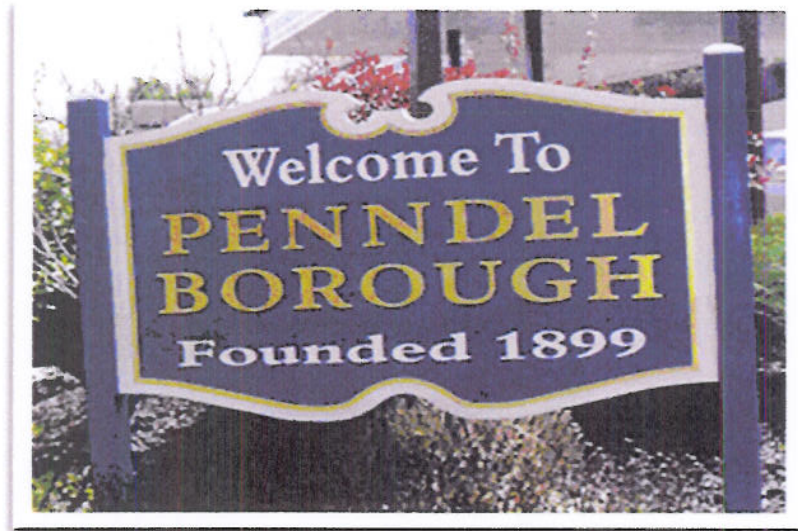


# **BOROUGH OF PENNDEL**



## **2017 BUDGET**

# **BOROUGH OF PENNDEL**

## **2017 BUDGET**

### **OFFICIALS**

#### Mayor

Robert H. Winkler

#### Borough Council

Kali Sodano, President

Gianpiero LoPiccolo, Vice-President

Barb Heffelfinger

Rich Flanagan

Karen Flowers

John Stratz

Beverly Wolfe

Marie Serota, Secretary/Treasurer

**BOROUGH OF PENNDEL**  
**2017 Budget**

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# Letter of Transmittal

**December 6, 2016**

**TO:** Penndel Borough Council

## **Introduction**

The proposed 2017 Budget is hereby submitted for your review and comment. The budget document consists of three sections:

### **Letter of Transmittal**

The Letter of Transmittal is an overview of the budget in commentary form, generally referred to as the Budget Message. It is prepared to provide Borough Council, administrative staff, and Borough residents with a narrative review of trends and factors affecting the proposed budget, and highlight areas of importance in the financial section. It also contains a summary of program and service delivery, cash position, and revenue and expense projections.

### **Operating, Capital, and Trust Funds Budgets**

The proposed 2017 Budget consists of ten funds detailing the projected revenues and proposed expenditures for the coming year in line item format. A three-year history of actual (audited) revenues and expenditures and year-end estimates for the current year indicate trends, and beginning and ending fund balances show cash position. A summary of the funds provides an overall financial snapshot of the organization.

### **Supporting Data/Budget Schedules**

The Supporting Data or Budget Schedules offer an additional level of detail for specific line items in each operating budget. This information provides Borough Council and the administrative staff with a detailed understanding of specific budget appropriations. Where supporting data is available, an alphabetical index provides easy reference to the supporting details. This information assists in further understanding the sources of revenue that support budget appropriations and the cost of Borough services, and provides more meaning to the budget projections.

The proposed budget is developed from an analysis of trends in revenues and expenditures from prior years, a detailed review of individual line item projections, an evaluation of programs and services, and current economic conditions. Allocating resources in the most efficient manner is important in maintaining accustomed service levels and providing needed capital improvements.

This budget design provides information at various levels of detail as described above to promote an understanding and evaluation of Borough services from a financial perspective.

## **The Budget Format**

The budget is prepared in a line item format using the Pennsylvania Chart of Accounts for local governments published by the State Department of Community and Economic Development (DCED). This format provides uniformity of account numbers and titles across department budgets and operating funds.

Uniformity in the budget format and consistency in posting revenues and expenditures to the line item accounts allows the Council and staff to monitor variations in budget appropriations during the fiscal year and from year to year. It simplifies review of monthly financial statements and translates to improved accuracy in accounting and budgeting.

The proposed 2017 Budget includes separate operating funds for general government, fire services, refuse collection, sewage collection and treatment, debt service, state highway aid allocations, and pension funds. Detailing these services in separate funds allows the costs for these government functions to be easily identifiable, providing Borough Council and residents with a clear understanding of how the Borough allocates resources for its program of service delivery.

The proposed budget also includes separate capital budgets. Capital appropriations for general purposes are budgeted in the Capital Reserve Fund, and appropriations for improvements to the sewage collection system are budgeted in the Sewer Capital Fund. Inter-fund transfers from the General Fund, Sewer Operating Fund, and revenue dedicated for capital projects provide funding for any proposed capital purchases or improvements. Other revenue may often include grant funds.

Separating capital appropriations from operating revenues and expenditures eliminates variations in government operating appropriations from year to year caused by one-time capital expenses.

In the General Fund, the *Result from Operations* represents the difference between annual revenues and expenditures before inter-fund transfers for capital appropriations or appropriations to other operating budgets.

This budget format standardizes the accounting function and simplifies the budget preparation process. The budget format also provides sufficient detail for readers to understand revenue and expenditure appropriations from year to year, and offers a broad overview of Borough government financial operations.

## **Budget Highlights**

Operating appropriations in the proposed 2017 Budget provide the resources needed to continue the level of Borough government service expected by residents. The appropriations support continuing levels of police service, fire and rescue services, maintenance of public roads and rights-of-way, park maintenance, refuse and recycling collections, and the operation of the sewer collection system. Appropriations also include payments on outstanding debt obligations, funding for certain infrastructure improvements, and capital equipment acquisition.

There are no proposed reductions in Borough services; however, appropriations in the General Fund include a change in the work schedule for the nine part-time police officers employed by the Borough that results in cost reductions.

Proposed capital appropriations include office equipment replacement such as computer systems and equipment for the new police station, concrete and landscaping work at Borough Hall, portable generators, and traffic signal improvements, including emergency pre-emption and signal upgrades, and acquisition of a new police vehicle through lease purchase. The budget also includes funding to improve .86 miles of the Borough road system, and a payment to the County for police emergency communications radios.

Road system improvements include resurfacing of Cynthia Avenue, DeHaven Avenue, Julie Avenue, West Woodland Avenue, and Clarissa Avenue. A Bucks County Community Development Block Grant funds the 2017 road-resurfacing project.

The proposed 2017 Budget includes a real estate tax increase of 5.48 mills, including 4.98 mills in the General Fund, and .5 mills in the Fire Services Fund. There is no increase in sewer user rates; however, there is a proposed increase of \$26.32 in the annual refuse collection fee. If Council adopts the proposed budget in its current form the total municipal tax rate will be 33.5 mills. The increase is the equivalent of \$66.30 for each \$10,000 of assessed valuation on Borough real estate.

### **Budget Overview**

The General Fund is the largest operating fund and accounts for many common local government services. These include police services, planning, zoning, and code enforcement services, general administration, financial accounting services, legal, engineering and information technology expenses, tax collection services, facilities maintenance, fleet maintenance, and public works services.

Appropriations from the General Fund are available for any legal expenditure; however, tax levies for special purposes such as fire services, and debt payments are available only for that purpose. For example, the Borough cannot use proceeds from the fire tax for police services. Revenues and expenditures in each fund are specific to that fund and its legally allowable purpose(s).

The General Fund, Sewer Operating Fund, and Refuse Fund account for all personnel, fringe benefit, insurance, utility, maintenance, and operational expenditures. Appropriations from other funds are limited to capital improvements or restricted purposes. Examples of the latter include debt payments, and volunteer fire company support.

Each Operating and Capital Fund in the proposed budget shows beginning fund balances, projected revenues, proposed expenditures, and ending fund balances for the new fiscal year, and highlights the cost for those separate and distinct government functions. All fund balances were reconciled to the latest audited financial statements

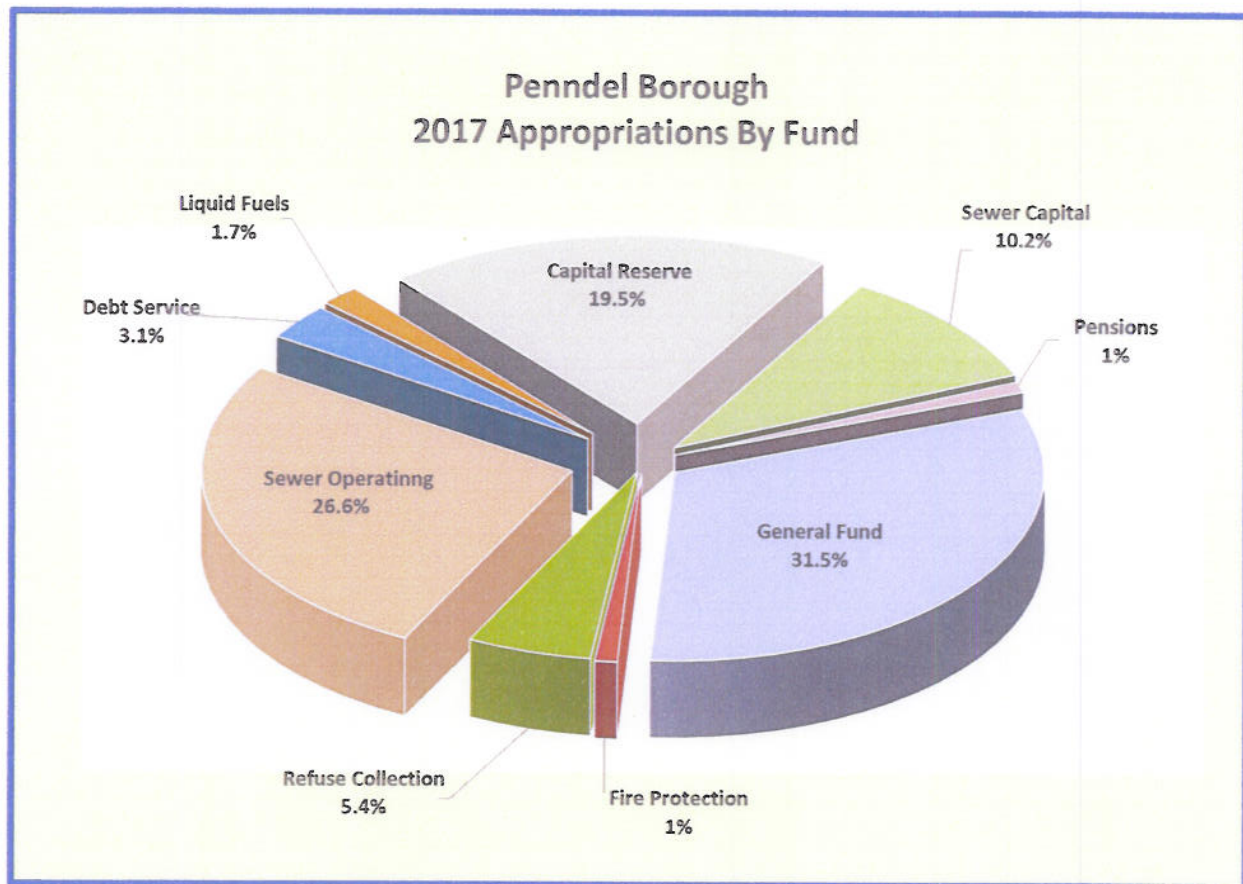
Police services remain the largest single expense in the operating budgets, with insurance, utilities, professional services, and contracted services (excluding refuse collection) accounting for a significant percentage of fixed costs.

**Total appropriations for all funds in the 2016 proposed budget is \$3.49 Million.**

General Fund appropriations total \$1.1 Million. Appropriations in other operating budgets include the Fire Protection Fund (\$34,000), Refuse Collection Fund (\$190,000), Sewer Operating Fund (\$930,000), Debt Service Fund (\$106,000) and Highway Aid Fund (\$60,000). Combined capital funds total just over \$1 Million.

The following chart shows proposed appropriations by fund:

## Penndel Borough 2017 Appropriations By Fund



### **General Fund**

The General Fund is the operating budget for general municipal purposes and includes appropriations for general government operations such as administration and finance, legal, engineering and other professional services, police and code enforcement, paid emergency rescue and fire services, planning and zoning administration, technology, highway facilities and fleet maintenance. There are also appropriations to support the work of appointed boards and commissions.

The primary revenue sources for the General Fund are real estate taxes, Act 511 taxes (local services and transfer taxes), business licenses, permit fees, grants, state-shared entitlements, and charges for service.

Real estate taxes in the proposed budget represent 44% of total revenue at \$488,000. The proposed General Fund real estate tax rate is 28 mills.

Transfer taxes are a tax on real estate sales within the Borough. The tax rate is 2% of the sale price. County government receives 1 percent of the tax proceeds, and the Neshaminy School District and Penndel Borough share the remaining 1% equally. Current projections indicate transfer tax receipts in 2016 will reach \$31,000, and the projection for 2016 is the same. Increased development activity, particularly in the commercial market space, and participation in the Bucks County Municipal Economic Development Initiative should support further commercial development. The Borough has seen an increase in real estate development activity with new homes and commercial space in the downtown area, including a new WAWA retail market. This activity should enhance transfer tax receipts in future years.

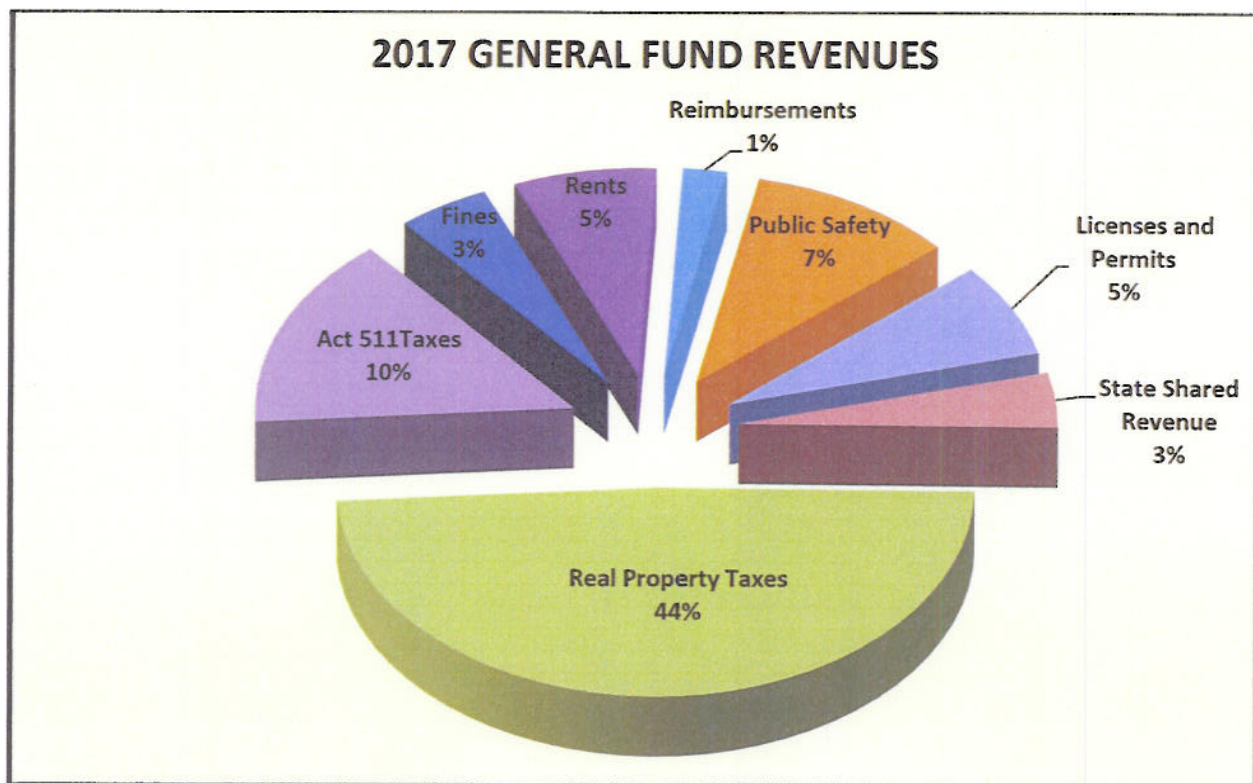
Other significant sources of revenue in the General Fund include permit fees (\$57,000), cable television franchise fees (\$49,000), and pension system aid (\$17,500). Permit fee revenue declined by approximately \$10,000 per year since 2012 while cable television franchise fees continue to increase steadily each year. Interest earnings have virtually disappeared as market rates on short-term instruments remain at or below 1%.

The Borough will receive \$17,500 in state aid for its employee pension plans, representing 70 percent of the minimum required contribution to both pension plans of \$25,000. State Aid funding has remained at a consistent funding level since 2012 with a slight increase in 2016; however, pension plan costs decreased from a high of \$57,000 in 2013 to the current level. Pension plan costs from 2016 to 2017 are \$8,600 less due to improved investment returns.

Total estimated General Fund revenue in 2016 is \$936,500, or under budget expectations by \$56,000. The Borough borrowed \$150,000 from its Sewer Operating Fund at the beginning of the year instead of a tax anticipation loan from a commercial institution, resulting in lower fees. The proposed budget projects revenue shortfalls in Act 511 taxes (\$5,000), district magistrate fines (\$12,500), service charges (\$4,000), and reimbursements (\$4,000). The Borough also intended to borrow \$200,000 in a tax anticipation loan but only needed \$150,000.

