

# **BOROUGH OF PENNDEL**



## **2019 Budget**

**ELECTED OFFICIALS**

**Mayor**

Robert Winkler

**Borough Council**

Beverly Wolfe-  
Council President

Barbara Heffelfinger –  
Council Vice President

**Counselors**

Joseph Dudash  
Laura Germain  
Richard Flanagan, Jr.  
Mark Moffa  
John Stratz

Marie Serota – Borough Secretary/Treasurer

Karen Kondrk – Assistant Borough Secretary



## **BOROUGH OF PENNDEL – BUCKS COUNTY, PA**

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December 10, 2018

The proposed 2019 Budget is respectfully submitted to the Council and Mayor of The Borough of Penndel for your review and comment.

### **Budget Overview and Letter of Transmittal**

The General Fund is the largest operating fund and accounts for many common local government services, general administration, financial accounting services, legal, engineering and information technology expenses, tax collection services, facilities 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, benefits, 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, state highway aid, and volunteer fire company support.

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

### **Budget Highlights**

Operating appropriations in the proposed 2019 budget provide the resources needed to continue the level of Borough government service expected by the residents. The appropriation supports continuing levels of police services, fire and rescue services, maintenance of public roads and right-of-way, park maintenance, refuse and recycling collections and the operations of the sewer collection system. Appropriations also include payment on outstanding debt obligations, funding for certain infrastructure improvement and capital equipment acquisition.

Penndel Borough has received two PA Small Water and Sewer Grants totaling \$456,000.00 for upgrades to Pumps Station #2, Inflow and Infiltration abatement, and upgrade of the main sewer line that runs under the decommissioned sewer plant directly into the Neshaminy Interceptor. We were also the recipients of grants in the amount of \$40,000.00 for the repaving project on East Woodland Avenue being done in conjunction with Middletown Township, \$8,000.00 Green Light Go grant to upgrade the school zone at Our Lady of Grace School. On December 14, 2018, The RDA of Bucks County announced that for the 2019 Project Awards cycle, Penndel Borough was awarded \$201,700.00 in grant funds for Borough Hall upgrades, Police Department upgrades including a new patrol vehicle, and Fire Company upgrade in the form of a replacement for a rescue tool.

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

The proposed budget includes a real estate tax of 24.30 mills in the General Fund, 3.00 mills in the Fire Fund, and 3.50 mills in the Debt Service Fund. The Fire Fund increase of .50 mills completes the Borough's previous commitment to the Fire Company to raise the Fire Tax Fund .50 mills per year until the legal limit of 3 was reached.

Sewer rates for residential and commercial users has increased 1.2% due to an increase from Bucks County Water and Sewer Authority. Refuse rates will not increase in 2019.

If council adopts the proposed budget in its current form the total municipal tax rate will be 30.80 mills.

### **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 account allows Council and staff to monitor variations in budget appropriation 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.

# **Fund Highlights**

## **General Fund**

The General Fund is the largest fund and covers nearly all aspects and needs of the Borough that do not have their own fund. The primary sources of revenue for this fund comes from taxes, permits, charges for services and intergovernmental revenue. The largest expenditures are Administrative costs, Police services, and employer paid benefits. For 2019, the General Fund revenues are projected to be \$857,385 and expenses are projected to be \$841,662, with an estimated ending balance of \$250,797 on December 31, 2019.

## **Fire Protection Fund**

The Fire Protection Fund provides revenue to the volunteer fire company. Approximately 97% of fire departments in Pennsylvania are volunteer based. Municipalities collect a tax from the residents and disperse to the local fire company servicing the area for fire protection services. For 2019, the Fire Protection Fund revenue will be increased to 3.0 mills, completing the Borough's previous commitment of increasing the Fire Fund Tax to the 3.0 mill legal limit. The 2019 Fire Protection Fund has projected revenues of \$53,284 with projected expenses of \$52,584.

## **Debt Service Fund**

The Debt Service Fund is used to pay Borough debt, which includes the principal plus interest and any fees associated with the loan. Debt is incurred whenever the Borough needs additional funding to offset major capital projects. The Borough presently has two outstanding loans, one from 2006 and one from 2012. As of the end of 2019, the Borough will owe approximately \$853,000 and we will spend approximately \$106,010 toward the principal and interest of these debts.

## **Refuse Collection Fund**

The revenues in the Refuse Fund are made up of fees charged to residents for solid waste and recycling services and includes appropriations for administrative costs. For 2019, a new contract has been approved by council with Advanced Disposal Services Eastern PA, Inc. for 5 years ending in December of 2023 and the annual fee to Borough residents will be \$308 per unit, which represents no change from 2018.

## **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 are projected to have total combined assets of \$485,023 as of the end of 2019.

## **Highway Aid Fund**

The Highway Aid Fund is funded by the State Motor Vehicle Fuel Tax. Expenses in this fund are limited to specific items as specified by the Commonwealth, examples being road maintenance costs such as snow plowing, street light and traffic signal electricity. The Commonwealth periodically audits the Fund to ensure compliance with state regulations. The Borough's allotment is based on population and road mileage. Anticipated revenue in this fund for 2019 is \$62,000, with expenses of \$159,800 that will allow the Borough to fund the Woodland Avenue repaving project along with the ADA ramp replacements that are required by law, and also fund the anticipated replacement of all Borough street lights with LED lights as a part of the Borough's participation in the RSLPP program. This fund is projected to have an ending balance of \$91,855 as of the end of 2019.

## **Sewer Capital Fund**

The Sewer Capital Fund accounts for approximations to maintain and improve the Borough's sewer collection system, including its two pumping stations. Inter-fund Transfers from the Sewer Operating Fund helps to support any capital improvements to the sewer collection system along with grants.

Penndel Borough is the recipient of two Pennsylvania Small Water and Sewer Program Grants to upgrade Pump Station #2, perform inflow and infiltration (I & I) abatement, and replacing a section of the discharge line that connects the sewer collection system to the Neshaminy Interceptor in the total amount of \$456,000. The Borough contribution (match) for these grants is 15% which is reflected in the expenses. The Borough is still actively seeking grant funding for the balance of the main discharge line upgrade. The projected revenue in 2019 for this fund is \$556,000 with expenses of \$569,500.

## **Capital Reserve Fund**

The Capital Reserve Fund accounts for general capital equipment purchases and infrastructure improvement projects. Examples of capital expenditures include equipment acquisition, facilities construction and repair, and roadway improvements. Penndel Borough was the recipient of \$241,700 in grant funds for various projects as outlined in the schedules along with a Green Light Go grant for the school zone of which our portion will be around \$8,000 of the \$16,000 total project cost.

Revenues in the Capital Reserve Fund come from a variety of sources including grants, loans and inter-fund transfers from the operating funds. For 2019, revenue in this fund is projected to be \$241,700 with expense projections of \$187,250 with a projected ending balance of \$408,593.

## **Sewer Operating Fund**

The Sewer Operating Fund accounts for the costs to operate and maintain the Borough's sewer collection system and pumping station, all of which are owned by the Borough. Revenue for this fund comes from the sewer user fees collected by the Borough.

Revenue projections in 2019 are \$758,900 which includes the 1.2% increase in fees from Bucks County Water and Sewer Authority. Expenses for 2019 are projected to be \$787,045 which includes administrative overhead costs, and legal and engineering costs associated with the necessary work to bring the Borough into compliance and complete the Act 537 Plan update that is required by the PA Department of Environmental Protection.

## Conclusion

The Borough of Penn del 2019 Budget identifies and addresses the funding needed for Borough daily operations with no tax increase in the operating funds such as the General Fund, Refuse Fund, and Debt Service Fund with no cuts in Borough services to the residents. The Fire Protection Fund increase of .50 mills and the Sewer Collection Fees and Rents increase of 1.2% are the only increases projected for 2019.

Also, this Budget provides sufficient reserves for emergencies, or other unforeseen issues or cash flow requirements. This document improves transparency and will serve as a historic document in future years. Maintaining this format will further refine budget projections and provide Council with the information needed for policy decisions and future needs of the Borough.

The improved real estate market has and will continue to increase transfer taxes and permit revenues to enhance the reserves, however, the Borough is limited in its capacity to attract and promote new development. Our participation in the Bucks County Municipal Economic Development Initiative has and will continue to provide the expertise and tools we will need to enhance the commercial areas, increase the tax base, and generate revenue without increasing the tax burden on residents. 2018 was a fact-gathering period for this program and we are hopeful that 2019 will be the start of seeing some results of this effort.

The Borough is committed to developing a long-term Capital Improvement Plan in 2019 to strategically plan for capital needs for future budgets. What you see here is simply the start of this plan and will be a priority for Council in 2019.

The 2019 Budget, the 2019 Budget Overview and Letter of Transmittal and all the supporting documentation were prepared by the Finance/Administration Committee along with the Borough Council President. The contents of the 2019 Budget are the result of input and recommendations from each Council Committee along with the Mayor and the Borough Secretary.

Respectfully Submitted this 10<sup>th</sup> Day of December 2018;



Barbara Heffelfinger  
Borough Council Chair  
Finance/Administration



Mark Moffa  
Borough Council Member  
Finance/Administration



Beverly Wolfe  
Council President

<b>BOROUGH OF PENNDEL 2019 BUDGET SUMMARY OF ACCOUNTS</b>
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	<u>BEGINNING BALANCE</u>	<u>2019 REVENUES</u>	<u>2019 EXPENSES</u>	<u>ENDING BALANCE</u>
<b><u>OPERATING FUNDS</u></b>				
General Fund	\$235,074	\$857,385	\$841,662	\$250,797
Fire Protection Fund	\$2,298	\$53,284	\$52,584	\$2,998
Refuse Collection Fund	\$5,457	\$203,867	\$209,163	\$161
Sewer Operating Fund	\$731,823	\$758,900	\$787,045	\$703,678
Debt Service Fund	\$22,622	\$113,465	\$106,010	\$30,077
Liquid Fuels Fund	<u>\$190,655</u>	<u>\$62,000</u>	<u>\$160,800</u>	<u>\$91,855</u>
	<b>\$1,187,929</b>	<b>\$2,048,901</b>	<b>\$2,157,264</b>	<b>\$1,079,566</b>
<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>				
Capital Reserve Fund	\$354,143	\$241,700	\$187,250	\$408,593
Sewer Capital Fund	<u>\$261,376</u>	<u>\$556,000</u>	<u>\$569,500</u>	<u>\$247,876</u>
	<b>\$615,519</b>	<b>\$797,700</b>	<b>\$756,750</b>	<b>\$656,469</b>
<b><u>TRUST FUNDS</u></b>				
Police Pension Fund	\$150,175	\$18,372	\$11,000	\$157,547
Non-Uniformed Employees Pension Fund	<u>\$342,002</u>	<u>\$55,530</u>	<u>\$3,800</u>	<u>\$393,732</u>
	<b>\$492,177</b>	<b>\$73,902</b>	<b>\$14,800</b>	<b>\$485,023</b>
<b><u>TOTAL ALL FUNDS</u></b>	<b>\$2,295,625</b>	<b>\$2,920,503</b>	<b>\$2,928,814</b>	<b>\$2,221,058</b>

