

Verona Borough 2021 Revised Budget

				2021	2021	2021	2021
				General Fund	Sewer Fund	Liquid Fuels	Total all funds
<b>300</b>	<b>·</b>	<b>Revenues</b>					
		<b>301-000</b>	<b>· Real Estate Taxes</b>				
			<b>301-100</b>	<b>· Real Estate Tax - Current Year</b>	728,150		\$ 728,150
			<b>301-200</b>	<b>· Real Estate Tax - Prior Year</b>	10,000		\$ 10,000
			<b>301-400</b>	<b>· Real Estate Tax - Delinquent</b>	80,000		\$ 80,000
			<b>301-000</b>	<b>· Real Estate Taxes - Other</b>			\$ -
			<b>Total 301-000</b>	<b>· Real Estate Taxes</b>	818,150	-	\$ 818,150
		<b>310-000</b>	<b>· Local Tax Enabling Act Taxes</b>				
			<b>310-100</b>	<b>· Real Estate Transfer Tax</b>	28,000		\$ 28,000
			<b>310-210</b>	<b>· Earned Income Tax - Current</b>	285,000		\$ 285,000
			<b>310-220</b>	<b>· Earned Income Tax - Delinquent</b>			\$ -
			<b>310-510</b>	<b>· Local Services Tax - Current</b>	56,000		\$ 56,000
			<b>310-520</b>	<b>· Local Services Tax - Delinquent</b>			\$ -
			<b>310-000</b>	<b>· Local Tax Enabling Act Taxes - Other</b>			\$ -
			<b>Total 310-000</b>	<b>· Local Tax Enabling Act Taxes</b>	369,000	-	\$ 369,000
		<b>321-000</b>	<b>· Business Licenses and Permits</b>				
			<b>321-400</b>	<b>· Licensing Fees</b>			\$ -
			<b>321-500</b>	<b>· Regulated Rental License</b>	20,500		\$ 20,500
				<b>Business Licenses and Permits</b>			\$ -
			<b>321-500</b>	<b>· Regulated Rental License - Other</b>			\$ -
			<b>Total 321-500</b>	<b>· Regulated Rental License</b>			\$ -
			<b>321-600</b>	<b>· Solicitation Permits</b>			\$ -
			<b>321-700</b>	<b>· Business and Amusement Licenses</b>	14,600		\$ 14,600
			<b>321-800</b>	<b>· Cable Television Franchise</b>	36,500		\$ 36,500
			<b>321-900</b>	<b>· Clearwire Fee</b>			\$ -
			<b>321-000</b>	<b>· Business Licenses and Permits - Other</b>			\$ -
			<b>Total 321-000</b>	<b>· Business Licenses and Permits</b>	71,600	-	\$ 71,600
		<b>331-000</b>	<b>· Fines and Forfeits</b>				\$ -
			<b>331-110</b>	<b>· Fines - Vehicle Code Violations</b>	20,000		\$ 20,000
			<b>331-120</b>	<b>· Fines - Violations of Ordinance</b>	5,000		\$ 5,000

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			General Fund	Sewer Fund	Liquid Fuels	Total all funds
		331-130 · Fines - State Police Fines	1,200			\$ 1,200
		331-140 · Fines - Non-Vehicle Police				\$ -
		331-150 · Fines - County DUI Fines				\$ -
		331-170 · Parking Tickets Boro	4,000			\$ 4,000
		331-000 · Fines and Forfeits - Other	500			\$ 500
		<b>Total 331-000 · Fines and Forfeits</b>	<b>30,700</b>	<b>-</b>	<b>-</b>	<b>\$ 30,700</b>
		341-000 · Interest Earnings				
		341-010 · Interest on Checking				\$ -
		341-000 · Interest Earnings - Other				\$ -
		<b>Total 341-000 · Interest Earnings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
		342-000 · Rents and Royalties				
		342-200 · Rental Income				\$ -
		342-000 · Rents and Royalties - Other				\$ -
		<b>Total 342-000 · Rents and Royalties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
		350-000 · Intergovernmental Revenue				
		350-010 · Federal Appropriations/Grants				\$ -
		350-013 · State Grants	441,655			\$ 441,655
		350-016 · County Grants				\$ -
		350-000 · Intergovernmental Revenue - Other	12,500			\$ 12,500
		<b>Total 350-000 · Intergovernmental Revenue</b>	<b>454,155</b>	<b>-</b>	<b>-</b>	<b>\$ 454,155</b>
		355-000 · State Shared Revenue and Ent.				
		355-010 · Public Utility Realty Tax	1,400			\$ 1,400
		355-040 · Alcoholic Beverages Licenses				\$ -
		355-060 · Supplemental State Pension Aid	35,000			\$ 35,000
		355-070 · Foreign Fire Insurance				\$ -
		355-080 · Highway Aid Revenue	-		79,000	\$ 79,000
		355-090 · Regional Sales Tax	90,000			\$ 90,000
		355-000 · State Shared Revenue and Ent. - Other				\$ -
		<b>Total 355-000 · State Shared Revenue and Ent.</b>	<b>126,400</b>	<b>-</b>	<b>79,000</b>	<b>\$ 205,400</b>

