

2021 Penbrook Borough Proposed Budget

General Fund:

Account	Title	2021 Proposal
301.100	Real Estate Tax-Current	\$820,000.00
301.400	Real Estate Tax-Delinquent	\$150,000.00
	Total	\$970,000.00
310.010	Per Capita Tax-Current	\$4,000.00
310.020	Per Capita Tax-Prior	\$0.00
310.030	Per Capita Tax-Delinquent	\$2,000.00
310.100	Real Estate Transfer Tax	\$25,000.00
310.210	Earned Income Tax Current	\$170,000.00
310.220	Earned Income Tax-Prior Year	\$53,600.00
310.360	Business Privilege Tax	\$15,000.00
310.361	Business Privilege Licenses	\$6,000.00
310.410	Occupation Tax-Current	\$6,000.00
310.420	Occupation Tax-Prior	\$0.00
310.430	Occupation Tax-Delinquent	\$4,000.00
310.510	Local Service Tax	\$12,000.00
	Total	\$297,600.00
321.610	Transient Retailers	
321.800	Cable TV Franchise Fees	\$50,000.00
	Total	\$50,000.00
322.800	Street and Curb Permits	\$1,500.00
331.110	Motor Vehicle Code Violations	\$35,000.00
331.120	Ordinance Violations	\$8,000.00
331.140	Parking Violations	\$2,000.00
	Total	\$45,000.00
341.010	Interest Earnings	\$7,000.00
342.200	Auditorium Rentals	\$4,000.00
342.530	Cell Tower Rentals	\$15,000.00
342.600	Rental Refunds	
	Total	\$19,000.00

354.020	Miscellaneous Grants	\$76,000.00
354.021	Insurance Rebates	\$40,000.00
	Total	\$116,000.00
355.010	Public Utility Realty Tax	\$1,350.00
355.050	Retirement State Aid	\$81,000.00
355.070	Foreign Fire Insurance Premium Tax	\$13,000.00
	Total	\$95,350.00
361.300	Zoning and Subdivision Fees	\$3,000.00
361.340	Conditional Use Fee	
361.350	Vacant Property Registration	\$3,000.00
361.400	Plan Review Fees	\$300.00
361.700	Sale of Materials	\$1,000.00
361.800	Insurance Reimbursements	\$500.00
	Total	\$7,800.00
362.110	Police Services	\$1,000.00
362.170	Contributions from Governments	\$0.00
362.401	Residential Rental Licenses	\$40,000.00
362.410	Building Permits	\$3,000.00
362.450	Buyer Notification/Rental Inspection	\$1,000.00
	Total	\$45,000.00
367.200	Parks and Recreation	\$0.00
367.201	Event Donations	\$0.00
367.211	Bookbag Donations	\$350.00
367.212	Halloween Party Donations	\$400.00
	Total	\$750.00
389.010	Miscellaneous Revenues	\$6,000.00
389.520	Employee Health Insurance Contributions	\$10,700.00
	Total	\$16,700.00
395.010	Refunds of Prior-Year Expenditures	
300	Total Revenues	\$1,671,700.00
400.110	Salaries-Council	\$4,800.00

401.110	Salary-Mayor	\$1,200.00
401.120	Salary-Manager	\$12,500.00
401.140	Salary-Clerks	\$21,800.00
401.197	Non--Uniform Pension Plan	\$44,266.00
401.210	Office Supplies	\$15,000.00
401.238	Clothing & Uniforms	\$0.00
401.320	Municipal Building Telephones	\$2,100.00
401.324	Cell Phones	\$0.00
401.325	Borough Website	\$1,200.00
401.340	Advertising & Printing	\$5,000.00
401.350	Bonding and Insurance	\$600.00
401.370	Repair and Maintenance Services	\$1,000.00
401.390	Bank Fees	\$100.00
401.420	Dues, Subscriptions, Memberships	\$2,300.00
401.460	Meetings and Conferences	\$500.00
401.470	Miscellaneous Human Resource Expenses	\$500.00
401.700	Capital Purchases	\$0.00
	Total	\$108,066.00
402.120	Salary-Treasurer	\$1.00
402.130	Accounting Services	\$24,500.00
	Total	\$24,501.00
403	Tax Collection	\$475.00
404.310	Legal Services	\$25,000.00
404.310	Labor Attorney	\$5,000.00
	Total	\$30,000.00
408.310	Engineering Services	\$2,500.00
409.210	Municipal Building Supplies	\$2,000.00
409.310	Janitorial Supplies	\$10,000.00
409.321	Municipal Building Communications	\$4,000.00
409.361	Municipal Building Electric	\$2,200.00
409.362	Municipal Building Gas	\$3,500.00
409.366	Municipal Building Water	\$800.00
409.370	Municipal Building Repairs	\$4,000.00
409.450	Contracted Services	\$4,000.00
409.500	Stormwater Fees	\$14,500.00
	Total	\$45,000.00

