

**GENERAL FUND**  
**2020 Budget w/2021-2025 Forecast**

	A	J	K	L	M	N	O
1							
2	ACCOUNT NAME	2020	2021	2022	2023	2024	2025
3	<b>INCOME</b>						
4	100.00 - BEGINNING CASH	384,921	255,395	207,092	146,729	2,082	(239,860)
5	301 · REAL ESTATE TAXES						
6	301.100 Real Est Tax-Current	731,826	733,994	734,651	735,308	735,965	736,622
7	301.300 Real Estate - Prior Year	10,836	10,836	10,836	10,836	10,836	10,836
8	301.600 Real Estate - Interim	15,811	750		0	0	0
9	<b>Total 301 · REAL ESTATE TAXES</b>	<b>758,472</b>	<b>745,580</b>	<b>745,487</b>	<b>746,144</b>	<b>746,801</b>	<b>747,458</b>
10	310 · LOCAL TAX ENABLING (ACT 511) TAXES						
11	310.100 Realty Transfer Tax	59,452	47,774	47,815	47,855	47,896	47,936
12	310.200 Earned Income Tax	561,220	567,220	572,892	578,621	584,407	590,251
13	310.500 Local Services Tax	24,543	24,543	24,543	24,543	24,543	24,543
14	<b>Total 310 · LOCAL TAX ENABLING (ACT 511) TAXES</b>	<b>645,215</b>	<b>639,537</b>	<b>645,250</b>	<b>651,019</b>	<b>656,846</b>	<b>662,731</b>
15	321 · BUSINESS LICENSES & PERMITS						
16	321.320 Junkyard	0	500	500	500	500	500
17	321.620 Plumbing	0	0	0	0	0	0
18	321.630 Dog	408	408	408	408	408	408
19	321.800 Cable TV Franchise Fees	40,870	40,870	40,870	40,870	40,870	40,870
20	<b>Total 321 · BUSINESS LICENSES &amp; PERMITS</b>	<b>41,278</b>	<b>41,778</b>	<b>41,778</b>	<b>41,778</b>	<b>41,778</b>	<b>41,778</b>
21	331 · FINES						
22	331.000 Court-District Magistrate	5,000	5,000	5,000	5,000	5,000	5,000
23	<b>Total 331 · FINES</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
24	332 · FORFEITS						
25	332.000 Proceeds from Settlement						
26	<b>Total 332 · FORFEITS</b>						
27	341 · INTEREST EARNINGS						
28	341.000 Interest from Banking	8,149	8,149	8,149	8,149	8,149	8,149
29	341.100 Interest from Other Funds	500	500	500	500	500	500
30	<b>Total 341 · INTEREST EARNINGS</b>	<b>8,649</b>	<b>8,649</b>	<b>8,649</b>	<b>8,649</b>	<b>8,649</b>	<b>8,649</b>
31	342 RENTS & ROYALTIES						
32	342.100 Farming of Recreation Area	0	0	0	0	0	0
33	342.200 Rent of Building for Recreation	0	0	0	0	0	0
34	342.230 Happy Heart	12,150	12,150	12,150	12,150	12,150	12,150
35	342.240 Kocur's Tae Kwon Do	6,000	6,000	6,000	6,000	6,000	6,000
36	342.250 Cardinal Real Estate	6,000	6,000	6,000	6,000	6,000	6,000
37	342.260 UTMA	0	2,925	2,925	2,925	2,925	2,925
38	342.270 GAJA	150	150	150	150	150	150
39	<b>Total 342 · RENTS &amp; ROYALTIES</b>	<b>24,300</b>	<b>27,225</b>	<b>27,225</b>	<b>27,225</b>	<b>27,225</b>	<b>27,225</b>
40	350 · INTERGOVERNMENTAL REVENUES						
41	354.120 Emergency Disaster Relief-PEMA	0	0	0	0	0	0
42	354.150 Recycling/Act 101	1,162	1,162	1,162	1,162	1,162	1,162
43	355.010 PURTA Payment	1,386	1,386	1,386	1,386	1,386	1,386
44	355.040 Beverage Licenses	800	800	800	800	800	800
45	355.050 Gen. Municipal Pension State Aid	17,740	17,740	17,740	17,740	17,740	17,740

