in taxes of about \$550,000. Furthermore, Real Estate Tax assessment adjustments (to date \$90,000) will reduce the Real Estate Taxes by about \$100,000. Lastly, significantly lower revenues will be received from Local Service Taxes (\$50,000) and Interest (\$100,000).

General Government

There will be two main endeavors for 2021. First is the rollout of our new Financial Software. Occurring sometime in early spring, core financial applications and purchasing will be activated. Later in the year, we will add Account Receivable, Fixed Assets and Business Privilege Tax applications. Second, prior to the end of the year, an RFP for banking services will be issued. The Township, with the closing of the Lafayette Ambassador branch in Whitehall, will seek banking proposals. This will provide upgrades to the Tax Office with equipment to scan and process checks, new Point of Sale cash management equipment, and courier services for the depositing of funds. A priority will be strengthening internal controls of all monies coming into the Township.

Insurances and Benefits

Health Insurance (Medical and Prescription) will increase 7.1%. Dental and Vision will see no increase. General Insurance costs will increase by 3% based upon increasing the insured values of buildings. Law Enforcement Liability will see a dramatic increase, due to the Township's experience and the results of the environment in the United States. As noted earlier, pension costs will increase by \$400,000 almost solely related to the Police Pension Plan. Debt Service payments will increase as the full result of our borrowing in 2019 and 2020.

Public Safety

Manpower will remain at its present level. The Chief has requested promotions for two new sergeants to strengthen the supervision on shifts, and reduce overtime paid to current staffing. Funding for Year 2 of body cameras \$57,000 is included. Of note, 3 Ford Explorers and 2 Dodge Chargers are budgeted for replacement. Also, 15 in-car cameras will be installed in the Axon Camera Project (\$72,000). Lastly, \$50,000 is requested to begin replacement of radios under the Lehigh County dispatching project.

At this writing, the Fire Chief has his administrative assistant and the Fire Inspector position is close to being filled. \$81,000 in equipment costs for the 5 stations and the fire police are budgeted. Capital requests include the continue purchase of portable radios, installation of two towers for radio antennas, and an SCBA washer.

Operations

We are hopeful that Development will see business pick up in the upcoming year. No major equipment is requested, however, a new Engineering Copier/Plotter and GIS Server software upgrades to enhance the usability of the tool are budgeted. No major changes are projected for Traffic control. Continuation of converting existing traffic signals to add UPS and battery backup and generator connections are budgeted for three more signalized intersections.

Contractual garbage/recycling costs will increase nearly \$100,000 in 2021. Funds are budgeted to replace another dump truck and the Township's 17 year old Skid Steer Loader. \$741,000 of road construction is budgeted, which is less than prior years. This is because many streets on the schedule require upgraded handicapped access ramps. Nearly \$300,000 is budgeted for ramps. We are hopeful that Grape Street work will be eligible for CDBG funding. Continuing with our NPDES obligations, construction of the Coplay Creek Streambank improvements will occur, as will the design/build for the swale stabilization of the Jordan Creek. There are numerous other projects of this type.

For Recreation, we are budgeted as though we will be affording our residents a full range of services, though at this time, we are unsure if the School District will be permitting winter youth sports to access their gymnasiums. In addition to several smaller pieces of equipment, Capital projects include the rollover of the funding for the Parkway Pavilion, the rollover of \$25,000 for Prydun Farm work, the roof replacement of the Jefferson Playground Community Building, some paving at Cementon Park, and improvements to the Lehnert Barn area, which will be the base of operations in 2021 for the Recreation Bureau.

Whitehall Township Public Safety Building

As you are all aware of the progress being made in the construction, by the end of 2020, the new construction will be totally enclosed permitting continued work. The new Public Works building will be turned over and occupied, the fueling station will be turned over and fully operable, and municipal staff will be planning for movement to the first floor of the new building while renovations begin in the municipal portion. Also, the old Public Works Building will be demolished and cleared. 2021 will see a flurry of activity in anticipation of the completion of the project in the beginning of 2022.

As of this writing we have ample contractor allowances for any changes identified and agreed to by the parties. The \$900,000 contingency fund still remains. However, 2 minor change orders will occur. The first is for rock charges during excavation. At this point, the maximum anticipated is \$30,000. Still more digging is to occur with the elevator pit for the basement to be done. The second is for COVID-related items. This is limited presently to the weekly sanitizing of the port-o-lets. The estimated costs at this writing is \$5,000.

Summary

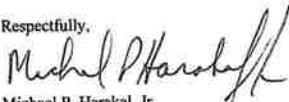
While indeed this 2021 Budget projects a dismal year, we are encouraged by the fact that Earned Income Tax revenues remain solid, Real Estate Tax and Garbage Fees have been paid by residents stepping up, and with anticipation that we may return to pre-2020 days. We aspire that shoppers will come back to the malls to do their holiday shopping and boost what presently look like dismal projections for BPT. We are hopeful that the Township will receive the \$453,000 in CARES Act funding to which Lehigh County stated we are entitled. Lastly, should we continue our current path of claims experience in Health Insurance, we would receive a sizable dividend reimbursement in 2021.

That being said, we believe this budget must take into account a worst-case scenario. Should the coronavirus come back in force, and the world shuts down, we must be prepared to react. What makes this budget different than the prior year can be summed up in seven simple account line items:

<i>Business Privilege Tax</i>	<i>\$550,000 less</i>
<i>Real Estate Tax</i>	<i>\$100,000 less</i>
<i>Interest Income</i>	<i>\$100,000 less</i>
<i>Debt Service</i>	<i>\$200,000 more</i>
<i>Police Pension MMO</i>	<i>\$400,000 more</i>
<i>Garbage Costs</i>	<i>\$100,000 more</i>
<i>Local Services Taxes</i>	<i>\$50,000 less</i>

In a nutshell, that is the \$1.5 million fund balance shortfall. We remain optimistic but realistic. I believe that this spending plan accurately reflects our Township and the environment in which we presently operate. I would like to especially, acknowledge and thank Whitehall's dedicated Bureau Chiefs for their diligence, time and service and for their cooperation in this annual process. My staff and I look forward to meeting with you to discuss the Proposed 2021 Budget.

Respectfully,



Michael P. Harakal, Jr.
Mayor

2021

CALENDAR

January Update Budget & Ledger Files on Computer System Distribute Final Budget Prepare & Distribute 4th Quarter Financial	February Independent Audit of Prior Year's Finances	March Completion of Audit Presentation of Audit and Year End Financial Report	April Presentation and Distribution of 1st Quarter Financial Statements
May Draft Trend Analysis of Revenue Collections	June Preparation of Budget Estimate Forms by the Administration Comprehensive Annual Financial Report Submission	July Distribution of Budget Estimate Forms to Bureau Chiefs with Instructions Prepare and Distribute 2nd Qtr Financial	August Budget Requests Submitted to Administration
September Comprehensive Review of Budget Requests Revenue Estimate Projections for Budget Year Year End Projection for the Current Year	October Preparation of Proposed Budget Document Presentation of Proposed Budget by October 15th Prepare & Distribute 3rd Qtr Financial Statements	November Board of Commissioners hold Budget Review Sessions and Public Hearings	December Public Budget Hearings Final Adoption of Budget

GENERAL FUND

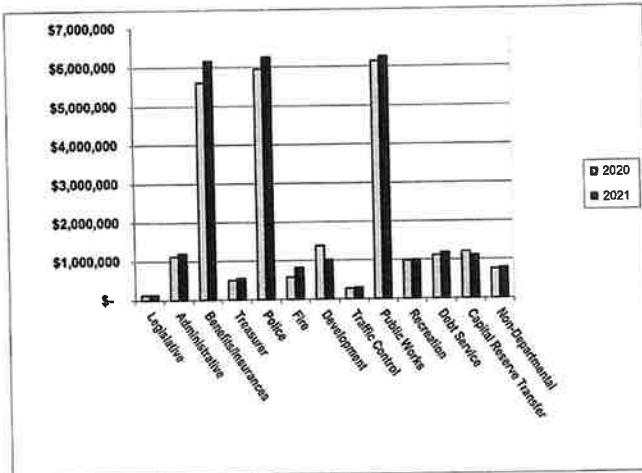
The General Fund is used to account for all current financial transactions, applicable to the General Government Operations of the Township that are, by law, not required to be accounted for in another fund. Principal revenue sources are Real Estate Taxes, Business Privilege Taxes, Earned Income Taxes, grants and intergovernmental revenues and charges for service (e.g. Garbage Fees). This Fund accounts for the general operating expenditures of the Township, including police and fire protection, street repairs and maintenance, sanitation, traffic control, parks and recreation, planning, zoning and development, and general and tax administration..

TOWNSHIP OF WHITEHALL

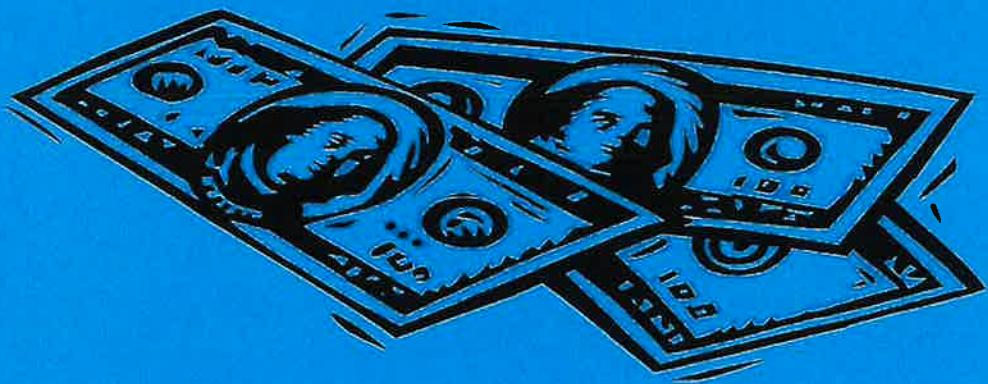
2021 FINAL BUDGET

GENERAL FUND BUDGET

ACCOUNT	2020	2021	CHANGE
Revenue	\$ 23,060,496	\$ 22,483,179	-2.50%
Expenditures			
Legislative	\$ 127,184	\$ 127,309	0.10%
Administrative	\$ 1,117,215	\$ 1,188,863	6.41%
Benefits/Insurances	\$ 5,604,423	\$ 6,159,136	9.90%
Treasurer	\$ 498,396	\$ 541,519	8.65%
Police	\$ 5,955,220	\$ 6,252,500	4.99%
Fire	\$ 569,002	\$ 811,360	42.59%
Development	\$ 1,377,133	\$ 1,011,973	-26.52%
Traffic Control	\$ 266,130	\$ 281,276	5.69%
Public Works	\$ 6,133,779	\$ 6,250,862	1.91%
Recreation	\$ 984,838	\$ 992,745	0.80%
Debt Service	\$ 1,104,141	\$ 1,179,053	6.78%
Capital Reserve Transfer	\$ 1,200,000	\$ 1,100,000	-8.33%
Non-Departmental	\$ 748,124	\$ 778,669	4.08%
Total Expenditures	\$ 25,685,585	\$ 26,675,265	3.85%
Difference	\$ (2,625,089)	\$ (4,192,086)	
Beginning Balance	\$ 8,056,438	\$ 8,252,722	
Ending Balance	\$ 5,431,349	\$ 4,060,636	



REVENUES



ACCOUNT NO. 001

TAX REVE.

