BOROUGH OF INDIANA

Annual Budget

2021

Directory

Mayor

George E. Hood

Council Members

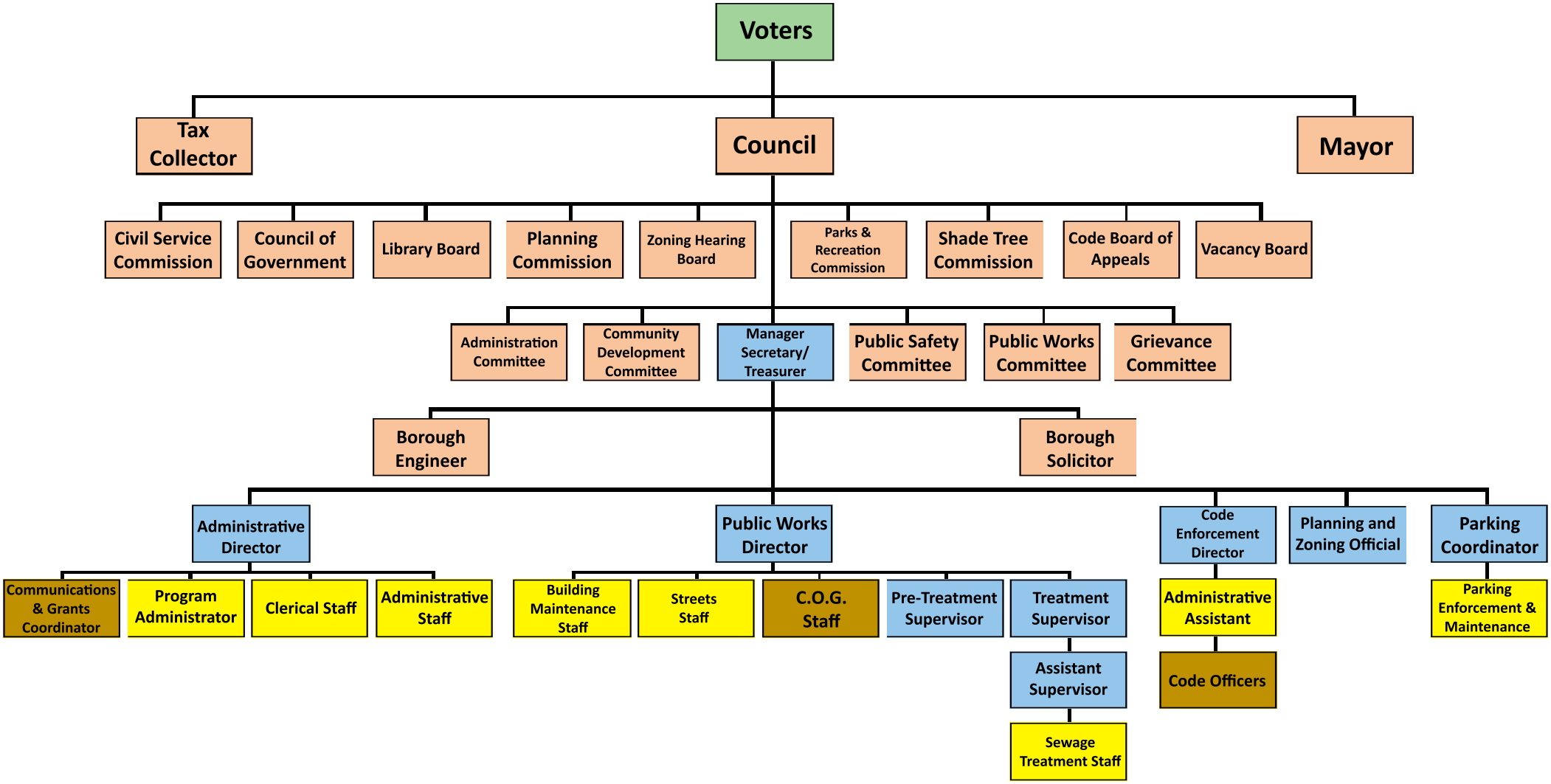
Peter Broad – President	Ward 1
Gerald Smith – Vice-President	Ward 2
Ben Ford	Ward 2
Donald Lancaster	Ward 2
Sean McDaniel	Ward 3
Jim McQuown	Ward 1
Kaycee Newell	Ward 4
Betsy Sarneso	Ward 3
Sara Steelman	Ward 1
Sara Stewart	Ward 4
Poom Taylor	Ward 3
Jonathan Warnock	Ward 4

Borough Management Staff

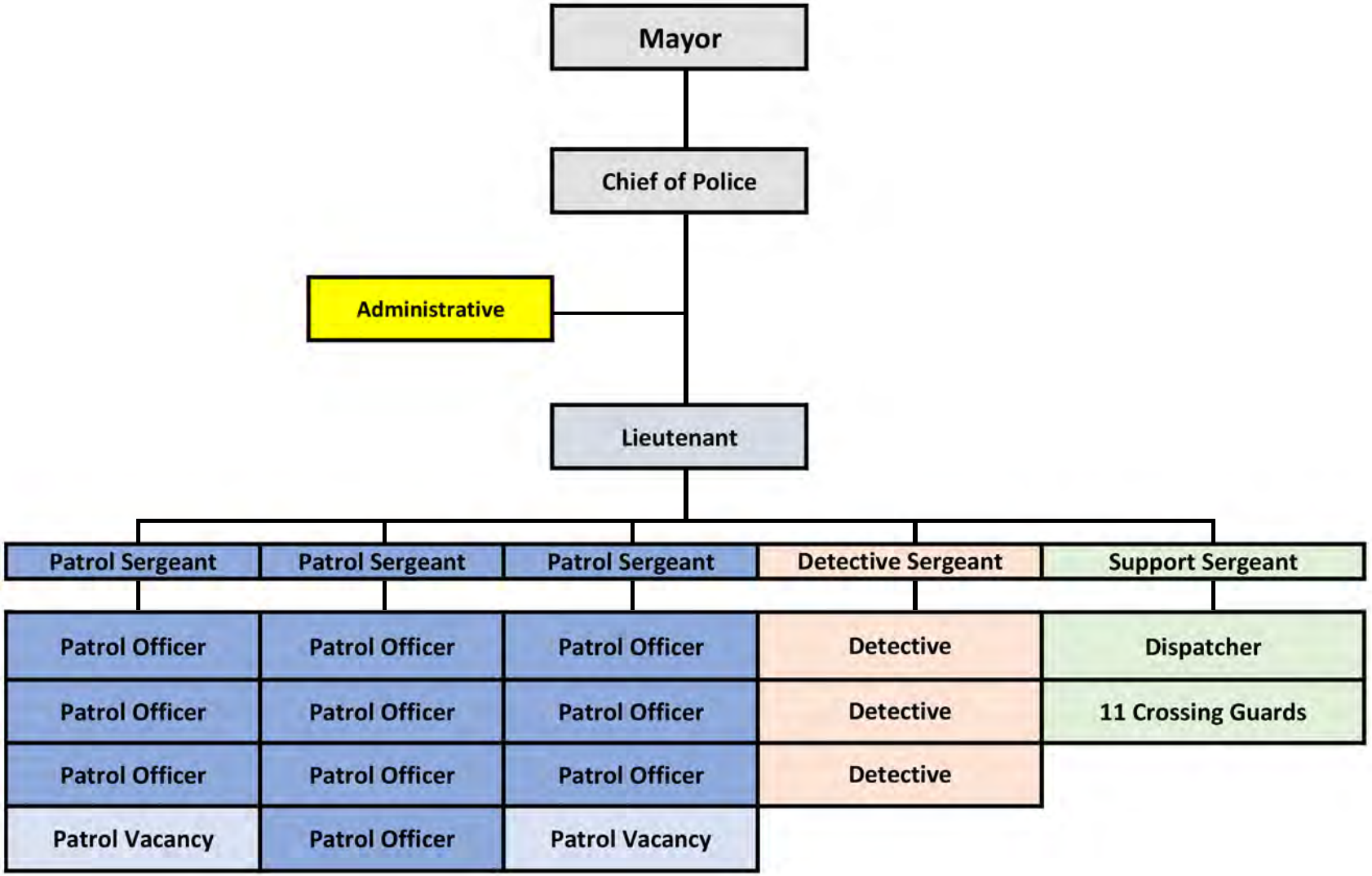
Michael Foote	Borough Manager
David Fairman	Director of Public Works
Otto Peterson	Director of Code Enforcement & Zoning
Justin Schawl	Police Chief
Hank Kukula	Parking Coordinator
Nichole Sipos	Administrative Administrator
John Rellick	Sewage Plant Supervisor
Roland Francis	Assistant Sewage Plant Supervisor
Diane Peffer	Assist to the Borough Manager

INDIANA BOROUGH
Pennsylvania

Organizational Chart



INDIANA BOROUGH POLICE DEPARTMENT



Number of Employees
2021

Employee Classification	Union	Non-Union	Total Employees
Uniform	20		
Non-Uniform	22		
Subtotal	42		
Management		14	
Crossing Guard		9	
Subtotal		23	
Total Employees			65

Full-Time	53
Part-Time	12
Total	65

Step	Action	Date	Responsibility
1	Budget Request Forms Distributed	July, 2020	Manager
2	Preliminary Meetings with Department Heads, Division Managers, Supervisors	July, 2020	Manager
3	Submission of Budget Draft Budgets to Manager	September, 2020	Staff
4	Preliminary Budget Preparation	Sept.-Oct., 2020	Manager
5	Committee Review	October, 2020	Manager, Chief, & Dept. Heads
6	Committee Approvals – (move to full Council)	October, 2020	Manager, Chief, & Dept. Heads
7	Budget Revisions and Edits	October, 2019	Manager, Chief, & Dept. Heads
8	Work Session Discussion	November 3, 2020	Manager, Borough Council
9	Motion to Advertise Proposed Budget	Nov. 3, 2020	Borough Council
10	Adoption of 2021 Budget	Dec. 8, 2020	Borough Council

Budget Message

December 8, 2020

Dear Members of Borough Council,

I am pleased to present the proposed 2021 budget for your review and deliberation. This message serves as a brief introduction to the ensuing document and gives further background to the Borough's fiscal state. This year's process began in July when worksheets for each of the expense and revenue categories were prepared. The process continued as I met with staff to review individual line items and various capital needs. Much as I have done each year, my goal is to assess current and future needs, while also balancing our continued revenue constraints.

