

***BOROUGH OF YEADON***  
***Delaware County, Pennsylvania***

**General, Refuse, Sewer, Motor License, Capital, and Vehicle Replacement Funds Budget**  
**Cash Basis**  
**For the Period**

January 1, 2016 through December 31, 2016

December 17, 2015

Presented for:  
Borough of Yeadon Council and Mayor  
Yeadon, PA



**Budget**

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**BOROUGH OF YEADON**

**2016 General Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>REVENUES</b>						
<b>TAXES</b>						
Real Estate Taxes- Current Year	301.310	2,914,715.98	2,793,114.00	2,843,733.60	2,869,500.00	2,922,831.00
Real Estate Taxes- Delinquent	301.340	271,406.41	250,000.00	257,947.18	218,000.00	253,000.00
Real Estate Transfer Tax	310.100	48,721.67	60,000.00	64,237.25	56,000.00	63,000.00
Earned Income Tax	310.110	1,561,023.72	890,000.00	1,245,130.17	1,320,000.00	1,499,914.00
Local Services Tax	310.535	85,323.55	94,042.00	70,274.58	90,000.00	95,000.00
<b>Total TAXES</b>		<b>4,881,191.33</b>	<b>4,087,156.00</b>	<b>4,481,322.78</b>	<b>4,553,500.00</b>	<b>4,833,745.00</b>
<b>LICENSES &amp; PERMITS</b>						
Professional & Occupational Permits	321.600	11,394.00	7,500.00	9,255.00	8,000.00	9,000.00
Solicitation and Vendor Fees	321.610	1,230.00	500.00	135.00	1,230.00	500.00
Street & Curb Permits	322.800	96,594.00	24,150.00	26,954.00	35,000.00	35,000.00
Handicapped Parking Permits	322.825	800.00	500.00	1,045.00	660.00	1,000.00
Resale Certificate/Occupancy	362.400	16,600.00	13,000.00	22,260.00	14,700.00	18,000.00
Rental Certificate/Occupancy	362.405	83,530.00	60,000.00	64,373.34	63,700.00	73,000.00
Building Permits	362.410	63,891.00	50,000.00	86,649.00	52,200.00	71,000.00
Electrical Permits	362.420	7,219.00	10,000.00	7,981.00	12,230.00	12,000.00
Plumbing Permits	362.430	5,645.00	60,000.00	10,980.00	5,600.00	7,500.00
Public Building Inspection	362.440	22,420.00	30,000.00	26,573.94	26,900.00	26,900.00
Mechanical Permits	362.450	7,060.00	12,500.00	5,870.00	15,000.00	7,500.00
Health Inspection Permits	362.460	3,480.00	3,500.00	6,815.00	3,000.00	6,500.00
PA State Permit Fee	362.470	1,916.00	1,500.00	1,588.00	1,625.00	1,625.00
Zoning Use Permits	362.490	1,140.00	2,000.00	840.00	1,300.00	1,200.00
<b>Total LICENSES &amp; PERMITS</b>		<b>322,919.00</b>	<b>275,150.00</b>	<b>271,319.28</b>	<b>241,145.00</b>	<b>270,725.00</b>
<b>FRANCHISE REVENUE</b>						
Cable TV Franchise Fee	321.800	209,004.09	186,000.00	187,699.58	200,000.00	200,000.00
<b>Total FRANCHISE REVENUE</b>		<b>209,004.09</b>	<b>186,000.00</b>	<b>187,699.58</b>	<b>200,000.00</b>	<b>200,000.00</b>
<b>FINES &amp; FORFEITS</b>						
Court Fines	331.100	38,517.99	50,000.00	41,153.39	41,800.00	41,800.00
Vehicle Code Violations	331.110	48,323.58	44,000.00	35,679.51	46,500.00	46,500.00
Permit Penalty Fees	331.130	715.00	0.00	0.00	200.00	50.00
Parking Meters	363.210	11,550.25	20,000.00	9,230.88	13,500.00	15,500.00
Property Maintenance Abatement	363.250	24,612.92	20,000.00	27,274.61	19,000.00	20,000.00
Sale of Reports & Pictures	363.270	50.00	0.00	25.00	50.00	50.00
<b>Total FINES &amp; FORFEITS</b>		<b>123,769.74</b>	<b>134,000.00</b>	<b>113,363.39</b>	<b>121,050.00</b>	<b>123,900.00</b>
<b>INTEREST, RENTS &amp; ROYALTIES</b>						
Dividend Income	340.000	186.99	50.00	246.49	200.00	200.00
Interest Earnings	341.000	2,127.58	2,250.00	3,329.01	2,000.00	2,500.00
Rent of Land (Clear Channel)	342.100	24,480.00	24,960.00	20,815.94	24,960.00	24,960.00
Rent of Buildings (Borough Hall)	342.200	15,700.00	26,000.00	10,014.00	20,500.00	14,500.00
<b>Total INTEREST, RENTS &amp; ROYALTIES</b>		<b>42,494.57</b>	<b>53,260.00</b>	<b>34,405.44</b>	<b>47,660.00</b>	<b>42,160.00</b>
<b>FEDERAL</b>						
Federal Grants - COPS-LLEBG-JAG	351.020	6,306.78	14,000.00	1,259.92	5,000.00	1,500.00
Grants	351.030	0.00	0.00	19,779.85	0.00	0.00
<b>Total FEDERAL</b>		<b>6,306.78</b>	<b>14,000.00</b>	<b>21,039.77</b>	<b>5,000.00</b>	<b>1,500.00</b>

