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## BOROUGH OF LANSDALE

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Tuesday, November 20, 2018

The 2019 Lansdale Borough Proposed Budget is respectfully submitted to Borough Council and residents of the Borough. This budget will allow the Borough to preserve and maintain its infrastructure for the benefit of the current and future residents of Lansdale with no proposed tax increase.

The Administration is pleased to submit the proposed 2019 Budget for your consideration.

### [INTRODUCTION & OVERVIEW](#)

The annual budget is important in order to provide our elected officials and Borough taxpayers an understanding of the financial and functional condition of the Borough in a concise manner. Additionally, the budget provides an outline of the fiscal plan for 2019 and illustrates what to expect in the future. The 2019 proposed budget reflects the Borough's plans and staff recommendations as the Borough moves forward to maintain services and amenities our residents and businesses are accustomed to. The proposed 2019 budget total for all funds is \$45.8 million and is balanced with no increase to taxes or rates.

### [BUDGET HIGHLIGHTS](#)

The following are highlights of the proposed 2019 Budget:

*The proposed budget includes no change in the real estate tax.*

The 2019 budget includes no change in the real estate tax to fund on-going and proposed infrastructure improvements, debt obligations and general operating expenses. If approved, the Administration recommends no change in the current allocation of taxes. The allocation is as follows:

General Fund	2.89 mills
Fire Service	0.31 mills
Debt Service	1.65 mills
Library Services	<u>0.65 mills</u>
	<b>5.50 mills</b>

For a property assessed at a value of \$120,000, the real estate tax amounts to approximately \$660 per year or \$55 per month to support Borough services.

*The budget maintains municipal services at current levels.*

The operating budget proposed for 2019 will allow the Borough to continue the high level of service expected by our residents. The budget supports accustomed levels of police, fire, recreation services and programs, park maintenance, the maintenance of roads along with customer service. Expenses also include debt payments on outstanding bonds and funding for certain infrastructure

improvements and capital equipment purchases. There are no proposed reductions in Borough services.

*The budget funds necessary capital infrastructure needs and equipment acquisitions.*

There are tremendous consequences when infrastructure is neglected, therefore the Borough outlines the capital needs in order to address such concerns. The proposed budget includes necessary funding for improvements to the Borough's roads, public buildings, sewer system, electric system and park facilities.

Proposed Capital Infrastructure projects for 2019 include:

- \$1.4 million in roadway improvements that will cover approximately 3 miles, partially paid for by State Liquid Fuel funds.
- \$2.7 million on improving the streetscape on East Main St, partially paid for by a grant.
- \$1.1 million for improved trail system, partially paid for by a grant.
- \$716,000 for the beginning of a solar project, partially paid for by a grant.
- \$566,000 for a new skatepark, partially paid for by a grant.
- Capital funds also include outlays for equipment such as police vehicles, public works equipment, ballistic helmets and upgrades to financial software and parks equipment.

## BUDGET FUND OVERVIEW

The General Fund is the largest Operating Fund in the Borough's budget and accounts for many common local government services. These include police protection, planning, zoning, and code enforcement services, general administration, financial accounting services, legal, engineering and information technology expenses, tax collection services, facilities maintenance, fleet maintenance and public works services.

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

The Borough also budgets for three business type funds (421 W Main, Waste Water Treatment Plant and Electric Fund), four special revenue funds (Parking, Parks and Recreation, Highway Aid and Cemetery Fund), Debt Service Fund and Two Capital Funds (General Capital and Sewer Capital). Expenses in these funds are limited to capital improvements or other designated purposes. Each Operating and Capital Fund in the proposed budget shows beginning fund balances, projected revenues, proposed expenditures and ending fund balances for the new fiscal year.

### *General Fund - Revenue*

General Fund revenues in 2019 are budgeted for \$16.4 Million. This is an increase to the 2018 budget by \$997,635 or 6%. The budgeted additional revenue is from increased real estate tax revenue from an increase in assessed value, increases in Act 511 taxes (Transfer, Earned Income and Local Services Taxes), interest income, a new commercial inspection program, refunds and transfers.

The primary revenue sources for the General Fund are real estate taxes, earned income, local services and transfer taxes, business licenses, permit fees, grants, charges for service and other state shared revenue. Reimbursements and inter-fund transfers also contribute to General Fund revenue.

The Borough levies a 1% Earned Income Tax (EIT) and equally shares this tax revenue with the North Penn School District. Non-residents working in the Borough pay the full 1% tax unless their home municipality levies it. EITs will generate over \$2.3 Million in 2019, representing 14% of total revenues in the General Fund. Real estate taxes represent another 26% of total revenue at \$4.3 million. The proposed General Fund real estate tax rate is 5.5 mills, which represents no increase from 2018.

Transfer taxes are a tax on real estate sales within the Borough. The tax rate is 2% of the sale price. County government receives 1% of the tax proceeds and the North Penn School District and Borough share the remaining 1% equally. Transfer taxes will generate over \$345,000 in 2019, representing 2% of total revenues.

Other significant sources of revenue in the General Fund include pension system aid (\$562,500), permit fees (\$381,000), cable television franchise fees (\$320,000) and insurance dividends and recoveries (\$208,510). Refunds from the Electric and Sewer Funds along with money from the Parking Authority total \$682,000 for administrative expenses paid from the General Fund. Inter-fund transfers provide an additional \$6.4 million for expenses paid from the General Fund. Earned income taxes, transfer taxes and permit fees have the most significant financial impact on General Fund revenue from year to year. Tax collection experience, prior year collection history, contract guarantees, projected grants, state shared revenue and economic trends are the basis for future revenue projections.

### *General Fund – Expenses*

Proposed General Fund expenses in 2019 total \$16.1 million or \$697,635 over the 2018 budget. Wages and employee benefits (\$214,230), additional appropriation for Capital outlay (\$133,500) and an increase in minimum municipal obligation (\$248,505) account for 85% of the increase.

The wage costs increase is mainly due to union contracted wages. Of the total budgeted general wages of \$6.1 million, 78% are set by contract. The police department wage scale is budgeted to increase while current contract negotiations continue with two additional unions.

Total General Fund outlay breaks down as follows: public safety 38%, transfers to other funds 19%, administration 15%, employer paid benefits 12%, public works services 9% and various other expenses 7% all of which is consistent with prior years.

### *Parking Fund*

The Parking Fund accounts for the operation and enforcement of street parking in the Borough. There is no dedicated tax to support Parking Fund operations. The fund is self-sufficient with its primary revenue source being parking meter usage and fines from parking violations.

The Parking Fund operates with two part-time employees. The most significant operating costs in 2019 include personnel (\$37,500), legal (\$30,000) and engineering (\$25,000). The Public Works and Police Departments oversee the operations.

Total projected revenue and expenses for 2019 are \$125,700 with no budgeted change in fund balance. The Parking Fund will begin 2019 with an estimated fund balance of \$513,000 which is an accumulation of revenues over expenses that have accrued over time.

The Parking Fund is operated as part of the Borough and is not to be confused with the Parking Authority.

### *421 W Main Street Fund*

The 421 W Main Street Fund is an enterprise fund (business type activity) that accounts for the operation of Borough owned property at 421 W Main Street. This property is currently being leased to the County under a ten-year lease term with an additional five-year option that would extend to 2031.

There is no dedicated tax to support 421 W Main Street operations. The fund is self-sufficient with its revenue source being rental and interest income.

The 421 W Main Street Fund operates under the direction of the Borough's Building and Grounds Department with no dedicated employees. The most significant operating costs in 2019 include repairs and maintenance (\$20,000), contracted services (\$20,000) and utilities (\$13,250).

The 421 W Main Street Fund will begin 2019 with an estimated fund balance of \$799,000 and have an ending fund balance of \$499,000 as a result of a budgeted transfer to the General Fund. Projected revenue of \$157,000 and expenses of \$457,000 decrease the fund balance \$300,000.

### *Electric Fund*

The Electric Fund is an enterprise fund (business type activity) that accounts for the operation of the Lansdale Municipal Electric System, which provides electric service to the residents and businesses in the Borough.

Usage and customer service charges support the cost of personnel, supplies, equipment and infrastructure needed to supply reliable electric services to the customers. As the Borough has constantly changing costs, periodic fee adjustments are necessary to fund cost increases. In 2019, no fee increase is budgeted; the Borough has not had a rate increase since 2015.

The Electric Fund operates as its own department under the direction of the electric superintendent with ten employees in operations and five in Customer Service. Significant operating costs in 2019 include electric purchases (\$9.5 million), transfers to other funds (\$6.6 million) and personnel (\$2.5 million).

Total projected revenue in 2019 is \$20,244,500 and total costs equal \$19,911,000. The Electric Fund will begin 2019 with an estimated fund balance of \$7,600,000.

## *Sewer Fund*

The Sewer Fund is an enterprise fund (business type activity) that accounts for the operation of the Waste Water Treatment Plant and sewer system in the Borough for residents and businesses. A fee that is based on a percentage of water usage along with a customer service charge supports the cost of personnel, supplies, equipment and infrastructure needed to safely treat waste water while adhering to environmental standards. As the Borough has constantly changing costs, periodic fee adjustments are necessary to fund cost increases. In 2019, the fee no fee increase is budgeted; the Borough has not had a rate increase since 2015. The Sewer Fund operates as a standalone department under the direction of the Waste Water Treatment Plant superintendent with twelve employees in operations and four in Customer Service. Significant operating costs in 2019 include transfers (\$2.8 million), personnel (\$2.0 million) and utilities (\$799,000).

Total projected revenue in 2019 is \$5,448,000 and total expenses are \$6,601,250. The Sewer Fund will begin 2019 with an estimated fund balance of \$5,500,000.

## *Park and Recreation Fund*

The Park and Recreation Fund is the operating budget for recreation programs and services. The Fund has three main sections: Recreation Administration, Participant Recreation and Parks Maintenance.

Recreation Administration is the general cost associated with the overall management of the department and includes administrative staff salaries, benefits and other administrative expenses. Recreation Administration costs are budgeted at \$431,500 in 2019, up from \$402,800 in the current year mostly due to an increase in health insurance cost.

Participant Recreation includes the cost for all programs including summer camp operations, pool operations, instructor fees, ticket purchases and other program related expenses. Program fees and charges fund the cost of participant recreation services. Participant recreation services are budgeted at \$424,800 in 2019.

Parks Maintenance costs are budgeted at \$583,400 in 2019, an increase of \$2,000 from the current year. These costs include routine parks and facility maintenance and repairs, supplies, utility costs and contracted services. The department operates numerous buildings and other recreation amenities including two pools with five full-time employees. Total projected revenue in 2019 is \$1.6 million which includes a \$1.3 million transfer from the General Fund and total expenses are \$1.6 million. The Park and Recreation Fund will begin 2019 with an estimated fund balance of \$142,000.

## *Debt Service Fund*

The Debt Service Fund accounts for debt obligations on outstanding bonds, notes and loans. The Borough has outstanding bonds from investments in infrastructure. The Borough also has notes outstanding for road projects, street light upgrades and required police radio upgrades. The Borough has \$32.5 million in outstanding bonds and notes as of December 31, 2018. The Borough will pay approximately \$1.6 million in principal payments in 2019 and approximately \$1.03

million in interest payments for a total of \$2.63 million in 2019. The final debt payment is scheduled for 2036.

The current tax levy of 1.65 mills generates approximately \$1.3 million. The remaining balance to make annual debt service payments is funded by transfers from the General, Electric, Sewer and Park and Recreation funds.

### *Capital Reserve Fund*

The Capital Reserve Fund accounts for general capital equipment purchases and infrastructure improvement projects. Examples of capital expenditures include roadway and drainage facility improvements, traffic signal enhancements, equipment acquisition, property acquisition and facilities construction and repair.

Revenues in the Capital Reserve Fund come from a variety of sources including grants, loans, developer contributions and transfers from the General and Electric Funds dedicated to capital funding.

Projects that are budgeted for in 2019 include:

- Phase One of solar panel installation
- Public Works equipment
- Roadway improvements
- East Main Street streetscape
- Electric system meters and main substation upgrade
- Continued construction of the Liberty Bell Trail
- Skatepark

The Capital Improvement Plan identifies capital needs on a long-term basis and is always being review as new projects are considered.

There is \$5.5 million in projected revenue and \$8.1 million in capital expenses in 2019. The Capital Reserve Fund will begin 2019 with an estimated fund balance of \$9.5 million.

### *Sewer Capital Reserve Fund (new in 2019)*

The Sewer Capital Reserve Fund provides financial resources to maintain and improve the waste water treatment plant and sewer infrastructure.

A \$1.25 million inter-fund transfer from the Sewer Operating Fund to the Sewer Capital Reserve Fund is budgeted for 2019 to support the above capital improvements. The Sewer Capital Reserve Fund also receives income from the sale of sewer rental units (SRU); the SRUs are determined by usage and the proceeds are used to increase capacity for the treatment plant.

Total budgeted revenue for 2019 is \$1.3 million and expenses are \$2.6 million, using approximately \$1.3 of fund balance to complete the projects.

### *Highway Aid Fund*

The Highway Aid Fund accounts for the Borough's share of liquid fuels tax dollars provided by the Commonwealth of Pennsylvania for maintenance of local roadways. The Commonwealth generates funds through a tax on motor fuels. Municipalities receive approximately 12% of total funds collected by the Commonwealth and PennDOT uses the remaining funds to maintain state-owned roadways.

A formula using population and qualifying road mileage determines the Borough's share. The additional mileage from newly dedicated roads increases the grant amount. New roads must meet specific design criteria to qualify for funding.

The Borough has budgeted \$455,600 for 2019. This budgeted amount also includes money received by the Borough for snow plowing state owned roads which is subject to adjustment for severe winter storms.

The Commonwealth restricts expenditures from the fund to road maintenance costs such as snow plowing, road striping, guiderail installation, street light electricity and the purchase of deicing salt and paving materials. The Commonwealth audits the fund annually.

### *Cemetery Fund*

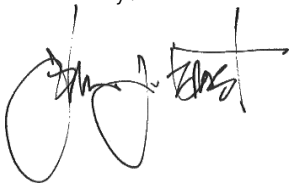
The Cemetery Fund accounts for the Borough's contribution in the maintenance and operations of the Lansdale Cemetery.

### CONCLUSION

The Borough has a history of utilizing funding from our utility funds and savings to maintain services available to our residents. Recent Councils have created a template for best practices in government by stopping these habits and taking a business-like approach to providing services through raising revenue. The Borough has a strong record of attracting new development and businesses all of which is considered when preparing our annual budget.

Efficiency and effectiveness are at the heart of a results-based government and Borough staff is proud to present the 2019 proposed budget to Borough Council and citizens. Each employee takes great pride in the work they do and with this 2019 budget we look to assure our taxpayers that the services and facilities we provide are in good shape now and into the future.

Sincerely,



John J. Ernst  
Lansdale Borough Manager

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**SUMMARY**

**REVENUES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>					
Real Property Taxes	\$ 3,482,308	\$ 4,249,500	\$ 4,091,723	\$ 4,196,495	\$ 4,285,800
Local Enabling Act Taxes	2,902,078	2,865,000	2,207,040	2,915,995	2,946,375
Business Licenses and Permits	498,785	475,100	280,750	463,393	475,100
Fines	61,734	90,000	48,374	63,814	75,000
Interest Earnings	66,506	20,000	28,955	40,242	88,000
Rents and Royalties	3,178	2,500	3,128	4,330	4,200
State Operating & Capital Grant	-	55,000	85,453	85,453	55,000
State Shared Revenue	662,762	675,750	673,276	679,813	678,500
Charges for Services	41,523	28,000	9,598	24,274	28,000
Public Safety	412,944	293,000	235,604	303,280	473,000
Highway and Streets	16,501	10,000	4,045	5,150	10,000
Refunds	757,882	640,000	47,126	689,432	882,510
Interfund Transfers	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>6,000,000</u>	<u>6,400,000</u>
<b><i>Total Revenue</i></b>	<b>\$14,906,200</b>	<b>\$ 15,403,850</b>	<b>\$ 7,715,072</b>	<b>\$ 15,471,672</b>	<b>\$ 16,401,485</b>



**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**SUMMARY**

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b>EXPENDITURES</b>					
Legislative Body	\$ 29,381	\$ 30,920	\$ 21,199	\$ 29,308	\$ 30,920
Executive	494,094	671,500	520,729	724,033	678,500
Financial Administration	359,229	408,500	290,788	392,771	459,500
Tax Collection	62,557	62,000	32,593	47,827	62,000
Legal Services	248,265	200,000	120,296	206,596	200,000
General Administration	70,069	34,250	47,188	80,612	36,110
Information Technology	422,507	465,867	304,037	434,214	427,800
Engineering	14,267	45,000	35,338	139,114	45,000
Facilities	397,006	462,000	322,203	449,525	440,470
Police Services	4,145,558	4,808,000	3,213,842	4,618,044	5,107,500
Fire Protection Services	190,591	191,536	9,074	242,938	355,738
Code Enforcement & Zoning	769,693	873,100	463,356	709,641	695,200
Planning Commission	85,653	65,500	19,359	44,364	65,500
Zoning Hearing Board	11,877	14,500	9,366	13,193	14,500
Public Works	1,462,967	1,300,190	1,047,837	1,525,866	1,517,700
Fleet Maintenance Services	171,215	171,500	135,267	186,427	163,500
Library	508,664	570,340	467,194	588,501	507,340
Historical Society	37,842	39,000	13,450	37,081	38,500
Community Development	50,000	75,000	125,000	125,000	75,000
Employer Paid Benefits	1,625,079	1,661,825	1,262,713	1,679,627	1,898,060
Insurance	145,392	151,550	98,820	121,264	142,000
Other	<u>96,458</u>	<u>105,000</u>	<u>94,268</u>	<u>94,268</u>	<u>105,000</u>
<b>Total Operating Expenditures</b>	<b>\$11,398,363</b>	<b>\$ 12,407,078</b>	<b>\$ 8,653,917</b>	<b>\$ 12,490,213</b>	<b>\$ 13,065,837</b>
Interfund Transfers	<u>2,686,073</u>	<u>2,996,772</u>	<u>-</u>	<u>2,996,772</u>	<u>3,035,648</u>
<b>Total Expenditures</b>	<b>\$14,084,436</b>	<b>\$ 15,403,850</b>	<b>\$ 8,653,917</b>	<b>\$ 15,486,985</b>	<b>\$ 16,101,485</b>

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>FUND BALANCE</b>							
01.100.00	Fund Balance Forward	\$ 1,831,400	\$ 2,653,164	\$ 2,653,164	\$ 2,653,164	\$ 2,712,850	
<b>REAL PROPERTY TAXES</b>							
01.301.100	Real Estate Taxes - Current	\$ 3,429,895	\$ 4,194,500	\$ 4,081,311	\$ 4,186,082	\$ 4,230,800	A
01.301.500	Real Estate Taxes - Delinquent	52,413	55,000	10,413	10,413	55,000	
		<u>\$ 3,482,308</u>	<u>\$ 4,249,500</u>	<u>\$ 4,091,723</u>	<u>\$ 4,196,495</u>	<u>\$ 4,285,800</u>	
<b>LOCAL TAX ENABLING ACT 511 TAXES</b>							
01.310.100	Real Estate Transfer Tax	\$ 449,797	\$ 330,000	\$ 295,351	\$ 419,706	\$ 348,000	
01.310.210	Earned Income Taxes	2,129,175	2,200,000	1,670,323	2,177,154	2,255,000	B
01.310.500	Local Services Tax	323,107	335,000	241,367	319,135	343,375	C
		<u>\$ 2,902,078</u>	<u>\$ 2,865,000</u>	<u>\$ 2,207,040</u>	<u>\$ 2,915,995</u>	<u>\$ 2,946,375</u>	
<b>BUSINESS LICENSES &amp; PERMITS</b>							
01.321.320	Junk Yard License	\$ 110	\$ 100	\$ -	\$ -	\$ 100	
01.321.400	Apartment License	180,287	155,000	59,218	163,676	155,000	
01.321.800	Cable Television Franchise Fees	318,388	320,000	221,532	299,717	320,000	D
		<u>\$ 498,785</u>	<u>\$ 475,100</u>	<u>\$ 280,750</u>	<u>\$ 463,393</u>	<u>\$ 475,100</u>	
<b>FINES</b>							
01.331.110	Vehicle Code Violations	\$ 31,843	\$ 50,000	\$ 23,393	\$ 32,714	\$ 45,000	
01.331.120	Ordinance Violations	29,891	40,000	24,981	31,100	30,000	
		<u>\$ 61,734</u>	<u>\$ 90,000</u>	<u>\$ 48,374</u>	<u>\$ 63,814</u>	<u>\$ 75,000</u>	
<b>INTEREST EARNINGS</b>							
01.341.100	Interest on Investments	\$ 66,506	\$ 20,000	\$ 12,963	\$ 24,250	\$ 80,000	J
01.341.140	Insurance Dividends	-	-	15,992	15,992	8,000	
		<u>\$ 66,506</u>	<u>\$ 20,000</u>	<u>\$ 28,955</u>	<u>\$ 40,242</u>	<u>\$ 88,000</u>	
<b>RENTS AND ROYALTIES</b>							
01.342.200	Rent of Buildings	\$ 3,178	\$ 2,500	\$ 3,128	\$ 4,330	\$ 4,200	I
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>							
01.354.010	State Grants	\$ -	\$ 55,000	\$ 85,453	\$ 85,453	\$ 55,000	
01.354.090	CDBG	-	-	-	-	-	
01.354.160	DCED Grants	-	-	-	-	-	
		<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ 85,453</u>	<u>\$ 85,453</u>	<u>\$ 55,000</u>	

