

FISCAL YEAR 2015

ANNUAL BUDGET



BOROUGH COUNCIL

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RICHARD J. MANFREDI, BOROUGH MANAGER

INTRODUCTION

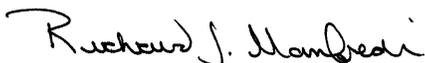
This fiscal year 2015 Proposed Budget and accompanying message is submitted in accordance with the Ordinance(s) of the Borough and Laws of the Commonwealth, specifically the Borough Code and related laws. This Proposed Budget for fiscal year 2015 is in balance with Fund Equity, Revenues and Expenditures reflecting as nearly as possible the estimated revenues and expenses for calendar year 2015. The budget development process began in August 2014 as set forth in the Budget calendar, with department heads submitting their budget requests. The Borough is well within the timelines prescribed by the Borough Code for budget adoption at a regularly scheduled public meeting no later than December 31, 2014. The tentative date set for adoption is Wednesday, December 17, 2014.

This proposed budget provides the opportunity to set service priorities, consider alternatives and prepare for the challenges ahead. This proposed budget holds all tax rates at present levels, funds capital equipment and facilities, and proposes to create capital reserve and operating reserve funds, and provides the framework for a policy discussion on funding service delivery levels now and into the future.

This budget structure, content and approach provides a narrative that is informative and descriptive, as well as contains the requisite fiscal appropriations to operate the Borough. The budget line items have changed to mirror the new July 2014 Commonwealth's DCED chart of accounts, and more accurately reflects operational expenditure categories, builds a financial and managerial accounting system that enhances extracting financial data for analysis and future decision-making, and develops accurate cross-functional cost information. The budget is also different from past Borough Budgets in that it separates the general tax levy and special tax levies into special revenue funds, with clarity in each new operating, capital and reserve fund.

This proposed general fund has operating revenues exceeding revenues, sets forth a spending plan that is consistent with the Borough Council stated priorities, achieves a tax policy and fee structure that is sound and reasonable for tax and rate payers while controlling operating and capital spending, and laying the foundation for Council goal setting and sound financial planning into the future. The spending plan invests in infrastructure and pavement management, seeds a police vehicle rotation plan and initiates a focus on emergency management and recreational services and quality of life.

Respectfully submitted,



Richard J. Manfredi
Borough Manager

SUMMARY

The Borough of Conshohocken, Montgomery County, Pennsylvania, Council has made critical decisions about the future growth and quality of life for Borough residents, property owners and business owners. A Redevelopment Plan, new borough municipal and business center, riverfront development, and a new Borough administration with fresh approach has been established and is looking forward. The Board's fiscal plan included holding the line on taxes and the property tax levy for all property owners at 3.50 total mills; including a general fund levy of 2.9984 mills.

The financial projections for fiscal year 2105 reflect a conservative approach for all sources of income, realistically project expenditures by service delivery category, and establish a level of essential service that is the basis for making sound fiscal planning decisions for the people, who live, work, play and visit in Conshohocken. The plan for fiscal year 2015 is to establish goals that focus on communicating with residents, businesses, tax and ratepayers. It is anticipated that the cyclical budget cycle will begin again in April 2015 with Council establishing program goals and objectives.

The strategic transition to a new organizational structure and broader goal of fiscal predictability, cost effectiveness and cultural shift and change in organizational structure, will evolve into a lean management structure and service delivery system utilizing expert independent professionals to avoid increasing full time complement and related costs, with policies, practices and procedures to be reviewed in 2015. This new structure is designed to recognize the new corporate taxpayer, continue economic growth and attract business that can continue to reduce the property tax bills for the residents. The focus on restructuring the management and service delivery teams and systems is forward thinking, including the strategic use of consulting services to improve financial systems, traffic control systems, storm water and, land use and planning.

Immediate 2015 priorities are the Borough web site redesign, external communications, customer service, the development of the Conshohocken Rowing Center, Fellowship House Community Center and believe we are near to expanding programming and recreation services. A traffic calming, timing and signalization review and development of a plan that allows Council to pursue achieving the goal of a synchronized traffic timing system on the Fayette Street, Elm and nearby corridors. Another goal established to move forward in 2015 is to assess and move toward improving the Borough's communication objectives. Enhanced permit issuance, tracking and data collection system will allow us to continue our green initiatives and continue to reduce cost.

Calendar year 2015 will begin focusing on the many concerns, demands for service that naturally follow the growth that has occurred in Conshohocken. The next fiscal year will be the year a long term planning strategy for service delivery into the future is developed.

REAL ESTATE AND TAXATION

THE VALUE OF ONE MILL

TABLE 1

| | FY 2014 | FY 2015 |
|---|---------------------|----------------------|
| TOTAL ASSESSED VALUE | \$ 596,664,329. | \$ 596,411,649. |
| FULL VALUE OF ONE MILL | \$ 595,664. | \$ 596,412. |
| VALUE OF ONE MILL AFTER DISCOUNTS AND UNCOLLECTABLE | \$ 565,881. | \$ 566,591. |
| TAX LEVY BY FUND | | |
| | MILLAGE RATE | TAX COLLECTED |
| GENERAL | 2.9984 | \$ 1,698,575. |
| FIRE PROTECTION | 0.1254 | \$ 71,051. |
| LIBRARY | 0.0836 | \$ 47,367. |
| STREET LIGHTING | 0.2926 | \$ 165,785. |
| TOTAL TAX RATE AND PROJECTED COLLECTIBLES | 3.50 | \$ 1,983,069. |

The Collection rate is projected at 95% for 2015.

A property owner will pay \$1.00 in property tax for every \$1,000 of the taxable appraised value of the property.

If the Montgomery County Assessed value for a Conshohocken homeowner's property were set at \$108,000, then one mill of taxes would equal \$108.00. At the present Borough tax rate of 3.50, the average Borough taxpayer will pay \$378.00 in Borough property taxes.

MILLAGE TAX RATE AND REVENUES BY FUND

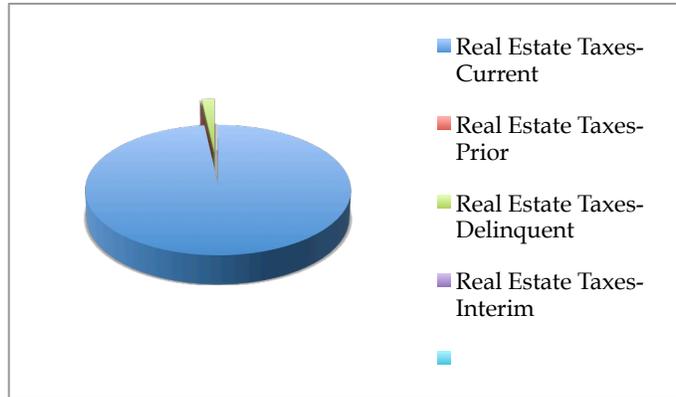
TABLE 2

| | FY 2014 LEVY | TAX REVENUE | FY 2015 LEVY | TAX REVENUE | VARIANCE |
|--------------|--------------|--------------|--------------|--------------|-----------|
| GENERAL | 2.9984 | \$ 1,696,738 | 2.9984 | \$ 1,698,867 | \$ 2,129. |
| FIRE | 0.1254 | \$ 70,961 | 0.1254 | \$ 71,051 | \$ 89. |
| LIBRARY | 0.0836 | \$ 47,308 | 0.0836 | \$ 47,367 | \$ 59. |
| STREET LIGHT | 0.2926 | \$ 165,577 | 0.2926 | \$ 165,785 | \$ 208. |
| | 3.50 | \$ 1,980,584 | 3.50 | \$ 1,983,070 | \$ 2,485. |

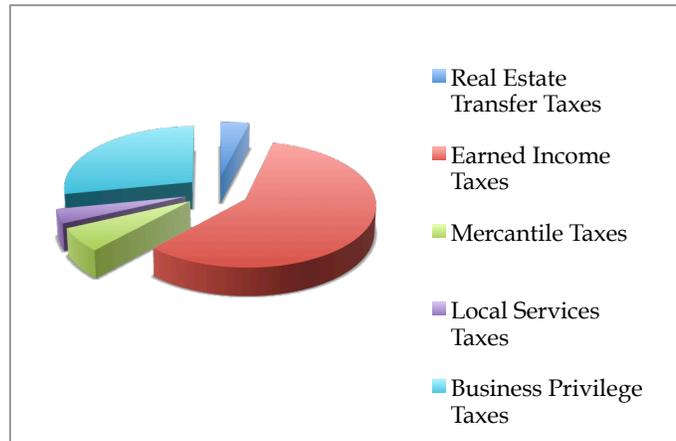
REAL ESTATE AND TAXATION

Real estate and business taxes are the primary source of revenue for the Township. This dependence on real estate and business-based taxes are the basis for concern for two reasons. First, as aforementioned, as the real estate market declined with a slow recovery, we have experienced a loss of tax revenue equal to nearly one mill. As the charts below depict real estate and taxes on income and business account for 67 % (sixty-seven percent) of operating revenues, with fees for services and operating grants as the remaining sources of operating revenues to fund operating expenditures.

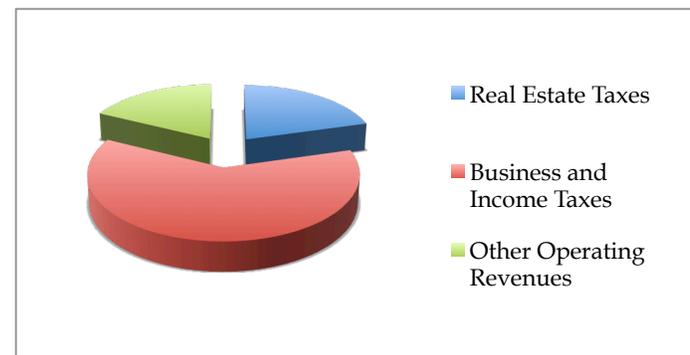
| | |
|-------------------------------|----------------|
| Real Estate Taxes- Current | \$1,983,069 |
| Real Estate Taxes- Prior | \$- |
| Real Estate Taxes- Delinquent | \$35,695 |
| Real Estate Taxes- Interim | \$- |
| | \$2,018,764.24 |



| | |
|----------------------------|----------------|
| Real Estate Transfer Taxes | \$240,000 |
| Earned Income Taxes | \$3,500,000 |
| Mercantile Taxes | \$380,000 |
| Local Services Taxes | \$225,000 |
| Business Privilege Taxes | \$1,700,000 |
| | \$6,045,000.00 |



| | |
|--------------------|-----------------|
| Operating Revenues | \$9,839,792.00 |
| Fund Equity | \$2,250,000.00 |
| | \$12,089,792.00 |



GENERAL FUND REVENUE AND EXPENSE RECAPITULATION

| GENERAL FUND | | | |
|-------------------------------------|----------------------|---|----------------------|
| REVENUE RECAPITULATION | | EXPENDITURE RECAPITULATION | |
| <u>OPERATING REVENUES</u> | | <u>OPERATING EXPENDITURES</u> | |
| REAL PROPERTY TAXES | \$2,018,764 | LEGISLATIVE BODY | \$72,592 |
| LOCAL TAX ENABLING ACT 511 TAXES | \$6,046,000 | OFFICE OF THE BOROUGH MANAGER | \$408,776 |
| BUSINESS LICENSES & PERMITS | \$468,800 | FINANCE | \$262,334 |
| NON-BUSINESS LICENSES & PERMITS | \$94,700 | TAX COLLECTION | \$124,600 |
| FINES | \$132,100 | LEGAL SERVICES | \$133,000 |
| INTEREST EARNINGS | \$3,000 | GENERAL GOVT. ADMINISTRATION | \$87,646 |
| RENTS AND ROYALTIES | \$64,600 | INFORMATION TECHNOLOGY | \$63,500 |
| INTERGOVERNMENTAL REVENUES | \$16,500 | PROFESSIONAL SERVICES | \$135,000 |
| OPERATING & CAPITAL GRANTS | \$58,300 | BUILDINGS AND GROUNDS | \$247,999 |
| STATE SHARED REVENUE | \$13,700 | POLICE SERVICES | \$3,929,377. |
| COUNTY GRANT | \$3,000 | FIRE SERVICES | \$441,349. |
| GEN GOVT CHARGES FOR SERVICES | \$26,500 | LICENSES AND INSPECTIONS | \$396,018. |
| PUBLIC SAFETY | \$236,300 | COMM. DEVELOPMENT & ZONING | \$297,622. |
| HIGHWAYS AND STREETS | \$92,300 | EMERGENCY MGT & SERVICES | \$20,000. |
| SANITATION | \$174,704 | PUBLIC WORKS | \$2,085,869 |
| HEALTH | \$12,064 | CULTURE AND RECREATION | \$475,244 |
| CULTURE & RECREATION | \$119,700 | GENERAL EXPENDITURES | \$547,000 |
| GENERAL REVENUE | \$89,460 | | |
| GRANTS AND CONTRIBUTIONS | \$112,500 | | |
| REFUNDS OF PRIOR YEARS | \$56,800 | | |
| TOTAL OPERATING REVENUES | \$9,389,792 | TOTAL OPERATING EXPENSES | \$9,727,927 |
| | | | \$- |
| FUND EQUITY | \$2,250,000 | INTERFUND TRANSFERS | \$2,361,866 |
| TOTAL NON-OPERATING REVENUES | \$2,250,000 | TOTAL NON-OPERATING EXPENSES | \$2,549,622 |
| | | | |
| TOTAL ALL REVENUE SOURCES | \$ 12,089,792 | TOTAL OPERATING & NON OPERATING EXPENSES | \$ 12,089,792 |

ALL FUNDS RECAPITULATION

Conshohocken Borough has eleven 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.

GENERAL FUND

The *General Fund* is the chief and base operating fund of the Borough to provide primary and core services such as administration, police, public works and general government. The capital and highway aid funds are the other major or primary operating funds. The primary general fund changes in fiscal year 2015 is the distribution of cost into each department and a focus on operating versus non operating expenditures to create a better policy and management decision tool. General fund operating expenditures were decreased by \$1,282,192, a decrease of 10.61% with revenues exceeding expenditures by \$111,866.

In 2014 General Fund budgeted operating expenditures, as presented in the former format, showed budgeted expenditures exceeding revenues by \$322,600. A completed fiscal year 2013 audit will reveal true numbers, however it is very clear that Act 511, business related taxes, currently represent more than 60% of total operating revenues. The past fiscal policies and economic conditions within the Borough, has the Borough in a very sound cash position. It is projected that cash on hand December 31, 2014 will be in excess of \$2,000,000, subject to final audit.

Another noticeable change in the general fund is distributing costs to each department versus a lump sum cost method as was exercised in the previous years. For example, fiscal year 2014 insurance, health care, and other costs in excess of \$2.5 million dollars being distributed to their true cost centers, result in some departments' expenses appearing to increase dramatically. Illustrative of this is the police department. The police department budget appears to have increased by 31.29% or \$1,229,577, when the increase is more in line with a less than 6% increase; again, this is subject to final audit of 2013 and 2014 finances.

All things considered, the fact that the general fund will assume the additional operational costs of the Fellowship House Community Center, expand recreation services with the Conshohocken Rowing Center, apply a more acute focus on emergency management, and continue excellent police and fire services, the general fund is trending strong.

STREET LIGHTING FUND

The Borough levies .2926 mills on real estate to support operating and maintenance of streetlights in the Borough. FY 2015 proposes to invest \$70, 785 in energy saving LED lighting. It is expected that this green investment will reduce energy costs into the future.

ALL FUNDS RECAPITULATION***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,” and in accordance with section 1302(6) of the Borough Code.

LIBRARY FUND

The *Library Fund* and its corresponding tax levy was 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* has been established to allow for investment beyond general operating and expenditures and for non-traditional expenditures; such as the new Conshohocken Borough Hall and Business center. The Capital Fund has been expanded to account for all capital investment across Borough Departments and Functions.

CAPITAL PROJECT FUND

The *Capital Project Fund* is being recommended as a dedicated project fund to clearly account for all expenses related to the construction of the new Borough Hall and Business Center. It is anticipated that when this project is completed, that this fund will be only be used for significant large single capital projects.

HIGHWAY AID FUND

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 Note and to account for principal and interest on that debt.

