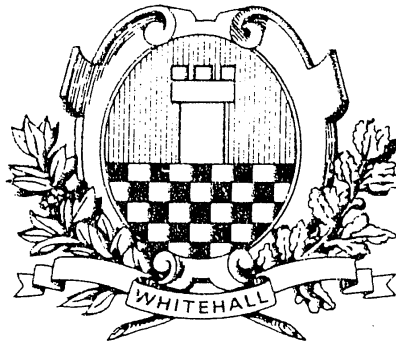


**BOROUGH OF WHITEHALL
2021 BUDGET**



Members of Borough Council

**Glenn P. Nagy – President
John A. Wotus - Vice President
Linda J. Book
Kathleen N. Depuy
Philip J. Lahr
Robert J. McKown
William J. Veith**

Office of the Mayor

James F. Nowalk

Budget Adopted December 16,2020



BOROUGH OF WHITEHALL 2021 BUDGET

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BOROUGH OF WHITEHALL 2021 BUDGET

SUMMARY REVENUES & EXPENDITURES

The 2021 major operating revenues are Real Estate Taxes and Act 511 Taxes. They account for almost 82% of the budget. The balance of operating revenue is comprised of other taxes and other revenue. Other taxes include Sales & Use Tax (RAD Tax) and Public Utility Realty Tax (PURTA). Other revenue includes Comm. of PA State Pension Aid, Licenses, Permits, fines, recreation program fees and other non-tax revenue.

REVENUES	2021 BUDGET	% OF BUDGET
Real Estate Taxes	3,670,000.00	34.01%
Act 511 Taxes	5,161,300.00	47.82%
Licenses & Permits	282,950.00	2.62%
Fines & Forfeits	48,400.00	0.45%
Interest & Rents	24,000.00	0.22%
Intergovernmental	853,000.00	7.90%
Charges for Services	60,100.00	0.56%
Miscellaneous	167,000.00	1.55%
Use of Fund Balance	525,648.00	4.87%
Total Revenues	10,792,398.00	100.00%

2021 expenditures for Public Safety including Police, Fire/EMS, Emergency Mgt & Code Enforcement comprises 34.2% of the budget. General Government, Building & Grounds and Insurance & Benefits comprise about 31.4% of the budget. Public Works and Health & Sanitation make up about 20.4% of the budget. Transfers to Capital Projects and Debt Service account for about 9.5% of the budget. Cultural expenditures including Recreation, Swimming Pool and Library combine to make up about 4.8% of the budget.

EXPENDITURES	2021 BUDGET	% OF BUDGET
General Government	684,610.00	6.34%
Buildings & Grounds	214,824.00	1.99%
Public Safety - Police	3,043,966.00	28.20%
Fire Protection/EMS	351,103.00	3.25%
Planning, Zoning & Code Enforcement	241,295.00	2.24%
Emergency Management	36,800.00	0.34%
Health & Sanitation	1,120,485.00	10.38%
Public Works	1,072,661.00	9.94%
Swimming Pool	4,088.00	0.04%
Recreation	122,595.00	1.14%
Insurance & Benefits	2,490,749.00	23.08%
Transfers & Debt Service	1,019,462.00	9.45%
Library	389,760.00	3.61%
Total Expenditures	10,792,398.00	100.00%



