

BOROUGH OF CONSHOHOCKEN
FISCAL YEAR 2019
BUDGET



BOROUGH COUNCIL

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Jane Flanagan, Vice President
Robert Stokley, Senior Member
Anita Barton, Member
James Griffin, Member
Tina Sokolowski, Member
Karen Tutino, Member

MAYOR

Yaniv Aronson

Stephanie Cecco, Borough Manager

Introduction

The 2019 budget process was extremely efficient. Council, the Mayor and the Administrative staff worked collectively to meet and exceed all timelines as prescribed by Borough Code. The 2019 budget is submitted in accordance with the Ordinance (s) of the Borough and Laws of the Commonwealth, specifically Borough Code and related laws. The 2019 Budget is balanced with fund equity and revenues matching estimated expenditures. It reflects, as accurately as possible, the estimated revenues and expenditures for the 2019 calendar year. The budget includes all of Borough Council's priorities and goals for the fiscal year. Most importantly, the budget holds all tax rates at present levels, which means no increased cost to the residents of Conshohocken Borough. The budget encompasses capital equipment and projects and continues allocating resources to reserve and emergency funds to ensure the financial stability of the Borough in the future. The budget illustrates the many services that the community receives as a result of their tax dollars. It also exemplifies that the Borough works hard on a regular basis to provide quality service to its constituents. Lastly, the budget encompasses goals and objectives for each Department in the Borough. These goals and objectives are justification for the expenditures in 2019.

We, as administrators, are honored to serve the Borough of Conshohocken. Not just the elected officials, but also the residents, business owners and community groups. It is our belief that through this 2019 budget and continued collaboration between these three entities that the Borough can continue to evolve forward with the ultimate goal of enhancing the quality of life in Conshohocken.

Sincerely,

Stephanie Cecco

Stephanie Cecco
Borough Manager

Overview of Borough Funds

Conshohocken Borough has multiple accounting funds. Major funds consist of the primary operating fund, also known as the general fund, and capital fund. Secondary accounts consist of special tax levy and fiduciary funds. Special tax levy funds are funded through millage rate and are restricted by law to specific purposes. They consist of the Street Light Fund, Fire Protection Fund and Library Fund. In 2019, the Debt Service Fund will also start being partially funded by millage rate. Millage previously earmarked for the Street Light Fund will be reallocated to the Debt Service Fund thus partially funding Debt Service without raising the overall tax rate for the Borough of Conshohocken. Fiduciary funds consist of the police and non-uniformed pension funds and the OPEB fund. Reserve funds consist of the capital reserve fund and operating reserve fund. The purpose of the reserve funds is to help ensure the financial stability of the Borough in the future. The budget consists of additional funds including: Highway Aid, Economic Development, Home, Debt Service, UDAG Repayment, Park and Rec Impact, and Mary Wood Park.

Below is a short description of each fund and its function within the overall budget.

1. The *General Fund* is the chief operating fund of the Borough and includes core services by department such as administration, police, public services, fire services, engineering, licenses and inspections, professional services, legal services, parks and recreation. The fund receives 2.9984 mills from real estate tax. It is important to note that the overall increase from FY18 to FY19 is 2.18% with the majority of the increase coming from contractual obligations, legal fees, and operational costs relative to recreation. The increased expenditures for recreational programming will only be incurred if the revenue is guaranteed thus resulting in no net cost to a Borough resident. In other words, revenue generated from these programs will cover associated program costs that are budgeted in 2019.
2. The *Street Lighting Fund* receives .2226 mills from real estate tax to support operation and maintenance of streetlights in the Borough. The Borough continues to invest in LED lighting with the goal of decreasing future energy costs.
3. The *Fire Protection Fund* receives .1254 mills from real estate tax. The Fund and corresponding levy was established for the following purpose: "to assist fire companies in the Borough with the purchase, removal and repair of fire engines, fire apparatus or fire hoses, the purchase of land upon which to erect a firehouse or firehouses, the employment of career firefighters, or for general operations," in accordance with section 1302(6) of the Borough code.
4. The *Library Fund* receives .0836 mills from real estate tax. The fund and corresponding levy was established for the following purpose: "to maintain and/or aid in maintaining the Conshohocken Free Library as a local library."
5. The *Debt Service Fund* will now receive .07 mills from real estate tax starting in FY2019. This fund was created to account for the debt that is being created by General

Obligation Notes associated with the construction of Borough Hall. Historically, the Capital Fund is funding debt service and will continue to do so in conjunction with allocated millage. In the future, the Borough will need an actual funding source for debt principal and interest payments.

6. The *Capital Fund* was created to account for anticipated capital expenditures such as investment in assets annually.
7. The *Capital Reserve Fund*, *Operating Reserve Fund* and *OPEB Fund* are funds created to ensure the financial stability of the Borough in the future as permitted by Borough Code. The Operating Reserve fund may not exceed 25% of the estimated revenues of the Borough's general fund in a budget's current fiscal year. Funds are allocated to the OPEB fund specifically to cover future costs of post employment benefits.
8. The *Highway Aid Fund* utilizes Liquid Fuels dollars received from the Commonwealth of Pennsylvania. Use of liquid fuels dollars are restricted by law for specific roadway purposes.
9. The *Police and Non-Uniform Pension Funds* account for all pension related funds and transactions.
10. The *Economic Development Fund* accounts for all community development and associated grant activities.
11. The *Home Program Fund* accounts for home program assistance and qualifying home improvement grant activities administered by Borough administration.
12. The *UDAG Repayment Fund* accounts for any income earned or loans made resulting from the Urban Development Action Grant.
13. The *Mary Wood Park Fund* covers expenditures relative to the Mary Wood Park Property as approved by the Mary Wood Park Commission and Borough Council.
14. The *Park and Rec Impact Fund* accounts for all monies generated from development whereby Council and the applicant agreed to a payment of a fee in lieu of dedication of land. This fund is earmarked specifically for the purpose of providing park and recreational facilities within the Borough of Conshohocken.

Budget Preparation Team

Stephanie Cecco, Borough Manager
Brittany Rogers, Executive Assistant to the Borough Manager
Angela Orr, Director of Administrative Services
Julie Davis, Finance Consultant
Z. Raymond Sokolowski, Executive Director of Operations
George Metz, Chief of Police
Tim Gunning, Fire Chief
Lauren Irizarry, Director of Recreation Services
Christine Stetler, Community Development and Zoning Officer
Kate Kosmin, Communications and Special Events Manager

Thank you to all Borough staff for their hard work during the budget process and to our elected officials for all of their guidance and direction from commencement to completion.

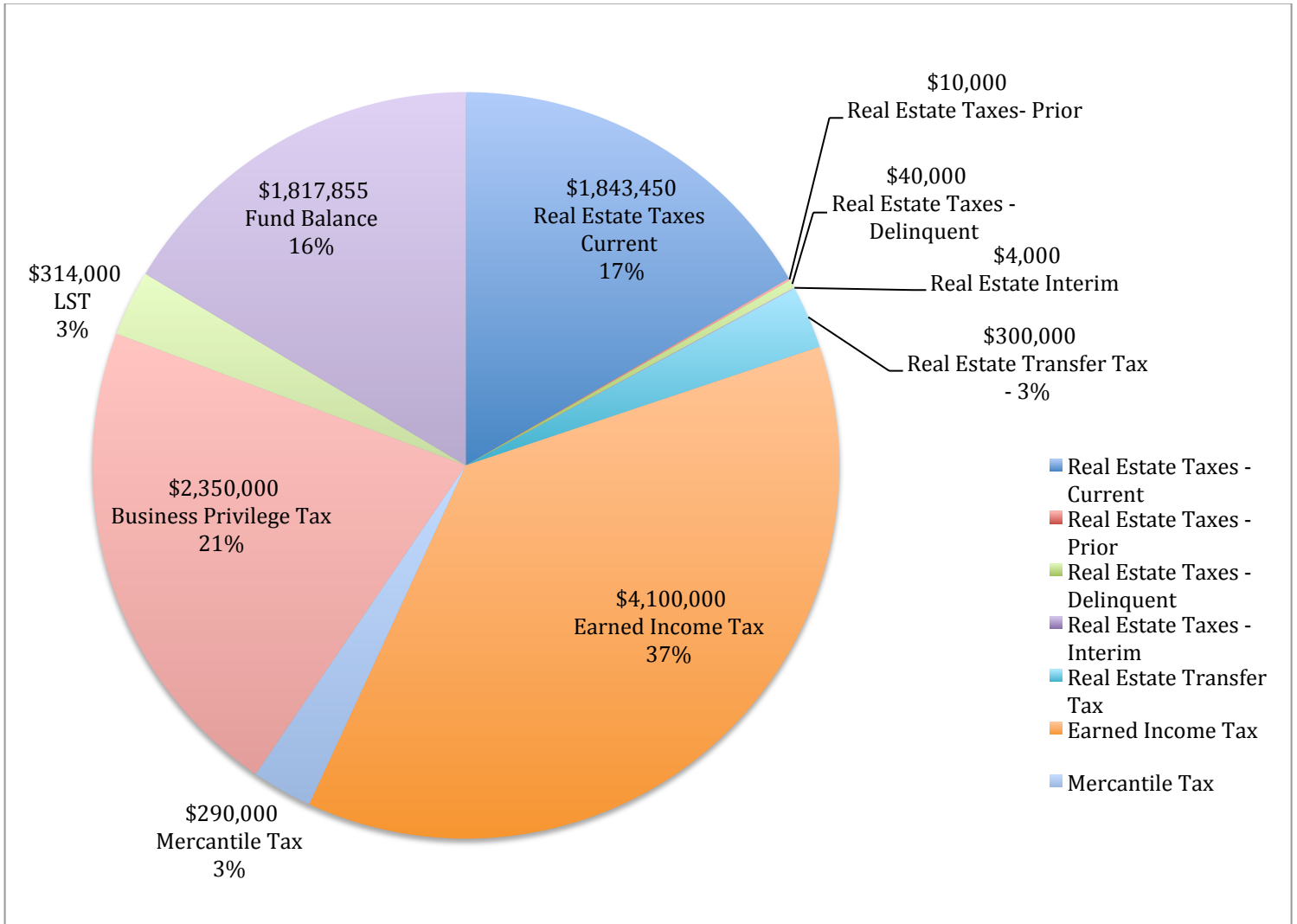
2019 Budget Highlights

Borough Council had two special budget workshops to develop goals and objectives for FY2019. The following funding priorities were identified and are reflected in the proposed budget:

- No Tax Increase
- Streamlined Organizational Structure with decreased Personnel Costs
- Insurance Savings with acceptance into Delaware Valley Trusts
- Decreased reliance on Fund Balance
- Low Health Care Renewal
- Continued Investment into Reserve Funds
- Increased Investment into Public Safety
 - Continued appropriation to Fire Companies
 - Purchase of new Police vehicle and equipment
 - Continued contribution to Narberth Ambulance
 - Allocated funds for hiring of part-time Firefighters
 - Purchase of utility vehicle for Fire Department
- Investment into Public Services to continue the delivery of quality service
 - New Trash and Recycling Cans
 - DEP 902 Grant for Recycling Equipment
- Continued Investment into Recreation – Quality of Life
 - As mentioned above, it is important to note that the increased expenditures for recreational programming will only be incurred if the revenue is guaranteed thus resulting in no net cost to a Borough resident. In other words, revenue generated from these programs will cover associated program costs that are budgeted in 2019.
- Allocated funds for Grant Matching
- Allocated Funds for Debt Service through Tax Levy without raising taxes!

Primary Revenue Sources

Real Estate and business taxes are the primary sources of revenue for the Borough along with Fund Equity. The strong commercial real estate market continues to result in higher than normal real estate transfer, earned income and business privilege/mercantile tax income.



Real Estate Tax – Where Do Resident Tax Dollars Go?

Millage rate is the amount per \$1,000 used to calculate taxes on a property. One mill represents \$1 in taxes per \$1,000 in tax-assessed value. For example, consider a home's assessed value is \$108,000. Then 1 mill of tax would equal \$108. The Borough's total millage rate in 2018 was 29.266 mills. This means the homeowner owes \$29.266 in taxes for every \$1,000 in tax-assessed value. In this example, that would amount to \$3,160.73 in property taxes annually.

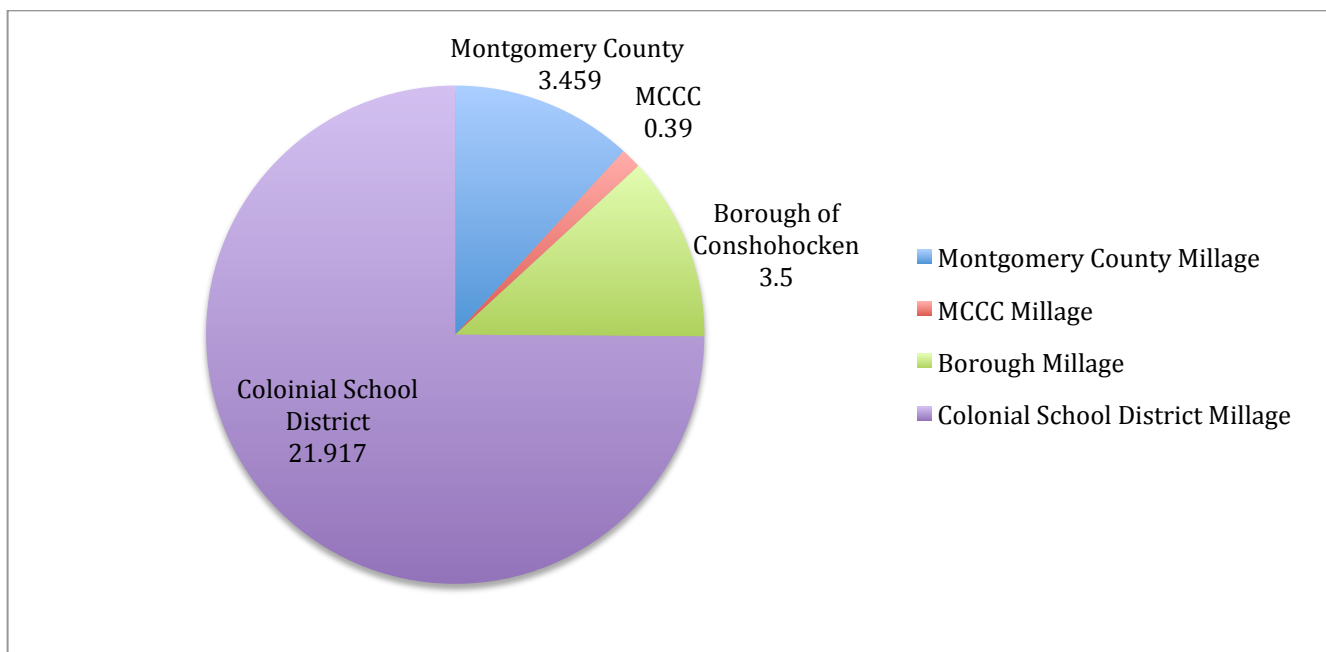
In 2018, the millage rate for a Conshohocken resident was broken out into four categories totaling 29.266:

- 2018 Montgomery County Millage = 3.459
- 2018 Montgomery County Community College Millage = 0.39
- **2018 Borough Millage = 3.5**
- 2018 Colonial School District Millage = 21.917

If we continue with our example, this would mean that this homeowner would owe the following annual costs in property tax:

- **Amount owed to the Borough = \$378 (\$108 x 3.5)**
- Amount owed to County = \$373.57 (\$108 x 3.459)
- Amount owed to MCCC = \$42.12 (\$108 x .39)
- Amount owed to Colonial School District = \$2,367.04 (\$108 x 21.917)

The chart below illustrates where a resident's tax dollars go based on 2018 millage rates. In this example, this particular property owner would owe approximately \$31.50 a month to the Borough for the following services: trash removal, snow plowing, upgraded parks, police protection, fire protection, emergency services, code enforcement, permitting, community center, rowing center and access to free special events. **The good news is that the budget recommends no increase in real estate tax millage for FY2019, which means no increased cost to the residents of Conshohocken.**



Real Estate Tax - The Value of One Mill

The total estimated assessed value of real estate for 2019 is \$642,668,279. Total revenue based on 3.5 mills accounting for penalties, delinquent taxes and discounts is \$2,151,839.

