

**PORTAGE BOROUGH
GENERAL FUND
2021 Approved Budget**

GENERAL FUND GROUP:	2018		2019		2020		2021
Fund/Category	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Proposed
General Fund							
BEGINNING BALANCE, JANUARY 1	\$ 291,408	\$ 294,837.67	\$ 257,342.00	\$ 246,249.93	266,990	279,872.78	242,684
Transfer of Sanitation							
Less Amount to balance expenditures	\$ (109,624)		\$ (110,632.00)		-121,316		-126,590
Total Adjusted Balance	\$ 181,784	\$ 294,837.67	\$ 146,710.00	\$ 246,249.93	145,674	279,872.78	116,094
Revenues:							
Property Tax (Real and Personal)	\$ 257,681	\$ 238,897.63	\$ 253,800.00	\$ 273,433.82	252,724	247,873.46	250,721
Local Income Tax Receipts	\$ 348,000	\$ 385,110.27	\$ 352,600.00	\$ 398,884.10	359,900	379,824.40	359,400
Licenses and Permits	\$ 41,675	\$ 54,804.24	\$ 42,025.00	\$ 50,703.04	44,025	52,766.15	44,025
Fines & Forfeitures	\$ 15,000	\$ 18,403.76	\$ 16,000.00	\$ 14,372.13	15,000	13,479.25	14,000
Interest, Rents & Royalties	\$ 500	\$ 4,742.67	\$ 1,500.00	\$ 5,517.54	1,700	1,187.36	1,700
DCNR Peer Grant Project	\$ -	\$ -	\$ -	\$ -	0	9,013.52	1,050
Inter-Governmental	\$ 73,930	\$ 67,423.63	\$ 57,496.00	\$ 49,089.36	64,290	59,411.48	51,676
Charges for Services	\$ 2,950	\$ 4,002.12	\$ 2,850.00	\$ 3,182.55	3,100	3,153.14	3,100
Solid Waste	\$ 156,433	\$ 153,940.48	\$ 155,143.00	\$ 153,552.24	154,368	154,746.21	179,837
Miscellaneous	\$ -	\$ 75.00	\$ -	\$ 25,052.33	0	-16,398.64	0.00
Other Financing Sources	\$ -	\$ 4,838.52	\$ -	\$ 9,256.23	0	3,975.00	0
Unappropriated Funds	\$ 109,624		\$ 110,632.00	\$ -	121,316	0.00	126,590
Total	\$ 1,005,793	\$ 932,238.32	\$ 992,046.00	\$ 983,043.34	1,016,423	909,031.33	1,032,099
TOTAL REVENUE	\$ 1,005,793	\$ 932,238.32	\$ 992,046.00	\$ 983,043.34	1,016,423	909,031.33	1,032,099
TOTAL AVAILABLE	\$ 1,187,577	\$ 1,227,075.99	\$ 1,138,756.00	\$ 1,229,293.27	1,162,097	1,188,904.11	1,148,193
Disbursements:							
Direct Expenditures							
Administration	\$ 115,079	\$ 120,357.56	\$ 126,679.00	\$ 128,538.92	133,779	116,920.37	134,622
Tax collection	\$ 20,295	\$ 19,821.46	\$ 20,361.00	\$ 22,088.94	21,161	20,629.15	20,353
Taxes & Insurance	\$ 69,185	\$ 60,568.12	\$ 57,348.30	\$ 57,348.30	57,497	54,054.68	60,795
Municipal Building	\$ 12,200	\$ 11,721.51	\$ 12,200.00	\$ 8,907.17	12,205	9,004.95	16,750
Miscellaneous	\$ 17,859	\$ 22,074.74	\$ 22,948.00	\$ 22,898.00	24,027	23,277.00	21,268
Public Safety	\$ 212,753	\$ 182,160.37	\$ 114,108.48	\$ 182,373.21	210,584	174,703.03	198,095
Solid Waste	\$ 120,904	\$ 120,971.43	\$ 121,404.00	\$ 117,839.71	121,650	120,780.91	139,627
Public Works	\$ 237,729	\$ 226,474.51	\$ 208,043.00	\$ 186,282.57	228,711	199,753.81	230,498
Recreation and Culture	\$ 7,255	\$ 7,255.00	\$ 7,255.00	\$ 7,255.00	7,255	7,255.00	7,255
DCNR Peer Project	\$ -	\$ -	\$ -	\$ -	0	3,854.13	7146
Community Development	\$ 168,700	\$ 181,215.18	\$ 170,900.00	\$ 192,577.43	174,400	192,797.04	173,400
Debt Service	\$ 28,834	\$ 26,254.16	\$ 28,187.00	\$ 28,108.90	25,155	21,534.87	23,891
TOTAL DISBURSEMENTS	\$ 1,010,793	\$ 978,874.04	\$ 889,433.78	\$ 954,218.15	1,016,424	944,564.94	1,033,699
Total Revenues Less Disbursements		\$ (46,635.72)	\$ 102,612.22	\$ 28,825.19	\$ (1)	-35,533.61	\$ (1,602)
Unexpended Balance, December 31	\$ 176,784	\$ 248,201.95	\$ 249,322.22	\$ 275,075.12	145,673	244,339.17	114,494
Less Remaining Payroll & A/P, A/R							
Less Adjusting Entires P/R Liab		\$ (1,952.02)		\$ 4,797.66		-1,654.83	
ENDING FUND BALANCE, DECEMBER 31	\$ 176,784	\$ 246,249.93	\$ 249,322.22	\$ 279,872.78	145,673	242,684.34	114,494