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>STATE SHARED REVENUE</b>							
01.355.010	Public Utility Realty Taxes	\$ 6,537	\$ 6,000	\$ -	\$ 6,537	\$ 6,000	
01.355.040	Beverage License	-	5,000	-	-	5,000	
01.355.050	Pension System State Aid	559,767	559,750	585,549	585,549	562,500	
01.355.070	Foreign Fire Insurance Premiums	96,458	105,000	87,728	87,728	105,000	
		<u>\$ 662,762</u>	<u>\$ 675,750</u>	<u>\$ 673,276</u>	<u>\$ 679,813</u>	<u>\$ 678,500</u>	
<b>CHARGES FOR SERVICES</b>							
01.361.310	Land Development Fees	\$ 22,177	\$ 7,000	\$ 2,000	\$ 12,877	\$ 7,000	
01.361.330	Conditional Use Fees	100	500	(666)	(666)	500	
01.361.340	Zoning Hearing Board Fees	18,715	20,000	7,055	10,790	20,000	
01.361.700	Document Reproduction Fees	530	500	1,209	1,273	500	
		<u>\$ 41,523</u>	<u>\$ 28,000</u>	<u>\$ 9,598</u>	<u>\$ 24,274</u>	<u>\$ 28,000</u>	
<b>PUBLIC SAFETY</b>							
01.362.100	Special Police Services	\$ 53,253	\$ 45,000	\$ 17,678	\$ 23,852	\$ 45,000	
01.362.140	Crossing Guards	15,983	25,000	36,978	36,978	25,000	
01.362.200	Commercial Inspections	-	-	-	-	120,000	
01.362.410	Building Permits	98,876	75,000	41,091	57,985	90,000	
01.362.415	Application Fee	43,786	-	36,334	45,120	40,000	
01.362.420	Electrical Permits	82,129	75,000	35,018	45,129	75,000	
01.362.430	Plumbing Permits	60,902	35,000	33,184	47,597	40,000	
01.362.450	Use and Occupancy Permits	11,285	10,000	6,335	9,900	10,000	
01.362.460	Mechanical System Permits	-	500	-	-	500	
01.362.470	Zoning Permits	600	1,000	1,545	1,545	1,000	
01.362.480	Sign Permits	-	500	-	-	500	
01.362.490	Amusement Device License	6,160	4,000	6,820	6,820	4,000	
01.362.500	Intergovernmental Agreements	28,962	12,000	10,297	15,724	12,000	
01.362.600	Other Revenue	11,008	10,000	7,414	12,631	10,000	
		<u>\$ 412,944</u>	<u>\$ 293,000</u>	<u>\$ 235,604</u>	<u>\$ 303,280</u>	<u>\$ 473,000</u>	
<b>HIGHWAYS AND STREETS</b>							
01.363.100	Street, Sidewalk and Curb Repairs	\$ 14,375	\$ 5,000	\$ 4,045	\$ 5,150	\$ 5,000	
01.363.600	Other Revenue	2,126	5,000	-	-	5,000	
		<u>\$ 16,501</u>	<u>\$ 10,000</u>	<u>\$ 4,045</u>	<u>\$ 5,150</u>	<u>\$ 10,000</u>	

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>REFUNDS</b>							
01.395.000	Refund of Prior Year Expenditures	\$ 114,382	\$ -	\$ 15,626	\$ 7,432	\$ -	
01.395.001	Insurance Recoveries	-	-	-	-	200,510	
01.395.004	Parking Authority Admin Fee	3,500	-	31,500	42,000	42,000	
01.395.007	Electric Fund - Service and Facility	420,000	420,000	-	420,000	420,000	
01.395.008	Sewer Fund - Service and Facility	220,000	220,000	-	220,000	220,000	
01.392.500	Bond Proceeds	-	-	-	-	-	
		<u>\$ 757,882</u>	<u>\$ 640,000</u>	<u>\$ 47,126</u>	<u>\$ 689,432</u>	<u>\$ 882,510</u>	
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 8,906,200</b>	<b>\$ 9,403,850</b>	<b>\$ 7,715,072</b>	<b>\$ 9,471,672</b>	<b>\$ 10,001,485</b>	
<b>INTERFUND TRANSFERS</b>							
01.392.005	From 421 West Main Street Fund	\$ -	-	\$ -	-	\$ 400,000	T
01.392.007	From Electric Fund	5,000,000	5,000,000	-	5,000,000	5,000,000	T
01.392.008	From Sewer Fund	1,000,000	1,000,000	-	1,000,000	1,000,000	T
01.392.023	From Debt Service Fund	-	-	-	-	-	T
01.392.030	From Capital Projects Fund	-	-	-	-	-	T
		<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>	<u>\$ -</u>	<u>\$ 6,000,000</u>	<u>\$ 6,400,000</u>	
<b>TOTAL REVENUES WITH TRANSFERS</b>		<b>\$ 14,906,200</b>	<b>\$ 15,403,850</b>	<b>\$ 7,715,072</b>	<b>\$ 15,471,672</b>	<b>\$ 16,401,485</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>LEGISLATIVE BODY</b>							
01.400.105	Salaries and Wages	\$ 26,400	\$ 26,400	\$ 19,200	\$ 25,800	\$ 26,400	H
01.400.192	FICA/Medicare	2,020	2,020	1,469	2,142	2,020	R
01.400.210	Office Supplies	-	-	-	-	-	
01.400.310	Professional Services	-	500	-	-	500	
01.400.340	Advertising & Printing	841	500	375	1,091	500	
01.400.420	Subscriptions & Memberships	120	500	-	120	500	
01.400.460	Trainings & Meetings	-	1,000	155	155	1,000	
01.400.500	Contributions, Grants, and Subsidies	-	-	-	-	-	
		<u>\$ 29,381</u>	<u>\$ 30,920</u>	<u>\$ 21,199</u>	<u>\$ 29,308</u>	<u>\$ 30,920</u>	
<b>EXECUTIVE</b>							
01.401.112	Salaries and Wages	\$ 283,978	\$ 439,500	\$ 315,366	\$ 437,908	\$ 434,500	H
01.401.180	Overtime Salaries	2,704	500	391	2,810	500	H
01.401.192	FICA/Medicare	20,786	34,000	25,593	31,481	33,500	R
01.401.196	Medical Insurance	103,186	140,000	107,676	142,569	154,000	R
01.401.198	Disability Insurance	4,064	9,000	6,981	8,437	8,000	R
01.401.199	Group Life Insurance	13,076	3,500	3,134	14,911	3,000	R
01.401.210	Office Supplies	1,301	1,000	877	1,253	1,000	
01.401.220	Operating Supplies	24,283	15,000	22,012	31,604	15,000	
01.401.260	Minor Equipment	-	-	329	329	-	
01.401.310	Professional Services	-	2,500	3,746	3,746	2,500	
01.401.320	Communications	22,972	15,000	17,713	25,026	15,000	
01.401.420	Subscriptions & Memberships	7,770	4,000	5,350	8,432	4,000	
01.401.460	Training & Meetings	9,972	7,500	11,562	15,526	7,500	
		<u>\$ 494,094</u>	<u>\$ 671,500</u>	<u>\$ 520,729</u>	<u>\$ 724,033</u>	<u>\$ 678,500</u>	
<b>FINANCIAL ADMINISTRATION</b>							
01.402.112	Salaries and Wages	\$ 228,035	\$ 242,000	\$ 164,724	\$ 237,186	\$ 248,000	H
01.402.192	FICA/Medicare	16,827	19,000	13,729	18,268	19,000	R
01.402.196	Medical Insurance	58,461	73,000	53,114	72,842	77,000	R
01.402.198	Disability Insurance	(135)	5,000	1,769	1,993	5,000	R
01.402.199	Group Life Insurance	2,099	2,000	1,461	2,446	2,000	R
01.402.210	Office Supplies	758	1,000	242	359	1,000	
01.402.220	Operating Supplies	4,038	5,000	1,500	2,475	5,000	
01.402.260	Minor Equipment	434	500	-	-	500	
01.402.310	Professional Services	27,300	35,000	30,000	30,000	30,000	
01.402.320	Communications	1,432	5,000	505	812	1,000	
01.402.340	Advertising and Printing	-	500	-	-	500	
01.402.420	Subscriptions & Memberships	1,435	1,000	1,343	1,597	1,000	
01.402.450	Contracted Services	8,977	9,500	14,104	15,584	9,500	
01.402.460	Trainings & Meetings	9,567	10,000	8,298	9,207	10,000	
01.402.470	Capital Outlay	-	-	-	-	50,000	
		<u>\$ 359,229</u>	<u>\$ 408,500</u>	<u>\$ 290,788</u>	<u>\$ 392,771</u>	<u>\$ 459,500</u>	

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>TAX COLLECTION</b>							
01.403.105	Salaries and Wages	\$ 25,800	\$ 26,000	\$ 19,350	\$ 25,961	\$ 26,000	H
01.403.160	Commission	32,495	30,000	7,320	15,284	30,000	
01.403.192	FICA/Medicare	1,974	2,000	1,480	2,138	2,000	R
01.403.220	Operating Supplies	2,288	4,000	4,443	4,443	4,000	
01.403.310	Professional Services	-	-	-	-	-	
01.403.340	Advertising & Printing	-	-	-	-	-	
		<u>\$ 62,557</u>	<u>\$ 62,000</u>	<u>\$ 32,593</u>	<u>\$ 47,827</u>	<u>\$ 62,000</u>	
<b>LEGAL SERVICES</b>							
01.404.301	General Legal Services	\$ 181,359	150,000	\$ 66,822	\$ 124,287	\$ 150,000	
01.404.314	Special Legal Services	66,907	\$ 50,000	53,475	82,309	50,000	
		<u>\$ 248,265</u>	<u>\$ 200,000</u>	<u>\$ 120,296</u>	<u>\$ 206,596</u>	<u>\$ 200,000</u>	
<b>GENERAL ADMINISTRATION</b>							
01.406.215	Postage	\$ 54	\$ 250	\$ 38	\$ 65	\$ 250	
01.406.220	Operating Supplies	996	2,000	527	1,264	1,000	
01.406.260	Minor Equipment	-	500	-	-	500	
01.406.320	Communications	-	2,500	42	42	-	
01.406.340	Advertising and Printing	33,577	15,000	31,096	49,149	24,360	
01.406.374	Equipment Maintenance	-	-	-	-	-	
01.406.384	Equipment Leasing	-	-	-	-	-	
01.406.390	Professional Services	-	-	-	-	-	
01.406.420	Subscriptions and Memberships	3,250	4,000	132	3,132	4,000	
01.406.450	Contracted Services	32,192	10,000	15,352	26,960	6,000	
		<u>\$ 70,069</u>	<u>\$ 34,250</u>	<u>\$ 47,188</u>	<u>\$ 80,612</u>	<u>\$ 36,110</u>	
<b>INFORMATION TECHNOLOGY</b>							
01.407.112	Salaries and Wages	\$ 209,785	\$ 228,000	\$ 145,084	\$ 208,395	\$ 199,000	H
01.407.192	FICA/Medicare	15,600	18,000	12,290	16,382	16,000	R
01.407.196	Medical Insurance	63,670	80,000	57,608	79,093	76,000	R
01.407.198	Disability Insurance	2,671	4,000	2,433	3,163	3,500	R
01.407.199	Group Life Insurance	1,165	2,000	961	1,333	1,500	R
01.407.252	Equipment Parts	12,396	12,000	17,042	19,024	15,000	
01.407.310	Professional Services	3,647	10,000	-	-	10,000	
01.407.318	Software License Fees	32,046	33,740	27,746	33,328	36,500	
01.407.320	Communications	4,898	40,127	2,937	5,426	31,300	
01.407.450	Contracted Services	76,509	36,000	36,238	66,297	36,000	
01.407.460	Training & Meetings	122	2,000	1,699	1,774	3,000	
		<u>\$ 422,507</u>	<u>\$ 465,867</u>	<u>\$ 304,037</u>	<u>\$ 434,214</u>	<u>\$ 427,800</u>	
<b>ENGINEERING</b>							
01.408.313	General Engineering	\$ (4,389)	\$ 20,000	\$ 18,271	\$ 110,965	\$ 20,000	
01.408.317	Traffic Engineering	13,500	10,000	10,049	19,675	10,000	
01.408.318	Storm Water Engineering	5,156	15,000	7,019	8,474	15,000	
01.408.319	Street Lighting Engineering	-	-	-	-	-	
		<u>\$ 14,267</u>	<u>\$ 45,000</u>	<u>\$ 35,338</u>	<u>\$ 139,114</u>	<u>\$ 45,000</u>	

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>FACILITIES</b>							
01.409.112	Salaries and Wages	\$ 100,075	\$ 115,000	\$ 79,491	\$ 109,761	\$ 120,000	H
01.409.180	Overtime Salaries	21,598	16,000	13,713	19,586	16,000	H
01.409.192	FICA/Medicare	9,010	11,000	7,485	9,924	11,000	R
01.409.196	Medical Insurance	35,477	45,000	32,601	44,573	47,000	R
01.409.198	Disability Insurance	1,494	1,500	1,178	1,677	2,000	R
01.409.199	Group Life Insurance	290	500	349	446	1,000	R
01.409.220	Operating Supplies	13,631	25,000	26,114	30,984	26,065	
01.409.236	Building Supplies	891	3,000	1,368	1,740	2,500	
01.409.360	Utilities	126,041	110,000	106,185	140,642	110,000	
01.409.373	Repairs and Maintenance	11,233	34,000	10,936	21,793	46,650	
01.409.450	Contracted Services	77,267	101,000	42,783	68,399	58,255	
		<u>\$ 397,006</u>	<u>\$ 462,000</u>	<u>\$ 322,203</u>	<u>\$ 449,525</u>	<u>\$ 440,470</u>	
<b>POLICE SERVICES</b>							
01.410.112	Salaries and Wages	\$ 2,513,477	\$ 2,960,000	\$ 1,931,841	\$ 2,831,552	\$ 3,060,000	H
01.410.146	Crossing Guards Salaries	68,122	77,000	49,321	72,652	77,000	H
01.410.149	Holiday Pay	86,582	102,000	62,989	71,109	122,000	H
01.410.179	Longevity Pay	118,520	120,000	90,606	109,432	120,000	H
01.410.180	Overtime Salaries	272,674	215,000	148,326	233,422	230,000	H
01.410.181	Court Overtime Pay	10,328	25,000	4,559	6,889	25,000	H
01.410.182	Shift Differential	17,063	26,000	7,498	14,882	26,000	H
01.410.192	FICA/Medicare	84,689	83,500	60,271	82,754	85,000	R
01.410.196	Medical Insurance	623,128	834,000	640,585	840,200	913,000	R
01.410.198	Disability Insurance	19,722	17,000	10,417	17,254	17,500	R
01.410.199	Group Life Insurance	8,620	8,500	12,627	15,465	8,500	R
01.410.210	Office Supplies	6,908	7,500	6,115	7,971	8,000	
01.410.215	Postage	2,077	2,000	1,684	2,598	2,000	
01.410.220	Operating Supplies	11,252	22,000	16,366	19,399	26,000	
01.410.238	Clothing and Uniforms	27,266	35,000	34,264	39,670	30,000	
01.410.239	Munitions Supplies	15,251	10,000	6,158	18,666	10,000	
01.410.260	Minor Equipment	6,703	8,000	10,291	12,147	25,000	
01.410.270	Information Technology	-	40,000	-	25,156	35,000	
01.410.310	Professional Services	4,564	1,500	10,268	10,628	3,000	
01.410.317	Civil Service	1,373	18,000	9,829	9,829	20,000	
01.410.320	Communications	47,294	37,000	36,852	52,095	30,000	
01.410.340	Advertising and Printing	7,706	7,000	2,741	4,153	5,000	
01.410.370	Repairs and Maintenance	6,819	4,000	7,260	11,367	10,000	
01.410.374	Equipment Maintenance	17,899	3,000	2,055	2,771	3,000	
01.410.384	Equipment Leasing	32,922	35,000	17,329	28,113	30,000	
01.410.420	Subscriptions and Memberships	5,555	3,000	3,987	4,787	5,000	
01.410.450	Contracted Services	79,747	60,000	2,238	39,726	45,000	
01.410.460	Training and Meetings	29,645	36,000	24,608	30,602	46,000	
01.410.530	Mutual Aid Cost	19,654	11,000	2,758	2,758	7,000	
01.410.700	Capital Purchases	-	-	-	-	83,500	
		<u>\$ 4,145,558</u>	<u>\$ 4,808,000</u>	<u>\$ 3,213,842</u>	<u>\$ 4,618,044</u>	<u>\$ 5,107,500</u>	

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b><i>FIRE PROTECTION SERVICES</i></b>							
01.411.112	Salaries and Wages	\$ 6,616	\$ 7,000	\$ 7,500	\$ 9,195	\$ 75,000	H
01.411.192	FICA/Medicare	506	536	574	742	5,738	R
01.411.196	Medical Insurance	-	-	-	-	41,000	R
01.411.220	Operating Supplies	-	500	-	-	500	
01.411.320	Communications	1,469	1,500	1,000	1,000	1,500	
01.411.540	Contribution To Fire Company	182,000	182,000	-	182,000	182,000	
01.411.545	Incentive program	-	-	-	50,000	50,000	
		<u>\$ 190,591</u>	<u>\$ 191,536</u>	<u>\$ 9,074</u>	<u>\$ 242,938</u>	<u>\$ 355,738</u>	
<b><i>CODE ENFORCEMENT &amp; ZONING</i></b>							
01.413.112	Salaries and Wages	\$ 486,288	\$ 499,000	\$ 263,166	\$ 416,844	\$ 392,000	H
01.413.180	Overtime Salaries	11,681	14,000	8,184	10,480	15,000	H
01.413.192	FICA/Medicare	37,327	39,500	22,947	32,876	31,500	R
01.413.196	Medical Insurance	169,142	219,000	134,244	191,321	183,000	R
01.413.198	Disability Insurance	10,708	7,000	5,656	9,232	4,500	R
01.413.199	Group Life Insurance	1,922	2,000	1,147	1,789	1,000	R
01.413.210	Office Supplies	1,021	600	345	635	1,200	
01.413.220	Operating Supplies	1,317	2,000	1,562	1,962	4,000	
01.413.260	Minor Equipment	-	500	960	960	1,000	
01.413.310	Professional Services	12,305	35,000	(843)	7,647	20,000	
01.413.320	Communications	6,623	20,000	2,987	5,016	15,000	
01.413.340	Advertising and Printing	2,247	2,500	2,583	2,733	2,500	
01.413.370	Repairs and Maintenance	-	500	-	-	500	
01.413.374	Equipment Maintenance	-	500	-	-	500	
01.413.384	Equipment Leasing	17,950	17,500	4,050	9,160	10,000	
01.413.420	Subscriptions and Memberships	5,937	5,500	2,426	4,025	6,000	
01.413.450	Contracted Services	330	-	12,440	12,590	-	
01.413.460	Training and Meetings	4,894	8,000	1,505	2,370	7,500	
		<u>\$ 769,693</u>	<u>\$ 873,100</u>	<u>\$ 463,356</u>	<u>\$ 709,641</u>	<u>\$ 695,200</u>	
<b><i>PLANNING COMMISSION</i></b>							
01.414.220	Operating Supplies	\$ 20	\$ -	\$ -	\$ 20	\$ -	
01.414.310	Professional Services	63,117	50,000	2,751	16,182	50,000	
01.414.340	Advertising and Printing	217	500	731	843	500	
01.414.450	Contracted Services	<u>22,299</u>	<u>15,000</u>	<u>15,878</u>	<u>27,320</u>	<u>15,000</u>	
		<u>\$ 85,653</u>	<u>\$ 65,500</u>	<u>\$ 19,359</u>	<u>\$ 44,364</u>	<u>\$ 65,500</u>	
<b><i>ZONING HEARING BOARD</i></b>							
01.418.220	Operating Supplies	\$ -	\$ 500	\$ -	\$ -	\$ 500	
01.418.310	Professional Services	3,666	8,000	874	1,688	8,000	
01.418.340	Advertising & Printing	6,607	5,000	7,617	10,454	5,000	
01.418.450	Contracted Services	<u>1,604</u>	<u>1,000</u>	<u>875</u>	<u>1,050</u>	<u>1,000</u>	
		<u>\$ 11,877</u>	<u>\$ 14,500</u>	<u>\$ 9,366</u>	<u>\$ 13,193</u>	<u>\$ 14,500</u>	



**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>PUBLIC WORKS</b>							
01.430.112	Salaries and Wages	\$ 715,024	\$ 499,150	\$ 463,482	\$ 702,567	\$ 613,900	H
01.430.115	Salaries and Wages Seasonal	3,040	5,000	-	-	5,000	H
01.430.180	Overtime Salaries	109,143	69,050	98,681	133,668	99,800	H
01.430.192	FICA/Medicare	61,226	44,340	47,220	63,945	54,650	R
01.430.196	Medical Insurance	236,662	266,000	236,237	309,689	325,000	R
01.430.198	Disability Insurance	11,670	14,500	9,390	13,092	15,000	R
01.430.199	Group Life Insurance	4,237	6,000	3,138	4,475	6,500	R
01.430.210	Office Supplies	613	500	223	532	500	
01.430.220	Operating Supplies	24,118	11,500	8,704	18,952	12,500	
01.430.238	Uniforms	8,022	8,000	5,266	7,889	8,000	
01.430.260	Minor Equipment	-	1,000	-	-	1,000	
01.430.320	Communications	11,801	15,000	6,823	8,744	15,000	
01.430.340	Advertising and Printing	3,925	3,500	2,099	4,075	3,500	
01.430.370	Maintenance and Repair	(319)	1,000	-	-	1,000	
01.430.374	Equipment Maintenance	69	500	-	-	500	
01.430.384	Equipment Rentals	235	500	-	-	500	
01.430.420	Subscriptions and Memberships	(235)	500	500	500	500	
01.430.450	Contracted Services	4,320	2,700	209	2,381	2,700	
01.430.460	Trainings and Meetings	607	1,000	669	1,191	1,000	
		<u>\$ 1,194,155</u>	<u>\$ 949,740</u>	<u>\$ 882,641</u>	<u>\$ 1,271,699</u>	<u>\$ 1,166,550</u>	
<b>STREET CLEANING</b>							
01.431.112	Salaries and Wages	\$ -	\$ 61,500	\$ -	\$ -	\$ 61,500	H
01.431.180	Overtime Salaries	-	2,600	-	-	2,600	H
01.431.192	FICA/Medicare	-	5,000	-	-	5,000	R
01.431.220	Operating Supplies	6,194	5,500	1,320	4,355	5,500	
01.431.245	Highway Supplies	15,551	3,500	7,969	14,297	3,500	
01.431.374	Equipment Maintenance	1,437	2,500	3,651	3,651	2,500	
01.431.450	Contracted Services	68,801	50,000	49,663	75,656	50,000	
		<u>\$ 91,982</u>	<u>\$ 130,600</u>	<u>\$ 62,603</u>	<u>\$ 97,959</u>	<u>\$ 130,600</u>	
<b>SNOW AND ICE REMOVAL</b>							
01.432.112	Salaries and Wages	\$ -	\$ 20,500	\$ -	\$ -	\$ 20,500	H
01.432.180	Overtime Salaries	-	2,100	-	-	2,100	H
01.432.192	FICA/Medicare	-	1,750	-	-	1,750	R
01.432.220	Operating Supplies	-	2,500	72	72	-	
01.432.260	Minor Equipment	-	500	-	-	-	
01.432.374	Equipment Maintenance	-	500	-	-	-	
01.432.384	Equipment Rentals	-	500	-	-	-	
01.432.450	Contracted Services	-	500	-	-	-	
		<u>\$ -</u>	<u>\$ 28,850</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,350</u>	