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-REVENUES

<u>Real Estate Taxes</u>	<u>2021 BUDGET</u>
Real Estate Taxes Current	3,540,000.00
Real Estate Taxes Delinquent	35,000.00
Real Estate Taxes Liened	70,000.00
Property Tax P & I	25,000.00
Total Real Estate Taxes	3,670,000.00
<u>Act 511 Taxes</u>	
Real Estate Transfer Tax	400,000.00
Earned Income Tax	4,600,000.00
Local Services Tax	160,000.00
Mechanical Device Tax	1,300.00
Total Act 511 Taxes	5,161,300.00
<u>Licenses & Permits</u>	
Soliciting Permits	100.00
Cable TV Franchise Fee	267,000.00
Street Opening Permits	10,000.00
Liquor Licenses	1,850.00
Zoning Hearing Board Fees	2,000.00
Building Permits	2,000.00
Use & Occupancy Permits	0.00
Total Licenses & Permits	282,950.00
<u>Fines & Forfeits</u>	
DUI Court Costs	6,500.00
Motor Vehicle Code Violations	15,900.00
Police Ordinance Violations	20,000.00
State Police Fines	6,000.00
Total Fines & Forfeits	48,400.00
<u>Interest & Rents</u>	
Interest	12,000.00
Radio Tower Rent	12,000.00
Total Interest & Rents	24,000.00
<u>Intergovernmental</u>	
Recycling Performance Grant	6,500.00
Public Utility Realty Tax	8,000.00
Comm. Of PA State Pension Aid	290,000.00
Library Pension Contributions	20,000.00
Foreign Fire Insurance	72,000.00
RAD Tax	450,000.00
Gas Well Impact Fee	6,500.00
Total Intergovernmental	853,000.00



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-REVENUES

<u>Charges for Services</u>	<u>2021 BUDGET</u>
Subdivision Fees	2,000.00
Maps and Lien Letters	50.00
Copies/Boro Code & Ordinances	50.00
Copies/Police Reports	2,000.00
Snow Removal/State & County	18,000.00
Pool/Sale of Tags	0.00
Pool/Admissions	0.00
Pool/Lessons	0.00
Pool/Private Parties	0.00
Pool/Guest Passes	0.00
Rec.Board Program Revenue	19,000.00
Fire Company Contributions	18,000.00
Contributions & Donations	1,000.00
Total Charge for Services	60,100.00
<u>Other Revenue</u>	
Employee Health Reimbursement	52,000.00
Sale of General Fixed Assets	10,000.00
Compensation For Loss/Damage	0.00
Worker's Comp Dividend	70,000.00
Property Casualty Dividend	35,000.00
Total Other Revenue	167,000.00
Transfer from Fund Balance	525,648.00
TOTAL REVENUE	\$10,792,398.00



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-EXPENDITURES

GENERAL GOVERNMENT

Legislative/Executive

2021 BUDGET

Salaries & Wages - Elected Officials	31,070.00
Salaries & Wages - Admin	222,594.00
Overtime	3,532.00

Total Legislative/Executive **257,196.00**

Finance

Salary & Wages	68,613.00
Banking Charges	200.00
Audit Expense	11,700.00

Total Finance **80,513.00**

Tax Collection

Property Tax Collector	15,000.00
Prepare Tax Duplicate	6,500.00
File Liens	8,000.00
Real Estate Stat Service	810.00
Delinq. Prop. Tax Collection	4,500.00
Bond/Property Tax Collector	1,799.00
Commission/EIT & LST	86,040.00
Property Tax Refunds/Prior	1,000.00
Property Tax Refunds/Current	5,000.00

Total Tax Collection **128,649.00**

Legal Services

Retainer/Solicitor	6,000.00
Legal Services/Court Cases	100,000.00
Legal Advertising	6,000.00

Total Legal Services **112,000.00**



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-EXPENDITURES

GENERAL GOVERNMENT

<u>General Expenses</u>	<u>2021 BUDGET</u>
Office Supplies	4,000.00
Postage	7,000.00
Printing	22,000.00
Publications	20.00
Bonds	632.00
Association Dues/Memberships	7,500.00
Conference Expenses	10,000.00
SHACOG Admin Fees	0.00
Community Development	500.00
Economic Development South	0.00

Total General Expenses 51,652.00

IT Services &Supplies

Minor Equipment Purchase	0.00
Office Equip. Maint & Repairs	0.00
Contracted IT Services	8,000.00
Maint. Contracts/Office Equip.	6,000.00
Capital Purchase	2,000.00

Total IT Services 16,000.00

Engineering Services

Retainer/Engineer	3,600.00
Engineering Services	35,000.00

Total Engineering Services 38,600.00

TOTAL GENERAL GOVERNMENT \$684,610.00



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-EXPENDITURES

BUILDINGS & GROUNDS

Contracted Services

2021 BUDGET

Custodial Services	22,000.00
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General Expenses

