# GENERAL FUND DRAFT
## 2021 Budget

| | A | B | L |
|---|---|---|---|
| 1 | | | |
| 2 | | ACCOUNT NAME | 2021 Budget |
| 3 | **INCOME** | | |
| 4 | **100.00 - BEGINNING CASH** | | **442,786** |
| 5 | **301 · REAL ESTATE TAXES** | | |
| 6 | | 301.100 · Real Estate - Current | 760,000 |
| 7 | | 301.300 · Real Estate - Delinquent | 12,000 |
| 8 | | 301.600 · Real Estate - Interim | 10,000 |
| 9 | **Total 301 · REAL ESTATE TAXES** | | **782,000** |
| 10 | **310 · LOCAL TAX ENABLING (ACT 511) TAXES** | | |
| 11 | | 310.100 · Real Estate Transfer | 100,000 |
| 12 | | 310.200 · Earned Income Taxes | 565,000 |
| 13 | | 310.500 · Local Services Tax | 24,500 |
| 14 | **Total 310 · LOCAL TAX ENABLING (ACT 511) TAXES** | | **689,500** |
| 15 | **321 · BUSINESS LICENSES & PERMITS** | | |
| 16 | | 321.620 · Plumbing | 0 |
| 17 | | 321.320 · Junkyard | 0 |
| 18 | | 321.630 · Dog | 500 |
| 19 | | 321.800 · Cable TV Franchise | 40,000 |
| 20 | **Total 321 · BUSINESS LICENSES & PERMITS** | | **40,500** |
| 21 | **331 · FINES** | | |
| 22 | | 331.100 · Court-District Magistrate | 5,000 |
| 23 | **Total 331 · FINES** | | **5,000** |
| 24 | **332 · FORFEITS** | | |
| 25 | | 332.000 Proceeds from Settlement | [redacted] |
| 26 | **Total 332 · FORFEITS** | | |
| 27 | **341 · INTEREST EARNINGS** | | |
| 28 | | 341.000 · Interest from Banking | 8,500 |
| 29 | | 341.100 · Interest from Other Funds | 750 |
| 30 | **341 · INTEREST EARNINGS** | | **9,250** |
| 31 | **342 RENTS & ROYALTIES** | | |
| 32 | | 342.100 Farming of Recreation Area | 0 |
| 33 | | 342.200 Rent of Building for Recreation | 0 |
| 34 | | 342.230 · Happy Heart | 10,000 |
| 35 | | 342.240 · Kocur's Taekwon-Do School | 3,000 |
| 36 | | 342.250 · Cardinal Real Estate LLC | 6,000 |
| 37 | | 342.260 UTMA | 1,500 |
| 38 | | 342.270 GAJA | 0 |
| 39 | **Total 342 · RENTS & ROYALTIES** | | **20,500** |
| 40 | **350 · INTERGOVERNMENTAL REVENUES** | | |
| 41 | **354.120 Emergency Disaster Relief-PEMA** | | 0 |
| 42 | | 354.150 · Recycling/Act 101 | 1,162 |
| 43 | | 355.010 · PURTA | 1,386 |
| 44 | | 355.040 · Beverage Licenses | 800 |
| 45 | | 355.050 · Pension System State Aid | 22,000 |
| 46 | | 355.070 · Foreign Fire Insur Prem Tax | 22,505 |
| 47 | | 356.020 · State Payments in Lieu Of Tax | 134 |
| 48 | **357.000 Grants** | | 0 |
| 49 | **358.400 Robeson Township** | | [redacted] |
| 50 | **Total 350 · INTERGOVERNMENTAL REVENUES** | | **47,986** |
| 51 | **361 · PUBLIC SAFETY** | | |
| 52 | | 361.320 Reimbursables-Developers | [redacted] |
| 53 | | 361.340 Hearing Fees | 1,000 |
| 54 | | 361.350 SALDO Submission Fees | 0 |
| 55 | | 361.710 Copies | 0 |
| 56 | | 362.400 · Zoning/Building Permits | 50,000 |

