



FISCAL YEAR 2017
PROPOSED BUDGET

BOROUGH OF CONSHOHOCKEN

BOROUGH COUNCIL

JAMES GRIFFIN, PRESIDENT
KAREN TUTINO, VICE-PRESIDENT
ROBERT STOKLEY, SENIOR MEMBER
ANITA BARTON, MEMBER
JANE FLANAGAN, MEMBER
COLLEEN LEONARD, MEMBER
TINA SOKOLOWSKI, MEMBER

MAYOR

ROBERT FROST

RICHARD J. MANFREDI, BOROUGH MANAGER

This fiscal year 2017 proposed budget and accompanying message is submitted in accordance with the Ordinance(s) of the Borough and Laws of the Commonwealth, specifically the Borough Code and related laws. This Budget for fiscal year 2017 is in balance with Fund Equity, Revenues and Expenditures reflecting as nearly as possible the estimated revenues and expenses for calendar year 2017. The Budget process has at its apex the Borough Council statements of priority and goal setting as the basis for appropriation decision-making. The Borough Council adopted, well within the timelines prescribed by the Borough Code, this proposed budget, to be made available for public inspection, was adopted as proposed at the regularly scheduled public meeting on November 16, 2016. The Proposed Budget is scheduled for consideration and final adoption at the Wednesday, December 21, 2016 public meeting.

This fiscal year 2017 proposed budget presents the stated Council goals, objectives, and priorities, and makes and establishes base funding available. This proposed budget holds all tax rates at 2016's present levels, funds certain capital equipment and facilities from projected January 1, 2017 available cash balances and transfers as discussed or prescribed by Council. The capital reserve and operating reserve funds, are proposed to continue by being adopted herein, and provides the framework for a continued policy discussion on funding service delivery levels in the future.

This proposed budget structure, content and approach provide an estimate of revenues and expenditures for the ensuing year in an informative and descriptive manner, as well as contains the requisite fiscal appropriations to operate the Borough. The budget line items continue to be refined to accurately reflect operational expenditure categories, cost objects, and provide for further developing financial and managerial systems to allow extracting financial data for analysis and future decision-making. The budget continues to separate the general tax levy and special tax levies into general and special revenue funds, and the operating, capital and reserve funds, and continues funding the Other Post Employment benefits (OPEB) fund. The general fund expenditures are met by combining fund equity and operating revenues, and, once again, sets forth a spending plan that distinguishes between operating revenues and expenditures, and excess capital funds and revenues and capital spending.

Respectfully submitted,

A handwritten signature in black ink that reads "Richard J. Manfredi". The signature is written in a cursive style with a large initial "R".

Richard J. Manfredi
Borough manager

BOROUGH FUNDS

Conshohocken Borough has nine primary accounting funds; those funds consist of major and non-major funds. Major funds are the primary operating and capital funds. The non-major funds are special tax levy and fiduciary funds. The Fire Protection, Street Lighting, and Library are special levy revenue funds where the millage rates are dedicated and restricted by law to those specific purposes, and the police and non-uniformed pension funds are the two primary fiduciary funds. The capital and liquid funds are the other major or primary operating funds, and the capital reserve fund is the primary vehicle to set aside funds for future use. Other funds are the Community Development, Home Program, UDAG Repayment, and Mary Wood Park Funds.

The GENERAL FUND

The General Fund is the chief and base operating fund of the Borough to fund and account for the primary and core services such as administration, police, public works and general government. The general fund in fiscal year 2017 continues to distribute and illustrate costs by department function and a focus on operating versus non-operating expenditures to create a better policy and management decision tool. Fiscal year 2017 will be the first year that a high degree of certainty will exist with the distribution of cost objects through the line items of the general fund.

Currently police services are the largest cost center at \$ 4,942,441 with Public Services at \$ 2,841,202. These two functions account for 71% of the total general fund operating expense budget. It is very important to note that segregating general operating expenses from Capital and all other funds, makes clear the demands and challenges ahead. Other cost centers that demand our attention are the Community Center at the Fellowship House, Leeland mansion and Mary Wood park properties. The general fund in 2015 has assumed the additional operational costs of the Community Center at the Fellowship House, and the capital needs to improve the facility are significant.

STREET LIGHTING FUND

The Borough levies .2926 mills on real estate to support operating and maintenance of streetlights in the Borough. FY 2017 proposes to invest \$ 137,731 in energy saving LED lighting. It is expected that this green investment will, over a five-year period, begin a return on investment through future energy cost reductions.

FIRE FUND

The *Fire Fund* and its corresponding tax levy was established by ordinance with the specific purpose "to assist any fire company in the Borough in the purchase, removal or repair of its fire engines, fire apparatus or fire hoses, the purchase of land upon which to erect a firehouse or firehouses, the employment of career firefighters, or for general operations," in accordance with section 1302(6) of the Borough Code

LIBRARY FUND

The *Library Fund* and its corresponding tax levy were established by ordinance “to maintain and/or aid in maintaining of the Conshohocken Free Library as a local library”. The tax levy and lump sum appropriation to the Library is for that purpose.

CAPITAL FUND

The *Capital Fund* was created to account for anticipated capital expenditures; such as investment in assets. The Capital Fund asset fund should be combined with the Capital Reserve Fund in fiscal year 2018.

CAPITAL RESERVE FUND

The *Capital Reserve Fund* is a Capital Reserve Fund as provided for by § 1202 (22) (i) (ii) of the Borough Code to be utilized as prescribed.

OPERATING RESERVE FUND

The *Operating Reserve Fund* is a fund created as provided for by § 1202 (23) of the Borough Code from which appropriations may be made for very specific purposes and uses. The operating reserve fund may not exceed 25% of the estimated revenues of the Borough’s general fund in a budget’s current fiscal year.

LIQUID FUELS FUND (HIGHWAY AID)

The *Highway Aid Fund* is restricted for highways and streets expenditures. Revenues for this fund come from the Commonwealth tax on liquid fuels. The expenses from this fund are restricted by law and can only be used for specific roadway purposes.

DEBT SERVICE FUND

The *Debt Service* fund was created to account for the debt that is being created by the General Obligation Notes and to account for principal and interest on that debt. The debt principal and interest for fiscal year 2017 totals \$719,767 and is being funded by the Capital Fund; in particular and in part from, the RACP grant proceeds. In the future, consideration will have to be given to a reliable funding source for debt principal and interest.

POLICE AND NON-UNIFORM PENSION FUNDS

The *Police and Non-Uniform Pension Funds* are for the accounting of all pension-related funds and transactions.

COMMUNITY DEVELOPMENT FUND

The *Community Development* Fund accounts for any community development or special grant activities.

HOME PROGRAM FUND

The *Home Program* Fund accounts for any home program assistance and qualifying home improvement grant activities administered through the Borough.

UDAG REPAYMENT FUND

The *UDAG* Fund accounts for any income earned and for any loans made resulting from the Urban Development Action Grant funds received and used for purposes such as purchasing the Verizon Building or making loans for qualified purposes. This fund is inactive, as we do not project income or expenses until FY 2020.

