

THE BOROUGH OF WEST EASTON
 BUDGET OVERVIEW
 FOR YEAR 2018

01 GENERAL FUND

| | | | |
|----------|---------|--|---|
| REVENUES | 895,632 | | |
| EXPENSES | 895,632 | | |
| | | | 0 |

08 SEWER FUND

| | | | |
|----------|---------|--|-------|
| REVENUES | 175,270 | | |
| EXPENSES | #REF! | | |
| | | | #REF! |

30 CAPITAL RESERVE FUND

| | | | |
|----------|---------|---------|---------|
| | | Balance | 34,518 |
| REVENUES | 115,432 | | |
| EXPENSES | 0 | | |
| | | | 150,000 |

35 HIGHWAY FUND

| | | | |
|----------|--------|---------|-------|
| | | Balance | 1,000 |
| REVENUES | 38,202 | | |
| EXPENSES | 38,202 | | |
| | | | 1,000 |

GENERAL FUND PROPOSAL

REVENUES 01

| | | | | |
|-----|----|--|-----------|----------------|
| 289 | 01 | From Prior year | 272315.00 | |
| 301 | 00 | Real Estate Taxes | 243500.00 | |
| 310 | 00 | Local Tax Enabling | 148500.00 | |
| 320 | 00 | Licenses and Permits | 2400.00 | |
| 321 | 00 | Business Licenses and Permits | 19060.00 | |
| 322 | 00 | Non-Business License and Permits | 550.00 | |
| 331 | 00 | Fines and Forfeits | 1000.00 | |
| 341 | 00 | Interest on Earning | 3150.00 | |
| 355 | 00 | State Shared Revenue | 7500.00 | |
| 357 | 00 | Grants | 0.00 | |
| 361 | 00 | Zoning | 3700.00 | |
| 364 | 00 | Sanitation | 120400.00 | |
| 365 | 00 | Health | 100.00 | |
| 383 | 00 | Special Assessment | 50000.00 | |
| 389 | 00 | All Other Unclassified Operating Revenue | 610.00 | |
| 392 | 00 | Refunds | 22847.00 | |
| | | | | Total Revenues |
| | | | | 895,632.00 |

EXPENSES 01

| | | | | |
|-----|----|-------------------------------------|-----------|------------|
| 400 | 00 | Legislative Governing Body | 22450.00 | |
| 401 | 00 | Executive | 32088.00 | |
| 402 | 00 | Auditing Services/Bookkeeping | 4400.00 | |
| 403 | 00 | Tax Collection | 6550.00 | |
| 404 | 00 | Solicitor | 40500.00 | |
| 405 | 00 | Administrative | 22722.00 | |
| 406 | 00 | Other General Admin-Government | 2300.00 | |
| 407 | 00 | Data Processing | 12400.00 | |
| 408 | 00 | Engineering Services | 28000.00 | |
| 409 | 00 | General Government | 44960.00 | |
| 410 | 00 | Police Protection | 150000.00 | |
| 411 | 00 | Fire Protection | 31000.00 | |
| 413 | 00 | Code Enforcement | 6100.00 | |
| 414 | 00 | Planning and Zoning | 4000.00 | |
| 415 | 00 | Emergency Management | 450.00 | |
| 419 | 00 | Other Public Safety | 650.00 | |
| 420 | 00 | Health and Human Services | 500.00 | |
| 422 | 00 | Animal Control | 150.00 | |
| 427 | 00 | Solid Waste Collection and Disposal | 110000.00 | |
| 428 | 00 | Weed and Vegetation Control | 1300.00 | |
| 430 | 00 | General Services | 19400.00 | |
| 431 | 00 | Collection of Leaves | 2500.00 | |
| 432 | 00 | Winter Maintenance | 19000.00 | |
| 433 | 00 | Traffic Control Devices | 2500.00 | |
| 434 | 00 | Street Lighting | 18000.00 | |
| 436 | 00 | Storm Sewer and Drains | 2800.00 | |
| 438 | 00 | Roads | 65000.00 | |
| 451 | 00 | Recreation | 1000.00 | |
| 452 | 00 | Recreation Facilities | 2000.00 | |
| 454 | 00 | Parks | 1130.00 | |
| 456 | 00 | Libraries | 8700.00 | |
| 459 | 00 | West Easton Scholarship Fund | 500.00 | |
| 481 | 00 | Employer PD Benefits/Withholding | 10200.00 | |
| 484 | 00 | Workman' Compensation Insurance | 12000.00 | |
| 486 | 00 | Insurance | 10900.00 | |
| 487 | 00 | Medical Insurances | 0.00 | |
| 489 | 00 | Capital Improvement | 84000.00 | |
| 492 | 00 | Refunds | 115482.00 | |
| | | | | Total |
| | | | | 895,632.00 |

