

1/25/18 R1

**BOROUGH OF PENNDEL
2018 BUDGET
SUMMARY OF OPERATING, CAPITAL
AND TRUST FUNDS**

OPERATING FUNDS

	BEGINNING BALANCE	2018 REVENUES	2018 EXPENSES	ENDING BALANCE
General Fund	\$201,259.00	\$830,913.00	\$815,492.00	\$216,680.00
Fire Protection Fund	\$1,090.00	\$44,142.00	\$43,442.00	\$1,792.00
Refuse Collection Fund	\$3,877.00	\$198,000.00	\$195,689.00	\$6,188.00
Sewer Operating Fund	\$589,246.00	\$756,300.00	\$740,347.00	\$605,199.00
Debt Service Fund	\$8,966.00	\$107,900.00	\$106,000.00	\$10,866.00
Liquid Fuels Fund	\$73,004.00	\$61,170.00	\$82,800.00	\$51,374.00
	\$877,442.00	\$1,998,425.00	\$1,983,770.00	\$892,097.00

CAPITAL IMPROVEMENT FUNDS

Capital Reserve Fund	\$269,458.00	\$49,000.00	\$43,668.00	\$274,790.00
Sewer Capital Fund	\$345,100.00	\$343,000.00	\$324,500.00	\$363,600.00
	\$614,558.00	\$392,000.00	\$368,168.00	\$638,390.00

TRUST FUNDS

Police Pension Fund	\$167,450.00	\$22,200.00	\$14,140.00	\$175,510.00
Non-Uniformed Employees Pension Fund	\$215,480.00	\$51,000.00	\$14,000.00	\$252,480.00
	\$382,930.00	\$73,200.00	\$28,140.00	\$427,990.00

TOTAL ALL FUNDS	\$1,874,930.00	\$2,463,625.00	\$2,380,078.00	\$1,958,477.00
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**BOROUGH OF PENNDEL
2018 BUDGET
GENERAL FUND**

GENERAL FUND REVENUE

		2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>BUDGET</u>	2017 <u>EST</u>	2018 <u>BUDGET</u>	<u>SCH</u>
<u>FUND BALANCE</u>								
01.100.000	Beginning Fund Balance	159,061.00	142,255.00	101,800.00	119,508.00	112,829.00	201,529.00	

REVENUES

REAL PROPERTY TAX

01.301.100	Real Estate Taxes - Current Year	310,851.00	420,481.00	369,860.00	423,000.00	424,500.00	420,013.00	A
01.301.200	Real Estate Taxes - Prior Year	8,215.00	16,579.00	15,935.00	10,000.00	9,200.00	9,050.00	A
		319,066.00	437,060.00	385,795.00	433,000.00	433,700.00	429,063.00	

ACT 511 TAXES

01.310.020	Per Capita Taxes	5,355.00	5,100.00	5,864.00	5,000.00	5,000.00	5,000.00	C
01.310.100	Real Estate Transfer Taxes	36,907.00	30,231.00	35,853.00	31,000.00	56,000.00	35,000.00	C
01.310.300	Mercantile Taxes	44,538.00	31,673.00	42,602.00	45,000.00	40,000.00	40,000.00	C
01.310.510	Local Services Taxes	39,520.00	35,130.00	25,988.00	31,000.00	28,000.00	31,000.00	C
		126,320.00	102,134.00	110,307.00	112,000.00	129,000.00	111,000.00	

BUSINESS LICENSES AND PERMITS

01.321.520	Vending Licenses	5,432.00	5,625.00	5,320.00	5,500.00	5,800.00	5,700.00	
01.321.610	Soliciting Permits	300.00	0.00	30.00	200.00	200.00	200.00	
01.321.630	Plumber/Electrician Registrations	2,600.00	1,200.00	900.00	2,000.00	3,500.00	2,500.00	
01.321.800	Cable Television Franchise Fees	48,164.00	31,365.00	72,869.00	49,000.00	49,000.00	49,000.00	C
		56,496.00	38,190.00	79,119.00	56,700.00	58,500.00	57,400.00	

NON-BUSINESS LICENSES AND PERMITS

01.322.500	Street Opening Permits	0.00	0.00	0.00	500.00	300.00	500.00	C
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FINES

01.331.100	District Magistrate Fines	36,451.00	0.00	23,029.00	33,000.00	22,000.00	23,000.00	C
01.331.120	Ordinance Violations	2,584.00	1,577.00	1,125.00	2,500.00	1,500.00	1,800.00	C
01.331.130	State Police Fines	1,410.00	24,789.00	878.00	1,000.00	1,000.00	1,000.00	C
		40,445.00	26,366.00	25,032.00	36,500.00	24,500.00	25,800.00	

INTEREST EARNINGS

01.341.000	Penalty and Interest Income	0.00	0.00	131.00	0.00	0.00	0.00	
01.341.010	Interest on Investments	19.00	43.00	176.00	100.00	0.00	100.00	
		19.00	43.00	307.00	100.00	100.00	100.00	

RENTS

01.342.110	Building Rentals	7,729.00	5,155.00	5,140.00	5,200.00	5,200.00	5,200.00	C
01.342.210	Sewer Department Rent	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	C
01.342.300	Cell Tower Rent	28,408.00	26,368.00	29,732.00	30,000.00	30,000.00	30,000.00	C
		58,137.00	53,523.00	56,872.00	57,200.00	57,200.00	57,200.00	

STATE CAPITAL AND OPERATING GRANTS

01.354.020	Police Grants (vests, DARE, etc.)	0.00	8,224.00	2,582.22	1,500.00	0.00	1,500.00	E
		0.00	0.00	2,582.22	1,500.00	0.00	1,500.00	

GENERAL FUND REVENUE

		2014	2015	2016	2017	2017	2018	SCH
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST</u>	<u>BUDGET</u>	
<u>STATE SHARED REVENUE</u>								
01.355.010	Public Utility Realty Tax	555.00	525.00	612.00	600.00	600.00	600.00	E
01.355.050	Pension System State Aid	15,491.00	15,683.00	17,499.00	17,500.00	18,500.00	14,700.00	E
01.355.070	Foreign Fire Insurance Tax	16,352.00	15,653.00	15,534.00	16,000.00	16,000.00	16,000.00	E
01.355.080	Alcoholic Beverage Licenses	600.00	600.00	400.00	600.00	400.00	400.00	
		32,998.00	32,461.00	34,045.00	34,700.00	35,500.00	31,700.00	

CHARGES FOR SERVICES

01.361.100	Escrow Administration Fees	149.00	17.00	0.00	500.00	100.00	100.00	C
01.361.310	Subdivision/Land Devel Fees	25.00	2,108.00	0.00	1,000.00	0.00	1,000.00	D
01.361.330	Zoning Hearing Board Fees	1,000.00	0.00	1,000.00	2,000.00	1,000.00	1,000.00	C
01.361.340	Cond Use, Curative, PRD Fees	0.00	3,750.00	0.00	500.00	0.00	0.00	C
01.361.400	Plan Review Fees	340.00	0.00	329.00	1,000.00	1,500.00	1,500.00	D
01.361.500	Sale of Maps, Copies, Publications	518.00	0.00	87.00	300.00	0.00	50.00	C
		2,032.00	5,875.00	1,416.00	5,300.00	2,600.00	3,650.00	

PUBLIC SAFETY

01.362.100	Reimbursable Police Services	19,296.00	19,875.00	7,030.00	18,000.00	16,000.00	10,000.00	
01.362.110	Sale of Police Reports	3,593.00	2,520.00	2,925.00	2,600.00	2,500.00	2,500.00	C
01.362.140	School Crossing Guards	16,504.00	16,517.00	16,547.00	16,500.00	18,000.00	18,000.00	
01.362.200	Fire Safety Inspections	12,390.00	14,095.00	15,380.00	14,500.00	13,500.00	14,000.00	C
01.362.300	Zoning Permits	0.00	0.00	4,171.00	3,500.00	3,000.00	3,500.00	D
01.362.410	Building Permits	39,447.00	21,157.00	28,955.00	25,000.00	27,000.00	28,000.00	D
01.362.420	Electrical Permits	3,566.00	1,437.00	5,563.00	5,000.00	4,500.00	5,000.00	D
01.362.430	Plumbing Permits	0.00	0.00	1,527.00	2,000.00	6,500.00	5,000.00	D
01.362.450	Use & Occupancy Permits	0.00	0.00	9,689.00	5,000.00	10,000.00	8,500.00	D
01.362.485	Sign Permits	0.00	0.00	0.00	500.00	0.00	500.00	D
01.362.490	Demolition Permits	0.00	0.00	0.00	500.00	0.00	500.00	D
01.362.495	UCC Fees	444.00	224.00	264.00	400.00	300.00	500.00	D
01.362.500	Grease Trap Inspections	0.00	490.00	560.00	500.00	500.00	500.00	C
		95,240.00	76,315.00	92,621.00	94,000.00	101,800.00	96,500.00	

HIGHWAYS AND STREETS

01.366.210	Parking Meter Fees	5,078.00	3,273.00	3,146.00	3,000.00	3,000.00	3,000.00	
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MISCELLANEOUS REVENUE

01.380.100	Miscellaneous Revenue	19.00	0.00	92.00	200.00	6,200.00	200.00	
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CONTRIBUTIONS AND DONATIONS

01.387.100	Contributions & Donations	0.00	0.00	0.00	300.00	0.00	300.00	
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REIMBURSEMENTS

01.389.100	Workers Comp Insurance	7,076.00	13,870.00	12,618.00	10,000.00	11,500.00	11,500.00	P
01.389.500	Miscellaneous Reimbursements	0.00	5,334.00	301.00	500.00	1,700.00	500.00	
		7,076.00	19,204.00	12,919.00	10,500.00	13,200.00	12,000.00	

PROCEEDS OF FIXED ASSET DISPOSITION

01.391.100	Sale of Surplus Property	0.00	0.00	0.00	500.00	0.00	500.00	
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INTERFUND TRANSFERS

01.392.350	From Highway Aid Fund	22,949.00	0.00	0.00	5,000.00	0.00	0.00	
		22,949.00	21,997.00	0.00	5,000.00	0.00	0.00	

GENERAL FUND REVENUE

		2014	2015	2016	2017	2017	2018	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST</u>	<u>BUDGET</u>	<u>SCH</u>
<u>PROCEEDS OF SHORT TERM DEBT</u>								
01.393.100	Tax Anticipation Loan	0.00	150,000.00	0.00	0.00	0.00	0.00	
<u>REFUNDS</u>								
01.395.000	Prior Year Refunds	3,839.00	24,348.00	0.00	500.00	0.00	500.00	
<u>TOTAL REVENUES</u>		769,714.00	990,789.00	804,253.22	851,500.00	865,600.00	830,913.00	
<u>TOTAL AVAILABLE FOR APPROPRIATION</u>		928,775.00	1,133,044.00	906,053.22	971,008.00	978,429.00	1,032,442.00	

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**BOROUGH OF PENNDEL
2018 BUDGET
GENERAL FUND**