General Fund

Account Number	Account Description	FY 2017 Proposed	FY 2016 Budget	Change From 2016 to 2017 increases or (decreases)	
<i>REVENUES</i>				\$	%
FUND BALANCE					
01.100.000	Fund Balance Forward	\$ 2,925,323	\$ 3,638,249		
<u>REAL PROPERTY TAXES</u>					
01-301-100	R.E. Taxes - Current	\$ 1,813,791	\$ 1,784,117	\$ 29,674	1.66%
01-301-200	R.E. Taxes - Prior	\$ 11,000	\$ 11,597	-\$ 597	-5.15%
01-301-300	R.E. Taxes - Delinquent	\$ 35,000	\$ 35,682	-\$ 682	-1.91%
01-301-600	Real Estate Taxes- Interim	\$ 15,000	\$ 3,568	\$ 11,432	320.40%
	Subtotal	\$ 1,874,791	\$ 1,834,964	\$ 39,827	2.17%
<u>LOCAL TAX ENABLING ACT (511)</u>					
01-310-110	Real Estate Transfer Taxes	\$ 328,509	\$ 290,000	\$ 38,509	13.28%
01-310-210	Earned Income Taxes	\$ 3,800,000	\$ 3,750,000	\$ 50,000	1.33%
01-310-310	Mercantile Taxes	\$ 345,500	\$ 380,000	-\$ 34,500	-9.08%
01-310-360	Business Privilege Taxes	\$ 2,047,889	\$ 1,750,000	\$ 297,889	17.02%
01-310-510	Local Services Taxes	\$ 255,000	\$ 255,000	\$ -	0.00%
	Subtotal	\$ 6,776,898	\$ 6,425,000	\$ 351,898	5.48%
<u>BUSINESS LICENSES & PERMITS</u>					
01-321-320	Junkyard Licenses	\$ -	\$ 600	-\$ 600	-100.00%
01-321-350	Contractors Licenses	\$ 12,304	\$ 15,000	-\$ 2,696	-17.97%
01-321-360	Apartment Lic./Professional &	\$ 215,925	\$ 238,030	-\$ 22,105	-9.29%
01-321-610	Vendor Licenses/Transient Reta	\$ 600	\$ 500	\$ 100	20.00%
01-321-730	Amusement Machines	\$ -	\$ 1,200	-\$ 1,200	-100.00%
01-321-800	Franchise Fees	\$ 132,823	\$ 255,000	-\$ 122,177	-47.91%
01-321-820	Highway Permits	\$ 14,966	\$ -	\$ 14,966	100.00%
	Subtotal	\$ 376,618	\$ 510,330	-\$ 133,712	-26.20%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
						\$	%
<u>REVENUES</u>							
<u>NON-BUSINESS LICENSES & PERMITS</u>							
01-322-100	Rental Inspections	\$	121,512	\$	108,375	\$ 13,137	12.12%
01-322-900	Deed Registrations	\$	570	\$	1,000	-\$ 430	-43.00%
	Subtotal	\$	122,082	\$	109,375	\$ 12,707	11.62%
<u>FINES and FORFEITS</u>							
01-331-100	Clerk of Court Fines	\$	2,828	\$	5,500	-\$ 2,672	-48.58%
01-331-110	Motor Vehicle Violations	\$	38,488	\$	36,000	\$ 2,488	6.91%
01-331-112	Non-Traffic Violations	\$	6,730	\$	6,000	\$ 730	12.17%
01-331-120	Ordinance Violations/Restituti	\$	3,171	\$	11,000	-\$ 7,829	-71.18%
01-331-121	Other Fines	\$	217	\$	150	\$ 67	44.98%
01-331-140	Parking Violations - fines	\$	64,250	\$	69,000	-\$ 4,750	-6.88%
	Subtotal	\$	115,684	\$	127,650	-\$ 11,966	-9.37%
<u>INTEREST EARNINGS</u>							
01-341-100	Interest Earnings	\$	4,305	\$	2,400	\$ 1,905	79.39%
	Subtotal	\$	4,305	\$	2,400	\$ 1,905	79.39%
<u>RENTS AND ROYALTIES</u>							
01-342-100	Rental of Boro Property	\$	96,913	\$	120,996	-\$ 24,083	-19.90%
01-342-200	Community Garden Plots	\$	3,950	\$	2,750	\$ 1,200	43.63%
01-342-300	Rent of Dog Park	\$	775	\$	275	\$ 500	181.82%
	Subtotal	\$	101,638	\$	124,021	-\$ 22,383	-18.05%
<u>INTERGOVERNMENTAL REVENUES</u>							
01-350-000	Intergovernmental Revenue	\$	-	\$	100	-\$ 100	-100.00%
01-351-020	Towing Revenues	\$	850	\$	1,000	-\$ 150	-15.00%
01-351-025	Community Development Salary R	\$	8,941	\$	9,336	-\$ 395	-4.23%
	Subtotal	\$	9,791	\$	10,436	-\$ 645	-6.18%
<u>OPERATING & CAPITAL GRANTS</u>							
01-354-016	Recycling and Other Grants	\$	-	\$	50,000	-\$ 50,000	-100.00%
01-354-030	State Aid for Ice Control	\$	-	\$	8,300	-\$ 8,300	-100.00%
	Subtotal	\$	-	\$	58,300	-\$ 58,300	-100.00%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<u>REVENUES</u>						\$	%
<u>STATE SHARED REVENUE</u>							
01-355-010	Public Utility Realty Taxes	\$	-	\$	9,600	-\$ 9,600	-100.00%
01-355-040	Liquor License Refund/Beverage	\$	3,650	\$	4,000	-\$ 350	-8.75%
01-355-050	Pension System State Aid	\$	301,851	\$	251,000	\$ 50,851	20.26%
	Subtotal	\$	305,501	\$	264,600	\$ 40,901	15.46%
<u>GRANTS AND CONTRIBUTIONS</u>							
01-356-100	County Payment in Lieu of Taxes	\$	2,770	\$	2,800	-\$ 30	-1.07%
01-357-300	Community Dvlpment Block Grant	\$	-	\$	112,000	-\$ 112,000	-100.00%
	Subtotal	\$	2,770	\$	114,800	-\$ 112,030	-97.59%
<u>GENERAL GOVERNMENT -CHARGES FOR SERVICES</u>							
01-361-300	Land Development	\$	-	\$	3,000	-\$ 3,000	-100.00%
01-361-320	Zoning Review Charges & CDBG R	\$	5,825	\$	12,000	-\$ 6,175	-51.46%
01-361-330	Zoning Permits	\$	2,700	\$	500	\$ 2,200	440.00%
01-361-340	Zoning Hearing Fees	\$	14,148	\$	6,000	\$ 8,148	135.80%
	Subtotal	\$	22,673	\$	21,500	\$ 1,173	5.46%
<u>PUBLIC SAFETY</u>							
01-362-100	Reimb OT/Spec Police Serv	\$	20,737	\$	9,500	\$ 11,237	118.28%
01-362-110	Photo Copies- Reports	\$	2,834	\$	3,500	-\$ 666	-19.04%
01-362-210	Fire Dept Reports	\$	100	\$	100	-	0.00%
01-362-331	State PD Fines & Penalties	\$	1,234	\$	5,000	-\$ 3,766	-75.33%
01-362-400	UCC Fees	\$	1,424	\$	1,500	-\$ 76	-5.07%
01-362-410	Building Permits	\$	91,172	\$	80,000	\$ 11,172	13.96%
01-362-411	Sidewalk Cafe Permits	\$	425	\$	400	\$ 25	6.25%
01-362-420	Electrical Permits	\$	47,243	\$	50,000	-\$ 2,757	-5.51%
01-362-430	Plumbing Permits	\$	17,335	\$	30,000	-\$ 12,665	-42.22%
01-362-450	U & O Permits	\$	23,051	\$	15,000	\$ 8,051	53.67%
01-362-470	Banner Permits	\$	-	\$	200	-\$ 200	-100.00%
01-362-480	Fire Dept Permits	\$	17,481	\$	15,000	\$ 2,481	16.54%
01-362-481	Fire Inspection Fee	\$	10,998	\$	14,000	-\$ 3,002	-21.44%
01-362-500	Crossing Guards/CSD	\$	9,623	\$	15,000	-\$ 5,377	-35.85%
	Subtotal	\$	243,657	\$	239,200	\$ 4,457	1.86%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>REVENUES</i>						\$	%
<u>HIGHWAYS AND STREETS</u>							
01-363-210	Parking Meter Revenues	\$ 45,481	\$	52,000	-\$ 6,519	-12.54%	
01-363-211	Parking Deck Meter Monies	\$ 12,122	\$	14,000	-\$ 1,878	-13.42%	
01-363-220	Parking Permits	\$ 14,440	\$	13,000	\$ 1,440	11.08%	
01-363-240	Parking Deck - Rental Fees	\$ 5,250	\$	10,000	-\$ 4,750	-47.50%	
	Subtotal	\$ 77,293	\$	89,000	-\$ 11,707	-13.15%	
<u>SANITATION</u>							
01-364-500	Commerical Trash Fees	\$ 30,545	\$	45,000	-\$ 14,455	-32.12%	
01-364-510	Apartment Trash Fees	\$ 75,110	\$	75,000	\$ 110	0.15%	
01-364-520	Recycling Rebate	\$ 999	\$	55,000	-\$ 54,001	-98.18%	
01-364-530	Bulk Pick-up	\$ 6,898	\$	5,500	\$ 1,398	25.42%	
	Subtotal	\$ 113,552	\$	180,500	-\$ 66,948	-37.09%	
<u>HEALTH</u>							
01-365-500	Medical Insurance Contribution	\$ 2,220	\$	13,000	-\$ 10,780	-82.93%	
	Subtotal	\$ 2,220	\$	13,000	-\$ 10,780	-82.93%	
<u>CULTURE RECREATION</u>							
01-367-200	Recreation Program Fees	\$ 27,293	\$	50,000	-\$ 22,707	-45.41%	
01-367-210	Recreation Member Fees	\$ 10,699	\$	8,000	\$ 2,699	33.74%	
01-367-220	Special Event Income	\$ 36,656	\$	19,000	\$ 17,656	92.93%	
01-367-400	Fellowship House Use Fees	\$ 37,692	\$	25,000	\$ 12,692	50.77%	
	Subtotal	\$ 112,340	\$	102,000	\$ 10,340	10.14%	
<u>CONTRIBUTIONS AND DONATIONS</u>							
01-387-354	Contributions for Special Events	\$ -	\$	1,000	-\$ 1,000	-100.00%	
	Subtotal	\$ -	\$	1,000	-\$ 1,000	-100.00%	
<u>GENERAL REVENUE</u>							
01-389-000	Misc. Revenue Unclassified	\$ 33,697	\$	500	\$ 33,197	6639.40%	
01-389-100	Admin/Collection Fees	\$ 1,550	\$	140,000	-\$ 138,450	-98.89%	
01-389-200	General Fees	\$ -	\$	1,000	-\$ 1,000	-100.00%	
01-389-800	WC Reimb - Prop, Liab. & WC Pr	\$ -	\$	-	\$ -	0.00%	
	Subtotal	\$ 35,247	\$	141,500	-\$ 106,253	-75.09%	