Difference 0.00

GENERAL FUND INCOME

| | | 2018 | |
|------|-----|------------------------------------|-------------------|
| ACCT | SUB | DESCRIPTION | Projected Revenue |
| 289 | 00 | Fund Balance | |
| | 01 | Surplus From Prior Year | 272,315 |
| | | Surplus From Prior Years - 74,828 | |
| | | Police Protection - \$150,000 | |
| | | Road Resurfacing - \$33,487 | |
| | | Building Repairs - \$14,000 | |
| 301 | 00 | Real Estate Taxes | |
| 301 | 10 | Real Estate Taxes-Current Year | 243,500 |
| 301 | 15 | overpayments | |
| 301 | 20 | Real Estate Tax-Prior Years | |
| 301 | 40 | Real Estate Tax Claim - County Tax | |
| | | Totals | 243,500 |
| 310 | 00 | LOCAL TAX ENABLING | |
| 310 | 10 | Real Estate Transfer Tax (1%) | 15,500 |
| 310 | 20 | Enarned Income Tax-Berkeheimer | 133,000 |
| 310 | 21 | Enarned Income Tax-Current Year | |
| 310 | 22 | Enarned Income Tax-prior year | |
| 310 | 23 | Earned Income Tax - Delinquent | |
| 310 | 80 | Return Check Fee-Borough Charge | |
| | | Totals | 148,500 |
| 320 | 00 | LISENCES AND PERMITS | |
| 320 | 10 | Home Inspections | 1,500 |
| 320 | 20 | Const/Bldg Permits- code | 300 |
| 320 | 22 | Const/Bldg Permits-electrical | 100 |
| 320 | 23 | Const/Bldg Permits-mechanical | 100 |
| 320 | 24 | Const/Bldg Permits-plumbing | 100 |
| 320 | 30 | Const/Bldg Permits-zoning | 100 |
| 320 | 31 | Const/Bldg Permits-Fence | 100 |
| 320 | 34 | Miscellaneous | 100 |
| | | Totals | 2,400 |
| 321 | 00 | BUSINESS LICENSE AND PERMITS | |
| 321 | 01 | Home inspections | |
| 321 | 02 | Bldg Permits- Code | 1,000 |
| 321 | 04 | Bldg Permits- Zoning | 400 |
| 321 | 09 | Dumpster Permits | 60 |
| 321 | 10 | Health License | 100 |
| 321 | 45 | Business License | 500 |
| 321 | 80 | Cable tv franchise | 17,000 |
| | | Totals | 19,060 |
| 322 | 00 | Non-Business License and Permits | |
| 322 | 10 | Moving permit | 50 |
| 322 | 20 | Demolition Permit | |
| 322 | 30 | Driveway Permit | |
| 322 | 40 | Sidewalk Permits | |
| 322 | 50 | Street Opening Permits | 500 |
| 322 | 80 | Dumpster Permits | |
| | | Totals | 550 |
| 331 | 00 | Fines and Forfeits | |
| 331 | 10 | Magisterial | 500 |
| 331 | 11 | Vehicle Code Violations | |
| 331 | 12 | Violation of Statues, Ordinances | |
| 331 | 13 | State Police Fines | 500 |
| 331 | 14 | Parking Violations | |
| 331 | 60 | Municipal Iein | |
| | | Totals | 1,000 |
| 341 | 00 | Interest on Earning | |
| 341 | 01 | Interest on Checking-General | 150 |