**BOROUGH OF YEADON**

**2016 General Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>STATE</b>						
Public Utility Realty Tax	355.010	5,529.70	4,500.00	5,725.70	5,559.00	5,726.00
Motor Vehicle Fuel Taxes	355.050	0.00	0.00	0.00	12,353.00	0.00
Alcoholic Beverage Tax	355.080	900.00	450.00	450.00	450.00	450.00
Post Retirement Payment	355.100	2,678.14	2,800.00	0.00	2,378.00	2,400.00
Foreign Casualty Insurance Premium Tax	355.120	170,397.92	170,000.00	156,833.39	170,000.00	157,000.00
Foreign Fire Insurance Premium Tax	355.130	0.00	61,000.00	0.00	61,000.00	55,000.00
<b>Total STATE</b>		<b>179,505.76</b>	<b>238,750.00</b>	<b>163,009.09</b>	<b>251,740.00</b>	<b>220,576.00</b>
<b>LOCAL GOVERNMENTAL UNITS</b>						
County Liquid Fuels Tax	358.050	16,995.00	12,353.00	16,995.00	0.00	16,995.00
Other Grants	358.100	0.00	0.00	0.00	3,332.00	0.00
<b>Total LOCAL GOVERNMENTAL UNITS</b>		<b>16,995.00</b>	<b>12,353.00</b>	<b>16,995.00</b>	<b>3,332.00</b>	<b>16,995.00</b>
<b>CHARGES FOR SERVICES</b>						
Hearing Fees	361.340	4,500.00	2,500.00	2,760.00	2,000.00	2,000.00
Sale of Maps & Publications	361.500	108.75	0.00	174.00	80.00	200.00
Special Police Services	362.100	2,740.18	0.00	0.00	900.00	900.00
Sale of Accident Reports	362.110	17,810.00	10,000.00	17,155.29	14,600.00	16,500.00
Crossing Guard Fees	362.500	20,491.17	21,000.00	27,811.80	18,645.00	25,045.00
Demolition	362.501	304.00	0.00	12,675.99	200.00	350.00
Plan Review Fees	362.510	1,894.00	0.00	690.00	200.00	350.00
Dumpster Permit	362.540	1,225.00	750.00	1,000.00	1,000.00	1,000.00
Hazardous Materials Removal	364.320	10.00	0.00	50.00	10.00	50.00
Sale of Recyclables	364.410	0.00	10.00	0.00	50.00	50.00
<b>Total CHARGES FOR SERVICES</b>		<b>49,083.10</b>	<b>34,260.00</b>	<b>62,317.08</b>	<b>37,685.00</b>	<b>46,445.00</b>
<b>MISCELLANEOUS REVENUES</b>						
Miscellaneous Revenues	380.000	2,196.76	11,000.00	4,464.06	12,500.00	7,500.00
Contributions/Donations - Private	387.000	20,000.00	0.00	400.00	0.00	250.00
Program Revenue - Recreation	387.500	8,945.00	8,800.00	12,158.00	9,000.00	10,000.00
Flag Day Events Revenue	387.550	300.00	3,000.00	0.00	1,000.00	1,000.00
<b>Total MISCELLANEOUS REVENUES</b>		<b>31,441.76</b>	<b>22,800.00</b>	<b>17,022.06</b>	<b>22,500.00</b>	<b>18,750.00</b>
<b>OTHER FINANCING SOURCES</b>						
Non Operating Revenue	390.500	745.00	1,000.00	7,800.87	1,000.00	1,000.00
Sale of General Assets	391.100	0.00	2,500.00	0.00	0.00	2,500.00
Transfer from Refuse Fund	392.040	0.00	129,000.00	0.00	75,000.00	50,000.00
Transfer from Sewer Fund	392.080	0.00	108,431.00	0.00	75,000.00	0.00
Transfer from Capital Fund	392.300	81,516.34	0.00	0.00	100,000.00	100,000.00
Refund of Prior Year Expenditures	396.000	0.00	0.00	97,369.47	0.00	0.00
<b>Total OTHER FINANCING SOURCES</b>		<b>82,261.34</b>	<b>240,931.00</b>	<b>105,170.34</b>	<b>251,000.00</b>	<b>153,500.00</b>
<b>Total REVENUES</b>		<b>5,944,972.47</b>	<b>5,298,660.00</b>	<b>5,473,663.81</b>	<b>5,734,612.00</b>	<b>5,928,296.00</b>