Projected revenue in the proposed 2017 Budget totals \$1.1 Million and represents an increase of \$165,000 over the 2016 Budget; however, this includes a tax anticipation loan of \$200,000, accounting for \$50,000 of the increase. Another \$105,000 comes from the proposed increase in real estate taxes in the General Fund. There is also a projected increase of \$12,000 in permit fees.

Tax collection experience, prior year collection history, contract guarantees, projected grants, state shared revenue, and economic trends are the basis for future revenue projections. Transfer taxes, and permit fees have the most significant financial impact on General Fund revenue from year to year. The following chart shows the sources of General Fund revenue used for the operation of Borough government:



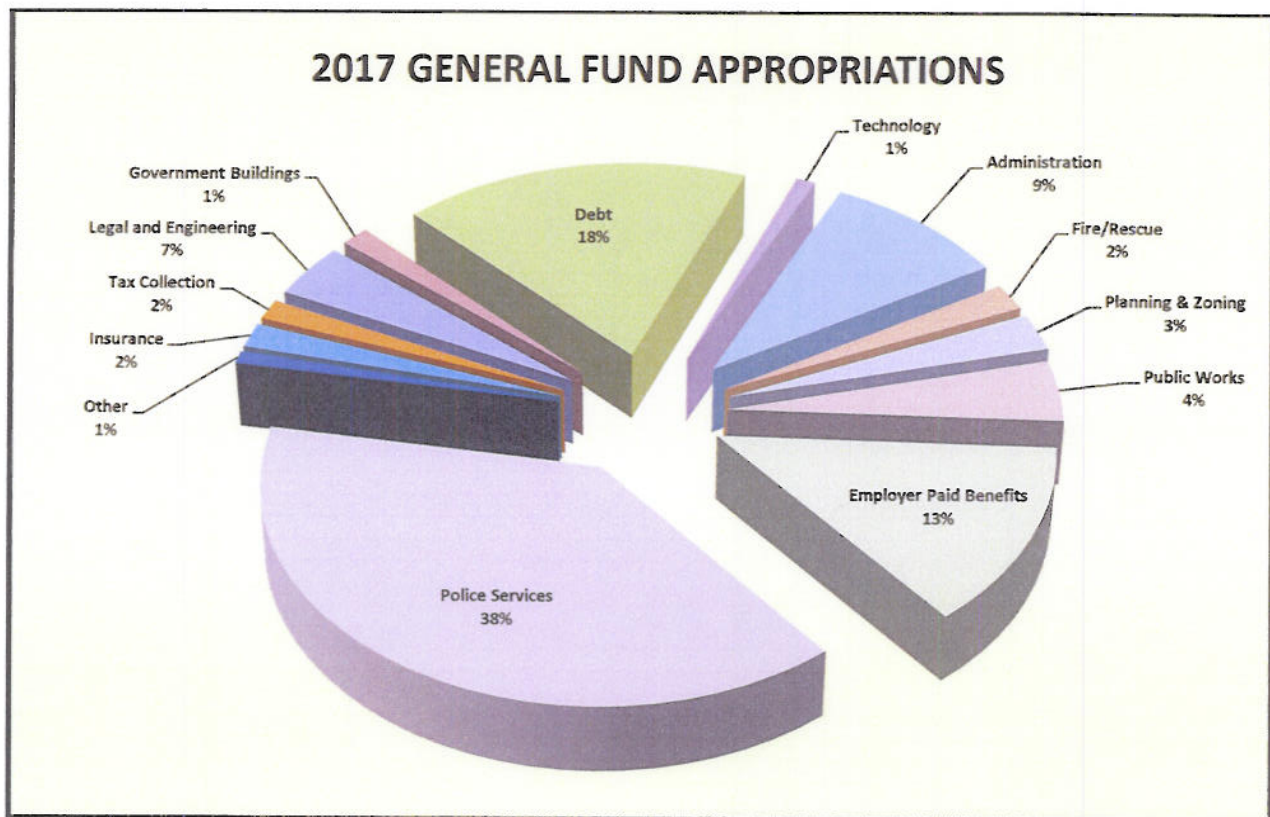
Projected General Fund expenditures in 2016 total \$979,000, approximately \$121,000 under budget; however, \$50,000 of this amount results from the Borough only using \$150,000 of the \$200,000 tax anticipation loan budgeted for the year. Police services will be at \$34,000 under budget. General Government expenses will be \$8,000 under budget because the Borough did not expend appropriated funds for its website re-design. Public Works expenses will be \$12,000 under budget since costs for snow removal and street lighting were charged to the Liquid Fuels Fund instead of the General Fund. Employer paid benefits will also be under budget by \$6,000 because of lower FICA/Medicare and pension costs.

Legal expenses will be at the budgeted level of \$25,000; however, engineering services will exceed budget by \$16,000. New Municipal Separate Storm Sewer System (MS4) permitting requirements from the PA Department of Environmental Protection caused this increase.

Proposed General Fund appropriations in 2016 total \$1.1 Million, the same appropriations as in the 2016 budget. They include \$35,000 in lower police service costs because of a change in the work schedule, and \$8,000 in additional expense for inspection services anticipated with new development. Appropriations also include repayment of a \$200,000 tax anticipation loan.

Healthcare premiums will increase by 17%, liability insurance premiums by 10% and utility costs by 24%. The latter is a projection based on occupancy of the new police station. Workers compensation premiums will decrease by 4% and pension costs by 20%. A change in the medical benefit plan for the Borough's three full-time employees could save up to \$10,000. Appropriations for legal services include anticipated costs for contract negotiations and non-police labor issues. Appropriations for engineering services include completing the MS4 permitting process. Appropriations for supplies, minor equipment, advertising, lease costs, and printing are budgeted at prior year levels. There are also appropriations for employee training.

Projected General Fund revenues equal proposed appropriations for a balance budget. The following chart shows proposed General Fund appropriations by department:



### ***Fire Protection Fund***

The Fire Protection Fund accounts for revenue from a real estate tax dedicated to fire protection services. The Fire Company requested additional financial support from the Borough and the proposed budget includes a .5 mill increase to 2-mills. The tax will generate approximately \$34,000 annually to support the Penndel Volunteer Fire Company, and increase of \$9,000. The maximum allowable tax levy is three mills.

The Fire Company responds to emergency calls from its station on Center Street. The company has 25 active firefighters that regularly train and volunteer their time to protect the community. Each active firefighter is required to complete the minimum 180-hour firefighter-training program. The Fire Company also has 12 administrative and contributing members.

The Borough disburses tax receipts monthly to the Fire Company.

### ***Refuse Collection Fund***

The Refuse Collection Fund accounts for the cost of contracted refuse collection and recycling services in the community. Revenues to the fund include annual fees charged to each property owner receiving services. The current fee is \$272 per residential household, generating \$171,000 in annual revenue from approximately 640 accounts.

The Borough contracts for its solid waste management program with Republic Services, Inc. The five-year contract increases by 2% each year and will cost the Borough \$173,000 in 2017. The Fund includes appropriations for administrative staff time to manage the contract, process invoices, and respond to resident inquiries about the service.

The current fee must increase for 2017 to fund the additional contract costs and administrative overhead. The proposed budget includes a fee increase of \$26.32 for a total annual fee of \$298 per household.

### ***Sewer Operating Fund***

The Sewer Operating Fund accounts for costs to operate and maintain the Borough's sewer collection system and pumping stations. Revenue to the fund derives from sewer user fees that generate approximately \$775,000 annually.

Revenue projections in 2016 are \$37,000 over budget from increased user fees, while expense projections are \$154,000 under budget. The amount paid to Bucks County Water and Sewer Authority is less than expected, and there are also lower administrative, legal, and engineering costs. The required transfer for debt service was also \$14,000 under budget due to a lower interest rate on the 2006 Notes.

Appropriations in 2017 include administrative overhead costs for monthly and quarterly sewer billing, legal and engineering costs, employer paid benefits, and insurance. The engineering budget increased in 2017 to complete the Act 537 Plan update required by the PA Department of Environmental Protection.

The contract cost from Public Utility Enterprises (PUE) for maintenance and operation of two pumping stations will remain the same at \$15,000; however, the treatment costs from the Bucks County Water and Sewer Authority will increase by 4% or about 20,000. The total cost for this service is budgeted at \$410,000. Other budgeted appropriations include wet well cleaning (\$5,000), generator maintenance (\$1,000), alarm services (\$2,000), and PA One Calls (\$1,000).

Total appropriations are \$930,000, including inter-fund transfers to the Sewer Capital Fund (\$250,000) and Debt Service Fund (\$46,000). The fund pays debt service on a \$600,000 General Obligation Note issued by the Borough in 2006 for collection system improvements. The loan is retired in 2027.

### ***Debt Service Fund***

The Debt Service Fund accounts for debt obligations on outstanding bonds, notes, and loans. The Borough currently has two outstanding General Obligation Notes.

Series 2006 General Obligation Notes for \$1 Million, had \$400,000 allocated for road improvements and \$600,000 used to improve the sewage collection system. The Notes have an assumed variable interest rate of 3.5% for cost projection purposes. The actual interest rate varies according to the market. The Borough pays level debt service of about \$70,000 each year on these Notes. The current outstanding balance is \$632,000 and the Notes will fully paid in 2027.

Series 2012 General Obligation Notes for \$500,000 were intended as a short-term borrowing measure for street improvements ultimately funded by grant proceeds. These Notes have an assumed variable interest rate of 3% for debt cost projection purposes and level debt service payments of approximately \$35,000 annually. The current outstanding balance is \$435,000. These Notes will be fully paid in 2032.

Principal Payments on these Notes are paid each June and September. Interest is paid monthly.

The Debt Service Fund levies a tax rate of 3.5 mills, generating approximately \$60,000 toward debt service payments. An additional \$46,000 from the Sewer Operating Fund pays the portion allocated for collection system improvements.

### ***Capital Reserve Fund***

The Capital Reserve Fund accounts for general capital equipment purchases and infrastructure improvement projects. Examples of capital expenditures include roadway and drainage facility improvements, traffic signal enhancements, equipment acquisition, property acquisition, and facilities construction and repair.

Revenues in the Capital Reserve Fund come from a variety of sources including grants, loans, developer contributions and inter-fund transfers from any Operating Fund.

Appropriations in the 2017 Capital Reserve Fund include improvements at Borough Hall (\$9,000), police equipment (\$6,000), portable generators (\$2,000), a lease payment on a new police vehicle (\$6,500), and road improvements (\$320,000). There is also an appropriation of \$120,000 to fund police building construction, and \$90,000 for traffic signal improvements; however, expenditure of these funds is dependent on the receipt of ARLE grant proceeds.

Total appropriations are \$681,000.

### ***Sewer Capital Fund***

The Sewer Capital Fund accounts for appropriations to maintain and improve the Borough's sewer collection system, including its two pumping stations. An inter-fund transfer from the Sewer Operating Fund supports any capital improvements.

The Sewer Operating fund will transfer \$200,000 to the Sewer Capital Fund in 2017 to upgrade Pump Station #2, and perform inflow and infiltration (I/I) abatement. The Borough applied for a Small Water/Sewer System Grant for \$373,000 to fund the proposed improvements. The I/I abatement program will be completed in one year or over a 3-year period depending on the amount of grant funds received. The Borough expects a notice of a grant award in March 2017. The total cost of I/I abatement is \$185,000 and the pumping station upgrade is estimated at \$126,000.

Appropriations for these improvements total \$356,000.

### ***Highway Aid Fund***

The Highway Aid Fund accounts for the Borough share of liquid fuels tax dollars provided by the Commonwealth of Pennsylvania for maintenance of local roadways. The Commonwealth generates funds through a tax on motor fuels. Municipalities receive approximately 12 percent of the total collected by the Commonwealth and PennDOT uses the remaining funds to maintain state owned roadways. A formula using population and qualifying road mileage determines the Borough share.

The Borough received approximately \$56,000 in 2016, an increase of \$8,000 from the 2015 allocation. The grant amount will increase again next year under the provisions of Act 89 that increased the tax on motor fuels to fund road and bridge repairs across the Commonwealth. The budget includes a \$56,000 allocation for 2017.

The Commonwealth restricts expenditures from the Fund to road maintenance costs such as snow plowing, road striping, guiderail installation, street light and traffic signal electricity, street light maintenance, traffic signal maintenance de-icing salt and paving materials. The Commonwealth periodically audits the Fund to ensure compliance with state regulations.

The Borough owns and maintains a five-mile road system.

Projected expenses in 2016 total \$36,300 and are \$24,000 under budget.

Total appropriations in 2017 are \$60,500 and include costs for snow and ice removal (\$13,500), traffic signal operations (\$12,000), street lighting (\$27,000), street signs (\$7,000), and contracted pothole patching and road materials (\$8,000).

### ***Pension Funds***

The Police and Municipal Employees Pension Funds are trust funds that provide monthly defined-benefit pensions to retired employees. There are currently two employees in the non-uniformed employee pension plan and one employee in the police pension plan.

The pension plans have total combined assets of \$409,000, and annual pension payments total approximately \$25,000.

## *Observations and Recommendations*

Development of the 2017 Budget document continues improvement in the administration and management of Borough finances. The document improves transparency and will serve as an historic document in future years. Maintaining the current budget will further refine budget projections and provide Council with the information needed for broad policy decision-making.

There is pressure on the General Fund from increased police service costs, employee fringe benefits, and insurance. The 2017 proposed budget is balanced and General Fund reserves will remain at approximately \$60,000; however, additional revenue is necessary in future years to maintain services.

The need for a significant tax increase in 2017 should not be a surprise. Borough assessed valuations are stagnant, and there is little development activity to generate permit fees and increased the valuation. Council should consider enacting an earned income tax in the future or continued increases in the real estate tax will be necessary.

An improved real estate market will increase transfer taxes and permit revenue; however, the Borough must develop a vision and master plan its non-residential districts that will serve to attract and promote new development. Participation in the Bucks County Municipal Economic Development Initiative will provide the planning tools necessary to enhance the Borough's commercial space, increase its tax base, and generate revenue to minimize the tax burden on residents.

Although the Borough has dedicated funding for capital appropriations in the short term, a long-range capital improvement plan to identify future capital needs is necessary so projected costs can be programmed and strategically planned in future budgets. Development of a Capital Improvement Plan should be a priority in 2017. A draft model is included in the Schedule J of the budget appendices.

Borough Council must also commit to training its staff on the use of technology and existing software. The result will be more efficient and effective provision of local government services, and improved transparency and employee morale.

Borough Council should also conduct an evaluation of its sewer rate structure. The current rate structure includes both metered and flat rate billing for both residential and commercial customers. A rate structure based on water consumption is a preferred alternative so that customers pay for services used. This should also be a priority in 2017.

Balancing the needs of a municipal organization while maintaining low tax rates is always a goal but also a significant challenge for elected officials. The proposed 2017 Budget maintains current services while keeping expenses to a minimum. It provides the necessary resources to achieve many of the goals and priorities established by Borough Council and represents an accurate estimate in dollar terms of the Council's commitment to deliver municipal services to the community.

I am pleased to present the proposed 2017 Budget for your consideration.