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		2021	2021	2021	2021
		General Fund	Sewer Fund	Liquid Fuels	Total all funds
<b>361-000 · Charges for Services</b>					
	361-300 · Planning, Subdivision, and Land	700			\$ 700
	361-320 · Fees for Engineering Review				\$ -
	361-325 · No Lien Letters	1,000			\$ 1,000
	361-330 · Zoning Fees	2,500			\$ 2,500
	361-340 · OCCUPANCY PERMITS	7,000			\$ 7,000
	361-400 · Sewer Rental Revenue				\$ -
	361-500 · Miscellaneous Fees	2,000			\$ 2,000
	361-000 · Charges for Services - Other				\$ -
<b>Total 361-000 · Charges for Services</b>		<b>13,200</b>	<b>-</b>	<b>-</b>	<b>\$ 13,200</b>
<b>362-000 · Public Safety</b>					
	362-100 · Special Police Services Reimbur				\$ -
	362-125 · YOUTH GROUP				\$ -
	362-140 · School Crossing Guard Reimburse	16,000			\$ 16,000
	362-200 · DUI Task Force				\$ -
	362-400 · Protective Inspections and UCC				\$ -
	362-470 · Street Opening Permits	4,000			\$ 4,000
	362-500 · Miscellaneous Fees	2,000			\$ 2,000
	362-000 · Public Safety - Other				\$ -
<b>Total 362-000 · Public Safety</b>		<b>22,000</b>	<b>-</b>	<b>-</b>	<b>\$ 22,000</b>
<b>363-000 · Highways and Streets</b>					
	363-510 · Contracted Snow Removal	3,111			\$ 3,111
	363-520 · Contracted Street Sweeping				\$ -
	363-000 · Highways and Streets - Other				\$ -
<b>Total 363-000 · Highways and Streets</b>		<b>3,111</b>	<b>-</b>	<b>-</b>	<b>\$ 3,111</b>
<b>364-000 · Sanitation</b>					
	364-300 · Solid Waste Collection and Disp	250			\$ 250
	364-510 · Sale of Recycling Bins				\$ -
	364-000 · Sanitation - Other				\$ -

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		2021	2021	2021	2021
		General Fund	Sewer Fund	Liquid Fuels	Total all funds
	Total 364-000 · Sanitation	250			\$ 250
	367-000 · Culture				\$ -
	369-000 Sewer Fees				\$ -
	369.400 Sewage Fees		853,259		\$ 853,259
	Total 369-000 Sewer Fees	-	853,259	-	\$ 853,259
	380-000 · Miscellaneous Revenue				
	380-100 · Parking Lot Revenue	4,800			\$ 4,800
	380-150 · Farmers Market	1,275			\$ 1,275
	380-200 · Dividends				\$ -
	380-300 · Judgements and Damages				\$ -
	380-400 · Employee Health Insurance Contr				\$ -
	380-500 · Miscellaneous Revenue - Other	5,000			\$ 5,000
	380-600 · Sidewalk Revenue				\$ -
	380-700 · Drug Seizure Money				\$ -
	380-800 · Newsletter Revenue	4,000			\$ 4,000
	380-900 · Bike Derby	1,800			\$ 1,800
	380-000 · Miscellaneous Revenue - Other	39,000			\$ 39,000
	Total 380-000 · Miscellaneous Revenue	55,875	-	-	\$ 55,875
	387-000 · Contributions and Donations				
	387-300 · Donations - Recreation	3,000			\$ 3,000
	387-000 · Contributions and Donations - Other				\$ -
	Total 387-000 · Contributions and Donations	3,000	-	-	\$ 3,000
	391-000 · Proceeds - Fixed Asset Dispos				
	391-100 · Sales of Fixed Assets				\$ -
	391-200 · Loss of Fixed Assets				\$ -
	391-000 · Proceeds - Fixed Asset Dispos - Other				\$ -
	Total 391-000 · Proceeds - Fixed Asset Dispos	-	-	-	\$ -
	392-000 · Interfund Operating Transfers				
	392-008 · Transfers from Sewer Fund				\$ -