GENERAL FUND INCOME

| | | 2018 | |
|------|------|---|-------------------|
| ACCT | SUB | DESCRIPTION | Projected Revenue |
| 01 | ACCT | | |
| 341 | 02 | Interest on Savings-Real Estate | 2,000 |
| 341 | 03 | Interest on Certificates of Deposit | 1,000 |
| 341 | 11 | Interest on Debit Account | |
| 341 | 12 | Interest on Community Activities Fund | |
| | | Totals | 3,150 |
| 355 | 00 | State Shared Revenue | |
| 355 | 01 | Public Utility Realty Tax | 500 |
| 355 | 02 | Motor Vehicle Fuel Taxes (Liquid Fuels Tax) | |
| 355 | 04 | Alcoholic Beverage Licenses | 300 |
| 355 | 07 | Foreign Fire Insurance | 6,700 |
| | | Totals | 7,500 |
| 357 | 00 | Grants | |
| 357 | 20 | not in use- keystone park | |
| 357 | 30 | not in use - basketball court | |
| 357 | 40 | spring house | |
| 357 | 50 | crosswalks | |
| | | Totals | 0 |
| 361 | 00 | Zoning | |
| 361 | 30 | Zoning Hearing. Residential | 2,200 |
| 361 | 31 | Zoning Appeals- residential | 500 |
| 361 | 32 | Zoning Hearing- commercial | 500 |
| 361 | 33 | Zoning Appeals- commercial | 500 |
| | | Totals | 3,700 |
| 364 | 00 | Sanitation | |
| 364 | 03 | Temp Acct | |
| 364 | 10 | Refuse Fees | 115,600 |
| 364 | 20 | Refuse Late Fee Penalties | 4,800 |
| 364 | 30 | Solid Waste | |
| 364 | 80 | Weed Cleaning and Removal Charges | |
| | | Totals | 120,400 |
| 365 | 00 | Health | |
| 365 | 20 | Health Inspection Fees | 100 |
| 365 | 50 | Animal Control | |
| | | Totals | 100 |
| 383 | 00 | Special Assessments | |
| 383 | 10 | DUI Impact Fee | 50,000 |
| | | Totals | 50,000 |
| 389 | 00 | All Other Unclassified Operating Revenue | |
| 389 | 01 | Sewer Standard Book | |
| 389 | 02 | Zoning Books | 50 |
| 389 | 03 | ACT 101 | 500 |
| 389 | 04 | Refund of Wages | |
| 389 | 05 | Rent from Sewer Authority | |
| 389 | 06 | Refunds/Credits | 50 |
| 389 | 07 | Copies/Right to Know Copies | 10 |
| 389 | 08 | Insurance Dividends | |
| 389 | 09 | Miscellaneous Income | |
| | | Totals | 610 |
| 392 | 00 | Interfund Operating Transfers | |
| 392 | 01 | Interfund Trans from Real Estate Savings | |
| 392 | 08 | Transfer from Sewer Fund (Split) | 22,847 |
| 392 | 35 | Transfer from Highway Fund | |
| 392 | 37 | Transfer from Sewer Account-Truck | |
| 392 | 95 | Transfer from Operating Reserve Fund | |
| 392 | 96 | Transfer from Police Fund | |
| | | Totals | 22,847 |
| | | TOTALS | 895,632 |

GENERAL FUND EXPENSES

| ACCT | SUB | DESCRIPTION | 2,018 Projected Expense |
|------|------|--|-------------------------------|
| 01 | ACCT | | |
| 400 | 00 | Legislative Governing Body | |
| 400 | 10 | Salaried-Council | 7,950 |
| 400 | 20 | Dues- PSAB MECAB | 300 |
| 400 | 30 | Phones (Internet and Phone) | 2,200 |
| 400 | 40 | Cell Phones | 900 |
| 400 | 50 | Postage (Stamps and Supplies) | 3,000 |
| 400 | 60 | Office Supplies | 2,500 |
| 400 | 70 | Conferences | 3,000 |
| 400 | 75 | Training | 600 |
| 400 | 80 | Printing and Advertising | 2,000 |
| | | Totals | 22,450 |
| 401 | 00 | Executive | |
| 401 | 01 | Mayor Salary and Dues | 1,500 |
| 401 | 02 | Manager Wages (70%) | 30,588 |
| | | Totals | 32,088 |
| 402 | 00 | Auditing Services/Bookkeeping | |
| 402 | 01 | Auditor | 2,000 |
| 402 | 02 | Treasurer | 2,100 |
| 402 | 03 | Auditing Expense (Postage/Advertising) | 300 |
| 402 | 14 | Professional Staff (Auditor) | |
| 402 | 23 | Auditing | |
| | | Totals | 4,400 |
| 403 | 00 | Tax Collection | |
| 403 | 01 | EIT | 0 |
| 403 | 02 | Boro Tax Collector (2% Commission) | 5,000 |
| 403 | 04 | Postage (Stamps and Supplies) | 500 |
| 403 | 05 | Printing | 300 |
| 403 | 06 | Refunds (Tax Payments) | 750 |
| | | Totals | 6,550 |
| 404 | 00 | SOLICITOR | |
| 404 | 01 | Solicitor | 30,000 |
| 404 | 02 | RTK-Solicitor | |
| 404 | 04 | Codification | 10,000 |
| 404 | 40 | court | 500 |
| | | Totals | 40,500 |
| 405 | 00 | Adminstrative | |
| 405 | 01 | secretary (70%) | |
| 405 | 02 | Clerk Wages ((70%) | 22,722 |
| 405 | 03 | Temp Clerk | |
| | | Totals | 22,722 |
| 406 | 00 | Other General Admin-Government | |
| 406 | 01 | Bank Charges (Returned Checks) | 0 |
| 406 | 02 | Elected Officials Insurance | |
| 406 | 03 | Refunds | |
| 406 | 04 | Activities Committee | 800 |
| 406 | 05 | Sympathy Flowers | |
| 406 | 06 | Miscellaneous | 500 |
| 406 | 07 | Bank-Monthly Analyzing Fees | 0 |
| 406 | 08 | Miscellaneous-Wages | 0 |
| 406 | 09 | Activities Committee Wages | 0 |
| 406 | 10 | Northampton County (EIT Collection) | 50 |
| 406 | 11 | Insurance - Bonding of Workers | 500 |
| 406 | 12 | Pest Control | 400 |
| 406 | 13 | Real Estate Taxes Paid by Borough | 50 |
| 406 | 14 | Unemployment Claims Filed | |
| | | Totals | 2,300 |