Materials & Supplies	7,000.00
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Telephone	18,500.00
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Phone Maintenance	10,500.00
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Internet/Web Hosting	8,000.00
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Electricity	35,000.00
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Gas	14,000.00
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Sewage	2,850.00
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Water	4,000.00
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Stormwater Fee	6,624.00
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Maintenance & Repair/Exterior	15,000.00
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Maintenance & Repair/Interior	50,000.00
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Contracted Services	5,000.00
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HVAC Maintenance.	15,000.00
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Industrial Appraisal	1,350.00
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Total General Expenses	192,824.00
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TOTAL BLDGS & GROUNDS

\$214,824.00



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-EXPENDITURES

PUBLIC SAFETY - POLICE

<u>Salary & Wages</u>	<u>2021 BUDGET</u>
Salaries & Wages	2,651,666.00
Overtime	99,000.00

Total Salaries & Wages	2,750,666.00
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<u>Personnel Expenses</u>	
Court Expenses	1,500.00
Uniforms	21,000.00
Civil Service Testing	750.00
Total Personnel Expenses	23,250.00

<u>General Expenses</u>	
Office Supplies	1,500.00
Postage	600.00
Printing	1,100.00
Publications	1,000.00
Materials & Supplies	1,750.00
Community Relations	3,000.00
Investigative Expenses	2,000.00
Firearm Supplies/Accessories	8,500.00
Computer Supplies	1,600.00
Computer Maintenance	30,000.00
K-9 Expenses	6,200.00
Vehicle Mte, Supplies & Minor Equipment	14,500.00
Gasoline	30,000.00
Tires	6,000.00
Car Wash Contract	2,600.00
Minor Equipment & Repairs	6,500.00
In Car Video Systems	2,500.00
Communications Expenses	8,000.00
Association Dues	1,500.00
Maintenance Agreements	2,200.00
Traffic Signal Maintenance	15,000.00
Conference & Training Expenses	17,000.00
Capital Outlay	107,000.00
Total General Expenses	270,050.00

TOTAL PUBLIC SAFETY	\$3,043,966.00
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**BOROUGH OF WHITEHALL
2021 BUDGET**

GENERAL FUND-EXPENDITURES

FIRE PROTECTION/EMS

<u>General Expenses</u>	<u>2021 BUDGET</u>
Gasoline & Diesel Fuel	4,000.00
MRTSA Assessment	182,000.00
Electricity	17,000.00
Gas	10,000.00
Hydrant Rental	45,000.00
Sewage	1,200.00
Water	5,000.00
Stormwater Fee	1,536.00
Bldg Maintenance & Repair	2,000.00
Chief Advisory Committee	1,367.00
Foreign Fire Insurance	72,000.00
Fire Company Contribution	10,000.00
TOTAL FIRE PROTECTION/EMS	<u>\$351,103.00</u>



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-EXPENDITURES

PLANNING, ZONING & CODE ENFORCEMENT

<u>Salaries & Wages</u>	<u>2021 BUDGET</u>
Salaries & Wages	170,095.00
Overtime	1,000.00

Total Salaries & Wages	171,095.00
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General Expenses

Postage	800.00
Publications	500.00
Materials & Supplies	1,800.00
Vehicle Maintenance	2,000.00
Engineering Fees	50,000.00
Legal Services	3,000.00
Inspection Services	2,500.00
Abatement Services	2,000.00
Membership Dues	1,000.00
PA Uniform Construction Code	0.00
GIS Maintenance/Programs	2,000.00
Training & Seminars	1,500.00
Mileage	100.00
Capital Purchase	3,000.00

Total General Expenses	70,200.00
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TOTAL PLANNING & ZONING	\$241,295.00
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**BOROUGH OF WHITEHALL
2021 BUDGET**