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>SIDEWALKS AND CROSSWALKS</b>							
01.435.112	Salaries and Wages	\$ -	\$ 10,250	\$ -	\$ -	\$ 10,250	H
01.435.180	Overtime Salaries	-	-	-	-	-	H
01.435.192	FICA/Medicare	-	1,000	-	-	1,000	R
01.435.220	Operating Supplies	8,819	15,500	25,926	29,211	15,500	
01.435.450	Contracted Services	<u>7,004.80</u>	<u>5,000</u>	<u>21,302</u>	<u>27,783</u>	<u>10,000</u>	
		\$ 15,823	\$ 31,750	\$ 47,228	\$ 56,994	\$ 36,750	
<b>STORM SEWERS AND DRAINS</b>							
01.436.112	Salaries and Wages	\$ -	\$ 10,250	\$ -	\$ -	\$ 10,250	H
01.436.180	Overtime Salaries	-	1,100	-	-	1,100	H
01.436.192	FICA/Medicare	-	1,000	-	-	1,000	R
01.436.220	Operating Supplies	14,760	7,000	2,476	3,439	7,000	
01.436.450	Contracted Services	<u>13,722</u>	<u>10,000</u>	<u>12,110</u>	<u>12,110</u>	<u>10,000</u>	
		\$ 28,482	\$ 29,350	\$ 14,586	\$ 15,549	\$ 29,350	
<b>FLEET MAINTENANCE SERVICES</b>							
01.437.220	Operating Supplies	\$ 6,360	\$ 7,000	\$ 6,556	\$ 7,596	\$ 7,000	
01.437.231	Motor Fuels - Gasoline	5,310	35,000	7,391	9,111	20,000	
01.437.232	Motor Fuels - Diesel	16,256	30,000	14,541	20,057	10,000	
01.437.235	Oils and Lubricants	91	10,000	1,955	1,992	5,000	
01.437.253	Administration	2,302	1,000	1,755	2,660	1,000	
01.437.254	Police Services	75,016	35,000	66,232	87,207	67,000	
01.437.255	Code Enforcement	5,795	2,000	3,039	3,821	2,000	
01.437.256	Public Works	34,660	30,000	20,984	26,570	30,000	
01.437.259	Heavy Equipment	23,190	20,000	10,525	23,971	20,000	
01.437.260	Minor Equipment	585	1,000	777	1,362	1,000	
01.437.450	Contracted Services	<u>1,650</u>	<u>500</u>	<u>1,512</u>	<u>2,080</u>	<u>500</u>	
		\$ 171,215	\$ 171,500	\$ 135,267	\$ 186,427	\$ 163,500	
<b>ROAD AND BRIDGE MAINTENANCE</b>							
01.438.112	Salaries and Wages	\$ -	\$ 52,000	\$ -	\$ -	\$ 52,000	H
01.438.180	Overtime Salaries	-	1,000	-	-	1,000	H
01.438.192	FICA/Medicare	-	4,100	-	-	4,100	R
01.438.220	Operating Supplies	110,687	52,000	33,675	63,703	52,000	
01.438.260	Minor Equipment	-	2,000	-	-	2,000	
01.438.374	Equipment Maintenance	5,228	1,300	554	5,256	1,500	
01.438.384	Equipment Rentals	13,138	10,000	6,296	14,451	10,000	
01.438.450	Contracted Services	<u>3,471</u>	<u>7,500</u>	<u>254</u>	<u>254</u>	<u>7,500</u>	
		\$ 132,524	\$ 129,900	\$ 40,779	\$ 83,664	\$ 130,100	

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>LIBRARY</b>							
01.456.196	Medical Insurance	\$ 106,131	\$ 168,000	\$ 92,110	\$ 132,017	\$ 105,000	R
01.456.198	Disability Insurance	1,990	1,500	1,408	2,333	1,500	R
01.456.199	Group Life Insurance	420	500	310	450	500	R
01.456.220	Operating Supplies	5,122	1,500	3,796	5,133	1,500	
01.456.320	Communications	-	3,840	319	319	3,840	
01.456.373	Repairs and Maintenance - Buildings	-	-	-	-	-	
01.456.500	Contribution to Library	395,000	395,000	369,250	448,250	395,000	
		<u>\$ 508,664</u>	<u>\$ 570,340</u>	<u>\$ 467,194</u>	<u>\$ 588,501</u>	<u>\$ 507,340</u>	
<b>HISTORICAL SOCIETY</b>							
01.459.220	Operating Supplies	\$ -	\$ 500	\$ -	\$ -	\$ -	
01.459.260	Minor Equipment	-	-	-	-	-	
01.459.360	Utilities	8,760	10,000	6,575	9,204	10,000	
01.459.373	Repairs and Maintenance - Buildings	1,582	1,000	-	378	1,000	
01.459.500	Contribution from Borough	27,500	27,500	6,875	27,500	27,500	
		<u>\$ 37,842</u>	<u>\$ 39,000</u>	<u>\$ 13,450</u>	<u>\$ 37,081</u>	<u>\$ 38,500</u>	
<b>COMMUNITY DEVELOPMENT</b>							
01.463.500	Contribution to Discover Lansdale	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
01.463.600	Economic Development	-	25,000	75,000	75,000	25,000	
		<u>\$ 50,000</u>	<u>\$ 75,000</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ 75,000</u>	
<b>EMPLOYER PAID BENEFITS</b>							
01.483.190	Other Personal Services	\$ (38)	\$ 1,000	\$ -	\$ -	\$ 1,000	
01.483.191	Police - Post Retirement Medical	300,000	300,000	-	300,000	250,000	
01.483.194	Unemployment Compensation	12,185	3,000	-	3,088	3,000	
01.483.195	Workers' Compensation	166,884	137,600	132,732	173,076	170,330	P
01.483.197	Police Pension Plan	881,678	928,725	928,725	928,725	1,177,230	R
01.483.198	Non-Uniformed Pension Plan	259,170	285,000	201,256	274,737	290,000	R
01.483.199	Educational Incentive Benefits	5,200	5,000	-	-	5,000	
01.483.310	Professional Services	-	500	-	-	500	
01.483.500	Human Resource Programs	-	1,000	-	-	1,000	
		<u>\$ 1,625,079</u>	<u>\$ 1,661,825</u>	<u>\$ 1,262,713</u>	<u>\$ 1,679,627</u>	<u>\$ 1,898,060</u>	
<b>INSURANCE</b>							
01.486.100	Property and Liability	\$ 145,392	\$ 151,050	\$ 98,820	\$ 121,264	\$ 141,500	Q
01.486.600	Professional Bonds	-	500	-	-	500	Q
		<u>\$ 145,392</u>	<u>\$ 151,550</u>	<u>\$ 98,820</u>	<u>\$ 121,264</u>	<u>\$ 142,000</u>	
<b>REFUNDS</b>							
01.488.320	Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>UNCLASSIFIED EXPENDITURES</b>							
01.489.100	Fireman's Relief Association	\$ 96,458	\$ 105,000	\$ 94,268	\$ 94,268	\$ 105,000	
01.489.500	Transfer to Capital Reserve Fund	-	-	-	-	-	
		<u>\$ 96,458</u>	<u>\$ 105,000</u>	<u>\$ 94,268</u>	<u>\$ 94,268</u>	<u>\$ 105,000</u>	
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 11,398,363</b>	<b>\$ 12,407,078</b>	<b>\$ 8,578,917</b>	<b>\$ 12,415,213</b>	<b>\$ 13,065,837</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
GENERAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b><i>INTERFUND TRANSFERS</i></b>							
01.492.005	To 421 West Main Street Fund	\$ 34,600	\$ -	\$ -	\$ -	\$ -	T
01.492.009	To Park & Rec Fund	1,266,200	1,275,350	-	1,275,350	1,278,350	T
01.492.023	To Debt Service Fund	1,192,950	1,426,422	-	1,426,422	\$ 1,432,298	T
01.492.030	To Capital Project Fund	133,323	270,000	-	270,000	300,000	T
01.492.040	To Cemetery Fund	<u>59,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>	T
		\$ 2,686,073	\$ 2,996,772	\$ -	\$ 2,996,772	\$ 3,035,648	
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 14,084,436</b>	<b>\$ 15,403,850</b>	<b>\$ 8,578,917</b>	<b>\$ 15,411,985</b>	<b>\$ 16,101,485</b>	
<b>RESULT FROM OPERATIONS AND TRANSFERS</b>		<b>\$ 821,764</b>	<b>\$ -</b>	<b>\$ (863,845)</b>	<b>\$ 59,686</b>	<b>\$ 300,000</b>	
<b>NET FUND BALANCE</b>		<b>\$ 2,653,164</b>	<b>\$ 2,653,164</b>	<b>\$ 1,789,319</b>	<b>\$ 2,712,850</b>	<b>\$ 3,012,850</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
PARKING FUND  
SUMMARY**

**DRAFT 4**

**REVENUES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>					
Fines	\$ 36,211	\$ 30,000	\$ 29,821	\$ 42,207	\$ 35,000
Interest Earnings	10,023	5,000	7,836	9,000	5,500
Rents and Royalties	-	200	-	-	200
Highways and Streets	85,332	85,000	59,267	82,165	85,000
Refunds	244,039	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b><i>Total Revenue</i></b>	<b>\$ 375,605</b>	<b>\$ 120,200</b>	<b>\$ 96,923</b>	<b>\$ 133,372</b>	<b>\$ 125,700</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>EXPENDITURES</i></b>					
Legal Services	\$ 121,547	\$ 30,000	\$ -	\$ -	\$ 30,000
Engineering	61,799	25,000	22,099	25,000	25,000
Parking Facilities	59,414	61,900	43,238	47,703	67,450
Debt Principle	-	-	-	-	-
Debt Interest	-	-	-	-	-
Employer Paid Benefits	1,601	1,500	1,168	1,554	1,500
Insurance	2,153	1,800	1,469	1,700	1,750
<b><i>Total Operating Expenditures</i></b>	<b>\$ 246,514</b>	<b>\$ 120,200</b>	<b>\$ 67,975</b>	<b>\$ 75,956</b>	<b>\$ 125,700</b>

**LANSDALE BOROUGH  
2019 BUDGET  
PARKING FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>FUND BALANCE</b>							
04.100.000	Fund Balance Forward	\$ 319,205	\$ 448,296	\$ 448,296	\$ 448,296	\$ 505,713	
<b>FINES</b>							
04.331.140	Parking Violation Fines	\$ 36,211	\$ 30,000	\$ 29,821	\$ 42,207	\$ 35,000	
<b>INTEREST EARNINGS</b>							
04.341.100	Interest on Investments	\$ 10,023	\$ 5,000	\$ 7,836	\$ 9,000	\$ 5,500	J
<b>RENTS AND ROYALTIES</b>							
04.342.200	Rent of Buildings	\$ -	\$ 100	\$ -	\$ -	\$ 100	
04.365.400	Other Revenue	-	100	-	-	100	
		\$ -	\$ 200	\$ -	\$ -	\$ 200	
<b>HIGHWAYS AND STREETS</b>							
04.363.210	Parking Meter Use	\$ 85,332	\$ 85,000	\$ 59,267	\$ 82,165	\$ 85,000	
<b>REFUNDS</b>							
04.395.000	Refund of Prior Year Expenditures	\$ 244,039	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 375,605</b>	<b>\$ 120,200</b>	<b>\$ 96,923</b>	<b>\$ 133,372</b>	<b>\$ 125,700</b>	
<b>INTERFUND TRANSFERS</b>							
04.391.005	From Parking Fund Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES WITH TRANSFERS</b>		<b>\$ 375,605</b>	<b>\$ 120,200</b>	<b>\$ 96,923</b>	<b>\$ 133,372</b>	<b>\$ 125,700</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
PARKING FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>LEGAL SERVICES</b>							
04.404.301	Legal Expenses	\$ 121,547	\$ 30,000	\$ -	\$ -	\$ 30,000	
04.404.314	Special Legal Services	-	-	-	-	-	
		\$ 121,547	\$ 30,000	\$ -	\$ -	\$ 30,000	
<b>ENGINEERING</b>							
04.408.313	General Engineering	\$ 61,799	\$ 25,000	\$ 22,099	\$ 25,000	\$ 25,000	
<b>PARKING FACILITIES</b>							
04.445.112	Salaries and Wages	\$ 14,743	\$ 33,000	\$ 24,970	\$ 29,053	\$ 34,500	H
04.445.192	FICA/Medicare	1,147	3,000	1,954	2,259	3,000	R
04.445.220	Operating Supplies	20,352	9,500	1,961	4,099	9,750	
04.445.320	Communications	840	1,000	688	891	1,000	
04.445.330	Automobile Expense	619	1,000	699	704	1,000	
04.445.360	Utilities	3,859	4,000	1,442	2,360	4,000	
04.445.374	Equipment Repair	2,549	2,900	2,379	3,203	2,900	
04.445.450	Contracted Services	6,499	7,500	9,146	5,136	7,500	
04.445.700	Capital Outlay	8,806	-	-	-	3,800	
		\$ 59,414	\$ 61,900	\$ 43,238	\$ 47,703	\$ 67,450	
<b>EMPLOYER PAID BENEFITS</b>							
04.483.195	Worker's Compensation	\$ 1,601	\$ 1,500	\$ 1,168	\$ 1,554	\$ 1,500	P
<b>INSURANCE</b>							
04.486.100	Property and Liability	\$ 2,153	\$ 1,800	\$ 1,469	\$ 1,700	\$ 1,750	Q
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 246,514</b>	<b>\$ 120,200</b>	<b>\$ 67,975</b>	<b>\$ 75,956</b>	<b>\$ 125,700</b>	
<b>RESULT FROM OPERATIONS</b>		<b>\$ 129,091</b>	<b>\$ -</b>	<b>\$ 28,948</b>	<b>\$ 57,416</b>	<b>\$ -</b>	
<b>NET FUND BALANCE</b>		<b>\$ 448,296</b>	<b>\$ 448,296</b>	<b>\$ 477,245</b>	<b>\$ 505,713</b>	<b>\$ 505,713</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
421 WEST MAIN STREET FUND  
SUMMARY**

**DRAFT 4**

**REVENUES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>					
Interest Earnings	\$ 5,845	\$ 1,850	\$ 9,795	\$ 10,580	\$ 7,000
Rents and Royalties	113,519	147,000	66,346	137,170	150,000
Interfund Transfers	<u>34,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><i>Total Revenue</i></b>	<b>\$ 153,963</b>	<b>\$ 148,850</b>	<b>\$ 76,142</b>	<b>\$ 147,750</b>	<b>\$ 157,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>EXPENDITURES</i></b>					
Buildings and Grounds	\$ 33,380	\$ 91,000	\$ 28,120	\$ 35,485	\$ 54,250
Insurance	<u>3,075</u>	<u>2,850</u>	<u>1,831</u>	<u>2,160</u>	<u>2,750</u>
<b><i>Total Operating Expenditures</i></b>	<b>\$ 36,456</b>	<b>\$ 93,850</b>	<b>\$ 29,951</b>	<b>\$ 37,645</b>	<b>\$ 57,000</b>
Interfund Transfers	<u>-</u>	<u>55,000</u>	<u>-</u>	<u>55,000</u>	<u>400,000</u>
<b><i>Total Expenditures</i></b>	<b>\$ 36,456</b>	<b>\$ 148,850</b>	<b>\$ 29,951</b>	<b>\$ 92,645</b>	<b>\$ 457,000</b>



**LANSDALE BOROUGH  
2019 BUDGET  
421 WEST MAIN STREET FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	
<b><i>FUND BALANCE</i></b>							
05.100.00	Fund Balance Forward	\$ 560,896	\$ 678,404	\$ 678,404	\$ 678,404	\$ 788,508	
<b><i>INTEREST EARNINGS</i></b>							
05.341.100	Interest on Investments	\$ 5,845	\$ 1,850	\$ 9,795	\$ 10,580	\$ 7,000	J
<b><i>RENTS AND ROYALTIES</i></b>							
05.342.200	Rent of Buildings	\$ 113,519	\$ 147,000	\$ 66,346	\$ 137,170	\$ 150,000	I
	<b>TOTAL OPERATIONAL REVENUES</b>	<b>\$ 119,363</b>	<b>\$ 148,850</b>	<b>\$ 76,142</b>	<b>\$ 147,750</b>	<b>\$ 157,000</b>	
<b><i>INTERFUND TRANSFERS</i></b>							
05.392.001	From General Fund	\$ 34,600	\$ -	\$ -	\$ -	\$ -	T
	<b>TOTAL REVENUES WITH TRANSFERS</b>	<b>\$ 153,963</b>	<b>\$ 148,850</b>	<b>\$ 76,142</b>	<b>\$ 147,750</b>	<b>\$ 157,000</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
421 WEST MAIN STREET FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b><i>BUILDINGS AND GROUNDS</i></b>							
05.409.220	Operating Supplies	\$ 272	\$ 100	\$ -	\$ 92	\$ 100	
05.409.236	Building Supplies	10	900	19	29	900	
05.409.360	Utilities	10,055	10,000	11,259	13,401	13,250	
05.409.373	Repairs and Maintenance - Buildings	6,592	60,000	643	657	20,000	
05.409.450	Contracted Services	16,452	20,000	16,200	21,306	20,000	
05.409.470	Capital Outlay	-	-	-	-	-	
		\$ 33,380	\$ 91,000	\$ 28,120	\$ 35,485	\$ 54,250	
<b><i>INSURANCE</i></b>							
05.486.100	Property and Liability	\$ 3,075	\$ 2,850	\$ 1,831	\$ 2,160	\$ 2,750	<b>Q</b>
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 36,456</b>	<b>\$ 93,850</b>	<b>\$ 29,951</b>	<b>\$ 37,645</b>	<b>\$ 57,000</b>	
<b><i>INTERFUND TRANSFERS</i></b>							
05.492.001	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ 400,000	<b>T</b>
05.492.030	To Capital Project Fund	\$ -	\$ 55,000	\$ -	\$ 55,000	\$ -	<b>T</b>
	<b>TOTAL EXPENDITURES WITH TRANSFERS</b>	<b>\$ 36,456</b>	<b>\$ 148,850</b>	<b>\$ 29,951</b>	<b>\$ 37,645</b>	<b>\$ 457,000</b>	
	<b>RESULT FROM OPERATIONS AND TRANSFERS</b>	<b>\$ 117,508</b>	<b>\$ -</b>	<b>\$ 46,190</b>	<b>\$ 110,105</b>	<b>\$ (300,000)</b>	
	<b>NET FUND BALANCE</b>	<b>\$ 678,404</b>	<b>\$ 678,404</b>	<b>\$ 724,594</b>	<b>\$ 788,508</b>	<b>\$ 488,508</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
ELECTRIC FUND  
SUMMARY**

**DRAFT 4**

**REVENUES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>					
Interest Earnings	\$ 48,571	\$ 33,500	\$ 46,729	\$ 56,043	\$ 43,500
Rents and Royalties	9,725	10,000	5,979	8,508	10,000
Electric System	19,972,465	20,162,000	15,011,581	20,677,270	20,191,000
Proceeds of Fixed Asset Dispositions	650	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 20,031,412</b>	<b>\$ 20,205,500</b>	<b>\$ 15,064,289</b>	<b>\$ 20,741,820</b>	<b>\$ 20,244,500</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>EXPENDITURES</i></b>					
Legal Services	\$ 4,497	\$ 10,500	\$ 10,579	\$ 11,072	\$ 8,500
Information Technology	146,732	130,000	97,329	134,328	127,500
Engineering	46,214	25,000	40,075	61,760	20,000
Buildings and Grounds	25,887	39,500	28,513	38,385	47,500
Administration	1,640,136	1,709,000	927,713	1,745,827	1,813,500
Traffic Control Devices	9,090	17,460	8,250	8,773	17,460
Street Lighting	24,583	51,080	17,646	25,371	51,080
Fleet Maintenance Services	57,129	51,000	45,726	66,922	65,000
Electric System	11,339,297	11,276,160	8,287,253	11,939,352	10,904,960
Employer Paid Benefits	181,274	185,500	136,457	184,476	201,000
Insurance	44,326	110,300	44,017	45,120	54,500
<b>Total Operating Expenditures</b>	<b>\$ 13,519,165</b>	<b>\$ 13,605,500</b>	<b>\$ 9,643,559</b>	<b>\$ 14,261,385</b>	<b>\$ 13,311,000</b>
Interfund Transfers	6,480,000	6,600,000	-	6,480,000	6,600,000
<b>Total Expenditures</b>	<b>\$ 19,999,165</b>	<b>\$ 20,205,500</b>	<b>\$ 9,643,559</b>	<b>\$ 20,741,385</b>	<b>\$ 19,911,000</b>

