

Borough of White Oak 2021 Budget Report



Presented to Council 12/14/2020
Available for Public Inspection 12/18/2020
Proposed Adoption Date 12/28/2020

CERTIFICATION

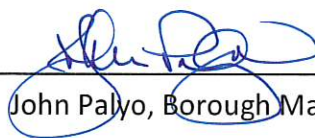
To: The Secretary of Community and Economic Development
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania

I, the undersigned, the duly appointed and qualified, and acting Borough Secretary of the Borough of White Oak in the County of Allegheny, Commonwealth of Pennsylvania, hereby do certify that:

1. A Budget was prepared according to law and presented to the Council on December 14, 2020; and
2. The Budget was published or otherwise made available for public inspection on December 18, 2020 and
3. All financial data and other information set forth herein after is complete and correct to the best of my knowledge and belief.

In witness whereof, I have hereunto set my hand and the seal of White Oak Borough this 28th day of December 2020.

Signed



John Palyo, Borough Manager

(Seal)

**BOROUGH OF WHITE OAK
RESOLUTION NO. 2020-31**

A RESOLUTION OF THE BOROUGH OF WHITE OAK, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA, APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR SPECIFIC PURPOSES OF THE MUNICIPAL GOVERNMENT, HEREINAFTER SET FORTH, DURING THE YEAR OF 2021 AND FIXING THE TAX RATE FOR THE YEAR 2021.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Borough Council of the Borough of White Oak, County of Allegheny, Commonwealth of Pennsylvania;

WHEREAS, that for the expenditures and expenses of the fiscal year of 2021 the following amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year of 2021 for the specific purposes set forth on the attached following pages as it pertains to the specific accounts.

NOW THEREFORE, BE IT FURTHER RESOLVED, by the Council of the Borough of White Oak, Allegheny County, Pennsylvania:

THAT, a tax be and the same is hereby levied on all real property within the Borough of White Oak subject to taxation for the fiscal year 2021 as follows:

Section 1. Tax rate for general purposes, the sum of 8.00 mills on each dollar of assessed valuation, or the sum of \$ 0.800 on each one hundred dollars of assessed valuation.

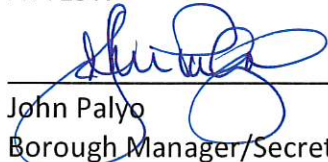
Section 2. All other municipal tax rates are to remain unchanged.

Section 3. That any resolution, or part of resolution, conflicting with this resolution be the same is hereby repealed insofar as the same affects this resolution.

Finally Resolved, that Council of the Borough of White Oak does hereby adopt the 2021 budget as presented at the special meeting on this date, as if set forth fully herein at length.


DULY ADOPTED the 28th day of December, 2020 by the Council of the Borough of White Oak, Allegheny County, Pennsylvania, in lawful session duly assembled.

ATTEST:



John Palyo
Borough Manager/Secretary

BOROUGH OF WHITE OAK

By: 

Charles D. Davis
Council President

By: 

Ina Marton
Mayor

**BOROUGH OF WHITE OAK
TAX LEVY ORDINANCE
ORDINANCE NO. 2020-32**

**AN ORDINANCE OF THE BOROUGH OF WHITE OAK, COUNTY OF ALLEGHENY,
COMMONWEALTH OF PENNSYLVANIA,
FIXING THE TAX RATE FOR THE YEAR 2021**

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Borough Council of the Borough of White Oak, County of Allegheny, Commonwealth of Pennsylvania:

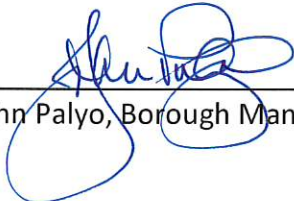
That a tax be and the same is hereby levied on all real property and property within the Borough of White Oak subject to taxation for the fiscal year of 2021 as follows:

		Mills on Each Dollar of Assessed Valuation
Tax Rate for General Purposes		8.00 Mills
TOTAL Millage Rate		8.00 Mills

That any ordinance or part of any ordinance, conflicting with this ordinance be the same is hereby repealed insofar as the same affects this ordinance.

ORDAINED AND ENACTED by the Council of the Borough of White Oak, County of Allegheny and Commonwealth of Pennsylvania, meeting in regular and public session, this 28th day of December, 2020.

ATTEST:




John Palyo, Borough Manager

BOROUGH OF WHITE OAK



Charles D. Davis, Council President

EXAMINED AND APPROVED by me this 28th day of December, 2020.



Ina Jean Marton, Mayor

2021 Budget Attachments:

- General Fund
- Solid Waste Fund
- Capital Improvements Fund
- Liquid Fuels Fund
- Fire Fund
- Uniformed Pension Fund
- Non-Uniformed Pension Fund
- Post Retirement Fund

