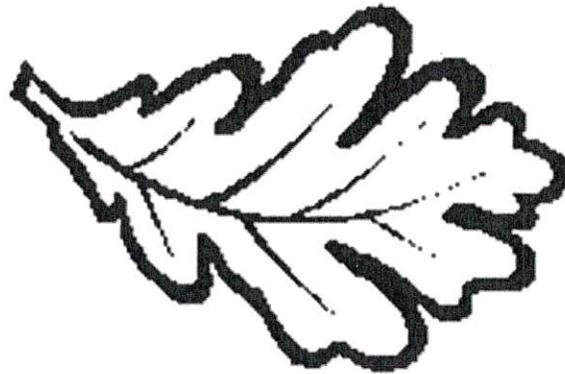


Borough of White Oak 2021 Budget Report



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.

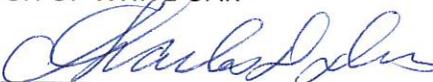
DULY ADOPTED the 28th day of December, 2020 by the Council of the Borough of White Oak, Allegheny County, Pennsylvania, in lawful session duly assembled.

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.

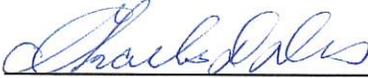
ORDAINED AND ENACTED by the Council of the Borough of White Oak, County of Allegheny and Commonwealth of Pennsylvania, meeting in regular and public session, this 28th day of December, 2020.

ATTEST:

BOROUGH OF WHITE OAK



John Palyo, Borough Manager



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

BOROUGH OF WHITE OAK

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 PriviLicnese - 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	

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 · WOOA 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 Waste	
		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

12/15/2020

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 Rebuil		
	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