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				2021	2021	2021	2021
				General Fund	Sewer Fund	Liquid Fuels	Total all funds
		392-030 · Transfers from Capital Reserve [Liquid Fuels]		-			\$ -
		392-095 · Transfers from Operating Reserv					\$ -
		392-000 · Interfund Operating Transfers - Other					\$ -
		395-035 Transfer from Liquid Fuels		89,000			\$ 89,000
		<b>Total 392-000 · Interfund Operating Transfers</b>		<b>89,000</b>	<b>-</b>	<b>-</b>	<b>\$ 89,000</b>
<b>Total 300 · Revenues</b>				<b>2,056,441</b>	<b>853,259</b>	<b>79,000</b>	<b>\$ 2,988,700</b>
<b>400 · Expenditures</b>							
		<b>401-000 · Administration</b>					
		401-110 · Salary - Borough Manager		70,000			\$ 70,000
		401-111 · Salary - Other Admin		50,000			\$ 50,000
		401-112 · Salary - Ass't Borough Secretar					\$ -
		401-115 · Wages - Receptionist		24,544			\$ 24,544
		401-172 · Holiday / Vacation Pay					\$ -
		401-192 · FICA / Medicare		11,058			\$ 11,058
		401-194 · Unemployment Comp. Ins		800			\$ 800
		401-195 · Workers' Comp Insurance		531			\$ 531
		401-196 · Healthcare Insurance		12,000			\$ 12,000
		401-197 · Deferred Compensation Plan Con.					\$ -
		401-198 · Life Insurance					\$ -
		401-199 · Disability Insurance					\$ -
		401-201 · Consulting Fee					\$ -
		401-210 · Office Supplies		6,000			\$ 6,000
		401-215 · Postage and Delivery		1,200			\$ 1,200
		401-216 · Postage Machine Lease		120			\$ 120
		401-217 · Photocopier Lease		2,400			\$ 2,400
		401-241 · General Supplies		1,800			\$ 1,800
		401-321 · Telephone		4,800			\$ 4,800

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			General Fund	Sewer Fund	Liquid Fuels	Total all funds
		401-324 · Cellular Phone Allowance				\$ -
		401-337 · Automobile Allowance				\$ -
		401-342 · Printing	4,000			\$ 4,000
		401-344 · Newsletter	4,000			\$ 4,000
		401-351 · Property, General Liability Ins	4,091			\$ 4,091
		401-352 · Public Officials' Liability Ins	7,879			\$ 7,879
		401-353 · Surety Bond				\$ -
		401-361 · Electricity	7,000			\$ 7,000
		401-362 · Natural Gas	6,000			\$ 6,000
		401-366 · Water/Sewage	500			\$ 500
		401-420 · Dues, Subscriptions, and Member	7,500			\$ 7,500
		401-460 · Meetings and Conferences	-			\$ -
		401-750 · Minor Expenditures	4,000			\$ 4,000
		401-000 · Administration - Other				\$ -
		<b>Total 401-000 · Administration</b>	<b>230,223</b>	<b>-</b>	<b>-</b>	<b>\$ 230,223</b>
		<b>402-000 · Finance</b>				
		402-115 · Wages - P/T Bookkeeper				\$ -
		402-117 · Wages - P/T Accountant				\$ -
		402-172 · Holiday / Vacation Pay				\$ -
		402-192 · FICA / Medicare				\$ -
		402-310 · Payroll Services	4,000			\$ 4,000
		402-311 · Auditing Services	9,500			\$ 9,500
		402-312 · Accountant Services	24,000			\$ 24,000
		402-317 · Appraisal Services				\$ -
		402-318 · Bank Charges	1,500			\$ 1,500
		402-000 · Finance - Other				\$ -
		<b>Total 402-000 · Finance</b>	<b>39,000</b>	<b>-</b>	<b>-</b>	<b>\$ 39,000</b>
		<b>403-000 · Tax Collection</b>				
		403-130 · Real Estate Tax Comm. - Current	3,000			\$ 3,000