General Fund

Account Number	Account Description	FY 2017 Proposed	FY 2016 Budget	Change From 2016 to 2017 increases or (decreases)	
				\$	%
REVENUES					
<u>SALE OF PERSONAL PROPERTY</u>					
01-391-100	Sale of Borough Assets	\$ -	\$ 8,000	-\$ 8,000	-100.00%
	Subtotal	\$ -	\$ 8,000	-\$ 8,000	-100.00%
<u>UNCLASSIFIED OPERATING REVENUES</u>					
01-395-000	Refunds - Prior Yr. Expenses	\$ -	\$ 100	-\$ 100	-100.00%
01-395-100	Claims and Refunds	\$ -	\$ 500	-\$ 500	-100.00%
01-395-300	Transportation Svc. Refund	\$ -	\$ 500	-\$ 500	-100.00%
	Subtotal	\$ -	\$ 1,100	-\$ 1,100	-100.00%
TOTAL OPERATING REVENUES		\$ 10,297,060	\$ 10,378,676	-\$ 81,616	-0.79%
TOTAL ALL SOURCES & FUND EQUITY		\$ 13,222,383	\$ 14,016,925	-\$ 794,542	-5.67%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Legislative Body</i>							
01-400-105	Salary - Council & Mayor	\$ 21,924	\$	22,000	-\$	76	-0.35%
01-400-192	FICA	\$ 1,359	\$	1,364	-\$	5	-0.37%
01-400-193	Medicare	\$ 318	\$	319	-\$	1	-0.31%
01-400-210	Council & Mayoral Operating Expense	\$ 4,500	\$	4,500	\$	-	0.00%
01-400-317	Media Production & Communication	\$ 12,500	\$	12,500	\$	-	0.00%
01-400-341	Advertising - Non Legal	\$ 2,700	\$	2,000	\$	700	35.00%
01-400-352	Public Officials Liability	\$ 12,007	\$	14,867	-\$	2,860	-19.24%
01-400-420	Dues, Subscriptions & Memberships	\$ 8,500	\$	8,500	\$	-	0.00%
01-400-460	Association Meetings & Conference	\$ 4,500	\$	4,500	\$	-	0.00%
01-400-531	Community Outreach & Assistance	\$ 65,000	\$	55,000	\$	10,000	18.18%
Subtotal		\$ 133,308	\$	125,550	\$	7,758	6.18%
<i>Office of the Borough Manager</i>							
01-401-110	Salary - Management & Administration	\$ 243,278	\$	280,460	-\$	37,182	-13.26%
01-401-189	Educ Reimbursement	\$ -	\$	2,000	-\$	2,000	-100.00%
01-401-190	Prescriptions	\$ 6,868	\$	3,012	\$	3,856	128.03%
01-401-192	FICA	\$ 15,083	\$	17,389	-\$	2,306	-13.26%
01-401-193	Medicare	\$ 3,528	\$	4,067	-\$	539	-13.25%
01-401-194	Unemployment Compensation	\$ 975	\$	1,397	-\$	422	-30.21%
01-401-195	Workers Compensation	\$ 1,095	\$	1,361	-\$	266	-19.55%
01-401-196	Medical & Vision	\$ 53,121	\$	20,572	\$	32,549	158.22%
01-401-198	AD&D, Life, Dental & Disability	\$ 4,611	\$	1,600	\$	3,011	188.16%
01-401-199	Medical Reimbursement	\$ 1,000	\$	1,000	\$	-	0.00%
01-401-210	Office Supplies & Operating	\$ 2,000	\$	185	\$	1,815	981.08%
01-401-213	Copier Expense	\$ 1,521	\$	1,521	\$	-	0.00%
01-401-215	Postage	\$ 1,200	\$	2,000	-\$	800	-40.00%
01-401-216	Office Equipment	\$ 1,000	\$	1,000	\$	-	0.00%
01-401-217	Other Operating Expenses	\$ 900	\$	2,000	-\$	1,100	-55.00%
01-401-321	Tele-Data	\$ 2,602	\$	3,000	-\$	398	-13.28%
01-401-331	Vehicle Expense and Reimbursement	\$ 8,300	\$	500	\$	7,800	1560.00%
01-401-341	Advertising	\$ 500	\$	500	\$	-	0.00%
01-401-353	Bonding - Manager	\$ 2,000	\$	2,000	\$	-	0.00%
01-401-420	Dues/Subscriptions/Memberships	\$ 4,000	\$	6,000	-\$	2,000	-33.33%
01-401-460	Meetings & Professional Development	\$ 8,000	\$	9,900	-\$	1,900	-19.19%
Subtotal		\$ 361,582	\$	361,464	\$	118	0.03%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Finance</i>							
01-402-112	Salaries and Wages	\$ 117,229	\$	113,996	\$	3,233	2.84%
01-402-189	Educ Reimbursement	\$ -	\$	-	\$	-	0.00%
01-402-190	Prescriptions	\$ -	\$	500	\$	500	-100.00%
01-402-192	FICA	\$ 7,268	\$	7,068	\$	200	2.83%
01-402-193	Medicare	\$ 1,700	\$	1,653	\$	47	2.84%
01-402-194	Unemployment Compensation	\$ 975	\$	931	\$	44	4.73%
01-402-195	Workers Compensation	\$ 528	\$	574	\$	46	-8.08%
01-402-196	Medical & Vision	\$ -	\$	-	\$	-	0.00%
01-402-198	AD&D, Life, Dental & Disability	\$ 867	\$	620	\$	247	39.86%
01-402-199	Medical Reimbursement	\$ -	\$	1,000	\$	1,000	-100.00%
01-402-210	Office Supplies & Operating	\$ 2,000	\$	185	\$	1,815	981.08%
01-402-215	Postage	\$ 500	\$	2,000	\$	1,500	-75.00%
01-402-311	Independent Audit	\$ 30,000	\$	60,000	\$	30,000	-50.00%
01-402-312	Finance & Compliance Consulting	\$ 40,000	\$	30,000	\$	10,000	33.33%
01-402-317	Finance and HR Software Maintenance	\$ 32,975	\$	5,000	\$	27,975	559.50%
01-402-321	Tele-Data	\$ 886	\$	-	\$	886	100.00%
01-402-353	Bonding	\$ 1,500	\$	1,500	\$	-	0.00%
01-402-354	Workers Compensation	\$ 1,000	\$	512	\$	488	95.31%
01-402-390	Bank Charges [& Borough Admin]	\$ 4,000	\$	4,000	\$	-	0.00%
01-402-460	Meetings & Professional Development	\$ 1,500	\$	1,500	\$	-	0.00%
	Subtotal	\$ 242,928	\$	231,039	\$	11,889	5.15%
<i>Tax Collection</i>							
01-403-117	Real Estate - Tax Collection	\$ 26,000	\$	-	\$	26,000	100.00%
01-403-192	FICA	\$ 1,256	\$	-	\$	1,256	100.00%
01-403-193	Medicare	\$ 294	\$	-	\$	294	100.00%
01-403-310	Income Tax Collector- EIT	\$ 60,400	\$	90,000	\$	29,600	-32.89%
01-403-317	Real Estate - Tax Collector	\$ 20,259	\$	20,000	\$	259	1.30%
01-403-318	BPT and Mercantile	\$ 96,000	\$	8,000	\$	88,000	1100.00%
01-403-353	Tax Collector Bond	\$ 300	\$	300	\$	-	0.00%
	Subtotal	\$ 204,509	\$	118,300	\$	86,209	72.87%
<i>Legal Services</i>							
01-404-314	Legal Fees - Solicitor	\$ 48,000	\$	48,000	\$	-	0.00%
01-404-317	Legal Fees - Labor	\$ 20,000	\$	20,000	\$	-	0.00%
01-404-318	Legal Fees - Special Counsel	\$ 10,000	\$	30,000	\$	20,000	-66.67%
01-404-341	Legal Advertisements	\$ 1,500	\$	4,000	\$	2,500	-62.50%
01-404-342	Legal Code Update	\$ 4,500	\$	1,000	\$	3,500	350.00%
	Subtotal	\$ 84,000	\$	103,000	\$	19,000	-18.45%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>General Government Administration</i>							
01-406-112	Salaries and Wages	\$ 186,909	\$	75,330	\$	\$ 111,579	148.12%
01-406-190	Prescriptions	\$ 9,384	\$	6,459	\$	\$ 2,925	45.29%
01-406-192	FICA	\$ 11,588	\$	4,670	\$	\$ 6,918	148.14%
01-406-193	Medicare	\$ 2,710	\$	1,092	\$	\$ 1,618	148.18%
01-406-194	Unemployment Compensation	\$ 2,438	\$	931	\$	\$ 1,507	161.82%
01-406-195	Workers Compensation	\$ 842	\$	313	\$	\$ 529	169.02%
01-406-196	Medical & Vision	\$ 58,144	\$	24,025	\$	\$ 34,119	142.02%
01-406-197	Pension	\$ 144,511	\$	135,543	\$	\$ 8,968	6.62%
01-406-198	AD&D, Life, Dental & Disability	\$ 4,938	\$	310	\$	\$ 4,628	1492.79%
01-406-199	Medical Reimbursement	\$ 2,000	\$	500	\$	\$ 1,500	300.00%
01-406-210	Office Supplies & Operating	\$ 2,500	\$	-	\$	\$ 2,500	100.00%
01-406-213	Copier Lease	\$ 8,040	\$	7,560	\$	\$ 480	6.35%
01-406-215	Postage/Copier	\$ 4,000	\$	4,000	\$	-	0.00%
01-406-216	Office Equipment	\$ 4,600	\$	-	\$	\$ 4,600	100.00%
01-406-321	Tele-Data	\$ 10,644	\$	15,680	\$	\$ -5,036	-32.12%
01-406-341	Advertising	\$ 2,000	\$	2,000	\$	-	0.00%
01-406-342	Printing - Open Records Mgt	\$ 2,000	\$	2,000	\$	-	0.00%
01-406-352	Helipad and Terroism Insurance	\$ 2,700	\$	2,700	\$	-	0.00%
	Subtotal	\$ 459,948	\$	283,113	\$	\$ 176,835	62.46%
<i>Information Technology</i>							
01-407-263	Computers & Hardware	\$ 1,500	\$	1,500	\$	-	0.00%
01-407-264	Computer Service	\$ 3,462	\$	3,000	\$	\$ 462	15.40%
01-407-270	Computers Software	\$ 5,376	\$	2,000	\$	\$ 3,376	168.80%
01-407-420	Subscriptions	\$ 2,616	\$	-	\$	\$ 2,616	100.00%
01-407-452	Prof. Services: Web and Tech	\$ 16,000	\$	20,000	\$	\$ -4,000	-20.00%
01-407-453	Web Design/Maintenance	\$ 3,000	\$	6,000	\$	\$ -3,000	-50.00%
01-407-750	IT Equipment/Supplies	\$ -	\$	-	\$	-	0.00%
	Subtotal	\$ 31,954	\$	32,500	\$	\$ -546	-1.68%
<i>Professional Services</i>							
01-408-313	Engineering Fees	\$ 6,000	\$	34,000	\$	\$ -28,000	-82.35%
01-408-314	Planning & Architectural Fees	\$ 99,000	\$	36,000	\$	\$ 63,000	175.00%
01-408-317	Traffic Engineering General	\$ 6,000	\$	24,000	\$	\$ -18,000	-75.00%
01-408-319	Collaterals & Communications	\$ 15,400	\$	-	\$	\$ 15,400	100.00%
	Subtotal	\$ 126,400	\$	94,000	\$	\$ 32,400	34.47%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Building and Property</i>							
01-409-112	Salaries and Wages	\$	64,542	\$	-	\$ 64,542	100.00%
01-409-190	Prescriptions	\$	4,641	\$	-	\$ 4,641	100.00%
01-409-192	FICA	\$	4,002	\$	-	\$ 4,002	100.00%
01-409-193	Medicare	\$	936	\$	-	\$ 936	100.00%
01-409-194	Unemployment Compensation	\$	488	\$	-	\$ 488	100.00%
01-409-195	Workers Compensation	\$	11,165	\$	-	\$ 11,165	100.00%
01-409-196	Medical & Vision	\$	27,797	\$	-	\$ 27,797	100.00%
01-409-198	AD&D, Life, Dental & Disability	\$	2,304	\$	-	\$ 2,304	100.00%
01-409-199	Medical Reimbursement	\$	500	\$	-	\$ 500	100.00%
01-409-220	Operating & Maintenance	\$	42,500	\$	-	\$ 42,500	100.00%
01-409-226	Cleaning Supplies	\$	8,940	\$	-	\$ 8,940	100.00%
01-409-227	Sanitation Supplies	\$	14,400	\$	3,600	\$ 10,800	300.00%
01-409-231	Vehicle Fuel	\$	1,800	\$	-	\$ 1,800	100.00%
01-409-236	Building Supplies	\$	12,000	\$	-	\$ 12,000	100.00%
01-409-238	Uniforms	\$	1,200	\$	-	\$ 1,200	100.00%
01-409-255	Vehicle Repair & Maintenance	\$	1,200	\$	-	\$ 1,200	100.00%
01-409-317	Real Estate Tax Expense	\$	40,000	\$	-	\$ 40,000	100.00%
01-409-321	Tele-Data	\$	3,132	\$	4,553	-\$ 1,421	-31.21%
01-409-323	Alarm Maint/Service	\$	5,400	\$	900	\$ 4,500	500.00%
01-409-342	Printing	\$	2,400	\$	-	\$ 2,400	100.00%
01-409-350	Property/Liability / Umbrella	\$	2,639	\$	29,771	-\$ 27,132	-91.13%
01-409-352	Property/Liab insurance	\$	-	\$	-	\$ -	0.00%
01-409-361	Electric	\$	156,000	\$	36,000	\$ 120,000	333.33%
01-409-362	Gas	\$	6,000	\$	-	\$ 6,000	100.00%
01-409-366	Water	\$	18,000	\$	-	\$ 18,000	100.00%
01-409-369	Electric & Utilities	\$	-	\$	60,000	-\$ 60,000	-100.00%
01-409-370	Green Space General Expenses	\$	2,400	\$	2,000	\$ 400	20.00%
01-409-371	Landscape Improvements: Trees & Greenery	\$	7,000	\$	10,000	-\$ 3,000	-30.00%
01-409-372	General Repairs Bldg/Plant	\$	24,000	\$	10,000	\$ 14,000	140.00%
01-409-383	Office Rental	\$	-	\$	-	\$ -	0.00%
01-409-385	Moving Expenses	\$	-	\$	-	\$ -	0.00%
01-409-450	Warranties & Service Agreements	\$	16,131	\$	40,000	-\$ 23,869	-59.67%
01-409-451	Custodial Services	\$	50,400	\$	-	\$ 50,400	100.00%
01-409-454	Pest Control	\$	7,300	\$	6,800	\$ 500	7.35%
01-409-456	Work Order and Inventory System	\$	1,745	\$	-	\$ 1,745	100.00%
01-409-700	Tenant CAM Expenses	\$	-	\$	140,000	-\$ 140,000	-100.00%