Respectfully submitted,



Robert M. Pellegrino, BA, MPA

## BOROUGH OF PENNDEL 2017 BUDGET

### SUMMARY OF OPERATING, CAPITAL, AND TRUST FUNDS

	<u>BEGINNING BALANCE</u>	<u>2017 REVENUES</u>	<u>2017 EXPENSES</u>	<u>ENDING BALANCE</u>
<i><b>OPERATING FUNDS</b></i>				
General Fund	\$ 59,950	\$ 1,081,300	\$ 1,081,000	\$ 60,250
Fire Protection Fund	782	34,500	34,000	1,282
Refuse Collection Fund	2,107	192,000	190,000	4,107
Sewer Operating Fund	467,918	792,500	830,000	430,418
Debt Service Fund	13,000	103,100	106,500	9,600
Liquid Fuels Fund	59,316	56,200	60,500	55,016
	<u>\$ 603,073</u>	<u>\$ 2,259,600</u>	<u>\$ 2,302,000</u>	<u>\$ 560,673</u>
<i><b>CAPITAL IMPROVEMENT FUNDS</b></i>				
Capital Reserve Fund	\$ 302,318	\$ 617,500	\$ 696,000	\$ 223,818
Sewer Capital Fund	200,000	523,000	356,000	367,000
	<u>\$ 502,318</u>	<u>\$ 1,140,500</u>	<u>\$ 1,052,000</u>	<u>\$ 590,818</u>
<i><b>TRUST FUNDS</b></i>				
Police Pension Fund	\$ 189,568	\$ 18,900	\$ 17,000	\$ 191,468
Non-Uniformed Employees Pension Fund	181,011	51,000	14,000	218,011
	<u>\$ 370,579</u>	<u>\$ 69,900</u>	<u>\$ 31,000</u>	<u>\$ 409,479</u>
 <i><b>TOTAL ALL FUNDS</b></i>	 <u>\$ 1,475,970</u>	 <u>\$ 3,470,000</u>	 <u>\$ 3,385,000</u>	 <u>\$ 1,560,970</u>

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
01.100.000	Beginning Fund Balance	\$ 137,454	\$ 159,061	\$ 142,255	\$ 182,743	\$ 101,800	\$ 59,950	
<b>REVENUES</b>								
<b>REAL PROPERTY TAX</b>								
01.301.100	Real Estate Taxes - Current Year	\$ 312,737	\$ 310,851	\$ 420,481	\$ 373,000	\$ 373,000	\$ 458,000	A
01.301.200	Real Estate Taxes - Prior Years	6,897	8,215	16,579	7,000	15,000	10,000	A
		<u>\$ 319,634</u>	<u>\$ 319,066</u>	<u>\$ 437,060</u>	<u>\$ 380,000</u>	<u>\$ 388,000</u>	<u>\$ 468,000</u>	
<b>ACT 511 TAXES</b>								
01.310.020	Per Capita Taxes	\$ 5,254	\$ 5,355	\$ 5,100	\$ 5,000	\$ 5,000	\$ 5,000	C
01.310.100	Real Estate Transfer Taxes	21,287	36,907	30,231	28,000	31,000	31,000	C
01.310.300	Mercantile Taxes	54,614	44,538	31,673	53,000	45,000	45,000	C
01.310.510	Local Services Taxes	31,156	39,520	35,130	31,000	31,000	31,000	C
		<u>\$ 112,311</u>	<u>\$ 126,320</u>	<u>\$ 102,134</u>	<u>\$ 117,000</u>	<u>\$ 112,000</u>	<u>\$ 112,000</u>	
<b>BUSINESS LICENSES AND PERMITS</b>								
01.321.610	Soliciting Permits	\$ 120	\$ 300	\$ -	\$ 300	\$ 100	\$ 200	
01.321.520	Vending Licenses	6,175	5,432	5,625	6,000	5,300	5,500	
01.321.630	Plumber/Electrician Registrations	3,115	2,600	1,200	3,000	1,000	2,000	
01.321.800	Cable Television Franchise Fees	45,107	48,164	31,365	48,000	65,000	49,000	C
		<u>\$ 54,517</u>	<u>\$ 56,496</u>	<u>\$ 38,190</u>	<u>\$ 57,300</u>	<u>\$ 71,400</u>	<u>\$ 56,700</u>	
<b>NON-BUSINESS LICENSES AND PERMITS</b>								
01.322.500	Street Opening Permits	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	C
<b>FINES</b>								
01.331.100	District Magistrate Fines	\$ 33,961	\$ 36,451	\$ 23,781	\$ 33,000	\$ 22,000	\$ 33,000	C
01.331.120	Ordinance Violations	6,008	2,584	1,577	2,500	1,500	2,500	C
01.331.130	State Police Fines	1,049	1,410	1,008	1,000	500	1,000	C
		<u>\$ 41,018</u>	<u>\$ 40,445</u>	<u>\$ 26,366</u>	<u>\$ 36,500</u>	<u>\$ 24,000</u>	<u>\$ 36,500</u>	
<b>INTEREST EARNINGS</b>								
01.341.010	Interest on Investments	\$ 27	\$ 19	\$ 43	\$ 100	\$ 100	\$ 100	
<b>RENTS</b>								
01.342.110	Building Rentals	\$ 27,170	\$ 7,729	\$ 5,155	\$ 5,200	\$ 5,200	\$ 5,200	C
01.342.210	Sewer Department Rent	-	22,000	22,000	22,000	22,000	22,000	C
01.342.300	Cell Tower Rent	30,417	28,408	26,368	30,000	30,000	30,000	C
		<u>\$ 57,587</u>	<u>\$ 58,137</u>	<u>\$ 53,523</u>	<u>\$ 57,200</u>	<u>\$ 57,200</u>	<u>\$ 57,200</u>	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>STATE CAPITAL AND OPERATING GRANTS</b>								
01.354.020	Police Grants (Vests, DARE, etc)	\$ -	\$ -	\$ -	\$ 500	\$ 2,600	\$ 1,500	E
01.354.150	Other Operating Grants	-	-	-	-	-	-	E
		\$ -	\$ -	\$ -	\$ 500	\$ 2,600	\$ 1,500	
<b>STATE SHARED REVENUE</b>								
01.355.010	Public Utility Realty Tax	\$ 482	\$ 555	\$ 525	\$ 600	\$ 600	\$ 600	E
01.355.080	Alcoholic Beverage Licenses	800	600	600	600	600	600	E
01.355.050	Pension System State Aid	15,537	15,491	15,683	16,000	17,500	17,500	E
01.355.070	Foreign Fire Insurance Tax	17,335	16,352	15,653	16,000	15,500	16,000	E
		\$ 34,154	\$ 32,998	\$ 32,461	\$ 33,200	\$ 34,200	\$ 34,700	
<b>PAYMENT IN-LIEU OF TAXES</b>								
01.356.100	Payments In-Lieu of Taxes	\$ -	\$ -	\$ -	\$ -			
<b>CHARGES FOR SERVICES</b>								
01.361.100	Escrow Administration Fees	\$ 48	\$ 149	\$ 17	\$ 500	\$ -	\$ 500	C
01.361.310	Subdivision/Land Development Fees	2,850	25	2,108	1,000	-	1,000	D
01.361.330	Zoning Hearing Board Fees	2,382	1,000	3,750	2,500	1,000	2,000	C
01.361.340	Cond Use, Curative, PRD Fees	-	-	-	-	-	500	C
01.361.400	Plan Review Fees	643	340	-	1,000	300	1,000	D
01.361.500	Sale of Maps, Copies, Publications	-	518	-	300	100	300	C
		\$ 5,923	\$ 2,032	\$ 5,875	\$ 5,300	\$ 1,400	\$ 5,300	
<b>PUBLIC SAFETY</b>								
01.362.100	Reimbursable Police Services	\$ 15,158	\$ 19,296	\$ 19,875	\$ 18,000	\$ 6,500	\$ 18,000	
01.362.110	Sale of Police Reports	3,460	3,593	2,520	2,500	2,600	2,600	C
01.362.140	School Crossing Guards	16,854	16,504	16,517	18,000	16,500	16,500	C
01.362.200	Fire Safety Inspections	12,300	12,390	14,095	12,000	14,500	14,500	C
01.362.300	Zoning Permits	-	-	-	500	3,500	3,500	D
01.362.410	Building Permits	38,520	39,447	21,157	25,000	20,000	25,000	D
01.362.420	Electrical Permits	5,951	3,566	1,437	2,000	4,500	5,000	D
01.362.430	Plumbing Permits	-	-	-	1,000	1,700	2,000	D
01.362.450	Use & Occupancy Permits	-	-	-	1,000	8,900	5,000	D
01.362.485	Sign Permits	-	-	-	500	-	500	D
01.362.490	Demolition Permits	-	-	-	500	-	500	D
01.362.495	UCC Fees	476	444	224	500	300	400	
01.362.500	Grease Trap Inspections	-	-	490	500	200	500	C
		\$ 92,719	\$ 95,240	\$ 76,315	\$ 82,000	\$ 79,200	\$ 94,000	
<b>HIGHWAYS &amp; STREETS</b>								
01.366.210	Parking Meter Fees	\$ 3,545	\$ 5,078	\$ 3,273	\$ 3,500	\$ 3,000	\$ 3,000	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>MISCELLANEOUS REVENUE</b>								
01.380.100	Miscellaneous Revenue	\$ 161	\$ 19	\$ -	\$ 200	\$ 100	\$ 100	
<b>CONTRIBUTIONS &amp; DONATIONS</b>								
01.387.100	Contributions and Donations	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	
<b>REIMBURSEMENTS</b>								
01.389.100	Workers Compensation Insurance	\$ 14,763	\$ 7,076	\$ 13,870	\$ 17,000	\$ 13,000	\$ 10,000	P
01.389.500	Miscellaneous Reimbursements	-	-	5,334	500	300	500	
		<u>\$ 14,763</u>	<u>\$ 7,076</u>	<u>\$ 19,204</u>	<u>\$ 17,500</u>	<u>\$ 13,300</u>	<u>\$ 10,500</u>	
<b>PROCEEDS OF FIXED ASSET DISPOSITION</b>								
01.391.100	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	
<b>INTERFUND TRANSFERS</b>								
01.392.050	From Refuse Fund	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	
01.352.080	From Sewer Operating Fund	22,391	-	-	-	-	-	
01.392.350	From Highway Aid Fund	-	22,949	21,997	-	-	-	
		<u>\$ 32,391</u>	<u>\$ 22,949</u>	<u>\$ 21,997</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>PROCEEDS OF SHORT TERM DEBT</b>								
01.393.100	Tax Anticipation Loan	\$ -	\$ -	\$ 150,000	\$ 200,000	\$ 150,000	\$ 200,000	
<b>REFUNDS</b>								
01.395.000	Prior Year Refunds	\$ 97	\$ 3,839	\$ 24,348	\$ 500	\$ -	\$ 500	
<b>TOTAL REVENUES</b>		<u>\$ 768,847</u>	<u>\$ 769,714</u>	<u>\$ 990,789</u>	<u>\$ 992,000</u>	<u>\$ 936,500</u>	<u>\$ 1,081,300</u>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<u>\$ 906,301</u>	<u>\$ 928,775</u>	<u>\$ 1,133,044</u>	<u>\$ 1,174,743</u>	<u>\$ 1,038,300</u>	<u>\$ 1,141,250</u>	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>EXPENDITURES</b>								
<b>LEGISLATIVE BODY</b>								
01.400.110	Salaries and Wages	\$ 5,050	\$ 5,000	\$ 5,150	\$ 5,100	\$ 5,150	\$ 5,100	H
01.400.310	Professional Services	-	-	6,870	7,000	-	7,000	K
01.400.420	Dues, Subscriptions & Memberships	1,130	1,066	812	1,000	1,000	1,000	
01.400.460	Meetings and Training	-	242	-	1,400	500	2,000	
01.400.540	Contribution- TAG Committee	750	1,500	1,500	1,500	1,500	1,500	
		<u>\$ 6,930</u>	<u>\$ 7,808</u>	<u>\$ 14,332</u>	<u>\$ 16,000</u>	<u>\$ 8,150</u>	<u>\$ 16,600</u>	
<b>EXECUTIVE</b>								
01.401.110	Salaries and Wages	\$ 18,693	\$ 19,202	\$ 45,260	\$ 51,000	\$ 39,000	\$ 41,000	H
01.401.220	Operating Supplies	-	-	-	1,000	600	1,000	
01.401.260	Minor Equipment	-	154	201	500	-	500	
01.401.310	Professional Services	-	-	-	2,000	-	2,000	K
01.401.420	Dues, Subscriptions & Memberships	-	-	-	1,000	-	1,000	
01.401.460	Meetings and Training	-	-	-	2,000	-	2,000	
		<u>\$ 18,693</u>	<u>\$ 19,356</u>	<u>\$ 45,461</u>	<u>\$ 57,500</u>	<u>\$ 39,600</u>	<u>\$ 47,500</u>	
<b>FINANCIAL ADMINISTRATION</b>								
01.402.110	Salaries and Wages	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
01.402.220	Operating Supplies	-	-	-	500	500	500	
01.402.310	Professional Services	3,650	5,207	7,480	7,500	10,000	10,500	K
01.402.420	Dues, Subscriptions & Memberships	-	-	-	500	-	500	
01.402.460	Meetings and Training	-	-	-	1,000	-	1,000	
		<u>\$ 4,650</u>	<u>\$ 6,207</u>	<u>\$ 7,480</u>	<u>\$ 9,500</u>	<u>\$ 10,500</u>	<u>\$ 12,500</u>	
<b>TAX COLLECTION</b>								
01.403.110	Salaries and Wages	\$ 10,323	\$ 10,280	\$ 14,020	\$ 15,000	\$ 15,000	\$ 17,000	H
01.403.220	Operating Supplies	340	276	555	600	700	700	
01.403.215	Postage	-	-	-	300	-	500	
01.403.310	Professional Services	935	702	603	600	700	1,000	K
		<u>\$ 11,598</u>	<u>\$ 11,258</u>	<u>\$ 15,178</u>	<u>\$ 16,500</u>	<u>\$ 16,400</u>	<u>\$ 19,200</u>	
<b>LEGAL SERVICES</b>								
01.404.310	Borough Solicitor	\$ 15,313	\$ 18,128	\$ 21,580	\$ 25,000	\$ 25,000	\$ 25,000	K

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>GENERAL GOVERNMENT</b>								
01.406.215	Postage	\$ 1,527	\$ 1,419	\$ 1,792	\$ 2,000	\$ 1,600	\$ 2,000	
01.406.220	Operating Supplies	4,358	3,914	4,691	3,500	1,000	2,500	
01.406.310	Professional Services	1,674	2,944	1,726	8,000	4,500	3,000	K
01.406.320	Communications	4,142	3,791	2,841	3,500	3,000	3,000	T
01.406.340	Advertising & Printing	3,374	1,587	2,586	2,000	1,500	2,000	
01.406.374	Equipment Maintenance	-	-	-	500	-	500	
01.406.384	Equipment Leases	-	-	3,500	3,500	3,300	3,500	I
		<u>\$ 15,075</u>	<u>\$ 13,655</u>	<u>\$ 17,136</u>	<u>\$ 23,000</u>	<u>\$ 14,900</u>	<u>\$ 16,500</u>	
<b>TECHNOLOGY</b>								
01.407.220	Operating Supplies	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	
01.407.318	Software License Fees	-	-	-	3,000	2,000	2,000	I
01.407.450	Contracted Services	-	-	389	7,000	7,000	7,000	I
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 389</u>	<u>\$ 11,000</u>	<u>\$ 9,000</u>	<u>\$ 10,000</u>	
<b>ENGINEERING SERVICES</b>								
01.408.310	Borough Engineer	\$ 58,377	\$ 39,755	\$ 25,570	\$ 20,000	\$ 36,000	\$ 35,000	K
<b>GOVERNMENT BUILDINGS</b>								
01.409.110	Salaries and Wages	\$ 1,989	\$ 2,088	\$ 2,911	\$ 3,000	\$ 3,000	\$ 3,000	H
01.409.220	Operating Supplies	5,261	1,398	4,057	2,000	1,000	2,000	
01.409.360	Utilities	5,911	6,679	8,442	6,000	9,000	9,000	S
01.409.373	Maintenance and Repairs	2,459	1,110	1,069	1,500	4,000	3,500	
01.409.450	Contracted Services	-	-	3,980	3,500	4,700	5,500	I
		<u>\$ 15,620</u>	<u>\$ 11,275</u>	<u>\$ 20,459</u>	<u>\$ 16,000</u>	<u>\$ 21,700</u>	<u>\$ 23,000</u>	
<b>POLICE SERVICES</b>								
01.410.110	Salaries and Wages	\$ 232,008	\$ 256,692	\$ 260,353	\$ 309,000	\$ 304,000	\$ 273,000	H
01.410.146	Crossing Guard Wages	30,132	29,830	27,442	29,500	28,000	29,500	H
01.410.149	Holiday Pay	8,145	8,824	9,847	9,500	9,500	9,500	H
01.410.180	Overtime Wages	3,673	4,939	4,396	5,000	4,500	5,000	H
01.410.183	Reimbursable Overtime Wages	12,464	8,066	5,829	10,000	6,500	10,000	H
01.410.220	Operating Supplies	5,479	9,654	13,863	9,000	2,000	9,000	
01.410.222	Ammunition	-	375	1,443	1,500	1,500	2,000	
01.410.231	Vehicle Fuel	14,425	10,181	8,554	9,000	5,500	7,000	
01.410.238	Uniforms	1,874	6,589	3,679	4,500	4,500	6,000	
01.410.260	Minor Equipment	126	6,540	9,223	4,000	2,000	2,000	
01.410.310	Professional Services	4,467	6,050	5,408	3,000	1,500	3,000	K
01.410.320	Communications	3,328	3,617	3,500	3,500	3,500	4,000	T
01.410.360	Utilities	-	-	-	8,000	100	8,500	S
01.410.374	Equipment Maintenance	294	457	1,025	500	500	500	
01.410.420	Dues, Subscriptions & Memberships	-	-	-	5,000	6,000	5,000	
01.410.450	Contracted Services	-	-	-	3,000	1,000	5,000	I
01.410.451	Vehicle Maintenance	5,466	1,383	1,275	4,000	4,000	4,000	
01.410.460	Meetings and Training	2,572	645	5,372	5,000	4,500	5,000	
		<u>\$ 324,453</u>	<u>\$ 353,842</u>	<u>\$ 361,209</u>	<u>\$ 423,000</u>	<u>\$ 389,100</u>	<u>\$ 388,000</u>	