| ACCT | SUB | DESCRIPTION | 2,018 Projected Expense |
|------|------|-------------------------------------|-------------------------------|
| 01 | ACCT | | |
| 407 | 00 | Data Processing | |
| 407 | 01 | Computer Hardware | 1,000 |
| 407 | 02 | Computer Software | 1,000 |
| 407 | 03 | Web Hosting and Design | 200 |
| 407 | 04 | Software Computer Support | 2,200 |
| 407 | 05 | Hardware Computer Support | 8,000 |
| 407 | 06 | Comuter Training | |
| | | Totals | 12,400 |
| 408 | 00 | Engineering Sevices | |
| 408 | 01 | Engineer Fees for Council Meetings | 1,000 |
| 408 | 02 | Engineer Fees for Projects | 12,000 |
| 408 | 03 | Engineering Grant Prep Fees | 12,000 |
| 408 | 04 | Engineering - MS4 | 3,000 |
| | | Totals | 28,000 |
| 409 | 00 | General Government | |
| 409 | 01 | Office Utilities | 4,000 |
| 409 | 02 | Copier - Maintenance/Lease | 2,500 |
| 409 | 03 | Mileage | |
| 409 | 05 | Custodian supplies | 360 |
| 409 | 06 | Borough Hall Maintenance - Wages | 5,000 |
| 409 | 07 | Borough Hall Maintenance - Supplies | 1,000 |
| 409 | 08 | Borough Maintenance - Wages | 29,000 |
| 409 | 09 | Monument - Wages | 500 |
| 409 | 10 | Monument Maintenance - Supplies | 2,000 |
| 409 | 11 | Monument - Electric | 500 |
| 409 | 12 | Springhouse Maintenance - Wages | |
| 409 | 13 | Springhouse Maintenance -Supplies | 100 |
| 409 | 14 | Pavilion/Garage - Wages | |
| 409 | 15 | Pavilion/Garage - Supplies | |
| 409 | 16 | Ridge Street Property - Wages | |
| 409 | 17 | Ridge Street Property - Supplies | |
| 409 | 18 | Dump - Wages | |
| 409 | 19 | | |
| 409 | 20 | Grass Cutting | |
| 409 | 99 | Borough Hall Maintenance | |
| | | Totals | 44,960 |
| 410 | 00 | Police Protection | |
| 410 | 01 | work comp | 10,000 |
| 410 | 10 | Wages | |
| 410 | 11 | Wages Police Chief | 20,000 |
| 410 | 12 | Wages Police Officers | 38,000 |
| 410 | 13 | overtime | 3,000 |
| 410 | 14 | court hearings | 500 |
| 410 | 17 | FICA-Borough match | 6,000 |
| 410 | 18 | Medicare- Borough Match | |
| 410 | 19 | liability ins | 2,600 |
| 410 | 20 | Supplies | |
| 410 | 21 | Offiice Supplies | 1,000 |
| 410 | 22 | Computer- Hardware | 3,000 |
| 410 | 23 | Computer-Software | 1,000 |
| 410 | 24 | Postage | 100 |
| 410 | 25 | Copier | 900 |
| 410 | 26 | Telephone | 1,000 |
| 410 | 27 | Cell Phines | 1,200 |
| 410 | 30 | other | 1,000 |
| 410 | 31 | Vehicle- Gas | 1,500 |
| 410 | 32 | Vehicle- Maintenance | 2,000 |
| 410 | 33 | Uniform | 500 |

