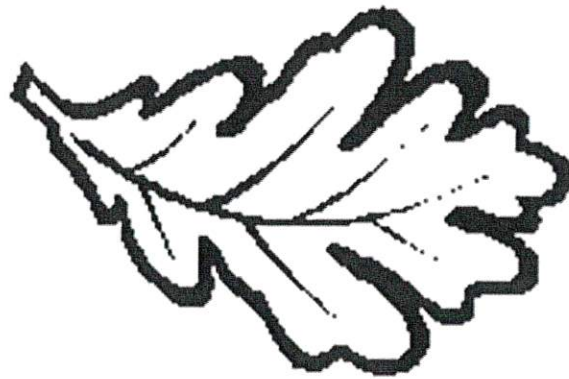


# Borough of White Oak 2023 Budget Report



**Presented to Council 12/12/2022**  
**Available for Public Inspection 12/16/2022**  
**Proposed Adoption Date 12/28/2022**

## 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 12, 2022; and
2. The Budget was published or otherwise made available for public inspection on December 16, 2022 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 28<sup>th</sup> day of December 2022.

Signed

  
John Palyo, Borough Manager

(Seal)

**BOROUGH OF WHITE OAK  
RESOLUTION NO. 2022-29**

**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 2023 AND FIXING THE TAX RATE FOR THE YEAR 2023.**

**BE IT RESOLVED AND ENACTED**, and it is hereby resolved an 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 2023 the following amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year of 2023 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 2023 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 remained 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.

**DULY ADOPTED** the 28<sup>th</sup> day of December, 2022 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. 2022-30**

**AN ORDINANCE OF THE BOROUGH OF WHITE OAK, COUNTY OF ALLEGHENY,  
COMMONWEALTH OF PENNSYLVANIA,  
FIXING THE TAX RATE FOR THE YEAR 2023**

**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 2023 as follows:

	Mills on Each Dollar of Assessed Valuation
Tax Rate for General Purposes	8.00 Mills
<b>TOTAL Millage Rate</b>	<b>8.00 Mills</b>

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 28<sup>th</sup> day of December, 2022.

ATTEST:

**BOROUGH OF WHITE OAK**

  
\_\_\_\_\_  
John Palyo, Borough Manager

  
\_\_\_\_\_  
Charles D. Davis, Council President

**EXAMINED AND APPROVED** by me this 28<sup>th</sup> day of December, 2022.

  
\_\_\_\_\_  
Ina Jean Marton, Mayor

## 2023 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

## 2023 Budget

General Fund Account	2023 Budget
Income	
301-100 · Real Estate Tax - Cur Yr Face	\$ 3,061,626.38
301-101 · Real Estate Taxes - Discount	\$ (52,050.00)
301-500 · Real Estate Taxes - Delinquent	\$ 90,000.00
310-100 · Deed Transfer Tax	\$ 80,000.00
310-210 · Earned Income Tax - Current	\$ 960,000.00
310-230 · Earned Income Tax - Delinquent	\$ 10,000.00
310-310 · Mercantile Tax - Current	\$ 55,000.00
310-330 · Mercantile Tax - Delinquent	\$ 2,500.00
310-510 · LST - Local Services Tax	\$ 14,000.00
310-810 · Business Priv Tax - Current	\$ 215,000.00
310-830 · Business PrivTax - Delinquent	\$ 20,000.00
319-100 · Penalty/Interest - Real Estate	\$ 2,500.00
319-130 · Penalty/Interest - Mercantile	\$ 3,500.00
319-185 · Penalty/Interest - BP Tax	\$ 35,000.00
321-340 · Building & Occupancy Permits	\$ 25,000.00
321-720 · Mechanical Devices	\$ 10,000.00
321-800 · Cable Television Franchise Fee	\$ 160,000.00
321-900 · Mercantile License - Current	\$ 5,000.00
321-901 · Mercantile License - Delinq	\$ 1,000.00
321-910 · Bus Priv License - Current	\$ 750.00
321-911 · Bus Priv License - Delinquent	\$ 100.00
322-820 · Street Opening Permit Fees	\$ 2,000.00
322-830 · Sign Permit Fees	\$ 1,500.00
322-870 · Vacant Prop Reg	\$ 1,000.00
331-110 · Vehicle Code Violations	\$ 12,000.00
331-120 · Violations of Ordinances/Statu	\$ 5,000.00
331-130 · Recovered Costs - Liening Fees	\$ 1,000.00
341-050 · Interest income	\$ 50.00
342-200 · Office Space Rental	\$ 300.00
355-010 · Public Utility Realty Tax	\$ 3,500.00
355-080 · Alcoholic Beverages Taxes	\$ 1,000.00
355-100 · Act 13 Revenue	\$ 5,000.00
355-130 · Foreign Fire Insurance Premium	\$ 38,000.00
355-140 · Foreign Casualty Insurance	\$ 175,000.00
358-050 · Boro Share - County Sales Tax	\$ 285,000.00
361-300 · Code Enforcement Fees	\$ 1,000.00
361-330 · Zoning Permit	\$ 1,000.00

BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
361-340 · Zoning Hearing Fees	\$ 1,500.00
361-520 · Sale of Codes, Ordinances, Map	\$ 50.00
361-530 · House Number Signs	\$ 50.00
361-560 · Lien Letter Fees	\$ 7,500.00
362-110 · Sale Accident/Incident Report	\$ 1,500.00
362-140 · Task Force Reimbursements	\$ 7,500.00
362-141 · SVT Police Patrol	\$ 13,200.00
362-142 · D.A.R.E. Officer - MASD share	\$ 5,000.00
364-300 · Collection Fees	
367-130 · Vendor fees - Community Day	\$ 300.00
367-201 · Swim Pass - Resident Individua	\$ 18,000.00
367-202 · Swim Pass - Resident Sr Cit	\$ 6,500.00
367-204 · Swim Pass - Non-Res. Individua	\$ 10,000.00
367-205 · Swim Pass - Non-Res. Sr. Cit	\$ 4,000.00
367-210 · Resident admissions	\$ 25,000.00
367-212 · Non-Resident admissions	\$ 500.00
367-214 · Guest Passes	\$ 3,500.00
367-215 · Pool Party Rentals	\$ 500.00
367-216 · Swimming Lessons	\$ 1,500.00
367-217 · Miscellaneous	
367-218 · Pavilion Rentals	\$ 1,500.00
367-310 · Craft Show	\$ 3,000.00
367-311 · Dance	
380-000 · Miscellaneous Revenue	\$ 2,500.00
380-202 · Reimbursement - snow removal	\$ 10,000.00
387-000 · Public Donations	\$ 25,000.00
387-001 · Donations - Clean-up Day	\$ 500.00
387-002 · Public Donations - Police	
391-110 · Sale of Fixed Assets	\$ 2,500.00
392-010 · Transfer from GF	
392-060 · Transfer from Solid Waste	\$ 60,500.00
395-100 · Refund Prior Yr Expenditures	\$ 1,000.00
395-101 · Dividends/Refunds - Insurance	\$ 45,000.00
Total Income	\$ 5,488,876.38
	\$ 5,488,876.38
Expense	
400 · Legislative	
400-100 · Salary/Wages	\$ 36,000.00

BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
400-161 · FICA - Employers Share	\$ 2,754.00
400-210 · Supplies	\$ 300.00
400-220 · Tax Blotter	\$ 700.00
400-320 · Postage	\$ 750.00
400-330 · Cable/RAD increase to COG	\$ 4,000.00
400-350 · Bonding	\$ 1,400.00
400-352 · Umbrella Insurance	\$ -
400-353 · Professional Liability Insuran	\$ 21,900.00
400-420 · Dues/Subscriptions/Membership	\$ 13,000.00
400-421 · Conferences/Meetings	\$ 2,800.00
400-900 · Miscellaneous	\$ 1,000.00
Total 400 · Legislative	\$ 84,604.00
401 · Executive	
401-140 · Salary	\$ 95,540.00
401-150 · Health Insurances	\$ 30,520.00
401-154 · Short Term Disability	\$ 88.00
401-156 · Life Insurance	\$ 380.00
401-157 · Accidental Death/Dismemb Insu	\$ 38.00
401-158 · Worker's Comp	\$ 555.00
401-159 · Outside Account Service	\$ 22,000.00
401-161 · FICA - Employers Share	\$ 5,925.00
401-162 · Medicare - Employers Share	\$ 1,390.00
401-163 · Employer Share UC	\$ 285.00
401-166 · Borough Share - Pension MMO	\$ 25,147.00
401-169 · Post Retirement Benefits	\$ 150.00
401-210 · Office Supply	\$ 1,500.00
401-260 · Minor Equipment	\$ 1,000.00
401-316 · Codification	\$ 2,000.00
401-320 · Postage	\$ 500.00
401-322 · Internet Access & Fees	
401-330 · Travel	\$ -
401-340 · Advertising	\$ 2,500.00
401-350 · Bonding	\$ 1,300.00
401-370 · Computer Services	\$ 2,500.00
401-380 · Copier Lease & Maintenance	\$ 3,450.00
401-420 · Dues/Subscriptions/Membership	\$ 1,000.00
401-421 · Conferences/Meetings	\$ 750.00
401-450 · Engineer - Retainer & Costs	\$ 2,500.00
401-460 · Engineering Projects	\$ 25,000.00



BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
401-470 · Public Relations	\$ 2,000.00
401-740 · Fixed Asset Request	\$ 1,000.00
401-900 · Miscellaneous	\$ 1,000.00
Total 401 · Executive	\$ 230,018.00
402 · Financial Administration	
402-140 · Salary/Outsourcing	\$ 109,850.00
402-150 · Health Insurance	\$ 40,255.00
402-154 · Short Term Disability	\$ 176.00
402-156 · Life Insurance	\$ 760.00
402-157 · Accidental Death/Dismemb Ins.	\$ 76.00
402-158 · Workers Comp Insurance	\$ 640.00
402-161 · FICA - Employers Share	\$ 6,811.00
402-162 · Medicare - Employers Share	\$ 1,593.00
402-163 · Employer State UC	\$ 570.00
402-166 · Borough Share - Pension MMO	\$ 50,294.00
402-169 · Post Retirement Benefits	\$ 300.00
402-210 · Supplies - Admin	\$ 2,500.00
402-260 · Minor Equipment	\$ 1,000.00
402-310 · Audit	\$ 20,000.00
402-330 · Travel	\$ 100.00
402-350 · Bonding - Finance Administrator	\$ 700.00
402-370 · Computer Repairs & Maintenance	\$ 2,000.00
402-371 · Admin Services - Software	\$ 1,000.00
402-450 · Payroll Services	\$ 5,650.00
402-460 · Conferences & Seminars	\$ 250.00
402-740 · Fixed Assets	\$ 500.00
Total 402 · Financial Administration	\$ 245,025.00
403 · Tax Collection	
403-312 · EIT/Act 511 Commission	\$ 25,000.00
403-314 · Deed Transfer Commission	\$ 2,520.00
403-315 · Liened Real Estate Commission	\$ 5,000.00
403-400 · ACSTCC Fees	\$ 700.00
403-401 · Collection Costs	\$ 7,500.00
403-403 · Lien Additions/renewals	\$ 15,000.00
Total 403 · Tax Collection	\$ 55,720.00
404 · Legal Services	
404-140 · Retainer	\$ 6,000.00
404-450 · Consulting Services & Charges	\$ 40,000.00
404-460 · Litigation Fees	\$ 2,500.00

BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
Total 404 · Legal Services	\$ 48,500.00
405 · Secretary	
405-140 · Salary - Administrative Assist	\$ -
405-142 · Wages - Part Time	\$ 21,450.00
405-154 · Short Term Disability	\$ -
405-156 · Life Insurance	\$ -
405-157 · Accidental Death/Dismemb Ins	\$ -
405-158 · Workers Comp Insurance	\$ 125.00
405-161 · FICA - Employers Share	\$ 1,330.00
405-162 · Medicare - Employers Share	\$ 312.00
405-163 · Employer Share UC	\$ 285.00
405-210 · Office Supplies	\$ -
405-260 · Minor Equipment	\$ -
405-270 · Computer maintenance	\$ -
405-311 · Administrative costs	
405-330 · Travel	\$ 50.00
405-370 · Maintenance	\$ 250.00
Total 405 · Secretary	\$ 23,802.00
409 · General Government	
409-140 · Wages	\$ 9,987.00
409-158 · Workers Comp	
409-161 · FICA - Employers Share	\$ 620.00
409-162 · Medicare - Employers Share	\$ 145.00
409-210 · Domestic Supplies	\$ 6,000.00
409-251 · Boro Bldg. Maint & Supplies	\$ 15,000.00
409-252 · Garage - Maint & Supplies	\$ 5,000.00
409-260 · Tools & Minor Equipment	\$ 500.00
409-311 · Other General Government Adm	\$ 4,000.00
409-351 · Property Insurance	\$ 600.00
409-353 · General Liability Insurance	\$ 51,000.00
409-360 · Utilities	\$ 18,000.00
409-362 · Utilities - Gas	\$ 7,500.00
409-363 · Water and Sewage	\$ 2,000.00
409-364 · Phone & Internet	\$ 7,950.00
409-370 · Heating System - Maint & Suppl	\$ 2,500.00
409-740 · Fixed Assets	\$ 3,000.00
Total 409 · General Government	\$ 133,802.00
410 · Public Safety	
410-140 · Salary / Wages	\$ 1,301,124.74

BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
410-141 · Police Secretary Salary	\$ 49,288.00
410-145 · Longevity	\$ 11,250.00
410-150 · Health Insurance	\$ 390,855.00
410-151 · Vision	\$ 5,145.00
410-153 · Long Term Disability	\$ 5,810.00
410-154 · Short Term Disability	\$ 1,465.00
410-155 · Uniforms	\$ 14,000.00
410-156 · Life Insurance	\$ 6,650.00
410-157 · Accidental Death/Dismemb Ins	\$ 285.00
410-158 · Workers Comp Insurance	\$ 103,332.12
410-161 · FICA - Employers Share	\$ 89,104.83
410-162 · Medicare - Employers Share	\$ 20,839.03
410-163 · Employer State UC	\$ 3,990.00
410-166 · Boro Share Pension MMO PD	\$ 470,663.00
410-167 · Boro share Pension MMO Non-I	\$ 25,147.00
410-169 · Post-Retirement Benefits	\$ 112,052.00
410-183 · Overtime	\$ 70,000.00
410-184 · Overtime - Task Force (reimb)	\$ 10,000.00
410-185 · Overtime - Court	\$ 31,000.00
410-186 · Overtime - Investigations	\$ 5,200.00
410-187 · Overtime - Training	\$ 3,600.00
410-188 · Overtime - D.A.R.E. (reimb)	\$ 5,000.00
410-210 · Office Supplies	\$ 2,500.00
410-220 · Field Supplies	\$ 1,500.00
410-221 · Forms and copier lease	\$ 3,450.00
410-222 · Film & Finger Printing	\$ 800.00
410-223 · Confidential Investigative Exp	\$ 500.00
410-224 · Prisoner Detainment	\$ 1,200.00
410-251 · Haz-Mat cleanup	\$ 800.00
410-260 · Minor Equipment	\$ 3,000.00
410-270 · Ammunition & Gun Maintenance	\$ 5,500.00
410-300 · Training	\$ 3,500.00
410-320 - Postage	\$ 200.00
410-322 · Internet Access 0036084	\$ 7,500.00
410-323 · Internet - Traffic Cam	\$ 2,900.00
410-324 · Annual Fee Traffic Cam	\$ 3,900.00
410-330 · Travel	\$ 150.00
410-332 · Vehicle Distribution	\$ 32,000.00
410-333 - Vehicle Purchase Lease	\$ 96,000.00

BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
410-340 · Advertising	\$ 1,000.00
410-352 · Police Liability Insurance	\$ 14,750.00
410-359 · Vehicle Insurance	\$ -
410-370 · Repairs & Maintenance	\$ 25,860.00
410-420 · Dues/Subscriptions/Membership	\$ 1,900.00
410-452 · Animal Control/Wildlife Fees	\$ 13,800.00
410-453 · State Dog Fee	\$ -
410-470 · Public School Program	\$ 300.00
410-480 · Civil Service	\$ 7,000.00
410-740 · Fixed Assets - Police	\$ 29,900.00
410-900 · Miscellaneous	\$ 3,000.00
<b>Total 410 · Public Safety</b>	<b>\$ 2,998,710.72</b>
411 · Fire	
411-450 · Hydrant Service	\$ 9,600.00
<b>Total 411 · Fire</b>	<b>\$ 9,600.00</b>
412 · EMS Services	
412-158 · Workers Comp Insurance	\$ 3,300.00
412-332 · Vehicle Distribution	\$ 7,000.00
412-520 · WOEMS Annual Contribution	\$ 50,000.00
<b>Total 412 · EMS Services</b>	<b>\$ 60,300.00</b>
413 · Crossing Guards	
413-140 · Wages	\$ 9,500.00
413-158 · Workers Comp	\$ 775.00
413-161 · FICA - Employers Share	\$ 727.00
<b>Total 413 · Crossing Guards</b>	<b>\$ 11,002.00</b>
414 · Zoning and Planning	
414-010 · Salary	\$ 72,000.00
414-140 · Wages	\$ -
414-150 · Health Insurance	\$ 10,920.00
414-154 · STD	\$ 88.00
414-155 · Code Enforcement - Uniform	\$ 400.00
414-156 · Life Insurance	\$ 380.00
414-157 · ADD	\$ 38.00
414-158 · Workers Comp	\$ 420.00
414-161 · FICA - Employers Share	\$ 4,464.00
414-162 · Medicare - Employers Share	\$ 1,044.00
414-163 · Employer State UC	\$ 285.00
414-200 · Supplies	\$ 1,000.00

BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
414-270 · Code Computer	\$ 10,000.00
414-300 · Training	\$ 1,000.00
414-310 · Professional planner/intern	\$ 10,000.00
414-313 · DCED fees	\$ 350.00
414-320 · Legal	\$ 12,000.00
414-321 - Phone	\$ 420.00
414-322 · Postage	\$ 500.00
414-330 · Travel	\$ 150.00
414-331 · Engineering	\$ 2,000.00
414-332 · Vehicle Distribution	\$ 3,000.00
414-340 · Advertising	\$ 2,500.00
414-359 · Vehicle Insurance	\$ -
414-370 · Maintenance	\$ 500.00
414-371 · Landscape Contractors - Weed	\$ 13,000.00
414-410 · Demolition expenses	\$ 30,000.00
414-420 · Dues/Subscriptions/Membership	\$ 1,000.00
414-450 · Consulting Services & Charges	\$ -
414-600 · Refund Overpayments Build. Per	
414-740 · Fixed Asset Request	\$ 1,000.00
414-900 · Miscellaneous - Code/Zoning/PC	\$ 1,000.00
415-017 · Accidental Death/Dismemb Insu	\$ -
415-100 · Red Cross Shelter Team	\$ -
415-241 · Emergency Management	\$ 750.00
Total 414 · Zoning and Planning	\$ 180,209.00
430 · Public Works	
430-140 · Wages - Full Time	\$ 412,655.00
430-150 · Health Insurance	\$ 185,295.00
430-154 · Short Term Disability	\$ 616.00
430-155 · Uniforms/Work Clothes	\$ 3,150.00
430-156 · Term Life - Retired Non-Unif	\$ 2,660.00
430-157 · Accidental Death/Dismemb Ins.	\$ 266.00
430-158 · Workers Comp	\$ 58,460.00
430-161 · FICA - Employers Share	\$ 28,995.00
430-162 · Medicare - Employers Share	\$ 6,781.00
430-163 · Employer State UC	\$ 1,995.00
430-166 · Borough Share - Pension MMO	\$ 176,029.00
430-169 · Post Retirement Benefits	\$ 13,650.00
430-183 · Overtime	\$ 55,000.00
430-190 · CDL Expenses	\$ 700.00

BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
430-210 · Office Supplies	\$ 1,500.00
430-220 · Shop Supplies	\$ 2,500.00
430-260 · Tools & Minor Equipment	\$ 10,000.00
430-270 · PW Computer Support	\$ 500.00
430-300 · Equipment Rental	\$ 10,000.00
430-301 · Training	\$ 1,500.00
430-321 · Telephone	\$ 240.00
430-332 · Vehicle Distribution	\$ 65,000.00
430-334 · Equipment Purchase	\$ 25,000.00
430-359 · Vehicle Insurance	\$ -
430-361 · Electric	\$ -
430-362 · Gas	\$ 4,000.00
430-363 · Water & Sewage	\$ 1,700.00
430-370 · Equipment Maintenance	\$ 10,000.00
430-740 · Fixed Assets	\$ 25,000.00
430-900 · Miscellaneous	\$ 2,500.00
431-221 · Paving Material	\$ 25,000.00
431-222 · Stone & Slag	\$ 5,000.00
431-223 · Cold Patch	\$ 5,000.00
431-225 · Crack Filler (J-1)	\$ 6,500.00
431-226 · Paint & Supplies	\$ 1,000.00
431-227 · Other Materials	\$ 2,000.00
431-228 · Street Signs	\$ 5,000.00
431-229 · Tar (Tackote)	\$ 1,000.00
431-230 · Storm Sewers & Inlets	\$ 25,000.00
431-231 · MS4 (Title)	\$ 25,000.00
431-300 · Banners	
432-245 · Salt & Cinders	
432-300 · Other Services and Charges	\$ 1,200.00
433-370 · Repairs & Maintenance	
Total 430 · Public Works	\$ 1,207,392.00
450 · Recreation	
452-060 · Minor Equipment/Maintenance	\$ 100.00
452-140 · Salary/Wages	\$ 95,000.00
452-158 · Workers Comp	\$ 3,500.00
452-161 · FICA - Employer Share	\$ 5,890.00
452-162 · Medicare - Employer Share	\$ 1,380.00
452-163 · Employer State UC	\$ 1,000.00
452-210 · Office Supplies	\$ 750.00

BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
452-220 · Cleaning Supplies	\$ 2,000.00
452-221 · Maintenance	\$ 10,000.00
452-222 · Chemicals	\$ 10,000.00
452-242 · First Aid Supplies	\$ 1,000.00
452-245 · Operation Costs	\$ 5,000.00
452-320 · Minor Equip / Main Upgrades	\$ 5,000.00
452-321 · Telephone	\$ 650.00
452-360 · Pool Electric	\$ 22,500.00
452-363 · Water and Sewage	\$ 18,500.00
452-365 · Upgrade - Mulch	\$ 6,000.00
452-366 · Pump Repairs / Purchase	\$ 20,000.00
452-372 · Building/Pool upgrades	\$ 2,500.00
452-373 · Upgrade - Bathhouse Particians	\$ 10,000.00
452-374 · Upgrade - Computer/Card Soft	\$ 1,500.00
452-400 · Future Improvements	\$ 2,500.00
452-500 · White Oak Swim Team	\$ -
452-520 · WOAA - Electric	\$ 24,000.00
452-521 · Heating Oil WOAA	\$ 8,000.00
452-522 · WOAA - Maintenance	\$ 5,000.00
452-900 · Training	\$ 500.00
453-510 · Recreation Board Expenses	\$ 3,000.00
453-511 · Community Days	\$ 3,000.00
453-512 · Dances	\$ 1,000.00
453-513 · Easter Egg Hunt	\$ 1,200.00
453-514 · Evening with Santa	\$ 1,500.00
453-515 · Halloween Parade	\$ 1,000.00
453-516 · Craft Show Exp	\$ 500.00
453-519 · Memorial Day Parades	\$ 250.00
453-520 · Community Softball	
453-522 · WOAA Team Sponsorships	\$ 1,000.00
453-523 · Organization Donations	\$ 500.00
453-524 · Miscellaneous	\$ 25,000.00
456-221 · Repairs & Maintenance	\$ 2,000.00
456-321 · Telephone - Library	\$ 1,100.00
456-353 · Property Insurance - Library	\$ -
456-361 · Electric - Library	\$ 2,750.00
456-362 · Gas - Library	\$ 1,000.00
456-363 · Water & Sewage - Library	\$ 550.00
456-500 · Contributions - Library	\$ 20,000.00

BOROUGH OF WHITE OAK

General Fund

2023 Budget

General Fund Account	2023 Budget
457-200 · Christmas Supplies	\$ 3,000.00
457-361 · Christmas Lights - electricity	\$ 500.00
457-530 · Memorial Day Parade	\$ 750.00
457-550 · Clean-Up Day	\$ 2,000.00
457-560 · Rabies Clinic	\$ 700.00
457-570 · Light-Up Night	\$ 3,500.00
457-580 · Community Day	\$ 16,000.00
457-590 · Trunk or Treat Exp	\$ 1,000.00
458-140 · Community Center - Custodial Sv	
458-360 · Community Center Electric	\$ 5,500.00
458-362 · Community Cennter- Phne/Inter	\$ 1,700.00
458-373 · Community Center - Insurance	\$ -
458-400 · Upgrade / Maintenance	\$ 5,000.00
Total 450 · Recreation	\$ 367,270.00
460 · Community Development	
463-002 · Tri COG Land Bank	\$ 4,000.00
Total 460 · Community Development	\$ 4,000.00
470 · Debt Service	
475-300 · Administration Fee	\$ 15,000.00
Total 470 · Debt Service	\$ 15,000.00
480 · Miscellaneous Expenses	
480-000 · Miscellaneous Expenditures	\$ 2,500.00
480-002 · Bank Service Fees	\$ 2,500.00
480-100 · Covid 19 Expense	\$ 1,500.00
480-200 · Insurance Fees	\$ 700.00
480-300 · Bond Expense	\$ 580,475.00
480-500 · Miscellaneous Charges	\$ 1,500.00
481-530 · Foreign Fire Insurance	\$ 39,500.00
486-000 · Prior Yr. Additional Premiums	\$ 500.00
491-100 · Refund Prior Year RE Tax	\$ 15,000.00
491-600 · Miscellaneous Refunds	\$ 100.00
Total 480 · Miscellaneous Expenses	\$ 644,275.00
492 · Interfund Transfers	
492-030 · Transfer to Fire Fund	\$ 150,000.00
Total 492 · Interfund Transfers	\$ 150,000.00
Total Expense	\$ 6,469,229.72
	\$ (980,353.34)
Net Income	\$ (980,353.34)