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| 1 | | | |
| 2 | | ACCOUNT NAME | 2021 Budget |
| 57 | | 362.440 · Sewage Enforcement Permits | 5,000 |
| 58 | | 362.500 · H&K Annual Insp Fee | 5,000 |
| 59 | | 362.510 · Birdsboro Power Impact Fee | 15,000 |
| 60 | Total 361 · PUBLIC SAFETY | | 61,000 |
| 61 | 364 · SEWER | | |
| 62 | | 364.310 UTMA Reimbursements (Labor & Ma | 0 |
| 63 | | 364.500 · Sale of Recyclable Material | 250 |
| 64 | Total 364 · SEWER/SANITATION | | 250 |
| 65 | 367 · CULTURE & RECREATION | | |
| 66 | | 367.000 Park & Recreation Area Use | 0 |
| 67 | | 367.300 Baseball Tournaments Revenue | 0 |
| 68 | Total 367 · CULTURE & RECREATION | | 0 |
| 69 | 380 · MISCELLANEOUS | | |
| 70 | | 380.000 · Miscellaneous | 750 |
| 71 | | 380.100 · Energy Rebate | 500 |
| 72 | | 380.200 Grants/Rebates | 0 |
| 73 | | 380.300 · Medical Insurance Reimbursement | 14,000 |
| 74 | | 380.400 · Insurance Reimburse - OTHER | 2,000 |
| 75 | | 380.500 Unemployment Comp Refund | 150 |
| 76 | | 380.600 · Donations | 0 |
| 77 | | 380.700 · Reimbursement for Road work | 0 |
| 78 | Total 380 · MISCELLANEOUS | | 17,400 |
| 79 | 390 · OTHER FUNDING/TRANSFERS | | |
| 80 | | 391.000 Sale/Gen Fixed Asset | 0 |
| 81 | | 392.000 Interfund Transfer | 0 |
| 82 | | 392.100 Capital Reserve Transfers | 0 |
| 83 | | 392.200 Transfer from Reserve Cash | 0 |
| 84 | | 392.300 Transfer from Dog License Fund | 0 |
| 85 | | 392.500 Transfer from Vehicle Replacement F | 0 |
| 86 | | 393.10 Proceeds of Gen. Long-Term Debt | 0 |
| 87 | | 395.000 Refund of Prior Year Expenses | 0 |
| 88 | Total 390 · OTHER FUNDING/TRANSFERS | | 0 |
| 89 | TOTAL INCOME | | 1,673,387 |
| 90 | | | |
| 91 | | | |

