

PLUMSTEAD TOWNSHIP

2021 BUDGET



Preliminary Budget Adopted on November 10, 2020

Advertised on November

Final Budget Adopted on December 8, 2020

PRELIMINARY DRAFT

Letter of Transmittal

PRESENTED: Preliminary Budget
Final Budget

TO: Plumstead Board of Supervisors

Introduction

The proposed 2021 Budget is presented here for your review and comment. The document has been prepared in three (3) sections as follows:

Letter of Transmittal

The Letter of Transmittal is an overview of the budget in commentary form, generally referred to as the Budget Message. It is prepared to provide the Board of Supervisors, administrative staff, and Township residents with a narrative review of significant factors affecting the proposed budget and highlight areas of relative importance in understanding the financial section. It also contains a summary of program and service delivery, cash position, and revenue and expense forecasts included in the budget.

Operating and Capital Funds Budgets

The 2021 Budget consists of eleven (11) Funds each detailing in line item format the projected revenues and proposed expenditures for the forthcoming year. Due to its size, a summary of the General Fund by revenue and expense category is also provided. An overall summary of the eleven (11) funds provides a financial snapshot of the organization.

Supporting Data

The Supporting Data or Budget Schedules offer an additional level of detail for specific line items in each Operating Budget. This information is provided to assist in understanding how specific budget appropriations have been developed. Where supporting data is available, a schedule letter is indicated in the budget document, and an alphabetical index is provided for easy reference. The Supporting Data should assist in further explaining the cost of Township services and provide more meaning to the budget projections.

The budget was developed by analyzing trends in revenues and expenditures from prior years, reviewing line item details at the highest level, evaluating the appropriateness of current programs and services, and considering present economic conditions. Resources are allocated with the intent of maintaining accustomed service levels and providing needed capital improvements. The budget document is designed to provide the necessary information to understand and evaluate Township services from a financial perspective.

The Budget Format

The budget is presented in a line item format using the Pennsylvania Chart of Accounts for local governments published by the State Department of Community and Economic Development (DCED). This format provides uniformity of account numbers and titles across department budgets and operating funds. Uniformity in the budget format and consistency in posting revenues and expenditures to the line item accounts allows the Administration and Department Directors to monitor any variations in budget appropriations from year to year. It also simplifies the review of monthly financial statements and the coding invoices for payment. This translates to improved accuracy in our cost accounting from year to year.

The Pennsylvania Department of Community and Economic Development (DCED) recommends municipalities maintain a 5% to 10% reserve for unforeseen or emergency expenditures, to balance future budgets, and to avoid wide variations in tax rates from year to year. The 2021 fund balance reserves for all funds are represented on page 1.

The 2021 Budget format includes separate operating funds for General, Local Service Tax, Emergency Services, Park & Rec, Water, Open Space, Debt Service, Stormwater, Liquid Fuels and Community Care. By detailing these services in separate funds, the true costs for these government functions are more easily identified. This provides the Board of Supervisors and Township Residents with a clear picture of how Township resources are allocated and what funding is necessary to continue these services.

Capital appropriations for general purposes are shown in the General Capital Fund. When necessary, inter-fund transfers along with other revenues dedicated for capital projects, provides funding for any proposed capital purchases or improvements.

Separating capital appropriations from operating revenues and expenditures eliminates the potential for widespread variations in government appropriations from year to year caused by one-time capital expenses. All operating funds include a line for **Result from Operations** and represents the difference between annual revenues and expenditures before inter-fund transfers. Inter-fund transfers are for capital reserves and appropriations but can also be for appropriations to balance other operating budgets if necessary.

This budget format simplifies the budget preparation process and provides a quick and detailed analysis of the various appropriations and services included in the budget from year to year.

Budget Highlights

The Budget maintains municipal services at current levels

Appropriations in the 2021 Budget provide the resources needed to continue the high level of service our residents have come to expect. The appropriations support accustomed levels of police services, the maintenance of our public roads, park maintenance and water services.

The Budget funds necessary capital infrastructure needs and equipment acquisitions

The proposed budget includes necessary appropriations to the Township's road system, municipal buildings, park equipment and maintenance, and water system.

Detailed capital infrastructure needs, and equipment acquisitions can be located on page 23.

Staff positions in the proposed budget

During 2020 the Township had 2 part time employees resign and the Manager took the opportunity to reassess the needs of the Township. Therefore, instead of hiring 2 more part time employees, one full-time administrative employee will be hired in 2021. There are also no proposed staff reductions in 2021. Unless the Board of Supervisors adds new programs or services, additional staffing is not necessary; however, changes or reassignment of duties among existing employees may occur.

The proposed Budget does not include an increase in Property Taxes

The proposed budget proposed property taxes to stay at 14.94 mills for 2021. A breakdown of the millage is provided below:

2021 Assessment is \$219,540,560	
	<u>Mils</u> <u>Tax Revenue</u>
General Fund	5.02 \$1,102,094
Emergency Services Fund	1.5 \$329,311
Open Space Fund	0.188 \$41,274
Debt Service Fund	<u>8.232</u> <u>\$1,807,258</u>
	14.94 \$2,982,937

A homeowner assessed at the average assessment value of 38,841, will pay \$580.28 per year in real estate property taxes, or \$1.59 per day for Township services. Of the total 14.94 mills, 5.02 mills are designated for General Fund purposes and equals approximately \$1,102,094; 1.5 mills are designated for Emergency Services and equals approximately \$329,311; 0.188 is designated for Open Space and Land Preservation and equals approximately \$ 41,274 ; and the remaining 8.232 mills are designated for the Debt Service Fund and generate approximately \$1,807,258 in revenue annually.

Budget Overview

The Township arranges its functions in the budget among eleven (11) different funds, each with specific purposes. While General Fund monies can be used for any legal expenditure, other funds have restrictions on the use of available dollars. For example, the Liquid Fuels Fund revenue may only be used to support the cost of projects that are approved under the PA State Liquid Fuels Department. These expenses include road maintenance, traffic lights, maintenance materials, drainage structures, roadway paving and reconstruction, and snow supplies (i.e. salt).

Revenues and expenditures in each fund therefore are specific to that fund and its legally allowable purpose(s). Interfund transfers, the transfer of dollars from one fund to another, occur only when appropriate and legally permitted.

The General Fund and Water Fund account for all personnel, fringe benefits and insurance, utilities and routine maintenance and operational expenditures. Appropriations from other funds are limited to capital improvements or other designated purposes.

The proposed budget shows the beginning and ending fund balances, projected revenues, and line item appropriations for each Fund. The Budget is organized in this manner to show the true cost for these government functions.

A narrative summary of the financial position of each Fund and a highlight of projected revenues and proposed expenditures for the new fiscal year follows:

General Fund

The General Fund is the operating budget for general municipal purposes and includes appropriations for general government operations including administration and finance, legal, Board of Supervisors, general

engineering and other professional services, buildings and grounds maintenance, public works, parks and open space maintenance, police and code enforcement operations, planning and zoning administration, technology and repairs of tools and machinery.

The primary revenue sources for the General Fund are Real Estate Taxes, Local Enabling Act (Act 511) taxes, permit fees, grants, state-shared entitlements, and charges for service. Reimbursements also contribute to General Fund Revenue.

The Township levies a 1.0% earned income tax and shares this tax revenue with the Central Bucks School District (Township gets 0.5% and CBSD gets 0.5%). Earned Income Taxes will generate approximately \$3,826,006 in 2021, representing 58% of total revenues in the General Fund. Real Estate Taxes represent another 17% of total revenue at \$1,102,094. The proposed General Fund real estate tax rate is 5.02 mils.

Transfer taxes are a tax on real estate sales within the Township. The tax rate is 2% of the sale price. County government receives 1 percent of the tax proceeds, and the Central Bucks School District and Township share the remaining 1% equally.

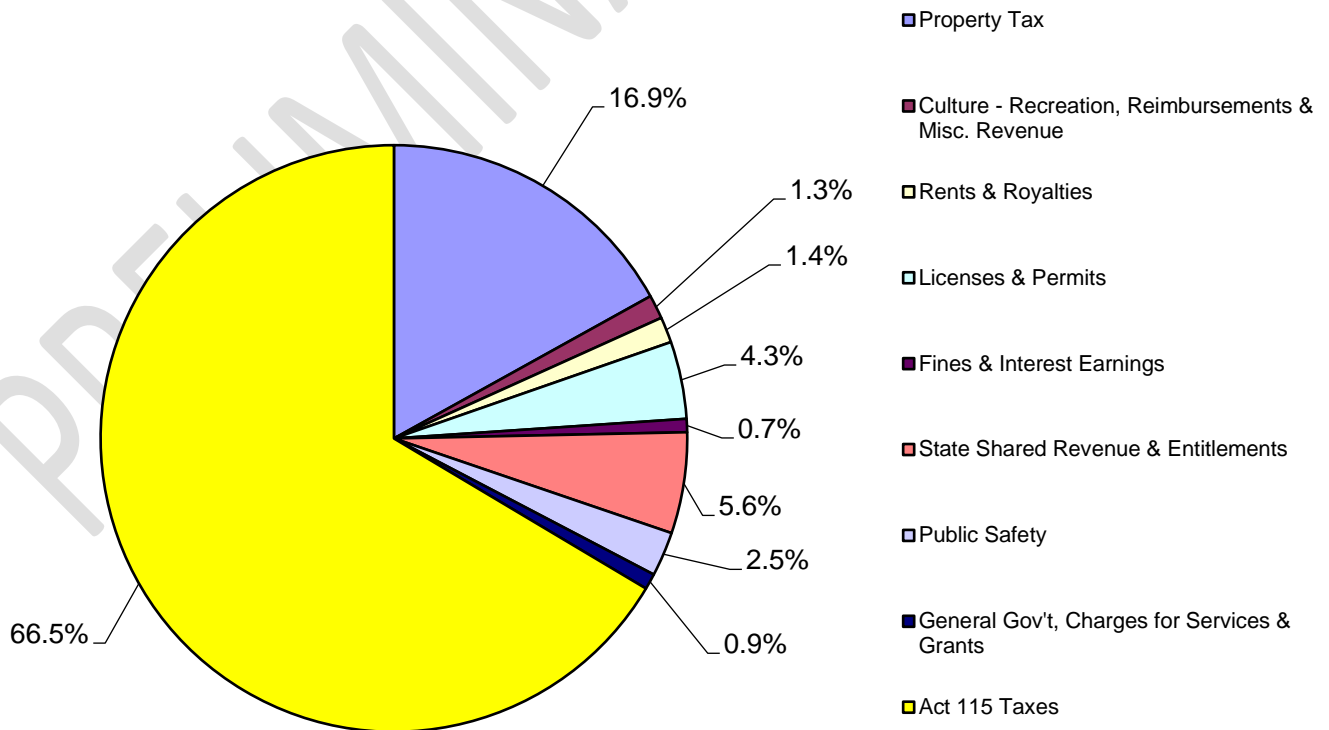
Other significant sources of revenue in the General Fund include cable television franchise fees (\$280,000), rents and royalties (\$93,000) and pension system aid (\$236,344).

Revenue projections in the budget are based on an analysis of tax collection experience, prior year collection history, projected state shared revenue and economic trends. Total estimated General Fund revenue for 2021 is \$6,570,388.

General Fund Revenue can be located on pages 4-5 of the budget.

The following chart shows the various sources of General Fund revenue used for the operation of Township government:

2021 GF Proposed Revenues



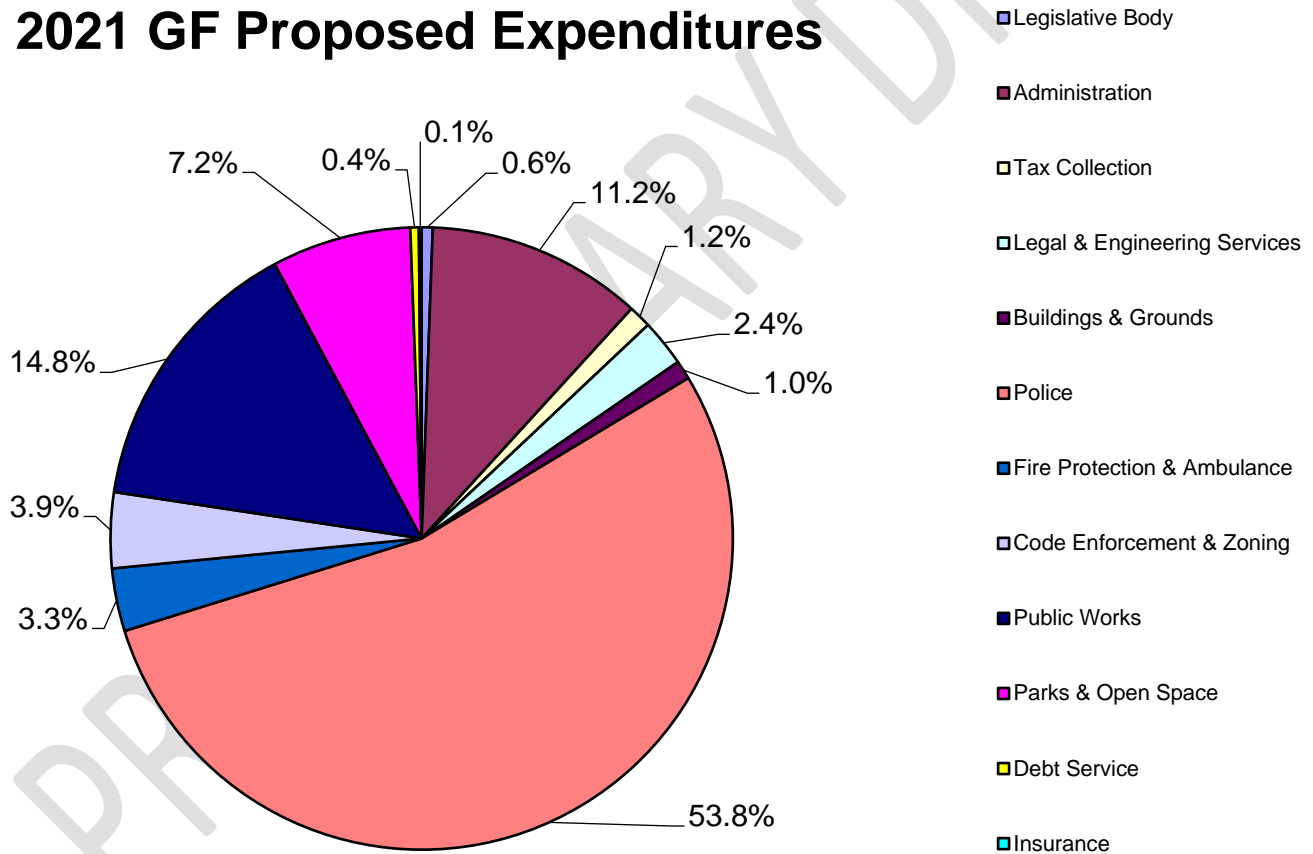
Projected year end General Fund expenditures in 2020 total \$6,386,976 or \$76,440 under budget. The fund balance on December 31, 2020 will be at approximately \$3,013,756.

Proposed General Fund appropriations, before inter-fund transfers, in 2021 total \$6,570,188 or \$106,768 more than budgeted in the 2020 budget. Primary drivers, as identified in the expense chart below, are Administration (accounts for 11.21% of General Fund Expenditures), Police (accounts for 53.8% of General Fund Expenditures) and Public Works (accounts for 14.8% of General Fund Expenditures).

General Fund Expenses can be located on pages 6-10 of the budget.

The following chart shows the various sources of General Fund revenue used for the operation of Township government:

2021 GF Proposed Expenditures



For 2021 projected revenue is \$6,570,388 and projected expenses are \$6,570,388 with an ending fund balance of \$3,013,755. This fund can be located on page 11 of the budget.

Local Service Tax Fund

The Townships Local Service Tax Fund is funded by the Local Service Tax charged to those who work in Plumstead Township (\$52 annually). These funds are used for Police and Public Works related items. The

2021 Budget reflects the purchase of three (3) patrol vehicles, (1) detective vehicle, in-house edge repair on various roads in the Township and the lease payment for the Trackless Tractor that was purchased in 2015.

For 2021 projected revenue is \$281,469 and projected expenses are \$281,469 with an ending fund balance of \$47,348. This fund can be located on page 11 of the budget.

Emergency Services Fund

1.5 mills are collected annually in property taxes which equals \$329,311.

The collected tax money is distributed to the Plumsteadville Volunteer Fire Company (PVFC), Point Pleasant Volunteer Fire Company (PPVFC), Point Pleasant EMS (PPEMS) and Central Bucks EMS (CBEMS). The PVFC and PPVFC split 1.1 mills equally. The remaining 0.4 mills are split between the EMS Companies (PPEMS 85%, CBEMS 15%).

This fund can be located on page 12 of the budget.

Park and Recreation Fund

This fund is used for park related capital purchases/improvements. In 2020 the Township received a generous donation in the amount of \$126,717 to be used for future enhancements/improvements to the Jennifer Schweitzer Memorial Park. Revenue for this fund is generally from developer contributions.

This fund earmarks approximately \$1,700 in expenses for 2021 with no anticipated revenue, other than interest earned on the fund balance. Ending Fund Balance for 2021 is projected to be \$145,386, of which \$126,717 is reserved for the Jennifer Schweitzer Memorial Park as stated above.

This fund can be located on page 13 of the budget.

Water Fund

The Township charges a fee for its services and these revenues support the cost of personnel, supplies and equipment associated with the delivery of water. The funds generated from these fees offset these expenses, water facility operations and supplies, as well as professional management and oversight from Private Utilities Enterprises. Total revenue collection for 2021 is projected to be \$1,295,253 from water usage.

The 2021 budget includes capital expenses for the southern water system interconnection (\$1.5 million) and water meter replacement (\$80,000). Other major expenses include debt service payment in the amount of \$78,649 and the interfund transfer to the debt service in the amount of \$401,635.