| ACCT | SUB | DESCRIPTION | 2,018 Projected Expense |
|------|------|---------------------------------------|-------------------------------|
| 01 | ACCT | | |
| 410 | 34 | Small tools and Equipment | 300 |
| 410 | 35 | Utilities | 4,000 |
| 410 | 36 | radios | 1,000 |
| 410 | 37 | advertising | 1,000 |
| 410 | 38 | training | 3,000 |
| 410 | 39 | utilities | 1,000 |
| 410 | 40 | uniform cleaning | 300 |
| 410 | 41 | ammo | 400 |
| 410 | 42 | Lab Testing | 500 |
| 410 | 43 | comp support | 900 |
| 410 | 44 | subscriptions/ dues | 300 |
| 410 | 45 | VASCAR | |
| 410 | 98 | start up cost | 44,000 |
| | | Totals | 150,000 |
| 411 | 00 | Fire Protection | |
| 411 | 01 | Safety First - Maintenance Donation | 18,000 |
| 411 | 02 | Station - Sewer Charges | |
| 411 | 03 | Station - Electric | |
| 411 | 04 | Station - Water | |
| 411 | 05 | Station - Heat | |
| 411 | 06 | Station - Telephones | |
| 411 | 07 | Foreign Fire Insurance (Safety First) | 6,700 |
| 411 | 08 | Fire Hydrants | 6,300 |
| 411 | 09 | Workers Compensation | |
| 411 | 10 | Fire Grounds - Wages | |
| 411 | 11 | Lab Testing | |
| 411 | 12 | Total Fire Utilities Expense | |
| | | Totals | 31,000 |
| 413 | 00 | Code Enforcement | |
| 413 | 01 | Home Inspections | 1,000 |
| 413 | 02 | Building/General - Permits | 2,500 |
| 413 | 03 | DCED Permit Fees | 100 |
| 413 | 04 | Zoning - Permits | 1,000 |
| 413 | 50 | Complaint Inspections | 1,500 |
| | | Totals | 6,100 |
| 414 | 00 | Planning and Zoning | |
| 414 | 01 | Salaries (Board & Zoning Officer) | 600 |
| 414 | 02 | Advertising | 1,000 |
| 414 | 03 | Solicitor | 1,400 |
| 414 | 04 | Stenographer | 500 |
| 414 | 50 | Refund Unused fees | 500 |
| | | Totals | 4,000 |
| 415 | 00 | Emergency Management | |
| 415 | 01 | Emergency Coordinator Salary | 450 |
| | | Totals | 450 |
| 419 | 00 | Other Public Safety | |
| 419 | 01 | Wages | |
| 419 | 02 | Supplies - Lights and Decorations | 150 |
| 419 | 03 | Block Watch - Donation | 250 |
| 419 | 04 | Activities Committee - Donation | 250 |
| | | Totals | 650 |