01-409-720	Holiday Decorations	\$	4,000	\$	4,000	\$ -	0.00%
Subtotal		\$	544,962	\$	347,624	\$ 197,338	56.77%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Police Services</i>							
01-410-110	Salary - Chief, Lt, & Sergeant	\$	724,003	\$	675,000	\$ 49,003	7.26%
01-410-112	Wages - Patrol Officers	\$	1,529,596	\$	1,407,600	\$ 121,996	8.67%
01-410-113	Wages - Police Clerks	\$	91,600	\$	88,100	\$ 3,500	3.97%
01-410-115	Wages - Part Time Police	\$	29,000	\$	29,000	\$ -	0.00%
01-410-117	Fire Police	\$	6,000	\$	5,500	\$ 500	9.09%
01-410-118	Wages - Parking Enforcement	\$	63,000	\$	63,860	-\$ 860	-1.35%
01-410-119	Wages - Crossing Guards	\$	48,000	\$	48,000	\$ -	0.00%
01-410-179	Longevity - Uniform	\$	-	\$	30,000	-\$ 30,000	-100.00%
01-410-180	Wages - OT - Uniform	\$	130,000	\$	130,000	\$ -	0.00%
01-410-181	Wages OIC	\$	21,000	\$	-	\$ 21,000	100.00%
01-410-185	Comp Time / Vaca Buyout	\$	20,000	\$	25,000	-\$ 5,000	-20.00%
01-410-186	Uniform Maintenance	\$	17,500	\$	10,000	\$ 7,500	75.00%
01-410-187	Uniforms-Cross Guard/Parking	\$	-	\$	3,500	-\$ 3,500	-100.00%
01-410-188	Education Bonus & Reimbursement	\$	30,000	\$	30,000	\$ -	0.00%
01-410-189	Shift Differential	\$	7,000	\$	6,600	\$ 400	6.06%
01-410-190	Prescriptions	\$	96,402	\$	88,058	\$ 8,344	9.48%
01-410-192	FICA	\$	166,628	\$	155,128	\$ 11,500	7.41%
01-410-193	Medicare	\$	38,969	\$	36,280	\$ 2,689	7.41%
01-410-194	Unemployment Compensation	\$	16,088	\$	15,337	\$ 751	4.89%
01-410-195	Workers Compensation	\$	332,568	\$	297,634	\$ 34,934	11.74%
01-410-196	Medical & Vision	\$	609,283	\$	604,266	\$ 5,017	0.83%
01-410-197	Pension	\$	500,000	\$	502,788	-\$ 2,788	-0.55%
01-410-198	AD&D, Life, Dental & Disability	\$	54,415	\$	11,472	\$ 42,943	374.33%
01-410-199	Medical Reimbursement	\$	11,500	\$	25,000	-\$ 13,500	-54.00%
01-410-210	Office Supplies & Operating	\$	7,200	\$	6,500	\$ 700	10.77%
01-410-213	Copier Supplies & Expense	\$	5,500	\$	6,000	-\$ 500	-8.33%
01-410-214	Computer Supplies	\$	1,500	\$	1,500	\$ -	0.00%
01-410-215	Postage	\$	4,300	\$	4,300	\$ -	0.00%
01-410-216	Sup/Equip-Armory/Weapons	\$	18,000	\$	21,000	-\$ 3,000	-14.29%
01-410-226	Supplies - Investigations	\$	2,200	\$	2,000	\$ 200	10.00%
01-410-229	Prisoner Food	\$	150	\$	200	-\$ 50	-25.00%
01-410-231	Gas Oil & Anti-freeze	\$	50,000	\$	58,000	-\$ 8,000	-13.79%
01-410-238	Uniforms - Police	\$	6,000	\$	15,500	-\$ 9,500	-61.29%
01-410-239	Uniforms - Crossing Guards	\$	3,000	\$	-	\$ 3,000	100.00%
01-410-240	Uniforms - Parking Enforcement	\$	4,500	\$	-	\$ 4,500	100.00%
01-410-255	Vehicle Repair/Maint	\$	32,000	\$	32,000	\$ -	0.00%
01-410-260	Equipment Purchases	\$	8,000	\$	5,000	\$ 3,000	60.00%
01-410-262	Ammunition & Firearms	\$	11,000	\$	12,000	-\$ 1,000	-8.33%
01-410-264	Tactical Team Expenses	\$	7,000	\$	7,000	\$ -	0.00%
01-410-265	Detective Division Expense	\$	3,500	\$	3,000	\$ 500	16.67%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Police Services- Continued</i>							
01-410-266	Bike Unit Expense	\$	3,500	\$	3,500	\$ -	0.00%
01-410-267	Traffic Safety Unit Expense	\$	4,000	\$	3,500	\$ 500	14.29%
01-410-270	Computer Software	\$	9,500	\$	7,000	\$ 2,500	35.71%
01-410-301	Civil Service Comm. & Supplies	\$	4,000	\$	4,000	\$ -	0.00%
01-410-302	Film & Development	\$	-	\$	-	\$ -	0.00%
01-410-303	Information Search Service	\$	5,500	\$	6,000	-\$ 500	-8.33%
01-410-314	Special Legal Services	\$	16,000	\$	20,000	-\$ 4,000	-20.00%
01-410-315	Police Testing & Psych Evaluat	\$	1,500	\$	1,000	\$ 500	50.00%
01-410-321	Tele-Data	\$	37,560	\$	20,000	\$ 17,560	87.80%
01-410-322	Telephone Equipment	\$	-	\$	-	\$ -	0.00%
01-410-323	Telephone Equipment	\$	-	\$	4,500	-\$ 4,500	-100.00%
01-410-325	Livescan fees/Maintenance	\$	10,000	\$	-	\$ 10,000	100.00%
01-410-326	Radio Fees & Equipment	\$	8,500	\$	11,000	-\$ 2,500	-22.73%
01-410-331	Travel Expenses	\$	3,000	\$	1,300	\$ 1,700	130.77%
01-410-341	Advertising Expenses/Signs & P	\$	5,000	\$	4,000	\$ 1,000	25.00%
01-410-350	Professional Liability & Umbrella	\$	52,444	\$	12,535	\$ 39,909	318.38%
01-410-351	Vehicle Insurance	\$	12,835	\$	16,001	-\$ 3,166	-19.79%
01-410-355	Insurance Deductibles	\$	2,300	\$	2,300	\$ -	0.00%
01-410-370	Bldg Repair & Maintenance	\$	12,000	\$	7,500	\$ 4,500	60.00%
01-410-373	Alarm Maintenance, Equip & Ser	\$	3,300	\$	3,500	-\$ 200	-5.71%
01-410-374	Parking Meter Expenses	\$	10,000	\$	15,000	-\$ 5,000	-33.33%
01-410-384	Lease- Office equipment-Copier	\$	6,500	\$	6,500	\$ -	0.00%
01-410-420	Associations Dues & Membership	\$	2,400	\$	1,700	\$ 700	41.18%
01-410-450	Hospital Out-Patient Services	\$	1,500	\$	1,500	\$ -	0.00%
01-410-452	Computer Service & Repair	\$	10,000	\$	9,000	\$ 1,000	11.11%
01-410-453	Computer Software Contract	\$	6,000	\$	5,500	\$ 500	9.09%
01-410-460	Meeting Attendance, Seminars,	\$	6,200	\$	5,500	\$ 700	12.73%
01-410-750	Small Computer Equipment	\$	-	\$	15,000	-\$ 15,000	-100.00%
01-410-751	Furniture & Fixtures	\$	2,500	\$	-	\$ 2,500	100.00%
Subtotal		\$	4,942,441	\$	4,649,459	\$ 292,982	6.30%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Fire Services</i>							
01-411-112	Fire Inspectors (2)	\$	114,276	\$	110,934	\$ 3,342	3.01%
01-411-115	Fire Chief & Assistants	\$	9,500	\$	9,500	\$ -	0.00%
01-411-155	Fire Marshall & EMC Officer Stipend	\$	7,500	\$	7,500	\$ -	0.00%
01-411-187	Fire Chief & Marshalls Expense	\$	3,000	\$	3,000	\$ -	0.00%
01-411-189	Educ Reimbursement	\$	1,000	\$	1,000	\$ -	0.00%
01-411-190	Prescriptions	\$	7,037	\$	7,693	-\$ 656	-8.53%
01-411-191	Uniforms Fire Inspector	\$	4,000	\$	4,000	\$ -	0.00%
01-411-192	FICA	\$	7,085	\$	7,467	-\$ 382	-5.12%
01-411-193	Medicare	\$	1,657	\$	1,746	-\$ 89	-5.10%
01-411-194	Unemployment Compensation	\$	975	\$	931	\$ 44	4.73%
01-411-195	Workers Compensation	\$	53,252	\$	13,253	\$ 39,999	301.81%
01-411-196	Medical & Vision	\$	43,594	\$	53,195	\$ 9,601	-18.05%
01-411-197	Firefighters Relief	\$	-	\$	-	\$ -	0.00%
01-411-198	AD&D, Life, Dental & Disability	\$	4,518	\$	727	\$ 3,791	521.51%
01-411-199	Medical Reimbursement	\$	1,000	\$	1,000	\$ -	0.00%
01-411-210	Office Supplies & Operating	\$	1,500	\$	1,500	\$ -	0.00%
01-411-220	Fire Preventions	\$	3,500	\$	3,500	\$ -	0.00%
01-411-231	Gas Oil Anti-freeze	\$	7,000	\$	7,000	\$ -	0.00%
01-411-238	Fire gear and Equipment: Companies	\$	4,000	\$	4,000	\$ -	0.00%
01-411-249	Fire Equipment	\$	8,000	\$	8,000	\$ -	0.00%
01-411-250	Fire Hose & Ladder Testing	\$	14,000	\$	13,500	\$ 500	3.70%
01-411-252	Computer Service & Repair	\$	500	\$	1,000	-\$ 500	-50.00%
01-411-255	Vehicle Repair & Maintenance	\$	1,000	\$	-	\$ 1,000	100.00%
01-411-263	Hardware and Peripherals	\$	1,000	\$	3,000	-\$ 2,000	-66.67%
01-411-270	Computers Software	\$	4,000	\$	3,000	\$ 1,000	33.33%
01-411-300	Meeting Attendance & Training	\$	2,000	\$	2,000	\$ -	0.00%
01-411-321	Tele-Data	\$	4,868	\$	2,647	\$ 2,221	83.92%
01-411-336	Vehicle Repair and Maintenance	\$	-	\$	-	\$ -	0.00%
01-411-338	FM Vehicle Repair & Maint.	\$	1,500	\$	3,000	-\$ 1,500	-50.00%
01-411-350	Property/Liability Insurance	\$	3,262	\$	1,567	\$ 1,695	108.16%
01-411-351	Vehicle Insurance	\$	8,557	\$	26,484	-\$ 17,927	-67.69%
01-411-363	Hydrant water	\$	35,000	\$	32,000	\$ 3,000	9.38%
01-411-374	Equipment and Repair	\$	5,000	\$	5,000	\$ -	0.00%
01-411-420	Assoc./Membership Dues/Subscriptions	\$	1,500	\$	1,500	\$ -	0.00%
01-411-500	Borough Appropriations	\$	88,949	\$	88,949	\$ -	0.00%
Subtotal		\$	453,530	\$	429,593	\$ 23,937	5.57%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Engineering, Licenses & Inspections</i>							
01-413-112	Salaries & Wages	\$	262,434	\$	208,040	\$ 54,394	26.15%
01-413-189	Education Reimbursement	\$	2,000	\$	1,000	\$ 1,000	100.00%
01-413-190	Prescriptions	\$	9,384	\$	16,631	-\$ 7,247	-43.57%
01-413-192	FICA	\$	16,271	\$	12,898	\$ 3,373	26.15%
01-413-193	Medicare	\$	3,805	\$	3,017	\$ 788	26.12%
01-413-194	Unemployment Compensation	\$	1,950	\$	1,862	\$ 88	4.73%
01-413-195	Workers Compensation	\$	2,813	\$	1,617	\$ 1,196	73.95%
01-413-196	Medical & Vision	\$	54,768	\$	111,000	-\$ 56,232	-50.66%
01-413-198	AD&D, Life, Dental & Disability	\$	5,481	\$	1,516	\$ 3,965	261.52%
01-413-199	Medical Reimbursement	\$	1,500	\$	2,000	-\$ 500	-25.00%
01-413-210	Office Supplies & Operating	\$	2,500	\$	500	\$ 2,000	400.00%
01-413-215	Postage	\$	1,500	\$	1,450	\$ 50	3.45%
01-413-231	Auto Expenses - Gas, Oil	\$	6,000	\$	6,000	\$ -	0.00%
01-413-238	Code Department Uniforms	\$	2,000	\$	2,000	\$ -	0.00%
01-413-242	Code Enforcement Expenses	\$	5,000	\$	5,000	\$ -	0.00%
01-413-255	Vehicle Repair & Maintenance	\$	3,000	\$	-	\$ 3,000	100.00%
01-413-270	Computer Equipment	\$	-	\$	500	-\$ 500	-100.00%
01-413-321	Tele-Data	\$	4,589	\$	2,650	\$ 1,939	73.16%
01-413-350	Property/Liability Insurance	\$	3,929	\$	10,185	-\$ 6,256	-61.42%
01-413-351	Vehicle Insurance	\$	3,803	\$	2,759	\$ 1,044	37.84%
01-413-374	Computer Maint & Repairs	\$	-	\$	500	-\$ 500	-100.00%
01-413-401	Bldg Permit Surcharge Fee	\$	2,000	\$	2,000	\$ -	0.00%
01-413-420	Association Dues	\$	1,000	\$	400	\$ 600	150.00%
01-413-450	Contracted Inspection Services	\$	120,000	\$	118,976	\$ 1,024	0.86%
01-413-451	Vehicle Repairs/Maint	\$	2,500	\$	2,000	\$ 500	25.00%
01-413-452	Contracted Srvs-Computer	\$	7,800	\$	1,500	\$ 6,300	420.00%
01-413-460	Meetings/Seminars/Code Cert Se	\$	2,000	\$	1,500	\$ 500	33.33%
Subtotal		\$	528,027	\$	517,501	\$ 10,526	2.03%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Community Development and Zoning</i>							
01-414-105	Salary - Zoning Hearing Board	\$ 2,200	\$	2,200	\$	-	0.00%
01-414-112	Salaries - Community Development	\$ 96,179	\$	93,365	\$	2,814	3.01%
01-414-187	Zoning Officers Expenses	\$ 700	\$	700	\$	-	0.00%
01-414-190	Prescriptions	\$ 1,581	\$	1,506	\$	75	4.97%
01-414-192	FICA	\$ 5,963	\$	5,925	\$	38	0.64%
01-414-193	Medicare	\$ 1,394	\$	1,386	\$	8	0.58%
01-414-194	Unemployment Compensation	\$ 488	\$	466	\$	22	4.61%
01-414-195	Worker Compensation	\$ 1,148	\$	1,025	\$	123	12.01%
01-414-196	Medical & Vision	\$ 9,797	\$	10,286	-\$	489	-4.76%