Portage Borough
2021 Budget Detail
Revenues

			2018		2019		2020		2021
Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved	
Real Estate & Property									
1	301.100	Real Estate Taxes Current	\$ 223,713	\$ 208,355.09	\$ 220,229	\$ 229,568.94	\$ 219,298	\$ 210,710.29	\$ 217,495
2	301.400	Real Estate Taxes Delinquent	\$ 18,139	\$ 16,534.08	\$ 17,856	\$ 17,429.52	\$ 17,781	\$ 18,783.70	\$ 17,635
3	310.100	Real Est Transfer Tax	\$ 8,500	\$ 7,311.99	\$ 8,500	\$ 19,103.26	\$ 8,500	\$ 11,775.33	\$ 8,500
4	389.541	Fire Tax	\$ 6,779	\$ 6,362.20	\$ 6,674	\$ 6,957.21	\$ 6,645	\$ 6,385.89	\$ 6,591
5	389.542	Fire Tax Delinquent	\$ 550	\$ 334.27	\$ 541	\$ 374.89	\$ 500	\$ 218.25	\$ 500
Real Estate & Personel Property			\$ 257,681	\$ 238,897.63	\$ 253,800	\$ 273,433.82	\$ 252,724	\$ 247,873.46	\$ 250,721
Local Income Taxes									
6	305.150	Local Service Tax (LST)	\$ 18,500	\$ 21,381.11	\$ 18,000	\$ 22,091.07	\$ 18,500	\$ 17,760.47	\$ 18,500
7	310.010	Per Capita Current	\$ 2,000	\$ 1,486.60	\$ 1,600	\$ 1,973.13	\$ 3,400	\$ 3,787.70	\$ 3,400
8	310.021	Per Capita Delinquent				\$ 11.00			
9	310.210	Earned Income Tax Current	\$ 320,000	\$ 353,552.00	\$ 325,000	\$ 365,097.73	\$ 330,000	\$ 349,808.72	\$ 330,000
10	310.220	Earned Income Tax Prior	\$ 7,500	\$ 8,690.56	\$ 8,000	\$ 9,711.17	\$ 8,000	\$ 8,467.51	\$ 7,500
Local Income Taxes			\$ 348,000	\$ 385,110.27	\$ 352,600	\$ 398,884.10	\$ 359,900	\$ 379,824.40	\$ 359,400
Licenses and Permits									
11	321.600	Soliciting Permits	\$ 25	\$ 50.00	\$ 25	\$ -	\$ 25	\$ 60.00	\$ 25
12	321.700	Amusement Tax	\$ 1,500	\$ 1,975.00	\$ 1,500	\$ 1,475.00	\$ 1,500	\$ 2,250.00	\$ 1,500
13	321.800	Cable TV Franchise	\$ 40,000	\$ 48,357.24	\$ 40,000	\$ 47,658.04	\$ 42,000	\$ 50,191.15	\$ 42,000
14	362.410	Sidewalk/Street Permits	\$ 150	\$ 4,422.00	\$ 500	\$ 1,570.00	\$ 500	\$ 265.00	\$ 500
Licenses & Permits			\$ 41,675	\$ 54,804.24	\$ 42,025	\$ 50,703.04	\$ 44,025	\$ 52,766.15	\$ 44,025
Fines & Forfeits									
15	331.110	Fines-Local, State & Magistr	\$ 15,000	\$ 18,403.76	\$ 16,000	\$ 14,372.13	\$ 15,000	\$ 13,479.25	\$ 14,000
Fines & Forfeits			\$ 15,000	\$ 18,403.76	\$ 16,000	\$ 14,372.13	\$ 15,000	\$ 13,479.25	\$ 14,000
Interest, Rents & Royalties									
16	341.000	General Fund Int. Earned	\$ 500	\$ 4,742.67	\$ 1,500	\$ 5,517.54	\$ 1,700	\$ 1,187.36	\$ 1,700
Interest, Rents & Royalties			\$ 500	\$ 4,742.67	\$ 1,500	\$ 5,517.54	\$ 1,700	\$ 1,187.36	\$ 1,700

Portage Borough
2021 Budget Detail
Revenues

			2018		2019		2020		2021
Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved	
Intergovernmental Revenue									
17	355.009	Marcellus Shale Impact Fee	\$ 30	\$ 26.07	\$ 30	\$ -	\$ -	\$ -	\$ -
18	355.010	PURTA-Intergov Rev	\$ 650	\$ 627.90	\$ 650	\$ 573.67	\$ 600	\$ 658.17	\$ 650
19	355.060	State Aid	\$ 17,159	\$ 19,324.74	\$ 22,198	\$ 21,973.50	\$ 23,277	\$ 18,060.37	\$ 20,568
20	355.066	Workers Comp Reimb/Muny's	\$ 14,641	\$ 13,037.00	\$ 13,368	\$ 11,788.00	\$ 12,063	\$ 13,217.00	\$ 10,208
21	355.070	Fire Relief Allocation	\$ 11,000	\$ 9,524.44	\$ 10,500	\$ 10,444.35	\$ 10,500	\$ 10,549.20	\$ 10,500
22	355.080	Liquor Licenses	\$ 1,150	\$ 1,150.00	\$ 1,150	\$ 1,150.00	\$ 1,150	\$ 1,100.00	\$ 1,150
23	359.000	JHA- in Lieu Taxes	\$ 500	\$ 1,250.00	\$ 500	\$ 1,909.84	\$ 500	\$ 1,250.00	\$ 500
24	359.010	Police Reimbursements	\$ 7,500	\$ 1,183.48	\$ 2,000	\$ 1,250.00	\$ 2,000	\$ 376.74	\$ 1,000
25	380.003	Cty LFT Allocation	\$ 21,300	\$ 21,300.00	\$ 7,100	\$ -	\$ 14,200	\$ 14,200.00	\$ 7,100
Intergovernmental Revenue			\$ 73,930	\$ 67,423.63	\$ 57,496	\$ 49,089.36	\$ 64,290	\$ 59,411.48	\$ 51,676
DCNR Peer Project Grant									
1	353.001	DCNR Peer Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 9,000.00	\$ 1,000
2	353.003	Interest on Checking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13.52	\$ 50
Total DCNR Peer Grant Project			\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 9,013.52	\$ 1,050
Charges for Services									
26	361.000	General Government Charges		\$ 9.00		\$ 1.00	\$ -	\$ 36.25	
27	363.210	Meter Collection	\$ 750	\$ 1,078.12	\$ 750	\$ 426.55	\$ 1,000	\$ 621.89	\$ 1,000
28	363.211	PW Maint Svcs							
29	363.212	Handicap Parking Maint.	\$ 200	\$ 110.00	\$ 100	\$ 90.00	\$ 100	\$ 40.00	\$ 100
30	363.220	Parking Rent	\$ 2,000	\$ 2,805.00	\$ 2,000	\$ 2,595.00	\$ 2,000	\$ 2,455.00	\$ 2,000
31	363.520	Chipping Services				\$ 70.00			
Charges for Services			\$ 2,950	\$ 4,002.12	\$ 2,850	\$ 3,182.55	\$ 3,100	\$ 3,153.14	\$ 3,100
Solid Waste Collection									
32	364.300	Solid Waste Collection	\$ 156,433	\$ 153,824.40	\$ 155,143	\$ 153,380.64	\$ 154,368	\$ 154,631.81	\$ 179,837
33	364.305	Prior year/Restitutions		\$ 116.08		\$ 171.60		\$ 114.40	
Solid Waste Collection			\$ 156,433	\$ 153,940.48	\$ 155,143	\$ 153,552.24	\$ 154,368	\$ 154,746.21	\$ 179,837
Miscellaneous Revenue									
34	383.001	Misc Revenue & Refunds		\$ 75.00		\$ 2,295.99		\$ 6,357.70	
35	383.003	Fire Escrow Account				\$ 22,756.34		\$ (22,756.34)	
36	300.000	Carry over/unexpended	\$ 114,624		\$ 110,632		\$ 121,316		\$ 126,590
Miscellaneous Revenue			\$ 114,624	\$ 75.00	\$ 110,632	\$ 25,052.33	\$ 121,316	\$ (16,398.64)	\$ 126,590

