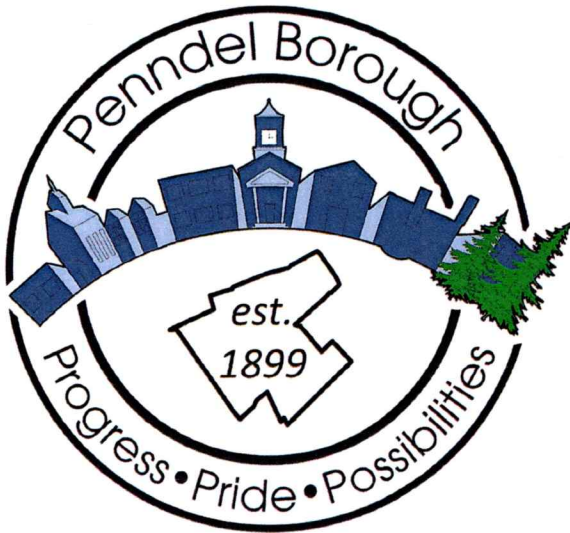


# BOROUGH OF PENNDEL



## 2020 Budget

# BOROUGH OF PENNDEL 2020 MEETING CALENDAR

JANUARY						
Sun	Mon	Tues	Wed	Thu	Fri	Sat
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DECEMBER						
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- Borough Holidays
- Borough Council Meetings
- Planning Commission (as needed)
- Rec Board
- Zoning Hearing Board (as needed)
- Long Range Finance Committee



**ELECTED OFFICIALS**

**Mayor**

Robert Winkler

**Borough Council**

Beverly Wolfe-  
Council President

Barbara Heffelfinger –  
Council Vice President

**Councilors**

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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November 13, 2019

The proposed 2020 Budget is respectfully submitted to the Council and Mayor of The Borough of Pennel 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 police department 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 2020 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 improvements and capital equipment acquisition.

Penndel Borough previously received two Pennsylvania Small Water and Sewer Grants totaling \$456,000 for upgrades to Pump 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. These projects are continuing into 2020, and the Borough is in the process of applying for the next round of this same grant to fund the balance of the money needed to upgrade the main sewer line. The council is committed to this project as a top priority due to its potential to be harmful to the environment and to the public. We were also the recipients of grants from the federal Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG) program in the amount of \$120,000 to fund the installation of LED lights at the Memorial Field, and a state Multimodal Transportation Fund grant in the amount of \$500,000 for infrastructure improvements in the area of Lincoln Highway, Durham Road and Bellevue Avenue. Penndel Borough, in conjunction with the Bucks County Planning Commission, continues to move forward with the Revitalization Task Force envisioning the future of the Borough's downtown area and Lincoln Highway corridor. In order to accomplish this long-term goal, the Task Force and the BCPC worked diligently in 2019 to revise our Transit-Oriented Development (TOD) overlay to encompass more of the Lincoln Highway corridor, along with essential changes that we anticipate will be completed no later than 2<sup>nd</sup> quarter 2020, lessening the restrictions on developers currently in place. These changes will necessitate a new zoning map. The Borough also renewed its continued enrollment in the Keystone Opportunity Zone.

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 maintaining accustomed service levels and providing needed capital improvements. 2019 was a particularly challenging year once again, with council's full support of the necessary ordinance and zoning changes needed for our new TOD overlay and the borough as a whole. Many projects that were previously delayed or overlooked came to the point where they could no longer be postponed, and, in some cases, cost more than they would have if dealt with previously. Council continues to make these necessary improvements while being fiscally mindful.

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.

Sewer rates for residential and commercial users will not increase in 2020. Refuse rates will be increased to \$327.63 per unit due to a contractual increase and administrative fees.

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 Pennsylvania 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 appropriations during the fiscal year and from year to year. It simplifies review of monthly financial statements and translates to improved accuracy in accounting and budgeting.

## **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 are taxes, permits, charges for services and intergovernmental revenue. The largest expenditures are administrative costs, police services, and employer paid benefits. For 2020, the General Fund revenues are projected to be \$868,577 and expenses are projected to be \$847,003 with an estimated ending balance of \$138,000 on December 31, 2020.

### **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. The 2020 Fire Protection Fund has projected revenues of \$53,420 with projected expenses of \$53,420.

### **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 2020, 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 now includes appropriations for administrative costs. For 2020, the Borough will continue with Advanced Disposal Services Eastern PA, Inc., and the annual fee to Borough residents will be \$327.63 per unit.

## **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 \$527,137 as of the end of 2020.

## **Highway Aid Fund (Liquid Fuels)**

The Highway Aid Fund is funded by the Pennsylvania 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. In 2019, the Highway Aid Fund was used to partially fund new LED streetlights for the entire Borough, which will be completed in 2020. The Borough's annual allotment is based on population and road mileage.

Anticipated revenue in this fund for 2020 is \$60,780, with expenses projected at \$76,865. This fund is projected to have an ending balance of \$137,204 as of the end of 2020.

## **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 replace a section of the discharge line that connects the sewer collection system to the Neshaminy Interceptor in the total amount of \$456,000. The Station #2 rehab and I & I abatement projects are in process with completion anticipated in early 2020. 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 2020 for this fund is \$464,000 with expenses of \$440,000.

## **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 \$620,000 in grant funds in 2019 for 2020 projects as outlined in the schedules. We have applications in for other grants that are not included as those grant awards have not been announced as of the date of this publication.

Revenues in the Capital Reserve Fund come from a variety of sources, including grants, loans and inter-fund transfers from the operating funds. For 2020, revenue in this fund is projected to be \$625,000 with expense projections of \$723,633. Additional grant funding is still pending as of the date of this publication.

## **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 2020 are \$730,064, with expenses projected to be \$792,855, which includes administrative overhead costs, and legal and engineering costs associated with the continuation of necessary work to keep the Borough in compliance with the PA DEP required Act 537 Plan.

## **Conclusion**

The Borough of Penndel 2020 Budget identifies and addresses the funding needed for Borough daily operations with no tax increase in the operating funds such as the General Fund, Sewer Operating Fund, and Debt Service Fund with no cuts in Borough services to the residents. Refuse rates will be increased due to a contractual increase and administrative fees. Council continues to scrutinize every aspect of operations in the borough, refining them when necessary, while maintaining the levels of service.

Also, this Budget provides reserves for emergencies, or other unforeseen issues or cash flow requirements. Looking forward, we see the need to explore other sources of revenue. This document continues to improve 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 had increased transfer taxes and permit revenues to enhance the reserves, but this is not a long-term viable solution. The Borough is limited in its capacity to attract and promote new development as it currently stands. 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, 2019 was the building stage and 2020 will be the start of seeing results of this effort. These efforts aside, the borough should consider our previous consultant's recommendation that we implement an Earned Income Tax.

The Borough is committed to developing a long-term Capital Improvement Plan in 2020 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 2020.

The 2020 Budget, the 2020 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 2020 Budget are the result of input and recommendations from each Council Committee along with the Mayor and the Borough Secretary.

Respectfully submitted this 13<sup>th</sup> Day of November 2019:

Barbara Heffelfinger  
Borough Council Chair  
Finance/Administration

Mark Moffa  
Borough Council Member  
Finance/Administration

Beverly Wolfe  
Council President

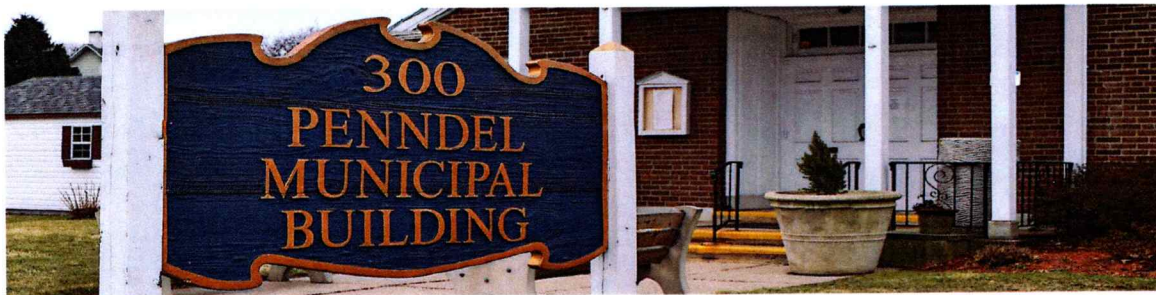


## **BUDGET PURPOSE**

The purpose of a budget is for Penndel Borough to establish financial goals and plans for the coming year. It is also the legal authorization for a local government to spend money during a fiscal year for specific purposes. The budget is a financial, operations, communications, and policy guide that reflects the allocation of resources in order to best serve the community and its needs.

## **BUDGET PROCESS**

The formal process for the 2020 Budget commenced when departmental budget requests and capital project plans were prepared and submitted for review to the Finance Committee. The difference between budget requests and capital project plans is that budget requests are for annual operating expenses whereas capital project plans are for one-time expenses and projects, generally in excess of \$5,000. The Finance Committee makes annual budget estimates in consultation with Borough Council, the Borough professionals, the Borough Secretary and others based on past use, anticipated changes, and availability of funds. After thorough evaluation and revision, draft budgets were developed and presented to Borough Council during public Budget Workshops for discussion and comment. These publicly advertised Budget Workshops included review of the proposed budget and discussion of long- range Borough goals and capital improvement planning with the community.





# Council Committees and Boards

## 2019 Accomplishments & 2020

### Goals

#### **ADMINISTRATION, FINANCE, & CABLE**

**Barb Heffelfinger, Chair; and Mark Moffa**

The Finance & Administration Committee is responsible for the effective and efficient management of the Borough's financial resources and is responsible for the oversight of daily operations of accounting, accounts payable and receivable, payroll, and benefits administration. The Finance & Administration Committee also leads the preparation of the annual budget and comprehensive annual financial report and works with the Borough Secretary and Council on financial matters and policies related to the investment of funds. The Finance & Administration Committee serves as liaison to the Long-Range Finance Committee.

#### *2019 Accomplishments*

- Administered a balanced budget for the year with no tax increase in the General Fund for 2019. The increase of ½ mill in the Fire Tax completed a commitment by the Borough to assist the fire company.
- Re-instated the Long-Range Finance Committee, tasking it with assisting Council with long-term revenue and spending issues.
- Implemented a Med125 plan for employee contributions to insurance.
- Continued the furthering of financial transparency and improving the Borough's internal systems to ensure accuracy.
- Developed and completed 2020 budget with no property tax increase.

#### *2020 Goals*

- Continue to explore ways to fund a Borough Manager to achieve more effective and consistent operation of borough. This includes further consideration of recommendations from the Long Range Finance Committee, including possible implementation of an Earned Income Tax.
- Continue work on the revised employee handbook. Anticipate completion in early 2020.
- Continue to seek alternate payment option for any fees collected by the Borough, including but not limited to Pligit's P-Card program.
- Create a more effective budget development process, with an increased number of Finance Committee meetings.
- Develop a 2021 budget with no property tax increase.



## **BUILDINGS & MAINTENANCE**

**Joe Dudash, Chair; and John Stratz**

The Buildings and Maintenance committee responsibilities include maintenance of the entire borough hall complex (interior and exterior), including all offices and the police department. The committee makes recommendations to Council as to when maintenance and repairs are needed. When possible, these should include estimated costs. The committee also oversees the purchase of supplies other than usual daily maintenance items, ensures any safety issues are handled swiftly and completely, and strives for best practices in good budgetary management.

### *2019 Accomplishments*

- Using the funds from a Bucks County Redevelopment Authority (RDA) grant, the committee obtained the necessary quotations, public and Council input, and arranged the replacement of the Borough Hall roof and all of the windows in Borough Hall at no cost to the taxpayers.
- Researched a new sound system for Borough Hall. This will be installed by the end of 2019 with new equipment, with the ability to record meetings directly from the system, instead of a handheld recorder as has been done in the past. This will increase the accuracy of our meeting minutes and allow the public to hear everything.
- Assisted with the annual snow removal contract process.
- Assisted Community Development with mosquito control issues at Taddei Woods.

### *2020 Goals*

- We applied for an RDA grant for a generator for Borough Hall, sharing the Public Safety Committee's concerns of disaster preparation. As of the time of this publication, grant awards from the RDA have not been announced.
- Grant application has been submitted to renovate and/or replace the Borough Hall driveways and parking lot, along with the Police Department parking area.
- This committee is dedicated to not only beautifying Borough Hall, but helping with stormwater management, the first project being the replacement of the trees in front of borough hall, and the tree planted in the open space between the driveways.
- Resident education on the importance of stormwater management and trees will be continued in conjunction with the Community Relations Committee.
- Council has submitted a Pennsylvania Redevelopment Assistance Capital Program (RACP) grant application for renovation and possible expansion of Borough Hall to use as a community shelter in case of emergency, plus to better serve the needs of our community.



## **COMMUNITY DEVELOPMENT**

### **Barbara Heffelfinger, Chair; John Stratz and Joe Dudash**

The Community Development committee will work to obtain funding and grants, which may be available and beneficial to the borough. It will hold public meetings on recommendations for all projects, and handle all paperwork and aspects of said projects. Will work with the borough secretary, engineer, planner, solicitor, et cetera to develop plans for grant opportunities that will set up the borough to be in the best position possible to obtain funding. Also responsible for the Taddei Woods preserve area.

#### *2019 Accomplishments*

- Responsible for the preparation, oversight, submission, and execution of grant applications and subsequent awarding of grants as listed below.
- HUD Community Development Block Grant (CDBG) for LED lighting at the Memorial Field in the amount of \$120,000, no match required.
- Redevelopment Authority of Bucks County (RDA) grants of \$61,300 for police purchases, \$40,000 for repairs and upgrades to Borough Hall, and \$100,000 for the purchase of equipment for the Penndel Fire Company, no match required.
- Pennsylvania Multimodal Transportation Fund grant awarded to Penndel Borough in the amount of \$500,000 for improvements to the downtown area, no match required.
- Oversight of the survey of Taddei Woods for encroachments.
- Handled several public safety issues with fallen trees or dangerous trees on the Taddei Woods property.

#### *2020 Goals*

- Continue to explore any and all grant opportunities for general improvements or additions to the Borough.
- Work closely with the Revitalization Task Force for the redevelopment of Penndel Borough.





## **COMMUNITY RELATIONS**

**Laura Germain, Chair; and Barb Heffelfinger**

The Community Relations committee responsibilities include the gathering of information from the council president, council committee chairs, police, mayor, and local organizations, including the fire company, churches, et cetera for newsletter, borough website, Facebook page, and any other social media. The committee writes press releases when applicable to local news organizations/publications such as the Courier Times, Levittown Now, Langhorne Ledger, Patch, and other outlets. It will make recommendations to the council for programs to benefit the community and promote volunteerism and creation of local groups for various community issues and concerns such as the Activities Committee, the Heritage Society, the Penndel-Hulmeville Parade Committee, and others either in existence or not named here or will be created. Will monitor the borough social media sites and consult with the solicitor if there are questionable entries or posts in accordance with the social media policy.

### *2019 Accomplishments*

- With input from the Revitalization Task Force, the committee created a new logo for the Borough to be used in all aspects of any marketing campaigns or other public awareness campaigns at no charge to the residents.
- Developed community events throughout the year such as the Valentine's party, National Night Out, Women's History Month, Penndel's Got Talent, summertime Play Dates every week at the Memorial Field, Movie Night, Family Board Game Night and the Little Library program.
- Reinstated the quarterly Borough Newsletter.
- Obtained all the necessary information for Council to move forward with the re- design of the Borough's website, including design and implementation.

### *2020 Goals*

- Continue with planning and running new events that bring our community together.
- Make the events that received the best reactions from the community permanent community events, such as Movie Night, and the Women's History Month Celebration.
- Continue working with local schools and other community groups, even those not in Penndel Borough, to enhance and enrich established and new events.
- At least 3 newsletters in 2020.
- Update and add features to the new website.
- Devise other methods of keeping the community informed.



## **INSURANCE & PENSIONS**

**Mark Moffa, Chair; and Rich Flanagan**

The Insurance & Pensions committee responsibilities include the annual review of all Borough insurance policies currently in effect. The committee makes recommendations for any changes or additional coverage that may be needed, and monitors any questions and/or claims with insurance companies. This includes property, auto, life, health, liability, worker's compensation and pension plans, and any other borough insurance plans.

### *2019 Accomplishments*

- Researched all of the Borough's insurance policies to ensure proper coverages and negotiate better rates where possible.
- Worked with the worker's compensation insurance company to design the policies in such a way that saved the Borough \$9,766.

### *2020 Goals*

- Continue with the ongoing review of all Borough insurance policies and update when necessary.
- Ensure proper procedures are in place with Borough administration so that Insurance & Pensions committee is notified of all claims in a timely manner.



## **ORDINANCE**

### **Mark Moffa, Chair; and Rich Flanagan**

The Ordinance committee responsibilities include reviewing existing ordinances and/or resolutions, recommending amendments to current ordinances/resolutions, and adding new ones as needed. As revitalization plans continue, this committee will work closely with the Community Development Committee, our zoning officer, and the solicitor. This committee will also work with our Zoning Officer and the Solicitor for an annual review of the Borough's Fee Schedule and make recommendations for changes or additions to council when necessary.