01-414-198	AD&D, Life, Dental & Disability	\$ 1,211	\$	581	\$	630	108.50%
01-414-199	Medical Reimbursement	\$ 500	\$	500	\$	-	0.00%
01-414-210	Office Supplies & Operating	\$ 1,000	\$	500	\$	500	100.00%
01-414-215	Postage	\$ 2,100	\$	2,000	\$	100	5.00%
01-414-216	Zoning & Subdivision Books	\$ 500	\$	500	\$	-	0.00%
01-414-313	Consulting Fees	\$ -	\$	-	\$	-	0.00%
01-414-314	Zoning Solicitor	\$ 30,000	\$	30,000	\$	-	0.00%
01-414-318	Professional Fees - Zoning rev	\$ 7,500	\$	12,000	-\$	4,500	-37.50%
01-414-319	Court Reporter	\$ 20,000	\$	10,000	\$	10,000	100.00%
01-414-321	Tele-Data	\$ 886	\$	-	\$	886	100.00%
01-414-331	Travel Expense: Gas, Oil & Mail	\$ 500	\$	500	\$	-	0.00%
01-414-341	Advertising	\$ 10,000	\$	6,000	\$	4,000	66.67%
01-414-420	Association Dues & Memberships	\$ 500	\$	500	\$	-	0.00%
01-414-460	Meetings/Seminars/Training	\$ 2,000	\$	2,000	\$	-	0.00%
	Subtotal	\$ 196,147	\$	181,940	\$	14,207	7.81%
<i>Emergency Management & Services</i>							
01-415-242	Planning and Exercises	\$ 10,000	\$	15,000	-\$	5,000	-33.33%
	Subtotal	\$ 10,000	\$	15,000	-\$	5,000	-33.33%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Public Services</i>							
<i>Sanitation</i>							
01-427-112	Salaries - Sanitation	\$	239,595	\$	284,000	-\$ 44,405	-15.64%
01-427-180	Salary - Overtime	\$	25,200	\$	15,000	\$ 10,200	68.00%
01-427-191	Uniforms	\$	10,500	\$	12,500	-\$ 2,000	-16.00%
01-427-210	Office Supplies & Operating	\$	2,000	\$	2,500	-\$ 500	-20.00%
01-427-227	Supplies	\$	2,040	\$	2,000	\$ 40	2.00%
01-427-231	Vehicle Fuel	\$	21,000	\$	40,000	-\$ 19,000	-47.50%
01-427-242	Alarm System	\$	6,700	\$	1,500	\$ 5,200	346.67%
01-427-248	Recycle/Compost Supplies	\$	9,000	\$	9,000	\$ -	0.00%
01-427-255	Vehicle Repair and Maintenance	\$	35,000	\$	-	\$ 35,000	100.00%
01-427-320	Equipment Purchases Radio	\$	5,040	\$	1,500	\$ 3,540	236.00%
01-427-367	Dumping Fees	\$	170,004	\$	170,000	\$ 4	0.00%
01-427-451	Vehicle Repair and Maintenance	\$	-	\$	42,000	-\$ 42,000	-100.00%
01-427-470	CDL Renewal Fees	\$	600	\$	250	\$ 350	140.00%
	Subtotal	\$	526,679	\$	580,250	-\$ 53,571	-9.23%
<i>Administration and Street</i>							
01-430-112	Salary - Highway	\$	629,928	\$	599,070	\$ 30,858	5.15%
01-430-130	Wages - Seasonal	\$	30,000	\$	30,000	\$ -	0.00%
01-430-180	Salary - Overtime	\$	15,000	\$	15,200	-\$ 200	-1.32%
01-430-190	Prescriptions	\$	45,970	\$	42,493	\$ 3,477	8.18%
01-430-192	FICA	\$	58,914	\$	58,483	\$ 431	0.74%
01-430-193	Medicare	\$	13,778	\$	13,677	\$ 101	0.74%
01-430-194	Unemployment Compensation	\$	10,238	\$	7,987	\$ 2,251	28.18%
01-430-195	Workers Compensation	\$	156,296	\$	152,981	\$ 3,315	2.17%
01-430-196	Medical & Vision	\$	277,031	\$	291,501	-\$ 14,470	-4.96%
01-430-198	AD&D, Life, Dental & Disability	\$	25,506	\$	5,122	\$ 20,384	397.97%
01-430-199	Medical Reimbursement	\$	7,500	\$	16,575	-\$ 9,075	-54.75%
01-430-231	Vehicle Fuel	\$	12,000	\$	15,000	-\$ 3,000	-20.00%
01-430-244	Supplies - Agricultural	\$	5,005	\$	5,000	\$ 5	0.10%
01-430-245	Highway Supplies	\$	12,000	\$	3,000	\$ 9,000	300.00%
01-430-255	Vehicle Repair and Maintenance	\$	22,000	\$	-	\$ 22,000	100.00%
01-430-315	Medical Exams & Supplies	\$	2,520	\$	2,000	\$ 520	26.00%
01-430-316	Computer Service	\$	3,000	\$	500	\$ 2,500	500.00%
01-430-321	Tele-Data	\$	6,767	\$	1,647	\$ 5,120	310.86%
01-430-341	Advertising	\$	540	\$	500	\$ 40	8.00%
01-430-350	Property/Liability Insurance	\$	10,125	\$	2,350	\$ 7,775	330.86%
01-430-351	Vehicle Insurance	\$	22,342	\$	9,932	\$ 12,410	124.95%
01-430-354	Workers Compensation	\$	-	\$	-	\$ -	0.00%
01-430-361	Electric	\$	7,200	\$	7,000	\$ 200	2.86%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Administration and Street- Continued</i>							
01-430-362	Gas	\$ 4,600	\$	-	\$ 4,600	\$ 4,600	100.00%
01-430-366	Water	\$ 2,400	\$	1,000	\$ 1,400	\$ 1,400	140.00%
01-430-373	Bldg Repair & Maintenance	\$ 20,000	\$	15,000	\$ 5,000	\$ 5,000	33.33%
01-430-374	Equipment Repair & Maintenance	\$ 12,000	\$	10,000	\$ 2,000	\$ 2,000	20.00%
01-430-376	Repair & Maint. Plymouth Creek	\$ 3,000	\$	3,000	\$ -	\$ -	0.00%
01-430-384	Equipment Rental	\$ 12,000	\$	1,500	\$ 10,500	\$ 10,500	700.00%
01-430-451	Vehicle Repair & Maintenance	\$ -	\$	23,000	-\$ 23,000	-\$ 23,000	-100.00%
01-430-456	Work Order and Inventory System	\$ 7,415	\$	-	\$ 7,415	\$ 7,415	100.00%
01-430-460	Meetings, Seminars & Training	\$ 5,400	\$	-	\$ 5,400	\$ 5,400	100.00%
	Subtotal	\$ 1,440,475	\$	1,333,518	\$ 106,957	\$ 106,957	8.02%
<i>Highway Maint - Snow and Ice Removal</i>							
01-432-000	Snow and Ice Removal	\$ 35,000	\$	30,000	\$ 5,000	\$ 5,000	16.67%
	Subtotal	\$ 35,000	\$	30,000	\$ 5,000	\$ 5,000	16.67%
<i>Highway Maint - Signals & Signs</i>							
01-433-240	Street Signs & Markings	\$ 15,000	\$	10,000	\$ 5,000	\$ 5,000	50.00%
01-433-246	One Call Program Costs	\$ 1,200	\$	1,000	\$ 200	\$ 200	20.00%
01-433-374	Street & Traffic Light Maintenance	\$ -	\$	12,500	-\$ 12,500	-\$ 12,500	-100.00%
	Subtotal	\$ 16,200	\$	23,500	-\$ 7,300	-\$ 7,300	-31.06%
<i>Highway Maint - Highways & Bridges</i>							
01-438-001	Roads/Bridges Repair & Maint.	\$ -	\$	25,000	-\$ 25,000	-\$ 25,000	-100.00%
01-438-338	Traffic/Transportation Service	\$ -	\$	-	\$ -	\$ -	0.00%
01-438-339	Transit Reimbursement	\$ -	\$	-	\$ -	\$ -	0.00%
	Subtotal	\$ -	\$	25,000	-\$ 25,000	-\$ 25,000	-100.00%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Recreation Services Administration</i>							
01-451-112	Salaries - Recreation & Parks	\$	31,200	\$	79,160	-\$ 47,960	-60.59%
01-451-115	Wages: Part Time	\$	135,488	\$	-	\$ 135,488	100.00%
01-451-190	Prescriptions	\$	1,581	\$	288	\$ 1,293	448.92%
01-451-192	FICA	\$	1,711	\$	4,908	-\$ 3,197	-65.14%
01-451-193	Medicare	\$	400	\$	1,148	-\$ 748	-65.16%
01-451-194	Unemployment Compensation	\$	4,388	\$	931	\$ 3,457	371.27%
01-451-195	Workers Compensation	\$	841	\$	13,132	-\$ 12,291	-93.59%
01-451-196	Medical & Vision	\$	9,797	\$	24,022	-\$ 14,225	-59.22%
01-451-198	AD&D, Life, Dental & Disability	\$	820	\$	1,000	-\$ 180	-17.97%
01-451-199	Medical Reimbursement	\$	500	\$	500	\$ -	0.00%
01-451-210	Office Supplies & Operating	\$	1,960	\$	500	\$ 1,460	292.00%
01-451-213	Copier Expense	\$	7,800	\$	-	\$ 7,800	100.00%
01-451-215	Postage	\$	200	\$	200	\$ -	0.00%
01-451-227	General Supplies	\$	1,500	\$	-	\$ 1,500	100.00%
01-451-236	Operating Equipment & Supplies	\$	14,097	\$	-	\$ 14,097	100.00%
01-451-238	Uniforms	\$	1,000	\$	-	\$ 1,000	100.00%
01-451-247	Athletic Supplies	\$	12,360	\$	-	\$ 12,360	100.00%
01-451-249	CRC Operating Expenses	\$	35,000	\$	-	\$ 35,000	100.00%
01-451-321	Tele-Data	\$	3,000	\$	-	\$ 3,000	100.00%
01-451-336	Transportation-Automobile Rental	\$	2,000	\$	-	\$ 2,000	100.00%
01-451-390	Credit Card Fees	\$	2,000	\$	-	\$ 2,000	100.00%
01-451-452	Contracted IT/Networking Services	\$	3,180	\$	-	\$ 3,180	100.00%
01-451-453	Rec Software	\$	2,940	\$	-	\$ 2,940	100.00%
01-451-454	Recreational Supplies	\$	16,900	\$	-	\$ 16,900	100.00%
01-451-455	Group Exercise	\$	10,000	\$	-	\$ 10,000	100.00%
01-451-460	Professional Development	\$	1,400	\$	-	\$ 1,400	100.00%
01-451-470	Drug Testing/Employee Clearances	\$	500	\$	-	\$ 500	100.00%
01-451-500	Special Events	\$	15,000	\$	-	\$ 15,000	100.00%
Subtotal		\$	317,563	\$	125,789	\$ 191,774	152.46%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Participant Recreation - Facilities</i>							
01-452-112	Salaries & Wages	\$	- \$	69,850	-\$	69,850	-100.00%
01-452-115	Wages: Part Time	\$	- \$	75,673	-\$	75,673	-100.00%
01-452-190	Prescriptions	\$	- \$	252	-\$	252	-100.00%
01-452-192	FICA	\$	- \$	9,022	-\$	9,022	-100.00%
01-452-193	Medicare	\$	- \$	1,027	-\$	1,027	-100.00%
01-452-194	Unemployment Compensation	\$	- \$	931	-\$	931	-100.00%
01-452-195	Workers Compensation	\$	- \$	11,725	-\$	11,725	-100.00%
01-452-196	Medical & Vision	\$	- \$	19,399	-\$	19,399	-100.00%
01-452-198	AD&D, Life, Dental & Disability	\$	- \$	1,000	-\$	1,000	-100.00%
01-452-199	Medical Reimbursement	\$	- \$	1,500	-\$	1,500	-100.00%
01-452-210	Office Supplies & Operating	\$	- \$	1,000	-\$	1,000	-100.00%
01-452-211	Paper Products	\$	- \$	200	-\$	200	-100.00%
01-452-213	Copier Expense	\$	- \$	4,000	-\$	4,000	-100.00%
01-452-215	Postage	\$	- \$	200	-\$	200	-100.00%
01-452-220	Operating & Maintenance: LED Lighting	\$	13,000	\$	-	\$ 13,000	100.00%
01-452-227	General Supplies	\$	- \$	1,200	-\$	1,200	-100.00%
01-452-234	General Maint	\$	5,040	\$	-	\$ 5,040	100.00%
01-452-236	Building Supplies	\$	- \$	6,000	-\$	6,000	-100.00%
01-452-238	Uniforms	\$	- \$	1,000	-\$	1,000	-100.00%
01-452-247	Athletic Supplies	\$	- \$	4,000	-\$	4,000	-100.00%
01-452-249	CRC Operating Expenses	\$	- \$	24,100	-\$	24,100	-100.00%
01-452-260	Small Tool Purchases	\$	- \$	-	-\$	-	0.00%
01-452-321	Tele-Data	\$	- \$	4,000	-\$	4,000	-100.00%
01-452-324	Wireless Tele-Data	\$	- \$	1,900	-\$	1,900	-100.00%
01-452-325	Internet and Cable Fees	\$	- \$	1,200	-\$	1,200	-100.00%
01-452-336	Transportation-Autmobile Rental	\$	- \$	2,000	-\$	2,000	-100.00%
01-452-350	Insurance-Property/Liability	\$	4,770	\$	21,936	-\$ 17,166	-78.25%
01-452-361	Electric	\$	48,000	\$	48,000	\$ -	0.00%
01-452-366	Water & Fire pump	\$	5,500	\$	5,500	\$ -	0.00%
01-452-372	Maint Supplies-Ground	\$	4,200	\$	1,000	\$ 3,200	320.00%
01-452-373	Maint Supplies-Facilities	\$	11,400	\$	6,000	\$ 5,400	90.00%
01-452-374	Equipment Repair	\$	4,000	\$	1,000	\$ 3,000	300.00%
01-452-390	Credit Card Fees	\$	- \$	2,000	-\$	2,000	-100.00%
01-452-440	Sanitation Services	\$	48,180	\$	45,912	\$ 2,268	4.94%
01-452-450	Contracted Services	\$	10,200	\$	-	\$ 10,200	100.00%
01-452-452	Contracted Services	\$	- \$	12,500	-\$	12,500	-100.00%
01-452-453	Rec Software	\$	- \$	2,940	-\$	2,940	-100.00%
01-452-454	Pest Control	\$	700	\$	800	-\$ 100	-12.50%
01-452-455	Group Exercise	\$	- \$	10,400	-\$	10,400	-100.00%
01-452-470	Drug Testing/Employee Clearances	\$	- \$	500	-\$	500	-100.00%
01-452-520		\$	- \$	-	-\$	-	0.00%
Subtotal		\$	154,990	\$	399,667	-\$ 244,677	-61.22%