For 2021 projected revenue is \$1,303,722 and projected expenses are \$3,059,475 with an ending fund balance of \$782,912. This fund can be located on pages 14-16 of the budget.

Open Space Fund

The Township's Open Space fund is used for land preservation, including the annual monitoring of preserved properties. The Proposed budget includes the purchase of 60 acres on Old Easton Road for \$200,000.

A total of 0.188 mills is collected annually in property taxes which equals \$41,274.

For 2021 projected revenue is \$42,774 and projected expenses are \$213,500 with an ending fund balance of \$187,708. This fund can be located on page 17 of the budget.

Debt Service Fund

8.232 mills are collected annually in property taxes which equals \$1,807,258.

2021 Expenses include the principal and interest payments for the Township 2016 General Obligation Bank Note 1; 2016 General Obligation Bank Note 2; 2020 General Obligation Bond A; and the 2020 General Obligation Bond B. Total debt service to be paid in 2021 equals \$1,672,704. Details on the existing debt service can be located on Schedule D of the Budget Document located on pages 33-34.

For 2021 projected revenue is \$2,220,893 and projected expenses are \$1,672,704 with an ending fund balance of \$2,738,863. This fund can be located on page 18 of the budget.

General Capital Fund

The General Capital Fund accounts for revenues and expenditures related to capital equipment purchases and infrastructure improvement projects authorized by the Board of Supervisors.

Revenues in the Capital Projects Fund can come from a variety of sources including grants, loans, and contributions from development. There is no dedicated tax or funding source for capital appropriations.

In 2021, the pedestrian improvement projects along Route 611 in the Plumstead Village will continue, with remaining expenses budgeted at \$1,653,100 of which \$1,253,303 will be reimbursed by grants the Township was awarded in 2019. The General Capital Fund also reflects an expense for new Police Software in the amount of \$49,251 that will be fully reimbursed by a grant the Township received in 2020. Other expenditures include the construction of a Police Pole Barn and a Public Works Pole Barn, Stucco and Dryvit Repairs at the Township Building, Pour in Place installation at Landis Park and a possible match requirement for a green light grant that will be submitted in 2021. Capital expenses can be found on page 23.

For 2021 projected revenue is \$1,357,841 and projected expenses are \$2,000,831 with an ending fund balance of \$145,551. This fund can be located on page 19 of the budget.

Stormwater Fund

The stormwater fund is new to the Budget for 2021. This fund will be used for all state mandated stormwater MS4 projects. The Township is issued a 5-year permit from PADEP that has a total of nine (9) projects that are to be completed over the next 5 years. Two (2) of the nine (9) projects are budgeted for 2021. The locations of these projects can be found in the 5-year capital plan on pages 24-25.

Revenue from this fund is generated from the Stormwater Exemption Fee that is collected from projects that are exempt from stormwater management per the Township's ordinance. Revenue collected to date is \$122,664 which makes up the starting fund balance for 2021.

For 2021 projected revenue is \$10,100 and projected expenses are \$52,000 with an ending fund balance of \$80,764. This fund can be located on page 20 of the budget.

State Liquid Fuels Fund

This fund accounts for the Township's share of Liquid Fuels Tax dollars provided by the commonwealth of PA for maintenance of local roadways. Funds are generated through a tax on motor fuels. The Township's allocation of these tax dollars is \$427,116 for 2021. These funds are restricted by the State and can only be used for projects that are approved by the State.

The fund accounts for the cost of maintenance services of the Township's streets. It also allocates expenditures for street lighting, snow supplies, street cleaning, roadway paving and reconstruction, roadway maintenance, drainage structures, repairs to street signs and traffic control devices, and debt service for the 2019 Peterbilt. Detailed debt service information can be located on Schedule F located on page 36. Details on what projects are included in Major Road Construction can be located in the 2021 Capital Expenses summary located on page 23.

For 2021 projected revenue is \$428,066 and projected expenses are \$774,442 with an ending fund balance of \$15,268. This fund can be located on page 21 of the budget.

Community Care Fund

The Community Care Fund is currently used for the Police Departments shop with a cop program. Revenue for this fund is generally from donations from local business and residents that donate to the shop with a cop program.

For 2021 projected revenue is \$25,050 and projected expenses are \$25,000 with an ending fund balance of \$26,178. This fund can be located on page 22 of the budget.

2021 – 2025 Capital Projects Program

This year's budget contains a 5-year capital plan. The purpose of a 5-year capital plan is to identify future capital obligations in coming years that would allow Staff and the Board of Supervisors to plan for future expenditure needs. Page 23 provides a summary snapshot of the capital projects proposed in 2021 capital budgets. Pages 24 and 25 provide a 5-year projection of projects and obligations. This provides an estimate of necessary funds needed in the coming years which allows for future financial planning.

Conclusion

A review of the proposed 2021 Budget will show that the Township is maintaining municipal services of public works, administration, police, parks and recreation and water services.

The 2021 Budget does NOT propose a property tax increase or a utility increase.

A homeowner assessed at the average assessment value of 38,841, will pay \$580.28 per year in real estate property taxes, or \$1.59 per day for Township services. Of the total 14.94 mills, 5.02 mills are designated for General Fund purposes and equals approximately \$1,102,094; 1.5 mills are designated for Emergency Services and equals approximately \$329,311; 0.188 is designated for Open Space and Land Preservation and equals approximately \$ 41,274 ; and the remaining 8.232 mills are designated for the Debt Service Fund and generate approximately \$1,807,258 in revenue annually.

The Township continues to review all routine expenses to seek the best terms possible.

Allocating resources wisely for the health, safety and welfare of the community is a crucial step in maintaining accustomed service levels that will enhance the quality of life currently enjoyed by our residents. The proposed 2021 Budget provides the necessary resources for the Township organization to achieve the goals and priorities established by the Board of Supervisors. This budget document is presented here for your consideration and the Administration will be pleased to address any questions on the document.

Respectfully Submitted,

Angela P. Benner
Township Manager

**PLUMSTEAD TOWNSHIP
2021 BUDGET**

SUMMARY OF ALL FUNDS

<u>OPERATING AND CAPITAL FUNDS</u>	BEGINNING BALANCE	2021 REVENUES	2021 EXPENSES	2021 RESULTS: OPERATIONS	2021 INTERFUND TRANSFER	ENDING BALANCE
General Fund	3,013,756	6,570,388	6,570,388	(0)	-	3,013,755
Local Service Tax Fund	47,349	281,469	281,469	(0)	-	47,348
Emergency Services Fund	4,287	329,311	329,311	-	-	4,287
Park & Recreation Fund	146,986	100	1,700	(1,600)	-	145,386
Water Fund	2,538,665	1,303,722	2,657,840	(1,354,118)	401,635	782,912
Open Space Fund	358,434	42,774	213,500	(170,726)	-	187,708
Debt Service Fund	2,190,675	2,220,893	1,672,704	548,189	-	2,738,863
GF Capital Fund	788,540	1,357,841	2,000,831	(642,990)	-	145,551
Stormwater Fund	122,664	10,100	52,000	(41,900)	-	80,764
State Liquid Fuels Fund	361,644	428,066	774,442	(346,377)	-	15,268
Community Care Fund	26,128	25,050	25,000	50	-	26,178
<i>TOTAL ALL FUNDS</i>	\$ 9,599,127	\$ 12,569,713	\$ 14,579,185	\$ (2,009,473)	\$ 401,635	\$ 7,188,019

**PLUMSTEAD TOWNSHIP
2021 BUDGET
GENERAL FUND SUMMARY**

REVENUES

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD	2020 Y.E. Est.	2021 PROPOSED	% Change to 2020 Budget
FUND BALANCE FORWARD	\$ 3,133,193	\$ 2,421,651	\$ 2,654,017	\$ 2,654,017	\$ 2,654,017	\$ 3,013,756	12%
CURRENT REVENUES:							
REAL PROPERTY TAX	1,078,068	1,084,769	1,100,861	1,072,949	1,072,949	1,113,094	1%
ACT 511 TAXES	3,906,318	4,150,913	4,544,313	3,810,712	4,547,513	4,366,106	-4%
LICENSES & PERMITS	301,654	297,574	300,000	213,542	280,000	280,000	-7%
FINES	36,710	39,198	36,000	22,118	26,000	36,000	0%
INTEREST EARNINGS	22,936	34,786	24,000	10,573	12,000	12,000	-100%
RENTS & ROYALTIES	95,606	96,417	93,000	87,831	93,666	93,000	0%
STATE SHARED REVENUE	353,878	374,766	374,766	366,123	366,123	365,823	-2%
LOCAL GOV'T GRANTS	10,000	85,790	23,921	-	-	23,000	-4%
CHARGES FOR SERVICES	8,448	13,574	8,500	9,239	11,299	8,500	0%
GENERAL GOVERNMENT	46,997	37,732	31,300	41,520	41,866	25,600	-22%
PUBLIC SAFETY	150,588	173,119	158,025	144,446	159,525	161,025	2%
REIMBURSEMENTS	19,468	22,760	21,760	58,740	60,119	41,740	48%
CULTURE-RECREATION	35,456	28,600	27,500	7,568	7,568	23,500	-17%
MISCELLANEOUS & DONATIONS	13,984	35,346	1,000	48,200	49,136	21,000	95%
INTERFUND TRANSFERS	50,000	39,327	66,400	30,250	30,250	-	
TOTAL CURRENT REVENUE	\$ 6,130,111	\$ 6,514,671	\$ 6,811,346	\$ 5,923,812	\$ 6,758,014	\$ 6,570,388	-3.7%
AVAILABLE FOR APPROPRIATION	\$ 9,263,304	\$ 8,936,322	\$ 9,465,363	\$ 8,577,828	\$ 9,400,731	\$ 9,584,143	1.2%

**PLUMSTEAD TOWNSHIP
2021 BUDGET
GENERAL FUND SUMMARY**

EXPENDITURES

	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 YTD	2020 Y.E. Est.	2021 PROPOSED	% Change to 2020 Budget
<i>CURRENT EXPENDITURES:</i>							
LEGISLATIVE BODY	44,703	33,342	36,390	32,870	35,953	37,521	3.0%
EXECUTIVE MANAGEMENT	161,188	140,872	92,670	81,666	93,291	91,562	-1.2%
FINANCE	150,063	146,811	147,524	145,075	157,914	150,857	2.2%
TAX COLLECTION	72,950	85,197	78,140	54,127	80,091	77,496	-0.8%
LEGAL SERVICES	101,221	119,248	95,000	77,259	95,000	95,000	0.0%
ADMINISTRATIVE	181,616	238,516	218,049	141,357	205,173	317,036	31.2%
ENGINEERING	96,500	109,453	80,000	41,497	68,000	65,000	-23.1%
BUILDINGS & GROUNDS	178,067	153,841	244,467	87,500	151,203	64,503	-279.0%
POLICE	3,000,104	3,249,049	3,316,919	2,860,810	3,366,195	3,528,758	6.0%
FIRE PROTECTION	188,789	200,315	180,856	177,483	212,102	212,102	14.7%
AMBULANCE	2,664	12,032	2,174	2,193	2,193	2,105	-3.3%
CODE ENFORCEMENT & ZONING	283,135	291,088	258,388	261,161	275,936	257,525	-0.3%
PUBLIC WORKS	702,207	659,368	690,895	571,740	654,460	728,574	5.2%
TOOLS & MACHINERY REPAIRS	65,513	72,989	103,500	67,099	91,000	122,500	15.5%
ROAD MAINTENANCE & REPAIR	66,509	48,193	81,000	35,153	54,000	118,900	31.9%
HIGHWAY CONSTRUCTION	40,306	40,372	50,000	50,000	50,000	-	
RECREATION ADMINISTRATION	39,652	35,827	36,000	1,857	1,507	12,000	-200.0%
PARKS AND OPEN SPACE	381,673	407,512	522,053	340,666	437,318	474,556	-10.0%
DEBT SERVICE	17,582	42,756	41,848	41,848	41,848	29,005	-44.3%
INSURANCE	9,115	9,584	9,690	9,705	9,705	9,401	-3.1%
NON-UNIFORM PENSION	155,452	184,840	176,857	169,257	171,188	174,988	-1.1%
REFUNDS	1,325	852	1,000	1,235	1,235	1,000	0.0%
TOTAL EXPENDITURES BEFORE TRANSFERS	\$ 5,940,333	\$ 6,282,059	\$ 6,463,420	\$ 5,251,558	\$ 6,255,312	\$ 6,570,388	1.6%
RESULTS FROM OPERATIONS	\$ 189,778	\$ 232,365	\$ 347,926	\$ 672,254	\$ 491,402	\$ (0)	#####
INTERFUND TRANSFERS	901,320	-	-	131,664	131,664	-	
TOTAL EXPENDITURES	\$ 6,841,653	\$ 6,282,306	\$ 6,463,420	\$ 5,383,221	\$ 6,386,976	\$ 6,570,388	1.6%
ENDING FUND BALANCE	\$ 2,421,651	\$ 2,654,017	\$ 3,001,943	\$ 3,194,607	\$ 3,013,756	\$ 3,013,755	0.4%