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2021 Budget</u>
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>
30110	Real Estate Tax - Current	\$ 8,342,617	\$ 8,342,617	\$ 8,225,000	\$ 8,250,000	\$ 8,250,000
30120	Real Estate Tax - Prior	\$ 96,000	\$ 96,000	\$ 76,749	\$ 96,000	\$ 96,000
30140	Real Estate Tax - Delinquent	\$ 95,000	\$ 95,000	\$ 70,743	\$ 110,000	\$ 110,000
31000	Per Capita Tax	\$ 82,000	\$ 82,000	\$ 82,112	\$ 82,000	\$ 82,000
31010	Real Estate Transfer Tax	\$ 420,000	\$ 420,000	\$ 432,299	\$ 420,000	\$ 420,000
31020	Earned Income Tax	\$ 6,000,000	\$ 6,000,000	\$ 6,878,043	\$ 6,200,000	\$ 6,200,000
31050	Local Services Tax	\$ 520,000	\$ 520,000	\$ 457,759	\$ 475,000	\$ 475,000
31080	<u>Business Privilege Tax</u>	\$ 1,650,000	\$ 1,650,000	\$ 1,636,703	\$ 1,100,000	\$ 1,100,000
TOTAL TAX REVENUE		\$ 17,205,617	\$ 17,205,617	\$ 17,859,408	\$ 16,733,000	\$ 16,733,000

LICENSES AND PERMITS

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2021 Budget</u>
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>
32100	Business Permits/Licenses	\$ 65,000	\$ 65,000	\$ 79,135	\$ 65,000	\$ 65,000
32170	Amusement Licenses	\$ 14,000	\$ 14,000	\$ 1,200	\$ 14,000	\$ 14,000
32190	Miscellaneous Permits & Fees	\$ 37,000	\$ 37,000	\$ 56,108	\$ 37,000	\$ 37,000
32191	Plan Reviews	\$ 75,000	\$ 75,000	\$ 25,000	\$ 50,000	\$ 50,000
32192	UCC Fees	\$ -	\$ -	\$ -	\$ -	\$ -
32193	Cable Franchise Fees	\$ 410,000	\$ 410,000	\$ 401,134	\$ 410,000	\$ 410,000
32194	Zoning Permits	\$ 12,500	\$ 12,500	\$ 15,748	\$ 12,500	\$ 12,500
32195	Use Permits	\$ 26,000	\$ 26,000	\$ 24,313	\$ 26,000	\$ 26,000
32196	Temporary Plumbers Licenses	\$ 6,000	\$ 6,000	\$ 5,080	\$ 6,000	\$ 6,000
32197	Duplicate Bills	\$ 2,000	\$ 2,000	\$ 1,345	\$ 2,000	\$ 2,000
32198	Police Miscellaneous Revenues	\$ 3,000	\$ 3,000	\$ 1,138	\$ 3,000	\$ 3,000
32199	Fire Miscellaneous Revenues	\$ -	\$ 58,500	\$ 2,325	\$ 7,500	\$ 7,500
32280	Street Opening Permits	\$ 12,500	\$ 12,500	\$ 11,070	\$ 12,500	\$ 12,500
32290	<u>Moving Permits</u>	\$ 6,000	\$ 6,000	\$ 4,065	\$ 6,000	\$ 6,000
TOTAL LICENSES & PERMITS		\$ 669,000	\$ 727,500	\$ 627,661	\$ 651,500	\$ 651,500

FINES AND FORFEITS

<u>Acct</u>	<u>Description</u>	<u>2020 Budget Proposed</u>	<u>2020 Budget Final</u>	<u>2020 Budget Anticipated</u>	<u>2021 Budget Proposed</u>	<u>2021 Budget Final</u>
33100	<u>Fines</u>	\$ 165,000	\$ 165,000	\$ 148,514	\$ 165,000	\$ 165,000
TOTAL FINES & FORFEITS		\$ 165,000	\$ 165,000	\$ 148,514	\$ 165,000	\$ 165,000

INTEREST & RENTS

<u>Acct</u>	<u>Description</u>	<u>2020 Budget Proposed</u>	<u>2020 Budget Final</u>	<u>2020 Budget Anticipated</u>	<u>2021 Budget Proposed</u>	<u>2021 Budget Final</u>
34100	Interest	\$ 152,000	\$ 152,000	\$ 50,405	\$ 65,000	\$ 65,000
34200	Rents	\$ 45,000	\$ 45,000	\$ 41,692	\$ 45,000	\$ 45,000
TOTAL INTEREST & RENTS		\$ 197,000	\$ 197,000	\$ 92,097	\$ 110,000	\$ 110,000

INTERGOVERNMENTAL REVENUE

<u>Acct</u>	<u>Description</u>	<u>2020 Budget Proposed</u>	<u>2020 Budget Final</u>	<u>2020 Budget Anticipated</u>	<u>2021 Budget Proposed</u>	<u>2021 Budget Final</u>
35400	Grants	\$ 315,000	\$ 315,000	\$ 384,336	\$ 586,000	\$ 586,000
35501	Public Utility Realty Tax	\$ 16,279	\$ 16,279	\$ 16,279	\$ 16,279	\$ 16,279
35508	Beverage Licenses	\$ 6,500	\$ 6,500	\$ 10,400	\$ 10,400	\$ 10,400
35512	General System Pension Aid	\$ 793,000	\$ 793,000	\$ 758,270	\$ 775,000	\$ 775,000
TOTAL INTERGOVERNMENTAL		\$ 1,130,779	\$ 1,130,779	\$ 1,189,285	\$ 1,387,679	\$ 1,387,679

CHARGES : SERVICE

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2021 Budget</u>
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>
36000	Sales - Supplies & Services	\$ 29,000	\$ 29,000	\$ 26,578	\$ 29,000	\$ 29,000
36130	Reimb - Legal & Engineering	\$ 340,000	\$ 340,000	\$ 64,331	\$ -	\$ -
36133	Zoning Dockets	\$ 16,000	\$ 16,000	\$ 17,825	\$ 16,000	\$ 16,000
36160	Reimb - School & County	\$ 110,000	\$ 110,000	\$ 88,932	\$ 100,000	\$ 100,000
36210	Reimb - Off-Duty Police	\$ 120,000	\$ 120,000	\$ 57,000	\$ 85,000	\$ 85,000
36211	Accident & Criminal Reports	\$ 20,000	\$ 20,000	\$ 19,025	\$ 20,000	\$ 20,000
36240	Sign Permits	\$ 8,000	\$ 8,000	\$ 8,841	\$ 8,000	\$ 8,000
36241	Building Permits	\$ 150,000	\$ 150,000	\$ 190,027	\$ 150,000	\$ 150,000
36242	Electrical Permits	\$ 55,000	\$ 55,000	\$ 77,397	\$ 55,000	\$ 55,000
36243	Plumbing & Sewer Permits	\$ 15,000	\$ 15,000	\$ 29,890	\$ 15,000	\$ 15,000
36245	Occupancy Permits	\$ 62,000	\$ 62,000	\$ 44,560	\$ 62,000	\$ 62,000
36310	Curb & Sidewalk Reimb.	\$ 85,000	\$ 85,000	\$ 347	\$ 85,000	\$ 85,000
36315	Detention Pond Reimbursement	\$ -	\$ -	\$ 450	\$ -	\$ -
36430	Garbage & Refuse Charges	\$ 2,454,100	\$ 2,454,100	\$ 2,638,900	\$ 2,554,000	\$ 2,554,000
36440	Recycling Revenue	\$ 2,000	\$ 2,000	\$ 6,780	\$ 2,000	\$ 2,000
36700	Recreation Revenue	\$ 150,000	\$ 150,000	\$ 1,850	\$ 150,000	\$ 150,000
36720	<u>Golf Range Revenue</u>	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CHARGES FOR SERVICE		\$ 3,616,100	\$ 3,616,100	\$ 3,272,733	\$ 3,331,000	\$ 3,331,000

MISCELLANEOUS REVENUE

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2021 Budget</u>
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>
38000	Miscellaneous Refunds	\$ 2,000	\$ 2,000	\$ 29,627	\$ 5,000	\$ 5,000
38010	Insurance Refunds	\$ 75,000	\$ 75,000	\$ 385,846	\$ 100,000	\$ 100,000
39201	<u>Transfer General Fund</u>	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL MISCELLANEOUS REVENUE		\$ 77,000	\$ 77,000	\$ 415,473	\$ 105,000	\$ 105,000
TOTAL REVENUES		\$ 23,060,496	\$ 23,118,996	\$ 23,585,171	\$ 22,483,179	\$ 22,483,179
40991	Prior Year Balance	\$ 8,424,394	\$ 8,424,394	\$ 7,729,674	\$ 8,252,722	\$ 8,252,722
TOTAL FOR APPROPRIATION		\$ 31,484,890	\$ 31,543,390	\$ 31,314,845	\$ 30,735,901	\$ 30,735,901

LEGISLATIVE BUREAU



LEGISLATIVE

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2021 Budget</u>
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>
51015	Elected Officials Salary	\$ 28,750	\$ 28,750	\$ 28,750	\$ 28,875	\$ 28,875
51061	Employer FICA	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209
52003	Legal Services/Non-Reimbursed	\$ 56,000	\$ 56,000	\$ 52,345	\$ 56,000	\$ 56,000
52000	Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -
52006	Engineering - Non-Reimburseable	\$ 8,500	\$ 8,500	\$ 3,952	\$ 8,500	\$ 8,500
56012	Civil Service Commission	\$ 5,000	\$ 5,000	\$ 1,500	\$ 5,000	\$ 5,000
56006	Contributions - IDC	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
57002	<u>Miscellaneous Expenses</u>	\$ 7,725	\$ 7,725	\$ 5,019	\$ 7,725	\$ 7,725
	TOTAL	\$ 127,184	\$ 127,184	\$ 112,775	\$ 127,309	\$ 127,309

Department 400 - Legislative

<u>Classification</u>	<u>Actual</u>	<u>Proposed</u>	<u>Longevity</u>	<u>Difference</u>	<u>% Increase</u>
	<u>2020</u>	<u>2021</u>	<u>E.I.P.</u>		
Commissioner	\$ 4,125	\$ 4,125		\$ -	0.00%
Commissioner	\$ 4,125	\$ 4,125		\$ -	0.00%
Commissioner	\$ 4,125	\$ 4,125		\$ -	0.00%
Commissioner	\$ 4,125	\$ 4,125		\$ -	0.00%
Commissioner	\$ 4,125	\$ 4,125		\$ -	0.00%
Commissioner	\$ 4,125	\$ 4,125		\$ -	0.00%
Commissioner	\$ 4,125	\$ 4,125		\$ -	0.00%
Summary	\$ 28,875	\$ 28,875		\$ -	0.00%

ADMINISTRATION BUREAU



ADMINISTRATIVE EXPENSES

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2021 Budget</u>
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>
51011	Regular Employees	\$ 544,472	\$ 544,472	\$ 534,857	\$ 554,564	\$ 554,564
51012	Part Time Employees	\$ -	\$ -	\$ 2,463	\$ -	\$ -
51015	Elected Officials Salaries	\$ 105,471	\$ 105,471	\$ 105,753	\$ 99,406	\$ 99,406
51061	Employer FICA	\$ 49,071	\$ 49,071	\$ 46,800	\$ 50,029	\$ 50,029
52000	Contracted Services	\$ 125,000	\$ 125,000	\$ 175,000	\$ 166,750	\$ 166,750
52001	Contracted Services - Codification	\$ 5,500	\$ 5,500	\$ 7,589	\$ 5,500	\$ 5,500
52002	Auditing Services	\$ 28,000	\$ 28,000	\$ 27,000	\$ 28,000	\$ 28,000
52003	Legal Services - Non-Reimbursed	\$ 90,000	\$ 90,000	\$ 136,883	\$ 115,000	\$ 115,000
52004	Telephone	\$ 5,700	\$ 5,700	\$ 5,157	\$ 5,500	\$ 5,500
520095	Advertising	\$ 32,630	\$ 32,630	\$ 22,240	\$ 30,000	\$ 30,000
52015	Payroll Processing Charges	\$ 21,000	\$ 21,000	\$ 22,262	\$ 22,614	\$ 22,614
53001	Office Supplies	\$ 13,150	\$ 13,150	\$ 12,000	\$ 14,000	\$ 14,000
53002	Postage	\$ 12,000	\$ 12,000	\$ 7,171	\$ 10,000	\$ 10,000
53003	Printing	\$ 3,500	\$ 3,500	\$ 1,400	\$ 2,500	\$ 2,500
53004	Books & Subscriptions	\$ 1,000	\$ 1,000	\$ 900	\$ 1,000	\$ 1,000
54001	Equipment Replacement	\$ 7,000	\$ 7,000	\$ 5,000	\$ 9,000	\$ 9,000
54002	EMS - Equipment Replacement	\$ 20,000	\$ 20,000	\$ 19,000	\$ 25,000	\$ 25,000
56001	Contributions - Historical Society	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
56002	Contributions - Senior Citizens	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
56003	Contributions - Humane Society	\$ 22,000	\$ 22,000	\$ 20,000	\$ 22,000	\$ 22,000
56004	Contributions - Lehigh Tourism	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
56006	Contributions - I.D.C.	\$ -	\$ -	\$ -	\$ -	\$ -
56009	Contributions - Homeless Shelters	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
56010	Contributions - Whitehall Parkway	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
56011	Contributions - Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
57001	Dues/Conference/Travel	\$ 9,221	\$ 9,221	\$ 2,500	\$ 5,500	\$ 5,500
57002	Miscellaneous Expenses	\$ 11,000	\$ 11,000	\$ 5,000	\$ 11,000	\$ 11,000
57004	Refunds	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000
57005	Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 1,117,215	\$ 1,117,215	\$ 1,168,475	\$ 1,188,863	\$ 1,188,863