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			2021	2021	2021	2021
			General Fund	Sewer Fund	Liquid Fuels	Total all funds
		403-140 · Real Estate Tax Comm. - Delinq	8,900			\$ 8,900
		403-150 · Commissions - Earned Income Tax				\$ -
		403-160 · Commissions - Local Services Tx				\$ -
		403-510 · Refunds	1,200			\$ 1,200
		403-520 · UCC				\$ -
		403-540 · ACT 32				\$ -
		403-550 · General Expenditures				\$ -
		403-000 · Tax Collection - Other				\$ -
		<b>Total 403-000 · Tax Collection</b>	<b>13,100</b>	<b>-</b>	<b>-</b>	<b>\$ 13,100</b>
		<b>404-000 · Legal</b>				
		404-110 · Solicitor - Retainer	21,000			\$ 21,000
		404-111 · Solicitor - Hourly	25,000			\$ 25,000
		404-314 · Special Legal Services	27,000			\$ 27,000
		404-317 · Court Reporting	500			\$ 500
		404-318 · Codification	2,000			\$ 2,000
		404-319 · Tax Lien Filing Fees	4,000			\$ 4,000
		404-341 · Legal Advertising	5,000			\$ 5,000
		404-000 · Legal - Other				\$ -
		<b>Total 404-000 · Legal</b>	<b>84,500</b>	<b>-</b>	<b>-</b>	<b>\$ 84,500</b>
		<b>407-000 · Technology / Data Processing</b>				
		407-270 · Administration Hardware				\$ -
		407-271 · Administration Software	2,400			\$ 2,400
		407-272 · Police Hardware	1,200			\$ 1,200
		407-273 · Police Software				\$ -
		407-310 · Website Design and Maintenance	180			\$ 180
		407-325 · Internet Services				\$ -
		407-370 · Repairs and Maintenance				\$ -
		407-460 · Training				\$ -
		407-000 · Technology / Data Processing - Other				\$ -

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				2021	2021	2021	2021
				General Fund	Sewer Fund	Liquid Fuels	Total all funds
<b>Total 407-000 · Technology / Data Processing</b>				<b>3,780</b>	<b>-</b>	<b>-</b>	<b>\$ 3,780</b>
<b>408-000 · Engineering</b>							
		408-313 · Engr. Services - General		90,000			\$ 90,000
		408-317 · Engr. Services - Traffic					\$ -
		408-318 · Engr. Services - Mapping					\$ -
		408-319 · Engr. Services - Site Plan Rev					\$ -
		408-000 · Engineering - Other					\$ -
<b>Total 408-000 · Engineering</b>				<b>90,000</b>	<b>-</b>	<b>-</b>	<b>\$ 90,000</b>
<b>409-000 · General Government Building</b>							
		409-361 · Electricity					\$ -
		409-362 · Natural Gas					\$ -
		409-366 · Water / Sewage					\$ -
		409-373 · Repairs and Maintenance		4,000			\$ 4,000
		409-380 · Property Taxes					\$ -
		409-450 · Contracted Services - Janitor		6,992			\$ 6,992
		409-451 · Contracted Services - Maint.					\$ -
		409-740 · Major Expenditures					\$ -
		409-750 · Minor Expenditures					\$ -
		409-000 · General Government Building - Other					\$ -
<b>Total 409-000 · General Government Building</b>				<b>10,992</b>	<b>-</b>	<b>-</b>	<b>\$ 10,992</b>
<b>410-000 · Police</b>							
		410-110 · Salary - Police Chief		66,165			\$ 66,165
		410-111 · Salary - Sergeants		101,743			\$ 101,743
		410-112 · Salary - Officers (FT)		-			\$ -
		410-115 · Wages - Officers (PT)		72,000			\$ 72,000
		410-116 · Wages - Ticket Officer (PT)					\$ -
		410-117 · Wages - Secretary		33,903			\$ 33,903
		410-118 · Wages - Crossing Guards		32,000			\$ 32,000
		410-119 · Wages - Ordinance Officer					\$ -