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ESTIMATED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
01.100.000	Beginning Fund Balance	\$ 101,800	\$ 119,508	\$ 113,775	\$ 231,525	\$ 235,074	\$ 235,074	
<b>REVENUES</b>								
<b>REAL PROPERTY TAX</b>								
01.301.100	Real Estate Taxes - Current Year	\$ 369,860	\$ 423,000	\$ 425,453	\$ 420,013	\$ 426,882	\$ 425,000	A
01.301.200	Real Estate Taxes - Prior Years	\$ 15,935	\$ 10,000	\$ 9,200	\$ 9,050	\$ 5,104	\$ 7,000	A
		\$ 385,795	\$ 433,000	\$ 434,653	\$ 429,063	\$ 431,986	\$ 432,000	
<b>ACT 511 TAXES</b>								
01.310.020	Per Capita Taxes	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,640	\$ 5,400	
01.310.100	Real Estate Transfer Taxes	\$ 35,853	\$ 31,000	\$ 64,060	\$ 35,000	\$ 35,487	\$ 30,000	
01.310.300	Mercantile Taxes	\$ 42,602	\$ 45,000	\$ 29,808	\$ 40,000	\$ 29,278	\$ 35,000	
01.310.510	Local Services Taxes	\$ 25,988	\$ 31,000	\$ 29,416	\$ 31,000	\$ 30,371	\$ 31,000	
		\$ 104,443	\$ 107,000	\$ 123,284	\$ 111,000	\$ 100,776	\$ 101,400	
<b>BUSINESS LICENSES AND PERMITS</b>								
01.321.610	Soliciting Permits	\$ 30	\$ 200	\$ 40	\$ 200	\$ 80	\$ 100	
01.321.520	Vending Licenses	\$ 5,320	\$ 5,500	\$ 5,685	\$ 5,700	\$ 5,975	\$ 5,500	
01.321.630	Plumber/Electrician Registrations	\$ 900	\$ 2,000	\$ 3,800	\$ 2,500	\$ 3,280	\$ 3,500	
01.321.800	Cable Television Franchise Fees	\$ 72,869	\$ 49,000	\$ 48,338	\$ 49,000	\$ 45,743	\$ 49,000	
		\$ 79,119	\$ 56,700	\$ 57,863	\$ 57,400	\$ 55,078	\$ 58,100	
<b>NON-BUSINESS LICENSES AND PERMITS</b>								
01.322.500	Street Opening Permits	\$ -	\$ 500	\$ 238	\$ 500	\$ 2,969	\$ 3,000	
<b>FINES</b>								
01.331.100	District Magistrate Fines	\$ 23,029	\$ 33,000	\$ 20,343	\$ 23,000	\$ 18,494	\$ 22,000	
01.331.120	Ordinance Violations	\$ 1,125	\$ 2,500	\$ 1,200	\$ 1,800	\$ 516	\$ 1,800	
01.331.130	State Police Fines	\$ 878	\$ 1,000	\$ 1,090	\$ 1,000	\$ 500	\$ 500	
		\$ 25,032	\$ 36,500	\$ 22,633	\$ 25,800	\$ 19,510	\$ 24,300	
<b>INTEREST EARNINGS</b>								
01.341.000	Penalty and Interest Income	\$ 131	\$ -	\$ -	\$ -	\$ -	\$ -	
01.341.010	Interest on Investments	\$ 176	\$ 100	\$ -	\$ 100	\$ -	\$ -	
		\$ 307	\$ 100	\$ -	\$ 100	\$ -	\$ -	
<b>RENTS</b>								
01.342.110	Building/Property Rentals	\$ 5,140	\$ 5,200	\$ 5,050	\$ 5,200	\$ 5,050	\$ 5,700	
01.342.210	Sewer Department Rent	22,000	22,000	22,000	22,000	22,000	22,000	
01.342.300	Cell Tower Rent	29,732	30,000	31,341	30,000	29,192	30,000	
		\$ 56,872	\$ 57,200	\$ 58,391	\$ 57,200	\$ 56,242	\$ 57,700	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ESTIMATED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>STATE CAPITAL AND OPERATING GRANTS</b>								
01.354.020	Police Grants (Vests, DARE, etc)	\$ 2,582	\$ 1,500	\$ -	\$ 1,500	\$ 1,336	\$ 1,500	E
01.354.150	Other Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	E
		<b>\$ 2,582</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 1,336</b>	<b>\$ 1,500</b>	
<b>STATE SHARED REVENUE</b>								
01.355.010	Public Utility Realty Tax	\$ 612	\$ 600	\$ 516	\$ 600	\$ 582	\$ 600	E
01.355.080	Alcoholic Beverage Licenses	\$ 400	\$ 600	\$ 400	\$ 400	\$ 400	\$ 400	E
01.355.050	Pension System State Aid	\$ 17,499	\$ 16,000	\$ 18,353	\$ 14,700	\$ 18,738	\$ 19,000	E
01.355.070	Foreign Fire Insurance Tax	\$ 15,534	\$ 17,500	\$ 14,032	\$ 16,000	\$ 12,707	\$ 16,000	E
		<b>\$ 34,045</b>	<b>\$ 34,700</b>	<b>\$ 33,301</b>	<b>\$ 31,700</b>	<b>\$ 32,427</b>	<b>\$ 36,000</b>	
<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	\$ -	\$ 500	\$ -	\$ 100	\$ -	\$ 100	
01.361.310	Subdivision/Land Development Fee	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 3,300	\$ 3,500	
01.361.330	Zoning Hearing Board Fees	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 3,750	\$ 2,500	
01.361.340	Cond Use, Curative, PRD Fees	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	
01.361.400	Plan Review Fees	\$ 329	\$ 1,000	\$ 1,460	\$ 1,500	\$ 1,089	\$ 1,000	
01.361.500	Sale of Maps, Copies, Publications	\$ 87	\$ 300	\$ 6	\$ 50	\$ 8	\$ 50	
		<b>\$ 1,416</b>	<b>\$ 5,300</b>	<b>\$ 2,466</b>	<b>\$ 3,650</b>	<b>\$ 8,147</b>	<b>\$ 7,150</b>	
<b>PUBLIC SAFETY</b>								
01.362.100	Reimbursable Police Services	\$ 7,030	\$ 18,000	\$ 15,150	\$ 10,000	\$ 5,284	\$ 10,000	
01.362.110	Sale of Police Reports	\$ 2,925	\$ 2,600	\$ 2,790	\$ 2,500	\$ 2,732	\$ 2,500	
01.362.140	School Crossing Guards	\$ 16,547	\$ 16,500	\$ 17,501	\$ 18,000	\$ 17,657	\$ 19,000	
01.362.200	Fire Safety Inspections	\$ 15,380	\$ 14,500	\$ 15,115	\$ 14,000	\$ 16,985	\$ 15,000	
01.362.300	Zoning Permits	\$ 4,171	\$ 3,500	\$ 3,109	\$ 3,500	\$ 2,139	\$ 3,500	
01.362.410	Building Permits	\$ 28,955	\$ 25,000	\$ 28,182	\$ 28,000	\$ 14,545	\$ 23,500	
01.362.420	Electrical Permits	\$ 5,563	\$ 5,000	\$ 5,163	\$ 5,000	\$ 2,794	\$ 5,000	
01.362.430	Plumbing Permits	\$ 1,527	\$ 2,000	\$ 6,349	\$ 5,000	\$ 1,494	\$ 2,500	
01.362.450	Use & Occupancy Permits	\$ 9,699	\$ 5,000	\$ 10,715	\$ 8,500	\$ 14,570	\$ 13,000	
01.362.485	Sign Permits	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 100	
01.362.490	Demolition Permits	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 100	
01.362.495	UCC Fees	\$ 264	\$ 400	\$ 260	\$ 500	\$ 239	\$ 500	
01.362.500	Grease Trap Inspections	\$ 560	\$ 500	\$ 560	\$ 500	\$ 350	\$ 500	
		<b>\$ 92,621</b>	<b>\$ 94,000</b>	<b>\$ 104,894</b>	<b>\$ 96,500</b>	<b>\$ 78,789</b>	<b>\$ 95,200</b>	
<b>HIGHWAYS &amp; STREETS</b>								
01.366.210	Parking Meter Fees	\$ 3,146	\$ 3,000	\$ 2,807	\$ 3,000	\$ 2,378	\$ 2,500	

## 01-General Fund

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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ESTIMATED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>MISCELLANEOUS REVENUE</b>								
01.380.100	Miscellaneous Revenue	\$ 92	\$ 200	\$ 6,212	\$ 200	\$ 296	\$ 200	
<b>CONTRIBUTIONS &amp; DONATIONS</b>								
01.387.100	Contributions and Donations	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ 50	
<b>REIMBURSEMENTS</b>								
01.389.100	Workers Compensation Insurance	\$ 12,618	\$ 10,000	\$ 11,479	\$ 11,500	\$ 22,466	\$ 33,340	
01.389.200	Employee Insurance Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,245	R
01.389.500	Miscellaneous Reimbursements	\$ 301	\$ 500	\$ 1,636	\$ 500	\$ 3	\$ 100	
		\$ 12,919	\$ 10,500	\$ 13,115	\$ 12,000	\$ 22,469	\$ 37,685	
<b>PROCEEDS OF FIXED ASSET DISPOSITION</b>								
01.391.100	Sale of Surplus Property	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	
<b>INTERFUND TRANSFERS</b>								
01.392.050	From Refuse Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.352.080	From Sewer Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.392.350	From Highway Aid Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>REFUNDS</b>								
01.395.000	Prior Year Refunds	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 100	
<b>TOTAL REVENUES</b>		<b>\$ 798,389</b>	<b>\$ 841,500</b>	<b>\$ 859,857</b>	<b>\$ 830,913</b>	<b>\$ 812,403</b>	<b>\$ 857,385</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 900,189</b>	<b>\$ 961,008</b>	<b>\$ 973,632</b>	<b>\$ 1,062,438</b>	<b>\$ 1,047,477</b>	<b>\$ 1,092,459</b>	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ESTIMATED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>EXPENDITURES</b>								
<b>LEGISLATIVE BODY</b>								
01.400.110	Salaries and Wages	\$ 5,100	\$ 5,100	\$ 5,145	\$ 5,100	\$ 5,100	\$ 5,100	H
01.400.205	Postage	\$ -	\$ -	\$ -	\$ -	\$ (22)		
01.400.310	Professional Services	\$ -	\$ 7,000	\$ 7,059	\$ -	\$ -	\$ -	K
01.400.420	Dues, Subscriptions & Membership:	\$ 1,236	\$ 1,000	\$ 1,365	\$ 1,000	\$ 1,562	\$ 1,200	
01.400.460	Meetings and Training	\$ 450	\$ 4,000	\$ 476	\$ 1,000	\$ 984	\$ 1,000	
01.400.540	Contribution- TAG Committee	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 8,286	\$ 18,600	\$ 15,545	\$ 8,600	\$ 9,124	\$ 8,800	
<b>EXECUTIVE</b>								
01.401.110	Salaries and Wages	\$ 37,379	\$ 39,500	\$ 36,189	\$ 40,200	\$ 38,062	\$ 29,520	H
01.401.220	Operating Supplies	\$ 291	\$ 1,000	\$ 343	\$ 500	\$ 494	\$ 500	
01.401.260	Minor Equipment	\$ -	\$ 500	\$ -	\$ 500	\$ 266	\$ 500	
01.401.310	Professional Services	\$ 5	\$ 1,500	\$ -	\$ 1,000	\$ -	\$ 100	K
01.401.420	Dues, Subscriptions & Membership:	\$ -	\$ 500	\$ 550	\$ 500	\$ 57	\$ 500	
01.401.460	Meetings and Training	\$ 45	\$ 1,000	\$ -	\$ 500	\$ -	\$ 500	
		\$ 37,720	\$ 44,000	\$ 37,082	\$ 43,200	\$ 38,879	\$ 31,620	
<b>FINANCIAL ADMINISTRATION</b>								
01.402.220	Operating Supplies	\$ 439	\$ 500	\$ 466	\$ 500	\$ 586	\$ 500	
01.402.310	Professional Services	\$ 9,494	\$ 10,500	\$ 8,615	\$ 10,000	\$ 8,916	\$ 10,750	K
		\$ 9,933	\$ 11,000	\$ 9,081	\$ 10,500	\$ 9,502	\$ 11,250	
<b>TAX COLLECTION</b>								
01.403.110	Salaries and Wages	\$ 13,986	\$ 17,000	\$ 15,737	\$ 17,000	\$ 15,877	\$ 17,000	H
01.403.220	Operating Supplies	\$ 20	\$ 700	\$ -	\$ 500	\$ 294	\$ 500	
01.403.215	Postage	\$ 613	\$ 500	\$ 655	\$ 600	\$ 18	\$ 600	
01.403.310	Professional Services	\$ -	\$ 1,000	\$ -	\$ 800	\$ -	\$ -	K
		\$ 14,619	\$ 19,200	\$ 16,392	\$ 18,900	\$ 16,189	\$ 18,100	
<b>LEGAL SERVICES</b>								
01.404.310	Borough Solicitor	\$ 24,833	\$ 25,000	\$ 26,630	\$ 25,000	\$ 55,371	\$ 30,000	K
01.404.314	Special Legal/RTK Requests	\$ -	\$ -	\$ -	\$ -	\$ 15,410	\$ 10,000	K
		\$ 24,833	\$ 25,000	\$ 26,630	\$ 25,000	\$ 70,781	\$ 40,000	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ESTIMATED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>GENERAL GOVERNMENT</b>								
01.406.215	Postage	\$ 1,548	\$ 2,000	\$ 1,936	\$ 2,450	\$ 2,419	\$ 2,000	
01.406.220	Operating Supplies	\$ 187	\$ 2,000	\$ 1,549	\$ 1,500	\$ 1,730	\$ 1,500	
01.406.310	Professional Services	\$ 3,893	\$ 3,000	\$ 1,195	\$ 3,000	\$ 2,140	\$ 5,800	K
01.406.320	Communications	\$ 3,130	\$ 3,000	\$ 3,019	\$ 4,200	\$ 4,092	\$ 4,000	T
01.406.340	Advertising & Printing	\$ 1,332	\$ 1,500	\$ 3,256	\$ 2,000	\$ 3,639	\$ 3,500	
01.406.342	Printing/Newsletter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,150	
01.406.384	Equipment Leases	\$ 3,100	\$ 3,500	\$ 3,759	\$ 3,500	\$ 3,574	\$ 3,500	I
		<b>\$ 13,170</b>	<b>\$ 15,000</b>	<b>\$ 14,714</b>	<b>\$ 16,650</b>	<b>\$ 17,594</b>	<b>\$ 21,450</b>	
<b>TECHNOLOGY</b>								
01.407.220	Operating Supplies	\$ 120	\$ 500	\$ 427	\$ 500	\$ 838	\$ 500	
01.407.318	Software License Fees	\$ 3,415	\$ 2,000	\$ 2,688	\$ 2,000	\$ 2,684	\$ 2,000	I
01.407.450	Contracted Services	\$ 7,554	\$ 7,000	\$ 11,110	\$ 10,500	\$ 8,090	\$ 10,700	I
		<b>\$ 11,089</b>	<b>\$ 9,500</b>	<b>\$ 14,225</b>	<b>\$ 13,000</b>	<b>\$ 11,612</b>	<b>\$ 13,200</b>	
<b>ENGINEERING SERVICES</b>								
01.408.310	Borough Engineer	\$ 26,186	\$ 30,000	\$ 18,680	\$ 30,000	\$ 63,618	\$ 30,000	K
<b>GOVERNMENT BUILDINGS</b>								
01.409.110	Salaries and Wages	\$ 3,040	\$ 3,000	\$ 3,547	\$ 5,200	\$ 5,121	\$ 5,356	H
01.409.220	Operating Supplies	\$ 1,005	\$ 1,500	\$ 1,136	\$ 1,500	\$ 1,789	\$ 1,800	
01.409.360	Utilities	\$ 8,805	\$ 8,500	\$ 4,966	\$ 7,500	\$ 5,008	\$ 6,000	S
01.409.373	Maintenance and Repairs	\$ 3,586	\$ 3,500	\$ 7,684	\$ 4,000	\$ 5,082	\$ 5,500	
01.409.450	Contracted Services	\$ 3,430	\$ 5,500	\$ 6,569	\$ 5,500	\$ 5,281	\$ 8,060	I
		<b>\$ 19,866</b>	<b>\$ 22,000</b>	<b>\$ 23,902</b>	<b>\$ 23,700</b>	<b>\$ 22,281</b>	<b>\$ 26,716</b>	
<b>POLICE SERVICES</b>								
01.410.110	Salaries and Wages	\$ 284,055	\$ 273,000	\$ 257,811	\$ 267,500	\$ 233,121	\$ 275,525	H
01.410.146	Crossing Guard Wages	\$ 30,023	\$ 29,500	\$ 31,072	\$ 30,250	\$ 30,619	\$ 30,250	H
01.410.149	Holiday Pay	\$ 10,181	\$ 9,500	\$ 9,004	\$ 10,000	\$ 9,451	\$ 10,300	H
01.410.180	Overtime Wages	\$ 4,727	\$ 4,500	\$ 9,051	\$ 4,500	\$ 4,981	\$ 4,635	H
01.410.183	Reimbursable Overtime Wages	\$ 6,140	\$ 10,000	\$ 4,841	\$ 10,000	\$ 7,072	\$ 10,000	H
01.410.220	Operating Supplies	\$ 1,343	\$ 8,000	\$ 5,519	\$ 8,000	\$ 2,730	\$ 8,500	
01.410.222	Ammunition	\$ 1,279	\$ 2,000	\$ 1,373	\$ 2,500	\$ 2,990	\$ 2,750	
01.410.231	Vehicle Fuel	\$ 6,043	\$ 7,000	\$ 6,205	\$ 7,000	\$ 7,411	\$ 7,000	
01.410.238	Uniforms	\$ 6,389	\$ 6,000	\$ 7,370	\$ 7,500	\$ 6,332	\$ 8,000	
01.410.260	Minor Equipment	\$ 1,663	\$ 2,000	\$ 250	\$ 2,000	\$ 1,552	\$ 2,500	
01.410.310	Professional Services	\$ 1,579	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	K
01.410.320	Communications	\$ 3,691	\$ 3,500	\$ 4,601	\$ 3,500	\$ 4,437	\$ 4,000	T
01.410.360	Utilities	\$ 1,293	\$ 8,500	\$ 2,818	\$ 3,500	\$ 2,936	\$ 3,500	S
01.410.374	Equipment Maintenance	\$ 98	\$ 500	\$ -	\$ 500	\$ 636	\$ 1,000	
01.410.420	Dues, Subscriptions & Membership	\$ 2,611	\$ 5,000	\$ 1,073	\$ 5,000	\$ 1,793	\$ 3,500	
01.410.450	Contracted Services	\$ 7,743	\$ 5,000	\$ 3,291	\$ 5,500	\$ 3,071	\$ 5,500	I
01.410.451	Vehicle Maintenance	\$ 4,456	\$ 4,000	\$ 4,100	\$ 6,000	\$ 3,265	\$ 6,000	
01.410.460	Meetings and Training	\$ 2,593	\$ 4,500	\$ 2,289	\$ 4,500	\$ 1,676	\$ 4,250	
		<b>\$ 375,907</b>	<b>\$ 384,500</b>	<b>\$ 350,668</b>	<b>\$ 379,750</b>	<b>\$ 324,073</b>	<b>\$ 389,210</b>	