GENERAL FUND-EXPENDITURES

EMERGENCY MANAGEMENT

<u>General Expenses</u>	<u>2021 BUDGET</u>
Clerical Services	200.00
Materials & Supplies	3,000.00
Software & Training Materials	8,000.00
Communications	9,500.00
Traffic Monitoring Fees	7,000.00
Equipment Rental	100.00
Emergency Mgt. Training	4,000.00
Special Response Unit	5,000.00
Emergency Dispatch Contingency	0.00
TOTAL EMERGENCY MGT	<u>\$36,800.00</u>



**BOROUGH OF WHITEHALL
2021 BUDGET**

GENERAL FUND-EXPENDITURES

HEALTH & SANITATION

<u>Contracted Services</u>	<u>2021 BUDGET</u>
Refuse Collection	827,409.00
Leaf Waste Collection	25,000.00
Recycling Collection	218,076.00
Special Collection	10,000.00
Animal Control	40,000.00
TOTAL HEALTH & SANITATION	<u>\$1,120,485.00</u>



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-EXPENDITURES

PUBLIC WORKS

Salaries & Wages

Salaries & Wages	495,918.00
Wages-Part Time Employees	20,000.00
Overtime-Sewer/Misc.	10,000.00
Overtime-Salt/Snow Removal	30,000.00

2021 BUDGET

Total Salaries & Wages 555,918.00

Materials & Supplies

Uniforms	7,000.00
Office Supplies	750.00
Materials & Supplies	6,500.00
Construction Supplies	1,500.00
Material for Street Maintenance	7,000.00

Total Contractual Service/Supplies 22,750.00

Vehicle & Equipment Expense

Vehicle Equip Mte	25,000.00
Gasoline, Oil, Diesel Fuel	20,000.00
Tires	9,000.00
Tire Chains	5,000.00
Minor Equipment Purchase	3,500.00
Communication Expenses	1,200.00
Equipment Rental	750.00

Total Vehicle & Equipment Expenses 64,450.00

General Expenses

Association Dues	800.00
Vehicle Replacement	238,393.00

Total General Expenses 239,193.00



**BOROUGH OF WHITEHALL
2021 BUDGET**

GENERAL FUND-EXPENDITURES

PUBLIC WORKS

Snow & Ice Removal

Road Salt	130,000.00
Calcium	1,000.00
Meals	100.00
Salt Storage Facility	0.00

Total-Snow & Ice Removal 131,100.00

Streets & Highways

Street Name Signs & Posts	1,000.00
Traffic Signs & Posts	3,500.00
Traffic Paint	1,750.00
Street Lighting	53,000.00

Total Streets & Highways 59,250.00

Street Maintenance

Guide Rails	0.00
Minor Resurfacing Projects	0.00
Street Resurfacing	0.00

Total Street Maintenance 0.00

TOTAL PUBLIC WORKS

\$1,072,661.00



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-EXPENDITURES

SWIMMING POOL

Salaries & Wages

2021 BUDGET

Salaries & Wages

0.00

Overtime

0.00

Total Salaries & Wages

0.00

General Expenses

Passes & Applications

0.00

Water Treatment

0.00

Materials & Supplies

0.00

Suits for Guards

0.00

Telephone

400.00

Electricity

2,820.00

Gas

500.00

Sewage

80.00

Water

0.00

Stormwater Fee

288.00

Grounds Keeping

0.00

Maintenance & Repairs

0.00

Contract/Pool Maintenance

0.00

Furniture/Equipment

0.00

Total General Expenses

4,088.00

TOTAL SWIMMING POOL

\$4,088.00



**BOROUGH OF WHITEHALL
2021 BUDGET**

GENERAL FUND-EXPENDITURES

PARKS & RECREATION

RECREATION PROGRAMS

2021 BUDGET

Salary & Wages	68,361.00
Recreation Board Program	25,000.00
Summer Park Programs	3,500.00
Summer Recreation Equip't & Supplies	3,000.00
Mileage Reimbursement	250.00
Inter-Playground Transportation	1,000.00
Senior Academy	0.00