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			2021	2021	2021	2021
			General Fund	Sewer Fund	Liquid Fuels	Total all funds
		410-174 · Educational Pay				\$ -
		410-180 · Overtime Pay	20,000			\$ 20,000
		410-181 · Overtime Pay - Events				\$ -
		410-185 · Vacation Pay Buy-Back				\$ -
		410-189 · Formal Training	4,000			\$ 4,000
		410-191 · Uniform Maintenance Allowance	5,000			\$ 5,000
		410-192 · FICA / Medicare	27,954			\$ 27,954
		410-194 · Unemployment Comp. Insurance	10,000			\$ 10,000
		410-195 · Workers' Compensation Ins	6,834			\$ 6,834
		410-196 · Healthcare Insurance	40,000			\$ 40,000
		410-197 · Police Pension Contributions	45,001			\$ 45,001
		410-198 · Life Insurance				\$ -
		410-199 · Disability Insurance				\$ -
		410-210 · Office Supplies				\$ -
		410-215 · Postage				\$ -
		410-231 · Vehicle Fuel	10,000			\$ 10,000
		410-239 · Ammunition and Range Supplies	2,500			\$ 2,500
		410-241 · General Supplies	4,000			\$ 4,000
		410-242 · Police Protection Supplies	3,000			\$ 3,000
		410-243 · Ticket Reader and supplies				\$ -
		410-310 · Auxillary Police				\$ -
		410-317 · Civil Service Commission				\$ -
		410-324 · Cellular Phone Service	3,700			\$ 3,700
		410-327 · Radio Equipment Maintenance				\$ -
		410-340 · Advertising and Printing				\$ -
		410-351 · Property, General Liability Ins	9,187			\$ 9,187
		410-352 · Police Professional Liability	6,009			\$ 6,009
		410-361 · Electricity				\$ -
		410-362 · Natural Gas				\$ -

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			2021	2021	2021	2021
			General Fund	Sewer Fund	Liquid Fuels	Total all funds
		410-373 · HQ Facility - Maintenance	4,000			\$ 4,000
		410-374 · Vehicle Maintenance	5,000			\$ 5,000
		410-420 · Dues, Subscriptions and Memb	1,500			\$ 1,500
		410-450 · Animal Control	2,000			\$ 2,000
		410-460 · Meetings and Conferences	500			\$ 500
		410-740 · Major Expenditures				\$ -
		410-745 · Police Vehicle Leases	-			\$ -
		410-750 · Minor Expenditures	15,000			\$ 15,000
		410-760 · Security Cameras	-			\$ -
		410-000 · Police - Other	300			\$ 300
		<b>Total 410-000 · Police</b>	<b>531,296</b>	<b>-</b>	<b>-</b>	<b>\$ 531,296</b>
		411-000 · Fire				
		411-195 · Workers' Comp. Insurance	10,736			\$ 10,736
		411-231 · Vehicle Fuel	1,000			\$ 1,000
		411-321 · Telephone Expense	1,252			\$ 1,252
		411-327 · Radio Equipment Maintenance				\$ -
		411-351 · Volunteer Firefighters Ins	7,584			\$ 7,584
		411-361 · Electricity	7,300			\$ 7,300
		411-362 · Natural Gas	1,000			\$ 1,000
		411-363 · Hydrant Services	9,300			\$ 9,300
		411-366 · Water/Sewage	850			\$ 850
		411-372 · Fire Alarm System				\$ -
		411-373 · HQ Facility - Repair and Maint				\$ -
		411-374 · Vehicle Maint / Repair	3,200			\$ 3,200
		411-520 · Contributions to Volunteer Fire	12,500			\$ 12,500
		411-540 · Foreign Fire State Allocation				\$ -
		411-740 · Major Expenditures	-			\$ -
		411-750 · Minor Expenditures				\$ -
		411-000 · Fire - Other				\$ -