#### *2019 Accomplishments*

- Passed an ordinance establishing new zoning use classifications, providing for the creation of regulations relating to sober living facilities uses.
- Passed an ordinance establishing certain new zoning use classifications, providing for the creation of regulations relating to medical marijuana dispensary uses and medical marijuana grower/processor uses.
- Passed an ordinance establishing Snow Emergency Routes, allowing for enforcement of parking restrictions on certain roads during snow emergencies.
- Passed an ordinance updating the borough's building codes, and other codes, to bring them up to modern-day standards.

#### *2020 Goals*

- Review 2018 fee schedule revisions and suggest changes as warranted in an effort to further improve fee fairness and alignment with other municipalities.
- Review codes regarding curb replacement and consider suggesting changes to bring borough in alignment with other municipalities, ease resident confusion, and improve aesthetics.
- Review ordinances on the books for fencing and suggest changes to eliminate conflicting rules.
- Pass new Transit Oriented Development zoning overlay, to ease restrictions on developers in the borough's commercial corridor, a key first step in the Revitalization Plan.



## **PUBLIC SAFETY**

**Joe Dudash, Chair; and Barb Heffelfinger**

The Public Safety committee responsibilities include acting as a liaison between Council and the Mayor regarding police services. The committee reviews police officer timesheets and makes recommendations to Council when requested from the Mayor and/or Police Department. In turn, it relates concerns and issues from Council to the Mayor. The committee negotiates the PBA contract and renewals, as well as the Chief of Police contract and renewals. It focuses on safety for the public and the officers, keeping within the budgetary guidelines and restrictions, and providing Penndel Borough with a 24/7, 365-day police force.

### *2019 Accomplishments*

- Assisted the Mayor and Chief with obtaining the new patrol car, along with necessary equipment replacements and upgrades obtained with RDA grant funds (no match required, no cost to the public).
- Assisted in obtaining a second new patrol car to replace the Interceptor SUV totaled in a crash using the funds from the insurance claim and the trade-in of another vehicle.
- Purchase of a license plate reader for one of the patrol vehicles.
- Continued to support the mission of the Police Department, which is to provide the residents and businesses with the highest degree of protection.
- Assisted Community Development with public safety and private property safety issues at Taddei Woods due to the sheer volume of trees killed by the Emerald Ash Borer.
- Assisted Community Relations/Rec Board in rectifying issues regarding problems with the playground mulching and the safety of the children.

### *2020 Goals*

- Preparation for unforeseen crisis matters. The first step would be obtaining an emergency backup generator for the Police Station in the event of a power failure. As of the time of this writing, we await awarding of an RDA grant for this project.
- Public Safety also extends to other emergency services, such as the Fire Company and the Penndel Middletown Rescue Squad. We submitted grant applications on behalf of both groups to obtain funds for equipment and infrastructure improvements.
- Continue improving on community-based policing, which we believe is the best service we can provide the residents and businesses.
- Continue to refine goals and responsibilities as needs change.
- 
- Training and education of officers and Chief will remain a priority.



## **REFUSE**

### **Rich Flanagan, Chair; and Joe Dudash**

The Refuse committee responsibilities include negotiating and evaluating the Borough contract, promoting resident participation in current recycling programs, yard waste, and household hazardous waste. Also, it deals with any issues that arise with the contracted refuse company during its tenure with the Borough and assists the residents and staff in resolving such issues.

#### *2019 Accomplishments*

- Negotiated all aspects of the contract with our new hauling company (in late 2018). The result of which was no increase to the residents in cost for refuse in 2019.
- Worked with residents and staff throughout the year to assist with waste hauler issues.
- Assisted with the ongoing task of reviewing borough systems and automating wherever possible to streamline efficiencies throughout all departments.

#### *2020 Goals*

- Continue to act upon resident concerns regarding refuse removal and addressing those concerns as quickly as possible.



## **SEWER**

### **John Stratz, Chair; and Laura Germain**

The Sewer committee responsibilities include the supervision of the company responsible for maintaining operations at the pump stations and any matters relating to the sanitary sewer system (repairs and recommendations). The committee is responsible for the maintenance of the former sewer plant property and any necessary work, repairs or upgrades at either of the Borough's two pump stations. It works with Council and the borough engineer on sewer-related matters, including the Borough's initiative on identifying and curtailing inflow and infiltration (I & I) into the sanitary sewer system.

#### *2019 Accomplishments*

- Continued work with Borough Engineer on the 2017 and 2018 Small Water and Sewer grants dealing with infiltration and inflow abatement, the overhaul of Pump Station #2, and the replacement of the sewer main going into the Neshaminy Interceptor.
- Work with the Borough Engineer on stormwater management including the Spring Street swale issue.
- The revised Act 537 was adopted and submitted to the DEP.
- The Penn Hill Agreement with Bucks County Water and Sewer (BCWSA) was successfully revised, amendments made, and the document signed by both parties. The Middletown residents in this section that are tied in to our system will now pay \$75.00 per EDU versus the \$35.00 under the 1998 agreement.

#### *2020 Goals*

- Complete the necessary work toward replacement of the sewer main line that runs by the Neshaminy Creek, including design and applicable permits along with necessary easements.
- Continue with the infiltration and inflow abatement program as previously outlined by the Borough Engineer, specifically addressing the concerns identified in the 2019 I & I program.
- Look toward finding funding for expansion of Pump Station #1.
- Take a better look at the grease trap inspection schedule and review the ordinance along with the data from the Borough Engineer to see if annual inspections are enough.
- Plan an aggressive program to clean up the decommissioned sewer plant property.
- Work with the Borough Engineer regarding stormwater management. Look into the possibility of doing some kind of multi-municipality program to deal with this issue more effectively.
- Complete repair of known leaks on Park Avenue and Monroe Avenue, authorize the Borough Engineer to repair the known leaks in four laterals on Bellevue Avenue.
- Direct the Borough Engineer and Code Enforcement Officer to pursue and resolve the private property issues identified in Quadrant 1 during smoke testing.
- Finish upgrades to Pump Station #2 and monitor variations in flows with the upgraded mag-meter.



## **STREETS**

### **John Stratz, Chair; and Laura Germain**

The Streets committee's responsibilities include overseeing maintenance of borough streets, repairs when needed, the snow plowing contract and oversight, the pothole repair contract and oversight, maintenance of street signs, street lights and traffic signals, and the stormwater sewer system. Also, the committee recommends to Council new street projects, and, if approved, will monitor those projects, working with the Borough Council, engineer, and solicitor.

#### *2019 Accomplishments*

- The committee, through the Delaware Valley Regional Planning Commission (DVRPC), researched, presented and implemented the plan to join the consortium and bring LED street lighting to the Borough with most of the cost being paid via the Liquid Fuels Fund.
- Negotiated new agreement with Pothole Killers along with the agreement of a warranty on the work performed.
- General oversight in conjunction with PennDOT, Middletown Township, and the Borough Engineer of the Borough's portion of responsibility for the Lincoln Highway, East Woodland Avenue and Bellevue Avenue re-paving projects. The East Woodland Avenue project included ADA ramp replacements that were completed with grant funds.

#### *2020 Goals*

- Identify the streets to be resurfaced in 2021 and work with Community Development to obtain grant funding.
- Work with the Ordinance Committee on the curb and sidewalk ordinance to have any changes in place before we repair or repave any more streets in 2021.
- Work with the Mayor and other committees to replace outdated and faded street signs throughout the Borough.
- Get 100% compliance on Bellevue Avenue curbs and sidewalks.
- Direct the Borough Engineer to provide recommendations and cost projections for pavement sealing and maintenance to extend the life of recently paved streets.
- Consider billing out for rates for pavement repairs and patches.
- Evaluate materials purchase by consortium vs. Costars vs. bidding for optimum prices.
- Complete Borough-wide upgrades to all streetlights.



## **POLICE DEPARTMENT**

### **Mayor Robert Winkler and Chief Sean Perry**

The Penndel Police Department proudly serves the residents and businesses of Penndel Borough and the surrounding area with 24/7 protection. The Penndel Police Department protects lives and property and maintains law and order within its jurisdiction. It also protects the rights of the people to be free from criminal activity and contributes to their sense of security.

#### *2019 Accomplishments*

- Assisted with obtaining RDA grant to upgrade and/or replace officer equipment.
- Assisted with obtaining RDA grant to purchase new police vehicle and worked with council to finalize lease-purchase of another new police vehicle. Worked to obtain a third new vehicle using funds from 55-10's accident. For the first time ever, our department has all brand-new vehicles.
- Continue the ongoing community policing policies of the police department.
- Took steps to upgrade the training requirements.
- Increased the number of aggressive driving details.
- Worked closely with state officials on DUI details.
- Constantly monitored the 2019 budget to make sure the department was within or under budget.

#### *2020 Goals*

- Plan for hiring a full-time officer.
- Continue to pursue more interaction with the community.
- Work on providing seat belt details and awareness.
- Work on providing the officers and the Chief with more specialized forms of training.
- Continue the practice of careful monitoring of the budget throughout the year, making any adjustments in spending if needed.





## **RECREATION BOARD**

**Laura Germain and Rich Flanagan, Council Liaisons**

The Recreation Board is responsible for the conservation, maintenance and use of the Borough's Memorial Field and all activities conducted on or at the Memorial Field, including the Neshaminy Wildcats Association spring and fall programs, along with other activities or events held at the field. They also make recommendations to Council for the annual budget of the funds needed for the field for each year.

### *2019 Accomplishments*

- Assisted with the new Wildcats AA contracts.
- Through fund-raising and community awareness efforts was able to secure the repairs to the Pavilion roof at the Memorial Field.
- Assisted and coordinated the Eagle Scout project of construction and dedication of memorial benches placed at the field in honor of our military.

### *2020 Goals*

- Installation of new field lights using CDBG grant funds.
- Completion and execution of the new Wildcats AA contracts.





## **REVITALIZATION TASK FORCE**

**Mark Moffa, Barb Heffelfinger, Beverly Wolfe**

The Revitalization Task Force consists of members of the community, business owners, a representative from the Penndel Planning Commission and an outside consultant working in conjunction with the Bucks County Planning Commission to analyze, recommend and make appropriate changes to Penndel Borough's existing ordinances and zoning to promote development of our business areas.

### *2019 Accomplishments*

- Worked with Bucks County Planning Commission officials to devise a comprehensive report, "Downtown Penndel, A Blueprint for the Future," which was presented to the public at a joint meeting of the Borough Council and the Penndel Planning Commission.
- Proposed a new Transit Oriented Development (TOD) zoning overlay ordinance, which at the time of printing was in the final stages of review before an expected introduction by Borough Council.
- Presentation and implementation of the Borough's participation in the Keystone Enterprise Zone program.

### *2020 Goals*

- Completion of the new TOD ordinance, along with a new Zoning Map.
- Fill vacancies in the Task Force.
- Assist the Borough in the hiring of a Manager of some kind to meet with potential developers and help with marketing and advertising campaigns promoting the Borough.

## BOROUGH OF PENNDEL 2020 BUDGET

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

	<u>BEGINNING BALANCE</u>	<u>2020 REVENUES</u>	<u>2020 EXPENSES</u>	<u>ENDING BALANCE</u>
<i><b>OPERATING FUNDS</b></i>				
General Fund	\$ 116,426	\$ 868,577	\$ 847,003	\$ 138,000
Fire Protection Fund	3,344	53,420	53,420	\$ 3,344
Refuse Collection Fund	58,764	214,765	243,344	\$ 30,185
Sewer Operating Fund	536,051	730,064	792,855	\$ 473,260
Debt Service Fund	25,366	112,322	95,250	\$ 42,438
Liquid Fuels Fund	<u>153,289</u>	<u>60,780</u>	<u>76,865</u>	<u>\$ 137,204</u>
	<b>\$ 893,240</b>	<b>\$ 2,039,928</b>	<b>\$ 2,108,737</b>	<b>\$ 824,431</b>
<i><b>CAPITAL IMPROVEMENT FUNDS</b></i>				
Capital Reserve Fund	\$ 517,404	\$ 625,000	\$ 723,633	\$ 418,771
Sewer Capital Fund	<u>411,108</u>	<u>464,000</u>	<u>440,000</u>	<u>\$ 435,108</u>
	<b>\$ 928,512</b>	<b>\$ 1,089,000</b>	<b>\$ 1,163,633</b>	<b>\$ 853,879</b>
<i><b>TRUST FUNDS</b></i>				
Police Pension Fund	\$ 160,485	\$ 20,675	\$ 11,000	\$ 170,160
Non-Uniformed Employees Pension Fund	<u>311,754</u>	<u>49,023</u>	<u>3,800</u>	<u>\$ 356,977</u>
	<b>\$ 472,239</b>	<b>\$ 69,698</b>	<b>\$ 14,800</b>	<b>\$ 527,137</b>
 <i><b>TOTAL ALL FUNDS</b></i>	 <b><u>\$ 2,293,991</u></b>	 <b><u>\$ 3,198,626</u></b>	 <b><u>\$ 3,287,170</u></b>	 <b><u>\$ 2,205,447</u></b>

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**FUND BALANCE**

01.100.000	Beginning Fund Balance	\$ 101,800	\$ 113,776	\$ 232,471	\$ 127,924	\$ 155,000	\$ 116,426	
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**REVENUES**

<b>REAL PROPERTY TAX</b>								
01.301.100	Real Estate Taxes - Current Year	\$ 369,860	\$ 425,453	\$ 426,882	\$ 425,000	\$ 417,781	\$ 426,000	A
01.301.200	Real Estate Taxes - Prior Years	\$ 15,935	\$ 9,200	\$ 5,104	\$ 7,000	\$ 17,036	\$ 7,000	A
		<b>\$ 385,795</b>	<b>\$ 434,653</b>	<b>\$ 431,986</b>	<b>\$ 432,000</b>	<b>\$ 434,817</b>	<b>\$ 433,000</b>	
<b>ACT 511 TAXES (LOCAL TAXES)</b>								
01.310.020	Per Capita Taxes	\$ -	\$ -	\$ 5,640	\$ 5,400	\$ 6,150	\$ 5,500	C
01.310.100	Real Estate Transfer Taxes	\$ 35,853	\$ 64,060	\$ 35,487	\$ 30,000	\$ 26,896	\$ 30,000	C
01.310.300	Mercantile Taxes	\$ 42,602	\$ 29,808	\$ 29,278	\$ 35,000	\$ 29,747	\$ 25,000	C
01.310.510	Local Services Taxes	\$ 25,988	\$ 29,416	\$ 30,371	\$ 31,000	\$ 22,294	\$ 28,000	C
		<b>\$ 104,443</b>	<b>\$ 123,284</b>	<b>\$ 100,776</b>	<b>\$ 101,400</b>	<b>\$ 85,087</b>	<b>\$ 88,500</b>	
<b>BUSINESS LICENSES AND PERMITS</b>								
01.321.520	Vending Licenses	\$ 5,320	\$ 5,685	\$ 5,975	\$ 5,500	\$ 6,225	\$ 6,000	B
01.321.610	Soliciting Permits	\$ 30	\$ 40	\$ 80	\$ 100	\$ -	\$ 100	B
01.321.630	Plumber/Electrician Registrations	\$ 900	\$ 3,800	\$ 3,280	\$ 3,500	\$ 1,370	\$ 2,000	B
01.321.800	Cable Television Franchise Fees	\$ 72,889	\$ 48,338	\$ 46,743	\$ 49,000	\$ 34,643	\$ 49,000	B
		<b>\$ 79,139</b>	<b>\$ 57,863</b>	<b>\$ 56,078</b>	<b>\$ 58,100</b>	<b>\$ 42,238</b>	<b>\$ 57,100</b>	
<b>NON-BUSINESS LICENSES AND PERMITS</b>								
01.322.500	Street Opening Permits	\$ -	\$ 238	\$ 2,989	\$ 3,000	\$ 1,102	\$ 2,500	B
<b>FINES</b>								
01.331.100	District Magistrate Fines	\$ 23,029	\$ 20,343	\$ 18,494	\$ 22,000	\$ 21,961	\$ 22,000	B
01.331.120	Ordinance Violations	\$ 1,125	\$ 1,200	\$ 516	\$ 1,800	\$ -	\$ 1,000	B
01.331.130	State Police Fines	\$ 878	\$ 1,090	\$ 500	\$ 500	\$ 536	\$ 700	B
		<b>\$ 25,032</b>	<b>\$ 22,633</b>	<b>\$ 19,510</b>	<b>\$ 24,300</b>	<b>\$ 22,497</b>	<b>\$ 23,700</b>	
<b>INTEREST EARNINGS</b>								
01.341.010	Interest on Investments	\$ 176	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>RENTS</b>								
01.342.110	Building Rentals	\$ 5,140	\$ 5,050	\$ 5,050	\$ 5,700	\$ 5,100	\$ 5,000	B
01.342.210	Sewer Department Rent	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	B
01.342.300	Cell Tower Rent	\$ 29,732	\$ 31,341	\$ 29,192	\$ 30,000	\$ 29,044	\$ 30,000	B
		<b>\$ 56,872</b>	<b>\$ 58,391</b>	<b>\$ 56,242</b>	<b>\$ 57,700</b>	<b>\$ 56,144</b>	<b>\$ 57,000</b>	

**BOROUGH OF PENNDEL  
2020 BUDGET  
GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
<b>FEDERAL , STATE AND COUNTY GRANTS</b>								
01.351.020	Federal Grant - Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	E
01.351.030	Federal Grant - Highways/Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	E
							\$ -	

<b>STATE CAPITAL AND OPERATING GRANTS</b>								
01.354.020	Public Safety - Police Vests	\$ 2,582	\$ -	\$ 1,336	\$ 1,500	\$ 417	\$ 1,500	E
01.354.030	Highways & Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	E
01.354.070	Culture & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	E
01.354.120	PEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	E
01.354.150	Other Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	E
		\$ 2,582	\$ -	\$ 1,336	\$ 1,500	\$ 417	\$ 1,500	