**Portage Borough
2021 Budget Detail
Revenues**

			2018		2019		2020		2021
Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved	
Other Sources									
37	387.000	Contributions-Donations			\$ 250.00		\$ 2,000.00		
38	383.100	Construction Assessment					\$ 800.00		
39	395.000	Refund Prior Yr Expen		\$ 4,838.52	\$ 9,006.23		\$ 675.00		
40	393.000	Proceeds of Long term debt							
41	391.100	Sale of Fixed Assets					\$ 500.00		
		Other Sources	\$ -	\$ 4,838.52	\$ -	\$ 9,256.23	\$ -	\$ 3,975.00	\$ -
		Total Revenue	\$ 1,010,793	\$ 932,238.32	\$ 992,046	\$ 983,043.34	\$ 1,016,423	\$ 909,031.33	\$ 1,031,049

2021 Fiscal Impact

- 1 Real Estate Millage remains the same in 2021 at 16.5 mills. The assessed valuation has decreased in 2021 from \$237,079.10 to \$235,129.95 or (-1,949.15). Value of a mill is \$14,250.30.
- 2 Earned Income Tax remains the same at 1.5% for borough residents. Local Service Tax remains the same at \$52.00/year.
- 3 Per Capita is estimated to increase due to auditing the Per Capita in 2019 (747 residents were added to the list).
- 4 Decrease in Act 13 Impact fees due to Supreme Court decision on stripper wells.
- 5 Increase in Cable Franchise Fee due to 2016 Comcast Cable Negotiations and new 10 year agreement (2026).
- 6 County Aid to be reduced back to estimated annual amount of \$7,100.00.
- 7 Meter collection increased due to meter replacement program and certifications.
- 8 Fire Tax Delinquent revenue account from delinquent taxes (Cambria County).
- 9 State Aid calculation based on 2017 Actuarial and estimated payroll from 2020 estimate plus projected till year end
- 10 Decrease in Police Reimbursements for Cambria County Drug-DUI Task Force. This is a reimbursement of payroll.

**Portage Borough
2021 Budget Detail
Expenses-General Government**

			2018		2019		2020		2021
Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved	
Personnel									
1	400.113	Council Salary	\$ 6,289	\$ 6,288.66	\$ 7,862	\$ 6,885.03	\$ 7,862	\$ 5,322.47	\$ 7,862
2	400.121	Managers Salary	\$ 19,635	\$ 19,625.33	\$ 20,135	\$ 20,134.92	\$ 20,635	\$ 19,841.25	\$ 21,135
3	402.130	Administrative Ass't Salary	\$ 33,821	\$ 34,519.06	\$ 35,942	\$ 36,256.32	\$ 37,378	\$ 36,142.60	\$ 40,498
4	402.156	UPMC (Hosp,AD&D Life)	\$ 10,881	\$ 11,742.05	\$ 10,525	\$ 9,663.54	\$ 12,834	\$ 12,833.51	\$ 11,073
5	402.161	Fica-Employers Share	\$ 4,590	\$ 4,511.33	\$ 4,839	\$ 4,774.92	\$ 4,965	\$ 4,610.09	\$ 5,094
6	402.162	PSAB/Unemployment Comp	\$ 570	\$ 570.00	\$ 570	\$ 570.00	\$ 570	\$ 570.00	\$ 570
7	402.163	Medicare Employers Share	\$ 1,073	\$ 1,055.07	\$ 1,131	\$ 1,116.72	\$ 1,161	\$ 1,078.18	\$ 1,191
8	402.182	Longevity	\$ 250	\$ 250.00	\$ 250	\$ 250.00	\$ 350	\$ 350.00	\$ 500
9	402.183	Overtime	\$ 2,400	\$ 1,670.76	\$ 2,400	\$ 1,814.40	\$ 2,400	\$ 1,954.60	\$ 2,400
10	402.191	Uniforms	\$ 300	\$ 300.00	\$ 300	\$ 300.00	\$ 300	\$ 300.00	\$ 300
Total Personnel			\$ 79,809	\$ 80,532.26	\$ 83,954	\$ 81,765.85	\$ 88,455	\$ 83,002.70	\$ 90,622
General Government Expenditures									
11	400.115	Auditing	\$ 5,000	\$ 5,000.00	\$ 5,500	\$ 6,458.66	\$ 5,500	\$ 5,500.00	\$ 5,500
12	400.158	Council Life Insurance	\$ 650	\$ 518.00	\$ 650	\$ 550.65	\$ 650	\$ 455.68	\$ 650
13	400.321	Telephone	\$ 900	\$ 987.84	\$ 1,000	\$ 972.23	\$ 1,000	\$ 1,006.31	\$ 1,000
14	400.325	Postage	\$ 550	\$ 398.07	\$ 500	\$ 533.05	\$ 500	\$ 343.60	\$ 500
15	400.341	Advertising	\$ 2,000	\$ 1,232.54	\$ 2,000	\$ 1,044.15	\$ 2,000	\$ 3,887.00	\$ 2,500
16	400.420	Dues, Subscription & Member.	\$ 1,900	\$ 1,160.67	\$ 1,900	\$ 1,142.33	\$ 1,900	\$ 1,301.37	\$ 1,900
17	400.460	Mayors Convention	\$ 400		\$ 400		\$ 400		\$ 400
18	400.490	Bank Fees	\$ 400	\$ 674.45	\$ 525	\$ 420.47	\$ 525	\$ 558.95	\$ 500
19	400.540	Donations	\$ 3,400	\$ 3,000.00	\$ 3,600	\$ 10,500.00	\$ 3,600	\$ 2,300.00	\$ 3,600
20	401.112	Mayor's Dues & Exp	\$ 500	\$ 60.00	\$ 500	\$ 60.00	\$ 500	\$ 60.00	\$ 500
21	402.193	Education/Training	\$ 200	\$ 45.00	\$ 200		\$ 200	\$ -	\$ 200
22	402.210	Office Supplies/Furniture	\$ 1,400	\$ 1,516.78	\$ 5,400	\$ 4,118.66	\$ 4,000	\$ 3,205.76	\$ 2,000
23	402.260	Computer Expense	\$ 1,500	\$ 1,356.00	\$ 2,000	\$ 1,374.29	\$ 2,000	\$ 1,142.48	\$ 4,000
24	402.310	Professional Services	\$ 600	\$ 578.00	\$ 600	\$ 633.16	\$ 600	\$ 468.25	\$ 800
25	402.350	Secretary Bond	\$ 350		\$ 350	\$ 656.00	\$ 350	\$ -	\$ 350