General Fund

General Fund Worksheet				2021
				Budget
	Income			
	301-100 · Real Estate Tax - Cur Yr Face			3,064,382
	301-101 · Real Estate Taxes - Discount			(49,030)
	301-102 · RE Tax Abatements			
	301-200 · Real Estate Taxes - Prior Year			
	301-300 · Real Estate Tax Uncollectible			
	301-500 · Real Estate Taxes - Delinquent			80,000
	310-100 · Deed Transfer Tax			70,000
	310-210 · Earned Income Tax - Current			787,500
	310-230 · Earned Income Tax - Delinquent			10,000
	310-310 · Mercantile Tax - Current			50,000
	310-330 · Mercantile Tax - Delinquent			2,500
	310-510 · LST - Local Services Tax			14,000
	310-810 · Business Priv Tax - Current			200,000
	310-830 · Business PrivTax - Delinquent			25,000
	319-100 · Penalty/Interest - Real Estate			5,000
	319-120 · Penalty/Interest - Earned Inco			
	319-130 · Penalty/Interest - Mercantile			8,000
	319-150 · Penalty/Interest - LST			
	319-185 · Penalty/Interest - BP Tax			35,000
	319-200 · Penalty/Interest - Lawn Serv			
	319-230 · Interest/Penalty - Delinquent			
	321-340 · Building & Occupancy Permits			25,000
	321-341 · Bldg/Occ permits - SVT			
	321-342 · PAUCC State Fee			
	321-610 · Transient Retailers			
	321-720 · Mechanical Devices			4,000
	321-800 · Cable Television Franchise Fee			150,000
	321-900 · Mercantile License - Current			15,000
	321-901 · Mercantile License - Delinq			5,000
	321-910 · Bus Priv License - Current			750
	321-911 · Bus PrivLicense - Delinquent			-
	322-820 · Street Opening Permit Fees			2,000
	322-830 · Sign Permit Fees			1,500
	322-840 · Grading/Excavating/Filling Per			
	322-850 · Developers Fees - Eng/Legal/A			
	322-860 · Lawn Service Fee			
	322-870 · Vacant Prop Reg			1,000
	331-110 · Vehicle Code Violations			12,000
	331-112 · Violations of Ordinances			
	331-120 · Violations of Ordinances/Statu			5,000
	331-130 · Recovered Costs - Liening Fees			1,000
	331-131 · Recovered Costs - Lawn Service			

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
	331-132 · Recovered Costs - Act 511		
	331-133 · Recovered Costs		
	341-000 · Interest - Post Retire		
	341-030 · Interest income - Rainbow		
	341-050 · Interest income		
	341-182 · Interest Income AGMT		
	341-310 · Interest income -WO #1		
	341-610 · Interest Income Non-Uniform		
	341-615 · Interest Income Uniform Pension		
	341-620 · Dividends on Prin Fin Grp Stk		
	342-000 · Unrealized gain/loss		
	342-200 · Office Space Rental		300
	342-201 · Pool Concession Rental Fee		
	342-510 · Royalties from Natural Gas		
	352-060 · State Grant		-
	352-350 · Liquid Fuel Grant		
	352-600 · Foreign Casualty Insurance Pre		
	354-040 · State Dog Fee		
	354-091 · Multimodal Grant Income		
	355-010 · Public Utility Realty Tax		3,500
	355-080 · Alcoholic Beverages Taxes		1,000
	355-100 · Act 13 Revenue		5,000
	355-130 · Foreign Fire Insurance Premium		37,000
	355-140 · Foreign Casualty Insurance		170,000
	356-000 · Intergovernmental Revenue		
	357-000 · Grant County - WOAA Roof		
	357-003 · Capital Grants		
	357-010 · Lincoln Way Streetscape Income		
	357-011 · WOAA Restroom Rehab Income		
	357-012 · HHP ADA Grant Income		
	357-030 · Joint Purchasing Grant		
	357-100 · 2020 Bond Money		
	358-050 · Boro Share - County Sales Tax		220,000
	361-300 · Code Enforcement Fees		200
	361-320 · Developers fees (eng/lgl/adv)		
	361-330 · Zoning Permit		
	361-340 · Zoning Hearing Fees		1,500
	361-350 · Building permit fee CEA		
	361-520 · Sale of Codes, Ordinances, Map		50
	361-530 · House Number Signs		50
	361-560 · Lien Letter Fees		5,000
	362-110 · Sale Accident/Incident Report		1,500
	362-120 · Fire Lane Violation Fees		
	362-140 · Task Force Reimbursements		7,500

BOROUGH OF WHITE OAK

General Fund

General Fund Worksheet			2021
			Budget
	362-141 · SVT Police Patrol		13,200
	362-142 · D.A.R.E. Officer - MASD share		5,000
	362-143 · Charge for Public Works Servic		
	362-144 · Police Applications		
	364-300 · Collection Fees		
	364-310 · Collection Fees Discount		
	364-320 · Prior year collections, FACE		
	364-330 · Uncollectible accounts		
	364-380 · Collection of Bad Debts		
	364-500 · Replacement Recycling Bins		
	364-600 · Paper recycling rebate		
	367-130 · Vendor fees - Community Day		300
	367-150 · Community Center Rentals		
	367-200 · Pool membership fee		
	367-201 · Swim Pass - Resident Individua		17,000
	367-202 · Swim Pass - Resident Sr Cit		1,700
	367-203 · Swim Pass - Non-Res. Family		
	367-204 · Swim Pass - Non-Res. Individua		8,000
	367-205 · Swim Pass - Non-Res. Sr. Cit		1,800
	367-210 · Resident admissions		18,000
	367-211 · Resident Children admissions		
	367-212 · Non-Resident admissions		24,000
	367-213 · Non-Resident Child admissions		
	367-214 · Guest Passes		
	367-215 · Pool Party Rentals		1,100
	367-216 · Swimming Lessons		1,500
	367-217 · Miscellaneous		
	367-218 · Pavilion Rentals		1,000
	367-219 · Community Center Rental		
	367-310 · Craft Show		3,000
	367-311 · Dance		2,500
	367-312 · Valentines Day Dance		
	367-313 · Overlys Holiday Light Trip		
	367-314 · Misc Rec Center		
	370-001 · Annual Contribution - Non-unif		
	370-002 · Annual Contrib - Police		
	370-003 · Transfer for Actuarial Study		
	370-100 · Municipal Contributions		
	380-000 · Miscellaneous Revenue		1,000
	380-202 · Reimbursement - snow removal		
	387-000 · Public Donations		
	387-001 · Donations - Clean-up Day		500
	387-002 · Public Donations - Police		
	388-000 · Pension Contributions		

