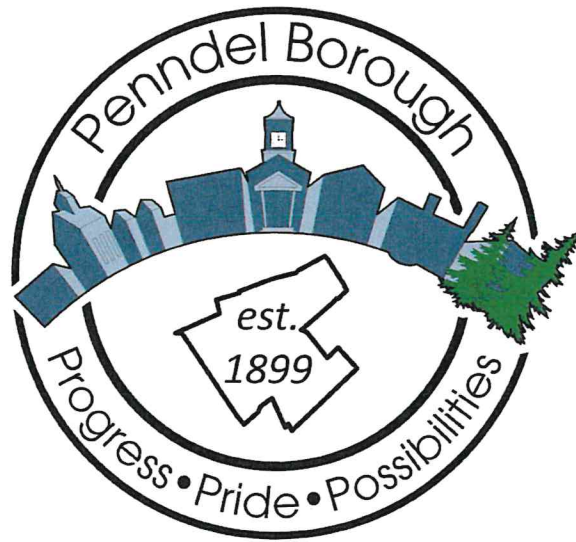


# BOROUGH OF PENNDEL



## 2021 Budget



**ELECTED OFFICIALS**

**Mayor**

Robert Winkler

**Borough Council**

Barb Heffelfinger-  
Council President

Beverly Wolfe-  
Council Vice President

**Councilors**

Joseph Dudash  
Laura Germain  
Gary Nickerson  
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 23, 2020

The proposed 2020 Budget is respectfully submitted to the Council and Mayor of The Borough of Penndel for your review and comment.

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

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

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

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

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

### **Budget Highlights**

Operating appropriations in the proposed 2021 budget provide the resources needed to continue the level of Borough government service expected by the residents. The appropriation supports continuing levels of police services, fire and rescue services, maintenance of public roads and right-of-way, park maintenance, refuse and recycling collections and the operations of the sewer collection system. Appropriations also include payment on outstanding debt obligations, funding for certain infrastructure improvement and capital equipment acquisition. The entire Borough Council and Borough Officials are keenly aware of the effects that COVID-19 has had on our community and this was considered during all aspects of the development of this budget.

In 2020, PennDel Borough Council approved enacting a 1% Earned Income Tax effective January 1, 2021. The revenue from this EIT will help to fund our ongoing Revitalization Program which includes the hiring of a Borough Manager to assist with this initiative and other necessary internal procedures and policies. PennDel Borough had previously received a PA Small Water and Sewer Grant in the amount of \$213,000 for the upgrade of the main sewer line that runs under the decommissioned sewer plant directly into the Neshaminy Interceptor. This project continues into 2021, and the Borough has restructured its debt to obtain the necessary funds to complete this upgrade plus get a lower, fixed rate on our preexisting debt. This council is committed to this project as a top priority due to its potential to be harmful to the environment and to the public. During 2020, we were delighted to receive the news from PennDOT that not only are they doing a complete re-working of the intersection of Lincoln Highway and Hulmeville Avenue, scheduled to be complete August 2021, but they received approval of the funds needed to do a complete re-working of the intersections of Lincoln Highway at Bellevue Avenue and Lincoln Highway at Durham Road set for 2023. The Borough had previously received a state Multi-Modal grant in the amount of \$500,000.00 for infrastructure improvements in that area and we will be working alongside PennDOT to use the grant funds to do other work and upgrades. 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, passing the new Transit Oriented District Overlay (TOD) and accompanying zoning and receiving renewal of our Enterprise Zone designation. The revised Transit Oriented District Overlay (TOD) encompasses the entire Lincoln Highway corridor in the Borough and many other areas previously not a part of the TOD overlay. This lessens the restrictions on developers that we had in place for many years and encourages new ideas for vacant tracts. It is our understanding that due to the pandemic and the fiscal issues that came along with it, grant opportunities in 2021 for major projects such as the ones we have undertaken over the past several years for are for the most part suspended for at least 2021 and possibly beyond.

The supporting data on the budget schedules offers an additional level of detail for specific line items in each operating budget which council is committed to expanding and refining for increased transparency. This information provides Borough Council and the administrative staff with a detailed understanding of specific budget appropriations. This information assists in further understanding the sources of revenue that support budget appropriations and the cost of Borough services and provides more meaning to the budget projections.

The proposed budget is developed from an analysis in trends and revenues and expenditures from prior years, a detailed review of individual line item projections, and evaluation of programs and service and current economic conditions. Allocating resources in the most efficient manner is important in maintain accustomed service levels and providing needed capital improvements. 2020 was a particularly challenging year once again further complicated by the COVID-19 pandemic. Council continues to make improvements to the Borough while being fiscally mindful in very uncertain times.

The proposed budget includes a real estate tax of 21.30 mils in the General Fund, a 3.00 mil reduction, 3.00 mils in the Fire Fund, and 3.50 mils in the Debt Service Fund.

Sewer rates for residential and commercial users will not increase in 2021. Refuse rates also will not be increased in 2021.

If council adopts the proposed budget in its current form the total municipal tax rate will be 27.80 mils.

## **The Budget Format**

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

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

## **Fund Highlights**

### **General Fund**

The General Fund is the largest fund and covers nearly all aspects and needs of the Borough that do not have their own fund. The primary sources of revenue for this fund comes from taxes, permits, charges for services and intergovernmental revenue. The largest expenditures are Administrative costs, Police services, and employer paid benefits. For 2021, the General Fund revenues are projected to be \$994,434 and expenses are projected to be \$955,955 with an estimated ending balance of \$188,479 on December 31, 2021.

### **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 2021 Fire Protection Fund has projected revenues of \$53,547 with projected expenses of \$53,547.

### **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, which have been consolidated into a fixed rate note plus an extra \$300,000 to fund the completion of the sewer main project. The Borough annual payments on principal will be \$108,000, with interest payments of \$14,488. The 2006 loan will still be paid off in 2027 and the 2012 load in 2032.

### **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 2021, the Borough will continue with Advanced Disposal Services Eastern PA, Inc. the annual fee to Borough residents will be \$327.63 per unit no change from 2020.

### **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 \$537,188 as of the end of 2021.

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

The Highway Aid Fund is funded by the State Motor Vehicle Fuel Tax. Expenses in this fund are limited to specific items as specified by the Commonwealth, examples being road maintenance costs such as snow plowing, street light and traffic signal electricity. The Commonwealth periodically audits the Fund to ensure compliance with state regulations. The Borough's annual allotment is based on population and road mileage. Anticipated revenue in this fund for 2021 is down from the 2020 allotment of \$60,780 to \$55,895 for 2021 with expenses projected at \$51,700. This fund is projected to have an ending balance of \$121,429 as of the end of 2021.

### **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 was the recipient of a PA Small Water and Sewer grant to be used toward replacing a section of the discharge line that connects the sewer collection system to the Neshaminy Interceptor in the amount of \$213,000, well short of the estimated \$500,000 needed to complete the job. The Borough actively pursued every grant and every avenue to obtain the funds to complete the project and was not successful. This project must be completed by the end of 2021 for The Borough to maintain its Act 537 commitments. The Borough contribution (match) for these grants is 15% which is reflected in the expenses and the funds to complete the project are being obtained with a loan which has been approved but funds have not been received as of the date of this publication therefore the loan proceeds do not appear in the budget. The projected revenue in 2021 for this fund is \$213,000 with expenses of \$340,000. This will be adjusted when the loan proceeds are received.

### **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. 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 2021, revenue in this fund is projected to be \$500,000 with expense projections of \$72,000. 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 2021 are \$730,224, with expenses projected to be \$761,329 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 2021 Budget identifies and addresses the funding needed for Borough daily operations with a tax decrease in the General Fund, and no increases in taxes in the Fire Fund and the Debt Service Fund with no cuts in Borough services to the residents. Council continues to scrutinize every aspect of operations in the borough, refining them when necessary yet maintaining the levels of service.

Also, this Budget provides reserves for emergencies, or other unforeseen issues or cash flow requirements, but looking forward, we see the need to revisit 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 shouldered the largest cost of this initiative, the TOD which we hope will be the start of seeing the results of this effort. With the hiring of a Borough Manager to help us in this endeavor and improve other Borough policies and procedures, 2021 will be a year of re-structure and refining and promoting a new image of Penndel Borough. However, we realize the COVID-19 pandemic can and will have an effect on our finances.

The Borough will be working with the new Borough Manager to revise the long-term Capital Improvement Plan to strategically plan for capital needs for future budgets.

The 2021 Budget, the 2021 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 2021 Budget are the result of input and recommendations from each Council Committee along with the Mayor and the Borough Secretary.

Respectfully Submitted this 23rd Day of November 2020.

Beverly Wolfe  
Borough Council Chair  
Finance/Administration

Mark Moffa  
Borough Council Member  
Finance/Administration

Barb Heffelfinger  
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 which reflects the allocation of resources to best serve the community and its needs.

## **BUDGET PROCESS**

The formal process for the 2021 Budget commenced in 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 Descriptions**  
**2020 Accomplishments and**  
**2021 Goals**

**ADMINISTRATION & CABLE – Mark Moffa, Chair and Beverly Wolfe**

*Committee Description*

The Administration Committee is responsible for the effective and efficient management of the Borough and the oversight of daily operations of the offices and staff along with personnel management.

*2020 Accomplishments*

- Worked on a comprehensive Employee Handbook, job descriptions, and other HR processes.
- Supported the need for the hiring of a Borough Manager.
- Assisted in the Borough's response to the COVID-19 pandemic.
- Continue the furthering of transparency and improving the Borough's internal systems to ensure accuracy.

*2021 Goals*

- Completion of the Employee Handbook with the assistance of the Borough Manager with completion estimated end of 1<sup>st</sup> quarter 2021.
- Completion of employment agreement with Fire Marshal/Emergency Management person.
- Continue to support the Borough in its response to the COVID-19 pandemic



## **BUILDINGS AND MAINTENANCE COMMITTEE – Joe Dudash, Chair and John Stratz**

### *Committee Description*

The Buildings and Maintenance committee responsibilities include maintenance of the entire borough hall (interior and exterior), including all offices and police department. Make recommendations to Council when maintenance and repairs are needed. When possible, these should include estimated costs. Oversee the purchase of supplies other than usual daily maintenance items. Ensure any safety issues are handled swiftly and completely. Continue with best practices of good budgetary management.

### *2020 Accomplishments*

- Using the funds from an RDA grant, the committee obtained a generator for Borough Hall along with the repaving of the Borough Hall and Police Station Parking lots and entryways at no cost to the taxpayers.
- Along with the EMC, assisted in the development and implementation of the Borough's response to the COVID-19 pandemic.
- Assisted Community Development with mosquito control issues at Taddei Woods and other issues.

### *2021 Goals*

- Grant application has been submitted to the RDA for a complete renovation of the front vestibule of Borough Hall and other improvements.
- This committee is dedicated to not only beautifying Borough Hall, but helping with stormwater management, which will continue to be monitored closely.
- Resident education on the importance of stormwater management and trees will be continued in conjunction with the Community Relations Committee.
- Council has submitted a 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 COMMITTEE – Beverly Wolfe-Chair. and Mark Moffa**

### Committee Description

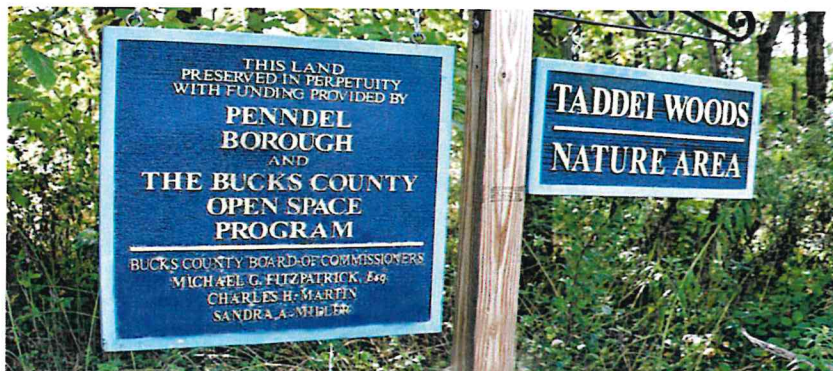
The Community Development committee will work to obtain funding and grants, which may be available and beneficial to the borough. It will hold public meeting on recommendations for all projects and handle all paperwork and aspects of said project. Will work with the borough secretary, engineer, planner, solicitor, etc. 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.

### 2020 Accomplishments

- Responsible for the preparation oversight, submission, and execution of grant applications and subsequent awarding of grants as listed below.
- Community Development Block Grant (CDBG) for LED lighting at the Memorial Field in the amount of \$120,000.00, no match required was awarded and the work completed.
- Redevelopment Authority of Bucks County (RDA) grants for Police purchases including an emergency generator, repairs and upgrades to Borough Hall including an emergency generator, repaving of the parking lot and funds for necessary repairs for the Penn-del Fire Company, no match required.
- Working with Penn-dot on the Lincoln Highway projects.
- Handled several public safety issues with fallen trees or dangerous trees on the Taddei Woods property.

### 2021 Goals

- Continue to explore all grant opportunities for general improvements or additions to the Borough despite the negative information on grants for the foreseeable future due to COVID-19.
- Work closely with the Revitalization Task Force for the redevelopment of Penn-del Borough.





## **COMMUNITY RELATIONS COMMITTEE – Laura Germain, Chair and John Stratz**

### *Committee Description*

The Community Relations committee responsibilities include the gathering of information from Council President, Council Committee Chairman, Police, Mayor, and local organizations including the Fire Company, churches, etc. for newsletter, borough website, Facebook page, and any other social media. Write 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.

### *2020 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 down 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

### *2021 Goals*

- Continue devising activities that allow people to participate in the community safely, following all guidelines as set forth by the Bucks County Department of Health and other agencies.
- Continue providing residents with essential information including the Borough Newsletter, Borough Website and Facebook page. Possibly investigate a Twitter Account.
- Continue working with local schools and other community groups, even those not in Penndel Borough, to enhance and enrich established and new events.
- Plan and execute new events that bring our community together.
- Continue to plan and execute the events that received a warm reception from the public; Movie Night, Women's History Month, Holiday parties, keeping safety precautions in mind.