**Portage Borough
2021 Budget Detail
Expenses-General Government**

			2018		2019		2020		2021
Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved	
26	402.374	Maintenance Services	\$ 520	\$ 586.55	\$ 600	\$ (35.79)	\$ 600	\$ 295.13	\$ 600
27	404.314	Solicitor	\$ 9,000	\$ 13,051.63	\$ 10,000	\$ 15,619.77	\$ 13,000	\$ 10,722.50	\$ 13,000
28	406.000	Miscellaneous	\$ 2,000	\$ 1,585.83	\$ 2,000	\$ 556.93	\$ 2,000	\$ 1,116.64	\$ 2,000
29	408.310	Engineer	\$ 4,000	\$ 8,073.94	\$ 5,000	\$ 2,170.00	\$ 6,000	\$ 1,554.00	\$ 4,000
Administration/General Gvmt			\$ 35,270	\$ 39,825.30	\$ 42,725	\$ 46,774.56	\$ 45,325	\$ 33,917.67	\$ 44,000
Personnel & Administration			\$ 115,079	\$ 120,357.56	\$ 126,679	\$ 128,540.41	\$ 133,780	\$ 116,920.37	\$ 134,622
Tax Collector									
30	403.114	Real Estate Tax Collector Comm	\$ 11,631	\$ 10,736.40	\$ 11,457	\$ 27,454.10	\$ 11,454	\$ 11,044.20	\$ 11,362
31	403.116	EIT Commission & Fees	\$ 5,904	\$ 6,377.78	\$ 5,863	\$ 6,311.58	\$ 5,945	\$ 6,157.59	\$ 5,945
32	403.117	LST Commission & Fees	\$ 616	\$ 382.44	\$ 605.00	\$ 378.61	\$ 616.25	\$ 420.91	\$ 616.25
33	403.118	Realty Transfer Commission	\$ 170	\$ 146.25	\$ 170.00	\$ 208.75	\$ 180.00	\$ 228.37	\$ 180.00
34	403.119	Delinquent Real Estate Comm	\$ 907	\$ 826.85	\$ 900.00	\$ 760.01	\$ 900.00	\$ 892.86	\$ 900.00
35	403.120	Delinq Fire Tax Comm	\$ 27	\$ 16.74	\$ 27.00	\$ 15.91	\$ 25.00	\$ 10.20	\$ 25.00
36	403.210	Tax Collector Supplies	\$ 1,000	\$ 1,322.00	\$ 1,300.00	\$ 1,773.39	\$ 2,000.00	\$ 1,862.02	\$ 1,300.00
37	403.350	Tax Collector Bond	\$ 40	\$ 13.00	\$ 40.00	\$ 13.00	\$ 40.00	\$ 13.00	\$ 25.00
Total Tax Collector			\$ 20,295	\$ 19,821.46	\$ 20,362	\$ 36,915.35	\$ 21,160	\$ 20,629.15	\$ 20,353
Municipal Building									
38	409.140	MB Def Comp Janitorial	\$ 1,500	\$ 500.00	\$ 1,500	\$ 2,250.00	\$ 1,500	\$ 1,500.00	\$ 1,500
39	409.230	MB Cleaning Supplies	\$ 900	\$ 902.63	\$ 900	\$ 942.85	\$ 905	\$ 737.46	\$ 950
40	409.361	MB Electric Bill	\$ 3,500	\$ 3,273.23	\$ 3,500	\$ 2,147.32	\$ 3,500	\$ 1,841.07	\$ 3,500
41	409.362	MB Gas Bill	\$ 2,500	\$ 2,279.84	\$ 2,500	\$ 2,408.27	\$ 2,500	\$ 2,350.38	\$ 2,500
42	409.364	MB Water, Sewer Bill	\$ 300	\$ 310.68	\$ 300	\$ 313.81	\$ 300	\$ 306.79	\$ 300
43	409.374	Boro Roof project			\$ -	\$ 36.75		\$ 684.20	
44	409.373	MB Maintenance	\$ 3,500	\$ 4,455.13	\$ 3,500	\$ 1,154.42	\$ 3,500	\$ 1,585.05	\$ 8,000
Total Municipal Building			\$ 12,200	\$ 11,721.51	\$ 12,200	\$ 9,253.42	\$ 12,205	\$ 9,004.95	\$ 16,750

**Portage Borough
2021 Budget Detail
Expenses-General Government**

			2018		2019		2020		2021
Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved	
Miscellaneous									
45	482.400	Judgments & Loses		\$ 2,000.00					\$ -
46	686.000	Bonus	\$ 700	\$ 750.00	\$ 750	\$ 700.00	\$ 750		\$ 700
47	490.160	MMO Pension Oblig	\$ 17,159	\$ 19,324.74	\$ 22,198	\$ 22,198.00	\$ 23,277	\$ 23,277	\$ 20,568
Total Miscellaneous			\$ 17,859	\$ 22,074.74	\$ 22,948	\$ 22,898.00	\$ 24,027	\$ 23,277	\$ 21,268
Taxes and Insurance									
48	484.350	Workers CompInsurance-Boro Only	\$ 14,024	\$ 10,510.50	\$ 12,226	\$ 10,245.20	\$ 9,611	\$ 8,536.90	\$ 9,686
49	484.351	Workers CompInsurance-Fire Only	\$ 24,563	\$ 23,433.00	\$ 22,662	\$ 8,958.00	\$ 20,467	\$ 21,293.00	\$ 23,049
50	49.000	Unemployment Compensation/Taxes	\$ 800	\$ 521.26	\$ 850	\$ 523.30	\$ 524	\$ 550.94	\$ 524
51	486.350	Property & Liability Insurance	\$ 29,797	\$ 26,103.36	\$ 29,691	\$ 27,974.80	\$ 26,895	\$ 23,673.84	\$ 27,536
Total Taxes & Insurance			\$ 69,185	\$ 60,568.12	\$ 65,429	\$ 47,701.30	\$ 57,497	\$ 54,054.68	\$ 60,795
Total General Government			\$ 234,618	\$ 234,543.39	\$ 247,618	\$ 245,308.48	\$ 248,669	\$ 223,886.15	\$ 253,787

2021 Fiscal Impact

- 1 There will be 26 pay periods in 2021
- 2 Council remains the same at \$48.83 per meeting. Per the Charter, Council salaries can be increased every 4 years. Last increase in 2019
- 3 Borough Manager received a \$500.00/yer increase
- 4 Secretary received a 2% grade increase per the 2021 compensation plan and longevity increased from \$350 to \$500.00 for over 20 years of services.
- 5 Employer Unemployment Compensation remained the same for 2021 at 2.85%. The Base taxable wages remained the same at \$10,000.00 for 2021
- 6 Unemployment Compensation (PA UC Fund) allocated separately in 2021 for the solvency fee. Based on est 2020 gross payroll of \$294,684 at rate of .0024
- 7 Hospitalization from \$1,053.46/mo to \$906.72/mo. Decrease of \$146.74/mo or \$1,760.88/year
- 8 Council approved a 3 year audit engagement letter with Kotzan CPA & Associates on 11/4/19. Year ending 20-\$5,500; 2021-\$5,800.00; 2022-\$5,850.00
- 9 Office Supplies decreased in 2021 from 2020 from new office furniture
- 10 Computer expenses increased for 2021 for the purchase of a new desktop with software that is outdated. (Approximately \$2,000 for a Dell).
- 11 EIT Commission to Berkheimer remains the same in 2021 at a rate of 1.65% of collected earned income tax. (Estimated at EIT Revenue) plus postage and fees of \$500.00
- 12 The LST Commission to Berkheimer remains the same in 2021 at a rate of 2.25% of local service tax collected plus postage and fees of \$200.00
- 13 Workers Compensation for Fire Department only is with the State Workers Insurance Fund for 2021/2022 estimated at \$23,049 (Based on 5% increase)
- 14 The Workers Comp is then billed by population to Cassandra Borough and Portage Township as a revenue for the reimbursement
- 15 Workers Compensation for the Borough only with EMC Insurance for 2021/2022 estimated at \$9,687 (based on 5% of 2020/2021)
- 16 Commercial Liability/Property Insurance with EMC Insurance for 2021/2022 is estimated at \$27,536 (based on 5% increase from 2020/2021)
- 17 Donations Include: Portage Planning Comm-\$500.00; Woman's Club \$500.00; Summerfest-\$500.00; Winterfest-\$500.00; Bethany Church-\$100.00
Portage Library-\$1,000.00; Portage Senior Center-\$100.00. Food Pantry-200.00, plus \$200.00 for future donation requests in 2021
- 18 Real Estate Tax Collection based on amount collected at 5% commission of an estimated \$229,088.56, see payroll projections
- 19 The Electric is supplied through AEP for 48 months at .04224/kw from 1/29/2020 through 1/29/2024.