**LANSDALE BOROUGH  
2019 BUDGET  
ELECTRIC FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	
<b>FUND BALANCE</b>							
07.100.000	Fund Balance Forward	\$ 8,849,595	\$ 7,555,753	\$ 7,555,753	\$ 7,555,753	\$ 7,556,188	
<b>INTEREST EARNINGS</b>							
07.341.100	Interest on Investments	\$ 43,513	\$ 30,000	\$ 46,529	\$ 53,695	\$ 40,000	J
07.341.200	Commission on Sales Tax	275	3,000	200	275	3,000	
07.341.300	Investment Income	4,783	500	-	2,072	500	
		<u>\$ 48,571</u>	<u>\$ 33,500</u>	<u>\$ 46,729</u>	<u>\$ 56,043</u>	<u>\$ 43,500</u>	
<b>RENTS AND ROYALTIES</b>							
07.342.400	Rent of Equipment	\$ 9,725	\$ 10,000	\$ 5,979	\$ 8,508	\$ 10,000	
<b>ELECTRIC SYSTEM</b>							
07.372.342	Primary Electric	\$ 4,852,567	\$ 4,800,000	\$ 3,666,189	\$ 4,846,969	\$ 4,850,000	E
07.372.400	General Service Electric	5,776,305	5,750,000	4,210,977	5,976,044	5,800,000	E
07.372.410	Residential Sales	8,970,537	9,200,000	6,835,196	9,464,428	9,200,000	E
07.372.500	Other Operating Revenue	6,040	6,000	4,200	5,600	6,000	
07.372.510	Electric Incentive Ordinance	(2,236)	(4,000)	(9,286)	(9,981)	(75,000)	
07.372.600	Other Revenue	166,304	160,000	138,839	183,572	160,000	
07.372.650	Penalties Electric	202,948	250,000	165,466	210,637	250,000	
		<u>\$ 19,972,465</u>	<u>\$ 20,162,000</u>	<u>\$ 15,011,581</u>	<u>\$ 20,677,270</u>	<u>\$ 20,191,000</u>	
<b>PROCEEDS OF FIXED ASSET DISPOSITION</b>							
07.391.100	Sale of Property and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
07.391.200	Miscellaneous	650	-	-	-	-	
		<u>\$ 650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
07.392.030	Transfer from Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	<b>TOTAL OPERATIONAL REVENUES</b>	<b>\$ 20,031,412</b>	<b>\$ 20,205,500</b>	<b>\$ 15,064,289</b>	<b>\$ 20,741,820</b>	<b>\$ 20,244,500</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
ELECTRIC FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>LEGAL SERVICES</b>							
07.404.301	General Legal Services	\$ 4,716	\$ 8,000	\$ 9,429	\$ 9,922	\$ 6,000	
07.404.314	Special Legal Services	(219)	2,500	1,150	1,150	2,500	
		\$ 4,497	\$ 10,500	\$ 10,579	\$ 11,072	\$ 8,500	
<b>INFORMATION TECHNOLOGY</b>							
07.407.252	Equipment Parts	\$ 6,018	\$ 5,000	\$ 3,852	\$ 6,465	\$ 5,000	
07.407.310	Professional Services	-	10,000	-	-	8,000	
07.407.318	Software License Fees	136,822	110,000	93,477	125,477	110,000	
07.407.374	Equipment Maintenance	304	2,500	-	304	2,500	
07.407.384	Equipment Leasing	-	500	-	-	-	
07.407.460	Training & Meetings	3,588	2,000	-	2,082	2,000	
		\$ 146,732	\$ 130,000	\$ 97,329	\$ 134,328	\$ 127,500	
<b>ENGINEERING</b>							
07.408.313	General Engineering	\$ 37,946	\$ 10,000	\$ 40,075	\$ 61,760	\$ 10,000	
07.408.317	Traffic Engineering	8,268	15,000	-	-	10,000	
		\$ 46,214	\$ 25,000	\$ 40,075	\$ 61,760	\$ 20,000	
<b>BUILDINGS AND GROUNDS</b>							
07.409.112	Salaries and Wages	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	H
07.409.220	Operating Supplies	1,606	2,500	1,883	2,909	2,500	
07.409.360	Utilities	8,811	15,000	9,885	13,332	15,000	
07.409.373	Repairs and Maintenance	2,707	4,000	4,823	5,026	10,000	
07.409.450	Contracted Services	12,763	8,000	11,922	17,118	10,000	
		\$ 25,887	\$ 39,500	\$ 28,513	\$ 38,385	\$ 47,500	
<b>ADMINISTRATION</b>							
07.430.112	Salaries and Wages	\$ 524,196	\$ 460,000	\$ 317,482	\$ 497,457	\$ 555,000	H
07.430.180	Overtime Salaries	6,136	10,000	3,707	4,947	10,000	H
07.430.192	FICA/Medicare	39,115	40,000	27,913	38,107	45,000	R
07.430.196	Medical Insurance	301,997	481,000	343,296	446,181	526,000	R
07.430.198	Disability Insurance	25,806	21,500	15,960	24,359	23,000	R
07.430.199	Group Life Insurance	6,890	8,500	5,430	7,664	9,500	R
07.430.210	Office Supplies	4,362	3,000	1,923	3,161	3,000	
07.430.215	Postage	52,165	45,000	38,324	55,025	45,000	
07.430.220	Operating Supplies	29,708	40,000	25,809	36,600	40,000	
07.430.238	Uniforms	13,584	10,000	9,181	14,452	10,000	
07.430.310	Professional Services	(100)	5,000	-	-	5,000	
07.430.317	Other Services and Charges	420,000	420,000	-	420,000	420,000	
07.430.320	Communications	13,639	25,000	23,682	26,122	25,000	
07.430.374	Equipment Maintenance	37	2,000	-	37	2,000	
07.430.384	Equipment Leasing	17,196	10,000	12,486	19,377	10,000	
07.430.390	Bank Services Charges/Fees	161,149	100,000	83,198	122,363	15,000	
07.430.420	Subscriptions and Memberships	2,596	8,000	6,983	7,011	50,000	
07.430.450	Contracted Services	21,661	20,000	12,338	22,966	20,000	
07.430.710	Cost of General Property	-	-	-	-	-	
		\$ 1,640,136	\$ 1,709,000	\$ 927,713	\$ 1,745,827	\$ 1,813,500	

**LANSDALE BOROUGH  
2019 BUDGET  
ELECTRIC FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>TRAFFIC CONTROL DEVICES</b>							
07.433.112	Salaries and Wages	\$ -	\$ 8,320	\$ -	\$ -	\$ 8,320	H
07.433.192	FICA/Medicare	-	640	-	-	640	R
07.433.220	Operating Supplies	1,388	3,500	3,534	3,771	3,500	
07.433.450	Contracted Services	<u>7,702</u>	<u>5,000</u>	<u>4,716</u>	<u>5,002</u>	<u>5,000</u>	
		\$ 9,090	\$ 17,460	\$ 8,250	\$ 8,773	\$ 17,460	
<b>STREET LIGHTING</b>							
07.434.112	Salaries and Wages	\$ -	\$ 42,800	\$ -	\$ -	\$ 42,800	H
07.434.192	FICA/Medicare	-	3,280	-	-	3,280	R
07.434.220	Operating Supplies	<u>24,583</u>	<u>5,000</u>	<u>17,646</u>	<u>25,371</u>	<u>5,000</u>	
		\$ 24,583	\$ 51,080	\$ 17,646	\$ 25,371	\$ 51,080	
<b>FLEET MAINTENANCE SERVICES</b>							
07.437.220	Operating Supplies	\$ 3,254	\$ 5,500	\$ 4,537	\$ 5,198	\$ 5,500	
07.437.231	Motor Fuels - Gasoline	3,406	10,000	4,688	5,568	10,000	
07.437.232	Motor Fuels - Diesel	5,823	8,000	4,875	6,297	7,000	
07.437.235	Oils and Lubricants	40	1,500	12	12	500	
07.437.257	Electric Department	7,197	8,000	2,928	5,411	7,000	
07.437.259	Heavy Equipment	-	2,000	369	369	-	
07.437.260	Minor Equipment	2,223	1,000	-	-	-	
07.437.370	Repairs and Maintenance	30,937	10,000	16,600	31,456	30,000	
07.437.450	Contracted Services	<u>4,248</u>	<u>5,000</u>	<u>11,717</u>	<u>12,612</u>	<u>5,000</u>	
		\$ 57,129	\$ 51,000	\$ 45,726	\$ 66,922	\$ 65,000	
<b>ELECTRIC SYSTEM</b>							
07.442.112	Salaries and Wages	\$ 771,590	\$ 778,880	\$ 573,036	\$ 812,497	\$ 808,880	H
07.442.180	Overtime Salaries	254,796	220,000	196,173	258,944	220,000	H
07.442.192	FICA/Medicare	73,744	81,080	62,173	81,242	81,080	R
07.442.220	Operating Supplies	181,394	120,000	75,489	195,362	120,000	
07.442.361	Electricity	9,958,099	10,001,200	7,304,825	10,456,750	9,500,000	
07.442.370	Repairs and Maintenance	20,358	10,000	-	19,721	115,000	
07.442.374	Equipment Maintenance	-	10,000	663	663	5,000	
07.442.384	Equipment Leasing	-	-	-	-	-	
07.442.450	Contracted Services	78,093	50,000	70,652	108,729	50,000	
07.442.460	Trainings and Meetings	<u>1,223</u>	<u>5,000</u>	<u>4,242</u>	<u>5,442</u>	<u>5,000</u>	
		\$ 11,339,297	\$ 11,276,160	\$ 8,287,253	\$ 11,939,352	\$ 10,904,960	

**LANSDALE BOROUGH  
2019 BUDGET  
ELECTRIC FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>EMPLOYER PAID BENEFITS</b>							
07.483.190	Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
07.483.194	Unemployment Compensation	-	-	-	-	-	
07.483.195	Workers' Compensation	51,680	49,500	38,395	50,846	50,000	P
07.483.198	Non-Uniformed Pension Plan	129,594	135,000	98,062	133,630	150,000	R
07.483.310	Professional Services	-	-	-	-	-	
07.483.500	Human Resource Programs	-	1,000	-	-	1,000	
		<u>\$ 181,274</u>	<u>\$ 185,500</u>	<u>\$ 136,457</u>	<u>\$ 184,476</u>	<u>\$ 201,000</u>	
<b>INSURANCE</b>							
07.486.100	Property and Liability	\$ 44,326	\$ 110,300	\$ 44,017	\$ 45,120	\$ 54,500	Q
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 13,519,165</b>	<b>\$ 13,605,500</b>	<b>\$ 9,643,559</b>	<b>\$ 14,261,385</b>	<b>\$ 13,311,000</b>	
<b>INTERFUND TRANSFERS</b>							
07.492.001	To General Fund	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 5,000,000	\$ 5,000,000	T
07.492.023	To Debt Service Fund	580,000	700,000	-	580,000	700,000	T
07.492.030	To Capital Fund	900,000	900,000	-	900,000	900,000	T
		<u>\$ 6,480,000</u>	<u>\$ 6,600,000</u>	<u>\$ -</u>	<u>\$ 6,480,000</u>	<u>\$ 6,600,000</u>	
	<b>TOTAL EXPENDITURES WITH TRANSFERS</b>	<b>\$ 19,999,165</b>	<b>\$ 20,205,500</b>	<b>\$ 9,643,559</b>	<b>\$ 20,741,385</b>	<b>\$ 19,911,000</b>	
	<b>RESULT FROM OPERATIONS AND TRANSFERS</b>	<b>\$ 32,248</b>	<b>\$ -</b>	<b>\$ 5,420,729</b>	<b>\$ 435</b>	<b>\$ 333,500</b>	
	<b>NET FUND BALANCE</b>	<b>\$7,555,753.00</b>	<b>\$7,555,753.00</b>	<b>\$ 12,976,482</b>	<b>\$ 7,556,188</b>	<b>\$ 7,889,688</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
SEWER FUND  
SUMMARY**

**DRAFT 4**

**REVENUES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>					
Interest Earnings	\$ 10,102	\$ 12,000	\$ 21,070	\$ 17,090	\$ 40,000
State Operating & Capital Grants	-	-	-	-	-
Sanitation	5,324,385	5,338,250	3,254,447	5,682,337	5,408,000
Interfund Transfers	-	-	-	-	-
<b><i>Total Revenue</i></b>	<b>\$ 5,334,487</b>	<b>\$ 5,350,250</b>	<b>\$ 3,275,517</b>	<b>\$ 5,699,428</b>	<b>\$ 5,448,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2017 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>EXPENDITURES</i></b>					
Legal Services	\$ 10,502	\$ 26,000	\$ 2,610	\$ 3,060	\$ 21,000
Information Technology	18,034	13,000	3,682	18,156	13,000
Engineering	109,861	30,000	25,594	56,181	25,000
Wastewater Collection and Treatment	2,205,619	2,387,700	1,810,661	2,475,153	2,442,870
Administration	783,304	886,300	464,038	879,089	1,072,630
Fleet Maintenance Services	15,900	28,000	14,101	17,447	22,500
Employer Paid Benefits	135,212	148,000	107,671	146,137	162,000
Insurance	69,196	81,250	70,772	78,174	92,250
<b><i>Total Operating Expenditures</i></b>	<b>\$ 3,347,627</b>	<b>\$ 3,600,250</b>	<b>\$ 2,499,128</b>	<b>\$ 3,673,396</b>	<b>\$ 3,851,250</b>
Interfund Transfers	1,675,000	1,750,000	-	1,675,000	2,750,000
<b><i>Total Expenditures</i></b>	<b>\$ 5,022,627</b>	<b>\$ 5,350,250</b>	<b>\$ 2,499,128</b>	<b>\$ 5,348,396</b>	<b>\$ 6,601,250</b>



**LANSDALE BOROUGH  
2019 BUDGET  
SEWER FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	
<b>FUND BALANCE</b>							
08.100.000	Fund Balance Forward	\$ 5,301,096	\$ 5,301,166	\$ 5,301,166	\$ 5,301,166	\$ 5,652,198	
<b>INTEREST EARNINGS</b>							
08.341.100	Interest on Investments	\$ 10,102	\$ 12,000	\$ 21,070	\$ 17,090	\$ 40,000	
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>							
08.354.070 08.354.090	State Capital Grant CDBG	\$ - -	\$ - -	\$ - -	\$ - -	-	
		\$ -	\$ -	\$ -	\$ -	\$ -	
<b>SANITATION</b>							
08.364.101	Residential Sewer	\$ 3,302,299	\$ 3,340,000	\$ 1,744,432	\$ 3,453,986	\$ 3,365,000	<b>F</b>
08.364.102	Commercial Sewer	1,958,205	1,915,250	1,472,468	2,165,372	1,960,000	<b>F</b>
08.364.103	Penalties Sewer	46,897	50,000	30,099	42,809	50,000	<b>F</b>
08.364.110 08.364.600	EDU Fee Other Revenue	- 16,984	- 33,000	- 7,448	- 20,171	- 33,000	
		\$ 5,324,385	\$ 5,338,250	\$ 3,254,447	\$ 5,682,337	\$ 5,408,000	
	<b>TOTAL OPERATIONAL REVENUES</b>	<b>\$ 5,334,487</b>	<b>\$ 5,350,250</b>	<b>\$ 3,275,517</b>	<b>\$ 5,699,428</b>	<b>\$ 5,448,000</b>	
<b>INTERFUND TRANSFERS</b>							
08.392.030	From Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL REVENUES WITH TRANSFERS</b>	<b>\$ 5,334,487</b>	<b>\$ 5,350,250</b>	<b>\$ 3,275,517</b>	<b>\$ 5,699,428</b>	<b>\$ 5,448,000</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
SEWER FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>LEGAL SERVICES</b>							
08.404.301	General Legal Services	\$ 10,502	\$ 25,000	\$ 2,610	\$ 3,060	\$ 20,000	
08.404.314	Special Legal Services	-	1,000	-	-	1,000	
		<u>\$ 10,502</u>	<u>\$ 26,000</u>	<u>\$ 2,610</u>	<u>\$ 3,060</u>	<u>\$ 21,000</u>	
<b>INFORMATION TECHNOLOGY</b>							
08.407.252	Equipment Parts	-	3,000	30	30	3,000	
08.407.310	Professional Services	-	-	-	-	-	
08.407.318	Software License Fees	3,560	4,000	3,560	3,560	4,000	
08.407.374	Equipment Maintenance	-	-	-	-	-	
08.407.384	Equipment Leasing	-	3,000	-	-	3,000	
08.407.450	Contracted Services	14,474	3,000	92	14,566	3,000	
08.407.460	Training & Meetings	-	-	-	-	-	
		<u>\$ 18,034</u>	<u>\$ 13,000</u>	<u>\$ 3,682</u>	<u>\$ 18,156</u>	<u>\$ 13,000</u>	
<b>ENGINEERING</b>							
08.408.313	General Engineering	\$ 109,861	\$ 30,000	\$ 25,594	\$ 56,181	\$ 25,000	
<b>WASTEWATER COLLECTION AND TREATMENT</b>							
08.429.112	Salaries and Wages	\$ 811,995	\$ 830,500	\$ 589,948	\$ 851,676	\$ 850,500	H
08.429.180	Overtime Salaries	136,408	134,500	115,371	148,838	134,500	H
08.429.192	FICA/Medicare	69,967	75,000	57,983	76,800	80,000	R
08.429.220	Operating Supplies	80,232	60,000	39,128	63,573	70,000	
08.429.222	Chemicals	107,912	120,000	116,165	159,014	120,000	
08.429.238	Uniforms	10,032	10,000	6,674	9,100	10,000	
08.429.260	Minor Equipment	9	4,000	3,036	3,036	4,000	
08.429.310	Professional Services	34	10,000	250	250	10,000	
08.429.319	Permitting and Fees	16,021	8,000	7,263	12,884	9,000	
08.429.360	Utilities	625,879	800,000	571,686	732,860	798,670	
08.429.370	Repairs and Maintenance	32,983	50,000	19,130	29,195	50,000	
08.429.374	Equipment Maintenance	64,029	58,700	63,871	89,139	59,200	
08.429.380	Rental Expense	6,840	4,000	703	903	4,000	
08.429.384	Equipment Leasing	5,734	3,000	4,092	5,560	3,000	
08.429.450	Contracted Services	237,544	220,000	215,363	292,328	240,000	
		<u>\$ 2,205,619</u>	<u>\$ 2,387,700</u>	<u>\$ 1,810,661</u>	<u>\$ 2,475,153</u>	<u>\$ 2,442,870</u>	

**LANSDALE BOROUGH  
2019 BUDGET  
SEWER FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>ADMINISTRATION</b>							
08.430.112	Salaries and Wages	\$ 159,423	\$ 162,500	\$ 85,765	\$ 137,523	\$ 252,500	H
08.430.180	Overtime Salaries	1,252	2,500	814	1,149	2,500	H
08.430.192	FICA/Medicare	11,469	13,000	7,469	10,458	20,000	R
08.430.196	Medical Insurance	364,662	409,000	301,403	427,057	464,000	R
08.430.198	Disability Insurance	16,940	18,000	12,135	17,651	19,500	R
08.430.199	Group Life Insurance	3,722	7,500	3,945	5,131	8,000	R
08.430.210	Office Supplies	163	-	803	803	630	
08.430.215	Postage	14,059	7,000	981	9,692	7,000	
08.430.220	Operating Supplies	4,516	4,000	3,892	6,738	4,000	
08.430.317	Other Services and Charges	220,000	220,000	-	220,000	220,000	
08.430.320	Communications	18,222	13,300	9,203	16,470	15,000	
08.430.390	Bank Services Charges/Fees	(43,497)	17,500	13,829	(3,562)	17,500	
08.430.420	Subscriptions & Memberships	3,492	2,000	312	1,817	2,000	
08.430.450	Contracted Services	-	-	14,687	14,687	30,000	
08.430.460	Trainings & Meetings	8,881	10,000	8,800	13,476	10,000	
		<u>\$ 783,304</u>	<u>\$ 886,300</u>	<u>\$ 464,038</u>	<u>\$ 879,089</u>	<u>\$ 1,072,630</u>	
<b>FLEET MAINTENANCE SERVICES</b>							
08.437.220	Operating Supplies	\$ 795	\$ -	\$ 305	\$ 305	\$ -	
08.437.231	Motor Fuels - Gasoline	3,204	4,000	2,751	3,658	4,500	
08.437.232	Motor Fuels - Diesel	4,489	7,000	5,628	7,443	8,000	
08.437.235	Oils and Lubricants	-	-	-	-	-	
08.437.258	Sewer Department	1,382	2,000	489	640	2,000	
08.437.259	Heavy Equipment	-	-	-	-	-	
08.437.260	Minor Equipment	-	-	-	-	-	
08.437.370	Repairs and Maintenance	6,030	15,000	4,929	5,402	8,000	
08.437.450	Contracted Services	-	-	-	-	-	
		<u>\$ 15,900</u>	<u>\$ 28,000</u>	<u>\$ 14,101</u>	<u>\$ 17,447</u>	<u>\$ 22,500</u>	
<b>EMPLOYER PAID BENEFITS</b>							
08.483.190	Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
08.483.194	Unemployment Compensation	-	-	-	-	-	
08.483.195	Workers' Compensation	33,747	38,000	29,476	40,246	42,000	P
08.483.198	Non-Uniformed Pension Plan	101,465	110,000	78,195	105,891	120,000	R
08.483.310	Professional Services	-	-	-	-	-	
08.483.500	Human Resource Programs	-	-	-	-	-	
		<u>\$ 135,212</u>	<u>\$ 148,000</u>	<u>\$ 107,671</u>	<u>\$ 146,137</u>	<u>\$ 162,000</u>	

**LANSDALE BOROUGH  
2019 BUDGET  
SEWER FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<i><b>INSURANCE</b></i>							
08.486.100	Property and Liability	\$ 69,196	\$ 81,250	\$ 70,772	\$ 78,174	\$ 92,250	<b>Q</b>
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 3,347,627</b>	<b>\$ 3,600,250</b>	<b>\$ 2,499,128</b>	<b>\$ 3,673,396</b>	<b>\$ 3,851,250</b>	
<i><b>INTERFUND TRANSFERS</b></i>							
08.492.001	To General Fund	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	<b>T</b>
08.492.023	To Debt Service Fund	500,000	500,000	-	500,000	500,000	<b>T</b>
08.492.030	To Capital Fund	<u>175,000</u>	<u>250,000</u>	<u>-</u>	<u>175,000</u>	<u>1,250,000</u>	<b>T</b>
		\$ 1,675,000	\$ 1,750,000	\$ -	\$ 1,675,000	\$ 2,750,000	
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 5,022,627</b>	<b>\$ 5,350,250</b>	<b>\$ 2,499,128</b>	<b>\$ 5,348,396</b>	<b>\$ 6,601,250</b>	
<b>RESULT FROM OPERATIONS AND TRANSFERS</b>		<b>\$ 311,860</b>	<b>\$ -</b>	<b>\$ 776,388</b>	<b>\$ 351,032</b>	<b>\$ (1,153,250)</b>	
<b>NET FUND BALANCE</b>		<b>\$ 5,301,166</b>	<b>\$ 5,301,166</b>	<b>\$ 6,077,554</b>	<b>\$ 5,652,198</b>	<b>\$ 4,498,948</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
PARK AND RECREATION FUND  
SUMMARY**

**DRAFT 4**

**REVENUES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>					
Interest Earnings	\$ 5	\$ -	\$ (370)	\$ (368)	\$ 1,000
Rents and Royalties	5,842	8,400	5,800	6,742	8,400
Charges for Services	309,082	304,300	294,946	308,477	304,300
Miscellaneous Revenue	-	-	-	-	-
Contributions and Donations	150	-	-	-	-
Interfund Transfers	<u>1,266,200</u>	<u>1,275,350</u>	<u>-</u>	<u>1,275,350</u>	<u>1,278,350</u>
<b>Total Revenue</b>	<b>\$ 1,581,280</b>	<b>\$ 1,588,050</b>	<b>\$ 300,376</b>	<b>\$ 1,590,201</b>	<b>\$ 1,592,050</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>EXPENDITURES</i></b>					
Legal Services	\$ 5,703	\$ 2,000	\$ 507	\$ 4,817	\$ 2,000
Engineering	4,460	4,000	-	2,770	4,000
Fleet Maintenance	15,262	17,700	12,672	18,800	16,600
Recreation Administration	370,864	402,800	295,300	414,118	431,500
Participant Recreation	372,648	398,000	334,929	352,800	424,800
Parks Maintenance	518,545	581,200	390,628	554,181	583,400
Employer Paid Benefits	71,124	77,500	52,729	72,801	68,000
Insurance	<u>30,757</u>	<u>27,850</u>	<u>19,751</u>	<u>22,988</u>	<u>26,750</u>
<b>Total Operating Expenditures</b>	<b>\$ 1,389,363</b>	<b>\$ 1,511,050</b>	<b>\$ 1,106,516</b>	<b>\$ 1,443,275</b>	<b>\$ 1,557,050</b>
Interfund Transfers	<u>77,000</u>	<u>77,000</u>	<u>-</u>	<u>77,000</u>	<u>35,000</u>
<b>Total Expenditures</b>	<b>\$ 1,466,363</b>	<b>\$ 1,588,050</b>	<b>\$ 1,106,516</b>	<b>\$ 1,520,275</b>	<b>\$ 1,592,050</b>