<u>GENERAL FUND EXPENSES</u>		2014	2015	2016	2017	2017	2018	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST</u>	<u>BUDGET</u>	<u>SCH</u>
<u>EXPENDITURES</u>								
<u>LEGISLATIVE BODY</u>								
01.400.110	Salaries and Wages	5,000.00	5,150.00	5,100.00	5,100.00	5,100.00	5,100.00	H
01.400.310	Professional Services	0.00	6,870.00	0.00	7,000.00	7,100.00	0.00	K
01.400.420	Dues, Subscriptions & Memberships	1,066.00	812.00	1,236.00	1,000.00	1,000.00	1,000.00	
01.400.460	Meetings & Training	242.00		450.00	4,000.00	600.00	1,000.00	
01.400.540	Contribution - TAG Committee	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
		7,808.00	14,332.00	8,286.00	18,600.00	15,300.00	8,600.00	
<u>EXECUTIVE</u>								
01.401.110	Salaries and Wages	19,202.00	45,260.00	37,379.00	39,500.00	37,400.00	40,200.00	H
01.401.220	Operating Supplies	0.00	0.00	291.00	1,000.00	400.00	500.00	
01.401.260	Minor Equipment	154.00	0.00	0.00	500.00	500.00	500.00	
01.401.310	Professional Services	0.00	201.00	5.00	1,500.00	1,000.00	1,000.00	K
01.401.420	Dues, Subscriptions & Memberships	0.00	0.00	0.00	500.00	500.00	500.00	
01.401.460	Meetings & Training	0.00	0.00	45.00	1,000.00	0.00	500.00	
		19,356.00	45,461.00	37,720.00	44,000.00	39,800.00	43,200.00	
<u>FINANCIAL ADMINISTRATION</u>								
01.402.220	Operating Supplies	1,000.00	0.00	439.00	500.00	500.00	500.00	
01.402.310	Professional Services	5,207.00	7,480.00	9,494.00	10,500.00	10,000.00	10,000.00	K
01.402.460	Meetings & Training	0.00	0.00	0.00	500.00	0.00	0.00	
		6,207.00	7,480.00	9,933.00	11,500.00	10,500.00	10,500.00	
<u>TAX COLLECTION</u>								
01.403.110	Salaries and Wages	10,280.00	14,020.00	13,986.00	17,000.00	16,000.00	17,000.00	
01.403.215	Postage	0.00	0.00	613.00	500.00	300.00	600.00	
01.403.220	Operating Supplies	276.00	555.00	20.00	700.00	700.00	500.00	
01.403.310	Professional Services	702.00	603.00	0.00	1,000.00	700.00	800.00	K
		11,258.00	15,178.00	14,619.00	19,200.00	17,700.00	18,900.00	
<u>LEGAL SERVICES</u>								
01.404.310	Borough Solicitor	18,128.00	21,580.00	24,833.00	25,000.00	25,000.00	25,000.00	K
<u>GENERAL GOVERNMENT</u>								
01.406.215	Postage	1,419.00	1,792.00	1,548.00	2,000.00	2,200.00	2,450.00	
01.406.220	Operating Supplies	3,914.00	4,691.00	167.00	2,000.00	2,000.00	1,500.00	
01.406.310	Professional Services	2,944.00	1,725.00	3,893.00	3,000.00	3,000.00	3,000.00	K
01.406.320	Communications	3,791.00	2,841.00	3,130.00	3,000.00	3,000.00	4,200.00	T
01.406.340	Advertising & Printing	1,587.00	2,586.00	1,332.00	1,500.00	3,300.00	2,000.00	
01.406.374	Equipment Maintenance	0.00	0.00	0.00	500.00	0.00	0.00	
01.406.384	Equipment Leases	0.00	3,500.00	3,100.00	3,500.00	3,500.00	3,500.00	I
		13,655.00	17,136.00	13,170.00	15,500.00	17,000.00	16,650.00	
<u>TECHNOLOGY</u>								
01.407.220	Operating Supplies	0.00	0.00	120.00	500.00	500.00	500.00	
01.407.318	Software License Fees	0.00	0.00	3,415.00	2,000.00	2,000.00	2,000.00	I
01.407.450	Contracted Services	0.00	389.00	7,554.00	7,000.00	10,500.00	10,500.00	I
		0.00	389.00	11,089.00	9,500.00	13,000.00	13,000.00	
<u>ENGINEERING SERVICES</u>								
01.408.310	Borough Engineer	39,755.00	25,570.00	26,186.00	30,000.00	30,000.00	30,000.00	K

GENERAL FUND EXPENSES

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>BUDGET</u>	2017 <u>EST</u>	2018 <u>BUDGET</u>	<u>SCH</u>
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GOVERNMENT BUILDINGS

01.409.110	Salaries and Wages	2,088.00	2,911.00	3,040.00	3,000.00	3,000.00	5,200.00	H
01.409.220	Operating Supplies	1,398.00	4,057.00	1,005.00	1,500.00	1,500.00	1,500.00	
01.409.360	Utilities	6,679.00	8,442.00	8,805.00	8,500.00	6,500.00	7,500.00	S
01.409.373	Maintenance & Repairs	1,110.00	1,069.00	3,586.00	3,500.00	4,300.00	4,000.00	
01.409.450	Contracted Services	0.00	3,980.00	3,430.00	5,500.00	5,500.00	5,500.00	I
		11,275.00	20,459.00	19,866.00	22,000.00	20,800.00	23,700.00	

POLICE SERVICES

01.410.100	Salaries and Wages	256,692.00	260,353.00	284,055.00	273,000.00	255,000.00	267,500.00	H
01.410.146	Crossing Guard Wages	29,830.00	27,442.00	30,023.00	29,500.00	29,500.00	30,250.00	H
01.410.149	Holiday Pay	8,824.00	9,847.00	10,181.00	9,500.00	9,500.00	10,000.00	H
01.410.180	Overtime Wages	4,939.00	4,396.00	4,727.00	4,500.00	9,000.00	4,500.00	H
01.410.183	Reimbursable Overtime Wages	8,066.00	5,829.00	6,140.00	10,000.00	6,500.00	10,000.00	H
01.410.220	Operating Supplies	9,654.00	13,863.00	1,343.00	8,000.00	7,000.00	8,000.00	
01.410.222	Ammunition	375.00	1,443.00	1,279.00	2,000.00	2,000.00	2,500.00	
01.410.231	Vehicle Fuel	10,181.00	8,554.00	6,043.00	7,000.00	6,500.00	7,000.00	
01.410.238	Uniforms	6,589.00	3,679.00	6,389.00	6,000.00	7,300.00	7,500.00	
01.410.260	Minor Equipment	6,540.00	9,223.00	1,663.00	2,000.00	2,000.00	2,000.00	
01.410.310	Professional Services	6,050.00	5,408.00	1,579.00	2,000.00	1,500.00	2,000.00	K
01.410.320	Communications	3,617.00	3,500.00	3,691.00	3,500.00	3,800.00	3,500.00	T
01.410.360	Utilities	0.00	0.00	1,293.00	8,500.00	3,000.00	3,500.00	S
01.410.374	Equipment Maintenance	457.00	1,025.00	98.00	500.00	500.00	500.00	
01.410.420	Dues, Subscriptions & Memberships	0.00	0.00	2,611.00	5,000.00	3,000.00	5,000.00	
01.410.450	Contracted Services	0.00	0.00	7,743.00	5,000.00	5,000.00	5,500.00	I
01.410.451	Vehicle Maintenance	1,383.00	1,275.00	4,456.00	4,000.00	4,000.00	6,000.00	
01.410.460	Meetings & Training	645.00	5,372.00	2,593.00	4,500.00	3,000.00	4,500.00	
		353,842.00	361,209.00	375,907.00	384,500.00	358,100.00	379,750.00	

FIRE PROTECTION

01.411.110	Salaries and Wages	3,936.00	4,272.00	4,640.00	4,500.00	4,500.00	4,500.00	
01.411.231	Vehicle Fuel	498.00	457.00	623.00	500.00	500.00	500.00	
01.411.540	Foreign Fire Insurance Payments	16,352.00	15,653.00	15,534.00	16,000.00	16,000.00	16,000.00	
		20,786.00	20,382.00	20,797.00	21,000.00	21,000.00	21,000.00	

AMBULANCE AND RESCUE SERVICES

01.412.530	Penndel Rescue Squad	750.00	750.00	800.00	1,000.00	1,000.00	1,000.00	
		750.00	750.00	800.00	1,000.00	1,000.00	1,000.00	

CODE ENFORCEMENT AND ZONING

01.413.220	Operating Supplies	2,197.00	1,602.00	373.00	1,000.00	600.00	1,000.00	
01.413.319	UCC Fees	480.00	256.00	332.00	400.00	400.00	400.00	
01.413.341	Advertising & Printing	0.00	0.00	69.00	500.00	500.00	500.00	
01.413.420	Dues, Subscriptions & Memberships	152.00	243.00	135.00	500.00	300.00	500.00	
01.413.450	Contracted Services	27,665.00	24,441.00	31,894.00	30,000.00	43,000.00	30,000.00	I
		30,494.00	26,542.00	32,803.00	32,400.00	44,800.00	32,400.00	

PLANNING COMMISSION

01.414.310	Professional Services	3,156.00	0.00	0.00	500.00	0.00	500.00	K
01.414.341	Advertising & Printing	0.00	0.00	58.00	500.00	0.00	100.00	
01.414.460	Meetings & Training	0.00	0.00	0.00	500.00	0.00	100.00	
		3,156.00	0.00	58.00	1,500.00	0.00	700.00	

ZONING HEARING BOARD

01.418.110	Salaries & Wages	0.00	200.00	350.00	500.00	150.00	500.00	H
01.418.220	Operating Supplies	0.00	223.00	0.00	300.00	0.00	300.00	
01.418.310	Professional Services	390.00	1,617.00	1,076.00	1,500.00	700.00	1,500.00	K
01.418.341	Advertising & Printing	0.00	100.00	586.00	700.00	550.00	700.00	
		390.00	2,140.00	2,012.00	3,000.00	1,400.00	3,000.00	

GENERAL FUND EXPENSES

		2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>BUDGET</u>	2017 <u>EST</u>	2018 <u>BUDGET</u>	<u>SCH</u>
<u>PUBLIC WORKS - GENERAL SERVICES</u>								
01.430.110	Salaries & Wages	0.00	13,463.00	25,751.00	28,000.00	1,000.00	10,000.00	H
01.430.220	Operating Supplies	0.00	0.00	605.00	1,000.00	0.00	750.00	
01.430.231	Vehicle Fuel	0.00	432.00	966.00	500.00	200.00	250.00	
01.430.260	Minor Equipment	0.00	0.00	0.00	500.00	0.00	250.00	
01.430.320	Communication Expenses	0.00	0.00	575.00	500.00	1,300.00	1,200.00	
01.430.360	Utilities	0.00	0.00	505.00	4,000.00	1,200.00	1,200.00	S
01.430.374	Equipment Maintenance	0.00	0.00	47.00	500.00	200.00	500.00	
01.430.384	Equipment Rental	0.00	0.00	0.00	500.00	0.00	0.00	
01.430.450	Contracted Services	0.00	1,651.00	1,049.00	3,500.00	1,800.00	2,500.00	I
01.430.451	Vehicle Maintenance	0.00	500.00	2,066.00	1,000.00	1,000.00	1,813.00	
		0.00	16,046.00	31,564.00	40,000.00	6,700.00	18,463.00	
<u>SNOW & ICE REMOVAL</u>								
01.432.220	Operating Supplies	0.00	354.00	0.00	1,000.00	0.00	1,000.00	
01.432.374	Equipment Maintenance	0.00	0.00	0.00	500.00	0.00	500.00	
01.432.450	Contracted Services	0.00	0.00	0.00	1,500.00	0.00	1,500.00	I
		0.00	354.00	0.00	3,000.00	0.00	3,000.00	
<u>TRAFFIC SIGNALS & SIGNS</u>								
01.433.220	Operating Supplies	0.00	5,035.00	0.00	0.00	0.00	0.00	
01.433.450	Contracted Services	800.00	800.00	0.00	0.00	0.00	0.00	
		800.00	5,835.00	0.00	0.00	0.00	0.00	
<u>STREET LIGHTING</u>								
01.434.220	Utilities	16,229.00	16,659.00	0.00	0.00	0.00	0.00	
01.434.450	Contracted Services	0.00	4,116.00	0.00	0.00	0.00	0.00	
		16,229.00	20,775.00	0.00	0.00	0.00	0.00	
<u>ROADWAY MAINTENANCE</u>								
01.438.220	Operating Supplies	410.00	0.00	27.00	1,000.00	0.00	1,000.00	
		410.00	0.00	27.00	1,000.00	0.00	1,000.00	
<u>CULTURE AND RECREATION</u>								
01.457.220	Operating Supplies	3,247.00	0.00	454.00	1,000.00	0.00	1,000.00	
01.457.310	Utilities	3,336.00	1,252.00	1,085.00	1,000.00	1,500.00	1,500.00	
01.457.050	Contracted Services	0.00	0.00	400.00	3,000.00	3,000.00	9,500.00	
		6,583.00	1,252.00	1,939.00	5,000.00	4,500.00	12,000.00	
<u>CIVIC CELEBRATIONS</u>								
01.457.540	Parade	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	
<u>COMMUNITY DEVELOPMENT</u>								
01.461.710	Open Space/Trails	5,952.00	0.00	0.00	0.00	0.00	0.00	
		5,952.00	0.00	0.00	0.00	0.00	0.00	
<u>DEBT PRINCIPAL</u>								
01.471.200	General Obligation Notes	37,000.00	39,000.00	0.00	0.00	0.00	0.00	
01.471.600	Tax Anticipation Loan	0.00	150,000.00	0.00	0.00	0.00	0.00	
		37,000.00	189,000.00	0.00	0.00	0.00	0.00	