## 01-General Fund

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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ESTIMATED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FIRE PROTECTION</b>								
01.411.110	Salaries and Wages	\$ 4,640	\$ 4,500	\$ 4,553	\$ 4,500	\$ 5,171	\$ 4,500	H
01.411.231	Vehicle Fuel	\$ 623	\$ 500	\$ 498	\$ 500	\$ 332	\$ 500	
01.411.540	Foreign Fire Insurance Payments	\$ 15,534	\$ 16,000	\$ 14,032	\$ 16,000	\$ 12,707	\$ 16,000	
		\$ 20,797	\$ 21,000	\$ 19,083	\$ 21,000	\$ 18,210	\$ 21,000	
<b>AMBULANCE AND RESCUE SERVICES</b>								
01.412.530	Penndel Rescue Squad	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,250	
<b>CODE ENFORCEMENT AND ZONING</b>								
01.413.220	Operating Supplies	\$ 373	\$ 1,000	\$ -	\$ 1,000	\$ 6	\$ 100	
01.413.319	UCC Fees	\$ 332	\$ 400	\$ -	\$ 400	\$ 395	\$ 400	
01.413.341	Advertising & Printing	\$ 69	\$ 500	\$ -	\$ 500	\$ 658	\$ 500	
01.413.420	Dues, Subscriptions & Membership:	\$ 135	\$ 500	\$ -	\$ 500	\$ 135	\$ 500	
01.413.450	Contracted Services	\$ 31,894	\$ 30,000	\$ 48,067	\$ 30,000	\$ 53,728	\$ 35,000	I
		\$ 32,803	\$ 32,400	\$ 48,067	\$ 32,400	\$ 54,922	\$ 36,500	
<b>PLANNING COMMISSION</b>								
01.414.310	Professional Services	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	K
01.414.341	Advertising & Printing	\$ 58	\$ 500	\$ -	\$ 100	\$ -	\$ 100	
01.414.460	Meetings and Training	\$ -	\$ 500	\$ -	\$ 100	\$ -	\$ 100	
		\$ 58	\$ 1,500	\$ -	\$ 700	\$ -	\$ 700	
<b>EMERGENCY MANAGEMENT</b>								
01.415.220	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
01.415.460	Meetings and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	
<b>ZONING HEARING BOARD</b>								
01.418.110	Salaries and Wages	\$ 350	\$ 500	\$ 150	\$ 500	\$ 300	\$ 500	H
01.418.220	Operating Supplies	\$ -	\$ 300	\$ -	\$ 300	\$ -	\$ -	
01.418.310	Professional Services	\$ 1,076	\$ 1,500	\$ 667	\$ 1,500	\$ 1,322	\$ 1,500	K
01.418.341	Advertising & Printing	\$ 586	\$ 700	\$ 511	\$ 700	\$ 224	\$ 500	
		\$ 2,012	\$ 3,000	\$ 1,328	\$ 3,000	\$ 1,846	\$ 2,500	



<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ESTIMATED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>COMMUNITY DEVELOPMENT</b>								
01.465.310	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	
<b>EMPLOYER PAID BENEFITS</b>								
01.483.192	FICA/Medicare	\$ 32,556	\$ 33,500	\$ 29,214	\$ 32,400	\$ 27,455	\$ 30,120	R
01.483.194	Unemployment Compensation	\$ 1,088	\$ 1,500	\$ 8,150	\$ 1,500	\$ 718	\$ 1,500	R
01.483.195	Workers' Compensation	\$ 32,072	\$ 32,000	\$ 27,202	\$ 32,000	\$ 34,360	\$ 57,666	
01.483.196	Medical Insurance	\$ 39,189	\$ 47,000	\$ 38,354	\$ 31,800	\$ 27,752	\$ 28,050	R
01.483.197	Police Pension Plan	\$ 8,598	\$ 6,500	\$ -	\$ 1,629	\$ 8,355	\$ 4,872	R
01.483.198	Non-Uniformed Pension Plan	\$ 11,439	\$ 9,500	\$ -	\$ 9,500	\$ 30,032	\$ 11,515	R
01.483.199	Life and Disability Insurance	\$ 7,677	\$ 7,500	\$ 7,893	\$ 7,500	\$ 6,216	\$ 7,500	R
		\$ 132,619	\$ 137,500	\$ 110,813	\$ 116,329	\$ 134,888	\$ 141,223	
<b>INSURANCE AND BONDS</b>								
01.486.350	Property and Liability Insurance	\$ 20,586	\$ 19,500	\$ 22,435	\$ 19,700	\$ 18,982	\$ 20,493	Q
01.486.355	Professional Bonds	\$ 500	\$ 1,000	\$ 735	\$ 1,000	\$ 500	\$ 750	Q
		\$ 21,086	\$ 20,500	\$ 23,170	\$ 20,700	\$ 19,482	\$ 21,243	
<b>OTHER UNCLASSIFIED EXPENSES</b>								
01.489.100	Miscellaneous Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PRIOR YEAR REFUNDS</b>								
01.491.430	Tax Rebates	\$ -	\$ 200	\$ 36	\$ -	\$ 629	\$ -	
<b>TOTAL EXPENDITURES BEFORE TRANSFER:</b>		<b>\$ 786,414</b>	<b>\$ 846,000</b>	<b>\$ 741,161</b>	<b>\$ 799,992</b>	<b>\$ 839,482</b>	<b>\$ 841,662</b>	
<i>Result From Operations</i>		\$ 11,975	\$ (4,500)	\$ 118,696	\$ 30,921	\$ (27,079)	\$ 15,723	
<b>INTERFUND TRANSFERS</b>								
01.492.300	To Capital Reserve Fund	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 786,414</b>	<b>\$ 846,000</b>	<b>\$ 741,161</b>	<b>\$ 815,992</b>	<b>\$ 839,482</b>	<b>\$ 841,662</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 113,775</b>	<b>\$ 115,008</b>	<b>\$ 232,471</b>	<b>\$ 246,446</b>	<b>\$ 207,995</b>	<b>\$ 250,797</b>	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ESTIMATED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
03.100.000	Beginning Fund Balance	\$ -	\$ 459	\$ 959	\$ 1,598	\$ 2,298	\$ 2,298	
<b>REVENUES</b>								
<b>REAL PROPERTY TAXES</b>								
03.301.100	Real Estate Taxes - Current Year	\$ 25,366	\$ 34,000	\$ 34,236	\$ 43,442	\$ 43,436	\$ 52,584	A
03.301.200	Real Estate Taxes - Delinquent	\$ 843	\$ 500	\$ 711	\$ 700	\$ 675	\$ 700	A
		\$ 28,209	\$ 34,500	\$ 34,947	\$ 44,142	\$ 44,111	\$ 53,284	
<b>INTERFUND TRANSFERS</b>								
03.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL REVENUES</b>	\$ 26,209	\$ 34,500	\$ 34,947	\$ 44,142	\$ 44,111	\$ 53,284	
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	\$ 26,209	\$ 34,959	\$ 35,906	\$ 45,740	\$ 46,409	\$ 55,582	
<b>EXPENDITURES</b>								
<b>FIRE PROTECTION</b>								
03.412.500	Volunteer Fire Company	\$ 25,750	\$ 34,000	\$ 34,308	\$ 43,442	\$ 43,531	\$ 52,584	
	<b>TOTAL EXPENDITURES</b>	\$ 25,750	\$ 34,000	\$ 34,308	\$ 43,442	\$ 43,531	\$ 52,584	
	<b>ENDING FUND BALANCE</b>	\$ 459	\$ 959	\$ 1,598	\$ 2,298	\$ 2,878	\$ 2,998	

05- Refuse Collection Fund  
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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ESTIMATED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>		<b>ADDED 7000</b>						
05.100.000	Beginning Fund Balance	\$ 3,807	\$ (6,427)	\$ (5,447)	\$ 3,146	\$ 5,457	\$ 5,457	
<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	\$ 3,821	\$ 3,500	\$ 17	\$ 3,500	\$ 8,891	\$ 9,000	E
<b>SANITATION</b>								
05.364.300	Waste Collection Fees - Current	\$ 163,968	\$ 185,000	\$ 183,544	\$ 191,000	\$ 186,600	\$ 191,367	G
05.364.301	Waste Collection Fees - Prior	\$ 4,245	\$ 3,500	\$ 5,841	\$ 3,500	\$ 3,461	\$ 3,500	
		\$ 168,213	\$ 188,500	\$ 189,385	\$ 194,500	\$ 190,061	\$ 194,867	
<b>INTERFUND TRANSFERS</b>								
05.392.001	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		\$ 172,034	\$ 192,000	\$ 189,402	\$ 198,000	\$ 198,952	\$ 203,867	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		\$ 175,841	\$ 185,573	\$ 183,955	\$ 201,146	\$ 204,409	\$ 209,324	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 EST'D</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SC H</u>
<b>EXPENDITURES</b>								
<b>EXECUTIVE</b>								
05.401.120	Salaries and Wages	\$ 8,662	\$ 9,000	\$ 8,600	\$ 9,000	\$ 8,868	\$ 9,840	H
05.401.192	FICA/Medicare	\$ 608	\$ 1,000	\$ 658	\$ 689	\$ 679	\$ 840	R
05.401.215	Postage	\$ 645	\$ 1,000	\$ 641	\$ 1,000	\$ 668	\$ 1,000	
05.401.220	Operating Supplies	\$ 639	\$ 2,000	\$ 259	\$ 2,000	\$ 319	\$ 500	
05.401.310	Professional Services	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	K
05.401.340	Advertising and Printing	\$ -	\$ 500	\$ -	\$ 500	\$ 436	\$ -	
05.401.400	Recycling Materials	\$ 750	\$ 1,000	\$ 749	\$ 1,000	\$ 899	\$ -	
		\$ 11,304	\$ 15,500	\$ 11,907	\$ 14,189	\$ 11,869	\$ 12,180	
<b>FINANCIAL ADMINISTRATION</b>								
05.402.310	Professional Services	\$ 1,264	\$ 1,500	\$ 1,290	\$ 1,500	\$ 1,330	\$ -	K
<b>LEGAL SERVICES</b>								
05.404.310	Professional Services	\$ 200	\$ 1,000	\$ 725	\$ 1,000	\$ 2,811	\$ 500	K
<b>SOLID WASTE COLLECTION AND DISPOSAL</b>								
05.427.450	Contracted Services	\$ 169,500	\$ 173,000	\$ 172,887	\$ 179,000	\$ 161,402	\$ 190,733	G
<b>PUBLIC WORKS</b>								
05.430.140	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	H
<b>EMPLOYER PAID BENEFITS</b>								
05.483.196	Medical Benefits						\$ 4,750	R
<b>TOTAL EXPENDITURES</b>		\$ 182,268	\$ 191,000	\$ 186,809	\$ 195,689	\$ 177,412	\$ 209,163	
<b>ENDING FUND BALANCE</b>		\$ (6,427)	\$ (5,427)	\$ (2,854)	\$ 5,457	\$ 26,997	\$ 161	