<b>STATE SHARED REVENUE</b>								
01.355.010	Public Utility Realty Tax	\$ 612	\$ 516	\$ 582	\$ 600	\$ 496	\$ 600	D
01.355.050	Pension System State Aid	\$ 17,499	\$ 18,353	\$ 18,738	\$ 19,000	\$ 20,492	\$ 20,000	D
01.355.070	Foreign Fire Insurance Tax	\$ 15,534	\$ 14,032	\$ 12,707	\$ 16,000	\$ 13,673	\$ 16,000	D
01.355.080	Alcoholic Beverage Licenses	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	D
		\$ 34,045	\$ 33,301	\$ 32,427	\$ 36,000	\$ 35,061	\$ 37,000	

<b>CHARGES FOR SERVICES</b>								
01.361.100	Escrow Administration Fees	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	B
01.361.210	Building Code Board of Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	B
01.361.310	Subdivision/Land Development Fees	\$ -	\$ -	\$ 3,300	\$ 3,500	\$ 4,600	\$ 4,000	B
01.361.330	Zoning Hearing Board Fees	\$ 1,000	\$ 1,000	\$ 3,750	\$ 2,500	\$ 3,000	\$ 2,500	B
01.361.400	Plan Review Fees	\$ 329	\$ 1,460	\$ 1,089	\$ 1,000	\$ 4,519	\$ 4,000	B
01.361.500	Sale of Maps, Copies, Publications	\$ 87	\$ 6	\$ 8	\$ 50	\$ 207	\$ 50	B
		\$ 1,416	\$ 2,466	\$ 8,147	\$ 7,150	\$ 12,326	\$ 10,650	

<b>PUBLIC SAFETY - POLICE, PERMITS &amp; INSPECTIONS</b>								
01.362.100	Reimbursable Police Services	\$ 7,030	\$ 15,150	\$ 5,284	\$ 10,000	\$ 9,638	\$ 10,000	B
01.362.110	Sale of Police Reports	\$ 2,925	\$ 2,790	\$ 2,732	\$ 2,500	\$ 2,235	\$ 2,000	B
01.362.140	School Crossing Guards	\$ 16,547	\$ 17,501	\$ 17,657	\$ 19,000	\$ 18,026	\$ 19,000	B
01.362.200	Fire Safety Inspections	\$ 15,380	\$ 15,115	\$ 16,985	\$ 15,000	\$ 24,115	\$ 17,000	B
01.362.300	Zoning Permits	\$ 4,171	\$ 3,109	\$ 2,139	\$ 3,500	\$ 1,902	\$ 3,500	B
01.362.410	Building Permits	\$ 28,955	\$ 28,182	\$ 14,545	\$ 23,500	\$ 29,174	\$ 30,000	B
01.362.420	Electrical Permits	\$ 5,563	\$ 5,163	\$ 2,794	\$ 5,000	\$ 2,565	\$ 3,000	B
01.362.430	Plumbing Permits	\$ 1,527	\$ 5,349	\$ 1,494	\$ 2,500	\$ 725	\$ 1,200	B
01.362.450	Use & Occupancy Permits	\$ 9,699	\$ 10,715	\$ 14,570	\$ 13,000	\$ 8,875	\$ 10,000	B
01.362.485	Sign Permits	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	B
01.362.490	Demolition Permits	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	B
01.362.495	UCC Fees	\$ 264	\$ 260	\$ 239	\$ 500	\$ 176	\$ 500	B
01.362.500	Grease Trap Inspections	\$ 560	\$ 560	\$ 350	\$ 500	\$ 805	\$ 700	B
		\$ 92,621	\$ 103,894	\$ 78,789	\$ 95,200	\$ 98,236	\$ 97,000	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
<b>HIGHWAYS &amp; STREETS</b>								
01.363.210	Parking Meter Use	\$ 3,146	\$ 2,807	\$ 2,378	\$ 2,500	\$ 1,658	\$ 2,500	B
<b>CULTURE/RECREATION</b>								
01.367.140	Pavillion Rental Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	B
<b>MISCELLANEOUS REVENUE</b>								
01.380.100	Miscellaneous Revenue	\$ 92	\$ 6,212	\$ 296	\$ 200	\$ 56	\$ 200	
<b>CONTRIBUTIONS &amp; DONATIONS FROM OTHER SOURCES</b>								
01.387.100	Contributions and Donations	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	
<b>REIMBURSEMENTS</b>								
01.389.100	Workers Compensation Insurance	\$ 12,618	\$ 11,479	\$ 22,466	\$ 33,340	\$ 30,101	\$ 30,000	
01.389.200	Employee Insurance Contr.	\$ -	\$ -	\$ -	\$ 1,274	\$ 1,200	\$ 2,727	R
01.389.500	Miscellaneous Reimbursements	\$ 301	\$ 1,636	\$ 3	\$ 100	\$ 3,205	\$ -	R
		\$ 12,919	\$ 13,115	\$ 22,469	\$ 34,714	\$ 34,506	\$ 32,727	
<b>PROCEEDS OF FIXED ASSET DISPOSITION</b>								
01.391.100	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	
<b>INTERFUND TRANSFERS</b>								
01.392.030	From Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.392.050	From Refuse Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
01.392.350	From Highway Aid Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
<b>REFUNDS</b>								
01.395.000	Prior Year Refunds	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ -	
<b>TOTAL REVENUES</b>		\$ 795,132	\$ 856,050	\$ 811,045	\$ 851,914	\$ 824,145	\$ 868,577	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		\$ 896,932	\$ 969,826	\$ 1,043,516	\$ 979,838	\$ 979,145	\$ 985,003	

**BOROUGH OF PENNDEL  
2020 BUDGET  
GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 EST'D</u>	<u>2020 BUDGET</u>	<u>SCH</u>
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**EXPENDITURES**

<b>LEGISLATIVE BODY (MAYOR, COUNCIL)</b>								
01.400.110	Salaries and Wages	\$ 5,100	\$ 5,145	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	H
01.400.105	Postage	\$ -	\$ -	\$ (22)	\$ -	\$ -	\$ -	
01.400.310	Professional Services	\$ -	\$ 7,059	\$ -	\$ -	\$ -	\$ -	K
01.400.420	Dues, Subscriptions & Memberships	\$ 1,236	\$ 1,365	\$ 1,562	\$ 1,200	\$ 778	\$ 1,200	
01.400.460	Meetings and Training	\$ 450	\$ 476	\$ 984	\$ 1,000	\$ -	\$ 4,000	
		<b>\$ 6,786</b>	<b>\$ 14,045</b>	<b>\$ 7,624</b>	<b>\$ 7,300</b>	<b>\$ 5,878</b>	<b>\$ 10,300</b>	
<b>EXECUTIVE (OFFICE STAFF)</b>								
01.401.110	Salaries and Wages	\$ 37,379	\$ 36,189	\$ 36,062	\$ 29,520	\$ 28,119	\$ 30,401	H
01.401.215	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.401.220	Office Supplies	\$ 291	\$ 343	\$ 494	\$ 500	\$ 454	\$ 500	
01.401.260	Minor Equipment	\$ -	\$ -	\$ 266	\$ 500	\$ 145	\$ 500	
01.401.310	Professional Services	\$ 5	\$ -	\$ -	\$ 100	\$ -	\$ -	K
01.401.341	Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	
01.401.342	Printing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	
01.401.420	Dues, Subscriptions & Memberships	\$ -	\$ 550	\$ 67	\$ 500	\$ 45	\$ 500	
01.401.460	Meetings and Training	\$ 45	\$ -	\$ -	\$ 500	\$ -	\$ 1,000	
		<b>\$ 37,720</b>	<b>\$ 37,082</b>	<b>\$ 36,889</b>	<b>\$ 31,620</b>	<b>\$ 28,763</b>	<b>\$ 33,501</b>	
<b>FINANCIAL ADMINISTRATION</b>								
01.402.110	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.402.220	Operating Supplies	\$ 439	\$ 466	\$ 586	\$ 500	\$ 594	\$ 500	
01.402.310	Professional Services	\$ 9,494	\$ 8,615	\$ 8,916	\$ 10,750	\$ 9,756	\$ 10,250	K
01.402.460	Meetings and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ 9,933</b>	<b>\$ 9,081</b>	<b>\$ 9,502</b>	<b>\$ 11,250</b>	<b>\$ 10,350</b>	<b>\$ 10,750</b>	
<b>TAX COLLECTION</b>								
01.403.110	Salaries and Wages	\$ 13,986	\$ 15,737	\$ 15,877	\$ 17,000	\$ 16,326	\$ 17,000	H
01.403.215	Postage	\$ 613	\$ 655	\$ 18	\$ 600	\$ -	\$ 400	
01.403.220	Operating Supplies	\$ 20	\$ -	\$ 294	\$ 500	\$ 977	\$ 600	
01.403.310	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ 14,619</b>	<b>\$ 16,392</b>	<b>\$ 16,189</b>	<b>\$ 18,100</b>	<b>\$ 17,303</b>	<b>\$ 18,000</b>	
<b>LEGAL SERVICES</b>								
01.404.310	Borough Solicitor	\$ 24,833	\$ 26,630	\$ 55,371	\$ 30,000	\$ 73,644	\$ 40,000	K
01.404.314	Special Legal/RTK Requests	\$ -	\$ -	\$ 15,410	\$ 10,000	\$ 16,538	\$ 10,000	K
		<b>\$ 24,833</b>	<b>\$ 26,630</b>	<b>\$ 70,781</b>	<b>\$ 40,000</b>	<b>\$ 90,182</b>	<b>\$ 50,000</b>	

**BOROUGH OF PENNDEL  
2020 BUDGET  
GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 EST'D</u>	<u>2020 BUDGET</u>	<u>SCH</u>
<b>GENERAL GOVERNMENT</b>								
01.406.215	Postage	\$ 1,548	\$ 1,936	\$ 2,419	\$ 2,000	\$ 2,707	\$ 2,000	
01.406.220	Operating Supplies	\$ 167	\$ 1,549	\$ 1,730	\$ 1,500	\$ 1,785	\$ 1,200	
01.406.310	Professional Services	\$ 3,893	\$ 1,195	\$ 2,140	\$ 5,800	\$ 5,820	\$ 4,500	<b>K</b>
01.406.320	Communications	\$ 3,130	\$ 3,019	\$ 4,092	\$ 4,000	\$ 4,808	\$ 4,000	<b>T</b>
01.406.341	Advertising	\$ 1,332	\$ 3,256	\$ 3,639	\$ 3,500	\$ 9,459	\$ 6,000	
01.406.342	Printing/Newsletter	\$ -	\$ -	\$ -	\$ 1,150	\$ 763	\$ 1,000	
01.406.384	Equipment Leases	\$ 3,100	\$ 3,759	\$ 3,574	\$ 3,500	\$ 3,163	\$ 3,500	<b>I</b>
01.406.450	Contribution-TAG Committee	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
		<b>\$ 14,670</b>	<b>\$ 16,214</b>	<b>\$ 19,094</b>	<b>\$ 22,950</b>	<b>\$ 30,005</b>	<b>\$ 23,700</b>	
<b>TECHNOLOGY</b>								
01.407.220	Operating Supplies	\$ 120	\$ 427	\$ 838	\$ 500	\$ 527	\$ 1,000	
01.407.318	Software License Fees	\$ 3,415	\$ 2,688	\$ 2,684	\$ 2,000	\$ 3,809	\$ 3,780	<b>I</b>
01.407.450	Contracted Services	\$ 7,554	\$ 11,110	\$ 8,090	\$ 10,700	\$ 9,003	\$ 10,700	<b>I</b>
01.407.453	Website Maint./Hosting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	<b>I</b>
		<b>\$ 11,089</b>	<b>\$ 14,225</b>	<b>\$ 11,612</b>	<b>\$ 13,200</b>	<b>\$ 13,339</b>	<b>\$ 15,980</b>	
<b>ENGINEERING SERVICES</b>								
01.408.310	Borough Engineer	\$ 26,186	\$ 18,680	\$ 63,618	\$ 30,000	\$ 112,051	\$ 30,000	<b>K</b>
<b>GOVERNMENT BUILDINGS</b>								
01.409.110	Salaries and Wages Janitor	\$ 3,040	\$ 3,547	\$ 5,121	\$ 5,656	\$ 4,910	\$ 5,517	<b>H</b>
01.409.226	Janitorial Supplies	\$ 1,005	\$ 1,136	\$ 1,789	\$ 1,800	\$ 2,271	\$ 2,000	
01.409.360	Utilities	\$ 8,805	\$ 4,966	\$ 5,008	\$ 6,000	\$ 4,015	\$ 6,000	<b>S</b>
01.409.373	Maintenance and Repairs	\$ 3,586	\$ 7,684	\$ 5,082	\$ 5,500	\$ 3,643	\$ 3,500	
01.409.450	Contracted Services	\$ 3,430	\$ 6,569	\$ 5,281	\$ 8,060	\$ 10,432	\$ 8,820	<b>I</b>
		<b>\$ 19,866</b>	<b>\$ 23,902</b>	<b>\$ 22,281</b>	<b>\$ 27,016</b>	<b>\$ 25,271</b>	<b>\$ 25,837</b>	
<b>POLICE SERVICES</b>								
01.410.110	Salaries and Wages	\$ 284,055	\$ 257,811	\$ 233,121	\$ 275,525	\$ 239,299	\$ 275,968	<b>H</b>
01.410.146	Crossing Guard Wages	\$ 30,023	\$ 31,072	\$ 30,619	\$ 30,250	\$ 27,539	\$ 31,158	<b>H</b>
01.410.149	Holiday Pay	\$ 10,181	\$ 9,004	\$ 9,451	\$ 10,300	\$ 7,891	\$ 10,609	<b>H</b>
01.410.180	Overtime Wages	\$ 4,727	\$ 9,051	\$ 4,981	\$ 4,635	\$ 4,685	\$ 5,000	<b>H</b>
01.410.183	Reimbursable Overtime Wages	\$ 6,140	\$ 4,841	\$ 7,072	\$ 10,000	\$ 12,613	\$ 10,000	<b>H</b>
01.410.220	Operating Supplies	\$ 1,343	\$ 5,519	\$ 2,730	\$ 8,500	\$ 3,612	\$ 7,500	
01.410.222	Ammunition	\$ 1,279	\$ 1,373	\$ 2,990	\$ 2,750	\$ 2,714	\$ 2,750	
01.410.231	Vehicle Fuel	\$ 6,043	\$ 6,205	\$ 7,411	\$ 7,000	\$ 6,444	\$ 7,000	
01.410.238	Uniforms	\$ 6,389	\$ 7,370	\$ 6,332	\$ 8,000	\$ 4,430	\$ 8,000	
01.410.260	Minor Equipment	\$ 1,663	\$ 250	\$ 1,552	\$ 2,500	\$ 227	\$ 2,000	
01.410.310	Legal Services	\$ 1,579	\$ -	\$ -	\$ 2,000	\$ -	\$ 1,000	<b>K</b>
01.410.319	Psychological/Physical Exams	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	<b>K</b>
01.410.320	Communications	\$ 3,691	\$ 4,601	\$ 4,437	\$ 4,000	\$ 4,302	\$ 4,000	<b>T</b>
01.410.360	Utilities	\$ 1,293	\$ 2,818	\$ 2,936	\$ 3,500	\$ 2,775	\$ 3,500	<b>S</b>
01.410.374	Equipment Maintenance	\$ 98	\$ -	\$ 636	\$ 1,000	\$ 300	\$ 1,000	
01.410.420	Dues, Subscriptions & Memberships	\$ 2,611	\$ 1,073	\$ 1,793	\$ 3,500	\$ 3,618	\$ 3,500	
01.410.450	Contracted Services	\$ 7,743	\$ 3,291	\$ 3,071	\$ 5,500	\$ 2,922	\$ 5,500	<b>I</b>
01.410.451	Vehicle Maintenance	\$ 4,456	\$ 4,100	\$ 3,265	\$ 6,000	\$ 3,102	\$ 4,000	
01.410.460	Meetings and Training	\$ 2,593	\$ 2,289	\$ 1,676	\$ 4,250	\$ 2,821	\$ 4,250	
		<b>\$ 375,907</b>	<b>\$ 350,668</b>	<b>\$ 324,073</b>	<b>\$ 389,210</b>	<b>\$ 329,294</b>	<b>\$ 387,735</b>	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
<b>FIRE PROTECTION</b>								
01.411.110	Salaries and Wages	\$ 4,640	\$ 4,553	\$ 5,171	\$ 4,500	\$ 7,376	\$ 5,000	H
01.411.231	Vehicle Fuel	\$ 623	\$ 498	\$ 332	\$ 500	\$ 457	\$ 500	
01.411.540	Foreign Fire Insurance Payments	\$ 15,534	\$ 14,032	\$ 12,707	\$ 16,000	\$ 13,673	\$ 16,000	
		<b>\$ 20,797</b>	<b>\$ 19,083</b>	<b>\$ 18,210</b>	<b>\$ 21,000</b>	<b>\$ 21,506</b>	<b>\$ 21,500</b>	
<b>AMBULANCE AND RESCUE SERVICES</b>								
01.412.530	Pennel Rescue Squad	\$ 800	\$ 1,000	\$ 1,000	\$ 1,250	\$ 1,250	\$ 1,250	
<b>CODE ENFORCEMENT AND ZONING</b>								
01.413.010	Seminars, Books, Membership	\$ -	\$ -	\$ -	\$ -	\$ 141	\$ -	
01.413.220	Operating Supplies	\$ 373	\$ -	\$ 6	\$ 100	\$ 40	\$ 100	
01.413.319	UCC Fees	\$ 332	\$ -	\$ 395	\$ 400	\$ 158	\$ 400	
01.413.341	Advertising & Printing	\$ 69	\$ -	\$ 658	\$ 500	\$ 348	\$ 400	
01.413.420	Dues, Subscriptions & Memberships	\$ 135	\$ -	\$ 135	\$ 500	\$ 135	\$ 300	
01.413.450	Contracted Services	\$ 31,894	\$ 48,067	\$ 53,728	\$ 35,000	\$ 58,079	\$ 45,000	I
		<b>\$ 32,803</b>	<b>\$ 48,067</b>	<b>\$ 54,922</b>	<b>\$ 36,500</b>	<b>\$ 58,901</b>	<b>\$ 46,200</b>	
<b>PLANNING COMMISSION</b>								
01.414.220	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.414.310	Professional Services	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	K
01.414.341	Advertising & Printing	\$ 58	\$ -	\$ -	\$ 100	\$ -	\$ 100	
01.414.460	Meetings and Training	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ 100	
		<b>\$ 58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ 700</b>	
<b>EMERGENCY MANAGEMENT</b>								
01.415.220	Operating Supplies	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	
01.415.460	Meetings and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>ZONING HEARING BOARD</b>								
01.418.110	Salaries and Wages	\$ 350	\$ 150	\$ 300	\$ 500	\$ 450	\$ 500	H
01.418.220	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.418.310	Professional Services	\$ 1,076	\$ 667	\$ 1,322	\$ 1,500	\$ 3,117	\$ 2,000	K
01.418.341	Advertising & Printing	\$ 586	\$ 511	\$ 224	\$ 500	\$ 335	\$ 500	
		<b>\$ 2,012</b>	<b>\$ 1,328</b>	<b>\$ 1,846</b>	<b>\$ 2,500</b>	<b>\$ 3,902</b>	<b>\$ 3,000</b>	