**LANSDALE BOROUGH  
2019 BUDGET  
PARK AND RECREATION FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	
<b>FUND BALANCE</b>							
09.100.000	Fund Balance Forward	\$ 29,341	\$ 144,108	\$ 144,108	\$ 144,108	\$ 214,035	
<b>INTEREST EARNINGS</b>							
09.341.100	Interest on Investments	\$ 5	\$ -	\$ (370)	\$ (368)	\$ 1,000	
<b>RENTS AND ROYALTIES</b>							
09.342.200	Rent of Buildings	\$ 5,842	\$ 8,400	\$ 5,800	\$ 6,742	\$ 8,400	I
<b>CHARGES FOR SERVICES</b>							
09.367.110	Registration - Pools	\$ 139,648	\$ 140,000	\$ 139,265	\$ 139,265	\$ 140,000	G
09.367.130	Concessions - Pools	6,400	6,400	4,450	6,400	6,400	
09.367.140	Facility Rental	15,855	13,000	11,956	18,097	13,000	
09.367.200	Summer Recreation Program	7,870	8,000	7,475	7,475	8,000	
09.367.210	Guest Admission - Pools	54,896	54,000	51,844	53,118	54,000	G
09.367.220	Instructions - Pools	18,121	18,000	13,856	13,856	18,000	G
09.367.230	Other - Pools	17,614	17,000	18,417	18,417	17,000	G
09.367.240	Arts Festival	9,337	9,000	8,665	9,125	9,000	
09.367.250	Art Instruction	2,271	1,800	1,725	1,725	1,800	
09.367.260	Concert Series	2,402	1,000	2,000	2,000	1,000	
09.367.270	Discount Ticket Sales	12,126	14,000	11,142	11,723	14,000	
09.367.280	T-Ball Program	2,110	2,100	1,780	1,780	2,100	
09.367.290	Tennis Program	-	-	-	-	-	
09.367.300	Miscellaneous Other	20,432	20,000	22,372	25,496	20,000	
		\$ 309,082	\$ 304,300	\$ 294,946	\$ 308,477	\$ 304,300	
<b>MISCELLANEOUS REVENUE</b>							
09.380.010	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>CONTRIBUTIONS AND DONATIONS</b>							
09.387.100	Donations from Private Sources	\$ 150	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL OPERATIONAL REVENUES</b>	<b>\$ 314,930</b>	<b>\$ 312,700</b>	<b>\$ 300,376</b>	<b>\$ 314,851</b>	<b>\$ 313,700</b>	
<b>INTERFUND TRANSFERS</b>							
09.392.001	From General Fund	\$ 1,266,200	\$ 1,275,350	\$ -	\$ 1,275,350	\$ 1,278,350	T
	<b>TOTAL REVENUES WITH TRANSFERS</b>	<b>\$ 1,581,130</b>	<b>\$ 1,588,050</b>	<b>\$ 300,376</b>	<b>\$ 1,590,201</b>	<b>\$ 1,592,050</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
PARK AND RECREATION FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>LEGAL SERVICES</b>							
09.404.301	General Legal Services	\$ 5,703	\$ 1,000	\$ 507	\$ 4,817	\$ 1,000	
09.404.314	Special Legal Services	-	1,000	-	-	1,000	
		\$ 5,703	\$ 2,000	\$ 507	\$ 4,817	\$ 2,000	
<b>ENGINEERING</b>							
09.408.313	General Engineering	\$ 4,460	\$ 4,000	\$ -	\$ 2,770	\$ 4,000	
<b>FLEET MAINTENANCE SERVICES</b>							
09.437.220	Operating Supplies	\$ -	\$ -	\$ 261	\$ 261	\$ -	
09.437.231	Motor Fuels - Gasoline	6,252	10,000	5,985	7,341	8,500	
09.437.232	Motor Fuels - Diesel	-	1,000	-	-	-	
09.437.235	Oils and Lubricants	-	-	-	-	-	
09.437.258	Park and Recreation Department	162	200	230	292	100	
09.437.259	Heavy Equipment	-	-	-	-	-	
09.437.260	Minor Equipment	-	-	-	-	-	
09.437.370	Repairs and Maintenance	8,848	6,500	3,466	8,175	8,000	
09.437.450	Contracted Services	-	-	2,730	2,730	-	
		\$ 15,262	\$ 17,700	\$ 12,672	\$ 18,800	\$ 16,600	
<b>RECREATION ADMINISTRATION</b>							
09.451.112	Salaries and Wages	\$ 168,617	\$ 170,000	\$ 110,578	\$ 172,253	\$ 174,000	<b>H</b>
09.451.115	Salaries and Wages Seasonal	4,146	4,500	6,787	6,787	3,500	<b>H</b>
09.451.180	Overtime Salaries	456	400	261	261	200	<b>H</b>
09.451.192	FICA/Medicare	13,172	14,000	10,371	13,984	14,000	<b>R</b>
09.451.196	Medical Insurance	120,000	150,000	120,704	157,565	172,000	<b>R</b>
09.451.198	Disability Insurance	9,684	9,500	7,900	10,618	10,000	<b>R</b>
09.451.199	Group Life Insurance	4,935	4,000	4,220	5,622	4,000	<b>R</b>
09.451.210	Office Supplies	-	-	-	-	-	
09.451.215	Postage	6,694	5,400	3,506	3,660	5,400	
09.451.220	Operating Supplies	1,583	1,500	818	1,076	1,200	
09.451.260	Minor Equipment	1,640	2,000	-	855	2,000	
09.451.310	Professional Services	(287)	-	62	62	-	
09.451.320	Communications	18,536	16,000	13,542	18,466	20,000	
09.451.340	Advertising & Printing	12,363	15,000	12,523	13,838	15,000	
09.451.360	Utilities	-	-	-	-	-	
09.451.384	Equipment Leasing	3,041	3,500	2,387	3,409	3,200	
09.451.420	Subscriptions and Memberships	536	1,000	204	324	1,000	
09.451.450	Contracted Services	5,748	5,000	834	4,734	5,000	
09.451.460	Trainings and Meetings	-	1,000	602	602	1,000	
		\$ 370,864	\$ 402,800	\$ 295,300	\$ 414,118	\$ 431,500	

**LANSDALE BOROUGH  
2019 BUDGET  
PARK AND RECREATION FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b><i>PARTICIPANT RECREATION</i></b>							
09.452.115	Salaries and Wages Seasonal	\$ 219,253	\$ 243,500	\$ 191,368	\$ 191,368	\$ 240,000	H
09.452.192	FICA/Medicare	16,773	19,000	14,632	14,741	19,000	R
09.452.220	Operating Supplies	16,920	15,000	11,490	13,310	14,000	
09.452.222	Chemicals	21,551	25,000	22,105	22,625	25,000	
09.452.238	Uniforms	1,944	3,000	2,444	2,444	3,000	
09.452.260	Minor Equipment	4,086	7,000	5,896	8,053	7,000	
09.452.270	Discount Ticket Sales	11,832	13,500	5,732	6,467	13,000	
09.452.340	Advertising & Printing	3,592	2,000	3,707	6,826	1,800	
09.452.360	Utilities	17,739	18,000	18,197	18,197	18,000	
09.452.370	Repairs and Maintenance	4,709	9,000	9,316	10,585	9,000	
09.452.374	Equipment Maintenance	-	-	-	-	-	
09.452.384	Equipment Leasing	-	-	-	-	-	
09.452.450	Contracted Services	54,249	43,000	50,042	58,184	45,000	
09.452.700	Capital Purchases	-	-	-	-	30,000	
		<u>\$ 372,648</u>	<u>\$ 398,000</u>	<u>\$ 334,929</u>	<u>\$ 352,800</u>	<u>\$ 424,800</u>	
<b><i>BUILDINGS AND FACILITY MAINTENANCE</i></b>							
09.454.112	Salaries and Wages	\$ 236,819	\$ 308,200	\$ 182,198	\$ 262,069	\$ 314,400	H
09.454.115	Salaries and Wages Seasonal	16,099	16,500	15,893	15,893	10,000	H
09.454.180	Overtime Salaries	19,616	21,900	18,973	23,058	21,900	H
09.454.192	FICA/Medicare	20,255	27,000	17,892	23,078	27,000	R
09.454.220	Operating Supplies	18,000	13,500	9,016	13,510	13,500	
09.454.238	Uniforms	1,878	3,000	1,313	2,013	2,000	
09.454.260	Minor Equipment	12,333	5,500	1,026	10,592	5,500	
09.454.360	Utilities	78,323	70,000	59,597	83,978	73,000	
09.454.370	Repairs and Maintenance	48,872	50,000	29,645	48,006	50,000	
09.454.374	Equipment Maintenance	488	1,200	1,685	2,173	1,800	
09.454.384	Equipment Leasing	1,173	1,200	273	609	1,200	
09.454.420	Training and Meetings	470	1,200	95	165	1,100	
09.454.450	Contracted Services	64,220	62,000	53,022	69,037	62,000	
		<u>\$ 518,545</u>	<u>\$ 581,200</u>	<u>\$ 390,628</u>	<u>\$ 554,181</u>	<u>\$ 583,400</u>	
<b><i>EMPLOYER PAID BENEFITS</i></b>							
09.483.190	Other Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	
09.483.194	Unemployment Compensation	-	-	-	-	-	
09.483.195	Workers' Compensation	34,947	29,500	22,894	31,712	27,000	P
09.483.198	Non-Uniformed Pension Plan	36,177	47,000	29,835	41,089	40,000	R
09.483.310	Professional Services	-	1,000	-	-	1,000	
09.483.500	Human Resource Programs	-	-	-	-	-	
		<u>\$ 71,124</u>	<u>\$ 77,500</u>	<u>\$ 52,729</u>	<u>\$ 72,801</u>	<u>\$ 68,000</u>	



**LANSDALE BOROUGH  
2019 BUDGET  
PARK AND RECREATION FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<i><b>INSURANCE</b></i>							
09.486.100	Property and Liability	\$ 30,757	\$ 27,850	\$ 19,751	22,988	\$ 26,750	Q
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 1,389,363</b>	<b>\$ 1,511,050</b>	<b>\$ 1,106,516</b>	<b>\$ 1,443,275</b>	<b>\$ 1,557,050</b>	
<i><b>INTERFUND TRANSFERS</b></i>							
09.492.023	To Debt Service Fund	\$ 35,000	\$ 35,000	\$ -	\$ 35,000	\$ 35,000	T
09.492.030	To Capital Fund	42,000	42,000	-	42,000	-	T
		\$ 77,000	\$ 77,000	\$ -	\$ 77,000	\$ 35,000	
<b>TOTAL EXPENDITURES WITH TRANSFERS</b>		<b>\$ 1,466,363</b>	<b>\$ 1,588,050</b>	<b>\$ 1,106,516</b>	<b>\$ 1,520,275</b>	<b>\$ 1,592,050</b>	
<b>RESULT FROM OPERATIONS AND TRANSFERS</b>		<b>\$ 114,767</b>	<b>\$ -</b>	<b>\$ (806,140)</b>	<b>\$ 69,927</b>	<b>\$ -</b>	
<b>NET FUND BALANCE</b>		<b>\$ 144,108</b>	<b>\$ 144,108</b>	<b>\$ (662,032)</b>	<b>\$ 214,035</b>	<b>\$ 214,035</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
DEBT SERVICE FUND  
SUMMARY**

**DRAFT 4**

**REVENUES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>					
Interest Earnings	\$ 3,116	\$ 500	\$ 2,691	\$ 3,767	\$ -
Interfund Transfers	<u>2,307,950</u>	<u>2,661,423</u>	<u>-</u>	<u>2,776,514</u>	<u>2,667,298</u>
<b><i>Total Operational Revenue</i></b>	<b>\$ 2,311,066</b>	<b>\$ 2,661,923</b>	<b>\$ 2,691</b>	<b>\$ 2,780,281</b>	<b>\$ 2,667,298</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>EXPENDITURES</i></b>					
Debt Principal	\$ 1,450,905	\$ 1,629,335	\$ 106,389	\$ 1,629,335	\$ 1,679,473
Debt Interest	995,668	1,027,589	484,656	1,027,589	982,825
Fees and Charges	<u>3,300</u>	<u>5,000</u>	<u>3,150</u>	<u>4,350</u>	<u>5,000</u>
<b><i>Total Operating Expenditures</i></b>	<b>\$ 2,449,872</b>	<b>\$ 2,661,923</b>	<b>\$ 594,196</b>	<b>\$ 2,661,274</b>	<b>\$ 2,667,298</b>

**LANSDALE BOROUGH  
2019 BUDGET  
DEBT SERVICE FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>FUND BALANCE</b>							
23.100.000	Fund Balance Forward	\$ 14,485	\$ (124,321)	\$ (124,321)	\$ (124,321)	\$ (964)	
<b>INTEREST EARNINGS</b>							
23.341.100	Interest on Investments	\$ 3,116	\$ 500	\$ 2,691	\$ 3,767	\$ -	
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 3,116</b>	<b>\$ 500</b>	<b>\$ 2,691</b>	<b>\$ 3,767</b>	<b>\$ -</b>	
<b>INTERFUND TRANSFERS</b>							
23.392.001	From General Fund	\$ 1,192,950	\$ 1,426,423	\$ -	\$ 1,541,514	\$ 1,432,298	T
23.392.007	From Electric Fund	580,000	700,000	-	700,000	700,000	T
23.392.008	From Sewer Fund	500,000	500,000	-	500,000	500,000	T
23.392.009	From Park & Recreation Fund	35,000	35,000	-	35,000	35,000	T
		\$ 2,307,950	\$ 2,661,423	\$ -	\$ 2,776,514	\$ 2,667,298	
<b>TOTAL REVENUES WITH TRANSFERS</b>		<b>\$ 2,311,066</b>	<b>\$ 2,661,923</b>	<b>\$ 2,691</b>	<b>\$ 2,780,281</b>	<b>\$ 2,667,298</b>	

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>DEBT PRINCIPLE</b>							
23.471.100	General Obligation Bond	\$ 1,330,000	\$ 1,375,000	\$ -	\$ 1,375,000	\$ 1,410,000	O
23.471.400	General Obligation Notes	120,905	254,335	106,389	254,335	269,473	O
		\$ 1,450,905	\$ 1,629,335	\$ 106,389	\$ 1,629,335	\$ 1,679,473	
<b>DEBT INTEREST</b>							
23.472.100	General Obligation Bond	\$ 973,450	\$ 936,200	\$ 468,100	\$ 936,200	\$ 900,891	O
23.472.400	General Obligation Notes	22,218	91,389	16,556	91,389	81,934	O
		\$ 995,668	\$ 1,027,589	\$ 484,656	\$ 1,027,589	\$ 982,825	
<b>FEES AND CHARGES</b>							
23.475.000	Fiscal Agent Fees	\$ 3,300	\$ 5,000	\$ 3,150	\$ 4,350	\$ 5,000	
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 2,449,872</b>	<b>\$ 2,661,923</b>	<b>\$ 591,046</b>	<b>\$ 2,656,924</b>	<b>\$ 2,667,298</b>	
<b>RESULT FROM OPERATIONS AND TRANSFERS</b>		<b>\$ (138,806)</b>	<b>\$ -</b>	<b>\$ (588,354)</b>	<b>\$ 123,357</b>	<b>\$ -</b>	
<b>NET FUND BALANCE</b>		<b>\$ (124,321)</b>	<b>\$ (124,321)</b>	<b>\$ (712,675)</b>	<b>\$ (964)</b>	<b>\$ (964)</b>	

**LANSDALE BOROUGH  
2017 BUDGET  
CAPITAL FUND  
SUMMARY**

**DRAFT 4**

**REVENUES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>					
Interest Earnings	\$ 8,869	\$ 2,000	\$ 1,339	\$ 10,208	\$ 25,000
State Operating & Capital Grants	213,876	-	3,432	24,319	4,266,000
Sanitation	282,500	18,000	157,530	157,530	-
Health Other	-	-	-	-	-
Proceeds of Asset Sales	333,167	-	-	-	5,000
Fee-In-Lieu-of Improvements	604,800	10,000	-	-	10,000
Interfund Transfers	<u>4,815,676</u>	<u>1,517,000</u>	<u>-</u>	<u>3,517,000</u>	<u>1,200,000</u>
<b>Total Operational Revenue</b>	<b>\$ 6,258,888</b>	<b>\$ 1,547,000</b>	<b>\$ 162,301</b>	<b>\$ 3,709,058</b>	<b>\$ 5,506,000</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>EXPENDITURES</i></b>					
Executive	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Administration	4,901	50,000	-	-	-
Legal Services	55,262	-	-	55,262	-
Information Technology	-	-	-	-	-
Engineering	619,964	-	124,519	819	-
Buildings and Grounds	252,796	55,000	82,423	225,861	716,000
Police Services	312,378	43,400	66,595	95,581	-
Code Enforcement & Zoning	7,006	45,000	57,221	57,221	-
Wastewater Collection and Treatment	-	250,000	227,326	200,000	-
Public Works	307,423	136,600	406,254	406,254	5,370,000
Electric System	9,140	900,000	505,269	600,000	362,000
Parking Facilities	-	-	-	-	-
Culture/Recreation	129,997	67,000	135,013	168,378	1,655,000
Library	-	-	-	-	-
Economic Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Operating Expenditures</b>	<b>\$ 1,698,866</b>	<b>\$ 1,547,000</b>	<b>\$ 1,604,619</b>	<b>\$ 1,809,375</b>	<b>\$ 8,103,000</b>

**LANSDALE BOROUGH  
2019 BUDGET  
CAPITAL FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>FUND BALANCE</b>							
30.100.000	Fund Balance Forward	\$ 3,026,775	\$ 7,586,797	\$ 7,586,797	\$ 7,586,797	\$ 9,486,479	
<b>INTEREST EARNINGS</b>							
30.341.100	Interest on Investments	\$ 8,869	\$ 2,000	\$ 1,339	\$ 10,208	\$ 25,000	
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>							
30.351.030	Streetscape	\$ -	\$ -	\$ -	-	\$ 2,708,500	
30.351.031	PCTI	-	-	-	-	-	
30.354.070	State Capital Grant	160,840	-	-	-	-	
30.354.090	CDBG	-	-	-	-	-	
30.354.160	DCED Grants	-	-	-	-	-	
30.354.000	Other	53,036	-	3,432	24,319	1,557,500	
		\$ 213,876	\$ -	\$ 3,432	\$ 24,319	\$ 4,266,000	
<b>SANITATION</b>							
30.364.110	EDU Fees	\$ 282,500	\$ 18,000	\$ 157,530	\$ 157,530	\$ -	
<b>FEE-IN-LIEU-OF IMPROVEMENTS</b>							
30.387.600	Other	\$ 604,800	\$ 10,000	\$ -	\$ -	\$ 10,000	
<b>PROCEEDS OF ASSET SALES</b>							
30.391.100	Sale of General Fixed Assets	\$ 333,167	\$ -	\$ -	\$ -	\$ 5,000	
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 1,443,212</b>	<b>\$ 30,000</b>	<b>\$ 162,301</b>	<b>\$ 192,058</b>	<b>\$ 4,306,000</b>	
<b>INTERFUND TRANSFERS</b>							
30.392.001	From General Fund	\$ 133,323	\$ 270,000	\$ -	\$ 2,270,000	\$ 300,000	T
30.392.004	From 421 W Main	-	55,000	-	55,000	-	T
30.392.007	From Electric Fund	900,000	900,000	-	900,000	900,000	T
30.392.008	From Sewer Fund	175,000	250,000	-	250,000	-	T
30.392.009	From Park & Rec Fund	42,000	42,000	-	42,000	-	T
30.393.200	Loan Proceeds	3,565,353	-	-	-	-	T
		\$ 4,815,676	\$ 1,517,000	\$ -	\$ 3,517,000	\$ 1,200,000	
<b>TOTAL REVENUES WITH TRANSFERS</b>		<b>\$ 6,258,888</b>	<b>\$ 1,547,000</b>	<b>\$ 162,301</b>	<b>\$ 3,709,058</b>	<b>\$ 5,506,000</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
CAPITAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>EXECUTIVE</b>							
30.401.700	Improvements Other Than Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>FINANCIAL ADMINISTRATION</b>							
30.402.600	Capital Equipment	\$ 4,901	\$ 50,000	\$ -	\$ -	\$ -	-
<b>LEGAL SERVICES</b>							
30.404.310	Professional Services	\$ 55,262	\$ -	\$ -	\$ 55,262	\$ -	-
<b>INFORMATION TECHNOLOGY</b>							
30.407.600	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>ENGINEERING</b>							
30.408.310	Professional Services	\$ 619,964	\$ -	\$ 124,519	\$ 819	\$ -	-
<b>BUILDINGS AND GROUNDS</b>							
30.409.373	Facilities Maintenance	\$ 252,796	\$ -	\$ 78,005	\$ 221,444	\$ 716,000	
30.409.710	Land Acquisition	-	-	-	-	-	
30.409.730	Buildings	-	55,000	4,417	4,417	-	
		\$ 252,796	\$ 55,000	\$ 82,423	\$ 225,861	\$ 716,000	
<b>POLICE SERVICES</b>							
30.410.600	Capital Equipment	\$ 312,378	\$ 43,400	\$ 66,595	\$ 95,581	\$ -	-
<b>CODE ENFORCEMENT &amp; ZONING</b>							
30.414.600	Capital Equipment	\$ 7,006	\$ 45,000	\$ 57,221	\$ 57,221	\$ -	-

**LANSDALE BOROUGH  
2019 BUDGET  
CAPITAL FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>WASTEWATER COLLECTION AND TREATMENT</b>							
30.429.600	Capital Equipment	\$ -	\$ 250,000	\$ 227,326	\$ 200,000	\$ -	
<b>PUBLIC WORKS</b>							
30.430.600	Capital Equipment	\$ -	\$ 136,600	\$ -	\$ -	\$ 75,000	
30.439.610	Roadway Improvements	54,230	-	394,667	394,667	1,426,000	
30.439.670	Streetscape - Grant	-	-	-	-	2,708,017	
30.439.675	Streetscape - Borough	253,193	-	11,586	11,586	1,160,983	
30.439.680	PCTI - Grant	-	-	-	-	-	
30.439.685	PCTI - Borough	-	-	-	-	-	
		<u>\$ 307,423</u>	<u>\$ 136,600</u>	<u>\$ 406,254</u>	<u>\$ 406,254</u>	<u>\$ 5,370,000</u>	
<b>ELECTRIC SYSTEM</b>							
30.442.600	Capital Equipment	\$ 9,140	\$ 900,000	\$ 505,269	\$ 600,000	\$ 362,000	
<b>PARKING FACILITIES</b>							
30.445.600	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>CULTURE/RECREATION</b>							
30.450.373	Facilities Maintenance	\$ 120,889	\$ 12,000	\$ 64,750	\$ 98,115	\$ 1,089,000	
30.450.600	Capital Equipment	9,108	55,000	70,263	70,263	566,000	
30.450.710	Land Acquisition	-	-	-	-	-	
30.450.730	Buildings	-	-	-	-	-	
		<u>\$ 129,997</u>	<u>\$ 67,000</u>	<u>\$ 135,013</u>	<u>\$ 168,378</u>	<u>\$ 1,655,000</u>	
<b>LIBRARY</b>							
30.456.600	Capital Equipment	\$ -	-	\$ -	\$ -	\$ -	
<b>ECONOMIC DEVELOPMENT</b>							
30.465.310	Professional Services	\$ -	-	\$ -	\$ -	\$ -	
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ 1,698,866</b>	<b>\$ 1,547,000</b>	<b>\$ 1,604,619</b>	<b>\$ 1,809,375</b>	<b>\$ 8,103,000</b>	
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 4,560,022</b>	<b>\$ -</b>	<b>\$ (1,442,318)</b>	<b>\$ 1,899,682</b>	<b>\$ (2,597,000)</b>	
<b>NET FUND BALANCE</b>		<b>\$ 7,586,797</b>	<b>\$ 7,586,797</b>	<b>\$ 6,144,479</b>	<b>\$ 9,486,479</b>	<b>\$ 6,889,479</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
HIGHWAY AID FUND  
SUMMARY**