**Portage Borough
2021 Budget Detail
Expenses-Public Safety**

			2018		2019		2020		2021
Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved	
Personnel									
1	410.122	Chief Salary	\$ 50,336	\$ 50,317.20	\$ 53,394	\$ 53,939.31	\$ 55,536	\$ 53,646.25	\$ 47,008
2	410.140	Full time Patrol Officer	\$ 36,254	\$ 36,449.97	\$ 38,459	\$ 45,098.69	\$ 37,315	\$ 35,141.70	\$ 38,834
3	410.141	Part time Officers	\$ 51,316	\$ 34,648.92	\$ 47,343	\$ 25,640.19	\$ 48,316	\$ 27,453.46	\$ 40,479
4	410.144	Officer in charge					\$ -	\$ 2,833.48	\$ -
4	410.156	UPMC (Hosp,AD&D Life)	\$ 5,939	\$ 6,348.81	\$ 5,607	\$ 2,623.27	\$ 696	\$ 684.00	\$ 696
5	410.157	Opt-out Cafeteria Plan	\$ 3,900	\$ 3,900.00	\$ 3,900	\$ 4,875.00	\$ 7,800	\$ 6,825.00	\$ 7,800
6	410.158	Life Insurance PT Officers	\$ 1,100	\$ 1,192.75	\$ 1,100	\$ 197.00	\$ 1,100	\$ -	\$ 1,100
7	410.161	Fica Employer Contribution	\$ 8,901	\$ 7,920.17	\$ 9,030	\$ 8,567.43	\$ 9,372	\$ 8,063.65	\$ 7,137
8	410.162	PSAB/Unemployment Comp	\$ 1,710	\$ 1,396.06	\$ 1,995	\$ 1,382.00	\$ 1,995	\$ 1,360.01	\$ 1,995
9	410.163	Medicare Employer Contrib	\$ 2,082	\$ 1,882.04	\$ 2,112	\$ 1,937.73	\$ 2,192	\$ 1,885.86	\$ 1,669
10	410.181	Drug-DUI Task Force	\$ 7,500	\$ 882.64	\$ 2,000	\$ 1,794.64	\$ 2,000	\$ 376.74	\$ 1,000
11	410.182	Longevity	\$ 200	\$ 200.00	\$ 350	\$ 200.00	\$ 200	\$ 200.00	\$ -
12	410.183	Overtime	\$ 750	\$ 1,046.01	\$ 900	\$ 1,651.41	\$ 1,000	\$ 3,014.54	\$ 3,000
13	410.187	Hearings	\$ 1,300	\$ 300.00	\$ 1,500	\$ 437.66	\$ 1,000	\$ 567.89	\$ 1,000
14	410.191	Uniform Allowance	\$ 1,800	\$ 1,397.66	\$ 1,800	\$ 1,271.34	\$ 1,800	\$ 1,021.36	\$ 2,000
Total Personnel			\$ 173,087	\$ 147,882.23	\$ 169,490	\$ 149,615.67	\$ 170,322	\$ 143,073.94	\$ 153,718
Public Safety Expenditures									
15	410.192	Exams, Fees & Testing, Certif	\$ 1,000	\$ 520.00	\$ 1,000	\$ 15.00	\$ 1,000	\$ 339.00	\$ 1,000
16	410.231	Vehicle Operation	\$ 5,000	\$ 3,098.76	\$ 5,000	\$ 3,029.87	\$ 5,000	\$ 2,332.21	\$ 5,000
17	410.242	Materials and Supplies	\$ 2,000	\$ 661.97	\$ 2,000	\$ 485.35	\$ 2,000	\$ 454.18	\$ 2,000
18	410.250	Vehicle Repairs	\$ 2,000	\$ 745.97	\$ 2,000	\$ 2,361.61	\$ 2,000	\$ 684.33	\$ 2,000
19	410.260	Computer Expense	\$ 2,400	\$ 1,949.78	\$ 2,400	\$ 2,104.61	\$ 2,500	\$ 2,075.10	\$ 2,500
20	410.310	Professional Services	\$ 500	\$ 387.00	\$ 500	\$ 255.00	\$ 500	\$ -	\$ 500
21	410.321	Telephone	\$ 900	\$ 980.10	\$ 1,000	\$ 972.17	\$ 1,000	\$ 1,006.30	\$ 1,100
22	410.322	Wireless Charges/cruisers			\$ 540	\$ 401.79	\$ 540	\$ 480.78	\$ 540
23	410.324	Cellular Phone charge	\$ 480	\$ 480.00	\$ 480	\$ 400.00	\$ 480	\$ 360.00	\$ 480
24	410.325	Postage	\$ 100	\$ 131.59	\$ 100	\$ 6.20	\$ 100	\$ 61.85	\$ 100
25	410.327	Walkies and Radios/Flashlight	\$ 500	\$ -	\$ 500	\$ 130.73	\$ 500	\$ 77.22	\$ 4,900
26	410.750	Minor Equipment	\$ 2,000	\$ 4,780.32	\$ 2,000	\$ 426.50	\$ 2,000	\$ 85.63	\$ 2,000
Total Operating supplies & expenses			\$ 16,880	\$ 13,735.49	\$ 17,520	\$ 10,588.83	\$ 17,620	\$ 7,956.60	\$ 22,120
Total Police			\$ 189,967	\$ 161,617.72	\$ 187,010	\$ 160,204.50	\$ 187,942	\$ 151,030.54	\$ 175,838