General Fund

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
<i>EXPENDITURES</i>						\$	%
<i>Participant Recreation - Facilities</i>							
01-453-221	Recreation Chemical Program	\$	- \$	3,750	-\$	3,750	-100.00%
01-453-239	Turf Maintenance - A	\$	- \$	18,000	-\$	18,000	-100.00%
01-453-247	Culture - Recreation Supplies	\$	- \$	2,000	-\$	2,000	-100.00%
01-453-350	Insurance-Property/Liability	\$	- \$	15,000	-\$	15,000	-100.00%
01-453-370		\$	- \$	-	\$	-	0.00%
01-453-500	Special Events:	\$	- \$	15,000	-\$	15,000	-100.00%
	Subtotal	\$	- \$	53,750	-\$	53,750	-100.00%
<i>Parks</i>							
01-454-221	Recreation Chemical Programs	\$	30,000 \$	3,750	\$	26,250	700.00%
01-454-227	Sanitation Supplies	\$	2,000 \$	2,400	-\$	400	-16.67%
01-454-236	Building Supplies	\$	6,250 \$	2,500	\$	3,750	150.00%
01-454-239	Tree & Turf Maintenance - B and Suctcliffe	\$	17,500 \$	15,000	\$	2,500	16.67%
01-454-300		\$	- \$	-	\$	-	0.00%
01-454-301		\$	- \$	-	\$	-	0.00%
01-454-302	Other - Dog Park	\$	5,000 \$	-	-\$	5,000	100.00%
01-454-361	Electric	\$	8,550 \$	8,000	\$	550	6.88%
01-454-366	Water	\$	7,800 \$	6,000	\$	1,800	30.00%
01-454-371	Parks - Property Improvements	\$	996 \$	-	\$	996	100.00%
01-454-372	R & M Property	\$	18,000 \$	5,000	\$	13,000	260.00%
01-454-373	R & M Buildings	\$	3,000 \$	1,000	\$	2,000	200.00%
01-454-374	R & M Equipment	\$	5,000 \$	5,000	\$	-	0.00%
01-454-440	Sanitation Services	\$	2,000 \$	15,800	-\$	13,800	-87.34%
01-454-450		\$	- \$	-	\$	-	0.00%
01-454-454	Pest Control	\$	9,800 \$	3,550	\$	6,250	176.06%
01-454-500	Special Events	\$	7,000 \$	1,000	\$	6,000	600.00%
01-454-501		\$	- \$	-	\$	-	0.00%
01-454-800		\$	- \$	-	\$	-	0.00%
	Subtotal	\$	122,896 \$	69,000	\$	53,896	78.11%