**DRAFT 4**

**REVENUES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>CURRENT REVENUE</i></b>					
Interest Earnings	\$ 7,729	\$ 300	\$ 10,490	\$ 11,768	\$ 300
Intergovernmental Revenues	448,725	449,340	457,181	457,181	455,600
Refunds	<u>5,269</u>	<u>15,000</u>	-	-	-
<b><i>Total Operational Revenue</i></b>	<b>\$ 461,723</b>	<b>\$ 464,640</b>	<b>\$ 467,670</b>	<b>\$ 468,949</b>	<b>\$ 455,900</b>

**EXPENDITURES**

<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>
<b><i>EXPENDITURES</i></b>					
Public Works	\$ 76,230	\$ 100,000	\$ 102,485	\$ 102,485	\$ -
Snow and Ice Removal	50,724	191,240	152,251	161,448	115,900
Roadway Construction	425,582	119,400	-	-	-
Highway Construction	<u>11,663</u>	<u>54,000</u>	-	<u>719,198</u>	<u>340,000</u>
<b><i>Total Operational Expenditures</i></b>	<b>\$ 564,198</b>	<b>\$ 464,640</b>	<b>\$ 254,736</b>	<b>\$ 983,131</b>	<b>\$ 455,900</b>



**LANSDALE BOROUGH  
2019 BUDGET  
HIGHWAY AID FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b><i>FUND BALANCE</i></b>							
35.100.000	Fund Balance Forward	\$ 608,775	\$ 506,300	\$ 506,300	\$ 506,300	\$ (7,883)	
<b><i>INTEREST EARNINGS</i></b>							
35.341.100	Interest on Investments	\$ 7,729	\$ 300	\$ 10,490	\$ 11,768	\$ 300	
<b><i>INTERGOVERNMENTAL REVENUES</i></b>							
35.350.050	Motor Vehicle Fuel Taxes	\$ 448,725	\$ 449,340	\$ 457,181	\$ 457,181	\$ 455,600	
<b><i>REFUNDS</i></b>							
35.395.100	Reimbursement	\$ 5,269	\$ 15,000	\$ -	\$ -	\$ -	
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ 461,723</b>	<b>\$ 464,640</b>	<b>\$ 467,670</b>	<b>\$ 468,949</b>	<b>\$ 455,900</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
HIGHWAY AID FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>PUBLIC WORKS</b>							
35.430.740	Capital Purchases	\$ 76,230	\$ 100,000	\$ 102,485	\$ 102,485	\$ -	
<b>SNOW &amp; ICE REMOVAL</b>							
35.432.112	Salaries and Wages	\$ -	\$ 44,250	\$ -	\$ -	\$ -	H
35.432.180	Overtime Salaries	-	30,750	-	-	-	H
35.432.192	FICA/Medicare	-	5,740	-	-	-	R
35.432.220	Operating Supplies	44,203	75,000	108,688	117,885	75,000	
35.432.374	Equipment Maintenance	1,019	5,500	5,638	5,638	5,500	
35.432.384	Equipment Leasing	793	-	813	813	-	
35.432.450	Contracted Services	<u>4,710</u>	<u>30,000</u>	<u>37,113</u>	<u>37,113</u>	<u>35,400</u>	
		\$ 50,724	\$ 191,240	\$ 152,251	\$ 161,448	\$ 115,900	
<b>ROADWAY CONSTRUCTION</b>							
35.438.112	Salaries and Wages	\$ -	\$ 20,500	\$ -	\$ -	\$ -	H
35.438.180	Overtime Salaries	-	-	-	-	-	H
35.438.192	FICA/Medicare	-	1,570	-	-	-	R
35.438.220	Operating Supplies	-	25,000	-	-	-	
35.438.450	Contracted Services	<u>425,582</u>	<u>72,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	
		\$ 425,582	\$ 119,400	\$ -	\$ -	\$ -	
<b>HIGHWAY CONSTRUCTION</b>							
35.439.112	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	H
35.439.180	Overtime Salaries	-	-	-	-	-	H
35.439.220	Operating Supplies	-	-	-	-	-	
35.439.450	Contracted Services	<u>11,663</u>	<u>54,000</u>	<u>-</u>	<u>719,198</u>	<u>\$ 340,000</u>	
		\$ 11,663	\$ 54,000	\$ -	\$ 719,198	\$ 340,000	
<b>TOTAL EXPENDITURES</b>		<b>\$ 564,198</b>	<b>\$ 464,640</b>	<b>\$ 254,736</b>	<b>\$ 983,131</b>	<b>\$ 455,900</b>	
<b>CHANGE IN FUND BALANCE</b>		<b>\$ (102,475)</b>	<b>\$ -</b>	<b>\$ 212,935</b>	<b>\$ (514,183)</b>	<b>\$ -</b>	
<b>NET FUND BALANCE</b>		<b>\$ 506,300</b>	<b>\$ 506,300</b>	<b>\$ 719,234</b>	<b>\$ (7,883)</b>	<b>\$ (7,883)</b>	

LANSDALE BOROUGH  
2019 BUDGET  
SEWER CAPITAL FUND

DRAFT 4

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>FUND BALANCE</b>				
38.100.000	Fund Balance Forward	\$ -	\$ 2,726,000	
<b>INTEREST EARNINGS</b>				
38.341.100	Interest on Investments	\$ -	\$ 2,000	
<b>STATE OPERATING &amp; CAPITAL GRANTS</b>				
<b>SANITATION</b>				
38.364.110	EDU Fees	\$ -	\$ 30,000	
<b>PROCEEDS OF ASSET SALES</b>				
38.391.100	Sale of General Fixed Assets	\$ -	\$ -	
<b>TOTAL OPERATIONAL REVENUES</b>		<b>\$ -</b>	<b>\$ 32,000</b>	
<b>INTERFUND TRANSFERS</b>				
38.392.001	From General Fund	\$ 2,726,000	\$ -	T
38.392.008	From Sewer Fund	-	1,250,000	T
		\$ 2,726,000	\$ 1,250,000	
<b>TOTAL REVENUES WITH TRANSFERS</b>		<b>\$ 2,726,000</b>	<b>\$ 1,282,000</b>	

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>Sch</u>
<b>CAPITAL OUTLAY</b>				
38.429.600	Capital Construction	\$ -	\$ 2,530,000	
38.429.750	Capital Equipment	-	79,000	
		\$ -	\$ 2,609,000	
<b>TOTAL OPERATIONAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 2,609,000</b>	
<b>CHANGE IN FUND BALANCE</b>		<b>\$ 2,726,000</b>	<b>\$ (1,327,000)</b>	
<b>NET FUND BALANCE</b>		<b>\$ 2,726,000</b>	<b>\$ 1,399,000</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
CEMETERY FUND**

**DRAFT 4**

**REVENUES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<i>INTERFUND TRANSFERS</i>							
45.392.001	From General Fund	\$ 59,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	T
<b>TOTAL REVENUES WITH TRANSFERS</b>		<b>\$ 59,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	

**LANSDALE BOROUGH  
2019 BUDGET  
CEMETERY FUND**

**DRAFT 4**

**EXPENDITURES**

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2018 PROJECTED</u>	<u>2019 BUDGET</u>	<u>SCH</u>
<b>EXECUTIVE</b>							
45.401.210	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
45.401.220	Operating Supplies	-	-	-	-	-	
45.401.260	Minor Equipment	-	-	-	-	-	
45.401.310	Professional Services	2,500	2,500	2,500	2,500	2,500	
45.401.320	Communications	-	-	-	-	-	
		<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	
<b>BUILDINGS AND GROUNDS</b>							
45.409.220	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
45.409.236	Building Supplies	-	-	-	-	-	
45.409.360	Utilities	-	-	-	-	-	
45.409.373	Repairs and Maintenance - Buildings	41,500	16,000	41,500	16,000	16,000	
45.409.450	Contracted Services	<u>11,000</u>	<u>1,500</u>	<u>11,000</u>	<u>1,500</u>	<u>1,500</u>	
		<u>\$ 52,500</u>	<u>\$ 17,500</u>	<u>\$ 52,500</u>	<u>\$ 17,500</u>	<u>\$ 17,500</u>	
<b>SNOW &amp; ICE REMOVAL</b>							
45.432.220	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
45.432.374	Equipment Maintenance	-	-	-	-	-	
45.432.384	Equipment Leasing	-	-	-	-	-	
45.432.450	Contracted Services	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	
		<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	
<b>INSURANCE</b>							
45.486.100	Property and Liability	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
	<b>TOTAL OPERATIONAL EXPENDITURES</b>	<b>\$ 60,000</b>	<b>\$ 25,000</b>	<b>\$ 60,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	
<b>INTERFUND TRANSFERS</b>							
45.492.001	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>TOTAL EXPENDITURES WITH TRANSFERS</b>	<b>\$ 60,000</b>	<b>\$ 25,000</b>	<b>\$ 60,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	

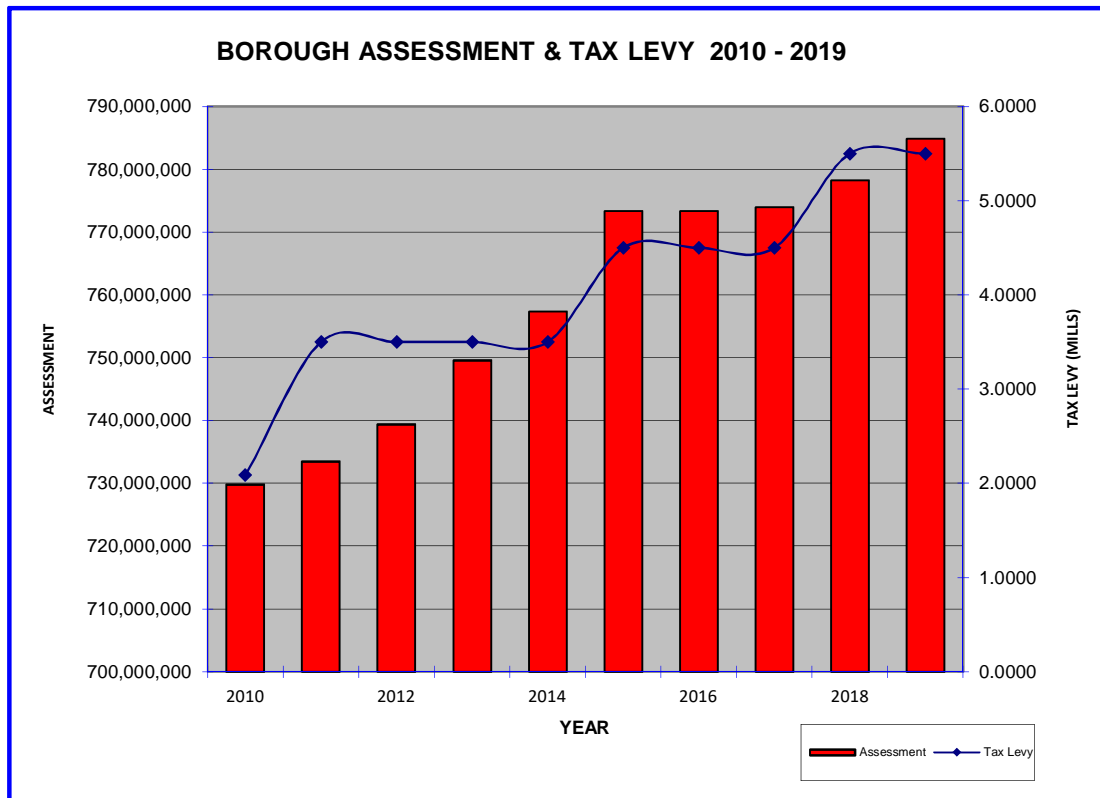
# SCHEDULE A

## REAL ESTATE ASSESSMENT & TAX LEVY SUMMARY

2010 to 2019

Year	<u>ASSESSMENT</u>	<u>Borough</u>	<u>School</u>	<u>County</u>	<u>TOTAL</u>
2010	729,829,533	2.0860	20.5399	2.6950	25.3209
2011	733,544,123	3.5000	21.9563	2.6950	28.1513
2012	739,416,533	3.5000	22.3256	2.6950	28.5206
2013	749,592,473	3.5000	22.7049	3.1520	29.3569
2014	757,362,183	3.5000	23.1819	3.1520	29.8339
2015	773,289,423	4.5000	23.6223	3.4590	31.5813
2016	773,355,428	4.5000	24.1890	3.4590	32.1480
2017	773,970,313	4.5000	25.0604	3.8490	33.4094
2018	778,250,518	5.5000	24.6704	3.8490	34.0194
2019	784,814,238	5.5000	25.5090	3.8490	34.8580

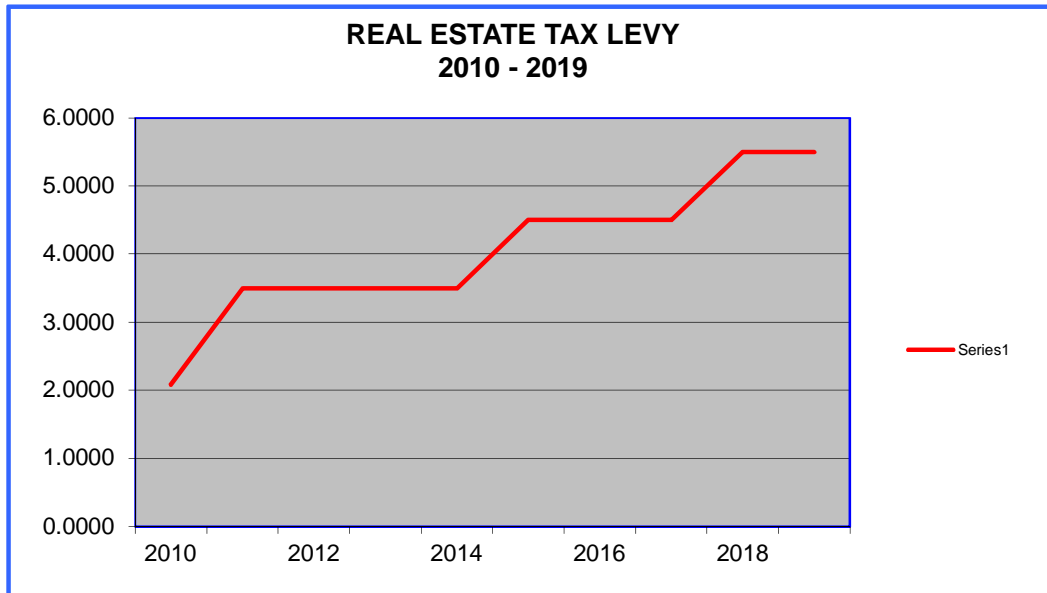
During 1998, Montgomery County completed a county-wide reassessment. Assessed value was set equal to 100% of the estimated actual value. The Borough real estate tax millage was reduced accordingly in order to be in compliance with the law governing assessing tax rates and the increase in revenue generated.



**SCHEDULE A**  
**TAX LEVY BY FUND**  
*2010 - 2019*

<u>YEAR</u>	<u>GENERAL</u>	<u>FIRE</u>	<u>DEBT</u>	<u>LIBRARY</u>	<u>TOTAL</u>
2010	1.1970	0.2561	0.5288	0.1041	2.0860
2011	2.2200	0.2600	0.5300	0.4900	3.5000
2012	2.2200	0.2600	0.5300	0.4900	3.5000
2013	2.2200	0.2600	0.5300	0.4900	3.5000
2014	2.2200	0.2600	0.5300	0.4900	3.5000
2015	2.2200	0.2600	1.5300	0.4900	4.5000
2016	2.2200	0.2600	1.5300	0.4900	4.5000
2017	2.2200	0.2600	1.5300	0.4900	4.5000
2018	2.8900	0.3100	1.6500	0.6500	5.5000
2019	2.8900	0.3100	1.6500	0.6500	5.5000

<i>10 Yr Avg</i>	<b>2.25</b>	<b>0.27</b>	<b>1.05</b>	<b>0.48</b>	<b>4.06</b>
<i>5 Yr Avg</i>	<b>2.49</b>	<b>0.28</b>	<b>1.58</b>	<b>0.55</b>	<b>4.90</b>



## SCHEDULE A

### ESTIMATED INCOME FROM 2019 REAL ESTATE TAXES

	<u>General</u>	<u>Fire</u>	<u>Debt</u>	<u>Library</u>	<u>ALL</u>
<i>2019 Assessment (11-8-18)</i>	\$ 784,814,238	\$ 784,814,238	\$ 784,814,238	\$ 784,814,238	\$ 784,814,238
<b>Less</b> Appeals and Adjustments	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Estimated 2018 Assessed Value	\$ 784,764,238	\$ 784,764,238	\$ 784,764,238	\$ 784,764,238	\$ 784,764,238
<i>2019 Tax Levy</i>	<b>2.8900</b>	<b>0.3100</b>	<b>1.6500</b>	<b>0.6500</b>	<b>5.5000</b>
Estimated Gross Tax Revenue	\$ 2,267,969	\$ 243,277	\$ 1,294,861	\$ 510,097	<b>\$ 4,316,203</b>
<b>Less</b> 2% Discounts and Uncollectible	<u>\$ 45,359</u>	<u>\$ 4,866</u>	<u>\$ 25,897</u>	<u>\$ 10,202</u>	<u>\$ 86,324</u>
<i>Estimated Net Tax Revenue</i>	<u>\$ 2,222,609</u>	<u>\$ 238,411</u>	<u>\$ 1,268,964</u>	<u>\$ 499,895</u>	<u><b>\$ 4,229,879</b></u>

<b>Net Mill Values: 2018 - 2019</b>			
	<u>2018</u>	<u>2019</u>	<u>\$\$ Increase</u>
<b>1 Mill</b>	\$763,039	\$769,069	\$6,030
<b>3/4 Mills</b>	\$572,280	\$576,802	\$4,522
<b>1/2 Mills</b>	\$381,520	\$384,534	\$3,015
<b>1/4 Mills</b>	\$190,760	\$192,267	\$1,507

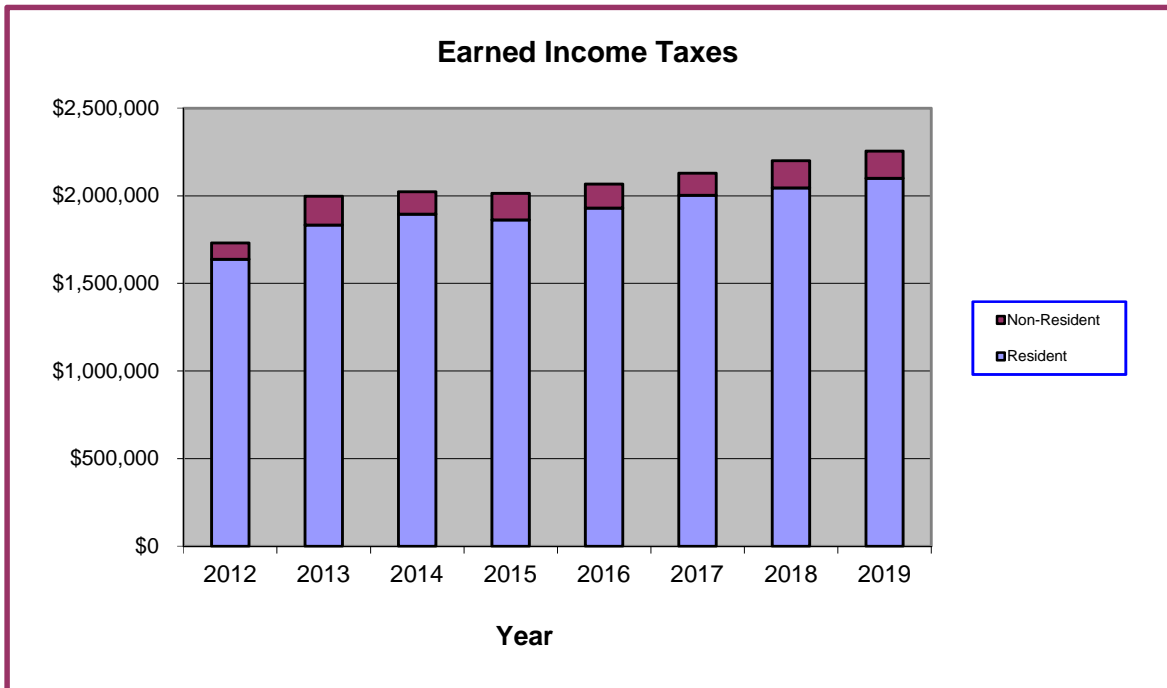


## SCHEDULE B

### EARNED INCOME TAX COLLECTIONS

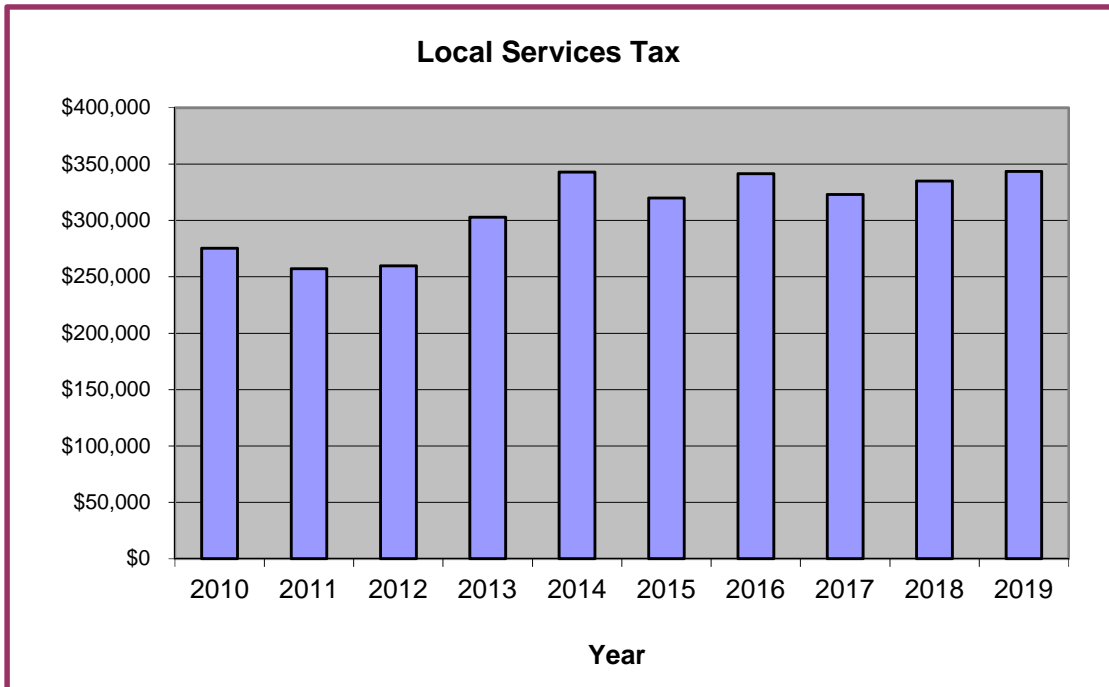
2012 - 2019

	<u>Resident</u>	<u>Non-Resident</u>	<u>Total</u>	<u>% Change</u>
<b>2012</b>	1,637,672	93,634	1,731,306	
<b>2013</b>	1,833,301	164,696	1,997,998	15.40%
<b>2014</b>	1,894,681	128,052	2,022,733	1.24%
<b>2015</b>	1,862,701	151,763	2,014,463	-0.41%
<b>2016</b>	1,930,458	136,712	2,067,169	2.62%
<b>2017</b>	2,002,594	126,581	2,129,175	3.00%
<b>2018</b>	2,045,000	155,000	2,200,000	3.33%
<b>2019</b>	2,100,000	155,000	2,255,000	2.50%