**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
<b>ECONOMIC DEVELOPMENT/ASSISTANCE</b>								
01.465.310	Professional Services	\$ -	\$ -	\$ -	\$ 700	\$ -	\$ 700	
<b>DEBT PRINCIPAL</b>								
01.471.200	General Obligation Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.471.600	Tax Anticipation Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>DEBT INTEREST</b>								
01.472.200	General Obligation Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
01.472.600	Tax Anticipation Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>EMPLOYER PAID BENEFITS</b>								
01.483.192	FICA/Medicare	\$ 32,556	\$ 29,214	\$ 27,455	\$ 30,120	\$ 27,242	\$ 30,700	R
01.483.194	Unemployment Compensation	\$ 1,088	\$ 8,150	\$ 718	\$ 1,500	\$ 1,253	\$ 1,500	R
01.483.195	Workers' Compensation	\$ 32,072	\$ 27,202	\$ 34,360	\$ 57,666	\$ 25,330	\$ 40,000	P
01.483.196	Medical Insurance	\$ 39,189	\$ 38,354	\$ 27,752	\$ 28,050	\$ 27,332	\$ 31,830	R
01.483.197	Police Pension Plan	\$ 8,598	\$ -	\$ 8,355	\$ 4,872	\$ 4,872	\$ 5,175	R
01.483.198	Non-Uniformed Pension Plan	\$ 11,439	\$ -	\$ 30,032	\$ 11,515	\$ 11,515	\$ 11,500	R
01.483.199	Life and Disability Insurance	\$ 7,677	\$ 7,893	\$ 6,216	\$ 7,500	\$ 7,502	\$ 7,610	R
		\$ 132,619	\$ 110,813	\$ 134,888	\$ 141,223	\$ 105,046	\$ 128,315	
<b>INSURANCE AND BONDS</b>								
01.486.350	Property and Liability Insurance	\$ 20,586	\$ 22,435	\$ 18,982	\$ 20,493	\$ 18,942	\$ 20,845	Q
01.486.355	Professional Bonds	\$ 500	\$ 735	\$ 500	\$ 750	\$ 500	\$ 450	Q
		\$ 21,086	\$ 23,170	\$ 19,482	\$ 21,243	\$ 19,442	\$ 21,295	
<b>OTHER UNCLASSIFIED EXPENSES</b>								
01.489.100	Miscellaneous Expenditures	\$ -	\$ -	\$ -	\$ -	\$ (63)	\$ -	
<b>PRIOR YEAR REFUNDS</b>								
01.491.430	Tax Rebates	\$ -	\$ 36	\$ 629		\$ 3	\$ -	
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 786,414</b>	<b>\$ 741,161</b>	<b>\$ 837,492</b>	<b>\$ 841,962</b>	<b>\$ 910,793</b>	<b>\$ 847,003</b>	
<b>Result From Operations</b>		<b>\$ 8,718</b>	<b>\$ 114,889</b>	<b>\$ (26,447)</b>	<b>\$ 9,952</b>	<b>\$ (86,648)</b>	<b>\$ 21,574</b>	
<b>INTERFUND TRANSFERS</b>								
01.492.300	To Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 786,414</b>	<b>\$ 741,161</b>	<b>\$ 837,492</b>	<b>\$ 841,962</b>	<b>\$ 910,793</b>	<b>\$ 847,003</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 110,518</b>	<b>\$ 228,665</b>	<b>\$ 206,024</b>	<b>\$ 137,876</b>	<b>\$ 68,352</b>	<b>\$ 138,000</b>	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**FIRE TAX FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 EST'D</u>	<u>2020 BUDGET</u>	<u>SCH</u>
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**FUND BALANCE**

03.100.000	Beginning Fund Balance	\$ -	\$ 959	\$ 1,598	\$ 1,990	\$ 1,990	\$ 3,344	
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**REVENUES**

<b>REAL PROPERTY TAXES</b>								
03.301.100	Real Estate Taxes - Current Year	\$ 25,366	\$ 34,236	\$ 43,436	\$ 52,584	\$ 51,516	\$ 52,420	A
03.301.200	Real Estate Taxes - Delinquent	\$ 843	\$ 711	\$ 675	\$ 700	\$ 1,859	\$ 1,000	A
		<b>\$ 26,209</b>	<b>\$ 34,947</b>	<b>\$ 44,111</b>	<b>\$ 53,284</b>	<b>\$ 53,375</b>	<b>\$ 53,420</b>	
<b>INTEREST EARNINGS</b>								
03.341.010	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>INTERFUND TRANSFERS</b>								
03.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		<b>\$ 26,209</b>	<b>\$ 34,947</b>	<b>\$ 44,111</b>	<b>\$ 53,284</b>	<b>\$ 53,375</b>	<b>\$ 53,420</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 26,209</b>	<b>\$ 35,906</b>	<b>\$ 45,709</b>	<b>\$ 55,274</b>	<b>\$ 55,365</b>	<b>\$ 56,764</b>	

**EXPENDITURES**

<b>FIRE PROTECTION</b>								
03.412.500	Volunteer Fire Company	\$ 25,750	\$ 34,308	\$ 43,531	\$ 52,584	\$ 52,359	\$ 53,420	
<b>TOTAL EXPENDITURES</b>		<b>\$ 25,750</b>	<b>\$ 34,308</b>	<b>\$ 43,531</b>	<b>\$ 52,584</b>	<b>\$ 52,359</b>	<b>\$ 53,420</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 459</b>	<b>\$ 1,598</b>	<b>\$ 2,178</b>	<b>\$ 2,690</b>	<b>\$ 3,006</b>	<b>\$ 3,344</b>	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**REFUSE COLLECTION FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**FUND BALANCE**

05.100.000	Beginning Fund Balance	\$ 3,807	\$ (6,447)	\$ (2,854)	\$ 26,630	\$ 26,630	\$ 58,764	
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**REVENUES**

<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	\$ 17	\$ 8,891	\$ 9,000	\$ 9,151	\$ 5,700	D
<b>SANITATION</b>								
05.364.300	Waste Collection Fees - Current	\$ 163,968	\$ 183,544	\$ 186,600	\$ 191,367	\$ 185,865	\$ 207,065	G
05.364.301	Waste Collection Fees - Prior	\$ 4,245	\$ 5,841	\$ 3,461	\$ 3,500	\$ 1,878	\$ 2,000	G
		<b>\$ 168,213</b>	<b>\$ 189,385</b>	<b>\$ 190,061</b>	<b>\$ 194,867</b>	<b>\$ 187,743</b>	<b>\$ 209,065</b>	
<b>REIMBURSEMENTS</b>								
05.389.200	Employee Insurance Contributions	\$ -	\$ -	\$ -	\$ 425	\$ 400	\$ 909	
<b>INTERFUND TRANSFERS</b>								
05.392.001	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		<b>\$ 172,034</b>	<b>\$ 189,402</b>	<b>\$ 198,952</b>	<b>\$ 203,867</b>	<b>\$ 197,294</b>	<b>\$ 214,765</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 175,841</b>	<b>\$ 182,955</b>	<b>\$ 196,098</b>	<b>\$ 230,497</b>	<b>\$ 223,924</b>	<b>\$ 273,529</b>	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**REFUSE COLLECTION FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**EXPENDITURES**

<b>EXECUTIVE</b>								
05.401.120	Salaries and Wages	\$ 8,662	\$ 8,600	\$ 8,868	\$ 9,840	\$ 8,611	\$ 10,144	H
05.401.192	FICA/Medicare	\$ 608	\$ 658	\$ 679	\$ 840	\$ 697	\$ 860	R
05.401.215	Postage	\$ 645	\$ 641	\$ 668	\$ 1,000	\$ 646	\$ 1,000	
05.401.220	Operating Supplies	\$ 639	\$ 259	\$ 319	\$ 500	\$ 97	\$ 200	
05.401.310	Professional Services	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	K
05.401.340	Advertising and Printing	\$ -	\$ -	\$ 436	\$ -	\$ -	\$ -	
05.401.400	Recycling Materials	\$ 750	\$ 749	\$ 899	\$ -	\$ 899	\$ 900	
		<b>\$ 11,304</b>	<b>\$ 11,907</b>	<b>\$ 11,869</b>	<b>\$ 12,180</b>	<b>\$ 10,950</b>	<b>\$ 13,104</b>	
<b>FINANCIAL ADMINISTRATION</b>								
05.402.310	Professional Services	\$ 1,264	\$ 1,290	\$ 1,330	\$ 1,500	\$ -	\$ 1,500	K
<b>LEGAL SERVICES</b>								
05.404.310	Professional Services	\$ 200	\$ 725	\$ 2,811	\$ 500	\$ 1,989	\$ 500	K
<b>SOLID WASTE COLLECTION AND DISPOSAL</b>								
05.427.450	Contracted Services	\$ 169,500	\$ 172,887	\$ 161,402	\$ 190,733	\$ 159,498	\$ 197,000	G
<b>SALARIES AND WAGES</b>								
05.430.115	Salaries and Wages	\$ -	\$ -	\$ -	\$ 1,000	\$ 784	\$ 1,030	H
<b>MEDICAL BENEFITS</b>								
05.487.196	Medical Benefits	\$ -	\$ -	\$ -	\$ 4,750	\$ 4,408	\$ 5,210	H
<b>INTERFUND TRANSFERS</b>								
05.492.010	To General Fund		\$ -	\$ -	\$ -	\$ -	\$ 25,000	
<b>TOTAL EXPENDITURES</b>		<b>\$ 182,268</b>	<b>\$ 186,809</b>	<b>\$ 177,412</b>	<b>\$ 210,663</b>	<b>\$ 177,629</b>	<b>\$ 243,344</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ (6,427)</b>	<b>\$ (3,854)</b>	<b>\$ 18,686</b>	<b>\$ 19,834</b>	<b>\$ 46,295</b>	<b>\$ 30,185</b>	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**SEWER OPERATING FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 EST'D</u>	<u>2020 BUDGET</u>	<u>SCH</u>
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**FUND BALANCE**

08.100.000	Fund Balance Forward	\$ 421,918	\$ 541,983	\$ 657,093	\$ 631,381	\$ 603,236	\$ 536,051	
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**REVENUES**

<b>INTEREST EARNINGS</b>								
08.341.100	Interest on Investments	\$ 875	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PUBLIC SAFETY</b>								
08.362.440	Grease Trap Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SANITATION</b>								
08.364.110	Sewer Connection Fees	\$ 9,995	\$ 4,997	\$ -	\$ -	\$ -	\$ -	
08.364.120	Sewer User Fees	\$ 800,249	\$ 774,284	\$ 766,520	\$ 745,600	\$ 746,892	\$ 716,810	F
08.364.200	Late Payment Penalties	\$ 14,138	\$ 15,691	\$ 15,601	\$ 11,000	\$ 8,727	\$ 6,000	F
08.364.450	Sewer Certifications	\$ 2,135	\$ 2,380	\$ 1,890	\$ 1,800	\$ 1,680	\$ 1,800	B
		<b>\$ 826,517</b>	<b>\$ 797,352</b>	<b>\$ 784,011</b>	<b>\$ 758,400</b>	<b>\$ 757,299</b>	<b>\$ 724,610</b>	
<b>MISCELLANEOUS REVENUE</b>								
08.389.200	Employee Insurance Contributions	\$ -	\$ -	\$ -	\$ 2,547	\$ 2,500	\$ 5,454	
<b>INTERFUND TRANSFERS</b>								
08.392.100	From Sewer Capital Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL CURRENT REVENUES</b>		<b>\$ 827,392</b>	<b>\$ 797,352</b>	<b>\$ 784,011</b>	<b>\$ 760,947</b>	<b>\$ 759,799</b>	<b>\$ 730,064</b>	
<b>TOTAL AVAILABLE BALANCE</b>		<b>\$ 1,249,310</b>	<b>\$ 1,339,335</b>	<b>\$ 1,441,104</b>	<b>\$ 1,392,328</b>	<b>\$ 1,363,035</b>	<b>\$ 1,266,115</b>	

**BOROUGH OF PENNDEL  
2020 BUDGET  
SEWER OPERATING FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 EST'D</u>	<u>2020 BUDGET</u>	<u>SCH</u>
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**EXPENDITURES**