**PLUMSTEAD TOWNSHIP
2021 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
FUND BALANCE								
399-000	Est. Fund Balance Forward*	\$ 3,133,193	\$ 2,421,651	\$ 2,654,017	\$ 2,654,017	\$ 2,654,017	\$ 3,013,756	
REVENUES								
REAL PROPERTY TAX								
301-100	RE Taxes - Current Yr (5.02 mils)	1,066,134	1,070,191	1,100,861	1,059,540	1,059,540	1,102,094	
301-200	Real Estate Taxes - Prior Year	562	385	-	2,985	2,985	1,000	
301-400	RE Taxes - Delinquent Tax Claims	11,372	14,193	-	10,424	10,424	10,000	
		<u>\$ 1,078,068</u>	<u>\$ 1,084,769</u>	<u>\$ 1,100,861</u>	<u>\$ 1,072,949</u>	<u>\$ 1,072,949</u>	<u>\$ 1,113,094</u>	
ACT 511 TAXES								
310-100	Real Estate Transfer Taxes	593,104	583,786	540,000	481,728	540,000	540,000	
310-210	Earned Income Taxes	3,313,214	3,567,127	4,004,313	2,302,658	2,981,186	3,826,106	
310-310	Earned Income Taxes (Prior Year)	-	-	-	1,026,327	1,026,327	-	
		<u>\$ 3,906,318</u>	<u>\$ 4,150,913</u>	<u>\$ 4,544,313</u>	<u>\$ 3,810,712</u>	<u>\$ 4,547,513</u>	<u>\$ 4,366,106</u>	
LICENSES AND PERMITS								
321-800	Cable Television Franchise Fees	301,654	297,574	300,000	213,542	280,000	280,000	
		<u>\$ 301,654</u>	<u>\$ 297,574</u>	<u>\$ 300,000</u>	<u>\$ 213,542</u>	<u>\$ 280,000</u>	<u>\$ 280,000</u>	
FINES								
331-100	Court Fines	11,427	8,790	11,000	4,489	6,000	11,000	
331-110	Vehicle Code Violations	25,284	30,408	25,000	17,629	20,000	25,000	
		<u>\$ 36,710</u>	<u>\$ 39,198</u>	<u>\$ 36,000</u>	<u>\$ 22,118</u>	<u>\$ 26,000</u>	<u>\$ 36,000</u>	
INTEREST EARNINGS								
341-100	Interest - Checking	22,936	34,786	24,000	10,573	12,000	12,000	
		<u>\$ 22,936</u>	<u>\$ 34,786</u>	<u>\$ 24,000</u>	<u>\$ 10,573</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	
RENTS & ROYLATIES								
342-000	Building Rentals	27,465	25,550	20,000	26,571	20,450	20,000	
342-100	Cell Tower Rent	68,141	70,867	73,000	61,261	73,216	73,000	
		<u>\$ 95,606</u>	<u>\$ 96,417</u>	<u>\$ 93,000</u>	<u>\$ 87,831</u>	<u>\$ 93,666</u>	<u>\$ 93,000</u>	
STATE SHARED REVENUE & ENTITLEMENTS								
355-010	Public Utility Realty Tax	7,290	6,904	6,904	7,548	7,548	7,548	
355-040	Alcoholic Beverage Licenses	3,100	3,000	3,000	3,300	3,300	3,000	
355-050	Pension System State Aid	234,219	245,784	245,784	236,344	236,344	236,344	
355-990	Foreign Fire Insurance Tax	109,269	119,078	119,078	118,931	118,931	118,931	
		<u>\$ 353,878</u>	<u>\$ 374,766</u>	<u>\$ 374,766</u>	<u>\$ 366,123</u>	<u>\$ 366,123</u>	<u>\$ 365,823</u>	
LOCAL GOVERNMENT GRANTS								
357-500	Grants - Recycling	10,000	85,790	23,921	-	-	23,000	
		<u>\$ 10,000</u>	<u>\$ 85,790</u>	<u>\$ 23,921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,000</u>	
CHARGES FOR SERVICES								
360-000	Escrow Admin Fees	8,448	13,574	8,500	6,940	9,000	8,500	
360-100	PW Labor & Materials	-	-	-	2,299	2,299	-	
		<u>\$ 8,448</u>	<u>\$ 13,574</u>	<u>\$ 8,500</u>	<u>\$ 9,239</u>	<u>\$ 11,299</u>	<u>\$ 8,500</u>	
GENERAL GOVERNMENT								
361-110	Copies	828	107	100	184	190	100	
361-210	Tenant Registration	4,600	4,930	4,700	4,070	4,100	4,000	
361-310	S.D. & L.D. Plan Fees	12,800	8,399	5,000	6,850	6,850	5,000	
361-325	Stormwater Mgmt Review Fees	1,400	1,750	1,500	1,200	1,200	1,500	
361-326	Stormwater Mgmt Waiver Fees	10,294	5,656	5,000	9,726	9,726	-	
361-330	Zoning Permits	12,575	13,290	12,000	13,690	14,000	12,000	
361-340	Zoning Hearing Board Fees	4,500	3,600	3,000	5,800	5,800	3,000	
		<u>\$ 46,997</u>	<u>\$ 37,732</u>	<u>\$ 31,300</u>	<u>\$ 41,520</u>	<u>\$ 41,866</u>	<u>\$ 25,600</u>	
PUBLIC SAFETY								
362-020	Overtime Reimbursement	-	-	-	18,700	18,700	15,000	
362-110	Police Reports	3,695	4,665	3,500	2,495	2,500	3,500	
362-130	Security Alarm Monitoring Fees	350	285	300	255	300	300	
362-140	Solicitation Permits	250	350	125	75	100	125	
362-150	Large Event Permits	150	100	100	50	50	100	
362-220	Fire Prevention Permits	34,126	33,025	34,500	30,182	32,000	34,500	
362-230	Sprinkler & System Inspections	753	268	250	150	150	250	
362-410	Building Permits	68,640	79,847	72,000	54,440	65,000	60,000	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
362-415	U.C.C. State Fee	2,616	1,960	2,000	1,897	2,000	2,000	
362-420	Electrical Permits	7,875	7,275	6,000	7,010	7,500	6,000	
362-430	Plumbing Permits	5,410	5,970	5,000	3,570	4,000	5,000	
362-440	Sewage Permits	700	575	1,000	150	150	1,000	
362-450	Use & Occupancy Permits	10,050	14,325	12,000	11,475	12,000	12,000	
362-460	Mechanical Permits	5,969	7,426	6,500	4,483	5,000	6,500	
362-461	Tank Removal/Installation Fee	475	625	550	575	575	550	
362-470	Well Permits	1,550	650	1,000	930	1,000	1,000	
362-480	Sign Permits	679	7,013	6,000	2,214	2,500	6,000	
362-490	Demolition Permits	1,800	1,050	1,000	975	1,000	1,000	
362-510	Driveway Permits	950	2,010	1,500	1,470	1,500	1,500	
362-530	Residential Rental Inspection Fee	4,550	5,700	4,700	3,350	3,500	4,700	
		\$ 150,588	\$ 173,119	\$ 158,025	\$ 144,446	\$ 159,525	\$ 161,025	
REIMBURSEMENTS								
365-500	Medical Insurance Premium	-	-	-	17,753	19,133	17,097	A
365-600	DVVCT Dividends	9,348	9,710	9,710	10,853	10,853	10,853	
365-700	DVPLT Dividends	10,120	12,050	12,050	13,790	13,790	13,790	
365-800	Insurance Reimb. & Grants	-	1,000	-	16,343	16,343	-	
		\$ 19,468	\$ 22,760	\$ 21,760	\$ 58,740	\$ 60,119	\$ 41,740	
CULTURE - RECREATION REVENUE								
367-000	Summer Camp Fees	4,648	4,841	5,000	-	-	5,000	
367-200	Discount Ticket Sales	(228)	-	-	103	103	-	
367-400	Park & Rec Advertising	-	1,500	5,000	1,800	1,800	1,000	
367-500	Park & Rec Events/Programs	8,539	1,348	2,500	449	449	2,500	
367-800	Field Use Fees	22,498	20,911	15,000	5,216	5,216	15,000	
		\$ 35,456	\$ 28,600	\$ 27,500	\$ 7,568	\$ 7,568	\$ 23,500	
MISCELLANEOUS REVENUE								
380-000	Miscellaneous Revenue	1,252	1,742	1,000	636	636	1,000	
380-100	Street Improv. Fees in Lieu of	-	-	-	25,000	25,000	-	
380-200	Forfeited Escrows	500	100	-	-	-	-	
380-300	Fuel Reimbursement	-	-	-	19,064	20,000	20,000	
		\$ 1,752	\$ 1,842	\$ 1,000	\$ 44,700	\$ 45,636	\$ 21,000	
DONATIONS								
387-300	Historic Advisory Donations	169	121	-	-	-	-	
387-400	Donations from Private Sources	10,373	27,058	-	3,500	3,500	-	
		\$ 10,542	\$ 27,179	\$ -	\$ 3,500	\$ 3,500	\$ -	
SALE OF FIXED ASSETS								
391-100	Sales of General Fixed Assets	1,690	6,325	-	-	-	-	
		\$ 1,690	\$ 6,325	\$ -	\$ -	\$ -	\$ -	
INTERFUND TRANSFERS								
392-000	From General Fund Capital	50,000	39,327	66,400	30,250	30,250	-	
		\$ 50,000	\$ 39,327	\$ 66,400	\$ 30,250	\$ 30,250	\$ -	
TOTAL CURRENT REVENUE		\$ 6,130,111	\$ 6,514,671	\$ 6,811,346	\$ 5,923,812	\$ 6,746,715	\$ 6,570,388	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 9,263,304	\$ 8,936,322	\$ 9,465,363	\$ 8,577,828	\$ 9,400,731	\$ 9,584,143	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>EXPENDITURES</u>								
<u>LEGISLATIVE BODY</u>								
400-113	Salaries and Wages	12,729	13,000	13,000	10,833	13,000	13,000	
400-161	SS/Medicare	974	994	995	829	995	995	
400-350	Insurance - Liability	13,900	14,560	14,645	14,645	14,645	14,276	C
400-353	Insurance - Bond	875	750	750	760	760	750	
400-420	Dues, Subscripents & Memberships	3,194	3,668	3,500	4,554	4,554	5,000	
400-460	Meetings & Conferences	13,031	370	3,500	1,249	2,000	3,500	
		\$ 44,703	\$ 33,342	\$ 36,390	\$ 32,870	\$ 35,953	\$ 37,521	
<u>EXECUTIVE ADMINISTRATION</u>								
401-120	Salaries and Wages - Manager	132,576	113,722	75,000	65,385	75,000	75,000	
401-151	Life-Accident-LTD Disability	1,062	863	367	302	421	421	
401-155	Vision Reimbursement	-	51	-	250	250	250	
401-156	Medical, Dental & Rx Insurance	9,753	6,816	6,615	5,508	5,738	3,403	A
401-161	SS/Medicare	9,923	7,119	5,738	5,002	5,738	5,738	
401-210	Office Supplies	212	438	200	830	900	-	
401-330	Transportation	1,862	707	1,000	479	500	1,000	
401-350	Insurance - Bond	750	1,500	750	-	750	750	
401-420	Dues, Subscripents & Memberships	1,681	1,959	1,000	1,116	1,200	2,000	
401-460	Meetings & Conferences	3,133	7,696	2,000	36	36	3,000	
401-750	Minor Equipment	236	-	-	2,759	2,759	-	
		\$ 161,188	\$ 140,872	\$ 92,670	\$ 81,666	\$ 93,291	\$ 91,562	
<u>FINANCE</u>								
402-130	Salaries - Accounting Clerk	56,862	61,262	60,143	49,959	60,143	61,657	
402-140	Salaries - Accts Receivable Clerk	21,377	22,338	23,940	28,800	27,362	28,320	
402-151	Life-Accident-LTD Disability	1,024	897	580	541	751	751	
402-155	Vision Reimbursement	332	421	450	-	450	500	
402-156	Medical, Dental & Rx Insurance	36,706	33,805	32,479	32,996	33,667	26,345	A
402-161	SS/Medicare	5,778	6,113	6,432	6,025	6,694	6,883	
402-210	Office Supplies	276	283	300	764	800	-	
402-310	Payroll Services Fee	8,139	7,719	8,200	6,432	8,200	8,200	
402-311	Auditors	16,685	10,650	12,000	15,635	15,635	14,400	
402-316	Credit Card Fees	1,359	1,069	1,000	712	1,000	1,000	
402-350	Insurance - Bond	1,500	1,500	1,500	1,500	1,500	1,500	
402-450	Contracted Services	-	-	-	1,200	1,200	-	
402-470	Training	26	753	500	-	-	500	
402-000	Quarterly Excise Tax Return	-	-	-	246	246	300	
402-750	Minor Equipment	-	-	-	265	265	500	
		\$ 150,063	\$ 146,811	\$ 147,524	\$ 145,075	\$ 157,914	\$ 150,857	
<u>TAX COLLECTION</u>								
403-110	Salaries - Tax Collector	16,134	16,389	16,389	13,474	16,452	16,726	
403-115	Commission - EIT Collection	53,391	65,205	58,203	37,768	60,113	56,946	
403-116	Tax Collection Committee	164	164	164	-	164	164	
403-161	SS/Medicare - Tax Collector	1,234	1,254	1,254	1,031	1,259	1,280	
403-325	Postage	-	-	-	212	212	250	
403-340	Advertising/Printing	1,481	1,675	1,600	1,532	1,532	1,600	
403-350	Insurance - Bond	256	256	260	-	260	260	
403-420	Dues, Subscripents & Memberships	70	70	70	80	70	70	
403-460	Meetings & Conferences	220	185	200	30	30	200	
		\$ 72,950	\$ 85,197	\$ 78,140	\$ 54,127	\$ 80,091	\$ 77,496	
<u>SOLICITOR</u>								
404-310	Professional Services	101,221	119,248	95,000	77,259	95,000	95,000	
		\$ 101,221	\$ 119,248	\$ 95,000	\$ 77,259	\$ 95,000	\$ 95,000	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>ADMINISTRATION</u>								
405-140	Salaries - Assitant to Manager	89,129	89,153	81,969	61,392	75,099	122,211	
405-141	Salaries - Receptionist/P&R	-	-	-	-	-	40,000	
405-151	Life-Accident-LTD Disability	695	630	816	340	408	1,225	
405-155	Vision Reimbursement	213	-	250	263	263	750	
405-156	Medical, Dental & Rx Insurance	28,756	26,506	32,786	26,289	38,493	41,991	A
405-161	SS/Medicare	6,696	6,709	8,566	4,767	5,745	12,409	
405-210	Office Supplies	7,071	7,759	6,220	4,792	6,000	8,000	
405-250	Service Contracts	18,694	24,427	36,500	12,418	36,500	36,500	
405-316	Public Information	-	15,575	13,000	7,909	13,000	13,000	
405-325	Postage	4,928	3,064	3,200	4,011	5,000	5,000	
405-329	Telecommunications	7,476	6,692	8,615	3,900	8,700	9,000	
405-341	Advertising/Printing	7,217	9,559	6,500	8,532	9,000	6,500	
405-420	Dues, Subscripts & Memberships	476	576	600	604	604	450	
405-450	Contracted Services	-	-	-	599	1,000	12,000	
405-460	Meetings & Conferences	451	1,152	1,000	-	-	1,000	
405-700	Capital Purchases	3,060	7,524	9,075	161	161	-	
405-750	Minor Equipment	518	782	1,387	1,480	2,500	500	
405-800	General Expenses	1,534	33,463	2,700	2,383	2,700	6,500	
		\$ 181,616	\$ 238,516	\$ 218,049	\$ 141,357	\$ 205,173	\$ 317,036	
<u>ENGINEERING SERVICES</u>								
408-313	General Engineering	41,254	52,314	55,000	29,450	55,000	55,000	
408-401	Stormwater Management	25,045	29,573	10,000	10,097	11,000	-	
408-451	Planning	30,201	27,566	15,000	1,950	2,000	10,000	
		\$ 96,500	\$ 109,453	\$ 80,000	\$ 41,497	\$ 68,000	\$ 65,000	
<u>BUILDINGS & GROUNDS</u>								
409-230	Utilities - Heating Fuel	6,246	4,879	4,500	2,946	4,500	4,500	
409-361	Utilities - Electric	21,528	18,426	22,000	14,732	22,000	22,000	
409-364	Utilities - Sewer	1,438	1,473	1,500	1,075	1,500	1,500	
409-370	Repairs & Maintenance	45,439	40,388	40,000	18,223	20,000	7,500	
409-373	Repairs & Supplies	3,866	4,091	3,500	5,159	5,200	5,000	
409-430	Real Estate Taxes	5,967	5,967	5,967	6,003	6,003	6,003	
409-450	Contracted Services	20,507	19,097	22,000	18,451	22,000	18,000	
409-700	Capital Outlay	73,077	59,521	145,000	20,911	70,000	-	
		\$ 178,067	\$ 153,841	\$ 244,467	\$ 87,500	\$ 151,203	\$ 64,503	
<u>PUBLIC SAFETY (POLICE)</u>								
410-120	Salaries - Dept. Heads	218,334	257,283	243,119	188,770	233,119	241,279	
410-130	Salaries - Full Time Officers	1,227,203	1,324,138	1,412,185	1,141,230	1,412,185	1,461,606	
410-134	Police Holiday Pay	66,250	74,693	70,629	71,205	71,205	78,595	
410-137	Education Incentive	42,004	43,404	44,772	44,772	51,671	53,322	
410-140	Salaries - Clerical Staff	104,904	90,684	89,975	74,577	86,320	88,910	
410-141	Salaries - PT Crossing Guard	-	-	-	-	-	6,650	
410-151	Life-Accident-LTD Disability	17,486	18,451	13,211	9,016	12,398	12,398	
410-155	Vision Reimbursement	375	1,628	1,000	354	1,000	1,000	
410-156	Medical, Dental & Rx Insurance	371,968	380,388	368,656	345,389	368,656	346,257	A
410-157	Co-Pay Reimbursement	-	-	-	273	24,000	24,000	
410-160	Uniform Pension (MMO)	284,904	360,073	376,660	345,272	376,660	470,539	
410-161	SS/Medicare	154,902	159,376	158,931	134,176	152,608	164,426	
410-163	Officers Post Retirement	16,000	16,000	16,000	16,000	16,000	16,000	
410-179	Vacation Sell Back	41,810	45,564	25,000	7,395	25,000	25,000	
410-182	Longevity	39,240	44,250	41,850	41,850	41,700	44,000	
410-183	Overtime	198,910	171,875	150,000	156,726	160,000	150,000	
410-191	Uniform Maintenance Allowance	13,200	13,200	13,200	12,500	13,200	13,200	
410-205	D.A.R.E. Supplies	4,591	4,572	5,500	-	-	5,500	
410-206	Personnel Testing	-	8,173	6,000	-	-	-	
410-207	Community Policing Supplies	819	1,477	2,500	1,540	2,500	2,500	
410-220	Operating Expenses	10,759	13,954	19,648	14,943	18,000	16,500	
410-221	Firearms & Supplies	-	-	-	-	-	9,575	
410-222	Medical Equipment	-	-	-	609	609	3,000	