Total Expenses Recreation Programs **101,111.00**

PARKS & TENNIS COURT MAINTENANCE

Materials & Supplies - Parks	1,000.00
Maintenance & Repairs - Parks	10,000.00
Tennis/Maintenance & Repairs	500.00
Electricity	3,200.00
Sewage	1,200.00
Water	2,800.00
Stormwater Fee	2,784.00

Total Parks Maintenance **21,484.00**

TOTAL PARKS & RECREATION

\$122,595.00



BOROUGH OF WHITEHALL 2021 BUDGET

GENERAL FUND-EXPENDITURES

INSURANCE & BENEFITS

<u>Insurance</u>	<u>2021 BUDGET</u>
Property & Liability Insurance	80,000.00
Workmen's Compensation	173,000.00
Employee Testing Services	500.00
Public Officials Liability Ins.	19,407.00
Police Prof. Liability Ins.	30,865.00
Total Insurance	303,772.00
<u>Benefits</u>	
Medical, Dental & Vision Insurance	770,000.00
Employee Wellness Program	2,000.00
Term Life Insurance	25,600.00
Retirement Life Insurance	400.00
Social Security & Medicare	156,500.00
Unemployment Compensation	13,140.00
Gen Employees Pension Contrib.	248,416.00
Police Pension Contribution	970,921.00
Total Benefits	2,186,977.00
TOTAL INSURANCE & BENEFITS	\$2,490,749.00



**BOROUGH OF WHITEHALL
2021 BUDGET**

GENERAL FUND-EXPENDITURES

DEBT SERVICE/TRANSFERS	<u>2021 BUDGET</u>
Principal & Interest-2011 Note	188,962.00
Transfer to Capital Projects	605,500.00
Capital Appropriation-Fire Equipment	100,000.00
Capital Appropriation-Parks	125,000.00
Capital Appropriation-Pool	0.00
TOTAL TRANSFERS & DEBT SERVICE	<u>\$1,019,462.00</u>



**BOROUGH OF WHITEHALL
2021 BUDGET**

GENERAL FUND-EXPENDITURES

LIBRARY	<u>2021 BUDGET</u>
Library Contribution	389,760.00
TOTAL LIBRARY	<u>\$389,760.00</u>



**BOROUGH OF WHITEHALL
2021 BUDGET**

STORM SEWER FUND

REVENUES	<u>2021 BUDGET</u>
Interest Earnings	1,000.00
Storm Sewer Fees	680,000.00
Storm Sewer Fees-Delinquent	50,000.00
Transfer from Fund Balance	728,485.40
TOTAL REVENUE	<u>\$1,459,485.40</u>

EXPENDITURES	<u>2021 BUDGET</u>
Engineering-MS4 Compliance	50,000.00
Billing Costs	25,000.00
Storm Sewer Maintenance	0.00
Storm Sewer Emergency	50,000.00
Engineering-Other Stormwater Projects	163,500.00
Construction-Other Stormwater Projects	905,000.00
Principal & Interest-2017 Note	265,985.40
TOTAL EXPENDITURES	<u>\$1,459,485.40</u>



BOROUGH OF WHITEHALL 2021 BUDGET

SANITARY SEWER FUND

<u>REVENUES</u>	<u>2021 BUDGET</u>
Interest Earnings	12,000.00
Sewer User Fees	4,381,650.00
ALCOSAN Reimbursement	16,000.00
Sewer Tap-In Fees	5,000.00
Delinquent Sewage/Jordan	70,000.00
Sewer User Fees-Pleasant Hills	240,000.00
Evidence of Compliance	5,000.00
Transfer from Fund Balance	1,560,492.00
TOTAL REVENUE	\$6,290,142.00

5 YEAR HISTORY OF SANITARY SEWER USER CHARGES

YEAR	ALCOSAN CHARGE/1000G	WHITEHALL BOROUGH CHARGE/1000 Gallons	TOTAL CHARGE/1000G	ALCOSAN SERVICE CHARGE
2016	6.23	3.61	9.84	13.07
2017	6.91	4.01	10.92	14.51
2018	7.42	4.30	11.72	15.60
2019	7.94	4.60	12.54	16.69
2020	8.50	4.59	13.09	17.86
2021	9.10	4.91	14.01	19.11