<b>EXECUTIVE</b>								
08.401.110	Salaries and Wages	\$ 40,982	\$ 40,498	\$ 41,748	\$ 59,040	\$ 51,669	\$ 60,199	<b>H</b>
08.401.220	Operating Supplies	\$ 565	\$ 277	\$ 319	\$ 500	\$ 97	\$ 200	
08.401.221	Postage	\$ 1,708	\$ 1,691	\$ 1,693	\$ 2,000	\$ 2,004	\$ 2,000	
08.401.260	Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08.401.310	Professional Services	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	<b>K</b>
08.401.340	Advertising and Printing	\$ -	\$ 201	\$ -	\$ 500	\$ 756	\$ 1,000	
08.401.374	Equipment Maintenance	\$ -	\$ -	\$ -	\$ 500	\$ 16	\$ 500	
08.401.420	Subscriptions and Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08.401.460	Training & Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ 43,255</b>	<b>\$ 47,667</b>	<b>\$ 43,760</b>	<b>\$ 62,540</b>	<b>\$ 54,542</b>	<b>\$ 63,899</b>	
<b>FINANCIAL ADMINISTRATION</b>								
08.402.310	Professional Services	\$ 5,101	\$ 6,265	\$ 6,387	\$ 7,750	\$ 7,298	\$ 8,550	<b>K</b>
<b>LEGAL SERVICES</b>								
08.404.310	Borough Solicitor	\$ 3,840	\$ 8,700	\$ 17,825	\$ 10,000	\$ 23,864	\$ 25,000	<b>K</b>
<b>ENGINEERING SERVICES</b>								
08.408.310	Borough Engineer	\$ 11,884	\$ 28,025	\$ 20,219	\$ 45,000	\$ 23,382	\$ 40,000	<b>K</b>
<b>GOVERNMENT BUILDINGS</b>								
08.409.370	Repairs & Maintenance	\$ -	\$ -	\$ 359	\$ -	\$ 2,725	\$ 500	
08.409.383	Building Rent - Sewer Dept Rent	\$ -	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
		<b>\$ -</b>	<b>\$ 22,000</b>	<b>\$ 22,359</b>	<b>\$ 22,000</b>	<b>\$ 24,725</b>	<b>\$ 22,500</b>	
<b>SEWAGE COLLECTION &amp; TREATMENT</b>								
08.429.110	Salaries and Wages	\$ -	\$ 364	\$ -	\$ -	\$ -	\$ -	
08.429.220	Operating Supplies	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ -	
08.429.231	Vehicle Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08.429.238	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08.429.260	Minor Equipment	\$ 456	\$ -	\$ -	\$ -	\$ -	\$ -	
08.429.320	Communication	\$ 1,905	\$ 1,313	\$ 1,889	\$ 1,600	\$ 1,811	\$ 1,800	<b>T</b>
08.429.360	Utilities	\$ 8,211	\$ 8,187	\$ 9,170	\$ 9,500	\$ 9,376	\$ 9,000	<b>S</b>
08.429.373	Repairs & Maintenance	\$ 1,262	\$ -	\$ -	\$ -	\$ -	\$ -	
08.429.384	Equipment Leasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>I</b>
08.429.450	Contracted Services	\$ 355,300	\$ 357,613	\$ 465,199	\$ 403,000	\$ 471,520	\$ 417,179	<b>I</b>
08.429.451	Vehicle Maintenance	\$ 718	\$ -	\$ -	\$ -	\$ -	\$ -	
08.429.460	Training & Meetings	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	
08.429.610	Capital Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ 368,117</b>	<b>\$ 367,577</b>	<b>\$ 476,258</b>	<b>\$ 414,100</b>	<b>\$ 482,707</b>	<b>\$ 427,979</b>	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**SEWER OPERATING FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
<b>PUBLIC WORKS</b>								
08.430.115	Salaries and Wages	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,705	\$ 6,180	H
<b>DEBT INTEREST</b>								
08.472.200	General Obligation Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>EMPLOYER PAID BENEFITS</b>								
08.483.192	FICA/Medicare	\$ 3,135	\$ 3,097	\$ 3,194	\$ 5,040	\$ 4,181	\$ 5,075	R
08.483.193	Workers' Compensation	\$ 6,273	\$ 8,612	\$ 11,453	\$ 11,000	\$ 8,443	\$ 37,500	R
08.483.194	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
08.483.196	Medical Insurance	\$ 16,579	\$ 18,404	\$ 18,014	\$ 28,500	\$ 26,446	\$ 31,260	R
08.483.197	Non-Uniformed Pension Plan	\$ 11,439	\$ -	\$ 9,457	\$ 11,515	\$ 11,515	\$ 11,515	R
		<b>\$ 37,426</b>	<b>\$ 30,113</b>	<b>\$ 42,118</b>	<b>\$ 56,055</b>	<b>\$ 50,585</b>	<b>\$ 85,350</b>	
<b>INSURANCE</b>								
08.486.350	Property & Liability Insurance	\$ 7,901	\$ 14,229	\$ 9,190	\$ 13,600	\$ 12,428	\$ 13,897	Q
<b>UNCLASSIFIED EXPENDITURES</b>								
08.489.100	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 477,524</b>	<b>\$ 524,576</b>	<b>\$ 637,757</b>	<b>\$ 637,045</b>	<b>\$ 681,511</b>	<b>\$ 692,855</b>	
<i>Result From Operations</i>		<b>\$ 349,868</b>	<b>\$ 272,776</b>	<b>\$ 146,254</b>	<b>\$ 123,902</b>	<b>\$ 78,288</b>	<b>\$ 37,209</b>	
<b>INTERFUND TRANSFERS</b>								
08.492.100	To General Fund	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	
08.492.200	To Debt Service Fund	\$ 7,783	\$ 7,666	\$ 37,482	\$ 50,000	\$ 36,869	\$ 50,000	
08.492.300	To Sewer Capital Fund	\$ 200,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	
		<b>\$ 229,783</b>	<b>\$ 157,666</b>	<b>\$ 137,482</b>	<b>\$ 150,000</b>	<b>\$ 136,869</b>	<b>\$ 100,000</b>	
<b>TOTAL EXPENDITURES</b>		<b>\$ 707,307</b>	<b>\$ 682,242</b>	<b>\$ 775,239</b>	<b>\$ 787,045</b>	<b>\$ 818,380</b>	<b>\$ 792,855</b>	
<b>NET FUND BALANCE</b>		<b>\$ 542,003</b>	<b>\$ 657,093</b>	<b>\$ 665,865</b>	<b>\$ 605,283</b>	<b>\$ 544,655</b>	<b>\$ 473,260</b>	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**DEBT SERVICE FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**FUND BALANCE**

23.100.000	Beginning Fund Balance	\$ -	\$ 5,804	\$ 13,488	\$ 19,729	\$ 19,729	\$ 25,366	
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**REVENUES**

<b>REAL PROPERTY TAXES</b>								
23.301.100	Real Estate Taxes- Current	\$ 59,174	\$ 58,991	\$ 58,015	\$ 62,165	\$ 60,102	\$ 61,322	A
23.301.200	Real Estate Taxes-Delinquent	\$ 1,966	\$ 1,344	\$ 962	\$ 1,300	\$ 1,185	\$ 1,000	A
		<b>\$ 61,140</b>	<b>\$ 60,335</b>	<b>\$ 58,977</b>	<b>\$ 63,465</b>	<b>\$ 61,287</b>	<b>\$ 62,322</b>	
<b>INTEREST EARNINGS</b>								
23.341.100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>INTERFUND TRANSFERS</b>								
23.393.200	From Sewer Operating Fund	\$ 7,792	\$ 766	\$ 37,482	\$ 50,000	\$ 36,869	\$ 50,000	
<b>TOTAL REVENUES</b>		<b>\$ 68,932</b>	<b>\$ 61,101</b>	<b>\$ 96,459</b>	<b>\$ 113,465</b>	<b>\$ 98,156</b>	<b>\$ 112,322</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 68,932</b>	<b>\$ 66,905</b>	<b>\$ 109,947</b>	<b>\$ 133,194</b>	<b>\$ 117,885</b>	<b>\$ 137,688</b>	

**EXPENDITURES**

<b>DEBT PRINCIPAL</b>								
23.471.100	Gen Obligation Notes	\$ 40,000	\$ 41,000	\$ 71,000	\$ 74,000	\$ 75,526	\$ 66,000	O
<b>DEBT INTEREST</b>								
23.472.100	Gen Obligation Notes	\$ 19,719	\$ 19,317	\$ 22,618	\$ 32,010	\$ 17,851	\$ 29,250	O
<b>FEES AND CHARGES</b>								
23.475.300	Fiscal Agent Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 59,719</b>	<b>\$ 60,317</b>	<b>\$ 93,618</b>	<b>\$ 106,010</b>	<b>\$ 93,377</b>	<b>\$ 95,250</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 9,213</b>	<b>\$ 6,588</b>	<b>\$ 16,329</b>	<b>\$ 27,184</b>	<b>\$ 24,508</b>	<b>\$ 42,438</b>	

**BOROUGH OF PENNDEL  
2020 BUDGET  
CAPITAL RESERVE FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**FUND BALANCE**

30.100.000	Beginning Fund Balance	\$ 322,660	\$ 270,805	\$ 320,169	\$ 398,286	\$ 398,286	\$ 517,404	
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**REVENUES**

<b>INTEREST EARNINGS</b>								
30.341.010	Interest on Investments	\$ 1,079	\$ -	\$ -	\$ -	\$ -	\$ -	C
30.341.201	Interest - Park Avenue Loan	\$ -	\$ 2,852	\$ -	\$ -	\$ -	\$ -	
30.341.308	Interest - DVRPC Street Loan	\$ -	\$ 71	\$ -	\$ -	\$ -	\$ -	
		\$ 1,079	\$ 2,923	\$ -	\$ -	\$ -	\$ -	
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>								
30.354.100	State Grants	\$ 45,416	\$ -	\$ -	\$ -	\$ -	\$ 500,000	C
30.354.200	CDBG Grant	\$ -	\$ 333,505	\$ 922	\$ 40,000	\$ 29,689	125,000	J
		\$ 45,416	\$ 333,505	\$ 922	\$ 40,000	\$ 29,689	\$ 625,000	
<b>LOCAL CAPITAL GRANTS</b>								
30.357.100	Redevelopment Authority Grant	\$ -	\$ -	\$ 130,918	\$ 101,700	\$ 99,664	\$ -	E
30.357.200	Police RDA Grant	\$ -	\$ -	\$ 49,250	\$ -	\$ -	\$ -	E
		\$ -	\$ -	\$ 180,168	\$ 101,700	\$ 99,664	\$ -	
<b>FEES IN LIEU-OF-IMPROVEMENTS</b>								
30.383.140	Streets and Highways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30.383.150	Curbs and Sidewalks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
30.383.195	Miscellaneous	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	E
		\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PROCEEDS OF FIXED ASSET DISPOSITION</b>								
30.391.100	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	F
<b>INTERFUND TRANSFERS</b>								
30.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>PROCEED OF LONG TERM DEBT</b>								
30.393.100	General Obligation Bonds/Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		\$ 46,670	\$ 336,428	\$ 181,090	\$ 141,700	\$ 129,353	\$ 625,000	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		\$ 369,330	\$ 607,233	\$ 501,259	\$ 539,986	\$ 527,639	\$ 1,142,404	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**CAPITAL RESERVE FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**EXPENDITURES**

<b>EXECUTIVE</b>								
30.401.310	Professional Services	\$ 19,207	\$ 7,091	\$ -	\$ -	\$ -	\$ -	K
<b>LEGAL SERVICES</b>								
30.404.310	Borough Solicitor	\$ -	\$ 732	\$ -	\$ -	\$ 7,250	\$ 5,000	K
<b>INFORMATION TECHNOLOGY</b>								
30.407.740	Computer Systems/Software	\$ -	\$ -	\$ 1,734	\$ 800	\$ 783	\$ 10,000	K
<b>ENGINEERING SERVICES</b>								
30.408.310	Borough Engineer	\$ 13,841	\$ 26,920	\$ 3,099	\$ 10,000	\$ 16,010	\$ 20,000	J
<b>BUILDINGS AND GROUNDS</b>								
30.409.600	Municipal Building Improvements	\$ -	\$ 6,285	\$ 2,950	\$ 47,450	\$ 25,235	\$ -	J
30.409.610	Police Building Improvements	\$ -	\$ 106,525	\$ -	\$ -	\$ -	\$ -	J
		\$ -	\$ 112,810	\$ 2,950	\$ 47,450	\$ 25,235	\$ -	
<b>POLICE SERVICES</b>								
30.410.740	Capital Equipment	\$ 63,064	\$ 2,167	\$ (6,903)	\$ 81,000	\$ 112,246	\$ 20,000	J
<b>EMERGENCY MANAGEMENT</b>								
30.415.740	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	J
<b>PUBLIC WORKS</b>								
30.430.740	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,133	J
<b>TRAFFIC CONTROL DEVICES</b>								
30.433.740	Capital Equipment	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 2,500	J
<b>ROAD CONSTRUCTION &amp; REBUILDING</b>								
30.439.610	Capital Construction	\$ 2,271	\$ 295,116	\$ -	\$ 40,000	\$ 29,689	\$ 500,000	J
<b>CULTURE AND RECREATION</b>								
30.457.610	Capital Construction	\$ -	\$ 21,101	\$ -	\$ -	\$ -	\$ 125,000	J
30.457.060	Miscellaneous	\$ -	\$ 1,295	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ 22,396	\$ -	\$ -	\$ -	\$ 125,000	
<b>TOTAL EXPENDITURES</b>		<b>\$ 98,383</b>	<b>\$ 467,232</b>	<b>\$ 880</b>	<b>\$ 187,250</b>	<b>\$ 191,213</b>	<b>\$ 723,633</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 270,947</b>	<b>\$ 140,001</b>	<b>\$ 500,379</b>	<b>\$ 352,736</b>	<b>\$ 336,426</b>	<b>\$ 418,771</b>	

**BOROUGH OF PENNDEL  
2020 BUDGET  
SEWER CAPITAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**FUND BALANCE**

31.100.000	Fund Balance Forward	\$ -	\$ 200,000	\$ 345,408	\$ 437,749	\$ 437,749	\$ 411,108	
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**REVENUES**

<b>INTEREST EARNINGS</b>								
31.341.100	Interest on Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>STATE AND FEDERAL GRANTS</b>								
31.354.100	State Grant Proceeds	\$ -	\$ -	\$ -	\$ 456,000	\$ 42,253	\$ 414,000	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	\$ 100,000	\$ 100,000	\$ 100,000	\$ 50,000	
<b>PROCEEDS OF LONG TERM DEBT</b>								
31.393.100	General Obligation Bonds & Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL CURRENT REVENUES</b>		\$ 200,000	\$ 150,000	\$ 100,000	\$ 556,000	\$ 142,253	\$ 464,000	
<b>TOTAL AVAILABLE BALANCE</b>		\$ 200,000	\$ 350,000	\$ 445,408	\$ 993,749	\$ 580,002	\$ 875,108	

**EXPENDITURES**

<b>LEGAL SERVICES</b>								
31.404.310	Borough Solicitor	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	J
<b>ENGINEERING SERVICES</b>								
31.429.311	Borough Engineer	\$ -	\$ 3,363	\$ 7,706	\$ 62,000	\$ 48,888	\$ 40,000	J
31.429.317	Sewer Consultation Fees	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	
		\$ -	\$ 3,363	\$ 7,706	\$ 65,000	\$ 48,888	\$ 40,000	
<b>CAPITAL EXPENDITURES</b>								
31.429.670	Sewer Main Imp/Construction	\$ -	\$ -	\$ -	\$ 245,000	\$ -	\$ 245,000	
31.429.720	Pumping Stations	\$ -	\$ 1,231	\$ -	\$ 126,000	\$ 77,292	\$ -	J
31.429.740	Collection System	\$ -	\$ -	\$ -	\$ 153,500	\$ 53,580	\$ 150,000	J
		\$ -	\$ 1,231	\$ -	\$ 524,500	\$ 130,872	\$ 395,000	
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 4,594	\$ 7,706	\$ 594,500	\$ 179,760	\$ 440,000	
<b>NET FUND BALANCE</b>		\$ 200,000	\$ 345,406	\$ 437,702	\$ 399,249	\$ 400,242	\$ 435,108	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**LIQUID FUELS FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**FUND BALANCE**

35.100.000	Beginning Fund Balance	\$ 38,750	\$ 59,047	\$ 116,334	\$ 103,102	\$ 103,102	\$ 153,289	
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**REVENUES**

<b>INTEREST EARNINGS</b>								
35.341.010	Interest on Investments	\$ 182	\$ 596	\$ -	\$ -	\$ -	\$ -	
<b>STATE SHARED REVENUE/MOTOR VEHICLE FUE</b>								
35.355.020	State Liquid Fuels Grant	\$ 56,716	\$ 59,357	\$ 62,244	\$ 62,000	\$ 63,723	\$ 60,780	D
35.355.140	State Funds/Current Year	\$ -	\$ -	\$ -	\$ -	\$ 34,155		D
		\$ 56,716	\$ 59,357	\$ 62,244	\$ 62,000	\$ 97,878	\$ 60,780	
<b>INTERFUND TRANSFER</b>								
35.392.010	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>		<u>\$ 56,898</u>	<u>\$ 59,953</u>	<u>\$ 62,244</u>	<u>\$ 62,000</u>	<u>\$ 97,878</u>	<u>\$ 60,780</u>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<u>\$ 95,648</u>	<u>\$ 119,000</u>	<u>\$ 178,578</u>	<u>\$ 165,102</u>	<u>\$ 200,980</u>	<u>\$ 214,069</u>	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**LIQUID FUELS FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**EXPENDITURES**

<b>SNOW &amp; ICE REMOVAL</b>								
35.432.245	Salt & De-Icing Materials	\$ 141	\$ 471	\$ 391	\$ 2,000	\$ -	\$ 2,000	
35.432.374	Equipment Maintenance	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	
35.432.450	Contracted Services	\$ 4,178	\$ 5,032	\$ 13,144	\$ 12,500	\$ (7,094)	\$ 15,000	I
		<b>\$ 4,319</b>	<b>\$ 5,503</b>	<b>\$ 13,535</b>	<b>\$ 16,000</b>	<b>\$ (7,094)</b>	<b>\$ 17,000</b>	
<b>TRAFFIC SIGNALS &amp; SIGNS</b>								
35.433.245	Street Signs and Markings	\$ 286	\$ -	\$ 584	\$ 7,000	\$ 2,435	\$ 7,000	
35.433.360	Traffic Signals	\$ -	\$ 535	\$ 536	\$ 1,000	\$ 539	\$ 1,000	S
35.433.361	Utilities	\$ 547	\$ -	\$ -	\$ -	\$ -	\$ -	
35.433.450	Contracted Services	\$ 1,785	\$ 8,649	\$ 379	\$ 4,000	\$ 1,280	\$ 4,000	I
		<b>\$ 2,618</b>	<b>\$ 9,184</b>	<b>\$ 1,499</b>	<b>\$ 12,000</b>	<b>\$ 4,254</b>	<b>\$ 12,000</b>	
<b>STREET LIGHTING</b>								
35.434.360	Street Lights-Electric	\$ 21,420	\$ 19,089	\$ 20,388	\$ 22,300	\$ 17,928	\$ 22,000	S
35.434.450	Contracted Services	\$ 4,647	\$ 3,466	\$ 3,317	\$ 4,000	\$ 4,754	\$ 4,000	I
35.434.640	Capital Construction-Electrical	\$ -	\$ -	\$ -	\$ 63,000		\$ 14,365	J
		<b>\$ 26,067</b>	<b>\$ 22,555</b>	<b>\$ 23,705</b>	<b>\$ 89,300</b>	<b>\$ 22,682</b>	<b>\$ 40,365</b>	
<b>HIGHWAY MAINTENANCE/REPAIR</b>								
35.438.245	Road Materials	\$ 957	\$ -	\$ 819	\$ 2,000	\$ 1,038	\$ 2,000	J
35.438.450	Contracted Services	\$ 2,640	\$ 2,025	\$ 5,400	\$ 5,500	\$ 1,800	\$ 5,500	I
		<b>\$ 3,597</b>	<b>\$ 2,025</b>	<b>\$ 6,219</b>	<b>\$ 7,500</b>	<b>\$ 2,838</b>	<b>\$ 7,500</b>	
<b>CAPITAL CONSTRUCTION</b>								
35.439.600	Capital Construction	\$ -	\$ -	\$ -	\$ 36,000	\$ 2,017	\$ -	J
<b>DEBT PRINCIPAL</b>								
35.471.100	Gen Obligation Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>DEBT INTEREST</b>								
35.472.100	Gen Obligation Notes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>INTERFUND OPERATING TRANSFERS</b>								
35.492.100	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 36,601</b>	<b>\$ 39,267</b>	<b>\$ 44,958</b>	<b>\$ 160,800</b>	<b>\$ 24,697</b>	<b>\$ 76,865</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 59,047</b>	<b>\$ 79,733</b>	<b>\$ 133,620</b>	<b>\$ 4,302</b>	<b>\$ 176,283</b>	<b>\$ 137,204</b>	