Department 401 - Administration

<u>Classification</u>	<u>Actual 2020</u>	<u>Proposed 2021</u>	<u>Longevity E.I.P.</u>	<u>Difference</u>	<u>% Increase</u>
Mayor	\$ 96,745	\$ 99,406		\$ 2,660	2.75%
Deputy Mayor	\$ 98,289	\$ 100,992	\$ 2,500	\$ 2,703	2.75%
Executive Secretary	\$ 53,537	\$ 55,009	\$ 1,440	\$ 1,472	2.75%
Administrative Secretary	\$ 38,025	\$ 39,926	-	\$ 1,901	5.00%
Accounts Payable Clerk	\$ 55,060	\$ 56,574	\$ 960	\$ 1,514	2.75%
Finance Officer	\$ 68,906	\$ 72,351	-	\$ 3,445	5.00%
Human Resources Officer	\$ 60,638	\$ 63,670	-	\$ 3,032	5.00%
Purchasing Agent	\$ 71,381	\$ 74,950	-	\$ 3,569	5.00%
Word Processing Secretary	\$ 47,522	\$ 48,828	\$ 1,140	\$ 1,307	2.75%
Summary	\$ 590,102	\$ 611,706	\$ 6,040	\$ 21,604	3.66%

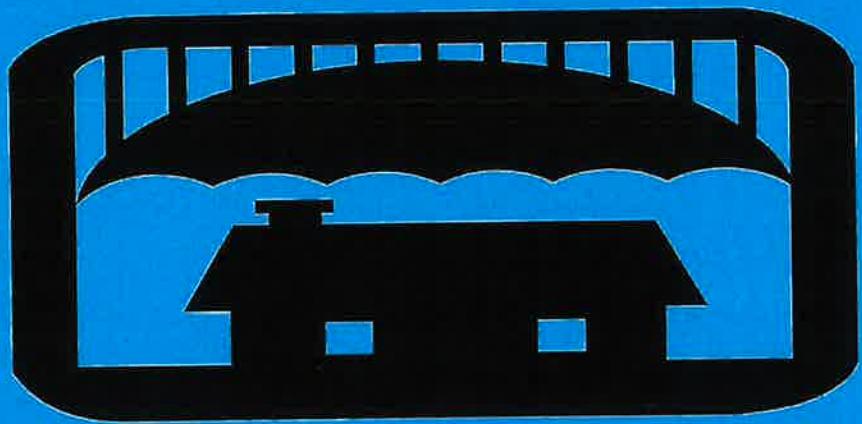
General Fund Equipment Purchases

<u>Administration</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
Miscellaneous Equipment			\$ 1,500	
Replacement Desk Top Computers	3		\$ 5,500	
Scanners for Document Management			\$ 2,000	

Capital Reserve Fund Purchases

<u>Administration</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
No Capital needs for Administration for 2021			\$ -	

INSURANCE/BENEFITS/TRANSFERS



INSURANCE BENEFITS & TRANSFERS

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2021 Budget</u>
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>
57013	Pension	\$ 1,752,000	\$ 1,757,700	\$ 1,757,313	\$ 2,145,728	\$ 2,147,204
57014	Medical & Prescription	\$ 2,402,985	\$ 2,483,673	\$ 2,161,715	\$ 2,376,000	\$ 2,420,232
57015	Life/Disability Insurance	\$ 57,000	\$ 59,000	\$ 52,076	\$ 55,000	\$ 56,000
57016	Workers' Compensation	\$ 625,000	\$ 625,000	\$ 683,035	\$ 660,000	\$ 660,000
57017	Unemployment Compensation	\$ 8,000	\$ 8,000	\$ 65,000	\$ 10,000	\$ 10,000
57018	Health Insurance Differential	\$ 337,238	\$ 337,238	\$ 354,861	\$ 367,000	\$ 367,000
57019	General Insurance	\$ 324,000	\$ 324,000	\$ 333,620	\$ 395,000	\$ 395,000
57020	Dental Insurance	\$ 78,000	\$ 81,000	\$ 72,968	\$ 81,000	\$ 81,900
57022	Prescriptions	\$ 4,200	\$ 4,200	\$ 3,840	\$ 4,200	\$ 4,200
57024	Vision Insurance	\$ 16,000	\$ 17,000	\$ 12,813	\$ 17,000	\$ 17,600
57030	Transfer - Debt Service Fund	\$ 1,104,141	\$ 1,104,141	\$ 727,783	\$ 1,179,053	\$ 1,179,053
57033	Transfer - Capital Reserve Fund	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,100,000	\$ 1,100,000
57050	<u>Tax Note Loan Interest</u>	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 7,908,564	\$ 8,000,952	\$ 7,425,024	\$ 8,389,981	\$ 8,438,189

TREASURER'S BUREAU



TREASUR:

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>		<u>2020 Budget</u>		<u>2020 Budget</u>		<u>2021 Budget</u>		<u>2021 Budget</u>	
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>	<u>Proposed</u>	<u>Final</u>	<u>Proposed</u>	<u>Final</u>	
51011	Regular Employees	\$ 231,002	\$ 231,002	\$ 175,115	\$ 223,020	\$ 223,020					
51012	Parttime Employees	\$ -	\$ -	\$ -	\$ -	\$ -					
51014	Overtime	\$ 9,000	\$ 9,000	\$ 2,000	\$ 9,000	\$ 9,000					
51015	Elected Officials	\$ 35,919	\$ 35,919	\$ 38,280	\$ 37,374	\$ 37,374					
51061	Employer FICA	\$ 21,000	\$ 21,000	\$ 11,652	\$ 20,655	\$ 20,655					
52000	Contracted Services	\$ 63,150	\$ 63,150	\$ 57,550	\$ 63,150	\$ 63,150					
52002	Auditing Service	\$ 8,000	\$ 8,000	\$ 50,000	\$ 8,000	\$ 8,000					
52003	Legal Expenses - Non-Reimbursable	\$ 78,000	\$ 78,000	\$ 60,000	\$ 78,000	\$ 78,000					
53001	Office Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000					
53002	Postage	\$ 26,000	\$ 26,000	\$ 10,000	\$ 26,000	\$ 26,000					
53003	Printing	\$ 5,800	\$ 5,800	\$ 6,750	\$ 5,800	\$ 5,800					
54001	Equipment Replacement	\$ 12,200	\$ 12,200	\$ 990	\$ 12,200	\$ 12,200					
57001	Dues/Conference/Travel	\$ 4,325	\$ 4,325	\$ 1,100	\$ 4,320	\$ 4,320					
57004	Refunds	\$ -	\$ -	\$ 92,037	\$ 50,000	\$ 50,000					
	TOTAL	\$ 498,396	\$ 498,396	\$ 509,474	\$ 541,519	\$ 541,519					

Department 403 - Treasurer

<u>Classification</u>	<u>Actual</u> <u>2020</u>	<u>Proposed</u> <u>2021</u>	<u>Longevity</u> <u>E.I.P.</u>	<u>Difference</u>	<u>% Increase</u>
Treasurer	\$ 37,374	\$ 37,374	\$ -	\$ -	0.00%
Deputy Treasurer	\$ 56,500	\$ 58,054	\$ -	\$ 1,554	2.75%
Clerk III	\$ 51,987	\$ 54,971	\$ -	\$ 2,984	5.74%
Clerk I	\$ 49,550	\$ 50,915	\$ 780	\$ 1,365	2.75%
Clerk I	\$ 47,015	\$ 49,082	\$ -	\$ 2,067	4.40%
Summary	\$ 242,425	\$ 250,394	\$ 780	\$ 7,969	3.29%

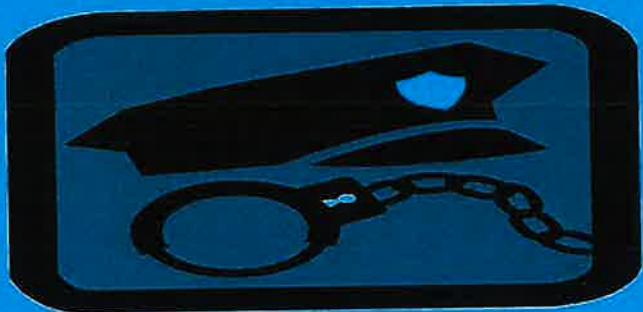
General Fund Equipment Purchases

<u>Treasurer</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
Replacement Desk Top Computers	2		\$ 4,000	
Calculators	3		\$ 300	
Printers	2		\$ 500	
Cash Registers (Point of Sale Systems)	3		\$ 7,400	

Capital Reserve Fund Purchases

<u>Treasurer</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
No Capital needs for Treasurer for 2021			\$ -	

POLICE BUREAU



POLICE

Acct	Description	2020 Budget		2020 Budget		2020 Budget		2021 Budget		2021 Budget	
		Proposed	Final	Anticipated	Proposed	Final	Proposed	Final	Proposed	Final	
51011	Regular Employees	\$ 4,837,320	\$ 4,844,441	\$ 4,845,240	\$ 5,100,000	\$ 5,120,000					
51012	Parttime Employees	\$ -	\$ -	\$ -	\$ -	\$ -					
51014	Overtime	\$ 510,000	\$ 525,000	\$ 420,137	\$ 470,000	\$ 470,000					
51061	Employer FICA	\$ 97,000	\$ 97,000	\$ 98,212	\$ 104,000	\$ 104,330					
52000	Contracted Services	\$ 147,900	\$ 147,900	\$ 162,000	\$ 219,500	\$ 219,500					
52003	Legal Services - Non-Reimbursable	\$ 2,500	\$ 2,500	\$ 9,000	\$ 5,000	\$ 5,000					
52004	Telephone	\$ 50,500	\$ 50,500	\$ 51,197	\$ 59,500	\$ 59,500					
52005	Training & Education	\$ 43,000	\$ 43,000	\$ 24,000	\$ 40,000	\$ 40,000					
52012	Equipment Maintenance	\$ 12,000	\$ 12,000	\$ 9,064	\$ 12,000	\$ 12,000					
53001	Office Supplies	\$ 11,000	\$ 11,000	\$ 10,000	\$ 11,000	\$ 11,000					
53002	Postage	\$ 2,500	\$ 2,500	\$ 900	\$ 2,500	\$ 2,500					
53003	Printing	\$ 3,000	\$ 3,000	\$ 1,950	\$ 3,000	\$ 3,000					
53004	Books & Subscriptions	\$ 4,000	\$ 4,000	\$ 3,500	\$ 4,000	\$ 4,000					
53005	Supplies - K-9	\$ 5,000	\$ 5,000	\$ 3,950	\$ 5,500	\$ 5,500					
53006	Uniform Allowance	\$ 66,500	\$ 66,500	\$ 55,000	\$ 65,000	\$ 65,000					
53007	Supplies - Photography	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000	\$ 10,000					
53008	Supplies - Gun Range	\$ 54,000	\$ 54,000	\$ 49,000	\$ 47,000	\$ 47,000					
53009	Supplies - First Aid	\$ 4,000	\$ 4,000	\$ 6,500	\$ 6,000	\$ 6,000					
53026	Supplies - Emergency Response Team	\$ 27,000	\$ 27,000	\$ 20,000	\$ 22,000	\$ 22,000					
54001	Equipment Replacement	\$ 42,500	\$ 42,500	\$ 49,000	\$ 42,500	\$ 42,500					
57001	Dues/Conference/Travel	\$ 13,000	\$ 13,000	\$ 5,000	\$ 13,000	\$ 13,000					
57002	General Expenses	\$ 12,500	\$ 12,500	\$ 12,500	\$ 11,000	\$ 11,000					
TOTAL		\$ 5,955,220	\$ 5,977,341	\$ 5,844,150	\$ 6,252,500	\$ 6,272,830					

Department 410 - Police

<u>Classification</u>	<u>Actual 2020</u>	<u>Proposed 2021</u>	<u>Longevity</u>	<u>EIP</u>	<u>Difference</u>	<u>% Increase</u>
Chief	\$ 121,616	\$ 124,960	\$ 2,500	\$ 1,200	\$ 3,344	2.75%
Deputy Chief	\$ 115,000	\$ 118,163	\$ 2,500	\$ 1,200	\$ 3,163	2.75%
Lieutenant	\$ 99,382	\$ 102,612	\$ 2,500	\$ 1,200	\$ 3,230	3.25%
Lieutenant	\$ 99,382	\$ 102,612	\$ 2,500	\$ 600	\$ 3,230	3.25%
Lieutenant	\$ 99,382	\$ 102,612	\$ 2,500	\$ 1,200	\$ 3,230	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 2,500	\$ 600	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 2,500	\$ 1,200	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 2,500	\$ 1,200	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 2,500	\$ 1,200	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 1,575	\$ 1,200	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 2,400	\$ -	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 2,500	\$ 600	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 2,400	\$ 1,200	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 2,500	\$ 1,200	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682	\$ 1,850	\$ 1,200	\$ 3,106	3.25%
Sergeant	\$ 95,576	\$ 98,682			\$ 3,106	3.25%
2 Promotions to Sgt	\$ -	\$ 14,892			\$ 14,892	N/A
Patrolman 5	\$ 88,358	\$ 91,230	\$ 2,500	\$ 1,200	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 2,500	\$ -	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 2,500	\$ 1,200	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 2,500	\$ 1,200	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 2,500	\$ 1,200	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 2,500	\$ 600	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 2,500	\$ 900	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 2,110	\$ 600	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 2,020	\$ 1,200	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 1,800	\$ 600	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 900	\$ 1,200	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 800	\$ 1,200	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 800	\$ 1,200	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 650	\$ 1,200	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 450	\$ -	\$ 2,872	3.25%
Patrolman 5	\$ 88,358	\$ 91,230	\$ 450	\$ 1,200	\$ 2,872	3.25%