POLICE AND NON-UNIFORM PENSION FUNDS

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

ALL FUNDS RECAPITULATION

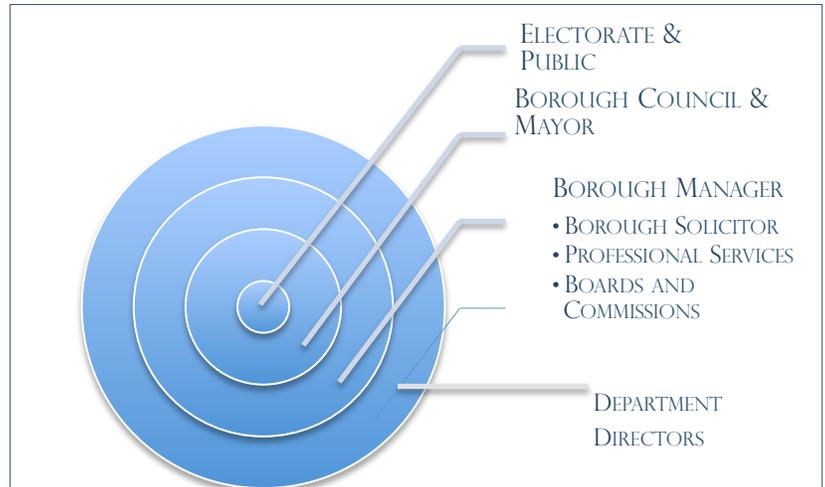
BOROUGH OF CONSHOHOCKEN**FISCAL YEAR 2015 BUDGET****SUMMARY OF OPERATING, CAPITAL AND FIDUCIARY FUNDS**

| | Available for Appropriation | Total Expenditures Transfers & Reserves | Variance |
|----------------------------|--------------------------------|--|---------------------|
| OPERATING FUNDS | | | |
| General Fund | \$12,089,792 | \$12,089,792 | \$- |
| Street Lighting | \$165,785 | \$165,785 | \$- |
| Fire Fund | \$155,451 | \$155,451 | \$- |
| Library Fund | \$44,874 | \$44,874 | \$- |
| Highway Aid Fund | \$348,861 | \$155,963 | \$192,898 |
| TOTAL | \$12,804,763 | \$12,611,865 | \$192,898 |
| CAPITAL FUNDS | | | |
| Capital Fund | \$4,185,000 | \$1,365,994 | \$2,819,006 |
| Capital Project Fund | \$11,230,100 | \$11,230,100 | \$- |
| Capital Reserve Fund | \$5,190,000 | \$5,190,000 | \$- |
| TOTAL | \$20,605,100 | \$17,786,094 | \$2,819,006 |
| FIDUCIARY FUNDS | | | |
| Debt Service Fund | \$ 334,400. | \$ 334,400. | \$- |
| Police Pension Fund | \$ 552,123. | \$ 552,123. | - |
| Non-Uniformed Pension Fund | \$ 146,049. | \$ 138,368. | \$ 7,681. |
| | \$334,400 | \$334,400 | \$- |
| <hr/> | | | |
| TOTAL ALL FUNDS | \$34,442,435. | \$31,422,850. | \$3,019,585. |

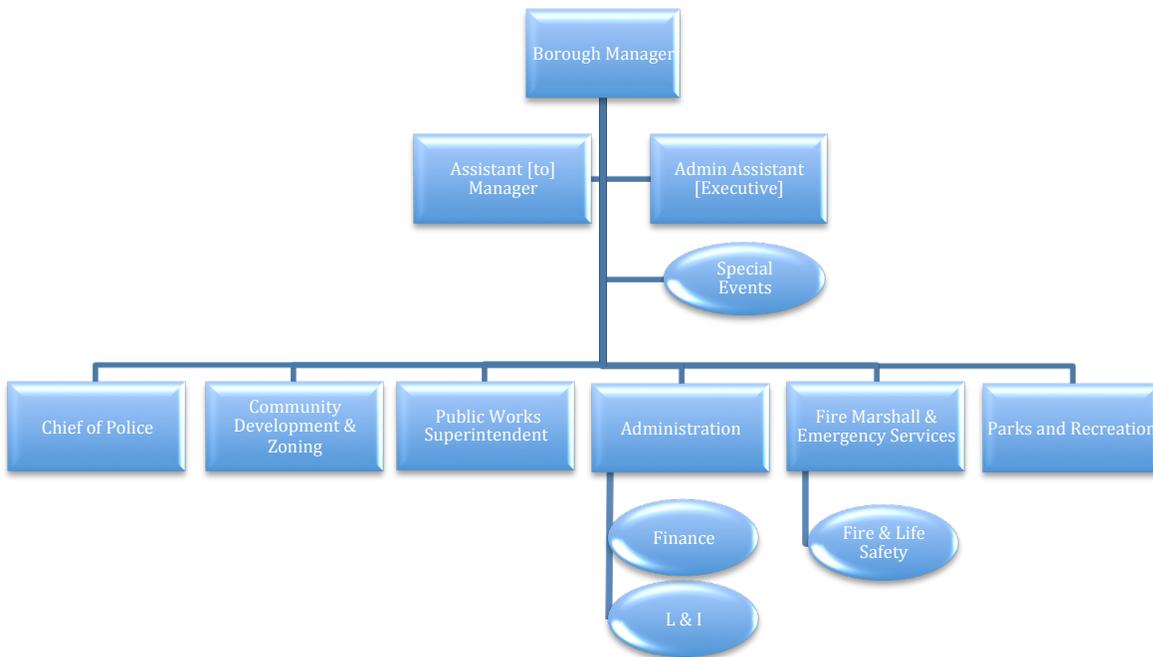
ORGANIZATIONAL STRUCTURE

The organizational structure reflects a realignment that moves toward achieving the Council objective of establishing their roles as policy makers that are focused on professionalism, communications and customer service, while maintain fiscal responsibility. In considering the Borough’s present complement, it is critical to the Borough’s financial position to be mindful of the personal service costs that are driving cost of services provided.

The Borough’s hierarchy has at its center, the public and the electorate, and the people who serve the public. At the core of public service and the essential services of protecting the health, safety and welfare is people. The public policy process and the management structure and service delivery systems are designed to be mindful of that principle.



MANAGEMENT ORGANIZATIONAL STRUCTURE



COMPLEMENT SUMMARY

TABLE 3

This is a summary of positions authorized and proposed for authorization, which illustrates salaries and wages for a full time equivalent (FTE) for the proposed budget year.

TABLE 4

| DEPARTMENT | FTE FUNCTIONAL COMPLEMENT | COMPLEMENT INCREASE or DECREASE () |
|-------------------------|---------------------------------|---|
| Admin and Finance | 5 | 0 |
| Police & Emergency Mgt. | 39 | 0 |
| License and Inspections | 3 | 0 |
| Public Works | 14 | 0 |
| Culture and Recreation | 3 | +2 |
| Community Dev. & Zoning | 2 | +1 |
| Total | 66 | + 3 |
| | | |

This is a summary of positions authorized and proposed for authorization, which illustrates salaries and wages for a part time equivalent (PTE) for the proposed budget year.

| DEPARTMENT | PTE FUNCTIONAL COMPLEMENT | COMPLEMENT INCREASE or DECREASE () |
|-------------------------|---------------------------------|---|
| Admin and Finance | 2 | +2 |
| Police | 10 | 0 |
| License and Inspections | 0 | 0 |
| Public Works | 6 | 0 |
| Culture and Recreation | 3 | 3 |
| | | |
| Total | 21 | +2 |
| | | |

BUDGET CALENDAR FOR THE FISCAL YEAR 2016 BUDGET

| DATE | RESPONSIBILITY | ACTION REQUIRED |
|------------------------|--|---|
| April 2015 - June 2015 | Borough Council | Council goal setting |
| July 30, 2014 | Borough Manager | 1. Develop Objectives from Council Goals 2. Budget request forms distributed to Department heads |
| August 30, 2015 | Finance Department Heads | Completed Budget requests and needs assessments submitted To Assistant to Manager |
| September 30, 2015 | Borough Manager Finance Department Heads | Cross functional Budget review begins |
| November 4, 2015 | Borough Manager | Borough Manager submits FY 2016 Proposed Budget to Council |
| December 16, 2015 | Borough Council | Consider FY 2016 Budget for Adoption and Tax Levy Resolution |

CONSHOHOCKEN BOROUGH

KEY COST CENTER

OPERATIONAL DESCRIPTIONS AND DETAILS

POLICE DEPARTMENT

*Police Department**Mike Orlor
Chief of Police*

As one reviews this report, you will see the highlighted activities of our department throughout 2014 and proposed in 2015. Our police department is composed of talented, dedicated and loyal men and women who will never shy away from the oath they have taken to protect and serve. Our core values are duty, honor and providing the finest police services to our residents in Conshohocken Borough.

Every member of the Conshohocken Police Department endeavors to insure that our budget is fiscally sound, comprised of wise choices and decisions that best provide police services to the Conshohocken Community.

We strive to make our partnership with the Conshohocken Borough Community stronger and will never take for granted the support we receive from our community.

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

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

Formatting for this budget document was created so that it will better serve as a policy document, as an operations guide, as a financial plan for the department and as a communication medium. I believe one of the greatest benefits to our citizens is that this format presents a clear picture of the operations and plan for this 2015 police budget.

The police department's highest priority is providing excellent service to the public. The public expects the police to respond in an expeditious manner and services in general to be delivered efficiently and effectively.

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

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

In 2012, part 1 offenses totaled 213 and part 2 offenses totaled 823. Examples of part 1 offenses are: Robbery, Assault, Sex crimes, larceny-theft, motor vehicle theft, arson and homicide. The majority of part 1 offenses are Larceny-theft. Examples of part 2 offenses are: forgery, fraud, vandalism, drugs, DUI, drunkenness, disorderly conduct and liquor law. Majority of part 2 offenses are disorderly conduct, drunkenness and vandalism.

For 2013, part 1 offenses totaled 174 an 18% decrease from 2012 and part 2 offenses totaled 639, a 22% decrease from 2012.

As of August 2014, part 1 offenses total 98 and part 2 offenses total 337, a significant decrease from this time last year. Most often occurring part 1 offenses is larceny-theft. The data collected and reports indicate times of day, areas of town, and types of property that were inclusive in larceny-theft. We were able to focus on this and apprehend and prosecute many of these larceny-theft cases.

For 2015, the police department anticipates operating with relatively the same resources as 2014. This budget proposes to proceed forward with a full complement of officers to include 21 fulltime and 2 part time.

Salaries for 2015 were figured on 3.5% increase across the board for officers and administrative staff. Salary increases for the parking enforcement officer and school crossing guards is increase .50 per hour. There was no increase in parking enforcement and school crossing guard wages in 2014. Most of the increase in the 2015 police budget is salary. Total increase for 2015 budget from 2014 budget is \$131,848

Line Item 410.115 Part time police officers salary. Increase hourly rate from \$16.00 per hour to \$18.00 per hour.

Line item 410.180, Overtime. Decrease \$5,000

Line item 410.188, Education Allowance. Increased \$7,000 to allow for continued education for officer as stated in Collective Bargaining Agreement. Each officer is permitted to take four (4) college or university courses with approved curriculum from borough council. 5 officers have indicated they are interested in continuing their education.

Line item 410.260, Equipment purchases. An increase of \$3,500. The police department plans to add 3 gun vaults to patrol vehicles at \$900.00 per vault. Purchase 3 new in car data 911 systems. Cameras on Fayette Street and along Washington Street are planned. Wiring has been installed on Harry Street to connect to the new police station to support Penndot cameras and security cameras. Once connected to Penndot and given approval for software package, police can monitor area Penndot traffic cameras. OC spray and entry tools like ballistic shield and breaching tool.

Line item 410.262, Ammunition and Firearms. An increase of \$3,000. Planning to add a weapons cleaning and maintenance area in the new police station and currently need an air compressor, hoses, fitting etc. to clean weapons

thoroughly. Other additions are, targets, accessories, safety gear, less lethal to include but not limited to bean bag rounds and rubber target full silhouette. Two new tasers will be purchased to replace older units.

Line items 410.266 and 410.267, bike unit and traffic safety each decreased by \$2,000. We purchased used portable scales and traffic counting enforcement device in 2014. The department uses police observance, data collected from traffic safety device and citizen complaints to target areas of concern for traffic enforcement. There are over 500 intersections in Conshohocken Borough that are controlled by stop signs. Portable scales are used several times per month by the department's commercial vehicle inspections team.

Line item 410.460, Meetings, Training. Increase \$2,000. Sergeants to attend Northwestern School of Command Staff. One per year.

Line item 18.410.301. Civil service is decreased by \$14,000. No police testing or promotional testing will take place for 2015.

Line item 18.700.410, Increase \$2,000, Computer Equipment, new servers, monitors, desk top computers and in car tough book computer replacement.

Line item 410.326, Radio fees and equipment. Starting mid 2014, all Montgomery County Police Departments pay monthly fees to Verizon wireless for modems that allow in car computers to communicate with Montgomery County Communications for dispatch, GPS etc. This will continue. Previously, Montgomery County paid the fees. Purchase 1 new portable radio as spare and 2 new mobile radios for new patrol vehicles. Phase out older models.

Line item 18.410.740, Police Vehicles. Increase \$25,000. Purchase 3 new police vehicles while phasing out 2 oldest vehicles, (2004 Crown Vic. 96,000 mile and 2008 Ford Expedition 86,000 miles). Purchase 2 Chevy Equinox for Lieutenant and Chief and 1 Chevy Caprice for patrol. Turning the current unmarked 2014 Chevy Tahoe to patrol vehicle. For 2016 and beyond, purchase 1 police vehicle per year while phasing out the oldest vehicle in fleet. The police department is a member of and uses Westmoreland Consortium to purchase vehicles at lower prices. See attached vehicle sheet...Vehicles highlighted in red, 4203 and 4206 will be sold and replaced with new vehicles in 2015. The O.O.S. in red are awaiting sale from 2014 budget.

Training:

Some examples of training for 2014 are: UCR reporting, social media, taser instruction, less lethal, Act 180, Instructor development.

Training planned for 2015:

Command School for Executive Staff , cost is \$3,900 per candidate and held at Philadelphia Police Academy, Act 180, CPR, First Aid, AED, Preliminary Hearings, Tactical, Livescan operations, District Attorney's Officer role call training, MIRT, NTOA, Street Survival, Infant seat installation updates, PECO, Inter-county detective school, crime prevention. Most trainings are free or at minimal cost and are provided by Pennsylvania State Police, DVIC, MAGLOCLLEN, Districts Attorney's Officer, in house instruction, Pennsylvania Commission on Crime and Delinquency.

Divisions and units that make up the Conshohocken Police Department**Administrative Division**

The Administrative Division is supervised by Chief Michael Orler. Starting in 2013 the division is supervised by Sergeant George Metz. Sergeant Metz is in the process of testing for the position of Police Lieutenant and is expected to be promoted late 2014. The administrative division consists of Detectives and administrative staff.

Detective Division

The Detective Division are assigned all types of criminal cases such as; Fraud, Theft, Juvenile, Burglaries, Robberies, Missing Persons, Sexual Assaults, Assaults, Suspicious Death, Homicide, Forgery, Bad Checks, Drug Cases. For example, a detective may have several victims in a case with one perpetrator; the detective may spend over 350 hours of investigative time until an arrest is made. In some instances, a patrol officer must be reassigned to detective division to assist for these large scale cases. Detectives also conduct preliminary hearings at the local District Justice Office. The detective division is also responsible for the annual Thanksgiving Turkey Dinner Drive which assists the less fortunate. In 2013 we assisted in feeding 55 families for Thanksgiving! During Christmas, the division assists the Colonial Neighborhood Council with the collection and distribution of gifts for families in the Borough of Conshohocken who cannot afford gifts for their children.

Patrol Division

The Patrol Division is supervised by the Police Lieutenant. This division is comprised of 16 sworn officers who are divided into four, four officer squads. Each squad is under the direction of a Sergeant.

The Patrol Division's primary purpose is to respond to all emergency and non-emergency calls for service within Conshohocken Borough. Officers assigned to patrol, utilize proactive policing activities that include criminal and vehicle statute enforcement, as well as crime prevention through high visibility patrol that includes foot and bike patrol, in order to protect life and property. Patrol Officers also conduct preliminary hearings at the local District Justice Office.

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

Traffic Safety Unit

The Traffic Safety Unit was developed in late-2011 and is under the supervision of Sergeant David Lennon. The unit consists of one officer, (Matthew Foster) and assisted by Officer Sean Gregory on a part time basis. Officer's Gregory and Foster conduct Commercial Motor Vehicle Inspections (i.e. Trucks). The primary responsibility of this unit is to address all traffic complaints, conduct directed patrols of those locations in which traffic violations and crashes are common, deploying speed trailer, assist the MCSAP truck inspector with commercial vehicle inspections that travel the roadways of the borough and conduct Driving under the Influence Enforcement details with other (mutual aid) departments.

Bicycle Patrol Unit

The Conshohocken Police Bicycle Unit was created in 1998 under the direction of then, Sergeant Michael Orler, as a way for officers to reconnect with the community. Currently, the bicycle unit is under the direction of Sergeant David Lennon, who is an IPMBA Instructor (International Police Mountain Bike Association), and certified bicycle mechanic. Sergeant Lennon has trained officers from our department as well as officers from surrounding police department including the State Police. All officers assigned to the Bicycle Patrol Unit must remain current on all bicycle patrol skills through annual in-service training.

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

CMSAWT

CMSWAT is a "SWAT" team, made up of many Eastern Montgomery County Police Department Officers. Conshohocken Police Department is one of those departments. CMSWAT Officers are highly trained and motivated both mentally and physically to handle life threatening critical incidents. Sergeant Michael Conner, Officer's Eric Hall and Christopher Kammerer are assigned to CMSWAT.

Sergeant Michael Conner's portfolio of training is, but not limited to: Entry Team Operator since 1999; Element Leader in chemical dispersion team; Firearms instructor, pistol, rifle, sub-machine gun; Instructor with Chemical Agents, Distraction Devices, and Impact Munitions. In 2012 Sergeant Michael Conner was awarded CMSWAT Officer of the Year.

Field Training

The field training team is made up of two sergeants and three officers: Sergeant David Lennon, Sergeant Michael Conner and Officer's Shawn Malloy, David Phillips and Christopher McGuire. All members of the FTO Team completed a 6 day FTO training program.