**PLUMSTEAD TOWNSHIP
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GENERAL FUND**

<u>ACCOUNT</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
410-223	Investigative Expense	-	-	-	-	-	1,800	
410-231	Motor Fuel	28,869	27,361	30,000	13,639	30,000	30,000	
410-238	Clothing & Uniforms	3,373	11,506	21,131	4,211	21,000	21,000	
410-250	Vehicle R&M	13,629	21,054	19,300	43,497	45,000	21,700	
410-314	Legal Services	4,031	6,950	5,000	7,272	7,500	5,000	
410-325	Postage	507	577	500	-	-	-	
410-327	Radio Equipment	1,656	813	5,600	-	-	6,000	
410-329	Telecommunications	4,211	14,182	14,840	12,411	15,000	15,000	
410-351	Property and Liability Insurance	27,488	44,556	28,448	28,449	28,449	27,736	C
410-354	Workers Compensation Insurance	62,885	47,915	69,975	71,914	71,914	62,766	B
410-420	Dues, Subscrip& Memberships	846	986	2,049	7,041	11,500	12,000	
410-450	Service Contracts	18,462	25,578	23,000	23,089	23,000	15,500	
410-470	Training & Education	9,002	5,055	15,090	6,455	8,000	15,000	
410-480	Minor Equipment	8,488	10,334	20,150	23,237	25,000	25,000	
410-481	S.R.T. Equipment	3,000	3,000	3,000	3,000	3,000	-	
410-482	Computer Software	-	-	-	-	-	21,000	
410-483	Accreditation	-	-	-	10,000	10,000	15,000	
		\$ 3,000,104	\$ 3,249,049	\$ 3,316,919	\$ 2,860,810	\$ 3,366,195	\$ 3,528,758	
<u>FIRE PROTECTION</u>								
411-150	Stipend for Volunteers	30,000	18,500	10,000	18,500	18,500	18,500	
411-231	Fuel	3,334	8,619	-	19,766	19,000	19,000	
411-354	Workers Compensation Insurance	25,900	33,832	31,492	-	35,385	35,385	
411-540	Contributions to PVFC - Radios	20,286	20,286	20,286	20,286	20,286	20,286	
411-541	Foreign Fire Insurance Tax	109,269	119,078	119,078	118,931	118,931	118,931	
		\$ 188,789	\$ 200,315	\$ 180,856	\$ 177,483	\$ 212,102	\$ 212,102	
<u>AMBULANCE RESCUE</u>								
412-130	Stipend for Volunteers	2,000	1,500	1,500	1,500	1,500	1,500	
412-354	Workers Compensation Insurance	664	692	674	693	693	605	B
412-000	Central Bucks EMS Contribution	-	9,840	-	-	-	-	
		\$ 2,664	\$ 12,032	\$ 2,174	\$ 2,193	\$ 2,193	\$ 2,105	
<u>CODE ENFORCEMENT & ZONING</u>								
413-140	Salaries - Clerical Staff	39,881	41,857	45,500	38,363	45,500	46,648	
413-151	Life-Accident-LTD Disability	549	502	328	273	328	328	
413-155	Vision Reimbursement	246	-	250	35	250	250	
413-156	Medical, Dental & Rx Insurance	28,387	26,131	25,694	25,899	26,493	20,995	A
413-161	SS/Medicare	2,930	3,090	3,481	2,832	3,481	3,569	
413-220	Operating Supplies	857	1,631	1,000	625	1,000	1,000	
413-314	Legal Fees (ZHB/Zoning/Code)	19,128	13,294	13,000	25,881	27,000	14,000	
413-316	Stenographer - ZHB	4,438	1,914	2,000	1,589	2,000	2,000	
413-342	Printing	2,905	145	500	74	100	500	
413-390	UCC Fee - Remittance	1,490	1,364	1,500	1,112	1,500	1,500	
413-420	Dues, Subscrip& Memberships	135	135	135	135	135	135	
413-450	Contracted Services	182,190	201,025	165,000	161,195	165,000	165,000	
413-470	Training	-	-	-	75	75	100	
413-750	Minor Equipment	-	-	-	3,074	3,074	1,500	
		\$ 283,135	\$ 291,088	\$ 258,388	\$ 261,161	\$ 275,936	\$ 257,525	
<u>PUBLIC WORKS</u>								
430-120	Salaries - Dept. Heads	66,598	23,986	52,784	48,683	52,780	82,733	
430-140	Salaries - Laborers and Admin	358,625	369,606	372,258	291,089	349,471	367,378	
430-141	Salaries - PT Laborer	-	-	-	-	-	10,500	
430-151	Life-Accident-LTD Disability	6,185	4,660	2,550	2,123	2,977	2,977	
430-155	Vision Reimbursement	549	415	500	1,083	1,083	1,000	
430-156	Medical, Dental & Rx Insurance	156,058	141,288	137,040	118,345	121,572	97,220	A
430-161	SS/Medicare	33,408	30,871	32,516	29,008	30,772	35,237	
430-231	Fuel - Gasoline	5,173	4,770	5,000	2,487	5,000	5,000	
430-232	Fuel - Diesel	15,698	19,182	16,000	8,325	16,000	16,000	
430-238	Clothing & Uniforms	8,351	7,811	9,000	7,455	9,000	9,000	
430-325	Postage	121	495	250	128	250	250	
430-329	Telecommunications	9,697	9,830	9,192	6,909	9,000	9,000	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
430-351	Property and Liability Insurance	11,656	12,236	12,342	12,342	12,342	12,031	C
430-354	Workers Compensation Insurance	28,780	31,620	36,125	37,121	37,121	32,399	
430-420	Dues, Subscripents & Memberships	516	1,596	500	675	750	750	
430-450	Contracted Services	393	688	788	1,625	2,000	4,600	
430-460	Meetings & Conferences	400	315	1,500	105	105	1,500	
430-700	Capital Expense	-	-	2,550	-	-	26,000	
430-750	Minor Equipment	-	-	-	4,237	4,237	15,000	
		\$ 702,207	\$ 659,368	\$ 690,895	\$ 571,740	\$ 654,460	\$ 728,574	
<u>REPAIR OF TOOLS AND MACHINERY</u>								
437-220	Supplies	7,670	10,759	10,000	9,288	10,000	10,000	
437-250	R&M - Supplies	22,494	21,005	22,500	12,699	22,500	22,500	
437-370	R&M - Services	35,349	30,794	45,000	31,762	45,000	45,000	
437-700	Capital Expense	-	10,432	26,000	13,350	13,500	45,000	
		\$ 65,513	\$ 72,989	\$ 103,500	\$ 67,099	\$ 91,000	\$ 122,500	
<u>MAINTENANCE AND REPAIR OF ROADS</u>								
438-145	PW Overtime	22,417	17,932	17,000	8,302	17,000	17,000	
438-220	Operating Supplies	2,242	2,074	4,000	2,415	4,000	4,000	
438-250	Road Maintenance	3,229	4,080	10,000	926	2,000	10,000	
438-310	Professional Services	27,653	11,279	25,000	6,982	10,000	62,900	
438-330	Traffic Signal Repairs	1,284	3,613	15,000	11,088	15,000	15,000	
438-370	Equipment Rental	9,684	9,215	10,000	5,440	6,000	10,000	
		\$ 66,509	\$ 48,193	\$ 81,000	\$ 35,153	\$ 54,000	\$ 118,900	
<u>HIGHWAY CONSTRUCTION</u>								
439-000	Construction	40,306	40,372	50,000	50,000	50,000	-	
		\$ 40,306	\$ 40,372	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
<u>RECREATION ADMINISTRATION</u>								
451-100	Summer Recreation Program	3,999	4,009	4,500	-	-	4,500	
451-1400	Salary - Program Coordinator	22,979	23,315	25,000	116	116	-	
451-200	Events & Programs (P&R)	11,274	5,965	5,000	921	571	5,000	
451-300	Events & Programs (Other)	1,400	2,538	1,500	-	-	1,500	
451-400	Advertising Signs	-	-	-	820	820	1,000	
		\$ 39,652	\$ 35,827	\$ 36,000	\$ 1,857	\$ 1,507	\$ 12,000	
<u>PARKS AND OPEN SPACE</u>								
454-140	Salaries	142,673	143,846	152,896	130,132	131,934	140,866	
454-151	Life-Accident-LTD Disability	1,859	1,693	965	918	965	1,098	
454-155	Vision Reimbursement	146	-	150	406	500	750	
454-156	Medical, Dental & Rx Insurance	66,137	61,245	60,252	59,151	60,235	46,529	A
454-161	SS/Medicare	13,244	13,096	12,232	10,070	10,093	11,312	
454-183	Overtime	11,085	7,463	7,000	4,545	7,000	7,000	
454-220	Operating Supplies	778	2,644	5,000	-	2,500	5,000	
454-230	Utilities - Heating Fuel	2,274	831	1,500	575	1,500	1,500	
454-250	R&M - Supplies	31,755	30,269	35,000	20,771	35,000	35,000	
454-329	Telecommunications	2,798	2,758	2,500	3,068	4,200	4,200	
454-351	Property and Liability Insurance	11,520	12,096	12,158	12,158	12,158	11,852	C
454-361	Utilities - Electric	5,332	4,503	4,500	3,829	4,500	4,500	
454-362	Utilities - Sportfields Electric	2,639	6,785	2,000	374	500	2,000	
454-373	Building Maintenance	859	2,471	2,500	-	-	2,500	
454-384	Rent of Machinery & Equipment	2,794	3,976	3,000	3,650	3,650	13,000	
454-420	Dues, Subscripents & Memberships	1,037	620	1,000	450	450	450	
454-450	Outside Contractors	63,433	90,455	115,000	76,014	115,000	130,000	
454-600	Parks & Trail Construction	17,504	4,441	66,400	-	13,000	-	
454-700	Capital Purchases	2,986	17,683	10,000	-	8,000	42,000	
454-750	Minor Machinery & Equipment	819	638	28,000	14,554	26,132	15,000	
		\$ 381,673	\$ 407,512	\$ 522,053	\$ 340,666	\$ 437,318	\$ 474,556	
<u>CULTURE & RECREATION - OTHER</u>								
459-000	Other - Culture & Recreation	-	246	-	-	-	-	
		\$ -	\$ 246	\$ -	\$ -	\$ -	\$ -	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
GENERAL FUND**

<u>ACCOUNT</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>DEBT SERVICE - PRINCIPAL</u>								
471-000	Debt Service - Principal	16,328	41,435	38,168	38,168	38,168	26,199	G
		<u>\$ 16,328</u>	<u>\$ 41,435</u>	<u>\$ 38,168</u>	<u>\$ 38,168</u>	<u>\$ 38,168</u>	<u>\$ 26,199</u>	
<u>DEBT SERVICE - INTEREST</u>								
472-000	Debt Service - Interest	1,254	1,322	3,680	3,680	3,680	2,806	G
		<u>\$ 1,254</u>	<u>\$ 1,322</u>	<u>\$ 3,680</u>	<u>\$ 3,680</u>	<u>\$ 3,680</u>	<u>\$ 2,806</u>	
<u>INSURANCE PREMIUMS</u>								
486-351	Property and Liability Insurance	8,596	9,028	9,119	9,119	9,119	8,889	C
486-354	Workers Compensation Insurance	519	556	571	586	586	512	B
		<u>\$ 9,115</u>	<u>\$ 9,584</u>	<u>\$ 9,690</u>	<u>\$ 9,705</u>	<u>\$ 9,705</u>	<u>\$ 9,401</u>	
<u>EMPLOYEE BENEFITS</u>								
487-160	Non-Uniform Pension Contrib.	153,725	181,932	174,357	168,688	168,688	172,488	
487-165	Misc Employee Expenses	1,727	2,908	2,500	569	2,500	2,500	
		<u>\$ 155,452</u>	<u>\$ 184,840</u>	<u>\$ 176,857</u>	<u>\$ 169,257</u>	<u>\$ 171,188</u>	<u>\$ 174,988</u>	
<u>REFUNDS - PRIOR YEAR REVENUE</u>								
491-510	RE Tax Refunds to Individuals	1,325	852	1,000	1,235	1,235	1,000	
		<u>\$ 1,325</u>	<u>\$ 852</u>	<u>\$ 1,000</u>	<u>\$ 1,235</u>	<u>\$ 1,235</u>	<u>\$ 1,000</u>	
TOTAL EXPENDITURES BEFORE TRANSFERS		<u>\$ 5,940,333</u>	<u>\$ 6,282,306</u>	<u>\$ 6,463,420</u>	<u>\$ 5,251,558</u>	<u>\$ 6,255,312</u>	<u>\$ 6,570,388</u>	
RESULTS FROM OPERATIONS		<u>\$ 189,778</u>	<u>\$ 232,365</u>	<u>\$ 347,926</u>	<u>\$ 672,254</u>	<u>\$ 491,402</u>	<u>\$ (0)</u>	
<u>INTERFUND TRANSFERS</u>								
492-000	Transfer to Emergency Services	-	-	-	9,000	9,000	-	
492-020	To GF Captial Reserve	901,320	-	-	-	-	-	
492-090	To Stormwater Management Fund	-	-	-	122,664	122,664	-	
		<u>\$ 901,320</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,664</u>	<u>\$ 131,664</u>	<u>\$ -</u>	
TOTAL EXPENDITURES		<u>\$ 6,841,653</u>	<u>\$ 6,282,306</u>	<u>\$ 6,463,420</u>	<u>\$ 5,383,221</u>	<u>\$ 6,386,976</u>	<u>\$ 6,570,388</u>	
RESULTS FROM OPERATIONS		<u>\$ (711,542)</u>	<u>\$ 232,365</u>	<u>\$ 347,926</u>	<u>\$ 540,590</u>	<u>\$ 359,739</u>	<u>\$ (0)</u>	
ENDING FUND BALANCE		<u>\$ 2,421,651</u>	<u>\$ 2,654,017</u>	<u>\$ 3,001,943</u>	<u>\$ 3,194,607</u>	<u>\$ 3,013,756</u>	<u>\$ 3,013,755</u>	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
LOCAL SERVICES TAX FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 YTD</u>	<u>2020 Y.E. Est.</u>	<u>2021 PROPOSED</u>	<u>SCH</u>
FUND BALANCE								
399-000	Fund Balance Forward	\$ 35,527	\$ 68,202	\$ 110,258	\$ 110,258	\$ 110,258	\$ 47,349	
REVENUES								
LOCAL SERVICE TAX								
310-410	LST - Current Year	377,967	296,565	310,000	239,832	279,000	281,119	
310-400	LST - Prior Year	931	-	-	7	7	-	
		<u>\$ 378,898</u>	<u>\$ 296,565</u>	<u>\$ 310,000</u>	<u>\$ 239,839</u>	<u>\$ 279,007</u>	<u>\$ 281,119</u>	
INTEREST EARNINGS								
341-000	Interest - Checking	1,170	1,635	1,745	314	350	350	
		<u>\$ 1,170</u>	<u>\$ 1,635</u>	<u>\$ 1,745</u>	<u>\$ 314</u>	<u>\$ 350</u>	<u>\$ 350</u>	
MISCELLANEOUS								
380-000	Misc. Revenue	-	-	-	-	-	-	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	TOTAL CURRENT REVENUE	<u>\$ 380,068</u>	<u>\$ 298,199</u>	<u>\$ 311,745</u>	<u>\$ 240,153</u>	<u>\$ 279,357</u>	<u>\$ 281,469</u>	
	TOTAL AVAILABLE FOR APPROPRIATION	<u>\$ 415,595</u>	<u>\$ 366,401</u>	<u>\$ 422,003</u>	<u>\$ 350,411</u>	<u>\$ 389,615</u>	<u>\$ 328,818</u>	
EXPENDITURES								
TAX COLLECTION								
403-114	Tax Collector Commission	5,118	2,642	5,200	3,078	4,883	4,883	
		<u>\$ 5,118</u>	<u>\$ 2,642</u>	<u>\$ 5,200</u>	<u>\$ 3,078</u>	<u>\$ 4,883</u>	<u>\$ 4,883</u>	
DEBT SERVICE - PRINCIPAL								
471-000	Debt Service - Principal	16,417	16,908	17,414	13,012	17,414	17,934	E
		<u>\$ 16,417</u>	<u>\$ 16,908</u>	<u>\$ 17,414</u>	<u>\$ 13,012</u>	<u>\$ 17,414</u>	<u>\$ 17,934</u>	
DEBT SERVICE - INTEREST								
472-000	Debt Service - Interest	2,769	2,278	1,773	1,378	1,773	1,252	E
		<u>\$ 2,769</u>	<u>\$ 2,278</u>	<u>\$ 1,773</u>	<u>\$ 1,378</u>	<u>\$ 1,773</u>	<u>\$ 1,252</u>	
MISCELLANEOUS								
480-300	Other Services & Charges	5,000	5,000	15,000	-	-	-	
		<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
CAPITAL EXPENSES								
493-000	Capital Purchases & Projects	318,089	229,314	331,884	295,173	318,197	257,400	
		<u>\$ 318,089</u>	<u>\$ 229,314</u>	<u>\$ 331,884</u>	<u>\$ 295,173</u>	<u>\$ 318,197</u>	<u>\$ 257,400</u>	
	TOTAL EXPENDITURES	<u>\$ 347,394</u>	<u>\$ 256,143</u>	<u>\$ 371,271</u>	<u>\$ 312,642</u>	<u>\$ 342,267</u>	<u>\$ 281,469</u>	
	RESULTS FROM OPERATIONS	<u>\$ 32,675</u>	<u>\$ 42,057</u>	<u>\$ (59,526)</u>	<u>\$ (72,488)</u>	<u>\$ (62,910)</u>	<u>\$ (0)</u>	
	ENDING FUND BALANCE	<u>\$ 68,202</u>	<u>\$ 110,258</u>	<u>\$ 50,732</u>	<u>\$ 37,770</u>	<u>\$ 47,349</u>	<u>\$ 47,348</u>	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
EMERGENCY SERVICES FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 YTD</u>	<u>2020 Y.E. Est.</u>	<u>2021 PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward	\$ 983	\$ 1,015	\$ 4,649	\$ 4,649	\$ 4,649	\$ 4,287
REVENUES							
REAL ESTATE PROPERTY TAX							
301-100	RE Taxes - Current Year (1.5 mils)	318,241	319,969	328,943	316,596	328,943	329,311
301-200	RE Taxes - Prior Year	210	115	-	892	892	-
301-400	RE Taxes - DelinquentTax Claims	4,227	4,575	-	3,154	3,154	-
		<u>\$ 322,678</u>	<u>\$ 324,659</u>	<u>\$ 328,943</u>	<u>\$ 320,641</u>	<u>\$ 332,989</u>	<u>\$ 329,311</u>
INTEREST EARNINGS							
341-000	Interest	193	257	288	40	50	-
		<u>\$ 193</u>	<u>\$ 257</u>	<u>\$ 288</u>	<u>\$ 40</u>	<u>\$ 50</u>	<u>\$ -</u>
INTERFUND TRANSFERS							
392-000	From General Fund	-	-	-	9,000	9,000	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ -</u>
TOTAL CURRENT REVENUE		<u>\$ 322,871</u>	<u>\$ 324,916</u>	<u>\$ 329,231</u>	<u>\$ 329,681</u>	<u>\$ 342,039</u>	<u>\$ 329,311</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 323,854</u>	<u>\$ 325,931</u>	<u>\$ 333,880</u>	<u>\$ 334,330</u>	<u>\$ 346,687</u>	<u>\$ 333,598</u>
EXPENDITURES							
PUBLIC SAFETY							
411-540	Disbursement to Fire Companies	236,258	235,608	241,435	234,614	241,435	241,495
412-540	Disbursement to Ambulance Co.	86,581	85,675	87,796	97,863	100,965	87,816
		<u>\$ 322,839</u>	<u>\$ 321,282</u>	<u>\$ 329,231</u>	<u>\$ 332,477</u>	<u>\$ 342,400</u>	<u>\$ 329,311</u>
TOTAL EXPENDITURES		<u>\$ 322,839</u>	<u>\$ 321,282</u>	<u>\$ 329,231</u>	<u>\$ 332,477</u>	<u>\$ 342,400</u>	<u>\$ 329,311</u>
RESULTS FROM OPERATIONS		<u>\$ 32</u>	<u>\$ 3,634</u>	<u>\$ -</u>	<u>\$ (2,796)</u>	<u>\$ (362)</u>	<u>\$ -</u>
ENDING FUND BALANCE		<u>\$ 1,015</u>	<u>\$ 4,649</u>	<u>\$ 4,649</u>	<u>\$ 1,853</u>	<u>\$ 4,287</u>	<u>\$ 4,287</u>