420 00 Health and Human Services

| ACCT | SUB | DESCRIPTION | 2,018 Projected Expense |
|------|------|-------------------------------------|-------------------------------|
| 01 | ACCT | | |
| 420 | 01 | Health Officer Salary | 350 |
| 420 | 02 | Suburban Donation | 150 |
| 420 | 03 | Supplies | |
| | | Totals | 500 |
| 422 | 00 | Animal Control | |
| 422 | 01 | Animal Control Officer Salary | |
| 422 | 02 | Supplies | |
| 422 | 03 | Animal Pick-up | 150 |
| | | Totals | 150 |
| 427 | 00 | Solid Waste Collection and Disposal | |
| 427 | 01 | Refuse Pick up- Contract | 110,000 |
| 427 | 02 | Other - Recycling | |
| | | Totals | 110,000 |
| 428 | 00 | Weed and Vegetation Control | |
| 428 | 01 | Lawn Maintenance - Wages | 300 |
| 428 | 02 | Weed Control - Private Property | |
| 428 | 03 | Cutting Trees, Limbs, etc | 1,000 |
| 428 | 04 | Lawn Services - Other | |
| | | Totals | 1,300 |
| 430 | 00 | General Services | |
| 430 | 01 | Minor Equipment Purchases | 1,000 |
| 430 | 02 | Equipment Maintenance - Supplies | 100 |
| 430 | 03 | truck maintenance- Repairs | |
| 430 | 04 | Truck 2305 - Inspection/Repairs | |
| 430 | 05 | Truck 2306- gas | 550 |
| 430 | 06 | Truck 2306 - Inspection/Repairs | 1,000 |
| 430 | 07 | Truck 2307 - diesel | 550 |
| 430 | 08 | Truck 2307 - Inspection/Repairs | 500 |
| 430 | 09 | Truck 2307 lease | 13,900 |
| 430 | 10 | Jeep 2309 - Gas | 500 |
| 430 | 11 | Jeep 2309 - Inspection/Repairs | 200 |
| 430 | 12 | Jeep 2310 - Gas | 200 |
| 430 | 13 | Jeep 2310 - Inspection/Repairs | 200 |
| 430 | 20 | Gas for Cans and Tractors | 500 |
| 430 | 21 | Tractor - Repairs and Maintenance | 200 |
| 430 | 99 | gas and diesel in cans | |
| | | Totals | 19,400 |
| 431 | 00 | Collection of Leaves | |
| 431 | 01 | Leaf and Debris Collection Wages | 2,000 |
| 431 | 02 | Leaf Loader Maintenance | 500 |
| 431 | 03 | Rental of a Leaf Blower | |
| | | Totals | 2,500 |
| 432 | 00 | Winter Maintenance | |
| 432 | 01 | Plowing/Shoveling - Wages | 3,000 |
| 432 | 02 | Supplies - Chains, Tires, Plow | 500 |
| 432 | 03 | Road Salt | 5,000 |
| 432 | 04 | Winter Supplies Do Not Use | 0 |
| 432 | 05 | Sidewalk Salt | 500 |
| 432 | 06 | snow removal contracted | 10,000 |
| | | Totals | 19,000 |
| 433 | 00 | Traffic Control Devices | |
| 433 | 01 | Signs - Wages | |
| 433 | 02 | Signs | 1,000 |
| 433 | 03 | Poles | 1,000 |
| 433 | 04 | Rental of Equipment | |
| 433 | 05 | Safety Paint | 500 |
| | | Totals | 2,500 |
| 434 | 00 | Street Lighting | |

| ACCT | SUB | DESCRIPTION | 2,018 Projected Expense |
|------|------|--|-------------------------------|
| 01 | ACCT | | |
| 434 | 01 | Street Lights - Electric | 18,000 |
| | | Totals | 18,000 |
| 436 | 00 | Storm Sewer and Drains | |
| 436 | 01 | Drains - Catch Basins - Wages | 1,800 |
| 436 | 02 | PA Clean Water Fund - MS4 - Fees | 1,000 |
| | | Totals | 2,800 |
| 438 | 00 | Roads | |
| 438 | 01 | Road Resurfacing | 65,000 |
| 438 | 02 | Road Maintenance Supplies | |
| 438 | 03 | Crack Sealing (Contract) | |
| 438 | 04 | Road Maintenance - Wages | |
| | | Totals | 65,000 |
| 451 | 00 | Recreation | |
| 451 | 01 | Wilson Rec Board - Donation | 1,000 |
| 451 | 02 | Summer Recreation Program | |
| 451 | 03 | Summer Recreation - Wages | |
| 451 | 54 | LINCS Center Donation | |
| 451 | 99 | West Easton Community Activities | |
| | | Totals | 1,000 |
| 452 | 00 | Recreation Facilities | |
| 452 | 01 | Supplies for Playground - Mulch, etc | 2,000 |
| | | Totals | 2,000 |
| 454 | 00 | Parks | |
| 454 | 01 | Bike Path Maintenance - Wages | |
| 454 | 02 | GW Gross Park - Maintenance - Wages | |
| 454 | 03 | GW Gross Park - Supplies | 100 |
| 454 | 04 | GW Gross Park - Pavalion/Garage - Electric | 350 |
| 454 | 05 | GW Gross Park - Bathrooms - Water | 90 |
| 454 | 06 | GW Gross Park - Fountains - Water | 90 |
| 454 | 07 | GW Gross Park - BB Court - Maintenance | 100 |
| 454 | 08 | GW Gross Park - BB Court - Electric | 300 |
| 454 | 09 | Ninth Street Park - Maintenance - Wages | |
| 454 | 10 | Ninth Street Park - Supplies | 100 |
| 454 | 98 | GW Gross Park - Pavalion/Garage - Electric | |
| 454 | 99 | GW Gross Park - Fountains - Water | |
| | | Totals | 1,130 |
| 456 | 00 | Libraries | |
| 456 | 01 | Mary Meuser Library Donation | 8,700 |
| | | Totals | 8,700 |
| 459 | 00 | West Easton Scholarship Fund | |
| 459 | 01 | West Easton Scholarship Fund- Donation | 500 |
| | | Totals | 500 |
| 481 | 00 | Employer PD Benefits/Withholding | |
| 481 | 10 | FICA - Employer Paid | 8,000 |
| 481 | 20 | Medicare - Employer Paid | 2,000 |
| 481 | 30 | Unemployment Comp (U/C) - Employer PD | 200 |
| | | Totals | 10,200 |
| 484 | 00 | Workman' Compensation Insurance | |
| 484 | 01 | Workman' Compensation Insurance | 12,000 |
| | | Totals | 12,000 |
| 486 | 00 | Insurance | |
| 486 | 01 | Insurance - Boro Property (70%) | 2,000 |
| 486 | 02 | Accident/Auto Insurance | 5,000 |
| 486 | 03 | Public Officials Liability Insurance (70%) | 900 |
| 486 | 04 | Liability/Umbrella (70%) | 3,000 |
| | | Totals | 10,900 |
| 487 | 00 | Medical Insurances | |