Format

With each of the budgets I have prepared, I have followed the same format to provide consistency and readability. Once again, the use of summary pages in the first section of the document should assist with an at-a-glance opportunity to quickly review the 2021 Budget. The summary will be followed by a breakdown for each department and fund.

This document encompasses the overall financial perspective of the Borough, including the General Fund plus all other Enterprise, Special Revenue, and Proprietary Funds. I trust that this format will continue to provide appropriate support in in the adoption of the budget on December 8th.

Fiscal Year 2020

As Council is well aware, COVID-19 has had an impact at the national, state and local levels. Locally, COVID has challenged community members, the business community, IUP and our organization. Therefore, Council should keep in mind the current and future challenges posed by the COVID-19 pandemic. While we are in a reasonable financial condition, the Borough will need to continue the process of budgeting for operational contingency funds while prioritizing long-term capital needs and projects. Assuming other components found within departmental line items remain constant, unanticipated and unavoidable events (i.e. elevator repair at the Community Center) will have an impact on contingency funds.

I have endeavored to identify Department and Fund line items to highlight below. My goal is to summarize specific areas in advance of the upcoming Work Session to provide answers to anticipated questions.

General Fund Revenues

It is important to note that preliminary revenue projections for the 2021 Budget indicate a reduction of roughly 3%. One

major contributor to this scenario is the alignment of historical revenue streams, including Real Estate Taxes, to the 2021 Budget. Secondary contributors to reduced revenue are the projected impacts caused by COVID-19.

General Fund Expenditures

Expenditures within the General Fund Budget were reduced by 3% for the 2021 Budget. This reduction coupled with the revenue reduction are important to note because this marks the third year in a row that revenues and expenditures have been decreased. One area that was extremely helpful to the Borough once again this year was the modest increase in Medical Insurance costs combined with a reduction in Workers Compensation and General Liability insurance reductions. In addition, the Borough benefitted by the retirement of the Community Center construction loan.

The Borough has made progress in improving the financial health of the General Fund by increasing the fund balance in 2019 and 2020. These gains will protect the Fund from unanticipated and therefore unbudgeted expenses. However, future budgets will need to address aging computer equipment and software, an out-of-date telephone system, and general conditions of Borough Hall.

Preparation for Future Staffing Needs

As Council is aware, succession planning has become a priority for senior staff. The proposed 2021 Budget reflects some of that planning and next year's budget will continue that process.

Recommendation

Due to the ongoing impacts caused by the pandemic and the unknown future impacts for 2021 and beyond, the Administration Committee and Staff recommend no increase in taxes or rates for 2021.

Summary of General Fund Department Proposed Budgets

Administration Department

The 2021 Budget is proposed to decrease by 1% over the 2020 Budget.

Building & Offices

The proposed budget for 2021 increased by 5% to address historical utility expenses.

Police

The Police Department was able to manage projected expenditures with a 4% decrease. This was accomplished with an adjustment to salaries to better reflect budgetary needs.

Codes/Zoning

Uncharacteristically, this Department will see an increase in projected expenditures this year. For 2021, the projected increase is 8%. The reasons for this change are the provision of succession planning and the ability to the Department to lease a new vehicle.

Planning

The Proposed 2021 Budget will remain the same as last year.

Streets

The proposed 2021 Budget will remain the same level as last year.

Crossing Guards

There are no changes to the 2021 proposed Budget.

Insurance

As mentioned above, the Borough will experience a modest increase in Health Insurance. As occurs each year, the Minimum Municipal Obligation (MMO) will experience an offset by state funds. Workers Compensation and General Liability line items will reflect decreases for 2021.

Stormwater

The proposed 2021 Budget for Stormwater Management will experience a reduction of 20% to better reflect the cost of projects planned to take place next year.

Miscellaneous

This section of the General Fund Budget is projecting a 42% increase for 2021 due to increasing costs associated with operating and maintaining the Community Center. While the property represents a financial responsibility to the Borough, the Library, Museum, and Downtown Indiana exemplify the many positive attributes of the Borough of Indiana.

Debt Service

This area is projected to experience a 13% reduction due to the retirement of the Community Center construction loan.

Enterprise and Proprietary Funds

Liquid Fuels

Of note, $200,000 has been added to the proposed 2021 Budget to provide funding for annual paving project. This action follows the shift the Borough employed in 2020 to ease the burden on the General Fund Budget.

Library

No significant changes to the Fund.

Fire Protection

No significant changes to the Fund.

Shade Tree

No significant changes to the Fund.

Solid Waste (Recycling)

Adjustments were made again this year to the budget to reflect historical revenue and expenses. Of note, it is anticipated that Indiana County Solid Waste Authority (ICSWA) fees will increased again in 2021. Therefore, adjustments to reflect the increase in expense has been made. One suggestion to consider for the next budget cycle is to increase

recycling fees from $1.00 to $2.00 per month to offset continued decreases in revenue share causing increases in ICSWA collection fees.

Sewer Maintenance

No significant changes made to the Fund.

Sewerage Operations

The fund has allocated $61,000 to pay for COVID-19 surveillance expenses.

Parking Fund

The Parking Department experienced significant losses in 2020 due to COVID-19 impacts to revenues. The proposed 2021 Budget projects a deficit of approximately $80,000. Should the projects prove truce, the current fund balance will be exhausted. Therefore, continued vigilance will need to be employed in monitoring the financial health of the fund while the community manages ongoing impacts due to COVID-19.

Capital Reserve

The Capital Reserve Fund will not be utilized in 2021 with an expectation that the 2022 budget will begin to incorporate a 5-Year Capital Improvement Plan (CIP) addressing capital needs post-COVID-19.

Community Activities

Downtown Indiana

The Borough will continue to explore opportunities to partner with Downtown Indiana (DI) for the betterment of the community. The Borough has assumed certain functions to provide continuity for certain initiatives that were previously under the purview of DI.

Community Center

The Indiana Community Center, a community resource which houses the Indiana Free Library, the Jimmy Stewart Museum, and the offices of Downtown Indiana will continue to be the focus of maintenance staff in order to mitigate the effects of delayed maintenance.

FY 2020 Impact

As of this writing, it continues to remain unclear whether the Borough will experience significant revenue shortfalls in FY 2020. However, all borough employees are to be commended for their efforts in reducing spending which has provided the financial cushion necessary for the organization to manage the current COVID pandemic.

Flood Control, DCED and CDBG Funds

Staff continues to update and manage Indiana Borough's 10-20 Year Stormwater Plan. The Plan, as previously stated, is designed to be a "living document," which will direct future project implementation, pursuit of DCED Grant Funds, plus the

utilization of Stormwater Management and CDBG Funds. The CDBG 3-year Plan for stormwater mitigation projects will continue to move forward.

In addition, Staff will continue to advocate at the state level for the ability of the Borough to implement a Stormwater Fee Program to better serve the community by employing a consistent revenue stream to offset stormwater infrastructure improvement costs.

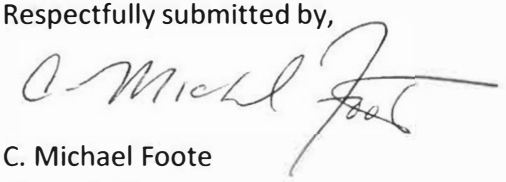
Conclusion

Indiana Borough, while faced with multiple challenges, remains in a sound financial state. Much like previous years, the 2019 audit report confirms the Borough employs responsible internal control regarding fiscal operations. There are, however, some small procedural changes that will need to be refined much as we have done in previous years.

Staff, at a Department, Division, and Fund level continue to monitor monthly spending so that expenditures align with actual revenues. Unfortunately, this practice will be difficult to maintain in future years for a variety of reasons.

With that said, we must work collaboratively towards addressing current and future needs. The 2021-2025 CIP development process could be the starting point for identifying future needs while balancing the goal of achieving consistent annual operational contingency funds to set aside in a long-term reserve fund. This strategy will provide a buffer for the Borough from both anticipated (contractual) and unanticipated (emergency) events.

Respectfully submitted by,



C. Michael Foote
Borough Manager

Proposed Budget

Summary

At-a-Glance Summary

General Fund
Revenue and Expense Summary

	Budget 2019	Δ Budget 2019-2018	% Budget 2019-2018	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
BEGINNING BALANCE	$18,781			$284,723			$500,000		
Total Revenues	$6,561,759	-$169,219	-3%	$6,129,479	-$432,280	-7%	$5,965,235	-$164,244	-3%
Total Expenditures	$6,561,759	-$112,690	-2%	$6,129,479	-$432,280	-7%	$5,965,235	-$164,244	-3%
Surplus/Deficit	$0			$0			$0		
Operational Surplus	$21,916			$0					
ENDING BALANCE	$284,723			$500,000			$500,000		

Summary of Major Funds

Revenues

Fund Type:	Budget 2020	Δ Budget 2020-2019	% Budget 2019-2018	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
General Fund	$6,129,479	-$432,280	-7%	$5,965,235	-$164,244	-3%
Liquid Fuels (Highway)	$377,322	-$181,994	-33%	$346,696	-$30,626	-8%
Library	$74,704	$0	0%	$73,650	-$1,054	-1%
Fire Protection	$104,000	$0	0%	$97,350	-$6,650	-6%
Shade Tree	$19,250	$0	0%	$18,786	-$464	-2%
Solid Waste (Recycling)	$752,650	$59,750	9%	$739,850	-$12,800	-2%
Sewer Maintenance	$859,928	$23,428	3%	$857,996	-$1,932	0%
Sewer Operations	$3,131,517	$544,317	21%	$3,102,755	-$28,762	-1%
Parking	$788,200	-$54,617	-6%	$585,700	-$202,500	-26%
Capital	$0	$0		$0	$0	
TOTAL FUNDS:	$12,237,050	-$41,396	0%	$11,788,018	-$449,032	-4%

Expenses

Fund Type:	Budget 2020	Δ Budget 2020-2019	% Budget 2019-2018	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
General Fund	$6,129,479	-$432,280	-7%	$5,965,235	-$164,244	-3%
Liquid Fuels (Highway)	$398,500	$53,000	15%	$541,500	$143,000	36%
Library	$74,704	$0	0%	$73,650	-$1,054	-1%
Fire Protection	$104,000	$0	0%	$97,350	-$6,650	-6%
Shade Tree	$19,250	$0	0%	$18,250	-$1,000	-5%
Solid Waste (Recycling)	$808,921	$70,848	10%	$812,056	$3,136	0%
Sewer Maintenance	$954,054	$98,740	12%	$1,011,136	$57,083	6%
Sewer Operations	$3,099,107	$121,900	4%	$3,173,155	$74,048	2%
Parking	$765,848	-$57,004	-7%	$698,920	-$66,928	-9%
Capital	$0	$0		$0	$0	
TOTAL FUNDS:	$12,353,863	-$144,796		$12,391,253	$37,390	0.30%