**PLUMSTEAD TOWNSHIP
2021 BUDGET
PARKS RECREATION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 YTD</u>	<u>2020 Y.E. Est.</u>	<u>2021 PROPOSED</u>
FUND BALANCE							
399-000	Fund Balance Forward*	\$ 69,273	\$ 51,388	\$ 9,749	\$ 9,749	\$ 9,749	\$ 146,986
REVENUES							
INTEREST EARNINGS							
301-400	Interest	616	426	400	118	130	100
		<u>\$ 616</u>	<u>\$ 426</u>	<u>\$ 400</u>	<u>\$ 118</u>	<u>\$ 130</u>	<u>\$ 100</u>
MISCELLANEOUS							
380-000	Misc. Income	-	75	-	126,717	126,717	-
380-100	Park & Rec Fees in Lieu of	-	-	-	10,390	10,390	-
		<u>\$ -</u>	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 137,107</u>	<u>\$ 137,107</u>	<u>\$ -</u>
INTERFUND TRANSFERS							
392-000	Transfer from Other Funds	-	-	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL CURRENT REVENUE		<u>\$ 616</u>	<u>\$ 501</u>	<u>\$ 400</u>	<u>\$ 137,225</u>	<u>\$ 137,237</u>	<u>\$ 100</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 69,888</u>	<u>\$ 51,889</u>	<u>\$ 10,149</u>	<u>\$ 146,974</u>	<u>\$ 146,986</u>	<u>\$ 147,086</u>
EXPENDITURES							
PARKS							
454-250	Maintenance and Repairs	-	-	-	-	-	500
454-650	Park Construction	-	19,140	-	-	-	1,200
454-700	Capital Purchases	18,500	-	-	-	-	-
		<u>\$ 18,500</u>	<u>\$ 19,140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,700</u>
INTERFUND TRANSFERS							
492-000	Transfer to GF Capital Reserve	-	23,000	-	-	-	-
		<u>\$ -</u>	<u>\$ 23,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u>\$ 18,500</u>	<u>\$ 42,140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,700</u>
RESULTS FROM OPERATIONS		<u>\$ (17,884)</u>	<u>\$ (41,639)</u>	<u>\$ 400</u>	<u>\$ 137,225</u>	<u>\$ 137,237</u>	<u>\$ (1,600)</u>
ENDING FUND BALANCE		<u>\$ 51,388</u>	<u>\$ 9,749</u>	<u>\$ 10,149</u>	<u>\$ 146,974</u>	<u>\$ 146,986</u>	<u>\$ 145,386</u>

**PLUMSTEAD TOWNSHIP
2021 BUDGET
WATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 YTD</u>	<u>2020 Y.E. Est.</u>	<u>2021 PROPOSED</u>	<u>SCH</u>
FUND BALANCE								
399-000	Est. Fund Balance Forward	\$ 668,324	\$ 987,599	\$ 771,333	\$ 771,333	\$ 771,333	\$ 2,538,665	
REVENUES								
INTEREST EARNINGS								
341-000	Interest - Checking	16,249	16,234	14,000	4,085	4,200	4,000	
		\$ 16,249	\$ 16,234	\$ 14,000	\$ 4,085	\$ 4,200	\$ 4,000	
GENERAL OPERATING REVENUE								
378-110	Water Bills	1,147,708	1,259,472	1,256,656	1,624,748	1,679,435	1,256,656	
378-120	Late Fees	-	-	-	-	-	11,000	
378-451	Water Meter Sales	3,900	-	-	700	700	-	
378-453	Tapping & Connection Fees	14,291	9,331	-	9,050	9,050	3,000	
378-900	Certification Fees	9,062	7,638	6,500	6,395	6,500	6,500	
378-910	Acct. Establishment Fees	3,454	2,380	3,000	2,680	3,000	3,000	
378-920	Disconnection Fees	7,250	8,407	6,000	2,238	3,000	6,000	
378-930	BCWSA Water Read Fee	9,069	-	-	9,097	9,097	9,097	
		\$ 1,194,734	\$ 1,287,229	\$ 1,272,156	\$ 1,654,909	\$ 1,710,782	\$ 1,295,253	
GRANTS								
355-000	Small Water & Sewer Grant	-	-	339,746	-	339,746	-	
		\$ -	\$ -	\$ 339,746	\$ -	\$ 339,746	\$ -	
REIMBURSEMENTS								
360-100	Water Labor & Material	-	-	-	1,955	1,955	-	
365-500	Medical Insurance Premium	-	-	-	4,234	4,940	3,469	A
		\$ -	\$ -	\$ -	\$ 6,189	\$ 6,894	\$ 3,469	
MISCELLANEOUS								
380-000	Misc. Revenue	677	1,039	1,000	22,674	22,674	1,000	
		\$ 677	\$ 1,039	\$ 1,000	\$ 22,674	\$ 22,674	\$ 1,000	
BORROWING PROCEEDS								
393-000	2020 G.O. Note	-	-	-	-	1,500,000	-	
		\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	
TOTAL CURRENT REVENUE		\$ 1,211,660	\$ 1,304,502	\$ 1,626,902	\$ 1,687,856	\$ 3,584,296	\$ 1,303,722	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 1,879,984	\$ 2,292,101	\$ 2,398,235	\$ 2,459,189	\$ 4,355,629	\$ 3,842,387	
EXPENDITURES								
ADMINISTRATION								
401-140	Salaries - Clerical Staff	43,463	45,801	48,000	39,442	51,418	53,217	
448-120	Salaries - Dept. Heads	30,748	120,724	77,784	62,324	77,780	52,578	
448-130	Salaries - Staff	103,096	100,440	115,927	84,699	94,578	106,450	
448-131	Salaries - PT Staff	-	-	-	-	-	4,900	
448-151	Life-Accident-LTD Insurance	1,812	2,153	1,769	798	1,769	421	
448-155	Vision Reimbursement	-	-	200	261	261	250	
448-156	Medical, Rx and Dental	75,809	73,592	76,449	74,304	55,011	55,011	A
448-160	Non-Uniform Pension	4,588	4,684	5,689	5,689	5,689	5,689	
448-161	SS/Medicare	13,228	19,365	18,491	9,406	17,119	16,612	
448-331	Auditors	5,215	4,250	5,500	3,615	3,505	3,600	
448-315	Software Programs	-	-	-	6,705	6,805	6,500	
448-316	Telecommunications	17,445	15,968	20,000	9,839	15,000	15,000	
448-317	Postage	4,511	5,484	5,000	3,347	5,000	5,000	
448-331	Transportation	7,957	8,620	9,500	3,622	5,000	9,500	
448-343	Consumer Confidence Report	1,000	1,000	1,000	1,000	1,000	1,000	
		\$ 308,872	\$ 402,080	\$ 385,309	\$ 305,051	\$ 339,934	\$ 335,727	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
WATER FUND**

<u>ACCOUNT</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
<u>WATER SUPPLY & TREATMENT</u>								
448-200	Minor Equipment	502	3,323	18,000	11,104	11,104	13,500	
448-210	Office Supplies	445	912	1,000	1,402	1,500	1,500	
448-222	Chemicals	19,379	33,835	25,000	20,351	25,000	25,000	
448-230	Water Meters-New Construction	(245)	5,749	5,000	-	-	5,000	
448-240	Operating Supplies	2,754	3,444	8,000	4,060	8,000	8,000	
		\$ 22,835	\$ 47,263	\$ 57,000	\$ 36,917	\$ 45,604	\$ 53,000	
<u>REPAIRS & MAINTENANCE</u>								
448-251	R&M - Cabin Run	1,307	4,893	4,000	3,655	4,000	4,000	
448-252	R&M - Country Greene	1,359	3,220	4,000	1,778	4,000	4,000	
448-253	R&M - Durham Ridge	2,972	4,602	8,500	1,651	8,500	8,500	
448-254	R&M - Summer Hill	47,208	12,219	25,000	20,995	25,000	25,000	
448-255	R&M - North Branch	2,025	3,052	10,000	2,438	5,000	10,000	
448-256	R&M - Patriots Ridge	4,101	6,540	2,500	489	2,500	2,500	
448-257	R&M - Landis Greene	1,414	2,943	2,500	797	2,500	2,500	
448-250	R&M - Other	24,929	27,103	18,000	26,659	28,000	18,000	
		\$ 85,316	\$ 64,572	\$ 74,500	\$ 58,462	\$ 79,500	\$ 74,500	
<u>LAB TESTING</u>								
448-301	Cabin Run	2,417	5,299	3,000	11,634	13,000	3,000	
448-303	Durham Ridge	4,391	3,744	1,500	6,660	7,000	1,500	
448-304	Summer Hill	7,268	8,351	3,000	6,670	7,000	3,000	
448-306	Patriots Ridge	1,029	2,036	1,000	982	1,000	1,000	
448-300	Other	-	2,207	1,500	30	1,500	1,500	
		\$ 15,104	\$ 21,636	\$ 10,000	\$ 25,974	\$ 29,500	\$ 10,000	
<u>LEGAL & ENGINEERING</u>								
448-313	Engineering	55,803	163,172	119,315	129,295	135,000	80,000	
448-314	Solicitor	3,016	1,882	3,000	14,086	18,000	10,000	
		\$ 58,819	\$ 165,054	\$ 122,315	\$ 143,381	\$ 153,000	\$ 90,000	
<u>INSURANCE PREMIUMS</u>								
448-350	Liability & Property Insurance	14,328	15,048	15,396	15,396	15,396	15,005	C
		\$ 14,328	\$ 15,048	\$ 15,396	\$ 15,396	\$ 15,396	\$ 15,005	
<u>UTILITIES</u>								
448-361	Electric - Cabin Run	14,378	11,566	11,000	10,776	12,500	11,000	
448-362	Electric - Country Greene	9,007	7,163	7,000	7,244	9,000	9,000	
448-363	Electric - Durham Ridge	4,056	3,887	3,500	2,968	3,500	3,500	
448-364	Electric - Summer Hill	11,458	12,218	11,500	9,749	12,000	12,000	
448-365	Electric - North Branch	6,137	4,142	4,500	5,419	6,200	6,000	
		\$ 45,037	\$ 38,977	\$ 37,500	\$ 36,157	\$ 43,200	\$ 41,500	
<u>DISTRIBUTION</u>								
448-369	Distribution Expense	223,268	209,437	175,000	174,025	175,000	227,460	
		\$ 223,268	\$ 209,437	\$ 175,000	\$ 174,025	\$ 175,000	\$ 227,460	
<u>CONSTRUCTION</u>								
448-450	Contracted Services	83,401	88,937	100,000	54,670	80,000	100,000	
448-600	Capital Construction	3,133	120,255	460,625	333,639	407,625	-	
448-610	NWWA Interconnection (CH/PR)	-	-	-	-	-	1,500,000	
448-700	Capital Purchases	-	-	-	-	-	85,000	
		\$ 86,534	\$ 209,192	\$ 560,625	\$ 388,309	\$ 487,625	\$ 1,685,000	
<u>DEBT SERVICE - PRINCIPAL</u>								
471-000	Debt Service - Principal	-	-	-	-	-	75,000	H
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	
<u>DEBT SERVICE - INTEREST</u>								
472-000	Debt Service - Interest	30,261	23,999	17,538	14,112	18,782	36,649	H
		\$ 30,261	\$ 23,999	\$ 17,538	\$ 14,112	\$ 18,782	\$ 36,649	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
WATER FUND**

<u>ACCOUNT</u> <u>NUMBER</u>	<u>DESCRIPTION</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>ACTUAL</u>	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>YTD</u>	<u>2020</u> <u>Y.E. Est.</u>	<u>2021</u> <u>PROPOSED</u>	<u>SCH</u>
<u>MISCELLANEOUS</u>								
480-300	Other Services & Charges	2,013	11,260	14,000	11,729	14,000	14,000	
		\$ 2,013	\$ 11,260	\$ 14,000	\$ 11,729	\$ 14,000	\$ 14,000	
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 892,386	\$ 1,208,517	\$ 1,469,183	\$ 1,209,512	\$ 1,401,540	\$ 2,657,840	
RESULTS FROM OPERATIONS		\$ 319,275	\$ 95,985	\$ 157,719	\$ 478,344	\$ 2,182,756	\$ (1,354,118)	
<u>INTERFUND TRANSFERS</u>								
	To Debt Service Fund (Reimb.)	-	312,251	-	-	415,424	401,635	
		\$ -	\$ 312,251	\$ -	\$ -	\$ 415,424	\$ 401,635	
TOTAL EXPENDITURES		\$ 892,386	\$ 1,520,768	\$ 1,469,183	\$ 1,209,512	\$ 1,816,964	\$ 3,059,475	
ENDING FUND BALANCE		\$ 987,599	\$ 771,333	\$ 929,052	\$ 1,249,677	\$ 2,538,665	\$ 782,912	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
OPEN SPACE FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 YTD</u>	<u>2020 Y.E. Est.</u>	<u>2021 PROPOSED</u>
FUND BALANCE							
399-000	Est. Fund Balance Forward	\$ 269,461	\$ 294,319	\$ 339,601	\$ 339,601	\$ 339,601	\$ 358,434
REVENUES							
REAL ESTATE PROPERTY TAX							
301-100	RE Taxes - Current Year (0.188 mils)	39,884	40,314	41,227	39,680	41,227	41,274
301-200	RE Taxes - Prior Year	26	-	-	111	111	-
301-400	RE Taxes - DelinquentTax Claims	532	-	-	395	395	-
		<u>\$ 40,442</u>	<u>\$ 40,314</u>	<u>\$ 41,227</u>	<u>\$ 40,186</u>	<u>\$ 41,733</u>	<u>\$ 41,274</u>
INTEREST EARNINGS							
341-000	Interest	3,769	5,048	4,700	1,187	1,500	1,500
		<u>\$ 3,769</u>	<u>\$ 5,048</u>	<u>\$ 4,700</u>	<u>\$ 1,187</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
TOTAL CURRENT REVENUE		<u>\$ 44,212</u>	<u>\$ 45,362</u>	<u>\$ 45,927</u>	<u>\$ 41,373</u>	<u>\$ 43,233</u>	<u>\$ 42,774</u>
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 313,672</u>	<u>\$ 339,681</u>	<u>\$ 385,528</u>	<u>\$ 380,974</u>	<u>\$ 382,834</u>	<u>\$ 401,208</u>
EXPENDITURES							
LEGAL SERVICES							
404-310	Solicitor	2,434	80	2,500	2,439	2,500	2,500
		<u>\$ 2,434</u>	<u>\$ 80</u>	<u>\$ 2,500</u>	<u>\$ 2,439</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
PLANNING & MONITORING							
414-310	Planning & Monitoring	16,920	-	14,000	356	21,900	11,000
		<u>\$ 16,920</u>	<u>\$ -</u>	<u>\$ 14,000</u>	<u>\$ 356</u>	<u>\$ 21,900</u>	<u>\$ 11,000</u>
CONSERVATION NATURAL RESOURCES							
461-000	Conservation	-	-	-	-	-	200,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>
TOTAL EXPENDITURES		<u>\$ 19,354</u>	<u>\$ 80</u>	<u>\$ 16,500</u>	<u>\$ 2,795</u>	<u>\$ 24,400</u>	<u>\$ 213,500</u>
RESULTS FROM OPERATIONS		<u>\$ 24,858</u>	<u>\$ 45,282</u>	<u>\$ 29,427</u>	<u>\$ 38,578</u>	<u>\$ 18,833</u>	<u>\$ (170,726)</u>
ENDING FUND BALANCE		<u>\$ 294,319</u>	<u>\$ 339,601</u>	<u>\$ 369,028</u>	<u>\$ 378,179</u>	<u>\$ 358,434</u>	<u>\$ 187,708</u>