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				2021	2021	2021	2021
				General Fund	Sewer Fund	Liquid Fuels	Total all funds
	Total 411-000 · Fire			54,722	-	-	\$ 54,722
	413-000 · UCC and Code Enforcement						\$ -
		413-310 · Code Enforcement / Property					\$ -
		413-313 · Building Inspection Services		-			\$ -
		413-750 · Minor Expenditures		500			\$ 500
		413-000 · UCC and Code Enforcement - Other					\$ -
	Total 413-000 · UCC and Code Enforcement			500	-	-	\$ 500
	414-000 · Planning and Zoning						\$ -
		414-117 · Solicitor - Zoning Hearing Bd.		-			\$ -
		414-317 · Court Reporting		-			\$ -
		414-450 · Comprehensive Plan		-			\$ -
		414-750 · Minor Expenditures					\$ -
		414-000 · Planning and Zoning - Other		-			\$ -
	Total 414-000 · Planning and Zoning			-	-	-	\$ -
	429-000 Sewer						\$ -
		429.364 Sewage Treatment Fees			550,000		\$ 550,000
	Total 429.000Sewer			-	550,000	-	\$ 550,000
	430-000 · Public Works						\$ -
		430-112 · Wages - Full Time		118,161			\$ 118,161
		430-115 · Wages - Part Time		7,500			\$ 7,500
		430-180 · Overtime Pay		15,000			\$ 15,000
		430-192 · FICA / Medicare		10,761			\$ 10,761
		430-194 · Unemployment Comp. Ins		4,000			\$ 4,000
		430-195 · Workers Compensation		2,817			\$ 2,817
		430-196 · Health Insurance		21,000			\$ 21,000
		430-197 · Non-Uniformed Pension Contrib.		3,700			\$ 3,700
		430-198 · Life Insurance					\$ -
		430-199 · Disability Insurance					\$ -
		430-231 · Vehicle Fuel		4,500			\$ 4,500

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		430-238 · Clothing and Uniforms	8,200			\$ 8,200
		430-241 · General Supplies	15,500			\$ 15,500
		430-245 · Highway Supplies	4,000			\$ 4,000
		430-260 · Small Tools and Minor Equip	5,000			\$ 5,000
		430-310 · Leaf Recycling Services				\$ -
		430-317 · Storm Sewer Contracted Maint.	8,000			\$ 8,000
		430-324 · Cellular Phone Service	1,700			\$ 1,700
		430-351 · Property, General Liability Ins	17,081			\$ 17,081
		430-361 · Electricity	-			\$ -
		430-362 · Natural Gas				\$ -
		430-366 · Water/Sewage	1,000			\$ 1,000
		430-368 · Contracted Dumpster Service	10,350			\$ 10,350
		430-370 · Repairs and Maintenance	12,000			\$ 12,000
		430-372 · Basic Street Maintenance	8,000			\$ 8,000
		430-373 · Repairs and Maintenance - Garag	4,000			\$ 4,000
		430-374 · Vehicle Maintenance	6,000			\$ 6,000
		430-720 · Vehicle Lease Payments	-			\$ -
		430-740 · Major Expenditures	352,000			\$ 352,000
		430-750 · Minor Expenditures	26,000			\$ 26,000
		430-751 · Road Salt	-		35,000	\$ 35,000
		430-800 · Street Lighting	-		65,000	\$ 65,000
		430-900 · Sidewalk Project				\$ -
		430-000 · Public Works - Other	500			\$ 500
		<b>Total 430-000 · Public Works</b>	<b>666,770</b>	<b>-</b>	<b>100,000</b>	<b>\$ 766,770</b>
		435-000 · Sidewalks and Crosswalks				\$ -
		435-310 · Traffic Line Painting Services				\$ -
		435-372 · Sidewalk/Crosswalk Expenditures				\$ -
		435-000 · Sidewalks and Crosswalks - Other				\$ -
		<b>Total 435-000 · Sidewalks and Crosswalks</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>