General Fund

Account Number	Account Description	FY 2017 Proposed	FY 2016 Budget	Change From 2016 to 2017	
				increases or (decreases)	
				\$	%
EXPENDITURES					
<i>General Expenditures</i>					
01-480-126	Compensation & Operating Adjustments	\$ -	\$ 34,320	-\$ 34,320	-100.00%
01-480-350	Insurances	\$ -	\$ -	\$ -	0.00%
01-480-540	Contributions	\$ -	\$ 14,000	-\$ 14,000	-100.00%
01-480-700	Contingencies	\$ 100,000	\$ 100,000	\$ -	0.00%
01-480-800	Refunds for Prior Year Revenue	\$ 5,000	\$ 5,000	\$ -	0.00%
	Subtotals	\$ 105,000	\$ 153,320	-\$ 48,320	-31.52%
TOTAL OPERATING EXPENDITURES		\$ 11,038,539	\$ 10,283,877	\$ 754,662	7.34%
RESULT FROM OPERATIONS		-\$ 741,479	\$ 94,799	-\$ 836,278	-882.16%
<i>Interfund Transfers</i>					
01-492-018	To Capital	\$ -	\$ 500,000	-\$ 500,000	-100.00%
01-492-030	To Capital Reserve Fund	\$ 500,000	\$ 500,000	\$ -	0.00%
01-492-066	To OPEB Trust	\$ 500,000	\$ 750,000	-\$ 250,000	-33.33%
01-492-095	To Operating Reserve	\$ 500,000	\$ 500,000	\$ -	0.00%
	Subtotal	\$ 1,500,000	\$ 2,250,000	-\$ 750,000	-33.33%
TOTAL EXPENDITURES WITH TRANSFERS		\$ 12,538,539	\$ 12,533,877	\$ 4,662	0.04%
NET FUND SURPLUS/(DEFICIT)		\$ 683,844	\$ 1,483,048	-\$ 799,204	-53.89%

STREET LIGHTING FUND

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
						\$	%
FUND BALANCE							
02.100.000	Fund Balance Forward	\$	44,732	\$	95,344	-\$ 50,612	-53.08%
REVENUES							
<i>REAL PROPERTY TAXES</i>							
02.301.100	Real Estate Taxes - Current	\$	176,999	\$	174,104	2,895.00	1.66%
	TOTAL	\$	176,999	\$	174,104	2,895.00	1.66%
<i>INTERFUND OPERATING TRANSFERS</i>							
02.392.020	Transfer from General	\$	-	\$	-	0.00	0.00%
	TOTAL	\$	-	\$	-	0.00	0.00%
TOTAL CURRENT REVENUES		\$	176,999	\$	174,104	2,895.00	1.66%
TOTAL AVAILABLE BALANCE		\$	221,731	\$	269,448	-47,717.00	-17.71%
EXPENDITURES							
<i>HIGHWAY MAINT-STREET LIGHTING</i>							
02.434.361	Street Lighting - Electric	\$	70,500	\$	70,500	0.00	0.00%
02.434.374	Street Lighting	\$	13,500	\$	12,500	1,000.00	8.00%
02.434.740	LED Lighting	\$	137,731	\$	186,448	-48,717.00	-26.13%
	TOTAL	\$	221,731	\$	269,448	-47,717.00	-17.71%
TOTAL EXPENDITURES		\$	221,731	\$	269,448	-47,717.00	-17.71%
NET FUND SURPLUS/(DEFICIT)		\$	-	\$	-	0.00	0.00%

FIRE PROTECTION FUND

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
						\$	%
FUND BALANCE							
03.100.000	Fund Balance Forward	\$	5,517	\$	-	\$	5,517 100.00%
REVENUES							
REAL PROPERTY TAXES							
03.301.100	Real Estate Taxes - Current	\$	75,857	\$	74,616	\$	1,241 1.66%
TOTAL		\$	75,857	\$	74,616	\$	1,241 1.66%
SHARED REVENUES							
03.355.070	Foreign Fire/Casualty Tax	\$	84,000	\$	84,400	-\$	400 -0.47%
TOTAL		\$	84,000	\$	84,400	-\$	400 -0.47%
TOTAL CURRENT REVENUES		\$	159,857	\$	159,016	\$	841 0.53%
TOTAL AVAILABLE BALANCE		\$	165,374	\$	159,016	\$	6,358 4.00%
EXPENDITURES							
FIRE PROTECTION SERVICES							
03.411.530	Contribution to Companies	\$	81,374	\$	74,616	\$	6,758 9.06%
03.450.700	Foreign Fire/Casualty Tax	\$	84,000	\$	84,400	-\$	400 -0.47%
TOTAL		\$	165,374	\$	159,016	\$	6,358 4.00%
TOTAL EXPENDITURES		\$	165,374	\$	159,016	\$	6,358 4.00%
NET FUND SURPLUS/(DEFICIT)		\$	-	\$	-	\$	- 0.00%

LIBRARY FUND

Account Number	Account Description	FY 2017 Proposed	FY 2016 Budget	Change From 2016 to 2017 increases or (decreases)	
				\$	%
FUND BALANCE					
04.100.000	Fund Balance Forward	\$ -	\$ -	\$ -	0.00%
REVENUES					
<i>REAL PROPERTY TAXES</i>					
04.301.100	Real Estate Taxes - Current	\$ 50,571	\$ 49,744	\$ 827	1.66%
	TOTAL	\$ 50,571	\$ 49,744	\$ 827	1.66%
TOTAL CURRENT REVENUES		\$ 50,571	\$ 49,744	\$ 827	1.66%
TOTAL AVAILABLE BALANCE		\$ 50,571	\$ 49,744	\$ 827	1.66%
EXPENDITURES					
<i>Library Services</i>					
04.456.366	Library Contribution	\$ 50,571	\$ 49,744	\$ 827	1.66%
	TOTAL	\$ 50,571	\$ 49,744	\$ 827	1.66%
TOTAL EXPENDITURES		\$ 50,571	\$ 49,744	\$ 827	1.66%
NET FUND SURPLUS/(DEFICIT)		\$ -	\$ -	\$ -	0.00%

CAPITAL FUND (A Capital Reserve Fund)

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
						\$	%
FUND BALANCE							
18.279.000	Fund Balance Forward	\$	408,190	\$	1,700,000	-\$ 1,291,810	-75.99%
REVENUES							
<i>INTEREST EARNINGS</i>							
18.341.100	Interest on Investments	\$	-	\$	5,000	-\$ 5,000	-100.00%
	TOTAL	\$	-	\$	5,000	-\$ 5,000	-100.00%
<i>CONTRIBUTIONS FROM PRIVATE SOURCES</i>							
18.387.018	Impact Fee & RACP	\$	2,610,000	\$	2,680,000	-\$ 70,000	-2.61%
	TOTAL	\$	2,610,000	\$	2,680,000	-\$ 70,000	-2.61%
<i>INTERFUND TRANSFERS</i>							
18.392.001	From General Fund	\$	-	\$	500,000	-\$ 500,000	-100.00%
	TOTAL	\$	-	\$	500,000	-\$ 500,000	-100.00%
TOTAL CURRENT REVENUES		\$	2,610,000	\$	3,185,000	-\$ 575,000	-18.05%
TOTAL AVAILABLE BALANCE		\$	3,018,190	\$	4,885,000	-\$ 1,866,810	-38.22%
EXPENDITURES							
<i>CAPITAL PROJECTS AND EQUIPMENT</i>							
18.401.760	OBM: Borough App	\$	7,000	\$	32,255	-\$ 25,255	-78.30%
18.409.700	Leeland Structure & HVAC	\$	-	\$	23,000	-\$ 23,000	-100.00%
18.410.700	PD Uniforms and Software	\$	47,000	\$	100,000	-\$ 53,000	-53.00%
18.411.760	Fire Service Radios	\$	-	\$	46,516	-\$ 46,516	-100.00%
18.411.760	Narberth Ambulance	\$	31,920	\$	30,255	\$ 1,665	5.50%
18.427.720	CRC Rowing Equipment Lease	\$	19,750	\$	19,750	\$ -	0.00%
18.403.313	Eng: Infrastructure & Stormwater	\$	-	\$	126,000	-\$ 126,000	-100.00%
18.430.740	Public Services: Equipment & Facilities	\$	65,800	\$	253,500	-\$ 187,700	-74.04%
18.433.313	Engineering Traffic Control	\$	-	\$	105,980	-\$ 105,980	-100.00%
18.454.371	Parks and Recreation	\$	751,258	\$	917,744	-\$ 166,486	-18.14%
18.458.700	Capital Improvements: CMAQ and Hector	\$	140,000	\$	1,880,000	-\$ 1,740,000	-92.55%
	TOTAL	\$	1,062,728	\$	3,535,000	-\$ 2,472,272	-69.94%
<i>INTERFUND TRANSFERS</i>							
18.492.019	Transfer to Debt Service	\$	719,767	\$	1,250,000	-\$ 530,233	-42.42%
	TOTAL	\$	719,767	\$	1,250,000	-\$ 530,233	-42.42%
TOTAL EXPENDITURES with Transfers		\$	1,782,495	\$	4,785,000	-\$ 3,002,505	-62.75%
NET FUND SURPLUS/(DEFICIT)		\$	1,235,695	\$	100,000	\$ 1,135,695	1135.70%

CAPITAL PROJECT FUND

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Inactive		Budget		increases or (decreases)	
						\$	%
FUND BALANCE							
19.279.000	Fund Balance Forward	\$	-	\$	-	\$	0.00%
REVENUES							
<i>INTEREST EARNINGS</i>							
19.341.100	Fulton Bank Interest	\$	-	\$	-	\$	0.00%
19.341.200	Phoenixville Bank Interest	\$	-	\$	-	\$	0.00%
	TOTAL	\$	-	\$	-	\$	0.00%
<i>OPERATING AND CAPITAL GRANTS</i>							
19.354.010	RACP	\$	-	\$	-	\$	0.00%
	TOTAL	\$	-	\$	-	\$	0.00%
<i>INTERFUND TRANSFERS</i>							
19.392.001	From Capital Fund	\$	-	\$	1,250,000	-\$ 1,250,000	-100.00%
	TOTAL	\$	-	\$	1,250,000	-\$ 1,250,000	-100.00%
<i>PROCEEDS OF LONG-TERM DEBT</i>							
19.393.200	GON 2014- Tax Exempt Series A	\$	-	\$	-	\$	0.00%
19.393.201	GON 2014- Tax Exempt Series B	\$	-	\$	-	\$	0.00%
19.393.202	GON 2014- Taxable Series	\$	-	\$	-	\$	0.00%
	TOTAL	\$	-	\$	-	\$	0.00%
TOTAL CURRENT REVENUES		\$	-	\$	1,250,000	-\$ 1,250,000	-100.00%
TOTAL AVAILABLE BALANCE		\$	-	\$	1,250,000	-\$ 1,250,000	-100.00%
EXPENDITURES							
<i>CAPITAL PROJECTS AND EQUIPMENT</i>							
19-402-100	Fulton Bank Fees	\$	-	\$	-	\$	0.00%
19-402-200	Phoenixville Bank fees	\$	-	\$	-	\$	0.00%
19-409-313	Owners Representative Costs	\$	-	\$	-	\$	0.00%
19-409-314	Legal	\$	-	\$	-	\$	0.00%
19-409-455	Borough Center	\$	-	\$	1,250,000	-\$ 1,250,000	-100.00%
19-409-720	Borough Center Fit Out	\$	-	\$	-	\$	0.00%
19-409-740	Borough Center IT & Production	\$	-	\$	-	\$	0.00%
19-409-760	Contingencies	\$	-	\$	-	\$	0.00%
	TOTAL	\$	-	\$	1,250,000	-\$ 1,250,000	-100.00%
TOTAL EXPENDITURES		\$	-	\$	1,250,000	-\$ 1,250,000	-100.00%
NET FUND SURPLUS/(DEFICIT)		\$	-	\$	-	\$	0.00%