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2	<b>ACCOUNT NAME</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
46	355.070 Fire Relief Assoc.	22,505	22,505	22,505	22,505	22,505	22,505
47	356.020 State Payments in Lieu Of Tax	134	134	134	134	134	134
48	357.000 Grants	0	0	0	0	0	0
49	358.400 Robeson Township						
50	<b>Total 350 · INTERGOVERNMENTAL REVENUES</b>	<b>43,726</b>	<b>43,726</b>	<b>43,726</b>	<b>43,726</b>	<b>43,726</b>	<b>43,726</b>
51	<b>361 · PUBLIC SAFETY</b>						
52	361.320 Reimbursables-Developers						
53	361.340 Hearing Fees	1,000	1,000	1,000	1,000	1,000	1,000
54	361.350 SALDO Submission Fees	0	0	0	0	0	0
55	361.710 Copies	0	0	0	0	0	0
56	362.400 Zoning/Building Permits	40,500	20,000	20,000	20,000	20,000	20,000
57	362.440 Sewage Enforcement Permits	3,000	3,000	3,000	3,000	3,000	3,000
58	362.500 H&K Annual Inspection Permit	5,000	5,000	5,000	5,000	5,000	5,000
59	<b>Total 361 · PUBLIC SAFETY</b>	<b>49,500</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
60	<b>364 · SEWER</b>						
61	364.310 UTMA Reimbursements (Labor & Maint	0	17,679	20,546	21,368	22,223	23,111
62	364.500 Sale of Recyclable Material	250	250	250	250	250	250
63	<b>Total 364 · SEWER</b>	<b>250</b>	<b>17,929</b>	<b>20,796</b>	<b>21,618</b>	<b>22,473</b>	<b>23,361</b>
64	<b>367 · CULTURE &amp; RECREATION</b>						
65	367.000 Park & Recreation Area Use	0	0	0	0	0	0
66	367.300 Baseball Tournaments Revenue	0	0	0	0	0	0
67	<b>Total 367 · CULTURE &amp; RECREATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
68	<b>380 · MISCELLANEOUS</b>						
69	380.000 Misc.-Reimbursables	750	750	750	750	750	750
70	380.100 Energy Rebate	500	500	500	500	500	500
71	380.200 Grants/Rebates	0	0	0	0	0	0
72	380.300 Medical Insurance Reimbursement	13,700	13,700	13,700	13,700	13,700	13,700
73	380.400 Insurance Reimbursements - OTHER	436	436	436	436	436	436
74	380.500 Unemployment Comp Refund	149	149	149	149	149	149
75	380.600 Donations	0	0	0	0	0	0
76	<b>Total 380 · MISCELLANEOUS</b>	<b>15,535</b>	<b>15,535</b>	<b>15,535</b>	<b>15,535</b>	<b>15,535</b>	<b>15,535</b>
77	<b>390 · OTHER FUNDING/TRANSFERS</b>						
78	391.000 Sale/Gen Fixed Asset	500	0	15,000	0	25,000	8,278
79	392.000 Interfund Transfer	0	0	0	0	0	0
80	392.100 Capital Reserve Transfers	178,619	0	0	0	0	0
81	392.200 Transfer from Reserve Cash	0	0	0	0	0	0
82	392.300 Transfer from Dog License Fund	0	0	0	0	0	0
83	392.500 Transfer from Vehicle Replacement Fun	0	0	22,523	0	67,545	0
84	393.10 Proceeds of Gen. Long-Term Debt	0	0	0	0	0	0
85	395.000 Refund of Prior Year Expenses	0	0	0	0	0	0
86	<b>Total 390 · OTHER FUNDING/TRANSFERS</b>	<b>179,119</b>	<b>0</b>	<b>37,523</b>	<b>0</b>	<b>92,545</b>	<b>8,278</b>
87	<b>TOTAL INCOME</b>	<b>1,771,045</b>	<b>1,573,960</b>	<b>1,619,969</b>	<b>1,589,695</b>	<b>1,689,578</b>	<b>1,612,741</b>
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2	ACCOUNT NAME	2020	2021	2022	2023	2024	2025