Summary- General Fund Revenues

	Budget 2019	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
Taxes	$4,255,441	$4,175,072	-$80,369	-1.89%	$4,057,116	-$117,956	-3%
Licenses, Permits, Franchise	$128,550	$138,450	$9,900	8%	$136,200	-$2,250	-2%
Fines and Costs	$158,000	$136,000	-$22,000	-14%	$91,000	-$45,000	-33%
Intergovernmental Revenue	$1,268,768	$919,457	-$349,311	-28%	$936,919	$17,462	2%
Departmental Earnings	$247,000	$254,500	$7,500	3%	$243,000	-$11,500	-5%
Interest Earnings	$4,000	$6,000	$2,000	50%	$1,000	-$5,000	-83%
Other Receipts	$500,000	$500,000	$0	0%	$500,000	$0	0%
TOTAL RECEIPTS	$6,561,759	$6,129,479	-$432,280	-7%	$5,965,235	-$164,244	-3%

Summary- General Fund Expenditures

Account Number	Department	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020	% of 2021 Budget
400-406	Administration	$498,355	-$35,143	-7%	$493,370	-$4,985	-1%	8%
409	Building & Offices	$162,802	$1,092	1%	$170,302	$7,500	5%	3%
410	Police	$2,774,203	$58,766	2%	$2,651,290	-$122,913	-4%	44%
413	Codes	$287,014	-$12,098	-4%	$309,976	$22,962	8%	5%
414	Planning-Zoning	$163,475	-$25,134	-13%	$154,128	-$9,347	-6%	3%
430,438	Public Works- Streets	$676,417	-$244,836	-27%	$678,052	$1,635	0%	11%
419	Crossing Guards	$60,208	-$693	-1%	$60,208	$0	0%	1%
482-489	Insurance	$618,659	-$28,173	-4%	$660,351	$41,692	7%	11%
446	Stormwater	$200,288	-$38,712	-16%	$161,000	-$39,288	-20%	3%
450-459	Miscellaneous	$50,934	-$203,057	-80%	$74,434	$23,500	46%	1%
417-477	Debt Service	$637,125	$72,000	13%	$552,125	-$85,000	-13%	9%
TOTAL EXPENDITURES		$6,129,480	-$455,987	-7%	$5,965,235	-$164,245	-3%	100%

2020-End of Year Projected Fund Balances

Account Number		Beginning Balance	Projected Ending Balance
01	General Fund	$284,200	$750,000
	Special Revenue Funds		
35	Highway (Liquid Fuels)	$703,041	$613,322
04	Library	$52	$4,000
03	Fire Protection	$12,674	$40,000
07	Shade Tree	$10,396	$16,000
95	Solid Waste/ Recycling	$588,412	$570,000
09	Sewage Maintenance	$787,688	$625,000
08	Sewage Operating	$241,913	$724,000
05	Parking	$171,777	$0
30	Capital	$0	$0
96	Utility Holding Account	$253,767	$190,000
02	Street Light Fund	$1,571	$1,797
40	BIDD	$120,190	$120,570
33	Police Capital	$22,987	$35,700
18	Marcellus Shale	$79,791	$82,249
19	Police Federal Equity	$5,166	$5,175
99	Project Account	$0	$165,185
	TOTAL- All Accounts	$3,283,625	$3,942,998

General Fund

Detail

General Fund Revenues

Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
Revenues							
	Taxes						
01-301-100	Real Estate Tax-Current	$3,044,072	-$61,369	-2%	$2,994,366	-$49,706	-2%
01-301-200	Real Estate-Prior Years	$20,000	-$10,000	-33%	$5,000	-$15,000	-75%
01-301-400	Real Estate-Delinquent	$110,000	$30,000	38%	$110,000	$0	0%
01-310-100	Real Estate Transfer Tax	$80,000	$5,000	7%	$70,000	-$10,000	-13%
01-310-210	Earned Income-current	$630,000	$30,000	5%	$600,000	-$30,000	-5%
01-310-220	Earned Income-Delinq	$5,000	-$5,000	-50%	$2,500	-$2,500	-50%
01-310-510	Local Service Tax	$285,000	$0	0%	$275,000	-$10,000	-4%
01-310-520	Local Service Tax- prior yrs	$1,000	-$69,000	-99%	$250	-$750	-75%
	Sub-Total:	$4,175,072	-$80,369	-2%	$4,057,116	-$117,956	-3%
	Licenses, Permits,Franchise						
01-321-320	Salvage Yard License	$100	$0	0%	$100	$0	0%
01-321-740	Mechanical Devices	$3,000	$0	0%	$2,500	-$500	-17%
01-321-800	Cable TV Franchise	$125,000	$10,000	9%	$125,000	$0	0%
01-321-900	Misc. Permits & Fees	$10,000	$0	0%	$8,500	-$1,500	-15%
01-342-010	Royalties-Natural Gas	$150	$0	0%	$100	-$50	-33%
01-321-901	Outdoor Dining Fee	$200	-$100	-33%	$0	-$200	-100%
	Sub-Total:	$138,450	$9,900	8%	$136,200	-$2,250	-2%
	Fines and Costs						
01-331-060	PA State Police Fines	$6,000	-$2,000	-25%	$4,000	-$2,000	-33%
01-331-110	Vehicle Code Violation	$15,000	-$5,000	-25%	$10,000	-$5,000	-33%
01-331-130	Magistrate Fines	$115,000	-$15,000	-12%	$77,000	-$38,000	-33%
	Sub-Total:	$136,000	-$22,000	-14%	$91,000	-$45,000	-33%
	Intergovernmental Revenue						
01-355-010	Public Utility Tax	$5,000	$0	0%	$4,000	-$1,000	-20%
01-355-080	Alcohol Beverage Tax	$8,000	$2,000	33%	$10,000	$2,000	25%
01-355-120	Foreign Casulty-Pension	$266,534	$1,102	0%	$304,996	$38,462	14%
01-355-130	Foreign Fire Ins	$61,000	-$10,000	-14%	$60,000	-$1,000	-2%
01-355-150	Drug Task Force-Reimb	$40,000	$0	0%	$40,000	$0	0%
01-355-151	Winter Maint. OT Liq Fuel	$23,000	$0	0%	$15,000	-$8,000	-35%
01-355-152	UAD Reimbursement	$10,000	-$10,000	-50%	$0	-$10,000	-100%
01-355-153	Safe Street Reimb.	$5,000	$4,000	400%	$5,000	$0	0%

01-355-155	DUI Task Force Reimb	$2,000	$0	0%	$2,000	$0	0%
01-358-100	Crossing Guard Reimb	$30,000	-$450	-1%	$30,000	$0	0%
01-358-200	Sewer Maint Reimb	$153,387	-$329,986	-68%	$153,387	$0	0%
01-358-300	Sewage Operating Reimb	$122,866	$30,363	33%	$122,866	$0	0%
01-358-301	SOF Pension	$0	-$32,340	-100%	$0	$0	
01-358-400	Reimb Employee Health care	$18,000	-$4,000	-18%	$15,000	-$3,000	-17%
01-358-401	CDBG Planning fund	$0	$0		$0	$0	
01-358-500	Solid Waste Reimb	$88,274	$1	0%	$88,274	$0	0%
01-359-100	Pilot (IUP)	$86,396	$0	0%	$86,396	$0	0%
01-351-000	Federal Grants		$0	0%	$0	$0	
01-354-000	Street Scape Project		$0		$0	$0	
	Sub-Total:	$919,457	-$349,311	-28%	$936,919	$17,462	2%
	Departmental Earnings						
01-331-010	Police Mis. Receipts	$8,000	$4,000	100%	$8,000	$0	0%
01-331-011	Police Academy Reimbursement	$6,000			$6,000	$0	0%
01-331-030	Accidents/Complaints	$3,000	$0	0%	$3,000	$0	0%
01-355-154	Police Contracted O.T.	$4,000	$0	0%	$4,000	$0	0%
01-361-301	Code/Fees/Fines	$4,000	$1,000	33%	$2,500	-$1,500	-38%
01-361-340	Zoning Hearing Fees	$2,000	-$1,000	-33%	$2,000	$0	0%
01-362-410	Building/Zoning Permits	$55,000	-$20,000	-27%	$55,000	$0	0%
01-362-450	Property Reg/Inspection	$110,000	$15,000	16%	$100,000	-$10,000	-9%
01-362-451	Stormwater review	$2,500	-$2,500	-50%	$2,500	$0	0%
01-364-200	Leaf/Branch Collection	$50,000	$0	0%	$50,000	$0	0%
01-380-000	Refunds and Misc.	$10,000	$5,000	100%	$10,000	$0	0%
01-358-600	Parking Reimbursement	$0	$0		$0	$0	
	Sub-Total:	$254,500	$1,500	1%	$243,000	-$11,500	-5%
	Interest Earnings						
01-341-010	Interest General	$6,000	$2,000	50%	$1,000	-$5,000	-83%
01-341-020	Interest Unemp Comp	$0	$0		$0	$0	
	Sub-Total:	$6,000	$2,000	50%	$1,000	-$5,000	-83%
	Other Receipts						
01-130-009	Internal Transfer	$500,000	$500,000		$500,000	$0	0%
01-394-100	TAN loan	$0	-$500,000	-100%	$0	$0	
	Sub-Total:	$500,000	$0	0%	$500,000	$0	0%
	Total Receipts	**$6,129,479**	**-$432,280**	-7%	**$5,965,235**	**-$164,244**	**-3%**