Patrolman 1	\$ 88,358	\$ 91,230	\$ 450	"	1,200	\$ 2,872	3.25%
Patrolman 5	\$ 81,806	\$ 91,230	\$ 450	-	-	\$ 9,424	11.52%
Patrolman 5	\$ 81,806	\$ 91,230	\$ 450	\$	-	\$ 9,424	11.52%
Patrolman 5	\$ 81,806	\$ 91,230	\$ 450	\$	1,200	\$ 9,424	11.52%
Patrolman 5	\$ 81,806	\$ 91,230	\$ 450	\$	1,200	\$ 9,424	11.52%
Patrolman 5	\$ 81,806	\$ 91,230	\$ 450	\$	1,200	\$ 9,424	11.52%
Patrolman 5	\$ 81,806	\$ 91,230	\$ 450	\$	1,200	\$ 9,424	11.52%
Patrolman 5	\$ 81,806	\$ 91,230	\$ 450	\$	1,200	\$ 9,424	11.52%
Patrolman 4	\$ 75,754	\$ 84,465	\$ -	\$	1,200	\$ 8,711	11.50%
Patrolman 4	\$ 75,754	\$ 84,465	\$ -	\$	1,200	\$ 8,711	11.50%
Patrolman 4	\$ 75,754	\$ 84,465	\$ -	\$	1,200	\$ 8,711	11.50%
Patrolman 3	\$ 70,138	\$ 78,216	\$ -	\$	-	\$ 8,078	11.52%
Patrolman 3	\$ 70,138	\$ 78,216	\$ -	\$	-	\$ 8,078	11.52%
Patrolman 2	\$ 64,938	\$ 72,417	\$ -	\$	-	\$ 7,479	11.52%
Patrolman 1	\$ 64,938	\$ 67,048	\$ -	\$	1,200	\$ 2,110	3.25%
Patrolman 1	\$ 64,938	\$ 67,048	\$ -	\$	1,200	\$ 2,110	3.25%
Patrolman 1	\$ 64,938	\$ 67,048	\$ -	\$	-	\$ 2,110	3.25%
Patrolman 1	\$ 64,938	\$ 67,048	\$ -	\$	-	\$ 2,110	3.25%
Subtotal	\$ 4,271,254	\$ 4,485,191	\$ 66,355	\$ 40,500	\$ 213,937	5.01%	
Crime Records Clerk	\$ 55,286	\$ 56,805	\$ 720	\$ -	\$ 1,518	2.75%	
Detect Div Secretary	\$ 53,040	\$ 54,496	\$ -	\$ -	\$ 1,456	2.75%	
Police Service Aids	\$ 48,256	\$ 52,416	\$ -	\$ -	\$ 4,160	8.62%	
Police Service Aids	\$ 45,594	\$ 49,587	\$ -	\$ -	\$ 3,994	8.76%	
Admin Div Secretary	\$ 56,638	\$ 58,198	\$ 1,440	\$ -	\$ 1,560	2.75%	
Summary	\$ 4,530,069	\$ 4,756,694	\$ 68,515	\$ 40,500	\$ 226,625	\$ 0	4.90%

General Fund Equipment Purchases

<u>Police</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
6 HP Desktop Computers	6	1050	\$ 6,500	
5 Mobile Car Printers			\$ 5,000	
3 PC Patrol with Scanner			\$ 21,000	
2 Hint Vehicle Computer Mounts			\$ 1,000	
Miscellaneous Needs			\$ 3,000	
10 Avon Style Gas Masks	10	600	\$ 6,000	
				\$ 42,500

Capital Reserve Fund Purchases

<u>Police</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
Patrol Replacements 2 Dodge Chargers			\$ 45,000	\$ 90,000
Patrol Replacement 3 Ford Explorer Supervisor			\$ 48,000	\$ 144,000
Watchguard In-Car Camera			\$ 72,000	
Harris XL200P Pportable All Band Radio			\$ 50,000	

FIRE BUREAU



FIRE

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>		<u>2020 Budget</u>		<u>2020 Budget</u>		<u>2021 Budget</u>		<u>2021 Budget</u>	
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>	<u>Proposed</u>	<u>Final</u>	<u>Proposed</u>	<u>Final</u>	
51011	Regular Employees	\$ 87,919	\$ 178,149	\$ 126,940	\$ -	\$ 183,958	\$ 183,958	\$ -	\$ -	\$ -	\$ -
51012	Parttime Employees	\$ 27,000	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ 14,073	\$ 14,073	\$ -	\$ -
51061	Employer FICA	\$ 6,250	\$ 6,250	\$ 8,644	\$ -	\$ 14,073	\$ 14,073	\$ -	\$ -	\$ -	\$ -
52000	Contracted Services	\$ 110,500	\$ 110,500	\$ 109,500	\$ 117,500	\$ 117,500	\$ 117,500	\$ -	\$ -	\$ -	\$ -
52004	Telephone	\$ 9,000	\$ 9,000	\$ 7,288	\$ 9,440	\$ 9,440	\$ 9,440	\$ -	\$ -	\$ -	\$ -
52005	Training & Education	\$ 15,500	\$ 15,500	\$ 10,223	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	\$ -	\$ -	\$ -
52012	Equipment Maintenance	\$ 15,500	\$ 15,500	\$ 10,750	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	\$ -	\$ -	\$ -
52016	Hydrant Rental	\$ 60,500	\$ 60,500	\$ 61,125	\$ 60,500	\$ 60,500	\$ 60,500	\$ -	\$ -	\$ -	\$ -
53001	Supplies - General	\$ 16,000	\$ 16,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -
53002	Postage	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -
53003	Printing & Advertising	\$ 1,250	\$ 1,250	\$ 850	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
53006	Clothing	\$ 5,900	\$ 5,900	\$ 4,000	\$ 5,900	\$ 5,900	\$ 5,900	\$ -	\$ -	\$ -	\$ -
54001	Equipment Replacement	\$ 91,623	\$ 91,623	\$ 256,000	\$ 238,672	\$ 238,672	\$ 75,991	\$ -	\$ -	\$ -	\$ -
54002	Equipment-Emergency Manager	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56007	Contributions - Fire Stations	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300	\$ 45,300	\$ -	\$ -	\$ -	\$ -
57001	Dues/Conference/Travel	\$ 26,260	\$ 26,260	\$ 23,783	\$ 44,518	\$ 44,518	\$ 44,518	\$ -	\$ -	\$ -	\$ -
57003	Transfer - Length of Service Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
57011	Volunteer Fire Relief Assistance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,681
	TOTAL	\$ 569,002	\$ 659,232	\$ 723,902	\$ 811,360	\$ 811,360	\$ 811,360				

Department 413 - Fire

<u>Classification</u>	<u>Actual 2020</u>	<u>Proposed 2021</u>	<u>Longevity E.I.P.</u>	<u>Difference</u>	<u>% Increase</u>
Fire Chief/Inspector	\$ 87,705	\$ 90,117	\$ -	\$ 2,412	2.75%
Administrative Assistant	\$ 42,764	\$ 44,902	\$ -	\$ 2,138	5.00%
Fire Inspector	\$ -	\$ 54,500	\$ -	\$ 54,500	
Deputy Chief	\$ 4,500	\$ 4,500	\$ -	\$ -	0.00%
Deputy Chief	\$ 4,500	\$ 4,500	\$ -	\$ -	N/A
Fire Police Captain	\$ 2,500	\$ 2,500	\$ -	\$ -	0.00%
Rescue Chief	\$ 2,500	\$ 2,500	\$ -	\$ -	0.00%
Assistant Chiefs (5)	\$ 14,000	\$ 14,000	\$ -	\$ -	0.00%
Captains (7)	\$ 5,900	\$ 5,900	\$ -	\$ -	0.00%
Lieutenants (6)	\$ 4,900	\$ 4,900	\$ -	\$ -	0.00%
Fire Fighters (85)	\$ 37,000	\$ 37,000	\$ -	\$ -	0.00%
Safety Officer	\$ 200	\$ 200	\$ -	\$ -	0.00%
Fire Photographer	\$ 500	\$ 500	\$ -	\$ -	0.00%
Fire Police (22)	\$ 18,000	\$ 18,000	\$ -	\$ -	0.00%
Bonus on Volume	\$ 17,000	\$ 17,000	\$ -	\$ -	0.00%
Communications Officer	\$ 500	\$ 500	\$ -	\$ -	0.00%
Summary	\$ 242,469	\$ 301,519	\$ -	\$ 59,050	24.35%

General Fund Equipment Purchases

<u>Fire</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
Pagers (10) - Fire		15	\$ 500	\$ 7,500
Hand & Electrical Tools		1	\$ 3,500	\$ 3,500
Fire Boots		4	\$ 450	\$ 1,800
Floor Dry		1	\$ 1,500	\$ 1,500
6" Storz Fittings		30	\$ 160	\$ 4,800
Black Diamond Blade 14" cut off saw blades		5	\$ 225	\$ 1,125
Streamlight lights		3	\$ 600	\$ 1,800
First Aid Supplies		1	\$ 1,500	\$ 1,500
Vehicle Knox Boxes		16	\$ 700	\$ 11,200
Radio for Aerial Tower		1	\$ 4,800	\$ 4,800
Aerial Lettering		1	\$ 5,000	\$ 5,000
Ballistic Helmets for Rescue Task Force		8	\$ 525	\$ 4,200
Flex Safe Collapsible Barricades		2	\$ 300	\$ 600
Hand Tools		1	\$ 1,200	\$ 1,200
Station 36 Equipment		1	\$ 10,179	\$ 10,179
Station 37 Equipment		1	\$ 14,601	\$ 14,601
Station 38 Equipment		1	\$ 11,591	\$ 11,591
Station 39 Equipment		1	\$ 25,420	\$ 25,420
Station 40 Equipment		1	\$ 10,580	\$ 10,580
Fire Police Equipment		1	\$ 5,776	\$ 5,776
Volunteer Firemen's Relief Payment (Offset by Grant)		1	\$ 160,000	\$ 160,000
Less Payment to Length of Service Fund				\$ (50,000)

\$ 238,672

Capital Reserve Fund Purchases

<u>Fire</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
Replacement of Aerial Tower #3631				\$ 75,000
Two Towers for Radio Antennas Mounting and Labor				\$ 22,000
SCBA Washer				\$ 25,000

Capital Reserve Fund Projects

Fire	Miscellaneous Work at Training Grounds	\$ 2,000.00
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DEVELOPMENT BUREAU



DEVELOP

<u>Acct</u>	<u>Description</u>	<u>2020 Budget</u>		<u>2020 Budget</u>		<u>2020 Budget</u>		<u>2021 Budget</u>		<u>2021 Budget</u>	
		<u>Proposed</u>	<u>Final</u>	<u>Anticipated</u>	<u>Proposed</u>	<u>Final</u>	<u>Proposed</u>	<u>Final</u>	<u>Proposed</u>	<u>Final</u>	
51011	Regular Employees	\$ 493,555	\$ 493,555	\$ 507,148	\$ 519,206	\$ 568,419					
51012	Partime Employees	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -					
51013	Zoning Hearing Board	\$ 8,000	\$ 8,000	\$ 6,533	\$ 6,500	\$ 6,500					
51014	Overtime	\$ 10,000	\$ 10,000	\$ 3,000	\$ 10,000	\$ 10,000					
51081	Employer FICA	\$ 35,484	\$ 35,484	\$ 37,582	\$ 40,545	\$ 44,310					
52000	Planning Commission Stipend	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600	\$ 6,600					
52003	Legal Services - Non-Reimbursed	\$ 65,000	\$ 65,000	\$ 58,169	\$ 55,000	\$ 55,000					
52003.5	Legal Services - Reimbursed	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -					
52006	Engineering Services - Non-Reimb.	\$ 55,000	\$ 55,000	\$ 8,714	\$ 41,000	\$ 41,000					
52006.5	Engineering Services - Reimb	\$ 320,000	\$ 320,000	\$ (296)	\$ -	\$ -					
52009	Consultant Services/Fees	\$ 311,000	\$ 311,000	\$ 293,696	\$ 276,000	\$ 236,000					
53001	Supplies	\$ 14,350	\$ 14,350	\$ 14,000	\$ 14,000	\$ 14,000					
53002	Postage	\$ 9,000	\$ 9,000	\$ 8,276	\$ 9,000	\$ 9,000					
54001	Equipment Replacement	\$ 15,494	\$ 15,494	\$ 5,000	\$ 15,494	\$ 15,494					
57001	Dues/Conference/Travel	\$ 5,650	\$ 5,650	\$ 4,500	\$ 5,650	\$ 5,650					
TOTAL		\$ 1,377,133	\$ 1,377,133	\$ 952,901	\$ 998,995	\$ 1,011,973					