90	<b>EXPENSE</b>						
91	<b>400 · SUPERVISORS</b>						
92	400.105 Supervisors	5,626	5,626	5,626	5,626	5,626	5,626
93	<b>Total 400 · SUPERVISORS</b>	<b>5,626</b>	<b>5,626</b>	<b>5,626</b>	<b>5,626</b>	<b>5,626</b>	<b>5,626</b>
94	<b>402 · CPA/AUDITORS</b>						
95	402.311 CPA/Audit Services	9,250	9,435	9,624	9,816	10,012	10,213
96	<b>Total 402 · CPA/AUDITORS</b>	<b>9,250</b>	<b>9,435</b>	<b>9,624</b>	<b>9,816</b>	<b>10,012</b>	<b>10,213</b>
97	<b>403 · TAX COLLECTION</b>						
98	403.116 Real Estate Commission	4,486	4,509	4,531	4,554	4,577	4,600
99	403.240 Tax Collection Supplies	989	999	1,009	1,019	1,029	1,039
100	403.310 Collections - Outside Agency	23	23	23	23	23	23
101	<b>Total 403 · TAX COLLECTION</b>	<b>5,498</b>	<b>5,530</b>	<b>5,563</b>	<b>5,595</b>	<b>5,628</b>	<b>5,662</b>
102	<b>404 · LEGAL GENERAL</b>						
103	404.300 Meeting Attendance	8,250	8,498	8,752	9,015	9,285	9,564
104	404.301 General Issues	60,000	61,800	63,654	65,564	67,531	69,556
105	404.302 Conditional Use	1,000	1,000	1,000	1,000	1,000	1,000
106	404.303 Code/Zoning Enforcement	5,000	5,000	5,000	5,000	5,000	5,000
107	404.315 Special Projects - GAJA	1,000	0	0	0	0	0
108	404.316 Special Projects - Litigation	2,500	2,500	2,500	2,500	2,500	2,500
109	404.480 Developer Reimbursables						
110	<b>Total 404 · - LEGAL GENERAL</b>	<b>77,750</b>	<b>78,798</b>	<b>80,906</b>	<b>83,079</b>	<b>85,316</b>	<b>87,620</b>
111	<b>405 · ADMINISTRATION</b>						
112	405.110 Admin Staff	109,550	113,932	118,490	123,229	128,159	133,285
113	405.210 Office Supplies	4,000	4,100	4,203	4,308	4,415	4,526
114	405.215 Postage/Mailing	2,500	2,563	2,627	2,692	2,760	2,829
115	405.252 Computer Supplies						
116	405.260 Admin Equipment	359	368	377	386	396	406
117	405.271 Computer Hardware/Software	18,000	3,000	3,000	3,000	11,000	8,000
118	405.310 Document Management	10,000	10,250	10,506	10,769	11,038	11,314
119	405.320 Communication	10,000	10,250	10,506	10,769	11,038	11,314
120	405.341 Advertising	2,000	2,050	2,101	2,154	2,208	2,263
121	405.350 Insurance and Bonding	1,333	1,366	1,800	1,437	1,473	1,510
122	405.420 Dues/Subs/Memberships	4,250	4,356	4,465	4,577	4,691	4,808
123	405.460 Meetings/Training/Mileage	6,000	6,150	6,304	6,461	6,623	6,788
124	405.480 Bank Fees/Payroll Service	1,900	1,948	1,996	2,046	2,097	2,150
125	<b>Total 405 · ADMINISTRATION</b>	<b>169,892</b>	<b>160,332</b>	<b>166,375</b>	<b>171,828</b>	<b>185,897</b>	<b>189,192</b>
126	<b>408 · ENGINEERING</b>						
127	408.300 Meeting Attendance	6,250	6,438	6,631	6,830	7,034	7,246
128	408.301 General	27,000	27,810	28,644	29,504	30,389	31,300
129	408.302 General - Stormwater	8,000	8,000	8,000	8,000	8,000	8,000
130	408.313 Special Projects - Roads	20,000	20,600	21,218	21,855	22,510	23,185
131	408.314 Special Projects - Zoning Issues	1,000	1,000	1,000	1,000	1,000	1,000
132	408.315 Special Projects - Act 537	0	0	0	0	0	0