<u>GENERAL FUND EXPENSES</u>		2014	2015	2016	2017	2017	2018	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST</u>	<u>BUDGET</u>	<u>SCH</u>
<u>DEBT INTEREST</u>								
01.472.200	General Obligation Notes	11,663.00	10,981.00	0.00	0.00	0.00	0.00	
01.472.600	Tax Anticipation Loan	0.00	3,061.00	0.00	0.00	0.00	0.00	
		11,663.00	14,042.00	0.00	0.00	0.00	0.00	
<u>EMPLOYER PAID BENEFITS</u>								
01.483.192	FICA/Medicare	26,692.00	29,532.00	32,556.00	33,500.00	29,000.00	32,400.00	R
01.483.194	Unemployment Compensation	1,096.00	1,116.00	1,088.00	1,500.00	8,200.00	1,500.00	R
01.483.195	Workers' Compensation	40,378.00	48,779.00	32,072.00	32,000.00	30,000.00	32,000.00	P
01.483.196	Medical Insurance	26,082.00	46,888.00	39,189.00	47,000.00	38,000.00	31,800.00	R
01.483.197	Police Pension Plan	8,273.00	7,767.00	8,598.00	6,500.00	6,500.00	1,629.00	R
01.483.198	Non-Uniformed Pension Plan	20,813.00	22,712.00	11,439.00	9,500.00	9,500.00	9,500.00	R
01.483.199	Life and Disability Insurance	0.00	0.00	7,677.00	7,500.00	8,000.00	7,500.00	R
		123,334.00	156,794.00	132,619.00	137,500.00	129,200.00	116,329.00	
<u>INSURANCE AND BONDS</u>								
01.486.350	Property and Liability Insurance	1,836.00	19,162.00	20,586.00	19,500.00	19,500.00	19,700.00	Q
01.486.355	Professional Bonds	250.00	500.00	500.00	1,000.00	500.00	500.00	Q
		2,086.00	19,662.00	21,086.00	20,500.00	20,000.00	20,200.00	
<u>OTHER UNCLASSIFIED EXPENSES</u>								
01.489.100	Miscellaneous Expenditures	30,664.00	16,083.00	0.00	0.00	0.00	0.00	
<u>PRIOR YEAR REFUNDS</u>								
01.491.430	Tax Rebates	3,839.00	137.00	0.00	200.00	0.00	0.00	
		3,839.00	137.00	0.00	200.00	0.00	0.00	
<u>TOTAL EXPENDITURES BEFORE TRANSFERS</u>		776,520.00	1,019,688.00	786,414.00	847,000.00	776,900.00	799,492.00	
<u>RESULT FROM OPERATIONS:</u>		-6,806.00	-28,899.00	17,839.22	4,500.00	88,700.00	31,421.00	
<u>INTERFUND TRANSFERS</u>								
01.492.300	To Capital Reserve Fund	10,000.00	11,556.00	0.00	0.00	0.00	16,000.00	
<u>TOTAL EXPENDITURES</u>		786,520.00	1,031,244.00	786,414.00	847,000.00	776,900.00	815,492.00	
<u>ENDING FUND BALANCE</u>		142,255.00	101,800.00	119,508.00	124,008.00	201,529.00	216,680.00	

**BOROUGH OF PENNDEL
2018 BUDGET
FIRE TAX FUND**

<u>FIRE TAX FUND</u>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>ACTUAL</u>	2017 <u>BUDGET</u>	2017 <u>EST</u>	2018 <u>BUDGET</u>
<u>FUND BALANCE</u>						
01.100.000 Beginning Fund Balance	0.00	0.00	0.00	459.00	459.00	1,090.00
<u>REVENUES</u>						
03.301.100 Real Estate Taxes - Current Year	25,458.00	24,329.00	25,366.00	34,000.00	34,100.00	43,442.00
03.301.200 Real Estate Taxes - Delinquent	67.00	0.00	843.00	500.00	711.00	700.00
	25,525.00	24,329.00	26,209.00	34,500.00	34,811.00	44,142.00
<u>TOTAL REVENUES</u>	25,525.00	24,329.00	26,209.00	34,500.00	34,811.00	44,142.00
<u>TOTAL AVAILABLE FOR APPROPRIATION</u>	25,525.00	24,329.00	26,209.00	34,959.00	35,270.00	45,232.00
<u>EXPENDITURES</u>						
<u>FIRE PROTECTION</u>						
03.412.500 Volunteer Fire Company	25,525.00	24,347.00	25,750.00	34,000.00	34,180.00	43,442.00
<u>TOTAL EXPENDITURES</u>	25,525.00	0.00	25,552.93	34,000.00	34,180.00	43,442.00
<u>ENDING FUND BALANCE</u>	0.00	24,329.00	656.07	959.00	1,090.00	1,792.00

1/25/2018

**BOROUGH OF PENNDEL
2018 BUDGET
REFUSE COLLECTION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>	<u>SCH</u>
FUND BALANCE					ADDED 7000			
05.100.000	Beginning Fund Balance	\$ 3,383	\$ 7,581	\$ 3,807	\$ (6,447)	\$ 553	\$ 3,877	
INTEREST EARNINGS								
05.341.100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
STATE OPERATING & CAPITAL GRANTS								
05.354.0500	Act 101 Recycling Grant	\$ -	\$ -	\$ 3,821	\$ 3,500	\$ 3,500	\$ 3,500	
SANITATION								
05.364.300	Waste Collection Fees-Current	\$ 167,495	\$ 163,957	\$ 163,968	\$ 185,000	\$ 185,000	\$ 191,000	
05.364.301	Waste Collection Fees-Prior	\$ 3,664	\$ 4,338	\$ 4,245	\$ 3,500	\$ 5,000	\$ 3,500	
		<u>\$ 171,159</u>	<u>\$ 168,295</u>	<u>\$ 168,213</u>	<u>\$ 188,500</u>	<u>\$ 190,000</u>	<u>\$ 194,500</u>	
TOTAL REVENUES		<u>\$ 171,159</u>	<u>\$ 168,295</u>	<u>\$ 172,034</u>	<u>\$ 192,000</u>	<u>\$ 193,500</u>	<u>\$ 198,000</u>	
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 174,542</u>	<u>\$ 175,876</u>	<u>\$ 175,841</u>	<u>\$ 185,553</u>	<u>\$ 194,053</u>	<u>\$ 201,877</u>	
EXPENDITURES								
EXECUTIVE								
05.401.120	Salaries and Wages	\$ -	\$ -	\$ 8,662	\$ 9,000	\$ 8,710	\$ 9,000	
05.401.192	FICA/Medicare	\$ -	\$ -	\$ 608	\$ 1,000	\$ 666	\$ 689	
05.401.215	Postage	\$ 503	\$ 650	\$ 645	\$ 1,000	\$ 1,000	\$ 1,000	
05.401.220	Operating Supplies	\$ 1,932	\$ 1,835	\$ 639	\$ 2,000	\$ 2,000	\$ 2,000	
05.401.310	Professional Services	\$ 2,887	\$ 1,060	\$ -	\$ 1,000	\$ 1,000	\$ -	
05.401.340	Advertising and Printing	\$ 159	\$ -	\$ -	\$ 500	\$ 500	\$ 500	
05.401.400	Recycling Materials	\$ -	\$ -	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000	
		<u>\$ 5,481</u>	<u>\$ 3,545</u>	<u>\$ 11,304</u>	<u>\$ 15,500</u>	<u>\$ 14,876</u>	<u>\$ 14,189</u>	
FINANCIAL ADMINISTRATION								
05.402.310	Professional Services	\$ -	\$ -	\$ 1,264	\$ 1,500	\$ 1,300	\$ 1,500	
LEGAL SERVICES								
05.404.310	Professional Services	\$ -	\$ -	\$ 220	\$ 1,000	\$ 1,000	\$ 1,000	
SOLID WASTE COLLECTION AND DISPOSAL								
05.427.450	Contracted Services	\$ 161,480	\$ 168,524	\$ 169,500	\$ 173,000	\$ 173,000	\$ 179,000	
INTERFUND TRANSFERS								
05.492.010	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES		<u>\$ 166,961</u>	<u>\$ 172,069</u>	<u>\$ 182,288</u>	<u>\$ 191,000</u>	<u>\$ 190,176</u>	<u>\$ 195,689</u>	
ENDING FUND BALANCE		<u>\$ 7,581</u>	<u>\$ 3,807</u>	<u>\$ (6,447)</u>	<u>\$ (5,447)</u>	<u>\$ 3,877</u>	<u>\$ 6,188</u>	

**BOROUGH OF PENNDEL
2018 BUDGET
SEWER OPERATING FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>	<u>SCH</u>
FUND BALANCE								
08.100.000	Fund Balance Forward	\$ 263,129	\$ 249,899	\$ 421,918	\$ 541,983	\$ 541,983	\$ 589,246	
REVENUES								
INTEREST EARNINGS								
0.341.100	Interest on Earnings	\$ 1	\$ -	\$ 875	\$ 500	\$ -	\$ -	
PUBLIC SAFETY								
08.362.440	Grease Trap Inspections	\$ 560	\$ -	\$ -	\$ -	\$ -	\$ -	
SANITATION								
08.364.110	Sewer Connection Fees	\$ 7,747	\$ -	\$ 9,995	\$ 5,000	\$ 5,000	\$ 5,000	
08.364.120	Sewer User Fees	\$ 737,702	\$ 793,004	\$ 800,249	\$ 775,000	\$ 775,000	\$ 736,000	
08.364.200	Late Payment Penalties	\$ 9,470	\$ 18,552	\$ 14,138	\$ 10,000	\$ 14,000	\$ 13,000	
08.364.450	Sewer Certifications	\$ 1,995	\$ 1,890	\$ 2,135	\$ 1,500	\$ 2,400	\$ 1,800	
		<u>\$ 756,914</u>	<u>\$ 813,446</u>	<u>\$ 826,517</u>	<u>\$ 791,500</u>	<u>\$ 796,400</u>	<u>\$ 755,800</u>	
MISCELLANEOUS REVENUE								
08.389.200	Miscellaneous Revenue	\$ 400	\$ -	\$ -	\$ 500	\$ -	\$ 500	
INTERFUND TRANSFERS								
08.392.100	From Sewer Capital Fund	\$ 28,993	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES		<u>\$ 786,868</u>	<u>\$ 813,446</u>	<u>\$ 827,392</u>	<u>\$ 792,500</u>	<u>\$ 796,400</u>	<u>\$ 756,300</u>	
TOTAL AVAILABLE FOR APPROPRIATION		<u>\$ 1,049,997</u>	<u>\$ 1,063,345</u>	<u>\$ 1,249,310</u>	<u>\$ 1,334,483</u>	<u>\$ 1,338,383</u>	<u>\$ 1,345,546</u>	