08-Sewer Operating Fund  
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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
08.100.000	Fund Balance Forward	\$ 421,918	\$ 507,983	\$ 541,983	\$ 772,203	\$ 731,823	\$ 731,823	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
08.341.100	Interest on Investments	\$ 875	\$ 500	\$ -	\$ -	\$ -	\$ -	
<b>SANITATION</b>								
08.364.110	Sewer Connection Fees	\$ 9,995	\$ 5,000	\$ 4,997	\$ 5,000	\$ -	\$ -	
08.364.120	Sewer User Fees	\$ 800,249	\$ 775,000	\$ 774,284	\$ 736,000	\$ 786,520	\$ 745,600	F
08.364.200	Late Payment Penalties	\$ 14,138	\$ 10,000	\$ 15,691	\$ 13,000	\$ 15,601	\$ 11,000	
08.364.450	Sewer Certifications	\$ 2,135	\$ 1,500	\$ 2,380	\$ 1,800	\$ 1,890	\$ 1,800	
		\$ 826,517	\$ 791,500	\$ 797,352	\$ 755,800	\$ 784,011	\$ 758,400	
<b>MISCELLANEOUS REVENUE</b>								
08.389.200	Miscellaneous Revenue	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	
<b>INTERFUND TRANSFERS</b>								
08.392.100	From Sewer Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CURRENT REVENUES</b>	\$ 827,392	\$ 792,500	\$ 797,352	\$ 756,300	\$ 784,011	\$ 758,900	
	<b>TOTAL AVAILABLE BALANCE</b>	\$ 1,249,310	\$ 1,300,483	\$ 1,339,335	\$ 1,528,503	\$ 1,515,834	\$ 1,490,723	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>EXPENDITURES</b>								
<b>EXECUTIVE</b>								
08.401.110	Salaries and Wages	\$ 40,982	\$ 43,000	\$ 40,498	\$ 43,000	\$ 41,748	\$ 59,040	H
08.401.220	Operating Supplies	\$ 565	\$ 1,000	\$ 277	\$ 500	\$ 319	\$ 500	
08.401.221	Postage	\$ 1,708	\$ 2,000	\$ 1,691	\$ 2,000	\$ 1,693	\$ 2,000	
08.401.260	Minor Equipment	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
08.401.310	Professional Services	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	K
08.401.340	Advertising and Printing	\$ -	\$ 1,000	\$ 201	\$ 500	\$ -	\$ 500	
08.401.374	Equipment Maintenance	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	
08.401.420	Subscriptions and Memberships	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	
08.401.460	Training & Meetings	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	
		\$ 43,255	\$ 54,500	\$ 47,667	\$ 46,500	\$ 43,760	\$ 62,540	
<b>FINANCIAL ADMINISTRATION</b>								
08.402.310	Professional Services	\$ 5,101	\$ 7,500	\$ 6,265	\$ 7,500	\$ 6,387	\$ 7,750	K
<b>LEGAL SERVICES</b>								
08.404.310	Borough Solicitor	\$ 3,840	\$ 8,000	\$ 8,700	\$ 7,000	\$ 17,825	\$ 10,000	K
<b>ENGINEERING SERVICES</b>								
08.408.310	Borough Engineer	\$ 11,884	\$ 45,000	\$ 28,025	\$ 45,000	\$ 20,219	\$ 45,000	K
<b>GOVERNMENT BUILDINGS</b>								
08.409.370	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 359	\$ -	
08.409.383	Building Rent	\$ -	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
		\$ -	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,359	\$ -	
<b>SEWAGE COLLECTION &amp; TREATMENT</b>								
08.429.110	Salaries and Wages	\$ -	\$ -	\$ 364	\$ -	\$ -	\$ -	
08.429.220	Operating Supplies	\$ 265	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
08.429.231	Vehicle Fuel	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
08.429.238	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08.429.260	Minor Equipment	\$ 456	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
08.429.320	Communication	\$ 1,905	\$ 2,500	\$ 1,313	\$ 1,800	\$ 1,889	\$ 1,600	T
08.429.360	Utilities	\$ 8,211	\$ 9,000	\$ 8,187	\$ 9,500	\$ 9,170	\$ 9,500	S
08.429.373	Repairs & Maintenance	\$ 1,282	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
08.429.384	Equipment Leasing	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	I
08.429.450	Contracted Services	\$ 355,300	\$ 410,000	\$ 357,613	\$ 400,000	\$ 465,199	\$ 403,000	I
08.429.451	Vehicle Maintenance	\$ 718	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
08.429.460	Training & Meetings	\$ -	\$ 500	\$ 100	\$ -	\$ -	\$ -	
08.429.610	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ 368,137	\$ 437,000	\$ 387,577	\$ 411,100	\$ 476,258	\$ 414,100	

08-Sewer Operating Fund  
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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>PUBLIC WORKS</b>								
08.430.140	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	H
<b>DEBT INTEREST</b>								
08.472.200	General Obligation Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	O
<b>EMPLOYER PAID BENEFITS</b>								
08.483.192	FICA/Medicare	\$ 3,135	\$ 3,000	\$ 3,097	\$ 3,290	\$ 3,194	\$ 5,040	R
08.483.193	Workers' Compensation	\$ 6,273	\$ 11,000	\$ 8,612	\$ 11,000	\$ 11,453	\$ 11,000	
08.483.194	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08.483.196	Medical Insurance	\$ 16,579	\$ 20,000	\$ 18,404	\$ 18,000	\$ 18,014	\$ 28,500	R
08.483.197	Non-Uniformed Pension Plan	\$ 11,439	\$ 9,500	\$ -	\$ 9,500	\$ 9,457	\$ 11,515	R
		<u>\$ 37,426</u>	<u>\$ 43,500</u>	<u>\$ 30,113</u>	<u>\$ 41,747</u>	<u>\$ 42,118</u>	<u>\$ 56,055</u>	
<b>INSURANCE</b>								
08.486.350	Property & Liability Insurance	\$ 7,901	\$ 13,000	\$ 14,229	\$ 13,500	\$ 9,190	\$ 13,600	Q
<b>UNCLASSIFIED EXPENDITURES</b>								
08.489.100	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES BEFORE TRANSFER:</b>		<b>\$ 477,544</b>	<b>\$ 630,500</b>	<b>\$ 524,576</b>	<b>\$ 594,347</b>	<b>\$ 638,116</b>	<b>\$ 637,045</b>	
	<i>Result From Operations</i>	<i>\$ 349,848</i>	<i>\$ 162,000</i>	<i>\$ 272,776</i>	<i>\$ 161,953</i>	<i>\$ 145,895</i>	<i>\$ 121,855</i>	
<b>INTERFUND TRANSFERS</b>								
08.492.100	To General Fund	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	
08.492.200	To Debt Service Fund	\$ 7,783	\$ 46,000	\$ 7,666	\$ 46,000	\$ 37,482	\$ 50,000	O
08.492.300	To Sewer Capital Fund	<u>\$ 200,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	
		<u>\$ 229,783</u>	<u>\$ 196,000</u>	<u>\$ 157,666</u>	<u>\$ 146,000</u>	<u>\$ 137,482</u>	<u>\$ 150,000</u>	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 707,327</b>	<b>\$ 826,500</b>	<b>\$ 682,242</b>	<b>\$ 740,347</b>	<b>\$ 775,598</b>	<b>\$ 787,045</b>	
	<b>NET FUND BALANCE</b>	<b>\$ 541,983</b>	<b>\$ 473,983</b>	<b>\$ 657,093</b>	<b>\$ 788,156</b>	<b>\$ 740,236</b>	<b>\$ 703,678</b>	

## 23- Debt Service Fund

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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
23.100.000	Beginning Fund Balance	\$ -	\$ 9,203	\$ 5,804	\$ 13,488	\$ 22,622	\$ 22,622	
<b>REVENUES</b>								
<b>REAL PROPERTY TAXES</b>								
23.301.100	Real Estate Taxes- Current	\$ 59,174	\$ 59,000	\$ 58,991	\$ 60,500	\$ 58,015	\$ 62,165	A
23.301.200	Real Estate Taxes-Delinquent	\$ 1,966	\$ 1,000	\$ 1,344	\$ 1,300	\$ 962	\$ 1,300	A
		\$ 61,140	\$ 60,000	\$ 60,335	\$ 61,800	\$ 58,977	\$ 63,465	
<b>INTEREST EARNINGS</b>								
23.341.100	Interest on Investments	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ -	
<b>INTERFUND TRANSFERS</b>								
23.393.200	From Sewer Operating Fund	\$ 7,782	\$ 43,000	\$ 7,666	\$ 46,000	\$ 37,482	\$ 50,000	
<b>TOTAL REVENUES</b>		<u>\$ 68,922</u>	<u>\$ 103,100</u>	<u>\$ 68,001</u>	<u>\$ 107,900</u>	<u>\$ 96,459</u>	<u>\$ 113,465</u>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<u>\$ 68,922</u>	<u>\$ 112,303</u>	<u>\$ 73,805</u>	<u>\$ 121,388</u>	<u>\$ 119,081</u>	<u>\$ 136,087</u>	
<b>EXPENDITURES</b>								
<b>DEBT PRINCIPAL</b>								
23.471.100	Gen Obligation Notes	\$ 40,000	\$ 69,000	\$ 41,000	\$ 71,000	\$ 71,000	\$ 74,000	O
<b>DEBT INTEREST</b>								
23.472.100	Gen Obligation Notes	\$ 19,719	\$ 37,500	\$ 19,317	\$ 35,000	\$ 22,618	\$ 32,010	O
<b>FEES AND CHARGES</b>								
23.475.300	Fiscal Agent Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<u>\$ 59,719</u>	<u>\$ 106,500</u>	<u>\$ 60,317</u>	<u>\$ 106,000</u>	<u>\$ 93,618</u>	<u>\$ 106,010</u>	
<b>ENDING FUND BALANCE</b>		<u>\$ 9,203</u>	<u>\$ 5,803</u>	<u>\$ 13,488</u>	<u>\$ 15,388</u>	<u>\$ 25,463</u>	<u>\$ 30,077</u>	

30- Capital Reserve Fund  
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<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
30.100.000	Beginning Fund Balance	\$ 322,660	\$ 274,805	\$ 270,805	\$ 324,169	\$ 354,143	\$ 354,143	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
30.341.010	Interest on Investments	\$ 1,079	\$ 500	\$ -	\$ 500	\$ -	\$ -	
30.341.201	Interest - Park Avenue Loan	\$ -	\$ -	\$ 2,852	\$ -	\$ -	\$ -	
30.341.308	Interest - DVRPA Street Loan	\$ -	\$ -	\$ 71	\$ -	\$ -	\$ -	
		\$ 1,079	\$ 500	\$ 2,923	\$ 500	\$ -	\$ -	
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>								
30.354.100	State Grants	\$ 45,416	\$ 44,000	\$ -	\$ 8,000	\$ -	\$ -	E
30.354.200	CDBG Grant	\$ -	\$ 355,000	\$ 333,505	\$ -	\$ 922	\$ 40,000	E
		\$ 45,416	\$ 399,000	\$ 333,505	\$ 8,000	\$ 922	\$ 40,000	
<b>LOCAL CAPITAL GRANTS</b>								
30.357.100	Redevelopment Authority Grant	\$ -	\$ 148,000	\$ 130,918	\$ -	\$ -	\$ 201,700	E
30.357.200	Police RDA Grant	\$ -	\$ 50,000	\$ 49,250	\$ -	\$ -	\$ -	E
		\$ -	\$ 198,000	\$ 180,168	\$ -	\$ -	\$ 201,700	
<b>FEES IN LIEU-OF-IMPROVEMENTS</b>								
30.383.140	Streets and Highways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30.383.150	Curbs and Sidewalks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30.383.195	Miscellaneous	\$ 175	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	E
		\$ 175	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	
<b>PROCEEDS OF FIXED ASSET DISPOSITION</b>								
30.391.100	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	
<b>INTERFUND TRANSFERS</b>								
30.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	From Cap Imp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PROCEED OF LONG TERM DEBT</b>								
30.393.100	General Obligation Bonds/Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		<b>\$ 46,670</b>	<b>\$ 617,500</b>	<b>\$ 516,596</b>	<b>\$ 29,500</b>	<b>\$ 922</b>	<b>\$ 241,700</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 369,330</b>	<b>\$ 892,305</b>	<b>\$ 787,401</b>	<b>\$ 353,669</b>	<b>\$ 355,065</b>	<b>\$ 595,843</b>	