Adopted 2019.11.18

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1							
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133	408.316 Special Projects - GAJA	0	0	0	0	0	0
134	408.317 Special Projects - Union Meadows	1,000	1,000	0	0	0	0
135	408.318 Special Projects - Public Works Building	0	0	0	0	0	0
136	408.319 Special Projects - Municipal Complex	1,000	0	0	0	0	0
137	408.480 Developer Reimbursables						
138	<b>Total 408 · ENGINEERING</b>	<b>64,250</b>	<b>64,848</b>	<b>65,493</b>	<b>67,188</b>	<b>68,933</b>	<b>70,731</b>
139	<b>409 · SHOP/MUNICIPAL BUILDING</b>						
140	409.200 PW - shop supplies/parts	5,642	5,754	5,870	5,987	6,107	6,229
141	409.205 MC - Building Supplies	1,848	1,903	1,960	2,019	2,080	2,142
142	409.361 MC/PW - Electric	25,000	25,625	26,266	26,922	27,595	28,285
143	409.362 PW - Heating-Building/Garage	4,250	4,356	4,465	4,577	4,691	4,808
144	409.368 MC/PW - Other Utilities/Services	14,500	14,863	15,234	15,615	16,005	16,405
145	409.370 MC - Main/Repair/Supplies	17,500	17,938	18,386	18,846	19,317	19,800
146	409.371 HVAC Repairs						
147	409.373 PW - Maint/Repair/Supplies	2,000	2,060	2,122	2,185	2,251	2,319
148	409.610 MC - Capitol Improvements	160,000	35,000	35,000	35,000	35,000	35,000
149	409.615 PW - Capitol Improvements	0	0	0	0	0	0
150	409.740 PW - Shop Equipment (new purchases)	5,000	5,000	5,000	5,000	5,000	5,000
151	<b>Total 409 · SHOP/MUNICIPAL BUILDING</b>	<b>235,739</b>	<b>112,499</b>	<b>114,302</b>	<b>116,151</b>	<b>118,046</b>	<b>119,988</b>
152	<b>TOTAL · 400/409 GENERAL GOVERNMENT</b>	<b>568,005</b>	<b>437,067</b>	<b>447,889</b>	<b>459,283</b>	<b>479,460</b>	<b>489,033</b>
153	<b>411 · FIRE</b>						
154	411.500 Contributions	106,168	116,785	116,785	116,785	116,785	116,785
155	411.540 Foreign Fire Relief Tax	22,505	22,505	22,505	22,505	22,505	22,505
156	<b>Total 411 · FIRE</b>	<b>128,673</b>	<b>139,289</b>	<b>139,289</b>	<b>139,289</b>	<b>139,289</b>	<b>139,289</b>
157	<b>412 · AMBULANCE/RESCUE</b>						
158	412.310 Ambulance Disbatch	7,374	7,558	7,747	7,941	8,139	8,343
159	412.540 Southern Berks Paramedics	1,955	2,155	2,355	2,555	2,755	2,955
160	412.541 Berks Visiting Nurses	1,555	1,655	1,755	1,855	1,955	2,055
161	412.542 Elverson Ambulance	1,555	1,655	1,755	1,855	1,955	2,055
162	<b>Total 412 · AMBULANCE/RESCUE</b>	<b>12,439</b>	<b>13,023</b>	<b>13,612</b>	<b>14,206</b>	<b>14,804</b>	<b>15,408</b>
163	<b>413 · CODE ENFORCEMENT</b>						
164	413.310 Zoning - Gen.-viola/enforcement	10,000	10,300	10,609	10,927	11,255	11,593
165	413.311 DCED - Quarterly State Fees	175	124	124	124	124	124
166	413.312 Office Hours	7,000	7,210	7,426	7,649	7,879	8,115
167	413.313 UCC General Work	2,500	2,575	2,652	2,732	2,814	2,898
168	413.314 UCC/Zoning Permits	35,397	17,480	17,480	17,480	17,480	17,480
169	<b>Total 413 · CODE ENFORCEMENT</b>	<b>55,072</b>	<b>37,689</b>	<b>38,292</b>	<b>38,912</b>	<b>39,551</b>	<b>40,210</b>
170	<b>414 · PLANNING</b>						
171	414.110 Zoning Hearing Board	500	500	500	500	500	500
172	414.310 Comprehensive Plan Update	2,500	0	0	0	0	0
173	414.314 ZHB Solicitor	2,500	2,500	2,500	2,500	2,500	2,500
174	414.317 Court Stenographer	1,000	1,000	1,000	1,000	1,000	1,000
175	<b>Total 414 · PLANNING</b>	<b>6,500</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>