**BOROUGH OF PENNDEL
2018 BUDGET
SEWER OPERATING FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>	<u>SCH</u>
EXPENDITURES								
EXECUTIVE								
08.401.110	Salaries and Wages	\$ 68,685	\$ 44,701	\$ 40,982	\$ 43,000	\$ 41,000	\$ 43,000	
08.401.220	Operating Supplies	\$ -	\$ -	\$ 565	\$ 1,000	\$ 500	\$ 500	
08.401.221	Postage	\$ 1,217	\$ 1,584	\$ 1,708	\$ 2,000	\$ 1,800	\$ 2,000	
08.401.260	Minor Equipment	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	
08.401.310	Professional Services	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	
08.401.340	Advertising and Printing	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	\$ 500	
08.401.374	Equipment Maintenance	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	
08.401.420	Subscriptions and Memberships	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	
08.401.460	Training and Meetings	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	
		\$ 69,902	\$ 46,285	\$ 43,255	\$ 54,500	\$ 48,800	\$ 46,500	
FINANCIAL ADMINISTRATION								
08.402.30	Professional Services	\$ 3,843	\$ 4,257	\$ 5,101	\$ 7,500	\$ 7,500	\$ 7,500	
LEGAL SERVICES								
08.404.310	Borough Solicitor	\$ 6,610	\$ -	\$ 3,840	\$ 8,000	\$ 7,000	\$ 7,000	
ENGINEERING SERVICES								
08.408.310	Borough Engineer	\$ 26,565	\$ 31,762	\$ 11,884	\$ 45,000	\$ 35,000	\$ 45,000	
GOVERNMENT BUILDINGS								
08.409.383	Building Rent	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
SEWAGE COLLECTION & TREATMENT								
08.429.110	Salaries and Wages	\$ 43,024	\$ 31,372	\$ -	\$ -	\$ -	\$ -	
08.429.220	Operating Supplies	\$ 5,779	\$ 14,654	\$ 265	\$ 5,000	\$ -	\$ -	
08.429.231	Vehicle Fuel	\$ 1,710	\$ -	\$ -	\$ 1,000	\$ -	\$ -	
08.429.238	Uniforms	\$ 622	\$ -	\$ -	\$ -	\$ -	\$ -	
08.429.260	Minor Equipment	\$ -	\$ 2,754	\$ 456	\$ 1,000	\$ -	\$ -	
08.429.320	Communication	\$ 1,727	\$ 2,285	\$ 1,905	\$ 2,500	\$ 1,600	\$ 1,600	
08.429.360	Utilities	\$ 10,684	\$ 12,371	\$ 8,211	\$ 9,000	\$ 9,000	\$ 9,500	
08.429.373	Repairs & Maintenance	\$ 2,343	\$ 12,762	\$ 1,282	\$ 5,000	\$ -	\$ -	
08.429.384	Equipment Leasing	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	
08.429.450	Contracted Services	\$ 398,557	\$ 381,432	\$ 355,300	\$ 410,000	\$ 370,000	\$ 400,000	
08.429.451	Vehicle Maintenance	\$ 454	\$ -	\$ 718	\$ 1,000	\$ 500	\$ -	
08.429.460	Training & Meetings	\$ 649	\$ -	\$ -	\$ 500	\$ 100	\$ -	
08.429.610	Capital Construction	\$ 23,434	\$ 8,386	\$ -	\$ -	\$ -	\$ -	
		\$ 488,983	\$ 466,016	\$ 368,137	\$ 437,000	\$ 381,200	\$ 411,100	
DEBT PRINCIPLE								
08.471.200	General Obligation Notes	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	
DEBT INTEREST								
08.472.200	General Obligation Notes	\$ 10,519	\$ 9,862	\$ -	\$ -	\$ -	\$ -	

**BOROUGH OF PENNDEL
2018 BUDGET
SEWER OPERATING FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>	<u>SCH</u>
EMPLOYER PAID BENEFITS								
08.483.192	FICA/Medicare	\$ 8,768	\$ 5,115	\$ 3,135	\$ 3,000	\$ 3,137	\$ 3,290	
08.483.193	Worker's Compensation	\$ 3,732	\$ 4,541	\$ 6,273	\$ 11,000	\$ 11,000	\$ 11,000	
08.483.194	Unemployment Compensation	\$ 2,915	\$ -	\$ -	\$ -	\$ -	\$ -	
08.429.196	Medical Insurance	\$ 29,923	\$ 17,286	\$ 16,579	\$ 20,000	\$ 18,000	\$ 18,000	
08.483.197	Non-Uniformed Pension Plan	\$ -	\$ -	\$ 11,439	\$ 9,500	\$ 9,500	\$ 9,457	
		\$ 45,338	\$ 26,942	\$ 37,426	\$ 43,500	\$ 41,637	\$ 41,747	
INSURANCE								
08.486.350	Property & Liability Insurance	\$ 3,005	\$ 9,303	\$ 7,901	\$ 13,000	\$ 13,000	\$ 13,500	
UNCLASSIFIED EXPENDITURES								
08.489.100	Miscellaneous	\$ 98,333	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES BEFORE TRANSFERS		\$ 778,098	\$ 619,427	\$ 499,544	\$ 630,500	\$ 556,137	\$ 594,347	
<i>Result From Operations</i>		\$ 8,770	\$ 194,019	\$ 327,848	\$ 162,000	\$ 240,263	\$ 161,953	
INTERFUND TRANSFERS								
08.492.100	To General Fund	\$ 22,000	\$ 22,000	\$ -	\$ -	\$ -	\$ -	
08.492.200	To Debt Service Fund	\$ -	\$ -	\$ 7,783	\$ 46,000	\$ 43,000	\$ 46,000	
08.492.300	To Sewer Capital Fund	\$ -	\$ -	\$ 200,000	\$ 150,000	\$ 150,000	\$ 100,000	
		\$ 22,000	\$ 22,000	\$ 207,783	\$ 196,000	\$ 193,000	\$ 146,000	
TOTAL EXPENDITURES		\$ 800,098	\$ 641,427	\$ 707,327	\$ 826,500	\$ 749,137	\$ 740,347	
ENDING FUND BALANCE		\$ 249,899	\$ 421,918	\$ 541,983	\$ 507,983	\$ 589,246	\$ 605,199	

BOROUGH OF PENNDEL
2018 BUDGET
DEBT SERVICE FUND

<u>DEBT SERVICE FUND</u>		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST</u>	<u>BUDGET</u>	<u>SCH</u>
<u>FUND BALANCE</u>								
23.100.000	Beginning Fund Balance	0.00	0.00	0.00	9,204.00	9,204.00	8,966.00	
<u>REVENUES</u>								
23.301.100	Real Estate Taxes - Current	0.00	0.00	59,174.00	59,000.00	61,785.00	60,500.00	A
23.301.200	Real Estate Taxes - Delinquent	0.00	0.00	1,965.72	1,000.00	1,377.00	1,300.00	
		0.00	0.00	61,139.72	60,000.00	63,162.00	61,800.00	
<u>INTEREST EARNINGS</u>								
23.341.100	Interest on Investments	0.00	0.00	0.00	100.00	100.00	100.00	C
<u>INTERFUND TRANSFERS</u>								
23.393.200	From Sewer Operating Fund	0.00	0.00	7,782.00	43,000.00	43,000.00	46,000.00	
<u>TOTAL REVENUES</u>		0.00	0.00	68,921.72	103,100.00	106,262.00	107,900.00	
<u>TOTAL AVAILABLE FOR APPROPRIATION</u>		0.00	0.00	68,921.72	112,304.00	115,466.00	116,866.00	
<u>EXPENDITURES</u>								
<u>DEBT PRINCIPAL</u>								
23.471.100	General Obligation Notes	0.00	0.00	40,000.00	69,000.00	69,000.00	71,000.00	O
<u>DEBT INTEREST</u>								
23.472.100	General Obligation Notes	0.00	0.00	19,719.00	37,500.00	37,500.00	35,000.00	O
<u>TOTAL EXPENDITURES</u>		0.00	0.00	59,719.00	106,500.00	106,500.00	106,000.00	
<u>ENDING FUND BALANCE</u>		0.00	0.00	9,202.72	5,804.00	8,966.00	10,866.00	

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**BOROUGH OF PENNDEL
2018 BUDGET
LIQUID FUELS FUND**

ACCOUNT NUMBER	DESCRIPTION	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 EST'D	2018 BUDGET	SCH
FUND BALANCE								
35.100.000	Beginning Fund Balance	\$ 26,699	\$ 30,391	\$ 38,750	\$ 59,047	\$ 59,047	\$ 73,004	
REVENUES								
INTEREST EARNINGS								
35.341.010	Interest on Investments	\$ -	\$ 14	\$ 182	\$ 200	\$ -	\$ -	
STATE SHARED REVENUE								
35.355.020	State Liquid Fuels Grant	\$ 44,089	\$ 48,572	\$ 56,716	\$ 56,000	\$ 59,357	\$ 61,170	
INTERFUND TRANSFER								
35.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES		\$ 44,089	\$ 48,586	\$ 56,898	\$ 56,200	\$ 59,357	\$ 61,170	
TOTAL AVAILABLE FOR APPROPRIATION		\$ 70,788	\$ 78,977	\$ 95,648	\$ 115,247	\$ 118,404	\$ 134,174	

**BOROUGH OF PENNDEL
2018 BUDGET
LIQUID FUELS FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>	<u>SCH</u>
EXPENDITURES								
SNOW & ICE REMOVAL								
35.432.245	Salt & De-Icing Materials	\$ 556	\$ 570	\$ 141	\$ 2,000	\$ 1,000	\$ 2,000	
35.432.374	Equipment Maintenance	\$ 943	\$ 485	\$ -	\$ 1,500	\$ -	\$ 1,500	
35.432.450	Contracted Services	\$ 1,334	\$ -	\$ 4,178	\$ 10,000	\$ 6,000	\$ 10,000	
		<u>\$ 2,833</u>	<u>\$ 1,055</u>	<u>\$ 4,319</u>	<u>\$ 13,500</u>	<u>\$ 7,000</u>	<u>\$ 13,500</u>	
TRAFFIC SIGNALS & SIGNS								
35.433.245	Street Signs and Markings	\$ 3,602	\$ -	\$ 286	\$ 7,000	\$ 400	\$ 7,000	
35.433.360	Utilities	\$ -	\$ -	\$ 547	\$ 1,000	\$ -	\$ 1,000	
35.433.450	Contracted Services	\$ 2,988	\$ 2,623	\$ 1,785	\$ 4,000	\$ 4,000	\$ 4,000	
		<u>\$ 6,590</u>	<u>\$ 2,623</u>	<u>\$ 2,618</u>	<u>\$ 12,000</u>	<u>\$ 4,400</u>	<u>\$ 12,000</u>	
STREET LIGHTING								
35.434.360	Utilities	\$ 6,361	\$ 10,000	\$ 21,420	\$ 23,000	\$ 22,000	\$ 22,300	
35.434.450	Contracted Services	\$ 1,461	\$ 2,000	\$ 4,647	\$ 4,000	\$ 4,000	\$ 4,000	
		<u>\$ 7,822</u>	<u>\$ 12,000</u>	<u>\$ 26,067</u>	<u>\$ 27,000</u>	<u>\$ 26,000</u>	<u>\$ 26,300</u>	
HIGHWAY MAINTENANCE /REPAIR								
35.438.245	Road Materials	\$ 318	\$ 1,000	\$ 957	\$ 2,000	\$ -	\$ 2,000	
35.438.450	Contracted Services	\$ -	\$ -	\$ 2,640	\$ 6,000	\$ 3,000	\$ 6,000	
		<u>\$ 318</u>	<u>\$ 1,000</u>	<u>\$ 3,597</u>	<u>\$ 8,000</u>	<u>\$ 3,000</u>	<u>\$ 8,000</u>	
HIGHWAY CONSTRUCTION/REBUILDING								
35.439.600	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000	
DEBT PRINCIPAL								
35.471.100	General Obligation Notes	\$ 16,000	\$ 17,500	\$ -	\$ -	\$ -	\$ -	
DEBT INTEREST								
35.472.100	General Obligation Notes	\$ 6,834	\$ 6,049	\$ -	\$ -	\$ -	\$ -	
INTERFUND OPERATING TRANSFERS								
35.492.100	To General Fund	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	
TOTAL EXPENDITURES		<u>\$ 40,397</u>	<u>\$ 40,227</u>	<u>\$ 36,601</u>	<u>\$ 65,500</u>	<u>\$ 45,400</u>	<u>\$ 82,800</u>	
ENDING FUND BALANCE		<u>\$ 30,391</u>	<u>\$ 38,750</u>	<u>\$ 59,047</u>	<u>\$ 49,747</u>	<u>\$ 73,004</u>	<u>\$ 51,374</u>	