## GENERAL FUND DRAFT

# 2021 Budget

| | A | B | L |
|---|---|---|---|
| 1 | | | |
| 2 | | ACCOUNT NAME | 2021 Budget |
| 92 | **EXPENSE** | | |
| 93 | **400 · SUPERVISORS** | | |
| 94 | | 400.105 · Supervisor Wages | 5,626 |
| 95 | **Total 400 · SUPERVISORS** | | **5,626** |
| 96 | **402 · CPA/AUDITORS** | | |
| 97 | | 402.311 · Auditing Services | 6,000 |
| 98 | **Total 402 · CPA/AUDITORS** | | **6,000** |
| 99 | **403 · TAX COLLECTION** | | |
| 100 | | 403.116 · Real Estate Tax Collector Comm | 4,515 |
| 101 | | 403.240 · Supplies/Training | 600 |
| 102 | 403.310 Collections - Outside Agency | | 0 |
| 103 | **Total 403 · TAX COLLECTION** | | **5,115** |
| 104 | **404 · LEGAL GENERAL** | | |
| 105 | | 404.300 · Meeting Attendance | 8,500 |
| 106 | | 404.301 · General Issues | 60,000 |
| 107 | 404.302 Conditional Use | | 1,000 |
| 108 | | 404.303 · Code/Zoning Enforcement | 5,000 |
| 109 | | 404.315 · Special Project - GAJA | 500 |
| 110 | 404.316 Special Projects - Litigation | | 500 |
| 111 | 404.480 Developer Reimbursables | | [redacted] |
| 112 | **Total 404 · - LEGAL GENERAL** | | **75,500** |
| 113 | **405 · ADMINISTRATION** | | |
| 114 | | 405.110 · Administrative Wages | 98,263 |
| 115 | | 405.210 · Office Supplies | 4,000 |
| 116 | | 405.215 · Postage/Mailing | 2,000 |
| 117 | 405.252 Computer Supplies | | [redacted] |
| 118 | | 405.260 · Admin. Equipment | 400 |
| 119 | | 405.271 · Computer Hardware/Software | 18,000 |
| 120 | | 405.310 · Document Management | 10,250 |
| 121 | | 405.320 · Communications | 10,250 |
| 122 | | 405.341 · Advertising | 3,000 |
| 123 | | 405.350 · Insurance & Bonding | 800 |
| 124 | | 405.420 · Dues/Subs/Memberships | 4,500 |
| 125 | | 405.460 · Meetings/Training/Mileage | 4,500 |
| 126 | | 405.480 · Payroll Service/Bank Fees | 2,000 |
| 127 | **Total 405 · ADMINISTRATION** | | **157,963** |
| 128 | **408 · ENGINEERING** | | |
| 129 | | 408.300 · Meeting Attendance | 6,000 |
| 130 | | 408.301 · General | 20,000 |
| 131 | | 408.302 · General - Stormwater | 8,000 |
| 132 | | 408.313 · Special Proj - Roads | 25,000 |
| 133 | 408.314 Special Projects - Zoning Issues | | 1,000 |
| 134 | 408.315 Special Projects - Act 537 | | 0 |
| 135 | 408.316 Special Projects - GAJA | | 0 |
| 136 | | 408.317 · Special Proj - Union Meadows | 1,000 |
| 137 | 408.318 Special Projects - Public Works Building | | 0 |
| 138 | 408.319 Special Projects - Municipal Complex | | 1,000 |
| 139 | 408.480 Developer Reimbursables | | [redacted] |
| 140 | **Total 408 · ENGINEERING** | | **62,000** |
| 141 | **409 · SHOP/MUNICIPALBUILDING** | | |
| 142 | | 409.200 · PW - Shop Supplies | 7,000 |
| 143 | | 409.205 · MB - Building Supplies | 5,000 |
| 144 | | 409.361 · MB/PW - Electric | 25,000 |
| 145 | | 409.362 · PW - Heating-Blding/Garage | 4,500 |