BOROUGH OF WHITE OAK

General Fund

General Fund Worksheet			2021
			Budget
		390-100 · Capital Loan Receipts	
		390-101 · Loan Unused Principal	
		391-110 · Sale of Fixed Assets	1,000
		391-121 · Insurance Compensation for Los	
		391-200 · Comp for Loss Gen Fixed Asset	
		392-000 · Transfer from Recreation Fund	
		392-010 · Transfer from GF	
		392-011 · Transfer from GF - WO #1	
		392-022 · Transfer from Capital Debt	
		392-050 · Transfer from Fund #5	
		392-060 · Transfer from Solid Waste	46,893
		392-100 · Transfer from K-9 Fund	
		392-180 · Transfer from Capital Projects	
		392-350 · Transfer from Liquid Fuels	
		392-610 · Foreign Casualty (MMO)	
		393-000 · Proceeds from LOC	
		395-000 · Transfer from GF - RVFC	
		395-060 · Trans from Solid Waste	48,000
		395-100 · Refund Prior Yr Expenditures	1,000
		395-101 · Dividends/Refunds - Insurance	45,000
		Total Income	5,218,695
		Cost of Goods Sold	
		50000 · Cost of Goods Sold	
		Total COGS	
		Gross Profit	5,218,695.00
		Expense	
		400 · Legislative	
		400-100 · Salary/Wages	36,000
		400-156 · Life Ins Admin / Office	
		400-161 · FICA - Employers Share	2,754
		400-162 · Medicare - Employers Share	
		400-210 · Supplies	500
		400-220 · Tax Blotter	700
		400-320 · Postage	1,575
		400-321 · Telephone	
		400-330 · Cable/RAD increase to COG	4,000
		400-350 · Bonding	1,200
		400-352 · Umbrella Insurance	1,600
		400-353 · Professional Liability Insuran	19,000
		400-361 · Electric	1,500
		400-362 · Gas	800
		400-410 · Judgements & Damages	
		400-420 · Dues/Subscriptions/Memberships	13,000
		400-421 · Conferences/Meetings	2,200

BOROUGH OF WHITE OAK

General Fund

General Fund Worksheet			2021
			Budget
		400-430 · Newsletter	-
		400-900 · Miscellaneous	-
		406-311 · Admin Cost - Actuarial Report	
		400 · Legislative - Other	
		Total 400 · Legislative	84,829
		401 · Executive	
		401-140 · Salary	90,055
		401-150 · Health Insurances	29,142
		401-154 · Short Term Disability	70
		401-156 · Life Insurance	380
		401-157 · Accidental Death/Dismemb Insur	38
		401-158 · Worker's Comp	300
		401-159 · Outside Account Service	21,000
		401-161 · FICA - Employers Share	5,584
		401-162 · Medicare - Employers Share	1,306
		401-163 · Employer Share UC	285
		401-166 · Borough Share - Pension MMO	23,717
		401-169 · Post Retirement Benefits	150
		401-210 · Office Supply	1,500
		401-260 · Minor Equipment	1,500
		401-316 · Codification	2,500
		401-320 · Postage	2,000
		401-321 · Telephone	650
		401-322 · Internet Access & Fees	650
		401-330 · Travel	100
		401-340 · Advertising	5,500
		401-350 · Bonding	1,500
		401-361 · Electric	1,500
		401-362 · Gas - Office	500
		401-370 · Computer Services	6,000
		401-380 · Copier Lease & Maintenance	4,200
		401-420 · Dues/Subscriptions/Memberships	1,000
		401-421 · Conferences/Meetings	1,500
		401-450 · Engineer - Retainer & Costs	7,000
		401-460 · Engineering Projects	50,000
		401-470 · Public Relations	2,500
		401-740 · Fixed Asset Request	1,500
		401-900 · Miscellaneous	1,500
		401 · Executive - Other	
		Total 401 · Executive	265,127
		402 · Financial Administration	
		402-140 · Salary/Outsourcing	103,544
		402-150 · Health Insurance	38,440
		402-154 · Short Term Disability	140

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
		402-155 · Uniforms/Work Clothes	-
		402-156 · Life Insurance	760
		402-157 · Accidental Death/Dismemb Ins.	76
		402-158 · Workers Comp Insurance	350
		402-159 · Outside Account Service	-
		402-161 · FICA - Employers Share	6,420
		402-162 · Medicare - Employers Share	1,505
		402-163 · Employer State UC	570
		402-166 · Borough Share - Pension MMO	47,434
		402-167 · Future Post-retirement benefit	-
		402-169 · Post Retirement Benefits	300
		402-210 · Supplies - Admin	2,500
		402-260 · Minor Equipment	600
		402-310 · Audit	20,000
		402-321 · Finance Phone	500
		402-350 · Bonding - Finance Administrator	700
		402-361 · Finance Electric	1,400
		402-362 · Finance Gas	500
		402-370 · Computer Repairs & Maintenance	2,500
		402-371 · Admin Services - Software	1,000
		402-450 · Payroll Services	5,500
		402-460 · Conferences & Seminars	250
		402-720 · Software-Administration	-
		402-740 · Fixed Assets	500
		402-750 · Electronic Filing	-
		402-760 · Fixed Assets- Admin	-
		402 · Financial Administration - Other	-
		Total 402 · Financial Administration	235,489
		403 · Tax Collection	-
		403-312 · EIT/Act 511 Commission	25,000
		403-314 · Deed Transfer Commission	1,100
		403-315 · Liened Real Estate Commission	6,500
		403-400 · ACSTCC Fees	600
		403-401 · Collection Costs	5,500
		403-403 · Lien Additions/renewals	5,000
		403-404 · Refund of prior year taxes	-
		403 · Tax Collection - Other	-
		Total 403 · Tax Collection	43,700
		404 · Legal Services	-
		404-140 · Retainer	6,000
		404-450 · Consulting Services & Charges	20,000
		404-460 · Litigation Fees	5,000
		404 · Legal Services - Other	-
		Total 404 · Legal Services	31,000