30- Capital Reserve Fund  
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ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 BUDGET	2017 ACTUAL	2018 BUDGET	2018 EST.	2019 BUDGET	SCH
<b>EXPENDITURES</b>								
<b>EXECUTIVE</b>								
30.401.310	Professional Services	\$ 19,207	\$ 5,000	\$ 7,091	\$ -	\$ -	\$ -	K
<b>LEGAL SERVICES</b>								
30.404.310	Borough Solicitor	\$ -	\$ 2,000	\$ 732	\$ -	\$ -	\$ -	K
<b>ENGINEERING SERVICES</b>								
30.408.310	Borough Engineer	\$ 13,841	\$ 80,000	\$ 26,920	\$ 2,000	\$ 3,099	\$ 10,000	K
<b>INFORMATION TECHNOLOGY</b>								
30.407.740	Computer Systems/Software	\$ -	\$ 2,000	\$ -	\$ -	\$ 1,734	\$ 800	J
<b>BUILDINGS AND GROUNDS</b>								
30.409.600	Municipal Building Improvements	\$ -	\$ 10,000	\$ 6,285	\$ 10,000	\$ 2,950	\$ 47,450	J
30.409.610	Police Building Improvements	\$ -	\$ 120,000	\$ 106,525	\$ -	\$ -	\$ -	J
		\$ -	\$ 130,000	\$ 112,810	\$ 10,000	\$ 2,950	\$ 47,450	
<b>POLICE SERVICES</b>								
30.410.740	Capital Equipment	\$ 63,064	\$ 21,000	\$ 2,167	\$ 19,168	\$ (6,903)	\$ 81,000	J
<b>EMERGENCY MANAGEMENT</b>								
30.415.740	Capital Equipment	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	J
<b>PUBLIC WORKS</b>								
30.430.740	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TRAFFIC CONTROL DEVICES</b>								
30.433.740	Capital Equipment	\$ -	\$ 90,000	\$ -	\$ 10,500	\$ -	\$ 8,000	
<b>ROAD CONSTRUCTION &amp; REBUILDING</b>								
30.439.610	Capital Construction	\$ 2,271	\$ 358,000	\$ 295,116	\$ 2,000	\$ -	\$ 40,000	J
<b>CULTURE AND RECREATION</b>								
30.457.610	Capital Construction	\$ -	\$ 25,000	\$ 21,101	\$ -	\$ -	\$ -	J
30.457.060	Miscellaneous	\$ -	\$ -	\$ 1,295	\$ -	\$ -	\$ -	
		\$ -	\$ 25,000	\$ 22,396	\$ -	\$ -	\$ -	
<b>OTHER UNCLASSIFIED EXPENSES</b>								
30.489.100	Miscellaneous Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 98,383</b>	<b>\$ 712,000</b>	<b>\$ 467,232</b>	<b>\$ 43,668</b>	<b>\$ 880</b>	<b>\$ 187,250</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 270,947</b>	<b>\$ 180,308</b>	<b>\$ 320,169</b>	<b>\$ 310,001</b>	<b>\$ 354,185</b>	<b>\$ 408,593</b>	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
31.100.000	Fund Balance Forward	\$ -	\$ 200,000	\$ 200,000	\$ 241,954	\$ 261,376	\$ 261,376	
<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	\$ -	\$ 243,000	\$ -	\$ 456,000	E
<b>MISCELLANEOUS REVENUE</b>								
31.389.200	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>INTERFUND TRANSFERS</b>								
31.392.100	From Sewer Operating Fund	\$ 200,000	\$ 150,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	
<b>PROCEEDS OF LONG TERM DEBT</b>								
31.393.100	General Obligation Bonds & Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL CURRENT REVENUES</b>	\$ 200,000	\$ 523,000	\$ 150,000	\$ 343,000	\$ 100,000	\$ 556,000	
	<b>TOTAL AVAILABLE BALANCE</b>	\$ 200,000	\$ 723,000	\$ 350,000	\$ 584,954	\$ 361,376	\$ 817,376	
<b>EXPENDITURES</b>								
<b>LEGAL SERVICES</b>								
31.404.310	Borough Solicitor	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	K
<b>ENGINEERING SERVICES</b>								
31.429.311	Borough Engineer	\$ -	\$ 40,000	\$ 3,363	\$ 40,000	\$ 7,706	\$ 40,000	K
<b>CAPITAL EXPENDITURES</b>								
31.429.720	Pumping Stations	\$ -	\$ 126,000	\$ 1,231	\$ 126,000	\$ -	\$ 126,000	J
31.429.740	Collection System	\$ -	\$ 185,000	\$ -	\$ 153,500	\$ -	\$ 153,500	J
31.429.670	Sewer Main Improve/Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,000	J
		\$ -	\$ 311,000	\$ 1,231	\$ 279,500	\$ -	\$ 524,500	
	<b>TOTAL EXPENDITURES</b>	\$ -	\$ 351,000	\$ 4,594	\$ 324,500	\$ 7,706	\$ 569,500	
	<b>NET FUND BALANCE</b>	\$ 200,000	\$ 372,000	\$ 345,406	\$ 260,454	\$ 353,670	\$ 247,876	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
35.100.000	Beginning Fund Balance	\$ 38,750	\$ 59,047	\$ 95,648	\$ 109,819	\$ 190,655	\$ 190,655	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
35.341.010	Interest on Investments	\$ 182	\$ 200	\$ 596	\$ -	\$ -	\$ -	
<b>STATE SHARED REVENUE</b>								
35.365.020	State Liquid Fuels Grant	\$ 56,716	\$ 56,000	\$ 59,357	\$ 61,170	\$ 62,244	\$ 62,000	E
<b>INTERFUND TRANSFER</b>								
35.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
35.392.018	From Capital Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		<b>\$ 56,898</b>	<b>\$ 56,200</b>	<b>\$ 59,953</b>	<b>\$ 61,170</b>	<b>\$ 62,244</b>	<b>\$ 62,000</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 95,648</b>	<b>\$ 115,247</b>	<b>\$ 155,601</b>	<b>\$ 170,989</b>	<b>\$ 252,899</b>	<b>\$ 252,655</b>	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>EXPENDITURES</b>								
<b>SNOW &amp; ICE REMOVAL</b>								
35.432.245	Salt & De-Icing Materials	\$ 141	\$ 2,000	\$ 471	\$ 2,000	\$ 391	\$ 2,000	
35.432.374	Equipment Maintenance	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	
35.432.450	Contracted Services	\$ 4,178	\$ 10,000	\$ 5,032	\$ 10,000	\$ 13,144	\$ 12,500	I
		\$ 13,500	\$ 13,500	\$ 5,503	\$ 13,500	\$ 13,535	\$ 16,000	
<b>TRAFFIC SIGNALS &amp; SIGNS</b>								
35.433.245	Street Signs and Markings	\$ 286	\$ 7,000	\$ -	\$ 7,000	\$ 584	\$ 7,000	
30.433.360	Traffic Signals	\$ -	\$ -	\$ 535	\$ 1,000	\$ 536	\$ 1,000	S
35.433.361	Utilities	\$ 547	\$ 1,000	\$ -	\$ -	\$ -	\$ -	
35.433.450	Contracted Services	\$ 1,785	\$ 4,000	\$ 8,649	\$ 4,000	\$ 379	\$ 4,000	I
		\$ 2,618	\$ 12,000	\$ 9,184	\$ 12,000	\$ 1,499	\$ 12,000	
<b>STREET LIGHTING</b>								
35.434.360	Street Lights-Electric	\$ 21,420	\$ 23,000	\$ 19,089	\$ 22,300	\$ 20,388	\$ 22,300	S
35.434.450	Contracted Services	\$ 4,647	\$ 4,000	\$ 3,466	\$ 4,000	\$ 3,317	\$ 4,000	I
35.434.640	Capital Construction Electrical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000	J
		\$ 26,067	\$ 27,000	\$ 22,555	\$ 26,300	\$ 23,705	\$ 89,300	
<b>HIGHWAY MAINTENANCE/REPAIR</b>								
35.438.245	Road Materials	\$ 957	\$ 2,000	\$ -	\$ 2,000	\$ 819	\$ 2,000	J
35.438.450	Contracted Services	\$ 2,640	\$ 6,000	\$ 2,025	\$ 6,000	\$ 5,400	\$ 5,500	I
		\$ 3,597	\$ 8,000	\$ 2,025	\$ 8,000	\$ 6,219	\$ 7,500	
<b>HIGHWAY CONSTRUCTION/REBUILDING</b>								
35.439.600	Capital Construction	\$ -	\$ -	\$ -	\$ 18,000	\$ -	\$ 36,000	J
<b>INTERFUND OPERATING TRANSFERS</b>								
35.492.100	To General Fund	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	
35.392.180	To Cap Imp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		\$ 45,782	\$ 70,500	\$ 39,267	\$ 87,800	\$ 44,958	\$ 160,800	
<b>ENDING FUND BALANCE</b>		\$ 49,866	\$ 44,747	\$ 116,334	\$ 83,189	\$ 207,941	\$ 91,855	

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 EST.</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>								
60.100.000	Unreserved Fund Balance	\$ 155,911	\$ 165,710	\$ 165,468	\$ 158,189	\$ 160,175	\$ 150,175	
<b>REVENUES</b>								
<b>INTEREST EARNINGS</b>								
60.341.300	Unrealized Gains/Losses	\$ 8,649	\$ 7,500	\$ 17,286	\$ 8,500	\$ (12,203)	\$ 3,000	
60.341.400	Interest & Dividends	\$ 3,745	\$ 3,000	\$ 3,773	\$ 3,000	\$ 3,833	\$ 2,000	
		\$ 12,394	\$ 10,500	\$ 21,059	\$ 11,500	\$ (8,370)	\$ 5,000	
<b>FIDUCIARY PENSION CONTRIBUTIONS</b>								
60.388.100	Pension State Aid				\$ 8,500			
60.388.200	Municipal Contributions	\$ 8,598	\$ 6,200	\$ -		\$ 1,629	\$ 4,872	R
60.388.300	Employee Contributions	\$ -	\$ -	\$ -	\$ 2,200	\$ 7,920	\$ 8,500	
		\$ 8,598	\$ 6,200	\$ -	\$ 10,700	\$ 9,549	\$ 13,372	
<b>TOTAL REVENUES</b>		<b>\$ 20,992</b>	<b>\$ 16,700</b>	<b>\$ 21,059</b>	<b>\$ 22,200</b>	<b>\$ 1,179</b>	<b>\$ 18,372</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 176,903</b>	<b>\$ 182,410</b>	<b>\$ 186,527</b>	<b>\$ 180,389</b>	<b>\$ 151,354</b>	<b>\$ 168,547</b>	
<b>EXPENDITURES</b>								
<b>GENERAL ADMINISTRATION</b>								
60.489.310	Plan Administration Fees	\$ 639	\$ 4,500	\$ 1,539	\$ 4,500	\$ 644	\$ 1,000	
60.489.200	Refund of Contributions	\$ -	\$ -	\$ 15,664	\$ -	\$ -	\$ -	
60.489.320	Actuary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60.489.900	Misc.	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	
60.489.800	Pension Benefit Payments	\$ 10,421	\$ 12,500	\$ 11,377	\$ 9,640	\$ 12,471	\$ 10,000	
		\$ 11,435	\$ 17,000	\$ 28,580	\$ 14,140	\$ 13,115	\$ 11,000	
<b>TOTAL EXPENDITURES</b>		<b>\$ 11,435</b>	<b>\$ 17,000</b>	<b>\$ 28,580</b>	<b>\$ 14,140</b>	<b>\$ 13,115</b>	<b>\$ 11,000</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 165,468</b>	<b>\$ 165,410</b>	<b>\$ 167,947</b>	<b>\$ 166,249</b>	<b>\$ 138,239</b>	<b>\$ 167,547</b>	

## 65- Non-Uniform Pension Fund

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<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 BUDGET</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>2018 ACTUAL AS OF 12/31/18</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>							
65.100.000 Unreserved Fund Balance	\$ 155,911	\$ 182,197	\$ 193,373	\$ 212,670	\$ 342,002	\$ 342,002	
<b>REVENUES</b>							
<b>INTEREST EARNINGS</b>							
65.341.300 Unrealized Gains/Losses	\$ 11,146	\$ 9,000	\$ 25,613	\$ 9,000	\$ (19,531)	\$ 3,500	
65.341.400 Interest & Dividends	\$ 4,466	\$ 4,000	\$ 5,336	\$ 4,000	\$ 6,092	\$ 4,000	
	<u>\$ 15,612</u>	<u>\$ 13,000</u>	<u>\$ 30,949</u>	<u>\$ 13,000</u>	<u>\$ (13,439)</u>	<u>\$ 7,500</u>	
<b>FIDUCIARY PENSION CONTRIBUTIONS</b>							
65.388.100 Pension State Aid	\$ -			\$ 9,800	\$ -		
65.388.200 Municipal Contributions	\$ 13,977	\$ 9,200	\$ -	\$ 9,200	\$ 18,914	\$ 23,030	R
65.388.300 Employee Contributions	\$ 8,900	\$ 9,800	\$ -	\$ 19,000	\$ 23,279	\$ 25,000	
	<u>\$ 22,877</u>	<u>\$ 19,000</u>	<u>\$ -</u>	<u>\$ 28,200</u>	<u>\$ 42,193</u>	<u>\$ 48,030</u>	
<b>TOTAL REVENUES</b>	<u>\$ 38,489</u>	<u>\$ 32,000</u>	<u>\$ 30,949</u>	<u>\$ 41,200</u>	<u>\$ 28,754</u>	<u>\$ 55,530</u>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<u>\$ 194,400</u>	<u>\$ 214,197</u>	<u>\$ 224,322</u>	<u>\$ 263,870</u>	<u>\$ 370,766</u>	<u>\$ 397,532</u>	
<b>EXPENDITURES</b>							
<b>GENERAL ADMINISTRATION</b>							
65.489.310 Plan Administration Fees	\$ 777	\$ 1,000	\$ 881	\$ 1,000	\$ 1,019	\$ 1,100	K
65.489.900 Pension Benefits Payments	\$ 250	\$ 13,000	\$ 10,771	\$ 13,000	\$ 2,525	\$ 2,700	
	<u>\$ 1,027</u>	<u>\$ 14,000</u>	<u>\$ 11,652</u>	<u>\$ 14,000</u>	<u>\$ 3,544</u>	<u>\$ 3,800</u>	
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,027</u>	<u>\$ 14,000</u>	<u>\$ 11,652</u>	<u>\$ 14,000</u>	<u>\$ 3,544</u>	<u>\$ 3,800</u>	
<b>ENDING FUND BALANCE</b>	<u>\$ 193,373</u>	<u>\$ 200,197</u>	<u>\$ 212,670</u>	<u>\$ 239,870</u>	<u>\$ 367,212</u>	<u>\$ 393,732</u>	

**SCHEDULE A  
REAL ESTATE  
ASSESSMENT SUMMARY  
2011 - 2019**

<u>Year</u>	<u>Assessment</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
<b>2019</b>	<b>18,153,870</b>	<b>30.80</b>	<b>159,500</b>	<b>24.45</b>	<b>214.75</b>