GENERAL	Administration						
Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Expenditures						
	Personnel Expenses						
01-400-110	Wages-Mayor	$4,000	$0	0.00%	$4,000	$0	0%
01-401-112	Wages-Manager	$90,000	$10,000	12.50%	$80,000	-$10,000	-11%
01-401-113	Wages-Assist Manager	$0	-$15,000	-100.00%	$5,000	$5,000	
01-406-162	Wages - Communications & Grant Coordinator	$45,000	$13,000	40.63%	$45,000	$0	0%
01-402-120	Wages-Finance	$94,413	$2,750	3.00%	$94,413	$0	0%
01-405-140	Wages-Clerical	$0	-$48,050	-100.00%	$0	$0	
01-403-114	Tax Collectors Comm	$30,000	$1,160	4.02%	$30,000	$0	0%
01-403-200	Tax Collectors Expense	$1,500	-$560	-27.18%	$1,500	$0	0%
01-403-300	Municipal Services Refund	$500	-$530	-51.46%	$500	$0	0%
01-404-314	Legal Services	$90,000	$10,000	12.50%	$90,000	$0	0%
01-406-156	Health Insurance	$51,986	$7,556	17.01%	$52,766	$780	1%
01-406-157	Health Ins Buyout	$4,800	-$4,800	-50.00%	$4,800	$0	0%
01-406-158	Life Insurance	$2,500	$955	61.81%	$2,500	$0	0%
01-406-161	Social Security/Medicare	$17,856	$1,376	8.35%	$17,091	-$765	-4%
01-406-163	Inhabit Indiana Program	$5,000	-$15,000	-75.00%	$5,000	$0	0%
	Sub-Total:	$437,555	-$37,143	-7.82%	$432,570	-$4,985	-1%
	Operation Expenses						
01-406-210	Office Supplies	$7,000	$0	0.00%	$7,000	$0	0%
01-406-260	Minor Office Equipment	$800	$0	0.00%	$800	$0	0%
01-406-310	Professional Services	$9,000	-$3,000	-25.00%	$9,000	$0	0%
01-406-311	Audits	$7,000	$0	0.00%	$7,000	$0	0%
01-406-314	Codification	$4,000	$0	0.00%	$4,000	$0	0%
01-406-340	Advertising/Printing	$6,000	$0	0.00%	$6,000	$0	0%
01-406-353	Official Bonds	$1,500	$0	0.00%	$1,500	$0	0%
01-406-420	Dues and Subscriptions	$10,000	$500	5.26%	$10,000	$0	0%
01-406-460	Meeting/Conferences	$6,500	-$1,500	-18.75%	$6,500	$0	0%
01-406-751	Computer Equipment	$9,000	$6,000	200.00%	$9,000	$0	0%
	Sub-Total:	$60,800	$2,000	3.40%	$60,800	$0	0%
	Total Administration	**$498,355**	**-$104,923**	**-20%**	**$493,370**	**-$4,985**	**-1%**

GENERAL	Building & Offices								
Acct No O1	Account	Budget 2020	Δ Budget 2019-2020	% Budget 2019-2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Expenditures								
	Personnel Expenses								
01-409-140	Wages Custodial/Maintance	$41,200	$1,200	$0	$1,200	3%	$41,200	$0	0%
01-409-161	Social Security/Medicare	$3,152	$92	$0	$92	3%	$3,152	$0	0%
01-409-191	Uniform Cleaning Allow	$200	$0	$0	$0	0%	$200	$0	0%
01-409-193	Shoe Allowance	$250	-$200	$0	-$200	-44%	$250	$0	0%
01-409-158	Life Insurance	$0	$0		$0		$0	$0	
	Sub-Total:	$44,802	$1,092	$0	$1,092	2%	$44,802	$0	0%
	Operation Expenses								
01-409-230	Materials and Supplies	$7,000	$1,000	$0	$1,000	17%	$7,000	$0	0%
01-409-300	Other Services & Charges	$2,500	-$500	$0	-$500	-17%	$2,500	$0	0%
01-409-321	Telephone	$13,000	$0	$0	$0	0%	$13,000	$0	0%
01-409-325	Postage	$5,000	$0	$0	$0	0%	$5,000	$0	0%
01-409-361	Electric	$30,000	$0	$0	$0	0%	$30,000	$0	0%
01-409-362	Gas	$10,000	$0	$0	$0	0%	$15,000	$5,000	50%
01-409-366	Water	$9,500	$500	$0	$500	6%	$9,500	$0	0%
01-409-368	Water-sprinkler system	$0	-$500	-$1	-$500	-100%	$0	$0	
01-409-370	Maintenance and repairs	$8,500	-$2,000	$0	-$2,000	-19%	$8,500	$0	0%
01-409-450	Contracted Services	$24,000	$0	$0	$0	0%	$24,000	$0	0%
01-409-750	Minor Equipment	$1,000	$500	$1	$500	100%	$1,000	$0	0%
	Sub-Total:	$110,500	-$1,000	$0	-$1,000	-1%	$115,500	$5,000	5%
	Capital Expenses								
01-409-740	New Equipment	$2,500	-$1,500	$0	-$1,500	-38%	$5,000	$2,500	100%
01-409-610	Construction	$5,000	$2,500	$1	$2,500	100%	$5,000	$0	0%
	Sub-Total:	$7,500	$1,000	$0	$1,000	15%	$10,000	$2,500	33%
	Total Building & Office	**$162,802**	**$1,092**	**$0**	**$1,092**	**1%**	**$170,302**	**$7,500**	**5%**

GENERAL **Police**

Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Expenditures						
	Personnel Expenses						
01-410-122	Wages Chief	$101,000	-$15,041	-13%	$101,000	$0	0%
01-410-123	Wages Captain	$0	$0		$0	$0	
01-410-140	Wages Clerical	$46,237	$907	2%	$46,237	$0	0%
01-410-131	Wages Lieutenants	$95,860	-$66,518	-41%	$47,930	-$47,930	-50%
01-410-132	Wages Sergeants	$418,925	$86,132	26%	$422,713	$3,788	1%
01-410-133	Wages Patrolmen	$911,799	$4,585	1%	$944,511	$32,712	4%
01-410-134	Wages Dispatcher	$43,231	$1,259	3%	$0	-$43,231	-100%
01-410-156	Hospitalization	$475,938	$30,541	7%	$430,000	-$45,938	-10%
01-410-158	Life Insurance	$7,500	-$2,000	-21%	$7,500	$0	0%
01-410-161	Social Security & Medicare	$138,895	$16,057	13%	$135,631	-$3,264	-2%
01-410-174	Education Bonus	$9,800	-$200	-2%	$10,500	$700	7%
01-410-177	Excess Sick Leave	$36,000	$16,000	80%	$28,000	-$8,000	-22%
01-410-181	Overtime Clerical	$0	-$2,000	-100%	$0	$0	
01-410-182	Overtime Dispatchers	$1,500	-$2,000	-57%	$0	-$1,500	-100%
01-410-183	Overtime Officers	$198,568	$4,843	3%	$198,568	$0	0%
01-410-184	Shift Differential-officer	$12,000	-$5,000	-29%	$12,000	$0	0%
01-410-185	Shift Differential-Disp	$100	-$400	-80%	$0	-$100	-100%
01-410-190	Health Care Buyout	$13,000	-$6,500	-33%	$13,000	$0	0%
01-410-191	Uniform Cleaning-Disp	$0	-$600	-100%	$0	$0	
01-410-192	Uniform Cleaning-officer	$6,000	-$2,000	-25%	$6,000	$0	0%
01-410-193	Footwear Dispatchers	$150	$0	0%	$0	-$150	-100%
01-410-194	Footwear officers	$5,700	-$300	-5%	$5,700	$0	0%
01-410-196	Incentive Payment	$0	$0			$0	
	Sub-Total:	$2,522,203	$57,766	2%	$2,409,290	-$112,913	-4%

	Reimbursed Expenditures						
01-410-180	Gross Wages-Drug Task	$40,000	$0	0%	$40,000	$0	0%
01-410-186	Gross Wages-DUI	$2,000	$0	0%	$2,000	$0	0%
01-410-187	Gross Wages-UAD	$10,000	-$10,000	-50%	$0	-$10,000	-100%
01-410-188	Gross Wages-Safe Streets	$5,000	$4,000	400%	$5,000	$0	0%
01-410-189	Contracted Overtime	$4,000	$0	0%	$4,000	$0	0%
	Sub-Total:	$61,000	-$6,000	-9%	$51,000	-$10,000	-16%
	Operation Expenses						
01-410-210	Office Supplies	$7,000	-$1,000	-13%	$7,000	$0	0%
01-410-215	Code Books & Publications	$2,500	-$500	-17%	$2,500	$0	0%
01-410-231	Vehicle Fuel	$28,000	$0	0%	$28,000	$0	0%
01-410-234	Vehicle Operating	$5,000	$0	0%	$5,000	$0	0%
01-410-237	Uniforms-New Hire	$0	$0		$0	$0	
01-410-238	Uniforms & Det. Clothing	$16,000	$0	0%	$16,000	$0	0%
01-410-239	Armory	$9,000	$0	0%	$9,000	$0	0%
01-410-240	Operating Supplies	$7,000	-$1,000	-13%	$7,000	$0	0%
01-410-242	Bicycle Patrol Expenses	$500	$0	0%	$500	$0	0%
01-410-243	Community Serv.Activities	$1,500	$1,000	200%	$1,500	$0	0%
01-410-300	Other Services & Charges	$3,000	$0	0%	$3,000	$0	0%
01-410-316	Firearms School	$2,000	-$1,000	-33%	$2,000	$0	0%

GENERAL **Police**

Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Operation Expenses cont.						
01-410-317	Training	$17,000	$2,000	13%	$17,000	$0	0%
01-410-318	Recruit Training	$6,000	$0	0%	$6,000	$0	0%
01-410-319	Civil Service Commission	$4,000	$1,000	33%	$4,000	$0	0%
01-410-320	Communications/Radio	$4,000	$0	0%	$4,000	$0	0%
01-410-321	Telephone	$8,000	-$500	-6%	$8,000	$0	0%
01-410-330	Vehicle Operating Expense	$0	$0		$0	$0	
01-410-374	Vehicle Maintenance	$12,000	-$1,000	-8%	$12,000	$0	0%
01-410-375	Other Equipment Maint	$4,000	$0	0%	$4,000	$0	0%
01-410-376	Maintenance Contracts	$25,000	-$1,000	-4%	$25,000	$0	0%
01-410-400	Special Investigations	$2,500	-$1,500	-38%	$2,500	$0	0%
01-410-420	Association Dues	$1,500	$0	0%	$1,500	$0	0%
01-410-751	Computer Equipment	$8,000	-$3,000	-27%	$8,000	$0	0%
01-410-460	Meetings/Conferences	$2,000	$0	0%	$2,000	$0	0%
	Sub-Total:	$175,500.00	-$6,500.00	-4%	$175,500	$0	0%
	Capital Expenses						
01-410-740	New Vehicles	$11,900	$11,900		$11,900	$0	0%
01-410-750	New Minor Equipment	$3,600	$1,600	80%	$3,600	$0	0%
	Sub-Total:	$15,500	$13,500	675%	$15,500	$0	0%
	Total Police	**$2,774,203**	**$58,766**	**2%**	**$2,651,290**	**-$122,913**	**-4%**