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
	405 · Secretary		
	405-140 · Salary - Administrative Assist		-
	405-141 · Salary - Admin Assist Garbage		-
	405-142 · Wages - Part Time		20,150
	405-150 · Health Ins		-
	405-154 · Short Term Disability		-
	405-156 · Life Insurance		-
	405-157 · Accidental Death/Dismemb Ins		-
	405-158 · Workers Comp Insurance		63
	405-161 · FICA - Employers Share		1,250
	405-162 · Medicare - Employers Share		295
	405-163 · Employer Share UC		285
	405-210 · Office Supplies		2,000
	405-260 · Minor Equipment		1,100
	405-270 · Computer maintenance		1,500
	405-311 · Administrative costs		-
	405-321 · Clerical Phone		-
	405-330 · Travel		-
	405-361 · Clerical Electric		-
	405-362 · Clerical Gas		-
	405-370 · Maintenance		250
	405-740 · Fixed Assets		-
	405 · Secretary - Other		-
	Total 405 · Secretary		26,893
	409 · General Government		
	409-140 · Wages		9,414
	409-150 · Fringe Benefits		-
	409-158 · Workers Comp		100
	409-161 · FICA - Employers Share		585
	409-162 · Medicare - Employers Share		140
	409-210 · Domestic Supplies		5,000
	409-250 · Municipal Grounds Upkeep Fence		-
	409-251 · Boro Bldg. Maint & Supplies		-
	409-252 · Garage - Maint & Supplies		5,000
	409-253 · 806 Maple Street Maint & Suppl		-
	409-254 · WOAA Maint & Supplies		-
	409-260 · Tools & Minor Equipment		500
	409-311 · Other General Government Admin		-
	409-320 · Pay Phone		-
	409-351 · Property Insurance		8,200
	409-353 · General Liability Insurance		48,000
	409-355 · Boiler Insurance		-
	409-357 · Crime insurance		-
	409-358 · Office Inland Marine		-

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
		409-360 · Utilities	-
		409-363 · Water and Sewage	1,500
		409-365 · 806 Maple Street Utilities	-
		409-370 · Heating System - Maint & Suppl	2,500
		409-371 · Heating / AC System	-
		409-740 · Fixed Assets	5,000
		409-750 · Software - Electronic	-
		409-800 · Improvement Munc Bldg	-
		409 · General Government - Other	-
		Total 409 · General Government	85,939
		410 · Public Safety	
		410-000 · Medical Dental Vision Retired	
		410-140 · Salary / Wages	1,144,233
		410-141 · Police Secretary Salary	46,460
		410-142 · Wages - Part Time Officers	-
		410-145 · Longevity	10,900
		410-150 · Health Insurance	335,400
		410-151 · Vision	4,550
		410-153 · Long Term Disability	5,525
		410-154 · Short Term Disability	1,560
		410-155 · Uniforms	13,000
		410-156 · Life Insurance	6,175
		410-157 · Accidental Death/Dismemb Ins	300
		410-158 · Workers Comp Insurance	66,175
		410-161 · FICA - Employers Share	92,000
		410-162 · Medicare - Employers Share	18,670
		410-163 · Employer State UC	3,705
		410-166 · Boro Share Pension MMO PD	428,090
		410-167 · Boro share Pension MMO Non-Un	23,717
		410-169 · Post-Retirement Benefits	103,909
		410-183 · Overtime	66,416
		410-184 · Overtime - Task Force (reimb)	9,753
		410-185 · Overtime - Court	30,000
		410-186 · Overtime - Investigations	4,935
		410-187 · Overtime - Training	3,618
		410-188 · Overtime - D.A.R.E. (reimb)	5,000
		410-201 · Grant Administration	-
		410-210 · Office Supplies	2,500
		410-220 · Field Supplies	1,500
		410-221 · Forms and copier lease	3,000
		410-222 · Film & Finger Printing	800
		410-223 · Confidential Investigative Exp	500
		410-224 · Prisoner Detainment	1,200
		410-251 · Haz-Mat cleanup	800

BOROUGH OF WHITE OAK

General Fund

General Fund Worksheet			2021
			Budget
		410-260 · Minor Equipment	3,000
		410-270 · Ammunition & Gun Maintenance	4,000
		410-300 · Training	1,500
		410-310 · Computer Training	-
		410-321 · Telephone	2,400
		410-322 · Internet Access 0036084	7,000
		410-323 · Internet - Traffic Cam	2,200
		410-324 · Annual Fee Traffic Cam	2,500
		410-330 · Travel	150
		410-332 · Vehicle Distribution	32,000
		410-333 · Vehicle Purchase/lease	47,000
		410-340 · Advertising	1,000
		410-352 · Police Liability Insurance	11,000
		410-359 · Vehicle Insurance	5,000
		410-361 · Electric	7,000
		410-362 · Gas	2,300
		410-370 · Repairs & Maintenance	15,000
		410-420 · Dues/Subscriptions/Memberships	1,900
		410-452 · Animal Control/Wildlife Fees	9,000
		410-453 · State Dog Fee	-
		410-470 · Public School Program	300
		410-480 · Civil Service	4,000
		410-600 · Grant Projects	-
		410-730 · Emergency Radio System	-
		410-731 · Bullet Resistance Glass Police	-
		410-732 · Holding Cell	-
		410-740 · Fixed Assets - Police	18,000
		410-900 · Miscellaneous	3,000
		410 · Public Safety - Other	-
		Total 410 · Public Safety	2,613,641
		411 · Fire	
		411-100 · WO#1 Repairs and Maintenance	
		411-150 · Fringe Benefits - Rainbow	
		411-151 · Fringe Benefits - WO #1	
		411-221 · Paving - RVFC	
		411-333 · Vehicle Distribution - Rainbow	
		411-334 · Vehicle Distribution - White O	
		411-357 · Vehicle Insurance - Rainbow	
		411-358 · Vehicle Insurance - White Oak	
		411-359 · Inland Marine - RVFC	
		411-360 · Inland Marine - WO #1	
		411-361 · Property Insurance Rainbow	
		411-450 · Hydrant Service	9,600
		411-741 · Rainbow VFC Machinery & Equipm	