**SCHEDULE A  
TAX LEVY BY FUND  
2011 - 2019**

<u>YEAR</u>	<u>GENERAL FUND</u>	<u>FIRE FUND</u>	<u>DEBT FUND</u>	<u>TOTAL</u>
2011	12.50	1.50	0.00	14.00
2012	14.00	1.50	0.00	15.50
2013	14.00	1.50	0.00	15.50
2014	18.50	1.50	0.00	20.00
2015	25.37	1.50	0.00	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
<b>2019</b>	<b>24.30</b>	<b>3.00</b>	<b>3.50</b>	<b>30.80</b>
<b>5-Year Average</b>	<b>24.13</b>	<b>2.10</b>	<b>3.50</b>	<b>29.03</b>

**SCHEDULE A  
ESTIMATED INCOME FROM  
REAL ESTATE TAXES 2019**

	<u>GENERAL FUND</u>	<u>PROTECTION FUND</u>	<u>DEBT SERVICE FUND</u>	<u>ALL FUNDS</u>
2019 Assessment (latest date)	18,153,870	18,153,870	18,153,870	18,153,870
Less Appeals and Adjustments	<u>-30,000</u>	<u>-30,000</u>	<u>-30,000</u>	<u>-30,000</u>
<b>Estimated 2018 Assessed Value</b>	<b>18,123,870</b>	<b>18,123,870</b>	<b>18,123,870</b>	<b>18,123,870</b>

<b>2018 Tax Levy</b>	<b>24.30</b>	<b>3.00</b>	<b>3.50</b>	<b>30.80</b>
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Estimated Gross Tax Revenue	440,410	54,372	63,434	558,215
Less 2% Discounts /Uncollectable	<u>8,808</u>	<u>1,087</u>	<u>1,269</u>	<u>11,164</u>
	431,602	53,284	62,165	547,051

<u>NET MILL VALUES: 2018 - 2019</u>		<u>2019 GROSS: 18,153.86</u>		
	<u>2018</u>	<u>2019</u>	<u>\$\$ Increase</u>	
1 MILL	\$ 17,746	\$ 17,791	\$	45
3/4 MILL	\$ 13,310	\$ 13,343	\$	34
1/2 MILL	\$ 8,873	\$ 8,895	\$	22
1/4 MILL	\$ 4,437	\$ 4,448	\$	11

**SCHEDULE E  
GOVERNMENT  
SHARED**

	<u>BUDGET 2018</u>	<u>ACTUAL 2018</u>	<u>BUDGET 2019</u>	<u>ACCOUNT#</u>
<b><u>FEDERAL</u></b>				
Community Development Block Grant	\$ -	\$ -	\$ 40,000	30.354.200
<b><u>STATE</u></b>				
Multi-Modal Grant - Wawa Area				
Bulletproof Vest Grant - Police	\$ 1,500		\$ 1,500	01.354.020
Seat Belt Grant - Police	\$ -		\$ -	
Public Utility Realty Taxes	\$ 600		\$ 600	01.355.010
Beverage Licenses	\$ 400		\$ 400	01.355.080
Pension System State Aid	\$ 14,700		\$ 19,000	01.355.050
Foreign Fire Insurance Premiums	\$ 16,000		\$ 16,000	01.355.070
Act 101 Recycling Grant	\$ 3,500		\$ 9,000	05.354.050
PA Small Water System Grant 2017	\$ 243,000		\$ 243,000	31.354.100
PA Small Water System Grant 2018			\$ 213,000	31.354.100
Green-Light Go Grant	\$ 8,000		\$ 8,000	<b>30.433.740 *</b>
ARLE Grant - Signal Improvements	\$ -		\$ -	
Liquid Fuel Taxes	\$ 61,170		\$ 62,000	35.355.020
	<b>\$ 348,870</b>		<b>\$ 572,500</b>	
<b><u>LOCAL</u></b>				
Bucks County RDA - Police			\$ 61,300	30.410.740
Bucks County RDA - Borough Hall			\$ 40,400	30.409.600
Bucks County RDA - Fire Equipment			\$ 100,000	30.489.100
Bucks County RDA - Park Avenue	\$ -		\$ -	
Bucks County RDA - Police Station	\$ -		\$ -	
			<b>\$ 201,700</b>	
<b><u>PRIVATE CONTRIBUTIONS</u></b>				
Miscellaneous Donations	\$ -		\$ 50	
Wawa Contribution - Police Station	\$ 20,000.00		\$ -	
	\$ 20,000.00		\$ 50	
	<b>\$ 368,870.00</b>		<b>\$ 814,250.00</b>	

\* 50% PAID DIRECTLY TO PENNDOT AS REIMBURSEMENT

<b>SCHEDULE F</b> <b>SEWER FEES AND</b> <b>RENTS 2019</b>
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	<b>SEWER</b>	<b>QUARTERLY</b>	<b>ANNUAL</b>
<b>Residential</b>	1012	\$ 136.04	\$ 550,690
<b>Commercial</b>	76	\$ 264.86	\$ 80,517
<b>Metered Commercial</b>	8	\$ 264.86	\$ 8,476
<b>Industrial</b>	82	\$ 264.86	\$ 86,874
<b>Industrial<sup>1</sup></b>	1	\$ 133.84	\$ 535
<b>None</b>	5	\$ -	\$ -
	1184		<b>\$ 727,092</b>

**RESIDENTIAL RATE HISTORY**

<b><u>Year</u></b>		<b><u>Rate</u></b>	<b><u>% Change</u></b>
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-Mar	\$ 112.75	0.00%
2012	Apr-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%
<b>2019</b>		<b>\$ 136.04</b>	<b>1.20%</b>

**SCHEDULE G SOLID WASTE  
COLLECTION COSTS**

**REVENUE PROJECTIONS**

**Waste Collection Fees**

<u>Year</u>	<u># Units</u>	<u>Fee/Unit</u>	<u>Amount Revenue</u>	<u>%</u>	<u>Less 2% Uncollectable</u>
2009	636	\$ 296.60	\$188,638	0.00%	\$ 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
<b>2019</b>	<b>634</b>	<b>\$ 308.00</b>	<b>\$195,272</b>	<b>0.00%</b>	<b>\$ 191,369</b>

**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%
<b>2019</b>	<b>\$ 308.00</b>	<b>0.00%</b>

**WASTE COLLECTION COSTS**

Household Waste (Advanced Disposal Services Eastern PA, Inc., 5 Year Contract)

<u>Year</u>	<u>Amount</u>
2019	\$ 190,733
2020	\$ 196,693
2021	\$ 202,840
2022	\$ 209,178
2023	\$ 215,715
<b>Total Collection Costs</b>	<b>\$1,015,159</b>

**SCHEDULE H  
SALARIES AND  
WAGES**

<u>DEPARTMENT</u>	<u>2018 BUDGET</u>	<u>2018 EST'D</u>	<u>VARIANCE</u>	<u>2019 BUDGET</u>	<u>Budget to Budget</u>		
					<u>\$\$ Change</u>	<u>% Change</u>	
Governing Body	\$ 5,100	\$ 5,100	\$ -	\$ 5,100	\$ -	0.00%	
Executive	\$ 91,500	\$ 91,500	\$ -	\$ 98,400	\$ 6,900	5.36%	7.54%
Tax Collection	\$ 17,000	\$ 17,000	\$ -	\$ 17,000	\$ -	0.00%	
Building and Grounds	\$ 5,200	\$ 5,200	\$ -	\$ 5,356	\$ 156	3.00%	3.00%
Police Services	\$ 320,750	\$ 315,250	\$ 5,500	\$ 323,348	\$ 2,598	2.57%	2.57%
Fire Protection Services	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ -	0.00%	
Zoning Hearing Board	\$ 500	\$ 500	\$ -	\$ 500	\$ -	0.00%	
Public Works	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	0.00%	
<b>Total</b>	<b>\$454,550</b>	<b>\$449,050</b>		<b>\$464,204</b>	<b>\$ 9,654</b>		

<b>SCHEDULE H SALARIES AND WAGES</b>
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	2018	2018	2019
<b><u>FIRE PROTECTION</u></b>			
Fire Marshall	\$ 4,500	\$ 4,500	\$ 4,500
<b><u>ZONING HEARING BOARD</u></b>			
3 Positions	\$ 500	\$ 500	\$ 500
<b><u>PUBLIC WORKS</u></b>			
Maintenance Worker	\$ 28,000	\$ 10,000	\$ 10,000
<b><u>SECTION WAGES</u></b>	<b>\$ 33,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

**FUND ALLOCATIONS**

		<b><u>General Fund</u></b>	<b><u>Sewer Fund</u></b>	<b><u>Refuse Fund</u></b>
Borough Secy	30% General, 60% Sewer, 10% Refuse	\$ 16,748	\$ 33,496	\$ 5,583
Asst Borough Secy	30% General, 60% Sewer, 10% Refuse	\$ 11,062	\$ 22,124	\$ 3,687
ABS Overtime	30% General, 60% Sewer, 10% Refuse	\$ 150	\$ 300	\$ 50
RTK Clerk	30% General, 60% Sewer, 10% Refuse	\$ 1,560	\$ 3,120	\$ 520
Maintenance Employee	30% General, 60% Sewer, 10% Refuse	<u>\$ 3,000</u>	<u>\$ 6,000</u>	<u>\$ 1,000</u>
<b>Total Executive</b>		<b>\$ 32,520</b>	<b>\$ 65,040</b>	<b>\$ 10,840</b>

<b>SCHEDULE H</b> <b>SALARIES AND WAGES</b>
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<u>EMPLOYEE</u>	<u>POSITION</u>	<u>2018</u> <u>BUDGET</u>	<u>2018</u> <u>EST'D</u>	<u>2019</u> <u>BUDGET</u>
<b><u>GOVERNING BODY</u></b>				
Mayor	Mayor	\$ 900.00	\$ 900.00	\$ 900.00
Counselor 1	Council Member	\$ 600.00	\$ 600.00	\$ 600.00
Counselor 2	Council Member	\$ 600.00	\$ 600.00	\$ 600.00
Counselor 3	Council Member	\$ 600.00	\$ 600.00	\$ 600.00
Counselor 4	Council Member	\$ 600.00	\$ 600.00	\$ 600.00
Counselor 5	Council Member	\$ 600.00	\$ 600.00	\$ 600.00
Counselor 6	Council Member	\$ 600.00	\$ 600.00	\$ 600.00
Counselor 7	Council Member	\$ 600.00	\$ 600.00	\$ 600.00
		<b>\$ 5,100.00</b>	<b>\$ 5,100.00</b>	<b>\$ 5,100.00</b>
<b><u>EXECUTIVE</u></b>				
Exec 1	Borough Secretary/Treasurer	\$ 54,200.00	\$ 54,200.00	\$ 55,826.00
Exec 2	Assistant Secretary	\$ 35,800.00	\$ 35,800.00	\$ 36,874.00
PT RTK	PT Clerk	\$ 5,200.00	\$ -	\$ 5,200.00
Exec 2	Overtime	\$ 500.00	\$ -	\$ 500.00
		<b>\$ 95,700.00</b>	<b>\$ 90,000.00</b>	<b>\$ 98,400.00</b>
<b><u>TAX COLLECTION</u></b>				
TC	Tax Collector	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00
<b><u>BUILDINGS AND GROUNDS</u></b>				
Custodian	Custodian	\$ 3,000.00	\$ 5,200.00	\$ 5,356.00
Maintenance	Maintenance	\$ 28,000.00	\$ 10,000.00	\$ 10,000.00
		<b>\$ 31,000.00</b>	<b>\$ 15,200.00</b>	<b>\$ 15,356.00</b>
<b><u>POLICE SERVICES</u></b>				
Chief	Chief of Police	\$ 66,500.00	\$ 66,500.00	\$ 68,495.00
	FBI Wages	\$ -	\$ -	\$ -
		<b>\$ 66,500.00</b>	<b>\$ 66,500.00</b>	<b>\$ 68,495.00</b>
			hours	
Officer 1	Part-Time Police Officer	\$ 20,666.67	944 \$ 20,666.67	\$ 21,296.44
Officer 2	Part-Time Police Officer	\$ 20,666.67	944 \$ 20,666.67	\$ 21,296.44
Officer 3	Part-Time Police Officer	\$ 20,666.67	944 \$ 20,666.67	\$ 21,296.44
Officer 4	Part-Time Police Officer	\$ 20,666.67	944 \$ 20,666.67	\$ 21,296.44
Officer 5	Part-Time Police Officer	\$ 20,666.67	944 \$ 20,666.67	\$ 21,296.44
Officer 6	Part-Time Police Officer	\$ 20,666.67	944 \$ 20,666.67	\$ 21,296.44
Officer 7	Part-Time Police Officer	\$ 20,666.67	944 \$ 20,666.67	\$ 21,296.44
Officer 8	Part-Time Police Officer	\$ 20,666.67	944 \$ 20,666.67	\$ 21,296.44
Officer 9	Part-Time Police Officer	\$ 20,666.67	944 \$ 20,666.67	\$ 21,296.44
		<b>\$ 186,000.03</b>	<b>8,496 \$ 186,000.03</b>	<b>\$ 191,667.96</b>
<b><u>COURT PAY</u></b>		<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>
<b><u>Total Police Salaries and Wages - 01.410.110</u></b>			<b>\$ 260,500.03</b>	<b>\$ 268,162.96</b>

<u>EMPLOYEE</u>	<u>POSITION</u>	<u>2018 BUDGET</u>	<u>2018 EST'D</u>	<u>2019 BUDGET</u>
<u>HOLIDAY PAY</u>		\$ 10,000.00	\$ 10,000.00	\$ 10,300.00
<u>OVERTIME</u>				
	Regular Police Overtime	\$ 4,500.00	\$ 4,500.00	\$ 4,635.00
	Reimbursable Police Overtime	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	<b>Total Overtime</b>	<b>\$ 14,500.00</b>	<b>\$ 14,500.00</b>	<b>\$ 14,635.00</b>
<u>CROSSING GUARDS</u>				
	3 regular, 3 substitute	\$ 30,250.00	\$ 30,250.00	\$ 30,250.00
<b>Total Police Department Wages</b>			<b>\$ 315,250.03</b>	<b>\$ 323,347.96</b>