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## 2021 Budget

| | A B | L |
|---|---|---|
| 1 | | |
| 2 | ACCOUNT NAME | 2021 Budget |
| 146 | 409.368 · MB/PW - Other Utilities/Service | 14,500 |
| 147 | 409.370 · MB - Repair and Maintenance | 17,500 |
| 148 | 409.371 HVAC Repairs | |
| 149 | 409.373 · PW - Repair & Maintenance | 5,000 |
| 150 | 409.610 · MB - Capital Improvement | 0 |
| 151 | 409.615 PW - Capitol Improvements | 0 |
| 152 | 409.740 · PW - Shop Equipment Purchase | 5,000 |
| 153 | **Total 409 · SHOP/MUNICIPAL BUILDING** | **83,500** |
| 154 | **TOTAL · 400/409 GENERAL GOVERNMENT** | **395,704** |
| 155 | 411 · FIRE | |
| 156 | 411.500 · Contributions | 116,785 |
| 157 | 411.540 · Foreign Fire Relief | 22,500 |
| 158 | **Total 411 · FIRE** | **139,285** |
| 159 | 412 · AMBULANCE/RESCUE | |
| 160 | 412.310 · Ambulance Dispatch | 7,800 |
| 161 | 412.540 · Southern Berks Paramedics | 2,155 |
| 162 | 412.541 · Berks Visiting Nurses | 1,655 |
| 163 | 412.542 · Elverson Ambulance | 1,655 |
| 164 | **Total 412 · AMBULANCE/RESCUE** | **13,265** |
| 165 | 413 · CODE ENFORCEMENT | |
| 166 | 413.310 · Zoning - Gen Violations/Enforce | 10,300 |
| 167 | 413.311 · DCED - Quarterly State Fees | 200 |
| 168 | 413.312 · Office Hours | 7,000 |
| 169 | 413.313 · UCC - General Work | 2,500 |
| 170 | 413.314 · UCC/Zoning - Permits | 35,000 |
| 171 | **Total 413 · CODE ENFORCEMENT** | **55,000** |
| 172 | 414 · PLANNING | |
| 173 | 414.110 Zoning Hearing Board | 500 |
| 174 | 414.310 · Comprehensive Plan Update | 0 |
| 175 | 414.314 · ZHB Solicitor | 2,500 |
| 176 | 414.317 Court Stenographer | 1,000 |
| 177 | **Total 414 · PLANNING** | **4,000** |
| 178 | 415 · EMERGENCY MANAGEMENT | |
| 179 | 415.200 EMC supplies | 0 |
| 180 | 415.460 · EMC - Communications/Training | 750 |
| 181 | **Total 410 · EMERGENCY MANAGEMENT** | **750** |
| 182 | 429 · SEWAGE ENFORCEMENT | |
| 183 | 429.310 · SEO Review fees | 6,000 |
| 184 | 429.317 · General Work | 5,000 |
| 185 | 429.318 · Complaints/Violations | 1,000 |
| 186 | **Total 429 · SEWAGE ENFORCEMENT** | **12,000** |
| 187 | **TOTAL · 411/429 PUBLIC SAFETY** | **224,300** |
| 188 | 430 · ROAD DEPARTMENT GENERAL | |
| 189 | 430.110 · Road Crew Wages | 194,931 |
| 190 | 430.232 · Fuel | 12,500 |
| 191 | 430.238 · Uniforms | 1,000 |
| 192 | 430.260 · Equipment repairs/parts | 10,000 |
| 193 | 430.336 · Equipment (rentals) | 2,000 |
| 194 | 430.370 · Vehicle repairs/supplies | 13,520 |
| 195 | 430.740 · Vehicle/Equipment Replacement | 0 |
| 196 | 430.760 Transfer to Vehicle/Equipment Replacem | 22,500 |
| 197 | **Total 430 · ROAD DEPARTMENT GENERAL** | **256,451** |
| 198 | 432 · WINTER MAINTENANCE - SNOW REMOVAL | |
| 199 | 432.220 Snow Removal | |