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
		411-742 · W.O. #1 PEMA Loan #18395	
		411-743 · Rainbow PEMA Loan #19643	
		411-744 · W.O. #1 PEMA Loan #18944	
		411-750 · White Oak #1 Loan	
		411-751 · Fixed Assets - WO #1 VFC	
		411-901 · Misc. RVFC IE Bank Fees	
		411-910 · Misc - Rainbow	
		411 · Fire - Other	
		Total 411 · Fire	9,600
		412 · EMS Services	
		412-158 · Workers Comp Insurance	3,200
		412-332 · Vehicle Distribution	7,000
		412-520 · WOEMS Annual Contribution	50,000
		412 · EMS Services - Other	
		Total 412 · EMS Services	60,200
		413 · Crossing Guards	
		413-140 · Wages	
		413-141 · MASD share of school guards	
		413-155 · Uniforms	
		413-158 · Workers Comp	
		413-161 · FICA - Employers Share	
		413-162 · Medicare - Employers Share	
		413-163 · Employer State UC	
		413 · Crossing Guards - Other	
		Total 413 · Crossing Guards	
		414 · Zoning and Planning	
		414-010 · Salary	
		414-140 · Wages	44,310
		414-141 · Wages - Intern	
		414-150 · Health Insurance	10,425
		414-154 · STD	70
		414-156 · Life Insurance	380
		414-157 · ADD	38
		414-158 · Workers Comp	140
		414-161 · FICA - Employers Share	2,750
		414-162 · Medicare - Employers Share	645
		414-163 · Employer State UC	285
		414-166 · Borough Share - Pension MMO	23,717
		414-169 · Post Retirement Benefits	150
		414-200 · Supplies	1,000
		414-210 · Forms	
		414-270 · Code Computer	1,500
		414-300 · Training	1,000
		414-310 · Professional planner/intern	10,000

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
		414-312 · New Zoning Regulations	-
		414-313 · DCED fees	250
		414-320 · Legal	10,000
		414-321 · Telephone	1,000
		414-322 · Postage	500
		414-330 · Travel	150
		414-331 · Engineering	2,000
		414-332 · Vehicle Distribution	4,000
		414-333 · Vehicle Switch	-
		414-340 · Advertising	3,000
		414-350 · Bonds	-
		414-359 · Vehicle Insurance	500
		414-361 · Electric	1,500
		414-362 · Gas	600
		414-370 · Maintenance	500
		414-371 · Landscape Contractors - Weed E	10,000
		414-410 · Demolition expenses	40,000
		414-420 · Dues/Subscriptions/Memberships	500
		414-600 · Refund Overpayments Build. Per	-
		414-660 · Demolition Program	-
		414-740 · Fixed Asset Request	1,000
		414-900 · Miscellaneous - Code/Zoning/PC	1,000
		415-017 · Accidental Death/Dismemb Insur	38
		415-100 · Red Cross Shelter Team	750
		415-241 · Emergency Management	2,500
		415-242 · Red Cross Community Shelter	-
		414 · Zoning and Planning - Other	-
		Total 414 · Zoning and Planning	176,198
		427 · Solid Waste	-
		427-000 · Collection Contract	-
		427-001 · Recycling Contract	-
		427-100 · E-Waste/HHW Collection	-
		427-200 · Composting	-
		427-210 · Community Clean-up Week	-
		427-227 · Recycling bins	-
		427-270 · SW Computer	-
		427-300 · Administrative Costs	-
		427-301 · Court Costs	-
		427-321 · Solid Waste Phone	-
		427-361 · SW Electric	-
		427-362 · SW Gas	-
		427-370 · Equipment distribution	-
		427-371 · Equipment Repairs	-
		427-372 · Composting site	-

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
		427-375 · Furnishing	
		427-400 · Garbage Billing Fees	
		427-470 · Advertising / PR Publications	
		427-500 · Bad Debts	
		427-800 · Depreciation Expense	
		427 · Solid Waste - Other	
		Total 427 · Solid Waste	
		430 · Public Works	
		430-140 · Wages - Full Time	355,435
		430-141 · Wages - Part Time	
		430-150 · Health Insurance	172,625
		430-151 · Fringe Benefits - Pension	
		430-154 · Short Term Disability	420
		430-155 · Uniforms/Work Clothes	2,400
		430-156 · Term Life - Retired Non-Unif	2,280
		430-157 · Accidental Death/Dismemb Ins.	228
		430-158 · Workers Comp	45,000
		430-161 · FICA - Employers Share	22,050
		430-162 · Medicare - Employers Share	5,200
		430-163 · Employer State UC	1,710
		430-166 · Borough Share - Pension MMO	142,302
		430-169 · Post Retirement Benefits	11,700
		430-183 · Overtime	40,000
		430-190 · CDL Expenses	300
		430-210 · Office Supplies	1,000
		430-220 · Shop Supplies	2,000
		430-231 · MS4	
		430-260 · Tools & Minor Equipment	2,500
		430-270 · PW Computer Support	2,000
		430-300 · Equipment Rental	6,000
		430-301 · Training	1,500
		430-310 · Actuarial Services	
		430-321 · Telephone	600
		430-332 · Vehicle Distribution	35,000
		430-334 · Equipment Purchase	75,000
		430-358 · Equipment Inland Marine	
		430-359 · Vehicle Insurance	12,000
		430-361 · Electric	4,200
		430-362 · Gas	5,500
		430-363 · Water & Sewage	1,700
		430-370 · Equipment Maintenance	25,000
		430-400 · Paving	
		430-405 · Grant Projects (CITF +MM)	
		430-630 · Grant Projects - Muhl Modah	