GENERAL	Code						
Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Expenditures						
	Personnel Expenses						
01-413-122	Wages-Supervisor	$62,237	$3,269	5.54%	$80,000	$17,763	29%
01-413-130	Wages	$81,603	$2,377	3.00%	$81,603	$0	0%
01-413-140	Wages-Clerical	$42,320	$1,233	3.00%	$42,320	$0	0%
01-413-156	Hospitalization	$26,632	-$4,184	-13.58%	$27,031	$399	1%
01-413-158	Life Insurance	$1,393	$293	26.64%	$1,393	$0	0%
01-414-157	Insurance Buy-out	$9,600	$0	0.00%	$9,600	$0	0%
01-413-161	Social Security/Medicare	$14,279	$564	4.12%	$14,279	$0	0%
01-413-183	Overtime	$500	$0	0.00%	$500	$0	0%
01-413-192	Uniforms	$600	-$100	-14.29%	$600	$0	0%
01-413-193	Shoe Allowance	$450	-$150	-25.00%	$450	$0	0%
	Sub-Total:	$239,614	$3,302	1.40%	$257,776	$18,162	8%
	Operation Expenses						
01-413-231	Vehicle Fuel	$2,000	$0	0.00%	$2,000	$0	0%
01-413-240	Materials & Supplies	$1,500	-$100	-6.25%	$1,500	$0	0%
01-413-300	Other Services & Charges	$800	$0	0.00%	$800	$0	0%
01-413-301	Refunds/Miscellaneous	$500	$0	0.00%	$500	$0	0%
01-413-310	Professional Services	$1,200	-$300	-20.00%	$1,200	$0	0%
01-413-311	Insp. Services	$30,000	-$10,000	-25.00%	$30,000	$0	0%
01-413-313	Engineering	$0	-$5,000	-100.00%	$0	$0	
01-413-317	Training	$1,800	$0	0.00%	$1,800	$0	0%
01-413-321	Telephone	$3,000	$0	0.00%	$3,000	$0	0%
01-413-331	Travel/Mileage	$0	$0		$0	$0	
01-413-342	Printing/Boro Code	$0	$0		$0	$0	
01-413-374	Vehicle Repair	$2,000	$200	11.11%	$2,000	$0	0%
01-410-376	Maint Contract	$1,000	$0	0.00%	$1,000	$0	0%
01-413-420	Dues/Subscriptions	$300	$0	0.00%	$300	$0	0%
01-413-450	Contracted Services	$1,500	$0	0.00%	$1,500	$0	0%
01-413-460	Meeting/Conferences	$800	-$200	-20.00%	$800	$0	0%
01-413-750	Minor Equipment	$1,000	$0	0.00%	$1,000	$0	0%
	Sub-Total:	$47,400	-$15,400	-24.52%	$47,400	$0	0%
	Capital Expenses						
01-413-740	Vehicle				$4,800	$0	
	Sub-Total:				$4,800	$0	
	Total Code/Zoning	**$287,014**	**-$12,098**	**-4%**	**$309,976**	**$22,962**	**8%**

GENERAL	Planning/Zoning						
Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Expenditures						
	Personnel Expenses						
01-414-122	Wages-Planners	$92,700	$27,700	43%	$92,700	$0	0%
01-414-130	Wages-Program Administrator	$0	-$33,701	-100%	$0	$0	
01-414-156	Hospitalization	$38,263	$8,263	28%	$38,837	$574	2%
01-414-158	Life Insurance	$750	$250	50%	$750	$0	0%
01-414-157	Insurance Buy-out	$0	$0		$0	$0	
01-414-161	Social Security/Medicare	$7,092	-$459	-6%	$7,092	$0	0%
01-414-183	Overtime	$0	$0		$0	$0	
01-414-191	Uniforms	$500	$0	0%	$500	$0	0%
01-414-193	Shoe Allowance	$0	-$200	-100%		$0	
		$139,305	**$1,853**	**1%**	**$139,878**	**$574**	**0%**
	Operation Expenses						
01-414-314	Legal Services	$0	$0		$0	$0	
01-414-317	Training	$0	$0		$0	$0	
01-414-240	Materials & Supplies	$1,000	$0	0%	$1,000	$0	0%
01-414-300	Other Services and Charges	$1,000	$0	0%	$1,000	$0	0%
01-414-321	Telephone	$1,000	$0	0%	$1,000	$0	0%
01-414-341	Advertising	$500	$0	0%	$500	$0	0%
01-414-342	Publications	$750	$0	0%	$750	$0	0%
01-414-376	Maint Contracts	$1,000	$0	0%	$1,000	$0	0%
01-414-420	Dues/Subscriptions	$500	$0	0%	$500	$0	0%
01-414-450	Contracted Services	$1,500	$0	0%	$1,500	$0	0%
01-414-460	Meeting/Conferences	$2,500	$0	0%	$2,500	$0	0%
~~01-459-602~~	~~Information Mgt System (GIS)~~	$0	$0			$0	
01-414-750	Minor Equipment	$1,000	$0	0%	$1,000	$0	0%
01-414-310	Professional Services, PL & Zone	$3,500	$0	0%	$3,500	$0	0%
		$14,250	**$0**	**0%**	**$14,250**	**$0**	**0%**
	Total Planning	**$153,555**	**$1,853**	**1%**	**$154,128**	**$574**	**0%**

GENERAL	Streets						
Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Expenditures						
	Personnel Expenses						
01-430-122	Wages-Director	$83,105	$2,421	3%	$83,105	$0	0%
01-430-132	Wages- Supervisor	$0	$0		$0	$0	
01-430-143	Wages-Crew	$187,000	-$178,146	-49%	$187,000	$0	0%
01-430-156	Health Insurance	$108,968	-$64,441	-37%	$110,603	$1,635	1%
01-430-157	Health Care Buyout	$4,800	$4,800		$4,800	$0	0%
01-430-158	Life Insurance	$3,600	$0	0%	$3,600	$0	0%
01-430-161	Social Security/Medicare	$21,845	-$12,969	-37%	$21,845	$0	0%
01-430-183	Wages-Overtime	$15,450	$450	3%	$15,450	$0	0%
01-430-191	Uniform Cleaning Allow.	$6,000	$0	0%	$6,000	$0	0%
01-430-193	Shoe Allowance	$1,500	$0	0%	$1,500	$0	0%
	Sub-Total:	**$432,267**	**-$247,886**	**-36%**	**$433,902**	**$1,635**	**0%**
	Operation Expenses						
01-430-231	Equipment Fuel	$0	-$200	-100%	$0	$0	
01-430-240	Materials/Supplies	$11,000	$1,000	10%	$11,000	$0	0%
01-430-250	Maintenance/Repairs	$2,500	-$500	-17%	$2,500	$0	0%
01-430-251	Equipment Parts/Supplies	$250	-$250	-50%	$250	$0	0%
01-430-300	Other Services and Charges	$1,000	$500	100%	$1,000	$0	0%
01-430-313	Engineering Services	$5,000	$0	0%	$5,000	$0	0%
01-430-321	Telephone	$500	$0	0%	$500	$0	0%
01-430-329	PA One Call	$2,500	$1,000	67%	$2,500	$0	0%
01-430-361	Electric	$4,000	$0	0%	$4,000	$0	0%
01-430-362	Gas	$10,000	$500	5%	$10,000	$0	0%
01-430-366	Water	$900	$0	0%	$900	$0	0%
01-430-374	Vehicle Repair Service	$750	$0	0%	$750	$0	0%
01-430-384	Equipment Rental	$250	$0	0%	$250	$0	0%
01-430-450	Contracted Services	$2,500	$0	0%	$2,500	$0	0%
01-430-460	Meeting/Training	$500	$500		$500	$0	0%
01-430-750	Minor Equipment	$2,500	$500	25%	$2,500	$0	0%
	Sub-Total:	**$44,150**	**$3,050**	**7%**	**$44,150**	**$0**	**0%**
	Capital						
01-438-610	Paving Program	$200,000	$0	0%	$200,000	$0	0%
01-430-751	Grant Match	$0	$0			$0	
	Sub-Total:	**$200,000**	**$0**	**0%**	**$200,000**	**$0**	**0%**
	Total Streets	**$676,417**	**-$244,836**	**-27%**	**$678,052**	**$1,635**	**0.2%**

GENERAL **Crossing Guards**

Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Expenditures						
	Personnel Expenses						
01-419-130	Wages	$55,000	$0	0%	$55,000	$0	0%
01-419-161	Social Security & Medicare	$4,208	-$293	-7%	$4,208	$0	0%
	Sub-Total:	$59,208	-$293	0%	$59,208	$0	0%
	Operation Expenses						
01-419-317	Training	$100	-$400	-80%	$100	$0	0%
01-419-237	Other Services and Charges	$400	$0	0%	$400	$0	0%
01-419-238	Uniforms	$500	$0	0%	$500	$0	0%
	Sub-Total:	$1,000	-$400	-29%	$1,000	$0	0%
	Total Crossing Guards	**$60,208**	**-$693**	**-1%**	**$60,208**	**$0**	**0%**

GENERAL **Insurance**

Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Expenditures						
01-482-410	Insurance Deductibles	$10,000.00	$0.00	0%	$10,000	$0.00	0%
01-482-411	Health Insurance Deductibles	$17,571.00	-$32,429.00	-65%	$0	-$17,571.00	-100%
01-483-354	Workers Compensation	$96,100.00	$16,100.00	20%	$82,342	-$13,758.12	-14%
01-484-162	Unemployment Comp	$25,000.00	$0.00	0%	$25,000	$0.00	0%
01-486-350	General Insurance	$81,079.00	$6,079.00	8%	$76,513	-$4,566.00	-6%
01-487-156	Post Retirement Health Ins	$59,875.00	-$11,125.00	-16%	$100,000	$40,125.00	67%
01-487-157	Post Retirement Life Ins	$1,500.00	$1,100.00	275%	$1,500	$0.00	0%
01-489-301	Foreign Casualty Ins/Pension	$266,534.00	$1,102.00	0%	$304,996	$38,462.00	14%
01-489-302	Foreign Fire Ins-Fire Relief	$61,000.00	-$9,000.00	-13%	$60,000	-$1,000.00	-2%
	Total Insurance	**$618,659.00**	**-$28,173.00**	**-4%**	**$660,351**	**$41,691.87**	**7%**