BOROUGH OF WHITE OAK

General Fund

2023 Budget

<b>General Fund Account</b>	<b>2023 Budget</b>
Total Revenue	\$ 5,488,876.38
Total Expense	\$ 6,469,229.72
Net Ordinary Income	\$ (980,353.34)
Fund Balance	\$ 980,353.34
Grand Total	\$ -

BOROUGH OF WHITE OAK  
Solid Waste  
2023 Budget

<b>Solid Waste Worksheet</b>	<b>2023 Budget</b>
<b>Income</b>	
319-230 · Interest/Penalty - Delinquent	\$ 50,000.00
331-133 · Recovered Costs	\$ 1,500.00
352-060 · State Grant	\$ 4,500.00
364-300 · Collection Fees	\$ 806,723.00
364-320 · Prior year collections, FACE	\$ 5,000.00
380-000 · Miscellaneous Revenue	\$ -
<b>Total Income</b>	<b>\$ 867,723.00</b>
	<b>\$ 867,723.00</b>
<b>Expense</b>	
427 · Solid Waste	
427-000 · Collection Contract	\$ 762,777.00
427-001 · Recycling Contract	\$ -
427-100 · E-Waste/HHW Collection	\$ 1,500.00
427-200 · Composting	\$ 20,000.00
427-270 · SW Computer	\$ 2,000.00
427-300 · Administrative Costs	\$ 32,000.00
427-301 · Court Costs	\$ 30,000.00
427-370 · Equipment distribution	\$ 2,500.00
427-371 · Equipment Repairs	\$ 5,000.00
427-372 · Composting site	\$ 1,000.00
427-380 · Equipment Purchase	\$ -
427-400 · Garbage Billing Fees	\$ 4,000.00
427-470 · Advertising / PR Publication	\$ 2,500.00
<b>Total 427 · Solid Waste</b>	<b>\$ 863,277.00</b>
<b>Total Expense</b>	<b>\$ 863,277.00</b>
	<b>\$ 4,446.00</b>
	<b>\$ 4,446.00</b>
<b>Total Revenue</b>	<b>\$ 867,723.00</b>
<b>Total Expense</b>	<b>\$ 863,277.00</b>
<b>Net Ordinary Income</b>	<b>\$ 4,446.00</b>
<b>Fund Balance</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 4,446.00</b>

BOROUGH OF WHITE OAK  
Capital Projects  
2023 Budget

Capital Project Fund	2023 Budget
<b>Income</b>	
341-050 · Interest income	\$ 500.00
357-003 · Capital Grants	\$ 590,000.00
<b>Total Income</b>	<b>\$ 590,500.00</b>
	<b>\$ 590,500.00</b>
401 · Executive	
401-460 · Engineering Projects	
Total 401 · Executive	
430 · Public Works	
430-405 · Grant Projects	\$ 880,000.00
Total 430 · Public Works	\$ 880,000.00
450 · Recreation	
453-630 · WOAA Roof/bath rehab/HVAC	\$ 30,000.00
Total 450 · Recreation	\$ 30,000.00
480 · Miscellaneous Expenses	
480-000 · Miscellaneous Expenditures	\$ -
480 · Miscellaneous Expenses - Other	
Total 480 · Miscellaneous Expenses	\$ -
<b>Total Expense</b>	<b>\$ 910,000.00</b>
	<b>\$ 910,000.00</b>
	<b>\$ (319,500.00)</b>
<b>Total Revenue</b>	<b>\$ 590,500.00</b>
<b>Total Expense</b>	<b>\$ 910,000.00</b>
<b>Net Ordinary Income</b>	<b>\$ (319,500.00)</b>
<b>Fund Balance</b>	<b>\$ 837,320.37</b>
<b>Grand Total</b>	<b>\$ 517,820.37</b>

BOROUGH OF WHITE OAK

Liquid Fuel

2023 Budget

Liquid Fuels Worksheet		2023
		Budget
Income		
	341-050 · Interest income	\$ 50.00
	352-350 · Liquid Fuel Grant	\$ 243,504.69
	<b>Total Income</b>	<b>\$ 243,554.69</b>
		<b>\$ 243,554.69</b>
Expense		
	430 · Public Works	
	431-370 · Street Sweeping	\$ 10,000.00
	432-245 · Salt & Cinders	\$ 110,000.00
	433-361 · Electricity - Traffic Signals	\$ 8,000.00
	433-370 · Repairs & Maintenance	\$ 5,000.00
	434-361 · Electricity - Street Lights	\$ 99,000.00
	<b>Total 430 · Public Works</b>	<b>\$ 232,000.00</b>
	<b>Total Expense</b>	<b>\$ 232,000.00</b>
		<b>\$ 11,554.69</b>
		<b>\$ 11,554.69</b>
	<b>Total Revenue</b>	<b>\$ 243,554.69</b>
	<b>Total Expense</b>	<b>\$ 232,000.00</b>
	<b>Net Ordinary Income</b>	<b>\$ 11,554.69</b>
	<b>Fund Balance</b>	<b>\$ 138,251.05</b>
	<b>Grand Total</b>	<b>\$ 149,805.74</b>