**BOROUGH OF YEADON**

**2016 General Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>EXPENDITURES</b>						
<b>LEGISLATIVE BODY-COUNCIL</b>						
Salaries of Elected Council	400.110	14,351.54	21,400.00	11,661.56	21,400.00	21,400.00
Council Benefits	400.150	19,884.72	34,078.00	20,141.64	20,750.00	21,995.00
Council FICA/SUI/FUTA	400.151	959.46	1,499.00	814.66	1,637.00	1,637.00
Miscellaneous Expense	400.239	500.00	0.00	0.00	30,000.00	30,000.00
Newsletter/Communications	400.329	0.00	1,000.00	1,600.00	1,000.00	1,500.00
Dues/Subscriptions/Memberships	400.420	1,012.72	1,000.00	255.00	1,000.00	1,000.00
Transcription Services	400.453	-374.59	0.00	2,787.57	15,000.00	5,000.00
Meetings & Conferences	400.460	17,589.13	10,000.00	7,468.15	15,000.00	15,000.00
<b>Total LEGISLATIVE BODY-COUNCIL</b>		<b>53,923.08</b>	<b>68,977.00</b>	<b>44,728.58</b>	<b>105,787.00</b>	<b>97,532.00</b>
<b>ADMINISTRATION</b>						
Salary of Borough Manager	401.121	79,654.00	75,000.00	0.00	0.00	0.00
Salaries of Clerical Staff	401.130	1,343.76	0.00	10,079.75	0.00	15,000.00
Salaries of Professional Staff	401.140	46,970.26	55,000.00	0.00	0.00	0.00
Administrative Benefits	401.150	4,196.44	0.00	791.57	0.00	0.00
Administrative FICA/SUI/FUTA	401.151	533.21	0.00	905.01	0.00	1,148.00
Non-Uniform Pension Contribution	401.160	36,628.73	52,613.00	40,480.00	25,085.00	21,944.00
Administration Office/Operating Supplies	401.210	9,739.59	8,000.00	4,497.14	8,000.00	8,000.00
Technology	401.213	20,754.90	52,500.00	28,897.00	35,000.00	35,000.00
Small Tools/Minor Equipment	401.260	0.00	750.00	0.00	750.00	750.00
Management - Professional Services	401.310	0.00	0.00	150,616.00	165,000.00	165,000.00
Monthly Telephone Services	401.321	13,139.56	14,000.00	7,504.12	15,000.00	15,000.00
Postage/Delivery	401.325	1,096.40	1,600.00	885.97	1,600.00	1,600.00
Advertising/Printing/Binding	401.340	12,114.46	6,000.00	7,237.30	12,900.00	12,900.00
Repair & Maintenance	401.370	0.00	750.00	0.00	750.00	750.00
Administrative Leases	401.374	11,698.96	9,200.00	7,136.23	10,500.00	10,500.00
Administrative - Dues/Subs/Memberships	401.420	1,780.00	2,300.00	425.00	2,500.00	2,500.00
Other Contracted Services	401.454	6,900.00	10,000.00	2,750.00	7,500.00	7,500.00
Meetings & Conferences	401.460	0.00	3,500.00	0.00	3,500.00	3,500.00
Library Renovations	401.726	-3,624.66	0.00	0.00	0.00	0.00
<b>Total ADMINISTRATION</b>		<b>242,925.61</b>	<b>291,213.00</b>	<b>262,205.09</b>	<b>288,085.00</b>	<b>301,092.00</b>
<b>FINANCIAL ADMINISTRATION</b>						
Salary of Finance Director	402.122	76,871.81	85,000.00	0.00	0.00	0.00
Salaries - Clerical Staff	402.130	30,064.49	0.00	0.00	0.00	0.00
Salary - Wages Professional	402.140	7,500.00	56,082.00	35,682.81	45,000.00	46,800.00
Finance Benefits	402.150	16,416.33	15,678.00	12,201.55	16,960.00	17,978.00
Finance FICA/SUI/FUTA	402.151	3,334.45	3,143.00	2,729.74	3,443.00	3,580.00
Operating Supplies	402.220	0.00	500.00	0.00	500.00	500.00
Accounting/Audit Fees	402.311	28,006.67	10,000.00	24,000.01	15,000.00	18,500.00
Management Consulting Services	402.312	37,500.00	45,000.00	37,500.00	45,000.00	45,000.00
Dues/Subscriptions/Memberships	402.420	0.00	230.00	0.00	200.00	200.00
Payroll Services	402.452	10,129.15	10,500.00	10,851.49	10,500.00	10,500.00
Meetings & Conferences	402.460	0.00	1,800.00	0.00	1,500.00	1,500.00
<b>Total FINANCIAL ADMINISTRATION</b>		<b>209,822.90</b>	<b>227,933.00</b>	<b>122,965.60</b>	<b>138,103.00</b>	<b>144,558.00</b>