**BOROUGH OF PENNDEL
2018 BUDGET
CAPITAL RESERVE FUND**

CAPITAL RESERVE FUND

		<u>2014</u> <u>ACTUAL</u>	<u>2015</u> <u>ACTUAL</u>	<u>2016</u> <u>ACTUAL</u>	<u>2017</u> <u>BUDGET</u>	<u>2017</u> <u>EST</u>	<u>2018</u> <u>BUDGET</u>	<u>SCH</u>
<u>FUND BALANCE</u>								
30.100.000	Beginning Fund Balance	228,451.00	238,781.00	326,518.00	274,805.00	274,805.00	269,458.00	
<u>REVENUES</u>								
<u>INTEREST EARNINGS</u>								
30.341.010	Interest on Investments	0.00	157.00	1,079.00	500.00	500.00	500.00	C
		0.00	157.00	1,079.00	500.00	500.00	500.00	
<u>STATE OPERATING & CAPITAL GRANTS</u>								
30.354.100	State Grant Proceeds	0.00	0.00	45,416.00	44,000.00	0.00	8,000.00	C
30.354.150	Act 101 Recycling Grant	0.00	0.00	0.00	0.00	0.00	3,500.00	
30.354.200	CDBG Grant	0.00	0.00	0.00	355,000.00	355,000.00	0.00	
		0.00	0.00	45,416.00	399,000.00	355,000.00	11,500.00	
<u>LOCAL CAPITAL GRANTS</u>								
30.357.100	Redevelopment Authority Grant	0.00	0.00	0.00	148,000.00	131,000.00	0.00	E
30.357.200	Police RDA Grant	0.00	193,259.00	0.00	50,000.00	48,250.00	0.00	E
		0.00	193,259.00	0.00	198,000.00	179,250.00	0.00	
<u>FEES IN-LIEU-OF-IMPROVEMENTS</u>								
30.383.140	Streets and Highways	0.00	0.00	0.00	0.00	0.00	0.00	
30.383.150	Curbs and Sidewalks	0.00	0.00	0.00	0.00	0.00	0.00	
30.383.195	Miscellaneous	0.00	87,580.00	175.00	20,000.00	0.00	20,000.00	E
		0.00	87,580.00	175.00	20,000.00	0.00	20,000.00	
<u>PROCEEDS OF FIXED ASSET DISPOSITION</u>								
30.391.100	Sales of Surplus Property	7,087.00	0.00	0.00	0.00	0.00	1,000.00	F
<u>INTERFUND TRANSFERS</u>								
30.392.010	From General Fund	5,000.00	0.00	0.00	0.00	0.00	16,000.00	
<u>TOTAL REVENUES</u>		12,087.00	280,996.00	46,670.00	617,500.00	534,750.00	49,000.00	
<u>TOTAL AVAILABLE FOR APPROPRIATION</u>		240,538.00	519,777.00	373,188.00	892,305.00	809,555.00	318,458.00	
<u>EXPENDITURES</u>								
<u>EXECUTIVE</u>								
30.401.310	Professional Services	0.00	0.00	19,207.00	5,000.00	7,091.00	0.00	K
<u>LEGAL SERVICES</u>								
30.404.310	Borough Solicitor	0.00	0.00	0.00	2,000.00	800.00	0.00	K

CAPITAL RESERVE FUND

		<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2017</u>	<u>2018</u>	<u>SCH</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>EST</u>	<u>BUDGET</u>	
<u>INFORMATION TECHNOLOGY</u>								
30.407.740	Computer Systems/Software	0.00	0.00	0.00	2,000.00	0.00	0.00	J
<u>ENGINEERING SERVICES</u>								
30.408.310	Borough Engineer	0.00	0.00	13,841.00	80,000.00	30,000.00	2,000.00	K
<u>BUILDINGS AND GROUNDS</u>								
30.409.600	Municipal Building Improvements	0.00	0.00	0.00	10,000.00	6,285.00	10,000.00	J
30.409.610	Police Building Improvements	0.00	193,259.00	0.00	120,000.00	106,525.00	0.00	J
		0.00	193,259.00	0.00	130,000.00	112,810.00	10,000.00	
<u>POLICE SERVICES</u>								
30.410.740	Capital Equipment	0.00	0.00	63,064.00	21,000.00	11,000.00	19,168.00	J
<u>EMERGENCY MANAGEMENT</u>								
30.415.740	Capital Equipment	0.00	0.00	0.00	1,000.00	0.00	0.00	J
<u>PUBLIC WORKS</u>								
30.430.740	Capital Equipment	0.00	0.00	0.00	0.00	0.00	0.00	J
<u>TRAFFIC CONTROL DEVICES</u>								
30.433.740	Capital Equipment	0.00	0.00	0.00	90,000.00	0.00	10,500.00	J
<u>ROAD CONSTRUCTION AND REBUILDING</u>								
30.439.610	Capital Construction	1,757.00	0.00	2,271.00	356,000.00	356,000.00	2,000.00	J
<u>CULTURE AND RECREATION</u>								
30.457.060	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	
30.457.610	Capital Construction	0.00	0.00	0.00	25,000.00	22,396.00	0.00	J
		0.00	0.00	0.00	25,000.00	22,396.00	0.00	
<u>TOTAL EXPENDITURES</u>		1,757.00	193,259.00	98,383.00	712,000.00	540,097.00	43,668.00	
<u>ENDING FUND BALANCE</u>		238,781.00	326,518.00	274,805.00	180,305.00	269,458.00	274,790.00	

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**BOROUGH OF PENNDEL
2018 BUDGET
SEWER CAPITAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>	<u>SCH</u>
FUND BALANCE								
31.100.000	Fund Balance Forward	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 345,100	
REVENUES								
INTEREST EARNINGS								
31.341.100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
STATE AND FEDERAL GRANTS								
31.354.100	State Grant Proceeds	\$ -	\$ -	\$ -	\$ 373,000	\$ -	\$ 243,000	
MISCELLANEOUS REVENUE								
31.389.200	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERFUND TRANSFERS								
31.392.100	From Sewer Operating Fund	\$ -	\$ -	\$ 200,000	\$ 150,000	\$ 150,000	\$ 100,000	
PROCEEDS OF LONG TERM DEBT								
31.393.100	General Obligation Bonds & Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES		\$ -	\$ -	\$ 200,000	\$ 523,000	\$ 150,000	\$ 343,000	
TOTAL AVAILABLE FOR APPROPRIATION		\$ -	\$ -	\$ 200,000	\$ 723,000	\$ 350,000	\$ 688,100	
EXPENDITURES								
LEGAL SERVICES								
31.404.310	Borough Solicitor	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	
ENGINEERING SERVICES								
31.429.311	Borough Engineer	\$ -	\$ -	\$ -	\$ 40,000	\$ 3,400	\$ 40,000	
CAPITAL EXPENDITURES								
31.429.720	Pumping Stations	\$ -	\$ -	\$ -	\$ 126,000	\$ -	\$ 126,000	
31.429.740	Collection System	\$ -	\$ -	\$ -	\$ 185,000	\$ 1,500	\$ 153,500	
		\$ -	\$ -	\$ -	\$ 311,000	\$ 1,500	\$ 279,500	
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ 356,000	\$ 4,900	\$ 324,500	
ENDING FUND BALANCE		\$ -	\$ -	\$ 200,000	\$ 367,000	\$ 345,100	\$ 363,600	

**BOROUGH OF PENNDEL
2018 BUDGET
POLICE PENSION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>	<u>SCH</u>
FUND BALANCE								
35.100.000	Unreserved Fund Balance	\$ -	\$ 161,013	\$ 155,911	\$ 165,710	\$ 165,710	\$ 167,450	
REVENUES								
60.341.300	Unrealized Gains/Losses	\$ -	\$ (5,397)	\$ 8,649	\$ 7,500	\$ 14,700	\$ 8,500	
60.341.400	Interest & Dividends	\$ -	\$ 3,942	\$ 3,745	\$ 3,000	\$ 2,720	\$ 3,000	
		\$ -	\$ (1,455)	\$ 12,394	\$ 10,500	\$ 17,420	\$ 11,500	
FIDUCIARY PENSION CONTRIBUTIONS								
60.388.100	Employee Contributions	\$ -	\$ -	\$ 2,142	\$ 2,200	\$ 2,200	\$ 2,200	
60.388.200	Municipal Contributions	\$ -	\$ 13,518	\$ -	\$ -	\$ -	\$ -	
60.388.300	State Aid Contributions	\$ -	\$ 11,684	\$ 8,598	\$ 6,200	\$ 9,000	\$ 8,500	
		\$ -	\$ 25,202	\$ 10,740	\$ 8,400	\$ 11,200	\$ 10,700	
TOTAL REVENUES		\$ -	\$ 23,747	\$ 23,134	\$ 18,900	\$ 28,620	\$ 22,200	
TOTAL AVAILABLE FOR APPROPRIATION		\$ -	\$ 184,760	\$ 179,045	\$ 184,610	\$ 194,330	\$ 189,650	
EXPENDITURES								
GENERAL ADMINISTRATION								
60.489.310	Plan Administration Fees	\$ -	\$ 4,066	\$ 639	\$ 4,500	\$ 1,540	\$ 4,500	
60.489.320	Actuary	\$ -	\$ -	\$ 1,900	\$ -	\$ -	\$ -	
60.489.800	Pension Benefit Payments	\$ -	\$ 12,242	\$ 10,421	\$ 12,500	\$ 9,640	\$ 9,640	
60.489.900	Misc	\$ -	\$ -	\$ 375	\$ -	\$ 15,700	\$ -	
		\$ -	\$ 16,308	\$ 13,335	\$ 17,000	\$ 26,880	\$ 14,140	
TOTAL EXPENDITURES		\$ -	\$ 16,308	\$ 13,335	\$ 17,000	\$ 26,880	\$ 14,140	
ENDING FUND BALANCE		\$ -	\$ 168,452	\$ 165,710	\$ 167,610	\$ 167,450	\$ 175,510	