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

Montgomery County Major Incident Response Team (MIRT)

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

Montgomery County Drug Task Force

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

Personnel Assignments

Command Staff (Sworn Personnel)

| | |
|-----------------|---|
| Chief of Police | 1 |
| Lieutenant | 1 |

Administrative Division (Non-Sworn Personnel-24)

| | |
|----------------------------------|----|
| Administrative Assistants | 2 |
| Clerk (Part-Time) | 1 |
| Crossing Guards (Part-Time) | 6 |
| Parking Enforcement (Part-Time) | 3 |
| Fire Police Officers and Captain | 12 |

Patrol Division (Sworn Personnel-21)

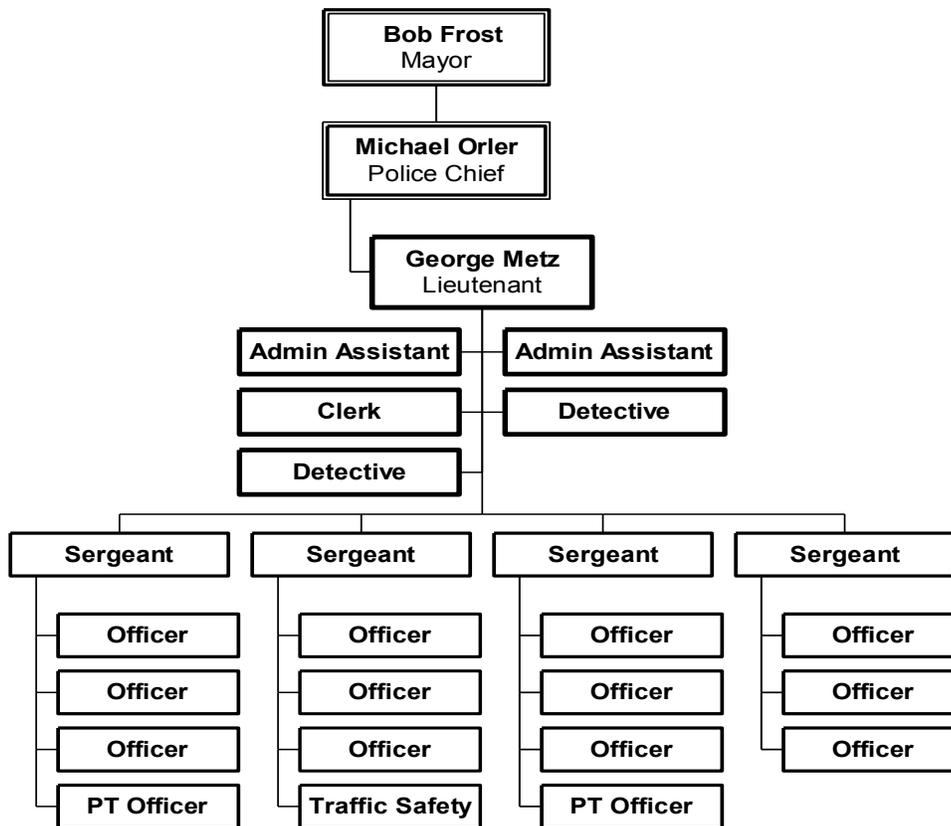
| | |
|--------------------------|----|
| Sergeants | 4 |
| Patrol Officers | 12 |
| Traffic Safety | 1 |
| Part Time Patrol Officer | 2 |
| Detectives | 2 |

Conshohocken Borough Police Department Sworn Police Personnel- 23

Conshohocken Borough Police Department Non-Sworn Personnel- 24

Conshohocken Borough Police Department Total Personnel- 47

Police Operational Organizational Structure



PUBLIC WORKS DEPARTMENT*Public Works Department**Harvey Buek
Superintendent*

The Borough of Conshohocken Public Works Department is responsible for general administration, solid waster collection and disposal, snow and ice removal and the general repair maintenance and construction of the Borough streets and storm water infrastructure. The Public Works general operating and capital budgets are a combined \$3,086,113, general operating at \$ 2,085,869, and the capital budget at \$ 1,000,244. The areas of service delivery within the department also include parks and property, and fleet maintenance. It is our goal to provide a high-quality; responsive service and we measure the quality of our services by the satisfaction of the residents of the Borough.

The Borough employs within the Public Works Department a Superintendent, 13 AFSCME union members, 6 in Sanitation, 6 in Highway and a mechanic, all of which have a PA Commercial Driver's License or CDL. The Borough also typically hires 6 students for summer help.

Sanitation Crew:

The Borough is proud to have its own sanitation service, which consists of the collection of trash and recycling.

Trash

The residents trash is collected twice weekly with regular household trash picked as part of the residents taxes we also offer additional services at a minimal charge, by collecting; clean outs, move outs and construction debris.

Recycle

The resident's single stream recycling is collected weekly with other services including yard waste, bulk metal and electronics' collection.

Highway Crew:

The highway crew is responsible for all 16.63 road miles or 31.06 lane miles of Borough owned street, with general maintenance, traffic control and line painting, storm sewers, leaf-vac collection and a favorite of all, snow and ice removal.

Streets

The highway crew is responsible for pot-holes and minor black top repairs to the entire Borough owned streets. The Borough provides an annual leaf collection program, leaf collection typically will begin in mid-October through mid-December. The collection schedule will be posted on the website.

Traffic Control

The Highway crew is responsible for cataloging, installing, repairing or replacing all street signs, throughout the course of the year. In late summer all the pavement markings, such as stop bars, crosswalks, hydrant boxes and parking lines are painted.

Storm Water

The Borough has over 800 storm drain structures and a DEP sponsored Flood Protection Project which is a channel starting at the Schuylkill River going up the Plymouth Creek ~650'. The highway crew is responsible for inspection, maintenance and repair of all storm water systems in the public right-of-way and in drainage easements. This includes clearing blocked drains, removing debris from storm drain structures and repairing damaged drainpipes. We also do video of the infrastructure to determine its condition for any needed repair or replacement. Over the past several years we have developed a program to cataloged and track our storm sewer system.

Storm drains are designed to handle normal water flow, but occasionally during heavy rain, flooding will occur. Our goal is to limit the number of flooding incidents by keeping the drains clear with regular maintenance and cleaning. We strive to maintain this valuable storm water infrastructure in a manner that both serves the public and protects the environment.

Snow and Ice Removal

When winter weather strikes, the Department of Public Works goal is to keep our streets clear of snow and ice! Our trained crews work to prevent accumulation. Please note that the public works department jurisdiction ends at the curb; property owners are responsible for removing snow and ice from the sidewalks and crosswalks at their homes or places of business. As we are responsible to clear the sidewalks, ramps and crosswalks on all Borough owned property.

The Borough has also entered into a 'Winter Traffic Services Agreement' which requires the Borough to clear the 3.57 state highways miles, which are Fayette Street from Elm Street to 12th Avenue and Elm Street from Colwell Lane to Apple Street to E. Hector Street to Walnut Street which is the Borough line.

After the storm is over we clean the streets push back all intersections and open parking where ever possible.

Parks and Properties

It is well documented that Parks make life better and the Borough is blessed with 7 parks and the Highway Crew is responsible for the general maintenance of 6 of our parks to include Sutcliffe, the 'B' Field, Haine/Salvati Memorial, Aubrey Collins, Jr. Memorial and 2nd Avenue Meadow. Included to the various parks the crew takes care of the various borough owned properties. Their duties include but are not limited to grass, trees, mulch, safety surface, repairs to equipment and minor construction. We are also responsible for the 'A' Field and we are where there is a complete turf management program as well as general maintenance to the bleachers.

General Building and Property Maintenance

General building maintenance requires a verity of tasks to include general repairs, minor electric, plumbing, carpentry, paint and masonry. We are also called upon to hang pictures, move furniture and files. The flags that fly at Borough Hall and the Veterans Memorial at 2nd and Fayette Street are also our responsibility.

Events/Holidays

The Borough is known to have many events and parades which are a joint effort of several departments, but the Public Works Department is responsible for the announcement of the various events on the sign board at 8th and Fayette Street. Along with drop off the needed barricades, trash and recycle receptacles before an event and then clean up afterwards. We also hand the flags along Fayette Street and other various decorations throughout the year.

Fleet Maintenance:

The Borough fleet maintenance mechanic is responsible for the maintenance and repairs to all of the Borough's vehicles and equipment. Including the 13 police vehicles, 5 code vehicles, 2 fire vehicles and of course the 16 public works vehicles and all of its equipment. In addition we are a licensed PA inspection station, for municipal licensed vehicles and do State Inspections on all of the above-mentioned vehicles. Our mechanic is also responsible to manage all of the parts, fluids and fuel to keep the vehicles and equipment ready for any emergency. In conclusion The Public Works Department is dedicated to service, maintain and improve the Borough of Conshohocken.

Community Development and Zoning

*Chris Stetler
Community Development and Zoning Officer*

Function Description:

Administration, interpretation and enforcement of the 2001 Conshohocken Zoning Ordinance as Amended. Administration and processing of the Borough's café ordinance. Interaction and preparation of reviews related to land development and planning. Follow-up of approved land development projects. Interaction with Code Enforcement regarding zoning matters, including the zoning portion of Use and Occupancy Permits. Administration and oversight of the Community Development Block Grant and HOME program financed Housing Rehabilitation Program and regulatory compliance for these grants. Grant writing, submission, and oversight for a variety of applications. Administration and oversight of the Special Dedicated Parking Program. Administration of the Façade Improvement Program. Participation and the provision of input into a variety of other activities related to community development, such as pre-development meetings, River Town, traffic issues and the Schuylkill Transportation Coalition, the boathouse, the Bullet Proof Vest Partnership, FEMA compliance. Policy review and development related to zoning for consideration by Administration and Council. Shade tree issues.

Department FY 2014 Achievements

- Responded to over 310 zoning contacts for information related to the Zoning Ordinance and development. This number represents contacts from January through 9/9/14, and is an understated number. It is likely that all contacts were not logged due to intense activity at certain times.
- Completed the zoning portion of 192 use and occupancy permits between January and 9/9/14. This number also is most likely underestimated.
- Reviewed twenty-two (22) building permits for zoning compliance and twenty-one (21) zoning permits.
- Responded to and compiled information for nineteen (19) information requests from January through 9/9/14.
- Processed five (5) new requests for dedicated parking spaces and have two (2) additional applications pending.
- Completed the annual renewal and update of parking spaces. Currently, there are approximately fifty-four (54) dedicated spaces in the Borough.
- Processed ten (10) café applications.
- Processed nineteen (19) zoning applications, attended hearings, and completed follow-up between January and September. Two (2) applications are pending. There have been three (3) petitions requiring multiple hearings.
- Processed and completed reviews for twelve (12) land development projects, and attended planning commission meetings.

- Managed the completion of seven (7) housing rehabilitation projects. Two (2) additional projects are bid and will soon start construction. Two (2) projects are in the bid process. It is anticipated that one (1) to (2) additional applicants will be processed prior to the end of the 2014.
- Prepared and processed Requests for Proposals for consulting services for the Borough's federally funded housing programs. There are three (3) consulting positions, which are approved for a three (3) year period: Intake Coordinator, Housing Rehabilitation Specialist and Lead Based Paint Testing Consultant. Proposals were reviewed, and a recommendation made to Borough Council. Contracts were prepared and executed.
- DCED monitored two (2) HOME grants and numerous years of CDBG grants during the current year. The Borough received a positive monitoring letter on the HOME monitoring visit. No letter has yet been received regarding the CDBG monitoring. However, a positive monitoring letter was received on a 2013 monitoring of the Borough's CDBG - R project.
- The Borough received positive close out letters on a number of completed CDBG program years.
- Funding was approved for 2014 and 2015 for the Bullet Proof Vest Partnership Program. Appropriate reimbursement requests were submitted.
- The last Borough Community Revitalization Grant for Wayfinding Signage was closed out and reimbursement was received. Signage installation was completed in late summer early fall of 2013.
- 2013 CDBG Entitlement Grant application was completed and approved.

Programs and Activities by Function

Zoning:

The Borough has held nineteen (19) zoning hearings to date in 2014. Two (2) hearings will be scheduled for October and an additional two (2) hearings are estimated to be filed by year's end. The subjects of petitions have included changes in use, dimensional variances, changes and expansions of non-conforming uses, and variances for signage. Petitions for relief have been for minor subdivision projects, owner occupied properties and large commercial and residential projects. Based on the past four (4) years, it is estimated that nineteen (19) applications will be filed during 2015. Costs related to zoning will include advertising, which averaged \$590.14 per hearing in 2014, and stenographer services, which averaged \$731.54 per hearing in 2014. The cost of stenographic services may reduce in 2015 depending on the complexity of the petitions submitted and the number of petitions requiring more than one hearing (There were 3 in 2014.). Solicitor services averaged \$1,958.28 per hearing in 2014. The Solicitor for the Zoning Hearing Board is requesting a change in the hourly rate charged for hearings. For the past ten (10) years or more the rate has been \$100.00 per hour and is requested to be increased to \$175.00 per hour. The project at 1109 to 1201 Fayette Street will carry over into 2015, and hopefully conclude. It is anticipated that whatever the decision, there will be an appeal. Whether the appeal is settled or goes to court, there will be costs for both the Borough Special Counsel and the Zoning

Board Solicitor. It is difficult to judge what large projects could come before the Board. A majority of the larger commercial and residential projects are already in process. It is likely that the 200 block of Washington Street will be involved in the land development process. Land development for West Elm and Corson Street may continue into early 2015. The One Conshohocken project likely will involve some zoning review in 2015.

An overall review and revision of the zoning ordinance should be completed in 2015. In addition to the revision of wireless communications, there are a variety of areas in need of review and revision. Council is interested in a revision of the Residential Office Zoning District to permit commercial and office uses without zoning or conditional use relief. At present the petition for 1109 to 1201 Fayette challenges the validity of that section of the Ordinance. The effect of a revision of that section of the Ordinance while the challenge is pending should be assessed. Revision of the Flood Plain Ordinance and consequently the Flood Plain Conservation District of the Zoning Ordinance is required to meet FEMA requirements. This activity should start in 2014, but will continue into 2015. Legal and engineering reviews of this ordinance will generate some costs. Other areas of the Ordinance requiring revision are accessory structures, alternate fuel sources – solar, geothermal, and wind power; signage particularly in the Specially Planned Districts; day care requirements; and parking, especially in the Business Commercial District. A revision to the Ordinance is likely in 2014/15 to accommodate the One Conshohocken project, and will require review.

Follow up on approved land development projects through the issuing of building permits has been a function of zoning to date. New policies with regard to land development have yet to determine how this area of the process will be handled.

Zoning reviews for land development applications have been a function on zoning. It is anticipated that this will continue to some extent. However, the new policy of requiring all projects to have zoning in place prior to land development application submission will shift the timing and number of these reviews.

Café Ordinance administration has been a function of zoning as the ordinance requires the zoning officer to issue the permits for these operations. It is anticipated that this activity will continue but in future will be considered more of a community development function. During 2015 it is anticipated that at least ten (10) applications should be processed. Currently applications are processed by a combination of Zoning and Code Enforcement. This is due to the possibility of having to cite an operator for not complying with the Ordinance. There should be a review of the application process in 2015 to determine if changes can be made to facilitate the application process.

Community Development Block Grants/HOME Grants:

Conshohocken is an entitlement Borough with the Department of Community and Economic Development. Therefore, grant amounts are formulary; meaning that an application can be submitted for permitted activities totaling the amount of the entitlement determined by the Department. Conshohocken's 2014 entitlement allocation is \$112,295. In the past, funds have been used primarily for housing rehabilitation and the installation of curb ramps. Decreases in funds have limited their use to housing rehabilitation. Conshohocken contains no census tracts which are predominantly low and moderate income. This limits the activities available to those for which income can be determined on an individual recipient basis and activities which remove already, long time existing architectural barriers for which the beneficiaries are presumed to be low and moderate income.

In housing rehabilitation, funds are used for construction one (1) to four (4) houses. A majority of the funds are used for delivery services, which include income eligibility, lead based paint risk assessment and clearance testing, development of construction specifications, bidding and contracting, construction supervision. These functions are paid from grant funds to consultants. Borough staff functions in the area include review of all eligibility determinations and work specifications; regulatory compliance in the areas of environmental review, labor standards, fair housing, Section 504 compliance and Section 3 compliance. It is anticipated that in 2015 regulatory compliance activities will intensify as additional requirements are placed on sub-grantees by the State. In order to meet these requirements, it is anticipated that staff time in these areas will increase slightly and it will be necessary to increase the administrative percentage of the CDBG grant. Currently, the Borough uses approximately fourteen percent (14%) to sixteen percent (16%) of the grant for administration. It will be necessary to increase this to the maximum allowable administrative percentage of eighteen (18%). One (1) to two (2) CDBG program years should be closed in 2014: CDBG 2011 and 2012. It is anticipated that there will be additional monitoring of CDBG activities in 2015 in the areas of fiscal management and environmental review. Also, there likely will be additional mandatory training for sub-grantees in addition to the annual Community Development and Housing Practitioners Conference.

The Borough will close out the current HOME grant in 2015 and it is not yet clear whether a new application for funds will be needed, due to the amount of CDBG money available and the number of applicants on the waiting list. HOME funds primarily are used for construction activities and a small portion for administration.

Borough staff will continue its interface with HUD's IDIS system. Functions in this area are the set up of projects, monitoring of available funds, project close out activities, and reporting. The system is also used to confirm and reconcile funds received for the Borough's audit. The staff time cost of these activities is paid from the Borough CDBG grants. However, the creation of vouchers and payment of contractors and consultants involves the Borough Financial Director's time. Set up and draw down function must be separated. The

Financial Director's time is paid by the Borough. It most likely would not be cost effective to charge this time to the grants, as the amount of time spent in this function may not be worth the time needed to track the time, salary and benefits of the Financial Director to include it in the grants' administrative costs.

The application for 2014 CDBG funds will be prepared in 2014 but is due to DCED no later than January 3, 2015. It is possible that preparation and submission of a 2015 application also may occur in 2015.

Activities will continue to be required to further fair housing. To date, these activities have been conducted in-house with no cost to the Borough's General Fund. Activities have been paid from the Administration line of a CDBG program year. It is possible that in 2015 there may be minor costs to further fair housing. Entitlement grant funds would be used to the extent possible before any requested use of Borough funds.

An assessment of accessible signage will be conducted by the end of 2014, and the need for signage at various Borough facilities will be determined. The 2015 budget should include funds to install any needed accessible signage. At present, there are only a limited number of areas where signage will be needed. This activity is in response to the Borough's Section 504 Self-Assessment, and is required to comply with Section 504 of the Rehabilitation Act as Amended. The State is discouraging the use of any CDBG funds for project under \$10,000.00. At present, the cost of installing necessary signage is not known.

By year's end, staff will have to access and determine what activities will occur in 2015 to further fair housing and Section 504. It is anticipated that a majority of these activities will be accomplished with funding from the CDBG grants Administration line item.