| ACCT | SUB | DESCRIPTION | 2,018 Projected Expense |
|------|------|---|-------------------------------|
| 01 | ACCT | | |
| 487 | 01 | FICA - FICA & Medicare Match by Boro | |
| | | Totals | 0 |
| 489 | 00 | Capital Improvement | |
| 489 | 01 | Building Repairs | 14,000 |
| 489 | 02 | Bonds - Street Openings \$ Refunded | |
| 489 | 03 | Insurance Claims | |
| 489 | 04 | CDBG | |
| 489 | 07 | Expense to Prepare Grants | 20,000 |
| 489 | 08 | New Public Works Building | 50,000 |
| | | Totals | 84,000 |
| 492 | 00 | Refunds | |
| 492 | 08 | Transfer to Sewer Fund | |
| 492 | 30 | Transfer to Capital Reserve Fund | 115,482 |
| 492 | 95 | | |
| | | Totals | 115,482 |
| | | | 895632 |
| | | | 895,632 |

SEWER FUND

REVENUES

| | | | | |
|----------------------|----|---------------------------|---------|---------|
| 321 | 00 | Permits | 0 | |
| 341 | 00 | Interest Earnings | 3,770 | |
| 357 | 00 | Sewer Grants | 0 | |
| 364 | 00 | Fees | 171,500 | |
| 392 | 00 | Transfer from Other Funds | 0 | |
| 395 | 00 | Refunds | 0 | |
| Total Sewer Revenues | | | | 175,270 |

EXPENSES

| | | | | |
|----------------------|----|---------------------------------------|------------|-------|
| 130 | 00 | Due from Other Funds - Reimbursements | #REF! | |
| 400 | 00 | General Expenses | 1,910 | |
| 401 | 00 | Executive | 13,109 | |
| 404 | 00 | Legal | 0 | |
| 405 | 00 | Administrative | 9,738 | |
| 407 | 00 | data proessing | 0 | |
| 408 | 00 | Borough Engineer | 3,000 | |
| 429 | 00 | EAJSA | 120,000 | |
| 484 | 00 | Workman's Compensation Insurance | 0 | |
| 486 | 00 | Insurance | 2,420 | |
| 492 | 00 | Interfund Transfers | 7,500 | |
| Total Sewer Expences | | | | #REF! |
| | | | Difference | #REF! |

| SEWER FUND REVENUES | | | 2018 |
|---------------------|------|---------------------------------------|----------------|
| ACCT | SUB | | Projected |
| 08 | ACCT | DESCRIPTION | Revenue |
| 321 | 00 | Permits | |
| 321 | 01 | Plumbing Permits | |
| 321 | 02 | Plumbing Licenses | |
| Totals | | | 0 |
| 341 | 00 | Interest Earnings | |
| 341 | 01 | Interest - Sewer Checking | 300 |
| 341 | 02 | Interest - Sewer Savings - CD | 3,470 |
| 341 | 03 | Interest - Sewer Savings - Savings | |
| 341 | 03 | Interest - Loan to General | |
| Totals | | | 3,770 |
| 357 | 00 | Sewer Grants | |
| 357 | 01 | Sewer Grants | |
| Totals | | | 0 |
| 364 | 00 | Fees | |
| 364 | 01 | Sewer - Borough - Shut Off Notice Fee | |
| 364 | 02 | sewer charges | 166,000 |
| 364 | 03 | Sewer Late Fee Penalties | 5,000 |
| 364 | 04 | Sewer - ESWA Shut Off Notice Fee | 500 |
| 364 | 11 | sewer connection tap in fees | |
| 364 | 13 | Reserve Capacity (From EAJSA) | |
| 364 | 90 | Rebates from EAJSA | |
| 364 | 99 | grant proceeds | |
| Totals | | | 171,500 |
| 392 | 00 | Transfer from Other Funds | |
| 392 | 01 | Transfer from general Funds | |
| Totals | | | 0 |
| 395 | 00 | Refunds | |
| Totals | | | 0 |
| | | | 175,270 |