**BOROUGH OF PENNDEL  
2016 BUDGET  
GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>FIRE PROTECTION</b>								
01.411.110	Salaries and Wages	\$ -	\$ 3,936	\$ 4,272	\$ 4,500	\$ 4,500	\$ 4,500	
01.411.231	Vehicle Fuel	763	498	457	500	500	500	
01.411.540	Foreign Fire Insurance Payments	17,335	16,352	15,653	16,000	15,500	16,000	
		<u>\$ 18,098</u>	<u>\$ 20,786</u>	<u>\$ 20,382</u>	<u>\$ 21,000</u>	<u>\$ 20,500</u>	<u>\$ 21,000</u>	
<b>AMBULANCE AND RESCUE SERVICES</b>								
01.412.530	Penndel Rescue Squad	\$ -	\$ 750	\$ 750	\$ 800	\$ 800	\$ 1,000	
<b>CODE ENFORCEMENT AND ZONING</b>								
01.413.220	Operating Supplies	\$ 1,891	\$ 2,197	\$ 1,602	\$ 1,500	\$ 500	\$ 1,000	
01.413.319	UCC Fees	224	480	256	500	300	400	
01.413.341	Advertising & Printing	-	-	-	500	100	500	
01.413.400	Court Filing Fees	-	-	-	500	-	-	
01.413.420	Dues, Subscriptions & Memberships	181	152	243	500	200	500	
01.413.450	Contracted Services	35,679	27,665	24,441	22,000	30,000	30,000	I
		<u>\$ 37,975</u>	<u>\$ 30,494</u>	<u>\$ 26,542</u>	<u>\$ 25,500</u>	<u>\$ 31,100</u>	<u>\$ 32,400</u>	
<b>PLANNING COMMISSION</b>								
01.414.220	Operating Supplies	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	
01.414.310	Professional Services	1,797	3,156	-	500	-	500	K
01.414.341	Advertising & Printing	-	-	-	500	100	500	
01.414.460	Meetings and Training	-	-	-	500	-	500	
		<u>\$ 1,797</u>	<u>\$ 3,156</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 100</u>	<u>\$ 2,000</u>	
<b>EMERGENCY MANAGEMENT</b>								
01.415.220	Operating Supplies	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ 700	
01.415.460	Meetings and Training	-	-	-	300	-	300	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>	
<b>ZONING HEARING BOARD</b>								
01.418.110	Salaries and Wages	\$ -	\$ -	\$ 200	\$ 500	\$ 500	\$ 500	H
01.418.220	Operating Supplies	-	-	223	200	-	300	
01.418.310	Professional Services	2,569	390	1,617	2,000	1,500	2,000	K
01.418.341	Advertising & Printing	-	-	100	300	700	700	
		<u>\$ 2,569</u>	<u>\$ 390</u>	<u>\$ 2,140</u>	<u>\$ 3,000</u>	<u>\$ 2,700</u>	<u>\$ 3,500</u>	



**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>COMMUNITY DEVELOPMENT</b>								
01.461.710	Open Space/Trails	\$ 4,047	\$ 5,952	\$ -	\$ -	\$ -	\$ -	
<b>DEBT PRINCIPAL</b>								
01.471.200	General Obligation Notes	\$ 16,000	\$ 37,000	\$ 39,000	\$ -	\$ -	\$ -	O
01.471.600	Tax Anticipation Loan	-	-	150,000	200,000	150,000	200,000	
		<u>\$ 16,000</u>	<u>\$ 37,000</u>	<u>\$ 189,000</u>	<u>\$ 200,000</u>	<u>\$ 150,000</u>	<u>\$ 200,000</u>	
<b>DEBT INTEREST</b>								
01.472.200	General Obligation Notes	\$ 13,271	\$ 11,663	\$ 10,981	\$ -	\$ -	\$ -	O
01.472.600	Tax Anticipation Loan	-	-	3,061	3,000	1,000	2,000	
		<u>\$ 13,271</u>	<u>\$ 11,663</u>	<u>\$ 14,042</u>	<u>\$ 3,000</u>	<u>\$ 1,000</u>	<u>\$ 2,000</u>	
<b>EMPLOYER PAID BENEFITS</b>								
01.483.192	FICA/Medicare	\$ 25,337	\$ 26,692	\$ 29,532	\$ 37,000	\$ 33,000	\$ 38,000	R
01.483.194	Unemployment Compensation	1,012	1,096	1,116	1,200	1,200	1,500	R
01.483.195	Workers' Compensation	32,702	40,378	48,779	38,000	38,000	38,000	P
01.483.196	Medical Insurance	25,757	26,082	46,888	42,000	42,000	47,000	R
01.483.197	Police Pension Plan	37,542	8,273	7,767	8,500	8,600	6,500	R
01.483.198	Non-Uniformed Pension Plan	19,066	20,813	22,712	12,500	11,500	9,500	R
01.483.199	Life and Disability Insurance	-	-	-	7,700	7,000	7,500	R
		<u>\$ 141,416</u>	<u>\$ 123,334</u>	<u>\$ 156,794</u>	<u>\$ 146,900</u>	<u>\$ 141,300</u>	<u>\$ 148,000</u>	
<b>INSURANCE AND BONDS</b>								
01.486.350	Property and Liability Insurance	\$ 21,002	\$ 1,836	\$ 19,162	\$ 19,000	\$ 19,500	\$ 21,000	Q
01.486.355	Professional Bonds	388	250	500	1,000	500	1,000	Q
		<u>\$ 21,390</u>	<u>\$ 2,086</u>	<u>\$ 19,662</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 22,000</u>	
<b>OTHER UNCLASSIFIED EXPENSES</b>								
01.489.100	Miscellaneous Expenditures	\$ (12,953)	\$ 30,664	\$ 16,083	\$ -	\$ -	\$ -	
<b>PRIOR YEAR REFUNDS</b>								
01.491.430	Tax Rebates	\$ 369	\$ 3,839	\$ 137	\$ 200	\$ -	\$ 200	
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<u>\$ 737,240</u>	<u>\$ 776,520</u>	<u>\$ 1,019,688</u>	<u>\$ 1,100,000</u>	<u>\$ 978,350</u>	<u>\$ 1,081,000</u>	
<b>Result From Operations</b>		<u>\$ 31,607</u>	<u>\$ (6,806)</u>	<u>\$ (28,899)</u>	<u>\$ (108,000)</u>	<u>\$ (41,850)</u>	<u>\$ 300</u>	
<b>INTERFUND TRANSFERS</b>								
01.492.300	To Capital Reserve Fund	\$ 10,000	\$ 10,000	\$ 11,556	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<u>\$ 747,240</u>	<u>\$ 786,520</u>	<u>\$ 1,031,244</u>	<u>\$ 1,100,000</u>	<u>\$ 978,350</u>	<u>\$ 1,081,000</u>	
<b>ENDING FUND BALANCE</b>		<u>\$ 159,061</u>	<u>\$ 142,255</u>	<u>\$ 101,800</u>	<u>\$ 74,743</u>	<u>\$ 59,950</u>	<u>\$ 60,250</u>	

**BOROUGH OF PENNDEL  
2016 BUDGET  
FIRE TAX FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<i>FUND BALANCE</i>								
03.100.000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 500	\$ (18)	\$ 782	
<i>REVENUES</i>								
<i>REAL PROPERTY TAXES</i>								
03.301.100	Real Estate Taxes - Current Year	\$ 24,639	\$ 25,458	\$ 24,329	\$ 25,000	\$ 25,500	\$ 34,000	A
03.301.200	Real Estate Taxes - Delinquent	-	67	-	500	800	500	A
		<u>\$ 24,639</u>	<u>\$ 25,525</u>	<u>\$ 24,329</u>	<u>\$ 25,500</u>	<u>\$ 26,300</u>	<u>\$ 34,500</u>	
<i>INTEREST EARNINGS</i>								
03.341.010	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<i>INTERFUND TRANSFERS</i>								
03.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		<u>\$ 24,639</u>	<u>\$ 25,525</u>	<u>\$ 24,329</u>	<u>\$ 25,500</u>	<u>\$ 26,300</u>	<u>\$ 34,500</u>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<u>\$ 24,639</u>	<u>\$ 25,525</u>	<u>\$ 24,329</u>	<u>\$ 26,000</u>	<u>\$ 26,282</u>	<u>\$ 35,282</u>	
<i>EXPENDITURES</i>								
<i>FIRE PROTECTION</i>								
03.412.500	Volunteer Fire Company	\$ 24,639	\$ 25,525	\$ 24,347	\$ 25,500	\$ 25,500	\$ 34,000	
<b>TOTAL EXPENDITURES</b>		<u>\$ 24,639</u>	<u>\$ 25,525</u>	<u>\$ 24,347</u>	<u>\$ 25,500</u>	<u>\$ 25,500</u>	<u>\$ 34,000</u>	
<b>ENDING FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ (18)</u>	<u>\$ 500</u>	<u>\$ 782</u>	<u>\$ 1,282</u>	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**REFUSE COLLECTION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
05.100.000	Beginning Fund Balance	\$ 16,607	\$ 3,383	\$ 7,581	\$ 34,988	\$ 3,807	\$ 2,107	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
05.341.100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>								
05.354.050	Act 101 Recycling Grant	\$ -	\$ -	\$ -	\$ 1,000	\$ 3,800	\$ 3,500	G
<b>SANITATION</b>								
05.364.300	Waste Collection Fees - Current	\$ 208,033	\$ 167,495	\$ 163,957	\$ 168,000	\$ 174,000	\$ 185,000	G
05.364.301	Waste Collection Fees - Prior	4,168	3,664	4,338	3,000	3,500	3,500	
		<u>\$ 212,201</u>	<u>\$ 171,159</u>	<u>\$ 168,295</u>	<u>\$ 171,000</u>	<u>\$ 177,500</u>	<u>\$ 188,500</u>	
<b>TOTAL REVENUES</b>		<u>\$ 212,201</u>	<u>\$ 171,159</u>	<u>\$ 168,295</u>	<u>\$ 172,000</u>	<u>\$ 181,300</u>	<u>\$ 192,000</u>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<u>\$ 228,808</u>	<u>\$ 174,542</u>	<u>\$ 175,876</u>	<u>\$ 206,988</u>	<u>\$ 185,107</u>	<u>\$ 194,107</u>	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**REFUSE COLLECTION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b><u>EXPENDITURES</u></b>								
<b><u>EXECUTIVE</u></b>								
05.401.120	Salaries and Wages	\$ -	\$ -	\$ -	\$ 11,000	\$ 8,200	\$ 9,000	H
05.401.192	FICA/Medicare	-	-	-	1,000	700	1,000	R
05.401.215	Postage	890	503	650	1,000	1,000	1,000	
05.401.220	Operating Supplies	1,738	1,932	1,835	2,500	1,000	2,000	
05.401.310	Professional Services	2,733	2,887	1,060	1,000	-	1,000	K
05.401.340	Advertising and Printing	2,132	159	-	500	-	500	
05.401.400	Recycling Materials	-	-	-	500	800	1,000	
		<u>\$ 7,493</u>	<u>\$ 5,481</u>	<u>\$ 3,545</u>	<u>\$ 17,500</u>	<u>\$ 11,700</u>	<u>\$ 15,500</u>	
<b><u>FINANCIAL ADMINISTRATION</u></b>								
05.402.310	Professional Services	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,300	\$ 1,500	K
<b><u>LEGAL SERVICES</u></b>								
05.404.310	Professional Services	\$ -	\$ -	\$ -	\$ 1,000	\$ 200	\$ 1,000	K
<b><u>SOLID WASTE COLLECTION AND DISPOSAL</u></b>								
05.427.450	Contracted Services	\$ 207,932	\$ 161,480	\$ 168,524	\$ 169,000	\$ 170,000	\$ 173,000	G
<b><u>INTERFUND TRANSFERS</u></b>								
05.492.010	To General Fund	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<u>\$ 225,425</u>	<u>\$ 166,961</u>	<u>\$ 172,069</u>	<u>\$ 187,500</u>	<u>\$ 183,000</u>	<u>\$ 190,000</u>	
<b>ENDING FUND BALANCE</b>		<u>\$ 3,383</u>	<u>\$ 7,581</u>	<u>\$ 3,807</u>	<u>\$ 19,488</u>	<u>\$ 2,107</u>	<u>\$ 4,107</u>	

**BOROUGH OF PENNDEL  
2016 BUDGET  
SEWER OPERATING FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
08.100.000	Fund Balance Forward	\$ 208,738	\$ 263,129	\$ 249,899	\$ 527,293	\$ 421,918	\$ 417,918	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
08.341.100	Interest on Investments	\$ 19	\$ 1	\$ -	\$ 500	\$ -	\$ 500	
<b>PUBLIC SAFETY</b>								
08.362.440	Grease Trap Inspections	\$ 490	\$ 560	\$ -	\$ -	\$ -	\$ -	
<b>SANITATION</b>								
08.364.110	Sewer Connection Fees	\$ 16,580	\$ 7,747	\$ -	\$ 1,000	\$ 10,000	\$ 5,000	
08.364.120	Sewer User Fees	705,732	737,702	793,004	775,000	800,000	775,000	F
08.364.200	Late Payment Penalties	9,695	9,470	18,552	10,000	12,000	10,000	
08.364.450	Sewer Certifications	1,085	1,995	1,890	-	2,000	1,500	
		<b>\$ 733,092</b>	<b>\$ 756,914</b>	<b>\$ 813,446</b>	<b>\$ 786,000</b>	<b>\$ 824,000</b>	<b>\$ 791,500</b>	
<b>MISCELLANEOUS REVENUE</b>								
08.389.200	Miscellaneous Revenue	\$ 120	\$ 400	\$ -	\$ 500	\$ -	\$ 500	
<b>INTERFUND TRANSFERS</b>								
08.392.100	From Sewer Capital Fund	\$ 5,000	\$ 28,993	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CURRENT REVENUES</b>	<b>\$ 738,721</b>	<b>\$ 786,868</b>	<b>\$ 813,446</b>	<b>\$ 787,000</b>	<b>\$ 824,000</b>	<b>\$ 792,500</b>	
	<b>TOTAL AVAILABLE BALANCE</b>	<b>\$ 947,459</b>	<b>\$ 1,049,997</b>	<b>\$ 1,063,345</b>	<b>\$ 1,314,293</b>	<b>\$ 1,245,918</b>	<b>\$ 1,210,418</b>	

**BOROUGH OF PENNDEL  
2016 BUDGET  
SEWER OPERATING FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>EXPENDITURES</b>								
<b>EXECUTIVE</b>								
08.401.110	Salaries and Wages	\$ 68,315	\$ 68,685	\$ 44,701	\$ 56,500	\$ 42,500	\$ 44,000	H
08.401.220	Operating Supplies	-	-	-	1,000	500	1,000	
08.401.221	Postage	1,403	1,217	1,584	2,000	2,000	2,000	
08.401.260	Minor Equipment	-	-	-	1,000	-	1,000	
08.401.310	Professional Services	-	-	-	2,000	-	4,000	K
08.401.340	Advertising and Printing	1,132	-	-	1,000	-	1,000	
08.401.374	Equipment Maintenance	-	-	-	500	-	500	
08.401.420	Subscriptions and Memberships	-	-	-	500	-	500	
08.401.460	Training & Meetings	-	-	-	500	-	500	
		<u>\$ 70,850</u>	<u>\$ 69,902</u>	<u>\$ 46,285</u>	<u>\$ 65,000</u>	<u>\$ 45,000</u>	<u>\$ 54,500</u>	
<b>FINANCIAL ADMINISTRATION</b>								
08.402.310	Professional Services	\$ 3,610	\$ 3,843	\$ 4,257	\$ 7,000	\$ 3,700	\$ 7,500	K
<b>LEGAL SERVICES</b>								
08.404.310	Borough Solicitor	\$ 3,004	\$ 6,610	\$ -	\$ 8,000	\$ 3,500	\$ 8,000	K
<b>ENGINEERING SERVICES</b>								
08.408.310	Borough Engineer	\$ 34,617	\$ 26,565	\$ 31,762	\$ 35,000	\$ 20,000	\$ 45,000	K
<b>GOVERNMENT BUILDINGS</b>								
08.409.383	Building Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	
<b>SEWAGE COLLECTION &amp; TREATMENT</b>								
08.429.110	Salaries and Wages	\$ 50,764	\$ 43,024	\$ 31,372	\$ -	\$ -	\$ -	
08.429.220	Operating Supplies	7,679	5,779	14,654	6,000	500	5,000	
08.429.231	Vehicle Fuel	2,238	1,710	-	2,000	-	1,000	
08.429.238	Uniforms	638	622	-	-	-	-	
08.429.260	Minor Equipment	-	-	2,754	1,000	500	1,000	
08.429.320	Communication	2,076	1,727	2,285	2,500	2,500	2,500	T
08.429.360	Utilities	11,547	10,684	12,371	10,000	8,500	9,000	S
08.429.373	Repairs & Maintenance	38,601	2,343	12,762	10,000	2,000	5,000	
08.429.384	Equipment Leasing	-	-	-	2,000	-	2,000	I
08.429.450	Contracted Services	376,892	398,557	381,432	453,000	385,000	410,000	I
08.429.451	Vehicle Maintenance	1,092	454	-	2,000	1,000	1,000	
08.429.460	Training & Meetings	-	649	-	500	-	500	
08.429.610	Capital Construction	23,682	23,434	8,386	-	-	-	
		<u>\$ 515,209</u>	<u>\$ 488,983</u>	<u>\$ 466,016</u>	<u>\$ 489,000</u>	<u>\$ 400,000</u>	<u>\$ 437,000</u>	