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
		430-703 · Vehicle Loan	-
		430-705 · Truck Radios	-
		430-706 · Truck radio	-
		430-707 · Stainless steel hopper	-
		430-710 · Lincoln Way Project	-
		430-711 · Stepanik Road	-
		430-730 · Oak View Bridge	-
		430-740 · Fixed Assets	25,000
		430-741 · AIM Loan #09-003 - principal	-
		430-742 · AIM Loan #09-003 - interest	-
		430-750 · Fixed Assets - Street	-
		430-800 · Paving Project	-
		430-900 · Miscellaneous	2,500
		431-016 · Codification	-
		431-101 · Stepanik/Center St. Ext Slides	-
		431-220 · Paving -Future	-
		431-221 · Paving Material	32,000
		431-222 · Stone & Slag	5,000
		431-223 · Cold Patch	4,000
		431-225 · Crack Filler (J-1)	3,000
		431-226 · Paint & Supplies	1,000
		431-227 · Other Materials	1,000
		431-228 · Street Signs	7,500
		431-229 · Tar (Tackote)	1,000
		431-230 · Storm Sewers & Inlets	50,000
		431-231 · MS4 (Title)	25,000
		431-370 · Street Sweeping	-
		432-012 · Internet Access & Fees	-
		432-140 · Wages for snow removal	-
		432-245 · Salt & Cinders	-
		432-300 · Other Services and Charges	1,000
		433-361 · Electricity - Traffic Signals	-
		433-370 · Repairs & Maintenance	-
		434-361 · Electricity - Street Lights	-
		436-613 · General Storm Sewer Rehabilita	-
		437-010 · Computer Services	-
		438-010 · Copier Lease & Maintenance	-
		438-245 · Repairs & Maintenance - Roads	-
		439-000 · Highway Construction and Rebuil	-
		439-100 · Green Light Go - Project	-
		445-010 · Engineer - Retainer & Costs	-
		447-010 · Public Relations	-
		430 · Public Works - Other	-
		Total 430 · Public Works	1,133,650

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
	450 · Recreation		
	452-060 · Minor Equipment/Maintenance		
	452-140 · Salary/Wages		75,000
	452-158 · Workers Comp		3,000
	452-161 · FICA - Employer Share		4,650
	452-162 · Medicare - Employer Share		1,090
	452-163 · Employer State UC		1,500
	452-210 · Office Supplies		750
	452-220 · Cleaning Supplies		2,500
	452-221 · Maintenance		10,000
	452-222 · Chemicals		10,000
	452-241 · Concession Supplies		
	452-242 · First Aid Supplies		2,000
	452-245 · Operation Costs		5,000
	452-260 · Minor Equipment/Maint Upgrades		
	452-300 · Legal Fees		
	452-310 · Engineering Fees		
	452-320 · Minor Equip / Main Upgrades		10,000
	452-321 · Telephone		600
	452-353 · Insurance - Building		
	452-360 · Pool Electric		26,000
	452-361 · Electric		
	452-363 · Water and Sewage		15,000
	452-364 · Upgrade - Trash Pump		
	452-365 · Upgrade - Mulch		6,000
	452-366 · Pump Repairs / Purchase		2,500
	452-367 · Fencing Pool		
	452-372 · Building/Pool upgrades		2,500
	452-373 · Upgrade - Bathhouse Particians		10,000
	452-374 · Upgrade - Computer/Card Soft		1,500
	452-400 · Future Improvements		5,000
	452-460 · Volleyball Court		
	452-500 · White Oak Swim Team		1,100
	452-520 · WOAA - Electric		24,000
	452-521 · Heating Oil WOAA		8,000
	452-522 · WOAA - Maintenance		5,000
	452-523 · WOAA Minor Equipment		
	452-740 · WOAA Site Improvements		
	452-750 · Pump		
	452-900 · Training		500
	453-510 · Recreation Board Expenses		3,000
	453-511 · Community Days		3,000
	453-512 · Dances		1,000
	453-513 · Easter Egg Hunt		1,000

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
		453-514 · Evening with Santa	1,500
		453-515 · Halloween Parade	1,000
		453-516 · Craft Show Exp	500
		453-517 · Overly Bus Trip	
		453-518 · Valentines Day Dance	
		453-519 · Memorial Day Parades	200
		453-520 · Community Softball	
		453-521 · Swim Nights	
		453-522 · WOAA Team Sponsorships	1,000
		453-523 · Organization Donations	500
		453-524 · Miscellaneous	250
		453-630 · WOAA Roof/bath rehab/HVAC	
		453-641 · Pool Improvemnts/Community Ctr	-
		453-650 · Park Improvements	
		453-652 · Capital Improvements	
		456-221 · Repairs & Maintenance	1,000
		456-260 · Minor Equipment - Library	
		456-321 · Telephone - Library	1,100
		456-353 · Property Insurance - Library	660
		456-361 · Electric - Library	2,600
		456-362 · Gas - Library	1,000
		456-363 · Water & Sewage - Library	550
		456-500 · Contributions - Library	20,000
		456-750 · Fixed Assets - Library	
		457-200 · Christmas Supplies	2,500
		457-361 · Christmas Lights - electricity	500
		457-530 · Memorial Day Parade	750
		457-550 · Clean-Up Day	1,500
		457-560 · Rabies Clinic	550
		457-570 · Light-Up Night	3,500
		457-580 · Community Day	12,000
		457-590 · Trunk or Treat Exp	1,000
		458-140 · Community Center - Custodial Sv	3,000
		458-158 · CC - Cust WC	260
		458-161 · CC - Cust Fica	345
		458-162 · CC- Cust Mediare	80
		458-353 · Community Center - Ins	
		458-360 · Community Center Electric	6,000
		458-361 · Community Center - Elec	
		458-362 · Community Cennter- Phne/Interne	1,500
		458-363 · Community Center - Water/Sewer	1,500
		458-373 · Community Center - Insurance	2,500
		458-400 · Upgrade / Maintenance	6,000
		458-900 · Community Center - Furnishings	