## **FINANCE – Beverly Wolfe, Chairperson, Mark Moffa**

### **Committee Description**

The Finance 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. The Finance 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 Committee serves as an advisor to the Long-Range Finance Committee.

### **2020 Accomplishments**

- Completed the 2020 Budget with no tax increase.
- Assisting and advising the Long-Range Finance Committee tasking them with assisting Council with long-term revenue and spending issues.
- Research and enactment of an Earned Income Tax of 1% effective 2021.
- Continue the furthering of transparency and improving the Borough's internal systems to ensure accuracy.
- Created a more effective budgeting process to continue the council mandate of transparency in all areas.

### **2021 Goals**

- Continue to explore ways to hire a Borough Manager to achieve a more effective and consistent operation of the Borough. This includes further consideration of recommendations from the Long-Range Finance Committee, among others.
- Alternate payment options for any fees collected by the Borough including but not limited to investigating implementing Pligit's P-Card Procurement Program.
- Create a more effective budget development process, with an increased number of Finance Committee meetings.
- Develop the 2021 budget with no property tax increases.
- Monthly reviews of the borough's finances.



## **INSURANCE AND PENSIONS COMMITTEE – Gary Nickerson, Chair and Mark Moffa**

### *Committee Description*

The Insurance and Pensions committee responsibilities include the annual review of all Borough insurance policies currently in effect and make 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, pension plans and worker's compensation and any other Borough insurance plans.

### *2020 Accomplishments*

- Reviewed Borough policies and property against coverage to ensure sufficient protection and necessity of coverage.
- The careful review of all insurance policies resulted in a savings to the residents on borough liability insurances.

### *2021 Goals*

- Continue working with the Borough's insurance brokers for new options to save taxpayer dollars spent on insurance.
- Continue with the ongoing review of all Borough insurance policies and update when necessary.



## **ORDINANCE COMMITTEE – Mark Moffa, Chair and Gary Nickerson**

### *Committee Description*

The Ordinance committee responsibilities include reviewing existing ordinance and/or resolutions and recommend amending current ordinances/resolutions and adding new ones as needed. Monitor Code Enforcement and Zoning Agency. As revitalization plans continue, this committee will work closely with the Community Development Committee, our zoning officer, the borough engineer, 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.

### *2020 Accomplishments*

- Passed new Transit Oriented Development zoning overlay, easing restrictions on developers in the Borough's commercial corridor, a key step in the Revitalization plan.
- Passed Earned Income Tax of 1% to take effect in 2021.
- Reviewed codes regarding curb and sidewalk replacement and road openings and suggested changes to bring the borough in alignment with other municipalities, ease resident confusion and improve aesthetics.
- Began reviewing ordinances for fencing and considering changes to eliminate conflicting rules.

### *2021 Goals*

- Pass an ordinance revising curb, sidewalk and road opening rules and regulations.
- Pass an ordinance revising fencing regulations.
- Work toward establishing Local Economic Revitalization Tax Assistance (LERTA).
- Consider an ordinance regulating bamboo.
- Review the 2018 Fee Schedule and suggest revisions and changes as warranted to further improve fee fairness and alignment with other municipalities.
- Work with new zoning and code enforcement officer.



## **PUBLIC SAFETY COMMITTEE – Joe Dudash, Chair and Beverly Wolfe**

### **Committee Description**

The Public Safety committee responsibilities include acting as a liaison between Council and the Mayor regarding Police services matters. Review police officer time sheets, etc. Make recommendations to Council when requested from Mayor and/or Police Department. In turn, relate concerns and issues from Council to the Mayor. Negotiate PBA contract and renewals and Chief of Police contract and renewals. Focus 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.

### **2020 Accomplishments**

- Assisted the Mayor and Chief with obtaining RDA grant funds for various improvements to the police station and new equipment. No match required, no cost to the public.
- Continued to work toward 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 with issues regarding problems with the playground mulching and the safety of the children.
- Worked extensively with the Borough Officials and office staff and the EMC on the Borough's response to the COVID-19 pandemic.

### **2021 Goals**

- Preparation for unforeseen crisis matters, such as COVID-19.
- Continue with 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.





## **PUBLIC WORKS (Streets & Sewer) – John Stratz, Chair, and Laura Germain**

### **Committee Description**

The Public Works 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). Maintenance of the former sewer plant property and any necessary work, repairs or upgrades at either of the Borough's two pump stations. Work with Council and borough engineer on sewer related matters including the Borough's initiative on identifying and curtailing inflow and infiltration into the sanitary sewer system. Streets responsibilities include oversight of Borough streets, snow plowing contracts, pothole repair contracts and recommend new streets projects to council.

### **2020 Accomplishments**

- Continued work with Borough Engineer on the 2017 and 2018 Small Water and Sewer grants dealing with infiltration and inflow abatement, finishing 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.
- Worked with the Borough Engineer on various repaving issues.
- Completion of the LED streetlight installation.

### **2021 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 and starting work on Quadrant 2.
- Look toward finding funding for expansion of 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.
- Work with the Borough Engineer regarding stormwater management. Look into the possibility of doing some kind of multi-municipality program to deal with this ongoing issue.



## **REFUSE COMMITTEE – Gary Nickerson, Chair and Joe Dudash**

### *Committee Description*

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, the committee will deal 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. For 2021, the Borough will be in the third year of a five-year contract with Advance Disposal.

### *2020 Accomplishments*

- Reviewed the current refuse contract and specifications to see if any improvements can be made for future contracts.
- Worked with residents and staff throughout the year to assist with waste hauler issues.

### *2021 Goals*

- Update Borough website to provide information regarding refuse collection from for residents. Will continue to work with Community Relations to get valuable information and reminders into every edition of the Borough Newsletter.
- Continue to act upon resident concerns regarding refuse removal and addressing those concerns as quickly as possible.



## POLICE DEPARTMENT – Mayor Robert Winkler and Chief Sean Perry

### Department Description

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, maintains law and order within its jurisdiction. It also protects the rights of the people to be free from criminal activity and contribute to their sense of security.

### 2020 Accomplishments

- Assisted with obtaining RDA grant to upgrade and/or replace officer equipment.
- Assisted with obtaining RDA grant to purchase an emergency generator for the police station.
- 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 2020 budget to make sure the department was within or under budget.

### 2021 Goals

- Continue with “Community Policing” initiative of increased 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.
- Continue working on Penndel Police SOP's and revising when needed.





**RECREATION BOARD – Laura Germain and John Stratz, Council Liaisons**

**Committee Description**

The Recreation Board is currently inactive due to lack of membership.





## **REVITALIZATION TASK FORCE – Mark Moffa, Gary Nickerson**

### *Committee Description*

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.

### *2020 Accomplishments*

- Assisting the Ordinance committee with the completion of the TOD.

### *2021 Goals*

- 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 2021 BUDGET

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

	<b>PROJECTED BEGINNING <u>BALANCE</u></b>	<b>2021 <u>REVENUES</u></b>	<b>2021 <u>EXPENSES</u></b>	<b>ENDING <u>BALANCE</u></b>
<b><i>OPERATING FUNDS</i></b>				
General Fund	\$ 150,000	\$ 994,434	\$ 955,955	\$ 188,479
Fire Protection Fund	3,696	53,547	53,547	\$ 3,696
Refuse Collection Fund	19,500	212,677	232,166	\$ 11
Sewer Operating Fund	580,000	730,224	761,329	\$ 548,895
Debt Service Fund	25,561	118,075	67,500	\$ 76,136
Liquid Fuels Fund	<u>117,234</u>	<u>55,895</u>	<u>51,700</u>	<u>\$ 121,429</u>
	<b>\$ 895,991</b>	<b>\$ 2,164,852</b>	<b>\$ 2,122,197</b>	<b>\$ 938,646</b>
<b><i>CAPITAL IMPROVEMENT FUNDS</i></b>				
Capital Reserve Fund	\$ 263,252	\$ 500,000	\$ 72,000	\$ 691,252
Sewer Capital Fund	<u>367,404</u>	<u>213,000</u>	<u>340,000</u>	<u>\$ 240,404</u>
	<b>\$ 630,656</b>	<b>\$ 713,000</b>	<b>\$ 412,000</b>	<b>\$ 931,656</b>
<b><i>TRUST FUNDS</i></b>				
Police Pension Fund	\$ 169,850	\$ 19,564	\$ 15,000	\$ 174,414
Non-Uniformed Employees Pension Fund	<u>325,237</u>	<u>40,537</u>	<u>3,000</u>	<u>\$ 362,774</u>
	<b>\$ 495,087</b>	<b>\$ 60,101</b>	<b>\$ 18,000</b>	<b>\$ 537,188</b>
<b><i>TOTAL ALL FUNDS</i></b>	<b><u>\$ 2,021,734</u></b>	<b><u>\$ 2,937,953</u></b>	<b><u>\$ 2,552,197</u></b>	<b><u>\$ 2,407,490</u></b>

**BOROUGH OF PENNDEL**  
**2021 BUDGET**  
**GENERAL FUND**

	<u>DESCRIPTION</u>	2018 ACTUAL	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET	SCH
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**FUND BALANCE**

**MILL NET 17819**

01.100.000	Beginning Fund Balance	\$ 232,471	\$ 127,924	\$ 155,000	\$ 116,426	\$ (15,528)	\$ 150,000	
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**REVENUES**

**REAL PROPERTY TAX**

01.301.100	Real Estate Taxes - Current Year	\$ 426,882	\$ 425,000	\$ 417,907	\$ 426,000	\$430,471	\$ 372,548	A
01.301.200	Real Estate Taxes - Prior Years	\$ 5,104	\$ 7,000	\$ 17,036	\$ 7,000	\$ 9,215	\$ 7,000	A
		\$ 431,986	\$ 432,000	\$ 434,943	\$ 433,000	\$439,686	\$ 379,548	

**ACT 511 TAXES (LOCAL TAXES)**

01.310.020	Per Capita Taxes	\$ 5,640	\$ 5,400	\$ 6,381	\$ 5,500	\$ 5,637	\$ 5,500	C
01.310.021	Earned Income Tax-Current Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	C
01.310.023	Earned Income Tax-Delinquent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	C
01.310.100	Real Estate Transfer Taxes	\$ 35,487	\$ 30,000	\$ 32,586	\$ 30,000	\$ 32,997	\$ 30,000	C
01.310.300	Mercantile Taxes	\$ 29,278	\$ 35,000	\$ 30,914	\$ 25,000	\$ 20,553	\$ 15,000	C
01.310.510	Local Services Taxes	\$ 30,371	\$ 31,000	\$ 27,642	\$ 28,000	\$ 18,881	\$ 25,000	C
		\$ 100,776	\$ 101,400	\$ 97,523	\$ 88,500	\$ 78,068	\$ 275,500	

**BUSINESS LICENSES AND PERMITS**

01.321.520	Vending Licenses	\$ 5,975	\$ 5,500	\$ 6,225	\$ 6,000	\$ 6,300	\$ 6,000	B
01.321.610	Soliciting Permits	\$ 80	\$ 100	\$ -	\$ 100	\$ -	\$ 100	B
01.321.630	Plumber/Electrician Registrations	\$ 3,280	\$ 3,500	\$ 1,370	\$ 2,000	\$ 1,080	\$ 1,000	B
01.321.800	Cable Television Franchise Fees	\$ 46,743	\$ 49,000	\$ 45,741	\$ 49,000	\$ 32,589	\$ 37,000	B
		\$ 56,078	\$ 58,100	\$ 53,336	\$ 57,100	\$ 39,969	\$ 44,100	

**NON-BUSINESS LICENSES AND PERMITS**

01.322.500	Street Opening Permits	\$ 2,989	\$ 3,000	\$ 1,102	\$ 2,500	\$ 653	\$ 2,500	B
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**FINES**

01.331.100	District Magistrate Fines	\$ 18,494	\$ 22,000	\$ 24,242	\$ 22,000	\$ 21,283	\$ 25,000	B
01.331.120	Ordinance Violations	\$ 516	\$ 1,800	\$ -	1,000	-	500	B
01.331.130	State Police Fines	\$ 500	\$ 500	\$ 990	700	458	500	B
		\$ 19,510	\$ 24,300	\$ 25,232	\$ 23,700	\$21,741	\$26,000	

**RENTS**

01.342.110	Building Rentals	\$ 5,050	\$ 5,700	\$ 5,100	\$ 5,000	\$ -	\$ 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	\$ 29,192	\$ 30,000	\$ 31,697	\$ 30,000	\$ 29,916	\$ 31,000	B
		\$ 56,242	\$ 57,700	\$ 58,797	\$ 57,000	\$ 51,916	\$ 58,000	