**BOROUGH OF YEADON**

**2016 General Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>TAX COLLECTION</b>						
Salary- Elected Tax Collector	403.114	27,480.25	10,400.00	22,000.00	10,400.00	14,000.00
Tax Collector FICA/SUI/FUTA	403.151	2,102.26	1,040.00	1,683.00	1,567.00	1,071.00
Technology	403.213	300.00	400.00	300.00	400.00	500.00
Operating Supplies	403.220	505.17	400.00	357.77	450.00	450.00
Tax Services - EIT	403.317	0.00	400.00	1,540.47	400.00	250.00
Tax Services - LST	403.318	1.69	1,200.00	0.00	400.00	250.00
Telephone Services	403.321	832.48	700.00	715.31	700.00	800.00
Tax Collection - Postage	403.325	2,160.00	2,000.00	1,920.00	2,000.00	2,000.00
Tax Collection - Printing/Binding	403.340	1,010.34	1,250.00	1,038.64	1,250.00	1,250.00
<b>Total TAX COLLECTION</b>		<b>34,392.19</b>	<b>17,790.00</b>	<b>29,555.19</b>	<b>17,567.00</b>	<b>20,571.00</b>
<b>LEGAL SERVICES</b>						
Legal Services - General	404.314	59,042.67	55,000.00	43,190.88	55,000.00	55,000.00
Legal Services - Labor Issues	404.316	0.00	10,000.00	0.00	5,000.00	5,000.00
Special Legal Services	414.314	15,767.74	0.00	0.00	0.00	0.00
<b>Total LEGAL SERVICES</b>		<b>74,810.41</b>	<b>65,000.00</b>	<b>43,190.88</b>	<b>60,000.00</b>	<b>60,000.00</b>
<b>ENGINEER</b>						
Engineering/Architecture Services	408.313	66,337.79	25,000.00	52,811.96	45,000.00	40,000.00
Engineering/Architecture - Code	413.313	29,252.13	2,500.00	39,302.00	15,500.00	15,500.00
Property Maintenance Abatement	413.317	-3,005.00	20,000.00	529.09	10,000.00	10,000.00
<b>Total ENGINEER</b>		<b>92,584.92</b>	<b>47,500.00</b>	<b>92,643.05</b>	<b>70,500.00</b>	<b>65,500.00</b>
<b>INSURANCE AND BONDING</b>						
Insurance/Bonding - Administration	401.350	0.00	500.00	0.00	0.00	0.00
Insurance/Bonding - Tax Collection	403.350	2,011.00	2,750.00	1,989.00	2,200.00	2,200.00
Insurance/Bonding - Borough Facilities	409.350	0.00	0.00	0.00	21,200.00	15,500.00
Insurance - Liability	486.100	108,125.10	109,000.00	151,639.50	93,060.00	156,189.00
Insurance - Auto	486.300	50,996.00	43,500.00	61,484.00	55,000.00	63,329.00
Insurance - Public Officials Liability	486.400	47,982.00	43,500.00	47,983.00	50,000.00	49,422.00
Insurance - Police Professional Liability	486.500	38,465.00	40,000.00	38,467.00	40,000.00	39,621.00
Insurance - Fidelity and Surety Bonds	486.600	0.00	5,000.00	0.00	0.00	0.00
Insurance - Workers Compensation	486.700	129,419.75	154,000.00	139,756.00	133,867.00	143,949.00
Insurance - Crime Coverage	486.800	1,761.45	2,900.00	2,736.00	2,770.00	2,818.00
<b>Total INSURANCE AND BONDING</b>		<b>378,760.30</b>	<b>401,150.00</b>	<b>444,064.50</b>	<b>398,097.00</b>	<b>473,028.00</b>
<b>BOROUGH FACILITIES</b>						
Repair/Maintenance Supplies	409.250	12,019.48	10,000.00	22,327.23	10,000.00	15,500.00
Small Tools/Minor Equipment	409.260	0.00	750.00	0.00	750.00	750.00
Electricity	409.361	35,514.69	34,000.00	34,135.84	35,000.00	37,500.00
Gas	409.362	16,097.52	13,000.00	12,940.43	19,000.00	19,000.00
Water	409.366	3,598.04	4,500.00	3,000.35	5,000.00	5,000.00
Repair/Maintenance Services	409.370	143,450.86	8,000.00	26,804.03	10,000.00	15,500.00
Hall Rentals	409.383	0.00	5,250.00	0.00	5,000.00	5,000.00
Contracted Services	409.450	23,500.39	37,500.00	16,002.96	60,000.00	45,000.00
Hydrant Service	411.363	25,032.00	24,700.00	25,032.00	25,700.00	27,700.00
<b>Total BOROUGH FACILITIES</b>		<b>259,212.98</b>	<b>137,700.00</b>	<b>140,242.84</b>	<b>170,450.00</b>	<b>170,950.00</b>

**BOROUGH OF YEADON**

**2016 General Fund Budget**

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<b>POLICE</b>						
Salary - Chief of Police	410.122	107,853.01	105,441.00	96,390.23	107,820.00	110,629.00
Salaries/Wages - Lieutenant	410.125	88,981.14	86,238.00	77,700.43	88,605.00	91,041.00
Salaries/Wages - Sergeant	410.131	178,879.74	262,455.00	227,237.74	255,000.00	262,683.00
Salaries/Wages - Full-time Officers	410.132	718,851.01	590,000.00	599,598.87	732,842.00	741,960.00
Salaries/Wages - Part-time Officers	410.133	78,767.01	134,400.00	72,021.62	130,875.00	121,770.00
Salaries/Wages - Parking Enforcement	410.134	32,560.16	49,334.00	27,066.91	39,100.00	54,400.00
Overtime Wages - Officers	410.135	110,545.64	72,000.00	61,089.16	72,000.00	74,000.00
Salaries/Wages - Crossing Guards	410.136	40,318.73	39,600.00	29,688.02	45,540.00	46,530.00
Salaries/Wages-Night Differential	410.137	0.00	43,000.00	40,945.29	49,000.00	53,500.00
Police Turnkey Wages	410.138	3,833.22	4,455.00	3,957.50	4,300.00	6,300.00
Acting in Rank Wages - Officer	410.139	10,337.01	0.00	9,350.38	14,000.00	14,000.00
Salaries/Wages - Clerical Support	410.140	48,662.77	48,439.00	41,484.03	50,406.00	54,503.00
Police Benefits	410.150	561,567.79	469,618.00	512,526.25	625,000.00	645,660.00
Police FICA/SUI/FUTA	410.151	108,671.89	118,564.00	100,415.34	121,596.00	126,500.00
Post Retirement Benefits	410.152	9,538.74	25,000.00	6,778.76	25,000.00	25,000.00
Uniformed Pension Plan - MMO	410.160	348,120.47	150,000.00	0.00	235,000.00	243,202.00
Salaries/Wages - Disability	410.180	15,789.02	15,789.00	13,359.94	15,789.00	15,789.00
Educational Bonuses	410.181	0.00	3,200.00	0.00	3,200.00	3,600.00
Buy-Back Days	410.182	0.00	29,500.00	0.00	28,500.00	38,600.00
Uniform Allowance	410.190	5,559.40	16,850.00	5,522.74	16,950.00	17,850.00
Police - Office Supplies	410.210	7,508.77	5,145.00	5,314.31	5,645.00	5,645.00
Technology	410.213	9,723.06	14,000.00	10,217.29	14,000.00	16,000.00
Police - Operating Supplies	410.220	11,703.88	13,000.00	6,554.70	12,026.00	12,026.00
Police - Vehicle Fuel	410.231	37,798.27	41,500.00	21,150.81	42,500.00	38,500.00
Police - Small Tools/Minor Equipment	410.260	6,323.84	11,465.00	10,788.99	13,935.00	12,715.00
Police - Communications Service	410.321	6,121.33	7,800.00	3,622.38	7,800.00	7,800.00
Police - Communications Equipment'	410.322	5,002.00	5,656.00	6,774.00	7,156.00	7,156.00
Police - Advertising	410.341	0.00	750.00	0.00	750.00	750.00
Printing	410.342	0.00	0.00	208.00	0.00	0.00
Police - Repair & Maintenance	410.370	24,612.32	21,000.00	21,700.97	21,000.00	21,000.00
Police - Leases	410.374	6,480.22	5,250.00	3,484.84	6,500.00	6,500.00
Police - Dues/Subscriptions/Memberships	410.420	395.00	1,298.00	425.00	1,398.00	1,100.00
Police - Contracted Services	410.450	7,525.00	0.00	1,500.00	0.00	0.00
Animal Control Services	410.452	31,430.00	47,000.00	7,455.00	43,450.00	28,500.00
Police - Meetings/Conferences/Training	410.460	509.40	5,000.00	1,840.00	5,000.00	5,000.00
Capital Purchase - Equipment	410.740	0.00	0.00	21,004.87	29,432.00	29,270.00
<b>Total POLICE</b>		<b>2,623,959.84</b>	<b>2,442,747.00</b>	<b>2,047,174.37</b>	<b>2,871,115.00</b>	<b>2,939,479.00</b>
<b>FIRE</b>						
Fire - Operating Supplies	411.220	0.00	0.00	147.02	250.00	2,000.00
Fire - Vehicle Fuel	411.232	15,867.33	12,000.00	8,872.06	15,000.00	15,000.00
Fire - Hose/Couplings	411.241	0.00	2,500.00	0.00	2,500.00	2,500.00
Fire - Communications	411.320	5,800.00	5,000.00	0.00	2,000.00	2,500.00
Fire - Repair/Maintenance Services	411.370	15,644.08	25,000.00	24,119.67	20,000.00	21,000.00
Fire - Education/Training	411.470	0.00	1,000.00	0.00	1,000.00	1,000.00
Fire - Relief Association	411.541	0.00	60,000.00	0.00	61,000.00	55,000.00
Fire - Vehicle Leasing	411.700	50,962.90	51,000.00	92,476.58	51,000.00	109,600.00
<b>Total FIRE</b>		<b>88,274.31</b>	<b>156,500.00</b>	<b>125,615.33</b>	<b>152,750.00</b>	<b>208,600.00</b>