Millage Tax Rate and Revenues by Fund

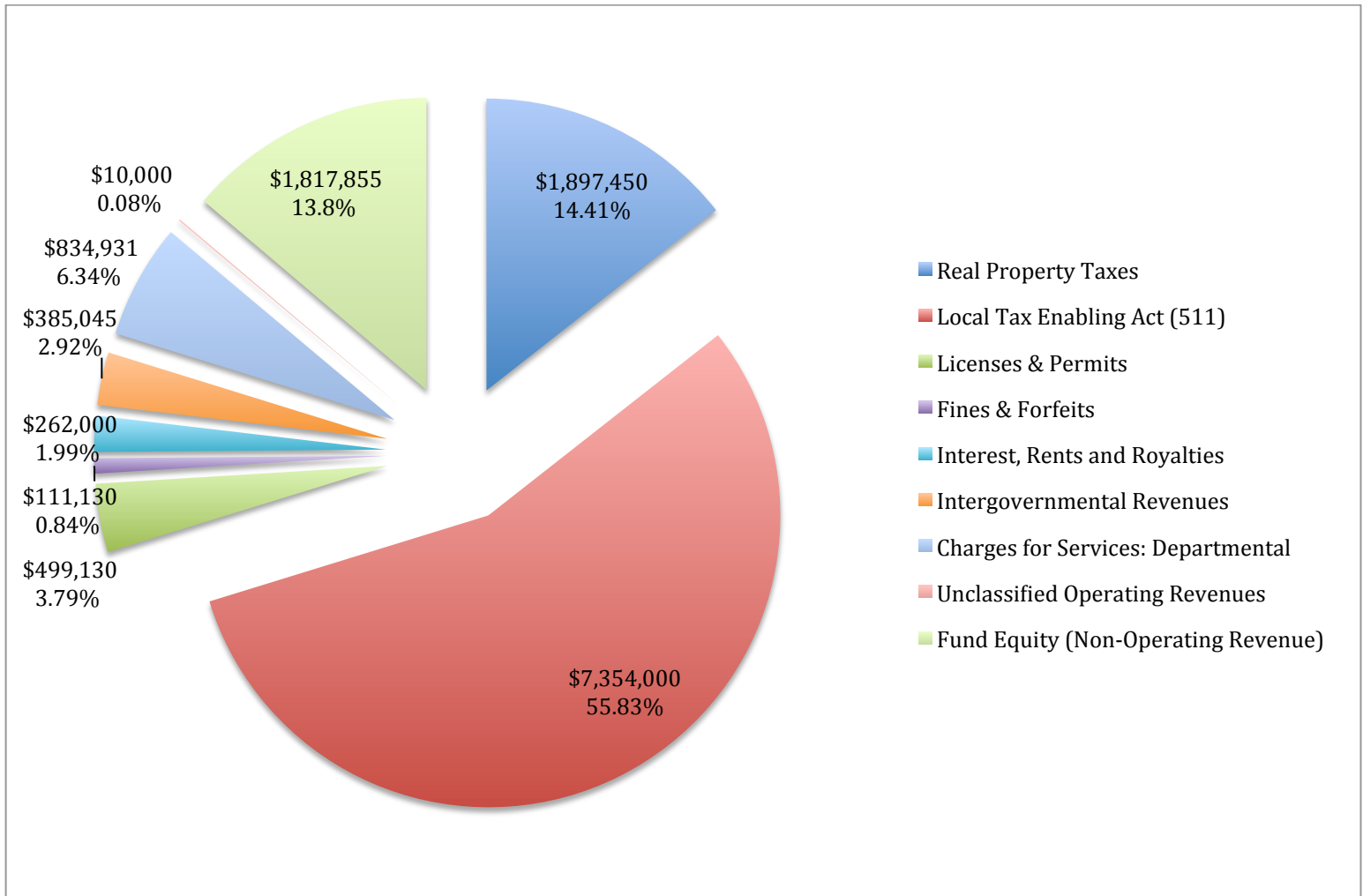
| Fund | FY 2019 Levy | Tax Revenue |
|----------------------|---------------------|--------------------|
| General Fund | 2.9984 | \$1,843,450 |
| Street Lighting Fund | 0.2226 | \$136,857 |
| Fire Protection Fund | 0.1254 | \$77,097 |
| Library Fund | 0.0836 | \$51,398 |
| Debt Service Fund | 0.07 | \$43,037 |
| Total | 3.50 | \$2,151,839 |

Millage Tax Rate and Revenues by Fund FY 2018 v. FY 2019

| Fund | FY 18 Levy | FY 18 Revenue | FY 19 Levy | FY 19 Revenue |
|-----------------|-------------------|----------------------|-------------------|----------------------|
| General | 2.9984 | \$1,858,045 | 2.9984 | \$1,843,450 |
| Street Lighting | 0.2926 | \$181,318 | 0.2226 | \$136,857 |
| Fire Protection | 0.1254 | \$77,708 | 0.1254 | \$77,097 |
| Library | 0.0836 | \$51,805 | 0.0836 | \$51,398 |
| Debt Service | 0 | 0 | 0.07 | \$43,037 |
| Total | 3.50 | \$2,168,876 | 3.50 | \$2,151,839 |

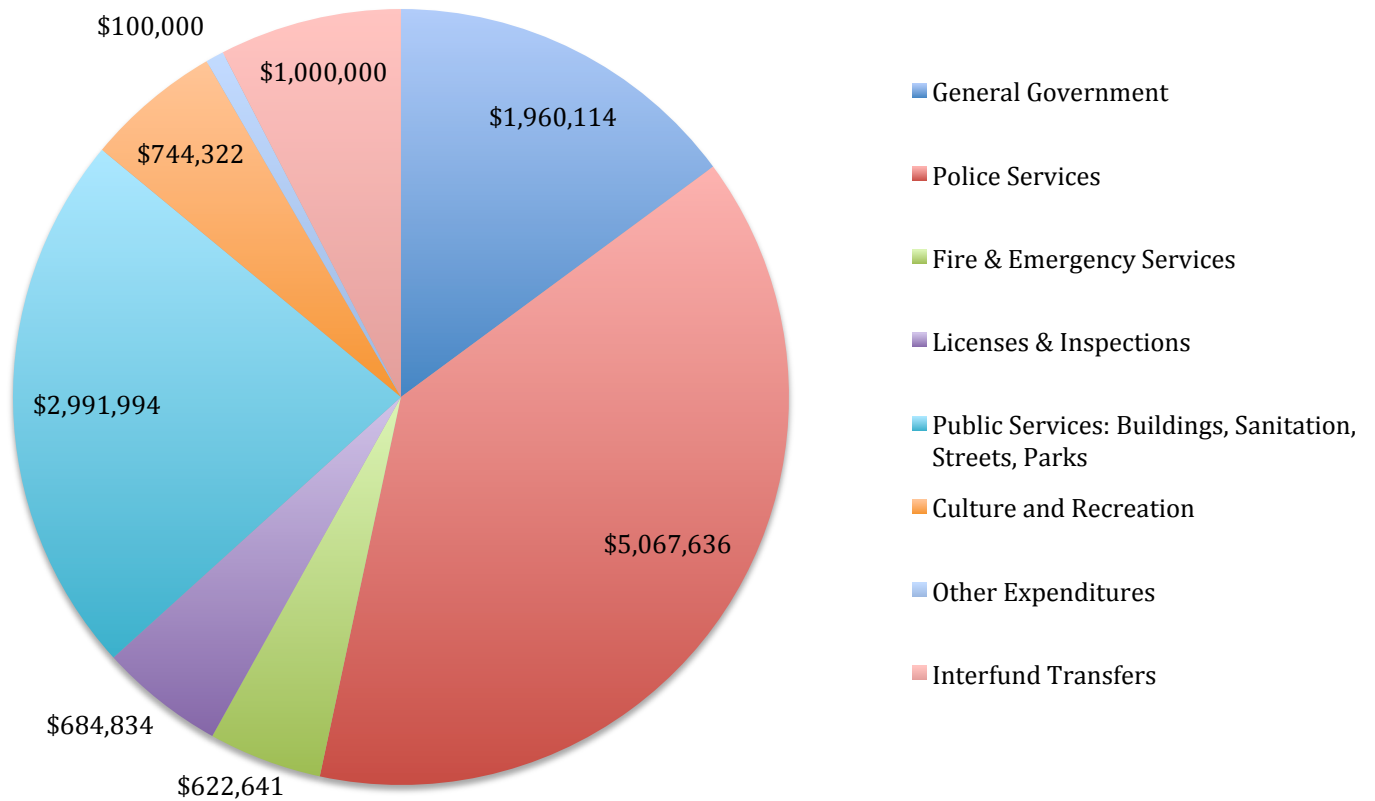
Operating Revenues

| Revenue Category | Amount |
|-------------------------------------|---------------------|
| Real Property Taxes | \$1,897,450 |
| Local Enabling Tax Act (511) | \$7,354,000 |
| Licenses & Permits | \$499,130 |
| Fines and Forfeits | \$111,130 |
| Interest, Rents and Royalties | \$262,000 |
| Intergovernmental Revenues | \$385,045 |
| Charges for Services: Departmental | \$834,931 |
| Unclassified Operating Revenues | \$10,000 |
| Total Operating Revenue | \$11,353,686 |
| | |
| Fund Equity (Non-Operating Revenue) | \$1,817,855 |
| | |
| Total All Revenue Sources | \$13,171,541 |

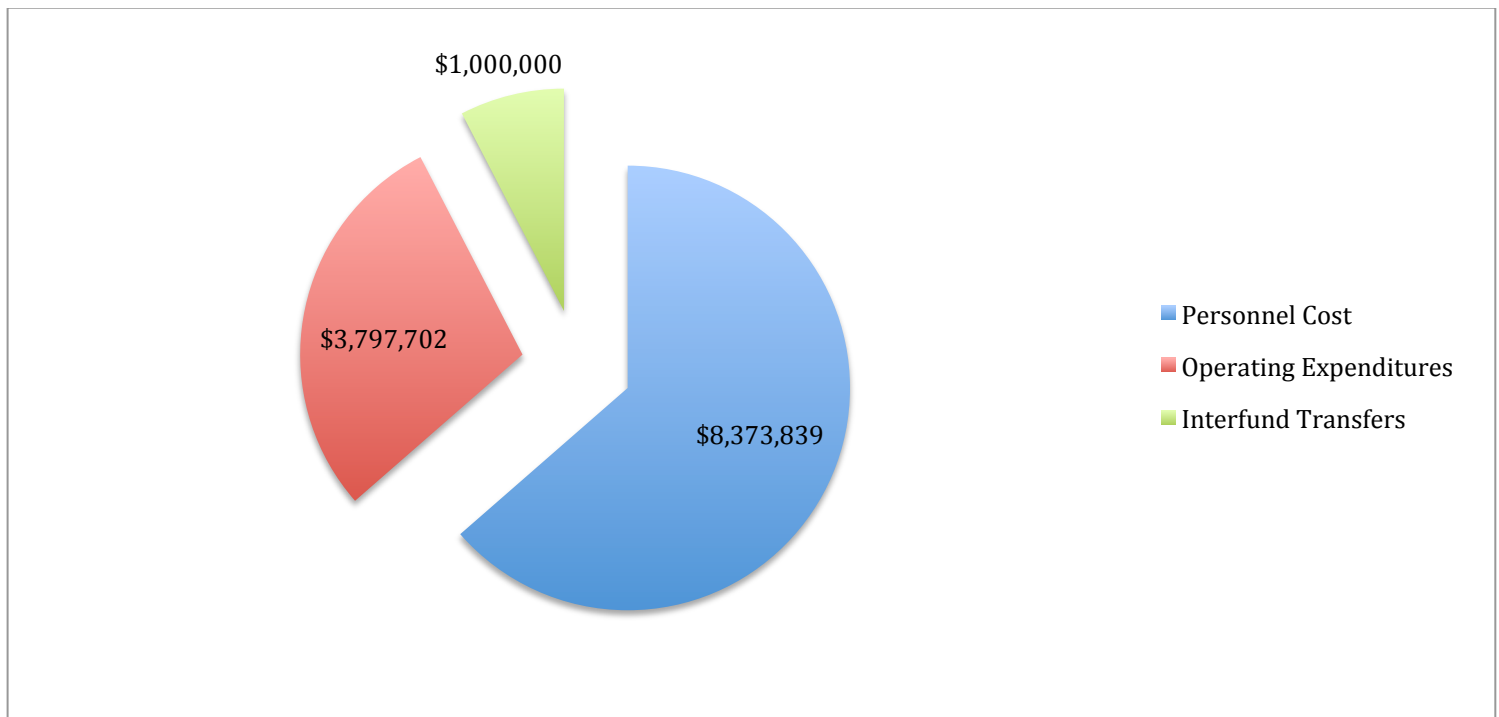


Operating Expenditures

| Expenditure Category | Amount |
|---|---------------------|
| General Government | \$1,960,114 |
| Police Services | \$5,067,636 |
| Fire & Emergency Services | \$622,641 |
| Engineering, Licenses & Inspections | \$684,834 |
| Public Services: Buildings, Sanitation, Streets, Parks | \$2,991,994 |
| Culture and Recreation | \$744,322 |
| Other Expenditures | \$100,000 |
| | |
| Total Operating Expenditures | \$12,171,541 |
| | |
| Interfund Transfers (Non-Operating) | \$1,000,000 |
| | |
| Total Operating & Non-Operating Expenditures | \$13,171,541 |



Key Cost Centers



2019 Budget Timeline

- July 2018 – Department FY19 Capital Requests and Council Goals and Capital Budget Workshop
- August – September 2018 – Department FY19 Operational Budget Requests and Meetings to Review Expenses
- September 2018 – Council FY19 Special Budget Workshop
- October 2018 – Administrative Review of FY19 Budget
- November 7, 2018 – Budget Presentation
- November 21, 2018 – Authorization to Advertise the FY19 Budget and Tax Levy Ordinance
- December 19, 2018 – Consider FY 2019 Budget for Adoption and Tax Levy Ordinance

2019 Department Budget Messages

Department of Public Services

Public Works, Licenses & Inspections, Emergency Management, Fire Services

Z. Raymond Sokolowski

Executive Director of Operations/Building Code Official

Public Works

FY 2018 Achievements

The overall goal was to restructure Public Works by creating clearly defined divisions. Those divisions currently include: Buildings, Sanitation and Recycling, Streets, Landscaping-Grounds and Parks.

Buildings Division

1. Performed audit of all utility bills to identify efficient alternatives to reduce operational costs. This included changing our energy supplier.
2. Upgraded building components that had potential safety risks associated with them. This included installation of exit lighting at the Borough garage, installation of new doors at the A-Field, and the replacement of Borough owned hazardous sidewalks.
3. Increased security by installing access control and sufficient lighting at both Borough garages.
4. Correction of Administration building design issues that were missed.
5. The Borough took ownership of the Mary Wood Park House and Carriage house.

Sanitation and Recycling Division

1. Researched and selected new roll cart trashcans and recycle carts that will be distributed to residents in early 2019. The use of these carts will improve collection efficiency, reduce employee injuries, and provide a workman's compensation savings of over \$130,000 in 2019.

Streets Division

1. Assisted in first phase of the infrastructure replacement program by televising storm sewers throughout the Borough.
2. Worked with the Police Department to improve methods of roadway safety including upgraded signage, road surface markings and street lighting.
3. Proactively identified and repaired roadway hazards.
4. Successfully reduced employee injuries.
5. Purchased modern equipment including a International Dump Truck, JCB Backhoe loader, and salt brining machine.
6. Increased employee training.

Parks Division

1. Completion of The Mary Wood Park playground equipment and safety service installation
2. Installed all required drainage associated with the new safety surface.
3. Developed a comprehensive park maintenance program.
4. Completed an assessment of all park trees with an arborist and removed any unsafe trees.

5. Improved overall condition and appearance of parks.
6. Improved all park lighting and changed to LED as needed.
7. Completed upgrades to River Walk Dog Park including new lighting, fencing, and signage.

FY 2019 Goals

Buildings Division

1. Transition into taking over full responsibility of the Administration Building from the Developer TNW. This will include all interior and exterior portion of the building. The Buildings department will have sole responsibility to maintain all components of the building as of January 2019.
2. The 2 remaining tenant spaces in the Administration building will be occupied in 2019. At this time we will reassess our utilities based on a fully occupied building.
3. Develop comprehensive maintenance programs for all occupied tenant spaces.
4. Make improvements to a newly purchased property to allow for better access to the Borough garage.

Sanitation and Recycling Division

1. Rollout of new trash and recycle carts to Borough residents.
2. Assess current recycling situation in the Borough of Conshohocken. This will include improving education and enforcement of recycling regulations.
3. Based on the 902 grant we were awarded by the DEP, we will expand our recycling program by purchasing a new dump truck with leaf collection and storm sewer vacuum attachments.

Streets Division

1. Continue developing an infrastructure replacement program for the Borough roadways.
2. Perform temporary road repairs ahead of the infrastructure replacement program.
3. Fully implement the use of brine during minor storms throughout the Borough.
4. Finish 6th Avenue re-striping project.
5. Address problematic intersections and unsafe roadway conditions using liquid fuels funds.

Parks Division

1. Complete construction of the Sutcliffe Park accessible trail program.
2. Complete 2nd round of Ash Tree treatment to prevent Ash Bore infestation.

Licenses & Inspections

FY 2018 Achievements

1. Improved turn around time for issuance of permits starting from the date of application.
2. Improved compliance time for code violations starting from the date of initial warning notice door hanger, thereby decreasing the overall amount of violations and citations issued, as well as the need for staff court appearances.
3. Obtained additional certifications and continuing education credits by attending various trainings throughout the year relative to the department.
4. Increased face to face and phone communications with property owners and contractors during enforcement.

FY 2019 Goals

1. Implement new program for property maintenance targeting property rear yards along alleys, pending adoption of rear house number ordinance.
2. Implement the 2015 International Code Council changes that were adopted on October 1, 2018 in place of the 2009 International Code. Educate property owners and contractors of these changes as needed.
3. Increase awareness of property maintenance code requirements for property owners and contractors.
4. Review and consider ordinance revisions as needed.

Emergency Management

Conshohocken Emergency Management exists to promote and maintain public health and safety by preparing our residents, municipal leaders, local businesses and local emergency response personnel for hazard emergency situations through the development of a comprehensive, all-hazards emergency response plan, conducting training exercises on the plan, and providing safety educational programs.

FY 2018 Achievements

1. Completion of one tabletop exercise and one full scale exercise

FY 2019 Goals

1. Conduct one full scale exercise focused on an Active Shooter Scenario
2. Provide continuing education for municipal leaders and emergency responders to handle large-scale incidents

Administrative Services

*Angela Orr,
Director of Administrative Services*

Administrative services include: human resources, insurance and risk management, information technology, finance, budget preparation, special projects as assigned, and oversight of assigned departments or divisions within the Borough operation. Each function plays a critical role in service delivery to the community.

Department FY 2018 Achievements

1. Transitioned to Delaware Valley Insurance Trusts
2. Further improved financial policies and procedures
3. Fully compliant GASB 34 Audit
4. Finalized capital asset listing
5. Credit Card processing implemented
6. Records room cleanup/shredding
7. Development of a Human Resources procedure binder
8. Sexual Harassment Training

Department FY 2019 Goals

Multiple strategic goals are planned for the Department of Administrative Services for the 2019 fiscal year. All goals are geared towards streamlining overall Borough operations leading to increased efficiency.