**GENERAL FUND DRAFT**

# 2021 Budget

| | A | B | L |
|---|---|---|---|
| 1 | | | |
| 2 | | **ACCOUNT NAME** | **2021 Budget** |
| 200 | **Total 432 · WINTER MAINTENANCE - SNOW REMOV** | | **0** |
| 201 | **433 · TRAFFIC CONTROL DEVICES** | | |
| 202 | | 433.246 · Street signs | 2,000 |
| 203 | | 433.361 · Flashing lights | 500 |
| 204 | **Total 433 · TRAFFIC CONTROL DEVICES** | | **2,500** |
| 205 | **434 · STREET LIGHTING** | | |
| 206 | | 434.361 · Street Lighting | 450 |
| 207 | **Total 434 · STREET LIGHTING** | | **450** |
| 208 | **436 · STORM SEWER & DRAINS** | | |
| 209 | | 436.370 · Storm Sewer maint/repairs | 35,000 |
| 210 | **Total 436 · STORM SEWER & DRAINS** | | **35,000** |
| 211 | **438 · ROADS** | | |
| 212 | | 438.245 · Road Supplies/Parts | 10,000 |
| 213 | **438.310 Line Painting** | | 17,000 |
| 214 | | 438.490 · Road Construction Projects | 40,000 |
| 215 | | 438.491 · Road Const. Oil & Chip | 0 |
| 216 | **Total 438 · ROADS** | | **67,000** |
| 217 | **TOTAL · 430/438 PUBLIC WORKS - ROADS** | | **361,401** |
| 218 | **441 · Cemetaries** | | |
| 219 | | 441.370 · Repairs and Maintenance | 250 |
| 220 | **Total 441 · Cemetaries** | | **250** |
| 221 | **448 · WATER** | | |
| 222 | | 448.300 · Hydrant Rental | 680 |
| 223 | **Total 448 · WATER** | | **680** |
| 224 | **454 · RECREATION** | | |
| 225 | **454.260 Ball Field Maint./Equipment** | | 750 |
| 226 | | 454.360 · Utilities - (phone,elect,trash) | 6,000 |
| 227 | **454.313 Recreation-engineering** | | [redacted] |
| 228 | | 454.370 · Repairs/Supplies | 5,000 |
| 229 | **454.480 Reimbursement to Authority** | | [redacted] |
| 230 | | 454.490 · EAC Projects | 1,000 |
| 231 | **454.610 Capitol Construction** | | 0 |
| 232 | | 454.611 · Special Project - UM East Park | 0 |
| 233 | **Total 454 · RECREATION** | | **12,750** |
| 234 | **459 · CONTRIBUTIONS** | | |
| 235 | | 459.540 · Boone Area Library | 16,271 |
| 236 | **459.541 Animal Rescue League** | | 0 |
| 237 | | 459.542 · Crime Alert Berks County | 250 |
| 238 | **459.543 Other Contributions** | | |
| 239 | **Total 459 · CONTRIBUTIONS** | | **16,521** |
| 240 | **472 · DEBT SERVICE** | | |
| 241 | **472.200 Debt Service- HVAC-** | | [redacted] |
| 242 | **472.** | 471.210 · Debt Service- PIB Loan (2024) | 70,950 |
| 243 | **472.220 Debt Service- $200,000** | | [redacted] |
| 244 | **472.** | 471.220 · Debt Service- Pub Works (2034) | 36,510 |
| 245 | **Total 472 · DEBT SERVICE** | | **107,460** |
| 246 | **480 · MISCELLANEOUS** | | |
| 247 | **480.** | 480.000 · Misc | 250 |
| 248 | **480.100 Easement purchase for GAJA** | | [redacted] |
| 249 | **480.** | 480.200 · GAJA Admin Bills | 10,000 |
| 250 | **480.300 GAJA Loan allocation** | | 25,000 |
| 251 | **Total 480 · MISCELLANEOUS** | | **35,250** |
| 252 | **481/487 · EMPLOYEE BENEFITS** | | |
| 253 | | 481.161 · Payroll Taxes (SS/Medicare) | 23,205 |