GENERAL	Miscellaneous						
Acct No O1	Account	Budget 2020	Δ Budget 2019-2020	% Budget 2019-2020	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
	Stormwater/Flood Control						
01-446-371	Stormwater Engineering	$15,000	$15,000		$0	-$15,000	-100%
01-446-372	Detention Pond Maintenance	$1,000	$0	0%	$1,000	$0	0%
01-446-373	Stormwater Management	$167,394	-$70,606	-30%	$160,000	-$7,394	-4%
	Total Stormwater	**$200,288**	**-$55,606**	**-23%**	**$161,000**	**-$39,288**	**-20%**
	Miscellaneous						
01-450-300	Emergency Management	$0	-$2,000	-100%	$0	$0	0%
01-450-530	Recreation/Parks Commission	$10,000	-$15,000	-60%	$15,000	$5,000	50%
01-454-247	Park -Supplies	$1,000	-$1,000	-50%	$1,000	$0	0%
01-454-360	Park-Utilities	$300	-$200	-40%	$300	$0	0%
01-456-140	Comm Ctr. Custodial Wages	$12,200	$355	3%	$12,200	$0	0%
01-456-161	Comm Ctr. Social Security/Medicare	$933	$27	3%	$933	$0	0%
01-456-250	Comm. Ctr repair/maint-supplies	$5,000	$0	0%	$5,000	$0	0%
01-456-361	Comm Ctr Electric	$5,500	$1,000	22%	$12,000	$6,500	118%
01-456-362	Comm Ctr Gas	$6,000	-$1,000	-14%	$1,500	-$4,500	-75%
01-456-366	Comm Ctr Water	$2,000	$0	0%	$2,000	$0	0%
01-456-370	Comm Ctr Maint & Repair	$3,000	$0	0%	$3,000	$0	0%
01-456-450	Comm Ctr Contracted Serv	$5,000	$0	0%	$20,000	$15,000	300%
01-459-540	Downtown Indiana Inc.	$0	-$600	-100%	$0	$0	
01-459-541	Humane Society	$0	-$2,500	-100%	$0	$0	
01-459-542	Multi Modal obligation	$0	-$30,000	-100%	$0	$0	
01-459-543	Police Fed Eq Expenses	$0	$0		$0	$0	
01-492-096	Due to Capital Fund	$0	$0		$0	$0	
01-459-603	Streetscape Project Fee	$0	$0		$0	$0	
01-492-096	Transfer to Capital Improv	$0	-$151,796	-100%	$0	$0	
01-459-604	Communication Systems	$0	-$5,000	-100%	$0	$0	
01-459-602	Information Mgt System (GIS)	$1,500			$1,500	$0	0%
	Total Miscellaneous	**$52,434**	**-$207,713**	**-80%**	**$74,434**	**$22,000**	**42%**

GENERAL **Debt Service**

Acct No O1	Account	Budget 2020	Δ Budget 2020-2019	% Budget 2020-2019	Budget 2021	Δ Budget 2021-2020	% Budget 2021-2020
01-472-201	S & T Bank Loan Interest	$85,000	$77,000	963%	$0	-$85,000	-100%
01-472-202	Sewer Maint. Loan Repayment	$52,125	$0	0%	$52,125	$0	0%
01-471-600	Tax Anticipation-Principal	$0	-$500,000	-100%	$0	$0	
01-472-600	Tax Anticipation-Interest	$0	-$5,000	-100%	$0	$0	
01-492-087	Internal Transfer Repayment	$500,000	$500,000		$500,000	$0	0%
	Total Debt Service	**$637,125**	**$72,000**	**13%**	**$552,125**	**-$85,000**	**-13%**

Enterprise/Proprietary Fund

Detail

Summary-
Enterprise/Proprietary
Funds

Account Number	Fund	2021 Revenue	2021 Δ	2021 %	2021 Expense	2021 Δ	2021 %
35	Liquid Fuels (Highway)	$346,696	-$51,804	-14%	$541,500	$143,000	36%
04	Library	$73,650	-$1,054	-1%	$73,650	-$1,054	-1%
03	Fire Protection	$97,350	-$6,650	-6%	$97,350	-$6,650	-6%
07	Shade Tree	$18,786	-$464	-2%	$18,250	-$1,000	-5%
95	Solid Waste (Recycling)	$739,850	-$69,071	-9%	$812,056	$3,136	0%
09	Sewer Maintenance	$857,996	-$96,058	-11%	$1,011,136	$57,083	6%
08	Sewer Operations	$3,102,755	$3,648	0%	$3,173,155	$74,048	2%
05	Parking	$605,700	-$160,148	-20%	$679,788	-$86,060	-11%
30	Capital	$0	$0		$0	$0	
96	Utility Holding Account	$4,388,188	$170,001	4%	$4,218,187	$0	0%
02	Street Light Fund	$1,798	-$73	-4%	$0	-$1,871	-100%
40	BID	$121,090	$121,090	100%	$0	$0	
33	Police Capital	$40,475	$40,475	209%	$0	$0	
18	Marcellus Shale	$85,628	$85,628	101%	$25,000	$25,000	
19	Police Fed Equity	$5,195	$5,195	100%	$0	$0	
	Total Enterprise/Proprietary	$10,485,157	-$244,824	-2%	$10,650,073	$205,631	2%

HIGHWAY

Acct No 35	Account	Budget 2020	Budget 2021
	Revenues		
35-341-000	Interest	$3,000	$2,000
35-355-050	Liquid Fuels Payment	$374,322	$344,696
35-355-000	State Reimb Bridge Insp		$0
35-380-000	Miscellaneous		$0
	Total Revenues	**$377,322**	**$346,696**
	Expenditures		
35-430-231	Vehicle Fuel	$22,000	$15,000
35-430-251	Vehicle Parts/Supplies	$8,000	$8,000
35-430-374	Vehicle Repair Services	$12,000	$15,000
35-430-740	New Equipment	$85,000	
35-432-183	Winter Maint. O.T.	$20,000	$20,000
35-432-245	Anti-Skid Materials	$50,000	$55,000
35-433-246	Street Signs	$4,000	$4,000
35-433-361	Traffic Signals-Elect.	$40,000	$40,000
35-433-374	Traffic Signals-Repair	$15,000	$20,000
35-434-361	Street Lights	$80,000	$82,000
35-435-372	Curb Repairs		$0
35-436-245	Storm Sewer repair	$5,000	$10,000
35-438-245	Street Materials	$50,000	$50,000
35-438-313	Engineering Services	$5,000	$20,000
35-438-610	Bridge Repair	$2,500	$2,500
35-439-610	Resurfacing Contracts		$200,000
	Total Expenditures	**$398,500**	**$541,500**
	Surplus/Deficit	**-$21,178**	**-$194,804**

LIBRARY		.136 Mills	.136 Mills
Acct No 04	Account	Budget 2020	Budget 2021
	Revenues		
04-301-100	Library Tax-Current	$74,604	$70,000
04-301-200	Library Tax-Prior yrs	$0	
04-301-400	Library Tax-Delinquent	$0	$3,500
04-341-000	Interest	$100	$150
04-380-000	Miscellaneous	$0	
	Total Revenue	$74,704	$73,650
	Total Revenue	**$74,704**	**$73,650**
	Expenditures		
04-456-300	Miscellaneous	$0	
04-456-530	Transfer to Library Fund	$74,704	$73,650
	Total	$74,704	$73,650
	Total Expenditures	**$74,704**	**$73,650**

FIRE PROTECTION		.189 Mills	.189 Mills
Acct No	Account	Budget	Budget
03		2020	2021
	Revenues		
03-301-100	Fire Protect Tax-current	$103,500	$97,000
03-301-200	Fire Protect Tax-prior yrs	$0	
03-301-400	Fire Protect Tax-Delinquent		
03-341-000	Interest	$500	$350
03-350-010	White Township Contract	$0	
	Total Revenues	$104,000	$97,350
	Total Revenue	**$104,000**	**$97,350**
	Expenditures		
	Personnel Expenses		
03-411-140	Wages	$55,819	$57,494
03-411-337	Car Allow/Chiefs	$0	
03-485-161	Social Security/Medicare	$4,270	$4,398
03-485-156	Health Insurance	$21,143	$21,777
03-485-158	Life Insurance	$200	$300
03-483-354	Workers Comp		
03-484-162	Unemployment Comp	$0	
	Sub-Total:	$81,432	$83,969
	Operation Expenses		
03-411-250	Vehicle Maint/Repairs	$0	
03-411-321	Telephone		
01-411-330	Vehicle Fuel		
03-411-330	Vehicle Op. Expenses		
03-483-354	Workers Compensation		
	Sub-Total:	$0	$0

	Capital Expenses		
03-411-740	Major Equipment		
03-492-000	Transfer to Fire Company	$94,346	
	Sub-Total:	$94,346	$0
	Total Operational/Personnel Expenditures	**$81,432**	**$83,969**
03-492-000	**Supplemental Transfer to Fire Company**	**$22,568**	**$13,381**
	Total Exp. (Transfer)	**$104,000**	**$97,350**
	Surplus/Deficit		**$0**

Shade Tree		.035 Mills	.035 Mills
Acct No	Account	Budget	Budget
07		2020	2021
	Revenues		
07-301-100	Shade Tree Tax-current	$19,100	$18,150
07-301-200	Shade Tree Tax-prior yrs	$0	
07-301-400	ShadeTree Tax-Delinquent	$0	
07-341-000	Interest	$150	$50
07-380-000	Miscellaneous Income	$0	
07-392-100	Transfer from General Fund	$0	
	Total Revenues	$19,250	$18,200
	Total Revenues	**$19,250**	**$18,200**
	Expenditures		
07-455-310	Professional Services	$8,500	$8,500
07-455-372	Pruning Services	$4,000	$4,000
07-455-720	Tree Planting	$6,750	$5,700
	Total Expenditures	**$19,250**	**$18,200**
	Ending Balance	**$0**	**$0**