Verona Borough 2021 Revised Budget

		2021	2021	2021	2021
		General Fund	Sewer Fund	Liquid Fuels	Total all funds
	454-000 · Parks and Playgrounds				\$ -
	454-115 · Wages - Part Time				\$ -
	454-117 · Summer Labor	-			\$ -
	454-172 · Holiday / Vacation Pay				\$ -
	454-180 · Overtime				\$ -
	454-192 · FICA / Medicare	574			\$ 574
	454-194 · Unemployment Comp Ins	195			\$ 195
	454-195 · Workers' Comp. Insurance				\$ -
	454-196 · Healthcare Insurance				\$ -
	454-231 · Fuel				\$ -
	454-241 · General Supplies	1,600			\$ 1,600
	454-247 · Recreational Program Supplies	750			\$ 750
	454-311 · Auditing Services				\$ -
	454-324 · Cellular Phone Service				\$ -
	454-351 · Property, General Liability Ins				\$ -
	454-361 · Electricity	350			\$ 350
	454-362 · Natural Gas				\$ -
	454-366 · Water/Sewage	1,000			\$ 1,000
	454-373 · Repairs/Maint - Buildings	7,000			\$ 7,000
	454-740 · Major Expenditures	204,750			\$ 204,750
	454-750 · Minor Expenditures	500			\$ 500
	454-800 · Materials & Supplies - Other				\$ -
	454-000 · Parks and Playgrounds - Other	1,250			\$ 1,250
	<b>Total 454-000 · Parks and Playgrounds</b>	<b>217,969</b>	<b>-</b>	<b>-</b>	<b>\$ 217,969</b>
	457-000 · Civil / Military Celebrations				\$ -
	457-249 · Holiday Programs	3,250			\$ 3,250
	457-000 · Civil / Military Celebrations - Other	250			\$ 250
	<b>Total 457-000 · Civil / Military Celebrations</b>	<b>3,500</b>	<b>-</b>	<b>-</b>	<b>\$ 3,500</b>
	458-000 · Senior Citizen's Centers	7,000			\$ 7,000

Verona Borough 2021 Revised Budget

				2021	2021	2021	2021
				General Fund	Sewer Fund	Liquid Fuels	Total all funds
	Total 458 Senior Center			7,000	0	0	\$ 7,000
	471-000 · Debt Principal						\$ -
	472-000 · Debt Interest			60,000			\$ 60,000
	Total 472-000 Debt Service			60,000	-	-	\$ 60,000
492.001	Transfer to General Fund					89,000	\$ 89,000
	492.001	Total Transfer to General Fund		-	-	89,000	\$ 89,000
499-000 · Sewage Fee							\$ -
			<b>Total Expenditures</b>	<b>2,013,352</b>	<b>550,000</b>	<b>189,000</b>	<b>\$ 2,752,352</b>
							\$ -
			Revenue Over (under) expenditures	43,089	303,259	(110,000)	\$ 236,348
			01-01-2021 Fund Balance	(221,578)	551,954	156,420	\$ 486,796
			12-31-2021 Fund Balance (Estimate)	(178,489)	855,213	46,420	723,144

Verona Borough Budget Adjustment Worksheet April 17 2021

Budget	Revenue	Revenue Acct	Expenditures	Expense Acct	Net
<b>Original Adopted 2021 Budget</b>	3,149,687				
Correct Grants to remove CDBG that COG administers; does not flow through Borough books	(28,100)	001.350.013			
CCTV Stormsewer Grant	(111,000)	001.350.013			
Remove Liquid Fuels which will be recorded properly in Liquid Fuels Fund	(79,000)	001.355.080			
Remove Sewer Revenue which will be recorded properly in Sewer Fund	(853,259)	001.361.400			
			<b>Expenditures</b>	<b>Expense Acct</b>	<b>Net</b>
<b>Original Adopted 2021 Budget</b>			3,149,625		
Remove Street Light Expense to be paid from Liquid Fuels			(65,000)	001.430.800	
Remove Salt Expense to be paid from Liquid Fuels			(35,000)	001.430.751	
Remove Sewage Treatment Expense			(550,000)	001.499.000	
Adjust Expense for CDBG for actual local match expense of borough			(11,400)	001.430.740	
Eliminate Center/Athletic Storm Sewer Extension			(60,000)	001.430.740	
Eliminate Phase II Second Avenue			(95,000)	001.430.740	
Eliminate LED Street Lighting Project			(11,000)	001.430.750	
Eliminate Police Dept. New Workstation, Vent System, other necessary repairs			(8,000)	001.409.373	
Eliminate Comp Plan			(10,000)	001.414.450	
Eliminate Truck Purchase			(22,104)	001.430.720	
Eliminate Police Dept. new shotguns, radar warning sign, and body cameras			(12,470)	001.410.750	
Eliminate 1 PT DPW position (parks)			(7,500)	001.457.117	
Eliminate 1 PT DPW position (general)			0	001.430.115	
Postpone CCTV project to 2022 (match)			(144,000)	001.430.740	
Increase budget for janitor services to match Kirkman quote			2,000	001.409.450	
Eliminate ALOM Seven Springs conference for council members			(11,000)	001.401.460	