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176	<b>415 · EMERGENCY MANAGEMENT</b>						
177	415.200 EMC supplies	60	61	61	62	62	63
178	415.460 EMC - Communications/Training	750	758	765	773	780	788
179	<b>Total 410 · EMERGENCY MANAGEMENT</b>	<b>810</b>	<b>818</b>	<b>826</b>	<b>835</b>	<b>843</b>	<b>851</b>
180	<b>429 · SEWAGE ENFORCEMENT</b>						
181	429.310 SEO Review fees	4,348	4,478	4,612	4,751	4,893	5,040
182	429.317 General Work	3,812	3,926	4,044	4,166	4,290	4,419
183	429.318 Complaints/Violations	700	721	743	765	788	811
184	<b>Total 429 · SEWAGE ENFORCEMENT</b>	<b>8,860</b>	<b>9,125</b>	<b>9,399</b>	<b>9,681</b>	<b>9,972</b>	<b>10,271</b>
185	<b>TOTAL · 411/429 PUBLIC SAFETY</b>	<b>212,353</b>	<b>203,945</b>	<b>205,418</b>	<b>206,923</b>	<b>208,460</b>	<b>210,029</b>
186	<b>430 · ROAD DEPARTMENT GENERAL</b>						
187	430.110 Road Crew Wages	197,392	205,287	213,499	222,039	230,920	240,157
188	430.232 Fuel	12,500	12,813	13,133	13,461	13,798	14,143
189	430.238 Uniforms	1,545	1,591	1,639	1,688	1,739	1,791
190	430.260 Equipment repairs/parts	11,000	11,275	11,557	11,846	12,142	12,445
191	430.336 Equipment (rentals)	1,000	1,025	1,051	1,077	1,104	1,131
192	430.370 Vehicle repairs/supplies	13,000	13,520	14,061	14,623	15,208	15,816
193	430.740 Vehicle/Equipment Replacement	24,550	0	0	0	146,279	84,549
194	430.760 Transfer to Vehicle/Equipment Replace	0	22,500	22,500	22,500	0	0
195	<b>Total 430 · ROAD DEPARTMENT GENERAL</b>	<b>260,987</b>	<b>268,011</b>	<b>277,439</b>	<b>287,234</b>	<b>421,190</b>	<b>370,034</b>
196	<b>432 · WINTER MAINTENANCE - SNOW REMOVAL</b>						
197	432.220 Snow Removal						
198	<b>Total 432 · WINTER MAINTENANCE - SNOW REM</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
199	<b>433 · TRAFFIC CONTROL DEVICES</b>						
200	433.246 Street signs	3,000	3,090	3,183	3,278	3,377	3,478
201	433.361 Flashing lights	590	602	614	626	639	651
202	<b>Total 433 · TRAFFIC CONTROL DEVICES</b>	<b>3,590</b>	<b>3,692</b>	<b>3,797</b>	<b>3,904</b>	<b>4,015</b>	<b>4,129</b>
203	<b>434 · STREET LIGHTING</b>						
204	434.361 Street Lighting	483	493	503	513	523	534
205	<b>Total 434 · STREET LIGHTING</b>	<b>483</b>	<b>493</b>	<b>503</b>	<b>513</b>	<b>523</b>	<b>534</b>
206	<b>436 · STORM SEWER &amp; DRAINS</b>						
207	436.370 Storm Sewer maint/repairs	35,000	35,000	35,000	35,000	35,000	35,000
208	<b>Total 436 · STORM SEWER &amp; DRAINS</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
209	<b>438 · ROADS</b>						
210	438.245 Road Supplies/Parts	10,000	10,250	10,506	10,769	11,038	11,314
211	438.310 Line Painting	17,000	17,000	17,000	17,000	17,000	17,000
212	438.490 Road Construction Projects	200,000	40,000	40,000	40,000	40,000	40,000
213	438.491 Road Const. Oil & Chip	120,000	120,000	120,000	120,000	120,000	120,000
214	<b>Total 438 · ROADS</b>	<b>347,000</b>	<b>187,250</b>	<b>187,506</b>	<b>187,769</b>	<b>188,038</b>	<b>188,314</b>
215	<b>TOTAL · 430/438 PUBLIC WORKS - ROADS</b>	<b>647,061</b>	<b>494,446</b>	<b>504,245</b>	<b>514,420</b>	<b>648,767</b>	<b>598,011</b>
216	<b>441 · Cemeteries</b>						
217	441.370 Repairs and Maintenance Service	250	250	250	250	250	250
218	<b>Total 441 · Cemeteries</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>