**BOROUGH OF PENNDEL  
2016 BUDGET  
SEWER OPERATING FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>DEBT PRINCIPAL</b>								
08.471.200	General Obligation Notes	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	O
<b>DEBT INTEREST</b>								
08.472.200	General Obligation Notes	\$ 12,595	\$ 10,519	\$ 9,862	\$ -	\$ -	\$ -	O
<b>EMPLOYER PAID BENEFITS</b>								
08.483.192	FICA/Medicare	\$ 9,110	\$ 8,768	\$ 5,115	\$ 4,000	\$ 3,200	\$ 3,500	R
08.483.193	Workers' Compensation	3,634	3,732	4,541	13,000	13,000	13,000	P
08.483.194	Unemployment Compensation	-	2,915	-	-	-	-	
08.429.196	Medical Insurance	7,980	29,923	17,286	18,000	17,000	20,000	R
08.483.197	Non-Uniformed Pension Plan	-	-	-	12,500	11,500	9,500	R
		<u>\$ 20,724</u>	<u>\$ 45,338</u>	<u>\$ 26,942</u>	<u>\$ 47,500</u>	<u>\$ 44,700</u>	<u>\$ 46,000</u>	
<b>INSURANCE</b>								
08.486.350	Property & Liability Insurance	\$ 6,479	\$ 3,005	\$ 9,303	\$ 13,000	\$ 7,100	\$ 14,000	Q
<b>UNCLASSIFIED EXPENDITURES</b>								
08.489.100	Miscellaneous	\$ -	\$ 98,333	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 667,088</b>	<b>\$ 778,098</b>	<b>\$ 619,427</b>	<b>\$ 664,500</b>	<b>\$ 524,000</b>	<b>\$ 634,000</b>	
	<i>Result From Operations</i>	<b>\$ 71,633</b>	<b>\$ 8,770</b>	<b>\$ 194,019</b>	<b>\$ 122,500</b>	<b>\$ 300,000</b>	<b>\$ 158,500</b>	
<b>INTERFUND TRANSFERS</b>								
08.492.100	To General Fund	\$ 17,242	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	
08.492.200	To Debt Service Fund	-	-	-	46,000	32,000	46,000	
08.492.300	To Sewer Capital Fund	-	-	-	250,000	200,000	150,000	
		<u>\$ 17,242</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ 318,000</u>	<u>\$ 254,000</u>	<u>\$ 196,000</u>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 684,330</b>	<b>\$ 800,098</b>	<b>\$ 641,427</b>	<b>\$ 982,500</b>	<b>\$ 778,000</b>	<b>\$ 830,000</b>	
<b>NET FUND BALANCE</b>		<b>\$ 263,129</b>	<b>\$ 249,899</b>	<b>\$ 421,918</b>	<b>\$ 331,793</b>	<b>\$ 467,918</b>	<b>\$ 430,418</b>	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**DEBT SERVICE FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 EST'D</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
23.100.000	Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000	
<b>REVENUES</b>								
<b>REAL PROPERTY TAXES</b>								
23.301.100	Real Estate Taxes- Current	\$ -	\$ -	\$ -	\$ 59,000	\$ 59,000	\$ 59,000	A
23.301.200	Real Estate Taxes-Delinquent	-	-	-	500	2,000	1,000	
		\$ -	\$ -	\$ -	\$ 59,500	\$ 61,000	\$ 60,000	
<b>INTEREST EARNINGS</b>								
23.341.100	Interest on Investments	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	
<b>INTERFUND TRANSFERS</b>								
23.393.200	From Sewer Operating Fund	\$ -	\$ -	\$ -	\$ 46,000	\$ 32,000	\$ 43,000	
<b>TOTAL REVENUES</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,600</u>	<u>\$ 93,000</u>	<u>\$ 103,100</u>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105,600</u>	<u>\$ 93,000</u>	<u>\$ 116,100</u>	
<b>EXPENDITURES</b>								
<b>DEBT PRINCIPAL</b>								
23.471.100	Gen Obligation Notes	\$ -	\$ -	\$ -	\$ 66,000	\$ 66,000	\$ 69,000	O
<b>DEBT INTEREST</b>								
23.472.100	Gen Obligation Notes	\$ -	\$ -	\$ -	\$ 38,000	\$ 14,000	\$ 37,500	O
<b>FEES AND CHARGES</b>								
23.475.300	Fiscal Agent Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,000</u>	<u>\$ 80,000</u>	<u>\$ 106,500</u>	
<b>ENDING FUND BALANCE</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,600</u>	<u>\$ 13,000</u>	<u>\$ 9,600</u>	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**CAPITAL RESERVE FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
30.100.000	Beginning Fund Balance	\$ 616,309	\$ 228,451	\$ 238,781	\$ 321,281	\$ 326,518	\$ 302,318	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
30.341.010	Interest on Investments	\$ 196	\$ -	\$ 157	\$ -	\$ 800	\$ 500	C
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>								
30.354.100	State Grants	\$ 1,650	\$ -	\$ -	\$ -	\$ -	\$ 44,000	C
30.354.150	Act 101 Recycling Grant	40	-	-	-	-	-	
30.354.200	CDBG Grant	-	-	-	355,460	-	355,000	
		<u>\$ 1,690</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 355,460</u>	<u>\$ -</u>	<u>\$ 399,000</u>	
<b>LOCAL CAPITAL GRANTS</b>								
30.357.100	Redevelopment Authority Grant	\$ -	\$ -	\$ -	\$ 148,000	\$ -	\$ 148,000	E
30.357.200	Police RDA Grant	-	-	193,259	50,000	-	50,000	E
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 193,259</u>	<u>\$ 198,000</u>	<u>\$ -</u>	<u>\$ 198,000</u>	
<b>FEES IN LIEU-OF-IMPROVEMENTS</b>								
30.383.140	Streets and Highways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30.383.150	Curbs and Sidewalks	-	-	-	-	-	-	
30.383.195	Miscellaneous	-	-	87,580	-	-	20,000	E
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	
<b>PROCEEDS OF FIXED ASSET DISPOSITION</b>								
30.391.100	Sale of Surplus Property	\$ -	\$ 7,087	\$ -	\$ -	\$ -	\$ -	F
<b>INTERFUND TRANSFERS</b>								
30.392.010	From General Fund	\$ 10,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
<b>PROCEED OF LONG TERM DEBT</b>								
30.393.100	General Obligation Bonds/Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		<u>\$ 11,886</u>	<u>\$ 12,087</u>	<u>\$ 280,996</u>	<u>\$ 553,460</u>	<u>\$ 800</u>	<u>\$ 617,500</u>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<u>\$ 628,195</u>	<u>\$ 240,538</u>	<u>\$ 519,777</u>	<u>\$ 874,741</u>	<u>\$ 327,318</u>	<u>\$ 919,818</u>	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**CAPITAL RESERVE FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>EXPENDITURES</b>								
<b>EXECUTIVE</b>								
30.401.310	Professional Services	\$ -	\$ -		\$ 500	\$ 14,000	\$ 5,000	J
<b>LEGAL SERVICES</b>								
30.404.310	Borough Solicitor	\$ -	\$ -		\$ 2,000	\$ -	\$ 2,000	K
<b>ENGINEERING SERVICES</b>								
30.408.310	Borough Engineer	\$ -	\$ -		\$ 41,000	\$ -	\$ 65,000	K
<b>INFORMATION TECHNOLOGY</b>								
30.407.740	Computer Systems/Software	\$ 1,494	\$ -		\$ 1,500	\$ -	\$ 2,000	J
<b>BUILDINGS AND GROUNDS</b>								
30.409.600	Municipal Building Improvements	\$ 222	\$ -		\$ 2,000	\$ -	\$ 10,000	J
30.409.610	Police Building Improvements	-	-	193,259	50,000	-	120,000	J
		\$ 222	\$ -	\$ 193,259	\$ 52,000	\$ -	\$ 130,000	
<b>POLICE SERVICES</b>								
30.410.740	Capital Equipment	\$ 34,665	\$ -	\$ -	\$ 6,000	\$ 8,700	\$ 21,000	J
<b>EMERGENCY MANAGEMENT</b>								
30.415.740	Capital Equipment	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	J
<b>PUBLIC WORKS</b>								
30.430.740	Capital Equipment	\$ 672	\$ -	\$ -	\$ -	\$ -	\$ -	J
<b>TRAFFIC CONTROL DEVICES</b>								
30.433.740	Capital Equipment	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ 90,000	J
<b>ROAD CONSTRUCTION &amp; REBUILDING</b>								
30.439.610	Capital Construction	\$ 357,691	\$ 1,757	\$ -	\$ 505,000	\$ 2,300	\$ 356,000	J
<b>CULTURE AND RECREATION</b>								
30.457.610	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	J
<b>OTHER UNCLASSIFIED EXPENSES</b>								
30.489.100	Miscellaneous Expenditures	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 399,744</b>	<b>\$ 1,757</b>	<b>\$ 193,259</b>	<b>\$ 621,000</b>	<b>\$ 25,000</b>	<b>\$ 696,000</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 228,451</b>	<b>\$ 238,781</b>	<b>\$ 326,518</b>	<b>\$ 253,741</b>	<b>\$ 302,318</b>	<b>\$ 223,818</b>	

**BOROUGH OF PENNDEL  
2016 BUDGET  
SEWER CAPITAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
31.100.000	Fund Balance Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
31.341.100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>STATE AND FEDERAL GRANTS</b>								
31.354.100	State Grant Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 373,000	E
<b>MISCELLANEOUS REVENUE</b>								
31.389.200	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>INTERFUND TRANSFERS</b>								
31.392.100	From Sewer Operating Fund	\$ -	\$ -	\$ -	\$ 250,000	\$ 200,000	\$ 150,000	
<b>PROCEEDS OF LONG TERM DEBT</b>								
31.393.100	General Obligation Bonds & Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL CURRENT REVENUES</b>		\$ -	\$ -	\$ -	\$ 250,000	\$ 200,000	\$ 523,000	
<b>TOTAL AVAILABLE BALANCE</b>		\$ -	\$ -	\$ -	\$ 250,000	\$ 200,000	\$ 723,000	
<b>EXPENDITURES</b>								
<b>LEGAL SERVICES</b>								
31.404.310	Borough Solicitor	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	J
<b>ENGINEERING SERVICES</b>								
31.429.311	Borough Engineer	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 40,000	J
<b>CAPITAL EXPENDITURES</b>								
31.429.720	Pumping Stations	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ 126,000	J
31.429.740	Collection System	\$ -	\$ -	\$ -	\$ 54,000	\$ -	\$ 185,000	J
		\$ -	\$ -	\$ -	\$ 164,000	\$ -	\$ 311,000	
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ 199,000	\$ -	\$ 356,000	
<b>NET FUND BALANCE</b>		\$ -	\$ -	\$ -	\$ 51,000	\$ 200,000	\$ 367,000	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**LIQUID FUELS FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<i>FUND BALANCE</i>								
35.100.000	Beginning Fund Balance	\$ 41,770	\$ 26,699	\$ 30,391	\$ 61,792	\$ 38,750	\$ 59,316	
<i>REVENUES</i>								
<i>INTEREST EARNINGS</i>								
35.341.010	Interest on Investments	\$ 10	\$ -	\$ 14	\$ -	\$ 149	\$ 200	
<i>STATE SHARED REVENUE</i>								
35.355.020	State Liquid Fuels Grant	\$ 40,906	\$ 44,089	\$ 48,572	\$ 50,000	\$ 56,717	\$ 56,000	E
<i>INTERFUND TRANSFER</i>								
35.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		<b><u>\$ 40,916</u></b>	<b><u>\$ 44,089</u></b>	<b><u>\$ 48,586</u></b>	<b><u>\$ 50,000</u></b>	<b><u>\$ 56,866</u></b>	<b><u>\$ 56,200</u></b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b><u>\$ 82,686</u></b>	<b><u>\$ 70,788</u></b>	<b><u>\$ 78,977</u></b>	<b><u>\$ 111,792</u></b>	<b><u>\$ 95,616</u></b>	<b><u>\$ 115,516</u></b>	

**BOROUGH OF PENNDEL**  
**2016 BUDGET**  
**LIQUID FUELS FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>EXPENDITURES</b>								
<b>SNOW &amp; ICE REMOVAL</b>								
35.432.245	Salt & De-Icing Materials	\$ 453	\$ 556	\$ 570	\$ 2,000	\$ 300	\$ 2,000	
35.432.374	Equipment Maintenance	594	943	485	1,500	-	1,500	
35.432.450	Contracted Services	-	1,334	-	10,000	6,500	10,000	I
		<u>\$ 1,047</u>	<u>\$ 2,833</u>	<u>\$ 1,055</u>	<u>\$ 13,500</u>	<u>\$ 6,800</u>	<u>\$ 13,500</u>	
<b>TRAFFIC SIGNALS &amp; SIGNS</b>								
35.433.245	Street Signs and Markings	\$ 897	\$ 3,602	\$ -	\$ 7,000	\$ 500	\$ 7,000	
35.433.361	Utilities	-	-	-	1,000	500	1,000	S
35.433.450	Contracted Services	4,275	2,988	2,623	4,000	1,500	4,000	I
		<u>\$ 5,172</u>	<u>\$ 6,590</u>	<u>\$ 2,623</u>	<u>\$ 12,000</u>	<u>\$ 2,500</u>	<u>\$ 12,000</u>	
<b>STREET LIGHTING</b>								
35.434.361	Utilities	\$ 13,149	\$ 6,361	\$ 10,000	\$ 23,000	\$ 20,000	\$ 23,000	S
35.434.450	Contracted Services	644	1,461	2,000	4,000	2,500	4,000	I
		<u>\$ 13,793</u>	<u>\$ 7,822</u>	<u>\$ 12,000</u>	<u>\$ 27,000</u>	<u>\$ 22,500</u>	<u>\$ 27,000</u>	
<b>HIGHWAY MAINTENANCE/REPAIR</b>								
35.438.245	Road Materials	\$ 2,034	\$ 318	\$ 1,000	\$ 2,000	\$ 1,500	\$ 2,000	
35.438.450	Contracted Services	-	-	-	6,000	3,000	6,000	I
		<u>\$ 2,034</u>	<u>\$ 318</u>	<u>\$ 1,000</u>	<u>\$ 8,000</u>	<u>\$ 4,500</u>	<u>\$ 8,000</u>	
<b>HIGHWAY CONSTRUCTION/REBUILDING</b>								
35.439.600	Capital Construction	\$ 9,645	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>DEBT PRINCIPAL</b>								
35.471.100	Gen Obligation Notes	\$ 16,000	\$ 16,000	\$ 17,500	\$ -	\$ -	\$ -	O
<b>DEBT INTEREST</b>								
35.472.100	Gen Obligation Notes	\$ 8,296	\$ 6,834	\$ 6,049	\$ -	\$ -	\$ -	O
<b>TOTAL EXPENDITURES</b>		<u>\$ 55,987</u>	<u>\$ 40,397</u>	<u>\$ 40,227</u>	<u>\$ 60,500</u>	<u>\$ 36,300</u>	<u>\$ 60,500</u>	
<b>ENDING FUND BALANCE</b>		<u>\$ 26,699</u>	<u>\$ 30,391</u>	<u>\$ 38,750</u>	<u>\$ 51,292</u>	<u>\$ 59,316</u>	<u>\$ 55,016</u>	

**BOROUGH OF PENNDEL  
2016 BUDGET  
POLICE PENSION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 EST'D</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
60.100.000	Unreserved Fund Balance	\$ -	\$ -	\$ 177,949	\$ -	\$ 185,388	\$ 189,568	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
60.341.300	Unrealized Gains/Losses	\$ -	\$ -	\$ (5,397)	\$ -	\$ 7,500	\$ 7,500	
60.341.400	Interest & Dividends	-	-	3,942	-	3,000	3,000	
		\$ -	\$ -	\$ (1,455)	\$ -	\$ 10,500	\$ 10,500	
<b>FIDUCIARY PENSION CONTRIBUTIONS</b>								
60.388.100	Employee Contributions	\$ -	\$ -	\$ -	\$ -	\$ 2,180	\$ 2,200	R
60.388.200	Municipal Contribution	-	-	13,518	-	-	-	
60.388.300	State Aid Contribution	-	-	11,684	-	8,500	6,200	R
		\$ -	\$ -	\$ 25,202	\$ -	\$ 10,680	\$ 8,400	
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,747</b>	<b>\$ -</b>	<b>\$ 21,180</b>	<b>\$ 18,900</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 201,696</b>	<b>\$ -</b>	<b>\$ 206,568</b>	<b>\$ 208,468</b>	
<b>EXPENDITURES</b>								
<b>GENERAL ADMINISTRATION</b>								
60.489.310	Plan Administration Fees	\$ -	\$ -	\$ 4,066	\$ -	\$ 4,500	\$ 4,500	K
60.489.800	Pension Benefit Payments	-	-	12,242	-	12,500	12,500	
		\$ -	\$ -	\$ 16,308	\$ -	\$ 17,000	\$ 17,000	
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,308</b>	<b>\$ -</b>	<b>\$ 17,000</b>	<b>\$ 17,000</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,388</b>	<b>\$ -</b>	<b>\$ 189,568</b>	<b>\$ 191,468</b>	