410	Police	
410.120	Salary-Police Chief	\$86,520.00
410.121	Salary Lieutenant	\$81,500.00
410.130	Salary Policeman	\$326,500.00
410.131	Salary-Police Overtime	\$30,000.00
410.132	Longevity Pay	\$8,100.00
410.133	Salary-Part-Time Police	\$50,000.00
410.134	Part-Time Bonuses	\$600.00
410.197	Police Pension Plan	\$39,528.00
410.198	Legal Defense Insurance	\$1,000.00
410.210	Police Supplies	\$4,700.00
410.220	Guns & Ammunition	\$6,500.00
410.231	Vehicle Gas & Oil	\$8,000.00
410.232	Police Vehicle Tires	\$1,000.00
410.238	Uniforms and Maintenance	\$6,000.00
410.310	Subscriptions	\$1,200.00
410.311	Labor Attorney Fees	\$5,000.00
410.320	Police Telephone	\$4,800.00
410.321	Police Communications	\$9,100.00
410.324	Police Cell Phones	\$2,700.00
410.325	Internet Website	\$1,225.00
410.327	Police Radios	\$1,200.00
410.329	CNET RMS	\$4,500.00
410.340	Civil Service Advertising & Testing	\$2,000.00
410.351	Municipal Liability	\$8,500.00
410.352	Police Auto Insurance	\$5,500.00
410.370	Police Vehicle Repairs	\$3,500.00
410.400	Court Costs & Investigations	\$3,000.00
410.450	Metro Computer Services	\$1,750.00
410.460	Police Training & Education	\$8,000.00
410.470	Administrative Expenses	\$1,100.00
410.471	Major Investigative Event + Lawyer	\$0.00
410.700	Capital Purchases	\$0.00
	Total	\$713,023.00
411.550	Foreign Fire Insurance Premium Tax	\$14,000.00
412.310	Ambulance Services	\$3,500.00
413.130	Salary-Property Maintenance CEO	\$48,500.00

413.131	Over Time-Property Maintenance	\$1,500.00
413.200	Supplies-Codes	\$200.00
413.231	Vehicle Gas and Oil-Codes	\$525.00
413.238	Uniforms-Codes	\$175.00
413.324	Codes-Cell Phone	\$600.00
413.352	Vehicle Insurance	\$550.00
413.370	Codes Vehicle Repairs	\$300.00
413.540	Contracted Services-Codes	\$3,000.00
413.451	UCC Board of Appeals	\$105.00
413.460	Training & Licenses	\$700.00
	Total	\$56,155.00
414.310	Zoning Hearing Board Expenses	\$2,000.00
414.317	Zoning Refunds	\$300.00
	Total	\$2,300.00
415.200	Emergency Management Supplies	\$400.00
415.510	Emerg. Mgt. Coord and Deputy	\$2,400.00
421.520	Humane Society	\$1,500.00
430.140	Public Works Salaries-Full-Time	\$64,282.82
430.142	Salaries-Highway OverTime	\$4,550.00
430.200	Operating Supplies	\$2,000.00
430.231	Vehicle Oil & Gas	\$3,000.00
430.238	Uniforms-Public Works	\$800.00
430.260	Small Tools	\$2,000.00
430.310	Janitorial Services	\$500.00
430.321	Highway Communications	\$1,320.00
436.324	Cell Phones-Public Works	\$625.00
430.350	Auto Insurance-Public Works	\$2,900.00
430.360	Holiday Lights	\$100.00
430.361	Garage Electricity	\$750.00
430.370	Vehicle Maintenance	\$8,000.00
430.373	Building Maintenance	\$10,000.00
430.380	Rentals	\$500.00
430.600	Capital Construction	
430.700	Capital Purchases	
	Total	\$101,327.82
451	Culture - Recreation Admin	