<b>SCHEDULE I</b> <b>LEASE CONTRACTED</b> <b>SERVICE EXPENSES 2019</b>
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<u>Account Code</u>	<u>2018 Budget</u>	<u>2018 Est'd</u>	<u>2019 Budget</u>
<b><u>GENERAL GOVERNMENT</u></b>			
<b>Equipment Leases</b>			
Office Copier Lease	\$ 3,000		\$ 3,000
Postage Meter Lease	\$ 500		\$ 500
01.406.384	\$ 3,500	\$ 2,959	\$ 3,500
 <b><u>INFORMATION TECHNOLOGY</u></b>			
<b>Software License Fees</b>			
Financial Accounting Software	\$ 1,500		\$ 1,000
E-Citation Mobile Software-Police	\$ 1,000		\$ 1,000
01.407.318	\$ 2,500	\$ 1,496	\$ 2,000
 <b>Contracted Service</b>			
Computer System Maint. - Admin	\$ 4,000		\$ 4,000
Computer System Maint. - Police	\$ 3,500		\$ 3,500
Taser Video Services	\$ 1,200		\$ 1,200
Cloud Backup Services-Police	\$ 1,500		\$ 1,500
Website Hosting/Maintenance	\$ 300		\$ 500
01.407.450	\$ 10,500	\$ 6,575	\$ 10,700
 <b><u>BUILDINGS AND GROUNDS</u></b>			
Landscaping/Lawn Services	\$ 3,500		\$ 5,000
Fire Extinguisher Maintenance	\$ 500		\$ 500
Alarm Service Borough Hall	\$ 1,000		\$ 1,000
Pest Control	\$ 500		\$ 1,560
01.409.450	\$ 5,500	\$ 4,519	\$ 8,060
 <b><u>POLICE SERVICES</u></b>			
Equipment Callibration	\$ 1,000		\$ 1,000
Parking Meter Maintenance	\$ 500		\$ 500
Alarm Service-Police Station	\$ 1,000		\$ 1,000
Record Shredding	\$ 500		\$ 500
Lab Testing	\$ 2,500		\$ 2,500
01.410.450	\$ 5,500	\$ 3,071	\$ 5,500
 <b><u>CODE ENFORCEMENT &amp; ZONING</u></b>			
Building Inspections	\$ 25,000		\$ 30,000
Electrical Inspections	\$ 5,000		\$ 5,000
01.413.450	\$ 30,000	\$ 48,071	\$ 35,000

	<u>Account Code</u>	<u>2018 Budget</u>	<u>2018 Est'd</u>	<u>2019 Budget</u>
<b><u>PUBLIC WORKS</u></b>				
<b>Equipment Leasing</b>				
Equipment Rentals	01.430.384	\$ -	\$ -	\$ -
<b>Contracted Services</b>				
PA One Call		\$ 500		\$ 500
Street Sweeping		\$ 1,000		\$ 1,000
Line Painting		\$ 1,000		\$ 1,000
	01.430.450	\$ 2,500	\$ 2,045	\$ 2,500
<b><u>SNOW &amp; ICE REMOVAL</u></b>				
Snow Plow Services	01.432.450	\$ 1,500	\$ 1,500	\$ -
<b><u>CULTURE AND RECREATION</u></b>				
Taddei Woods Tree & Trail Maint.		\$ 10,000		\$ 2,500
Tot Lot Annual Mulching		\$ 3,500		\$ 3,500
Remove Fallen Tree Near Tot Lot		\$ 2,000		\$ 2,000
Pavillion Roof Replacement		\$ 5,000		\$ -
Park and Tot Lot Maintenance		\$ 4,000		\$ 1,500
	01.457.450	\$ 24,500	\$ 9,471	\$ 9,500
<b><u>SEWER OPERATING FUND</u></b>				
<b><u>SEWAGE COLLECTION AND TREATMENT</u></b>				
<b>Equipment Leasing</b>				
Equipment Rentals	08.429.384	\$ -		\$ -
<b>Contracted Services</b>				
Pump Station Operations (PUE)		\$ 15,000		\$ 18,000
Alarm Services		\$ 2,000		\$ 2,000
PA One Call		\$ 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		\$ -		\$ -
BCWSA		\$ 370,000	\$ 363,750	\$ 374,440
	08.429.450	\$ 395,000		\$ 402,440

	<u>Account Code</u>	<u>2018 Budget</u>	<u>2018 Est'd</u>	<u>2019 Budget</u>
<b><u>LIQUID FUELS FUND</u></b>				
<b><u>SNOW &amp; ICE REMOVAL</u></b>				
Snow Plow Services	35.432.450	\$ 10,000	\$ 10,834	\$ 16,000
<b><u>TRAFFIC SIGNALS &amp; SIGNS</u></b>				
Traffic Signal Maintenance	35.433.450	\$ 4,000	\$ 114	\$ 4,000
<b><u>STREET LIGHTING</u></b>				
Street Light Maintenance	35.434.450	\$ 4,000	\$ 2,137	\$ 4,000
<b><u>HIGHWAY MAINT. &amp; REPAIRS</u></b>				
Pothole Patching	35.438.450	\$ 6,000	\$ 3,600	\$ 5,500
<b>Total Lease &amp; Contracted Service Expenses</b>		<b>\$ 505,000</b>		<b>\$ 508,700</b>



<u>Description</u>	<u>BUDGET</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>
<b>SEWER CAPITAL FUND</b>								
<b>SEWAGE COLLECTION SYSTEM</b>								
Inflow/Infiltration Abatement			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Pressure Gauge/Line Cleaning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Manhole Linings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smoke Testing Zone 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	\$ 45,550	\$ 130,050	\$ 117,000	\$ 113,000	\$ 102,500	\$ 101,500	\$ 111,500	\$ 114,000

**SCHEDULE J  
CAPITAL OUTLAY  
EXPENSES**

	<u>2019 BUDGET</u>	<u>CAPITAL RESERVE</u>	<u>SEWER CAPITAL</u>	<u>LIQUID FUELS</u>
<b><u>INFORMATION TECHNOLOGY</u></b>				
Computer System Replacement	\$ 800	\$ 800	\$ -	\$ -
Software	\$ -	\$ -	\$ -	\$ -
	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>BUILDINGS AND GROUNDS</u></b>				
Municipal Building Improvements	\$ 47,450	\$ 47,450	\$ -	\$ -
Police Building Improvements	\$ -	\$ -	\$ -	\$ -
	<u>\$ 47,450</u>	<u>\$ 47,450</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>POLICE SERVICES</u></b>				
Police RDA Grant	\$ 61,300	\$ 61,300	\$ -	\$ -
Emergency Radios	\$ 8,668	\$ 8,668	\$ -	\$ -
Ballistic Vest Replacement (5-year)	\$ 4,000	\$ 3,000	\$ -	\$ -
Police Car (5-Year Lease Purchase)	\$ 6,500	\$ 6,500	\$ -	\$ -
	<u>\$ 80,468</u>	<u>\$ 79,468</u>	<u>\$ -</u>	<u>\$ -</u>
<b><u>STREET LIGHTING</u></b>	\$ -	\$ -	\$ -	\$ 63,000
<b><u>PUBLIC WORKS</u></b>	\$ -	\$ -	\$ -	\$ -
<b><u>STREETS AND HIGHWAYS</u></b>				
Capital Construction Woodland	\$ 76,000	\$ 40,000	\$ -	\$ 36,000
Crack Sealing	\$ 2,000	\$ -	\$ 2,000	\$ -
	<u>\$ 78,000</u>	<u>\$ 40,000</u>	<u>\$ 2,000</u>	<u>\$ 36,000</u>
<b><u>TRAFFIC SIGNALS</u></b>				
Signal Improvements	\$ -	\$ -	\$ -	\$ -
<b><u>CULTURE AND RECREATION</u></b>				
Rec Field Improvements	\$ -	\$ -	\$ -	\$ -
<b><u>SEWER COLLECTION SYSTEM</u></b>				
Sewer Main (Plant)	\$ -	\$ -	\$ 245,000	\$ -
Pump Station #2 Upgrades	\$ 126,000	\$ -	\$ 126,000	\$ -
I/I Abatement	\$ 153,500	\$ -	\$ 153,500	\$ -
	<u>\$ 279,500</u>	<u>\$ -</u>	<u>\$ 524,500</u>	<u>\$ -</u>
<b><u>Total Capital Appropriations</u></b>	<b>\$ 486,218</b>	<b>\$ 167,718</b>	<b>\$ 526,500</b>	<b>\$ 99,000</b>

<b>SCHEDULE K</b> <b>PROFESSIONAL SERVICE</b> <b>AGREEMENTS</b>
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	<u>Account Code</u>	<u>2018 BUDGET</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>
<b>LEGISLATIVE BODY</b>				
Consulting Services	01.400.310	\$ -	\$ -	\$ -
<b>EXECUTIVE</b>				
Consulting Services	01.401.310	\$ 1,000	\$ -	\$ 100
<b>FINANCIAL ADMINISTRATION</b>				
Auditing Services		\$ 8,000		\$ 8,750
Payroll Services		<u>\$ 2,000</u>		<u>\$ 2,000</u>
	01.402.310	\$ 10,000	\$ 8,583	\$ 10,750
<b>TAX COLLECTION</b>				
LST Tax Collector	01.403.310	\$ 800	\$ -	\$ -
<b>LEGAL SERVICES</b>				
Borough Solicitor	01.404.310	\$ 25,000	\$ 43,844	\$ 30,000
RTK/Special Legal/Special Counsel	01.404.314	<u>\$ -</u>	<u>\$ 13,363</u>	<u>\$ 10,000</u>
		\$ 25,000	\$ 57,207	\$ 40,000
<b>GENERAL GOVERNMENT</b>				
Codification Services		\$ 3,000		\$ 2,000
Website Design		<u>\$ -</u>		<u>\$ 3,800</u>
	01.406.310	\$ 3,000	\$ 2,140	\$ 5,800
<b>ENGINEERING</b>				
Borough Engineer	01.408.310	\$ 30,000		\$ 30,000
<b>POLICE SERVICES</b>				
Borough Solicitor		\$ 1,500		
Physical and Psychological Exams		<u>\$ 500</u>		
	01.410.310	\$ 2,000		\$ 2,000
<b>PLANNING COMMISSION</b>				
Planning Consultants	01.414.310	\$ 500		\$ 500
<b>ZONING HEARING BOARD</b>				
Legal Services		\$ 1,000		\$ 500
Court Reporter Services		<u>\$ 500</u>		<u>\$ 1,500</u>
	01.418.310	\$ 1,500	\$ 866	\$ 2,000
<b>REFUSE FUND</b>				
<b>EXECUTIVE</b>				
Consulting Services	05.401.310	\$ -	\$ -	\$ -
<b>FINANCIAL ADMINISTRATION</b>				

	<b>Account Code</b>	<b>2018 BUDGET</b>	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>
Auditing Services	05.402.310	\$ 1,500	\$ 1,330	\$ -
<b>LEGAL SERVICES</b>				
Borough Solicitor	05.404.310	\$ 1,000	\$ 1,185	\$ 500
<b>SEWER OPERATING FUND</b>				
<b>EXECUTIVE</b>				
Consulting Services	08.401.310	\$ -	\$ -	\$ -
<b>FINANCIAL ADMINISTRATION</b>				
Auditing Services		\$ 6,000		\$ 6,750
Payroll Services		\$ 1,500		\$ 1,500
	08.402.310	\$ 7,500	\$ 6,166	\$ 8,250
<b>LEGAL SERVICES</b>				
Borough Solicitor	08.404.310	\$ 7,000	\$ 14,216	\$ 10,000
<b>ENGINEERING</b>				
Borough Engineer	08.408.310	\$ 45,000	\$ 18,149	\$ 45,000
<b>CAPITAL RESERVE FUND</b>				
<b>LEGAL SERVICES</b>				
Borough Solicitor	30.404.310	\$ -	\$ -	\$ -
<b>ENGINEERING</b>				
Borough Engineer	30.408.310	\$ 2,000	\$ 3,099	\$ 10,000
<b>SEWER CAPITAL FUND</b>				
<b>LEGAL SERVICES</b>				
Borough Solicitor	31.404.310	\$ 5,000	\$ -	\$ 5,000
<b>ENGINEERING</b>				
Borough Engineer	31.408.310	\$ 40,000	\$ 7,433	\$ 40,000
<b>PENSION PLAN</b>				
Plan Administration Fees	65.489.310			\$ 1,100
<b>TOTAL PROFESSIONAL SERVICES:</b>		<b>\$ 182,800</b>		<b>\$ 210,040</b>

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

**TRAFFIC SIGNALS**

	<u>LOCATION</u>
2	Lincoln Hwy & Bellevue Ave
3	Lincoln Hwy & Hulmeville Ave
4	Lincoln Hwy & Neshaminy St

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

**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
<u>1</u>	<u>5,800</u>	<u>SV</u>	<u>94</u>
			<b>1161</b>

SERVICE LOCATION CHARGES:	\$ 14,000.00
DISTRIBUTION CHARGES	\$ 800.00
ENERGY CHARGES	\$ 7,500.00
 TOTAL ANNUAL COST	 <b>\$ 22,300.00</b>

<b>AVERAGE ENERGY COST/FIXTURE/MONTH</b>	<b>\$ 11.69</b>
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**SCHEDULE M  
2019 ROADWAY IMPROVEMENT  
PROGRAM**