SOLID WASTE

Acct No 95	Account	Budget 2020	Budget 2021
	Revenues		
95-341-000	Interest	$4,000	$1,200
95-354-150	Recycling Grant- Act 101		
95-354-151	Performance Grant- Act 904	$7,650	$7,650
95-364-510	Residential User	$740,000	$730,000
95-364-520	Bin Replacement	$1,000	$1,000
	Total Revenues	**752,650**	**$739,850**
	Expenditures		
95-427-140	Clerk- wages	$35,000	$35,000
95-427-161	Social Security	$2,678	$2,678
95-427-156	Health Insurance	$12,000	$12,000
95-427-158	Life Insurance	$500	$500
95-427-354	Workman's Comp	$105	$105
95-427-240	Material and Supplies	$2,000	$2,000
95-427-300	Other Service & Charges	$3,000	$3,000
95-427-302	Solid Waste Authority	$126,865	$130,000
95-427-304	Professional Services		
95-427-311	Audit Fee	$3,500	$3,500
95-427-317	Leaf collection service	$50,000	$50,000
95-427-367	Garbage Collection	$480,000	$480,000
95-427-450	General Fund Reimbursement	$88,273	$88,273
95-427-740	New Equipment	$5,000	$5,000
	Total Expenditures	**$808,921**	**$812,056**
	Surplus/Deficit	**-$56,271**	**-$72,206**

SEWER MAINTENANCE

Acct No 09	Account	Budget 2020	Δ Budget 2019-2020	% Budget 2019-2020	Budget 2021	Δ Budget 2020-2021	% Budget 2020-2021
	Revenues						
09-341-000	Interest	$5,000	$2,000	67%	$3,000	-$2,000	-40%
09-364-120	User Fees	$812,000	$31,000	4%	$812,000	$0	0%
09-380-000	Miscellaneous Income	$500	$0	0%	$0	-$500	-100%
09-380-010	COG Reimbursement	$42,428	-$9,572	-18%	$42,996	$568	1%
	Total Revenues	**$859,928**	**$23,428**	**3%**	**$857,996**	**-$1,932**	**-0.22%**
	Expenditures						
	Personnel Expenses						
09-420-130	Wages- COG	$6,000	$0	0%	$6,000	$0	0%
09-420-141	Wages-Summer	$5,000	$0	0%	$5,000	$0	0%
09-420-140	Wages- Utility Billing Clerk	$33,485	$33,485		$33,485	$0	0%
09-420-143	Wages- PW Crew	$187,589	$187,589		$187,589	$0	0%
09-420-156	Health Insurance	$138,849	$104,649	306%	$140,932	$2,083	1%
09-420-158	Life Insurance	$450	$0	0%	$450	$0	0%
09-420-161	Soc Security & Medicare	$17,754	$17,004	2267%	$17,754	$0	0%
09-420-183	Wages-Overtime		$0		$0	$0	
09-420-191	Uniform Cleaning Allowance	$4,000	-$1,000	-20%	$4,000	$0	0%
	Sub-Total:	**$393,127**	**$341,727**	**665%**	**$395,209**	**$2,083**	**1%**
	Professional Fees						
09-420-313	Engineering Services	$50,000	$35,000	233%	$100,000	-$50,000	-100%
09-420-314	Legal Service	$0	$0		$0	$0	
	Sub-Total:	**$50,000**	**$35,000**	**233%**	**$100,000**	**-$50,000**	**-100%**
	Operating Expense						
09-420-240	Material and Supplies	$3,500	$0	0%	$3,500	$0	0%
09-420-300	Other Service & Charges	$5,000	$0	0%	$5,000	$0	0%
09-420-363	Public Utility Hydrant	$40,000	$0	0%	$40,000	$0	0%
09-420-370	Maintenance & Repair	$4,000	$0	0%	$4,000	$0	0%
09-420-530	COG Subsidy	$146,240	$0	0%	$146,240	$0	0%
	Sub-Total:	**$198,740**	**$0**	**0%**	**$198,740**	**$0**	**0%**

	Capital Expenses						
09-420-611	Capital Sewer Project	$145,000	$52,000	56%	$150,000	-$5,000	-3%
09-420-613	GIS System	$3,800	$0	0%	$3,800	$0	0%
09-420-740	New Equipment	$10,000	$0	0%	$10,000	$0	0%
	Sub-Total:	**$158,800**	**$52,000**	**49%**	**$163,800**	**-$5,000**	**-3%**
	Interfund Transfer						
09-420-450	General Fund Reimbursement	$153,387	-$329,987	-68%	$153,387	$0	0%
09-492-087	Transfer To (From)					$0	
	Total Expenditures	**$954,054**	**$98,740**	**12%**	**$1,011,136**	**-$52,917**	**-11%**
	Surplus/Deficit	**-$94,126**			**-$153,140**		

Sewage Operating

Acct No 08	Account	Budget 2020	Δ Budget 2019-2020	% Budget 2019-2020	Budget 2021	Δ Budget 2020-2021	% Budget 2020-2021
	Revenues						
08-341-000	Interest	$3,500	$3,400	3400%	$2,200	-$1,300	-37%
08-364-101	Residential Users	$1,500,000	$350,000	30%	$1,500,000	$0	0%
08-364-102	Commercial Users	$660,000	$0	0%	$660,000	$0	0%
08-364-103	Indiana Univ of PA	$898,017	$190,917	27%	$898,017	$0	0%
08-364-104	Industrial Users	$25,000	$0	0%	$14,000	-$11,000	-44%
08-364-106	Fees/Permit/Fines	$25,000	$5,000	25%	$25,000	$0	0%
08-358-000	White Twp Joint Sewer Agree	$0	$0		$0	$0	
08-380-000	Miscellaneous	$0	-$5,000	-100%	$3,538	$3,538	
08-380-100	Sewer Tap	$20,000	$0	0%	$0	-$20,000	-100%
08-380-200	Bank CD		$0			$0	
	Total Revenues	**$3,131,517**	**$544,317**	**21%**	**$3,102,755**	**-$28,762**	**-1%**
	Expenditures						
	Personnel Expenses						
08-429-130	Wages- Supervisor	$135,000	-$55,130	-29%	$135,000	$0	0%
08-429-142	Wages-Staff	$394,630	-$8,673	-2%	$394,630	$0	0%
08-429-140	Wages- Utility Billing Clerk	$33,485	$33,485		$33,485	$0	0%
08-429-156	Health Insurance	$130,483	-$17,296	-12%	$132,440	$1,957	2%
08-410-190	Health Insurance Buyout	$14,400	-$9,600	-40%	$19,200	$4,800	33%
08-429-158	Life Insurance	$4,665	$0	0%	$4,665	$0	0%
08-429-160	Pension	$32,340	$0	0%	$32,340	$0	0%
08-429-161	Soc. Sec/Medicare	$46,521	-$16,979	-27%	$46,521	$0	0%
08-429-162	Unemployment Comp	$2,500	$0	0%	$2,500	$0	0%
08-429-183	Wages O.T.	$45,000	$3,625	9%	$45,000	$0	0%
08-429-191	Uniform Cleaning Allow	$7,900	$900	13%	$7,900	$0	0%
08-429-193	Shoe Allowance	$1,350	-$150	-10%	$1,350	$0	0%
08-429-350	Insurance	$29,000	-$2,676	-8%	$32,649	$3,649	13%
08-429-354	Worker Compensation	$99,854	$34,971	54%	$85,575	-$14,279	-14%
	Sub-Total:	**$977,128**	-$37,523	-4%	**$973,255**	**-$3,873**	**0%**
	Professional Services						
08-429-310	Professional Fees	$20,000	$0	0%	$20,000	$0	0%
08-429-311	Audit	$7,000	$0	0%	$7,000	$0	0%
08-429-313	Engineering Service	$20,500	$5,500	37%	$20,500	$0	0%
08-429-451	Contracted Services	$10,000	$0	0%	$72,000	$62,000	620%
	Sub-Total:	**$57,500**	**$5,500**	11%	**$119,500**	**$62,000**	**108%**

Sewage Operating

Acct No 08	Account	Budget 2020	Δ Budget 2019-2020	% Budget 2019-2020	Budget 2021	Δ Budget 2020-2021	% Budget 2020-2021
	Operating Expense						
08-429-210	Office Supplies	$3,000	$0	0%	$3,000	$0	0%
08-429-220	UV. System	$32,333	$7,333	29%	$32,333	$0	0%
08-429-221	Liquid Polymer	$7,033	$2,033	41%	$7,033	$0	0%
08-429-222	Dry Polymer	$55,000	$15,000	38%	$55,000	$0	0%
08-429-223	Chlorine	$5,500	$0	0%	$5,500	$0	0%
08-429-224	Mag. Hydroxide	$95,000	$0	0%	$95,000	$0	0%
08-429-225	Laboratory Supplies	$43,000	$0	0%	$43,000	$0	0%
08-429-231	Vehicle Fuel	$5,000	$0	0%	$5,000	$0	0%
08-429-261	Material & Supplies	$31,667	$11,667	58%	$31,667	$0	0%
08-429-300	Other Service/Charges	$29,167	$19,167	192%	$29,167	$0	0%
08-429-301	Billing Costs	$25,000	$0	0%	$25,000	$0	0%
08-429-302	Sludge Disposal	$75,000	-$25,000	-25%	$100,000	$25,000	33%
08-429-321	Telephone	$12,000	$0	0%	$15,000	$3,000	25%
08-429-330	Vehicle Operating Exp	$3,000	$0	0%	$3,000	$0	0%
08-429-341	Advertising	$500	$0	0%	$500	$0	0%
08-429-361	Electric	$240,000	$0	0%	$240,000	$0	0%
08-426-362	Gas	$30,000	$0	0%	$30,000	$0	0%
08-429-420	Dues and Subscriptions	$3,000	$400	15%	$1,500	-$1,500	-50%
08-429-366	Water	$4,600	$600	15%	$5,000	$400	9%
08-429-370	Maintenance/Repair	$95,000	$25,000	36%	$70,282	-$24,718	-26%
08-429-374	Vehicle Repair	$5,000	$0	0%	$5,000	$0	0%
08-429-384	Equipment Rental	$500	$0	0%	$500	$0	0%
08-429-450	General Fund Reimb.	$122,866	$30,362	33%	$122,866	$0	0%
08-429-460	Training	$5,000	$0	0%	$5,000	$0	0%
08-426-087	Transfer To/From	$0	$0		$0	$0	
	Sub-Total	**$928,166**	**$86,562**	**10%**	**$930,347**	**$2,182**	**0%**
	Capital Expenses						
08-429-260	New Minor Equipment	$5,000	$0	0%	$5,000	$0	0%
08-429-611	Information MGT System	$0	$0		$0	$0	
08-429-740	Capital Expenditures	$87,362	$67,362	337%	$101,100	$13,738	16%
	Sub-Total:	**$92,362**	**$67,362**	**269%**	**$106,100**	**$13,738**	**15%**
	Debt Service						
08-471-201	Debt Principal (Bank)	$533,379	$24,929	5%	$560,133	$26,754	5%
08-471-202	Debt Principal (Pennvest)	$401,665	$5,379	1%	$407,117	$5,452	1%
08-472-201	Debt Interest (Bank)	$93,505	-$24,930	-21%	$66,752	-$26,753	-29%
08-472-202	Debt Interest (Pennvest)	$15,403	-$5,379	-26%	$9,951	-$5,452	-35%
	Sub-Total:	**$1,043,952**	**-$1**	**0%**	**$1,043,953**	**$1**	**0%**
	Total Expenditures	**$3,099,107**			**$3,173,155**		
	Surplus/Deficit	**$32,410**			**-$70,400**		