Documentation

Develop and implement a written account manual with policies and procedures along with approval process and guidelines.

HR

Streamline HR procedures, including claim processing. Focus on employee training with online classes and seminars. Work collaboratively with Delaware Valley Trust on HR and Insurance best practices. Begin the process of revising the Borough's employee manual.

Records

Continue work on the records retention policies and organization of department files.

Risk Management

The Department will continue to work with our current insurance carriers and consultants from Delaware Valley Trust to develop recommendations that will address the Borough's unfavorable loss experience and financial impact of its high experience modifications and surcharges. Risk management strengths, challenges and opportunities will be evaluated to develop recommendations for future Borough operations.

Communications & Special Events

*Kate Kosmin,
Communications and Special Events Manager*

The Communications and Special Events Manager works to maintain the transparency of all government affairs and creates community involvement opportunities within the Borough of Conshohocken. This includes: the distribution of internal communications that comes directly from the Borough, monitoring and operating all communication platforms, designing digital and print media, capturing and archiving all council meetings and special events through film and/or photos, coordinating and planning all Borough sponsored special events, and serving as the community liaison and coordinator of large special event requests received by the Borough.

Communication Platforms

- Borough Website
- Borough TV Channel
- Social Media (Facebook, Twitter, Instagram)
- Borough Bi-Annual Newsletter
- Recreation Services Bi-Annual Activity Guide
- Borough Mobile App
- Digital sign outside of Borough Hall
- Borough Hall Lobby TV Sign

The Communications Manager is responsible for operating, overseeing, monitoring, updating, creating, and designing content for the above platforms in order to keep Borough information current and accurate.

Community Outreach & Special Events

The Communications Manager coordinates the following Borough sponsored special events: July 3rd Fireworks, the Rockin' Conshohocken Summer Concert Series, Conshohocken Funfest, and the Conshohocken Halloween Parade.

In addition to planning Borough special events, the Communications Manager assists with promoting department events and also serves as the liaison to the public for all non-sponsored community events. This includes coordinating all event details with the Borough Administration.

Department FY 2018 Achievements

1. Created and implemented a special event application and guidelines
2. Developed a 2018/2019 timeline for the production of the Borough's bi-annual Newsletter and the Department of Recreation Service's Activity Guide
3. Compiled and edited the Borough's Bi-annual Newsletter. Met all editing and mailing deadlines
4. Created and designed the Department of Recreation Services' Recreation Guide
5. Coordinated all Borough special events, including: July Fireworks, Rockin' Conshohocken Summer Concert Series, Conshohocken Funfest, and the Conshohocken Halloween Parade
6. Assisted in the operational planning of all incoming community events in 2018
7. Implemented weekly/ bi-weekly meetings with departments to increase internal communication
8. Participated in Adobe InDesign & Photoshop training to assist with Activity Guide and flyer creation
9. Aided in changes made to the citizen concern and request for services intake system
10. Helped coordinate the 2018 PSAB video shoot to help showcase the Borough of Conshohocken

11. Participated in county communication meetings to discuss issues, concerns and ideas among other townships and boroughs
12. Served as point of contact to the county for elections and coordinated all logistics for delivery and pick up
13. Expanded the Borough's Summer Concert Series to Mary Wood Park and increased promotion of the event to boost attendance
14. Took over all planning and promotion of the Conshohocken Halloween Parade
15. Purchased reusable Funfest flags for promotion of the event on Fayette Street
16. Purchased reusable lawn signs for the Summer Concert Series to promote the event

Department FY 2019 Goals

Overall Goals & Structure

1. Finalize the operational structure for implementing a communication intern program.
2. Improve internal communications by continuing weekly and bi weekly meetings per department

Polices and Procedures

1. Develop and implement policies and procedures for posting community-affiliated content on Borough communication platforms
2. Develop social media policies

Social Media

1. Develop and implement daily/weekly posting schedules for all social media outlets in order to further drive awareness and community engagement
2. Research implementing a NextDoor account for the Borough of Conshohocken
3. Drive posting activity on the Borough's Instagram page
4. Conduct social media research and survey other townships on what method of social media is most used/most effective, as well as the best times/ days for postings content
5. Research social media tools that allow the Borough to more easily schedule posts on various social media platforms
6. Have access to all department social media accounts for monitoring and sharing purposes

Communication Platforms

1. Borough Website
 - Update/revise the Borough's website
2. Borough App
 - Update Borough App, increase utilization and promote more through social media and the website
3. Activity Guide
 - Develop timeline for each issue and design through adobe InDesign
4. ReadyMontco
 - Increase use of Ready Montco and advertise more through the Borough website
5. Borough TV Channel
 - Complete training directions for council meeting filming

Special Events & Community Outreach

1. Determine policy and procedures for food trucks and food vendors during borough hosted special events and community events such as beer fest, etc.
2. Assist in updating ordinances relevant to special events
3. Update ongoing special event files for each borough sponsored event and all annual community events for budgeting purposes
4. Create timeline for each annual event per department to determine all promotional needs, etc.
5. Start work on developing a contact list for businesses in Conshohocken.

*Zoning and Community Development**Christine Stetler,
Zoning Officer and Community Development Coordinator*

The primary function of Zoning is to implement and enforce the Zoning Ordinance. This function includes determinations related to compliance and the need for relief from individual elements of the Ordinance. Staff administers the Ordinance; staffs the Zoning Hearing Board; conducts zoning hearings; investigates reported violations and, if necessary, initiates enforcement activities. Land Development plans are reviewed for compliance with the Zoning Ordinance and compliance with any conditions imposed on zoning approval. It is estimated that seventeen (17) hearings could be held in 2019. Staff maintains close contact with the Licenses and Inspections staff to ensure compliance with the Zoning Ordinance.

Funding for zoning activities comes from the Borough's overall budget. The Borough is entitled to recover certain costs from applicants. These costs include: advertising, postage for public notice, salary of the Zoning Hearing Board members and a portion of the stenographer's appearance fee. Applicants provide an escrow amount of \$1,000 for commercial hearings, out of which allowable costs are returned to the Borough. Any remaining funds are returned to applicants. At present, owner-occupied residential applicants are not required to post escrow.

Zoning also administers the Borough's Flood Plain Ordinance, which is Part 17 of the Zoning Ordinance. Flood Plain Ordinance compliance has been the subject of intense scrutiny by FEMA during the past three (3) years. Despite variances being appropriately issued legally over the past thirty (30) years for development along the Schuylkill River, FEMA remains concerned regarding enforcement of the Ordinance and the requirements of the National Flood Insurance Program (NFIP). To avoid being placed on probation for participation in NFIP, a Corrective Action Plan has been developed by FEMA in conjunction with Borough staff and work is ongoing to address all issues.

The issuance of zoning permits and outdoor café licenses is a function of the Zoning Department. Zoning Permits are issued at a flat rate of \$50.00. Such permits are required for activities under the Zoning Ordinance but do not require review under the building code. It is difficult to determine the number of permits which will be required in a given year. Outdoor café licenses are required under the Borough's Outdoor Dining Ordinance. Café licenses are permitted at any location in the Borough, and are issued on an annual basis. Approximately seventeen (17) licenses were issued in 2018, at an annual fee of \$25.00. It is anticipated that a similar number of licenses will be issued in 2019. It should be noted that there are restaurants, which have outdoor dining, but do not require a café license. These restaurants locate the outdoor dining on their property rather than on a public sidewalk.

Community Development includes the following activities: management of the Housing Rehabilitation Program; administration of the Special Dedicated Parking Program; the monitoring of grant opportunities; the submission of grant applications; and if awarded, the administration of the grants.

The Housing Rehabilitation Program has been a Borough activity for over thirty (30) years and makes repairs to the homes of low-moderate income residents. A majority of program costs are funded through the federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) programs. All consultant and construction costs are funded from the grants. Borough community development staff administers the program. Salary and benefits of staff are reimbursed for that portion of time spent on the

Program. CDBG administration funds are limited to eighteen percent (18%) of the total grant, and over the past three (3) years this amount has been insufficient to cover salary and benefits costs. The requirements to receive and utilize federal funds have increased significantly over the past three (3) years and have required additional time for the administration of the Program. It is anticipated that up to thirty percent (30%) of staff's time is spent on the Rehabilitation Program and on meeting State and Federal requirements to receive funding. The Borough has been responsible for the remaining administrative cost of operating this program.

Conshohocken operates a program to provide special dedicated parking spaces at the homes of residents with mobility impairments. Activities related to this program include: determining the eligibility of applicants; conducting an annual renewal of all spaces; responding to questions and complaints regarding spaces; and the installation and removal of signage. Costs associated with the Program include: staff time for program administration; staff time from the Department of Public Services Division of Public Works for the installation and removal of signage; and the cost of signs. All costs associated with the program are funded through the Borough's annual budget.

Grant opportunities are monitored through review of several state and regional newsletters, notices from state and other departments and information from staff and others. Appropriate staff is notified of the availability of funds to ascertain if there is interest or if a specific project would meet a specific grant's requirements. At present, staff is responsible of the administration of CDBG and HOME grants for the operation of the Housing Rehabilitation Program. A grant application for 2018 CDBG funding will be submitted by the end of October. Administration of a Department of Environmental Protection Section 902 Recycling grant is anticipated by year's end. Please note that the Borough's transit grants are being administered by the Borough's Traffic Engineer. Matching funds are required for all grants. It is rare for there not be a matching requirement for grant funds; and in most cases the "overmatching" of amounts requested is highly encouraged. To address the issue of matching funds, the Borough has established funds to be used for this purpose. Continued availability of such funds will enable the Borough to respond to funding opportunities that arise during 2019.

Department FY 2018 Achievements

1. Completion of Housing Rehabilitation at eight (8) properties belonging to low-moderate income home residents
2. Processing of three (3) additional properties for Housing Rehabilitation
3. Issuance of seventeen (17) outdoor café licenses
4. Receipt of 2017 Community Development Block Grant funds in the amount \$112,875
5. Submission and award of a DEP 902 Recycling Grant in the amount of \$212,363 for the purchase of recycling equipment
6. Submission of an application for \$125,347 in 2018 CDBG funds

Department FY 2019 Goals

Zoning– *The following are goals set forth for Zoning:*

1. Process zoning applications and conduct zoning hearings as required
2. Begin revision of the 2001 Zoning Ordinance as amended
3. Continue collaboration with the Division of Licenses and Inspections in monitoring and enforcing zoning compliance

4. Complete organization of archived zoning files
5. Review procedures for processing café applications

Community Development – The following are goals set forth for Community Development:

1. Participate with Administration in determining the future of the Housing Rehabilitation Program
2. Transition the position of Housing Specialist, which deals with the construction portion of the Program, to in-house or new consultant staff
3. Process and complete rehabilitation of six (6) single-family, owner-occupied properties
4. Complete update of the all properties with special dedicated parking spaces
5. Continue monitoring of grant opportunities
6. In conjunction with Administration, develop a list of potential projects to have on hand when notices of grant opportunities are announced
7. Submit an application for Montco 2040 funding
8. Close out 2014 HOME contract
9. Close out 2016 CDBG contract
10. Complete contract for DEP 902 Recycling Grant
11. Prepare and submit a 2019 CDBG application
12. Submit other grant applications as directed

*Fire Services**Timothy Gunning, Fire Chief*

The Conshohocken Fire Department is composed of over 40 highly dedicated, loyal and courageous volunteers and supplemented by two career firefighters. The fleet consists of three fire engines, one ladder truck, one squad truck and one air truck that are housed between the two fire stations. In 2018, the department responded to over 450 fire calls in the Borough and surrounding areas.

The annual budget includes \$100,000 in appropriation funds to each Firehouse. These funds support the daily operations of each fire station including building upkeep, payment of utilities, fire truck repair and maintenance, equipment repair and replacement, purchase of fire gear and much more. This financial support ensures that each fire company is prepared to provide the highest level of service to our community.

Department FY 2018 Achievements

1. Completion of two high rise fire trainings at the Montgomery County Fire Academy
2. Expansion of fire prevention activities throughout the Borough including sprinkler night at Mary Wood Park and Sutcliffe Park, Fire Prevention Night at Mary Wood Park House, fire prevention education and drills at Conshohocken Elementary and St. Matthew's Preschool

Department FY 2019 Goals

Fire Department – *The following are goals set forth for Fire Services:*

1. Continue advancement in high rise training
2. Improve community relations and increase fire prevention activities
3. Continue to maintain great working relationship between both fire companies
4. Form committee to begin writing specs for future purchase of new ladder truck
5. Hire one full-time firefighter and at least two part-time firefighters

Police Department

*George Metz,
Chief of Police*

The Conshohocken Borough Police Department's mission, through a community partnership, is to improve the quality of life and to provide a sense of safety and security for our residents and Borough guests. We promote respect and professionalism by recognizing our duty and obligation to maintain order, to enforce the laws, and to protect individual rights without impunity on a fair and equal basis.

Our commitment to excellence not only extends to the community, but to the officers and employees of this department who have dedicated themselves to the profession of policing.

The police department's strategy focuses on three main areas: police service, public safety, and training. There are several goals the department is working towards which include:

1. To reduce (part 1 and part 2 offenses)
2. To enhance the sense of safety and security in public places
3. To use authority judiciously, fairly, and ethically
4. To improve police and community relations

The Conshohocken Police Department is made up of the following Divisions and Units:

Administrative Division

Chief George Metz supervises the Administrative Division.

Detective Division

The Detective Division is assigned all types of criminal cases such as, Fraud, Theft, Juvenile, Burglaries, Robberies, Missing Persons, Sexual Assaults, Assaults, Suspicious Death, Homicide, Forgery, Bad Checks, Drug Cases.

The detective division is also responsible for the annual Thanksgiving Turkey Dinner Drive, which assists the less fortunate. In 2018, we assisted in feeding 60 families for Thanksgiving. During Christmas, the division assists the Colonial Neighborhood Council with the collection and distribution of gifts for families of need in the Borough of Conshohocken.

Patrol Division

This division is comprised of 16 sworn officers who are divided into four, four officer squads. Each squad is under the direction of a Sergeant. The Patrol Division's primary purpose is to respond to all emergency and non-emergency calls for service within Conshohocken Borough. Officers assigned to patrol, utilize proactive policing activities, which include criminal and vehicle statute enforcement. As well as, crime prevention through high visibility patrol, both foot and bike patrol, in order to protect life and property. Patrol Officers also conduct preliminary hearings at the local District Justice Office.

In addition, patrol officers respond to mutual aid requests for assistance from other police agencies. The Conshohocken Police Department has an outstanding working relationship with other law enforcement agencies and is committed to assisting all public service professionals in the performance of their duties. The patrol division seeks to provide the most professional and ethical law enforcement services to the Borough of Conshohocken community, thereby ensuring the preservation of peace and the highest quality of life in our community.

Traffic Safety Division

The unit operates under the patrol division and conducts Commercial Motor Vehicle Inspections (i.e. Trucks). The primary responsibility of this unit is to address all traffic complaints, conduct directed patrols of those

locations in which traffic violations and crashes are common, deploying speed trailer, assist the MCSAP truck inspector with commercial vehicle inspections that travel the roadways of the borough and conduct Driving under the Influence Enforcement details with other (mutual aid) departments.

Bicycle Patrol Unit

The current Conshohocken Police Bicycle Unit has five officers and one sergeant assigned. The department has three TREK and one CANNONDALE police-specific bicycles. Each bicycle is equipped with headlights, taillights, emergency red and blue lights, siren, and equipment bag. The unit is assigned to cover special community events such as: the Fourth of July Soapbox Derby, Fireworks, Saint Patrick's Parade, Fun Festival, and general patrol details. The unit purchased bicycle helmets, with help from local businesses, to give to children free of charge when they are riding on the street and do not have a helmet. This unit has also partnered with the Montgomery County Health Department to promote bicycle safety among children.

CMSAWT

CMSAWT is a "SWAT" team made up of Montgomery County Police Department Officers. Conshohocken Police Department is one of those departments. CMSAWT Officers are highly trained and motivated both mentally and physically to handle life threatening critical incidents.

Field Training

The field training team is made up of two sergeants and three officers. All members of the FTO Team completed a 6-day FTO training program. This unit is intended to assist "new" police officers with their transition from the academic setting to the performance of general law enforcement duties. While on probationary status, newly hired Conshohocken Borough Police Officers must successfully complete the field training and evaluation program in order to attain Patrol Officer Status. This program requires officers to become familiar with personnel and equipment of the department, as well as, the department's policies and procedures. The field-training program also provides the initial formal and informal training specific to the day-to-day duties of an officer. It is the responsibility of the FTO's who have been specifically selected and trained to conduct this type of training, to thoroughly review field training materials with the new officer and to demonstrate proper police procedures. This type of one-on-one training with the fact that the FTO must guide the training in real law enforcement situations set it apart from any prior academy trainings.

Montgomery County Major Incident Response Team (MIRT)

The Major Incident Response Team consists of police officers from multiple jurisdictions throughout Montgomery County. The members of the MIRT Team respond, as needed, to any natural disaster, riot, major event (i.e.) presidential visit, protest, sporting event, etc., that may occur within Pennsylvania. There are two officers from Conshohocken Police Department who are voluntarily assigned to MIRT.

Montgomery County Drug Task Force

The Montgomery County Drug Task Force consists of police officers from multiple jurisdictions throughout Montgomery County. Conshohocken Police Department has officers who are voluntarily assigned to this unit. These officers are highly trained and responsible for the investigation and apprehension of those people that engage in the trafficking of controlled substances.

ICAC Unit

The Conshohocken Police Department participates in this highly specialized unit. This unit investigates child internet crime working with Homeland Security.