**PLUMSTEAD TOWNSHIP
2021 BUDGET
DEBT SERVICE FUND**

<u>ACCOUNT</u>		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>SCH</u>
<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>YTD</u>	<u>Y.E. Est.</u>	<u>PROPOSED</u>	
FUND BALANCE								
399-000	Est. Fund Balance Forward	\$ 1,011,500	\$ 1,787,554	\$ 1,742,755	\$ 1,742,755	\$ 1,742,755	\$ 2,190,675	
REVENUES								
REAL PROPERTY TAX								
301-100	RE Taxes - Current Yr (8.232 mils)	1,744,364	1,765,247	1,805,237	1,737,477	1,805,237	1,807,258	
301-200	Real Estate Taxes - Prior Year	1,150	-	-	4,895	4,895	2,000	
301-400	RE Taxes - Delinquent Tax Claims	23,272	-	-	17,304	17,304	5,000	
		<u>\$ 1,768,786</u>	<u>\$ 1,765,247</u>	<u>\$ 1,805,237</u>	<u>\$ 1,759,676</u>	<u>\$ 1,827,436</u>	<u>\$ 1,814,258</u>	
INTEREST EARNINGS								
341-000	Interest - Checking	19,561	25,681	27,670	4,597	5,000	5,000	
		<u>\$ 19,561</u>	<u>\$ 25,681</u>	<u>\$ 27,670</u>	<u>\$ 4,597</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	
INTERFUND TRANSFERS								
392-060	From Water Reserve Fund	720,951	-	-	-	415,424	401,635	
		<u>\$ 720,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 415,424</u>	<u>\$ 401,635</u>	
TOTAL CURRENT REVENUE		<u>\$ 2,509,298</u>	<u>\$ 1,790,928</u>	<u>\$ 1,832,907</u>	<u>\$ 1,764,273</u>	<u>\$ 2,247,860</u>	<u>\$ 2,220,893</u>	
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 3,520,798</u>	<u>\$ 3,578,482</u>	<u>\$ 3,575,662</u>	<u>\$ 3,507,027</u>	<u>\$ 3,990,614</u>	<u>\$ 4,411,568</u>	
EXPENDITURES								
DEBT SERVICE - PRINCIPAL								
471-100	2016 G.O. Bank Note 1	572,274	570,948	573,306		573,306	504,440	D
471-200	2016 G.O. Bank Note 2	93,750	95,700	97,630	-	97,630	99,750	D
471-600	2020 G.O. Bond (Refund of 2013)	345,000	360,000	370,000	-	450,000	450,000	D
471-800	2014 PIB Loan	-	73,594	-	70,856	70,856	-	
471-900	2020 G.O. Bond (Refund of 2015)	270,000	280,000	285,000	-	335,000	285,000	D
		<u>\$ 1,281,024</u>	<u>\$ 1,380,242</u>	<u>\$ 1,325,936</u>	<u>\$ 70,856</u>	<u>\$ 1,526,792</u>	<u>\$ 1,339,190</u>	
DEBT SERVICE - INTEREST								
472-100	2016 G.O. Bank Note 1	15,600	36,340	9,271	6,060	8,028	5,134	D
472-200	2016 G.O. Bank Note 2	49,544	47,624	45,258	22,826	45,641	43,630	D
472-600	2020 G.O. Bond (Refund of 2013)	235,675	228,775	221,575	40,174	138,169	183,050	D
472-800	2014 PIB Loan	-	-	-	1,151	1,151	-	
472-900	2020 G.O. Bond (Refund of 2015)	150,431	141,778	131,234	65,465	79,188	100,700	D
		<u>\$ 451,250</u>	<u>\$ 454,516</u>	<u>\$ 407,338</u>	<u>\$ 135,676</u>	<u>\$ 272,178</u>	<u>\$ 332,514</u>	
FISCAL AGENTS FEES								
475-100	Fiscal Agent Fees	970	970	1,000	539	970	1,000	
		<u>\$ 970</u>	<u>\$ 970</u>	<u>\$ 1,000</u>	<u>\$ 539</u>	<u>\$ 970</u>	<u>\$ 1,000</u>	
TOTAL EXPENDITURES		<u>\$ 1,733,244</u>	<u>\$ 1,835,728</u>	<u>\$ 1,734,274</u>	<u>\$ 207,072</u>	<u>\$ 1,799,940</u>	<u>\$ 1,672,704</u>	
RESULTS FROM OPERATIONS		<u>\$ 776,054</u>	<u>\$ (44,800)</u>	<u>\$ 98,633</u>	<u>\$ 1,557,201</u>	<u>\$ 447,920</u>	<u>\$ 548,189</u>	
ENDING FUND BALANCE		<u>\$ 1,787,554</u>	<u>\$ 1,742,755</u>	<u>\$ 1,841,388</u>	<u>\$ 3,299,956</u>	<u>\$ 2,190,675</u>	<u>\$ 2,738,863</u>	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
GENERAL FUND CAPITAL**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 YTD</u>	<u>2020 Y.E. Est.</u>	<u>2021 PROPOSED</u>
FUND BALANCE							
399-000	Est. Starting Fund Balance	\$ 2,641,789	\$ 3,247,745	\$ 2,020,800	\$ 2,020,800	\$ 2,020,800	\$ 788,540
REVENUES							
INTEREST EARNINGS							
341-100	Interest - Checking	19,435	27,763	12,000	18,501	19,000	12,000
		\$ 19,435	\$ 27,763	\$ 12,000	\$ 18,501	\$ 19,000	\$ 12,000
LOCAL GOVERNMENT GRANTS							
357-000	CFA Grant-Streambank Project	135,000	-	1,253,303	60,915	60,915	-
357-100	ARLE Grant - Intersection Upgrades	-	-	-	-	-	646,128
357-200	MTF Grant - Intersection Upgrades	-	-	-	-	-	607,175
357-300	DCNR Grant - Gardenville	-	-	-	15,000	15,000	-
357-400	JAG Grant - Police Software	-	-	-	-	-	92,538
		\$ 135,000	\$ -	\$ 1,253,303	\$ 75,915	\$ 75,915	\$ 1,345,841
INTERFUND TRANSFERS							
392-000	From General Fund	901,320	-	-	-	-	-
392-000	From Park & Rec Fund	-	23,000	-	-	-	-
		\$ 901,320	\$ 23,000	\$ -	\$ -	\$ -	\$ -
TOTAL CURRENT REVENUE		\$ 1,055,755	\$ 50,763	\$ 1,265,303	\$ 94,416	\$ 94,915	\$ 1,357,841
TOTAL AVAILABLE FOR APPROPRIATION		\$ 3,697,544	\$ 3,298,508	\$ 3,286,103	\$ 2,115,216	\$ 2,115,715	\$ 2,146,381
EXPENDITURES							
CAPITAL PROJECTS							
409-100	PD & PW Pole Barns	-	-	40,000	-	-	85,000
409-200	Roof Replacement - PW Building	-	-	-	-	-	45,000
410-000	Police - New Software (JAG)	-	-	-	-	-	49,251
439-000	Old Easton Road Bridge Repl.	168,572	1,024,470	1,949,963	658,741	790,663	-
439-100	Intersection Improvements (ARLE)	-	-	-	-	-	358,850
439-200	Intersection Improvements (MTF)	-	-	-	-	-	814,250
439-300	Intersection Improv. Planning	-	-	-	75,713	87,008	480,000
454-600	Gardenville Project (DCNR)	231,227	152,111	-	9,294	9,294	-
461-000	Conservation of Natural Resource	-	61,800	-	210	210	-
	Green Light Go Grant(Dtwp/Dboro)	-	-	-	-	-	20,193
	Stucco/Dryvit Repairs at Twp Bldg	-	-	-	-	-	75,000
	Purchase of 5126 Stump Road	-	-	-	-	440,000	-
454-700	Park Improvement	-	-	-	-	-	30,000
		\$ 399,799	\$ 1,238,381	\$ 1,989,963	\$ 743,958	\$ 1,327,175	\$ 1,957,544
MISCELLANEOUS							
480-300	Other Services & Charges	-	-	-	-	-	43,287
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,287
INTERFUND TRANSFERS							
492-010	To General Fund	50,000	39,327	66,400	-	-	-
		\$ 50,000	\$ 39,327	\$ 66,400	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 449,799	\$ 1,277,708	\$ 2,056,363	\$ 743,958	\$ 1,327,175	\$ 2,000,831
RESULTS FROM OPERATIONS		\$ 605,956	\$ (1,226,945)	\$ (791,060)	\$ (649,542)	\$ (1,232,260)	\$ (642,990)
ENDING FUND BALANCE		\$ 3,247,745	\$ 2,020,800	\$ 1,229,740	\$ 1,371,259	\$ 788,540	\$ 145,551

**PLUMSTEAD TOWNSHIP
2021 BUDGET
STORMWATER FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 YTD</u>	<u>2020 Y.E. Est.</u>	<u>2021 PROPOSED</u>
FUND BALANCE							
399-000	Est. Starting Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,664
REVENUES							
INTEREST EARNINGS							
341-100	Interest - Checking	-	-	-	-	-	100
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
GENERAL OPERATING REVENUE							
	Stormwater Exemption Fee	-	-	-	929	-	10,000
		\$ -	\$ -	\$ -	\$ 929	\$ -	\$ 10,000
INTERFUND TRANSFERS							
392-000	From General Fund	-	-	-	122,664	122,664	-
		\$ -	\$ -	\$ -	\$ 122,664	\$ 122,664	\$ -
TOTAL CURRENT REVENUE		\$ -	\$ -	\$ -	\$ 123,592	\$ 122,664	\$ 10,100
TOTAL AVAILABLE FOR APPROPRIATION		\$ -	\$ -	\$ -	\$ 123,592	\$ 122,664	\$ 132,764
EXPENDITURES							
CAPITAL PROJECTS							
Basin 045-01		-	-	-	-	-	26,000
Basin 047-01		-	-	-	-	-	26,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
MISCELLANEOUS							
480-300	Other Services & Charges	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS							
492-010	To General Fund	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,000
RESULTS FROM OPERATIONS		\$ -	\$ -	\$ -	\$ 123,592	\$ 122,664	\$ (41,900)
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ 123,592	\$ 122,664	\$ 80,764

**PLUMSTEAD TOWNSHIP
2021 BUDGET
STATE LIQUID FUELS FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 YTD</u>	<u>2020 Y.E. Est.</u>	<u>2021 PROPOSED</u>	<u>SCH</u>
FUND BALANCE								
399-000	Estimated Fund Balance Forward	\$ 256,887	\$ 290,627	\$ 290,004	\$ 290,004	\$ 290,004	\$ 361,644	
REVENUES								
INTEREST EARNINGS								
341-100	Interest - Checking	4,433	4,909	5,230	957	1,000	950	
		\$ 4,433	\$ 4,909	\$ 5,230	\$ 957	\$ 1,000	\$ 950	
STATE SHARED REVENUE								
350-100	Liquid Fuels Tax	476,480	483,311	483,311	473,939	473,939	427,116	
		\$ 476,480	\$ 483,311	\$ 483,311	\$ 473,939	\$ 473,939	\$ 427,116	
MISCELLANEOUS								
380-000	Misc. Revenue	-	-	-	250	-	-	
		\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	
TOTAL CURRENT REVENUE		\$ 480,913	\$ 488,219	\$ 488,541	\$ 475,145	\$ 474,939	\$ 428,066	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 737,800	\$ 778,846	\$ 778,545	\$ 765,150	\$ 764,943	\$ 789,710	
EXPENDITURES								
MAJOR EQUIPMENT PURCHASES								
430-740	Major Equipment Purchases	-	10,021	-	-	-	-	
		\$ -	\$ 10,021	\$ -	\$ -	\$ -	\$ -	
HIGHWAY MAINTENANCE								
431-000	Street Cleaning	6,715	6,435	7,500	-	-	7,500	
432-220	Snow Supplies	42,218	36,392	45,000	9,515	45,000	45,000	
		\$ 48,933	\$ 42,827	\$ 52,500	\$ 9,515	\$ 45,000	\$ 52,500	
TRAFFIC SIGNALS & SIGNS								
433-000	Traffic Control Devices	3,879	1,956	4,000	2,993	3,500	4,000	
433-250	Street Sign Repair	6,632	10,018	9,500	6,313	9,500	9,500	
433-370	Traffic Signal Repairs	11,878	-	-	-	-	-	
		\$ 22,390	\$ 11,973	\$ 13,500	\$ 9,306	\$ 13,000	\$ 13,500	
STREET LIGHTING								
434-000	Street Lighting	47,991	44,764	43,000	39,074	43,000	43,000	
		\$ 47,991	\$ 44,764	\$ 43,000	\$ 39,074	\$ 43,000	\$ 43,000	
HIGHWAY CONSTRUCTION								
438-250	Road Maintenance Supplies	44,168	24,441	50,000	53,590	53,590	50,000	
438-610	Major Road Construction	283,691	295,124	229,811	189,356	189,356	556,000	
		\$ 327,860	\$ 319,565	\$ 279,811	\$ 242,946	\$ 242,946	\$ 606,000	
DEBT SERVICE - PRINCIPAL								
471-000	Debt Service - Principal	-	59,442	59,442	51,901	51,901	53,691	F
		\$ -	\$ 59,442	\$ 59,442	\$ 51,901	\$ 51,901	\$ 53,691	
DEBT SERVICE - INTEREST								
472-000	Debt Service - Interest	-	250	7,542	7,452	7,452	5,751	F
		\$ -	\$ 250	\$ 7,542	\$ 7,452	\$ 7,452	\$ 5,751	
TOTAL EXPENDITURES		\$ 447,173	\$ 488,842	\$ 455,795	\$ 360,193	\$ 403,299	\$ 774,442	
RESULTS FROM OPERATIONS		\$ 33,740	\$ (623)	\$ 32,746	\$ 114,952	\$ 71,640	\$ (346,377)	
		\$ 290,627	\$ 290,004	\$ 322,750	\$ 404,956	\$ 361,644	\$ 15,268	

**PLUMSTEAD TOWNSHIP
2021 BUDGET
COMMUNITY CARE FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 YTD</u>	<u>2020 Y.E. Est.</u>	<u>2021 PROPOSED</u>
FUND BALANCE							
399-000	Est. Fund Balance Forward	\$ 20,600	\$ 23,169	\$ 56,278	\$ 56,278	\$ 56,278	\$ 26,128
REVENUES							
INTEREST EARNINGS							
341-000	Interest - Checking	189	259	55	96	100	50
		\$ 189	\$ 259	\$ 55	\$ 96	\$ 100	\$ 50
DONATIONS							
387-000	From Private Sources	26,425	32,850	30	30	25,000	25,000
		\$ 26,425	\$ 32,850	\$ 30	\$ 30	\$ 25,000	\$ 25,000
TOTAL CURRENT REVENUE		\$ 26,614	\$ 33,109	\$ 85	\$ 126	\$ 25,100	\$ 25,050
TOTAL AVAILABLE FOR APPROPRIATION		\$ 47,214	\$ 56,278	\$ 56,363	\$ 56,404	\$ 81,378	\$ 51,178
EXPENDITURES							
406-540	Shop with a Cop	24,045	-	-	-	25,000	25,000
		\$ 24,045	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
INTERFUND TRANSFERS							
492-000	Transfer to General Fund	-	-	-	30,250	30,250	-
		\$ -	\$ -	\$ -	\$ 30,250	\$ 30,250	\$ -
TOTAL EXPENDITURES		\$ 24,045	\$ -	\$ -	\$ 30,250	\$ 55,250	\$ 25,000
RESULTS FROM OPERATIONS		\$ 2,569	\$ 33,109	\$ 85	\$ (30,124)	\$ (30,150)	\$ 50
ENDING FUND BALANCE		\$ 23,169	\$ 56,278	\$ 56,363	\$ 26,154	\$ 26,128	\$ 26,178

**PLUMSTEAD TOWNSHIP
SUMMARY
2021 CAPITAL EXPENSES**

EXPENDITURE BY DEBT

.....FUND ALLOCATION.....

	<u>2021</u>	<u>GENERAL</u>	<u>GENERAL</u>	<u>WATER</u>	<u>LOCAL</u>	<u>LIQUID</u>	<u>PARKS &</u>	<u>STORM</u>
	<u>BUDGET</u>	<u>OPERATING</u>	<u>CAPITAL</u>	<u>CAPITAL</u>	<u>SERVICE TAX</u>	<u>FUELS</u>	<u>RECREATION</u>	<u>WATER</u>
		<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
BUILDINGS & GROUNDS								
Stucco/Dryvit at Twp Building	75,000	-	75,000	-	-	-	-	-
HVAC Replace 2 Units @ Twp. Building	18,000	18,000	-	-	-	-	-	-
	\$ 93,000	\$ 18,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS								
ARLE Grant - Intersection Improvements	814,250	-	814,250	-	-	-	-	-
MTF Grant - Intersection Improvements	358,850	-	546,902	-	-	-	-	-
MTF/ARLE - design, engineer, management, etc.	480,000	-	480,000	-	-	-	-	-
Green Light Go Grant	20,193	-	20,193	-	-	-	-	-
	\$ 1,673,293	\$ -	\$ 1,861,345	\$ -	\$ -	\$ -	\$ -	\$ -
PARKS								
Replace Mower (2010 Unit)	13,000	13,000	-	-	-	-	-	-
In-House Installation of HP Baseball #1 Irrigation	30,000	30,000	-	-	-	-	-	-
Pour n Play at Landis Park (existing swing sets)	30,000	-	30,000	-	-	-	-	-
Basketball Court Pave / Repair - Landis Park	7,500	7,500	-	-	-	-	-	-
	\$ 80,500	\$ 50,500	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
POLICE								
Pole Barn	45,000	-	45,000	-	-	-	-	-
CODY Software System (JAG Grant)	49,251	-	49,251	-	-	-	-	-
Police Vehicle Replacement of 5713	50,800	-	-	-	50,800	-	-	-
Police Vehicle Replacement of 5712	50,800	-	-	-	50,800	-	-	-
Police Vehicle Replacement of 5704	50,800	-	-	-	50,800	-	-	-
Police Vehicle Replacement of 5703	32,500	-	-	-	32,500	-	-	-
	\$ 279,151	\$ -	\$ 94,251	\$ -	\$ 184,900	\$ -	\$ -	\$ -
PUBLIC WORKS								
Pole Bard - Equipment Storage (Cabin Run Area)	40,000	-	40,000	-	-	-	-	-
Gas Pump Software Upgrade and Computer	13,500	13,500	-	-	-	-	-	-
Ash Tree Removal	30,000	30,000	-	-	-	-	-	-
Roof Replacement - PW Main Building	45,000	-	45,000	-	-	-	-	-
	\$ 128,500	\$ 43,500	85,000	\$ -	\$ -	\$ -	\$ -	\$ -
STORMWATER MS4 PROJECTS								
Basin 045-01	26,000	-	-	-	-	-	-	26,000
Basin 047-01	26,000	-	-	-	-	-	-	26,000
	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	52,000
TOWNSHIP ROADS & BRIDGES								
Old Easton Road Stone Arch Culvert (Design)	46,500	46,500	-	-	-	-	-	-
Replacement of Failed "c top" storm inlet	10,000	-	-	-	-	10,000	-	-
Line Stripping	40,000	-	-	-	-	40,000	-	-
Crack Seal & PolyPatch Preps (various roads)	25,000	-	-	-	-	25,000	-	-
Storm Pipe Replacement	35,000	-	-	-	-	35,000	-	-
Mill out and repair / level 3' edge (various roads)	72,500	-	-	-	72,500	-	-	-
Ultra Thin Wearing Course - Windtree & Meetinghouse	186,000	-	-	-	-	186,000	-	-
Bituminous Seal Coat (various roads)	140,000	-	-	-	-	140,000	-	-
Mill and Pave (various Roads)	120,000	-	-	-	-	120,000	-	-
	\$ 675,000	\$ 46,500	\$ -	\$ -	\$ 72,500	\$ 556,000	\$ -	\$ -
TRAILS								
Summer Hill Well House to Gayman Elem	24,000	24,000	-	-	-	-	-	-
	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WATER								
NWWA Interconnection (Carriage Hill Portion)	1,000,000	-	-	1,000,000	-	-	-	-
NWWA Interconnection (Patriots Ridge Portion)	500,000	-	-	500,000	-	-	-	-
Meter Changeout Program	85,000	-	-	85,000	-	-	-	-
	\$ 1,585,000	\$ -	\$ -	\$ 1,585,000	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS TOTAL	\$ 4,590,444	\$ 182,500	\$ 2,145,596	\$ 1,585,000	\$ 257,400	\$ 556,000	\$ -	\$ 52,000