**BOROUGH OF PENNDEL  
2016 BUDGET**

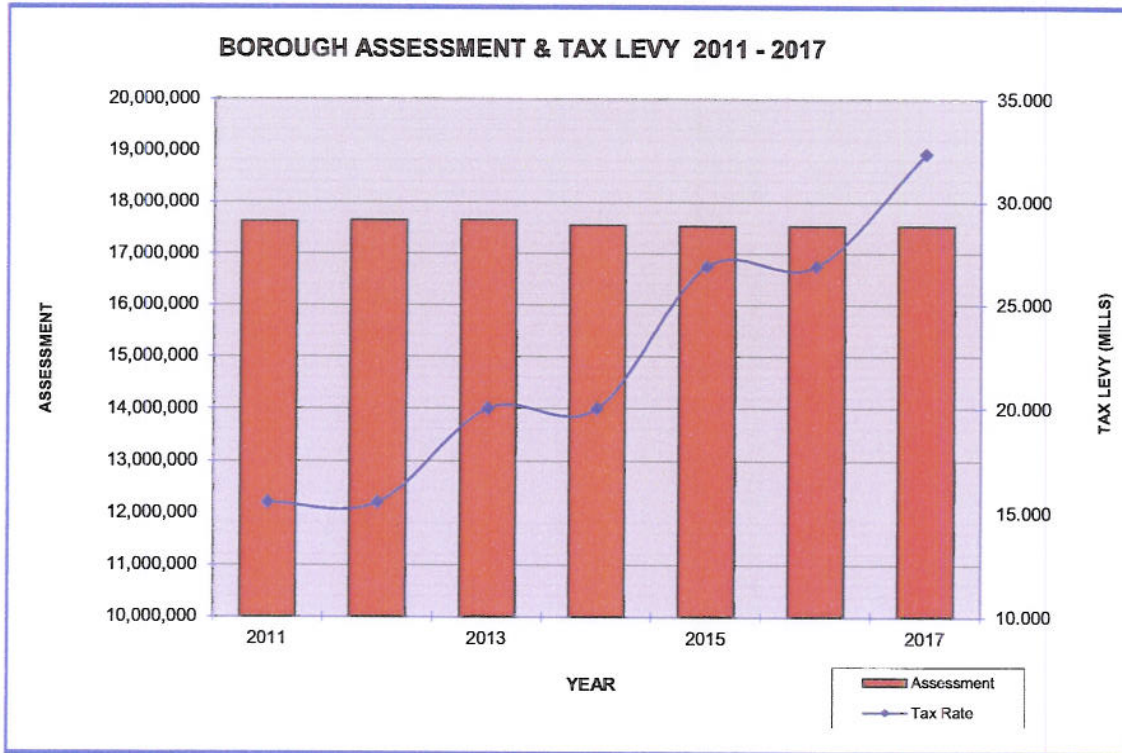
**NON-UNIFORMED EMPLOYEES PENSION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
65.100.000	Unreserved Fund Balance	\$ -	\$ -	\$ 161,146	\$ -	\$ 155,911	\$ 181,011	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
65.341.300	Unrealized Gains/Losses	\$ -	\$ -	\$ (4,659)	\$ -	\$ 9,500	\$ 9,000	
65.341.400	Interest & Dividends	-	-	3,636	-	4,000	4,000	
		\$ -	\$ -	\$ (1,023)	\$ -	\$ 13,500	\$ 13,000	
<b>FIDUCIARY PENSION CONTRIBUTIONS</b>								
65.388.100	Employee Contributions	\$ -	\$ -	\$ 2,130	\$ -	\$ 2,600	\$ 19,000	R
65.388.200	Municipal Contribution	-	-	3,768	-	14,000	9,200	
65.388.300	State Aid Contribution	-	-	3,999	-	9,000	9,800	R
		\$ -	\$ -	\$ 9,897	\$ -	\$ 25,600	\$ 38,000	
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,874</b>	<b>\$ -</b>	<b>\$ 39,100</b>	<b>\$ 51,000</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 170,020</b>	<b>\$ -</b>	<b>\$ 195,011</b>	<b>\$ 232,011</b>	
<b>EXPENDITURES</b>								
<b>GENERAL ADMINISTRATION</b>								
65.489.310	Plan Administration Fees	\$ -	\$ -	\$ 3,688	\$ -	\$ 1,000	\$ 1,000	K
65.489.800	Pension Benefit Payments	-	-	10,421	-	13,000	13,000	
		\$ -	\$ -	\$ 14,109	\$ -	\$ 14,000	\$ 14,000	
<b>OTHER UNCLASSIFIED EXPENDITURES</b>								
65.489.200	Refund of Contributions							
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,109</b>	<b>\$ -</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155,911</b>	<b>\$ -</b>	<b>\$ 181,011</b>	<b>\$ 218,011</b>	

## SCHEDULE A

### REAL ESTATE ASSESSMENT & TAX LEVY SUMMARY 2011 to 2017

Year	Assessment	Borough	School	County	TOTAL
2011	17,622,190	15.50	152.000	21.94	189.44
2012	17,642,510	15.50	152.000	21.94	189.44
2013	17,648,600	20.00	152.000	21.94	193.94
2014	17,548,630	20.00	152.000	23.20	195.20
2015	17,529,330	26.87	152.000	23.20	202.07
2016	17,529,330	26.87	152.000	23.20	202.07
2017	17,529,330	32.35	152.000	23.20	207.55

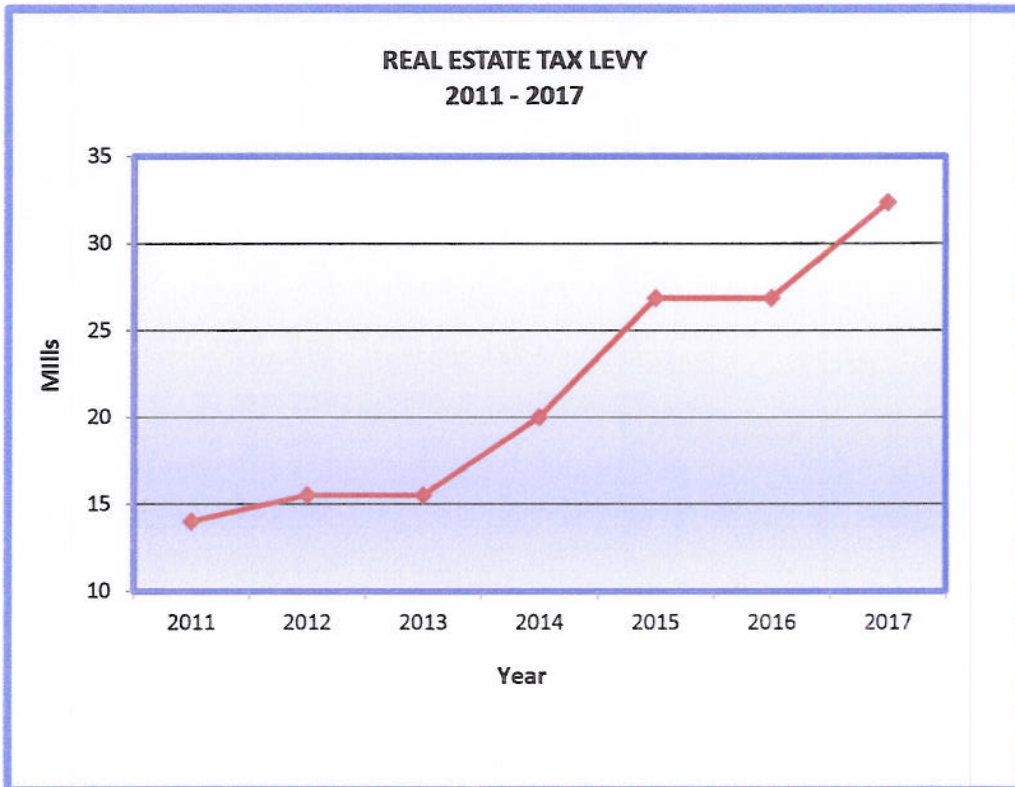


**SCHEDULE A  
TAX LEVY BY FUND**

*2011 - 2017*

<u>YEAR</u>	<u>GENERAL FUND</u>	<u>FIRE FUND</u>	<u>DEBT FUND</u>	<u>TOTAL</u>
2011	12.500	1.500	-	14.0000
2012	14.000	1.500	-	15.5000
2013	14.000	1.500	-	15.5000
2014	18.500	1.500	-	20.0000
2015	25.370	1.500	-	26.8700
2016	21.870	1.500	3.50	26.8700
2017	26.850	2.000	3.50	32.3500

<b>5 Yr Avg</b>	<b>21.32</b>	<b>1.60</b>	<b>3.50</b>	<b>24.32</b>
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## SCHEDULE A

### ESTIMATED INCOME FROM REAL ESTATE TAXES

	<u>General Fund</u>	<u>Fire Protection Fund</u>	<u>Debt Service Fund</u>	<u>ALL FUNDS</u>
<i>2017 Assessment (latest date)</i>	\$ 17,529,330	\$ 17,529,330	\$ 17,529,330	\$ 17,529,330
<i>Less Appeals and Adjustments</i>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>100,000</u>
Estimated 2011 Assessed Value	\$ 17,429,330	\$ 17,429,330	\$ 17,479,330	\$ 17,429,330
<i>2017 Tax Levy</i>	<b>26.85</b>	<b>2.00</b>	<b>3.50</b>	<b>32.35</b>
Estimated Gross Tax Revenue	\$ 467,978	\$ 34,859	\$ 61,178	\$ <b>564,014</b>
<i>Less 2% Discounts and Uncollectible</i>	<u>\$ 9,360</u>	<u>\$ 697</u>	<u>\$ 1,224</u>	<u>\$ 11,280</u>
<i>Estimated Net Tax Revenue</i>	<u><b>\$ 458,618</b></u>	<u><b>\$ 34,161</b></u>	<u><b>\$ 59,954</b></u>	<u><b>\$ 552,734</b></u>

#### Net Mill Values: 2015 - 2016

	<u>2016</u>	<u>2017</u>	<u>\$\$ Increase</u>
<b>1 Mill</b>	\$17,087	\$17,086	-\$1
<b>3/4 Mills</b>	\$12,815	\$12,815	-\$1
<b>1/2 Mills</b>	\$8,544	\$8,543	\$0
<b>1/4 Mills</b>	\$4,272	\$4,272	\$0

## SCHEDULE E

### GOVERNMENT SHARED REVENUE, GRANTS AND CONTRIBUTIONS

2012 - 2017

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> <u>Est'd</u>	<u>2017</u> <u>Budget</u>
<b><u>FEDERAL</u></b>						
Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,000
<b><u>STATE</u></b>						
Bulletproof Vest Grant-Police	\$ -	\$ -	\$ -	-	-	\$ 500
Seat Belt Grant - Police	-	-	-	-	-	-
Public Utility Realty Taxes	513	482	555	600	612	600
Beverage Licenses	1,200	800	600	600	400	400
Pension System State Aid	7,152	15,537	15,491	15,683	17,499	16,000
Foreign Fire Insurance Premiums	15,293	17,335	16,352	15,653	15,534	16,000
Act 101 Recycling Grant	3,818	-	-	-	-	1,000
PA Small Water/Sewer System Grant	-	-	-	-	-	373,000
ARLE Grant-Pre-Emption	-	-	-	-	-	8,000
ARLE Grant-Signal Improvements	-	-	-	-	-	36,000
Liquid Fuels Taxes	41,575	40,906	44,089	48,572	56,717	50,000
	<b>\$ 69,551</b>	<b>\$ 75,060</b>	<b>\$ 77,087</b>	<b>\$ 81,108</b>	<b>\$ 90,762</b>	<b>\$ 501,500</b>
<b><u>LOCAL</u></b>						
Bucks County RDA-Park Avenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,000
Bucks County RDA-Police Station	-	-	-	-	-	50,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 198,000</b>
<b><u>PRIVATE CONTRIBUTIONS</u></b>						
Miscellaneous Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
WAWA Contribution-Police Station	-	-	-	-	-	20,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,500</b>
	<b>\$ 69,551</b>	<b>\$ 75,060</b>	<b>\$ 77,087</b>	<b>\$ 81,108</b>	<b>\$ 90,762</b>	<b>\$ 1,075,000</b>

**SCHEDULE F**  
**SEWER FEES AND RENTS**

	# EDU's	Quarterly Rate	Annual Revenue
Residential	959	\$144.43	\$554,033
Commercial	140	\$271.71	152,158
Metered Commercial	83	\$271.71	90,208
	<b>1,182</b>		<b>\$ 796,399</b>

**Residential Rate History**

<u>Year</u>		<u>Rate</u>	<u>% Change</u>
2009		\$87.88	0.00%
2010	Jan-June	\$87.88	0.00%
2010	July-Dec	\$130.94	49.00%
2011		\$112.75	-13.89%
2012	Jan-April	\$112.75	0.00%
2012	May-Dec	\$124.03	10.00%
2013		\$124.03	0.00%
2014		\$144.43	16.45%
2015		\$144.43	0.00%
2016		\$144.43	0.00%
2017		\$144.43	0.00%

**SCHEDULE G**  
**SOLID WASTE COLLECTION COSTS**

Revenue Projections

**Waste Collection Fees**

<u>Year</u>	<u># Units</u>	<u>Fee/Unit</u>	<u>Annual Revenue</u>	<u>%</u>	<u>Less 2.5% Uncollectible</u>
2009	636	\$296.60	\$188,638	-	\$183,922
2010	636	\$307.40	\$195,506	3.64%	\$190,619
2011	636	\$314.56	\$200,060	2.33%	\$195,059
2012	636	\$358.36	\$227,917	13.92%	\$222,219
2013	636	\$358.36	\$227,917	0.00%	\$222,219
2014	636	\$279.68	\$177,876	-21.96%	\$173,430
2015	636	\$271.68	\$172,788	-2.86%	\$169,000
2016	636	\$271.68	\$172,788	0.00%	\$169,000
2017	636	\$298.00	\$189,528	9.69%	\$185,000
2018	636	\$308.00	\$195,888	3.36%	\$191,000

Rate History

<u>Year</u>	<u>Rate</u>	<u>% Change</u>
2009	\$296.60	3.64%
2010	\$307.40	3.64%
2011	\$314.56	2.33%
2012	\$358.36	13.92%
2013	\$358.36	0.00%
2014	\$279.68	-21.96%
2015	\$271.68	-2.86%
2016	\$271.68	0.00%
2017	\$271.68	0.00%

Waste Collection Costs

**Household Waste (Republic Services)**

<u>Year</u>	<u>Cost/Unit</u>	<u>Rate Δ</u>	<u># Units</u>	<u>Unit Δ</u>	<u>Annual Cost</u>
2014	\$256.64	-	632	-	\$162,196
2015	\$261.88	2.0%	632	0%	\$165,508
2016	\$267.23	2.0%	632	0%	\$168,889
2017	\$272.57	2.00%	\$632	0.00%	\$172,264
2018	\$278.03	2.0%	632	0%	\$175,715
<b>Total Collection Costs</b>					<b><u>\$844,573</u></b>

**SCHEDULE H**  
**SALARIES AND WAGES**

**2016 - 2017**

*Budget to Budget*

<u>DEPARTMENT</u>	<u>2016 BUDGET</u>	<u>2016 Estimated</u>	<u>Variance</u>	<u>2017 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Governing Body	\$ 5,100	\$ 5,100	\$ -	\$ 5,100	\$ -	0.0%
Executive	118,500	90,000	28,500	94,000	(24,500)	-20.7%
Tax Collection	15,000	15,000	-	17,000	2,000	13.3%
Buildings and Grounds	3,000	2,500	500	3,000	-	0.0%
Police Services	353,130	342,500	10,630	326,500	(26,630)	-7.5%
Fire Protection Services	4,500	4,500	-	4,500	-	0.0%
Zoning Hearing Board	500	500	-	500	-	0.0%
Public Works	29,000	28,000	1,000	28,000	(1,000)	-3.4%
<b>Total</b>	<b>\$ 528,730</b>	<b>\$ 488,100</b>	<b>\$ 40,630</b>	<b>\$ 478,600</b>	<b>\$ (50,130)</b>	<b>-9.48%</b>

**SCHEDULE I**  
**LEASE & CONTRACTED SERVICE EXPENSES**

**GENERAL FUND**

**GENERAL GOVERNMENT**

**Equipment Leases**

	<u>Account Code</u>	<u>2016 BUDGET</u>	<u>2016 Estimated</u>	<u>2017 BUDGET</u>
Office Copier Lease		\$ 3,100	\$ 3,000	\$ 3,000
Postage Meter Lease		400	500	500
	<b>01.406.384</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>

**INFORMATION TECHNOLOGY**

**Software License Fees**

Financial Accounting Software		\$ 2,000	\$ 3,100	\$ 3,300
E-Citation Mobile Software-Police		1,000	1,200	1,200
	<b>01.407.318</b>	<b>\$ 3,000</b>	<b>\$ 4,300</b>	<b>\$ 4,500</b>

**Contracted Services**

Computer System Maintenance - Administration		\$ 3,000	\$ 2,800	\$ 3,200
Computer System Maintenance - Police		3,000	1,500	1,500
Taser Video Services		-	1,200	1,200
Cloud Backup Service-Police		-	1,300	1,500
Website Hosting/Maintenance		1,000	300	300
	<b>01.407.450</b>	<b>\$ 7,000</b>	<b>\$ 7,100</b>	<b>\$ 7,700</b>

**BUILDINGS & GROUNDS**

Landscaping/Lawn Service		3,000	3,000	3,500
Fire Extinguisher Maintenance		-	300	500
Alarm Service-Borough Hall			1,000	1,000
Pest Control		500	400	500
	<b>01.409.450</b>	<b>\$ 3,500</b>	<b>\$ 4,700</b>	<b>\$ 5,500</b>

**POLICE SERVICES**

Equipment Calibration		\$ 500	\$ 500	\$ 500
Parking Meter Maintenance		500	500	500
Alarm Service-Police Station		-	-	1,000
Record Shredding		500	500	500
Lab Testing		1,000	2,500	2,500
	<b>01.410.450</b>	<b>\$ 2,500</b>	<b>\$ 4,000</b>	<b>\$ 5,000</b>

**CODE ENFORCEMENT & ZONING**

Building Inspections		\$ 24,000	\$ 24,000	\$ 24,000
Electrical Inspections		6,000	6,000	6,000
	<b>01.413.450</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>

**PUBLIC WORKS**

**Equipment Leasing**

Equipment Rentals	<b>01.430.384</b>	\$ -	\$ -	\$ 1,000
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**Contracted Services**