**BOROUGH OF PENNDEL**  
**2021 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
<b>STATE CAPITAL AND OPERATING GRANTS</b>								
01.354.020	Public Safety - Police Vests	\$ 1,336	\$ 1,500	\$ 417	\$ 1,500	\$ 562	\$ 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
		<b>\$ 1,336</b>	<b>\$ 1,500</b>	<b>\$ 417</b>	<b>\$ 1,500</b>	<b>\$ 562</b>	<b>\$ 1,500</b>	
<b>STATE SHARED REVENUE</b>								
01.355.010	Public Utility Realty Tax	\$ 582	\$ 600	\$ 496	\$ 600	\$ 528	\$ 600	D
01.355.050	Pension System State Aid	\$ 18,738	\$ 19,000	\$ 20,482	\$ 20,000	\$ 19,695	\$ 20,000	D
01.355.070	Foreign Fire Insurance Tax	\$ 12,707	\$ 16,000	\$ 13,673	\$ 16,000	\$ 13,730	\$ 14,000	D
01.355.080	Alcoholic Beverage Licenses	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	D
		<b>\$ 32,427</b>	<b>\$ 36,000</b>	<b>\$ 35,051</b>	<b>\$ 37,000</b>	<b>\$ 34,353</b>	<b>\$ 35,000</b>	
<b>CHARGES FOR SERVICES</b>								
01.361.100	Escrow Administration Fees		\$ 100	\$ -	\$ 100	\$ -	\$ 50	B-Z
01.361.210	Building Code Board of Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	B
01.361.310	Subdivision/Land Development Fees	\$ 3,300	\$ 3,500	\$ 4,600	\$ 4,000	\$ -	\$ 4,000	B
01.361.330	Zoning Hearing Board Fees	\$ 3,750	\$ 2,500	\$ 3,000	\$ 2,500	\$ 5,475	\$ 3,000	B
01.361.400	Plan Review Fees	\$ 1,089	\$ 1,000	\$ 4,519	\$ 4,000	\$ 5,278	\$ 5,000	B
01.361.500	Sale of Maps, Copies, Publications	\$ 8	\$ 50	\$ 207	\$ 50	\$ 110	\$ 100	B
		<b>\$ 8,147</b>	<b>\$ 7,150</b>	<b>\$ 12,326</b>	<b>\$ 10,650</b>	<b>\$ 10,863</b>	<b>\$ 12,200</b>	
<b>PUBLIC SAFETY - POLICE, PERMITS &amp; INSPECTIONS</b>								
01.362.100	Reimbursable Police Services	\$ 5,284	\$ 10,000	\$ 12,096	\$ 10,000	\$ 7,234	\$ 10,000	B
01.362.110	Sale of Police Reports	\$ 2,732	\$ 2,500	\$ 2,310	\$ 2,000	\$ 1,145	\$ 2,000	B
01.362.140	School Crossing Guards	\$ 17,657	\$ 19,000	\$ 18,026	\$ 19,000	\$ 11,718	\$ 15,891	B
01.362.200	Fire Safety Inspections	\$ 16,985	\$ 15,000	\$ 25,535	\$ 17,000	\$ 18,638	\$ 19,000	B
01.362.300	Zoning Permits	\$ 2,139	\$ 3,500	\$ 2,055	\$ 3,500	\$ 3,513	\$ 3,500	B-Z
01.362.410	Building Permits	\$ 14,545	\$ 23,500	\$ 30,089	\$ 30,000	\$ 33,517	\$ 32,000	B-Z
01.362.420	Electrical Permits	\$ 2,794	\$ 5,000	\$ 2,565	\$ 3,000	\$ 3,725	\$ 4,000	B-Z
01.362.430	Plumbing Permits	\$ 1,494	\$ 2,500	\$ 725	\$ 1,200	\$ 2,550	\$ 2,500	B-Z
01.362.450	Use & Occupancy Permits	\$ 14,570	\$ 13,000	\$ 9,305	\$ 10,000	\$ 7,640	\$ 7,000	B-Z
01.362.485	Sign Permits	\$ -	\$ 100	\$ -	\$ 100	\$ 1,060	\$ 400	B-Z
01.362.490	Demolition Permits	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 100	B-Z
01.362.495	UCC Fees	\$ 239	\$ 500	\$ 203	\$ 500	\$ 207	\$ 300	B-Z
01.362.500	Grease Trap Inspections	\$ 350	\$ 500	\$ 805	\$ 700	\$ -	\$ 700	B-Z
		<b>\$ 78,789</b>	<b>\$ 95,200</b>	<b>\$ 103,714</b>	<b>\$ 97,000</b>	<b>\$ 90,947</b>	<b>\$ 97,391</b>	

**BOROUGH OF PENNDEL**  
**2021 BUDGET**  
**GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET	SCH
<b>HIGHWAYS &amp; STREETS</b>								
01.363.210	Parking Meter Use	\$ 2,378	\$ 2,500	\$ 1,663	\$ 2,500	\$ 839	\$ 1,000	B
<b>CULTURE/RECREATION</b>								
01.367.140	Pavillion Rental Fees	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 100	B
<b>MISCELLANEOUS REVENUE</b>								
01.380.100	Miscellaneous Revenue	\$ 296	\$ 200	\$ 56	\$ 200	\$ 224	\$ 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	\$ 22,466	\$ 33,340	\$ 30,101	\$ 30,000	\$ 31,601	\$ 33,200	R
01.389.200	Employee Insurance Contr.	\$ -	\$ 1,274	\$ 1,273	\$ 2,727	\$ 1,702	\$ 2,695	R
01.389.500	Miscellaneous Reimbursements	\$ 3	\$ 100	\$ 3,205	\$ -	\$ 500	\$ 500	B
		<b>\$ 22,469</b>	<b>\$ 34,714</b>	<b>\$ 34,579</b>	<b>\$ 32,727</b>	<b>\$ 33,803</b>	<b>\$ 36,395</b>	
<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
01.392.050	From Refuse Fund	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000		
01.392.350	From Highway Aid Fund	\$ -	\$ -	\$ -	\$ -	\$ -		
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	
<b>REFUNDS</b>								
01.395.000	Prior Year Refunds	\$ -	\$ 100	\$ -	\$ -	\$ -		
<b>TOTAL REVENUES</b>		<b>\$ 813,423</b>	<b>\$ 854,414</b>	<b>\$ 858,739</b>	<b>\$ 868,577</b>	<b>\$ 828,624</b>	<b>\$ 994,434</b>	

**BOROUGH OF PENNDEL**  
**2021 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	2018 ACTUAL	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET	<u>SCH</u>
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**EXPENDITURES**

<b>LEGISLATIVE BODY (MAYOR, COUNCIL)</b>								
01.400.110	Salaries and Wages	\$ 5,100	\$ 5,100	\$ 5,100	\$ 5,100	\$ 450	\$ 5,100	H
01.400.215	Supplies-Mayor/Council Annual Allowance					\$ -	\$ 800	N
01.400.420	Dues, Subscriptions & Memberships	\$ 1,562	\$ 1,200	\$ 778	\$ 1,200	\$ 1,028	\$ 1,200	
01.400.460	Meetings and Training	\$ 984	\$ 1,000	\$ 845	\$ 4,000	\$ 335	\$ 4,000	
		<b>\$ 7,646</b>	<b>\$ 7,300</b>	<b>\$ 6,723</b>	<b>\$ 10,300</b>	<b>\$ 1,813</b>	<b>\$ 11,100</b>	
<b>EXECUTIVE (OFFICE STAFF/MANAGER)</b>								
01.401.110	Salaries and Wages	\$ 36,062	\$ 29,520	\$ 30,485	\$ 30,401	\$ 26,238	\$ 53,474	H
01.401.220	Office Supplies	\$ 494	\$ 500	\$ 497	\$ 500	\$ 514	\$ 500	N
01.401.260	Minor Equipment	\$ 266	\$ 500	\$ 145	\$ 500	\$ -	\$ 500	N
01.401.310	Professional Services	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	K
01.401.341	Advertising	\$ -	\$ -	\$ -	\$ 500	\$ 512	\$ 500	
01.401.420	Dues, Subscriptions & Memberships	\$ 67	\$ 500	\$ 45	\$ 500	\$ -	\$ 100	N
01.401.460	Meetings and Training	\$ -	\$ 500	\$ -	\$ 1,000	\$ -	\$ 500	
		<b>\$ 36,889</b>	<b>\$ 31,620</b>	<b>\$ 31,172</b>	<b>\$ 33,401</b>	<b>\$ 27,264</b>	<b>\$ 55,574</b>	
<b>FINANCIAL ADMINISTRATION</b>								
01.402.220	Operating Supplies	\$ 586	\$ 500	\$ 624	\$ 500	\$ 793	\$ 700	N
01.402.310	Professional Services	\$ 8,916	\$ 10,750	\$ 9,919	\$ 10,250	\$ 9,350	\$ 11,895	K
		<b>\$ 9,502</b>	<b>\$ 11,250</b>	<b>\$ 10,543</b>	<b>\$ 10,750</b>	<b>\$ 10,143</b>	<b>\$ 12,595</b>	
<b>TAX COLLECTION</b>								
01.403.110	Salaries and Wages	\$ 15,877	\$ 17,000	\$ 16,334	\$ 17,000	\$ 16,106	\$ 17,000	H
01.403.215	Postage	\$ 18	\$ 600	\$ -	\$ 400	\$ -	\$ 400	
01.403.220	Operating Supplies	\$ 294	\$ 500	\$ 977	\$ 600	\$ 457	\$ 600	
		<b>\$ 16,189</b>	<b>\$ 18,100</b>	<b>\$ 17,311</b>	<b>\$ 18,000</b>	<b>\$ 16,563</b>	<b>\$ 18,000</b>	
<b>LEGAL SERVICES</b>								
01.404.310	Borough Solicitor	\$ 55,371	\$ 30,000	\$ 81,892	\$ 40,000	\$ 72,855	\$ 30,000	K
01.404.314	Special Legal/RTK Requests	\$ 15,410	\$ 10,000	\$ 16,548	\$ 10,000	\$ 10,821	\$ 10,000	K
01.404.317	Legal-Ordinances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	K
01.404.318	Legal-Zoning/Code Enforcement Matters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	K
01.404.319	Legal-Special Legal Litigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	K
		<b>\$ 70,781</b>	<b>\$ 40,000</b>	<b>\$ 98,440</b>	<b>\$ 50,000</b>	<b>\$ 83,676</b>	<b>\$ 65,000</b>	

**BOROUGH OF PENNDEL**  
**2021 BUDGET**  
**GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET	SCH
<b>GENERAL GOVERNMENT</b>								
01.406.215	Postage	\$ 2,419	\$ 2,000	\$ 2,697	\$ 2,000	\$ 2,209	\$ 2,500	
01.406.220	Operating Supplies	\$ 1,730	\$ 1,500	\$ 2,153	\$ 1,200	\$ 1,508	\$ 1,500	N
01.406.310	Professional Services	\$ 2,140	\$ 5,800	\$ 5,820	\$ 4,500	\$ 3,925	\$ 4,500	K
01.406.320	Communications	\$ 4,092	\$ 4,000	\$ 5,263	\$ 4,000	\$ 4,480	\$ 5,000	T
01.406.341	Advertising	\$ 3,639	\$ 3,500	\$ 10,333	\$ 6,000	\$ 7,531	\$ 8,000	
01.406.342	Printing/Newsletter	\$ -	\$ 1,150	\$ 763	\$ 1,000	\$ 549	\$ 800	
01.406.384	Equipment Leases	\$ 3,574	\$ 3,500	\$ 3,716	\$ 3,500	\$ 3,224	\$ 3,900	I
01.406.450	Contribution-TAG Committee	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
		\$ 19,094	\$ 22,950	\$ 32,245	\$ 23,700	\$ 24,926	\$ 27,700	
<b>TECHNOLOGY</b>								
01.407.220	Operating Supplies	\$ 838	\$ 500	\$ 527	\$ 1,000	\$ 1,421	\$ 1,000	N
01.407.318	Software License Fees	\$ 2,684	\$ 2,000	\$ 5,409	\$ 3,780	\$ 1,354	\$ 7,000	I
01.407.450	Contracted Services	\$ 8,090	\$ 10,700	\$ 9,508	\$ 10,700	\$ 7,375	\$ 9,590	I
01.407.453	Website Maint./Hosting	\$ -	\$ -	\$ -	\$ 500	\$ 389	\$ 390	I
		\$ 11,612	\$ 13,200	\$ 15,444	\$ 15,980	\$ 10,539	\$ 17,980	
<b>ENGINEERING SERVICES</b>								
01.408.310	Borough Engineer	\$ 63,618	\$ 30,000	\$ 116,989	\$ 30,000	\$ 51,371	\$ 35,000	K
<b>GOVERNMENT BUILDINGS</b>								
01.409.110	Salaries and Wages Janitor	\$ 5,121	\$ 5,656	\$ 5,356	\$ 5,517	\$ 6,401	\$ 5,627	H
01.409.226	Janitorial Supplies	\$ 1,789	\$ 1,800	\$ 2,436	\$ 2,000	\$ 1,276	\$ 2,000	
01.409.360	Utilities	\$ 5,008	\$ 6,000	\$ 4,145	\$ 6,000	\$ 3,299	\$ 6,225	S
01.409.373	Maintenance and Repairs	\$ 5,082	\$ 5,500	\$ 3,927	\$ 3,500	\$ 2,568	\$ 3,500	
01.409.450	Contracted Services	\$ 5,281	\$ 8,060	\$ 10,627	\$ 8,820	\$ 4,618	\$ 8,820	I
		\$ 22,281	\$ 27,016	\$ 26,491	\$ 25,837	\$ 18,162	\$ 26,172	
<b>POLICE SERVICES</b>								
		2018a	2019 b	2020b				
01.410.110	Salaries and Wages	\$ 233,121	\$ 275,525	\$ 262,515	\$ 275,968	\$221,355	\$ 284,061	H
01.410.146	Crossing Guard Wages	\$ 30,619	\$ 30,250	\$ 29,904	\$ 31,158	\$ 11,334	\$ 31,781	H
01.410.149	Holiday Pay	\$ 9,451	\$ 10,300	\$ 8,703	\$ 10,609	\$ 8,356	\$ 10,927	H
01.410.180	Overtime Wages	\$ 4,981	\$ 4,635	\$ 5,013	\$ 5,000	\$ 3,820	\$ 5,000	H
01.410.183	Reimbursable Overtime Wages	\$ 7,072	\$ 10,000	\$ 14,063	\$ 10,000	\$ 4,862	\$ 10,000	H
01.410.220	Operating Supplies	\$ 2,730	\$ 8,500	\$ 4,545	\$ 7,500	\$ 4,420	\$ 5,500	N
01.410.222	Ammunition	\$ 2,990	\$ 2,750	\$ 2,714	\$ 2,750	\$ 2,658	\$ 3,000	
01.410.231	Vehicle Fuel	\$ 7,411	\$ 7,000	\$ 7,004	\$ 7,000	\$ 4,455	\$ 5,500	
01.410.238	Uniforms	\$ 6,332	\$ 8,000	\$ 5,784	\$ 8,000	\$ 2,384	\$ 7,000	
01.410.260	Minor Equipment	\$ 1,552	\$ 2,500	\$ 245	\$ 2,000	\$ 405	\$ 1,800	N
01.410.310	Legal Services	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ 8,608	\$ 9,500	K
01.410.319	Psychological/Physical Exams	\$ -	\$ -	\$ -	\$ 1,000	\$ 198	\$ 1,000	K
01.410.320	Communications	\$ 4,437	\$ 4,000	\$ 4,719	\$ 4,000	\$ 4,406	\$ 5,000	T
01.410.360	Utilities	\$ 2,936	\$ 3,500	\$ 3,077	\$ 3,500	\$ 2,120	\$ 3,600	S
01.410.374	Equipment Maintenance	\$ 636	\$ 1,000	\$ 300	\$ 1,000	\$ 52	\$ 1,000	
01.410.420	Dues, Subscriptions & Memberships	\$ 1,793	\$ 3,500	\$ 4,128	\$ 3,500	\$ 1,178	\$ 3,500	
01.410.450	Contracted Services	\$ 3,071	\$ 5,500	\$ 2,922	\$ 5,500	\$ 3,041	\$ 6,000	I
01.410.451	Vehicle Maintenance	\$ 3,265	\$ 6,000	\$ 3,146	\$ 4,000	\$ 1,339	\$ 3,500	
01.410.460	Meetings and Training	\$ 1,676	\$ 4,250	\$ 2,821	\$ 4,250	\$ 703	\$ 4,000	
		\$ 324,073	\$ 389,210	\$ 361,603	\$ 387,735	\$285,694	\$ 401,669	