**BOROUGH OF PENNDEL
2018 BUDGET
NON-UNIFORMED EMPLOYEES PENSION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2014 ACTUAL</u>	<u>2015 ACTUAL</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>	<u>SCH</u>
FUND BALANCE								
65.100.000	Unreserved Fund Balance	\$ -	\$ 161,146	\$ 155,911	\$ 182,197	\$ 182,197	\$ 215,480	
REVENUES								
INTEREST EARNINGS								
65.341.300	Unrealized Gains/Losses	\$ -	\$ (4,659)	\$ 11,146	\$ 9,000	\$ 21,783	\$ 9,000	
65.341.400	Interest & Dividends	\$ -	\$ 3,636	\$ 4,466	\$ 4,000	\$ 4,000	\$ 4,000	
		\$ -	\$ (1,023)	\$ 15,612	\$ 13,000	\$ 25,783	\$ 13,000	
FIDUCIARY PENSION CONTRIBUTIONS								
65.388.100	Employee Contributions	\$ -	\$ 2,130	\$ 2,966	\$ 19,000	\$ 3,000	\$ 19,000	
65.388.200	Municipal Contributions	\$ -	\$ 3,768	\$ 13,977	\$ 9,200	\$ 9,200	\$ 9,200	
65.388.300	State Aid Contributions	\$ -	\$ 3,999	\$ 8,900	\$ 9,800	\$ 9,300	\$ 9,800	
		\$ -	\$ 9,897	\$ 25,843	\$ 38,000	\$ 21,500	\$ 38,000	
TOTAL REVENUES		\$ -	\$ 8,874	\$ 41,455	\$ 51,000	\$ 47,283	\$ 51,000	
TOTAL AVAILABLE FOR APPROPRIATION		\$ -	\$ 170,020	\$ 197,366	\$ 233,197	\$ 229,480	\$ 266,480	
EXPENDITURES								
GENERAL ADMINISTRATION								
65.489.310	Plan Administration Fees	\$ -	\$ 3,688	\$ 777	\$ 1,000	\$ 1,000	\$ 1,000	
65.489.320	Actuary	\$ -	\$ -	\$ 1,900	\$ -	\$ -	\$ -	
65.489.800	Pension Benefit Payments	\$ -	\$ 10,421	\$ 12,242	\$ -	\$ -	\$ -	
65.489.900	Misc	\$ -	\$ -	\$ 250	\$ 13,000	\$ 13,000	\$ 13,000	
		\$ -	\$ 14,109	\$ 15,169	\$ 14,000	\$ 14,000	\$ 14,000	
OTHER UNCLASSIFIED EXPENDITURES								
65.489.200	Refund of Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES		\$ -	\$ 14,109	\$ 15,169	\$ 14,000	\$ 14,000	\$ 14,000	
ENDING FUND BALANCE		\$ -	\$ 155,911	\$ 182,197	\$ 219,197	\$ 215,480	\$ 252,480	

SCHEDULE A

REAL ESTATE ASSESSMENT & TAX LEVY SUMMARY
2011 - 2018

<u>Year</u>	<u>Assesment</u>	<u>Borough</u>	<u>School</u>	<u>County</u>	<u>TOTAL</u>
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	30.30	152,000	23.20	205.50
2018	18,047,230	30.30	155,800	23.20	209.30

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SCHEDULE A

TAX LEVY BY FUND
2011 - 2018

<u>YEAR</u>	<u>GENERAL FUND</u>	<u>FIRE FUND</u>	<u>DEBT FUND</u>	<u>TOTAL</u>
2011	12.50	1.50	0	14.00
2012	14.00	1.50	0	15.50
2013	14.00	1.50	0	15.50
2014	18.50	1.50	0	20.00
2015	25.37	1.50	0	26.87
2016	21.87	1.50	3.50	26.87
2017	24.80	2.00	3.50	30.30
2018	24.30	2.50	3.50	30.30
5-Year Average	19.42	1.69	3.50	22.42

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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>
2018 Assessment (latest date)	\$ 18,047,230.	\$ 18,047,230.	\$ 18,047,230.	\$ 18,047,230.
Less Appeals and Adjustments	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Estimated 2018 Assessed Value	<u>\$ 18,017,230</u>	<u>\$ 18,017,230</u>	<u>\$ 18,017,230</u>	<u>\$ 18,017,230.</u>
2018 Tax Levy	24.3	2.50	3.50	29.30
Estimated Gross Tax Revenue	\$ 437,819	\$ 45,043	\$ 63,060.	\$ 545,922.
Less 2% Discounts and Uncollectible	\$ - 8756.00	\$ - 901.00	\$ - 1261.	\$ - 10,918.
Estimated Net Tax Revenue	<u>\$ 429,063</u>	<u>\$ 44,142.</u>	<u>\$ 61,799.</u>	<u>\$ 535,004</u>

Net Mill Values: 2017 - 2018			
	<u>2017</u>	<u>2018</u>	<u>\$\$ Increase</u>
1 Mill	\$ 17,086	\$ 17,650	\$ 564
3/4 Mill	\$ 12,815	\$ 13,238	\$ 423
1/2 Mill	\$ 8,543	\$ 8,825	\$ 282
1/4 Mill	\$ 4,272	\$ 4,413	\$ 141

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SCHEDULE E
GOVERNMENT SHARED REVENUE, GRANTS AND CONTRIBUTIONS
2013 - 2018

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u> <u>EST'D</u>	<u>2018</u> <u>BUDGET</u>
FEDERAL						
Community Development Block Grant	\$ -	\$ -	\$ -	\$ -	\$ 355,000	\$ -
STATE						
Bulletproof Vest Grant - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Seat Belt Grant - Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Utility Realty Taxes	\$ 482	\$ 555	\$ 600	\$ 600	\$ 600	\$ 600
Beverage Licenses	\$ 800	\$ 600	\$ 600	\$ 400	\$ 400	\$ 400
Pension System State Aid	\$ 15,537	\$ 15,491	\$ 15,683	\$ 17,499	\$ 18,500	\$ 14,700
Foreign Fire Insurance Premiums	\$ 17,335	\$ 16,352	\$ 15,653	\$ 15,534	\$ 16,000	\$ 16,000
Act 101 Recycling Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
PA Small Water System Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,000
Green-Light Go Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
ARLE Grant - Signal Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liquid Fuel Taxes	\$ 40,906	\$ 44,089	\$ 48,572	\$ 56,898	\$ 59,357	\$ 61,170
	\$ 75,060	\$ 77,087	\$ 81,108	\$ 90,931	\$ 94,857	\$ 347,370
LOCAL						
Bucks County RDA - Park Avenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bucks County RDA - Police Station	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
PRIVATE CONTRIBUTIONS						
Miscellaneous Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WAWA Contribution - Police Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
	\$ 75,060	\$ 77,087	\$ 81,108	\$ 90,931	\$ 499,857	\$ 367,370

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**SCHEDULE F
SEWER FEES AND RENTS**

	# EDU'S	Quarterly Rate	Annual Revenue
Residential	959	\$ 134.43	\$ 515,673
Commercial	140	\$ 261.71	\$ 146,558
Metered Commercial	83	\$ 261.71	\$ 86,888
	1182		\$ 749,119

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%
2018		\$134.43	-6.92%

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**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	0.00%
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	\$298.00	9.69%
2018	\$308.00	3.36%

Waste Collection Costs

Household Waste (Republic Services 5-Year Contract)

<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	-	636	-	\$163,223
2015	\$ 261.88	2.0%	636	0%	\$166,556
2016	\$ 267.23	2.0%	636	0%	\$169,958
2017	\$ 272.57	2.0%	636	0%	\$173,355
2018	\$ 278.03	2.0%	636	0%	\$176,827

Total Collection Costs

\$849,919

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**SCHEDULE H
SALARIES AND WAGES**

<u>DEPARTMENT</u>	<u>2017</u>		<u>Variance</u>	<u>2018</u>		<u>Budget to Budget</u>	
	<u>BUDGET</u>	<u>EST'D</u>		<u>BUDGET</u>	<u>Change</u>	<u>%</u>	<u>Change</u>
Governing Body	\$ 5,100	\$ 5,100	\$ -	\$ 5,100	\$ -	0.00%	
Executive	90,500	87,062	\$ 3,438	91,500	\$ 1,000.00	1.10%	
Tax Collection	17,000	16,000	\$ 1,000	17,000	\$ -	0.00%	
Building and Grounds	4,000	3,000	\$ 1,000	5,200	\$ 1,200	30%	
Police Services	326,000	327,000	\$ (1,000)	320,750	\$ (3,750)	-1.15%	
Fire Protection Services	4,500	4,500	\$ -	4,500	\$ -	0.00%	
Zoning Hearing Board	500	150	\$ 350	500	\$ -	0.00%	
Public Works	28,000	1,000	\$ 27,000	10,000	\$ (18,000)	-64.29%	
Total	\$ 475,600	\$ 443,812	\$ 31,788	\$ 454,550	\$ (19,550)		

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SCHEDULE I
LEASE CONTRACTED SERVICE EXPENSE

<u>GENERAL FUND</u>	<u>Account Code</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>
<u>GENERAL GOVERNMENT</u>				
Equipment Leases				
Office Copier Lease		\$ 3,000	\$ 3,000	\$ 3,000
Postage Meter Lease		\$ 500	\$ 500	\$ 500
	01.406.384	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>
<u>INFORMATION TECHNOLOGY</u>				
Software License Fees				
Financial Accounting Software		\$ 3,300		\$ 1,500
E-Citation Mobile Software-Police		\$ 1,200		\$ 1,000
	01.407.318	<u>\$ 4,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
Contracted Services				
Computer System Maintenance-Administration		\$ 3,200		\$ 4,000
Computer System Maintenance-Police		\$ 1,500		\$ 3,500
Taser Video Services		\$ 1,200		\$ 1,200
Cloud Backup Services - Police		\$ 1,500		\$ 1,500
Website Hosting/Maintenance		\$ 300	\$ 300	\$ 300
	01.407.450	<u>\$ 7,700</u>	<u>\$ 10,500</u>	<u>\$ 10,500</u>
<u>BUILDINGS & GROUNDS</u>				
Landscaping/Lawn Services		\$ 3,500	\$ 3,500	\$ 3,500
Fire Extinguisher Maintenance		\$ 500	\$ 500	\$ 500
Alarm Service Borough Hall		\$ 1,000	\$ 1,000	\$ 1,000
Pest Control		\$ 500	\$ 500	\$ 500
	01.409.450	<u>\$ 5,500</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>
<u>POLICE SERVICES</u>				
Equipment Calibration		\$ 500	\$ 500	\$ 1,000
Parking Meter Maintenance		\$ 500	\$ 500	\$ 500
Alarm Service-Police Station		\$ 1,000	\$ 1,000	\$ 1,000
Record Shredding		\$ 500	\$ 500	\$ 500
Lab Testing		\$ 2,500	\$ 2,500	\$ 2,500
	01.410.450	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,500</u>
<u>CODE ENFORCEMENT & ZONING</u>				
Building Inspections		\$ 24,000	\$ 35,000	\$ 25,000
Electrical Inspections		\$ 6,000	\$ 5,000	\$ 5,000
	01.413.450	<u>\$ 30,000</u>	<u>\$ 40,000</u>	<u>\$ 30,000</u>
<u>PUBLIC WORKS</u>				
Equipment Leasing				
Equipment Rentals		\$ 1,000	\$ -	\$ -
	01.430.384			
Contracted Services				
PA One Calls		\$ 500		\$ 500
Street Sweeping		\$ 2,000		\$ 1,000
Line Painting		\$ 1,000		\$ 1,000
	01.430.450	<u>\$ 3,500</u>	<u>\$ 1,800</u>	<u>\$ 2,500</u>

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SCHEDULE I
LEASE CONTRACTED SERVICE EXPENSE

	<u>Account Code</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>
<u>SNOW & ICE REMOVAL</u>				
Snow Plow Services	01.432.450	\$ 1,500	\$ -	\$ 1,500
<u>CULTURE AND RECREATION</u>				
Taddei Woods Tree & Trail Maintenance		\$ 1,000		\$ 3,000
Park and Tot Lot Maintenance		\$ 2,000		\$ 6,500
	01.457.450	\$ 3,000	\$ 3,000	\$ 9,500
<u>SEWER OPERATING FUND</u>				
<u>SEWAGE COLLECTION AND TREATMENT</u>				
Equipment Leasing				
Equipment Rentals	08.429.384	\$ 2,000	\$ -	\$ -
Contracted Services				
Pump Station Operations (PUE,INC)		\$ 15,000		\$ 15,000
Alarm Services		\$ 2,000		\$ 2,000
PA One Calls		\$ 1,000		\$ 1,000
Sludge Removal		\$ 1,000		\$ 1,000
Generator Maintenance		\$ 1,000		\$ 1,000
Quarterly Wet Well Cleaning		\$ 5,000		\$ 5,000
Televise Sewer Lines		\$ -		\$ -
New Sewer Connections		\$ -		\$ -
Bucks County Water & Sewer Authority		\$ 385,000		\$ 370,000
	08.429.450	\$ 410,000	\$ 370,000	\$ 400,000
<u>LIQUID FUELS FUND</u>				
<u>SNOW & ICE REMOVAL</u>				
Snow Plow Services	35.432.450	\$ 10,000	\$ 6,000	\$ 10,000
<u>TRAFFIC SIGNALS & SIGNS</u>				
Traffic Signal Maintenance	35.433.450	\$ 4,000	\$ 4,000	\$ 4,000
<u>STREET LIGHTING</u>				
Street Light Maintenance	35.434.450	\$ 4,000	\$ 4,000	\$ 4,000
<u>HIGHWAY MAINTENANCE & REPAIRS</u>				
Pothole Patching	35.438.450	\$ 6,000	\$ 3,000	\$ 6,000
Total Lease & Contracted Service Expenses		\$ 501,200	\$ 458,800	\$ 500,000