**BOROUGH OF PENNDEL**  
**2020 BUDGET**  
**POLICE PENSION FUND**

ACCOUNT NUMBER	DESCRIPTION	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST'D	2020 BUDGET	SCH
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**FUND BALANCE**

60.100.000	Unreserved Fund Balance	\$ 156,911	\$ 165,468	\$ 157,947	\$ 147,871	\$ 147,871	\$ 160,485	
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**REVENUES**

**INTEREST EARNINGS**

60.341.300	Unrealized Gains/Losses	\$ 8,649	\$ 17,286	\$ (12,203)	\$ 3,000	\$ 19,747	\$ 5,000	
60.341.400	Interest & Dividends	\$ 3,745	\$ 3,773	\$ 3,833	\$ 2,000	\$ 2,559	\$ 2,000	
		<b>\$ 12,394</b>	<b>\$ 21,059</b>	<b>\$ (8,370)</b>	<b>\$ 5,000</b>	<b>\$ 22,306</b>	<b>\$ 7,000</b>	

**FIDUCIARY PENSION CONTRIBUTIONS**

60.388.200	Municipal Contribution	\$ 8,598	\$ -	\$ 1,629	\$ 4,872	\$ -	\$ 5,175	R
60.388.300	Employee Contributions	\$ -	\$ -	\$ 7,920	\$ 8,500	\$ 6,380	\$ 8,500	R
		<b>\$ 8,598</b>	<b>\$ -</b>	<b>\$ 9,549</b>	<b>\$ 13,372</b>	<b>\$ 6,380</b>	<b>\$ 13,675</b>	

<b>TOTAL REVENUES</b>		<b>\$ 20,992</b>	<b>\$ 21,059</b>	<b>\$ 1,179</b>	<b>\$ 18,372</b>	<b>\$ 28,686</b>	<b>\$ 20,675</b>	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		<b>\$ 177,903</b>	<b>\$ 186,527</b>	<b>\$ 159,126</b>	<b>\$ 166,243</b>	<b>\$ 176,557</b>	<b>\$ 181,160</b>	

**EXPENDITURES**

**GENERAL ADMINISTRATION**

60.489.200	Refund of Contributions	\$ -	\$ 15,664	\$ -	\$ -	\$ -	\$ -	
60.489.310	Plan Administration Fees	\$ 639	\$ 1,539	\$ 644	\$ 1,000	\$ 1,019	\$ 1,000	
60.489.800	Pension Benefit Payments	\$ 10,421	\$ 11,377	\$ 12,471	\$ 10,000	\$ 13,459	\$ 10,000	
60.489.900	Miscellaneous	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ 11,435</b>	<b>\$ 28,580</b>	<b>\$ 13,115</b>	<b>\$ 11,000</b>	<b>\$ 14,478</b>	<b>\$ 11,000</b>	

<b>TOTAL EXPENDITURES</b>		<b>\$ 11,435</b>	<b>\$ 28,580</b>	<b>\$ 13,115</b>	<b>\$ 11,000</b>	<b>\$ 14,478</b>	<b>\$ 11,000</b>	
<b>ENDING FUND BALANCE</b>		<b>\$ 166,468</b>	<b>\$ 157,947</b>	<b>\$ 146,011</b>	<b>\$ 155,243</b>	<b>\$ 162,079</b>	<b>\$ 170,160</b>	

**BOROUGH OF PENNDEL  
2020 BUDGET**

**NON-UNIFORMED EMPLOYEES PENSION FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2016 ACTUAL</u>	<u>2017 ACTUAL</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 EST'D</u>	<u>2020 BUDGET</u>	<u>SCH</u>
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**FUND BALANCE**

65.100.000	Unreserved Fund Balance	\$ 155,911	\$ 193,373	\$ 212,670	\$ 259,534	\$ 259,534	\$ 311,754	
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**REVENUES**

<b>INTEREST EARNINGS</b>								
65.341.300	Unrealized Gains/Losses	\$ 11,146	\$ 25,613	\$ (19,531)	\$ 3,500	\$ 32,651	\$ 3,500	
65.341.400	Interest & Dividends	\$ 4,466	\$ 5,336	\$ 6,092	\$ 4,000	\$ 4,437	\$ 4,000	
		\$ 15,612	\$ 30,949	\$ (13,439)	\$ 7,500	\$ 37,088	\$ 7,500	
<b>FIDUCIARY PENSION CONTRIBUTIONS</b>								
65.388.200	Municipal Contribution	\$ 13,977	\$ -	\$ 18,914	\$ 23,030	\$ -	\$ 16,523	R
65.388.300	Employee Contribution	\$ 8,900	\$ -	\$ 23,279	\$ 25,000	\$ 25,410	\$ 25,000	R
		\$ 22,877	\$ -	\$ 42,193	\$ 48,030	\$ 25,410	\$ 41,523	
<b>TOTAL REVENUES</b>		\$ 38,489	\$ 30,949	\$ 28,754	\$ 55,530	\$ 62,498	\$ 49,023	
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		\$ 194,400	\$ 224,322	\$ 241,424	\$ 315,064	\$ 322,032	\$ 360,777	

**EXPENDITURES**

<b>GENERAL ADMINISTRATION</b>								
65.489.310	Plan Administration Fees	\$ 777	\$ 881	\$ 1,019	\$ 1,100	\$ 750	\$ 1,100	K
65.489.800	Pension Benefit Payments	\$ 250	\$ 10,771	\$ 2,525	\$ 2,700	\$ 4,775	\$ 2,700	
		\$ 1,027	\$ 11,652	\$ 3,544	\$ 3,800	\$ 5,525	\$ 3,800	
<b>OTHER UNCLASSIFIED EXPENDITURES</b>								
65.489.200	Refund of Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		\$ 1,027	\$ 11,652	\$ 3,544	\$ 3,800	\$ 5,525	\$ 3,800	
<b>ENDING FUND BALANCE</b>		\$ 193,373	\$ 212,670	\$ 237,880	\$ 311,264	\$ 316,507	\$ 356,977	



**PENNDDEL BOROUGH  
BUDGET SCHEDULES  
2020 BUDGET**

<b>Real Estate Assessment Summary</b>	<b>Schedules A1, A2, A3</b>
<b>Licensing, Rentals, Fines</b>	<b>Schedule B</b>
<b>Local Services Tax Collection</b>	<b>Schedule C</b>
<b>State &amp; County Grants In-Aid</b>	<b>Schedule D</b>
<b>Government Shared</b>	<b>Schedule E</b>
<b>Sewer Fees &amp; Rents</b>	<b>Schedule F</b>
<b>Solid Waste Collection</b>	<b>Schedule G</b>
<b>Salaries &amp; Wages</b>	<b>Schedules H1, H2, H3</b>
<b>Lease &amp; Contracted Services Expenses</b>	<b>Schedule I</b>
<b>Capital Improvement Program</b>	<b>Schedules J1, J2</b>
<b>Professional Services</b>	<b>Schedule K</b>
<b>Traffic &amp; Street Light Expense</b>	<b>Schedule L</b>
<b>Roadway Improvement Program</b>	<b>Schedule M</b>
<b>Debt Service Schedule</b>	<b>Schedules O1, O2, O3</b>
<b>Property &amp; Liability Insurance</b>	<b>Schedule Q</b>
<b>Employer Contributions to Employee Benefits</b>	<b>Schedules R1, R2, R3</b>
<b>Utility Expenses</b>	<b>Schedule S</b>
<b>Communications Expenses</b>	<b>Schedule T</b>

**SCHEDULE A1  
REAL ESTATE  
ASSESSMENT  
SUMMARY  
2011 - 2020**

<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
2019	18,153,870	30.80	159,500	24.45	214.75
<b>2020</b>	<b>18,199,600</b>	<b>30.80</b>	<b>163,100</b>	<b>24.45</b>	<b>218.35</b>

**SCHEDULE A2  
TAX LEVY BY FUND  
2011 - 2020**

<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
2019	24.30	3.00	3.50	30.80
<b>2020</b>	<b>24.30</b>	<b>3.00</b>	<b>3.50</b>	<b>30.80</b>
<b>5-Year Average</b>	<b>23.91</b>	<b>2.40</b>	<b>3.50</b>	<b>29.81</b>

**SCHEDULE A3  
ESTIMATED INCOME FROM  
REAL ESTATE TAXES 2020**

	GENERAL FUND	PROTECTION FUND	DEBT SERVICE FUND	ALL FUNDS
2020 Assessment (latest date)	18,199,600	18,199,600	18,199,600	18,199,600
Less Appeals and Adjustments	-30,000	-30,000	-30,000	-30,000
<b>Estimated 2020 Assessed Value</b>	<b>18,169,600</b>	<b>18,169,600</b>	<b>18,169,600</b>	<b>18,123,870</b>

<b>2020 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	441,521	54,509	63,594	559,624
Less 2% Discounts /Uncollectable	8,830	1,090	1,272	11,192
	432,691	53,419	62,322	548,431

<b>NET MILL VALUES: 2018 - 2020</b>		<b>2020 GROSS: 18,170</b>		
	<b>2019</b>	<b>2020</b>	<b>\$\$ Increase</b>	
1 MILL	\$ 17,791	\$ 17,807	\$	16
3/4 MILL	\$ 13,343	\$ 13,355	\$	12
1/2 MILL	\$ 8,895	\$ 8,904	\$	9
1/4 MILL	\$ 4,448	\$ 4,452	\$	4



<u>CLASSIFICATION</u>	<u>BUDGET</u> <u>2019</u>	<u>EST</u> <u>2019</u>	<u>BUDGET</u> <u>2020</u>	
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**CHARGES FOR SERVICES**

Escrow Administration Fees	\$ 100	\$ -	\$ 100	01.361.100
SALDO Fees	\$ 3,500	\$ 4,600	\$ 4,000	01.361.310
Building Code Board of Appeals				01.361.320
ZHB Fees	\$ 2,500	\$ 2,500	\$ 2,500	01.361.330
Plan Review Fees	\$ 1,000	\$ 4,500	\$ 4,000	01.361.400
Sale of Maps, Publications, etc.	\$ 50	\$ 200	\$ 50	01.361.500
Sale of Police Reports	\$ 2,500	\$ 2,200	\$ 2,000	01.362.110
Fire Safety Inspections	\$ 15,000	\$ 20,000	\$ 19,000	01.362.200
UCC Fees	\$ 500	\$ 200	\$ 500	01.362.495

**PARKING METERS**

Parking Meter Use	\$ 2,500	\$ 2,500	\$ 2,500	01.363.210
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**RENTALS**

Building Rental - Sewer Dept	\$ 22,000	\$ 22,000	\$ 22,000	01.342.210
Building Rentals	\$ 5,700	\$ 5,500	\$ 5,000	01.342.110
Pavillion Rentals	\$ -	\$ -	\$ 200	01.367.140
Cell Tower Rent	\$ 30,000	\$ 30,000	\$ 30,000	01.342.300

**REIMBURSABLE SERVICES**

Reimbursable Police Services	\$ 10,000	\$ 9,000	\$ 10,000	01.362.100
School Crossing Guards	\$ 19,000	\$ 19,000	\$ 19,000	01.362.140

**SCHEDULE C  
LOCAL SERVICES  
TAXES BUDGET 2020**

	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>
Per Capita Taxes	\$ 5,400	\$ 4,851	\$ 5,500
Real Estate Transfer Taxes	\$ 30,000	\$ 20,648	\$ 30,000
Mercantile Taxes	\$ 35,000	\$ 11,084	\$ 25,000
Local Services Taxes	\$ 31,000	\$ 21,515	\$ 28,000

<b>SCHEDULE D</b> <b>STATE &amp; COUNTY GRANTS</b> <b>IN-AID</b>
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	<u>2019</u> <u>BUDGET</u>	<u>2019</u> <u>ACTUAL</u>	<u>2020</u> <u>BUDGET</u>	<u>ACCOUNT#</u>
<b><u>STATE</u></b>				
Public Utility Tax	\$ 600	\$ 500	\$ 600	01.355.010
Beverage Licenses	\$ 400	\$ 400	\$ 400	01.355.080
Foreign Fire Insurance Premums	\$ 16,000	\$ 16,000	\$ 16,000	01.355.070
Pension System State Aid	\$ 19,000	\$ 19,000	\$ 20,000	01.355.050
Penndot Liquid Fuels	\$ 62,000	\$ 64,000	\$ 60,780	35.355.020
Recycling Grant/Act 101	\$ 9,000	\$ 9,200	\$ 5,700	05.354.050

**SCHEDULE E  
GOVERNMENT GRANTS AND  
CONTRIBUTIONS 2020**

	<u>BUDGET</u> <u>2019</u>	<u>ACTUAL</u> <u>2019</u>	<u>BUDGET</u> <u>2020</u>	<u>ACCOUNT#</u>
<b>COUNTY</b>				
Community Development Block Grant	\$ -	\$ -	\$ 120,000	30.354.200

<b>STATE</b>				
Multi-Modal Grant	\$ -	\$ -	\$ 500,000	30.354.100
Bulletproof Vest Grant - Police	\$ 1,500	\$ -	\$ 1,500	01.354.020
DCNR Grants	\$ -	\$ -	\$ -	
Seat Belt Grant - Police	\$ -	\$ -	\$ -	
PA Small Water System Grant 2017	\$ 243,000	\$ -	\$ -	31.354.100
PA Small Water System Grant 2018	\$ 213,000	\$ -	\$ -	31.354.100
Green-Light Go Grant	\$ 8,000	\$ 8,000	\$ -	30.433.740
ARLE Grant - Signal Improvements	\$ -	\$ -	\$ -	
	<b>\$ 465,500</b>	<b>\$ 8,000</b>	<b>\$ 501,500</b>	

<b>LOCAL</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	\$ -	\$ -	\$ -	
Bucks County RDA - Rescue Squad	\$ -	\$ -	\$ -	
Bucks County RDA - Police Station	\$ -	\$ -	\$ -	
	<b>\$ 101,700</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>PRIVATE CONTRIBUTIONS</b>				
Miscellaneous Donations	\$ -	\$ -	\$ 50	
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50</b>	

**\$ 567,200**

**\$ 501,550.00**

**SCHEDULE F  
SEWER FEES AND RENTS  
2020**

	SEWER		QUARTERLY		ANNUAL
Residential	1011		\$ 136.04		\$ 550,146
Commercial	74		\$ 264.86		\$ 78,399
Metered Commercial	90		\$ 264.86		\$ 95,350
Industrial 2	1		\$ 178.97		\$ 716
	<b>1176</b>				<b>\$ 724,610</b>

**RESIDENTIAL RATE HISTORY**

<u>Year</u>		<u>Rate</u>	<u>% Change</u>
2009		\$ 87.88	0.00%
2010	Jan-June	\$ 87.88	0.00%
2010	July-Dec	\$ 130.94	49.00%
2011		\$ 112.75	-13.89%
2012	Jan-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%
2019		\$ 136.04	1.20%
<b>2020</b>		<b>\$ 136.04</b>	<b>0%</b>

<b>SCHEDULE G SOLID WASTE COLLECTION COSTS 2020</b>
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**REVENUE PROJECTIONS**

**Waste Collection Fees**

<u>Year</u>	<u># Units</u>	<u>Fee/Unit</u>	<u>Gross Amount</u>	<u>Avg. Cost of Fee Collection and Expenses</u>
2009	636	\$ 296.60	\$188,638	N/A
2010	636	\$ 307.40	\$195,506	N/A
2011	636	\$ 314.56	\$200,060	N/A
2012	636	\$ 358.36	\$227,917	N/A
2013	636	\$ 358.36	\$227,917	N/A
2014	636	\$ 279.68	\$177,876	N/A
2015	636	\$ 271.68	\$172,788	N/A
2016	636	\$ 271.68	\$172,788	N/A
2017	636	\$ 298.00	\$189,528	N/A
2018	636	\$ 308.00	\$195,888	N/A
2019	634	\$ 308.00	\$195,272	N/A
<b>2020</b>	<b>632</b>	<b>\$ 327.63</b>	<b>\$ 207,065</b>	<b>\$ 10,372</b>

**2020 EXPENSES**

Fee Collection and Expenses includes a 10% portion of postage, operating supplies, recycling cans, annual audit, borough hall overhead, and legal fees. For 2020, we saw a \$3500 reduction in our Act 101 recycling grant which is included in the Fee Collection and Expenses.