**BOROUGH OF PENNDEL**  
**2021 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
<b>FIRE PROTECTION</b>		<b>411,540-IN IS 355,070</b>						
01.411.110	Salaries and Wages	\$ 5,171	\$ 4,500	\$ 7,150	\$ 5,000	\$ 5,547	\$ -	H
01.411.116	Commission Paid as Comp.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	H
01.411.231	Vehicle Fuel	\$ 332	\$ 500	\$ 498	\$ 500	\$ 415	\$ 500	
01.411.540	Foreign Fire Insurance Payments	\$ 12,707	\$ 16,000	\$ 13,673	\$ 16,000	\$ 13,730	\$ 14,000	
		<b>\$ 18,210</b>	<b>\$ 21,000</b>	<b>\$ 21,321</b>	<b>\$ 21,500</b>	<b>\$ 19,692</b>	<b>\$ 26,500</b>	
<b>AMBULANCE AND RESCUE SERVICES</b>								
01.412.530	Pennel Rescue Squad	\$ 1,000	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250	
<b>CODE ENFORCEMENT AND ZONING</b>								
01.413.010	Seminars, Books, Membership	\$ -	\$ -	\$ 141	\$ -	\$ -	\$ -	
01.413.220	Operating Supplies	\$ 6	\$ 100	\$ 40	\$ 100	\$ -	\$ -	
01.413.319	UCC Fees	\$ 395	\$ 400	\$ 198	\$ 400	\$ 225	\$ 400	
01.413.341	Advertising & Printing	\$ 658	\$ 500	\$ 348	\$ 400	\$ 246	\$ 400	
01.413.420	Dues, Subscriptions & Memberships	\$ 135	\$ 500	\$ 135	\$ 300	\$ 135	\$ 300	
01.413.450	Contracted Services	\$ 53,728	\$ 35,000	\$ 61,694	\$ 45,000	\$ 62,545	\$ 55,000	I
		<b>\$ 54,922</b>	<b>\$ 36,500</b>	<b>\$ 62,556</b>	<b>\$ 46,200</b>	<b>\$ 63,151</b>	<b>\$ 56,100</b>	
<b>PLANNING COMMISSION</b>								
01.414.310	Professional Services	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	K
01.414.341	Advertising & Printing	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	
01.414.460	Meetings and Training	\$ -	\$ 100	\$ -	\$ 100	\$ -	\$ 100	
		<b>\$ -</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ -</b>	<b>\$ 700</b>	
<b>EMERGENCY MANAGEMENT</b>								
01.415.220	Operating Supplies	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 25,000	
01.415.460	Meetings and Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>	
<b>ZONING HEARING BOARD</b>								
01.418.110	Salaries and Wages	\$ 300	\$ 500	\$ 450	\$ 500	\$ 250	\$ 500	H
01.418.310	Professional Services	\$ 1,322	\$ 1,500	\$ 3,657	\$ 2,000	\$ 470	\$ 2,500	K
01.418.341	Advertising & Printing	\$ 224	\$ 500	\$ 645	\$ 500	\$ -	\$ 500	
		<b>\$ 1,846</b>	<b>\$ 2,500</b>	<b>\$ 4,752</b>	<b>\$ 3,000</b>	<b>\$ 720</b>	<b>\$ 3,500</b>	

**BOROUGH OF PENNDEL**  
**2021 BUDGET**  
**GENERAL FUND**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
<b>PUBLIC WORKS - GENERAL SERVICES</b>								
01.430.110	Salaries and Wages	\$ 2,337	\$ 3,000	\$ 2,558	\$ 3,090	\$ 2,912	\$ 3,300	H
01.430.220	Operating Supplies	\$ 214	\$ 500	\$ 130	\$ 500	\$ 45	\$ 250	N
01.430.231	Vehicle Fuel	\$ 118	\$ 200	\$ 416	\$ 200	\$ 626	\$ 700	
01.430.260	Minor Equipment	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	
01.430.320	Communications	\$ 1,704	\$ 750	\$ 1,901	\$ 750	\$ 188	\$ 250	T
01.430.360	Utilities	\$ 3,492	\$ 2,000	\$ 1,545	\$ 1,600	\$ 1,202	\$ 1,600	S
01.430.374	Equipment Maintenance	\$ -	\$ 500	\$ 62	\$ 300	\$ 82	\$ 150	
01.430.450	Contracted Services	\$ 2,090	\$ 2,500	\$ 2,742	\$ 2,000	\$ 619	\$ 500	I
01.431.450	Street Sweeping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600	I
01.430.451	Vehicle Maintenance	\$ 131	\$ 750	\$ 72	\$ 500	\$ 73	\$ 500	I
		\$ 10,086	\$ 10,400	\$ 9,426	\$ 8,940	\$ 5,747	\$ 10,850	
<b>SNOW &amp; ICE REMOVAL</b>								
01.432.450	Contracted Services	\$ 1,500	\$ -	\$ 14,164	\$ -	\$ -	\$ -	
		\$ 1,500	\$ -	\$ 14,164	\$ -	\$ -	\$ -	
<b>STORM SEWERS AND DRAINS</b>								
01.436.319	MS4 Permit	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	
01.436.450	Mosquito Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700	
<b>CULTURE AND RECREATION</b>								
01.457.220	Operating Supplies	\$ 1,772	\$ 1,000	\$ 390	\$ 700	\$ 935	\$ 700	
01.457.247	Culture/Recreation Supplies	\$ -	\$ 700	\$ 511	\$ 500	\$ 202	\$ 500	
01.457.310	Utilities	\$ 923	\$ 1,000	\$ 1,023	\$ 1,000	\$ 871	\$ 1,000	S
01.457.450	Contracted Services	\$ 9,471	\$ 9,500	\$ 14,617	\$ 6,000	\$ 3,125	\$ 7,000	I
		\$ 12,166	\$ 12,200	\$ 16,541	\$ 8,200	\$ 5,133	\$ 9,200	
<b>CIVIC CELEBRATIONS</b>								
01.457.540	Parade	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	\$ 1,100	

**BOROUGH OF PENNDEL**  
**2021 BUDGET**  
**GENERAL FUND**

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 BUDGET	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET	SCH
<b>ECONOMIC DEVELOPMENT/ASSISTANCE</b>								
01.465.310	Professional Services	\$ -	\$ 700	\$ -	\$ 700	\$ -	\$ -	
<b>EMPLOYER PAID BENEFITS</b>								
01.483.192	FICA/Medicare	\$ 27,455	\$ 30,120	\$ 29,657	\$ 30,700	\$ 23,648	\$ 32,833	R
01.483.194	Unemployment Compensation	\$ 718	\$ 1,500	\$ 1,253	\$ 1,500	\$ 3,722	\$ 1,680	R
01.483.195	Workers' Compensation	\$ 34,360	\$ 57,666	\$ 25,330	\$ 40,000	\$ 26,837	\$ 34,637	R
01.483.196	Medical Insurance	\$ 27,752	\$ 28,050	\$ 30,972	\$ 31,830	\$ 24,750	\$ 31,830	R
01.483.197	Police Pension Plan	\$ 8,355	\$ 4,872	\$ 4,872	\$ 5,175	\$ 5,175	\$ 7,064	R
01.483.198	Non-Uniformed Pension Plan	\$ 30,032	\$ 11,515	\$ 11,515	\$ 11,500	\$ 8,262	\$ 8,519	R
01.483.199	Life and Disability Insurance	\$ 6,216	\$ 7,500	\$ 8,170	\$ 7,610	\$ 6,765	\$ 9,252	R
		<b>\$ 134,888</b>	<b>\$ 141,223</b>	<b>\$ 111,769</b>	<b>\$ 128,315</b>	<b>\$ 99,159</b>	<b>\$ 125,815</b>	
<b>INSURANCE AND BONDS</b>								
01.486.350	Property and Liability Insurance	\$ 18,982	\$ 20,493	\$ 25,000	\$ 20,845	\$ 16,037	\$ 24,000	Q
01.486.355	Professional Bonds	\$ 500	\$ 750	\$ 500	\$ 450	\$ 500	\$ 450	Q
		<b>\$ 19,482</b>	<b>\$ 21,243</b>	<b>\$ 25,500</b>	<b>\$ 21,295</b>	<b>\$ 16,537</b>	<b>\$ 24,450</b>	
<b>OTHER UNCLASSIFIED EXPENSES</b>								
01.489.100	Miscellaneous Expenditures	\$ -	\$ -	\$ (63)	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>		<b>\$ 836,885</b>	<b>\$ 841,962</b>	<b>\$ 985,277</b>	<b>\$ 846,903</b>	<b>\$ 741,540</b>	<b>\$ 955,955</b>	
<b>INTERFUND TRANSFERS</b>								
01.492.300	To Capital Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 836,885</b>	<b>\$ 841,962</b>	<b>\$ 985,277</b>	<b>\$ 846,903</b>	<b>\$ 610,769</b>	<b>\$ 955,955</b>	

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

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>						
03.100.000 Beginning Fund Balance	\$ 1,598	\$ 1,990	\$ 3,344	\$ 2,694	\$ 3,696	

**REVENUES**

<b>REAL PROPERTY TAXES</b>						
03.301.100 Real Estate Taxes - Current Year	\$ 43,436	\$ 51,532	\$ 52,420	\$ 52,101	\$ 52,456	A
03.301.200 Real Estate Taxes - Delinquent	\$ 675	\$ 1,859	\$ 1,000	\$ 1,137	\$ 1,091	A
	<b>\$ 44,111</b>	<b>\$ 53,391</b>	<b>\$ 53,420</b>	<b>\$ 53,238</b>	<b>\$ 53,547</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>\$ 44,111</b>	<b>\$ 53,391</b>	<b>\$ 53,420</b>	<b>\$ 53,238</b>	<b>\$ 53,547</b>	

**EXPENDITURES**

<b>FIRE PROTECTION</b>						
03.412.500 Volunteer Fire Company	\$ 43,531	\$ 52,375	\$ 53,420	\$ 52,236	\$ 53,547	
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,531</b>	<b>\$ 52,375</b>	<b>\$ 53,420</b>	<b>\$ 52,236</b>	<b>\$ 53,547</b>	

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

c	<u>DESCRIPTION</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>ACTUAL</u>	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</u>	<u>2021</u> <u>BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>							
05.100.000	Beginning Fund Balance	\$ (2,854)	\$ 26,630	\$ 58,764	\$ 28,674	\$ 19,500	

**REVENUES**

<b>STATE OPERATING &amp; CAPITAL GRANTS</b>		<b>RUNS AT LEAST 1 YR BEHIND</b>					
05.354.050	Act 101 Recycling Grant	\$ 8,891	\$ 9,151	\$ 5,700	\$ -	\$ 5,700	<b>D</b>
<b>SANITATION</b>							
05.364.300	Waste Collection Fees - Current	\$ 186,600	\$ 187,117	\$ 207,065	\$ 191,571	\$ 204,079	<b>G</b>
05.364.301	Waste Collection Fees - Prior	\$ 3,461	\$ 1,970	\$ 2,000	\$ 1,421	\$ 2,000	<b>G</b>
		<b>\$ 190,061</b>	<b>\$ 189,087</b>	<b>\$ 209,065</b>	<b>\$ 192,992</b>	<b>\$ 206,079</b>	
<b>REIMBURSEMENTS</b>							
05.389.200	Employee Insurance Contributions	\$ -	\$ 424	\$ 909	\$ 518	\$ 898	
<b>INTERFUND TRANSFERS</b>							
05.392.001	From General Fund	\$ -	\$ -	\$ -			
<b>TOTAL REVENUES</b>		<b>\$ 198,952</b>	<b>\$ 198,662</b>	<b>\$ 215,674</b>	<b>\$ 193,510</b>	<b>\$ 212,677</b>	

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

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET	SCH
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**EXPENDITURES**

<b>EXECUTIVE</b>							
05.401.120	Salaries and Wages	\$ 8,868	\$ 9,324	\$ 10,144	\$ 8,281	\$ 17,825	H
05.401.192	FICA/Medicare	\$ 679	\$ 754	\$ 860	\$ 680	\$ 1,451	R
05.401.215	Postage	\$ 668	\$ 646	\$ 1,000	\$ 761	\$ 850	
05.401.220	Operating Supplies	\$ 319	\$ 188	\$ 200	\$ 104	\$ 200	N
05.401.340	Advertising and Printing	\$ 436	\$ -	\$ -	\$ -	\$ -	
05.401.400	Recycling Materials	\$ 899	\$ 899	\$ 900	\$ -	\$ 900	
		<b>\$ 11,869</b>	<b>\$ 11,811</b>	<b>\$ 13,104</b>	<b>\$ 9,826</b>	<b>\$ 21,226</b>	
<b>FINANCIAL ADMINISTRATION</b>							
05.402.310	Professional Services	\$ 1,330	\$ -	\$ 1,500	\$ 500	\$ 1,300	K
<b>LEGAL SERVICES</b>							
05.404.310	Professional Services	\$ 2,811	\$ 2,211	\$ 500	\$ 1,967	\$ 500	K
<b>SOLID WASTE COLLECTION AND DISPOSAL</b>							
05.427.450	Contracted Services	\$ 161,402	\$ 175,393	\$ 197,000	\$ 163,469	\$ 202,840	G
<b>SALARIES AND WAGES-PUBLIC WORKS</b>							
05.430.115	Salaries and Wages	\$ -	\$ 853	\$ 1,030	\$ 971	\$ 1,100	H
<b>MEDICAL BENEFITS</b>							
05.487.196	Medical Benefits	\$ -	\$ 4,408	\$ 5,210	\$ 4,065	\$ 5,200	R
<b>INTERFUND TRANSFERS</b>							
05.492.010	To General Fund	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 177,412</b>	<b>\$ 194,676</b>	<b>\$ 243,344</b>	<b>\$ 205,798</b>	<b>\$ 232,166</b>	