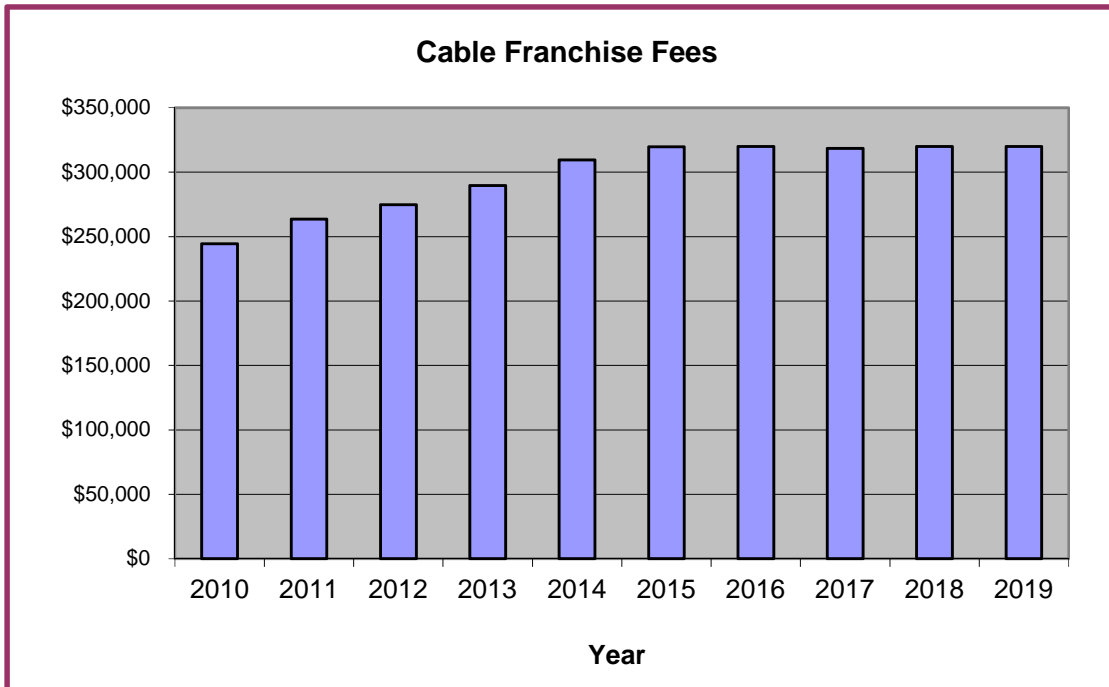
**SCHEDULE C**  
**LOCAL SERVICES TAX COLLECTIONS**  
**2010 - 2019**

	<u>Total Collections</u>	<u>% Change</u>
<b>2010</b>	275,378	3.85%
<b>2011</b>	257,307	-6.56%
<b>2012</b>	259,807	0.97%
<b>2013</b>	302,963	16.61%
<b>2014</b>	343,009	13.22%
<b>2015</b>	319,899	-6.74%
<b>2016</b>	341,639	6.80%
<b>2017</b>	323,107	-5.42%
<b>2018</b>	335,000	3.68%
<b>2019</b>	343,400	2.51%



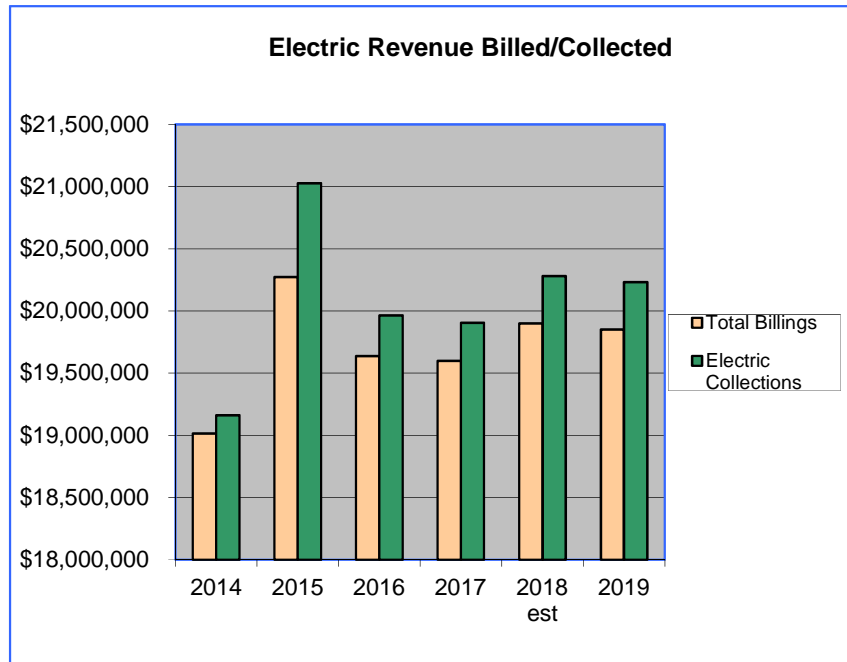
**SCHEDULE D**  
**CABLE FRANCHISE FEES**  
**2010 - 2019**

	<u>Total Collections</u>	<u>% Change</u>
<b>2010</b>	244,394	22.37%
<b>2011</b>	263,641	7.88%
<b>2012</b>	274,847	4.25%
<b>2013</b>	289,573	5.36%
<b>2014</b>	309,418	6.85%
<b>2015</b>	319,740	3.34%
<b>2016</b>	319,884	0.05%
<b>2017</b>	318,388	-0.47%
<b>2018</b>	320,000	0.51%
<b>2019</b>	320,000	0.00%



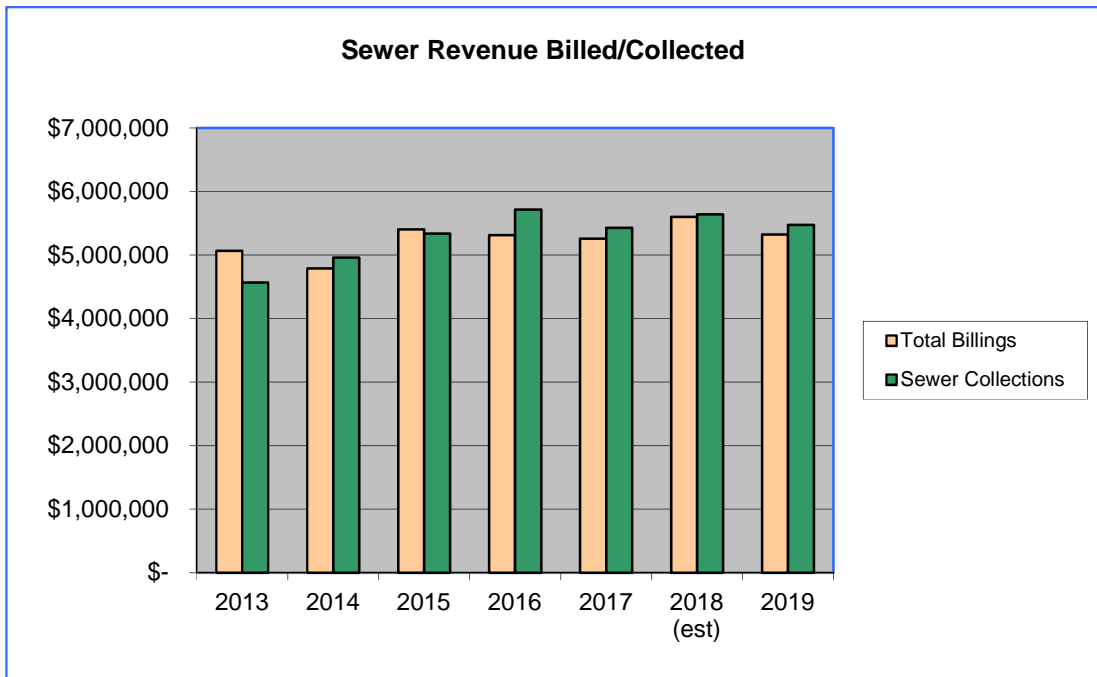
**SCHEDULE E**  
**ELECTRIC REVENUE BILLED/COLLECTED**  
**2013 to 2019**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 est</u>	<u>2019</u>
<i>Residential Billings</i>	\$ 8,496,783	\$ 9,348,835	\$ 9,176,826	\$ 8,970,537	\$ 9,173,328	\$ 9,200,000
<i>General Service Billings</i>	5,867,128	6,050,800	5,774,141	5,776,305	5,891,983	5,800,000
<i>Primary Service Billings</i>	4,651,556	4,873,382	4,685,824	4,852,567	4,833,398	4,850,000
<i>Total Billings</i>	\$ 19,015,467	\$ 20,273,017	\$ 19,636,791	\$ 19,599,409	\$ 19,898,709	\$ 19,850,000
<i>Electric Collections</i>	\$ 19,160,269	\$ 21,026,598	\$ 19,963,015	\$ 19,904,530	\$ 20,281,597	\$ 20,231,950
<i>Collection/Billing</i> $\Delta$	0.76%	3.72%	1.66%	1.56%	1.92%	1.92%



**SCHEDULE F**  
**SEWER REVENUE BILLED/COLLECTED**  
**2012 to 2018**

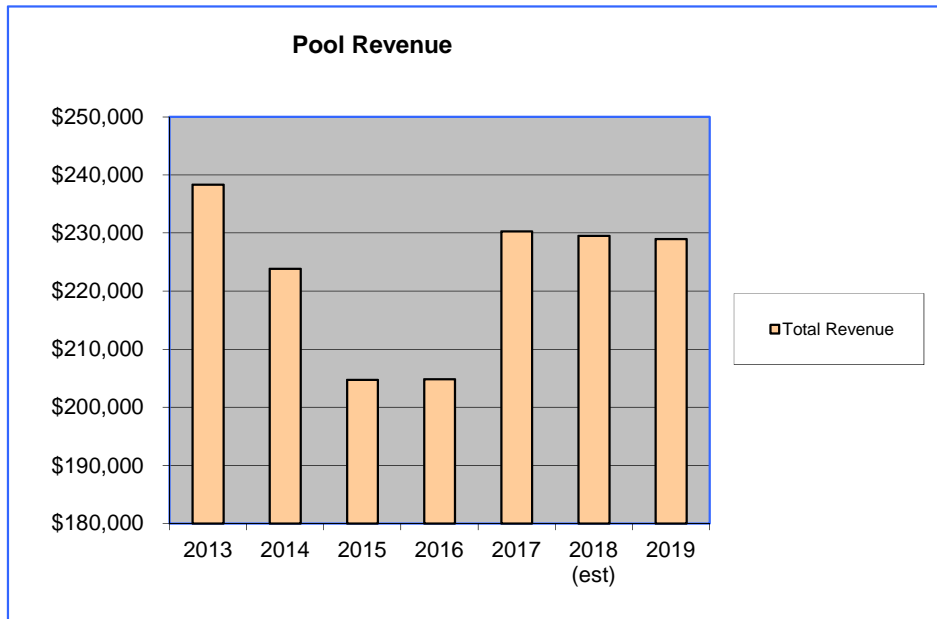
	-----Actual-----						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 (est)</u>	<u>2019</u>
<i>Residential Billings</i>	\$ 3,295,434	\$ 2,994,449	\$ 3,464,769	\$ 3,327,951	\$ 3,302,299	\$ 3,437,616	\$ 3,365,000
<i>Commercial Billings</i>	1,772,478	1,796,414	1,937,195	1,985,475	1,958,205	2,165,372	1,960,000
<i>Total Billings</i>	\$ 5,067,912	\$ 4,790,863	\$ 5,401,964	\$ 5,313,426	\$ 5,260,504	\$ 5,602,988	\$ 5,325,000
<i>Sewer Collections</i>	\$ 4,570,492	\$ 4,962,466	\$ 5,340,367	\$ 5,716,082	\$ 5,429,654	\$ 5,641,314	\$ 5,473,239
<i>Collection/Billing</i> $\Delta$	-9.82%	3.58%	-1.14%	7.58%	3.22%	0.68%	2.78%



## SCHEDULE G

### Park and Recreation Pool Revenue 2013 to 2019

	<del>-----Actual-----</del>						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 (est)</u>	<u>2019</u>
<i>Registration - Pools</i>	\$ 178,026	\$ 167,364	\$ 149,382	\$ 135,678	\$ 139,648	\$ 140,125	\$ 140,000
<i>Guest Admissions - Pools</i>	35,711	30,952	29,006	38,683	54,896	50,689	54,000
<i>Instructions - Pools</i>	17,942	17,859	19,561	22,369	18,121	15,272	18,000
<i>Other - Pools</i>	6,692	7,680	6,781	8,138	17,614	23,425	17,000
<b>Total Revenue</b>	<b>\$ 238,370</b>	<b>\$ 223,855</b>	<b>\$ 204,729</b>	<b>\$ 204,868</b>	<b>\$ 230,279</b>	<b>\$ 229,511</b>	<b>\$ 229,000</b>



**SCHEDULE H**  
**SALARIES AND WAGES**

***2018 - 2019 Budget Comparison***

<u>DEPARTMENT</u>	<u>2018 BUDGET</u>	<u>2019 BUDGET</u>	<u>\$\$ Change</u>	<u>% Change</u>
Legislative Body	\$ 26,400	\$ 26,400	\$ -	0.0%
Executive	440,000	435,000	(5,000)	-1.1%
Financial Administration	242,000	248,000	6,000	2.5%
Tax Collection	26,000	26,000	-	0.0%
Information Technology	228,000	199,000	(29,000)	-12.7%
Buildings and Grounds	131,000	136,000	5,000	3.8%
Police Services - Uniform	2,500,000	2,580,000	80,000	3.2%
Police Services - Non-Uniform	460,000	480,000	20,000	4.3%
Police Services - Other	565,000	600,000	35,000	6.2%
Fire Protection Services	7,000	75,000	68,000	971.4%
Code Enforcement & Zoning	513,000	407,000	(106,000)	-20.7%
Public Works	830,000	880,000	50,000	6.0%
Parking Facilities	33,000	34,500	1,500	4.5%
Electric System - Admin	470,000	565,000	95,000	20.2%
Electric System - Operations	1,060,000	1,090,000	30,000	2.8%
WWTP - Operations	965,000	985,000	20,000	2.1%
WWTP - Admin	165,000	255,000	90,000	54.5%
Parks & Rec - Admin	170,000	174,000	4,000	2.4%
Parks & Rec - Maintenance	595,000	590,000	(5,000)	-0.8%
<b>Total</b>	<b>\$ 9,426,400</b>	<b>\$ 9,785,900</b>	<b>\$ 359,500</b>	<b>3.8%</b>

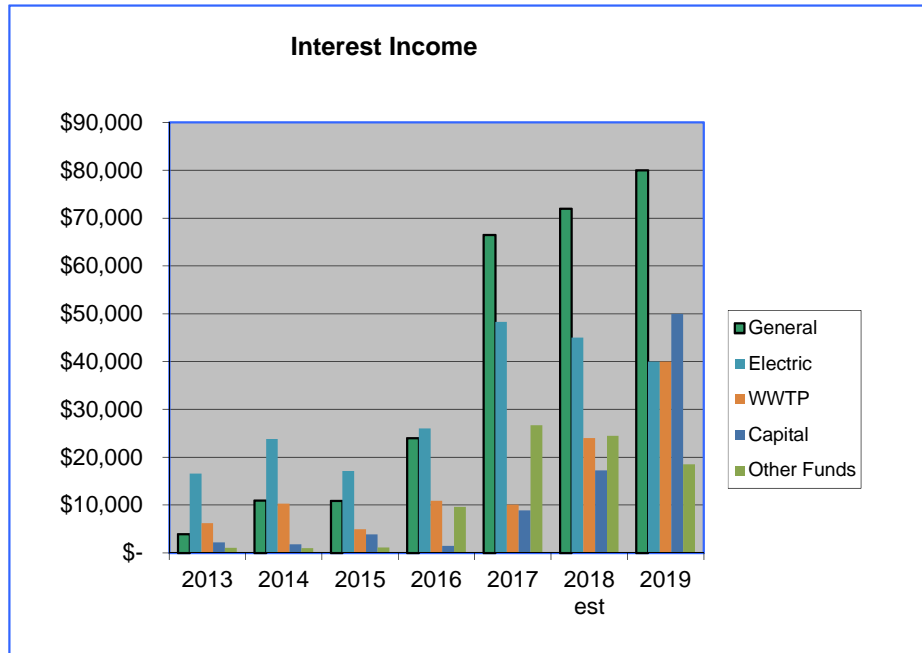
**SCHEDULE I**  
**RENTAL INCOME**  
**2015-2019**

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b><i>421 W MAIN FUND</i></b>					
421 W Main Street	79,268	55,846	113,519	126,048	150,964
<b><i>GENERAL FUND</i></b>					
Sentor Office	2,370	2,370	2,370	2,370	2,370
Congressman Office	-	-	600	1,800	1,800
	2,370	2,370	2,970	4,170	4,170
<b><i>PARK &amp; REC FUND</i></b>					
Apartment rental	7,000	4,350	5,625	8,700	8,700



**SCHEDULE J**  
**INTEREST INCOME**  
**2013 to 2019**

<b>Fund</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018 est</b>	<b>2019</b>
<i>General</i>	\$ 3,949	\$ 10,939	\$ 10,925	\$ 23,976	\$ 66,506	\$ 72,000	\$ 80,000
<i>Parking</i>	685	744	802	4,343	10,023	9,000	5,500
<i>421 W Main Street</i>	220	216	199	2,720	5,845	6,500	7,000
<i>Electric</i>	16,561	23,842	17,106	26,039	48,296	45,000	40,000
<i>WWTP</i>	6,243	10,314	4,924	10,904	10,102	24,000	40,000
<i>Parks and Rec</i>	14	7	1	3	5	10	1,000
<i>Debt Service</i>	-	-	28	1,990	3,116	-	-
<i>Capital</i>	2,203	1,777	3,895	1,481	8,869	17,250	50,000
<i>Highway Aid</i>	120	58	91	567	7,729	9,000	5,000
<b>TOTAL INTEREST</b>	<b>29,995</b>	<b>47,897</b>	<b>37,971</b>	<b>72,023</b>	<b>160,491</b>	<b>182,760</b>	<b>228,500</b>



**SCHEDULE K**  
**TRANSFER TAX COLLECTIONS**  
2015 - 2019

TRANSFER TAX COLLECTIONS

<u>Month</u>	<b>2015 Actual</b>		<b>2016 Actual</b>		<b>2017 Actual</b>		<b>2018 Estimated</b>		<b>2019 Budget</b>	
	<u># Transfers</u>	<u>Transfer Fee</u>	<u># Transfers</u>	<u>Transfer Fee</u>	<u># Transfers</u>	<u>Transfer Fee</u>	<u># Transfers</u>	<u>Transfer Fee</u>	<u># Transfers</u>	<u>Transfer Fee</u>
January	23	\$ 8,105	22	\$ 34,021	26	35,830	18	17,073	19	23,757.46
February	23	15,940	15	13,082	21	29,594	9	10,483	9	13,168.28
March	28	16,073	16	15,587	33	43,888	16	117,033	17	25,182.51
April	29	109,999	15	14,931	16	17,798	22	22,695	23	18,474.77
May	41	37,164	32	33,416	33	72,033	21	74,575	22	47,537.55
June	48	31,876	23	26,995	29	40,413	36	37,542	38	32,137.78
July	38	58,040	24	28,023	31	45,502	33	45,682	35	39,735.91
August	46	40,171	21	31,952	36	40,384	30	37,623	32	36,581.80
September	36	31,201	31	36,408	22	25,664	21	16,188	22	24,350.81
October*	35	37,901	21	24,183	24	32,503	21	17,116	22	24,600.41
November*	37	24,819	24	27,400	21	29,327	23	25,309	24	26,485.06
December*	<u>24</u>	<u>95,700</u>	<u>28</u>	<u>38,251</u>	<u>21</u>	<u>36,862</u>	23	37,006	24	37,373.36
<b>Totals</b>	<b>408</b>	<b>\$ 506,990</b>	<b>272</b>	<b>\$ 324,248</b>	<b>313</b>	<b>\$ 449,797</b>	<b>273</b>	<b>\$ 458,325</b>	<b>286</b>	<b>\$ 349,386</b>
<b>Monthly Average</b>	<b>34</b>	<b>\$ 42,249</b>	<b>23</b>	<b>\$ 27,021</b>	<b>26</b>	<b>\$ 37,483</b>	<b>23</b>	<b>\$ 38,194</b>	<b>24</b>	<b>\$ 29,115</b>
<b>Market Value</b>		<b><u>\$124,262</u></b>		<b><u>\$119,209</u></b>		<b><u>\$143,705</u></b>		<b><u>\$168,008</u></b>		<b><u>\$121,975</u></b>

\*Estimated current year

<b>3 Yr Avg Transfers</b>	<b>2019 Estimated</b>	<b>2019 Projection</b>
<b>286</b>	<b>286</b>	<b>\$ 348,000</b>