**PLUMSTEAD TOWNSHIP
5 YEAR CAPITAL PLAN**

	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>CAPITAL</u>	<u>2023</u> <u>CAPITAL</u>	<u>2024</u> <u>CAPITAL</u>	<u>2025</u> <u>CAPITAL</u>
<u>BUILDINGS & GROUNDS</u>					
Boiler Replacement (Rental House)	-	5,000	-	-	-
A/C Replacement (Rental House)	-	7,000	-	-	-
Windows and Doors Replacement (Rental House)	-	-	8,000	-	-
Carpets and Flooring	-	-	4,000	-	-
Stucco/Dryvit at Twp Building	75,000	-	-	-	-
Replace 2 HVAC Units	18,000	19,000	20,000	21,000	22,000
	\$ 93,000	\$ 31,000	\$ 32,000	\$ 21,000	\$ 22,000
<u>GRANT PROJECTS</u>					
ALRE Grant - Pedestrian Upgrades Rt. 611	814,250	-	-	-	-
MTF Grant - Pedestrian Upgrades Rt.611	358,850	-	-	-	-
MTF/ARLE - design, engineer, management, etc.	480,000	-	-	-	-
Green Light Go Grant (Dtwp/Dboro)	-	20,193	-	-	-
MFT Grant (PADOT) - Ped Upgrades Old Easton/611	-	189,138	-	-	-
	\$ 1,653,100	\$ 209,331	\$ -	\$ -	\$ -
<u>PARKS</u>					
Mower Replacement	15,000	-	-	-	-
HP Irrigation Baseball #1 (in-house)	30,000	-	-	-	-
HP Irrigation extension Soccer #3	-	25,000	-	-	-
HP Irrigation Extension baseball/soccer #2	-	-	50,000	-	-
Pour n Play at Landis Park (Swing Sets)	30,000	-	-	-	-
Pour n Play Surface at Landis Park (Tot Lot)	-	30,000	-	-	-
Pour n Play Surface at Cabin Run Tot Lot	-	-	22,000	-	-
Basketball Court Pave/Repair - Landis Park	-	7,500	-	-	-
Jennifer Schweitzer Park Improvements	-	50,000	-	-	-
	\$ 75,000	\$ 112,500	\$ 72,000	\$ -	\$ -
<u>POLICE DEPARTMENT</u>					
Vehicle Replacement	178,976	101,600	101,600	50,800	50,800
Pole Barn	45,000	-	-	-	-
CODY Software	49,250	-	-	-	-
	\$ 273,226	\$ 101,600	\$ 101,600	\$ 50,800	\$ 50,800
<u>PUBLIC WORKS</u>					
Pole Barn - Equipment Storage (Cabin Run Area)	40,000	-	-	-	-
Gas Pump Software Upgrade	13,500	-	-	-	-
Ash Tree Removal	30,000	30,000	-	-	-
Roof Replacement - Main Building	45,000	-	-	-	-
	\$ 128,500	\$ 30,000	\$ -	\$ -	\$ -
<u>TOWNSHIP ROADS & BRIDGES</u>					
Old Easton Road Stone Arch Culvert	46,500	355,000	-	-	-
Mill & Pave (various roads)	120,000	120,000	120,000	120,000	120,000
4' Edge Rpair as needed	72,500	72,500	72,500	72,500	72,500
Bituminous Seal Coat (various roads)	140,000	-	100,000	-	175,000
Base Repair/mill & pave-Cross Keys Dr & Airport Blvd	-	-	-	-	240,000
Line Striping	40,000	-	-	40,000	-
Replacement of Failed "c top" storm inlet grates	10,000	10,000	10,000	10,000	10,000
Storm Pipe Replacement	35,000	-	-	-	-
Crack Seal & Poly Patch Preps (various roads)	25,000	50,000	25,000	25,000	25,000
Ultra Thin Wearing Course:					
Windtree & Meetinghouse Estates	186,000	-	-	-	-
Country Greene	-	400,000	-	-	-
Landis Greene	-	-	325,000	-	-
Timberly Farms	-	-	-	215,000	-
	\$ 675,000	\$ 1,007,500	\$ 652,500	\$ 482,500	\$ 642,500

**PLUMSTEAD TOWNSHIP
5 YEAR CAPITAL PLAN**

	<u>2021</u> <u>BUDGET</u>	<u>2022</u> <u>CAPITAL</u>	<u>2023</u> <u>CAPITAL</u>	<u>2024</u> <u>CAPITAL</u>	<u>2025</u> <u>CAPITAL</u>
STORMWATER MS4 PROJECTS					
Basin 001-01 (Landis Greene - Twp. Owned)	-	-	65,000	-	-
Basin 003-01 (Landis Greene - Twp. Owned)	-	-	26,000	-	-
Basin 035-01 (Patriots Ridge - Private)	-	-	10,000	20,000	55,000
Basin 045-01 (Summer Meadow-Twp. Owned)	26,000	-	-	-	-
Basin 047-01 (Summer Hill - Twp. Owned)	-	26,000	-	-	-
Basin 048-01 (Summer Hill - Twp. Owned)	-	26,000	-	-	-
Basin 050-01 (Summer Hill - Twp. Owned)	-	26,000	-	-	-
Basin 052-02 (Summer Meadow - Twp. Owned)	26,000	-	-	-	-
Basin 055-01 (Country Ridge - Private)	-	-	10,000	20,000	31,000
	<u>\$ 52,000</u>	<u>\$ 78,000</u>	<u>\$ 111,000</u>	<u>\$ 40,000</u>	<u>\$ 86,000</u>
TRAILS					
Summer Hill Well House to Gayman Elem	24,000	-	-	-	-
Cabin Run: Stump to Mtn Laurel	-	10,500	-	-	-
Cabin Run: Planters to German	-	5,700	-	-	-
Cabin Run: Buckboard to German	-	5,100	-	-	-
Cabin Run: West Rolling Glen to German	-	14,500	-	-	-
Cabin Run: Split Log to High Meadow	-	4,100	-	-	-
	<u>\$ 24,000</u>	<u>\$ 39,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WATER					
NWWA Interconnection (Carriage Hill portion)	1,000,000	-	-	-	-
NWWA Interconnection (Patriots Ridge Portion)	500,000	-	-	-	-
S.H. Booster Station - Roof, Gutters, fascia & soffit	-	-	15,000	-	-
S.H. Well 5 & 7; S.H.M. Well #6 - Roof, Gutters, fascia	-	-	-	12,000	-
D.Ridge Well 1, N. Branch wells - Roof, gutters, fascia	-	-	-	-	15,000
Meter Changeout Program	85,000	85,000	85,000	85,000	85,000
	<u>\$ 1,585,000</u>	<u>\$ 85,000</u>	<u>\$ 100,000</u>	<u>\$ 97,000</u>	<u>\$ 100,000</u>
CAPITAL PROJECTS TOTAL	\$ 4,558,826	\$ 1,694,831	\$ 1,069,100	\$ 691,300	\$ 901,300

**SCHEDULE A
2021 RATES
MEDICAL, DENTAL RX**

EMPLOYEE COVERAGE - EMPLOYER CONTRIBUTIONS

MEDICAL (POS II \$20/\$35) - Police				
<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	2	738.35	1,476.70	17,720.40
Couple	3	1,700.15	5,100.45	61,205.40
Parent/Children	3	1,317.38	3,952.14	47,425.68
Family	7	2,167.87	15,175.09	182,101.08
			\$ 25,704	\$ 308,453

RX

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	2	156.79	313.58	3,762.96
Couple	3	360.97	1,082.91	12,994.92
Parent/Children	3	279.70	839.10	10,069.20
Family	7	460.29	3,222.03	38,664.36
			\$ 5,458	\$ 65,491

MEDICAL (PPO HRA 2000/4000 - 75% funding)

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	5	565.55	2,827.75	33,933.00
Couple	4	1,302.21	5,208.84	62,506.08
Family	10	1,660.47	16,604.70	199,256.40
			\$ 24,641	\$ 295,695

RX

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	5	132.66	663.30	7,959.60
Couple	4	305.46	1,221.84	14,662.08
Family	10	389.49	3,894.90	46,738.80
			\$ 5,780	\$ 69,360

DENTAL - ALL EMPLOYEES

<u>Coverage</u>	<u># of Emp.</u>	<u>Montly Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>
Single	7	43.71	305.97	3,671.64
Couple	8	105.83	846.64	10,159.68
Parent/Children	3	105.83	317.49	3,809.88
Family	18	105.83	1,904.94	22,859.28
			\$ 3,375	\$ 40,500

Total Medical, Rx and Dental	\$ 64,958	\$ 779,500
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2021 Total Medical Insurance Costs**	\$ 779,500
2020 Total Medical Insurance Costs**	\$ 835,041
+/-	(55,541)
+/-	-7%

** Before Employee Contribution, Rate Relief, Rate Stabilization Funds & Trust Discounts

SCHEDULE A
2021 HEALTH INSURANCE COSTS BY FUND

GENERAL FUND MANAGER 401-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Single 75%	1	556.44	556.44		6,677.28
		\$ 556.44	\$ 556.44	\$ -	\$ 6,677.28
<i>Trust Discount (3%):</i>			16.69	200.32	
Rate Stabilization Fund:			256.13	3,073.50	
Employee Contribution (5%):				333.86	
			Total Single:	\$ 283.62	\$ 3,607.68
				\$ 3,069.60	

Total General Fund Manager 401-156:	\$ 283.62	\$ 3,273.82	\$ 3,403.46
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GENERAL FUND FINANCE 402-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Couple	1	1,713.50	1,713.50		20,562.00
		\$ 1,713.50	\$ 1,713.50	\$ -	\$ 20,562.00
<i>Trust Discount (3%):</i>			51.41	616.86	
Rate Stabilization Fund:			341.50	4,098.00	
Employee Contribution (5%):				1,028.10	
			Total Couple:	\$ 1,320.60	\$ 5,742.96
				\$ 14,819.04	

Family 50%	1	1,077.90	1,077.90		12,934.74
		\$ 1,077.90	\$ 1,077.90	\$ -	\$ 12,934.74
<i>Trust Discount (3%):</i>			32.34	388.04	
Rate Stabilization Fund (12%):			170.75	2,049.00	
Employee Contribution (5%):				646.74	
			Total Family:	\$ 874.81	\$ 3,083.78
				\$ 9,850.96	

Total General Fund Finance 402-156:	\$ 2,195.40	\$ 7,151.90	\$ 26,344.84
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GENERAL FUND ADMINISTRATION 405-156

<u>Coverage</u>	<u># of Emp.</u>	<u>Monthly Rate</u>	<u>Monthly Cost</u>	<u>Total Discounts</u>	<u>Annual Cost</u>
Family	2	2,155.79	4,311.58		51,738.96
		\$ 2,155.79	\$ 4,311.58	\$ -	\$ 51,738.96
<i>Trust Discount (3%):</i>			129.35	1,552.17	
Rate Stabilization Fund:			683.00	8,196.00	
Employee Contribution (5%):				2,586.95	
			Total Family:	\$ 3,499.23	\$ 12,335.12
				\$ 39,403.84	

Total General Fund Admin 405-156:	\$ 3,499.23	\$ 9,748.17	\$ 41,990.79
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SCHEDULE A
2021 HEALTH INSURANCE COSTS BY FUND

GENERAL FUND POLICE 410-156

Coverage	# of Emp.	Monthly Rate	Monthly Cost	Total Discounts	Annual Cost
Single (Uniform)	2	938.85	1,877.70		22,532.40
			\$ 1,877.70		\$ 22,532.40
<i>Trust Discount (3%):</i>			56.33	675.97	
Rate Stabilization Fund:			683.00	8,196.00	
Employee Contribution:				-	
		Total Single	\$ 1,138.37	\$ 8,871.97	\$ 13,660.43
Single (Non-Uniform)	1	741.92	741.92		8,903.04
			\$ 741.92		\$ 8,903.04
<i>Trust Discount (3%):</i>			22.26	267.09	
Rate Stabilization Fund:			341.50	4,098.00	
Employee Contribution:				445.15	
		Total Single	\$ 378.16	\$ 4,810.24	\$ 4,092.80
Couple	3	2,166.95	6,500.85	-	78,010.20
		\$ 2,166.95	\$ 6,500.85		\$ 78,010.20
<i>Trust Discount (3%):</i>			195.03	2,340.31	
Rate Stabilization Fund:			1,024.50	12,294.00	
Employee Contribution:				-	
		Total Couple	\$ 5,281.32	\$ 14,634.31	\$ 63,375.89
Parent/Child	3	1,702.91	5,108.73	-	61,304.76
		\$ 1,702.91	\$ 5,108.73		\$ 61,304.76
<i>Trust Discount (3%):</i>			153.26	1,839.14	
Rate Stabilization Fund:			1,024.50	12,294.00	
Employee Contribution:				-	
		Total P/C	\$ 3,930.97	\$ 14,133.14	\$ 47,171.62
Family (uniform)	7	2,733.99	19,137.93	-	229,655.16
		\$ 2,733.99	\$ 19,137.93		\$ 229,655.16
<i>Trust Discount (3%):</i>			574.14	6,889.65	
Rate Stabilization Fund:			2,390.50	28,686.00	
Employee Contribution:				-	
		Total Family	\$ 16,173.29	\$ 35,575.65	\$ 194,079.51
Family (non-uniform)	1	2,155.79	2,155.79	-	25,869.48
		\$ 2,155.79	\$ 2,155.79		\$ 25,869.48
<i>Trust Discount (3%):</i>			64.67	776.08	
Rate Stabilization Fund:			341.50	4,098.00	
Employee Contribution:				1,293.47	
		Total Family	\$ 1,749.62	\$ 6,167.56	\$ 19,701.92

SCHEDULE A
2021 HEALTH INSURANCE COSTS BY FUND

GENERAL FUND POLICE 410-156 Continued from previous page

Family	2	105.83	211.66	-	2,539.92
Dental Only		\$ 105.83	\$ 211.66	\$	2,539.92
<i>Trust Discount (3%):</i>			6.35	76.20	
Rate Stabilization Fund:			2.33	28.00	
Employee Contribution:				-	
Total Family		\$ 202.98	\$ 104.20	\$	2,435.72
Total General Fund Police 410-156: \$ 26,726.93 \$ 82,558.45 \$ 346,256.51					

GENERAL FUND CODE & ZONING FUND 413-156

Coverage	# of Emp.	Montly Rate	Monthly Cost	Total Discounts	Annual Cost
Family	1	2,155.79	2,155.79	-	25,869.48
		\$ 2,155.79	\$ 2,155.79	\$	25,869.48
<i>Trust Discount (3%):</i>			64.67	776.08	
Rate Stabilization Fund:			341.50	4,098.00	
Employee Contribution (5%):				1,293.47	
Total Family		\$ 1,749.62	\$ 6,167.56	\$	19,701.92
Total General Fund Code 413-156: \$ 1,749.62 \$ 4,874.08 \$ 20,995.40					

GENERAL FUND PARKS & OPEN SPACE FUND 454-156

Coverage	# of Emp.	Montly Rate	Monthly Cost	Total Discounts	Annual Cost
Single	1	741.92	741.92	-	8,903.04
		\$ 741.92	\$ 741.92	\$	8,903.04
<i>Trust Discount (3%):</i>			22.26	267.09	
Rate Stabilization Fund:			341.50	4,098.00	
Employee Contribution (5%):				445.15	
Total Single		\$ 378.16	\$ 4,810.24	\$	4,092.80
Family	2	2,155.79	4,311.58	-	51,738.96
		\$ 2,155.79	\$ 4,311.58	\$	51,738.96
<i>Trust Discount (3%):</i>			129.35	1,552.17	
Rate Stabilization Fund:			683.00	8,196.00	
Employee Contribution (5%):				2,586.95	
Total Family		\$ 3,499.23	\$ 12,335.12	\$	39,403.84
Total General Fund Parks 454-156: \$ 3,877.40 \$ 14,113.26 \$ 46,528.74					

SCHEDULE A
2021 HEALTH INSURANCE COSTS BY FUND

GENERAL FUND PUBLIC WORKS 430-156

Coverage	# of Emp.	Monthly Rate	Monthly Cost	Total Discounts	Annual Cost
Single	2	741.92	1,483.84	-	17,806.08
		\$ 741.92	\$ 1,483.84		\$ 17,806.08
<i>Trust Discount (3%):</i>			44.52	534.18	
Rate Stabilization Fund:			683.00	8,196.00	
Employee Contribution (5%):				890.30	
		Total Single	\$ 756.32	\$ 9,620.49	\$ 8,185.59
Couple	1	1,713.50	1,713.50	-	20,562.00
		\$ 1,713.50	\$ 1,713.50		\$ 20,562.00
<i>Trust Discount (3%):</i>			51.41	616.86	
Rate Stabilization Fund:			341.50	4,098.00	
Employee Contribution (5%):				1,028.10	
		Total Couple	\$ 1,320.60	\$ 5,742.96	\$ 14,819.04
Couple 75%	1	1,285.13	1,285.13	-	15,421.50
		\$ 1,285.13	\$ 1,285.13		\$ 15,421.50
<i>Trust Discount (3%):</i>			38.55	462.65	
Rate Stabilization Fund:			256.13	3,073.50	
Employee Contribution (5%):				771.08	
		Total Couple 50%	\$ 990.45	\$ 4,307.22	\$ 11,114.28
Couple 50%	1	856.75	856.75	-	10,281.00
		\$ 856.75	\$ 856.75		\$ 10,281.00
<i>Trust Discount (3%):</i>			25.70	308.43	
Rate Stabilization Fund:			170.75	2,049.00	
Employee Contribution (5%):				514.05	
		Total Couple 50%	\$ 660.30	\$ 2,871.48	\$ 7,409.52
Family	2	2,155.79	4,311.58	-	51,738.96
		\$ 2,155.79	\$ 4,311.58		\$ 51,738.96
<i>Trust Discount (3%):</i>			129.35	1,552.17	
Rate Stabilization Fund:			683.00	8,196.00	
Employee Contribution (5%):				2,586.95	
		Total Family	\$ 3,499.23	\$ 12,335.12	\$ 39,403.84
Family 50%	1	1,077.90	1,077.90	-	12,934.74
		\$ 1,077.90	\$ 1,077.90		\$ 12,934.74
<i>Trust Discount (3%):</i>			32.34	388.04	
Rate Stabilization Fund:			170.75	2,049.00	
Employee Contribution (5%):				646.74	
		Total Family 50%	\$ 874.81	\$ 3,083.78	\$ 9,850.96
Total General Fund PW 430-156:		\$ 7,111.26	\$ 31,523.83	\$ 97,220.45	