**WASTE COLLECTION COSTS**

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

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

**SCHEDULE H1  
SALARIES AND WAGES 2020**

DEPARTMENT	2019 BUDGET	2019 EST'D	VARIANCE	2020 BUDGET	Budget to Budget	
					\$\$ Change	% Change
Governing Body	\$ 5,100	\$ 5,100		\$ 5,100	\$ -	0.00%
Executive	\$ 98,400	\$ 98,400		\$ 101,337	\$ 2,937	2.98%
Tax Collection	\$ 17,000	\$ 17,000		\$ 17,000	\$ -	0.00%
Building and Grounds	\$ 5,356	\$ 5,356		\$ 5,517	\$ 161	3.01%
Police Services	\$ 323,348	\$ 323,348		\$ 347,061	\$ 23,713	7.33%
Fire Protection Services	\$ 4,500	\$ 4,500		\$ 5,000	\$ 500	11.11%
Zoning Hearing Board	\$ 500	\$ 500		\$ 500	\$ -	0.00%
Public Works	\$ 10,000	\$ 10,000		\$ 10,300	\$ 300	3.00%
<b>Total</b>	<b>\$464,204</b>	<b>\$464,204</b>		<b>\$491,815</b>	<b>\$ 27,611</b>	<b>5.95%</b>

**\*\*Please note change in Police Services Wages.**

**This number now includes other wages not previously considered part of this category**

**SCHEDULE H2  
SALARIES AND WAGES  
2020**

	2019 BUDGET	2019 ACTUAL	2020 BUDGET
<b><u>FIRE PROTECTION</u></b>			
Fire Marshall	\$ 4,500	\$ 4,500	\$ 5,000
<b><u>ZONING HEARING BOARD</u></b>			
3 Positions	\$ 500	\$ 500	\$ 500
<b><u>PUBLIC WORKS</u></b>			
Maintenance Worker	\$ 10,000	\$ 10,000	\$ 10,300
<b><u>SECTION WAGES</u></b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,800</b>

**FUND ALLOCATIONS**

		General Fund 30	Sewer Fund 60	Refuse Fund 10
Borough Secy	30% G, 60% S, 10% R	\$ 17,250	\$ 34,501	\$ 5,750
Asst Borough Secy	30% G, 60% S, 10% R	\$ 11,394	\$ 22,788	\$ 3,798
ABS Overtime	30% G, 60% S, 10% R	\$ 150	\$ 300	\$ 50
RTK Clerk	30% G, 60% S, 10% R	\$ 1,607	\$ 3,214	\$ 536
Maintenance Employee	30% G, 60% S, 10% R	\$ 3,090	\$ 6,180	\$ 1,030
<b>Total</b>		<b>\$ 33,491</b>	<b>\$ 66,983</b>	<b>\$ 11,164</b>

**SCHEDULE H3  
SALARIES AND WAGES 2020**

<u>EMPLOYEE</u>	<u>POSITION</u>	<u>2019 BUDGET</u>	<u>2019 EST'D</u>	<u>2020 BUDGET</u>	
<b>GOVERNING BODY</b>					
	Mayor	\$ 900.00	\$ 900.00	\$ 900.00	
	Council Member	\$ 600.00	\$ 600.00	\$ 600.00	
	Council Member	\$ 600.00	\$ 600.00	\$ 600.00	
	Council Member	\$ 600.00	\$ 600.00	\$ 600.00	
	Council Member	\$ 600.00	\$ 600.00	\$ 600.00	
	Council Member	\$ 600.00	\$ 600.00	\$ 600.00	
	Council Member	\$ 600.00	\$ 600.00	\$ 600.00	
	Council Member	\$ 600.00	\$ 600.00	\$ 600.00	
		<b>\$ 5,100.00</b>	<b>\$ 5,100.00</b>	<b>\$ 5,100.00</b>	
<b>EXECUTIVE</b>					
Serota	Borough Secretary/Treasurer	\$ 55,826.00	\$ 55,826.00	\$ 57,501.00	
Kondrk	Assistant Secretary	\$ 36,874.00	\$ 36,874.00	\$ 37,980.00	
PT RTK Clerk	PT RTK Clerk	\$ 5,200.00	\$ 5,200.00	\$ 5,356.00	
Kondrk	Overtime	\$ 500.00	\$ -	\$ 500.00	
		<b>\$ 98,400.00</b>	<b>\$ 97,900.00</b>	<b>\$ 101,337.00</b>	
<b>TAX COLLECTION</b>					
Caracappa	Tax Collector	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	
<b>BUILDINGS AND GROUNDS</b>					
Nigra	Custodian	\$ 5,356.00	\$ 5,356.00	\$ 5,517.00	
Diaz	Maintenance	\$ 10,000.00	\$ 10,000.00	\$ 10,300.00	
		<b>\$ 31,000.00</b>	<b>\$ 15,356.00</b>	<b>\$ 15,817.00</b>	
<b>POLICE SERVICES</b>					
Perry	Chief of Police	\$ 68,495.00	\$ 68,495.00	\$ 70,550.00	
		<b>\$ 68,495.00</b>	<b>\$ 68,495.00</b>	<b>\$ 70,550.00</b>	
		\$ 22.56 hours	\$ 23.24		
Officer 1	Part-Time Police Officer	\$ 21,296.44	944	\$ 21,296.44	\$ 21,935.33
Officer 2	Part-Time Police Officer	\$ 21,296.44	944	\$ 21,296.44	\$ 21,935.33
Officer 3	Part-Time Police Officer	\$ 21,296.44	944	\$ 21,296.44	\$ 21,935.33
Officer 4	Part-Time Police Officer	\$ 21,296.44	944	\$ 21,296.44	\$ 21,935.33
Officer 5	Part-Time Police Officer	\$ 21,296.44	944	\$ 21,296.44	\$ 21,935.33
Officer 6	Part-Time Police Officer	\$ 21,296.44	944	\$ 21,296.44	\$ 21,935.33
Officer 7	Part-Time Police Officer	\$ 21,296.44	944	\$ 21,296.44	\$ 21,935.33
Officer 8	Part-Time Police Officer	\$ 21,296.44	944	\$ 21,296.44	\$ 21,935.33
Officer 9	Part-Time Police Officer	\$ 21,296.44	944	\$ 21,296.44	\$ 21,935.33
		<b>\$ 191,667.96</b>	<b>8,496</b>	<b>\$ 191,667.96</b>	<b>\$ 197,417.97</b>
<b>COURT PAY</b>		<b>\$ 8,000.00</b>		<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>
<b>Total Police Salaries and Wages - 01.410.110</b>				<b>\$ 268,162.96</b>	<b>\$ 275,967.97</b>

<u>EMPLOYEE</u>	<u>POSITION</u>	<u>2019 BUDGET</u>	<u>2019 EST'D</u>	<u>2020 BUDGET</u>
<b>HOLIDAY PAY</b>		\$ 10,000.00	\$ 10,000.00	\$ 10,300.00

<b>OVERTIME</b>				
	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>

<b>CROSSING GUARDS</b>				
	3 regular, 3 substitute	\$ 30,250.00	\$ 30,250.00	\$ 31,168.00

<b>Total Police Department Wages</b>			\$ 322,912.96	\$ 332,070.97
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**SCHEDULE I  
LEASE, RENTAL AND CONTRACTED  
SERVICES EXPENSES 2020**

<u>Account Code</u>	<u>Contract Term</u>	<u>2019 Budget</u>	<u>2019 Est'd</u>	<u>2020 Budget</u>
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**GENERAL FUND**

**GENERAL GOVERNMENT**

<b>Equipment Leases</b>				
Office Copier Lease			1/7/23	\$ 3,000
Postage Meter Lease			11/7/20	\$ 500
<b>01.406.384</b>				<b>\$ 3,500</b>
				<b>\$ 3,500</b>
				<b>\$ 3,500</b>

**INFORMATION TECHNOLOGY**

<b>Software License Fees</b>				
Financial Accounting Software			Annual	\$ 1,000
Office 365 Licenses			Monthly	\$ -
Exchange 365 Mailboxes (17)			Monthly	\$ -
E-Citation Mobile Software-Police				\$ 1,000
<b>01.407.318</b>				<b>\$ 2,000</b>
				<b>\$ 2,000</b>
				<b>\$ 3,780</b>

**CONTRACTED SERVICES**

Computer System Maint. - Admin			Annual	\$ 4,000
Computer System Maint. - Police			Annual	\$ 3,500
Taser Video Services				\$ 1,200
Cloud Backup Services-Police				\$ 1,500
Website Hosting/Maintenance			Annual	\$ 500
<b>01.407.450</b>				<b>\$ 10,700</b>
				<b>\$ 10,700</b>
				<b>\$ 10,700</b>

**BUILDINGS AND GROUNDS**

Landscaping/Lawn Services			Annual	\$ 5,000
Fire Extinguisher Maintenance			Annual	\$ 500
Alarm Service Borough Hall			Annual	\$ 1,000
HVAC Maintenance Agmt-All Bldgs			Annual	\$ 760
Pest Control			Annual	\$ 1,560
<b>01.409.450</b>				<b>\$ 8,820</b>
				<b>\$ 8,820</b>
				<b>\$ 8,820</b>

**POLICE SERVICES**

Police Car Lease			5/10/23	\$ 11,000
Police Radio Lease			11/1/22	\$ 8,998
<b>30.410.740</b>				<b>\$ 19,998</b>
				<b>\$ 19,998</b>
				<b>\$ 19,998</b>
Equipment Callibration				\$ 1,000
Parking Meter Maintenance				\$ 500
Alarm Service-Police Station				\$ 1,000
Record Shredding				\$ 500
Lab Testing				\$ 2,500
<b>01.410.450</b>				<b>\$ 5,500</b>
				<b>\$ 5,500</b>
				<b>\$ 5,500</b>

Account Code	Contract Term	2019 Budget	2019 Est'd	2020 Budget
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**CODE ENFORCEMENT & ZONING**

Building Inspections		Annual	\$ 30,000	\$ 30,000	\$ 40,000
Electrical Inspections		Annual	\$ 5,000	\$ 5,000	\$ 5,000
<b>01.413.450</b>			<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 45,000</b>

**PUBLIC WORKS**

**Equipment Leasing**

Minor Equipment Rentals	<b>01.430.384</b>		\$ -	\$ -	\$ -
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**Contracted Services**

PA One Call Service/Marking		N/A	\$ 500	\$ 500	\$ 500
Street Sweeping		Annual	\$ 1,000	\$ 1,000	\$ 1,500
<b>01.430.450</b>			<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 2,000</b>

**CULTURE AND RECREATION**

Taddei Woods Tree & Trail Maint.		N/A	\$ 2,500		\$ 3,000
Tot Lot Annual Mulching		Annual	\$ 3,500		\$ 3,000
Park and Tot Lot Maintenance		N/A	\$ 1,500		\$ -
<b>01.457.450</b>			<b>\$ 7,500</b>		<b>\$ 6,000</b>

**SEWER OPERATING FUND**

**SEWAGE COLLECTION AND TREATMENT**

**Equipment Leasing**

Equipment Rentals	<b>08.429.384</b>		\$ -		\$ -
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**Contracted Services**

Pump Station Operations (PUE)		Annual	\$ 18,000	\$ 18,000	\$ 18,000
Alarm Services		Annual	\$ 2,000	\$ 2,000	\$ 2,000
PA One Call		Annual	\$ 1,000	\$ 1,000	\$ 1,000
Sludge Removal		Annual	\$ 1,000		
Generator Maintenance		Annual	\$ 1,000		
Quarterly Wet Well Cleaning		Annual	\$ 5,000		
Televise Sewer Lines			\$ -		
New Sewer Connections			\$ -		
BCWSA		Annual	\$ 374,440	\$ 363,750	\$ 399,179
<b>08.429.450</b>			<b>\$ 402,440</b>	<b>\$ 384,750</b>	<b>\$ 420,179</b>

**LIQUID FUELS FUND**

**SNOW & ICE REMOVAL**

Snow Plow Services	<b>35.432.450</b>	Annual	\$ 16,000	\$ 16,000	\$ 15,000
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Account Code	Contract Term	2019 Budget	2019 Est'd	2020 Budget
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<b>TRAFFIC SIGNALS &amp; SIGNS</b>						
Traffic Signal Maintenance/Armour		35.433.450	Annual	\$ 4,000	\$ 4,000	\$ 4,000

<b>STREET LIGHTING</b>						
Street Light Maintenance/Armour		35.434.450	Annual	\$ 4,000	\$ 4,000	\$ 4,000

<b>HIGHWAY MAINT. &amp; REPAIRS</b>						
Pothole Patching/Pothole Killers		35.438.450	Annual	\$ 5,500	\$ 3,600	\$ 5,500

<b>Total Lease &amp; Contracted Service Expenses</b>				<b>\$ 505,460</b>	<b>\$ 478,370</b>	<b>\$ 531,199</b>
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**SCHEDULE J1  
CAPITAL OUTLAY EXPENSES  
2020**

	<u>2020 BUDGET</u>	<u>CAPITAL RESERVE</u>	<u>SEWER CAPITAL</u>	<u>LIQUID FUELS</u>
<b>INFORMATION TECHNOLOGY</b>				
Computer System Replacement	\$ -	\$ -	\$ -	\$ -
New Server - Administration	\$ 10,000	\$ 10,000		
New Server - Police				
Software/Office 365 Licenses	\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -
<b>BUILDINGS AND GROUNDS</b>				
Municipal Building Improvements	\$ -	\$ -	\$ -	\$ -
Police Building Improvements	\$ -	\$ -	\$ -	\$ -
			\$ -	
<b>POLICE SERVICES</b>				
Police RDA Grant	\$ -	\$ -	\$ -	\$ -
Emergency Radios	\$ 8,988	\$ 8,988	\$ -	\$ -
Ballistic Vest Replacement (5-year)	\$ -	\$ -	\$ -	\$ -
Police Car (5-Year Lease Purchase)	\$ 11,000	\$ 11,000	\$ -	\$ -
			\$ -	\$ -
<b>STREET LIGHTING</b>				
	\$ -	\$ -	\$ -	\$ -
LED Streetlight Networking	\$ 55,498	\$ 41,133		\$ 14,365
<b>PUBLIC WORKS</b>				
	\$ -	\$ -	\$ -	\$ -
<b>STREETS AND HIGHWAYS</b>				
Capital Construction	\$ -	\$ -	\$ -	\$ -
Crack Sealing	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<b>TRAFFIC SIGNALS</b>				
Signal Improvements	\$ -	\$ -	\$ -	\$ -
<b>CULTURE AND RECREATION</b>				
Memorial Park Lighting Replacement	\$ 125,000	\$ 125,000	\$ -	\$ -
<b>SEWER COLLECTION SYSTEM</b>				
Sewer Main (Plant)	\$ -	\$ -	\$ -	\$ -
Pump Station #2 Upgrades	\$ -	\$ -	\$ -	\$ -
I/I Abatement	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Appropriations</b>	<b>\$ 210,486</b>	<b>\$ 196,121</b>	<b>\$ -</b>	<b>\$ 14,365</b>

**SCHEDULE J2  
CAPITAL  
IMPROVEMENT  
PROGRAM**

Description	BUDGET		BUDGET						
	2018	2019	2020	2021	2022	2023	2024	2025	
<b>EXECUTIVE</b>									
Minor Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FINANCIAL ADMINISTRATION</b>									
Accounting Software Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>INFORMATION TECHNOLOGY</b>									
Computer System Replacements	\$ 800	\$ 800	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ -	
Server Replacement - Police				\$ 10,000					
Server Replacement - Admin	\$ -	\$ -	\$ 10,000		\$ -	\$ 10,000	\$ -	\$ -	
Software Upgrades									
Document Management System									
	\$ 800	\$ 800	\$ 10,000	\$ 11,500	\$ -	\$ 11,500	\$ -	\$ -	
<b>BUILDINGS AND GROUNDS</b>									
Borough Hall Roof	\$ 40,400	\$ 40,400		\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	
Borough Hall Landscaping	\$ 3,525		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Borough Hall Renovations	\$ 3,525	\$ 3,525		\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	
Digital Sign - Borough Hall									
Borough Hall Generator									
Police Station Renovations	\$ -	\$ -	\$ -	\$ 2,000	\$ 5,000	\$ -	\$ -	\$ -	
	\$ 47,450	\$ 43,925	\$ -	\$ 4,500	\$ 12,500	\$ -	\$ 7,500	\$ 5,000	
<b>POLICE SERVICES</b>									
Police Vehicles	\$ 6,500	\$ 67,800	\$ 13,000	\$ 13,000	\$ 7,000	\$ 7,000	\$ 14,000	\$ 14,000	
Ballistic Vest Replacements (5-year)	\$ 4,000			\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	
Police Radios			\$ 8,988						
Vehicle Cameras	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Station Generator	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Police Station Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Replace Duty Weapons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 14,500	\$ 67,800	\$ 21,988	\$ 16,000	\$ 10,000	\$ 10,000	\$ 14,000	\$ 14,000	
<b>EMERGENCY MANAGEMENT</b>									
Portable Generators	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TRAFFIC SIGNALS</b>									
Signal Upgrades	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Portable Generators for Traffic Lights									
<b>STREETS AND HIGHWAYS</b>									
Road Resurfacing/Crack Sealing	\$ 2,000		\$ -	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000	
Storm Drain Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Reconstruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Base Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Micro Surfacing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 2,000	\$ -	\$ -	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 50,000	

Description	BUDGET	ACTUAL	BUDGET					
	2018	2019	2020	2021	2022	2023	2024	2025

**HIGHWAY CONSTRUCTION/REBUILDING**

E. Woodland Avenue	\$ 18,000	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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**PARKS AND RECREATION**

Playground Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ballfield Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restroom Renovations								

**COMMUNITY DEVELOPMENT**

Taddei Woods Renovations/Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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**SEWER CAPITAL FUND**

**SEWAGE COLLECTION SYSTEM**

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

	\$ 90,750	\$ 120,525	\$ 84,488	\$ 112,000	\$ 107,500	\$ 111,500	\$ 116,500	\$ 119,000
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**SCHEDULE K  
PROFESSIONAL SERVICE  
AGREEMENTS 2020**