**SCHEDULE O  
DEBT SERVICE SCHEDULE**

**GENERAL OBLIGATION BONDS**

FUND	ISSUE YEAR	DUE DATE	PRINCIPAL	INTEREST	TOTAL	YEAR END PRINCIPAL BALANCE
Debt Service	2010	4/1/2019		\$ 17,875	\$ 17,875	710,000
	2010	10/1/2019	<u>335,000</u>	<u>17,875</u>	<u>352,875</u>	
			<b>\$ 335,000</b>	<b>\$ 35,750</b>	<b>\$ 370,750</b>	
Debt Service	2012	4/15/2019		\$ 122,120	\$ 122,120	8,965,000
	2012	10/15/2019	<u>255,000</u>	<u>122,120</u>	<u>377,120</u>	
			<b>\$ 255,000</b>	<b>\$ 244,240</b>	<b>\$ 499,240</b>	
Debt Service	2014	4/15/2019		\$ 183,098	\$ 183,098	9,975,000
	2014	10/15/2019	<u>5,000</u>	<u>183,098</u>	<u>188,098</u>	
			<b>\$ 5,000</b>	<b>\$ 366,196</b>	<b>\$ 371,196</b>	
Debt Service	2015	4/15/2019		\$ 127,353	\$ 127,353	8,370,000
	2015	10/15/2019	<u>815,000</u>	<u>127,353</u>	<u>942,353</u>	
			<b>\$ 815,000</b>	<b>\$ 254,706</b>	<b>\$ 1,069,706</b>	
<b>TOTAL BONDS DEBT SERVICE</b>			<b><u>\$ 1,410,000</u></b>	<b><u>\$ 900,891</u></b>	<b><u>\$ 2,310,891</u></b>	
<b>NOTES</b>						
LED Bank Loan	2017	monthly	\$ 102,324	\$ 18,738	\$ 121,062	579,491
Police Radio County Loan	2017	1/25/2019	\$ 32,149	\$ -	\$ 32,149	64,298
Bank loan	2017	10/1/2019	<u>\$ 135,000</u>	<u>\$ 63,196</u>	<u>\$ 198,196</u>	2,305,000
<b>TOTAL NOTES DEBT SERVICE</b>			<b><u>\$ 269,473</u></b>	<b><u>\$ 81,934</u></b>	<b><u>\$ 351,407</u></b>	

## SCHEDULE P

### WORKER'S COMPENSATION INSURANCE

#### 2019 PREMIUM CALCULATION

<u>CLASSIFICATION</u>	<u>CLASS CODE</u>	<u>2019 PAYROLL EXPOSURE</u>	<u>COST/ \$100 OF PAYROLL</u>	<u>% GROSS PREMIUM</u>	<u>ANNUAL PREMIUM</u>
Inspectors	951	\$289,308	0.330	0.23%	\$ 955
Office	953	\$2,339,462	0.140	0.80%	3,275
Cities & Towns	980	\$3,981,933	5.630	54.65%	224,183
Police & Firemen	985	\$3,100,782	4.160	31.44%	128,993
Volunteer Fire	994		52,826	12.88%	<u>52,826</u>
<i>Gross Premium</i>					<b>\$ 410,231</b>
Experience Modification Adjustment					<u>0.726</u>
<i>2019 Net Premium</i>					<b>\$ 297,828</b>
<i>Multi-Trust Discount</i>					<b>(8,985)</b>
<i>Premium Adjustment</i>					<u>-</u>
<i>2019 Modified Premium</i>					<b><u>\$ 288,843</u></b>

#### EXPERIENCE MODIFICATION HISTORY

<u>2017</u>	<u>2018</u>	<u>2019</u>
0.792	0.754	<b>0.726</b>

< 1 = Good Experience

1 = Neutral

> 1 = Poor Experience

## SCHEDULE P

### WORKER'S COMPENSATION INSURANCE

#### CLASSIFICATION DETAIL

	<u>DEPARTMENT</u>	<u>2019 PAYROLL</u>	<u>RATE</u>	<u>GROSS PREMIUM</u>
<b>Inspectors (951)</b>	Code Enforcement & Zoning	\$ 289,308	\$0.330	\$ 955
	Electric	-	\$0.330	-
		<b>\$ 289,308</b>		<b>\$ 955</b>
<b>Clerical/Office (953)</b>	General Administration	\$ 1,064,266	\$0.140	\$ 1,490
	Police Services	470,995	\$0.140	659
	Code Enforcement & Zoning	117,120	\$0.140	164
	Public Works	33,191	\$0.140	46
	Electric	356,902	\$0.140	500
	WWTP	230,605	\$0.140	323
	Parks and Recreation	<u>66,383</u>	\$0.140	<u>93</u>
		<b>\$ 2,339,462</b>		<b>\$ 3,275</b>
<b>Cities &amp; Towns (980)</b>	Police Services	\$ 76,875	\$5.630	\$ 4,328
	Public Works	838,568	\$5.630	47,211
	Parking Facilities	33,483	\$5.630	1,885
	Electric	1,275,188	\$5.630	71,793
	WWTP	1,066,609	\$5.630	60,050
	Parks and Recreation	<u>691,210</u>	\$5.630	<u>38,915</u>
		<b>\$ 3,981,933</b>		<b>\$ 224,183</b>
<b>Police(985)</b>	Police Services	\$ 3,100,782	\$4.16	\$ 128,993
<b>Firemen (985)</b>		\$ 75,000	\$11.44	\$ 8,580
<b>Volunteer Fire Company (994)</b>		<u>-</u>		<u>\$ 52,826</u>
	<b>Total</b>	<b><u>\$ 9,711,485</u></b>		<b><u>\$ 418,811</u></b>

## SCHEDULE P

### WORKER'S COMPENSATION INSURANCE

2018 DEPARTMENT ALLOCATION

<u>Department</u>	<u>Gross Premium</u>	<u>%</u>	<u>Net Premium</u>	<u>2019 BUDGET</u>
General Administration	\$ 1,490	0.36%	\$ 1,028	\$ 1,500
Police Services	133,980	31.99%	92,402	92,500
Fire Protection Services	61,406	14.66%	42,350	42,500
Code Enforcement & Zoning	1,119	0.27%	772	800
Public Works	47,258	11.28%	32,592	33,000
Parking Facilities	1,885	0.45%	1,300	1,500
Electric	72,293	17.26%	49,858	50,000
WWTP	60,373	14.42%	41,638	42,000
Parks and Recreation	<u>39,008</u>	<u>9.31%</u>	<u>26,903</u>	<u>27,000</u>
	<b>\$ 418,811</b>	<b>100.00%</b>	<b>\$ 288,843</b>	<b>\$ 290,800</b>

#### 2019 FUND ALLOCATION

General Fund	\$ 170,300	58.56%
Parking Fund	1,500	0.52%
Electric Fund	50,000	17.19%
Sewer Fund	42,000	14.44%
Parks & Rec Fund	<u>27,000</u>	9.28%
	<b><u>\$ 290,800</u></b>	

## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u>	
				<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>
Automobile	DVIT	\$ 10,000,000	\$500/\$1,000	\$ 40,318	\$ 40,000
Automobile - Fire Co	Selective Insurance	\$ 1,000,000	\$0	8,175	8,600
Crime	DVIT	\$ 2,000,000	\$1,000	3,663	\$ 2,500
General Liability	DVIT	\$ 8,000,000	\$0	59,481	\$ 56,000
Police Professional	DVIT	\$ 2,000,000	\$5,000	36,373	\$ 32,500
Pollution	Selective Insurance	\$ 3,000,000	\$25,000	22,200	22,710
Property	DVIT	\$ 1,000,000,000	\$1,000	93,892	\$ 107,500
Public Official Liability	DVIT	\$ 10,000,000	\$5,000	38,559	\$ 32,500
Heart and Lung Act Liability	DVIT	\$ -	\$0	<u>10,648</u>	\$ 11,500
<b>Total</b>				\$ 313,309	\$ 313,810

<b>% Change 2018 - 2019</b>	<b>0.16%</b>
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#### PROFESSIONAL BONDS

Treasurer	Selective Insurance	\$ 500,000	\$ -	\$ 500	\$ 500
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<b>TOTAL INSURANCE &amp; BONDS</b>	<b>\$ 313,809</b>	<b>\$ 314,310</b>
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<b>2018 FUND ALLOCATION</b>			
	<u>Allocation</u>	<u>2019 Premium</u>	<u>2019 Budget</u>
General Administration	7.98%	\$ 24,640	\$ 25,500
Police Services	27.70%	87,618	88,500
Fire Protection Services	2.74%	8,600	8,750
Code Enforcement & Zoning	1.80%	5,244	5,750
Public Works	3.99%	12,448	12,750
Historical Society	0.08%	70	250
Parking Fund	0.55%	1,285	1,750
421 West Main Street Fund	0.86%	2,509	2,750
Electric Fund	17.06%	53,832	54,500
Sewer Fund	28.87%	91,290	92,250
Parks & Rec Fund	<u>8.37%</u>	<u>26,275</u>	<u>26,750</u>
	100%	\$ 313,810	\$ 319,500

Premium includes multi trust discount of \$14,220 (5%)

## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u>	
				<u>2018 ACTUAL</u>	<u>2019 PREMIUM</u>
Automobile	DVIT	\$ 1,000,000	\$500/\$1,000	\$ 40,318	\$ 40,000
Automobile - Fire Co	Selective Insurance			<u>8,175</u>	<u>8,600</u>
	<b>Total</b>			\$ 48,493	\$ 48,600

<b>% Change 2018 - 2019</b>	<b>0.22%</b>
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<b>2019 FUND ALLOCATION</b>			
	<u># of Vehicles</u>	<u>2019 Premium</u>	<u>2019 Budget</u>
General Administration	2	\$ 1,111	\$ 1,250
Police Services	28	15,556	15,750
Fire Protection Services	-	8,600	8,750
Code Enforcement & Zoning	4	2,222	2,250
Public Works	9	5,000	5,000
Parking Fund	1	556	750
Electric Fund	15	8,333	8,500
Sewer Fund	5	2,778	3,000
Parks & Rec Fund	<u>8</u>	<u>4,444</u>	<u>4,500</u>
	<b>72</b>	<b>\$ 48,600</b>	<b>\$ 49,750</b>



## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u>	
				<u>2018 ACTUAL</u>	<u>2019 PREMIUM</u>
Crime	DVIT	\$ 2,000,000	\$1,000	3,663	2,500

<b>% Change 2018 - 2019</b>	<b>-31.75%</b>
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<u>COVERAGE</u>	<u>LIMIT OF INSURANCE</u>	<u>DEDUCTIBLE</u>
Forgery or Alteration	\$ 200,000	\$2,000
Inside the Premises Theft of Money and Securities	\$ 200,000	\$2,500
Outside the Premises	\$ 200,000	\$2,500
Government Crime - Employee Theft - Per Loss	\$ 500,000	\$5,000

<b>2019 FUND ALLOCATION</b>			
	<u># of Employees</u>	<u>2019</u>	<u>2019</u>
General Administration	15	\$ 391	\$ 500
Police Services	32	833	1,000
Code Enforcement	4	104	250
Public Works	11	286	500
Parking Fund	2	52	250
Electric Fund	11	286	500
Sewer Fund	14	365	500
Parks & Rec Fund	<u>7</u>	<u>182</u>	<u>250</u>
	<b>96</b>	<b>\$ 2,500</b>	<b>\$ 3,750</b>

## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u>	
				<u>2018 ACTUAL</u>	<u>2019 PREMIUM</u>
General Liability	DVIT	\$ 8,000,000	\$0	59,481	56,000

<b>% Change 2018 - 2019</b>	<b>-5.85%</b>
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<b>2019 FUND ALLOCATION</b>			
	<u>2018 Budgeted Expenditures</u>	<u>2019 Premium</u>	<u>2019 Budget</u>
General Administration	\$ 5,737,238	\$ 10,274	\$ 10,500
Police Services	4,808,000	8,610	8,750
Code Enforcement & Zoning	873,100	1,563	1,750
Public Works	949,740	1,701	1,750
Historical Society	39,000	70	250
421 West Main Street Fund	148,850	267	500
Electric Fund	13,605,500	24,363	24,500
Sewer Fund	3,600,250	6,447	6,500
Parks & Rec Fund	<u>1,511,050</u>	<u>2,706</u>	<u>2,750</u>
	<b>\$ 31,272,728</b>	<b>\$ 56,000</b>	<b>\$ 57,250</b>

## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u>	
				<u>2018 ACTUAL</u>	<u>2019 PREMIUM</u>
Law Enforcement	DVIT	\$ 2,000,000	\$5,000	36,373	32,500

<b>% Change 2018 - 2019</b>	<b>-10.65%</b>
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<b>2019 FUND ALLOCATION</b>		
	<u>2019 Premium</u>	<u>2019 Budget</u>
Police Services	32,500	32,500

## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u>	
				<u>2018 ACTUAL</u>	<u>2019 PREMIUM</u>
Pollution	Indian Harbor Insurance	\$ 3,000,000	\$25,000	22,200	22,710

<b>% Change 2018 - 2019</b>	<b>0.00%</b>
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**\*\*This policy is prepaid every three years. Next scheduled payment is 01/01/2012**

**SCHEDULE OF LOCATIONS**

- 652 West Ninth Street
- 400 Whites Road
- 801 Willow Street
- 920 Ridge Street
- 900 Tremont Drive
- 655 Franklin Street
- 45 Miles of Sewer Trunk Lines

<b>2019 FUND ALLOCATION</b>		
	<u>2019 Premium</u>	<u>2019 Budget</u>
<b>Sewer Fund</b>	<b>22,710</b>	<b>23,000</b>

## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u>	
				<u>2018 ACTUAL</u>	<u>2019 PREMIUM</u>
Property	DVIT	\$ 1,000,000,000	\$1,000	93,892	107,500

<b>% Change 2018 - 2019</b>	<b>14.49%</b>
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<b>2019 FUND ALLOCATION</b>			
	<u>Values</u>	<u>2019 Premium</u>	<u>2019 Budget</u>
General Administration	\$ 5,294,000	\$ 7,786	\$ 8,000
Police Services	5,294,000	7,786	8,000
Public Works	1,180,978	1,737	1,750
421 West Main Street Fund	1,524,558	2,242	2,250
Electric Fund	11,643,210	17,124	17,250
Sewer Fund	36,886,420	54,251	54,500
Parks & Rec Fund	<u>11,268,018</u>	<u>16,573</u>	<u>16,750</u>
	<b>\$ 73,091,184</b>	<b>\$ 107,500</b>	<b>\$ 108,500</b>

## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>ANNUAL PREMIUM</u>	
				<u>2018 ACTUAL</u>	<u>2019 PREMIUM</u>
Public Official Liability	DVIT	\$ 10,000,000	\$5,000	38,559	32,500

<b>% Change 2018 - 2019</b>	<b>-15.71%</b>
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LIMIT OF

<b>2019 FUND ALLOCATION</b>			
	<u># of Employees</u>	<u>2019 Premium</u>	<u>2019 Budget</u>
General Administration	15	\$ 5,078	\$ 5,250
Police Services	32	10,833	11,000
Code Enforcement	4	1,354	1,500
Public Works	11	3,724	3,750
Parking Fund	2	677	750
Electric Fund	11	3,724	3,750
Sewer Fund	14	4,740	4,750
Parks & Rec Fund	7	<u>2,370</u>	<u>2,500</u>
	<b>96</b>	<b>\$ 32,500</b>	<b>\$ 33,250</b>

## SCHEDULE Q

### PROPERTY AND LIABILITY INSURANCE

ANNUAL PREMIUM

<u>INSURANCE</u>	<u>CARRIER</u>	<u>POLICY LIMITS</u>	<u>DEDUCTIBLE</u>	<u>2017 ACTUAL</u>	<u>2018 PREMIUM</u>
Heart and Lung Act Liability	DVIT	\$	-	\$0	10,648

<b>% Change 2018 - 2019</b>	<b>8.00%</b>
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<b>2019 FUND ALLOCATION</b>		
	<u>2019 Premium</u>	<u>2019 Budget</u>
Police Services	11,500	11,500

## SCHEDULE R

### EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS

#### DEPARTMENT DETAIL

#### *Term Life and Disability Insurance*

<u>GENERAL FUND</u>	<u>Disability Monthly Cost</u>	<u>Life Monthly Cost</u>	<u>Net Premium</u>	<u>Annual Costs</u>	<u>Disability 2019 Budget</u>	<u>Life 2019 Budget</u>
Executive	\$ 651	\$ 235	\$ 886	\$ 10,628	\$ 8,000	\$ 3,000
Financial Administration	387	156	543	6,518	5,000	2,000
Information Technology	273	110	383	4,598	3,500	1,500
Building and Grounds	159	60	220	2,636	2,000	1,000
Police Services	1,432	688	2,120	25,442	17,500	8,500
Code Enforcement & Zoning	346	80	426	5,116	4,500	1,000
Public Works	1,244	504	1,748	20,979	15,000	6,500
Library	97	39	136	1,631	1,500	500
Electric Fund	1,881	763	2,644	31,729	23,000	9,500
WWTP Fund	1,623	647	2,271	27,247	19,500	8,000
Parks & Recreation Fund	810	315	1,125	13,502	10,000	4,000
	<u>\$ 8,903</u>	<u>\$ 3,599</u>	<u>\$ 12,502</u>	<u>\$ 150,026</u>	<u>\$ 109,500</u>	<u>\$ 45,500</u>

#### *Medical Insurance*

<u>Department</u>	<u>Monthly Costs</u>	<u>Annual Costs</u>	<u>2019</u>
Executive	\$ 12,826	\$ 153,917	\$ 154,000
Financial Administration	6,373	76,480	77,000
Information Technology	6,277	75,329	76,000
Buildings and Grounds	3,885	46,624	47,000
Police Services	76,078	912,942	913,000
Fire Protection Services	3,355	40,264	41,000
Code Enforcement & Zoning	15,217	182,602	183,000
Public Works	27,033	324,397	325,000
Library	8,672	104,069	105,000
Electric	43,767	525,200	526,000
WWTP	38,604	463,242	464,000
Parks & Recreation	14,315	171,774	172,000
	<u>\$ 256,403</u>	<u>\$ 3,076,840</u>	<u>3,083,000</u>



## SCHEDULE R

### EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFITS

#### DEPARTMENT DETAIL

#### Social Security/Medicare

<u>DEPARTMENT</u>	<u>Total Wages</u>	<u>Rate</u>	<u>Monthly Cost</u>	<u>Annual Cost</u>	<u>2019 Budget</u>
Legislative Body	\$ 26,400	7.65%	\$ 168	\$ 2,020	\$ 2,020
Executive	435,000	7.65%	2,773	33,278	33,500
Financial Administration	248,000	7.65%	1,581	18,972	19,000
Tax Collection	26,000	7.65%	166	1,989	2,000
Information Technology	199,000	7.65%	1,269	15,224	16,000
Buildings and Grounds	136,000	7.65%	867	10,404	11,000
Police Services - Uniform	2,580,000	1.45%	3,118	37,410	37,500
Police Services - Non-Uniform	480,000	7.65%	3,060	36,720	37,500
Police Services - Other	600,000	1.45%	725	8,700	10,000
Fire Protection Services	75,000	7.65%	478	5,738	6,000
Code Enforcement & Zoning	407,000	7.65%	2,595	31,136	31,500
Public Works	880,000	7.65%	5,610	67,320	67,500
Parking Facilities	34,500	7.65%	220	2,639	3,000
Electric System - Admin	565,000	7.65%	3,602	43,223	45,000
Electric System - Operations	1,090,000	7.65%	6,949	83,385	85,000
WWTP - Operations	985,000	7.65%	6,279	75,353	80,000
WWTP - Admin	255,000	7.65%	1,626	19,508	20,000
Parks & Rec - Admin	174,000	7.65%	1,109	13,311	13,500
Parks & Rec - Maintenance	590,000	7.65%	3,761	45,135	45,500
	<b><u>\$ 9,785,900</u></b>		<b><u>\$ 45,955</u></b>	<b><u>\$ 551,461</u></b>	<b><u>\$ 565,520</u></b>

#### Worker's Comp

<u>Department</u>	<u>Monthly Costs</u>	<u>Annual Costs</u>	<u>2019</u>
Legislative Body	\$ 2	\$ 27	\$ 30
Executive	73	872	880
Financial Administration	21	251	260
Tax Collection	2	26	30
Information Technology	16	186	190
Buildings and Grounds	11	137	140
Police Services	7,708	92,500	92,500
Fire Protection Services	3,542	42,500	42,500
Code Enforcement & Zoning	67	800	800
Public Works	2,750	33,000	33,000
Parking Facilities	125	1,500	1,500
Library	-	-	-
Electric	4,167	50,000	50,000
WWTP	3,500	42,000	42,000
Parks & Recreation	2,250	27,000	27,000
	<b><u>\$ 24,231</u></b>	<b><u>\$ 290,800</u></b>	<b><u>290,830</u></b>

## SCHEDULE T

### INTERFUND TRANSFERS

#### TRANSFERS IN

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2017 ACTUAL</u>	<u>2018 BUDGET</u>	<u>AS OF 9/30/18</u>	<u>2019 BUDGET</u>
01.392.007	From Electric Fund	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 5,000,000
01.392.008	From Sewer Fund	1,000,000	1,000,000	-	1,000,000
01.392.005	From 421 West Main Street Fund				400,000
05.392.001	From General Fund	34,600	-	-	-
09.392.001	From General Fund	1,266,200	1,275,350	-	1,278,350
23.392.001	From General Fund	1,192,950	1,426,423	-	1,432,298
23.392.007	From Electric Fund	580,000	700,000	-	700,000
23.392.008	From Sewer Fund	500,000	500,000	-	500,000
23.392.009	From Park & Recreation Fund	35,000	35,000	-	35,000
30.392.001	From General Fund	133,323	270,000	-	300,000
30.392.004	From 421 W Main	-	55,000	-	-
30.392.007	From Electric Fund	900,000	900,000	-	900,000
30.392.008	From Sewer Fund	175,000	250,000	-	-
30.392.009	From Park & Rec Fund	42,000	42,000	-	-
31.392.008	From Sewer Fund	-	-	-	1,250,000
45.392.001	From General Fund	59,000	25,000		25,000
		<u>\$ 10,918,073</u>	<u>\$ 11,478,773</u>	<u>\$ -</u>	<u>\$ 12,820,648</u>

#### TRANSFERS OUT

01.492.005	To 421 West Main Street Fund	\$ 34,600	\$ -	\$ -	\$ -
01.492.009	To Park & Rec Fund	1,266,200	1,275,350	-	1,278,350
01.492.018	To 311 West Main Street Fund	-	-	-	-
01.492.023	To Debt Service Fund	1,192,950	1,426,423	-	1,432,298
01.492.030	To Capital Project Fund	133,323	270,000	-	300,000
01.492.040	To Cemetery Fund	59,000	25,000	-	25,000
05.492.001	To General Fund				400,000
05.492.030	To Capital Project Fund	-	55,000	-	-
07.492.001	To General Fund	5,000,000	5,000,000	-	5,000,000
07.492.023	To Debt Service Fund	580,000	700,000	-	700,000
07.492.030	To Capital Fund	900,000	900,000	-	900,000
08.492.001	To General Fund	1,000,000	1,000,000	-	1,000,000
08.492.023	To Debt Service Fund	500,000	500,000	-	500,000
08.492.030	To Capital Fund	175,000	250,000	-	1,250,000
09.492.023	To Debt Service Fund	35,000	35,000	-	35,000
09.492.030	To Capital Fund	42,000	42,000	-	-
		<u>\$ 10,918,073</u>	<u>\$ 11,478,773</u>	<u>\$ -</u>	<u>\$ 12,820,648</u>