451.246	Event Expenditures	\$1,750.00
451.247	PRI Expenditures	\$900.00
451.248	Bookbag Expenditures	\$500.00
451.530	Halloween Party Expenditures	\$400.00
451.540	Contribution to Athletic Association	\$0.00
	Total	\$3,550.00
452	Parks	
452.220	Supplies - Little Valley	\$2,000.00
452.221	Supplies - Community Park	\$2,000.00
452.222	Elm Street Station	\$1,500.00
452.600	Capital Construction	\$0.00
	Total	\$5,500.00
455	Shade Tree	
455.370	Maintenance - Shade Trees	\$0.00
455.371	Maintenance - Flower Pots	\$0.00
	Total	
481	Employer/Employee Expenses	
481.100	Social Security	\$46,000.00
481.200	Medicare	\$10,500.00
481.300	Unemployment Compensation	\$6,000.00
484.195	Workers Compensation	\$24,000.00
486.352	Master Liability Policy	\$6,600.00
	Total	\$93,100.00
487.150	Life/Disability Insurance	\$9,000.00
487.196	Health/Dental/Eye insurance	\$300,000.00
	Total	\$309,000.00
491.100	Refund the Prior Year Revenues	\$0.00
492.030	Transfer to Fire Protection Capital Reserve	\$0.00
492.060	Transfer to Post-Retirement Medical Expenses	\$40,000.00
492.190	Transfer to Debt Service	\$85,000.00
492.330	Transferred to Snow Reserve	
492.340	Transfer to Compensatory Capital Reserve	\$0.00
492.360	Transfer to Vehicle Capital Reserve	\$0.00
492.390	Transfer to Parks Grant Fund	\$0.00
	Total	\$125,000.00

	Total Expenses	\$1,638,897.82
	Grand Total - Surplus or (Deficit)	\$32,802.18

Fire Protection Fund:

Fund	Title	2021 Proposal
301.101	Fire Protection - Current	\$80,500.00
301.401	Fire Protection - Delinquent	\$15,000.00
341.010	Interest	\$3,000.00
392.010	Transfer from General Fund	
	Total	\$98,500.00
411.195	Workers Comp	\$16,000.00
411.240	Operating Supplies	\$500.00
411.320	Communications	\$5,000.00
411.350	Auto Ins	\$10,000.00
411.351	Bonding	\$600.00
411.370	Repairs & Maintenance	\$10,000.00
411.380	Hydrant Rental	\$6,500.00
411.500	Fire Police Contribution	\$500.00
411.540	Fire Company Contribution	\$30,000.00
411.720	Fire Vehicle Purchase	\$0.00
	Total	\$79,100.00
	Surplus/(Deficit)	\$19,400.00

2020 Sewer Fund:

Fund	Title	2021 Proposal
Revenues		
341.010	Interest	\$2,000.00
359.100	Municipal Payments for Services	\$0.00
364.120	Sewer Rents	\$670,000.00
364.121	Sewer rents - prior year	
364.122	Sewer rents - delinquent	
389.000	Misc. Revenue	
395.000	Refunds	
	Income from 2019 Loan	
	Total Revenue	\$672,000.00
Expenses		
429.120	Salary-Manager	\$12,500.00
429.140	Salary-Road Crew	\$64,500.00
429.141	Salary - Clerks	\$21,800.00
429.142	Salary - Overtime	\$4,000.00
429.162	Unemployment Comp	\$1,000.00
429.192	SS/Medicare	\$7,000.00
429.195	Workers Comp Ins	\$24,000.00
429.196	Hospitalization/dental/eye	\$66,000.00
429.210	Office Supplies	\$0.00
429.220	Other Supplies	\$1,000.00
429.231	Vehicle Gas & Oil	\$2,000.00
429.313	Engineering	\$3,000.00
429.314	Legal Services	\$2,500.00
429.320	Municipal Building Phones	\$850.00
429.324	Cell Phones	\$600.00
429.340	Printing/Advertising	\$0.00
429.350	Auto and Liability Insurance	\$6,000.00
429.351	Official Liability	\$14,000.00
429.352	Bonding	\$0.00
429.360	Municipal Building Electricity	\$2,000.00
429.361	Garage Electricity	\$750.00
429.362	Municipal Building Gas heat	\$0.00
429.363	Garage Heat	\$2,500.00
429.366	Garage Water	\$1,200.00
429.368	PA One Call	\$1,000.00