**BOROUGH OF YEADON**

**2016 General Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>CODE ENFORCEMENT</b>						
Salary - Fire Marshall	411.120	58,599.50	49,196.00	52,175.08	50,550.00	53,071.00
Salary - Director of Code Enforcement	413.122	45,936.70	35,000.00	39,047.83	35,965.00	65,564.00
Salaries/Wages - Professional Staff	413.130	82,463.12	76,960.00	80,689.56	79,080.00	81,057.00
Salaries/Wages - Part-time Inspection	413.135	22,154.14	42,818.00	29,450.08	43,995.00	23,587.00
Salary - Office Manager	413.140	43,691.88	43,907.00	37,835.45	45,115.00	47,390.00
Salary - Clerical	413.145	0.00	0.00	0.00	0.00	10,000.00
Code Enforcement - Benefits	413.150	21,195.79	55,000.00	20,335.97	25,000.00	26,250.00
Code Enforcement - FICA/SUI/FUTA	413.151	19,456.36	16,285.00	18,517.30	19,500.00	21,471.00
Code Enforcement - Health Buyback	413.155	0.00	10,595.00	0.00	10,595.00	10,595.00
Code Enforcement - Uniforms	413.190	1,071.00	1,500.00	776.00	1,500.00	2,000.00
Code Enforcement - Supplies	413.210	3,628.40	4,500.00	3,279.19	4,500.00	3,500.00
Code Enforcement - Vehicle Fuel	413.231	3,634.08	7,700.00	2,050.36	7,000.00	8,000.00
Code Enforcement - Small Tools/Minor Equipment	413.260	183.03	500.00	28.47	14,500.00	500.00
Code Enforcement - Telephone	413.321	2,470.23	3,200.00	2,445.26	2,500.00	3,200.00
Code Enforcement - Postage	413.325	600.00	1,200.00	415.00	1,000.00	2,500.00
Repair/Maintenance Services	413.370	839.76	1,500.00	1,931.32	1,500.00	2,500.00
Dues/Subscriptions/Memberships	413.420	425.00	600.00	425.00	600.00	800.00
Community Outreach/QOFL	413.430	0.00	0.00	0.00	0.00	2,500.00
Code Enforcement - Meetings/Conferences	413.460	3,082.31	5,000.00	1,274.00	5,000.00	6,000.00
PA State UCC Permit Fee	413.465	1,832.00	2,000.00	1,336.00	2,000.00	2,000.00
Certification & Testing	413.470	375.00	1,500.00	0.00	1,500.00	3,000.00
Code & Technical Publications	413.475	724.00	1,400.00	91.00	1,400.00	1,400.00
Code Enforcement - Capital Expense	413.700	0.00	0.00	0.00	0.00	8,000.00
<b>Total CODE ENFORCEMENT</b>		<b>312,362.30</b>	<b>360,361.00</b>	<b>292,102.87</b>	<b>352,800.00</b>	<b>384,885.00</b>
<b>EMERGENCY MANAGEMENT</b>						
Salaries/Wages - Part-Time	415.135	12,074.03	7,500.00	6,512.65	13,500.00	13,500.00
Emergency Management - FICA/SUI/FUTA	415.151	1,300.19	574.00	1,189.01	1,035.00	1,035.00
Emergency Management - Uniforms	415.190	408.00	500.00	89.00	500.00	550.00
Emergency Management - Supplies/Equipment	415.220	2,230.87	3,000.00	969.00	3,000.00	3,000.00
Emergency Management - Vehicle Fuel	415.231	153.05	1,200.00	214.32	1,200.00	1,200.00
Small Tools/Minor Equipment	415.260	359.76	2,000.00	0.00	2,000.00	2,175.00
Emergency Management - Communication	415.320	944.89	2,000.00	2,310.50	1,500.00	2,200.00
Postage	415.325	0.00	100.00	0.00	100.00	100.00
Advertising/Printing/Binding	415.340	0.00	400.00	0.00	400.00	400.00
Emergency Management - Dues/Subs/Membership	415.420	0.00	500.00	225.00	500.00	550.00
Emergency Management - Seminars/Conferences	415.460	0.00	500.00	0.00	500.00	1,000.00
Volunteer Incentive	415.461	220.82	200.00	70.78	200.00	300.00
Emergency Fund	415.462	0.00	500.00	0.00	500.00	500.00
<b>Total EMERGENCY MANAGEMENT/TOWN WATCH</b>		<b>17,691.41</b>	<b>18,974.00</b>	<b>11,580.26</b>	<b>24,935.00</b>	<b>26,510.00</b>
<b>HIGHWAY MAINTENANCE/GENERAL SERVICES</b>						
Operating Supplies	427.220	300.00	0.00	0.00	500.00	0.00
Operating Supplies	429.220	40.80	0.00	20.00	100.00	0.00
Salaries/Wages - Labor Full-time	430.140	131,888.23	112,886.00	128,721.06	115,990.00	119,180.00
Salaries - Public Works Overtime	430.145	9,586.03	6,000.00	0.00	6,000.00	6,165.00
Public Works - Benefits	430.150	155,266.80	54,683.00	67,571.11	60,000.00	63,000.00
Public Works - FICA/SUI/FUTA	430.151	10,841.13	8,636.00	9,938.00	9,335.00	9,589.00
Non-Uniform Pension Contribution	430.165	19,852.00	7,906.00	18,328.00	50,170.00	23,277.00