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**SCHEDULE J
CAPITAL OUTLAY EXPENSES**

INFORMATION TECHNOLOGY

Computer System Replacement
Software

<u>2018 BUDGET</u>	<u>CAPITAL RESERVE</u>	<u>SEWER CAPITAL</u>
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -
\$ -	\$ -	\$ -

BUILDINGS AND GROUNDS

Municipal Building Improvements
Police Building Improvements

\$ 10,000	\$ 10,000	\$ -
\$ -	\$ -	\$ -
\$ 10,000	\$ 10,000	\$ -

POLICE SERVICES

Office Equipment
Emergency Radios
Ballistic Vest Replacements (5-Year)
Police Car (5-Year Lease Purchase)

\$ 4,000	\$ 4,000	\$ -
\$ 8,668	\$ 8,668	\$ -
\$ -	\$ -	\$ -
\$ 6,500	\$ 6,500	\$ -
\$ 19,168	\$ 19,168	\$ -

EMERGENCY MANAGEMENT

\$ -	\$ -	\$ -
------	------	------

PUBLIC WORKS

\$ -	\$ -	\$ -
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STREETS AND HIGHWAYS

Roadway Resurfacing
Crack Sealing

\$ -	\$ -	\$ -
\$ 2,000	\$ 2,000	\$ -
\$ 2,000	\$ 2,000	\$ -

TRAFFIC SIGNALS

Signal Improvements

\$ 10,500	\$ 10,500	\$ -
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CULTURE AND RECREATION

Rec Field Improvements

\$ -	\$ -	\$ -
------	------	------

SEWER COLLECTION SYSTEM

Pump Station #2 Upgrades
I/I Abatement

\$ 126,000	\$ -	\$ 126,000
\$ 153,500	\$ -	\$ 153,500
\$ 279,500	\$ -	\$ 279,500

Total Capital Appropriations

\$ 321,168	\$ 41,668	\$ 279,500
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SCHEDULE J
CAPITAL IMPROVEMENT PROGRAM
2018 - 2025

<u>Description</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>EXECUTIVE</u>								
Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>FINANCIAL ADMINISTRATION</u>								
Accounting Software Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>INFORMATION TECHNOLOGY</u>								
Computer System Replacements	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	\$ -	\$ -
Server Equipment	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 1,500	\$ 20,000	\$ -	\$ 1,500	\$ -	\$ -
<u>BUILDINGS AND GROUNDS</u>								
Borough Hall Roof (Replacement)	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Borough Hall Landscaping	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Borough Hall Renovations	\$ 5,000	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -
Police Station Renovations	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
	\$ 10,000	\$ -	\$ 27,500	\$ -	\$ 7,500	\$ -	\$ 2,500	\$ -
<u>POLICE SERVICES</u>								
Police Vehicles	\$ 6,500	\$ 13,000	\$ 13,000	\$ 13,000	\$ 7,000	\$ 7,000	\$ 14,000	\$ 14,000
Ballistic Vest Replacements (5-Year)	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ -
Emergency Radios	\$ 8,668	\$ 8,668	\$ 8,668	\$ 8,668	\$ 8,668	\$ -	\$ -	\$ -
Vehicle Cameras	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Body Cameras	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Timing Control Device	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace Duty Weapons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 19,168	\$ 24,668	\$ 21,668	\$ 21,668	\$ 18,668	\$ 10,000	\$ 14,000	\$ 14,000
<u>EMERGENCY MANAGEMENT</u>								
Portable Generators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>PUBLIC WORKS</u>								
Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TRAFFIC SIGNALS</u>								
Signal Upgrades	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 2,500	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,500	\$ 5,000	\$ 5,500	\$ 6,000
	\$ 10,500	\$ 3,000	\$ 3,500	\$ 4,000	\$ 4,500	\$ 5,000	\$ 5,500	\$ 6,000
<u>STREETS AND HIGHWAYS</u>								
Road Resurfacing/ <i>crack seal</i>	\$ 2,000	\$ 20,000	\$ 25,000	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000
Storm Drain Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2,000	\$ 20,000	\$ 25,000	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000

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SCHEDULE J
CAPITAL IMPROVEMENT PROGRAM
2018 - 2025

<u>Description</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>PARKS AND RECREATION</u>								
Playground Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ballfield Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taddei Woods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>SEWAGE COLLECTION SYSTEM</u>								
Pumping Station #1 Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pumping Station #2 Improvements	\$ 126,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inflow/Infiltration Abatement	\$ 153,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	<u>\$ 279,500</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>
Total Capital Fund	\$ 3,216,800	\$ 97,668	\$ 129,168	\$ 125,668	\$ 115,668	\$ 106,500	\$ 117,000	\$ 120,000

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**SCHEDULE K
PROFESSIONAL SERVICE AGREEMENTS**

<u>GENERAL FUND</u>	<u>Account Code</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>
<u>LEGISLATIVE BODY</u>				
Consulting Services	01.400.310	\$ 7,000	\$ 7,100	\$ -
<u>EXECUTIVE</u>				
Consulting Services	01.401.310	\$ 1,500	\$ 1,000	\$ 1,000
<u>FINANCIAL ADMINISTRATION</u>				
Auditing Services		\$ 8,000	\$ -	\$ 8,000
Payroll Services		\$ 2,500	\$ -	\$ 2,000
	01.402.310	<u>\$ 10,500</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
<u>TAX COLLECTION</u>				
LST Tax Collector	01.403.310	\$ 1,000	\$ 700	\$ 800
<u>LEGAL SERVICES</u>				
Borough Solicitor	01.404.310	\$ 25,000	\$ 25,000	\$ 25,000
<u>GENERAL GOVERNMENT</u>				
Codification Services		\$ 3,000	\$ 3,000	\$ 3,000
Website Design		\$ -	\$ -	\$ -
	01.406.310	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
<u>ENGINEERING</u>				
Borough Engineer	01.408.310	\$ 30,000	\$ 30,000	\$ 30,000
<u>POLICE SERVICES</u>				
Borough Solicitor		\$ 1,500	\$ 1,500	\$ 1,500
Physical and Psychological Exams		\$ 500	\$ 500	\$ 500
	01.410.310	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
<u>PLANNING COMMISSION</u>				
Planning Consultants	01.414.310	\$ 500	\$ -	\$ 500
<u>ZONING HEARING BOARD</u>				
Legal Services		\$ 1,000	\$ 700	\$ 1,000
Court Reporter Services		\$ 500	\$ -	\$ 500
	01.418.310	<u>\$ 1,500</u>	<u>\$ 700</u>	<u>\$ 1,500</u>

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SCHEDULE K
PROFESSIONAL SERVICE AGREEMENTS

	<u>Account Code</u>	<u>2017 BUDGET</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>
<u>REFUSE FUND</u>				
<u>EXECUTIVE</u>				
Consulting Services	05.401.310	\$ 1,000	\$ 1,000	\$ -
<u>FINANCIAL ADMINISTRATION</u>				
Auditing Services	05.402.310	\$ 1,500	\$ 1,300	\$ 1,500
<u>LEGAL SERVICES</u>				
Borough Solicitor	05.404.310	\$ 1,000	\$ 1,000	\$ 1,000
<u>SEWER OPERATING FUND</u>				
<u>EXECUTIVE</u>				
Consulting Services	08.401.310	\$ 5,000	\$ 5,000	\$ -
<u>FINANCIAL ADMINISTRATION</u>				
Auditing Services		\$ 6,000	\$ 6,000	\$ 6,000
Payroll Services		\$ 1,500	\$ 1,500	\$ 1,500
	08.402.310	\$ 7,500	\$ 7,500	\$ 7,500
<u>LEGAL SERVICES</u>				
Borough Solicitor	08.404.310	\$ 8,000	\$ 7,000	\$ 7,000
<u>ENGINEERING</u>				
Borough Sewer Engineer	08.408.310	\$ 45,000	\$ 35,000	\$ 45,000
<u>CAPITAL RESERVE FUND</u>				
<u>LEGAL SERVICES</u>				
Borough Solicitor	30.404.310	\$ 2,000	\$ 900	\$ -
<u>ENGINEERING</u>				
Borough Engineer	30.408.310	\$ 65,000	\$ 40,000	\$ 2,000
<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	\$ 40,000	\$ 3,400	\$ 40,000
Total Professional Services		\$ 263,000	\$ 181,600	\$ 182,800

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SCHEDULE L
TRAFFIC SIGNAL AND STREET LIGHTING EXPENSES

TRAFFIC SIGNALS

LOCATION

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

Yearly Energy Cost	\$	1,000
Maintenance Cost	\$	4,000

STREET LIGHTS

<u># LIGHTS</u>	<u>LUMENS/ KWH</u>	<u>TYPE</u>	<u>WATTS/ LUMINAIRE</u>
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
159			1,161

Service Location Charges	\$	14,000
Distribution Charges	\$	800
Energy Charges	\$	7,500
Total Annual Cost	\$	22,300

Average Energy Cost/Fixture/Month	\$11.69
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**SCHEDULE M
2018 ROADWAY MAINTENANCE PROGRAM**

<u>RESURFACING</u>	<u>SECTION</u>	<u>LENGTH (FEET)</u>	<u>WIDTH (FEET)</u>	<u>TOTAL COST</u>
East Woodland Avenue	Bellevue Ave to Durham Rd	1,200	15	\$18,000
Bidding, Construction Administration & Inspections				\$ 2,000
	<i>TOTAL COST</i>			<u>\$20,000</u>
	<i>TOTAL ROAD MILES</i>	0.23		

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**SCHEDULE O
DEBT SERVICE SCHEDULE**

GENERAL OBLIGATION NOTES

<u>FUND</u>	<u>ISSUE YEAR</u>		<u>DUE DATE</u>	<u>TOTAL</u>	<u>12/31/18 BALANCE</u>
Debt Service Fund	2006	Principal	Jun - 18	\$ 48,000	\$ 538,000
		Interest	Monthly	\$ 22,480	
				\$ 70,480	
Debt Service Fund	2012	Principal	Sep - 18	\$ 23,000	\$ 389,000
		Interest	Monthly	\$ 12,188	
				\$ 35,188	
				<i>Total Principal</i>	\$ 71,000
				<i>Total Interest & Fees</i>	\$ 34,668
				<i>Total 2018 General Obligation Note Payments</i>	\$ 105,668
					\$ 927,000

<u>FUND ALLOCATION</u>					
Sewer Fund	60%	2006	Principal	Jun - 18	\$ 28,800
			Interest	Monthly	13,488
					\$ 42,288
Debt Service Fund	40%	2006	Principal	Jun - 18	\$ 19,200
			Interest	Monthly	8,992
					\$ 28,192
Debt Service Fund	100%	2012	Principal	Sep - 18	\$ 23,000
			Interest	Monthly	12,188
					\$ 35,188
					\$ 105,668

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SCHEDULE O
DEBT SERVICE SCHEDULE

GENERAL OBLIGATION NOTE

Series of 2006 \$1,000,000 Assumed Variable Rate of 3.5% and .5% Finance Fee

YEAR	Principal (Due Dec)	Interest (Monthly)	Finance Fee (Monthly)	Int & Fee Total	Total Due	Principal 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>		#

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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	Principal 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	-
	<u>\$ 500,000</u>		<u>\$ 152,311</u>	<u>\$ 652,311</u>	