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

<u>DESCRIPTION</u>	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET	<u>SCH</u>
<b>FUND BALANCE</b>						
08.100.000 Fund Balance Forward	\$ 657,093	\$ 603,236	\$ 536,051	\$ 469,495	\$ 580,000	
<b>REVENUES</b>						
<b>SANITATION</b>						
08.364.120 Sewer User Fees	\$ 766,520	\$ 756,597	\$ 716,810	\$ 709,512	\$ 717,035	F
08.364.200 Late Payment Penalties	\$ 15,601	\$ 9,465	\$ 6,000	\$ 5,536	\$ 6,000	F
08.364.450 Sewer Certifications	\$ 1,890	\$ 1,680	\$ 1,800	\$ 1,750	\$ 1,800	B
	\$ 784,011	\$ 767,742	\$ 724,610	\$ 716,798	\$ 724,835	
<b>MISCELLANEOUS REVENUE</b>						
08.389.200 Employee Insurance Contributions	\$ -	\$ 2,647	\$ 5,454	\$ 3,405	\$ 5,389	
<b>INTERFUND TRANSFERS</b>						
08.392.100 From Sewer Capital Fund	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 784,011</b>	<b>\$ 770,389</b>	<b>\$ 730,064</b>	<b>\$ 720,203</b>	<b>\$ 730,224</b>	

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

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
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**EXPENDITURES**

<b>EXECUTIVE</b>							
08.401.110	Salaries and Wages	\$ 41,748	\$ 55,945	\$ 60,199	\$ 49,683	\$ 106,948	H
08.401.220	Operating Supplies	\$ 319	\$ 188	\$ 200	\$ 104	\$ 200	N
08.401.221	Postage	\$ 1,693	\$ 2,004	\$ 2,000	\$ 1,512	\$ 2,000	
08.401.340	Advertising and Printing	\$ -	\$ 756	\$ 1,000	\$ 661	\$ 800	
08.401.374	Equipment Maintenance	\$ -	\$ 16	\$ 500	\$ -	\$ 100	
		<b>\$ 43,760</b>	<b>\$ 58,909</b>	<b>\$ 63,899</b>	<b>\$ 51,960</b>	<b>\$ 110,048</b>	
<b>FINANCIAL ADMINISTRATION</b>							
08.402.310	Professional Services	\$ 6,387	\$ 7,407	\$ 8,550	\$ 7,247	\$ 8,550	K
<b>LEGAL SERVICES</b>							
08.404.310	Borough Solicitor	\$ 17,825	\$ 26,528	\$ 25,000	\$ 25,000	\$ 20,000	K
<b>ENGINEERING SERVICES</b>							
08.408.310	Borough Engineer	\$ 20,219	\$ 25,045	\$ 40,000	\$ 500	\$ 40,000	K
<b>GOVERNMENT BUILDINGS</b>							
08.409.370	Repairs & Maintenance	\$ 359	\$ 2,725	\$ 500	\$ 8	\$ 100	
08.409.383	Building Rent - Sewer Dept Rent	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
		<b>\$ 22,359</b>	<b>\$ 24,725</b>	<b>\$ 22,500</b>	<b>\$ 22,008</b>	<b>\$ 22,100</b>	
<b>SEWAGE COLLECTION &amp; TREATMENT</b>							
08.429.320	Communication	\$ 1,889	\$ 1,987	\$ 1,800	\$ 4,191	\$ 4,000	T
08.429.360	Utilities	\$ 9,170	\$ 10,016	\$ 9,000	\$ 6,066	\$ 9,000	S
08.429.450	Contracted Services	\$ 465,199	\$ 503,648	\$ 417,179	\$ 295,162	\$ 415,000	I
		<b>\$ 476,258</b>	<b>\$ 515,651</b>	<b>\$ 427,979</b>	<b>\$ 305,419</b>	<b>\$ 428,000</b>	

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

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
<b>PUBLIC WORKS</b>							
08.430.115	Salaries and Wages	\$ -	\$ 5,115	\$ 6,180	\$ 5,824	\$ 6,600	H
<b>EMPLOYER PAID BENEFITS</b>							
08.483.192	FICA/Medicare	\$ 3,194	\$ 4,525	\$ 5,075	\$ 3,992	\$ 8,706	R
08.483.193	Workers' Compensation	\$ 11,453	\$ 8,443	\$ 37,500	\$ 8,946	\$ 11,546	R
08.483.196	Medical Insurance	\$ 18,014	\$ 28,668	\$ 31,260	\$ 24,391	\$ 31,260	R
08.483.197	Non-Uniformed Pension Plan	\$ 9,457	\$ 11,515	\$ 11,515	\$ 8,262	\$ 8,519	
		\$ 42,118	\$ 53,151	\$ 85,350	\$ 45,591	\$ 60,031	
<b>INSURANCE</b>							
08.486.350	Property & Liability Insurance	\$ 9,190	\$ 16,467	\$ 13,897	\$ 10,492	\$ 16,000	Q
<b>UNCLASSIFIED EXPENDITURES</b>							
08.489.100	Miscellaneous	\$ -	\$ -	\$ -	\$ -		
	<b>TOTAL EXPENDITURES BEFORE TRANSFERS</b>	<b>\$ 638,116</b>	<b>\$ 732,998</b>	<b>\$ 693,355</b>	<b>\$ 474,041</b>	<b>\$ 711,329</b>	
<b>INTERFUND TRANSFERS</b>							
08.492.100	To General Fund	\$ -	\$ -	\$ -			
08.492.200	To Debt Service Fund	\$ 37,482	\$ 37,271	\$ 50,000	\$ 34,448	\$ 55,035	
08.492.300	To Sewer Capital Fund	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000		
		\$ 137,482	\$ 137,271	\$ 100,000	\$ 84,448	\$ 50,000	
	<b>TOTAL EXPENDITURES</b>	<b>\$ 775,598</b>	<b>\$ 870,269</b>	<b>\$ 793,355</b>	<b>\$ 558,489</b>	<b>\$ 761,329</b>	

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

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>						
23.100.000 Beginning Fund Balance	\$ 13,488	\$ 19,729	\$ 25,366	\$ 23,755	\$ 25,561	

**REVENUES**

<b>REAL PROPERTY TAXES</b>						
23.301.100 Real Estate Taxes- Current	\$ 58,015	\$ 60,120	\$ 61,322	\$ 52,348	\$ 61,767	A
23.301.200 Real Estate Taxes-Delinquent	\$ 962	\$ 1,185	\$ 1,000	\$ 1,322	\$ 1,273	A
	<b>\$ 58,977</b>	<b>\$ 61,305</b>	<b>\$ 62,322</b>	<b>\$ 53,670</b>	<b>\$ 63,040</b>	
<b>INTERFUND TRANSFERS</b>						
23.393.200 From Sewer Operating Fund	\$ 37,482	\$ 37,271	\$ 50,000	\$ 34,288	\$ 55,035	
<b>TOTAL REVENUES</b>	<b>\$ 96,459</b>	<b>\$ 98,576</b>	<b>\$ 112,322</b>	<b>\$ 87,958</b>	<b>\$ 118,075</b>	

**EXPENDITURES**

<b>DEBT PRINCIPAL</b>						
23.471.100 Gen Obligation Notes	\$ 71,000	\$ 75,526	\$ 66,000	\$ 76,000	\$ 59,400	O
<b>DEBT INTEREST</b>						
23.472.100 Gen Obligation Notes	\$ 22,618	\$ 19,024	\$ 29,250	\$ 10,152	\$ 8,100	O
<b>TOTAL EXPENDITURES</b>	<b>\$ 93,618</b>	<b>\$ 94,550</b>	<b>\$ 95,250</b>	<b>\$ 86,152</b>	<b>\$ 67,500</b>	

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

<u>DESCRIPTION</u>		<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>							
30.100.000	Beginning Fund Balance	\$ 320,169	\$ 398,286	\$ 517,404	\$ 331,218	\$ 263,252	
<b>REVENUES</b>							
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>							
30.354.100	State Grants	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	E
30.354.200	CDBG Grant	\$ 922	\$ 29,689	125,000	-	-	E
		\$ 922	\$ 29,689	\$ 625,000	\$ -	\$ 500,000	
<b>LOCAL CAPITAL GRANTS</b>							
30.357.100	Redevelopment Authority Grant	\$ 130,918	\$ 109,194	\$ -	\$ 26,010		E
30.357.200	Police RDA Grant	\$ 49,250	\$ -	\$ -	\$ 9,049		E
		\$ 180,168	\$ 109,194	\$ -	\$ 35,059		
<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>TOTAL REVENUES</b>		<b>\$ 181,090</b>	<b>\$ 138,883</b>	<b>\$ 625,000</b>	<b>\$ 35,059</b>	<b>\$ 500,000</b>	

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

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET	SCH
<b>EXPENDITURES</b>							
<b>EXECUTIVE</b>							
30.401.210	Operating Supplies-Manager	\$ -	\$ -	\$ -	\$ -	\$ 2,000	N
<b>LEGAL SERVICES</b>							
30.404.310	Borough Solicitor	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	K
<b>INFORMATION TECHNOLOGY</b>							
30.407.740	Computer Systems/Software	\$ 1,734	\$ 783	\$ 10,000	\$ 10,225	\$ -	K
<b>ENGINEERING SERVICES</b>							
30.408.310	Borough Engineer	\$ 3,099	\$ 16,010	\$ 20,000	\$ 17,461	\$ 20,000	J
<b>BUILDINGS AND GROUNDS</b>							
30.409.600	Municipal Building Improvements	\$ 2,950	\$ 43,781	\$ -	\$ 25,000	\$ -	J
30.409.610	Police Building Improvements	\$ -	\$ -	\$ -	\$ 500	\$ -	J
		\$ 2,950	\$ 43,781	\$ -	\$ 500	\$ -	
<b>POLICE SERVICES</b>							
30.410.740	Capital Equipment	\$ (6,903)	\$ 112,246	\$ 20,000	\$ 27,353	\$ 20,000	J
<b>EMERGENCY MANAGEMENT</b>							
30.415.740	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	J
<b>PUBLIC WORKS</b>							
30.430.740	Capital Equipment	\$ -	\$ -	\$ 41,133	\$ 31,000	\$ -	J
30.435.610	Sidewalks and Curbs	\$ -	\$ -	\$ -	\$ 11,895	\$ -	
					\$ 42,895	\$ -	
<b>TRAFFIC CONTROL DEVICES</b>							
30.433.740	Capital Equipment	\$ -	\$ -	\$ 2,500	\$ -	\$ -	J
<b>ROAD CONSTRUCTION &amp; REBUILDING</b>							
30.439.610	Capital Construction	\$ -	\$ 29,689	\$ 500,000	\$ -	\$ -	J
<b>CULTURE AND RECREATION</b>							
30.457.610	Capital Construction	\$ -	\$ -	\$ 125,000	\$ 4,591	\$ -	J
		\$ -	\$ -	\$ 125,000	\$ 4,591	\$ -	
<b>INTERFUND TRANSFERS</b>							
	To General Fund					\$ 25,000	
<b>TOTAL EXPENDITURES</b>		<b>\$ 880</b>	<b>\$ 202,509</b>	<b>\$ 682,500</b>	<b>\$ 103,025</b>	<b>\$ 72,000</b>	

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

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
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**FUND BALANCE**

31.100.000	Fund Balance Forward	\$ 345,408	\$ 437,749	\$ 411,108	\$ 236,315	\$ 367,404	
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**REVENUES**

<b>STATE AND FEDERAL GRANTS</b>							
31.354.100	State Grant Proceeds	\$ -	\$ 42,253	\$ 414,000	\$ 201,025	\$ 213,000	E
<b>INTERFUND TRANSFERS</b>							
31.392.100	From Sewer Operating Fund	\$ 100,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	
<b>TOTAL CURRENT REVENUES</b>		<b>\$ 100,000</b>	<b>\$ 142,253</b>	<b>\$ 464,000</b>	<b>\$ 251,025</b>	<b>\$ 213,000</b>	

**EXPENDITURES**

<b>LEGAL SERVICES</b>							
31.404.310	Borough Solicitor	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	K
<b>ENGINEERING SERVICES</b>							
31.429.311	Borough Engineer	\$ 7,706	\$ 52,692	\$ 40,000	\$ 21,606	\$ 40,000	K
		\$ 7,706	\$ 52,692	\$ 40,000	\$ 21,606	\$ 40,000	
<b>CAPITAL EXPENDITURES</b>							
31.429.670	Sewer Main Imp/Construction	\$ -	\$ -	\$ 245,000	\$ -	\$ 245,000	J
31.429.720	Pumping Stations	\$ -	\$ 237,367	\$ -	\$ 18,925	\$ -	J
31.429.740	Collection System	\$ -	\$ 53,580	\$ 150,000	\$ 79,405	\$ 50,000	J
		\$ -	\$ 290,947	\$ 395,000	\$ 98,330	\$ 295,000	
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,706</b>	<b>\$ 343,639</b>	<b>\$ 440,000</b>	<b>\$ 119,936</b>	<b>\$ 340,000</b>	

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

<u>DESCRIPTION</u>	<u>2018 ACTUAL</u>	<u>2019 ACTUAL</u>	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>SCH</u>
<i>FUND BALANCE</i>						
35.100.000 Beginning Fund Balance	\$ 116,334	\$ 103,102	\$ 153,289	\$ 118,603	\$ 117,234	

**REVENUES**

<i>STATE SHARED REVENUE/MOTOR VEHICLE FUEL 1</i>						
35.355.020 State Liquid Fuels Grant	\$ 62,244	\$ 63,723	\$ 60,780	\$ 62,023	\$ 55,895	D
<b>TOTAL REVENUES</b>	<u>\$ 62,244</u>	<u>\$ 63,723</u>	<u>\$ 60,780</u>	<u>\$ 62,023</u>	<u>\$ 55,895</u>	

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

ACCOUNT NUMBER	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET	SCH
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**EXPENDITURES**