Department FY 2018 Achievements

1. Shop with a Cop
2. Coffee with a Cop Program
3. Bike giveaway at Conshohocken Elementary school
4. Thanksgiving meals for 60 underprivileged families
5. Toy drive for underprivileged children

6. Increased training and investigations in ICAC task force
7. Implementation of new Report Management System
8. Graduation of Sgt. Conner and Sgt. Lennon from Northwestern School of Police Staff and Command
9. Student Backpack giveaway
10. National Night Out participation
11. Bike safety seminars for adults and children
12. Participation in Borough Emergency Management exercise
13. Eric Hall SWAT officer of the year
14. Department retrained in Active Shooter
15. Active shooter training conducted for Jacobs Engineering and Conshohocken Borough employees
16. Utilizing Use of Force Simulator regular use of force training
17. Participated in Suicide Awareness panel

Department FY 2019 Goals

1. Continue Community Outreach with expanded role in National Night Out and Funfest
2. Continue high level of training and continuing education of members
3. Increase clearance rates of part I and II crimes by patrol officers impacting the solvability of these crimes when they are reported.
4. Promote positive police/civilian contacts
5. Maintain a feeling of a safe community with a responsive police department
6. Increase cooperation with our partners in law enforcement, support agencies, local government and community in addressing public safety concerns
7. Information campaign to increase pedestrian and traffic safety

Recreation Services

*Lauren Irizarry,
Director of Recreation Services*

The Department of Recreation Services strives to provide various year-round activities, such as fitness, programs and special events through park settings and recreational facilities for the residents of Conshohocken. The ultimate goal is to create a lively community where individuals can “Live, Work and Play” by providing quality recreation and leisure experiences that enhance the quality of life for youth, teens, adults and seniors.

Recreation Services offers quality recreation opportunities that meet the diverse needs of this community and its visitors. Recreation programming includes youth and adult athletics; summer camp; before and after school programs; group exercise; fitness training; senior bingo; learn-to-row camps; and a host of other activities for citizens of all ages. Borough Parks and the Community Center at the Fellowship House provide meeting and athletic spaces to the community.

The Recreation Department operates and programs:

- One (1) Community Center
- One (1) Rowing Center in conjunction with the Conshohocken Rowing Center Board and Directors
- Provides out-of-school and summer camp activities
- Provides In-house Fitness and Group Exercise programs
- Organized youth and adult athletic programs.
- Facilitates use/rental of parks and centers for special events and outside organizations
- Oversees football, baseball and softball fields utilized throughout the year for leagues and rentals
- Schedules leagues, tournaments and rentals on basketball courts both inside and outside

The Department has built a strong relationship with the Colonial School District through a joint usage facility agreement. Recreation Services also provides inclusive recreational initiatives through our relationship with Special Olympics and Conshohocken AMBUCS. Finally, the Department has strong community ties with youth organizations such as: Conshohocken Little League, Conshohocken Bears Youth Football and Cheerleading, and Conshohocken Electric Force Track Club.

Department FY 2018 Achievements

1. Inventory, organization and cleanup of Community Center
2. Implemented in-house fitness programs and continue group exercise programs
3. Increased youth and adult programs that are offered
4. Youth and Legacy Group Policy and Implementation (Little League, Conshohocken Bears Football/Cheerleading/Senior Bingo/Special Olympics)
5. Licensed Senior Bingo program in conjunction with St. Matthew’s Church.
6. Community Outreach specifically with Conshohocken Elementary, Conshohocken Elementary Parent Teacher Organization, Conshohocken Catholic Early Childhood Center, Colonial School District, Conshohocken Electric Force Track Club, Conshohocken Art League, Conshohocken Historical Society, Conshohocken Junior Women’s Club, and other community organizations and associations.

7. Implemented and trained all employees on the credit card system making payments online available through RecDesk
8. Recreation Service and Parks special events:
 - Donofrio Classic
 - Easter Egg Hunt
 - Summer Carnival
 - Halloween Pumpkin Painting
 - Senior Thanksgiving Luncheon
 - Senior Holiday Luncheon
 - Winter Wonderland
 - Annual George Snear Holiday Tournament
 - American Red Cross Blood Drive
 - Medicare Seminar
 - Wellness Workshop
9. Enrolled as a member of PRPS to better understand the value of a viable parks and recreation department in not only Conshohocken but also in surrounding communities also making it possible to join the discounted ticket program for residents to purchase
10. Implementation of automatic notifications to members for renewal of memberships
11. Increased in marketing through social media, flyers, RecDesk, etc.
12. Purchased new game tables and media for the Community Center
13. Continued and improved a good working relationship with Conshohocken Sports League to provide a comprehensive and inclusive co-ed program for residents of Conshohocken and the surrounding communities
14. Developed a good working relationship with Chestnut Hill College and Pope John Paul II to schedule football games at the A Field
15. Improved staff relations and hired an on-site Recreation Event Coordinator
16. Implemented scheduling and operations of the Mary Wood Park House
17. Developed a good working relationship with the Conshohocken Dog Park Advisory Committee

Department FY 2019 Goals

The following goals are planned for the Department of Recreation Services for the 2019 fiscal year in an effort to build community through people, parks and programs:

1. Upgraded Community Center
 - Paint, floor, furniture
2. Recreation Programs, Events and Trips
 - Continue to improve program offerings for youth, teens, families, and seniors
 - Increase registration for programs offered
 - Plan and organize trips for the community and surrounding areas. Work with neighboring townships and boroughs
 - Plan and implement summer movie night
 - Increase educational/informational workshops for youth, teens, families, and seniors
 - Develop athletic programs for co-ed adults

3. Operations and Maintenance

- Continue to work with the borough public services department to provide facilities that are modern, updated, and safe
- Provide staff with the knowledge and resources they need to better serve our residents

4. Resources

- Long term funding for on-going capital improvement plans
- Increased marketing of revenue producing programs
- Continue to increase promotion of recreation facilities and programs to increase citizen participation

Department Programs and Activities

Over the course of fiscal year 2018, the Department of Recreation Services offered the following programs at Department facilities.

- Senior Bingo
- Senior Card Games
- Before and After School Care
- Group Exercise programs included in Community Center membership
- Fitness programs including boot camp, Zumba, Pilates, H.I.I.T., adult self-defense, yoga
- Corporate Lunchtime Basketball
- Pickleball
- Open Gym
- Mommy & Me Open Play
- Winter, Summer and Fall Adult Men's Basketball League
- Sunday Morning Adult Basketball
- Young Rembrandts
- Mad Science Workshops
- Sew Young Club
- Theatre Horizon Drama Club
- American Red Cross Babysitting Certification
- Youth Self-Defense
- Ballet
- Kids Yoga
- Obvious Choice Sports
- Soccer Shots
- Academy of Hoops
- Conshohocken Sports Leagues

Summary of Operating, Capital & Other Funds

| | Projected Fund Equity with all Sources January 1, 2019 | Projected Revenues Only FY 2019 | Available for Appropriation: Fund Equity + Revenues | Appropriations with Transfers | Unappropriate 2019 Year End Fund Balance |
|------------------------------|---|------------------------------------|---|----------------------------------|--|
| Operating Fund | | | | | |
| General | \$ 1,817,855 | \$ 11,353,686 | \$ 13,171,541 | \$ 13,171,541 | \$ - |
| Street Lighting | \$ - | \$ 137,457 | \$ 137,457 | \$ 137,457 | \$ - |
| Fire Protection | \$ 5,111 | \$ 144,597 | \$ 149,708 | \$ 149,708 | \$ - |
| Library | \$ - | \$ 51,548 | \$ 51,548 | \$ 51,548 | \$ - |
| Highway Aid | \$ 220,621 | \$ 208,819 | \$ 429,440 | \$ 429,440 | \$ - |
| | \$ 2,043,587 | \$ 11,896,107 | \$ 13,939,694 | \$ 13,939,694 | \$ - |
| Capital Reserve Funds | | | | | |
| Capital Fund | \$ 1,745,506 | \$ 250,363 | \$ 1,995,869 | \$ 1,995,869 | \$ - |
| Capital Reserve | \$ 3,369,665 | \$ 2,040,000 | \$ 5,409,665 | \$ - | \$ 5,409,665 |
| Operating Reserve | \$ 854,023 | \$ 10,000 | \$ 864,023 | \$ - | \$ 864,023 |
| | \$ 5,969,194 | \$ 2,300,363 | \$ 8,269,557 | \$ 1,995,869 | \$ 6,273,688 |
| Other Funds | | | | | |
| OPEB Fund | \$ 1,268,910 | \$ 515,000 | \$ 1,783,910 | \$ - | \$ 1,783,910 |
| Home Program | \$ - | \$ 35,010 | \$ 35,010 | \$ 35,010 | \$ - |
| Economic Dev. | \$ - | \$ 148,010 | \$ 148,010 | \$ 148,010 | \$ - |
| Debt Service | \$ - | \$ 691,843 | \$ 691,843 | \$ 691,843 | \$ - |
| Park and Rec Impact | \$ 11,920 | \$ 4,080 | \$ 16,000 | \$ 16,000 | \$ - |
| UDAG | \$ 12,863 | \$ 200 | \$ 13,063 | \$ - | \$ 13,063 |
| Mary Wood Park | \$ 29,321 | \$ 17,908 | \$ 47,229 | \$ 8,200 | \$ 39,029 |
| | \$ 1,323,014 | \$ 1,412,051 | \$ 2,735,065 | \$ 899,063 | \$ 1,836,002 |
| Grand Total | \$ 9,335,795 | \$ 15,608,521 | \$ 24,944,316 | \$ 16,834,626 | \$ 8,109,690 |