**BOROUGH OF WHITE OAK**

**Fire Fund  
2023 Budget**

<b>Fire Fund Worksheet</b>		<b>2023</b>
		<b>Budget</b>
Income		
341-050 · Interest income		\$ 150.00
392-011 · Transfer from GF - WO #1		\$ 75,000.00
395-000 · Transfer from GF - RVFC		\$ 75,000.00
Total Income		\$ 150,150.00
Gross Profit		\$ 150,150.00
Expense		
411 · Fire		
411-150 · Fringe Benefits - Rainbow		\$ 15,000.00
411-151 · Fringe Benefits - WO #1		\$ 15,000.00
411-333 · Vehicle Distribution - Rainbow		\$ 2,600.00

BOROUGH OF WHITE OAK  
 Uniformed Pension  
 2023 Budget

Uniformed Pension Worksheet		2023
		Budget
Income		
	341-610 · Interest Income Non-Uniform	\$ 175,000.00
	352-060 · State Grant	\$ 130,000.00
	370-002 · Annual Contrib - Police	\$ 71,618.00
	392-610 · Foreign Casualty (MMO)	\$ 340,662.00
	<b>Total Income</b>	<b>\$ 717,280.00</b>
		<b>\$ 717,280.00</b>
Expense		
	470 · Debt Service	
	475-300 · Administration Fee	\$ 16,000.00
	<b>Total 470 · Debt Service</b>	<b>\$ 16,000.00</b>
	480 · Miscellaneous Expenses	
	487-160 · Monthly Pension Payment	\$ 146,690.40
	487-162 · Widows Benefits	\$ 77,745.60
	<b>Total 480 · Miscellaneous Expenses</b>	<b>\$ 224,436.00</b>
	<b>Total Expense</b>	<b>\$ 240,436.00</b>
		<b>\$ 476,844.00</b>
		<b>\$ 476,844.00</b>
	<b>Total Revenue</b>	<b>\$ 717,280.00</b>
	<b>Total Expense</b>	<b>\$ 240,436.00</b>
	<b>Net Ordinary Income</b>	<b>\$ 476,844.00</b>
	<b>Fund Balance</b>	<b>\$ 8,161,909.97</b>
	<b>Grand Total</b>	<b>\$ 8,638,753.97</b>



BOROUGH OF WHITE OAK  
Post Retirement  
2023 Budget

Post Retirement Worksheet		2023
		Budget
Income		
	341-000 · Interest - Post Retire	\$ 500.00
	341-050 · Interest income	
	370-001 · Annual Contribution - Non-unif	\$ 14,400.00
	370-002 · Annual Contrib - Police	\$ 111,902.00
	<b>Total Income</b>	<b>\$ 126,802.00</b>
		<b>\$ 126,802.00</b>
Expense		
	401 · Executive	
	401-156 · Life Insurance	
	<b>Total 401 · Executive</b>	
	405 · Secretary	
	405-311 · Administrative costs	\$ 3,500.00
	<b>Total 405 · Secretary</b>	<b>\$ 3,500.00</b>
	410 · Public Safety	
	410-000 · Medical Dental Vision Retired	\$ 23,030.00
	410-156 · Life Insurance	\$ 500.00
	<b>Total 410 · Public Safety</b>	<b>\$ 23,530.00</b>
	430 · Public Works	
	430-169 · Post Retirement Benefits	\$ 7,000.00
	<b>Total 430 · Public Works</b>	<b>\$ 7,000.00</b>
	<b>Total Expense</b>	<b>\$ 34,030.00</b>
		<b>\$ 92,772.00</b>
		<b>\$ 92,772.00</b>
	<b>Total Revenue</b>	<b>\$ 126,802.00</b>
	<b>Total Expense</b>	<b>\$ 92,772.00</b>
	<b>Net Ordinary Income</b>	<b>\$ 34,030.00</b>
	<b>Fund Balance</b>	<b>\$ 1,128,952.53</b>
	<b>Grand Total</b>	<b>\$ 1,162,982.53</b>