**BOROUGH OF YEADON**

**2016 General Fund Budget**

	2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget	
<b>HIGHWAY MAINTENANCE/GENERAL SERVICES - Cont.</b>						
Public Works - Uniforms/Allowance	430.190	1,164.57	1,400.00	1,400.00	1,400.00	
Technology	430.213	695.00	750.00	750.00	750.00	
Public Works - Operating Supplies	430.220	2,889.44	2,500.00	2,500.00	2,500.00	
Public Works - Vehicle Fuel	430.231	27,348.58	24,000.00	25,000.00	25,000.00	
Safety Items	430.242	817.24	1,500.00	1,500.00	1,700.00	
Repairs & Maintenance - Facility	430.250	1,199.97	2,000.00	2,000.00	4,000.00	
Public Works - Small Tools/Minor Equipment	430.260	430.85	0.00	0.00	3,500.00	
Public Works - Communications	430.320	6,213.26	8,000.00	8,000.00	8,000.00	
Public Works - Dues/Subs/Membership	430.420	0.00	100.00	100.00	100.00	
Contracted Services	430.450	0.00	3,000.00	3,000.00	2,000.00	
Meetings/Conferences	430.460	0.00	300.00	300.00	300.00	
Operating Supplies	432.220	10,117.45	10,000.00	14,000.00	10,000.00	
Small Tools/Minor Equipment	432.260	1,401.77	750.00	750.00	750.00	
Operating Supplies	433.220	5,424.30	3,500.00	2,450.31	4,000.00	
Meter and Meter Parts	433.240	715.00	2,000.00	715.00	17,600.00	
Repair/Maintenance Supplies	433.250	0.00	0.00	11,265.00	0.00	
Small Tools/Minor Equipment	433.260	0.00	0.00	369.30	0.00	
Repair/Maintenance	433.370	222.00	0.00	0.00	0.00	
Electricity - Street Lighting	434.361	184.36	500.00	301.12	0.00	
Contracted Services	434.450	0.00	0.00	5,000.00	1,000.00	
Storm Sewer - Maintenance & Education	436.370	2,500.00	2,500.00	2,500.00	2,500.00	
Small Tools/Minor Equipment	437.260	271.13	500.00	483.33	1,000.00	
Repair/Maintenance Services	437.370	26,049.88	11,000.00	9,326.08	13,500.00	
Repair/Maintenance Services	438.370	19,742.43	12,353.00	3,078.00	6,000.00	
<b>Total HIGHWAY MAINTENANCE/GENERAL SERVICES</b>		<b>435,162.22</b>	<b>276,764.00</b>	<b>298,438.15</b>	<b>328,395.00</b>	<b>325,811.00</b>
<b>RECREATION/YOUTH DEVELOPMENT/PARKS</b>						
Recreation - Salaries	452.140	17,647.32	17,653.00	15,332.16	18,200.00	18,701.00
Recreation - Benefits	452.150	608.12	500.00	625.50	900.00	936.00
Recreation - FICA/SUI/FUTA	452.151	1,350.25	1,350.00	1,172.94	1,395.00	1,431.00
Operating Supplies	452.210	8,775.00	0.00	15,521.35	9,000.00	13,000.00
Recreation - Program Development/Support	452.220	0.00	12,125.00	2,160.00	5,000.00	5,000.00
Flag Day	452.221	8,996.76	7,500.00	10,988.68	9,000.00	15,000.00
Elm Street Project	452.222	0.00	12,100.00	13,063.00	13,000.00	13,500.00
Summer Intern Program	452.451	0.00	0.00	1,751.00	0.00	2,000.00
Yeadon Youth Employment Program	452.452	0.00	10,000.00	0.00	10,000.00	0.00
Community Programs - Contributions	452.541	17,500.00	5,850.00	17,500.00	25,000.00	39,500.00
Contribution to Drill Team	452.542	0.00	0.00	-350.00	0.00	0.00
Salaries/Wages - Labor	454.140	10,332.29	15,000.00	0.00	0.00	0.00
Operating Supplies	454.220	0.00	0.00	1,747.44	15,000.00	8,500.00
Small Tools/Minor Equipment	454.260	839.28	1,000.00	706.69	1,000.00	1,000.00
Parks - Repair/Maintenance Services	454.370	623.34	1,000.00	1,125.55	1,000.00	1,000.00
<b>Total RECREATION/YOUTH DEVELOPMENT/PARKS</b>		<b>66,672.36</b>	<b>84,078.00</b>	<b>81,344.31</b>	<b>108,495.00</b>	<b>119,568.00</b>
<b>SPECIAL EVENTS</b>						
Special Events - Supplies/Materials	457.220	0.00	0.00	0.00	500.00	500.00
<b>Total SPECIAL EVENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
<b>LIBRARY</b>						
Salary of Library Director	456.122	63,032.65	52,000.00	57,301.84	53,430.00	53,872.00
Salaries/Wages - Library Personnel	456.130	155,599.97	145,419.00	137,513.66	169,098.00	173,748.00