Housing (HUD):

To date, Conshohocken has not been involved to any extent in the development of affordable housing. The Borough is fortunate to have two (2) affordable housing projects within its one (1) square mile area. These projects are Pleasant Valley Apartments (40 units for families) and Marshall Lee Towers (approximately 80 units for older adults and people with disabilities). Borough Community Development activities in this area have been limited to use and occupancy permits at Pleasant Valley Apartments, and comments on annual plans for the Housing Authority related to Marshall Lee Towers.

Housing related issues often are dealt with in conjunction with Code Enforcement staff.

There have been a minimal number of inquiries related to the development of affordable housing in Conshohocken.

Functions needed in this area should be delineated in 2015, including establishing a dialogue and procedures with the Montgomery County Housing Authority to include inspections of units at Marshall Lee Towers in compliance with the Borough's Rental Ordinance.

Grants Management (UDAG also):

Time involved in grants management during the past year was reduced, due to a somewhat reduced availability of outside funding. Community Development and Zoning staff in the past have not been responsible for UDAG grants. If this is the case going forward, there should be a discussion of the status of the remaining UDAG grants and what activities should be considered for their use. It is my understanding that there is little to no monitoring of these grants by HUD as the program has closed. After funds have been loaned twice for economic development activities, funds may be used by the Borough for any CDBG eligible activity. However I do not think that the income requirements attached to CDBG are applicable in this case.

CDBG and HOME grants were discussed above.

Grants which are currently awarded and are likely to have implications for the 2015 budget are described as follows.

CMAQ: The grant is for air quality improvement and is funded to replace three (3) traffic signals on Fayette Street, upgrade the remaining signals and install fiber optic interconnections between all signals. The total cost of the project is \$709,718.75. The grant amount is \$567,775.00, with a matching fund requirement of \$141,943.75. Matching funds are to pay for design of the project and some construction including engineering inspections. The effective date of the grant is 6/7/13, and is to be completed within two (2) years. To date, \$61,494.46 in engineering design matching funds have been paid. The design currently is under review by Penn DOT. The remaining matching funds (\$80,449.29) will be required in the next nine (9) months, with the majority being required in 2015. The funding source for this grant is federal, and should be counted toward the need for a single audit in 2015. This is a reimbursement grant. Penn DOT has been designated for the oversight of this project. It is possible that an extension for time may be needed in 2015.

Municipal Recycling Grant – Section 902 of Act 101: The grant is from DEP for the purchase of a recycling truck. Total cost is \$182,554.00, with a grant amount of \$164,298.60 and a matching requirement of \$18,225.40. This is a reimbursement grant. The truck has been ordered. Depending on the trucks delivery, payment may be required before the end of 2014. It is likely that funds will be reimbursed in 2015.

Bulletproof Vest Partnership: The Bulletproof Vest Partnership is a program of the Department of Justice which pays one-half (1/2) of the cost of bullet proof vests for the police department on a five (5) year

replacement cycle. Currently, all funds through 2013 either have been expended or requested for payment. A 2014 application has been approved for \$2,816.13. A small portion of these funds (\$337.58) has been requested for payment. The program permits the Borough to apply for funds for up to three (3) vests annually. This is a reimbursement program, and unfortunately has an extended period for approval of requests for payment and reimbursement. Currently, the Borough has two (2) requests for payment totaling \$1895.34 “sent for BVP approval” (one in July and one in August). It can take three (3) to six (6) months for approval. Funds for these reimbursements could be received in early 2015. Applications are accepted annually and the funding round opens in April. A 2015 application will be submitted.

The Borough has three (3) funding applications pending. These applications are described as follows.

TCDI -Pedestrian and Bicycle Plan: The application is for a planning grant to develop a plan and recommendations for pedestrian and bicycle circulation throughout the Borough. There has been a significant emphasis on vehicular traffic, reducing congestion, and improving circulation during the past year. While, Conshohocken is recognized as a walkable community with excellent connections to bike trails, existing conditions, and needed improvements in this area and how to safely co-exist with vehicular traffic is lacking. A plan will take advantage of current practices in this area and provided the bases for appropriate input into overall Borough-wide transportation improvements. The total project cost is estimated at \$60,000.00, with a grant request of \$48,000 and a matching requirement of \$12,000. Matching requirements would consists of \$8,000 cash and \$4,000 in in-kind contribution of the Community Development and Zoning Officers time. It is anticipated that funding decisions will be made in September, 2014. A competitive process for the selection of a consultant must be completed within six (6) months of award and contracting with DVRPC must be completed within nine (9) months. Time for project completion is twenty-four (24) months. This is a reimbursement contact, and if awarded half of the cash match should be budgeted in 2015.

TCDI- Riverfront Plan: This project is a joint application with Whitemarsh Township, with Whitemarsh being the lead agency. The project will develop a riverfront plan for both communities, and ensure appropriate transitions between Conshohocken and Whitemarsh along the Schuylkill riverfront. Again, the total project cost is anticipated at \$60,000, with a \$48,000 grant request and \$12,000 required in matching funds. Conshohocken’s cash match obligation if funding is awarded would be \$4,000. No in-kind contribution is anticipated. If awarded the grant timing is the same as described above.

Greenways, Trails, and Recreation Program - Sutcliffe Park Drainage Project: The proposed project will improve storm water drainage at Sutcliffe Park. At present, rain water flows through the park with little detention and is causing repeated damage to portions of the park. Water washes away the safety surface under playground equipment and has eroded land next to a baseball dugout to the point of where it is a serious falling hazard. The proposed project will add a curb to the park’s parking lot and install inlets to feed a

subsurface infiltration facility. At the rear of the park and existing pipe and non-functioning inlets will be repaired/replaced and a water quality facility installed. An additional infiltration system and two (2) small rain gardens will be installed to further filter and reduce water volume. Signage regarding rain gardens and their benefits will be installed as an education feature. The total cost of the project is anticipated to be \$283,791.25 with a grant request of \$241,222.56. Matching funds of \$42,568.00 would be required if a grant were awarded. If awarded, it is anticipated that twelve (12) to eighteen (18) months would be required for project completion. Again, if awarded design would occur in 2015, and construction begun in late summer or fall of 2015. Efforts would be made to minimize any disruption of park activities.

It is anticipated that as grant opportunities come up in 2015, applications will be submitted if a suitable Borough project is identified. Applications could include but would not be limited to the following: PECO Green Regions (regular funding round), ARLE funding (possibly for talking traffic signals), Multi-Modal Program, Local Share Account funding if a suitable economic development project is identified, and DCNR funding.

Etc...: Policy projects between zoning and code: Development of policies for addressing one house/one lot developments should be finalized, and reviewed by the in-house Land Development Committee.

Demolition Ordinance regulations should be finalized to conform to zoning, land development and building code requirements.

FEMA Compliance: Conshohocken was the subject of a FEMA Community Assistance Visit in 2014. The last such visit was in 1990 and no staff remains that have any information regarding what activities were to occur. While the Borough does require flood plain information at the point of building permits, administrative practices documenting FEMA compliance are lacking. Needed activities include but are not limited to developing and approving a new flood plain ordinance by the end of 2014; establishing requirements for FEMA flood elevation certificates to be provided for any project in or near the flood plain (underway); staff training in flood plain management (begun); appointment of a flood plain manager; and producing or developing flood plain information related to projects completed within the last five (5) years. While the information regarding completed projects may be in Borough files, it is not easily retrievable. This activity will begin in 2014 and continue through 2015. At this point until there is a listing of needed activities and a time frame for completion, it is difficult to identify the costs that might be associated with them.

Informational Activities: Staff remains in contact or a member of a number of groups in order to stay in contact with current trends, activities, and funding sources which may be of benefit to the Borough. Some of these groups are the Schuylkill Transportation Coalition, the Montgomery County Land Trust, the Pennsylvania Downtown Center, and River Town. Efforts are made to attend other meetings when possible which could

potentially benefit Conshohocken – i.e. pre-submission trainings/meetings for grant applications, County initiatives related to riverfront development, the arts, and the development of the County Comprehensive Plan.

PROGRAMS

Special Dedicated Parking Program: The Special Dedicated Parking Program provides parking spaces for individuals with disabilities tied to their vehicle license plate. Administration of the Program involves accepting applications, interviewing applicants; verifying the parking situation in the vicinity of the dwelling; having information reviewed by the Council person in whose Ward the property is located; transmitting information to the Department of Public Works for the ordering and installation of signage; arrange, attending and following up on Exemption Committee meetings for applications that do not meet Program criteria (1 or 2 meetings per year) and conducting an annual renewal of the parking spaces. There currently are approximately fifty-six (56) dedicated parking space throughout the Borough.

Façade Improvement Loan Program: This Program provides zero (0) interest loans for businesses along Fayette Street and one (1) block on either side of Fayette Street for the purpose of improving the facades of buildings. Funds also can be used for accessibility improvements and curb and sidewalk improvement/replacement. Work must conform to design guidelines established for Fayette Street. Loans are for a five (5) year period and are guaranteed by a second mortgage on the property. At present there is only one (1) outstanding loan for several properties on Fayette Street owned by Flocco Realty. The Program has not been publicized in recent years. Funds used for loans are from a grant from the Department of Community and Economic Development. When this grant ended, the DCED monitor secured approval for the Borough to continue to recycle the funds returned from the loans. Also, the Borough made a contribution to fund this project.

CONSHOHOCKEN BOROUGH

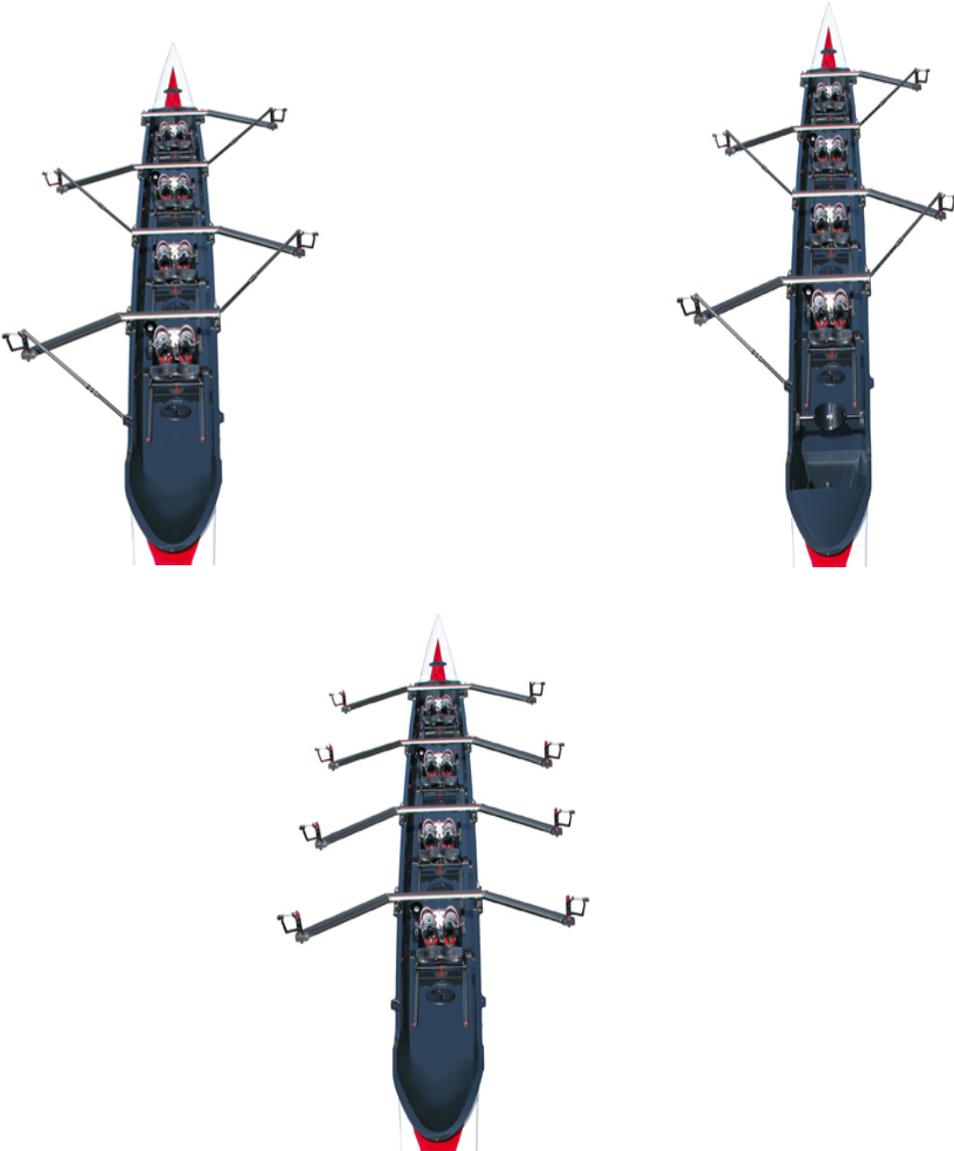
KEY COST CENTER
CAPITAL BUDGET SUMMARY

CRC ROWING EQUIPMENT

\$ 19,750 3 year lease

Capital Programs and Equipment





POLICE DEPARTMENT

\$105,000 (Police Vehicles)

Capital Programs and Equipment

| YEAR | MAKE/ MODEL | Replacement Cost | Replacement Cycle | 2015 | 2016 | 2017 | 2018 | 2019 |
|------|----------------------------------|------------------|-------------------|---------|--------|--------|--------|--------|
| 2012 | CHEVY TAHOE (mileage 41690) | 36,000 | 3 | 12,000 | 12,000 | 12,000 | 7,200 | 7,200 |
| 2010 | CHEVY TAHOE (mileage 75122) | 36,000 | 2 | 18,000 | 18,000 | 7,200 | 7,200 | 7,200 |
| 2004 | FORD CROWN VIC (mileage 95786) | 36,000 | 1 | 36,000 | 7,200 | 7,200 | 7,200 | 7,200 |
| 2013 | CHEVY TAHOE (mileage 21122) | 36,000 | 5 | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| 2011 | FORD CROWN VIC (mileage 38505) | 36,000 | 4 | 9,000 | 9,000 | 9,000 | 9,000 | 7,200 |
| 2008 | FORD EXPEDITION (mileage 86493) | 36,000 | 1 | 36,000 | 7,200 | 7,200 | 7,200 | 7,200 |
| 2013 | CHEVY TAHOE (mileage 25840) | 36,000 | 4 | 9,000 | 9,000 | 9,000 | 9,000 | 7,200 |
| 2012 | FORD ESCAPE (mileage 14090) | 33,000 | 6 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 |
| 2014 | Chevy Equinox (mileage 2065) | 33,000 | 7 | 4,714 | 4,714 | 4,714 | 4,714 | 4,714 |
| 2008 | FORD ESCAPE (mileage 49901)) | 33,000 | 5 | 6,600 | 6,600 | 6,600 | 6,600 | 6,600 |
| 1984 | GMC | 33,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2014 | CHEVY TAHOE (mileage 6819) | 36,000 | 6 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| 2015 | Chevy Equinox | 33,000 | 7 | 33,000 | 4,714 | 4,714 | 4,714 | 4,714 |
| | | | | 183,014 | 97,128 | 86,328 | 81,528 | 77,928 |

| | | | | | | | | |
|--|----------------------|---------|---|--------|--------|--------|--------|--------|
| | Computers at station | 10,800 | 4 | 2,700 | 2,700 | 2,700 | 2,700 | 2,700 |
| | Mobile Data Centers | 38,400 | 5 | 7,680 | 7,680 | 7,680 | 7,680 | 7,680 |
| | Cameras in vehicles | 42,400 | 5 | 8,480 | 8,480 | 8,480 | 8,480 | 8,480 |
| | Body armor | 22,500 | 5 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| | Tasers | 7,600 | 4 | 1,900 | 1,900 | 1,900 | 1,900 | 1,900 |
| | Pistols | 13,000 | 6 | 2,167 | 2,167 | 2,167 | 2,167 | 2,167 |
| | long Rifles | 14,400 | 8 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| | Uniforms | 48,400 | 5 | 9,680 | 9,680 | 9,680 | 9,680 | 9,680 |
| | Portable Scales | 9,500 | 4 | 2,375 | 2,375 | 2,375 | 2,375 | 2,375 |
| | Traffic Counter | 6,500 | 5 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| | Portable Radios | 120,000 | 6 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| | Mobile Radios | 40,000 | 6 | 6,666 | 6,666 | 6,666 | 6,666 | 6,666 |
| | Livescan | 48,000 | 6 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| | | | | 77,248 | 77,248 | 77,248 | 77,248 | 77,248 |

PUBLIC WORKS DEPARTMENT

\$257,725

Capital Programs and Equipment

PUBLIC WORKS DIVISION

| | |
|-----------------------------|-------------|
| Skid-Steer...2014 budget | \$50,000 |
| - sweeper 2015 | |
| SS Bump Body (CB-105) | \$10,000 |
| USA & Service Flags | \$2,500 |
| Scag Mower - 61" Cheetah | \$9,532 |
| - Sell '99 -52" Walk behind | |
| Big jack/ 3/4 Air Gun | \$500/\$640 |
| CB116/117 Air Seats | \$2,500 |

Infrastructure & Paving Management

| | |
|---------------------------------|-----------|
| 2015 Road Program w/Engineering | \$487,000 |
| RYG Paving | \$100,000 |
| 2014 Storm Sewer re-build | \$100,000 |
| 2015 Storm Sewer re-build | \$100,000 |

Capital Programs and Equipment



2015, 2016 & 2017

Conshohocken Borough Infrastructure Maintenance Program
-Harry Street-



| | 2015 | 2016 | 2017 |
|--------------------|---------------------|---------------------|---------------------|
| Construction: | \$423,060.00 | \$418,440.00 | \$304,040.00 |
| Engineering: | \$63,459.00 | \$62,766.00 | \$45,606.00 |
| Total Cost: | \$486,519.00 | \$481,206.00 | \$349,646.00 |