**Portage Borough
2021 Budget Detail
Expenses-Public Safety**

			2018		2019		2020		2021
Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved	
27	411.541 Fire Tax to Fire Co.	\$ 7,329	\$ 6,661.21	\$ 6,674	\$ 7,367.36	\$ 7,184	\$ 6,564.73	\$ 6,800	
28	411.542 Pay't Foreign Fire Tax	\$ 10,500	\$ 9,524.44	\$ 10,000	\$ 10,444.35	\$ 10,500	\$ 10,549.20	\$ 10,500	
Total Fire		\$ 17,829	\$ 16,185.65	\$ 16,674	\$ 17,811.71	\$ 17,684	\$ 17,113.93	\$ 17,300	
Emergency Management									
29	412.540 Contributions to EMS	\$ 3,957	\$ 3,957.00	\$ 3,957	\$ 3,957.00	\$ 3,957	\$ 3,957.00	\$ 3,957	
30	412.242 Communication/Supplies	\$ 600	\$ -	\$ 600		\$ 600		\$ 600	
31	415.122 Pymt for EMS Director	\$ 400	\$ 400.00	\$ 400	\$ 400.00	\$ 400	\$ 400.00	\$ 400	
32	415.240 Emergency Supplies (Covid, Etc)	\$ 400	\$ 400.00	\$ 400	\$ 400.00	\$ 400	\$ 2,201.56	\$ 400	
Total Emergency Management		\$ 4,957	\$ 4,357.00	\$ 4,957	\$ 4,357.00	\$ 4,957	\$ 6,558.56	\$ 4,957	
Total Public Safety		\$ 212,753	\$ 182,160.37	\$ 208,641	\$ 182,373.21	\$ 210,583	\$ 174,703.03	\$ 198,095	
2021 Fiscal Impact									
1	There will be 26 pay periods in 2021								
2	Police Chief hired in December, 2021 at \$46,000 1st 6 months/\$48,000.00 after.								
3	Each full time and part time office received a 2% grade increase per the 2021 compensation plan								
4	Uniform increase of \$50.00 for each part time officer (from \$200.00 to \$250.00).								
5	Computer expense increase for Informant and Mach								
6	Minor Equipment increase of \$4,900.00 for 2 mobile unit radio and 5 portable radios as per Cambria County System Upgrade. (Also to include shoulder mics, etc.)								

**Portage Borough
2021 Budget Detail
Solid Waste**

			2018		2019		2020		2021
Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved	
REVENUE									
1	364.300	Solid Waste Collection	\$ 156,433.00	\$ 153,824.40	\$ 155,143.00	\$ 140,630.54	\$ 154,368.00	\$ 154,631.81	\$179,837.10
2	364.305	Prior Year/Restitutions		\$ 116.08		\$ 171.60		\$ 114.40	\$ -
Solid Waste Collection			\$156,433.00	\$153,940.48	\$ 155,143.00	\$140,802.14	\$154,368.00	#####	\$ 179,837.10

2021 Fiscal Impact

1 Bids for a three year contract (2021-2023) was awarded to Pro Disposal on December 18th, 2020. The cost to the residents in 2021 were set by Resolution 25-2020 at \$16.47 per month curbside service and \$31.50 per pack of ten (10) bags.

Calculations based on 890

Pre-paid Bags based on last year's totals

2021	
Unit Price	Amount
890	\$16.47
125	\$31.50
Total	\$179,837.10

EXPENDITURES			2018		2019		2020		2021
Contracted Costs									
1	427.450	Pro Disposal/Contract Svcs	\$ 115,904	\$ 114,825.48	\$ 115,904	\$ 113,722.54	\$ 133,627	\$ 114,420.54	\$ 133,627
2	427.451	Water Authority/Cont Svcs	\$ 5,000	\$ 6,145.95	\$ 5,500	\$ 4,117.17	\$ 7,500	\$ 6,360.37	\$ 6,000
Total Contracted Costs			\$ 120,904	\$ 120,971.43	\$ 121,404	\$ 117,839.71	\$ 141,127	\$ 120,780.91	\$ 139,627
TOTAL SOLID WASTE			\$ 120,904	\$120,971.43	\$ 121,404	\$117,839.71	\$ 141,127	#####	\$ 139,627

2021 Fiscal Impact

1 Bids for a three year contract (2021-2023) was awarded to Pro Disposal (Res 24-2020), 12/18/2020 Costs for curbside service is \$12.19/mo and the pre-paid bags (10) are \$27.50/pack.

Svc	890	\$12.19	\$130,189
Bags	125	\$27.50	\$3,438
			\$133,627

**Portage Borough
2021 Budget Detail
Expenses-Public Works**

	Account	Account Description	2018		2019		2020		2021 Approved
			Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	
Personnel									
1	430.122	Directors Salary-Maul	\$ 30,347	\$ 30,776.99	\$ 32,240	\$ 32,227.32	\$ 33,530	\$ 32,269.76	\$ 34,902
2	430.123	Director Salary-Bowman			\$ -		\$ -	\$ -	\$ -
3	430.139	Mechanic 2 (Steberger)	\$ 31,387	\$ 31,824.47	\$ 33,342	\$ 33,657.98	\$ 34,694	\$ 33,473.72	\$ 36,130
4	430.142	Casual Labor part time	\$ 5,000	\$ 3,763.14	\$ -	\$ 4,220.00	\$ -	\$ -	\$ -
5	430.143	Laborer 2 (Maul)	\$ 24,523	\$ -	\$ -		\$ -	\$ -	\$ -
6	430.144	Laborer 3 (Cadwallader)		\$ 16,956.04	\$ 26,062	\$ 26,026.94	\$ 27,165	\$ 25,620.17	\$ 28,267
7	430.152	Seasonal Employee	\$ 5,500	\$ 5,805.00	\$ 5,500	\$ -	\$ 6,000	\$ 5,600.00	\$ 6,000
8	430.155	Hospitalization Only	\$ 10,233	\$ -	\$ -	\$ 1,343.28	\$ 6,435	\$ 6,590.28	\$ 5,601
9	430.156	MEIT (AD&D & Life)	\$ 564	\$ 537.00	\$ 564	\$ 552.00	\$ 564	\$ 552.00	\$ 576
10	430.157	Opt Out Health Insurance	\$ 7,800	\$ 10,725.00	\$ 1,100	\$ 10,725.00	\$ 7,800	\$ 7,800.00	\$ 7,800
11	430.161	Fica-Employers Share	\$ 6,749	\$ 6,212.71	\$ 7,024	\$ 6,696.39	\$ 7,061	\$ 6,567.90	\$ 7,304
12	430.162	PSAB/Unemployment Comp	\$ 1,297	\$ 1,020.44	\$ 1,297	\$ 1,092.90	\$ 1,311	\$ 1,003.77	\$ 1,311
13	430.163	Medicare-Employers Share	\$ 1,578	\$ 1,452.97	\$ 1,643	\$ 1,566.10	\$ 1,651	\$ 1,536.05	\$ 1,708
14	430.182	Longevity	\$ 250	\$ 250.00	\$ 400	\$ 400.00	\$ 650	\$ 650.00	\$ 650
15	430.183	Overtime	\$ 4,050	\$ 2,137.06	\$ 4,050	\$ 1,531.79	\$ 4,050	\$ 2,227.11	\$ 4,050
16	430.191	Uniforms	\$ 900	\$ 860.18	\$ 900	\$ 834.38	\$ 900	\$ 581.66	\$ 900
Total Personnel			\$ 130,179	\$ 112,321.00	\$ 114,122	\$ 120,874	\$ 131,811	\$ 124,472.42	\$ 135,198
Public Works Expenditures									
17	430.192	Exams. Fees & Testing	\$ 250	\$ 256.56	\$ 250	\$ 189.00	\$ 250		\$ 250
18	430.231	Vehicle Operations (Fuel)	\$ 8,000	\$ 7,726.91	\$ 8,000	\$ 5,745.11	\$ 8,000	\$ 4,717.29	\$ 8,000
19	430.245	Road Supplies	\$ 7,000	\$ 5,976.17	\$ 7,000	\$ 6,544.44	\$ 8,000	\$ 5,587.09	\$ 8,000
20	430.246	Materials & supplies	\$ 3,500	\$ 2,417.05	\$ 3,500	\$ 2,824.12	\$ 3,500	\$ 1,611.85	\$ 3,500
21	430.250	Vehicle Repairs	\$ 10,500	\$ 14,305.78	\$ 8,000	\$ 12,592.57	\$ 10,000	\$ 7,405.12	\$ 14,000
22	430.251	Street Signs & Signals	\$ 1,500	\$ 564.29	\$ 2,000	\$ 2,754.08	\$ 2,000	\$ 1,118.91	\$ 2,000
23	430.260	Small Tools	\$ 2,300	\$ 935.12	\$ 2,300	\$ 471.26	\$ 2,300	\$ 864.41	\$ 2,300
24	430.261	Computer Expense	\$ 500	\$ 102.88	\$ 500	\$ 41.99	\$ 500	\$ 88.99	\$ 500
25	430.310	Professional Services				\$ 790.00	\$ -	\$ 1,893.70	\$ -
26	430.324	Cellular Phone Charge	\$ 240	\$ 240.00	\$ 240	\$ 240.00	\$ 240	\$ 240.00	\$ 240
27	430.360	Hydrant Service Fee Highland	\$ 100	\$ 80.04	\$ 100	\$ 80.69	\$ 100	\$ 87.96	\$ 100
28	430.361	Heat	\$ 1,250	\$ 1,747.54	\$ 2,000	\$ 1,469.15	\$ 2,000	\$ 2,277.05	\$ 2,500
29	430.362	Electric Bill	\$ 1,200	\$ 979.30	\$ 1,200	\$ 916.20	\$ 1,200	\$ 759.95	\$ 1,200
30	430.363	Water, Sewer	\$ 600	\$ 565.78	\$ 600	\$ 571.00	\$ 600	\$ 519.09	\$ 600
31	430.364	Telephone	\$ 720	\$ 638.81	\$ 720	\$ 688.17	\$ 720	\$ 688.47	\$ 720