## GENERAL FUND DRAFT

# 2021 Budget

| | A | B | L |
|---|---|---|---|
| 1 | | | |
| 2 | | ACCOUNT NAME | 2021 Budget |
| 254 | | 481.162 · Unemployment Comp. | 840 |
| 255 | | 483.300 · Pension | 17,800 |
| 256 | | 484.354 · Workers Compensation | 19,055 |
| 257 | | 487.196 · Health Insurance | 213,880 |
| 258 | | 487.198 · STD/Life | 2,060 |
| 259 | | 489.191 · PCOR Fee | [redacted] |
| 260 | 487.510 Transitional Reinsurance Fee | | [redacted] |
| 261 | Total 481/487 · EMPLOYEE BENEFITS | | **276,840** |
| 262 | 486.00 · 486.00 - INSURANCE, CASUALTY & | | |
| 263 | | 486.351 · Property & Auto | 22,335 |
| 264 | | 486.352 · Liability | 9,965 |
| 265 | Total 486.00 - INSURANCE, CASUALTY & | | **32,300** |
| 266 | 491-492 · OTHER FINANCING USES | | |
| 267 | 491.000 Refund of Prior Year Revenues | | 0 |
| 268 | 492.000 Interfund Transfers | | 0 |
| 269 | 492.010 Transfer to Capital Reserve | | 0 |
| 270 | | Transfer to Capital Reserve - Road Projects | 200,000 |
| 271 | 492.012 Transfer to EAC Fund | | [redacted] |
| 272 | 492.100 Transfer to UTMA | | 0 |
| 273 | Total 492 · OTHER FINANCING USES | | **200,000** |
| 274 | Reconciliation Discrepancies | | |
| 275 | TOTAL EXPENSE | | **1,663,457** |
| 276 | NET INCOME | | **9,930** |
| 277 | GENERAL FUND CASH BALANCE | | **452,716** |

# 2021 Budget

| | A | B | L |
|---|---|---|---|
| 1 | | | |
| 2 | | ACCOUNT NAME | 2021 Budget |
| 278 | | | |
| 279 | | **STATE FUND BUDGET** | |
| 280 | | **Income** | |
| 281 | | **100.000 - Beginning Cash** | 481,148 |
| 282 | | **341.000 - Interest** | 1700 |
| 283 | | **355.020 - Liquid Fuels Tax** | 136,000 |
| 284 | | **355.030 - State Road Turnback** | 50,040.00 |
| 285 | | **392.010 - Transfer from General Fund** | 0 |
| 286 | | **393.000 - Loan Proceeds** | 0 |
| 287 | | **Total Income** | 187,740 |
| 288 | | | |
| 289 | | **Expense** | |
| 290 | | **430.740 - Machinery & Equipment** | 0 |
| 291 | | **432.000 - Snow Removal** | 25,000 |
| 292 | | **433.000 - Road Sign/Line Painting** | 0.00 |
| 293 | | **438.000 - Road Maintenance** | 0 |
| 294 | | **438.200 - Paving Roadways** | 100,000.00 |
| 295 | | **439.000 - Road Construction** | 0 |
| 296 | | **Total Expense** | 125,000.00 |
| 297 | | **Net Income** | 62,740.00 |
| 298 | | | |

# 2021 Budget

| | A | B | L |
|---|---|---|---|
| 1 | | | |
| 2 | | ACCOUNT NAME | 2021 Budget |
| 299 | | | |
| 300 | | CAPITAL RESERVE | |
| 301 | | -Includes Money Market Savings A/C | |
| 302 | | Income | |
| 303 | | 100.000 - Beginning Cash | 161,873.00 |
| 304 | | 341.000 - Interest | 4,000.00 |
| 305 | | 392.100 - Transfer from General Fund | 0 |
| 306 | | 393.000 - Loan Proceeds | 0 |
| 307 | | Total Income | 4,000.00 |
| 308 | | | |
| 309 | | Expense | |
| 310 | | 492.100 Transfer to General Fund | 0 |
| 311 | | Total Expense | 0 |
| 312 | | Net Income | 4,000.00 |
| 313 | | Ending Cash | 165,873.00 |
| 314 | | | |
| 315 | | VEHICLE REPLACEMENT RESERVE | |
| 316 | | | |
| 317 | | Income | |
| 318 | | 100.000 - Beginning Cash | 0 |
| 319 | | 341.000 - Interest | 0 |
| 320 | | 392.100 - Transfer from General Fund | 22,500.00 |
| 321 | | 393.000 - Loan Proceeds | 0 |
| 322 | | Total Income | 22,500.00 |
| 323 | | | |
| 324 | | Expense | |
| 325 | | 492.100 Transfer to General Fund | 0 |
| 326 | | Total Expense | 0 |
| 327 | | Net Income | 22,500.00 |
| 328 | | Ending Cash | 22,500.00 |