Department 416 - Development

<u>Classification</u>	<u>Actual</u>	<u>Proposed</u>	<u>Longevity</u>		
	<u>2020</u>	<u>2021</u>	<u>E.I.P.</u>	<u>Difference</u>	<u>% Increase</u>
Bureau Chief	\$ 91,325	\$ 93,836	\$ 2,500	\$ 2,511	2.75%
Zoning Officer	\$ 63,000	\$ 66,150	\$ -	\$ 3,150	5.00%
Bldg/Plmbg Inspector	\$ 57,221	\$ 58,802	\$ -	\$ 1,581	2.76%
Bldg/Plmbg Inspector	\$ -	\$ 49,213	\$ -	\$ 49,213	N/A
Clerk/Steno II	\$ 49,218	\$ 50,564	\$ 960	\$ 1,346	2.73%
Township Surveyor	\$ 80,862	\$ 83,086	\$ 2,500	\$ 2,224	2.75%
Engineering Liaison	\$ 52,675	\$ 54,124	\$ 1,440	\$ 1,449	2.75%
Development Secretary	\$ 48,688	\$ 50,027	\$ 900	\$ 1,339	2.75%
Clerk/Steno I	\$ 41,574	\$ 46,488	\$ -	\$ 4,914	11.82%
Summary	\$ 484,563	\$ 552,289	\$ 8,300	\$ 67,726	13.98%

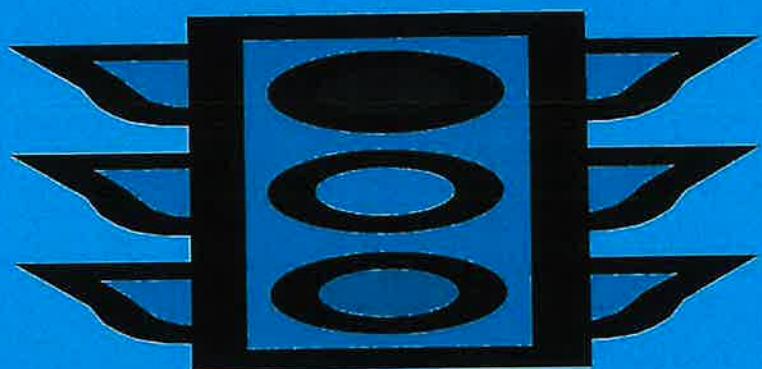
General Fund Equipment Purchases

<u>Development</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
Engineering Copier/Plotter (5 Year Lease)			\$ 3,500	\$ 3,500
GIS Server Software Upgrade			\$ 10,494	\$ 10,494
Desktop PC	1	1500	\$ 1,500	\$ 1,500
			\$ 15,494	\$ 15,494

Capital Reserve Fund Purchases

<u>Development</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
No Capital needs for Development for 2021			\$ -	\$ -

TRAFFIC CONTROL DIVISION



COMMUNICATIONS, UTILITIES & TRAFFIC CONTROL

Acct	Description	2020 Budget		2020 Budget		2020 Budget		2021 Budget		2021 Budget	
		Proposed	Final	Anticipated		Proposed	Final	Proposed	Final	Proposed	Final
51011	Regular Employees	\$ 117,000	\$ 117,000	\$ 118,415	\$	121,491	\$	121,491	\$	121,491	\$
51014	Overtime	\$ 7,000	\$ 7,000	\$ 3,000	\$	7,000	\$	7,000	\$	7,000	\$
51061	Employer FICA	\$ 9,500	\$ 9,500	\$ 8,676	\$	9,830	\$	9,830	\$	9,830	\$
52007	Street Lighting	\$ 900	\$ 900	\$ 750	\$	900	\$	900	\$	900	\$
52008	Contracted Service - Radio Maint	\$ 17,700	\$ 17,700	\$ 5,000	\$	17,700	\$	17,700	\$	17,700	\$
52017	Street Lighting	\$ 6,200	\$ 6,200	\$ 2,000	\$	6,200	\$	6,200	\$	6,200	\$
52018	Traffic Lights	\$ 17,000	\$ 17,000	\$ 18,903	\$	19,000	\$	19,000	\$	19,000	\$
53010	Contracted Serv - Traffic Signals	\$ 500	\$ 500	\$ -	\$	500	\$	500	\$	500	\$
53011	Materials/Supplies-Radios/Battery	\$ 8,000	\$ 8,000	\$ 5,000	\$	8,000	\$	8,000	\$	8,000	\$
53022	Street Marking Materials	\$ 48,500	\$ 48,500	\$ 48,675	\$	52,400	\$	52,400	\$	52,400	\$
53023	Sign Materials	\$ 32,000	\$ 32,000	\$ 32,000	\$	37,000	\$	37,000	\$	37,000	\$
54001	Equipment Replacement	\$ 1,630	\$ 1,630	\$ 650	\$	1,055	\$	1,055	\$	1,055	\$
57001	Dues/Conference/Travel	\$ 200	\$ 200	\$ -	\$	200	\$	200	\$	200	\$
TOTAL		\$ 266,130	\$ 266,130	\$ 243,069	\$	281,276	\$	281,276	\$	281,276	\$

Department 417 - Traffic Control

<u>Classification</u>	<u>Actual 2020</u>	<u>Proposed 2021</u>	<u>Longevity E.I.P.</u>	<u>Difference</u>	<u>% Increase</u>
Division Chief	\$ 59,322	\$ 60,953	\$ 980	\$ 1,631	2.75%
Control Tech A	\$ 56,638	\$ 58,198	\$ 1,380	\$ 1,560	2.75%
Summary	\$ 115,960	\$ 119,151	\$ 2,340	\$ 3,191	2.75%

General Fund Equipment Purchases

<u>Traffic Control</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
Tablet Fee - Monthly			\$ 480	
Post Puller for Channel Posts			\$ 575	
			\$ 1,055	

Capital Reserve Fund Purchases

<u>Traffic Control</u>	<u>Usage</u>	<u>No. Units</u>	<u>Price/Unit</u>	<u>Budget</u>
No Equipment Needs for 2021				

Capital Reserve Fund Projects

Traffic Control

Traffic Signals	Mickley & Presidential	\$ 14,000.00
Generator Hook Ups & UPS Systems	Schadt & Mickley	\$ 14,000.00
	Schadt & Hemlock	\$ 14,000.00
		<hr/>
		\$ 42,000.00

PUBLIC WORKS BUREAU



Project Name		Description		Budget		Actual		Variance		Comments	
Category	Sub-Category	Proposed	Final	2020 Budget	2020 Budget	2021 Budget	2021 Budget	2021 Budget	2021 Budget	Notes	
510111	Regular Employees	2,050,000	\$	1,888,703	\$	2,095,550	\$	2,095,550	\$	2,095,550	
510112	Part-time Employees	333,217	\$	9,214	\$	33,217	\$	100,000	\$	100,000	
510114	Over-time	333,217	\$	9,214	\$	33,217	\$	135,000	\$	135,000	
510204	Employee FICA	165,000	\$	145,000	\$	173,270	\$	173,270	\$	173,270	
510601	Utilities	3,000	\$	3,555	\$	3,000	\$	3,000	\$	3,000	
52007	Telephone	180,000	\$	157,763	\$	180,000	\$	180,000	\$	180,000	
520085	Chargable/Recycling	2,335,731	\$	2,335,731	\$	2,422,874	\$	2,422,874	\$	2,422,874	
520211	Contract Service - Equipment Rentail	110,000	\$	110,000	\$	110,000	\$	110,000	\$	110,000	
520213	Contract Service - Building Maint.	15,600	\$	12,500	\$	15,600	\$	15,600	\$	15,600	
530112	Materials/Supplies - Equip Repair	210,000	\$	210,000	\$	210,000	\$	210,000	\$	210,000	
530114	Materials/Supplies - Road Building	135,000	\$	135,000	\$	135,000	\$	135,000	\$	135,000	
530116	Fuel/Oil/Freaze	325,000	\$	325,000	\$	210,448	\$	210,448	\$	210,448	
530119	Trees & Tree Maintenance	198,000	\$	198,000	\$	198,000	\$	198,000	\$	198,000	
530201	Materials/Supplies - Snow Removal	25,000	\$	25,000	\$	25,000	\$	25,000	\$	25,000	
530202	Materials & Supplies - Building Groups	1,600	\$	1,600	\$	1,600	\$	1,600	\$	1,600	
530204	Equipment Replacement	32,000	\$	32,000	\$	32,000	\$	32,000	\$	32,000	
530205	Materials/Supplies - Buildings	12,131	\$	12,131	\$	12,131	\$	12,131	\$	12,131	
570001	Total	4,500	\$	4,500	\$	4,500	\$	4,500	\$	4,500	

Inventory	Yr	52,790	\$	54,242	\$	1,440	\$	1,452	2.75%		Summary
Summer Maintenance		\$ 17,280	\$	17,280	\$	26,296	\$	26,296	0.00%		Recycling Center
		\$ 26,296	\$	26,296	\$	-	\$	-	0.00%		Summer Maintenance
		\$ 1,925,545	\$	1,998,152	\$	30,000	\$	72,607	3.77%		Inventory

Capital Reserve Fund Purchases

	Usage	No. Units	Price/Unit	Budget
Skid Steer Loader				\$ 288,000
Replace Dump Truck #52 or #53				\$ 210,000
Note Only: Hustler Mower purchase through Perpetual Maintenance Fund		13000		\$ 288,000
Other Needed Equipment/Techology				
Two Floor Jacks			\$ 600	\$ 2,576
Spill Containment for Palletized Drums			\$ 2,000	
Hand Held Blower			\$ 200	
2 Line Timmers			\$ 500	
Push Mowers			\$ 500	
Black Pack Blower			\$ 300	
Hand Held Vac Unit			\$ 3,625	
Skilled Trades and Mechanics Tool Allowance				\$ 10,801
PUBLIC WORKS				

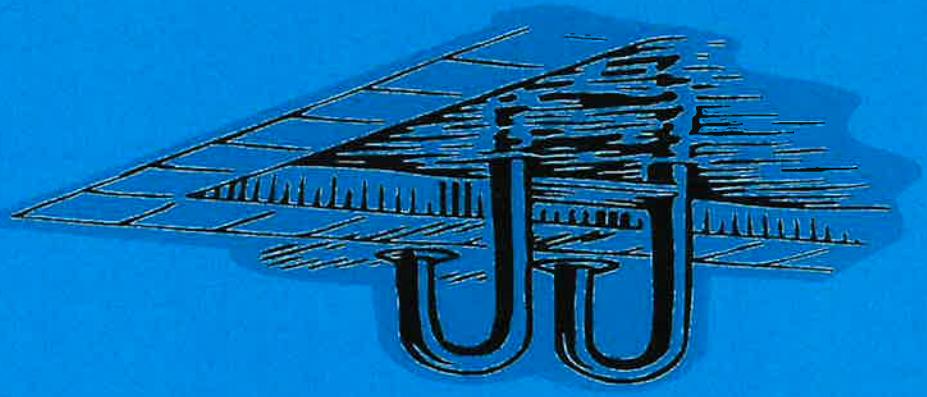
General Fund Equipment Purchases

	Usage	No. Units	Price/Unit	Budget
Push Mowers				
Black Pack Blower				
Hand Held Vac Unit				
Skilled Trades and Mechanics Tool Allowance				
PUBLIC WORKS				

Capital Reserve Fund Projects

Public Works

\$ 200,000	Design/Construct Swale Stabilization Jordan Creek
\$ 110,000	Coplay Creek Stream Bank Restoration Design NPD&S
\$ 50,000	NPD&S Permitting Requirements
\$ 20,000	Iron Street - East of Front Street
\$ 2,500	145 Quarry Study
\$ 7,000	Repairs or Replacements as Necessary
<u>\$ 389,500</u>	Federal/State Projects & Other
	Well Testing - Novak Landfill
	NPD&S - Township Wash and Debris Area