**Portage Borough
2021 Budget Detail
Expenses-Public Works**

	Account	Account Description	2018		2019		2020		2021 Approved
			Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	
32	430.365	Building Maintenance	\$ 2,000	\$ 708.08	\$ 2,000	\$ 321.80	\$ 2,000	\$ 342.38	\$ 2,000
33	430.366	One Call Charges	\$ 150	\$ 96.96	\$ 150	\$ 60.24	\$ 150	\$ 55.12	\$ 150
34	430.368	Streetlighting	\$ 16,000	\$ 15,268.12	\$ 16,000	\$ 14,969.73	\$ 16,000	\$ 14,671.35	\$ 16,000
35	430.371	Alleys	\$ 1,714	\$ 1,283.18	\$ 4,000	\$ 2,247.66	\$ 4,000	\$ 372.67	\$ 4,000
36	430.373	Storm Sewers,Drains	\$ 3,000	\$ 1,224.53	\$ 3,000	\$ 2,219.75	\$ 3,000	\$ 2,358.91	\$ 3,000
37	430.374	Meter Repairs	\$ 250		\$ 2,520	\$ 472.00	\$ 6,000	\$ 5,379.05	\$ 6,000
38	430.610	County LFT Allocation	\$ 21,300	\$ 21,300.00	\$ 7,100	\$ -	\$ 14,200	\$ 14,200.00	\$ 7,100
39	430.434	Christmas Lights	\$ 550	\$ 732.41	\$ 1,000	\$ 748.93	\$ 1,000	\$ 184.75	\$ 1,000
40	430.435	PIP Fees at Dysart	\$ 140	\$ 128.00	\$ 140	\$ 88.00	\$ 140	\$ 92.00	\$ 140
41	430.740	Capitol Machinery/Equipment	\$ 7,500	\$ 5,600.00	\$ 6,000	\$ 5,125.00	\$ 6,000	\$ 5,562.00	\$ 7,000
42	430.741	New Maintenance Bldg Costs	\$ 17,286	\$ 31,276.00	\$ 5,000	\$ 1,987.60	\$ 5,000	\$ 4,203.28	\$ 5,000
Total Other Charges & Services			\$ 107,550	\$ 114,153.51	\$ 83,320	\$ 64,158.49	\$ 96,900	\$ 75,281.39	\$ 95,300
Total Public Works-Highway			\$ 237,729	\$ 226,474.51	\$ 197,442	\$185,032.57	\$ 228,711	\$ 199,753.81	\$ 230,498
Total Rep & Maint Bridge & Roads			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS			\$ 237,729	\$ 226,474.51	\$ 197,442	\$185,032.57	\$ 228,711	\$ 199,753.81	\$ 230,498

2021 Fiscal Impact

- 1 There will be 26 pay periods in 2021
- 2 Each full employee received a 2% cola and a 2% grade increase per the 2021 compensation plan
- 3 Seasonal Worker remains at \$10.00/hr but increase the base to \$6,000.00
- 4 Hospitalization decreased in 2021 from\$536.24/mo to \$466.72/mo or \$69.52/or \$834.24/yr
- 5 Vehicle Repairs include a \$6,600 for a service bed for the 2008 Pick-up Truck
- 6 Meter Repairs will remain the same at \$6,000.00 for another 24 meters over the 3 year meter replacement program that commenced in 2020.
- 7 Capital Machinery and Equipment will include a 12" backhoe bucket at\$1,200.00.
- 8 The Electric is supplied through AEP for 48 months at .04224/kw from 1/29/2020 through 1/29/2024.
- 9 New Maintenance Bldgs costs to include an epoxy paint for the floors.