2019 Proposed Budget



GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|--|--------------------------------|-------------------|-------------------|--------------------------------|---------------|
| | | | | increases or (decreases) \$ | % |
| FUND BALANCE | | | | | |
| 01-279-000 | Fund Balance Forward | 1,817,855 | 2,442,459 | -624,604 | -25.57% |
| REVENUES | | | | | |
| FUND BALANCE | | | | | |
| REAL PROPERTY TAXES | | | | | |
| 01-301-100 | R.E. Taxes - Current | 1,843,450 | 1,848,045 | -4,595 | -0.25% |
| 01-301-200 | R.E. Taxes - Prior | 10,000 | 10,000 | 0 | 0.00% |
| 01-301-300 | R.E. Taxes - Delinquent | 40,000 | 35,000 | 5,000 | 14.29% |
| 01-301-600 | Real Estate Taxes- Interim | 4,000 | 10,000 | -6,000 | -60.00% |
| | Subtotal | 1,897,450 | 1,903,045 | -5,595 | -0.29% |
| LOCAL TAX ENABLING ACT (511) | | | | | |
| 01-310-110 | Real Estate Transfer Taxes | 300,000 | 350,000 | -50,000 | -14.29% |
| 01-310-210 | Earned Income Taxes | 4,100,000 | 3,800,000 | 300,000 | 7.89% |
| 01-310-310 | Mercantile Taxes | 290,000 | 265,000 | 25,000 | 9.43% |
| 01-310-360 | Business Privilege Taxes | 2,350,000 | 2,050,000 | 300,000 | 14.63% |
| 01-310-510 | Local Services Taxes | 314,000 | 300,000 | 14,000 | 4.67% |
| | Subtotal | 7,354,000 | 6,765,000 | 589,000 | 8.71% |
| BUSINESS LICENSES & PERMITS | | | | | |
| 01-321-320 | Junkyard Licenses | 0 | 0 | 0 | 0.00% |
| 01-321-350 | Contractors Licenses | 12,304 | 12,304 | 0 | 0.00% |
| 01-321-360 | Apartment Lic./Professional & | 215,925 | 215,925 | 0 | 0.00% |
| 01-321-610 | Vendor Licenses/Transient Reta | 600 | 600 | 0 | 0.00% |
| 01-321-730 | Amusement Machines | 0 | 0 | 0 | 0.00% |
| 01-321-800 | Franchise Fees | 132,823 | 132,823 | 0 | 0.00% |
| 01-321-820 | Highway Permits | 14,966 | 14,966 | 0 | 0.00% |
| | Subtotal | 376,618 | 376,618 | 0 | 0.00% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---|--------------------------------|-------------------|-------------------|--------------------------------|-----------------|
| | | | | increases or (decreases) \$ | % |
| <u>REVENUES</u> | | | | | |
| <u>NON-BUSINESS LICENSES & PERMITS</u> | | | | | |
| 01-322-100 | Rental Inspections | 121,512 | 121,512 | 0 | 0.00% |
| 01-322-900 | Deed Registrations | 1,000 | 1,000 | 0 | 0.00% |
| | Subtotal | 122,512 | 122,512 | 0 | 0.00% |
| <u>FINES and FORFEITS</u> | | | | | |
| 01-331-100 | Clerk of Court Fines | 3,000 | 3,000 | 0 | 0.00% |
| 01-331-110 | Motor Vehicle Violations | 32,000 | 38,488 | -6,488 | -16.86% |
| 01-331-112 | Non-Traffic Violations | 6,730 | 6,730 | 0 | 0.00% |
| 01-331-120 | Ordinance Violations/Restituti | 5,000 | 5,000 | 0 | 0.00% |
| 01-331-121 | Other Fines | 150 | 217 | -67 | -31.02% |
| 01-331-140 | Parking Violations - fines | 64,250 | 64,250 | 0 | 0.00% |
| | Subtotal | 111,130 | 117,686 | -6,556 | -5.57% |
| <u>INTEREST EARNINGS</u> | | | | | |
| 01-341-100 | Interest Earnings | 60,000 | 5,000 | 55,000 | 1100.00% |
| | Subtotal | 60,000 | 5,000 | 55,000 | 1100.00% |
| <u>RENTS AND ROYALTIES</u> | | | | | |
| 01-342-100 | Rental of Boro Property | 200,000 | 120,000 | 80,000 | 66.67% |
| 01-342-200 | Community Garden Plots | 0 | 0 | 0 | 0.00% |
| 01-342-300 | Rent of Dog Park | 2,000 | 2,000 | 0 | 0.00% |
| | Subtotal | 202,000 | 122,000 | 80,000 | 65.57% |
| <u>INTERGOVERNMENTAL REVENUES</u> | | | | | |
| 01-350-000 | Intergovernmental Revenue | 0 | 0 | 0 | 0.00% |
| 01-351-020 | Towing Revenues | 1,000 | 1,000 | 0 | 0.00% |
| 01-351-025 | Community Development Salary R | 10,000 | 10,000 | 0 | 0.00% |
| | Subtotal | 11,000 | 11,000 | 0 | 0.00% |
| <u>OPERATING & CAPITAL GRANTS</u> | | | | | |
| 01-354-016 | Recycling and Other Grants | 39,345 | 0 | 39,345 | 0.00% |
| 01-354-030 | State Aid for Ice Control | 0 | 0 | 0 | 0.00% |
| | Subtotal | 39,345 | 0 | 39,345 | 0.00% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---|---------------------------------|-------------------|-------------------|--------------------------------|---------------|
| | | | | increases or (decreases) \$ | % |
| REVENUES | | | | | |
| <u>STATE SHARED REVENUE</u> | | | | | |
| 01-355-010 | Public Utility Realty Taxes | 8,700 | 0 | 8,700 | 100.00% |
| 01-355-040 | Liquor License Refund/Beverage | 3,900 | 3,650 | 250 | 6.85% |
| 01-355-050 | Pension System State Aid | 319,500 | 339,531 | -20,031 | -5.90% |
| | Subtotal | 332,100 | 343,181 | -11,081 | -3.23% |
| <u>GRANTS AND CONTRIBUTIONS</u> | | | | | |
| 01-356-100 | County Payment in Lieu of Taxes | 2,600 | 2,800 | -200 | -7.14% |
| 01-357-300 | Community Dvlpment Block Grant | 0 | 0 | 0 | 0.00% |
| | Subtotal | 2,600 | 2,800 | -200 | -7.14% |
| <u>GENERAL GOVERNMENT -CHARGES FOR SERVICES</u> | | | | | |
| 01-361-300 | Land Development | 15,000 | 0 | 15,000 | 0.00% |
| 01-361-320 | Zoning Review Charges & CDBG R | 6,000 | 5,825 | 175 | 3.01% |
| 01-361-330 | Zoning Permits | 3,000 | 2,700 | 300 | 11.11% |
| 01-361-340 | Zoning Hearing Fees | 9,000 | 10,000 | -1,000 | -10.00% |
| | Subtotal | 33,000 | 18,525 | 14,475 | 78.14% |
| <u>PUBLIC SAFETY</u> | | | | | |
| 01-362-100 | Reimb OT/Spec Police Serv | 20,000 | 20,737 | -737 | -3.55% |
| 01-362-110 | Photo Copies- Reports | 3,000 | 2,964 | 36 | 1.21% |
| 01-362-210 | Fire Dept Reports | 100 | 100 | 0 | 0.00% |
| 01-362-331 | State PD Fines & Penalties | 1,500 | 1,500 | 0 | 0.00% |
| 01-362-400 | UCC Fees | 1,500 | 1,500 | 0 | 0.00% |
| 01-362-410 | Building Permits | 198,000 | 98,000 | 100,000 | 102.04% |
| 01-362-411 | Sidewalk Cafe Permits | 425 | 425 | 0 | 0.00% |
| 01-362-420 | Electrical Permits | 57,243 | 47,243 | 10,000 | 21.17% |
| 01-362-430 | Plumbing Permits | 28,000 | 18,000 | 10,000 | 55.56% |
| 01-362-450 | U & O Permits | 25,000 | 25,000 | 0 | 0.00% |
| 01-362-470 | Banner Permits | 0 | 0 | 0 | 0.00% |
| 01-362-480 | Fire Dept Permits | 15,000 | 15,000 | 0 | 0.00% |
| 01-362-481 | Fire Inspection Fee | 14,000 | 14,000 | 0 | 0.00% |
| 01-362-500 | Crossing Guards/CSD | 12,000 | 12,000 | 0 | 0.00% |
| | Subtotal | 375,768 | 256,470 | 119,298 | 46.52% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---|----------------------------------|-------------------|-------------------|--------------------------------|-----------------|
| | | | | increases or (decreases) \$ | % |
| REVENUES | | | | | |
| <u>HIGHWAYS AND STREETS</u> | | | | | |
| 01-363-210 | Parking Meter Revenues | 45,481 | 45,481 | 0 | 0.00% |
| 01-363-211 | Parking Deck Meter Monies | 12,122 | 12,122 | 0 | 0.00% |
| 01-363-220 | Parking Permits | 13,000 | 14,440 | -1,440 | -9.97% |
| 01-363-240 | Parking Deck - Rental Fees | 5,250 | 5,250 | 0 | 0.00% |
| | Subtotal | 75,853 | 77,293 | -1,440 | -1.86% |
| <u>SANITATION</u> | | | | | |
| 01-364-500 | Commerical Trash Fees | 0 | 40,000 | -40,000 | -100.00% |
| 01-364-510 | Apartment Trash Fees | 75,110 | 75,110 | 0 | 0.00% |
| 01-364-520 | Recycling Rebate | 1,200 | 43,725 | -42,525 | -97.26% |
| 01-364-530 | Bulk Pick-up | 5,000 | 5,000 | 0 | 0.00% |
| | Subtotal | 81,310 | 163,835 | -82,525 | -50.37% |
| <u>HEALTH</u> | | | | | |
| 01-365-500 | Medical Insurance Contribution | 0 | 2,220 | -2,220 | -100.00% |
| | Subtotal | 0 | 2,220 | -2,220 | -100.00% |
| <u>CULTURE RECREATION</u> | | | | | |
| 01-367-200 | Recreation Program Fees | 175,000 | 27,293 | 147,707 | 541.20% |
| 01-367-205 | Recreation Discount Tickets | 10,000 | 0 | 10,000 | 100.00% |
| 01-367-210 | Recreation Member Fees | 15,000 | 15,000 | 0 | 0.00% |
| 01-367-220 | Special Event Income | 19,000 | 45,000 | -26,000 | -57.78% |
| 01-367-400 | Fellowship House Use Fees | 50,000 | 37,692 | 12,309 | 32.66% |
| | Subtotal | 269,000 | 124,984 | 144,016 | 115.23% |
| <u>CONTRIBUTIONS AND DONATIONS</u> | | | | | |
| 01-387-354 | Contributions for Special Events | 0 | 0 | 0 | 0.00% |
| | Subtotal | 0 | 0 | 0 | 0.00% |
| <u>GENERAL REVENUE</u> | | | | | |
| 01-389-000 | Misc. Revenue Unclassified | 10,000 | 35,000 | -25,000 | -71.43% |
| 01-389-100 | Admin/Collection Fees | 0 | 1,100 | -1,100 | -100.00% |
| 01-389-200 | General Fees | 0 | 0 | 0 | 0.00% |
| 01-389-800 | WC Reimb - Prop, Liab. & WC Pr | 0 | 0 | 0 | 0.00% |
| | Subtotal | 10,000 | 36,100 | -26,100 | -72.30% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|--|------------------------------|-------------------|-------------------|--------------------------|--------------|
| | | | | increases or (decreases) | |
| | | | | \$ | % |
| <i>REVENUES</i> | | | | | |
| <i>SALE OF PERSONAL PROPERTY</i> | | | | | |
| 01-391-100 | Sale of Borough Assets | 0 | 0 | 0 | 0.00% |
| | Subtotal | 0 | 0 | 0 | 0.00% |
| <i>UNCLASSIFIED OPERATING REVENUES</i> | | | | | |
| 01-395-000 | Refunds - Prior Yr. Expenses | 0 | 0 | 0 | 0.00% |
| 01-395-100 | Claims and Refunds | 0 | 0 | 0 | 0.00% |
| 01-395-300 | Transportation Svc. Refund | 0 | 0 | 0 | 0.00% |
| | Subtotal | 0 | 0 | 0 | 0.00% |
| TOTAL OPERATING REVENUES | | 11,353,686 | 10,448,268 | 905,418 | 8.67% |
| TOTAL ALL SOURCES & FUND EQUITY | | 13,171,541 | 12,890,728 | 280,813 | 2.18% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---|--------------------------------------|-------------------|-------------------|--------------------------------|----------------|
| | | | | increases or (decreases) \$ | % |
| EXPENDITURES | | | | | |
| <i>Legislative Body</i> | | | | | |
| 01-400-105 | Salary - Council & Mayor | 21,924 | 21,924 | 0 | 0.00% |
| 01-400-192 | FICA | 1,360 | 1,359 | 1 | 0.05% |
| 01-400-193 | Medicare | 318 | 318 | 0 | 0.03% |
| 01-400-210 | Council & Mayoral Operating Expense | 10,000 | 4,500 | 5,500 | 122.22% |
| 01-400-317 | Media Production & Communication | 9,900 | 9,700 | 200 | 2.06% |
| 01-400-341 | Advertising - Non Legal | 2,700 | 2,700 | 0 | 0.00% |
| 01-400-352 | Public Officials Liability | 19,287 | 12,320 | 6,967 | 56.55% |
| 01-400-420 | Dues, Subscriptions & Memberships | 4,000 | 4,500 | -500 | -11.11% |
| 01-400-460 | Association Meetings & Conference | 4,000 | 4,500 | -500 | -11.11% |
| 01-400-531 | Community Outreach & Assistance | 88,700 | 77,000 | 11,700 | 15.19% |
| | Subtotal | 162,189 | 138,821 | 23,368 | 16.83% |
| <i>Office of the Borough Manager</i> | | | | | |
| 01-401-110 | Salary - Management & Administration | 134,000 | 219,773 | -85,773 | -39.03% |
| 01-401-192 | FICA | 8,640 | 13,688 | -5,048 | -36.88% |
| 01-401-193 | Medicare | 2,020 | 3,201 | -1,181 | -36.90% |
| 01-401-194 | Unemployment Compensation | 285 | 1,000 | -715 | -71.50% |
| 01-401-195 | Workers Compensation | 512 | 1,009 | -497 | -49.27% |
| 01-401-196 | Health Insurance | 37,193 | 65,220 | -28,027 | -42.97% |
| 01-401-198 | AD&D, Life & Disability | 639 | 1,353 | -714 | -52.78% |
| 01-401-199 | Medical Reimbursement | 500 | 1,000 | -500 | -50.00% |
| 01-401-210 | Office Supplies & Operating | 1,000 | 1,500 | -500 | -33.33% |
| 01-401-213 | Copier Expense | 0 | 1,521 | -1,521 | -100.00% |
| 01-401-215 | Postage | 1,000 | 1,000 | 0 | 0.00% |
| 01-401-216 | Office Equipment | 1,000 | 1,000 | 0 | 0.00% |
| 01-401-217 | Other Office Expenses | 500 | 500 | 0 | 0.00% |
| 01-401-321 | Tele-Data | 2,600 | 2,600 | 0 | 0.00% |
| 01-401-331 | Vehicle Expense and Reimbursement | 4,800 | 4,800 | 0 | 0.00% |
| 01-401-341 | Advertising | 500 | 500 | 0 | 0.00% |
| 01-401-353 | Bonding - Manager | 1,213 | 1,000 | 213 | 21.30% |
| 01-401-420 | Dues/Subscriptions/Memberships | 1,000 | 2,000 | -1,000 | -50.00% |
| 01-401-460 | Meetings & Professional Development | 2,000 | 4,000 | -2,000 | -50.00% |
| | Subtotal | 199,402 | 326,666 | -127,264 | -38.96% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|-----------------------|-------------------------------------|-------------------|-------------------|--------------------------|----------------|
| | | | | increases or (decreases) | |
| <i>EXPENDITURES</i> | | | | \$ | % |
| <i>Finance</i> | | | | | |
| 01-402-112 | Salaries and Wages | 133,328 | 125,179 | 8,149 | 6.51% |
| 01-402-192 | FICA | 8,330 | 7,792 | 538 | 6.90% |
| 01-402-193 | Medicare | 1,950 | 1,822 | 128 | 7.00% |
| 01-402-194 | Unemployment Compensation | 570 | 1,000 | -430 | -43.00% |
| 01-402-195 | Workers Compensation | 299 | 575 | -276 | -47.99% |
| 01-402-196 | Health Insurance | 57,202 | 28,781 | 28,421 | 98.75% |
| 01-402-198 | AD&D, Life & Disability | 947 | 867 | 80 | 9.27% |
| 01-402-199 | Medical Reimbursement | 1,000 | 500 | 500 | 100.00% |
| 01-402-210 | Office Supplies & Operating | 2,000 | 2,000 | 0 | 0.00% |
| 01-402-215 | Postage | 850 | 850 | 0 | 0.00% |
| 01-402-311 | Independent Audit | 40,000 | 50,000 | -10,000 | -20.00% |
| 01-402-312 | Finance & Compliance Consulting | 40,000 | 40,000 | 0 | 0.00% |
| 01-402-317 | Finance and HR Software Maintenance | 34,000 | 32,975 | 1,025 | 3.11% |
| 01-402-321 | Tele-Data | 1,550 | 886 | 664 | 74.94% |
| 01-402-353 | Bonding | 1,213 | 800 | 413 | 51.63% |
| 01-402-354 | Workers Compensation | 0 | 0 | 0 | 0.00% |
| 01-402-390 | Bank Charges [& Borough Admin] | 20,000 | 5,000 | 15,000 | 300.00% |
| 01-402-460 | Meetings & Professional Development | 1,000 | 1,000 | 0 | 0.00% |
| | Subtotal | 344,239 | 300,027 | 44,212 | 14.74% |
| <i>Tax Collection</i> | | | | | |
| 01-403-117 | Real Estate - Tax Collection | 20,259 | 20,259 | 0 | 0.00% |
| 01-403-192 | FICA | 1,257 | 1,256 | 1 | 0.08% |
| 01-403-193 | Medicare | 294 | 294 | 0 | 0.09% |
| 01-403-310 | Income Tax Collector- EIT | 60,400 | 60,400 | 0 | 0.00% |
| 01-403-317 | Real Estate - Tax Collector | 5,000 | 5,000 | 0 | 0.00% |
| 01-403-318 | BPT and Mercantile | 150,000 | 85,000 | 65,000 | 76.47% |
| 01-403-353 | Tax Collector Bond | 1,237 | 300 | 937 | 312.33% |
| | Subtotal | 238,447 | 172,509 | 65,938 | 38.22% |
| <i>Legal Services</i> | | | | | |
| 01-404-314 | Legal Fees - Solicitor | 60,000 | 50,000 | 10,000 | 20.00% |
| 01-404-317 | Legal Fees - Labor | 50,000 | 35,000 | 15,000 | 42.86% |
| 01-404-318 | Legal Fees - Special Counsel | 200,000 | 35,000 | 165,000 | 471.43% |
| 01-404-341 | Legal Advertisements | 1,500 | 1,500 | 0 | 0.00% |
| 01-404-342 | Legal Code Update | 4,500 | 4,500 | 0 | 0.00% |
| | Subtotal | 316,000 | 126,000 | 190,000 | 150.79% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---|--------------------------------|-------------------|-------------------|--------------------------------|----------------|
| | | | | increases or (decreases) \$ | % |
| EXPENDITURES | | | | | |
| <i>General Government Administration</i> | | | | | |
| 01-406-112 | Salaries and Wages | 223,476 | 200,364 | 23,112 | 11.54% |
| 01-406-192 | FICA | 14,011 | 12,547 | 1,464 | 11.67% |
| 01-406-193 | Medicare | 3,280 | 2,934 | 346 | 11.78% |
| 01-406-194 | Unemployment Compensation | 1,425 | 2,500 | -1,075 | -43.00% |
| 01-406-195 | Workers Compensation | 500 | 920 | -420 | -45.66% |
| 01-406-196 | Health Insurance | 112,304 | 73,588 | 38,716 | 52.61% |
| 01-406-197 | Pension | 136,132 | 139,239 | -3,107 | -2.23% |
| 01-406-198 | AD&D, Life & Disability | 1,776 | 1,357 | 419 | 30.87% |
| 01-406-199 | Medical Reimbursement | 2,500 | 2,000 | 500 | 25.00% |
| 01-406-210 | Office Supplies & Operating | 6,000 | 3,500 | 2,500 | 71.43% |
| 01-406-213 | Copier Lease | 12,000 | 12,000 | 0 | 0.00% |
| 01-406-215 | Postage/Copier | 1,200 | 2,000 | -800 | -40.00% |
| 01-406-216 | Office Equipment | 2,500 | 2,500 | 0 | 0.00% |
| 01-406-321 | Tele-Data | 11,000 | 10,644 | 356 | 3.34% |
| 01-406-331 | Travel Expense | 0 | 1,200 | -1,200 | -100.00% |
| 01-406-341 | Advertising | 2,500 | 1,500 | 1,000 | 66.67% |
| 01-406-342 | Printing - Open Records Mgt | 1,000 | 1,000 | 0 | 0.00% |
| 01-406-352 | Helipad and Terroism Insurance | 2,700 | 2,903 | -203 | -6.98% |
| 01-406-460 | Professional Development | 1,000 | 1,500 | -500 | -33.33% |
| | Subtotal | 535,304 | 474,196 | 61,108 | 12.89% |
| <i>Information Technology</i> | | | | | |
| 01-407-263 | Computers & Hardware | 4,500 | 1,000 | 3,500 | 350.00% |
| 01-407-264 | Computer Service | 10,000 | 3,500 | 6,500 | 185.71% |
| 01-407-270 | Computers Software | 0 | 5,500 | -5,500 | -100.00% |
| 01-407-420 | Subscriptions/Memberships | 8,857 | 9,937 | -1,080 | -10.87% |
| 01-407-452 | Prof. Services: Web and Tech | 25,000 | 20,000 | 5,000 | 25.00% |
| 01-407-453 | Web Design/Maintenance | 4,176 | 1,000 | 3,176 | 317.60% |
| | Subtotal | 52,533 | 40,937 | 11,596 | 28.33% |
| <i>Professional Services</i> | | | | | |
| 01-408-313 | Engineering Fees | 70,000 | 75,000 | -5,000 | -6.67% |
| 01-408-314 | Planning & Architectural Fees | 25,000 | 50,000 | -25,000 | -50.00% |
| 01-408-317 | Traffic Engineering General | 15,000 | 6,400 | 8,600 | 134.38% |
| 01-408-319 | Collaterals & Communications | 2,000 | 5,000 | -3,000 | -60.00% |
| | Subtotal | 112,000 | 136,400 | -24,400 | -17.89% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|-------------------------------------|--|-------------------|-------------------|--------------------------------|--------------|
| | | | | increases or (decreases) \$ | % |
| EXPENDITURES | | | | | |
| <i>Building and Property</i> | | | | | |
| 01-409-112 | Salaries and Wages | 68,287 | 66,414 | 1,873 | 2.82% |
| 01-409-191 | Uniforms | 300 | 400 | -100 | -25.00% |
| 01-409-192 | FICA | 4,265 | 4,173 | 92 | 2.19% |
| 01-409-193 | Medicare | 998 | 976 | 22 | 2.25% |
| 01-409-194 | Unemployment Compensation | 285 | 500 | -215 | -43.00% |
| 01-409-195 | Workers Compensation | 6,187 | 12,518 | -6,331 | -50.57% |
| 01-409-196 | Health Insurance | 37,193 | 36,439 | 754 | 2.07% |
| 01-409-198 | AD&D, Life & Disability | 484 | 472 | 12 | 2.52% |
| 01-409-199 | Medical Reimbursement | 500 | 500 | 0 | 0.00% |
| 01-409-220 | Operating & Maintenance | 55,000 | 45,500 | 9,500 | 20.88% |
| 01-409-226 | Cleaning Supplies | 6,000 | 6,000 | 0 | 0.00% |
| 01-409-227 | Sanitation Supplies | 11,000 | 11,000 | 0 | 0.00% |
| 01-409-231 | Vehicle Fuel | 1,800 | 1,800 | 0 | 0.00% |
| 01-409-236 | Building Supplies | 10,000 | 10,000 | 0 | 0.00% |
| 01-409-238 | Uniforms | 5,000 | 15,000 | -10,000 | -66.67% |
| 01-409-255 | Vehicle Repair & Maintenance | 1,500 | 1,500 | 0 | 0.00% |
| 01-409-317 | Real Estate Tax Expense | 40,000 | 40,000 | 0 | 0.00% |
| 01-409-321 | Tele-Data | 7,000 | 7,000 | 0 | 0.00% |
| 01-409-323 | Alarm Maint/Service | 5,000 | 5,000 | 0 | 0.00% |
| 01-409-342 | Printing | 2,000 | 2,000 | 0 | 0.00% |
| 01-409-350 | Property/Liability / Umbrella | 5,309 | 4,442 | 867 | 19.52% |
| 01-409-361 | Electric | 90,000 | 90,000 | 0 | 0.00% |
| 01-409-362 | Gas | 8,000 | 8,000 | 0 | 0.00% |
| 01-409-366 | Water | 13,800 | 12,000 | 1,800 | 15.00% |
| 01-409-370 | Green Space General Expenses | 4,000 | 2,000 | 2,000 | 100.00% |
| 01-409-371 | Landscape Improvements: Trees & Greenery | 10,000 | 10,000 | 0 | 0.00% |
| 01-409-372 | General Repairs Bldg/Plant | 22,500 | 22,500 | 0 | 0.00% |
| 01-409-450 | Warranties & Service Agreements | 22,000 | 18,000 | 4,000 | 22.22% |
| 01-409-451 | Custodial Services | 52,000 | 47,000 | 5,000 | 10.64% |
| 01-409-454 | Pest Control | 6,000 | 6,000 | 0 | 0.00% |
| 01-409-456 | Work Order and Inventory System | 2,000 | 2,000 | 0 | 0.00% |
| 01-409-720 | Holiday Decorations | 8,000 | 0 | 8,000 | 100.00% |
| Subtotal | | 506,408 | 489,135 | 17,273 | 3.53% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|------------------------|---------------------------------|-------------------|-------------------|--------------------------------|----------|
| | | | | increases or (decreases) \$ | % |
| EXPENDITURES | | | | | |
| <i>Police Services</i> | | | | | |
| 01-410-110 | Salary - Chief, Lt, & Sergeant | 652,143 | 755,833 | -103,690 | -13.72% |
| 01-410-112 | Wages - Patrol Officers | 1,689,921 | 1,616,311 | 73,610 | 4.55% |
| 01-410-113 | Wages - Police Clerks | 97,608 | 101,985 | -4,377 | -4.29% |
| 01-410-115 | Wages - Part Time Police | 27,022 | 26,220 | 802 | 3.06% |
| 01-410-117 | Fire Police | 5,500 | 5,000 | 500 | 10.00% |
| 01-410-118 | Wages - Parking Enforcement | 62,176 | 60,371 | 1,805 | 2.99% |
| 01-410-119 | Wages - Crossing Guards | 53,732 | 52,166 | 1,566 | 3.00% |
| 01-410-179 | Longevity - Uniform | 0 | 0 | 0 | 0.00% |
| 01-410-180 | Wages - OT - Uniform | 140,000 | 135,000 | 5,000 | 3.70% |
| 01-410-181 | Wages OIC | 0 | 7,000 | -7,000 | -100.00% |