RECREATION BUREAU

ACCT	Description	RECREATE				
		2020 Budget	2020 Budget	Final	Proposed	2021 Budget
51011	Regular Employees	\$ 297,110	\$ 297,110	\$ 285,512	\$ 302,000	\$ 302,000
51012	Part-time Employees	\$ 268,000	\$ 258,000	\$ 48,780	\$ 18,000	\$ 18,000
51014	Overtime	\$ 18,000	\$ 18,000	\$ 6,000	\$ 16,000	\$ 268,000
52000	Employee FICA	\$ 46,000	\$ 46,000	\$ 20,000	\$ 4,500	\$ 26,000
52004	Contracted Services - Activities	\$ 20,000	\$ 4,500	\$ 1,750	\$ 4,500	\$ 4,500
52012	Maintenance & Repairs	\$ 22,000	\$ 22,000	\$ 15,000	\$ 22,000	\$ 22,000
52014	Contract Services-School Rentals	\$ 45,000	\$ 45,000	\$ 23,414	\$ 45,000	\$ 45,000
53001	Materials & Supplies - Recreation	\$ 10,000	\$ 10,000	\$ 5,268	\$ 10,000	\$ 10,000
53002	Postage	\$ 1,500	\$ 1,500	\$ 350	\$ 1,500	\$ 1,500
53017	Materials & Supplies - Pool Chem	\$ 17,500	\$ 17,500	\$ 5,900	\$ 20,000	\$ 20,000
53018	Materials & Supplies - Pool Muscle	\$ 28,000	\$ 28,000	\$ 18,000	\$ 28,000	\$ 28,000
53021	Building Supplies	\$ 25,000	\$ 25,000	\$ 8,159	\$ 25,000	\$ 25,000
53024	Camp Whitehall Supplies	\$ 17,000	\$ 17,000	\$ -	\$ 17,000	\$ 17,000
54001	Equipment Replacement	\$ 11,200	\$ 11,200	\$ 5,600	\$ 2,500	\$ 2,500
56005	Contributions - Capital Projects	\$ 35,500	\$ 35,500	\$ 35,500	\$ 35,500	\$ 35,500
57001	Dues/Conference/Travel	\$ 2,000	\$ 2,000	\$ 750	\$ 6,628	\$ 2,000
57006	Contributions - Grass Cutting	\$ 4,528	\$ 4,528	\$ 4,528	\$ 6,628	\$ 6,628
57008	Grass Cutting	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000

Department 450 - Recreation

Classification	Actual	Proposed	2021	Longevity	E.L.P.	Difference	% Increase
Bureau Chief	\$ 47,018	\$ 48,311	\$ -	\$ 1,293	2.75%		
Skillied Tradesman	\$ 58,573	\$ 60,184	\$ 960	\$ 1,611	2.75%		
Pool Technician	\$ 55,286	\$ 56,807	\$ 780	\$ 1,611	2.75%		
Camp Supervisor	\$ 15,350	\$ 15,350	\$ (0)	\$ 0.00%	2.00%		
Aquatics/Program Director	\$ 25,209	\$ 25,713	\$ 28,000	\$ 504	2.00%		
Pool Managers (10)	\$ 28,000	\$ 28,000	\$ -	\$ 0.00%	0.00%		
Lifeguards (45)	\$ 88,000	\$ 88,000	\$ -	\$ 0.00%	0.00%		
Camp Counselors (9)	\$ 30,000	\$ 30,000	\$ -	\$ 0.00%	0.00%		
Maintenance Work (3)	\$ 16,000	\$ 16,000	\$ -	\$ 0.00%	0.00%		
Bus Driver (3)	\$ 9,000	\$ 9,000	\$ -	\$ 0.00%	0.00%		
Summary	\$ 536,590	\$ 546,032	\$ 3,360	\$ 9,443	1.76%		

<u>General Fund Equipment Purchases</u>			
Recreation	Usage	No. Units	Price/Unit
Echo Chain Saw	\$ 500	\$ 500	\$ 500
Portable Concrete Mixer	\$ 600	\$ 600	\$ 600
Gas Hedge Timmers	\$ 400	\$ 400	\$ 400
Gas Powered Blower	\$ 500	\$ 500	\$ 500
Sidewalk Edger	\$ 2,500	\$ 2,500	\$ 2,500

No Capital Equipment Needs for 2021

Capital Reserve Fund Purchases

Recreation	Usage	No. Units	Price/Unit	Budget
Echo Chain Saw	\$ 500	\$ 500	\$ 500	\$ 500
Portable Concrete Mixer	\$ 600	\$ 600	\$ 600	\$ 600
Gas Hedge Timmers	\$ 400	\$ 400	\$ 400	\$ 400
Gas Powered Blower	\$ 500	\$ 500	\$ 500	\$ 500
Sidewalk Edger	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500

Budget	Recreation
\$ 10,000	Water Line Lehneret Barn
\$ 40,000	FMCC Roof Replacement
\$ 1,600	Garage Doors - Lehneret Barn
\$ 5,000	Cementation Park Playing
\$ 165,000	Whitethall Parkway Pavilion Project
\$ 25,000	Pyduun Farm Work
\$ 246,600	

The Highway Aid Fund is a Special Revenue Fund used to account for financial transactions that are eligible for funding in accordance with the PA Liquid Fuels Tax (Act 65, as amended). Expenditures made for the maintenance, repair and construction of roads and streets, including bridges, culverts and drainage structures for which the Township is legally responsible. Also, funds can be used for street lighting, traffic signs and traffic signal control systems. The Township has, in recent past, utilized these funds for our annual street lighting expenses and its traffic signal maintenance program. Recently, additional funds have allowed us to expand our Street Resurfacing Program.

HIGHWAY AID FUND

ACCOUNT	2020	2021	CHANGE
Revenue	\$ 869,939	\$ 841,814	-3.23%
Expendeditures	\$ 690,000	\$ 678,469	\$ 268,993
Total Expenditures	\$ 1,075,000	\$ 1,050,000	-2.33%
Debt Service	\$ 1,075,000	\$ 1,050,000	-2.33%
Capital Reserve Transfer	\$ -	\$ -	N/A
Non-Departmental	\$ -	\$ -	N/A
Traffic Control	\$ 1,075,000	\$ 1,050,000	-2.33%
Public Works	\$ 1,075,000	\$ 1,050,000	-2.33%
Recreation	\$ -	\$ -	N/A
Police	\$ -	\$ -	N/A
Fire	\$ -	\$ -	N/A
Treasury	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	N/A
Benevolent Insurance	\$ -	\$ -	N/A
Legislative	\$ -	\$ -	N/A
Total Expenditures	\$ 690,000	\$ 678,469	\$ 268,993
Beginning Balance	\$ 678,469	\$ 268,993	
Ending Balance	\$ 473,408	\$ 80,807	

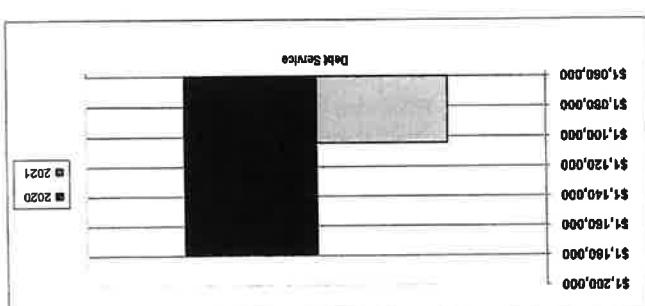
HIGHWAY AID						
Acct	Description	2020 Budget	2020 Proposed	Final	2021 Budget	2021 Proposed
34100	Interest	10,000 \$	10,000 \$	3,750 \$	3,500 \$	3,500
38010	Rebund Insurance	- \$	- \$	15,735 \$	- \$	- \$
39201	General Fund Transfer	- \$	- \$	- \$	- \$	- \$
35505	Grant	859,939 \$	859,939 \$	838,314 \$	838,314 \$	838,314
40990	Prior Year Balance	869,939 \$	869,939 \$	857,799 \$	841,814 \$	841,814
	TOTAL REVENUE					
	TOTAL FOR APPROPRIATION	\$ 1,548,408	\$ 1,548,408	\$ 1,335,678	\$ 1,130,807	\$ 1,130,807
417	EXPENDITURES					
52017	TRAFFIC CONTROL	2020 Budget	2020 Proposed	Final	2021 Budget	2021 Proposed
57033	Street Lighting	176,000 \$	175,000 \$	150,316 \$	150,000 \$	150,000
52018	Contracted Services - Traffic Signals	100,000 \$	100,000 \$	96,369 \$	96,000 \$	96,000
	Transfer to Capital Reserve	800,000 \$	800,000 \$	800,000 \$	800,000 \$	800,000
	TOTAL EXPENDITURES	\$ 1,075,000	\$ 1,075,000	\$ 1,046,685	\$ 1,050,000	\$ 1,050,000
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (205,061)	\$ (205,061)	\$ (188,866)	\$ (208,186)	\$ (208,186)
	BEGINNING YEAR FUND BALANCE	\$ 678,469	\$ 678,469	\$ 477,879	\$ 288,993	\$ 288,993
	END OF YEAR FUND BALANCE	\$ 473,408	\$ 473,408	\$ 288,993	\$ 80,807	\$ 80,807

The Debt Service Fund is a Zero Balance Fund, which is used to record the funding and payment of the principal and interest on the Township's two General Obligation Bond Issues, as well as any other short or long term borrowings. This activity is carried out solely through an appropriation in the General Fund with interfund transfers to the Debt Service Fund to account for related debt service expenditures.

DEBT SERVICE FUND

TOWNSHIP OF WHITEHALL
2021 FINAL BUDGET
DEBT SERVICE FUND

ACCOUNT	2020	2021	CHANGE
Revenue	\$ -	\$ -	N/A
Expendediture	\$ -	\$ -	N/A
Legislative	\$ -	\$ -	N/A
Administrative	\$ -	\$ -	N/A
Police	\$ -	\$ -	N/A
Benefts/Insurances	\$ -	\$ -	N/A
Fire	\$ -	\$ -	N/A
Development	\$ -	\$ -	N/A
Traffic Control	\$ -	\$ -	N/A
Public Works	\$ -	\$ -	N/A
Recreation	\$ -	\$ -	N/A
Capital Reserve Transfer	\$ -	\$ -	N/A
Non-Departmental	\$ -	\$ -	N/A
Debt Service	\$ 1,104,141	\$ 1,179,053	6.78%
Total Expenditures	\$ 1,104,141	\$ 1,179,053	6.78%
Transfer in	\$ (1,104,141)	\$ (1,179,053)	
Beginning Balance	\$ -	\$ -	(0)
Ending Balance	\$ -	\$ -	(0)



DEBT SERVICE						
REVENUE						
OTHER FINANCING SOURCES						
Acct	Description	2020 Budget	2020 Proposed	Final	Anticipated	2020 Budget
34100	TOTAL REVENUE	\$ -	\$ -	\$ 39,889	\$ 39,889	\$ -
39201	OTHER FINANCING SOURCES	\$ 1,104,141	\$ 1,104,141	\$ 727,783	\$ 1,179,053	\$ 1,179,053
39211	Transfer from General Fund Transfer from Cap Reserve Fund Bond Proceeds	\$ -	\$ -	\$ 8,250,000	\$ -	\$ -
39300	Bond Interest Transfer from General Fund Prior Year Balance	\$ -	\$ -	\$ -	\$ -	\$ -
39211	TOTAL OTHER SOURCES	\$ 1,104,141	\$ 1,104,141	\$ 8,977,783	\$ 1,179,053	\$ 1,179,053
39211	TOTAL FOR APPROPRIATION	\$ 1,104,141	\$ 1,104,141	\$ 9,017,672	\$ 1,179,053	\$ 1,179,053
Acct	Description	2020 Budget	2020 Proposed	Final	Anticipated	2020 Budget
57736	EXPENDITURES	\$ -	\$ -	\$ 8,250,000.00	\$ -	\$ -
57033	Bond Issue Costs Capital Reserve Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
57100	DEBT PRINCIPAL	\$ 360,000	\$ 360,000	\$ 352,530	\$ 210,000	\$ 210,000
57200	Bond Principal Other Debt Principal	\$ -	\$ 360,000	\$ 362,530	\$ 210,000	\$ 210,000
57200	TOTAL DEBT PRINCIPAL	\$ -	\$ 360,000	\$ 362,530	\$ 210,000	\$ 210,000
57400	DEBT INTEREST	\$ 744,141	\$ 744,141	\$ 375,253	\$ 969,053	\$ 969,053
57400	Bond Interest Other Debt Interest	\$ 744,141	\$ 744,141	\$ 375,253	\$ 969,053	\$ 969,053
57400	TOTAL DEBT EXPENDITURES	\$ 744,141	\$ 744,141	\$ 375,253	\$ 969,053	\$ 969,053
57400	OF YEAR FUND BALANCE	\$ -	\$ -	\$ 39,889	\$ 39,889	\$ -
	BEGINNING YEAR FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

The Capital Reserve Fund is used to account for the accumulation of resources for, and the acquisition or construction of General Fixed Assets. Resources of the Fund have been, in recent times, derived from long term debt proceeds, grants, General Fund transfers and sales of fixed assets. A new objective of utilizing budget transfers as the primary means of funding capital projects is sought; thereby reducing the dependency on long term debt as a funding source. The expenditures are equipment purchases and construction projects which have been accounted for in the Capital Improvements Program.