**Portage Borough
2021 Budget Detail**

Expenses-Debt Service

			2018		2019		2020		2021
	Account	Account Description	Budget	Actual	Budget	Actual	Budget	As of 12/11/2020	Approved
Debt Service Expenditures									
1	471.200	Debt Principal	\$ 28,834	\$ 22,784.04	\$ 24,717	\$ 22,604.97	\$ 25,155	\$ 21,534.87	\$ 23,891
2	472.200	Debt Interest		\$ 3,470.12	\$ 3,470	\$ 3,023.86			
Total Debt Service			\$ 28,834	\$ 26,254.16	\$ 28,187	\$ 25,628.83	\$ 25,155	\$ 21,534.87	\$ 23,891
2021 Fiscal Impact									
					Yearly	Loan Date	Loan Pay off	Loan Amount	
1		Public Works Building based on \$70,000.00 for 10 yrs @ 3.475% interest Loan Payment amortized at \$2,080 (Quarterly Payments)			\$ 8,320.00	11/8/2016	11/30/2026	\$ 70,000.00	
2		2017 Police Interceptor USDA Grant/Loan in 2016 at 2.875% 5 years (\$284.00/mo Grant received \$20,700; Loan-15,800; boro-1162 = \$37,662.00 (10 pymts in 2021)			\$ 2,840.00	10/17/2016	10/17/2021	\$ 15,800.00	
3		2018 F550 Medium Duty Truck with dump bed and plow-\$70,570.00 split with LFT Financed with 1st Summit @ 60 months (5 Yrs) at 2.625% = \$1,256.47/mo split = \$628.24			\$ 7,538.88	1/5/2018	1/5/2023	\$ 75,000.00	
4		Public Works John Deere 310 SL Backhoe on \$49,300.00 at 1.98% interest for 60 months With a trade in of Case 621 BXT Loader (25,000) and M59 Kabota Backhoe (28,500) Split with Liquid Fuels quarterly/\$ 2596.00 (\$1,298 X 4 =\$5,192)			\$ 5,192.00	5/11/2020	5/11/2025	\$52,000.00	
Total Debt Pymts					\$ 23,890.88			\$ 212,800.00	

CITY, BOROUGH FIRST CLASS TOWNSHIP OR HOME RULE MUNICIPALITY

TAX LEVY ORDINANCE

Ordinance

AN ORDINANCE OF THE CITY OF _____
 BOROUGH OF _____
 TOWNSHIP OF _____
 BOROUGH OF Portage
 (Home Rule Municipality)

County of Cambria Commonwealth of Pennsylvania, fixing the tax rates for the year 2021

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted

By the City Council of the City of _____
 Borough Council of the Borough _____
 Board of Township Commissioners of the township of _____
 Governing Body of Borough of Portage
 (Home Rule Municipality)

County of Cambria, Commonwealth of Pennsylvania,

That a tax be and the same is hereby levied on all Real property
 Real Property and occupations within the
 occupations

BOROUGH OF PORTAGE subjects to taxation for the fiscal year 2021, as follows.

Tax rate for general purposes, the sum of	.....	.....	16.50	mills
on each dollar of assessed valuation, or the sum	.....	.....		cents
on each one hundred dollar of assessed valuation.				
For debt purposes, the sum of	.....	.....		mills
on each dollar of assessed valuation, or the sum	.....	.....		cents
on each one hundred dollar of assessed valuation.				
For Fire Protection purposes, the sum of	.....	.....	0.50	mills
on each dollar of assessed valuation, or the sum	.....	.....		cents
on each one hundred dollar of assessed valuation.				
For Ambulance purposes, the sum of	.....	.....		mills
on each dollar of assessed valuation, or the sum	.....	.....		cents
on each one hundred dollar of assessed valuation.				
For Recreation purposes, the sum of	.....	.....		mills
on each dollar of assessed valuation, or the sum.....	.....	.....		cents
on each one hundred dollar of assessed valuation.				
For Donations purposes, the sum of	.....	.....		mills
on each dollar of assessed valuation, or the sum	.....	.....		cents
on each one hundred dollar of assessed valuation.				
For Pension purposes, the sum of	.....	.....		mills
on each dollar of assessed valuation, or the sum	.....	.....		cents
on each one hundred dollar of assessed valuation.				

The same being summarized in tabular form as follows:

	Mills on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	16.50 Mills	Cents
Tax Rate for Debt Purposes	Mills	Cents
Tax Rate for Fire Protection Purposes	0.50 Mills	Cents
Tax Rate for Ambulance Purposes	Mills	Cents
Tax Rate for Recreation Purposes	Mills	Cents
Tax Rate for Donations Purposes	Mills	Cents
Tax Rate for Pension Purposes	Mills	cents
TOTAL	<u>17.00 Mills</u>	<u>0 Cents</u>

That any ordinance, or part of ordinance, conflicting with this ordinance be and the same is hereby repealed insofar as the same affects this ordinance.

Adopted this 18th day of December A.D. 2020

Presiding Officer of the Legislative Body

Tentative Figures for year 2021

Cambria County 2021 Assessed Valuation Summary
From Taxable totals line of summary

Ward 1	8,623,610	Total Millage-2021	16.5
Ward 2	5,744,820		
Total	<u>14,368,430</u> Value of 1 mill	\$14,368.43	0.5
Value of the mill	14,368.43	Fire 0.5 mill	7,184.22
Total Millage	16.5	Uncollectable	538.82
Real Estate Tax	<u>237,079.10</u>	New Fire Tax	<u>6,645.40</u>
Less Uncollectable	7.50% 17,780.93		
New Real Estate Tax Figure	<u>219,298.16</u>		

Per Capita

Cambria County Assessed Valuation Summary
From Taxable totals line of summary sheet

	2018	2019	2020	2021
Total Mills	16.5	16.5	16.5	16.5
Ward 1 (46)	8,720,100.00	8,678,340.00	8,623,610.00	8,557,930.00
Ward 2 (47)	5,937,620.00	5,751,080.00	5,744,820.00	5,692,370.00
Total	<u>14,657,720.00</u>	<u>14,429,420.00</u>	<u>14,368,430.00</u>	<u>14,250,300.00</u>
	14,657.72	14,429.42	14,368.43	14,250.30
				(118,130.00)
				(118.13)
Value of 1 mill is equal to	14,657.72	14,429.42	14,368.43	14,250.30
	14,657.72	14,429.42	14,368.43	14,250.30
millage	16.5	16.5	16.5	16.5
Real Estate Tax	<u>241,852.38</u>	<u>238,085.43</u>	<u>237,079.10</u>	<u>235,129.95</u>
				(1,949.15)
	Based on 7.5%	Based on 7.5%	Based on 7.5%	Based on 7.5%
Uncollectable	<u>18,138.93</u>	<u>17,856.41</u>	<u>17,780.93</u>	<u>17,634.75</u>
New Real Estate Tax Figure	<u>223,713.45</u>	<u>220,229.02</u>	<u>219,298.16</u>	<u>217,495.20</u>
Fire Protection-.5 mills	7,328.86	7,214.71	7,184.22	7,125.15
Uncollectable at 7.5/Delinquent	549.66	541.10	538.82	534.39
	<u>6,779.20</u>	<u>6,673.61</u>	<u>6,645.40</u>	<u>6,590.76</u>
Difference in value from previous ye	192.25	(228.30)	(60.99)	(118.13)
Census	2638	2638	2638	2638
Recreation Expense	2.75	2.75	2.75	2.75
Uncollectable	<u>7,254.50</u>	<u>7,254.50</u>	<u>7,254.50</u>	<u>7,254.50</u>

In 2016, Council motioned to increase the rate from 2.75 to 5.00 per capita for that year.

Tax Collector Wages based on collection for 2021

Real Estate Tax Gross		\$	235,129.95	
Per Capita		\$	3,400.00	
Fire		\$	7,125.15	
	Sub-Total	\$	245,655.10	
	Less 7.5% uncollectable	\$	18,424.13	
	Total to budget the commission based on	\$	227,230.97	
	Total Commission at 5%	\$	11,361.55	\$ 516.43