<b>SNOW &amp; ICE REMOVAL</b>							
35.432.245	Salt & De-Icing Materials	\$ 391	\$ -	\$ 2,000	\$ -	\$ 2,000	
35.432.450	Contracted Services	\$ 13,144	\$ (7,094)	\$ 15,000	\$ -	\$ 15,000	I
		<b>\$ 13,535</b>	<b>\$ (7,094)</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ 17,000</b>	
<b>TRAFFIC SIGNALS &amp; SIGNS</b>							
35.433.245	Street Signs and Markings	\$ 584	\$ 2,442	\$ 7,000	\$ 961	\$ 3,000	
35.433.360	Traffic Signals	\$ 536	\$ 579	\$ 1,000	\$ 434	\$ 1,000	S
35.433.450	Contracted Services	\$ 379	\$ 1,398	\$ 4,000	\$ 4,176	\$ 4,200	I
		<b>\$ 1,499</b>	<b>\$ 4,419</b>	<b>\$ 12,000</b>	<b>\$ 5,571</b>	<b>\$ 8,200</b>	
<b>STREET LIGHTING</b>							
35.434.360	Street Lights-Electric	\$ 20,388	\$ 19,621	\$ 22,000	\$ 16,662	\$ 16,000	S
35.434.450	Contracted Services	\$ 3,317	\$ 6,540	\$ 4,000	\$ (688)	\$ 4,000	I
35.434.640	Capital Construction-Electrical	\$ -		\$ 14,365	\$ 41,265	\$ -	J
		<b>\$ 23,705</b>	<b>\$ 26,161</b>	<b>\$ 40,365</b>	<b>\$ 57,239</b>	<b>\$ 20,000</b>	
<b>HIGHWAY MAINTENANCE/REPAIR</b>							
35.438.245	Road Materials	\$ 819	\$ 1,055	\$ 2,000	\$ 582	\$ 1,000	
35.438.450	Contracted Services	\$ 5,400	\$ 1,800	\$ 5,500	\$ -	\$ 5,500	I
		<b>\$ 6,219</b>	<b>\$ 2,855</b>	<b>\$ 7,500</b>	<b>\$ 582</b>	<b>\$ 6,500</b>	
<b>CAPITAL CONSTRUCTION</b>							
35.439.600	Capital Construction	\$ -	\$ 2,017	\$ -	\$ -	\$ -	J
<b>DEBT INTEREST</b>							
35.472.100	Gen Obligation Notes	\$ -	\$ 34,175	\$ -	\$ -	\$ -	
<b>INTERFUND OPERATING TRANSFERS</b>							
35.492.100	To General Fund	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL EXPENDITURES</b>		<b>\$ 44,958</b>	<b>\$ 62,533</b>	<b>\$ 76,865</b>	<b>\$ 63,392</b>	<b>\$ 51,700</b>	

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

<u>DESCRIPTION</u>	<u>2018</u> <u>ACTUAL</u>	<u>2019</u> <u>ACTUAL</u>	<u>2020</u> <u>BUDGET</u>	<u>2020</u> <u>ACTUAL</u>	<u>2021</u> <u>BUDGET</u>	<u>SCH</u>
<b>FUND BALANCE</b>						
60.100.000 Unreserved Fund Balance	\$ 157,947	\$ 147,871	\$ 160,485	\$ 166,618	\$ 169,850	

**REVENUES**

<b>INTEREST EARNINGS</b>						
60.341.300 Unrealized Gains/Losses	\$ (12,203)	\$ 24,364	\$ 5,000	\$ 4,953	\$ 5,500	
60.341.400 Interest & Dividends	\$ 3,833	\$ 3,848	\$ 2,000	\$ 2,284	\$ 2,500	
	<b>\$ (8,370)</b>	<b>\$ 28,212</b>	<b>\$ 7,000</b>	<b>\$ 7,237</b>	<b>\$ 8,000</b>	
<b>FIDUCIARY PENSION CONTRIBUTIONS</b>						
60.388.200 Municipal Contribution	\$ 1,629	\$ 4,872	\$ 5,175	\$ 5,175	\$ 7,064	<b>R</b>
60.388.300 Employee Contributions	\$ 7,920	\$ 1,877	\$ 8,500	\$ 3,730	\$ 4,500	<b>R</b>
	<b>\$ 9,549</b>	<b>\$ 6,749</b>	<b>\$ 13,675</b>	<b>\$ 8,905</b>	<b>\$ 11,564</b>	
<b>TOTAL REVENUES</b>	<b>\$ 1,179</b>	<b>\$ 34,961</b>	<b>\$ 20,675</b>	<b>\$ 16,142</b>	<b>\$ 19,564</b>	

**EXPENDITURES**

<b>GENERAL ADMINISTRATION</b>						
60.489.310 Plan Administration Fees	\$ 644	\$ 1,887	\$ 1,000	\$ 469	\$ 1,000	<b>K</b>
60.489.800 Pension Benefit Payments	\$ 12,471	\$ 14,327	\$ 10,000	\$ 12,441	\$ 14,000	
	<b>\$ 13,115</b>	<b>\$ 16,214</b>	<b>\$ 11,000</b>	<b>\$ 12,910</b>	<b>\$ 15,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,115</b>	<b>\$ 16,214</b>	<b>\$ 11,000</b>	<b>\$ 12,910</b>	<b>\$ 15,000</b>	

# BOROUGH OF PENNDEL

## 2020 BUDGET

### NON-UNIFORMED EMPLOYEES PENSION FUND

c	DESCRIPTION	2018 ACTUAL	2019 BUDGET	2020 BUDGET	2020 ACTUAL	2021 BUDGET	SCH
<b>FUND BALANCE</b>							
65.100.000	Unreserved Fund Balance	\$ 212,670	\$ 259,534	\$ 311,754	\$ 328,559	\$ 325,237	

### REVENUES

INTEREST EARNINGS							
65.341.300	Unrealized Gains/Losses	\$ (19,531)	\$ 3,500	\$ 3,500	\$ 10,684	\$ 13,000	
65.341.400	Interest & Dividends	\$ 6,092	\$ 4,000	\$ 4,000	\$ 4,672	\$ 5,500	
		\$ (13,439)	\$ 7,500	\$ 7,500	\$ 15,356	\$ 18,500	
FIDUCIARY PENSION CONTRIBUTIONS							
65.388.200	Municipal Contribution	\$ 18,914	\$ 23,030	\$ 16,523	\$ 16,523	\$ 17,037	R
65.388.300	Employee Contribution	\$ 23,279	\$ 25,000	\$ 25,000	\$ 2,141	\$ 5,000	R
		\$ 42,193	\$ 48,030	\$ 41,523	\$ 18,664	\$ 22,037	
<b>TOTAL REVENUES</b>		<b>\$ 28,754</b>	<b>\$ 55,530</b>	<b>\$ 49,023</b>	<b>\$ 34,020</b>	<b>\$ 40,537</b>	

### EXPENDITURES

GENERAL ADMINISTRATION							
65.489.310	Plan Administration Fees	\$ 1,019	\$ 1,100	\$ 1,100	\$ 947	\$ 1,100	K
65.489.800	Pension Benefit Payments	\$ 2,525	\$ 2,700	\$ 2,700	\$ 2,375	\$ 2,700	
		\$ 3,544	\$ 3,800	\$ 3,800	\$ 3,322	\$ 3,800	
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,544</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>	<b>\$ 3,322</b>	<b>\$ 3,800</b>	

**UPDATED 11/29/20**

**PENNDel BOROUGH  
BUDGET SCHEDULES  
2021 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>Operating Supplies, Minor Equipment</b>	<b>Schedule N</b>
<b>Debt Service Schedule</b>	<b>Schedules O1</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>

11/29/2020

**SCHEDULE A1  
REAL ESTATE  
ASSESSMENT  
SUMMARY  
2011 - 2021**

<u>Year</u>	<u>Assessment</u>	<u>Borough</u>	<u>School</u>	<u>County</u>	<u>TOTAL</u>
2011	17,622,190	15.50	152.800	21.94	189.44
2012	17,642,510	15.50	152.800	21.94	189.44
2013	17,648,600	20.00	152.800	21.94	193.94
2014	17,548,630	20.00	152.800	23.20	195.20
2015	17,529,330	26.87	152.800	23.20	202.07
2016	17,529,330	26.87	152.800	23.20	202.07
2017	17,529,330	30.30	152.800	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
2020	18,199,600	30.80	163.100	24.45	218.35
<b>2021</b>	<b>18,212,900</b>	<b>27.80</b>	<b>165.600</b>	<b>25.45</b>	<b>218.85</b>

11/29/2020

**SCHEDULE A2  
TAX LEVY BY FUND  
2011 - 2021**

<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
2020	24.30	3.00	3.50	30.80
2021	21.30	3.00	3.50	27.80

<b>5-Year Average</b>	<b>23.80</b>	<b>2.70</b>	<b>3.50</b>	<b>30.00</b>
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11/29/2020

<p><b>SCHEDULE A3</b>  <b>ESTIMATED INCOME FROM</b>  <b>REAL ESTATE TAXES 2021</b></p>
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	<u>GENERAL FUND</u>	<u>PROTECTION FUND</u>	<u>DEBT SERVICE FUND</u>	<u>ALL FUNDS</u>
2021 Assessment (latest date)	18,212,790	18,212,790	18,212,790	18,212,790
Less Appeals and Adjustments	-30,000	-30,000	-30,000	-30,000
<b>Estimated 2021 Assessed Value</b>	<b>18,182,790</b>	<b>18,182,790</b>	<b>18,182,790</b>	<b>18,182,790</b>

<b>2021 Tax Levy</b>	<b>21.30</b>	<b>3.00</b>	<b>3.50</b>	<b>27.80</b>
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Estimated Gross Tax Revenue	387,293	54,548	63,640	505,482
Less 2% Discounts /Uncollectable	7,746	1,091	1,273	10,110
	379,548	53,457	62,367	495,372

<u>NET MILL VALUES: 2018 - 2021</u>		<u>2021 GROSS: 18,183</u>		
	<u>2020</u>	<u>2021</u>	<u>\$\$ Increase</u>	
1 MILL	\$ 17,807	\$ 17,819	\$	12
3/4 MILL	\$ 13,355	\$ 13,364	\$	9
1/2 MILL	\$ 8,904	\$ 8,910	\$	6
1/4 MILL	\$ 4,452	\$ 4,455	\$	3



<u>CLASSIFICATION</u>	<u>BUDGET</u> <u>2020</u>	<u>EST</u> <u>2020</u>	<u>BUDGET</u> <u>2021</u>		
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**CHARGES FOR SERVICES**

Escrow Administration Fees	\$ 100	\$ -	\$ 50	01.361.100	<b>B-Z</b>
SALDO Fees	\$ 4,000	\$ -	\$ 4,000	01.361.310	<b>B</b>
Building Code Board of Appeals	\$ -	\$ -	\$ 50	01.361.320	<b>B</b>
ZHB Fees	\$ 2,500	\$ 3,100	\$ 3,000	01.361.330	<b>B</b>
Plan Review Fees	\$ 4,000	\$ 5,278	\$ 5,000	01.361.400	<b>B</b>
Sale of Maps, Publications, etc.	\$ 50	\$ 110	\$ 100	01.361.500	<b>B</b>
Sale of Police Reports	\$ 2,000	\$ 965	\$ 2,000	01.362.110	<b>B</b>
Fire Safety Inspections	\$ 17,000	\$ 16,888	\$ 19,000	01.362.200	<b>B</b>
UCC Fees	\$ 500	\$ 200	\$ 300	01.362.495	<b>B-Z</b>

**PARKING METERS**

Parking Meter Use	\$ 2,500		\$ 1,000	01.363.210	<b>B</b>
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**RENTALS/DEPOSITS**

Building Rental - Sewer Dept	\$ 22,000	\$ 22,000	\$ 22,000	01.342.210	<b>B</b>
Building Rentals	\$ 5,000		\$ 5,000	01.342.110	<b>B</b>
Pavillion Rentals	\$ 200	\$ -	\$ 100	01.367.140	<b>B</b>
Wildcats Annual Deposit	\$ 500	\$ 500	\$ 500	01.389.500	<b>b</b>
Cell Tower Rent	\$ 30,000		\$ 31,000	01.342.300	<b>B</b>

**REIMBURSABLE SERVICES**

Reimbursable Police Services	\$ 10,000	\$ 6,141	\$ 10,000	01.362.100	<b>B</b>
School Crossing Guards	\$ 19,000		\$ 16,000	01.362.140	<b>B</b>

**MISCELLANEOUS**

Wildcats Memorial Field Deposit	\$ 500	\$ 500	\$ 500	01.389.500	
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11/29/2020

**SCHEDULE C  
LOCAL SERVICES  
TAXES BUDGET 2021**

**ACT 511 TAXES**

	<b><u>2020 BUDGET</u></b>	<b><u>2020 ACTUAL</u></b>	<b><u>2021 BUDGET</u></b>	<b><u>ACCOUNT#</u></b>
Per Capita Taxes	\$ 5,500	\$ 5,110	\$ 5,500	01.310.020
Real Estate Transfer Taxes	\$ 30,000	\$ 28,734	\$ 30,000	01.310.100
Mercantile Taxes	\$ 25,000	\$ 20,553	\$ 15,000	01.310.300
Local Services Taxes	\$ 28,000	\$ 18,872	\$ 25,000	01.310.570
Earned Income Tax	\$ -	0	\$ 200,000	01.310.021
EIT - Delinquent	\$ -	0	\$ -	01.310.023

11/29/2020

<p style="text-align: center;"><b>SCHEDULE D STATE &amp; COUNTY GRANTS IN-AID 2021</b></p>
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	<u>2020 BUDGET</u>	<u>2020 ACTUAL</u>	<u>2021 BUDGET</u>	<u>ACCOUNT#</u>
<b><u>STATE</u></b>				
Public Utility Tax	\$ 600		\$ 600	01.355.010
Beverage Licenses	\$ 400		\$ 400	01.355.080
Foreign Fire Volunteer Fire Rel.	\$ 16,000		\$ 14,000	01.355.070
			Act 205 of 1984-State Aid Fire	
Pension System State Aid	\$ 19,000		\$ 20,000	01.355.050
Penndot Liquid Fuels	\$ 64,000		\$ 55,895	35.355.020
Recycling Grant/Act 101	\$ 5,700		\$ 5,700	05.354.050