General Fund

General Fund Worksheet			2021
			Budget
		459-590 · Trunk or Treat	
		450 · Recreation - Other	
		Total 450 · Recreation	316,535
		452-800 · Depreciation Expense	
		460 · Community Development	
		463-000 · Lincoln Way Revitalization Dis	
		463-002 · Tri COG Land Bank	3,000
		460 · Community Development - Other	
		Total 460 · Community Development	3,000
		465-371 · Multimodal Grant Expense	
		465-372 · Lincoln Way Streetscape Expense	
		465-373 · WOAA Restroom Rehab Expense	
		465-375 · HHP ADA Grant	
		470 · Debt Service	
		471-000 · Debt Principal	
		471-741 · Rainbow Loan # Princ	
		471-742 · W.O. #1 Loan #1100257640 Princ	
		471-743 · W.O. #1 PEMA Loan #19949 Princ	
		471-744 · Principal - #02000228664; RVFC	
		472-000 · Debt Interest	
		472-741 · Rainbow Loan # Int	
		472-742 · W.O. #1 Loan #1100257640 Int	
		472-743 · W.O. #1 PEMA Loan #19949 Int	
		472-744 · Interest - #02000228664; RVFC	
		472-745 · WO #1 Pema Loan	
		475-300 · Administration Fee	15,000
		470 · Debt Service - Other	
		Total 470 · Debt Service	15,000
		480 · Miscellaneous Expenses	
		480-000 · Miscellaneous Expenditures	2,500
		480-002 · Bank Service Fees	1,000
		480-100 · Covid 19 Expense	5,000
		480-200 · Insurance Fees	700
		480-300 · Bond Expense	294,225
		480-500 · Miscellaneous Charges	1,500
		480-540 · Foreign Casualty	
		481-530 · Foreign Fire Insurance	37,000
		486-000 · Prior Yr. Additional Premiums	5,000
		487-160 · Monthly Pension Payment	
		487-161 · Lump Sum Pension Payment	
		487-162 · Widows Benefits	
		491-100 · Refund Prior Year RE Tax	15,000
		491-367 · Refund prior year fees	
		491-600 · Miscellaneous Refunds	1,000

BOROUGH OF WHITE OAK
General Fund

General Fund Worksheet			2021
			Budget
		480 · Miscellaneous Expenses - Other	
		Total 480 · Miscellaneous Expenses	362,925
		492 · Interfund Transfers	
		492-010 · Transfer to General Fund	
		492-022 · Transfer to Capital Debt	
		492-030 · Transfer to Fire Fund	150,000
		492-035 · Transfer to Liquid Fuels	
		492-040 · Transfer to Super Fund	
		492-050 · Transfer to Post Retirement Be	
		492-060 · Transfer to Solid Waste Dispos	
		492-090 · Transfer to Heritage Hill Park	
		492-095 · Transfer to Retirement	
		492-180 · Transfer to Capital Projects	
		492-181 · Transfer to Cap Project Debt	
		492 · Interfund Transfers - Other	
		Total 492 · Interfund Transfers	150,000
		493-001 · Loss on the Assum of Ent Fund	
		69800 · Uncategorized Expenses	
		Total Expense	5,613,726.28
			(395,031.28)
		Other Expense	
		500-000 · Prior Year Adjustments	
		999-990 · Close Pool Fund to General Fund	
		999-999 · Beginning Net Asset Balances	
		Total Other Expense	
		Net Income	(395,031.28)
		Total Revenue	5,218,695.00
		Total Expense	5,613,726.28
		Net Ordinary Income	-395,031.28
		General Fund Fund Balance	395,031.28
		Grand Total	0.00

BOROUGH OF WHITE OAK
Solid Waste

Solid Waste Worksheet				2021
				Budget
			Ordinary Income/Expense	
Income				
			319-230 · Interest/Penalty - Delinquent	15,000
			331-133 · Recovered Costs	1,500
			352-060 · State Grant	4,500
			364-300 · Collection Fees	582,000
			364-320 · Prior year collections, FACE	5,000
Total				608,000
Expense				
427 - Solid Wste				
			427-000 · Collection Contract	451,263
			427-001 · Recycling Contract	20,341
			427-100 · E-Waste/HHW Collection	1,500
			427-200 · Composting	20,000
			427-227 · Recycling bins	
			427-270 · SW Computer	2,000
			427-300 · Administrative Costs	36,000
			427-301 · Court Costs	40,000
			427-321 · Solid Waste Phone	600
			427-361 · SW Electric	1,300
			427-362 · SW Gas	600
			427-370 · Equipment distribution	2,500
			427-371 · Equipment Repairs	5,000
			427-372 · Composting site	1,000
			427-380 · Equipment Purchase	125,000
			427-400 · Garbage Billing Fees	4,500
			427-470 · Advertising / PR Publications	2,500
Total				714,104
			Total Revenue	\$608,000.00
			Total Expense	\$714,104.00
			Net Ordinary Income	\$-106,104.00
			Solid Waste Fund Balance Reserve	\$416,000.00
			Grand Total	\$309,896.00

**BOROUGH OF WHITE OAK
CAPITAL IMPROVEMENTS**

	2021
	Budget
Ordinary Income/Expense	
Income	
341-050 · Interest income	10,000
357-000 · Grant County - WOAA Roof	175,000
357-003 · Capital Grants	200,000
392-010 · Transfer from GF	-
Total Income	385,000
Expenses	
409 · General Government	
409-750 · Software - Electronic	-
409-800 · Improvement Munc Bldg	-
Total 409 - General Government	-
410 · Public Safety	
410-732 · Holding Cell	-
410-740 · Fixed Assets / Police	-
Total 410 - Public Safety	-
430 - Highway Maintenance	
430-400 · Paving	-
430-405 · Grant Projects (CITF +MM)	200,000
Total 430 - Highway Maintenance	200,000
450 - Recreation	
453-630 · WOAA Roof/bath rehab/HVAC	35,000
453-650 · Park Improvements	-
453-652 · Capital Improvements	42,000
Total 450 - Recreation	77,000
470 - Debt Service	
471-000 · Debt Principal	-
472-000 · Debt Interest	-
Total 470 - Debt Service	-
480 - Miscellaneous Expenditures	
480-000 · Miscellaneous Expenditures	2,000
Total 480 - Miscellaneous Expenses	2,000
Total Expense	279,000.00