**GENERAL FUND**  
**2020 Budget w/2021-2025 Forecast**

	A	J	K	L	M	N	O
1							
2	ACCOUNT NAME	2020	2021	2022	2023	2024	2025
219	<b>448 · WATER</b>						
220	448.300 Hydrant Rental	680	680	680	680	680	680
221	<b>Total 448 · WATER</b>	<b>680</b>	<b>680</b>	<b>680</b>	<b>680</b>	<b>680</b>	<b>680</b>
222	<b>454 · RECREATION</b>						
223	454.260 Ball Field Maint./Equipment	2,000	2,080	2,163	2,250	2,340	2,433
224	454.360 Utilities - (phone,elect,trash)	6,000	6,180	6,365	6,556	6,753	6,956
225	454.313 Recreation-engineering						
226	454.370 Repairs/Supplies	4,500	4,613	4,728	4,846	4,967	5,091
227	454.480 Reimbursement to Authority						
228	454.490 EAC Projects	1,000	1,050	1,103	1,158	1,216	1,276
229	454.610 Capitol Construction	0	0	0	0	0	0
230	454.611 Special Project - Union Meadows Park E	2,000	0	0	0	0	0
231	<b>Total 454 · RECREATION</b>	<b>15,500</b>	<b>13,923</b>	<b>14,359</b>	<b>14,810</b>	<b>15,275</b>	<b>15,757</b>
232	<b>459 · CONTRIBUTIONS</b>						
233	459.540 Boone Area Library	16,271	17,084	17,939	18,835	19,777	20,766
234	459.541 Animal Rescue League	0	0	0	0	0	0
235	459.542 Crime Alert Berks County	250	250	250	250	250	250
236	459.543 Other Contributions						
237	<b>Total 459 · CONTRIBUTIONS</b>	<b>16,521</b>	<b>17,334</b>	<b>18,189</b>	<b>19,085</b>	<b>20,027</b>	<b>21,016</b>
238	<b>472 · DEBT SERVICE</b>						
239	472.200 Debt Service- HVAC-						
240	472.210 Debt Service- PIB Loan	70,950	70,950	70,950	70,950	70,950	
241	472.220 Debt Service- \$200,000						
242	472.230 Debt Service- PW Building	36,510	36,510	36,510	36,510	36,510	36,510
243	<b>Total 472 · DEBT SERVICE</b>	<b>107,460</b>	<b>107,460</b>	<b>107,460</b>	<b>107,460</b>	<b>107,460</b>	<b>36,510</b>
244	<b>480 · MISCELLANEOUS</b>						
245	480.000 Misc	150	154	158	162	166	170
246	480.100 Easement purchase for GAJA						
247	480.200 GAJA Administrative Bills	15,000	10,000	10,000	0	0	0
248	480.300 GAJA Loan allocation	17,147	17,147	17,147	17,147	17,147	17,147
249	<b>Total 480 · MISCELLANEOUS</b>	<b>32,297</b>	<b>27,301</b>	<b>27,305</b>	<b>17,309</b>	<b>17,313</b>	<b>17,317</b>
250	<b>481/487 · EMPLOYEE BENEFITS</b>						
251	481.100 Payroll Taxes (SS/Medicare)/other	24,255	25,196	26,174	27,192	28,250	29,351
252	481.300 Unemployment Comp.	800	840	882	926	972	1,021
253	483.300 Pension	17,800	17,800	17,800	17,800	17,800	17,800
254	484.354 Workers Compensation	18,500	19,055	19,627	20,215	20,822	21,447
255	487.100 Health Insurance	185,983	213,880	245,962	282,857	325,285	374,078
256	487.200 STD/Life	2,000	2,060	2,122	2,185	2,251	2,319
257	487.500 PCOR Fee						
258	487.510 Transitional Reinsurance Fee						
259	<b>Total 481/487 · EMPLOYEE BENEFITS</b>	<b>249,337</b>	<b>278,831</b>	<b>312,567</b>	<b>351,175</b>	<b>395,380</b>	<b>446,015</b>
260	<b>486.00 · 486.00 - INSURANCE, CASUALTY &amp;</b>						
261	486.351 Property & Auto	21,691	22,341	23,012	23,702	24,413	25,146