429.370	Equipment Maintenance	\$3,000.00
429.380	Authority Rental	\$220,000.00
429.470	Misc. Expenses	
429.600	Capital Construction	\$0.00
429.710	Capital Purchases	\$0.00
491.000	Refunds	\$0.00
492.190	Transfer to Debt Service	\$0.00
492.200	Asylum Run Debt Service	\$210,000.00
492.360	Transfer to Vehicle Cap Reserve	\$0.00
492.370	Transfer to Highway Aid Funds	\$0.00
	Total Expenses	\$671,200.00

Municipal Solid Waste Fund:

Fund	Title	2021 Proposal
Revenues		
09.341.010	Interest	\$1,000.00
09.354.015	Recycling Grant	\$0.00
09.364.300	Bag Tags	\$200.00
09.364.310	Solid Waste Coll Fee - Current Yr	\$316,777.00
09.364.330	Solid Waste Coll Fee - Delinquent	\$0.00
	Total Revenue	\$317,977.00
Expenses		
09.427.240	Bag Tags Purchased	\$200.00
09.427.310	Legal Services	\$0.00
09.427.317	Misc. Expense	\$0.00
09.427.350	Bonding	\$0.00
09.427.367	MSW Removal Fee	\$308,880.00
09.491.000	Refunds from Prior Yr. Revenue	\$0.00
	Total Expenses	\$309,080.00

Debt Service Fund:

Debt Service Fund	Account Title	2021 Proposal
Revenues		
19.341.01	Interest	100
19.392.01	Transfer from General	85000
19.392.08	Transfer from Sewer	0
	Income from 2019 Bond	0
	Total Revenue	85100
Expenses		
19.471.100	Dept Principal	75200.89
19.472.100	Debt Interest	8401.78
19.475.000	Fees	520
19.492.000	Interfund Transfer	0
	Total Expenses	84122.67
	Net Income (Deficit)	977.33

Asylum Run Debt Service Fund:

Account	Title	2021 Proposal
Revenues		
20.341.010	Interest	\$50.00
20.389.000	Misc Rev - Bond proceeds	\$0.00
20.392.010	Transfer from General Fund	\$0.00
20.392.08	Transfer from Sewer Fund	\$210,000.00
	Total Revenue	\$210,050.00
Expenses		
20.429.313	Engineering	\$0.00
20.429.314	Legal	\$0.00
20.429.600	Capital Construction	\$0.00
20.471.000	Debt Principal	\$178,806.22
20.472.000	Debt Interest	\$29,612.44
20.475.000	Fees	\$0.00
	Total Expenses	\$208,418.66
	Net Income (Deficit)	\$1,631.34

Highway Aid Fund:

Highway Aid

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Fund	Title	2021 Proposal
341.010	Interest	\$500.00
355.020	Liquid Fuels Grant	\$77,850.00
389.000	Insurance Reimbursement	
389.010	Government Reimbursement	
391.100	Sale of Salt	\$6,000.00
391.200	Compensation for Loss of Fixed Assets	\$500.00
392.370	Transfer from Sewer Fund	
	Total	\$84,850.00
430.750	Minor Equipment Purchases	\$10,000.00
432.000	Snow and Ice Removal	\$8,000.00
433.240	Street Signs	\$5,000.00
433.241	Street Markings	\$4,500.00
433.361	Traffic Signals-Electricity	\$5,000.00
433.370	Traffic Signal Maintenance	\$5,000.00
434.360	Street Lights	\$27,000.00
437.000	Repair of Tools and Machinery	\$2,000.00
438.240	Street Patching	\$3,000.00
438.310	Engineer-Road Repair	\$2,000.00
438.380	Contracted Road Repairs	
439.310	Engineer-Road Construction	
439.450	Contracted Road Construction	
	Total	\$71,500.00

Post Retirement Medical Benefits Fund:

Post Retirement Medical Benefits Fund (60)

Fund	Title	2021 Proposal
Revenues		
341.010	Interest	\$100.00
354.07	Grants	
392.01	Transfer From GF - Payroll Contr.	\$3,000.00
392.02	Transfer from GF- Boro Contr.	\$40,000.00
	Total Revenues	\$43,000.00
Expenses		
487.156	Health/dental/eye	\$39,100.00
487.210	Supplies	
	Total Expenses	\$39,000.00
	Net Income (Deficit)	\$4,100.00