- Storm sewer improvements
- ADA curb ramp accessibility
- Curb, sidewalk and apron repair
- Pavement resurfacing
- **Total Harry Street Cost: \$1,317,371.00**

Projected Costs

- Pavement structural failures
 - Harry St. between 5th and 7th
 - Pavement failures & recent emergency repairs



Existing Conditions

- Exposed Pipes and Plated Channels
 - Example Surface pipe crossing
 - Example Plated channel inlet



Surface Run Storm Sewer

- Loose plates and collapsed channels
 - Example of loose plates at crosswalk
 - Example of collapsed plate crosswalk



Hazardous Pedestrian Corners

- A-Field ADA access and drainage issues
 - 11th Avenue curb ramp improvement area
 - Evidence of 11th Avenue flooding



A Field Frontage Improvements

FISCAL YEAR 2015

ANNUAL BUDGET



LINE – ITEM EXPENDITURES BY FUND

BOROUGH COUNCIL

PAUL MCCONNELL, PRESIDENT

JAMES GRIFFIN, VICE-PRESIDENT

KAREN TUTINO, MEMBER

ANITA BARTON, MEMBER

MATT RYAN, MEMBER

ROBERT STOKLEY, MEMBER

ED PHIPPS, MEMBER

MAYOR

BOB FROST

RICHARD J. MANFREDI, BOROUGH MANAGER

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|---|--|-------------------|-------------------|--|--------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 01.100.000 | Fund Balance Forward | \$ 371,600 | \$ 2,250,000 | \$ 1,878,400 | 83.48% |
| REVENUES | | | | | |
| REAL PROPERTY TAXES | | | | | |
| 01.301.100 | Real Estate Taxes- Current | \$ 1,996,000 | \$ 1,983,069 | | |
| 01.301.200 | Real Estate Taxes- Prior | \$ - | \$ - | | |
| 01.301.300 | Real Estate Taxes- Delinquent | \$ 36,000 | \$ 35,695 | | |
| 01.301.600 | Real Estate Taxes- Interim | \$ - | \$ - | | |
| | TOTAL | \$ 2,032,000 | \$ 2,018,764 | \$ (13,236) | -0.66% |
| LOCAL TAX ENABLING & MISC. TAXES | | | | | |
| 01.310.100 | Library & Miscellaneous Tax | \$ 50,000 | \$ 1,000 | | |
| 01.310.110 | Real Estate Transfer Taxes | \$ 240,000 | \$ 240,000 | | |
| 01.310.210 | Earned Income Taxes | \$ 3,250,000 | \$ 3,500,000 | | |
| 01.310.310 | Mercantile Taxes | \$ 360,000 | \$ 380,000 | | |
| 01.310.360 | Business Privilege Taxes | \$ 1,750,000 | \$ 1,700,000 | | |
| 01.310.510 | Local Services Taxes | \$ 250,000 | \$ 225,000 | | |
| | TOTAL | \$ 5,900,000 | \$ 6,046,000 | \$ 146,000 | 2.41% |
| PENALTIES & INTEREST | | | | | |
| | | \$ - | \$ - | | |
| | TOTAL | \$ - | \$ - | | |
| BUSINESS LICENSES & PERMITS | | | | | |
| 01.321.320 | Junkyard Licenses | \$ 600 | \$ 600 | | |
| 01.321.350 | Contractor's Licenses | \$ 15,000 | \$ 15,000 | | |
| 01.321.360 | Apartment Lic./Professional & Occupational | \$ 215,000 | \$ 215,000 | | |
| 01.321.610 | Vendor Licenses/Transient Retailers | \$ 2,000 | \$ 500 | | |
| 01.321.630 | Plumbing Registrations | \$ 3,000 | \$ 1,200 | | |
| 01.321.730 | Amusement Machine Fees | \$ 2,700 | \$ 1,500 | | |
| 01.321.800 | Cable Franchise Fees | \$ 235,000 | \$ 235,000 | | |
| | TOTAL | \$ 473,300 | \$ 468,800 | \$ (4,500) | -0.96% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--|--|-------------------|-------------------|--|-----------------|
| | | | | \$ | % |
| REVENUES | | | | | |
| NON - BUSINESS LICENSES & PERMITS | | | | | |
| 01.322.100 | Rental Inspections | \$ 82,000 | \$ 82,000 | | |
| 01.322.820 | Highway Permits | \$ 25,000 | \$ 12,000 | | |
| 01.322.900 | Deed Registrations | \$ 1,000 | \$ 700 | | |
| | TOTAL | \$ 108,000 | \$ 94,700 | \$ (13,300) | -14.04% |
| FINES | | | | | |
| 01.331.100 | Clerk of Court Fines | \$ 5,000 | \$ 4,800 | | |
| 01.331.110 | Motor Vehicle Violations | \$ 50,000 | \$ 43,000 | | |
| 01.331.112 | Non-Traffic Violations | \$ 15,000 | \$ 11,000 | | |
| 01.331.120 | Ordinance Violations/Restitution | \$ 7,000 | \$ 3,500 | | |
| 01.331.121 | Other Fines | \$ - | \$ - | | |
| 01.331.140 | Parking Violations - fines | \$ 95,000 | \$ 69,800 | | |
| | TOTAL | \$ 172,000 | \$ 132,100 | \$ (39,900) | -30.20% |
| INTEREST EARNINGS | | | | | |
| 01.341.100 | Interest Earnings | \$ 8,000 | \$ 3,000 | | |
| | TOTAL | \$ 8,000 | \$ 3,000 | \$ (5,000) | -166.67% |
| RENTS AND ROYALTIES | | | | | |
| 01.342.100 | Rental of Boro Property/Land | \$ 25,000 | \$ 62,200 | | |
| 01.342.200 | Community Garden Plots | \$ 2,000 | \$ 2,000 | | |
| 01.342.300 | Rent of Dog Park | \$ 3,000 | \$ 400 | | |
| 01.342.530 | Wireless Communication Leases | \$ - | \$ - | | |
| | TOTAL | \$ 30,000 | \$ 64,600 | \$ 34,600 | 53.56% |
| INTERGOV REVENUES | | | | | |
| 01.351.020 | Towing Revenues | \$ 1,500 | \$ 1,500 | | |
| 01.351.025 | Community Development Salary Reimbursement | \$ - | \$ 15,000 | | |
| | TOTAL | \$ 1,500 | \$ 16,500 | \$ 15,000 | 90.91% |
| OPERATING & CAPITAL GRANTS | | | | | |
| 01.354.010 | RACP | \$ 449,000 | \$ - | | |
| 01.354.016 | Recycling and Other Grants | \$ - | \$ 50,000 | | |
| 01.354.030 | State Aid for Ice Control | \$ 8,300 | \$ 8,300 | | |
| | TOTAL | \$ 457,300 | \$ 58,300 | \$ (399,000) | -684.39% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--|---|-------------------|-------------------|--|-----------|
| | | | | \$ | % |
| REVENUES | | | | | |
| STATE SHARED REVENUE | | | | | |
| 01.355.010 | Public Utility Realty Taxes | \$ 9,600 | \$ 9,600 | | |
| 01.355.040 | Liquor License Refund/Beverage Licenses | \$ 4,100 | \$ 4,100 | | |
| 01.355.050 | Pension System State Aid | \$ 268,000 | \$ - | | |
| 01.355.055 | Firemen's Relief and Pension | \$ 89,400 | \$ - | | |
| TOTAL | | \$ 371,100 | \$ 13,700 | \$ (357,400) | -2608.76% |
| COUNTY GRANT | | | | | |
| 01.356.100 | County Payment in Lieu of Taxes | \$ 3,000 | \$ 3,000 | | |
| TOTAL | | \$ 3,000 | \$ 3,000 | \$ - | 0.00% |
| GRANTS & CONTIBUTIONS | | | | | |
| 01.357.300 | Community Development Block Grant | \$ - | \$ 112,500 | | |
| TOTAL | | \$ - | \$ 112,500 | | |
| GENERAL GOVERNMENT-CHARGES FOR SERVICES | | | | | |
| 01.361.300 | Land Development | \$ 4,000 | \$ 3,500 | | |
| 01.361.320 | Zoning Review Charges & CDBG Reimbursement(s) | \$ - | \$ 15,000 | \$ | |
| 01.361.330 | Zoning Permits | \$ 2,000 | \$ 500 | | |
| 01.361.340 | Zoning Hearing Fees | \$ 8,500 | \$ 7,500 | | |
| TOTAL | | \$ 14,500 | \$ 26,500 | 12,000 | 45.28% |
| PUBLIC SAFETY | | | | | |
| 01.362.100 | Reimbursement for PD OT/Special Police Services | \$ 15,000 | \$ 15,000 | | |
| 01.362.110 | Photo Copies- Reports | \$ 5,000 | \$ 4,000 | | |
| 01.362.210 | Fire Dept Reports | \$ 700 | \$ 200 | | |
| 01.362.331 | State PD Fines & Penalties | \$ 5,000 | \$ 5,000 | | |
| 01.362.400 | UCC Fees [formerly bldg surcharge fee] | \$ 3,000 | \$ 2,000 | | |
| 01.362.410 | Building Permits | \$ 65,000 | \$ 80,000 | | |
| 01.362.411 | Sidewalk Cafe Permits | \$ 400 | \$ 400 | | |
| 01.362.420 | Electrical Permits | \$ 46,000 | \$ 45,000 | | |
| 01.362.430 | Plumbing Permits | \$ 25,000 | \$ 25,000 | | |
| 01.362.450 | U & O Permits | \$ 8,000 | \$ 8,000 | | |
| 01.362.470 | Banner Permits | \$ - | \$ 200 | | |
| 01.362.480 | Fire Dept Permits | \$ 10,000 | \$ 12,000 | \$ | |
| 01.362.481 | Fire Inspection Fee | \$ 17,000 | \$ 17,000 | | |
| 01.362.500 | Crossing Guards/CSD | \$ 25,000 | \$ 22,500 | | |
| TOTAL | | \$ 225,100 | \$ 236,300 | 11,200 | 4.74% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--------------------------------------|---|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| REVENUES | | | | | |
| HIGHWAYS AND STREETS | | | | | |
| 01.363.210 | Parking Meter Revenues | \$ 60,000 | \$ 52,000 | | |
| 01.363.211 | Parking Deck Meter Monies | \$ 14,000 | \$ 14,000 | \$ | |
| 01.363.220 | Parking Permits | \$ 11,000 | \$ 11,300 | | |
| 01.363.240 | Parking Deck Rental Fees | \$ 18,000 | \$ 15,000 | | |
| TOTAL | | \$ 103,000 | \$ 92,300 | (10,700) | -11.59% |
| SANITATION | | | | | |
| 01.364.500 | Commerical Trash Fees | \$ 40,000 | \$ 40,000 | | |
| 01.364.510 | Apartment Trash Fees | \$ 79,000 | \$ 75,000 | \$ | |
| 01.364.520 | Recycling Rebate | \$ 60,000 | \$ 51,704 | | |
| 01.364.530 | Bulk Pick-up | \$ 10,000 | \$ 8,000 | | |
| TOTAL | | \$ 189,000 | \$ 174,704 | \$ (14,296) | -8.18% |
| HEALTH | | | | | |
| 01.365.500 | Medical Contributions | \$ 6,100 | \$ 12,064 | | |
| TOTAL | | \$ 6,100 | \$ 12,064 | 5,964 | 49.44% |
| CULTURE RECREATION | | | | | |
| 01.367.200 | Recreation Program Fees | \$ - | \$ 77,000 | | |
| 01.367.210 | Recreation Member Fees | \$ - | \$ 10,700 | \$ | |
| 01.367.220 | Special Event Income | \$ - | \$ - | | |
| 01.367.400 | Fellowship House Use Fees | \$ - | \$ 32,000 | | |
| TOTAL | | \$ - | \$ 119,700 | 119,700 | 100.00% |
| CONTRIBUTIONS & DONATIONS | | | | | |
| 01.387.300 | Firework Contributions | \$ - | \$ - | | |
| 01.387.354 | Contributions for Special Events | \$ - | \$ - | | |
| TOTAL | | \$ - | \$ - | | |
| GENERAL REVENUE | | | | | |
| 01.389.000 | Misc. Revenue Unclassified | \$ 5,000 | \$ 1,000 | | |
| 01.389.100 | Admin/Collection Fees | \$ 500 | \$ 200 | \$ | |
| 01.389.200 | General Fees | \$ - | \$ 67,260 | | |
| 01.389.800 | WC Reimb - Prop, Liab. & WC Premium Dividends | \$ 25,000 | \$ 21,000 | | |
| TOTAL | | \$ 30,500 | \$ 89,460 | 58,960 | 65.91% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--------------------------------------|--|----------------------|----------------------|--|---------------|
| | | | | \$ | % |
| REVENUES | | | | | |
| <i>SALE OF PERSONAL PROPERTY</i> | | | | | |
| 01.391.100 | Sale of Borough Assets | \$ - | \$ - | | |
| TOTAL | | \$ - | \$ - | | |
| <i>INTERFUND OPERATING TRANSFERS</i> | | | | | |
| 01.392.020 | Operating Transfer - Liquid Fuel | \$ 130,700 | \$ - | | |
| 01.392.050 | Operating Transfer - Parks & Rec | \$ 78,000 | \$ - | | |
| 01.392.110 | Operating Transfer - Escrow Refund | \$ - | \$ - | | |
| 01.392.300 | Operating Transfer - Capital Fund | \$ 25,000 | \$ - | | |
| TOTAL | | \$ 233,700 | \$ - | \$ (233,700) | 0.00% |
| <i>REFUNDS PRIOR YEARS</i> | | | | | |
| 01.395.000 | Refunds -Prior Year Expenses | \$ - | \$ - | | |
| 01.395.100 | Claims and Refunds | \$ 25,000 | \$ 50,000 | | |
| 01.395.300 | Transportation Serv Refund/Environmental | \$ 8,300 | \$ 6,800 | | |
| 01.395.400 | Refund DVHIT | \$ 44,600 | \$ - | | |
| TOTAL | | \$ 77,900 | \$ 56,800 | \$ (21,100) | -37.15% |
| RATING REVENUES | | \$ 10,436,000 | \$ 9,839,792 | \$ (596,208) | -6.06% |
| RES & FUND EQUITY | | \$ 10,807,600 | \$ 12,089,792 | \$ 1,282,192 | 10.61% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--------------------------------------|--------------------------------------|-------------------|-------------------|--|--------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>LEGISLATIVE BODY</i> | | | | | |
| 01.400.105 | Salary - Council & Mayor | \$ 22,000 | \$ 22,000 | | |
| 01.400.192 | FICA | \$ - | \$ 1,364 | | |
| 01.400.193 | Medicare | \$ - | \$ 319 | | |
| 01.400.210 | Council & Mayoral Operating Expenses | \$ 3,500 | \$ 4,500 | | |
| 01.400.317 | Media Production & Communications | \$ - | \$ 12,500 | | |
| 01.400.341 | Advertising - Non Legal | \$ - | \$ 2,000 | | |
| 01.400.352 | Public Officials Liability | \$ 300 | \$ 14,159 | | |
| 01.400.420 | Dues, Subscriptions & Memberships | \$ 3,000 | \$ 8,500 | | |
| 01.400.460 | Association Meetings & Conferences | \$ 2,200 | \$ 3,500 | | |
| 01.400.531 | Community Outreach & Assistance | \$ - | \$ 3,750 | | |
| TOTAL | | \$ 31,000 | \$ 72,592 | \$ 41,592 | 57.30% |
| <i>OFFICE OF THE BOROUGH MANAGER</i> | | | | | |
| 01.401.110 | Salary - Management & Administrative | \$ 385,000 | \$ 260,700 | | |
| 01.401.189 | Educ Reimbursement | \$ 300 | \$ 4,000 | | |
| 01.401.190 | Prescriptions | \$ - | \$ 6,222 | | |
| 01.401.192 | FICA | \$ - | \$ 16,164 | | |
| 01.401.193 | Medicare | \$ - | \$ 3,780 | | |
| 01.401.194 | Unemployment Compensation | \$ - | \$ 1,666 | | |
| 01.401.195 | Workers Compensation | \$ - | \$ 581 | | |
| 01.401.196 | Medical & Vision | \$ - | \$ 65,397 | | |
| 01.401.198 | AD&D, Life, Dental & Disability | \$ - | \$ 6,366 | | |
| 01.401.199 | Medical Reimbursement | \$ - | \$ 1,500 | | |
| 01.401.210 | Office Supplies/Operating Expenses | \$ 10,000 | \$ 10,000 | | |
| 01.401.213 | Copier Exp | \$ 4,500 | \$ 4,500 | | |
| 01.401.215 | Postage | \$ 12,000 | \$ 2,000 | | |
| 01.401.216 | Office Equipment | \$ 1,000 | \$ 1,000 | | |
| 01.401.217 | Other Office Expenses | \$ 4,000 | \$ 4,000 | | |
| 01.401.321 | Communications & Supplies | \$ - | \$ 3,000 | | |
| 01.401.331 | Travel Expense Reimbursement | \$ - | \$ 1,000 | | |
| 01.401.341 | Advertising | \$ - | \$ 500 | | |
| 01.401.353 | Bonding - Manager | \$ - | \$ 500 | | |
| 01.401.420 | Dues/Subscriptions/Memberships | \$ - | \$ 6,000 | | |
| 01.401.460 | Meetings & Professional Development | \$ 3,000 | \$ 9,900 | | |
| TOTAL | | \$ 419,800 | \$ 408,776 | \$ (11,024) | -2.70% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|-----------------------|--|-------------------|-------------------|--|--------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>FINANCE</i> | | | | | |
| 01.402.112 | Salaries and Wages | \$ - | \$ 111,945 | | |
| 01.402.189 | Educ Reimbursement | \$ - | \$ - | | |
| 01.402.190 | Prescriptions | \$ - | \$ 3,325 | | |
| 01.402.192 | FICA | \$ - | \$ 6,941 | | |
| 01.402.193 | Medicare | \$ - | \$ 1,623 | | |
| 01.402.194 | Unemployment Compensation | \$ - | \$ 833 | | |
| 01.402.195 | Workers Compensation | \$ - | \$ 581 | | |
| 01.402.196 | Medical & Vision | \$ - | \$ 21,790 | | |
| 01.402.198 | AD&D, Life, Dental & Disability | \$ - | \$ 2,565 | | |
| 01.402.199 | Medical Reimbursement | \$ - | \$ 1,000 | | |
| 01.402.210 | Office Supplies | \$ - | \$ 500 | | |
| 01.402.215 | Postage | \$ - | \$ 12,000 | | |
| 01.402.311 | Independednt Audit | \$ 60,000 | \$ 60,000 | | |
| 01.402.312 | Finance & Compliance Consulting Services | \$ - | \$ 30,000 | | |
| 01.402.317 | Payroll Service | \$ 5,000 | \$ 5,000 | | |
| 01.402.353 | Bonding | \$ 1,300 | \$ 1,650 | | |
| 01.402.354 | Worker Compensation | \$ - | \$ 581 | | |
| 01.402.390 | Bank Charges [& Borough Admin] | \$ 7,000 | \$ 2,000 | | |
| 01.402.460 | Meetings & Professional Devopment | \$ - | \$ - | | |
| TOTAL | | \$ 73,300 | \$ 262,334 | \$ 189,034 | 72.06% |
| <i>TAX COLLECTION</i> | | | | | |
| 01.403.310 | Income Tax Collector- EIT | \$ 92,000 | \$ 92,000 | | |
| 01.403.317 | Real Estate - Tax Collector | \$ 22,300 | \$ 22,300 | | |
| 01.403.318 | BPT and Mercantile | \$ - | \$ 10,000 | | |
| 01.403.353 | Tax Collector Bond | \$ 300 | \$ 300 | | |
| TOTAL | | \$ 114,600 | \$ 124,600 | \$ 10,000 | 8.03% |
| <i>LEGAL SERVICES</i> | | | | | |
| 01.404.314 | Legal Fees - Solicitor | \$ 48,000 | \$ 48,000 | | |
| 01.404.317 | Legal Fees - Labor | \$ - | \$ 15,000 | | |
| 01.404.318 | Legal Fees - Special Counsel & Legal Matters | \$ 50,000 | \$ 50,000 | | |
| 01.404.341 | Legal Advertisements | \$ 17,000 | \$ 17,000 | | |
| 01.404.342 | Legal: Code Update | \$ 3,000 | \$ 3,000 | | |
| TOTAL | | \$ 118,000 | \$ 133,000 | \$ 15,000 | 11.28% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--|---------------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| GENERAL GOVERNMENT ADMINISTRATION | | | | | |
| 01.406.112 | Salaries and Wages | \$ - | \$ 57,363 | | |
| 01.406.190 | Prescriptions | \$ - | \$ 750 | | |
| 01.406.192 | FICA | \$ - | \$ 3,557 | | |
| 01.406.193 | Medicare | \$ - | \$ 832 | | |
| 01.406.194 | Unemployment Compensation | \$ - | \$ 834 | | |
| 01.406.195 | Workers Compensation | \$ - | \$ 581 | | |
| 01.406.196 | Medical & Vision | \$ - | \$ 9,500 | | |
| 01.406.198 | AD&D, Life, Dental & Disability | \$ - | \$ 730 | | |
| 01.406.199 | Medical Reimbursement | \$ - | \$ 500 | | |
| 01.406.215 | Postage/Copier | \$ - | \$ 10,000 | | |
| 01.406.342 | Printing - Open Records Mgt | \$ - | \$ 3,000 | | |
| TOTAL | | \$ - | \$ 87,646 | \$ 87,646 | 100.00% |
| INFORMATION TECHNOLOGY | | | | | |
| 01.407.263 | Computers & Hardware | \$ 5,000 | \$ 2,000 | | |
| 01.407.264 | Computer Service | \$ 5,000 | \$ 5,000 | | |
| 01.407.270 | Computers Software | \$ 19,000 | \$ 4,000 | | |
| 01.407.420 | Subscriptions/Memberships | \$ - | \$ 1,000 | | |
| 01.407.452 | Prof. Services: Web and Tech | \$ - | \$ 19,500 | | |
| 01.407.453 | Internet/Web Charges | \$ 5,000 | \$ 30,000 | | |
| 01.407.750 | IT Equipment/Supplies | \$ 5,000 | \$ 2,000 | | |
| TOTAL | | \$ 39,000 | \$ 63,500 | \$ 24,500 | 38.58% |
| PROFESSIONAL SERVICES | | | | | |
| 01.408.313 | Engineering Fees | \$ 201,000 | \$ 34,000 | | |
| 01.408.314 | Planning & Architectural Fees | \$ - | \$ 36,000 | | |
| 01.408.317 | Traffic Engineering | \$ - | \$ 40,000 | | |
| 01.408.319 | Collaterals & Communications | \$ - | \$ 25,000 | | |
| TOTAL | | \$ 201,000 | \$ 135,000 | \$ (66,000) | -48.89% |
| BUILDING AND GROUNDS | | | | | |
| 01.409.226 | Maintenance Supplies | \$ 500 | \$ 3,000 | | |
| 01.409.321 | Telephone Service | \$ 8,000 | \$ 9,000 | | |
| 01.409.323 | Alarm Maint/Service | \$ 800 | \$ 800 | | |
| 01.409.352 | Property/Liability / Umbrella | \$ - | \$ 29,359 | | |
| 01.409.361 | Utilities - Gas/Electric | \$ 20,000 | \$ 20,000 | | |
| 01.409.366 | Utilities - Water | \$ 2,000 | \$ 2,000 | | |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|---|--|-------------------|-------------------|--|---------------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>BUILDING AND GROUNDS - Continued</i> | | | | | |
| 01.409.368 | Pest Control | \$ 2,000 | \$ 3,840 | | |
| 01.409.369 | Electric & Utilities | \$ 24,500 | \$ 48,000 | | |
| 01.409.372 | General Repairs Bldg/Plant | \$ 25,000 | \$ 14,000 | | |
| 01.409.383 | Office Rental | \$ 119,000 | \$ 84,000 | | |
| 01.409.385 | Moving Expenses | \$ - | \$ 2,000 | | |
| 01.409.450 | Janitorial Services | \$ 8,000 | \$ 28,000 | | |
| 01.409.720 | Holiday Decorations | \$ 4,000 | \$ 4,000 | | |
| TOTAL | | \$ 213,800 | \$ 247,999 | \$ 34,199 | 13.79% |
| <i>POLICE SERVICES</i> | | | | | |
| 01.410.110 | Salary - Chief, Lt, & Sergeants | \$ 556,800 | \$ 661,302 | | |