SCHEDULE A
2021 HEALTH INSURANCE COSTS BY FUND

WATER FUND 448-156

Coverage	# of Emp.	Monthly Rate	Monthly Cost	Total Discounts	Annual Cost
Single 25%	1	185.48	185.48	-	2,225.76
		\$ 185.48	\$ 185.48		\$ 2,225.76
<i>Trust Discount (3%):</i>			5.56	66.77	
Rate Stabilization Fund:			85.38	1,024.50	
Employee Contribution (5%):				111.29	
		Total Single	\$ 94.54	\$ 1,202.56	\$ 1,023.20
Couple 25%	1	428.38	428.38	-	5,140.50
		\$ 428.38	\$ 428.38		\$ 5,140.50
<i>Trust Discount (3%):</i>			12.85	154.22	
Rate Stabilization Fund:			85.38	1,024.50	
Employee Contribution (5%):				257.03	
		Total Couple	\$ 330.15	\$ 1,435.74	\$ 3,704.76
Couple 50%	1	856.75	856.75	-	10,281.00
		\$ 856.75	\$ 856.75		\$ 10,281.00
<i>Trust Discount (3%):</i>			25.70	308.43	
Rate Stabilization Fund:			170.75	2,049.00	
Employee Contribution (5%):				514.05	
		Total Couple	\$ 660.30	\$ 2,871.48	\$ 7,409.52
Family	1	2,155.79	2,155.79	-	25,869.48
		\$ 2,155.79	\$ 2,155.79		\$ 25,869.48
<i>Trust Discount (3%):</i>			64.67	776.08	
Rate Stabilization Fund:			341.50	4,098.00	
Employee Contribution (5%):				1,293.47	
		Total Family	\$ 1,749.62	\$ 6,167.56	\$ 19,701.92
Family 50%	2	1,077.90	2,155.79	-	25,869.48
		\$ 1,077.90	\$ 2,155.79		\$ 25,869.48
<i>Trust Discount (3%):</i>			64.67	776.08	
Rate Stabilization Fund:			341.50	4,098.00	
Employee Contribution (5%):				1,293.47	
		Total Family 50%	\$ 1,749.62	\$ 6,167.56	\$ 19,701.92
Total Water Fund 448-156:		\$ 4,254.07	\$ 14,375.59	\$ 55,010.63	

TOTAL MEDICAL COSTS -ALL FUNDS

Total Medical, Dental & Rx Costs:	\$ 805,369.92
Trust Discount (3%)	\$ 24,161.10
Rate Stabilization Fund:	\$ 105,573.00
Two-Year Participation Premium Credit:	\$ 37,885.00
Subtotal of Medical Costs:	\$ 637,750.82
Employee Contribution (5%)	20,566.37
Total NET 2021 Medical Insurance Costs:	\$ 617,184.45

**SCHEDULE B
2021 RATES
WORKERS' COMPENSATION**

	<u>2020 COST</u>	<u>2021 COST</u>	<u>% +/-</u>
Total Permium:	141,030	115,958	-17.78%
Experience Modification Factor:	0.814	0.856	
Total Modified Workers' Comp Ins. Costs:	114,798	99,260	-13.54%
Trust Discount (3%):	(3,444.00)	(2,978.00)	
Total Cost After Trust Discount:	111,354	96,282	-13.54%
Rate Stabilization Fund:	(4,059)	-	
Net Workers' Comp Premium:	\$ 107,295	\$ 96,282	-10.26%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Administration 486-354	570	0.531%	512	0.532%
Police 410-351	69,946	65.19%	62,766	65.19%
Ambulance 412-354	674.00	0.628%	605	0.628%
Public Works 430-354	36,105	33.65%	32,399	33.65%
Total General Fund	\$ 107,295	100%	\$ 96,282	100%
Total Premium All Funds	\$ 107,295	100%	\$ 96,282	100%

	Before Discounts	After Discounts
2021 Premium:	\$ 115,958	\$ 96,282
2020 Premium:	\$ 141,030	\$ 107,295
Increase / Decrease		-10.26%

NOTE: Fire Company WC is not included in this spreadsheet effective 2020

QUARTERLY BREAKDOWN TO MATCH INVOICE

<u>ACCOUNT</u>	<u>1ST Q</u>	<u>2ND Q</u>	<u>3RD Q</u>	<u>4TH Q</u>	<u>TOTAL</u>
Administration 486-354	128.06	128.06	128.06	128.06	512
Police 410-354	15,691.57	15,691.57	15,691.57	15,691.57	62,766
Ambulance 412-354	151.16	151.16	151.16	151.16	605
Public Works 430-354	8,099.73	8,099.73	8,099.73	8,099.73	32,399
				2021 TOTAL PREMIUM	\$ 96,282

**SCHEDULE C
2021 RATES
PROPERTY LIABILITY**

	<u>2020 COST</u>	<u>2021 COST</u>	<u>% +/-</u>
Total Permium:	106,457	101,915	-4.27%
Trust Discount (3%):	(5,083.00)	(4,856.00)	
Total Cost After Trust Discount:	101,374	97,059	-4.26%
Rate Stabilization Fund:	(9,265)	(7,271)	
Net Property & Liability Premium:	\$ 92,109	\$ 89,789	-2.52%

GENERAL FUND

		<u>% of Total</u>		<u>% of Total</u>
Supervisors (Liability) 400-350	14,645	15.900%	14,276	15.900%
Police (Property & Auto) 410-351	28,449	30.886%	27,736	30.890%
Public Works (Property & Auto) 430-351	12,342	13.399%	12,031	13.399%
Parks (Property & Auto) 454-351	12,158	13.200%	11,852	13.200%
Administration (Property) 486-351	9,119	9.900%	8,889	9.900%
Total General Fund	\$ 76,713	83.29%	\$ 74,784	83.29%

WATER FUND

		<u>% of Total</u>		<u>% of Total</u>
Water (Auto, Liability & Property) 448-350	15,396	16.71%	15,005	16.71%
Total Sewer Fund	\$ 15,396	16.71%	\$ 15,005	16.71%

Total Premium All Funds	\$ 92,109	100%	\$ 89,789	100%
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QUARTERLY BREAKDOWN TO MATCH INVOICE

<u>ACCOUNT</u>	<u>1ST Q</u>	<u>2ND Q</u>	<u>3RD Q</u>	<u>4TH Q</u>	<u>TOTAL</u>
Supervisors 400-350	3,569.09	3,569.09	3,569.09	3,569.09	14,276
Police 410-351	6,933.92	6,933.92	6,933.92	6,933.92	27,736
Public Works 430-351	3,007.69	3,007.69	3,007.69	3,007.69	12,031
Parks 454-351	2,963.02	2,963.02	2,963.02	2,963.02	11,852
Administration 486-351	2,222.27	2,222.27	2,222.27	2,222.27	8,889
Water 448-350	3,751.14	3,751.14	3,751.14	3,751.14	15,005

2021 ANNUAL PREMIUM 89,789

**SCHEDULE D
DEBT SERVICE
DEBT SERVICE FUND**

2021 Debt Service Fund Budget Totals (Page 18)

471-100 Principal	504,439.96	2016 Note 1	
472-100 Interest	5,133.90		
471-200 Principal	99,750.00	2016 Note 2	
472-200 Interest	43,630.18		
471-600 Principal	450,000.00	2020 Bond	Due 12/15
472-600 Interest	183,050.00		Due 6/15 & 12/15
471-900 Principal	285,000.00	2020A Bond	Due 12/15
472-900 Interest	100,700.00		Due 6/15 & 12/15
Total 2021 Payments	\$ 1,671,704.04		

Total Interest and Principal Remaining YE 2021

	Interest	Principal	Total
G.O. Bond Series - 2020A	569,800.00	4,000,000.00	4,569,800.00
G.O. Note 1 - 2016	2,606.98	520,418.82	523,025.80
G.O. Note 2 - 2016	459,616.42	2,018,220.00	2,477,836.42
G.O. Bond Series -2020	1,078,500.00	7,650,000.00	8,728,500.00
	\$ 2,110,523.40	\$ 14,188,638.82	\$ 16,299,162.22

G.O. BOND SERIES OF 2020A (ORIGINAL AMOUNT \$4,620,000) - Refunding of 2015 Bond Series

Year	Interest	Principal	Total
2021	100,700.00	285,000.00	385,700.00
2022	92,150.00	295,000.00	387,150.00
2023	83,300.00	300,000.00	383,300.00
2024	74,300.00	305,000.00	379,300.00
2025	65,150.00	315,000.00	380,150.00
2026	55,700.00	330,000.00	385,700.00
2027	49,100.00	340,000.00	389,100.00
2028	42,300.00	340,000.00	382,300.00
2029	35,500.00	345,000.00	380,500.00
2030	28,600.00	345,000.00	373,600.00
2031	21,700.00	355,000.00	376,700.00
2032	14,600.00	360,000.00	374,600.00
Maturity - 2033	7,400.00	370,000.00	377,400.00
	\$ 670,500.00	\$ 4,285,000.00	\$ 4,955,500.00

G.O. NOTE 1 OF 2016 (ORIGINAL AMOUNT \$1,098,487.01) - Debt Service Fund Portion

Year	Interest	Principal	Total
2021	5,133.90	151,049.50	156,183.40
Maturity - 2022	2,606.98	155,834.21	158,441.19
	\$ 7,740.88	\$ 306,883.71	\$ 314,624.59

G.O. NOTE 1 OF 2016 (ORIGINAL AMOUNT \$2,569,984.17) - Water Fund Portion - Principal Only

Year	Interest	Principal	Total
2021	-	353,390.46	353,390.46
Maturity - 2022	-	364,584.61	364,584.61
	\$ -	\$ 717,975.07	\$ 717,975.07

**SCHEDULE D
DEBT SERVICE
DEBT SERVICE FUND**

G.O. NOTE 2 OF 2016 (ORIGINAL AMOUNT \$2,500,000) - Bridge Projects

Year	Interest	Principal	Total
2021	43,630.18	99,750.00	143,380.18
2022	41,575.34	101,850.00	143,425.34
2023	39,477.22	103,950.00	143,427.22
2024	37,335.86	106,050.00	143,385.86
2025	35,151.22	108,350.00	143,501.22
2026	32,919.22	110,650.00	143,569.22
2027	30,639.82	68,600.00	99,239.82
2028	29,226.66	71,900.00	101,126.66
2029	27,745.52	75,750.00	103,495.52
2030	26,185.08	79,550.00	105,735.08
2031	24,546.34	83,600.00	108,146.34
2032	22,824.18	87,700.00	110,524.18
2033	21,017.56	92,300.00	113,317.56
2034	19,116.18	96,950.00	116,066.18
2035	17,119.02	101,850.00	118,969.02
2036	15,020.90	106,950.00	121,970.90
2037	12,817.74	112,475.00	125,292.74
2038	10,500.74	118,175.00	128,675.74
2039	8,066.34	124,150.00	132,216.34
2040	5,508.86	130,400.00	135,908.86
Maturity - 2041	2,822.62	137,020.00	139,842.62
	\$ 503,246.60	\$ 2,117,970.00	\$ 2,621,216.60

G.O. BOND SERIES OF 2020 (Original Amount \$8,550,000) - Refunding of 2013 Bond

Year	Interest	Principal	Total
2021	183,050.00	450,000.00	633,050.00
2022	169,550.00	460,000.00	629,550.00
2023	155,750.00	585,000.00	740,750.00
2024	138,200.00	610,000.00	748,200.00
2025	119,900.00	615,000.00	734,900.00
2026	107,600.00	625,000.00	732,600.00
2027	95,100.00	640,000.00	735,100.00
2028	82,300.00	655,000.00	737,300.00
2029	69,200.00	665,000.00	734,200.00
2030	55,900.00	680,000.00	735,900.00
2031	42,300.00	695,000.00	737,300.00
2032	28,400.00	705,000.00	733,400.00
Maturity - 2033	14,300.00	715,000.00	729,300.00
	\$ 1,261,550.00	\$ 8,100,000.00	\$ 9,361,550.00

**SCHEDULE E
DEBT SERVICE
LST FUND**

2021 LST Budget Totals (Page 11)

471-000 Principal		17,934.37	
472-000 Interest		1,252.07	
Total 2021 Payments	\$	19,186.44	

Total Interest and Principal Remaining YE 2021

	Interest	Principal	Total
TD Bank (2015)	891.49	32,684.78	33,576.27

TD Bank Loan 2.950% Fixed - Original Amount \$136,575.00 (Purchase of Trackless Tractor)

Year	Interest	Principal	Total
2021	1,252.07	17,934.37	19,186.44
2022	715.78	18,470.66	19,186.44
Maturity - 2023	175.71	14,214.12	14,389.83
	\$ 2,143.56	\$ 50,619.15	\$ 52,762.71

**SCHEDULE F
DEBT SERVICE
LIQUID FUELS FUND**

2021 Liquid Fuels Budget Totals (Page 21)

471-000 Principal	53,691.32
472-000 Interest	5,750.98
Total Payments 2021	\$ 59,442.30

Total Interest and Principal Remaining YE 2020

	Interest	Principal	Total
TD Bank (2019)	5,880.97	113,003.63	118,884.60

TD Bank Loan 3.45% Fixed - Original Amount \$278,038 (Purchase of 2019 Peterbuilt)

Year	Interest	Principal	Total
2021	5,750.98	53,691.32	59,442.30
2022	3,898.63	55,543.67	59,442.30
Maturity - 2023	1,982.34	57,459.96	59,442.30
	\$ 11,631.95	\$ 166,694.95	\$ 178,326.90

**SCHEDULE G
DEBT SERVICE
GENERAL FUND**

2021 General Fund Budget Totals (Page 10)

471-000 Principal	26,199.08
472-000 Interest	2,806.22
Total Payments 2021	\$ 29,005.30

Total Interest and Principal Remaining YE 2020

	Interest	Principal	Total
TD Bank - 2018 Ford	1,760.86	33,834.66	35,595.52
TD Bank - 2019 Colorado	575.83	11,064.57	11,640.40
TD Bank - 2019 Equinox	532.98	10,241.70	10,774.68

TD Bank Loan 3.45% Fixed - Original Amount \$83,248.00 (Purchase of 2018 Ford F550)

Year	Interest	Principal	Total
2021	1,721.91	16,075.85	17,797.76
2022	1,167.30	16,630.46	17,797.76
Maturity - 2023	593.56	17,204.20	17,797.76
	\$ 3,482.77	\$ 49,910.51	\$ 53,393.28

TD Bank Loan 3.45% Fixed - Original Amount \$27,180 (Purchase of 2019 Chevy Colorado)

Year	Interest	Principal	Total
2021	563.09	5,257.11	5,820.20
2022	381.72	5,438.48	5,820.20
Maturity - 2023	194.11	5,626.09	5,820.20
	\$ 1,138.92	\$ 16,321.68	\$ 17,460.60

TD Bank Loan 3.45% Fixed - Original Amount \$25,199 (Purchase of 2019 Chevy Equinox)

Year	Interest	Principal	Total
2021	521.22	4,866.12	5,387.34
2022	353.34	5,034.00	5,387.34
Maturity - 2023	179.64	5,207.70	5,387.34
	\$ 1,054.20	\$ 15,107.82	\$ 16,162.02

**SCHEDULE H
DEBT SERVICE
WATER FUND**

2021 Water Fund Debt Service Budget Totals (Page 15)

471-100 Principal	75,000.00
472-100 Interest	36,648.61
Total 2021 Payments	\$ 111,648.61

Total Interest and Principal Remaining YE 2021

	Interest	Principal	Total
G.O. Note 1 - 2016	6,099.22	-	6,099.22
G.O. Note 1 - 2020	207,704.30	1,425,000.00	1,632,704.30
	\$ 207,704.30	\$ 1,425,000.00	\$ 1,632,704.30

G.O. NOTE 1 OF 2016 (ORIGINAL AMOUNT \$2,569,984.17) - Water Fund Portion Interest Only

Year	Interest	Principal	Total
2021	12,011.11	-	12,011.11
Maturity - 2022	6,099.22	-	6,099.22
	\$ 18,110.33	\$ -	\$ 18,110.33

G.O. Note 1 of 2020 (ORIGINAL AMOUNT \$1,500,000) -NWWA Interconnection

Year	Interest	Principal	Total
2021	24,637.50	75,000.00	99,637.50
2022	23,405.63	75,000.00	98,405.63
2023	22,173.75	75,000.00	97,173.75
2024	20,999.26	75,000.00	95,999.26
2025	19,710.00	75,000.00	94,710.00
2026	18,478.13	75,000.00	93,478.13
2027	17,246.25	75,000.00	92,246.25
2028	16,058.26	75,000.00	91,058.26
2029	14,782.50	75,000.00	89,782.50
2030	13,550.63	75,000.00	88,550.63
2031	12,318.75	75,000.00	87,318.75
2032	11,117.26	75,000.00	86,117.26
2033	9,855.00	75,000.00	84,855.00
Maturity - 2034	8,008.88	525,000.00	533,008.88
	\$ 232,341.80	\$ 1,500,000.00	\$ 1,732,341.80