Parking

Acct No	Account	Budget	Δ	%	Budget	Δ	%
05		2020	2020-2019	2020-2019	2021	2021-2020	2021-2020
	Revenues						
05-341-000	Interest	$700	-$17	-2%	$700	$0	0%
05-331-040	Parking Meter Bag	$5,000	$0	0%	$5,000	$0	0%
05-331-050	Parking Fines	$165,000	-$35,000	-18%	$120,000	-$45,000	-27%
05-331-051	Credit Card payments	$0	-$30,000	-100%	$0	$0	
05-331-052	Booting Fees	$9,000	-$1,000	-10%	$9,000	$0	0%
05-331-053	Parking Vouchers	$0	-$100	-100%	$0	$0	
05-363-210	Parking Meters	$300,000	-$15,000	-5%	$250,000	-$50,000	-17%
05-363-220	Permit Parking Fees	$7,500	-$7,500	-50%	$10,000	$2,500	33%
05-363-240	Parking Garage-Daily User	$165,000	$50,000	43%	$100,000	-$65,000	-39%
05-363-241	Parking Garage- Lease Holders	$55,000	-$5,000	-8%	$35,000	-$20,000	-36%
05-363-242	Surface Lot/Zone- Lease Holders	$80,000	-$10,000	-11%	$75,000	-$5,000	-6%
05-380-000	Miscellaneous	$1,000	-$1,000	-50%	$1,000	$0	0%
	Total Revenues	**$788,200.00**	**-$54,617**	**-6%**	**$605,700**	**-$182,500**	**-23%**

Parking

Acct No	Account	Budget	Δ	%	Budget	Δ	%
05		2020	2020-2019	2020-2019	2021	2021-2020	2021-2020
	Expenditures						
	Personnel Expenses						
05-445-130	Wages Parking Coordinator	$48,000	$3,000	7%	$48,000	$0	0%
05-445-140	Wages-Clerical		$0		$0	$0	
05-445-141	Wages-PEO	$90,300	-$26,432	-23%	$90,300	$0	0%
05-445-160	Wages-Maintenance	$68,000	-$5,653	-8%	$45,400	-$22,600	-33%
05-445-156	Health Insurance	$23,873	-$34,383	-59%	$24,231	$358	1%
05-445-158	Life Insurance	$2,500	$1,295	107%	$2,600	$100	4%
05-445-161	Soc. Sec/Medicare	$15,782	-$2,225	-12%	$14,053	-$1,729	-11%
05-445-183	Wages O.T.	$1,500	-$45	-3%	$0	-$1,500	-100%
05-445-190	Health Insurance Buyout	$14,400	$4,800	50%	$14,400	$0	0%
05-445-191	Uniform Cleaning Allow	$0	-$206	-100%	$0	$0	
05-445-192	Uniforms	$1,000	-$30	-3%	$1,000	$0	0%
05-445-193	Shoe Allowance	$750	-$538	-42%	$600	-$150	-20%
	Sub-Total:	**$266,105**	**-$60,416**	**-19%**	**$240,584**	**-$25,521**	**-10%**

Parking

Acct No	Account	Budget	Δ	%	Budget	Δ	%
05		2020	2020-2019	2020-2019	2021	2021-2020	2021-2020
	Operating Expense						
05-445-210	Office Supplies	$1,000	-$650	-39%	$1,100	$100	10%
05-445-230	Materials and Supplies	$7,000	-$1,000	-13%	$2,500	-$4,500	-64%
05-445-245	Parking Signs	$1,500	-$1,500	-50%	$500	-$1,000	-67%
05-445-250	Maint Supplies-Garage	$3,000	-$3,000	-50%	$2,000	-$1,000	-33%
05-445-252	Maint Supplies-Meter	$1,000	-$2,000	-67%	$1,000	$0	0%
05-445-260	Minor Equipment	$1,500	-$500	-25%	$500	-$1,000	-67%
05-445-261	Parking Meters-New	$1,000	-$2,000	-67%	$0	-$1,000	-100%
05-445-300	Professional Serv.Garage	$2,200	$0	0%	$4,000	$1,800	82%
05-445-301	Credit Card Pmts Fees	$15,000	$13,350	809%	$15,000	$0	0%
05-445-313	Engineering Services				$0	$0	
05-445-321	Telephone	$4,400	$2,200	100%	$4,000	-$400	-9%
05-445-325	Postage	$100	-$100	-50%	$50	-$50	-50%
05-445-330	Vehicle Operating Expense	$0			$0	$0	
05-445-331	Travel/Mileage	$0	$0		$0	$0	
05-445-341	Advertising	$1,000	-$4,453	-82%	$0	-$1,000	-100%
05-445-351	Property/Liability Insur.	$20,000	-$149	-1%	$15,452	-$4,548	-23%
05-445-354	Workers Comp Ins	$25,962	$5,962	30%	$22,249	-$3,713	-14%
05-445-361	Electric	$20,000	$0	0%	$19,000	-$1,000	-5%
05-445-366	Water	$1,400	$300	27%	$1,400	$0	0%
05-445-370	Maintenance and repairs	$1,500	-$700	-32%	$1,500	$0	0%
05-445-370	New Construction				$0	$0	
05-445-373	Repair Services-Garage	$1,000	-$3,000	-75%	$1,000	$0	0%
05-445-374	Vehicle Maintenance	$1,500	-$150	-9%	$2,000	$500	33%
05-445-450	Contracted Services	$65,000	$0	0%	$45,000	-$20,000	-31%
05-445-510	Refunds-Misc	$2,000	$800	67%	$2,300	$300	15%
	Sub-Total:	**$177,062**	**$3,410**	**2%**	**$140,551**	**-$36,511**	**-21%**

Parking

Acct No	Account	Budget	Δ	%	Budget	Δ	%
05		2020	2020-2019	2020-2019	2021	2021-2020	2021-2020
	Capital Expenses						
05-445-600	Relamping Garage				$0	$0	
05-445-740	New Equipment	$10,000	$0	0%	$0	-$10,000	-100%
	Sub-Total:	**$10,000**	**$0.00**	**0%**	**$0**	**-$10,000**	**-100%**
	Transfers						
05-445-452	Transfer to G.F.	$0			$0	$0	
05-445-453	Transfer to Capital Fund				$0	$0	
	Sub-Total:				**$0**	**$0**	
	Debt Service						
05-471-201	Garage Loan principal	$135,200	$3,581	3%	$138,943	$3,743	3%
05-471-204	New Garage Loan Prin	$109,637	$5,121	5%	$121,224	$11,587	11%
05-477-201	Garage Loan Interest	$13,679	-$3,579	-21%	$9,916	-$3,762	-28%
05-477-204	New Garage Loan Inter	$54,166	-$5,120	-9%	$28,570	-$25,596	-47%
	Sub-Total:	**$312,681**	**$2**	**0%**	**$298,653**	**-$14,028**	**-4%**
05-445-460	**DEPRECIATION**						
	Total Expenditures	**$765,848**	**-$57,004**	**$0**	**$679,788**	**-$86,060**	**$0**
	Surplus/Deficit	**$22,352**			**-$74,088**		
					-$36,387		

Utility Holding Account

Acct No 96	Account	Budget 2020	Budget 2021
	Beginning Balance	$173,401	$171,701
	Revenues		
96-146-000	Utlity Revenues	$4,215,187	$4,215,187
96-341-000	Interest Earned	$1,300	$1,300
96-380-000	Refunds/Misc.		
	Total Revenues	$4,389,888	$4,388,188
	Expenditures	$4,215,187	$4,215,187
96-429-302	User Fee transfers		
96-429-301	Other Services/Charges	$3,000	$3,000
96-489-000	Misc.		
	Total Expenditures	$4,218,187	$4,218,187
	Ending Balance	$171,701	$170,001

BID Fund

Acct No 40	Budget 2020	Budget 2021
	$120,190	$120,840
40-341-000	$650	250
	$120,840	$121,090
40-341-300	$0	$0
40-341-510	$0	$0
	$0	$0
	$120,840	$121,090

Marcellus Shale Fund

Acct No 18	Account	Budget 2020	Budget 2021
	Beginning Balance	$79,791	$82,428
	Revenues		
18-135-000	ACT 13 Deposit	$5,000	$3,000
18-341-000	Interest Earned	$400	$200
	Total Revenues	$85,191	$85,628
	Expenditures		
18-419-300	Other Services/Charges	$0	$25,000
	Total Expenditures	$0	$25,000
	Ending Balance	$82,428	$60,628

Police Capital Fund

Acct No 33	Account	Budget 2020	Budget 2021
	Beginning Balance	$14,339	$35,700
	Revenues		
33-380-000	Donations and Grants	$5,000	$5,000
33-364-000	Interest Earned	$70	$45
	Total Revenues	$19,409	$40,745
	Expenditures		
33-410-750	Machinery/Equipment	$0	$0
33-410-300	Other Services/Charges		$0
	Total Expenditures	$0	$0
	Ending Balance	$35,700	$40,745

Police Federal Equity Fund

Acct No 19	Account	Budget 2020	Budget 2021
	Beginning Balance	$5,166.00	$5,175.00
	Revenues		
19-410-135	Revenues Other Governments (Treasury)		
19-410-341	Interest Earned	$45.00	$20.00
	Total Revenues	$5,211.00	$5,195.00
	Expenditures		
19-410-300	Other Services/Charges	$0.00	$0.00
	Total Expenditures	$0.00	$0.00
	Ending Balance	$5,175.00	$5,195.00

Street Lighting Fund

Acct No 02	Account	Budget 2020	Budget 2021
	Starting Balance	$1,571.00	$1,797.00
	Revenues		
02-341-000	Interest Earned	$300.00	$1.00
	Total Revenues	$1,871.00	$1,798.00
	Expenditures		
02-434-300	Other Services/Charges	$1,871.00	$0
02-434-510	Misc.		$0
	Total Expenditures	$1,871.00	$0.00
	Ending Balance	$1,797.00	$1,798.00