11/29/2020

**SCHEDULE E  
GOVERNMENT GRANTS AND  
CONTRIBUTIONS 2021**

	<u>BUDGET</u> <u>2020</u>	<u>ACTUAL</u> <u>2020</u>	<u>BUDGET</u> <u>2021</u>	<u>ACCOUNT#</u>
<b>COUNTY</b>				
Community Development Block Grant	\$ 120,000	\$ -	\$ -	30.354.200
<b>STATE</b>				
Multi-Modal Grant	\$ 500,000	\$ -	\$ 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 2018	\$ 213,000	\$ -	\$ 213,000	31.354.100
Green-Light Go Grant	\$ 8,000	\$ 8,000	\$ -	30.433.740
ARLE Grant - Signal Improvements	\$ -	\$ -	\$ -	
	<b>\$ 722,500</b>	<b>\$ 8,000</b>	<b>\$ 714,500</b>	
<b>LOCAL</b>				
Bucks County RDA - Police	\$ 61,300	\$ -	\$ 36,520	30.410.740
Bucks County RDA - Borough Hall	\$ 40,400	\$ -	\$ 216,391	30.409.600
	<b>\$ 101,700</b>	<b>\$ -</b>	<b>\$ 252,911</b>	
<b>PRIVATE CONTRIBUTIONS</b>				
Miscellaneous Donations	\$ 50.00	\$ -		
	<b>\$ 50.00</b>	<b>\$ -</b>	<b>\$ -</b>	

**\$ 944,250**

**\$ 967,411.00**

**SCHEDULE F  
SEWER FEES AND RENTS  
2021**

	SEWER	QUARTERLY	ANNUAL
Residential	1012	\$ 136.04	\$ 550,690
Commercial	73	\$ 264.86	\$ 77,339
Metered Commercial	89	\$ 264.86	\$ 94,290
Industrial 2	1	\$ 178.97	\$ 716
	<b>1175</b>		<b>\$ 723,035</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%
2020		\$ 136.04	0%
2021		\$ 136.04	0%

<b>SCHEDULE G</b> <b>SOLID WASTE COLLECTION</b> <b>COSTS 2021</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
2020	632	\$ 327.63	\$ 207,065	\$ 10,372.00
<b>2021</b>	<b>629</b>	<b>\$ 327.63</b>	<b>\$ 206,079</b>	<b>N/A</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 we expect to continue and is included in the Fee collection and expenses.

**THE ABOVE EXPENSES ARE NOT CALCULATED IN THE 2021 RATE**

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

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

11/29/2020

**SCHEDULE H1  
SALARIES AND WAGES 2021**

DEPARTMENT	2020 BUDGET	2020 EST'D	VARIANCE	2021 BUDGET	Budget to Budget	
					\$\$ Change	% Change
Governing Body	\$ 5,100	\$ 5,100		\$ 5,100	\$ -	0.00%
Executive	\$ 101,337	\$ 101,337		\$ 178,547	\$ 77,210	76.19%
Tax Collection	\$ 17,000	\$ 17,000		\$ 17,000	\$ -	0.00%
Building and Grounds	\$ 5,517	\$ 5,517		\$ 5,627	\$ 110	1.99%
Police Services	\$ 332,509	\$ 332,509		\$ 341,686	\$ 9,177	2.76%
Fire Protection Services	\$ 5,000	\$ 5,000		\$ 12,000	\$ 7,000	140.00%
Zoning Hearing Board	\$ 500	\$ 500		\$ 500	\$ -	0.00%
Public Works	\$ 10,300	\$ 10,300		\$ 11,000	\$ 700	6.80%
<b>Total</b>	<b>\$477,263</b>	<b>\$477,263</b>		<b>\$571,460</b>	<b>\$ 94,197</b>	<b>19.74%</b>

11/29/2020

**SCHEDULE I  
LEASE, RENTAL AND CONTRACTED  
SERVICES EXPENSES 2021**

<u>Account Code</u>	<u>Contract Term</u>	<u>2020 Budget</u>	<u>2020 Est'd</u>	<u>2021 Budget</u>
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**GENERAL FUND****GENERAL GOVERNMENT**

Equipment Leases				
Office Copier Lease	1	1/7/23	\$ 3,000	\$ 3,000
Postage Meter Lease	1	11/4/21	\$ 500	\$ 500
<b>01.406.384</b>			<b>\$ 3,500</b>	<b>\$ 3,500</b>

**INFORMATION TECHNOLOGY**

Software License Fees				
Financial Accounting Software	1	Annual	\$ 1,000	\$ 1,000
Office 365 Licenses	4	Monthly	\$ 12.50	\$ -
Exchange 365 Mailboxes (20)	20	Monthly	\$ 76	\$ -
Malware Protection 3 WS + Server	1	2 years		\$ 370
CAD Software	1	Startup		\$ 580
E-Citation Mobile Software-Police	1	Annual	\$ 1,000	\$ 1,000
<b>01.407.318</b>			<b>\$ 2,089</b>	<b>\$ 2,000</b>

**CONTRACTED SERVICES**

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

**BUILDINGS AND GROUNDS**

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

**POLICE SERVICES**

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

Account Code	Contract Term	2020 Budget	2020 Est'd	2021 Budget
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**CODE ENFORCEMENT & ZONING**

Zoning & Code Enforcement Officers		Annual	\$ 30,000	\$ 30,000	\$ 55,000
	01.413.450		\$ 30,000	\$ 30,000	\$ 55,000

**PUBLIC WORKS**

**Contracted Services**

PA One Call Service/Marking		01.430.450	N/A	\$ 500	\$ 500	\$ 500
Street Sweeping	1	01.431.450	Annual	\$ 1,000	\$ 1,000	\$ 3,000
				\$ 1,500	\$ 1,500	\$ 3,500

**CULTURE AND RECREATION**

Taddei Woods Tree & Trail Maint.			N/A	\$ 2,500		\$ 3,000
Tot Lot Mulching			Bi-Annual	\$ 3,500		\$ 4,000
Park and Tot Lot Maintenance			N/A	\$ 1,500		\$ -
		01.457.450		\$ 7,500		\$ 7,000

**SEWER OPERATING FUND**

**SEWAGE COLLECTION AND TREATMENT**

**Contracted Services**

Pump Station Operations (PUE)	1		Annual	\$ 18,000	\$ 18,000	\$ 18,000
Alarm Services	1		Annual	\$ 2,000	\$ 2,000	\$ 2,000
PA One Call	1		Annual	\$ 1,000	\$ 1,000	\$ 1,000
Sludge Removal			Annual	\$ 1,000	\$ 1,000	\$ 1,000
Generator Maintenance			Annual	\$ 1,000	\$ 1,000	\$ 1,000
Quarterly Wet Well Cleaning			Annual	\$ 5,000	\$ 5,000	\$ 5,000
BCWSA	1		Annual	\$ 374,440	\$ 363,750	\$ 399,179
		08.429.450		\$ 402,440	\$ 391,750	\$ 427,179

**LIQUID FUELS FUND**

**SNOW & ICE REMOVAL**

Snow Plow Services		35.432.450	Annual	\$ 16,000	\$ 16,000	\$ 15,000
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**TRAFFIC SIGNALS & SIGNS**

Traffic Signal Maintenance/Armour	1	35.433.450	Annual	\$ 4,000	\$ 4,000	\$ 4,000
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**STREET LIGHTING**

Street Light Maintenance/Armour	1	35.434.450	Annual	\$ 4,000	\$ 4,000	\$ 4,000
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11/29/2020

**SCHEDULE J1  
CAPITAL OUTLAY EXPENSES  
2021**

	<b>2021 BUDGET</b>	<b>CAPITAL RESERVE</b>	<b>SEWER CAPITAL</b>	<b>LIQUID FUELS</b>
<b>INFORMATION TECHNOLOGY</b>				
Computer System Replacement	\$ -	\$ -	\$ -	\$ -
New Server - Administration	\$ -	\$ -		
New Server - Police	\$ -	\$ -		
			\$ -	\$ -
<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>\$ 19,988</b>		<b>\$ -</b>	<b>\$ -</b>
<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 Improvements			\$ -	\$ -
<b>SEWER COLLECTION SYSTEM</b>				
Sewer Main (Plant)	\$ 600,000	\$ -	\$ -	\$ -
I/I Abatement-Quadrant 2	\$ 50,000	\$ -	\$ -	\$ -
	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital Appropriations</b>				
	<b>\$ 669,988</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Description	BUDGET		BUDGET						
	2020	2020	2021	2022	2023	2024	2025	2026	
<b>COMMUNITY DEVELOPMENT</b>									
Taddei Woods Renovations/Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sewer Main Upsizing	\$ -	\$ -	\$ 246,000	\$ -	\$ -	\$ -	\$ -	\$ -
Smoke Testing Zone 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 296,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	\$ 31,998	\$ 31,998	\$ 321,988	\$ 122,498	\$ 109,000	\$ 115,000	\$ 119,500	\$ 119,000

11/29/2020

**SCHEDULE K  
PROFESSIONAL SERVICE  
AGREEMENTS 2021**

	Account Code	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>FINANCIAL ADMINISTRATION</b>				
Auditing Services		\$ 6,750	\$ 6,750	\$ 8,220
Payroll Services		\$ 2,000	\$ 2,000	\$ 3,675
	01.402.310	\$ 8,750	\$ 8,750	\$ 11,895

<b>LEGAL SERVICES</b>				
Borough Solicitor- Hourly & Retainer	01.404.310	\$ 30,000	\$ 66,000	\$ 30,000
RTK/Special Legal/Special Counsel	01.404.314	\$ 10,000	\$ 15,141	\$ 10,000
Legal Services - Ordinances	01.404.317	\$ -	\$ -	\$ 10,000
Legal Svcs-Zoning/Code Enf Matters	01.404.318	\$ -	\$ -	\$ 10,000
Legal Services - Special Legal Litigation	01.404.319	\$ -	\$ -	\$ 5,000
		\$ 40,000	\$ 81,141	\$ 65,000

<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	\$ 35,000

<b>POLICE SERVICES</b>				
Borough Solicitor	01.410.310	\$ 1,500	\$ 8,608	\$ 9,500
Physical and Psychological Exams	01.410.319	\$ 1,000	\$ 198	\$ 1,000
	01.410.310	\$ 2,500	\$ 8,806	\$ 10,500

<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	\$ 2,500
	01.418.310	\$ 2,000	\$ 2,000	\$ 3,000

**REFUSE FUND**

<b>FINANCIAL ADMINISTRATION</b>				
Auditing Services	05.402.310	\$ 1,600	\$ 500	\$ 1,300

<b>LEGAL SERVICES</b>				
Borough Solicitor	05.404.310	\$ 500	\$ 1,967	\$ 500

**SEWER OPERATING FUND**

<b>FINANCIAL ADMINISTRATION</b>				
Auditing Services		\$ 7,050	\$ 5,747	\$ 7,050
Payroll Services		\$ 1,500	\$ 1,500	\$ 1,800
	08.402.310	\$ 8,550	\$ 7,247	\$ 8,850

	Account Code	2020 BUDGET	2020 ACTUAL	2021 BUDGET
<b>LEGAL SERVICES</b>				
Borough Solicitor	08.404.310	\$ 25,000	\$ 25,000	\$ 20,000

<b>ENGINEERING</b>				
Borough Engineer	08.408.310	\$ 40,000	\$ 500	\$ 40,000

**CAPITAL RESERVE FUND**

<b>LEGAL SERVICES</b>				
Borough Solicitor	30.404.310	\$ 5,000	\$ -	\$ 5,000

<b>ENGINEERING</b>				
Borough Engineer	30.408.310	\$ 20,000	\$ 17,461	\$ 20,000

**SEWER CAPITAL FUND**

<b>LEGAL SERVICES</b>				
Borough Solicitor	31.404.310	\$ 5,000	\$ -	\$ 5,000

<b>ENGINEERING</b>				
Borough Engineer	31.408.310	\$ 40,000	\$ 21,606	\$ 40,000

<b>PENSION PLAN</b>				
Plan Administration Fees-Non Uniform	65.489.310	\$ 1,100	\$ 947	\$ 1,100
Plan Administration Fees-Police	60.489.310	\$ 1,000	\$ 469	\$ 1,000
		\$ 2,100	\$ 1,416	\$ 2,100

<b>TOTAL PROFESSIONAL SERVICES:</b>		\$ 237,800	\$ 290,219	\$ 273,145
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11/29/2020

<p style="text-align: center;"><b>SCHEDULE L TRAFFIC SIGNAL AND STREET LIGHTING EXPENSES 2021</b></p>
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**TRAFFIC SIGNALS**

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

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

**STREET LIGHTS**

**WAITING ON FINAL NUMBERS**

11/29/2020

**SCHEDULE M  
2021 ROADWAY IMPROVEMENT  
PROGRAM**

<u>SECTION</u>	<u>LENGTH (FEET)</u>	<u>WIDTH (FEET)</u>	<u>TOTAL COST</u>
Lincoln Highway & Hulmeville Ave Intersection	N/A	N/A	

**THIS IS A PENNDOT PROJECT  
100% FUNDED BY PENNDOT**

TOTAL COST

TOTAL ROAD MILES N/A

11/29/2020

**SCHEDULE N  
OPERATING SUPPLIES, MINOR  
EQUIPMENT, MISC ACCOUNTS 2021**

**Account  
Code**

**GENERAL FUND**

Council/Mayor Supply Allow.	<b>01.400.215</b>	Allowance for supplies.
Office Supplies	<b>01.401.220</b>	General Office supplies, for the Borough Secretary and Borough Officials. Examples: Budget binders, flash drives, dividers
Minor Equipment	<b>01.401.260</b>	Council reimbursements for equipment purchased. Example: Microphone stand for sound system.
Dues, Equipment, Memberships	<b>01.401.420</b>	Sam's Club membership
Financial Admin-Operating Spl	<b>01.402.220</b>	Secretary and Assistant Secretary
Gen. Govt. Operating Supplies	<b>01.406-220</b>	Supplies related to general running of the borough. Example: copy paper, envelopes, etc.
Technology Operating Supplies	<b>01.407.220</b>	Any computer related supplies. Examples printer ink, cables, any small equipment (speakers, microphone)
Police - Operating Supplies	<b>01.410.220</b>	Police - general supplies. Examples: disinfectant, wipes, syringes, collection tubes, misc. office supplies.
Police - Minor Equipment	<b>01.410.260</b>	Police - small equipment purchases. Example: tool kits for the vehicles, defribulator supplies, computer supplies.