| 01-410-185 | Sick Time Buyout | 53,000 | 164,912 | -111,912 | -67.86% |
| 01-410-186 | Uniform Maintenance | 13,900 | 15,600 | -1,700 | -10.90% |
| 01-410-187 | Uniforms-Cross Guard/Parking | 0 | 0 | 0 | 0.00% |
| 01-410-188 | Education Bonus & Reimbursement | 28,000 | 28,000 | 0 | 0.00% |
| 01-410-189 | Shift Differential | 6,650 | 6,650 | 0 | 0.00% |
| 01-410-192 | FICA | 174,100 | 184,856 | -10,756 | -5.82% |
| 01-410-193 | Medicare | 43,300 | 43,232 | 68 | 0.16% |
| 01-410-194 | Unemployment Compensation | 9,227 | 16,500 | -7,273 | -44.08% |
| 01-410-195 | Workers Compensation | 179,854 | 391,120 | -211,266 | -54.02% |
| 01-410-196 | Health Insurance | 789,491 | 751,556 | 37,935 | 5.05% |
| 01-410-197 | Pension | 590,971 | 576,897 | 14,074 | 2.44% |
| 01-410-198 | AD&D, Life & Disability | 13,558 | 14,612 | -1,054 | -7.21% |
| 01-410-199 | Medical Reimbursement | 11,000 | 11,500 | -500 | -4.35% |
| 01-410-210 | Office Supplies & Operating | 7,000 | 7,000 | 0 | 0.00% |
| 01-410-213 | Copier Supplies & Expense | 4,800 | 4,800 | 0 | 0.00% |
| 01-410-214 | Computer Supplies | 1,500 | 1,500 | 0 | 0.00% |
| 01-410-215 | Postage | 2,150 | 3,800 | -1,650 | -43.42% |
| 01-410-216 | Sup/Equip-Armory/Weapons | 15,000 | 15,000 | 0 | 0.00% |
| 01-410-226 | Supplies - Investigations | 2,500 | 2,000 | 500 | 25.00% |
| 01-410-229 | Prisoner Food | 150 | 150 | 0 | 0.00% |
| 01-410-231 | Gas Oil & Anti-freeze | 45,000 | 44,900 | 100 | 0.22% |
| 01-410-238 | Uniforms - Police | 6,000 | 6,000 | 0 | 0.00% |
| 01-410-239 | Uniforms - Crossing Guards | 3,000 | 3,000 | 0 | 0.00% |
| 01-410-240 | Uniforms - Parking Enforcement | 2,500 | 4,500 | -2,000 | -44.44% |
| 01-410-255 | Vehicle Repair/Maint | 33,000 | 31,000 | 2,000 | 6.45% |
| 01-410-260 | Equipment Purchases | 9,000 | 8,000 | 1,000 | 12.50% |
| 01-410-262 | Ammunition & Firearms | 11,000 | 11,000 | 0 | 0.00% |
| 01-410-264 | Tactical Team Expenses | 6,500 | 6,500 | 0 | 0.00% |
| 01-410-265 | Detective Division Expense | 3,500 | 3,500 | 0 | 0.00% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|-----------------------------------|-----------------------------------|-------------------|-------------------|--------------------------------|---------------|
| | | | | increases or (decreases) \$ | % |
| EXPENDITURES | | | | | |
| <i>Police Services- Continued</i> | | | | | |
| 01-410-266 | Bike Unit Expense | 2,000 | 2,000 | 0 | 0.00% |
| 01-410-267 | Traffic Safety Unit Expense | 3,000 | 3,000 | 0 | 0.00% |
| 01-410-270 | Computer Software | 8,000 | 8,000 | 0 | 0.00% |
| 01-410-301 | Civil Service Comm. & Supplies | 15,000 | 25,000 | -10,000 | -40.00% |
| 01-410-302 | Film & Development | 0 | 0 | 0 | 0.00% |
| 01-410-303 | Information Search Service | 5,000 | 5,000 | 0 | 0.00% |
| 01-410-314 | Special Legal Services | 14,000 | 14,000 | 0 | 0.00% |
| 01-410-315 | Police Testing & Psych Evaluat | 1,500 | 1,500 | 0 | 0.00% |
| 01-410-321 | Tele-Data | 38,000 | 37,560 | 440 | 1.17% |
| 01-410-322 | Telephone Equipment | 0 | 0 | 0 | 0.00% |
| 01-410-323 | Telephone Equipment | 0 | 0 | 0 | 0.00% |
| 01-410-325 | Livescan fees/Maintenance | 12,500 | 12,500 | 0 | 0.00% |
| 01-410-326 | Radio Fees & Equipment | 8,500 | 8,500 | 0 | 0.00% |
| 01-410-331 | Travel Expenses | 4,000 | 4,000 | 0 | 0.00% |
| 01-410-341 | Advertising Expenses/Signs & P | 5,000 | 5,000 | 0 | 0.00% |
| 01-410-350 | Professional Liability & Umbrella | 95,179 | 63,660 | 31,520 | 49.51% |
| 01-410-351 | Vehicle Insurance | 11,004 | 18,032 | -7,028 | -38.98% |
| 01-410-355 | Insurance Deductibles | 2,300 | 2,300 | 0 | 0.00% |
| 01-410-370 | Bldg Repair & Maintenance | 11,000 | 11,000 | 0 | 0.00% |
| 01-410-373 | Alarm Maintenance, Equip & Ser | 0 | 2,300 | -2,300 | -100.00% |
| 01-410-374 | Parking Meter Expenses | 5,000 | 5,000 | 0 | 0.00% |
| 01-410-384 | Lease- Office equipment-Copier | 5,500 | 5,500 | 0 | 0.00% |
| 01-410-420 | Associations Dues & Membership | 2,400 | 2,400 | 0 | 0.00% |
| 01-410-450 | Hospital Out-Patient Services | 1,500 | 1,500 | 0 | 0.00% |
| 01-410-452 | Computer Service & Repair | 10,000 | 9,500 | 500 | 5.26% |
| 01-410-453 | Computer Software Contract | 5,000 | 5,000 | 0 | 0.00% |
| 01-410-460 | Meeting Attendance, Seminars, | 7,500 | 7,500 | 0 | 0.00% |
| 01-410-750 | Small Computer Equipment | 0 | 0 | 0 | 0.00% |
| 01-410-751 | Furniture & Fixtures | 1,000 | 1,000 | 0 | 0.00% |
| | Subtotal | 5,067,636 | 5,378,722 | -311,086 | -5.78% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|----------------------|--------------------------------------|-------------------|-------------------|--------------------------------|---------------|
| | | | | increases or (decreases) \$ | % |
| EXPENDITURES | | | | | |
| <i>Fire Services</i> | | | | | |
| 01-411-112 | Fire Inspectors (2) | 149,344 | 117,746 | 31,598 | 26.84% |
| 01-411-115 | Fire Chief & Assistants | 15,000 | 9,500 | 5,500 | 57.89% |
| 01-411-155 | Fire Marshall & EMC Officer Stipend | 10,000 | 7,500 | 2,500 | 33.33% |
| 01-411-192 | FICA | 10,562 | 8,137 | 2,425 | 29.80% |
| 01-411-193 | Medicare | 2,470 | 1,903 | 567 | 29.79% |
| 01-411-194 | Unemployment Compensation | 855 | 1,000 | -145 | -14.50% |
| 01-411-195 | Workers Compensation | 68,976 | 57,466 | 11,510 | 20.03% |
| 01-411-196 | Health Insurance | 74,386 | 56,051 | 18,334 | 32.71% |
| 01-411-197 | Firefighters Relief | 15,891 | 12,660 | 3,231 | 25.52% |
| 01-411-198 | AD&D, Life & Disability | 1,001 | 869 | 132 | 15.15% |
| 01-411-199 | Medical Reimbursement | 1,000 | 1,000 | 0 | 0.00% |
| 01-411-210 | Office Supplies & Operating | 3,000 | 2,000 | 1,000 | 50.00% |
| 01-411-220 | Fire Preventions | 4,000 | 3,500 | 500 | 14.29% |
| 01-411-231 | Gas Oil Anti-freeze | 10,000 | 7,000 | 3,000 | 42.86% |
| 01-411-238 | Fire gear and Equipment: Companies | 8,000 | 7,000 | 1,000 | 14.29% |
| 01-411-249 | Fire Equipment | 8,000 | 7,000 | 1,000 | 14.29% |
| 01-411-250 | Fire Hose & Ladder Testing | 16,000 | 15,000 | 1,000 | 6.67% |
| 01-411-252 | Computer Service & Repair | 1,000 | 500 | 500 | 100.00% |
| 01-411-263 | Hardware and Peripherals | 1,000 | 1,000 | 0 | 0.00% |
| 01-411-270 | Computers Software | 7,000 | 7,000 | 0 | 0.00% |
| 01-411-300 | Meeting Attendance & Training | 2,500 | 2,000 | 500 | 25.00% |
| 01-411-321 | Tele-Data | 5,000 | 5,000 | 0 | 0.00% |
| 01-411-336 | Vehicle Repair and Maintenance | 2,000 | 1,500 | 500 | 33.33% |
| 01-411-338 | FM Vehicle Repair & Maint. | 2,000 | 1,500 | 500 | 33.33% |
| 01-411-350 | Property /Liability Insurance | 4,419 | 3,697 | 722 | 19.54% |
| 01-411-351 | Vehicle Insurance | 6,288 | 10,304 | -4,016 | -38.98% |
| 01-411-363 | Hydrant water | 43,000 | 35,000 | 8,000 | 22.86% |
| 01-411-374 | Equipment and Repair | 4,000 | 4,000 | 0 | 0.00% |
| 01-411-420 | Assoc./Membership Dues/Subscriptions | 2,000 | 2,000 | 0 | 0.00% |
| 01-411-500 | Borough Appropriations | 128,949 | 128,949 | 0 | 0.00% |
| | Subtotal | 607,641 | 517,784 | 89,857 | 17.35% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|-----------------------------------|--------------------------------|-------------------|-------------------|--------------------------------|----------------|
| | | | | increases or (decreases) \$ | % |
| <i>EXPENDITURES</i> | | | | | |
| <i>Licenses & Inspections</i> | | | | | |
| 01-413-112 | Salaries & Wages | 145,808 | 221,566 | -75,758 | -34.19% |
| 01-413-192 | FICA | 9,134 | 13,830 | -4,696 | -33.96% |
| 01-413-193 | Medicare | 2,136 | 3,234 | -1,098 | -33.96% |
| 01-413-194 | Unemployment Compensation | 855 | 2,000 | -1,145 | -57.25% |
| 01-413-195 | Workers Compensation | 1,074 | 2,027 | -953 | -47.01% |
| 01-413-196 | Health Insurance | 88,350 | 94,151 | -5,801 | -6.16% |
| 01-413-198 | AD&D, Life & Disability | 1,166 | 1,856 | -690 | -37.18% |
| 01-413-199 | Medical Reimbursement | 1,500 | 1,500 | 0 | 0.00% |
| 01-413-210 | Office Supplies & Operating | 3,500 | 2,500 | 1,000 | 40.00% |
| 01-413-215 | Postage | 1,500 | 1,500 | 0 | 0.00% |
| 01-413-231 | Auto Expenses - Gas, Oil | 4,000 | 4,000 | 0 | 0.00% |
| 01-413-238 | Code Department Uniforms | 2,000 | 500 | 1,500 | 300.00% |
| 01-413-242 | Code Enforcement Expenses | 4,000 | 4,000 | 0 | 0.00% |
| 01-413-255 | Vehicle Repair & Maintenance | 3,000 | 3,000 | 0 | 0.00% |
| 01-413-270 | Computer Equipment | 2,000 | 1,500 | 500 | 33.33% |
| 01-413-321 | Tele-Data | 5,000 | 5,000 | 0 | 0.00% |
| 01-413-350 | Property/Liability Insurance | 5,146 | 4,304 | 842 | 19.56% |
| 01-413-351 | Vehicle Insurance | 1,572 | 2,576 | -1,004 | -38.98% |
| 01-413-401 | Bldg Permit Surcharge Fee | 2,500 | 2,000 | 500 | 25.00% |
| 01-413-420 | Association Dues | 1,000 | 1,000 | 0 | 0.00% |
| 01-413-450 | Contracted Inspection Services | 150,000 | 125,000 | 25,000 | 20.00% |
| 01-413-452 | Contracted Srvs-Computer | 5,000 | 5,000 | 0 | 0.00% |
| 01-413-460 | Meetings/Seminars/Code Cert Se | 2,200 | 1,600 | 600 | 37.50% |
| Subtotal | | 442,441 | 503,644 | -61,203 | -12.15% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---|----------------------------------|-------------------|-------------------|--------------------------------|----------------|
| | | | | increases or (decreases) \$ | % |
| <i>EXPENDITURES</i> | | | | | |
| <i>Community Development and Zoning</i> | | | | | |
| 01-414-105 | Salary - Zoning Hearing Board | 5,000 | 2,200 | 2,800 | 127.27% |
| 01-414-112 | Salaries - Community Development | 102,045 | 99,065 | 2,980 | 3.01% |
| 01-414-192 | FICA | 6,358 | 6,173 | 185 | 3.00% |
| 01-414-193 | Medicare | 1,487 | 1,444 | 43 | 3.00% |
| 01-414-194 | Unemployment Compensation | 285 | 500 | -215 | -43.00% |
| 01-414-195 | Worker Compensation | 542 | 1,019 | -477 | -46.82% |
| 01-414-196 | Health Insurance | 12,640 | 12,383 | 257 | 2.08% |
| 01-414-198 | AD&D, Life & Disability | 561 | 633 | -72 | -11.42% |
| 01-414-199 | Medical Reimbursement | 500 | 500 | 0 | 0.00% |
| 01-414-210 | Office Supplies & Operating | 1,500 | 1,000 | 500 | 50.00% |
| 01-414-215 | Postage | 2,000 | 2,000 | 0 | 0.00% |
| 01-414-216 | Zoning & Subdivision Books | 500 | 500 | 0 | 0.00% |
| 01-414-314 | Zoning Solicitor | 35,000 | 65,000 | -30,000 | -46.15% |
| 01-414-318 | Professional Fees - Zoning rev | 50,000 | 0 | 50,000 | 100.00% |
| 01-414-319 | Court Reporter | 10,000 | 10,000 | 0 | 0.00% |
| 01-414-321 | Tele-Data | 950 | 1,000 | -50 | -5.00% |
| 01-414-331 | Travel Expense: Gas, Oil & Mail | 375 | 500 | -125 | -25.00% |
| 01-414-341 | Advertising | 10,650 | 10,000 | 650 | 6.50% |
| 01-414-420 | Association Dues & Memberships | 500 | 500 | 0 | 0.00% |
| 01-414-460 | Meetings/Seminars/Training | 1,500 | 1,000 | 500 | 50.00% |
| | Subtotal | 242,393 | 215,417 | 26,976 | 12.52% |
| <i>Emergency Management & Services</i> | | | | | |
| 01-415-242 | Planning and Exercises | 15,000 | 33,300 | -18,300 | -54.95% |
| | Subtotal | 15,000 | 33,300 | -18,300 | -54.95% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|----------------------------------|--------------------------------|-------------------|-------------------|--------------------------------|---------------|
| | | | | increases or (decreases) \$ | % |
| EXPENDITURES | | | | | |
| <i>Public Services</i> | | | | | |
| <i>Sanitation</i> | | | | | |
| 01-427-112 | Salaries - Sanitation | 443,020 | 387,691 | 55,329 | 14.27% |
| 01-427-180 | Salary - Overtime | 30,000 | 25,200 | 4,800 | 19.05% |
| 01-427-191 | Uniforms | 2,400 | 2,800 | -400 | -14.29% |
| 01-427-210 | Office Supplies & Operating | 4,500 | 4,500 | 0 | 0.00% |
| 01-427-227 | Supplies | 2,500 | 2,500 | 0 | 0.00% |
| 01-427-231 | Vehicle Fuel | 27,000 | 19,100 | 7,900 | 41.36% |
| 01-427-242 | Alarm System | 6,500 | 5,700 | 800 | 14.04% |
| 01-427-248 | Recycle/Compost Supplies | 10,000 | 8,500 | 1,500 | 17.65% |
| 01-427-255 | Vehicle Repair and Maintenance | 40,000 | 37,500 | 2,500 | 6.67% |
| 01-427-320 | Equipment Purchases Radio | 3,000 | 3,000 | 0 | 0.00% |
| 01-427-367 | Dumping Fees | 240,000 | 180,000 | 60,000 | 33.33% |
| 01-427-470 | CDL Renewal Fees | 800 | 800 | 0 | 0.00% |
| | Subtotal | 809,720 | 677,291 | 132,429 | 19.55% |
| <i>Administration and Street</i> | | | | | |
| 01-430-112 | Salary - Highway | 441,264 | 455,945 | -14,681 | -3.22% |
| 01-430-130 | Wages - Seasonal | 72,290 | 70,170 | 2,120 | 3.02% |
| 01-430-180 | Salary - Overtime | 30,000 | 15,000 | 15,000 | 100.00% |
| 01-430-191 | Uniforms | 1,800 | 2,800 | -1,000 | -35.71% |
| 01-430-192 | FICA | 63,722 | 59,930 | 3,792 | 6.33% |
| 01-430-193 | Medicare | 14,903 | 14,016 | 887 | 6.33% |
| 01-430-194 | Unemployment Compensation | 5,030 | 9,700 | -4,670 | -48.14% |
| 01-430-195 | Workers Compensation | 92,999 | 184,486 | -91,487 | -49.59% |
| 01-430-196 | Health Insurance | 324,510 | 343,608 | -19,098 | -5.56% |
| 01-430-198 | AD&D, Life & Disability | 6,417 | 6,143 | 274 | 4.47% |
| 01-430-199 | Medical Reimbursement | 7,000 | 7,000 | 0 | 0.00% |
| 01-430-231 | Vehicle Fuel | 15,000 | 10,885 | 4,115 | 37.80% |
| 01-430-238 | Uniforms | 9,400 | 9,400 | 0 | 0.00% |
| 01-430-244 | Supplies - Agricultural | 11,000 | 8,000 | 3,000 | 37.50% |
| 01-430-245 | Highway Supplies | 20,000 | 15,000 | 5,000 | 33.33% |
| 01-430-255 | Vehicle Repair and Maintenance | 35,000 | 30,000 | 5,000 | 16.67% |
| 01-430-315 | Medical Exams & Supplies | 4,000 | 4,000 | 0 | 0.00% |
| 01-430-316 | Computer Service | 3,500 | 3,500 | 0 | 0.00% |
| 01-430-321 | Tele-Data | 13,000 | 13,000 | 0 | 0.00% |
| 01-430-341 | Advertising | 1,000 | 600 | 400 | 66.67% |
| 01-430-350 | Property/Liability Insurance | 14,039 | 11,741 | 2,298 | 19.57% |
| 01-430-351 | Vehicle Insurance | 20,435 | 33,489 | -13,054 | -38.98% |
| 01-430-361 | Electric | 6,000 | 6,000 | 0 | 0.00% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---|------------------------------------|-------------------|-------------------|--------------------------------|---------------|
| | | | | increases or (decreases) \$ | % |
| EXPENDITURES | | | | | |
| <i>Administration and Street- Continued</i> | | | | | |
| 01-430-362 | Gas | 5,000 | 4,000 | 1,000 | 25.00% |
| 01-430-366 | Water | 3,000 | 4,000 | -1,000 | -25.00% |
| 01-430-373 | Bldg Repair & Maintenance | 25,000 | 25,000 | 0 | 0.00% |
| 01-430-374 | Equipment Repair & Maintenance | 18,000 | 18,000 | 0 | 0.00% |
| 01-430-376 | Repair & Maint. Plymouth Creek | 5,000 | 3,000 | 2,000 | 66.67% |
| 01-430-384 | Equipment Rental | 10,000 | 10,000 | 0 | 0.00% |
| 01-430-456 | Work Order and Inventory System | 6,000 | 6,000 | 0 | 0.00% |
| 01-430-460 | Meetings, Seminars & Training | 6,000 | 6,000 | 0 | 0.00% |
| | Subtotal | 1,290,309 | 1,390,412 | -100,103 | -7.20% |
| <i>Highway Maint - Snow and Ice Removal</i> | | | | | |
| 01-432-000 | Snow and Ice Removal | 50,000 | 35,000 | 15,000 | 42.86% |
| | Subtotal | 50,000 | 35,000 | 15,000 | 42.86% |
| <i>Highway Maint - Signals & Signs</i> | | | | | |
| 01-433-240 | Street Signs & Markings | 15,000 | 15,000 | 0 | 0.00% |
| 01-433-246 | One Call Program Costs | 1,200 | 1,200 | 0 | 0.00% |
| 01-433-374 | Street & Traffic Light Maintenance | 0 | 0 | 0 | 0.00% |
| | Subtotal | 16,200 | 16,200 | 0 | 0.00% |
| <i>Highway Maint - Highways & Bridges</i> | | | | | |
| 01-438-001 | Roads/ Bridges Repair & Maint. | 0 | 0 | 0 | 0.00% |
| 01-438-338 | Traffic/ Transportation Service | 0 | 0 | 0 | 0.00% |
| 01-438-339 | Transit Reimbursement | 0 | 0 | 0 | 0.00% |
| | Subtotal | 0 | 0 | 0 | 0.00% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---|-----------------------------------|-------------------|-------------------|--------------------------------|---------------|
| | | | | increases or (decreases) \$ | % |
| EXPENDITURES | | | | | |
| <i>Recreation Services Administration</i> | | | | | |
| 01-451-112 | Salaries - Recreation & Parks | 115,503 | 117,146 | -1,643 | -1.40% |
| 01-451-115 | Wages: Part Time | 177,138 | 178,364 | -1,226 | -0.69% |
| 01-451-130 | Wages: Seasonal | 34,866 | 0 | 34,866 | 100.00% |
| 01-451-192 | FICA | 20,368 | 18,384 | 1,984 | 10.79% |
| 01-451-193 | Medicare | 4,764 | 4,299 | 465 | 10.81% |
| 01-451-194 | Unemployment Compensation | 3,844 | 5,000 | -1,156 | -23.12% |
| 01-451-195 | Workers Compensation | 703 | 1,357 | -654 | -48.20% |
| 01-451-196 | Health Insurance | 49,832 | 48,822 | 1,010 | 2.07% |
| 01-451-198 | AD&D, Life & Disability | 829 | 817 | 12 | 1.52% |
| 01-451-199 | Medical Reimbursement | 1,000 | 1,000 | 0 | 0.00% |
| 01-451-210 | Office Supplies & Operating | 3,500 | 3,000 | 500 | 16.67% |
| 01-451-213 | Copier Expense | 5,000 | 5,500 | -500 | -9.09% |
| 01-451-215 | Postage | 200 | 200 | 0 | 0.00% |
| 01-451-227 | General Supplies | 1,500 | 1,500 | 0 | 0.00% |
| 01-451-236 | Operating Equipment & Supplies | 13,000 | 12,897 | 103 | 0.80% |
| 01-451-237 | Discount Tickets | 16,000 | 0 | 16,000 | 100.00% |
| 01-451-238 | Uniforms | 1,000 | 1,000 | 0 | 0.00% |
| 01-451-247 | Athletic Supplies | 10,000 | 10,360 | -360 | -3.47% |
| 01-451-249 | CRC Operating Expenses | 35,000 | 35,000 | 0 | 0.00% |
| 01-451-321 | Tele-Data | 3,200 | 3,000 | 200 | 6.67% |
| 01-451-336 | Transportation-Automobile Rental | 6,500 | 2,000 | 4,500 | 225.00% |
| 01-451-341 | Advertising | 8,400 | 0 | 8,400 | 100.00% |
| 01-451-390 | Credit Card Fees | 500 | 2,000 | -1,500 | -75.00% |
| 01-451-452 | Contracted IT/Networking Services | 3,275 | 3,180 | 95 | 2.99% |
| 01-451-453 | Rec Software | 3,200 | 3,040 | 160 | 5.26% |
| 01-451-454 | Recreational Supplies | 13,500 | 13,400 | 100 | 0.75% |
| 01-451-455 | Recreation Programs | 183,000 | 9,000 | 174,000 | 1933.33% |
| 01-451-460 | Professional Development | 1,400 | 1,400 | 0 | 0.00% |
| 01-451-470 | Drug Testing/Employee Clearances | 1,300 | 500 | 800 | 160.00% |
| 01-451-500 | Special Events | 26,000 | 25,000 | 1,000 | 4.00% |
| | Subtotal | 744,322 | 507,166 | 237,157 | 46.76% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|--|---------------------------------------|-------------------|-------------------|--------------------------|---------------|
| | | | | increases or (decreases) | |
| | | | | \$ | % |
| <i>EXPENDITURES</i> | | | | | |
| <i>Participant Recreation - Facilities</i> | | | | | |
| 01-452-220 | Operating & Maintenance: LED Lighting | 5,000 | 5,000 | 0 | 0.00% |
| 01-452-234 | General Maint | 5,100 | 5,100 | 0 | 0.00% |
| 01-452-350 | Insurance-Property/Liability | 4,607 | 3,852 | 755 | 19.61% |
| 01-452-361 | Electric | 35,000 | 40,000 | -5,000 | -12.50% |
| 01-452-366 | Water & Fire pump | 6,500 | 5,500 | 1,000 | 18.18% |
| 01-452-372 | Maint Supplies-Ground | 6,000 | 6,000 | 0 | 0.00% |
| 01-452-373 | Maint Supplies-Facilities | 11,500 | 11,500 | 0 | 0.00% |
| 01-452-374 | Equipment Repair | 4,500 | 4,500 | 0 | 0.00% |
| 01-452-440 | Sanitation Services | 48,200 | 48,200 | 0 | 0.00% |
| 01-452-450 | Contracted Services | 9,500 | 9,500 | 0 | 0.00% |
| 01-452-454 | Pest Control | 1,700 | 1,700 | 0 | 0.00% |
| Subtotal | | 137,607 | 140,852 | -3,245 | -2.30% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---------------------|--|-------------------|-------------------|--------------------------|--------------|
| | | | | increases or (decreases) | |
| <i>EXPENDITURES</i> | | | | \$ | % |
| <i>Parks</i> | | | | | |
| 01-454-221 | Recreation Chemical Programs | 40,000 | 35,000 | 5,000 | 14.29% |
| 01-454-227 | Sanitation Supplies | 3,000 | 3,000 | 0 | 0.00% |
| 01-454-236 | Building Supplies | 6,250 | 6,250 | 0 | 0.00% |
| 01-454-239 | Tree & Turf Maintenance - B and Suctcliffe | 20,000 | 20,000 | 0 | 0.00% |
| 01-454-302 | Other - Dog Park | 15,000 | 15,000 | 0 | 0.00% |
| 01-454-361 | Electric | 12,000 | 8,550 | 3,450 | 40.35% |
| 01-454-366 | Water | 9,500 | 8,500 | 1,000 | 11.76% |
| 01-454-371 | Parks - Property Improvements | 5,000 | 5,000 | 0 | 0.00% |
| 01-454-372 | R & M Property | 25,000 | 25,000 | 0 | 0.00% |
| 01-454-373 | R & M Buildings | 25,000 | 22,950 | 2,050 | 8.93% |
| 01-454-374 | R & M Equipment | 5,000 | 5,000 | 0 | 0.00% |
| 01-454-440 | Sanitation Services | 2,000 | 2,000 | 0 | 0.00% |
| 01-454-454 | Pest Control | 6,500 | 6,500 | 0 | 0.00% |
| 01-454-500 | Special Events | 7,500 | 7,500 | 0 | 0.00% |
| Subtotal | | 181,750 | 170,250 | 11,500 | 6.75% |

GENERAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|--|--------------------------------------|-------------------|-------------------|--------------------------|-----------------|
| | | | | increases or (decreases) | |
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>General Expenditures</i> | | | | | |
| 01-480-126 | Compensation & Operating Adjustments | 0 | 0 | 0 | 0.00% |
| 01-480-350 | Insurances | 0 | 0 | 0 | 0.00% |
| 01-480-540 | Contributions | 0 | 0 | 0 | 0.00% |
| 01-480-700 | Contingencies | 100,000 | 100,000 | 0 | 0.00% |
| 01-480-800 | Refunds for Prior Year Revenue | 0 | 0 | 0 | 0.00% |
| Subtotals | | 100,000 | 100,000 | 0 | 0.00% |
| TOTAL OPERATING EXPENDITURES | | 12,171,541 | 11,890,728 | 280,813 | 2.36% |
| RESULT FROM OPERATIONS | | -817,855 | -1,442,459 | 624,604 | -106.88% |
| <i>Interfund Transfers</i> | | | | | |
| 01-492-018 | To Capital | 0 | 0 | 0 | 0.00% |
| 01-492-030 | To Capital Reserve Fund | 500,000 | 500,000 | 0 | 0.00% |
| 01-492-068 | To OPEB Trust | 500,000 | 500,000 | 0 | 0.00% |
| 01-492-095 | To Operating Reserve | 0 | 0 | 0 | 0.00% |
| Subtotal | | 1,000,000 | 1,000,000 | 0 | 0.00% |
| TOTAL EXPENDITURES WITH TRANSFERS | | 13,171,541 | 12,890,728 | 280,813 | 2.18% |
| NET FUND SURPLUS/(DEFICIT) | | 0 | 0 | 0 | 0.00% |

STREET LIGHTING FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|--------------------------------------|-----------------------------|-------------------|-------------------|--------------------------------|----------|
| | | | | increases or (decreases) \$ | % |
| FUND BALANCE | | | | | |
| 02-279-000 | Fund Balance Forward | 0 | 10,354 | -10,354 | -100.00% |
| REVENUES | | | | | |
| REAL PROPERTY TAXES | | | | | |
| 02-301-100 | Real Estate Taxes - Current | 136,857 | 181,318 | -44,461 | -24.52% |
| | TOTAL | 136,857 | 181,318 | -44,461 | -24.52% |
| INTEREST EARNINGS | | | | | |
| 02-341-000 | Interest Earnings | 600 | 0 | | |
| | | 600 | 0 | | |
| INTERFUND OPERATING TRANSFERS | | | | | |
| 02-392-020 | Transfer from General | 0 | 0 | 0 | 0.00% |
| | TOTAL | 0 | 0 | 0 | 0.00% |
| TOTAL CURRENT REVENUES | | 137,457 | 181,318 | -43,861 | -24.19% |
| TOTAL AVAILABLE BALANCE | | 137,457 | 191,672 | -54,215 | -28.29% |
| EXPENDITURES | | | | | |
| HIGHWAY MAINT-STREET LIGHTING | | | | | |
| 02-434-361 | Street Lighting - Electric | 72,457 | 70,000 | 2,457 | 3.51% |
| 02-434-374 | Street Lighting | 40,000 | 40,000 | 0 | 0.00% |
| 02-434-740 | LED Lighting | 25,000 | 81,672 | -56,672 | -69.39% |
| | TOTAL | 137,457 | 191,672 | -54,215 | -28.29% |
| TOTAL EXPENDITURES | | 137,457 | 191,672 | -54,215 | -28.29% |
| NET FUND SURPLUS/(DEFICIT) | | 0 | 0 | 0 | 0.00% |

FIRE PROTECTION FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|---------------------------------|-----------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 03-279-000 | Fund Balance Forward | 5,111 | 5,000 | 111 | 2.22% |
| REVENUES | | | | | |
| REAL PROPERTY TAXES | | | | | |
| 03-301-100 | Real Estate Taxes - Current | 77,097 | 77,708 | -611 | -0.79% |
| | TOTAL | 77,097 | 77,708 | -611 | -0.79% |
| INTEREST EARNINGS | | | | | |
| 03-341-000 | Interest Earnings | 500 | 0 | 500 | 100.00% |
| | TOTAL | 500 | 0 | 500 | 100.00% |
| SHARED REVENUES | | | | | |
| 03-355-070 | Foreign Fire/Casualty Tax | 67,000 | 75,000 | -8,000 | -10.67% |
| | TOTAL | 67,000 | 75,000 | -8,000 | -10.67% |
| TOTAL CURRENT REVENUES | | 144,597 | 152,708 | -8,111 | -5.31% |
| TOTAL AVAILABLE BALANCE | | 149,708 | 157,708 | -8,000 | -5.07% |
| EXPENDITURES | | | | | |
| FIRE PROTECTION SERVICES | | | | | |
| 03-411-530 | Contribution to Companies | 82,708 | 82,708 | 0 | 0.00% |
| 03-450-700 | Foreign Fire/Casualty Tax | 67,000 | 75,000 | -8,000 | -10.67% |
| | TOTAL | 149,708 | 157,708 | -8,000 | -5.07% |
| TOTAL EXPENDITURES | | 149,708 | 157,708 | -8,000 | -5.07% |
| NET FUND SURPLUS/(DEFICIT) | | 0 | 0 | 0 | 0.00% |

LIBRARY FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|----------------------------|-----------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 04-279-000 | Fund Balance Forward | 0 | 0 | 0 | 0.00% |
| REVENUES | | | | | |
| <i>REAL PROPERTY TAXES</i> | | | | | |
| 04-301-100 | Real Estate Taxes - Current | 51,398 | 51,805 | -407 | -0.79% |
| | TOTAL | 51,398 | 51,805 | -407 | -0.79% |
| <i>INTEREST EARNINGS</i> | | | | | |
| 04-341-000 | Interest Earnings | 150 | 0 | 150 | 100.00% |
| | | 150 | 0 | 150 | 100.00% |
| TOTAL CURRENT REVENUES | | 51,548 | 51,805 | -257 | -0.50% |
| TOTAL AVAILABLE BALANCE | | 51,548 | 51,805 | -257 | -0.50% |
| EXPENDITURES | | | | | |
| <i>Library Services</i> | | | | | |
| 04-456-366 | Library Contribution | 51,548 | 51,805 | -257 | -0.50% |
| | TOTAL | 51,548 | 51,805 | -257 | -0.50% |
| TOTAL EXPENDITURES | | 51,548 | 51,805 | -257 | -0.50% |
| NET FUND SURPLUS/(DEFICIT) | | 0 | 0 | 0 | 0.00% |