Verona Borough Budget Adjustment Worksheet April 17 2021

Budget	Revenue	Revenue Acct	Expenditures	Expense Acct	Net
Adjust expense for payroll to match expected costs from Paychex			(2,000)	001.402.310	
Eliminate addtional police training			(10,000)	001.410.189	
Eliminate bocce ball court			(10,000)	001.454.740	
Reduce budget for landscaping contractor			(5,000)	001.430.750	
Reduce budget for tree pruning contractor			(3,000)	001.430.750	
Eliminate hanging baskets			(2,500)	001.430.750	
Eliminate watering of hanging baskets			(2,000)	001.430.750	
Add interest for 2019 and 2020 police pension MMOs which was not budgeted for			10,001	001.410.197	
Adjust expected revenue from sale of Peterbilt 340 dump truck	(25,000)	001.380.000			
Eliminate donation to Verona's 150th celebration			0	001.457.249	
Eliminate vacant lot acquisition for 1st street			(3,000)	001.454.740	
Eliminate vacant lot acquisition for community garden			0	001.454.740	
Eliminate joint cost for LVAF wrestling event			0	001.454.247	
Eliminate trash can tops for the parks			0	001.454.241	
Eliminate t-trenches for Cribbs (separate line item, but already included in the Cribbs Pavilion costs)			(5,000)	001.454.373	
Reduce public works line item for basic street maintenance (budget - \$13k, haven't spent more than \$2k in last 3 years, \$10k 4 years ago)			(5,000)	001.430.372	
Eliminate minor expenditures for UCC and Code Enforcement			(2,500)	001.413.750	
Eliminate new CCTV cameras throughout the borough			(6,000)	001.413.750	
Eliminate dues, subscriptions, memberships for police department			(1,500)	001.410.420	
Reduce police "HQ facility maintenance"			(2,000)	001.410.373	
Reduce police protection supplies			(2,000)	001.410.242	
Eliminate new full time police officer			(41,600)	001.410.112	
Eliminate police appreciation day contribution			(700)	001.410.000	
Eliminate police new computer equipment			0	001.407.272	



Verona Borough Budget Adjustment Worksheet April 17 2021

<b>Budget</b>	<b>Revenue</b>	<b>Revenue Acct</b>	<b>Expenditures</b>	<b>Expense Acct</b>	<b>Net</b>
Reduce Newsletter expense to equal revenue			(2,000)	001.401.344	
Revised Total	2,053,328		2,013,352		<b>39,976</b>
Minimum Cash Calc	102,666		100,668		
12-31-2020 FB	(221,578)		(221,578)		
Prospective FB	(118,912)		(120,910)		

Verona Borough Budget Chart of Accounts Revisions

Amount	Old Number	Old Name	New Number	New Name	Notes
60,000	001.411.740	Major Equipment	001.472.000	Fire Truck Loan Interest	This re-allocates the fire department truck payment to debt service. *all of this amount is being booked to interest because the interest principal split is not known. A journal entry to split the principal to 001.471.740 should be on the TO DO list
550,000	01.499.000	Sewage Fee	008.429.364	Sewage Treatment	Moves Sewage Treatment Expense into Sewer Fund
353,259	001.361.400	Sewer Revenue	008.369.400	Sewer Revenue	Moves Sewer Fees Income into Sewer Fund
79,000	001.355.080.	Highway Aid	035.355.080	Highway Aid	Moves Liquid Fuels Income to Liquid Fuels Fund
35,000	01.430.751	Road Salt	035.430.751	Road Salt	Moves Salt expenses to Liquid Fuels Fund
65,000	01.430.800	Streetlights	035.430.800	Electricity Street Lights	Moves Street Light electrical expense to Liquid Fuels Fund
89,000	001.392.030	Transfer from Capital Reserve	01.392.035	Transfer from Liquid Fuels	Moves transfer from Liquid Fuels to proper account
89,000			035.492.001	Transfer to GF	