PA One Calls		\$ 500	\$ 200	\$ 500
Street Sweeping		2,000	1,500	2,000
Line Painting		1,000	-	1,000
	<b>01.430.450</b>	<b>\$ 3,500</b>	<b>\$ 1,700</b>	<b>\$ 3,500</b>

## SCHEDULE I

### LEASE & CONTRACTED SERVICE EXPENSES

	<u>Account Code</u>	<u>2016 BUDGET</u>	<u>2016 Estimated</u>	<u>2017 BUDGET</u>
<b><i>SNOW &amp; ICE REMOVAL</i></b>				
Snow Plowing Services	01.432.450	\$ 2,000	\$ -	\$ 2,000
<b><i>CULTURE AND RECREATION</i></b>				
Taddei Woods Tree and Trail Maintenance		\$ 1,000	\$ -	\$ 1,000
Park and Tot Lot Maintenance		-	-	2,000
	01.457.450	\$ 1,000	\$ -	\$ 3,000
<b><u>SEWER OPERATING FUND</u></b>				
<b><i>SEWAGE COLLECTION AND TREATMENT</i></b>				
<b><i>Equipment Leasing</i></b>				
Equipment Rentals	08.429.384	\$ 2,000	\$ -	\$ 2,000
<b><i>Contracted Services</i></b>				
Pumping Station Operations (PUE, Inc)		\$ 15,000	\$ 15,000	\$ 15,000
Alarm Service		2,000	2,000	2,000
PA One Calls		1,000	1,000	1,000
Sludge Removal		8,000	2,000	1,000
Generator Maintenance		1,000	1,000	1,000
Quarterly Wet Well Cleaning		5,000	4,000	5,000
Televise Sewer Lines		10,000	-	-
New Sewer Connections		1,000	-	-
Bucks County Water & Sewer Authority		410,000	360,000	385,000
	08.429.450	\$ 453,000	\$ 385,000	\$ 410,000
<b><u>LIQUID FUELS FUND</u></b>				
<b><i>SNOW &amp; ICE REMOVAL</i></b>				
Snow Plowing Services	35.432.450	\$ 10,000	\$ 6,500	\$ 10,000
<b><i>TRAFFIC SIGNALS &amp; SIGNS</i></b>				
Traffic Signal Maintenance	35.433.450	\$ 4,000	\$ 1,500	\$ 4,000
<b><i>STREET LIGHTING</i></b>				
Street Light Maintenance	35.434.450	\$ 4,000	\$ 2,500	\$ 4,000
<b><i>HIGHWAY MAINTENANCE &amp; REPAIRS</i></b>				
Pothole Patching	35.438.450	\$ 6,000	\$ 4,000	\$ 6,000
<b>Total Lease &amp; Contracted Service Expenses</b>		<b><u>\$ 535,000</u></b>	<b><u>\$ 454,800</u></b>	<b><u>\$ 498,700</u></b>

**SCHEDULE J  
CAPITAL OUTLAY EXPENSES**

	<u>2017 BUDGET</u>	<u>CAPITAL RESERVE</u>	<u>SEWER CAPITAL</u>
<i><b>INFORMATION TECHNOLOGY</b></i>			
Desktop Computer	\$ 1,200	\$ 1,200	-
Printer	300	300	-
	<b>\$ 1,500</b>	<b>\$ 1,500</b>	
<i><b>BUILDINGS AND GROUNDS</b></i>			
Trees-Borough Hall	\$ 4,000	\$ 4,000	-
Concrete-Borough Hall	4,500	4,500	-
Police Station Improvements	120,000	120,000	-
	<b>\$ 128,500</b>	<b>\$ 128,500</b>	
<i><b>POLICE SERVICES</b></i>			
Office Equipment	\$ 6,000	\$ 6,000	-
Emergency Radios	8,500	8,500	-
Police Car (5-year Lease Purchase)	6,500	6,500	-
	<b>\$ 21,000</b>	<b>\$ 21,000</b>	
<i><b>EMERGENCY MANAGEMENT</b></i>			
Portable Generators (2)	\$ 2,000	\$ 2,000	-
<i><b>PUBLIC WORKS</b></i>			
	\$ -	\$ -	-
<i><b>STREETS &amp; HIGHWAYS</b></i>			
Roadway Resurfacing	\$ 320,000	\$ 320,000	-
<i><b>TRAFFIC SIGNALS</b></i>			
Emergency Pre-Emption	\$ 16,000	\$ 16,000	-
Signal Improvements	74,000	74,000	-
	<b>\$ 90,000</b>	<b>\$ 90,000</b>	
<i><b>CULTURE AND RECREATION</b></i>			
Recreation Field/Tot Lot Improvements	\$ 25,000	\$ 25,000	-
<i><b>SEWER COLLECTION SYSTEM</b></i>			
Pump Station #2 Upgrades	\$ 126,000	-	\$ 126,000
I/I Abatement	185,000	-	185,000
	<b>\$ 311,000</b>		<b>\$ 311,000</b>
<b>Total Capital Appropriations</b>	<b>\$ 899,000</b>	<b>\$ 588,000</b>	<b>\$ 311,000</b>

**BOROUGH OF PENNDEL  
CAPITAL IMPROVEMENT PROGRAM  
2017 - 2024**

<u>Description</u>	<u>2017 Budget</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b>EXECUTIVE</b>								
Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FINANCIAL ADMINISTRATION</b>								
Accounting Software Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INFORMATION TECHNOLOGY</b>								
Computer System Replacements	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -
Server Equipment	-	-	-	-	20,000	-	-	-
	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>
<b>BUILDINGS AND GROUNDS</b>								
Replace Borough Hall Roof	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borough Hall Landscaping	4,000	-	-	-	-	-	-	-
Borough Hall Renovations	4,500	5,000	-	2,500	-	2,500	-	-
Police Station Renovations	120,000	-	-	-	-	-	-	-
	<u>\$ 128,500</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>POLICE SERVICES</b>								
Police Vehicles	\$ 6,500	\$ 6,500	\$ 13,000	\$ 13,000	\$ 13,000	\$ 7,000	\$ 7,000	\$ 14,000
Ballistic Vest Replacements (5 year)	-	3,000	3,000	-	-	3,000	3,000	-
Emergency Radios	8,500	8,500	8,500	8,500	8,500	8,500	-	-
Vehicle Cameras	-	-	-	-	-	-	-	-
Body Cameras	-	-	-	-	-	-	-	-
Office Equipment	6,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Traffic Timing Control Device	-	-	-	-	-	-	-	-
Replace Duty Weapons	-	-	-	-	-	-	-	-
	<u>\$ 21,000</u>	<u>\$ 20,000</u>	<u>\$ 26,500</u>	<u>\$ 23,500</u>	<u>\$ 23,500</u>	<u>\$ 20,500</u>	<u>\$ 5,000</u>	<u>\$ 2,000</u>
<b>EMERGENCY MANAGEMENT</b>								
Portable Generators	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications Equipment	-	-	-	-	-	-	-	-
	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>PUBLIC WORKS</b>								
Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replacement Vehicle	-	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>TRAFFIC SIGNALS</b>								
Emergency Pre-Emption	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signal Upgrades	72,000	-	-	-	-	-	-	-
Miscellaneous	2,000	2,500	3,000	3,000	3,000	3,500	3,500	4,000
	<u>\$ 90,000</u>	<u>\$ 2,500</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 4,000</u>

**BOROUGH OF PENNDEL  
CAPITAL IMPROVEMENT PROGRAM  
2017 - 2024**

<u>Description</u>	<u>2017 Budget</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<b><i>STREETS &amp; HIGHWAYS</i></b>								
Road Resurfacing	\$320,000							
Storm Drain Improvements	-	-	-	-	-	-	-	-
	<b>\$320,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><i>PARKS AND RECREATION</i></b>								
Playground Improvements	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ballfield Improvements	-	-	-	-	-	-	-	-
Taddie Woods	-	-	-	-	-	-	-	-
	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b><i>SEWAGE COLLECTION SYSTEM</i></b>								
Pumping Station #1 Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pumping Station #2 Improvements	126,000	-	-	-	-	-	-	-
Inflow/Infiltration Abatement	185,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	<b>\$311,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b><i>Total Capital Fund</i></b>	<b><u>\$899,000</u></b>	<b><u>\$102,500</u></b>	<b><u>\$ 79,500</u></b>	<b><u>\$ 80,500</u></b>	<b><u>\$ 96,500</u></b>	<b><u>\$ 76,500</u></b>	<b><u>\$ 60,000</u></b>	<b><u>\$ 56,000</u></b>

**SCHEDULE K**  
**PROFESSIONAL SERVICE AGREEMENTS**

<u>GENERAL FUND</u>	<u>Account Code</u>	<u>2016 BUDGET</u>	<u>2016 Est'd</u>	<u>2017 BUDGET</u>
<u>LEGISLATIVE BODY</u>				
Consulting Services	01.400.310	\$ 7,000	\$ -	\$ 7,000
<u>EXECUTIVE</u>				
Consulting Services	01.401.310	\$ 2,000	\$ -	\$ 2,000
<u>FINANCIAL ADMINISTRATION</u>				
Auditing Services		\$ 6,000	\$ 7,800	\$ 8,000
Payroll Services		1,500	2,000	2,500
	01.402.310	<b>\$ 7,500</b>	<b>\$ 9,800</b>	<b>\$ 10,500</b>
<u>TAX COLLECTION</u>				
LST Tax Collector	01.403.310	\$ 700	\$ 700	\$ 1,000
<u>LEGAL SERVICES</u>				
Borough Solicitor	01.404.310	\$ 25,000	\$ 25,000	\$ 25,000
<u>GENERAL GOVERNMENT</u>				
Codification Services		\$ 3,000	\$ 3,900	\$ 3,000
Website Design		5,000	-	-
	01.406.310	<b>\$ 8,000</b>	<b>\$ 3,900</b>	<b>\$ 3,000</b>
<u>ENGINEERING</u>				
Borough Engineer	01.408.310	\$ 20,000	\$ 36,000	\$ 35,000
<u>POLICE SERVICES</u>				
Borough Solicitor		\$ 2,500	\$ 1,500	\$ 2,500
Physical and Psychological Exams		500	-	500
	01.410.310	<b>\$ 3,000</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>
<u>PLANNING COMMISSION</u>				
Planning Consultants	01.414.310	\$ 500	\$ -	\$ 500
<u>ZONING HEARING BOARD</u>				
Legal Services		\$ 1,500	\$ 1,000	\$ 1,500
Court Reporter Services		500	500	500
	01.418.310	<b>\$ 2,000</b>	<b>\$ 1,500</b>	<b>\$ 2,000</b>

**SCHEDULE K**  
**PROFESSIONAL SERVICE AGREEMENTS**

<u>REFUSE FUND</u>	<u>Account Code</u>	<u>2016 BUDGET</u>	<u>2016 Est'd</u>	<u>2017 BUDGET</u>
<u>EXECUTIVE</u>				
Management Services	05.401.310	\$ 1,000	\$ -	\$ 1,000
<u>FINANCIAL ADMINISTRATION</u>				
Auditing Services	05.402.310	\$ 1,000	\$ 1,200	\$ 1,500
<u>LEGAL SERVICES</u>				
Borough Solicitor	05.404.310	\$ 1,000	\$ 200	\$ 1,000
<u>SEWER OPERATING FUND</u>				
<u>EXECUTIVE</u>				
Consulting Services		\$ 2,000	\$ -	\$ 4,000
<u>FINANCIAL ADMINISTRATION</u>				
Auditing Services		\$ 6,000	\$ 2,500	\$ 6,000
Payroll Service		1,000	1,200	1,500
	08.402.310	<u>\$ 7,000</u>	<u>\$ 3,700</u>	<u>\$ 7,500</u>
<u>LEGAL SERVICES</u>				
Borough Solicitor	08.404.310	\$ 8,000	\$ 3,500	\$ 8,000
<u>ENGINEERING</u>				
Borough Sewer Engineer	08.408.310	\$ 35,000	\$ 20,000	\$ 45,000
<u>CAPITAL RESERVE FUND</u>				
<u>LEGAL SERVICES</u>				
Borough Solicitor	30.404.310	\$ 2,000	\$ -	\$ 2,000
<u>ENGINEERING</u>				
Borough Engineer	30.408.310	\$ 41,000	\$ -	\$ 65,000
<u>SEWER CAPITAL FUND</u>				
<u>LEGAL SERVICES</u>				
Borough Solicitor	31.404.310	\$ 5,000	\$ -	\$ 5,000
<u>ENGINEERING</u>				
Borough Sewer Engineer	31.408.310	\$ 30,000	\$ -	\$ 40,000
<b>Total Professional Services</b>		<u><b>\$ 208,700</b></u>	<u><b>\$ 107,000</b></u>	<u><b>\$ 269,000</b></u>

**SCHEDULE L**  
**TRAFFIC SIGNAL & STREET LIGHTING EXPENSES**

**TRAFFIC SIGNALS**

**LOCATION**

- 1 Lincoln Highway and Durham Road
- 2 Lincoln Highway and Bellevue Avenue
- 3 Lincoln Highway and Hulmeville Road
- 4 Lincoln Highway and Neshaminy Street

<b>Yearly Energy Cost</b>	<b>\$1,000</b>
<b>Maintenance Cost</b>	<b>\$4,000</b>

**STREET LIGHTS**

<b># LIGHTS</b>	<b>LUMENS/ KWH</b>	<b>TYPE</b>	<b>WATTS/LUMINAIRE</b>
3	50,000	SV	450
25	25,000	SV	294
1	16,000	SV	192
129	9,500	SV	131
1	5,800	SV	94
<b>159</b>			<b>1,161</b>
			<b>Service Location Charges \$14,000</b>
			<b>Distribution Charges \$800</b>
			<b>Energy Charges \$7,500</b>
<b>Total Annual Cost</b>			<b><u>\$22,300</u></b>

<b>Average Energy Cost/Fixture/Month</b>	<b>\$11.69</b>
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**SCHEDULE M**  
**2017 ROADWAY MAINTENANCE PROGRAM**

**2017 Program**

<u>SECTION</u>		<u>Length (Feet)</u>	<u>Width (Feet)</u>	<u>Total Cost</u>
<b><u>RESURFACING</u></b>				
Cynthia Avenue	Entire Length	1,000	26	\$ 64,229
DeHaven Avenue	Neshaminy St to Fairview Avenue	1,431	30	109,703
Julie Avenue	Entire Length	855	26	55,804
West Woodland Avenue	Fairview Ave to Hulmeville Ave	370	30	37,146
Clarissa Avenue	Entire Length	888	26	51,651
		<b>4,544</b>		<b>\$ 318,533</b>
Bidding, Construction Administration & Inspections				<u>36,927</u>
				<b>\$ 355,460</b>

*TOTAL ROAD MILES*

**0.86**

**SCHEDULE O**  
**DEBT SERVICE SCHEDULE**

GENERAL OBLIGATION NOTES

<u>FUND</u>	<u>ISSUE YEAR</u>		<u>DUE DATE</u>	<u>TOTAL</u>	<u>12/31/17 BALANCE</u>
Debt Service Fund	2006	Principal	Jun-16	\$ 46,000	<b>\$586,000</b>
		Interest	Monthly	24,360	
				<u>\$ 70,360</u>	
Debt Service Fund	2012	Principal	Sep-16	\$ 23,000	<b>\$412,000</b>
		Interest	Monthly	12,878	
				<u>\$ 35,878</u>	
		<i>Total Principal</i>		\$ 69,000	
		<i>Total Interest &amp; Fees</i>		<u>37,238</u>	
		<b>Total 2017 General Obligation Note Payments</b>		<u><b>\$ 106,238</b></u>	<u><b>\$998,000</b></u>

Fund Allocation

Sewer Fund	60%	2006	Principal	Jun-16	\$ 27,600
			Interest	Monthly	14,616
					<u>\$ 42,216</u>
Debt Service Fund	40%	2006	Principal	Jun-16	\$ 18,400
			Interest	Monthly	9,744
					<u>\$ 28,144</u>
Debt Service Fund	100%	2012	Principal	Sep-16	\$ 23,000
			Interest	Monthly	12,878
					<u>\$ 35,878</u>
					<u><b>\$ 106,238</b></u>

**SCHEDULE O**  
**DEBT SERVICE SCHEDULE**

GENERAL OBLIGATION NOTE

*Series of 2006 (\$1,000,000) Assumed Variable Rate of 3.5% & .5% Finance Fee*

YEAR	Principal (Due Dec)	Interest (Monthly)	Finance Fee (Monthly)	Int & Fee Total	Total Due	Principle Balance
2006	\$ -	\$ 14,584	\$ 2,084	\$ 16,668	\$ 16,668	\$ 1,000,000
2007	30,000	34,475	4,925	39,400	69,400	970,000
2008	32,000	33,390	4,770	38,160	70,160	938,000
2009	33,000	32,253	4,607	36,860	69,860	905,000
2010	34,000	31,080	4,440	35,520	69,520	871,000
2011	36,000	29,855	4,265	34,120	70,120	835,000
2012	37,000	28,578	4,083	32,661	69,661	798,000
2013	39,000	27,248	3,892	31,140	70,140	759,000
2014	41,000	25,847	3,693	29,540	70,540	718,000
2015	42,000	24,395	3,485	27,880	69,880	676,000
2016	44,000	22,890	3,270	26,160	70,160	632,000
2017	46,000	21,315	3,045	24,360	70,360	586,000
2018	48,000	19,670	2,810	22,480	70,480	538,000
2019	50,000	17,955	2,565	20,520	70,520	488,000
2020	52,000	16,170	2,310	18,480	70,480	436,000
2021	55,000	14,298	2,043	16,341	71,341	381,000
2022	57,000	12,337	1,762	14,099	71,099	324,000
2023	59,000	10,308	1,472	11,780	70,780	265,000
2024	62,000	8,190	1,170	9,360	71,360	203,000
2025	65,000	5,967	852	6,819	71,819	138,000
2026	67,000	3,657	522	4,179	71,179	71,000
2027	71,000	1,242	178	1,420	72,420	-
	<u>\$ 1,000,000</u>	<u>\$ 435,704</u>	<u>\$ 62,243</u>	<u>\$ 497,947</u>	<u>\$ 1,497,947</u>	