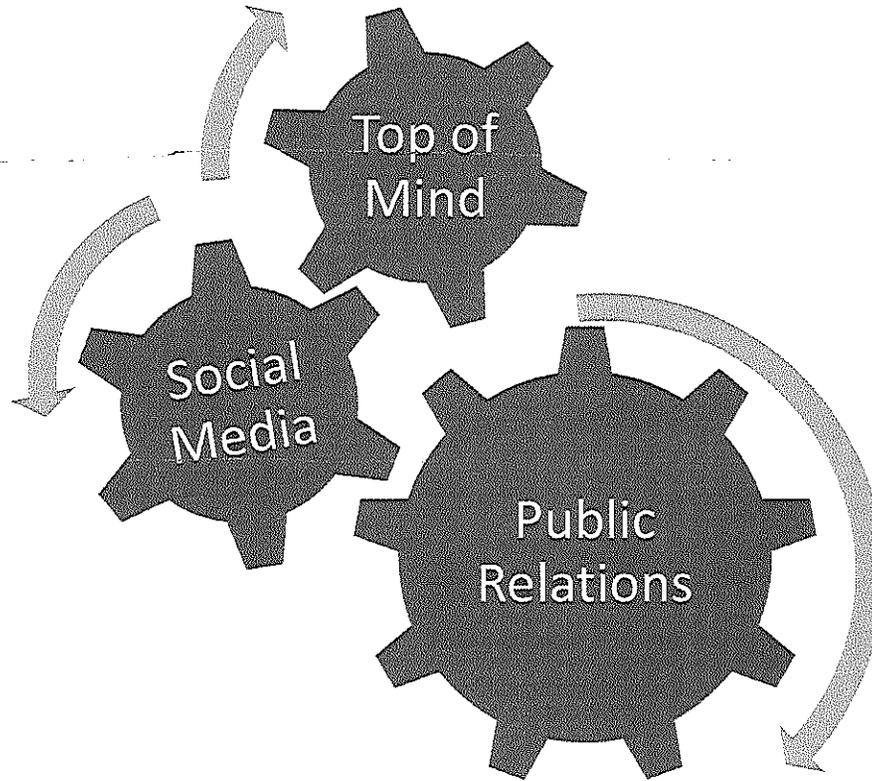
**BOROUGH OF YEADON**

**2016 General Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>LIBRARY - Cont.</b>						
Library - Benefits	456.150	52,728.02	77,478.00	47,571.09	57,860.00	60,174.00
Library - FICA/SUI/FUTA	456.151	16,468.45	17,836.00	14,971.11	17,025.00	17,413.00
Library - Health Buyback	456.155	0.00	10,595.00	0.00	10,890.00	10,890.00
Accounting/Auditing Fees	456.311	6,000.00	5,500.00	500.00	5,775.00	5,000.00
Library - Repair/Maintenance Services	456.370	168,530.88	5,500.00	3,730.11	5,775.00	5,775.00
Contribution - Children's Programs	456.451	3,000.00	3,000.00	3,000.00	3,000.00	3,300.00
Contribution to Library Board	456.531	63,135.00	63,135.00	52,087.50	69,450.00	70,450.00
<b>Total LIBRARY</b>		<b>528,494.97</b>	<b>380,463.00</b>	<b>316,675.31</b>	<b>392,303.00</b>	<b>400,622.00</b>
<b>PLANNING/ZONING/URBAN DEVELOPMENT</b>						
Zoning - Transcription Services	414.316	684.00	500.00	905.00	500.00	1,000.00
Zoning - Advertising/Printing/Binding	414.340	900.00	500.00	1,561.12	500.00	1,800.00
Zoning - Contracted Services	414.450	3,105.00	2,500.00	0.00	2,500.00	2,500.00
Planning - Advertising	416.340	0.00	200.00	0.00	891.00	900.00
<b>Total PLANNING/ZONING/URBAN DEVELOPMENT</b>		<b>4,689.00</b>	<b>3,700.00</b>	<b>2,466.12</b>	<b>4,391.00</b>	<b>6,200.00</b>
<b>DEBT SERVICE</b>						
General Obligation Bond Principal	471.100	97,000.00	97,000.00	178,000.00	97,000.00	97,000.00
General Obligation Bond Interest	472.100	59,957.49	65,140.00	82,314.37	65,140.00	65,140.00
<b>Total DEBT SERVICE</b>		<b>156,957.49</b>	<b>162,140.00</b>	<b>260,314.37</b>	<b>162,140.00</b>	<b>162,140.00</b>
<b>MISCELLANEOUS EXPENDITURES</b>						
Miscellaneous Expenditures	480.000	765.95	10,000.00	74.19	10,000.00	5,000.00
Bank Fees	480.031	842.49	6,000.00	7,917.98	1,200.00	750.00
Judgements/Losses	482.000	0.00	15,000.00	0.00	15,000.00	7,500.00
Refund of Prior Year Revenues	491.000	7,752.60	20,000.00	10,906.49	20,000.00	7,500.00
<b>Total MISCELLANEOUS EXPENDITURES</b>		<b>9,361.04</b>	<b>51,000.00</b>	<b>18,898.66</b>	<b>46,200.00</b>	<b>20,750.00</b>
<b>OTHER FINANCING USES</b>						
Transfer to Capital Fund	492.300	0.00	0.00	0.00	0.00	0.00
Transfer To Vehicle Replacement Fund	492.400	0.00	0.00	0.00	42,000.00	0.00
Other Financing Uses	493.000	0.00	0.00	40,715.00	0.00	0.00
<b>Total OTHER FINANCING USES</b>		<b>0.00</b>	<b>0.00</b>	<b>40,715.00</b>	<b>42,000.00</b>	<b>0.00</b>
<b>Total EXPENDITURES</b>		<b>5,590,057.33</b>	<b>5,193,990.00</b>	<b>4,674,910.48</b>	<b>5,734,613.00</b>	<b>5,928,296.00</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>		<b>354,915.14</b>	<b>104,670.00</b>	<b>798,753.33</b>	<b>-1.00</b>	<b>0.00</b>