BOROUGH OF WHITE OAK
CAPITAL IMPROVEMENTS

Net Ordinary Income	
Total Revenue	\$385,000.00
Total Expense	\$279,000.00
Net Ordinary Income	\$106,000.00
Capital Projects Fund Balance Reserve	\$750,000.00
Grand Total	\$856,000.00

BOROUGH OF WHITE OAK

Liquid Fuels

Liquid Fuels Worksheet				2021
				Budget
		Ordinary Income/Expense		
		Income		
		341-050 · Interest income		1,500
		352-350 · Liquid Fuel Grant		239,498
		Total Income		240,998
		Expense		
		430 - Public Works		
		431-370 · Street Sweeping		5,000
		432-245 · Salt & Cinders		100,000
		433-361 · Electricity - Traffic Signals		10,000
		433-370 · Repairs & Maintenance		5,000
		434-361 · Electricity - Street Lights		95,000
		439-000 · Highway Construction and Rebul		
		439-100 · Green Light Go - Project		150,000
		445-010 · Engineer - Retainer & Costs		
		Total Expense		365,000
		Total Revenue		\$240,998.00
		Total Expense		\$365,000.00
		Net Ordinary Income		\$124,002.00
		Liquid Fuels Fund Balance Reserve		\$527,359.05
		Grand Total		\$403,357.05

BOROUGH OF WHITE OAK
Fire Fund

Fire Fund Worksheet			2021
			Budget
Ordinary Income/Expense			
		Income	
		341-050 · Interest income	600
		392-010 · Transfer from GF	
		392-011 · Transfer from GF - WO #1	75,000
		395-000 · Transfer from GF - RVFC	75,000
Total			150,600
		411 · Fire	
		411-150 · Fringe Benefits - Rainbow	10,500
		411-151 · Fringe Benefits - WO #1	10,500
		411-333 · Vehicle Distribution - Rainbow	2,600
		411-334 · Vehicle Distribution - White O	2,100
		411-357 · Vehicle Insurance - Rainbow	1,575
		411-358 · Vehicle Insurance - White Oak	1,200
		411-359 · Inland Marine - RVFC	1,850
		411-360 · Inland Marine - WO #1	1,400
		411-361 · Property Insurance Rainbow	13,000
		411-741 · Rainbow VFC Machinery & Equipm	
		411-901 · Misc. RVFC IE Bank Fees	360
		411-910 · Misc - Rainbow	
Sub Total			45,085
		470 - Debt Services	
		471-744 · Principal - #02000228664; RVFC	
		472-745 · WO #1 Pema Loan	18,500
		470 · Debt Service - Other	
Sub Total			18,500
Total Expense			63,585
Total Revenue			\$150,600.00
Total Expense			\$63,585.00
Net Ordinary Income			\$87,015.00
Fire Fund Balance Reserve RVFC			\$217,148.01
Fire Fund Balance Reserve WO#1			\$168,663.51
Grand Total			\$472,826.52

BOROUGH OF WHITE OAK

Uniformed Pension

Uniformed Pension Worksheet				2021
				Budget
			Ordinary Income/Expense	
			Income	
			341-610 · Interest Income Non-Uniform	175,000
			352-060 · State Grant	140,000
			370-002 · Annual Contrib - Police	64,369
			392-610 · Foreign Casualty (MMO)	428,090
			Total Income	807,459
			Expense	
			470 - Debt Service	
			475-300 · Administration Fee	16,000
			Sub Total 470 Debt Service	16,000
			480-000 · Miscellaneous Expenditures	
			487-160 · Monthly Pension Payment	182,088
			487-162 · Widows Benefits	44,964
			Sub Total 480 - Miscellaneous Expense	227,052
			Total Expense	243,052
			Total Revenue	\$807,459.00
			Total Expense	\$243,052.00
			Net Ordinary Income	\$564,407.00
			Uniformed Pension Fund Balance Res	\$7,791,275.03
			Grand Total	\$8,355,682.03

**BOROUGH OF WHITE OAK
Non-Uniformed Pension**

Non-Uniformed Pension Worksheet				2021
				Budget
		Income		
		341-050 · Interest income		33,500
		352-600 · Foreign Casualty Insurance Pre		48,000
		370-001 · Annual Contribution - Non-unif		24,797
		370-100 · Municipal Contributions MMO		260,887
		Total		367,184
		Expense		
		405 · Secretary		
		405-311 · Administrative costs		15,000
		Sub Total		15,000
		480- Miscellaneous Expense		
		480-000 · Miscellaneous Expenditures		
		487-160 · Monthly Pension Payment		33,866
		487-161 · Lump Sum Pension Payment		
		Sub Total		33,866
		Total Expense		48,866.00
		Total Revenue		\$367,184.40
		Total Expense		\$48,866.00
		Net Ordinary Income		\$318,318.40
		Non-Uniformed Pension Fund Balance		\$1,284,486.28
		Grand Total		\$1,602,804.68

BOROUGH OF WHITE OAK

Post Retirement

Post Retirement Worksheet				2021
				Budget
			Ordinary Income/Expense	
			Income	
			341-000 · Interest - Post Retire	1,000
			341-050 · Interest income	
			370-001 · Annual Contribution - Non-unif	16,350
			370-002 · Annual Contrib - Police	103,909
			Total Income	121,259
			Expense	
			405 · Secretary	
			405-311 · Administrative costs	3,500
			Sub Total - 405 Secretary	3,500
			410 · Public Safety	
			410-000 · Medical Dental Vision Retired	10,662
			410-156 · Life Insurance	325
			Sub Total - 410 Public Safety	10,987
			430 · Public Works	
			430-169 · Post Retirement Benefits	6,050
			Sub Total - 430 - Public Works	6,050
			Total Expense	20,537
			Total Revenue	\$121,259.00
			Total Expense	\$20,537.00
			Net Ordinary Income	\$100,722.00
			Post Retirement Fund Balance Reser	\$148,853.67
			Grand Total	\$249,575.67