**SCHEDULE O**  
**DEBT SERVICE SCHEDULE**

**GENERAL OBLIGATION NOTE**

*Series of 2012 (\$500,000) Variable Rate*

YEAR	Principal (Due Dec)	Interest Rate	Interest (Monthly)	Total Due	Principle Balance
2012	\$ -	1.30%	\$ 1,318	\$ 1,318	\$ 500,000
2013	-	1.30%	6,500	6,500	500,000
2014	21,000	1.73%	8,559	29,559	479,000
2015	22,000	2.16%	10,228	32,228	457,000
2016	22,000	2.59%	11,694	33,694	435,000
2017	23,000	3.00%	12,878	35,878	412,000
2018	23,000	3.00%	12,188	35,188	389,000
2019	24,000	3.00%	11,490	35,490	365,000
2020	24,000	3.00%	10,770	34,770	341,000
2021	25,000	3.00%	10,043	35,043	316,000
2022	26,000	3.00%	9,285	35,285	290,000
2023	26,000	3.00%	8,505	34,505	264,000
2024	27,000	3.00%	7,718	34,718	237,000
2025	27,000	3.00%	6,908	33,908	210,000
2026	28,000	3.00%	6,090	34,090	182,000
2027	29,000	3.00%	5,243	34,243	153,000
2028	29,000	3.00%	4,373	33,373	124,000
2029	30,000	3.00%	3,495	33,495	94,000
2030	30,000	3.00%	2,595	32,595	64,000
2031	31,000	3.00%	1,688	32,688	33,000
2032	33,000	3.00%	743	33,743	-
	<b>\$ 500,000</b>		<b>\$ 152,311</b>	<b>\$ 652,311</b>	

## SCHEDULE P

### WORKER'S COMPENSATION INSURANCE

#### PREMIUM CALCULATION

<u>CLASSIFICATION</u>	<u>Class Code</u>	<u>2017 Payroll</u>	<u>Rate/ \$100 of Payroll*</u>	<u>% Gross Premium</u>	<u>Annual Premium</u>
Inspectors	951	\$4,500	0.580	0.06%	\$ 26
Clerical Office	953	\$94,000	0.300	0.63%	282
Cities & Towns (All Other)	980	\$61,500	7.810	10.74%	4,803
Police	985	<u>\$297,000</u>	7.850	52.13%	23,315
		<b>\$457,000</b>	-	-	-
Employer's Liability		-	\$300	-	300
Volunteer Fire	994	-	\$16,000	-	16,000
			<i>Gross Premium</i>		<b>\$ 44,726</b>
			Experience Modification Adjustment		<u>1.180</u>
			<i>Modified Premium</i>		<b>\$ 52,776</b>
			Schedule Modification Credit		(3,318)
			Premium Discount		(1,807)
			Terrorism		140
			Catastrophe (Other than Cert Acts)		70
			PA Employer Assessment		468
			Expense Constant		295
			<i>Estimated Net Premium</i>		<b>\$ 48,624</b>

\*Rates Estimated at 5% Increase

#### EXPERIENCE MODIFICATION HISTORY

2012	
2013	
2014	
2015	1.311
2016	1.262
2017 (Est'd)	<u>1.180</u>

<b>Key</b>
< 1 = Good Experience
1 = Neutral
> 1 = Poor Experience

#### PREMIUM PAYMENT HISTORY

<u>Year</u>	<u>MODIFIED PREMIUM</u>	<u>% CHANGE</u>
2012	\$19,371	-
2013	\$36,336	88%
2014	\$44,110	21%
2015	\$52,776	20%
2016	\$50,565	-4%
2017	\$48,624	-4%

## SCHEDULE P

### WORKER'S COMPENSATION INSURANCE

#### CLASSIFICATION DETAIL

	<u>DEPARTMENT</u>	<u>2017 PAYROLL</u>	<u>RATE</u>	<u>PREMIUM</u>
<i>Inspectors (951)</i>	Fire Inspection	\$ 4,500	\$0.580	\$ 31
<i>Clerical/Office (953)</i>	Executive	94,000	\$0.300	333
<i>Cities &amp; Towns (980)</i>	Buildings & Grounds	\$ 3,000	\$7.810	276
	Crossing Guards	\$ 29,500	\$7.810	2,719
	Public Works	\$ 29,000	\$7.810	2,673
		<u>\$ 61,500</u>		<u>\$ 5,668</u>
<i>Police (985-A)</i>	Police	<u>297,000</u>	\$7.850	<u>\$ 27,511</u>
		<u>\$ 457,000</u>		
<i>Volunteer Fire Company (994)</i>		\$ -	\$16,000	<u>\$ 18,880</u>
	Employer's Liability		\$300	354
				<u>52,776</u>
	Additional Coverage Charges and Credits			<u>(4,152)</u>
	<b>Net Premium</b>			<u><b>\$ 48,624</b></u>

#### 2017 DEPARTMENT ALLOCATION

<u>Department</u>	<u>Modified Premium</u>	<u>%</u>	<u>Net Premium</u>	<u>2017 BUDGET</u>
Executive	333	0.68%	333	500
Buildings & Grounds	276	0.57%	276	500
Police Services	30,230	62.17%	30,230	30,500
Fire Protection	31	0.06%	31	500
Public Works	2,673	5.50%	2,673	3,000
Volunteer Fire Company	18,880	38.83%	18,880	19,000
Employer Liability	354	0.73%	354	500
Additional Charges and Credits	<u>(4,152)</u>	-8.54%	<u>(4,152)</u>	<u>(4,200)</u>
	<u>\$ 48,624</u>	<u>100.00%</u>	<u>\$ 48,624</u>	<u>\$ 50,300</u>

#### 2017 FUND ALLOCATION

General Fund	75%	37,725
Sewer Operating Fund	25%	<u>12,575</u>
		<u><b>\$ 50,300</b></u>

## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

ANNUAL PREMIUM

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>
General Liability	EMC	\$2,000,000	\$0	\$ 7,603	\$ 8,500
Employee Benefits Liability	EMC	\$1,000,000	\$1,000		-
Automobile Liability	EMC	\$1,000,000	\$500	6,654	7,500
Heart & Lung Liability	EMC	\$75,000	\$0	-	2,500
Inland Marine	EMC	\$102,129	\$500	641	1,000
Crime	EMC	\$25,000	\$500	312	500
Police Professional Liability	EMC	\$2,000,000	\$5,000	8,445	8,500
Public Officials Liability	EMC	\$2,000,000	\$5,000	2,083	-
Property	EMC	\$2,612,301	\$1,000	3,996	4,500
Umbrella	EMC	\$2,000,000	\$10,000	961	1,000
				<b>\$ 30,695</b>	<b>\$ 34,000</b>

**% Change (Gross Premium) 2016 - 2017      10.77%**

PROFESSIONAL BONDS

Treasurer	Selective	\$ 500,000	\$ -	\$ 250	\$ 500
Tax Collector			-	-	500
	<b>Total</b>			<b>\$ 250</b>	<b>\$ 1,000</b>

**TOTAL INSURANCE & BONDS      \$ 30,945      \$ 35,000**

2017 FUND ALLOCATION

	<u>Allocation</u>	<u>2016 BUDGET</u>
General Fund	60%	\$ 20,400
Sewer Operating Fund	40%	13,600
	100%	<b>\$ 34,000</b>

**SCHEDULE R**  
**EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS**

**Benefits Cost Summary**

	<u>2016</u> <u>Estimated</u>	<u>2017</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>Medical Benefits</u>			
Medical Insurance	\$ 54,000	\$ 63,500	17.59%
Dental Insurance	\$ 2,500	\$ 2,800	12.00%
	<b>\$ 56,500</b>	<b>\$ 66,300</b>	<b>17.35%</b>
<u>Life, Disability, and Unemployment Insurance</u>			
Life & Disability Insurance	\$ 7,000	\$ 7,500	7.14%
Unemployment Compensation	1,100	1,200	9.09%
	<b>\$ 8,100</b>	<b>\$ 8,700</b>	<b>7.41%</b>
<u>Retirement Benefits</u>			
Police Pension Plan	\$ 8,598	\$ 6,200	-27.89%
Municipal Pension Plan	22,878	18,900	-17.39%
	<b>\$ 31,476</b>	<b>\$ 25,100</b>	<b>-20.26%</b>
<u>FICA/Medicare Taxes</u>			
	\$ 37,400	\$ 38,000	1.60%

**SCHEDULE R**  
**EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS**  
**CALCULATION OF MINIMUM MUNICIPAL OBLIGATION (MMO)**

**POLICE PENSION PLAN**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
1 Normal Cost Percentage	0.00%	10.2%	10.2%	10.2%	10.5%
2 Administrative Expense Percentage		6.2%	6.2%	6.2%	4.5%
3 Total Percentage (1+2)	0.00%	16.4%	16.4%	16.4%	15.0%
4 Estimated Gross W-2 Payroll	\$ -	\$ 64,890	\$ 67,046	\$ 69,057	\$ 81,130
5 Annual Cost (3x4)	5,052	10,642	10,996	11,325	12,170
6 Amortization Requirement	34,173	0	-	-	-
7 Financial Requirement (5+6)	39,225	10,642	10,996	11,325	12,170
8 Employee Contributions	1,682	1,821	2,681	2,180	2,121
9 10% of Negative Unfunded Liability	-	548	548	548	3,901
10 <b>Minimum Municipal Obligation (7-8-9)</b>	<b>\$ 37,543</b>	<b>\$ 8,273</b>	<b>\$ 7,767</b>	<b>\$ 8,597</b>	<b>\$ 6,148</b>

**NON-UNIFORMED EMPLOYEES PENSION PLAN**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
1 Normal Cost Percentage	13.50%	13.5%	13.5%	13.5%	13.8%
2 Administrative Expense Percentage	5.80%	5.8%	5.5%	5.5%	4.3%
3 Total Percentage (1+2)	19.30%	19.3%	19.0%	19.0%	18.1%
4 Estimated Gross W-2 Payroll	\$ 75,469	\$ 86,730	\$ 86,230	\$ 86,430	\$ 86,000
5 Annual Cost (3x4)	14,566	16,739	16,384	16,422	15,566
6 Amortization Requirement	6,737	6,737	9,010	9,010	5,928
7 Financial Requirement (5+6)	21,303	23,476	25,394	25,432	21,494
8 Employee Contributions	2,237	2,663	2,682	2,554	2,584
9 10% of Negative Unfunded Liability	-	-	-	-	-
10 <b>Minimum Municipal Obligation (7-8-9)</b>	<b>\$ 19,066</b>	<b>\$ 20,813</b>	<b>\$ 22,712</b>	<b>\$ 22,878</b>	<b>\$ 18,910</b>

<b>Total Minimum Municipal Obligation (MMO)</b>	<b>\$ 56,609</b>	<b>\$ 29,086</b>	<b>\$ 30,478</b>	<b>\$ 31,475</b>	<b>\$ 25,058</b>
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## SCHEDULE S

### UTILITY EXPENSES

<u>Department</u>	<u>Account Code</u>	<u>Type</u>	<u>2016 Estimated</u>	<u>2017 BUDGET</u>
<i><b>BUILDINGS &amp; GROUNDS</b></i>				
Borough Hall	01.409.360	Gas	\$ 3,000	\$ 3,000
		Water	500	500
		Electric	<u>5,500</u>	<u>6,000</u>
			<b>\$ 9,000</b>	<b>\$ 9,500</b>
<i><b>Police Services</b></i>				
Police Station	01.410.360	Gas	-	4,000
		Water	-	500
		Electric	<u>-</u>	<u>4,000</u>
			<b>\$ -</b>	<b>\$ 8,500</b>
<i><b>Public Works</b></i>				
Public Works Building	01.430.360	Electric	500	500
		Heating Fuel	3,300	3,300
		Water	<u>200</u>	<u>200</u>
			<b>\$ 4,000</b>	<b>\$ 4,000</b>
<i><b>Sewage Collection/Treatment</b></i>				
Pumping Sation #1	08.429.360	Electric	\$ 5,400	\$ 5,400
		Water	300	300
Pumping Sation #2		Electric	3,000	3,500
		Water	<u>300</u>	<u>300</u>
			<b>\$ 9,000</b>	<b>\$ 9,500</b>
<i><b>Parks and Recreation</b></i>				
Recreation Field	09.454.360	Electric	500	1,000
		Water	<u>500</u>	<u>500</u>
			<b>\$ 1,000</b>	<b>\$ 1,500</b>
<i><b>Traffic Signals</b></i>				
Traffic Signals	35.433.360	Electric	500	1,000
<i><b>Street Lighting</b></i>				
Street Lights	35.434.360	Electric	22,000	23,000
<b>Total Utility Expense</b>			<b>\$ 45,500</b>	<b>\$ 56,500</b>

**SCHEDULE T**  
**COMMUNICATION EXPENSES**

<u>DEPARTMENT</u>	<u>Account Code</u>	<u>2016 Estimated</u>	<u>2017 BUDGET</u>
General Government	01.406.320	\$ 3,000	\$ 3,000
Police Services	01.410.320	3,500	4,000
Public Works	01.430.320	500	500
Sewage Collection/Treatment	08.429.320	<u>2,500</u>	<u>2,500</u>
		<b>\$ 9,500</b>	<b>\$ 10,000</b>

## SCHEDULE U

### CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is a statistical measure of change in the price of goods and services in major expenditure groups such as food, housing, apparel, transportation, health and recreation that are typically purchased by urban consumers. It measures the purchasing power of consumer dollars by comparing the cost of a sample "market basket" of goods from one time period to another. The Index is often referred to as a "cost-of-living" index and is a widely used measure of inflationary trends. Of particular importance is the use of the CPI in wage adjustments and collective bargaining negotiations. The Index is also used to measure adjustments in pension payments to government employees. Comparing year to year percentage changes in the CPI can determine price trends for equipment and supplies, and serve as a guide to estimate costs associated with budget preparation. The Consumer Price Index is computed by the Bureau of Labor Statistics of the U.S. Department of Labor for the nation as a whole and for 23 selected metropolitan areas, including New York and Philadelphia. The Index is calculated with the year 1982-1984 equal to 100 in Tables 1 & 2 for All Urban Consumers (CPI-U). Following are the Consumer Price Index figures for the United States and Philadelphia for the years 1984 to 2015.

**TABLE 1**

<u>2015</u>	<u>U.S.</u>
SEPTEMBER	237.95
OCTOBER	237.84
NOVEMBER	237.34
DECEMBER	236.53
<u>2016</u>	<u>U.S.</u>
JANUARY	236.92
FEBRUARY	237.11
MARCH	238.13
APRIL	239.26
MAY	240.23
JUNE	241.02
JULY	240.63
AUGUST	240.85
SEPTEMBER	241.43

**TABLE 2**

	<u>U.S.</u>	<u>% CHANGE</u>	<u>PHILA</u>	<u>% CHANGE</u>
2015	237.02	0.1%	243.6	-0.2%
2014	236.7	1.6%	244.1	1.3%
2013	233.0	1.5%	240.9	1.2%
2012	229.6	2.1%	238.1	2.3%
2011	224.9	3.2%	232.8	2.8%
2010	218.1	1.6%	226.4	1.4%
2009	214.5	-0.4%	223.3	-0.4%
2008	215.3	3.8%	224.1	3.4%
2007	207.3	2.7%	216.7	2.2%
2006	201.8	2.6%	211.6	3.3%
2005	195.3	3.4%	204.2	3.9%
2004	188.9	2.7%	196.5	4.1%
2003	184.0	2.3%	188.8	2.1%
2002	179.9	1.6%	184.9	2.0%
2001	177.1	2.8%	181.3	2.7%
2000	172.2	3.4%	176.5	2.7%
1999	166.6	2.2%	171.9	2.2%
1998	163.0	1.6%	168.2	1.0%
1997	160.5	2.3%	166.5	2.3%
1996	156.9	3.0%	162.8	2.6%
1995	152.4	2.8%	158.7	2.7%
1994	148.2	2.6%	154.6	2.9%
1993	144.5	3.0%	150.2	2.5%
1992	140.3	3.0%	146.6	3.1%
1991	136.2	4.2%	142.2	4.7%
1990	130.7	5.4%	135.8	5.8%
1989	124.0	4.8%	128.3	4.8%
1988	118.3	4.1%	122.4	4.8%
1987	113.6	3.6%	116.8	4.8%
1986	109.6	1.9%	111.5	2.5%
1985	107.6	3.6%	108.8	4.5%
1984	103.9	4.3%	104.1	

% Change Sept 2015 to Sept 2016	<b>1.46%</b>
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Source: U.S. Department of Labor, Bureau of Labor Statistics