**REFUSE FUND**

Executive Operating Supplies	<b>05.401.220</b>	Anything related to refuse/sewer billing. Example paper, envelopes.
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**SEWER OPERATING FUND**

Executive Operating Supplies	<b>08.401.220</b>	Anything related to refuse/sewer billing. Example paper, envelopes.
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**CAPITAL RESERVE FUND**

Borough Manager Supplies	<b>30.401.210</b>	Start-up supplies. Desk, computer, etc.
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11/29/2020

**SCHEDULE O  
DEBT SERVICE SCHEDULE 2021**

**GENERAL OBLIGATION NOTES**

ISSUE			DUE		
Debt Service Fund	2006	REFINANCED 11/2020	Principal	12/31/2021	\$ 60,000
			Interest	12/31/2021	\$ 4,788
					<b>\$ 64,788</b>
Debt Service Fund	2012	REFINANCED 11/2020	Principal	12/31/2021	\$ 27,000
			Interest	12/31/2020	\$ 3,764
					<b>\$ 30,764</b>
Debt Service Fund	2020A		Principal	12/31/2021	\$ 13,000
			Interest	12/31/2021	\$ 3,176
					<b>\$ 16,176</b>
Debt Service Fund	2020B		Principal	12/31/2021	\$ 8,000
			Interest	12/31/2021	\$ 2,760
					<b>\$ 10,760</b>

**Total Principal**                    **\$108,000**  
**Total Interest**                    **\$ 14,488**

**Total 2021 General Obligation Note Payments**                    **\$122,488**

<b>FUND ALLOCATION</b>					
Sewer Fund	60%	2006-REFINANCE	Principal		\$ 36,000
			Interest		\$ 2,873
					<b>\$ 38,873</b>
Debt Service Fund	40%	2006-REFINANCE	Principal		\$ 24,000
			Interest		\$ 1,915
					<b>\$ 25,915</b>
Debt Service Fund	100%	2012-REFINANCE	Principal		\$ 27,000
			Interest		\$ 3,764
					<b>\$ 30,764</b>
Sewer Fund	60%	2020A SEWER MAIN	Principal		\$ 7,800
			Interest		\$ 1,906
					<b>\$ 9,706</b>
Debt Service Fund	40%	2020A SEWER MAIN	Principal		\$ 5,200
			Interest		\$ 1,270
					<b>\$ 6,470</b>
Sewer Fund	60%	2020B SEWER MAIN	Principal		\$ 4,800
			Interest		\$ 1,656
					<b>\$ 6,456</b>
Debt Service Fund	40%	2020B SEWER MAIN	Principal		\$ 3,200
			Interest		\$ 1,104
					<b>\$ 4,304</b>

11/29/2020

<b>SCHEDULE Q</b> <b>PROPERTY AND LIABILITY INSURANCE</b> <b>2021</b>
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<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>2020</u> <u>BUDGET</u>	<u>ANNUAL</u> <u>PREMIUM</u> <u>2021</u> <u>BUDGET</u>
General Liability	EMC	1,000,000/Govt 1,155,420	\$ -	\$ 8,710	\$ 8,776
Automobile Liability	EMC	\$ 1,000,000	\$ 500	\$ 8,010	\$ 8,578
Municipal Liability	EMC	\$ 75,000	\$ -	\$ 2,166	\$ 2,417
Inland Marine	EMC	Limit 24,000	\$ 500	\$ 459	\$ 441
Crime	EMC	\$ 25,000	\$ 500	\$ 203	\$ 195
Police Professional Liability	EMC	\$ 2,000,000	\$ 5,000	\$ 4,623	\$ 5,373
Public Officials Liability	EMC	\$ 2,000,000	\$ 5,000	\$ 5,200	\$ 4,523
Property	EMC	\$ 3,375,663	\$ 1,000	\$ 4,348	\$ 5,030
Engineering Fee	EMC			\$ -	\$ 200
Umbrella	EMC	\$ 1,000,000	\$ 10,000	\$ 1,023	\$ 1,108
				<b>\$ 34,742</b>	<b>\$ 36,641</b>

<b>% Change (Gross Premium) 2020 - 2021</b>	<b>11.70%</b>
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**PROFESSIONAL BONDS**

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

<b>TOTAL INSURANCE AND BONDS</b>	<b>\$ 35,492</b>	<b>\$ 37,391</b>
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<u>2021 FUND ALLOCATION</u>		
	<u>Allocation</u>	<u>2021 Budget</u>
General Fund	60%	\$ 23,734
Sewer Operating Fund	40%	\$ 15,823
	<b>100%</b>	<b>\$ 39,557</b>

11/29/2020

<b>SCHEDULE R EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS 2021</b>
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	<u>2020</u>	<u>2021</u>	<u>%</u>
<b>MEDICAL BENEFITS</b>			
Medical Insurance	\$ 64,870	\$ 67,716	4.39%
Dental Insurance	\$ 1,920	\$ 1,920	0.00%
	<b>\$ 66,790</b>	<b>\$ 69,636</b>	

<b>LIFE, DISABILITY AND UNEMPLOYMENT INSURANCE</b>			
Life & Disability Insurance	\$ 8,000	\$ 8,400	5.00%
Unemployment Compension	\$ 1,600	\$ 1,680	5.00%
	<b>\$ 9,600</b>	<b>\$ 10,080</b>	

<b>RETIREMENT BENEFITS</b>			
Police Pension Plan	\$ 5,175	\$ 7,064	36.50%
Municipal Pension Plan	\$ 16,523	\$ 17,037	3.11%
	<b>\$ 21,698</b>	<b>\$ 24,101</b>	<b>11.07%</b>

<b>FICA/MEDICARE TAXES</b>	<b>\$ 36,000</b>	<b>\$ 43,940</b>	<b>22.06%</b>
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<b>FIRE COMPANY AND BOROUGH WORKER'S COMPENSATION</b>			
Borough Employees		\$ 13,000	
Fire Company Members		\$ 33,182	
	<b>\$ -</b>	<b>\$ 46,182</b>	

**NOTE: FIRE COMPANY WC IS REIMBURSED FROM THE FIRE COMPANY 01.389.100.**

11/29/2020

**SCHEDULE R2  
EMPLOYER CONTRIBUTIONS  
TO EMPLOYEE BENEFITS 2021**

**LIFE & DISABILITY INSURANCE**

DEPARTMENT	Life/ADD	Disability	Monthly Total	Yearly Total	Budget	Fund Allocations		
						General Fund	Sewer Fund	Refuse Fund
Executive	**	**	\$ 171	\$ 1,308	\$ 1,310	\$ 1,310	\$ -	\$ -
Police Services	**	**	\$ 600	\$ 6,240	\$ 6,300	\$ 6,300	\$ -	\$ -
			\$ -	\$ -	\$ 771	\$ 7,548	\$ 7,610	\$ -

\*\* NOTE: AT THE TIME OF PUBLICATION, WE DO NOT HAVE THE BREAKDOWNS

**FICA/MEDICARE**

DEPARTMENT	Total Wages	Rate	FICA/ Medicare	2020 Budget	Fund Allocations		
					30% or 100% General Fund	60% Sewer Fund	10% Refuse Fund
Governing Body	\$ 5,100	7.65%	\$ 390	\$ 400			
Borough Manager	\$ 75,000		\$ 5,738	\$ 5,750	\$ 1,725	\$ 3,450	\$ 575
Executive-Serota	\$ 58,651		\$ 4,487	\$ 4,500	\$ 1,350	\$ 2,700	\$ 450
Executive-Kondrk	\$ 38,740		\$ 2,964	\$ 3,000	\$ 900	\$ 1,800	\$ 300
Part-Time RTK Clerical	\$ 5,356		\$ 410	\$ 410	\$ 123	\$ 246	\$ 41
Tax Collection	\$ 17,000		\$ 1,301	\$ 1,300	\$ 1,300		
Police Services	\$ 341,686		\$ 26,139	\$ 26,300	\$ 26,300		
Fire Protection Services	\$ 12,000		\$ 918	\$ 950	\$ 400		
Building and Grounds	\$ 5,627		\$ 430	\$ 430	\$ 430		
Zoning Hearing Board	\$ 500		\$ 38	\$ 50	\$ 50		
Public Works	\$ 11,000		\$ 842	\$ 850	\$ 255	\$ 510	\$ 85
	\$ 570,660		\$ 43,655	\$ 43,940	\$ 32,833	\$ 8,706	\$ 1,451

**MEDICAL BENEFITS**

DEPARTMENT	Medical	Dental	Monthly Total	Annual Total	2021 Budget	30% General Fund	60% Sewer Fund	10% Refuse Fund
Police Services	\$ 1,251	\$ 63	\$ 1,314	\$ 15,768	\$ 16,200	\$ 16,200	\$ -	\$ -
	\$ 5,484	\$ 159	\$ 5,643	\$ 67,716	\$ 68,300	\$ 31,830	\$ 31,260	\$ 5,210

**EMPLOYEE CONTRIBUTIONS TO MEDICAL - \$8982.**

Borough Secretary Contribution	\$ 6,032
Asst. Borough Sec. Contribution	\$ 2,950
	\$ 8,982

11/29/2020

**SCHEDULE R3  
EMPLOYER CONTRIBUTIONS TO  
PENSION PLANS 2021**

**POLICE PENSION PLAN**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
1 Normal Cost Percentage	10.50%	10.50%	10.90%	10.90%	14.90%
2 Administrative Expense Percentage	4.50%	4.50%	4.00%	4.00%	6.10%
3 Total Percentage (1 + 2)	15.00%	15.00%	14.90%	14.90%	21.00%
4 Estimated Gross W-2 Payroll	\$ 81,130	\$ 52,105	\$ 61,825	\$ 68,495	\$ 70,550
5 Annual Cost (3 + 4)	\$ 1,270	\$ 7,816	\$ 9,212	\$ 10,206	\$ 14,816.00
6 Amortization Requirement	\$ -	\$ -	\$ -	\$ -	\$ -
7 Financial Requirement (5 + 6)	\$ 12,170	\$ 7,816	\$ 9,212	\$ 10,206	\$ 14,816
8 Member Contributions	\$ 2,121	\$ 2,286	\$ 1,336	\$ 2,027	\$ 1,944
9 10% of Negative Unfunded Liability	\$ 3,901	\$ 3,901	\$ 3,004	\$ 3,004	\$ 5,808
10 Minimum Municipal Obligation (7,8,9)	\$ 8,597	\$ 6,148	\$ 1,629	\$ 5,175	\$ 7,064

**EMPLOYEE PENSION PLAN**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
1 Normal Cost Percentage	13.80%	13.80%	14.20%	15.50%	15.50%
2 Administrative Expense Percentage	4.30%	4.30%	3.90%	5.20%	5.20%
3 Total Percentage (1 + 2)	18.10%	18.10%	18.10%	20.70%	20.70%
4 Estimated Gross W-2 Payroll	\$ 86,000	\$ 86,000	\$ 90,000	\$ 92,700	\$ 95,581
5 Annual Cost (3 + 4)	\$ 15,566	\$ 15,566	\$ 16,290	\$ 19,189	\$ 19,785.00
6 Amortization Requirement	\$ 5,928	\$ 5,928	\$ 9,397	\$ 116	\$ 116
7 Financial Requirement (5 + 6)	\$ 21,494	\$ 21,494	\$ 25,687	\$ 19,305	\$ 19,901
8 Member Contributions	\$ 2,584	\$ 2,580	\$ 2,657	\$ 2,782	\$ 2,864
9 10% of Negative Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
10 Minimum Municipal Obligation (7,8,9)	\$ 22,878	\$ 18,910	\$ 18,914	\$ 16,523	\$ 17,037

<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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11/29/2020

<b>SCHEDULE S UTILITY EXPENSES 2021</b>
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<u>DEPARTMENT</u>	<u>Account Code</u>	<u>TYPE</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>
<b><u>BUILDINGS &amp; GROUNDS</u></b>				
Borough Hall	01.409.360	Gas	\$ 2,500	\$ 2,725
		Water	\$ 2,500	\$ 2,500
		Electric	\$ 1,000	\$ 1,000
			<b>\$ 6,000</b>	<b>\$ 6,225</b>
<b><u>POLICE SERVICES</u></b>				
Police Station	01.410.360	Gas	\$ 1,500	\$ 1,635
		Water	\$ 500	\$ 500
		Electric	\$ 1,500	\$ 1,500
			<b>\$ 3,500</b>	<b>\$ 3,635</b>
<b><u>PUBLIC WORKS</u></b>				
Public Works Building	01.430.360	Electric	\$ 625	\$ 625
		Heating Fuel	\$ 575	\$ 575
		Water	\$ 400	\$ 400
			<b>\$ 1,600</b>	<b>\$ 1,600</b>
<b><u>SEWAGE COLLECTION/TREATMENT</u></b>				
Pumping Station 1	08.429.360	Electric	\$ 5,000	\$ 5,000
		Water	\$ 300	\$ 300
Pumping Station 2		Electric	\$ 3,100	\$ 3,100
		Water	\$ 600	\$ 600
			<b>\$ 9,000</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	\$ 16,000
			<b>\$ 22,300</b>	<b>\$ 16,000</b>
<b>TOTAL UTILITY EXPENSE</b>			<b>\$ 46,623</b>	<b>\$ 38,460</b>

11/29/2020

<b>SCHEDULE T COMMUNICATION EXPENSES 2021</b>
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<u>DEPARTMENT</u>	<u>Account Code</u>		<u>2020 BUDGET</u>		<u>2021 BUDGET</u>
General Government	01.406.220		\$ 4,000		\$ 5,000
Police Services	01.410.320		\$ 4,000		\$ 5,000
Public Works	01.430.320		\$ 1,800		\$ 4,000
Sewage Collection/Treatment	08.429.320		\$ 1,600		\$ 1,800
			<b>\$ 11,400</b>		<b>\$ 15,800</b>