<u>EXPENDITURES</u>	<u>2021 BUDGET</u>
Salaries & Wages	162,000.00
Auditors Fee	3,000.00
Materials & Supplies	1,000.00
Shacog Sewer Machine, Camera	14,000.00
Postage, Water Shut Off Fees	2,000.00
Water Usage Data	4,100.00
Delinquent Sewage/Jordan	4,500.00
Sewage Billing Costs	17,800.00
City of Pittsburgh	15,082.00
Payment/ALCOSAN	3,747,660.00
Payment/Pleasant Hills	119,000.00
Engineering-Other Projects	435,000.00
Construction-Other Projects	300,000.00
Emergency Sewer Projects	50,000.00
PH Authority	103,000.00
O&M-Construction Projects	1,220,000.00
Insurance Allocation	92,000.00
TOTAL EXPENDITURES	\$6,290,142.00



**BOROUGH OF WHITEHALL
2021 BUDGET**

2017 DOVERDELL DRIVE STORM SEWER FUND

<u>REVENUES</u>	<u>2021 BUDGET</u>
Interest Earnings	100.00
Transfer from Fund Balance	0.00
	<hr/>
TOTAL REVENUE	<u><u>\$100.00</u></u>

<u>EXPENDITURES</u>	<u>2021 BUDGET</u>
Doverdell Drive Construction	0.00
	<hr/>
TOTAL EXPENDITURES	<u><u>\$0.00</u></u>



BOROUGH OF WHITEHALL 2021 BUDGET

CAPITAL PROJECTS FUND

REVENUES	<u>2021 BUDGET</u>
Interest Earnings	100.00
DCNR Grant-Prospect Park	85,000.00
DCNR Grant-Union Park	59,000.00
Transfer from General Fund	830,500.00
TOTAL REVENUE	<u>\$974,600.00</u>
EXPENDITURES	<u>2021 BUDGET</u>
<u>General Government</u>	
Furniture-Admin	5,000.00
Total General Government	<u>5,000.00</u>
<u>Public Safety</u>	
Building Improvements	140,000.00
Dispatch Improvements	15,000.00
Radar /ENRADD	4,500.00
Bulletproof Vests	5,000.00
In-Car Cameras	20,000.00
Electronic Signs	11,000.00
Total Public Safety	<u>195,500.00</u>
<u>Public Works</u>	
McRoberts Landslide	230,000.00
Old Salt Shed Conversion	175,000.00
Total Public Works	<u>405,000.00</u>
Parks Projects	210,000.00
Total Parks & Recreation	<u>210,000.00</u>
TOTAL EXPENDITURES	<u>\$815,500.00</u>
Surplus (Use) to/of Fund Balance	<u>\$159,100.00</u>



**BOROUGH OF WHITEHALL
2021 BUDGET**

LIQUID FUELS FUND

REVENUES	<u>2021 BUDGET</u>
Interest Earnings	600.00
Share of Liquid Fuels Tax	354,535.00
Transfer from Fund Balance	144,865.00
TOTAL REVENUE	<u>\$500,000.00</u>

EXPENDITURES	<u>2021 BUDGET</u>
Traffic Signal Maintenance	0.00
Road Salt	0.00
Street Lighting	0.00
Salt Dome	0.00
Street Resurfacing	500,000.00
TOTAL EXPENDITURES	<u>\$500,000.00</u>



BOROUGH OF WHITEHALL 2021 BUDGET

ASSET FORFEITURE FUND

REVENUES	<u>2021 BUDGET</u>
Federal Forfeiture Reveune	0.00
Transfer from Fund Balance	0.00
TOTAL REVENUE	<u>\$0.00</u>
EXPENDITURES	<u>2021 BUDGET</u>
Supplies & Equipment	0.00
TOTAL EXPENDITURES	<u>\$0.00</u>