| 01.410.112 | Wages - Patrol Officers | \$ 1,410,000 | \$ 1,352,070 | | |
| 01.410.113 | Wages - Police Clerks | \$ 82,600 | \$ 85,078 | | |
| 01.410.115 | Wages - Part Time Police | \$ 30,000 | \$ 32,000 | | |
| 01.410.118 | Wages - Parking Enforcement | \$ 60,000 | \$ 62,000 | | |
| 01.410.119 | Wages - Crossing Guards (1) | \$ 46,000 | \$ 48,000 | | |
| 01.410.179 | Longevity - Uniform | \$ - | \$ 38,000 | | |
| 01.410.180 | Wages - OT - Uniform | \$ - | \$ 25,870 | | |
| 01.410.185 | Comp Time / Vaca Buyout | \$ 140,000 | \$ 130,000 | | |
| 01.410.186 | Uniforms - Police | \$ - | \$ 7,500 | | |
| 01.410.187 | Uniforms - Crossing Guards and Parking | \$ 7,000 | \$ 3,600 | | |
| 01.410.188 | Education Bonus & Reimbursement | \$ 3,600 | \$ 20,000 | | |
| 01.410.189 | Shift Differential | \$ 13,000 | \$ 5,950 | | |
| 01.410.190 | Prescriptions | \$ - | \$ 66,775 | | |
| 01.410.192 | FICA | \$ - | \$ 153,008 | | |
| 01.410.193 | Medicare | \$ - | \$ 35,836 | | |
| 01.410.194 | Unemployment Compensation | \$ - | \$ 8,750 | | |
| 01.410.195 | Workers Compensation | \$ - | \$ 333,312 | | |
| 01.410.196 | Medical & Vision | \$ - | \$ 432,776 | | |
| 01.410.198 | AD&D, Life, Dental & Disability | \$ - | \$ 42,204 | | |
| 01.410.199 | Medical Reimbursement | \$ - | \$ 35,950 | | |
| 01.410.210 | Office Supplies/Printing | \$ 5,500 | \$ 5,500 | | |
| 01.410.213 | Copier Supplies & Exp | \$ 5,500 | \$ 5,500 | | |
| 01.410.214 | Computer Supplies | \$ 1,500 | \$ 1,500 | | |
| 01.410.216 | Sup/Equip-Armory/Weapons | \$ - | \$ 26,000 | | |
| 01.410.226 | Supplies - Investigations | \$ - | \$ 2,500 | | |
| 01.410.231 | Oil Expenses/ Vehicle Fuel | \$ 60,000 | \$ 60,000 | | |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|------------------------------------|--|---------------------|---------------------|--|---------------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>POLICE SERVICES - Continued</i> | | | | | |
| 01.410.238 | Uniform Maintenance | \$ 15,000 | \$ 15,000 | | |
| 01.410.255 | Vehicle Repair/Maint | \$ 23,000 | \$ 20,000 | | |
| 01.410.260 | Small Equipment Purchases | \$ 10,500 | \$ 14,000 | | |
| 01.410.262 | Ammunition and Firearms | \$ 9,000 | \$ 12,000 | | |
| 01.410.264 | Tactical Team Expenses | \$ 6,500 | \$ 7,500 | | |
| 01.410.265 | Detective Division Exp | \$ 2,500 | \$ 2,500 | | |
| 01.410.266 | Bike Division Exp | \$ 5,500 | \$ 3,500 | | |
| 01.410.267 | Traffic Safety Unit | \$ 5,000 | \$ 3,000 | | |
| 01.410.270 | Computer Software | \$ 6,000 | \$ 6,000 | | |
| 01.410.301 | Civil Service Comm & Supplies | \$ 20,000 | \$ 6,000 | | |
| 01.410.302 | Film & Development | \$ 100 | \$ 100 | | |
| 01.410.303 | Information Search Service | \$ 5,000 | \$ 5,500 | | |
| 01.410.314 | Special Legal Services | \$ - | \$ 25,000 | | |
| 01.410.315 | Police Testing & Psych Evaluations | \$ 2,000 | \$ 1,000 | | |
| 01.410.321 | Telephone/Internet | \$ 17,000 | \$ 17,000 | | |
| 01.410.322 | Telephone Equipment | \$ 3,500 | \$ 4,000 | | |
| 01.410.325 | Postage | \$ - | \$ 4,000 | | |
| 01.410.326 | Radio Fees & Equipment | \$ 9,000 | \$ 10,000 | | |
| 01.410.331 | Travel Expenses | \$ 1,500 | \$ 1,300 | | |
| 01.410.341 | Advertising Expenses/Signs & Printing | \$ 3,000 | \$ 3,200 | | |
| 01.410.350 | Professional Liability & Umbrella | \$ - | \$ 11,896 | | |
| 01.410.352 | Vehicle Insurance | \$ - | \$ 10,361 | | |
| 01.410.355 | Insurance Deductibles | \$ - | \$ 2,138 | | |
| 01.410.370 | Building Repair & Maintenance | \$ 25,000 | \$ 4,000 | | |
| 01.410.373 | Alarm Maintenance, Equip & Serv | \$ 2,900 | \$ 2,900 | | |
| 01.410.374 | Equip: Parking Meters & Vascar | \$ 14,900 | \$ 17,900 | | |
| 01.410.384 | Lease- Office equipment-Copiers | \$ - | \$ 5,700 | | |
| 01.410.420 | Due/Subscr/Memberships | \$ 1,400 | \$ 1,400 | | |
| 01.410.450 | Hospital Out-Patient Services | \$ 2,500 | \$ 2,500 | | |
| 01.410.452 | Computer Service & Repair | \$ 6,000 | \$ 6,000 | | |
| 01.410.453 | Computer Software Contract | \$ 5,000 | \$ 5,000 | | |
| 01.410.460 | Meeting Attendance, Seminars, Training | \$ 5,000 | \$ 5,000 | | |
| 01.410.750 | Small Computer Equipment/Supplies | \$ 13,000 | \$ 13,000 | | |
| 01.410.751 | Furniture & Fixtures | \$ 500 | \$ - | | |
| 01.410.752 | Police Car | \$ 58,000 | \$ - | | |
| TOTAL | | \$ 2,699,800 | \$ 3,929,377 | \$ 1,229,577 | 31.29% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|----------------------|--|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>FIRE SERVICES</i> | | | | | |
| 01.411.112 | Fire Marshal & FT Fire Fighter | \$ 113,350 | \$ 120,645 | | |
| 01.411.115 | Fire Chief & Assistants | \$ 8,900 | \$ 9,000 | | |
| 01.411.155 | Emergency Management EMC Officer | \$ 2,500 | \$ 2,500 | | |
| 01.411.187 | Fire Chief & Marshall's Expenses | \$ 4,000 | \$ 3,000 | | |
| 01.411.189 | Educ Reimbursement | \$ - | \$ 1,000 | | |
| 01.411.190 | Prescriptions | \$ - | \$ 7,415 | | |
| 01.411.191 | Uniforms Fire Inspectors | \$ 3,000 | \$ 3,000 | | |
| 01.411.192 | FICA | \$ - | \$ 8,196 | | |
| 01.411.193 | Medicare | \$ - | \$ 210 | | |
| 01.411.194 | Unemployment Compensation | \$ - | \$ 833 | | |
| 01.411.195 | Workers Compensation | \$ - | \$ 42,603 | | |
| 01.411.196 | Medical & Vision | \$ - | \$ 48,625 | | |
| 01.411.197 | Firefighters Relief | \$ 89,400 | \$ - | | |
| 01.411.198 | AD&D, Life, Dental & Disability | \$ - | \$ 4,505 | | |
| 01.411.199 | Medical Reimbursement | \$ - | \$ 1,000 | | |
| 01.411.210 | Office Supplies Fire & Fire Marshall | \$ 1,500 | \$ 1,500 | | |
| 01.411.220 | Fire Preventions | \$ 2,500 | \$ 2,500 | | |
| 01.411.231 | Gas Oil Anti-freeze | \$ 9,000 | \$ 9,000 | | |
| 01.411.249 | Fire Equipment | \$ 10,000 | \$ 10,000 | | |
| 01.411.250 | Fire Hose & Ladder Testing | \$ 10,000 | \$ 10,000 | | |
| 01.411.252 | Computer Service & Repair | \$ 2,500 | \$ 2,500 | | |
| 01.411.263 | Computers and Hardware | \$ 2,000 | \$ 2,000 | | |
| 01.411.300 | Meeting Attendance & Training | \$ 2,000 | \$ 2,000 | | |
| 01.411.321 | Fire - Telephone | \$ 2,000 | \$ 2,000 | | |
| 01.411.338 | Vehicle Repair & Maint. Fire & Fire Marshall | \$ 3,000 | \$ 3,000 | | |
| 01.411.350 | Property/Liability Insurance | \$ - | \$ 2,300 | | |
| 01.411.351 | Vehicle Insurance | \$ - | \$ 17,268 | | |
| 01.411.363 | Hydrant water | \$ 32,000 | \$ 32,000 | | |
| 01.411.374 | Equipment & Repair Fire & Fire Marshall | \$ 13,000 | \$ 13,000 | | |
| 01.411.400 | Medical and Unclassified Expenses | \$ 800 | \$ 800 | | |
| 01.411.420 | Dues, Subscriptions & Memberships | \$ 800 | \$ - | | |
| 01.411.500 | Borough Appropriations | \$ 150,000 | \$ 78,949 | | |
| 01.411.760 | Fire Vehicle Purchases | \$ 60,000 | \$ - | | |
| TOTAL | | \$ 522,250 | \$ 441,349 | \$ (80,901) | -18.33% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|------------------------------------|--------------------------------------|-------------------|-------------------|--|---------------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>LICENSES, & INSPECTIONS</i> | | | | | |
| 01.413.112 | Salaries- Building Code Enforcement | \$ 89,000 | \$ 120,000 | | |
| 01.413.189 | Educ Reimbursement | \$ - | \$ 2,000 | | |
| 01.413.190 | Prescriptions | \$ - | \$ 8,865 | | |
| 01.413.192 | FICA | \$ - | \$ 7,440 | | |
| 01.413.193 | Medicare | \$ - | \$ 1,740 | | |
| 01.413.194 | Unemployment Compensation | \$ - | \$ 2,142 | | |
| 01.413.195 | Workers Compensation | \$ - | \$ 1,200 | | |
| 01.413.196 | Medical & Vision | \$ - | \$ 65,060 | | |
| 01.413.198 | AD&D, Life, Dental & Disability | \$ - | \$ 6,215 | | |
| 01.413.199 | Medical Reimbursement | \$ - | \$ 1,500 | | |
| 01.413.210 | Office Supplies | \$ - | \$ 300 | | |
| 01.413.215 | Postage | \$ - | \$ 1,000 | | |
| 01.413.231 | Vehicle Fuel | \$ 8,000 | \$ 8,000 | | |
| 01.413.238 | Code Department Uniforms | \$ 2,000 | \$ 2,000 | | |
| 01.413.242 | Code Enforcement Expenses | \$ 29,000 | \$ 10,000 | | |
| 01.413.270 | Computer Equipment | \$ 500 | \$ 500 | | |
| 01.413.321 | Telephone | \$ 2,000 | \$ 2,000 | | |
| 01.413.350 | Property/Liability Insurance | \$ - | \$ 10,156 | | |
| 01.413.351 | Vehicle Insurance | \$ - | \$ 2,200 | | |
| 01.413.374 | Computer Maint & Repairs | \$ 2,000 | \$ 2,000 | | |
| 01.413.401 | Building Permits Surcharge | \$ 2,000 | \$ 2,000 | | |
| 01.413.420 | Association dues | \$ - | \$ 1,200 | | |
| 01.413.450 | Contracted Inspection Svcs | \$ 130,000 | \$ 130,000 | | |
| 01.413.451 | Vehicle Repairs/Maint | \$ 4,000 | \$ 4,000 | | |
| 01.413.452 | Contracted Svcs-Computer | \$ 2,500 | \$ 2,500 | | |
| 01.413.460 | Meetings/Seminars/Code Cert Seminars | \$ 2,000 | \$ 2,000 | | |
| 01.413.750 | Vehicle Purchase | \$ 25,000 | | | |
| TOTAL | | \$ 298,000 | \$ 396,018 | \$ 98,018 | 24.75% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|---|---|-------------------|-------------------|--|--------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>COMMUNITY DEVELOPMENT, ZONING & PLANNING</i> | | | | | |
| 01.414.105 | Salary - Zoning Hearing Board | \$ 2,200 | \$ 2,200 | | |
| 01.414.112 | Salaries - Community Development and Zoning | \$ 87,600 | \$ 137,381 | | |
| 01.414.187 | Zoning Officers Expenses | \$ 500 | \$ 500 | | |
| 01.414.189 | Educ Reimbursement | \$ - | \$ 2,000 | | |
| 01.414.190 | Prescriptions | \$ - | \$ 5,710 | | |
| 01.414.192 | FICA | \$ - | \$ 8,654 | | |
| 01.414.193 | Medicare | \$ - | \$ 2,024 | | |
| 01.414.194 | Unemployment Compensation | \$ - | \$ 853 | | |
| 01.414.195 | Worker Compensation | \$ - | \$ 1,430 | | |
| 01.414.196 | Medical & Vision | \$ - | \$ 37,460 | | |
| 01.414.198 | AD&D, Life, Dental & Disability | \$ - | \$ 3,410 | | |
| 01.414.199 | Medical Reimbursement | \$ - | \$ 1,000 | | |
| 01.414.210 | Operating Expenses and Supplies | \$ (17,600) | \$ 500 | | |
| 01.414.216 | Zoning & Subdivision Books | \$ 250 | \$ 750 | | |
| 01.414.312 | County Planning/Matching Project Fee | \$ 15,000 | \$ 15,000 | | |
| 01.414.313 | Consulting Fees | \$ 20,000 | \$ 14,500 | | |
| 01.414.314 | Solicitor - Zoning legal Fees | \$ 14,000 | \$ 24,000 | | |
| 01.414.318 | Professional Fees - Zoning revisions | \$ - | \$ 15,000 | | |
| 01.414.319 | Court Reporter | \$ 10,200 | \$ 11,950 | | |
| 01.414.325 | Postage | \$ - | \$ 3,000 | | |
| 01.414.331 | Travel Expense: Gas, Oil & Main | \$ 500 | \$ 500 | | |
| 01.414.341 | Advertising | \$ - | \$ 3,500 | | |
| 01.414.420 | Dues/Subscriptions | \$ 800 | \$ 800 | | |
| 01.414.460 | Meetings/Seminars/Training | \$ 3,500 | \$ 5,500 | | |
| 01.414.740 | Prior Year Refunds | \$ - | \$ - | | |
| 01.414.745 | Current Year Refunds | \$ - | \$ - | | |
| TOTAL | | \$ 136,950 | \$ 297,622 | \$ 160,672 | 53.99% |
| <i>EMERGENCY MANAGEMENT & SERVICES</i> | | | | | |
| 01.415.242 | Planning and Exercises | \$ 2,000 | \$ 20,000 | | |
| TOTAL | | \$ 2,000 | \$ 20,000 | \$ 18,000 | 90.00% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--|---------------------------------|-------------------|-------------------|--|---|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>PUBLIC WORKS</i> | | | | | |
| <i>- SOLID WASTE COLLECTION AND DISPOSAL</i> | | | | | |
| 01.427.112 | Salaries - Sanitation | \$ 313,000 | \$ 333,080 | | |
| 01.427.180 | Salary - Overtime | \$ - | \$ 11,600 | | |
| 01.427.191 | Uniforms | \$ 10,500 | \$ 10,500 | | |
| 01.427.210 | Office Supplies | \$ 2,500 | \$ 2,500 | | |
| 01.427.227 | Supplies | \$ 2,000 | \$ 2,000 | | |
| 01.427.231 | Gas Oil Anti-freeze | \$ 41,000 | \$ 44,000 | | |
| 01.427.242 | Alarm System | \$ 1,500 | \$ 1,500 | | |
| 01.427.248 | Recycle/Compost Supplies | \$ 11,200 | \$ 11,200 | | |
| 01.427.320 | Equipment Purchases & Radio | \$ 234,500 | \$ 1,500 | | |
| 01.427.367 | Dumping Fees | \$ 200,000 | \$ 150,000 | | |
| 01.427.451 | Vehicle Repair and Maintenance | \$ 37,500 | \$ 47,000 | | |
| 01.427.470 | CDL Renewal Fees | \$ 250 | \$ 250 | | |
| <i>- ADMINISTRATION AND STREETS</i> | | \$ - | \$ - | | |
| 01.430.112 | Salary - Highway | \$ 464,600 | \$ 508,320 | | |
| 01.430.130 | Wages - Seasonal | \$ 30,000 | \$ 30,000 | | |
| 01.430.180 | Salary - Overtime | \$ 10,000 | \$ 14,600 | | |
| 01.430.190 | Prescriptions | \$ - | \$ 41,850 | | |
| 01.430.192 | FICA | \$ - | \$ 55,654 | | |
| 01.430.193 | Medicare | \$ - | \$ 13,016 | | |
| 01.430.194 | Unemployment Compensation | \$ - | \$ 5,831 | | |
| 01.430.196 | Medical & Vision | \$ - | \$ 274,500 | | |
| 01.430.198 | AD&D, Life, Dental & Disability | \$ 10,000 | \$ 24,525 | | |
| 01.430.199 | Medical Reimbursement | \$ - | \$ 16,575 | | |
| 01.430.231 | Vehicle Fuel - Gasoline | \$ 15,000 | \$ 19,000 | | |
| 01.430.244 | Supplies - Agricultural | \$ 5,000 | \$ 5,000 | | |
| 01.430.245 | Highway Supplies | \$ 3,000 | \$ 3,000 | | |
| 01.430.315 | Medical Exams & Supplies | \$ 1,500 | \$ 2,000 | | |
| 01.430.316 | Computer Service | \$ 500 | \$ 500 | | |
| 01.430.321 | Telephone | \$ 3,800 | \$ 3,800 | | |
| 01.430.350 | Property/Liability Insurance | \$ - | \$ 2,972 | | |
| 01.430.352 | Vehicle Insurance | \$ - | \$ 6,907 | | |
| 01.430.354 | Worker Compensation | \$ - | \$ 181,590 | | |
| 01.430.361 | Utilities - Electric & Gas | \$ 7,000 | \$ 7,000 | | |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--|---|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| <i>PUBLIC WORKS - ADMINISTRATION AND STREETS, Continued</i> | | | | | |
| 01.430.366 | Water | \$ 1,000 | \$ 1,000 | | |
| 01.430.373 | Bldg Repair & Maintenance | \$ 5,000 | \$ 15,000 | | |
| 01.430.374 | Equipment Repair & Maintenance | \$ 10,000 | \$ 10,000 | | |
| 01.430.376 | Plymouth Creek Repair & Maint. | \$ 3,000 | \$ 3,000 | | |
| 01.430.384 | Equipment Rental | \$ 1,500 | \$ 1,500 | | |
| 01.430.451 | Vehicle Repair & Maintenance | \$ 16,000 | \$ 23,000 | | |
| 01.430.740 | Small Equipment Purchase | \$ 13,000 | \$ 15,000 | | |
| 01.430.760 | PV Vehicle Purchase | \$ 50,000 | \$ - | | |
| TOTAL | | \$ 1,503,850 | \$ 1,900,270 | \$ 396,420 | 20.86% |
| <i>- HIGHWAY MAINT - SNOW & ICE REMOVAL</i> | | | | | |
| 01.432.000 | Snow and Ice Removal | \$ 17,000 | \$ 21,000 | | |
| TOTAL | | \$ 17,000 | \$ 21,000 | \$ 4,000 | 19.05% |
| <i>- HIGHWAY MAINT - SIGNALS & SIGNS</i> | | | | | |
| 01.433.240 | Street Signs & Markings | \$ 10,000 | \$ 10,000 | | |
| 01.433.246 | One Call Program Costs | \$ 1,000 | \$ 1,000 | | |
| 01.433.374 | Street & Traffic Light Maintenance | \$ 42,000 | \$ 42,000 | | |
| 01.433.375 | Banner Installation | \$ - | \$ - | | |
| TOTAL | | \$ 53,000 | \$ 53,000 | \$ - | 0.00% |
| <i>- HIGHWAY MAINT - STREET LIGHTING</i> | | | | | |
| 01.434.374 | Street Lighting | \$ 95,000 | \$ - | | |
| TOTAL | | \$ 95,000 | \$ - | \$ (95,000) | |
| <i>- HIGHWAY MAINT - HIGHWAYS & BRIDGES</i> | | | | | |
| 01.438.000 | Roads/Bridges General Repairs & Maintenance | \$ 50,000 | \$ 25,000 | | |
| 01.438.330 | Traffic/Transportation Services | \$ 37,400 | \$ 37,400 | | |
| 01.438.339 | Transit Reimbursement | \$ 3,500 | \$ 3,500 | | |
| TOTAL | | \$ 90,900 | \$ 65,900 | \$ (25,000) | -37.94% |
| <i>- HIGHWAY CONSTRUCTION & REBUILDING</i> | | | | | |
| 01.439.000 | Sts. & Roads (Resurfing) | \$ 912,000 | \$ - | | |
| 01.439.040 | Storm Sewers & Drains (Surface) | \$ 150,000 | \$ - | | |
| TOTAL | | \$ 1,062,000 | \$ - | \$ (1,062,000) | 0.00% |
| <i>- HELIPAD AND PARKING</i> | | | | | |
| 01.440.352 | Helipad Insurance & Terrorism | \$ - | \$ 2,700 | | |
| 01.445.370 | Parking Deck Maint. & Repairs | \$ 25,000 | \$ 25,000 | | |
| 01.445.380 | Parking Deck Rent | \$ 18,000 | \$ 18,000 | | |
| TOTAL | | \$ 43,000 | \$ 45,700 | \$ 2,700 | 5.91% |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|---|-----------------------------------|-------------------|-------------------|--|---|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| CULTURE & RECREATION | | | | | |
| <i>- Administration, Fellowship House & A Field</i> | | | | | |
| 01.451.112 | Salaries - Recreation & Parks | \$ 63,800 | \$ 105,000 | | |
| 01.451.115 | Wages: Part Time | \$ - | \$ 88,500 | | |
| 01.451.190 | Prescriptions | \$ - | \$ 3,350 | | |
| 01.451.192 | FICA | \$ - | \$ 11,997 | | |
| 01.451.193 | Medicare | \$ - | \$ 2,806 | | |
| 01.451.194 | Unemployment Compensation | \$ - | \$ 833 | | |
| 01.451.195 | Workers Compensation | \$ - | \$ 598 | | |
| 01.451.196 | Medical & Vision | \$ - | \$ 38,100 | | |
| 01.451.198 | AD&D, Life, Dental & Disability | \$ - | \$ 1,190 | | |
| 01.451.199 | Medical Reimbursement | \$ - | \$ 1,000 | | |
| 01.452.221 | Turf Maintenace - A | \$ 16,500 | \$ 18,000 | | |
| 01.452.226 | Janitorial Supplies | \$ 1,000 | \$ 1,000 | | |
| 01.452.227 | General Supplies | \$ 2,000 | \$ 3,500 | | |
| 01.452.234 | General Maint | \$ 2,000 | \$ 7,500 | | |
| 01.452.247 | Athletic Supplies | \$ 1,000 | \$ 4,000 | | |
| 01.452.260 | Small Tool Purchases | \$ 500 | \$ 500 | | |
| 01.452.321 | Telephone & Internet | \$ - | \$ 4,100 | | |
| 01.452.350 | Insurance-Property/Liability | \$ - | \$ 21,450 | | |
| 01.452.361 | Electric - Fellowship | \$ 7,500 | \$ 40,000 | | |
| 01.452.366 | Water & Fire pump | \$ 4,000 | \$ 4,100 | | |
| 01.452.372 | Maint Supplies-Ground | \$ - | \$ 5,000 | | |
| 01.452.373 | Maint Supplies-Facilities | \$ - | \$ 5,000 | | |
| 01.452.374 | Equipment Repair | \$ 500 | \$ 500 | | |
| 01.452.520 | Recreation Council/Fellowship Hse | \$ 43,500 | \$ - | | |
| 01.453.370 | Building Repairs - A field | \$ 131,000 | \$ - | | |
| 01.454.300 | Other Community Garden | \$ 2,000 | \$ 2,000 | | |
| 01.454.301 | Other Parks Concession Stand | \$ - | \$ 2,000 | | |
| 01.454.302 | Other Dog Park | \$ 3,000 | \$ 3,000 | | |
| 01.454.361 | Electric - A Field | \$ 4,000 | \$ 6,500 | | |
| 01.454.366 | Water | \$ 5,000 | \$ 5,000 | | |
| 01.454.371 | Parks - Property Improvements | \$ 55,000 | \$ - | | |
| 01.454.374 | Operations and Maint Expenses CRC | \$ - | \$ 19,720 | | |

General Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|-----------------------------------|---|-------------------|-------------------|--|----------|
| | | | | \$ | % |
| EXPENDITURES | | | | | |
| 01.454.440 | Sanitation Services | \$ 5,000 | \$ 5,000 | | |
| 01.454.450 | Recreation Chemical Programs | \$ - | \$ 7,500 | | |
| 01.454.500 | Special Events | \$ 5,000 | \$ 5,000 | | |
| 01.454.501 | Fireworks Event/Expenses | \$ 14,000 | \$ 14,000 | | |
| 01.454.800 | Pest Control | \$ 2,500 | \$ 2,500 | | |
| TOTAL | | \$ 368,800 | \$ 440,244 | \$ 71,444 | 16.23% |
| <i>- Shade Tree</i> | | | | | |
| 01.455.221 | Shade Tree Supplies | \$ 1,000 | \$ 1,000 | | |
| 01.455.370 | Shade Tree Professional Services | \$ 2,000 | \$ 2,000 | | |
| 01.455.371 | Shade Tree Maintenance | \$ 30,000 | \$ 30,000 | | |
| 01.455.372 | Shade Trees | \$ 2,000 | \$ 2,000 | | |
| TOTAL | | \$ 35,000 | \$ 35,000 | \$ - | 0.00% |
| GENERAL EXPENDITURES | | | | | |
| 01.480.126 | Compensation & Operating Adjustments | \$ - | \$ 30,000 | | |
| 01.480.350 | Insurances | \$ 2,508,000 | \$ - | | |
| 01.480.540 | Contributions | \$ 42,000 | \$ 42,000 | | |
| 01.480.700 | Contingencies | \$ 70,550 | \$ 475,000 | | |
| TOTAL | | \$ 2,620,550 | \$ 547,000 | \$ (2,073,550) | -379.08% |
| TOTAL OPERATING EXPENDITURES | | \$ 10,758,600 | \$ 9,727,927 | \$ (1,030,673) | -10.59% |
| RESULT FROM OPERATIONS | | \$ (322,600) | \$ 111,865 | \$ 434,465 | 388.38% |
| INTERFUND TRANSFERS | | | | | |
| 01.492.018 | To Capital | \$ - | \$ 250,000 | | |
| 01.492.030 | To Capital Reserve Fund | \$ 49,000 | \$ 2,000,000 | | |
| 01.492.060 | To Police and Non-Uniform Pension Funds | \$ - | \$ - | | |
| 01.492.095 | To Operating Reserve | \$ - | \$ 111,866 | | |
| TOTAL TRANSFERS | | \$ 49,000 | \$ 2,361,866 | \$ 2,312,866 | 97.93% |
| TOTAL EXPENDITURES WITH TRANSFERS | | \$ 10,807,600 | \$ 12,089,793 | \$ 1,282,193 | 10.61% |
| NET FUND SURPLUS/(DEFICIT) | | \$ - | \$ - | | |

Street Lighting Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--|--------------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 02.100.000 | Fund Balance Forward | \$ - | \$ - | | |
| REVENUES | | | | | |
| <i>REAL PROPERTY TAXES</i> | | | | | |
| 02.301.100 | Real Estate Taxes - Current | \$ - | \$ 165,785 | | |
| 02.301.200 | Real Estate Taxes - Prior | \$ - | \$ - | | |
| 02.301.300 | Real Estate Taxes - Delinquent | \$ - | \$ - | | |
| 02.301.600 | Real Estate Taxes - Interim | \$ - | \$ - | | |
| | TOTAL | \$ - | \$ 165,785 | \$ 165,785 | 100.00% |
| <i>INTERFUND OPERATING TRANSFERS</i> | | | | | |
| 02.392.020 | Transfer From General | \$ - | \$ - | \$ - | |
| | TOTAL | \$ - | \$ - | \$ - | |
| TOTAL CURRENT REVENUES | | \$ - | \$ 165,785 | | |
| TOTAL AVAILABLE BALANCE | | \$ - | \$ 165,785 | \$ 165,785 | 100.00% |
| EXPENDITURES | | | | | |
| <i>HIGHWAY MAINT - STREET LIGHTING</i> | | | | | |
| 02.434.374 | Street Lighting | \$ - | \$ 95,000 | | |
| 02.434.740 | LED Lighting | \$ - | \$ 70,785 | | |
| | TOTAL | \$ - | \$ 165,785 | \$ 165,785 | 100.00% |
| TOTAL EXPENDITURES | | \$ - | \$ 165,785 | \$ 165,785 | 100.00% |
| NET FUND SURPLUS/(DEFICIT) | | \$ - | \$ - | \$ - | |