**GENERAL FUND  
2020 Budget w/2021-2025 Forecast**

	A	J	K	L	M	N	O
1							
2	<b>ACCOUNT NAME</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
262	486.352 Liability	8,916	9,183	9,459	9,743	10,035	10,336
263	<b>Total 486.00 - INSURANCE, CASUALTY &amp;</b>	<b>30,607</b>	<b>31,525</b>	<b>32,471</b>	<b>33,445</b>	<b>34,448</b>	<b>35,481</b>
264	<b>491-492 · OTHER FINANCING USES</b>						
265	491.000 Refund of Prior Year Revenues	0	0	0	0	0	0
266	492.000 Interfund Transfers	4,000	4,000	4,000	4,000	4,000	0
267	492.010 Transfer to Capital Reserve	0	5,500	5,500	5,500	0	0
268	492.012 Transfer to EAC Fund						
269	492.100 Transfer to UTMA	16,500	0	0	0	0	0
270	<b>Total 492 · OTHER FINANCING USES</b>	<b>20,500</b>	<b>9,500</b>	<b>9,500</b>	<b>9,500</b>	<b>4,000</b>	<b>0</b>
271	Reconciliation Discrepancies						
272	<b>TOTAL EXPENSE</b>	<b>1,900,571</b>	<b>1,622,262</b>	<b>1,680,332</b>	<b>1,734,341</b>	<b>1,931,520</b>	<b>1,870,098</b>
273	<b>NET INCOME</b>	<b>(129,526)</b>	<b>(48,303)</b>	<b>(60,363)</b>	<b>(144,647)</b>	<b>(241,942)</b>	<b>(257,357)</b>
274	<b>GENERAL FUND CASH BALANCE</b>	<b>255,395</b>	<b>207,092</b>	<b>146,729</b>	<b>2,082</b>	<b>(239,860)</b>	<b>(497,217)</b>

**State Fund Budget  
2020  
w/2021-2025 Forecast**

**STATE FUND BUDGET**

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Income</b>						
<b>100.000 - Beginning Cash</b>	336,396	481,148	373,659	519,456	418,618	571,226
<b>341.000 - Interest</b>	6,000	550	550	550	550	550
<b>355.020 - Liquid Fuels Tax</b>	133,712	136,921	140,207	143,572	147,018	150,546
<b>355.030 - State Road Turnback</b>	50,040	50,040	50,040	50,040	50,040	50,040
<b>392.010 - Transfer from General Fund</b>	0	0	0	0	0	0
<b>393.000 - Loan Proceeds</b>	0	0	0	0	0	0
<b>Total Income</b>	<b>189,752</b>	<b>187,511</b>	<b>190,797</b>	<b>194,162</b>	<b>197,608</b>	<b>201,136</b>
<b>Expense</b>						
<b>430.740 - Machinery &amp; Equipment</b>	0	0	0	0	0	0
<b>432.000 - Snow Removal</b>	45,000	45,000	45,000	45,000	45,000	45,000
<b>433.000 - Road Sign/Line Painting</b>	0	0	0	0	0	0
<b>438.000 - Road Maintenance</b>	0	0	0	0	0	0
<b>438.200 - Paving Roadways</b>	0	250,000	0	250,000	0	250,000
<b>439.000 - Road Construction</b>	0	0	0	0	0	0
<b>Total Expense</b>	<b>45,000</b>	<b>295,000</b>	<b>45,000</b>	<b>295,000</b>	<b>45,000</b>	<b>295,000</b>
<b>Net Income</b>	<b>144,752</b>	<b>(107,489)</b>	<b>145,797</b>	<b>(100,838)</b>	<b>152,608</b>	<b>(93,864)</b>
<b>ENDING CASH</b>	<b>481,148</b>	<b>373,659</b>	<b>519,456</b>	<b>418,618</b>	<b>571,226</b>	<b>477,363</b>