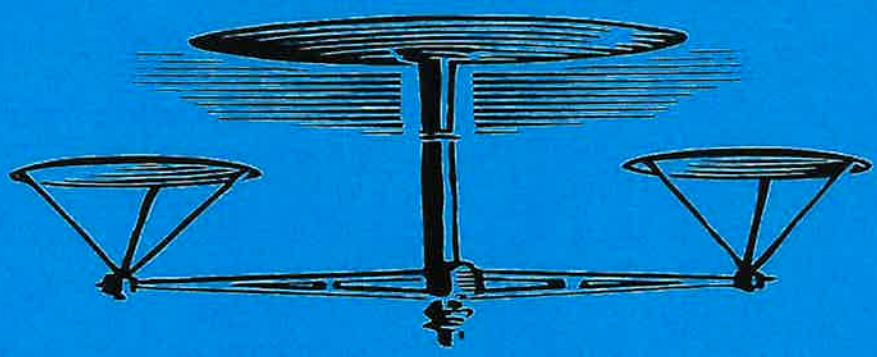
CAPITAL RESERVE FUND

TOWNSHIP OF WHITETAIL
2021 FINAL BUDGET
CAPITAL RESERVE FUND

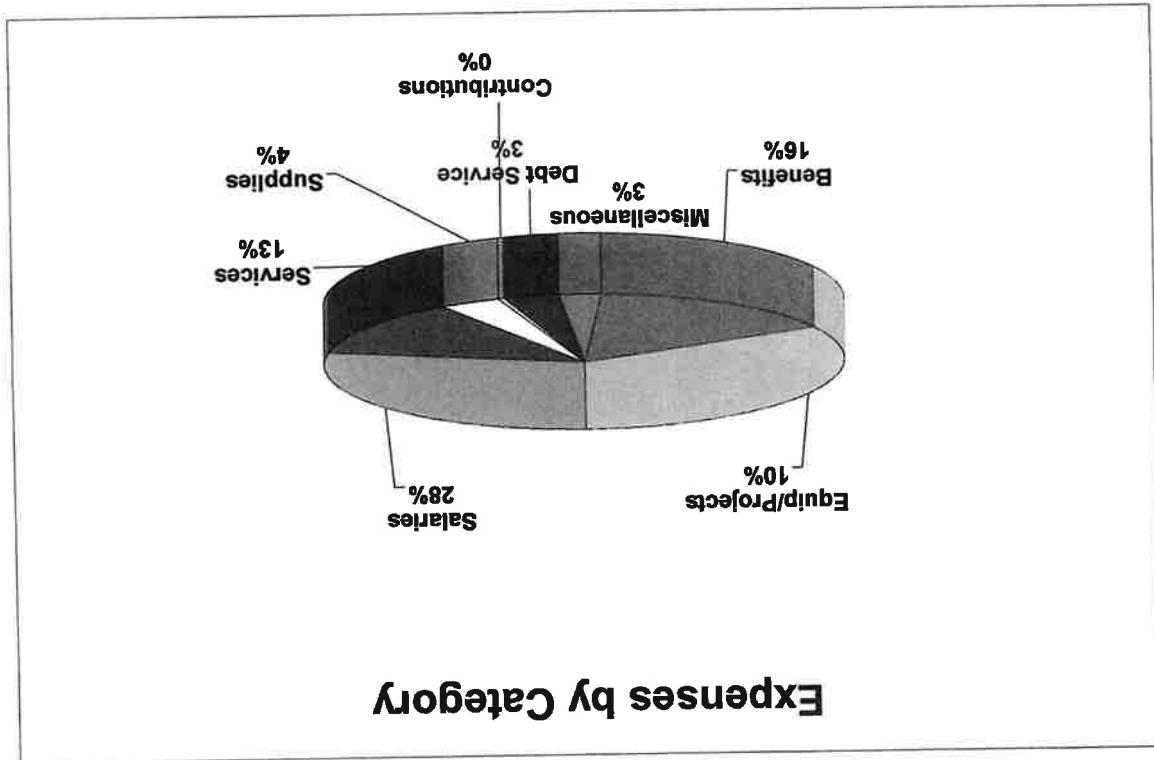
ACCOUNT	2020	2021	CHANGE
Revenue	\$ 1,387,000	\$ 1,312,500	-5.37%
Expeditures			
Legislative	\$ 17,600,000	\$ 9,568,519	-45.63%
Administrative	\$ -	\$ -	N/A
Benefits/Incentives	\$ 356,200	\$ 356,000	-0.06%
Police	\$ 1,502,000	\$ 124,000	-91.74%
Fire	\$ 42,000	\$ 42,000	0.00%
Development	\$ 4,200,000	\$ 272,500	18.77%
Traffic Control	\$ 1,510,700	\$ 1,794,280	18.77%
Public Works	\$ 36,000,000	\$ 246,600	9.50%
Recreation	\$ 36,000,000	\$ 2,000,000	-95.50%
Debt Service	\$ -	\$ -	N/A
Capital Reserve Transfer	\$ -	\$ -	N/A
Total Expenditures	\$ 21,283,400	\$ 12,131,399	-43.00%
Transfers In	\$ 9,000,000	\$ 10,816,899	9.56%
Transfers Out	\$ (19,896,400)	\$ (10,816,899)	-43.00%
Begining Balance	\$ 338,836	\$ 8,922,647	
Ending Balance	\$ (10,557,564)	\$ 3,748	

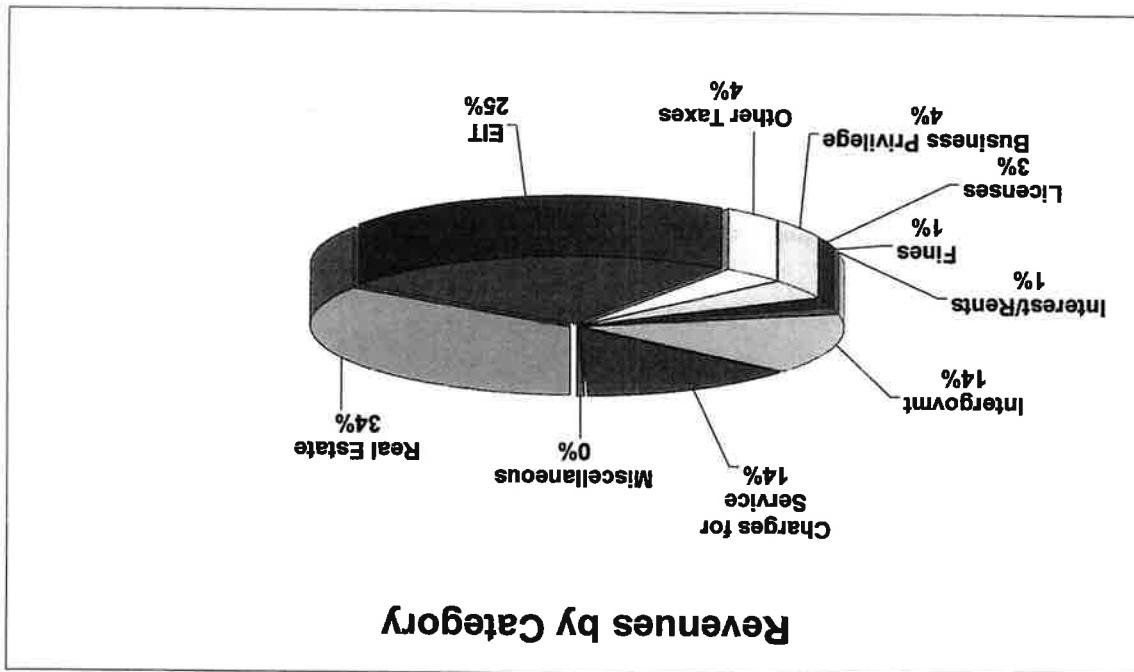
CAPITAL RESERVE						
Acct	Description	2020 Budget	Proposed	Final	Anticipated	2021 Budget
34100	Interest - General Fund	\$ 117,000	\$ 117,000	\$ 117,000	\$ 117,000	\$ 20,000
35400	Grant - Refunds/Misc	\$ 1,255,000	\$ 1,255,000	\$ 1,255,000	\$ 174,000	\$ 1,285,000
38000	Refunds/Misc	\$ 75,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
38700	Traffic Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
39300	Bond Proceeds	\$ 15,000	\$ 15,000	\$ 15,000	\$ 8,760	\$ 7,500
39100	Share of General Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
39201	Transfer - Traffic Impact	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,100,000	\$ 1,100,000
39202	Transfer - General Fund	\$ 1,387,000	\$ 1,387,000	\$ 1,387,000	\$ 1,312,500	\$ 1,312,500
39203	Transfer - Large Fund	\$ 9,000,000	\$ 9,000,000	\$ 9,000,000	\$ 10,250,000	\$ 1,900,000
39204	Transfer - Liquid Fuels	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
39205	Transfer - Debt Service	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 8,250,000	\$ -
39206	Transfer - Large Fund	\$ 10,387,000	\$ 10,387,000	\$ 10,387,000	\$ 10,507,760	\$ 3,212,500
000	PUBLIC SAFETY BUILDING	\$ 1,825,000	\$ 1,825,000	\$ 1,825,000	\$ -	\$ -
57030	Debt Service Transfer	\$ 15,700,000	\$ 15,700,000	\$ 15,700,000	\$ 7,756,481	\$ 9,568,519
54006	Public Safety Building	\$ 17,525,000	\$ 17,525,000	\$ 17,525,000	\$ 9,568,519	\$ 9,568,519
401	ADMINISTRATION	\$ 75,000	\$ 75,000	\$ 75,000	\$ 57,330	\$ 57,330
54001	General Consultation	\$ -	\$ -	\$ -	\$ -	\$ -
54006	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
403	TOTAL ADMINISTRATION	\$ 75,000	\$ 75,000	\$ 75,000	\$ 57,330	\$ 57,330
54001	GENERAL CONSULTATION	\$ -	\$ -	\$ -	\$ -	\$ -
54006	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
000	TOTAL ADMINISTRATION	\$ 15,700,000	\$ 15,700,000	\$ 15,700,000	\$ 7,756,481	\$ 9,568,519
54006	PUBLIC SAFETY BUILDING	\$ 17,525,000	\$ 17,525,000	\$ 17,525,000	\$ 9,568,519	\$ 9,568,519
403	TOTAL TREASURER	\$ -	\$ -	\$ -	\$ -	\$ -
54001	GENERAL CONSULTATION	\$ -	\$ -	\$ -	\$ -	\$ -
54006	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -
000	TOTAL TREASURER	\$ -	\$ -	\$ -	\$ -	\$ -

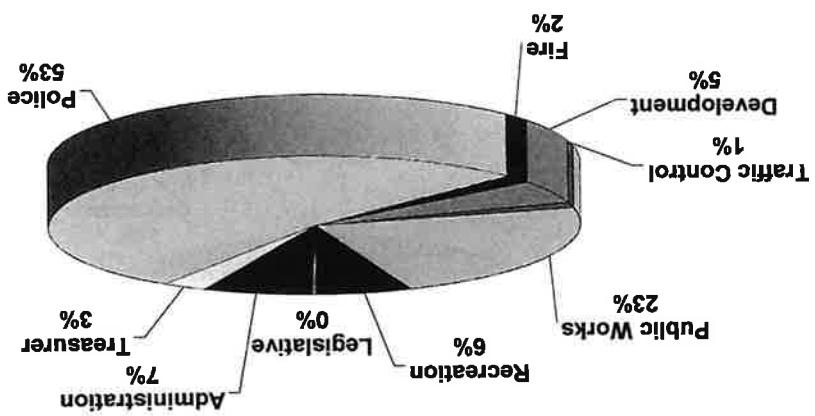
TOTAL EXPENDITURES	\$ 21,236,400	\$ 21,211,400	\$ 11,796,351	\$ 12,131,399	\$ 12,131,399
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (10,849,400)	\$ (10,824,400)	\$ (1,288,591)	\$ (8,918,899)	\$ (8,918,899)
BEGINNING YEAR FUND BALANCE	\$ 336,836	\$ 336,836	\$ 10,211,238	\$ 8,922,647	\$ 8,922,647
END OF YEAR FUND BALANCE	\$ (10,510,564)	\$ (10,485,564)	\$ 8,922,647	\$ 3,748	\$ 3,748