Fire Protection Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--------------------------------------|--------------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 03.100.000 | Fund Balance Forward | \$ - | \$ - | | |
| REVENUES | | | | | |
| REAL PROPERTY TAXES | | | | | |
| 03.301.100 | Real Estate Taxes - Current | \$ - | \$ 71,051 | | |
| 03.301.200 | Real Estate Taxes - Prior | \$ - | \$ - | | |
| 03.301.300 | Real Estate Taxes - Delinquent | \$ - | \$ - | | |
| 03.301.600 | Real Estate Taxes - Interim | \$ - | \$ - | | |
| | TOTAL | \$ - | \$ 71,051 | \$ 71,051 | 100.00% |
| SHARED REVENUES | | | | | |
| 03.355.070 | Foreign Fire/Casualty Tax | \$ 84,472 | \$ 84,400 | | |
| | TOTAL | \$ 84,472 | \$ 84,400 | \$ (72) | -0.09% |
| INTERFUND OPERATING TRANSFERS | | | | | |
| 03.392.020 | Transfer From General | \$ - | \$ - | | |
| | TOTAL | \$ - | \$ - | | |
| TOTAL CURRENT REVENUES | | \$ 84,472 | \$ 155,451 | \$ 70,979 | 45.66% |
| TOTAL AVAILABLE BALANCE | | \$ 84,472 | \$ 155,451 | \$ 70,979 | 45.66% |
| EXPENDITURES | | | | | |
| FIRE PROTECTION SERVICES | | | | | |
| 03.411.530 | Contribution to Companies | \$ - | \$ 71,051 | | |
| 03.450.700 | Foreign Fire/Casualty Tax | \$ - | \$ 84,400 | | |
| TOTAL EXPENDITURES | | \$ - | \$ 155,451 | \$ 155,451 | 100.00% |
| NET FUND SURPLUS/(DEFICIT) | | \$ (84,472) | \$ - | | |

Library Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|----------------------------|--------------------------------|-------------------|-------------------|---|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 04.100.000 | Fund Balance Forward | \$ - | \$ - | \$ - | |
| REVENUES | | | | | |
| REAL PROPERTY TAXES | | | | | |
| 04.301.100 | Real Estate Taxes - Current | \$ 49,000 | \$ 44,874 | | |
| 04.301.105 | Real Estate Taxes - Prior | \$ - | \$ - | | |
| 04.301.500 | Real Estate Taxes - Delinquent | \$ - | \$ - | | |
| 04.301.600 | Real Estate Taxes - Interim | \$ - | \$ - | | |
| | TOTAL | \$ 49,000 | \$ 44,874 | \$ (4,126) | -9.19% |
| TOTAL CURRENT REVENUES | | \$ 49,000 | \$ 44,874 | \$ (4,126) | -9.19% |
| TOTAL AVAILABLE BALANCE | | \$ 49,000 | \$ 44,874 | \$ (4,126) | -9.19% |
| EXPENDITURES | | | | | |
| LIBRARY SERVICES | | | | | |
| 04.456.366 | Library Contribution | \$ - | \$ 44,874 | | |
| TOTAL OPERATIONS | | \$ - | \$ 44,874 | \$ 44,874 | 100.00% |
| TOTAL EXPENDITURES | | \$ - | \$ 44,874 | | |
| NET FUND SURPLUS/(DEFICIT) | | | \$ - | | |

Capital Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|---|------------------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 18.279.000 | Fund Balance Forward | \$ - | \$ 3,000,000 | \$ 3,000,000 | 100.00% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 18.341.100 | Interest on Investments | \$ - | \$ 5,000 | \$ 5,000 | 100.00% |
| <i>CONTRIBUTIONS FROM PRIVATE SOURCES</i> | | | | | |
| 18.387.018 | Impact Fee | \$ - | \$ 180,000 | \$ 180,000 | 100.00% |
| <i>INTERFUND TRANSFERS</i> | | | | | |
| 18.392.001 | From General Fund | \$ - | \$ 1,000,000 | \$ 1,000,000 | 100.00% |
| | TOTAL | | \$ 1,185,000 | \$ 1,185,000 | 100.00% |
| TOTAL CURRENT REVENUES | | \$ - | \$ 1,185,000 | \$ 1,185,000 | 100.00% |
| TOTAL AVAILABLE BALANCE | | \$ - | \$ 4,185,000 | \$ 4,185,000 | 100.00% |
| EXPENDITURES | | | | | |
| <i>CAPITAL PROJECTS AND EQUIPMENT</i> | | | | | |
| 18.410.700 | Police Vehicles & Computer Equip | \$ - | \$ 107,000 | | |
| 18.415.700 | Emergency Services | \$ - | \$ 10,000 | | |
| 18.427.720 | CRC Rowing Equipment | \$ - | \$ 19,750 | | |
| 18.430.313 | Eng. - Infrastructure & Stormwater | \$ - | \$ 117,500 | | |
| 18.430.740 | Public Works: Equipment | \$ - | \$ 257,725 | | |
| 18.433.313 | Engineering Traffic Control | \$ - | \$ 45,000 | | |
| 18.454.371 | Parks & Rec Property Improvements | \$ - | \$ 186,000 | | |
| 18.455.700 | Sutcliffe Park Stormwater | \$ - | \$ - | | |
| 18.458.700 | Const. Infrastructure & Stormwater | \$ - | \$ 623,019 | | |
| | TOTAL | | \$ 1,365,994 | \$ 1,365,994 | 100.00% |
| <i>INTERFUND TRANSFERS</i> | | | | | |
| 18.492.030 | Transfer To Capital Reserve Fund | \$ - | \$ - | | |
| TOTAL EXPENDITURES | | | \$ 1,365,994 | \$ 1,365,994 | 100.00% |
| NET FUND SURPLUS/(DEFICIT) | | | \$ 2,819,006 | \$ 2,819,006 | 100.00% |

Capital Project Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|---------------------------------------|----------------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 19.279.000 | Fund Balance Forward | \$ - | | \$ - | 0.00% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 19.341.100 | Interest on Investments | \$ - | | \$ - | |
| <i>OPERATING AND CAPITAL GRANTS</i> | | | | | |
| 19.354.010 | RACP | \$ - | \$ 449,000 | \$ 449,000 | 100.00% |
| <i>PROCEEDS OF LONG-TERM DEBT</i> | | | | | |
| 19.393.200 | GON 2014 - Tax Exempt Series A | \$ - | \$ 6,781,100 | | |
| 19.393.201 | GON 2014 - Tax Exempt Series B | | \$ 2,630,700 | | |
| 19.393.202 | GON 2014 - Taxable Series | | \$ 1,369,300 | | |
| | TOTAL | | \$ 10,781,100 | \$ 10,781,100 | 100.00% |
| TOTAL CURRENT REVENUES | | \$ - | \$ 11,230,100 | \$ 11,230,100 | 100.00% |
| TOTAL AVAILABLE BALANCE | | \$ - | \$ 11,230,100 | \$ 11,230,100 | 100.00% |
| EXPENDITURES | | | | | |
| <i>CAPITAL PROJECTS AND EQUIPMENT</i> | | | | | |
| 19.409.313 | Owner's Representative Costs | | \$ 22,500 | | |
| 19.409.314 | Legal | | \$ 15,000 | | |
| 19.409.455 | Borough Center | | \$ 10,709,600 | | |
| 19.409.720 | Borough Center Fit Out | | \$ 175,000 | | |
| 19.409.740 | Borough Center IT & Production | | \$ 127,400 | | |
| 19.409.760 | Contingencies | | \$ 180,600 | | |
| | TOTAL | | \$ 11,230,100 | \$ 11,230,100 | 100.00% |
| <i>DEBT INTEREST</i> | | | | | |
| 19.472.200 | GON 2014 - Tax Exempt Series A | | | | |
| 19.472.201 | GON 2014 - Tax Exempt Series B | | | | |
| 19.472.202 | GON 2014 - Taxable Series | | | \$ - | |
| <i>INTERFUND TRANSFERS</i> | | | | | |
| 19.492.030 | Transfer To Capital Reserve Fund | | \$ - | | |
| TOTAL EXPENDITURES | | \$ - | \$ 11,230,100 | \$ 11,230,100 | 100.00% |
| NET FUND SURPLUS/(DEFICIT) | | | \$ - | | |

Debt Service Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|-----------------------------------|----------------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 23.279.000 | Fund Balance Forward | \$ - | \$ 334,440 | \$ 334,440 | 100.00% |
| REVENUES | | | | | |
| <i>INTERFUND TRANSFERS</i> | | | | | |
| 23.392.030 | Transfer from Capital Fund | \$ - | \$ - | \$ - | 0.00% |
| | TOTAL | \$ - | \$ - | \$ - | 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 | | \$ - | \$ - | \$ - | 0.00% |
| TOTAL AVAILABLE BALANCE | | \$ - | \$ 334,440 | \$ 334,440 | 100.00% |
| EXPENDITURES | | | | | |
| <i>DEBT PRINCIPAL</i> | | | | | |
| 23-471-550 | GON 2014 - Tax Exempt Series A | \$ - | \$ 223,182 | | |
| 23-471-554 | GON 2014 - Tax Exempt Series B | \$ - | \$ 63,895 | | |
| 23-471-555 | GON 2014 - Taxable Series | \$ - | \$ 47,363 | | |
| | TOTAL | \$ - | \$ 334,440 | \$ 334,440 | |
| <i>DEBT INTEREST</i> | | | | | |
| 23-472-200 | GON 2014 - Tax Exempt Series A | \$ - | | | |
| 23-472-201 | GON 2014 - Tax Exempt Series B | \$ - | | | |
| 23-472-202 | GON 2014 - Taxable Series | \$ - | | | |
| | TOTAL | \$ - | \$ - | \$ - | 0.00% |
| <i>INTERFUND TRANSFERS</i> | | | | | |
| 23.492.030 | Transfer To Capital Project Fund | | | | |
| | TOTAL | | \$ - | \$ - | 0.00% |
| TOTAL EXPENDITURES | | \$ - | \$ 334,440 | \$ 334,440 | 100.00% |
| NET FUND SURPLUS/(DEFICIT) | | \$ - | | | |

Capital Reserve Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|---|---------------------------------|-------------------|----------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 30.399.000 | Fund Balance Forward | \$ - | \$ - | \$ - | 0.00% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 30.341.100 | Interest on Investments | \$ - | \$ 10,000 | \$ 10,000 | 100.00% |
| <i>CONTRIBUTIONS FROM PRIVATE SOURCES</i> | | | | | |
| 30.387.018 | Impact Fee | \$ - | \$ 180,000 | \$ 180,000 | 100.00% |
| <i>SALE OF PROPERTY</i> | | | | | |
| 30.391.100 | Sale of Borough Assets | \$ - | \$ 3,000,000 | \$ 3,000,000 | 100.00% |
| <i>INTERFUND TRANSFERS</i> | | | | | |
| 30.392.001 | From General | \$ - | \$ 2,000,000 | | |
| 30.392.018 | From Capital Fund | \$ - | \$ - | | |
| | TOTAL | \$ - | \$ 2,000,000 | \$ 2,000,000 | 100.00% |
| TOTAL CURRENT REVENUES | | \$ - | \$ 5,190,000 | \$ 5,190,000 | 100.00% |
| TOTAL AVAILABLE BALANCE | | \$ - | \$ 5,190,000 | \$ 5,190,000 | 100.00% |
| EXPENDITURES | | | | | |
| <i>CAPITAL PROJECTS AND EQUIPMENT</i> | | | | | |
| 30.400.600 | Reserve: Capital Construction | \$ - | \$ - | \$ - | |
| 30.400.700 | Reserve: Capital Purchases | \$ - | \$ 246,656 | \$ - | |
| 30.400.800 | Reserve: Capital Cost Reduction | \$ - | \$ 4,943,344 | \$ - | |
| | TOTAL | \$ - | \$ 5,190,000 | \$ 5,190,000 | 100.00% |
| TOTAL EXPENDITURES | | | \$ 5,190,000 | \$ 5,190,000 | 100.00% |
| NET FUND SURPLUS/(DEFICIT) | | | \$ - | | |

Highway Aid Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|-----------------------------------|--------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 35.100.000 | Fund Balance Forward | \$ - | \$ 192,898 | \$ 192,898 | 100.00% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 35.341.100 | Interest on Investments | \$ - | \$ - | - | |
| <i>INTERGOVERNMENTAL REVENUES</i> | | | | | |
| 35.355.020 | Motor Vehicle Fuel Taxes | \$ - | \$ 155,963 | \$ 155,963 | 100.00% |
| TOTAL CURRENT REVENUES | | \$ - | \$ 155,963 | \$ 155,963 | 100.00% |
| TOTAL AVAILABLE BALANCE | | \$ - | \$ 348,861 | \$ 348,861 | 100.00% |
| EXPENDITURES | | | | | |
| <i>CONSTRUCTION & PAVING</i> | | | | | |
| 35-439-060 | Pavement resurfacing | \$ - | \$ 145,963 | | |
| 35-439-313 | Engineering | \$ - | \$ 10,000 | | |
| | TOTAL | \$ - | \$ 155,963 | \$ 155,963 | 100.00% |
| TOTAL EXPENDITURES | | \$ - | \$ 155,963 | \$ 155,963 | 100.00% |
| NET FUND SURPLUS/(DEFICIT) | | | \$ 192,898 | \$ 192,898 | 100.00% |

Non-Uniform Pension Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--|---------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 65.279.000 | Unreserved Fund Balance | | \$ - | | |
| REVENUES | | | | | |
| INTEREST EARNINGS | | | | | |
| 65.341.100 | Interest on Investments | | \$ - | | |
| 65.341.200 | Accrued Interest Received | | \$ - | | |
| 65.341.300 | Gain On Sales | | \$ - | | |
| 65.341.400 | Dividends | | \$ - | | |
| | TOTAL | | \$ - | \$ - | 0.00% |
| FIDUCIARY PENSION CONTRIBUTIONS | | | | | |
| 65.388.100 | Pension System State Aid | | \$ 101,440 | | |
| 65.388.300 | Employee Contributions | | \$ 44,609 | | |
| | TOTAL | | \$ 146,049 | \$ 146,049 | 100.00% |
| TRANSFER FROM GENERAL FUND | | | | | |
| 65.392.010 | From General Fund | | | | |
| | TOTAL CURRENT REVENUE | | \$ 146,049 | \$ 146,049 | 100.00% |
| | TOTAL AVAILABLE | | \$ 146,049 | \$ 146,049 | 100.00% |
| TOTAL AVAILABLE FOR APPROPRIATION | | | | | |
| EXPENDITURES | | | | | |
| GENERAL ADMINISTRATION | | | | | |
| 65.489.200 | Municipal Contribution | | \$ 127,668 | | |
| 65.489.310 | Plan Administration Fees | | \$ 5,700 | | |
| 65.489.312 | Actuarial Fees | | \$ 5,000 | | |
| 65.489.800 | Pension Benefit Payments | | \$ - | | |
| | TOTAL EXPENDITURES | | \$ 138,368 | \$ 138,368 | 100.00% |
| | NET FUND BALANCE | | \$ 7,681 | \$ 7,681 | 100.00% |

Police Pension Fund

| Account Number | Description | FY 2014 Budget | FY 2015 Budget | Change from 2014 to 2015 increases or (decreases) | |
|--|---------------------------|-------------------|-------------------|--|---------|
| | | | | \$ | % |
| FUND BALANCE | | | | | |
| 60.399.000 | Unreserved Fund Balance | \$ 322,957 | \$ 322,957 | \$ 322,957 | 100.00% |
| REVENUES | | | | | |
| <i>INTEREST EARNINGS</i> | | | | | |
| 60.341.100 | Interest on Investments | \$ - | - | | |
| 60.341.200 | Accrued Interest Received | \$ - | - | | |
| 60.341.300 | Gain On Sales | \$ - | - | | |
| 60.341.400 | Dividends | \$ - | - | | |
| | | \$ - | - | \$ - | 0.00% |
| <i>FIDUCIARY PENSION CONTRIBUTIONS</i> | | | | | |
| 60.388.100 | Pension System State Aid | \$ 150,341 | - | | |
| 60.388.300 | Employee Contributions | \$ 78,825 | - | | |
| | | \$ 229,166 | - | \$ 229,166 | 100.00% |
| <i>TRANSFER FROM GENERAL FUND</i> | | | | | |
| | | \$ - | - | | |
| TOTAL CURRENT REVENUE | | \$ 229,166 | \$ 229,166 | \$ 229,166 | 100.00% |
| TOTAL AVAILABLE | | \$ 552,123 | \$ 552,123 | \$ 552,123 | 100.00% |
| EXPENDITURES | | | | | |
| <i>GENERAL ADMINISTRATION</i> | | | | | |
| 60.489.200 | Municipal Contribution | \$ 488,135 | - | | |
| 60.489.310 | Plan Administration Fees | \$ 58,988 | - | | |
| 60.489.312 | Actuarial Fees | \$ 5,000 | - | | |
| 60.489.800 | Pension Benefit Payments | \$ - | - | | |
| TOTAL EXPENDITURES | | \$ 552,123 | \$ 552,123 | \$ 552,123 | 100.00% |
| NET FUND BALANCE | | \$ - | - | | |