<u>RESURFACING &amp; ADA RAMPS</u>	<u>SECTION</u>	<u>LENGTH (FEET)</u>	<u>WIDTH (FEET)</u>	<u>TOTAL COST</u>
East Woodland Ave	Bellevue Ave to Durham Road	1200	15	\$ 78,000
Bidding, Construction Administration & Inspections				\$ 10,000
				<b><u>TOTAL COST</u></b> \$ 88,000
				<b><u>TOTAL ROAD MILES</u></b> 0.23

18000 (2018 LF)  
 40000 CDBG  
~~18000~~ (2019 LF)  
**76000**

**SCHEDULE O  
DEBT SERVICE SCHEDULE**

**GENERAL OBLIGATION NOTES**

	<b>ISSUE</b>			<b>DUE</b>		<b>BALANCE AS OF 12/31/2019</b>
Debt Service Fund	2006		Principal	18-Jun	\$ 50,000	\$ 488,000
			Interest	Monthly	<u>\$ 20,520</u>	
					\$ 70,520	
Debt Service Fund	2012		Principal	18-Sep	\$ 24,000	\$ 365,000
			Interest	Monthly	<u>\$ 11,490</u>	
					\$ 35,490	
<i>Total Principal</i>					<b>\$ 74,000</b>	
<i>Total Interest &amp; Fees</i>					<b>\$ 32,010</b>	
<u>Total 2019 General Obligation Note Payments</u>					<b>\$106,010</b>	<b>\$ 853,000</b>

<b><u>FUND ALLOCATION</u></b>						
Sewer Fund	60%	2006	Principal	18-Jun	\$ 30,000	
			Interest	Monthly	<u>\$ 12,312</u>	
					\$ 42,312	
Debt Service Fund	40%	2006	Principal	18-Jun	\$ 20,000	
			Interest	Monthly	<u>\$ 8,208</u>	
					\$ 28,208	
Debt Service Fund	100%	2012	Principal	18-Sep	\$ 24,000	
			Interest	Monthly	<u>\$ 11,490</u>	
					\$ 35,490	
					<b>\$106,010</b>	

<b>SCHEDULE O DEBT SERVICE SCHEDULE</b>
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GENERAL OBLIGATION NOTE

YEAR	Principal (Due Dec)	Interest Monthly	Finance Fee (Monthly)	Int & Fee Total	Total Due	Prncipal 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
<b>2019</b>	<b>\$ 50,000</b>	<b>\$ 17,955</b>	<b>\$ 2,565</b>	<b>\$ 20,520</b>	<b>\$ 70,520</b>	<b>\$ 488,000</b>
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	\$ -
	<b>\$ 1,000,000</b>	<b>\$ 435,704</b>	<b>\$ 62,243</b>	<b>\$ 497,947</b>	<b>\$ 1,497,947</b>	<b>\$ -</b>

**SCHEDULE O  
DEBT SERVICE**

**GENERAL OBLIGATION NOTE**

**Series of 2012      \$      1,000,000      Variable Rate**

<b>YEAR</b>	<b>Principal (Due Dec)</b>	<b>Interest Rate</b>	<b>Interest Monthly</b>	<b>Total Due</b>	<b>Principal Balance</b>
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
<b>2019</b>	<b>\$ 24,000</b>	<b>3.00%</b>	<b>\$ 11,490</b>	<b>\$ 35,490</b>	<b>\$ 365,000</b>
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 Q  
PROPERTY AND LIABILITY INSURANCE**

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>2018 BUDGET</u>	<u>ANNUAL PREMIUM 2019 BUDGET</u>
General Liability	EMC	\$ 2,000,000	\$ -	\$ 7,800	\$ 8,375
Automobile Liability	EMC	\$ 1,000,000	\$ 500	\$ 7,196	\$ 7,702
Heart & Lung Liability	EMC	\$ 75,000	\$ -	\$ 2,500	\$ 2,083
Inland Marine	EMC	\$ 102,129	\$ 500	\$ 441	\$ 441
Crime	EMC	\$ 25,000	\$ 500	\$ 279	\$ 195
Police Professional Liability	EMC	\$ 2,000,000	\$ 5,000	\$ 4,897	\$ 4,445
Public Officials Liability	EMC	\$ 2,000,000	\$ 5,000	\$ 4,299	\$ 5,000
Property	EMC	\$ 2,612,301	\$ 1,000	\$ 4,181	\$ 4,181
Umbrella	EMC	\$ 2,000,000	\$ 10,000	\$ 978	\$ 984
				<b>\$ 32,571</b>	<b>\$ 33,406</b>

**% Change (Gross Premium) 2018-2019 2.56%**

**PROFESSIONAL BONDS**

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

**TOTAL INSURANCE AND BONDS \$ 32,821 \$ 34,156**

<u>2019 FUND ALLOCATION</u>		
	<u>Allocation</u>	<u>2019 Budget</u>
General Fund	60%	\$20,493
Sewer Operating Fund	40%	\$13,662
	<b>100%</b>	<b>\$34,155</b>

<b>SCHEDULE R EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS</b>
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	<u>2018</u>	<u>2019</u>	<u>%</u>
<b><u>MEDICAL BENEFITS</u></b>			
Medical Insurance	\$ 48,000	\$ 62,500	30.21%
Dental Insurance	\$ 1,800	\$ 1,800	0.00%
<b><u>LIFE, DISABILITY AND UNEMPLOYMENT INSURANCE</u></b>			
Life & Disability Insurance	\$ 7,500	\$ 7,500	0.00%
Unemployment Compensation	\$ 1,200	\$ 1,500	0.00%
<b><u>RETIREMENT BENEFITS</u></b>			
Police Pension Plan	\$ 1,629	\$ 4,872	199.08%
Municipal Pension Plan	\$ 18,914	\$ 23,030	21.76%
	\$ 20,543	\$ 27,902	35.82%
<b><u>FICA/MEDICARE TAXES</u></b>	\$ 35,600	\$ 36,000	1.12%

<b>SCHEDULE R EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS</b>
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**LIFE & DISABILITY INSURANCE**

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

**FICA/MEDICARE**

<u>DEPARTMENT</u>	<u>Total Wages</u>	<u>Rate</u>	<u>FICA/Medicare</u>	<u>2019 Budget</u>	<u>Fund Allocations</u>		
					<u>30% General Fund</u>	<u>60% Sewer Fund</u>	<u>10% Refuse Fund</u>
Governing Body	\$ 5,100	7.65%	\$ 390	\$ 400	\$ 400		
Executive-Borough Secretary	\$ 55,826		\$ 4,271	\$ 4,200	\$ 1,260	\$ 2,520	\$ 420
Executive-Asst. Borough Secretary	\$ 36,874		\$ 2,821	\$ 2,800	\$ 840	\$ 1,680	\$ 280
Part-Time RTK Clerical	\$ 5,200		\$ 398	\$ 400	\$ 120	\$ 240	\$ 40
Tax Collection	\$ 17,000		\$ 1,301	\$ 1,300	\$ 1,300		
Police Services	\$ 323,348		\$ 24,736	\$ 25,000	\$ 25,000		
Fire Protection Services	\$ 4,500		\$ 344	\$ 400	\$ 400		
Building and Grounds	\$ 5,356		\$ 410	\$ 400	\$ 400		
Zoning Hearing Board	\$ 500		\$ 38	\$ 100	\$ 100		
Public Works	\$ 10,000		\$ 765	\$ 1,000	\$ 300	\$ 600	\$ 100
	<b>\$ 463,704</b>		<b>\$ 35,473</b>	<b>\$ 36,000</b>	<b>\$ 30,120</b>	<b>\$ 5,040</b>	<b>\$ 840</b>

**MEDICAL BENEFITS**

<u>DEPARTMENT</u>	<u>Medical</u>	<u>Dental</u>	<u>Monthly Total</u>	<u>Annual Total</u>	<u>2018 Budget</u>	<u>30% General Fund</u>	<u>60% Sewer Fund</u>	<u>10% Refuse Fund</u>
Police Services	\$ 1,184	\$ 50	\$ 1,234	\$ 14,808	\$ 15,000	\$ 13,800	\$ -	\$ -
	<b>\$ 5,023</b>	<b>\$ 143</b>	<b>\$ 5,166</b>	<b>\$ 61,992</b>	<b>\$ 62,500</b>	<b>\$ 28,050</b>	<b>\$ 28,500</b>	<b>\$ 4,750</b>

**EMPLOYEE CONTRIBUTIONS TO MEDICAL - \$4,245.00 ANNUALLY**

Borough Secretary Contribution	\$ 2,888
Asst. Borough Sec. Contribution	\$ 1,357

**SCHEDULE R3  
EMPLOYER  
CONTRIBUTIONS  
TO PENSION  
PLANS**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
1 Normal Cost Percentage	10.20%	10.50%	10.50%	10.90%
2 Administrative Expense Percentage	6.20%	4.50%	4.50%	4.00%
3 Total Percentage (1 + 2)	16.40%	15.00%	15.00%	14.90%
4 Estimated Gross W-2 Payroll	\$ 69,057	\$ 81,130	\$ 52,105	\$ 61,825
5 Annual Cost (3 + 4)	\$ 11,325	\$ 1,270	\$ 7,816	\$ 9,212
6 Amortization Requirement	\$ -	\$ -	\$ -	\$ -
7 Financial Requirement (5 + 6)	\$ 11,325	\$ 12,170	\$ 7,816	\$ 9,212
8 Employee Contributions	\$ 2,180	\$ 2,121	\$ 2,286	\$ 1,336
9 10% of Negative Unfunded Liability	\$ 548	\$ 3,901	\$ 3,901	\$ 3,004
10 Minimum Municipal Obligation (7,8,9)	<b>\$ 8,597</b>	<b>\$ 6,148</b>	<b>\$ 1,629</b>	<b>\$ 4,872</b>

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
1 Normal Cost Percentage	13.50%	13.80%	13.80%	14.20%
2 Administrative Expense Percentage	5.50%	4.30%	4.30%	3.90%
3 Total Percentage (1 + 2)	19.00%	18.10%	18.10%	18.10%
4 Estimated Gross W-2 Payroll	\$ 86,430	\$ 86,000	\$ 86,000	\$ 90,000
5 Annual Cost (3 + 4)	\$ 16,422	\$ 15,566	\$ 15,566	\$ 16,290
6 Amortization Requirement	\$ 9,010	\$ 5,928	\$ 5,928	\$ 9,397
7 Financial Requirement (5 + 6)	\$ 25,432	\$ 21,494	\$ 21,494	\$ 25,687
8 Employee Contributions	\$ 2,554	\$ 2,584	\$ 2,580	\$ 2,657
9 10% of Negative Unfunded Liability	\$ -	\$ -	\$ -	\$ -
10 Minimum Municipal Obligation (7,8,9)	<b>\$ 22,878</b>	<b>\$ 18,910</b>	<b>\$ 18,914</b>	<b>\$ 23,030</b>

<b>TOTAL MINIMUM MUNICIPAL OBLIGATION (MMO)</b>	<b>\$ 31,475</b>	<b>\$ 25,058</b>	<b>\$ 20,543</b>	<b>\$ 27,902</b>
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<b>SCHEDULE S</b> <b>UTILITY</b> <b>EXPENSES</b>
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<u>DEPARTMENT</u>	<u>Account Code</u>	<u>TYPE</u>	<u>2018</u> <u>BUDGET</u>	<u>2019</u> <u>BUDGET</u>
<b><i>BUILDINGS &amp; GROUNDS</i></b>				
Borough Hall	01.409.360	Gas	\$ 3,000	\$ 2,500
		Water	\$ 3,500	\$ 2,500
		Electric	<u>\$ 1,000</u>	<u>\$ 1,000</u>
			\$ 7,500	\$ 6,000
<b><i>POLICE SERVICES</i></b>				
Police Station	01.410.360	Gas	\$ 1,500	\$ 1,500
		Water	\$ 500	\$ 500
		Electric	<u>\$ 1,500</u>	<u>\$ 1,500</u>
			\$ 3,500	\$ 3,500
<b><i>PUBLIC WORKS</i></b>				
Public Works Building	01.430.360	Electric	\$ 400	\$ 725
		Heating Fuel	\$ 400	\$ 675
		Water	<u>\$ 400</u>	<u>\$ 600</u>
			\$ 1,200	\$ 2,000
<b><i>SEWAGE COLLECTION/TREATMENT</i></b>				
Pumping Station 1	08.429.360	Electric	\$ 5,400	\$ 5,400
		Water	\$ 300	\$ 300
Pumping Station 2		Electric	\$ 3,500	\$ 3,500
		Water	<u>\$ 300</u>	<u>\$ 300</u>
			\$ 9,500	\$ 9,500
<b><i>PARKS AND RECREATION</i></b>				
Recreation Field	01.457.310	Electric	\$ 1,000	\$ 500
		Water	<u>\$ 500</u>	<u>\$ 500</u>
			\$ 1,500	\$ 1,000
<b><i>TRAFFIC SIGNALS</i></b>				
Traffic Signals	35.433.360	Electric	<u>\$ 1,000</u>	<u>\$ 1,000</u>
			\$ 1,000	\$ 1,000
<b><i>STREET LIGHTING</i></b>				
Street Lights	35.434.319	Electric	<u>\$ 22,300</u>	<u>\$ 22,300</u>
			\$ 22,300	\$ 22,300
<b>TOTAL UTILITY EXPENSE</b>			<b>\$ 46,623</b>	<b>\$ 45,300</b>

<b>SCHEDULE T COMMUNICATION EXPENSES</b>
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<b><u>DEPARTMENT</u></b>	<b><u>Account Code</u></b>	<b><u>2018 BUDGET</u></b>	<b><u>2019 BUDGET</u></b>
General Government	01.406.320	\$ 4,200	\$ 4,000
Police Services	01.410.320	\$ 3,500	\$ 4,000
Public Works	01.430.320	\$ 1,200	\$ 750
Sewage Collection/Treatment	08.429.320	\$ 1,600	\$ 1,600
		<b><u>\$ 10,500</u></b>	<b><u>\$ 10,350</u></b>