SEWER EXPENSES

| ACCT 08 | SUB ACCT | DESCRIPTION | 2018 Projected Expense |
|------------|-------------|--|------------------------------|
| 400 | 00 | General Expenses | |
| 400 | 01 | Shut Off Fee to Water Company | 500 |
| 400 | 02 | water print out report | 950 |
| 400 | 03 | Plumbing Inspections | |
| 400 | 04 | Sewer Bill Forms | |
| 400 | 05 | postage | 460 |
| 400 | 06 | Miscellaneous | |
| 400 | 08 | Printing and Advertising | |
| 400 | 20 | Collection System Maintenance - Wages | |
| | | Totals | 1910 |
| 401 | 00 | EXECUTIVE | |
| 401 | 01 | Manager Wages (30%) | 13109 |
| | | Totals | 13109 |
| 404 | 00 | LEGAL | |
| 404 | 01 | Solicitor Fees | |
| 404 | 02 | Special Solicitor for Sewer Issues | |
| 404 | 03 | COSTS ADVANCED | |
| | | Totals | 0 |
| 405 | 00 | Administrative | |
| 405 | 01 | secretary | |
| 405 | 02 | Clerk - Wages (30%) | 9738 |
| | | Totals | 9738 |
| 407 | 00 | data prosessing | |
| | | Totals | 0 |
| 408 | 00 | Borough Engineer | |
| 408 | 01 | Engineer - meetings | 1500 |
| 408 | 02 | Chapter 94 | 1500 |
| 408 | 03 | Sanitary Sewers | |
| 408 | 04 | flow meters | |
| 408 | 05 | Sewer Systems | |
| 408 | 06 | Sewer Systems | |
| | | Totals | 3000 |
| 429 | 00 | EAJSA | |
| 429 | 01 | EAJSA - Debt Service - Paid 2X/Year | 38000 |
| 429 | 02 | EAJSA - Treatment - Paid 4X/Year | 82000 |
| 429 | 03 | Miscellaneous Expense | |
| | | Totals | 120000 |
| 484 | 00 | Workman's Compensation Insurance | |
| 484 | 01 | Workman's Compensation Insurance | |
| | | Totals | 0 |
| 486 | 00 | Insurance | |
| 486 | 01 | Insurance Premiums (30% Boro Prop) | 800 |
| 486 | 03 | Public Officials Liability Insurance (30%) | 370 |
| 486 | 04 | Liability/Umbrella (30%) | 1250 |
| | | Totals | 2420 |
| 492 | 00 | Interfund Transfers | |
| 492 | 01 | Refund of Payroll to General Fund | 3500 |
| 492 | 02 | Refund of FICA and MED to General Fund | 2000 |
| 492 | 03 | Maqtching FICA and Medicare | 2000 |
| | | Totals | 7500 |
| | | total sewer expenses | 157677 |

CAPITAL RESERVE FUND

REVENUES

| ACCT 30 | SUB ACCT | DESCRIPTION | 2018 PROJECTED REVENUES |
|------------|-------------|----------------------------|-------------------------------|
| 30 | 0 | CAPITAL RESERVE FUND | |
| 273 | 01 | BALANCE | 200 |
| 392 | 1 | transfer from General fund | 115482 |
| | | | 115682 |

EXPENSES

| ACCT 30 | SUB ACCT | DESCRIPTION | 2018 PROJECTED REVENUES |
|------------|-------------|-------------|-------------------------------|
| | | | 0 |

HIGHWAY FUND

REVENUES

| ACCT 35 | SUB ACCT | DESCRIPTION | 2018 Projected Revenues |
|------------|-------------|------------------------|-------------------------------|
| 341 | 00 | Interest Earnings | |
| 341 | 01 | Interest | 200 |
| | | | <u>200</u> |
| 355 | 00 | Liquid fuels | |
| 355 | 01 | Motor Vehicle Fuel Tax | 38200 |
| | | | <u>38200</u> |
| | | | <u>38400</u> |

EXPENSES

| ACCT 35 | SUB ACCT | DESCRIPTION | 2018 Projected Expenses |
|------------|-------------|---------------------------|-------------------------------|
| 438 | 00 | Highway Expenditures | |
| 438 | 01 | Road Resurfacing/ Repairs | 38200 |
| | | | <u>38200</u> |
| | | | <u>38200</u> |