DEBT SERVICE FUND

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
						\$	%
FUND BALANCE							
23.279.000	Fund Balance Forward	\$	-	\$	-	\$	0.00%
REVENUES							
<i>INTERFUND TRANSFERS</i>							
23.341.100	Interest	\$	-	\$	-	\$	0.00%
23.392.030	Transfer from Capital Fund	\$	719,767	\$	719,767	\$	0.00%
	TOTAL	\$	719,767	\$	719,767	\$	0.00%
<i>PROCEEDS OF LONG-TERM DEBT</i>							
23.393.200	GON 2014-Tax Exempt Series A	\$	-	\$	-	\$	0.00%
23.393.201	GON 2014- Tax Exempt Series B	\$	-	\$	-	\$	0.00%
23.393.202	GON 2014- Taxable Series	\$	-	\$	-	\$	0.00%
	TOTAL	\$	-	\$	-	\$	0.00%
TOTAL CURRENT REVENUES		\$	719,767	\$	719,767	\$	0.00%
TOTAL AVAILABLE BALANCE		\$	719,767	\$	719,767	\$	0.00%
EXPENDITURES							
<i>DEBT PRINCIPAL</i>							
23-471-550	GON 2014 - Tax Exempt Series A	\$	270,800	\$	270,800	\$	0.00%
23-471-554	GON 2014 - Tax Exempt Series B	\$	109,900	\$	109,900	\$	0.00%
23-471-555	GON 2014 - Taxable Series	\$	55,500	\$	55,500	\$	0.00%
	TOTAL	\$	436,200	\$	436,200	\$	0.00%
<i>DEBT INTEREST</i>							
23-472-200	GON 2014 - Tax Exempt Series A	\$	193,796	\$	193,796	\$	0.00%
23-472-201	GON 2014 - Tax Exempt Series B	\$	52,251	\$	52,251	\$	0.00%
23-472-202	GON 2014 - Taxable Series	\$	37,520	\$	37,520	\$	0.00%
	TOTAL	\$	283,567	\$	283,567	\$	0.00%
<i>INTERFUND TRANSFERS</i>							
23-492-030	Transfer To Capital Project Fund	\$	-	\$	-	\$	0.00%
	TOTAL	\$	-	\$	-	\$	0.00%
TOTAL EXPENDITURES		\$	719,767	\$	719,767	\$	0.00%
NET FUND SURPLUS/(DEFICIT)		\$	-	\$	-	\$	0.00%

CAPITAL RESERVE FUND

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
						\$	%
FUND BALANCE							
30.399.000	Fund Balance Forward	\$	1,760,817	\$	2,100,000	-\$ 339,183	-16.15%
REVENUES							
<i>INTEREST EARNINGS</i>							
30.341.000	Interest Earnings	\$	-	\$	-	\$ -	0.00%
30.341.100	Interest on Investments	\$	-	\$	-	\$ -	0.00%
	TOTAL	\$	-	\$	-	\$ -	0.00%
<i>CONTRIBUTIONS FROM PRIVATE SOURCES</i>							
30.387.018	Impact Fee	\$	-	\$	-	\$ -	0.00%
	TOTAL	\$	-	\$	-	\$ -	0.00%
<i>SALE OF PROPERTY</i>							
30.391.100	Sale of Borough Assets	\$	-	\$	-	\$ -	0.00%
	TOTAL	\$	-	\$	-	\$ -	0.00%
<i>INTERFUND TRANSFERS</i>							
30.392.001	From General	\$	500,000	\$	500,000	\$ -	0.00%
30.392.018	From Capital Fund	\$	-	\$	-	\$ -	0.00%
	TOTAL	\$	500,000	\$	500,000	\$ -	0.00%
TOTAL CURRENT REVENUES		\$	500,000	\$	500,000	\$ -	0.00%
TOTAL AVAILABLE BALANCE		\$	2,260,817	\$	2,600,000	-\$ 339,183	-13.05%
EXPENDITURES							
<i>CAPITAL PROJECTS AND EQUIPMENT</i>							
30-400-600	Reserve: Capital Construction	\$	-	\$	-	\$ -	0.00%
30-400-700	Reserve: Capital Purchases	\$	-	\$	-	\$ -	0.00%
30-400-800	Reserve: Capital Cost Reduction	\$	-	\$	-	\$ -	0.00%
	TOTAL	\$	-	\$	-	\$ -	0.00%
TOTAL EXPENDITURES		\$	-	\$	-	\$ -	0.00%
NET FUND SURPLUS/(DEFICIT)		\$	2,260,817	\$	2,600,000	-\$ 339,183	-13.05%

HIGHWAY AID FUND

Account Number	Account Description	FY 2017 Proposed	FY 2016 Budget	Change From 2016 to 2017 increases or (decreases)	
				\$	%
FUND BALANCE					
35.100.000	Fund Balance Forward	\$ 33,430	\$ -	\$ 33,430	100.00%
REVENUES					
<i>INTEREST EARNINGS</i>					
35.341.100	Interest on Investments	\$ -	\$ -	\$ -	0.00%
	TOTAL	\$ -	\$ -	\$ -	0.00%
<i>INTERGOVERNMENTAL REVENUES</i>					
35.355.020	Motor Vehicle Fuel Taxes	\$ 192,791	\$ 183,312	\$ 9,479	5.17%
	TOTAL	\$ 192,791	\$ 183,312	\$ 9,479	5.17%
TOTAL CURRENT REVENUES		<u>\$ 192,791</u>	<u>\$ 183,312</u>	<u>\$ 9,479</u>	<u>5.17%</u>
TOTAL AVAILABLE BALANCE		<u>\$ 226,221</u>	<u>\$ 183,312</u>	<u>\$ 42,909</u>	<u>23.41%</u>
EXPENDITURES					
<i>CONSTRUCTION & PAVING</i>					
35-439-060	Pavement Resurfacing & Street Repair	\$ 206,221	\$ 183,312	\$ 22,909	12.50%
35.439.313	Traffic Engineering	\$ 20,000	\$ -	\$ 20,000	100.00%
	TOTAL	\$ 226,221	\$ 183,312	\$ 42,909	23.41%
TOTAL EXPENDITURES		<u>\$ 226,221</u>	<u>\$ 183,312</u>	<u>\$ 42,909</u>	<u>23.41%</u>
NET FUND SURPLUS/(DEFICIT)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>

COMMUNITY DEVELOPMENT FUND

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
						\$	%
FUND BALANCE							
43.279.000	Unreserved Fund Balance	\$	4	\$	48	-\$	44 -91.67%
REVENUES							
<i>INTEREST EARNINGS</i>							
43.341.000	Interest Earnings	\$	-	\$	-	\$	- 0.00%
	TOTAL	\$	-	\$	-	\$	- 0.00%
<i>GRANTS AND CONTRIBUTIONS</i>							
43.357.100	Grant Proceeds	\$	112,000	\$	-	\$	112,000 100.00%
	TOTAL	\$	112,000	\$	-	\$	112,000 100.00%
TOTAL CURRENT REVENUES		\$	112,000	\$	-	\$	112,000 100.00%
TOTAL AVAILABLE BALANCE		\$	112,004	\$	48	\$	111,956 233241.67%
EXPENDITURES							
<i>GENERAL ADMINISTRATION</i>							
43-414-130	CD Salary	\$	8,000	\$	16,048	-\$	8,048 -50.15%
43-465-300	Contractors Bills - Econo.	\$	94,004	\$	30,000	\$	64,004 213.35%
43-465-400	Economic Develop. Consultant F	\$	10,000	\$	10,000	\$	- 0.00%
	TOTAL	\$	112,004	\$	56,048	\$	55,956 99.84%
TOTAL EXPENDITURES		\$	112,004	\$	56,048	\$	55,956 99.84%
NET FUND SURPLUS/(DEFICIT)		\$	-	-\$	56,000	\$	56,000 -100.00%

HOME FUND

Account Number	Account Description	FY 2017		FY 2016		Change From 2016 to 2017	
		Proposed		Budget		increases or (decreases)	
						\$	%
FUND BALANCE							
41.279.000	Unreserved Fund Balance	\$	27	\$	-	\$	27 100.00%
REVENUES							
<i>INTEREST EARNINGS</i>							
41.341.000	Interest on Investments	\$	-	\$	-	\$	- 0.00%
		TOTAL	\$	-	\$	-	\$ - 0.00%
<i>GRANTS AND CONTRIBUTIONS</i>							
41.357.100	Grant Proceeds	\$	50,560	\$	50,587	-\$	27 -0.05%
		TOTAL	\$	50,560	\$	50,587	-\$ 27 -0.05%
TOTAL CURRENT REVENUES			\$	50,560	\$	50,587	-\$ 27 -0.05%
TOTAL AVAILABLE BALANCE			\$	50,587	\$	50,587	\$ - 0.00%
EXPENDITURES							
<i>GENERAL ADMINISTRATION</i>							
41.464.300	Home Program Contractors Bills	\$	50,587	\$	50,587	\$	- 0.00%
		TOTAL	\$	50,587	\$	50,587	\$ - 0.00%
TOTAL EXPENDITURES			\$	50,587	\$	50,587	\$ - 0.00%
NET FUND SURPLUS/(DEFICIT)			\$	-	\$	-	\$ - 0.00%

OPERATING RESERVE FUND

Account Number	Account Description	FY 2017 Proposed		FY 2016 Budget		Change From 2016 to 2017 increases or (decreases)	
						\$	%
FUND BALANCE							
	Fund Balance	\$	611,784	\$	-	\$ 611,784	100.00%
REVENUES							
<i>INTERFUND OPERATING TRANSFERS</i>							
95.392.001	Operating Transfer In-General Fund	\$	500,000	\$	-	\$ 500,000	100.00%
	TOTAL	\$	500,000	\$	-	\$ 500,000	100.00%
TOTAL CURRENT REVENUES		\$	500,000	\$	-	\$ 500,000	100.00%
TOTAL AVAILABLE BALANCE		\$	1,111,784	\$	-	\$ 1,111,784	100.00%
EXPENDITURES							
<i>GENERAL ADMINISTRATION</i>							
	TOTAL	\$	-	\$	-	\$ -	0.00%
TOTAL EXPENDITURES		\$	-	\$	-	\$ -	0.00%
NET FUND SURPLUS/(DEFICIT)		\$	1,111,784	\$	-	\$ 1,111,784	0.00%

OPEB TRUST

Account Number	Account Description	FY 2017 Proposed	FY 2016 Budget	Change From 2016 to 2017 increases or (decreases)	
				\$	%
FUND BALANCE					
	Fund Balance	\$ 750,000	\$ -	\$ 750,000	100.00%
REVENUES					
<i>INTERFUND OPERATING TRANSFERS</i>					
68.392.001	Operating Transfer In-General Fund	\$ 500,000	\$ -	\$ 500,000	100.00%
	TOTAL	\$ 500,000	\$ -	\$ 500,000	100.00%
TOTAL CURRENT REVENUES		\$ 500,000	\$ -	\$ 500,000	100.00%
TOTAL AVAILABLE BALANCE		\$ 1,250,000	\$ -	\$ 1,250,000	100.00%
EXPENDITURES					
<i>GENERAL ADMINISTRATION</i>					
	TOTAL	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	0.00%
NET FUND SURPLUS/(DEFICIT)		\$ 1,250,000	\$ -	\$ 1,250,000	0.00%