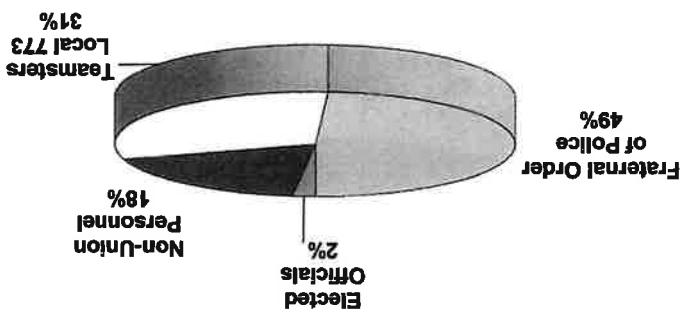
APPENDICES







Salaries by Department



Base Salaries-By Affiliation

TAX RATES FOR 2021	
TAX RATE	Real Estate
3.80 mills	Earned Income
1.00% of Whitehall residents' earned income	Business Privilege
1.00 mills (\$0.001 x gross receipts)	Wholesale
1.25 mills (\$.00125 x gross receipts)	Retail/Service/Rental
1/2 of 1.00% of purchase price	Ded Transfers
\$1/week to maximum of \$52.00	Local Services
\$5.00 per resident 18-72 years of age	Per Capita
Note: 1 mill equals \$.100 per thousand dollars of value	

		Assessed Value/03/01/2020
		Proposed Millage Rate
		Less 2.0% Uncollectible for 2021
		Less 2.0% Discount on 2021 Collected
		Tax Assessments Appeals Anticipated Interim Taxes
		Less 2.0% Discounted Mill

CALCULATION OF 2021 REAL ESTATE TAX REVENUE

TOWNSHIP OF WHITETHALL

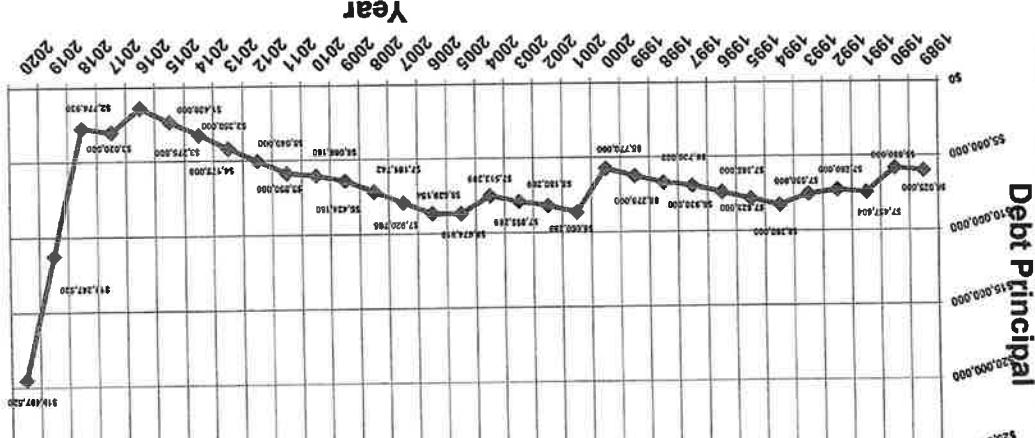
TOWNSHIP OF WHITETAIL

CALCULATION OF 2021 GARBAGE FEE REVENUE

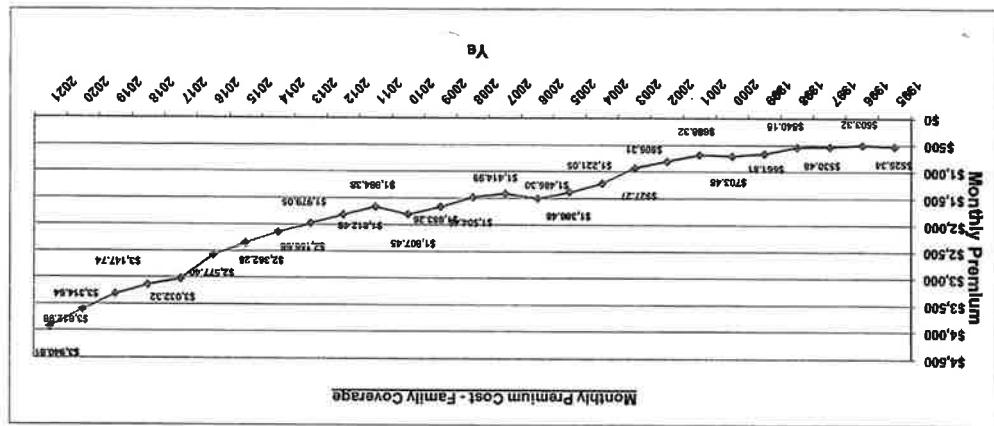
Residential (8,192 Customers)	\$	2,744,320.00
Garbage Fee Duplicate Value	\$	2,744,320.00
Exonerations - Full and Partial (1,067)	\$	89,361.25
Subtotal Gross Garbage Duplicate Less Uncollectible for 2021 (8.00%)	\$	2,654,958.75
Less 2.0% Discount on 2021 Collected	\$	2,442,562.05
Lenses Collection Less 2.0% Discount on 2021 Collected	\$	48,851.24
Collection on Delinquent Accounts	\$	130,000.00
TOTAL REVENUE	\$	2,553,710.81

Township of Whitehall
Summary of Annual Debt Service After Issuance of Series of 2020

Fiscal Year	Series of 2020	Series of 2019	Series of 2017	Total
2021	451,885.42	350,650.00	378,517.77	1,179,053.19
2022	450,500.00	354,650.00	371,726.85	1,176,876.85
2023	449,250.00	353,450.00	376,509.29	1,179,209.29
2024	447,500.00	352,250.00	375,925.43	1,175,675.43
2025	450,250.00	356,200.00	374,776.82	1,181,228.82
2026	447,250.00	524,975.00	203,412.19	1,175,637.19
2027	448,750.00	527,800.00	203,419.51	1,178,989.51
2028	449,500.00	730,812.50	0.00	1,180,312.50
2029	449,500.00	727,000.00	0.00	1,176,500.00
2030	451,900.00	720,950.00	0.00	1,180,850.00
2031	448,700.00	730,450.00	0.00	1,179,150.00
2032	446,900.00	731,500.00	0.00	1,176,400.00
2033	450,000.00	727,100.00	0.00	1,177,100.00
2034	447,900.00	727,400.00	0.00	1,175,300.00
2035	450,700.00	726,697.50	0.00	1,177,697.50
2036	448,300.00	730,817.50	0.00	1,178,917.50
2037	450,800.00	728,337.50	0.00	1,176,137.50
2038	448,100.00	730,300.00	0.00	1,178,400.00
2039	450,300.00	731,325.00	0.00	1,181,625.00
2040	447,300.00	730,500.00	0.00	1,177,800.00
2041	449,200.00	728,975.00	0.00	1,178,175.00
2042	450,900.00	736,750.00	0.00	1,187,650.00
2043	447,400.00	728,475.00	0.00	1,175,875.00
2044	448,800.00	728,675.00	0.00	1,178,475.00
Totals	10,781,565.42	15,225,140.00	2,282,287.85	28,289,013.07



Whitehall Township
Debt Principal Outstanding



	2020 Cost	Annual	Co-Pay	Co-Pay Annual	Rebate	Annual
Total	\$ 251,442.22	\$ 3,017,306.84	\$ 33,887.51	\$ 404,250.12	\$ 44,716.18	\$ 336,594.16
Other - Retirees/COBRA	\$ 39,851.52	\$ 475,818.24	\$ 1,939.73	\$ 23,276.76	\$ 2,553.97	\$ 30,547.64
Department 450 - Recreation	\$ 13,396.51	\$ 160,746.12	\$ 1,875.37	\$ 22,504.44	\$ 1,322.50	\$ 16,870.00
Department 430 - Public Works	\$ 57,092.47	\$ 685,109.64	\$ 7,992.95	\$ 95,015.40	\$ 13,226.52	\$ 158,718.24
Department 417 - Traffic Control	\$ 5,298.09	\$ 63,577.08	\$ 741.73	\$ 8,900.76	-	-
Department 416 - Development	\$ 15,481.40	\$ 188,776.80	\$ 2,634.96	\$ 31,619.52	\$ 2,376.88	\$ 28,546.56
Department 413 - Fire	\$ 10,095.85	\$ 121,150.20	\$ 1,413.42	\$ 16,981.04	-	-
Department 410 - Police	\$ 5,892.95	\$ 70,715.40	\$ 794.52	\$ 9,534.24	\$ 2,498.48	\$ 29,957.76
Police Masters	\$ 82,822.18	\$ 933,866.16	\$ 13,255.12	\$ 159,061.44	\$ 17,071.05	\$ 204,652.80
Department 403 - Treasurer	\$ 5,516.58	\$ 66,198.96	\$ 772.32	\$ 9,267.84	\$ 2,120.37	\$ 25,444.44
Administration	\$ 16,195.87	\$ 194,348.04	\$ 2,267.39	\$ 27,208.68	\$ 3,546.41	\$ 42,556.92

WHITEHALL TOWNSHIP - 2021 BUDGET

HEALTH INSURANCE COSTS

PREMIUM COSTS

2020 Cost

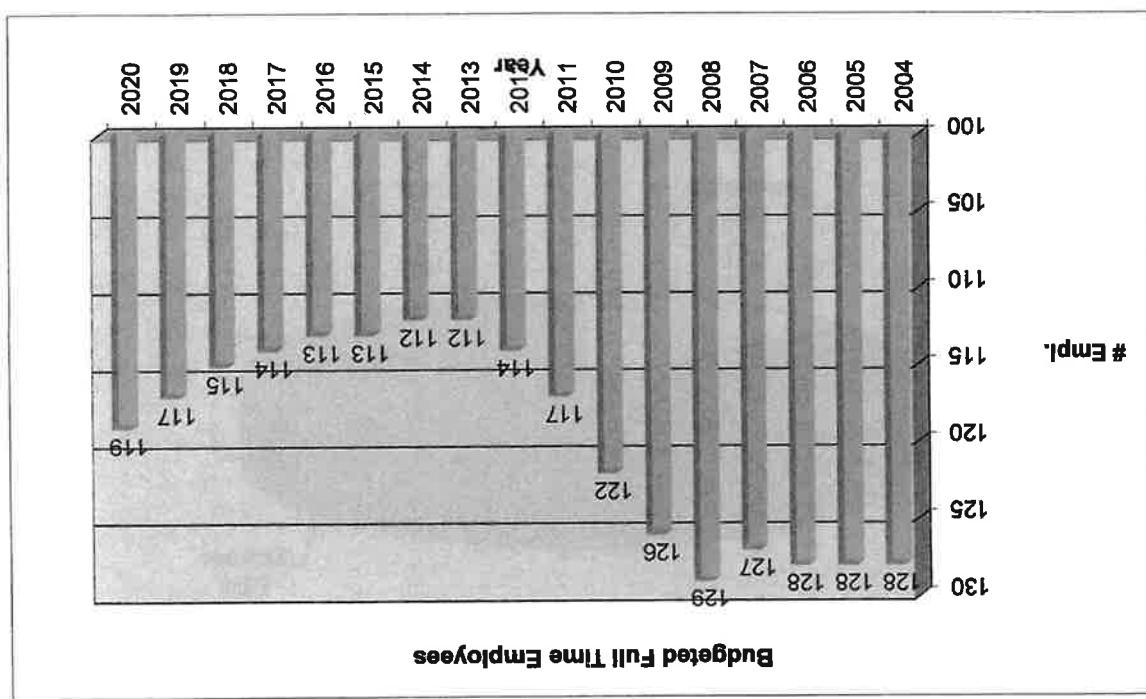
Annual

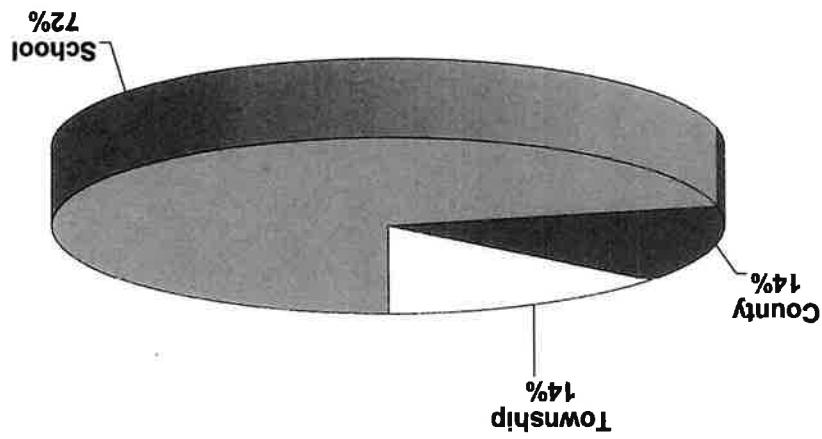
Co-Pay

Co-Pay Annual

Rebate

Annual





Whitehall Township Tax Effort