	Account Code	2019 BUDGET	2019 ACTUAL	2020 BUDGET
<b>LEGISLATIVE BODY</b>				
Consulting Services	01.400.310	\$ -	\$ -	\$ -
<b>EXECUTIVE</b>				
Consulting Services	01.401.310	\$ 100	\$ -	\$ -
<b>FINANCIAL ADMINISTRATION</b>				
Auditing Services		\$ 6,750	\$ 6,750	\$ 6,750
Payroll Services		\$ 2,000	\$ 2,000	\$ 3,500
	01.402.310	\$ 8,750	\$ 8,750	\$ 10,250
<b>LEGAL SERVICES</b>				
Borough Solicitor- Hourly & Retainer	01.404.310	\$ 30,000	\$ 66,000	\$ 40,000
RTK/Special Legal/Special Counsel	01.404.314	\$ 10,000	\$ 15,141	\$ 10,000
		\$ 40,000	\$ 81,141	\$ 50,000
<b>GENERAL GOVERNMENT</b>				
Codification Services		\$ 2,000	\$ 2,000	\$ 4,000
Website Hosting		\$ 500		\$ 500
Website Design		\$ 3,800	\$ 3,800	\$ -
	01.406.310	\$ 6,300	\$ 5,800	\$ 4,500
<b>ENGINEERING</b>				
Borough Engineer	01.408.310	\$ 30,000	\$ 107,525	\$ 30,000
<b>POLICE SERVICES</b>				
Borough Solicitor		\$ 1,500	\$ 1,500	\$ 1,500
Physical and Psychological Exams		\$ 500	\$ 500	\$ 500
	01.410.310	\$ 2,000	\$ 2,000	\$ 2,000
<b>PLANNING COMMISSION</b>				
Planning Consultants	01.414.310	\$ 500	\$ 500	\$ 500
<b>ZONING HEARING BOARD</b>				
Legal Services		\$ 500	\$ 500	\$ 500
Court Reporter Services		\$ 1,500	\$ 1,500	\$ 1,500
	01.418.310	\$ 2,000	\$ 2,000	\$ 2,000
<b>REFUSE FUND</b>				
<b>EXECUTIVE</b>				
Consulting Services	05.401.310	\$ -	\$ -	\$ -
<b>FINANCIAL ADMINISTRATION</b>				
Auditing Services	05.402.310	\$ -	\$ -	\$ -

	Account Code	2019 BUDGET	2019 ACTUAL	2020 BUDGET
<b>LEGAL SERVICES</b>				
Borough Solicitor	05.404.310	\$ 500	\$ 1,781	\$ 500

**SEWER OPERATING FUND**

**EXECUTIVE**

Consulting Services	08.401.310	\$ -	\$ -	\$ -
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**FINANCIAL ADMINISTRATION**

Auditing Services		\$ 6,750	\$ 6,750	\$ 6,750
Payroll Services		\$ 1,500	\$ 1,500	\$ 1,800
	08.402.310	\$ 8,250	\$ 8,250	\$ 8,550

**LEGAL SERVICES**

Borough Solicitor	08.404.310	\$ 10,000	\$ 21,000	\$ 25,000
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**ENGINEERING**

Borough Engineer	08.408.310	\$ 45,000	\$ 21,000	\$ 40,000
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**CAPITAL RESERVE FUND**

**LEGAL SERVICES**

Borough Solicitor	30.404.310	\$ -	\$ 7,250	\$ 5,000
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**ENGINEERING**

Borough Engineer	30.408.310	\$ 10,000	\$ 15,900	\$ 20,000
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**SEWER CAPITAL FUND**

**LEGAL SERVICES**

Borough Solicitor	31.404.310	\$ 5,000	\$ -	\$ 5,000
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**ENGINEERING**

Borough Engineer	31.408.310	\$ 40,000	\$ 43,000	\$ 40,000
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**PENSION PLAN**

Plan Administration Fees	65.489.310	\$ 1,100	\$ -	\$ 1,100
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<b>TOTAL PROFESSIONAL SERVICES:</b>		\$ 209,500	\$ 325,897	\$ 244,400
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SCHEDULE M  
2020 ROADWAY IMPROVEMENT  
PROGRAM

<u>SECTION</u>	<u>LENGTH (FEET)</u>	<u>WIDTH (FEET)</u>	<u>TOTAL COST</u>
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TOTAL COST

TOTAL ROAD MILES

**SCHEDULE O  
DEBT SERVICE SCHEDULE 2020**

**GENERAL OBLIGATION NOTES**

**BALANCE  
AS OF  
12/31/2020**

ISSUE		DUE				
Debt Service Fund	2006	Principal	18-Jun	\$ 50,000	\$ 488,000	
		Interest	Monthly	\$ 20,520		
				<b>\$ 70,520</b>		

Debt Service Fund	2012	Principal	18-Sep	\$ 24,000	\$ 365,000	
		Interest	Monthly	\$ 11,490		
				<b>\$ 35,490</b>		

*Total Principal*                    \$ 74,000  
*Total Interest & Fees*            \$ 32,010

***Total 2020 General Obligation Note Payments***                    \$106,010    \$ 853,000

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

**SCHEDULE O2  
DEBT SERVICE 2020**

**GENERAL OBLIGATION NOTE**

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
<b>2020</b>	<b>\$ 52,000</b>	<b>\$ 16,170</b>	<b>\$ 2,310</b>	<b>\$ 18,480</b>	<b>\$ 70,480</b>	<b>\$ 436,000</b>
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 O3  
DEBT SERVICE 2020**

**GENERAL OBLIGATION NOTE**

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

<u>YEAR</u>	<u>Principal (Due Dec)</u>	<u>Interest Rate</u>	<u>Interest Monthly</u>	<u>Total Due</u>	<u>Principal Balance</u>
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
<b>2020</b>	<b>\$ 24,000</b>	<b>3.00%</b>	<b>\$ 10,770</b>	<b>\$ 34,770</b>	<b>\$ 341,000</b>
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  
2020**

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>2019</u>		<u>ANNUAL</u>
				<u>BUDGET</u>	<u>BUDGET</u>	<u>PREMIUM</u>
						<u>2019</u>
						<u>BUDGET</u>
General Liability	EMC	\$ 2,000,000	\$ -	\$ 8,375	\$ 335	\$ 8,710
Automobile Liability	EMC	\$ 1,000,000	\$ 500	\$ 7,702	\$ 308	\$ 8,010
Heart & Lung Liability	EMC	\$ 75,000	\$ -	\$ 2,083	\$ 83	\$ 2,166
Inland Marine	EMC	\$ 102,129	\$ 500	\$ 441	\$ 18	\$ 459
Crime	EMC	\$ 25,000	\$ 500	\$ 195	\$ 8	\$ 203
Police Professional Liability	EMC	\$ 2,000,000	\$ 5,000	\$ 4,445	\$ 178	\$ 4,623
Public Officials Liability	EMC	\$ 2,000,000	\$ 5,000	\$ 5,000	\$ 200	\$ 5,200
Property	EMC	\$ 2,612,301	\$ 1,000	\$ 4,181	\$ 167	\$ 4,348
Umbrella	EMC	\$ 2,000,000	\$ 10,000	\$ 984	\$ 39	\$ 1,023
				<b>\$ 33,406</b>		<b>\$ 34,742</b>

**% Change (Gross Premium) 2018-2019      4.00%**

**PROFESSIONAL BONDS**

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

<b>TOTAL INSURANCE AND BONDS</b>	<b>\$ 33,906</b>	<b>\$ 35,492</b>
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<b>2020 FUND ALLOCATION</b>		
	<u>Allocation</u>	<u>2020 Budget</u>
General Fund	60%	\$ 20,845
Sewer Operating Fund	40%	\$ 13,897
	<b>100%</b>	<b>\$ 34,742</b>

<b>SCHEDULE R EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS 2020</b>
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<u>2019</u>	<u>2020</u>	<u>%</u>
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**MEDICAL BENEFITS**

Medical Insurance	\$ 62,500	\$ 63,908	2.25%
Dental Insurance	\$ 1,800	\$ 1,920	6.67%
	<b>\$ 64,300</b>	<b>\$ 65,828</b>	

**LIFE, DISABILITY AND UNEMPLOYMENT INSURANCE**

Life & Disability Insurance	\$ 7,500	\$ 8,000	6.67%
Unemployment Compensation	\$ 1,500	\$ 1,600	6.67%
	<b>\$ 9,000</b>	<b>\$ 9,600</b>	

**RETIREMENT BENEFITS**

Police Pension Plan	\$ 4,872	\$ 5,175	6.22%
Municipal Pension Plan	\$ 23,030	\$ 16,523	-28.25%
	<b>\$ 27,902</b>	<b>\$ 21,698</b>	<b>-22.23%</b>

<b><u>FICA/MEDICARE TAXES</u></b>	<b>\$ 36,000</b>	<b>\$ 37,000</b>	<b>2.78%</b>
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**SCHEDULE R2  
EMPLOYER CONTRIBUTIONS  
TO EMPLOYEE BENEFITS 2020**

**LIFE & DISABILITY INSURANCE**

<u>DEPARTMENT</u>	<u>Life/ADD</u>	<u>Disability</u>	<u>Monthly Total</u>	<u>Yearly Total</u>	<u>Budget</u>	<u>Fund Allocations</u>		
						<u>General Fund</u>	<u>Sewer Fund</u>	<u>Refuse Fund</u>
Executive	\$ 31	\$ 78	\$ 109	\$ 1,308	\$ 1,310	\$ 1,310	\$ -	\$ -
Police Services	\$ 333	\$ 187	\$ 520	\$ 6,240	\$ 6,300	\$ 6,300	\$ -	\$ -
Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 364</b>	<b>\$ 265</b>	<b>\$ 629</b>	<b>\$ 7,548</b>	<b>\$ 7,610</b>	<b>\$ 7,610</b>	<b>\$ -</b>	<b>\$ -</b>

**FICA/MEDICARE**

<u>DEPARTMENT</u>	<u>Total Wages</u>	<u>Rate</u>	<u>FICA/ Medicare</u>	<u>2020 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-Serota	\$ 57,501		\$ 4,399	\$ 4,400	\$ 1,320	\$ 2,640	\$ 440
Executive-Kondrk	\$ 37,980		\$ 2,905	\$ 2,950	\$ 885	\$ 1,770	\$ 295
Part-Time RTK Clerical	\$ 5,356		\$ 410	\$ 410	\$ 123	\$ 185	\$ 41
Tax Collection	\$ 17,000		\$ 1,301	\$ 1,300	\$ 1,300		
Police Services	\$ 332,360		\$ 25,426	\$ 25,500	\$ 25,500		
Fire Protection Services	\$ 5,000		\$ 383	\$ 400	\$ 400		
Building and Grounds	\$ 5,517		\$ 422	\$ 425	\$ 425		
Zoning Hearing Board	\$ 500		\$ 38	\$ 50	\$ 50		
Public Works	\$ 10,300		\$ 788	\$ 800	\$ 240	\$ 480	\$ 80
	<b>\$ 476,614</b>		<b>\$ 36,461</b>	<b>\$ 36,635</b>	<b>\$ 30,643</b>	<b>\$ 5,075</b>	<b>\$ 856</b>

**MEDICAL BENEFITS**

<u>DEPARTMENT</u>	<u>Medical</u>	<u>Dental</u>	<u>Monthly Total</u>	<u>Annual Total</u>	<u>2020 Budget</u>	<u>30% General Fund</u>	<u>60% Sewer Fund</u>	<u>10% Refuse Fund</u>
Police Services	\$ 1,280	\$ 63	\$ 1,343	\$ 16,116	\$ 16,200	\$ 16,200	\$ -	\$ -
	<b>\$ 5,522</b>	<b>\$ 159</b>	<b>\$ 5,681</b>	<b>\$ 68,172</b>	<b>\$ 68,300</b>	<b>\$ 31,830</b>	<b>\$ 31,260</b>	<b>\$ 5,210</b>

**EMPLOYEE CONTRIBUTIONS TO MEDICAL - \$9,089.00**

Borough Secretary Contribution	\$ 6,054
Asst. Borough Sec. Contribution	\$ 3,035

**SCHEDULE R3  
EMPLOYER CONTRIBUTIONS TO  
PENSION PLANS 2020**

**POLICE PENSION PLAN**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
1 Normal Cost Percentage	10.50%	10.50%	10.90%	10.90%
2 Administrative Expense Percentage	4.50%	4.50%	4.00%	4.00%
3 Total Percentage (1 + 2)	15.00%	15.00%	14.90%	14.90%
4 Estimated Gross W-2 Payroll	\$ 81,130	\$ 52,105	\$ 61,825	\$ 68,495
5 Annual Cost (3 + 4)	\$ 1,270	\$ 7,816	\$ 9,212	\$ 10,206
6 Amortization Requirement	\$ -	\$ -	\$ -	\$ -
7 Financial Requirement (5 + 6)	\$ 12,170	\$ 7,816	\$ 9,212	\$ 10,206
8 Employee Contributions	\$ 2,121	\$ 2,286	\$ 1,336	\$ 2,027
9 10% of Negative Unfunded Liability	<u>\$ 3,901</u>	<u>\$ 3,901</u>	<u>\$ 3,004</u>	<u>\$ 3,004</u>
10 Minimum Municipal Obligation (7,8,9)	<b>\$ 8,597</b>	<b>\$ 6,148</b>	<b>\$ 1,629</b>	<b>\$ 5,175</b>

**EMPLOYEE PENSION PLAN**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
1 Normal Cost Percentage	13.80%	13.80%	14.20%	15.50%
2 Administrative Expense Percentage	4.30%	4.30%	3.90%	5.20%
3 Total Percentage (1 + 2)	18.10%	18.10%	18.10%	20.70%
4 Estimated Gross W-2 Payroll	\$ 86,000	\$ 86,000	\$ 90,000	\$ 92,700
5 Annual Cost (3 + 4)	\$ 15,566	\$ 15,566	\$ 16,290	\$ 19,189
6 Amortization Requirement	\$ 5,928	\$ 5,928	\$ 9,397	\$ 116
7 Financial Requirement (5 + 6)	\$ 21,494	\$ 21,494	\$ 25,687	\$ 19,305
8 Employee Contributions	\$ 2,584	\$ 2,580	\$ 2,657	\$ 2,782
9 10% of Negative Unfunded Liability	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
10 Minimum Municipal Obligation (7,8,9)	<b>\$ 22,878</b>	<b>\$ 18,910</b>	<b>\$ 18,914</b>	<b>\$ 16,523</b>

<b>TOTAL MINIMUM MUNICIPAL OBLIGATION (MMO)</b>	<b>\$ 31,475</b>	<b>\$ 25,058</b>	<b>\$ 20,543</b>	<b>\$ 21,698</b>
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**SCHEDULE S  
UTILITY EXPENSES 2020**

<u>DEPARTMENT</u>	<u>Account Code</u>	<u>TYPE</u>	<u>2019 BUDGET</u>	<u>2020 BUDGET</u>
<b><u>BUILDINGS &amp; GROUNDS</u></b>				
Borough Hall	01.409.360	Gas	\$ 2,500	\$ 2,500
		Water	\$ 2,500	\$ 2,500
		Electric	\$ 1,000	\$ 1,000
			<b>\$ 6,000</b>	<b>\$ 6,000</b>
<b><u>POLICE SERVICES</u></b>				
Police Station	01.410.360	Gas	\$ 1,500	\$ 1,500
		Water	\$ 500	\$ 500
		Electric	\$ 1,500	\$ 1,500
			<b>\$ 3,500</b>	<b>\$ 3,500</b>
<b><u>PUBLIC WORKS</u></b>				
Public Works Building	01.430.360	Electric	\$ 725	\$ 625
		Heating Fuel	\$ 675	\$ 575
		Water	\$ 600	\$ 400
			<b>\$ 2,000</b>	<b>\$ 1,600</b>
<b><u>SEWAGE COLLECTION/TREATMENT</u></b>				
Pumping Station 1	08.429.360	Electric	\$ 5,400	\$ 5,000
		Water	\$ 300	\$ 300
Pumping Station 2		Electric	\$ 3,500	\$ 3,100
		Water	\$ 300	\$ 600
			<b>\$ 9,500</b>	<b>\$ 9,000</b>
<b><u>PARKS AND RECREATION</u></b>				
Recreation Field	01.457.310	Electric	\$ 500	\$ 500
		Water	\$ 500	\$ 500
			<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b><u>TRAFFIC SIGNALS</u></b>				
Traffic Signals	35.433.360	Electric	\$ 1,000	\$ 1,000
			<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b><u>STREET LIGHTING</u></b>				
Street Lights	35.434.360	Electric	\$ 22,300	\$ 22,000
			<b>\$ 22,300</b>	<b>\$ 22,000</b>
<b>TOTAL UTILITY EXPENSE</b>			<b>\$ 46,623</b>	<b>\$ 44,100</b>

<b>SCHEDULE T</b> <b>COMMUNICATION EXPENSES 2020</b>
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<u>DEPARTMENT</u>	<u>Account Code</u>		<u>2019</u> <u>BUDGET</u>		<u>2020</u> <u>BUDGET</u>
General Government	01.406.320		\$ 4,000		\$ 4,000
Police Services	01.410.320		\$ 4,000		\$ 4,000
Public Works	01.430.320		\$ 750		\$ 750
Sewage Collection/Treatment	08.429.320		\$ 1,600		\$ 1,800
			<b>\$ 10,350</b>		<b>\$ 10,550</b>