**Capital Reserves**

**2020**

**w/2021-2025 Forecast**

**CAPITAL RESERVE**

-Includes Money Market Savings A/C

	2020	2021	2022	2023	2024	2025
<b>Income</b>						
100.000 - Beginning Cash	\$174,373	\$161,873	\$171,373	\$180,873	\$190,373	\$194,373
341.000 - Interest	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
392.100 - Transfer from General Fund	\$0	\$5,500	\$5,500	\$5,500	\$0	\$0
393.000 - Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Income</b>	<b>\$4,000</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$4,000</b>	<b>\$4,000</b>
<b>Expense</b>						
492.100 Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expense</b>	<b>\$16,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Income</b>	<b>(\$12,500)</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$4,000</b>	<b>\$4,000</b>
<b>Ending Cash</b>	<b>\$161,873</b>	<b>\$171,373</b>	<b>\$180,873</b>	<b>\$190,373</b>	<b>\$194,373</b>	<b>\$198,373</b>

**VEHICLE REPLACEMENT RESERVE**

	2020	2021	2022	2023	2024	2025
<b>Income</b>						
100.000 - Beginning Cash	\$0	\$0	\$22,500	\$0	\$22,500	(\$45,023)
341.000 - Interest	\$0	\$0	\$23	\$0	\$23	(\$45)
392.100 - Transfer from General Fund	\$0	\$22,500	\$22,500	\$22,500	\$0	\$0
393.000 - Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Income</b>	<b>\$0</b>	<b>\$22,500</b>	<b>\$45,023</b>	<b>\$22,500</b>	<b>\$23</b>	<b>(\$45)</b>
<b>Expense</b>						
492.100 Transfer to General Fund	\$0	\$0	\$45,023	\$0	\$67,545	\$0
<b>Total Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,023</b>	<b>\$0</b>	<b>\$67,545</b>	<b>\$0</b>
<b>Net Income</b>	<b>\$0</b>	<b>\$22,500</b>	<b>\$0</b>	<b>\$22,500</b>	<b>(\$67,523)</b>	<b>(\$45)</b>
<b>Ending Cash</b>	<b>\$0</b>	<b>\$22,500</b>	<b>\$0</b>	<b>\$22,500</b>	<b>(\$45,023)</b>	<b>(\$45,068)</b>

**Capital Reserves**

**2020**

**025 Forecast**

**CAPITAL IMPROVEMENT RESERVE**

**Income**

	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>100.000 - Beginning Cash</b>	\$318,072	\$259,453	\$419,453	\$579,453	\$739,453	\$899,453
<b>341.000 - Interest</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>380.100 - Municipal Complex</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>380.200 - Road Projects</b>	\$120,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000
<b>Total Income</b>	\$120,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000

**Expense**

<b>492.100 Transfer to General Fund</b>	\$178,619	\$0	\$0	\$0	\$0	\$0
<b>Total Expense</b>	\$178,619	\$0	\$0	\$0	\$0	\$0
<b>Net Income</b>	<b>(\$58,619)</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$160,000</b>	<b>\$160,000</b>
<b>Ending Cash</b>	<b>\$259,453</b>	<b>\$419,453</b>	<b>\$579,453</b>	<b>\$739,453</b>	<b>\$899,453</b>	<b>\$1,059,453</b>