PARK AND REC IMPACT FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|--------------------------------------|-------------------------|-------------------|-------------------|--|----------------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 05-279-000 | Fund Balance | 11,920 | | 0 | 11,920 100.00% |
| REVENUES | | | | | |
| <i>INTERFUND OPERATING TRANSFERS</i> | | | | | |
| 05-341-000 | Interest on Investments | 80 | | 80 | 100.00% |
| | TOTAL | 80 | | 0 | 80 100.00% |
| 05-361-400 | Impact Fees | 4,000 | | 4,000 | 0.00% |
| | TOTAL | 4,000 | | 0 | 4,000 0.00% |
| TOTAL CURRENT REVENUES | | 4,080 | | 0 | 4,080 100.00% |
| TOTAL AVAILABLE BALANCE | | 16,000 | | 0 | 16,000 100.00% |
| EXPENDITURES | | | | | |
| <i>GENERAL ADMINISTRATION</i> | | | | | |
| 05-492-018 | Transfer to Capital | 16,000 | | 0 | 16,000 0.00% |
| | TOTAL | 16,000 | | 0 | 16,000 0.00% |
| TOTAL EXPENDITURES | | 16,000 | | 0 | 16,000 0.00% |
| NET FUND SURPLUS/(DEFICIT) | | 0 | | 0 | 0 0.00% |

CAPITAL FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---------------------------------------|--|-------------------|-------------------|--------------------------------|---------|
| | | | | increases or (decreases) \$ | % |
| FUND BALANCE | | | | | |
| 18-279-000 | Fund Balance Forward | 1,745,506 | 2,199,772 | -454,266 | -20.65% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 18-341-100 | Interest on Investments | 22,000 | 5,000 | 17,000 | 340.00% |
| | TOTAL | 22,000 | 5,000 | 17,000 | 340.00% |
| <i>GRANTS AND CONTRIBUTIONS</i> | | | | | |
| 18-357-100 | Grant Proceeds | 212,363 | 0 | 212,363 | 100.00% |
| | TOTAL | 212,363 | 0 | 212,363 | 100.00% |
| <i>INTERFUND TRANSFERS</i> | | | | | |
| 18-392-005 | From Park and Rec Impact Fee | 16,000 | 89,871 | -73,871 | -82.20% |
| | TOTAL | 16,000 | 89,871 | -73,871 | -82.20% |
| TOTAL CURRENT REVENUES | | 250,363 | 94,871 | 155,492 | 163.90% |
| TOTAL AVAILABLE BALANCE | | 1,995,869 | 2,294,643 | -298,774 | -13.02% |
| EXPENDITURES | | | | | |
| <i>CAPITAL PROJECTS AND EQUIPMENT</i> | | | | | |
| 18-401-760 | Office of Borough Manager and Administration | 0 | 0 | 0 | 0.00% |
| 18-403-313 | Engineering | 400,000 | 95,000 | 305,000 | 321.05% |
| 18-409-700 | Borough Facilities (General) | 0 | 0 | 0 | 0.00% |
| 18-410-760 | Police: Vehicles and Equipment | 55,216 | 139,700 | -84,484 | -60.48% |
| 18-411-760 | Fire and Emergency Services | 52,489 | 31,920 | 20,569 | 64.44% |
| 18-427-720 | CRC Rowing Equipment Lease | 19,750 | 19,750 | 0 | 0.00% |
| 18-430-740 | Public Services: Equipment & Facilities | 270,908 | 439,400 | -168,492 | -38.35% |
| 18-433-313 | Engineering Traffic Control | 100,000 | 0 | 100,000 | 100.00% |
| 18-454-371 | Parks and Recreation | 54,050 | 389,300 | -335,250 | -86.12% |
| 18-458-700 | Capital Improvements and Grants | 395,000 | 459,830 | -64,830 | -14.10% |
| | TOTAL | 1,347,413 | 1,574,900 | -227,487 | -14.44% |
| <i>INTERFUND TRANSFERS</i> | | | | | |
| 18-492-023 | Transfer to Debt Service | 648,456 | 719,743 | -71,287 | -9.90% |
| | TOTAL | 648,456 | 719,743 | -71,287 | -9.90% |
| TOTAL EXPENDITURES with Transfers | | 1,995,869 | 2,294,643 | -298,774 | -13.02% |
| NET FUND SURPLUS/(DEFICIT) | | 0 | 0 | 0 | 0.00% |

DEBT SERVICE FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|----------------------------|--------------------------------|-------------------|-------------------|--|---------------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 23-279-000 | Fund Balance Forward | 0 | 0 | 0 | 0.00% |
| REVENUES | | | | | |
| REAL PROPERTY TAXES | | | | | |
| 23-301-100 | Real Estate Taxes - Current | 43,037 | 0 | 43,037 | 100.00% |
| | TOTAL | 43,037 | 0 | 43,037 | 100.00% |
| INTERFUND TRANSFERS | | | | | |
| 23-341-100 | Interest | 350 | 0 | 350 | 0.00% |
| 23-392-018 | Transfer from Capital Fund | 648,456 | 719,743 | -71,287 | -9.90% |
| | TOTAL | 648,806 | 719,743 | -70,937 | -9.86% |
| TOTAL CURRENT REVENUES | | <u>691,843</u> | <u>719,743</u> | <u>-27,900</u> | <u>-3.88%</u> |
| TOTAL AVAILABLE BALANCE | | <u>691,843</u> | <u>719,743</u> | <u>-27,900</u> | <u>-3.88%</u> |
| EXPENDITURES | | | | | |
| DEBT PRINCIPAL | | | | | |
| 23-471-550 | GON 2014 - Tax Exempt Series A | 294,700 | 286,500 | 8,200 | 2.86% |
| 23-471-554 | GON 2014 - Tax Exempt Series B | 116,600 | 114,300 | 2,300 | 2.01% |
| 23-471-555 | GON 2014 - Taxable Series | 60,200 | 58,600 | 1,600 | 2.73% |
| | TOTAL | 471,500 | 459,400 | 12,100 | 2.63% |
| DEBT INTEREST | | | | | |
| 23-472-200 | GON 2014 - Tax Exempt Series A | 141,971 | 178,084 | -36,113 | -20.28% |
| 23-472-201 | GON 2014 - Tax Exempt Series B | 45,559 | 47,834 | -2,275 | -4.76% |
| 23-472-202 | GON 2014 - Taxable Series | 32,813 | 34,425 | -1,612 | -4.68% |
| | TOTAL | 220,343 | 260,343 | -40,000 | -15.36% |
| TOTAL EXPENDITURES | | <u>691,843</u> | <u>719,743</u> | <u>-27,900</u> | <u>-3.88%</u> |
| NET FUND SURPLUS/(DEFICIT) | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.00%</u> |

CAPITAL RESERVE FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 | |
|---------------------------------------|---------------------------------|-------------------|-------------------|--------------------------------|---------|
| | | | | increases or (decreases) \$ | % |
| FUND BALANCE | | | | | |
| 30-279-000 | Fund Balance Forward | 3,369,665 | 3,322,741 | 46,924 | 1.41% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 30-341-000 | Interest on Investments | 40,000 | 7,500 | 32,500 | 81.25% |
| | TOTAL | 40,000 | 7,500 | 32,500 | 0.00% |
| <i>SALE OF PROPERTY</i> | | | | | |
| 30-391-100 | Sale of Borough Assets | 1,500,000 | 0 | 1,500,000 | 0.00% |
| | TOTAL | 1,500,000 | 0 | 1,500,000 | 0.00% |
| <i>INTERFUND TRANSFERS</i> | | | | | |
| 30-392-001 | From General | 500,000 | 500,000 | 0 | 0.00% |
| | TOTAL | 500,000 | 500,000 | 0 | 0.00% |
| TOTAL CURRENT REVENUES | | 2,040,000 | 507,500 | 1,532,500 | 301.97% |
| TOTAL AVAILABLE BALANCE | | 5,409,665 | 3,830,241 | 1,579,424 | 41.24% |
| EXPENDITURES | | | | | |
| <i>CAPITAL PROJECTS AND EQUIPMENT</i> | | | | | |
| 30-400-600 | Reserve: Capital Construction | 0 | 0 | 0 | 0.00% |
| 30-400-700 | Reserve: Capital Purchases | 0 | 0 | 0 | 0.00% |
| 30-400-800 | Reserve: Capital Cost Reduction | 0 | 0 | 0 | 0.00% |
| | TOTAL | 0 | 0 | 0 | 0.00% |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0.00% |
| NET FUND SURPLUS/(DEFICIT) | | 5,409,665 | 3,830,241 | 1,579,424 | 41.24% |

HIGHWAY AID FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|-----------------------------------|--------------------------------------|-------------------|-------------------|--|----------------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 35-279-000 | Fund Balance Forward | 220,621 | 17,643 | 202,978 | 1150.47% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 35-341-100 | Interest on Investments | 3,000 | 0 | 3,000 | 0.00% |
| | | TOTAL | 3,000 | 0 | 0.00% |
| <i>INTERGOVERNMENTAL REVENUES</i> | | | | | |
| 35-355-020 | Motor Vehicle Fuel Taxes | 205,819 | 202,978 | 2,841 | 1.40% |
| | | TOTAL | 205,819 | 202,978 | 2,841 1.40% |
| TOTAL CURRENT REVENUES | | 208,819 | 202,978 | 5,841 | 2.88% |
| TOTAL AVAILABLE BALANCE | | 429,440 | 220,621 | 208,819 | 94.65% |
| EXPENDITURES | | | | | |
| <i>CONSTRUCTION & PAVING</i> | | | | | |
| 35-439-060 | Pavement Resurfacing & Street Repair | 394,440 | 200,621 | 193,819 | 96.61% |
| 35.439.313 | Traffic Engineering | 35,000 | 20,000 | 15,000 | 75.00% |
| | | TOTAL | 429,440 | 220,621 | 208,819 94.65% |
| TOTAL EXPENDITURES | | 429,440 | 220,621 | 208,819 | 94.65% |
| NET FUND SURPLUS/(DEFICIT) | | 0 | 0 | 0 | 0.00% |

HOME PROGRAM FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|---------------------------------|--------------------------------|-------------------|-------------------|--|-----------------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 41-279-000 | Unreserved Fund Balance | 0 | 0 | 0 | 0.00% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 41-341-000 | Interest on Investments | 10 | 0 | 10 | 0.00% |
| | | TOTAL | 10 | 0 | 10 0.00% |
| <i>GRANTS AND CONTRIBUTIONS</i> | | | | | |
| 41-357-100 | Grant Proceeds | 35,000 | 89,795 | -54,795 | -61.02% |
| | | TOTAL | 35,000 | 89,795 | -54,795 -61.02% |
| TOTAL CURRENT REVENUES | | <u>35,010</u> | <u>89,795</u> | <u>-54,785</u> | <u>-61.01%</u> |
| TOTAL AVAILABLE BALANCE | | <u>35,010</u> | <u>89,795</u> | <u>-54,785</u> | <u>-61.01%</u> |
| EXPENDITURES | | | | | |
| <i>GENERAL ADMINISTRATION</i> | | | | | |
| 41-464-300 | Home Program Contractors Bills | 35,010 | 89,795 | -54,785 | -61.01% |
| | | TOTAL | 35,010 | 89,795 | -54,785 -61.01% |
| TOTAL EXPENDITURES | | <u>35,010</u> | <u>89,795</u> | <u>-54,785</u> | <u>-61.01%</u> |
| NET FUND SURPLUS/(DEFICIT) | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.00%</u> |

UDAG REPAYMENT FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|--------------------------------------|-------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 42-279-000 | Fund Balance | 12,863 | 0 | 12,863 | 100.00% |
| REVENUES | | | | | |
| <i>INTERFUND OPERATING TRANSFERS</i> | | | | | |
| 42-341-000 | Interest on Investments | 200 | 0 | 200 | 100.00% |
| | TOTAL | 200 | 0 | 200 | 100.00% |
| TOTAL CURRENT REVENUES | | 200 | 0 | 200 | 100.00% |
| TOTAL AVAILABLE BALANCE | | 13,063 | 0 | 13,063 | 100.00% |
| EXPENDITURES | | | | | |
| <i>GENERAL ADMINISTRATION</i> | | | | | |
| | TOTAL | 0 | 0 | 0 | 0.00% |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0.00% |
| NET FUND SURPLUS/(DEFICIT) | | 13,063 | 0 | 13,063 | 100.00% |

ECONOMIC DEVELOPMENT FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|---------------------------------|--------------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 43-279-000 | Unreserved Fund Balance | 0 | 0 | 0 | 0.00% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 43-341-000 | Interest on Investments | 10 | 0 | 10 | 0.00% |
| | TOTAL | 10 | 0 | 10 | 0.00% |
| <i>GRANTS AND CONTRIBUTIONS</i> | | | | | |
| 43-357-100 | Grant Proceeds | 148,000 | 132,000 | 16,000 | 12.12% |
| | TOTAL | 148,000 | 132,000 | 16,000 | 12.12% |
| TOTAL CURRENT REVENUES | | 148,010 | 132,000 | 16,010 | 12.13% |
| TOTAL AVAILABLE BALANCE | | 148,010 | 132,000 | 16,010 | 12.13% |
| EXPENDITURES | | | | | |
| <i>GENERAL ADMINISTRATION</i> | | | | | |
| 43-414-130 | CD Salary | 16,000 | 9,240 | 6,760 | 73.16% |
| 43-465-300 | Contractors Bills - Econo. | 122,010 | 110,880 | 11,130 | 10.04% |
| 43-465-400 | Economic Develop. Consultant F | 10,000 | 11,880 | -1,880 | -15.82% |
| | TOTAL | 148,010 | 132,000 | 16,010 | 12.13% |
| TOTAL EXPENDITURES | | 148,010 | 132,000 | 16,010 | 12.13% |
| NET FUND SURPLUS/(DEFICIT) | | 0 | 0 | 0 | 0.00% |

OPEB FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|--------------------------------------|------------------------------------|-------------------|-------------------|--|--------------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 68-279-000 | Fund Balance | 1,268,910 | 1,250,000 | 18,910 | 1.51% |
| REVENUES | | | | | |
| <i>INTERFUND OPERATING TRANSFERS</i> | | | | | |
| 68-341-000 | Interest on Investments | 15,000 | 1,700 | 13,300 | 88.67% |
| | TOTAL | 15,000 | 1,700 | 13,300 | 88.67% |
| 68-392-001 | Operating Transfer In-General Fund | 500,000 | 500,000 | 0 | 0.00% |
| | TOTAL | 500,000 | 500,000 | 0 | 0.00% |
| TOTAL CURRENT REVENUES | | <u>515,000</u> | <u>501,700</u> | <u>13,300</u> | <u>2.65%</u> |
| TOTAL AVAILABLE BALANCE | | <u>1,783,910</u> | <u>1,751,700</u> | <u>32,210</u> | <u>0.00%</u> |
| EXPENDITURES | | | | | |
| <i>GENERAL ADMINISTRATION</i> | | | | | |
| | TOTAL | 0 | 0 | 0 | 0.00% |
| | TOTAL | 0 | 0 | 0 | 0.00% |
| TOTAL EXPENDITURES | | <u>0</u> | <u>0</u> | <u>0</u> | <u>0.00%</u> |
| NET FUND SURPLUS/(DEFICIT) | | <u>1,783,910</u> | <u>1,751,700</u> | <u>32,210</u> | <u>1.84%</u> |

MARY WOOD PARK FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|--------------------------------------|-------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 80-279-000 | Fund Balance | 29,321 | 0 | 29,321 | 100.00% |
| REVENUES | | | | | |
| <i>INTERFUND OPERATING TRANSFERS</i> | | | | | |
| 80-341-100 | Interest on Investments | 8 | 0 | 8 | 100.00% |
| | TOTAL | 8 | 0 | 8 | 100.00% |
| 80-310-100 | Deposits - Trust | 17,900 | 0 | 17,900 | 100.00% |
| | TOTAL | 17,900 | 0 | 17,900 | 100.00% |
| TOTAL CURRENT REVENUES | | 17,908 | 0 | 17,908 | 100.00% |
| TOTAL AVAILABLE BALANCE | | 47,229 | 0 | 47,229 | 100.00% |
| EXPENDITURES | | | | | |
| <i>GENERAL ADMINISTRATION</i> | | | | | |
| 80-341-100 | Expenses | 8,200 | 0 | 8,200 | 0.00% |
| | TOTAL | 8,200 | 0 | 8,200 | 0.00% |
| TOTAL EXPENDITURES | | 8,200 | 0 | 8,200 | 0.00% |
| NET FUND SURPLUS/(DEFICIT) | | 39,029 | 0 | 39,029 | 100.00% |

OPERATING RESERVE FUND

| Account Number | Account Description | FY 2019 Budget | FY 2018 Budget | Change From 2018 to 2019 increases or (decreases) | |
|--------------------------------------|------------------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 95-279-000 | Fund Balance | 854,023 | 839,141 | 14,882 | 1.77% |
| REVENUES | | | | | |
| <i>INTERFUND OPERATING TRANSFERS</i> | | | | | |
| 95-341-100 | Interest on Investments | 10,000 | 1,500 | 8,500 | 85.00% |
| | TOTAL | 10,000 | 1,500 | 8,500 | 85.00% |
| 95-392-001 | Operating Transfer In-General Fund | 0 | 0 | 0 | 0.00% |
| | TOTAL | 0 | 0 | 0 | 0.00% |
| TOTAL CURRENT REVENUES | | 10,000 | 1,500 | 8,500 | 566.67% |
| TOTAL AVAILABLE BALANCE | | 864,023 | 840,641 | 23,382 | 2.78% |
| EXPENDITURES | | | | | |
| <i>GENERAL ADMINISTRATION</i> | | | | | |
| | TOTAL | 0 | 0 | 0 | 0.00% |
| | TOTAL | 0 | 0 | 0 | 0.00% |
| TOTAL EXPENDITURES | | 0 | 0 | 0 | 0.00% |
| NET FUND SURPLUS/(DEFICIT) | | 864,023 | 840,641 | 23,382 | 2.78% |