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**SCHEDULE Q
PROPERTY AND LIABILITY INSURANCE**

ANNUAL PREMIUM

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>
General Liability	EMC	\$ 2,000,000	\$ -	\$ 7,500	\$ 7,800
Automobile Liability	EMC	\$ 1,000,000	\$ 500	\$ 7,500	\$ 7,196
Heart & Lung Liability	EMC	\$ 75,000	\$ -	\$ 2,500	\$ 2,500
Inland Marine	EMC	\$ 102,129	\$ 500	\$ 441	\$ 441
Crime	EMC	\$ 25,000	\$ 500	\$ 279	\$ 279
Police Professional Liability	EMC	\$ 2,000,000	\$ 5,000	\$ 4,797	\$ 4,897
Public Officials Liability	EMC	\$ 2,000,000	\$ 5,000	\$ 4,299	\$ 4,299
Property	EMC	\$ 2,612,301	\$ 1,000	\$ 3,996	\$ 4,181
Umbrella	EMC	\$ 2,000,000	\$ 10,000	\$ 954	\$ 978
				\$ 32,266	\$ 32,571

% Change (Gross Premium) 2017 - 2018	0.95%
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PROFESSIONAL BONDS

Treasurer	Selective	\$500,000	\$ -	\$ 250	\$ 500
Tax Collector			\$ -	\$ -	\$ 500
	Total		\$ -	\$ 250	\$ 1,000

TOTAL INSURANCE AND BONDS	\$ 32,516	\$ 33,571
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<u>2018 FUND ALLOCATION</u>			
	<u>Allocation</u>	<u>2018 BUDGET</u>	
General Fund	60%	\$	20,143
Sewer Operating Fund	40%	\$	13,428
	100%	\$	33,571

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SCHEDULE R
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS
Benefits Cost Summary

	<u>2017</u> <u>Estimated</u>	<u>2018</u> <u>Budget</u>	<u>%</u> <u>Change</u>
<u>MEDICAL BENEFITS</u>			
Medical Insurance	\$ 63,500	\$ 48,000	-24.41%
Dental Insurance	2,500	1,800	-28.00%
	<u>\$ 66,000</u>	<u>\$ 49,800</u>	<u>-24.55%</u>
<u>LIFE, DISABILITY AND UNEMPLOYMENT INSURANCE</u>			
Life & Disability Insurance	\$ 7,500	\$ 7,500	0.00%
Unemployment Compensation	1,200	1,200	0.00%
	<u>\$ 8,700</u>	<u>\$ 7,300</u>	<u>-16.09%</u>
<u>RETIREMENT BENEFITS</u>			
Police Pension Plan	\$ 6,200	\$ 1,629	-73.73%
Municipal Pension Plan	18,900	18,914	0.07%
	<u>\$ 25,100</u>	<u>\$ 20,543</u>	<u>-18.16%</u>
<u>FICA/MEDICARE TAXES</u>			
	\$ 37,000	\$ 35,600	-3.78%

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**SCHEDULE R
EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS**

LIFE & DISABILITY INSURANCE

Department	Life/ADD	Disability	Monthly Total	Annual Total	2018 Budget	Fund Allocation		
						General Fund	Sewer Fund	Refuse Fund
Executive	\$ 30	\$ 75	\$ 105	\$ 1,260	\$ 1,300	\$ 1,300	\$ -	\$ -
Police Services	\$ 320	\$ 180	\$ 500	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -
Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>\$ 350</u>	<u>\$ 255</u>	<u>\$ 605</u>	<u>\$ 7,260</u>	<u>\$ 7,300</u>	<u>\$ 7,300</u>	<u>\$ -</u>	<u>\$ -</u>

FICA/MEDICARE

Department	Total Wages	Rate	FICA/Medicare	2018 Budget	Fund Allocation		
					General Fund	Sewer Fund	Refuse Fund
Governing Body	\$ 5,100	7.65%	\$ 390	\$ 400	\$ 400	\$ -	\$ -
Executive - Serota	54,700		\$ 4,185	\$ 4,200	\$ 2,310	\$ 1,470	\$ 420
Executive - Kondrk	35,800		\$ 2,739	\$ 2,800	\$ 1,540	\$ 980	\$ 280
Tax Collection	17,000		\$ 1,301	\$ 1,300	\$ 1,300	\$ -	\$ -
Police Services	320,750		\$ 24,537	\$ 25,000	\$ 25,000	\$ -	\$ -
Fire Protection Services	4,500		\$ 344	\$ 500	\$ 500	\$ -	\$ -
Building and Grounds	4,000		\$ 306	\$ 300	\$ 300	\$ -	\$ -
Zoning Hearing Board	500		\$ 38	\$ 100	\$ 100	\$ -	\$ -
Public Works	10,000		\$ 765	\$ 1,000	\$ 1,000	\$ -	\$ -
	<u>\$ 452,350</u>		<u>\$ 34,605</u>	<u>\$ 35,600</u>	<u>\$ 32,450</u>	<u>\$ 2,450</u>	<u>\$ 700</u>

MEDICAL BENEFITS

Department	Medical	Dental	Monthly Total	Annual Total	2018 Budget	Fund Allocation		
						General Fund	Sewer Fund	Refuse Fund
Executive	\$ 2,887	\$ 93	\$ 2,981	\$ 35,766	\$ 36,000	\$ 18,000	\$ 18,000	\$ -
Police Services	\$ 1,100	\$ 50	\$ 1,150	\$ 13,800	\$ 13,800	\$ 13,800	\$ -	\$ -
	<u>\$ 3,987</u>	<u>\$ 143</u>	<u>\$ 4,131</u>	<u>\$ 49,566</u>	<u>\$ 49,800</u>	<u>\$ 31,800</u>	<u>\$ 18,000</u>	<u>\$ -</u>

-----2018 Rates-----

MEDICAL & PRESCRIPTION DRUG RATES

Keystone DPOS Gold Preferred (Medical/Rx)

	# Employee	Monthly Rate	Monthly Cost	Annual Cost	2018 Budget
Single	2	\$ 2,117.34	\$ 2,117	\$ 25,408	\$ 25,500
Couple	1	\$ 1,869.78	\$ 1,870	\$ 22,437	\$ 22,500
Family	0	\$ -	\$ -	\$ -	\$ -
	<u>2</u>		<u>\$ 3,987</u>	<u>\$ 47,845</u>	<u>\$ 48,000</u>

Dental - Gettysburg Traditional PPO

	# Employee	Monthly Rate	Monthly Cost	Annual Cost	2018 Budget
Single	2	\$ 81.87	\$ 82	\$ 982	\$ 1,000
Couple	1	\$ 61.53	\$ 62	\$ 738	\$ 800
Family	0	\$ -	\$ -	\$ -	\$ -
	<u>2</u>		<u>\$ 143</u>	<u>\$ 1,721</u>	<u>\$ 1,800</u>

Total Annual Medical Insurance Costs \$ 49,566 \$ 49,800

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

POLICE PENSION PLAN

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
1 Normal Cost Percentage	10.2%	10.2%	10.2%	10.5%	10.5%
2 Administrative Expense Percentage	6.2%	6.2%	6.2%	4.5%	4.5%
3 Total Percentage (1+2)	16.4%	16.4%	16.4%	15.0%	15.0%
4 Estimated Gross W-2 Payroll	\$ 64,890	\$ 67,046	\$ 69,057	\$ 81,130	\$ 52,105
5 Annual Cost (3x4)	\$ 10,642	\$ 10,996	\$ 11,325	\$ 12,170	\$ 7,816
6 Amortization Requirement	\$ -	\$ -	\$ -	\$ -	\$ -
7 Financial Requirement (5+6)	\$ 10,642	\$ 10,996	\$ 11,325	\$ 12,170	\$ 7,816
8 Employee Contributions	\$ 1,821	\$ 2,681	\$ 2,180	\$ 2,121	\$ 2,286
9 10% of Negative Unfunded Liability	\$ 548	\$ 548	\$ 548	\$ 3,901	\$ 3,901
10 <i>Minimum Municipal Obligation (7-8-9)</i>	\$ 8,273	\$ 7,767	\$ 8,597	\$ 6,148	\$ 1,629

NON-UNIFORMED EMPLOYEES PENSION PLAN

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
1 Normal Cost Percentage	13.5%	13.5%	13.5%	13.8%	13.8%
2 Administrative Expense Percentage	5.8%	5.5%	5.5%	4.3%	4.3%
3 Total Percentage (1+2)	19.3%	19.0%	19.0%	18.1%	18.1%
4 Estimated Gross W-2 Payroll	\$ 86,730	\$ 86,230	\$ 86,430	\$ 86,000	\$ 86,000
5 Annual Cost (3x4)	\$ 16,739	\$ 16,384	\$ 16,422	\$ 15,566	\$ 15,566
6 Amortization Requirement	\$ 6,737	\$ 9,010	\$ 9,010	\$ 5,928	\$ 5,928
7 Financial Requirement (5+6)	\$ 23,476	\$ 25,394	\$ 25,432	\$ 21,494	\$ 21,494
8 Employee Contributions	\$ 2,663	\$ 2,682	\$ 2,554	\$ 2,584	\$ 2,580
9 10% of Negative Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
10 <i>Minimum Municipal Obligation (7-8-9)</i>	\$ 20,813	\$ 22,712	\$ 22,878	\$ 18,910	\$ 18,914

TOTAL MINIMUM MUNICIPAL OBLIGATION (MMO)	\$ 29,086	\$ 30,478	\$ 31,475	\$ 25,058	\$ 20,543
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**SCHEDULE S
UTILITY EXPENSES**

<u>DEPARTMENT</u>	<u>Account Code</u>	<u>TYPE</u>	<u>2017 EST'D</u>	<u>2018 BUDGET</u>
<u>BUILDING & GROUNDS</u>				
Borough Hall	01.409.360	Gas	\$ 3,000	\$ 3,000
		Water	3,000	3,500
		Electric	500	1,000
			<u>\$ 6,500</u>	<u>\$ 7,500</u>
<u>POLICE SERVICES</u>				
Police Station	01.410.360	Gas	\$ 1,000	\$ 1,500
		Water	500	500
		Electric	1,500	1,500
			<u>\$ 3,000</u>	<u>\$ 3,500</u>
<u>PUBLIC WORKS</u>				
Public Works Building	01.430.360	Electric	\$ 800	\$ 400
		Heating Fuel	800	400
		Water	800	400
			<u>\$ 2,400</u>	<u>\$ 1,200</u>
<u>SEWAGE COLLECTION/TREATMENT</u>				
Pumping Station #1	08.429.360	Electric	\$ 5,400	\$ 5,400
		Water	300	300
Pumping Station #2		Electric	3,000	3,500
		Water	300	300
			<u>\$ 9,000</u>	<u>\$ 9,500</u>
<u>PARKS AND RECREATION</u>				
Recreation Field	01.457.310	Electric	\$ 1,000	\$ 1,000
		Water	500	500
			<u>\$ 1,500</u>	<u>\$ 1,500</u>
<u>TRAFFIC SIGNALS</u>				
Traffic Signals	35.433.361	Electric	\$ 500	\$ 1,000
<u>STREET LIGHTING</u>				
Street Lights	35.434.360	Electric	\$ 22,000	\$ 22,300
			<u>\$ 22,000</u>	<u>\$ 22,300</u>
		Total Utility Expense	<u>\$ 42,623</u>	<u>\$ 46,623</u>

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**SCHEDULE T
COMMUNICATION EXPENSES**

<u>DEPARTMENT</u>	<u>Account Code</u>	<u>2017 EST'D</u>
General Government	01.406.320	\$ 3,000
Police Services	01.410.320	3,700
Public Works	01.430.320	1,200
Sewage Collection/Treatment	08.429.320	1,600
		<hr/> \$ 9,500

<u>2018 BUDGET</u>	
\$	4,200
\$	3,500
\$	1,200
\$	1,600
<hr/> \$	<hr/> 10,500

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