# LEGISLATIVE BODY – COUNCIL HIGHLIGHTS

- Information
- Invitations
- Explanations
- Guidance
- Advice
- Announcements
- Alerts
- Recruitment
- What's New
- What's News

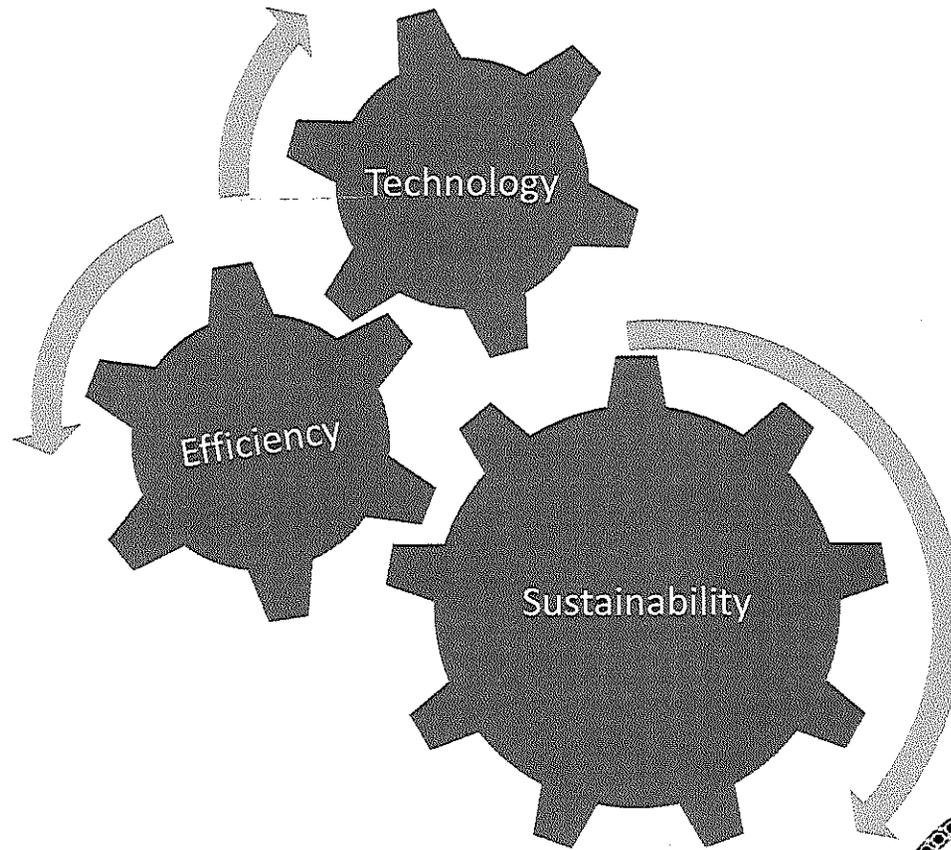


6% Estimated increase  
in Council Benefits



# ADMINISTRATION HIGHLIGHTS

- I-pads for Council & Mayor
- Part-time Clerical Staff
- Event Coordinator



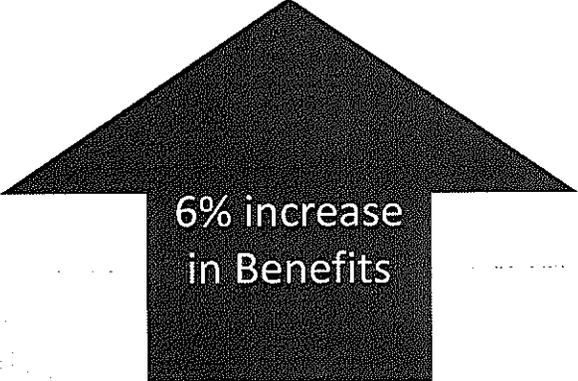
# FINANCIAL ADMINISTRATION HIGHLIGHTS



2.75 %  
increase in  
Employee  
Professional  
Salary



No Bank Fees



6% increase  
in Benefits



RFP  
Auditing  
Services



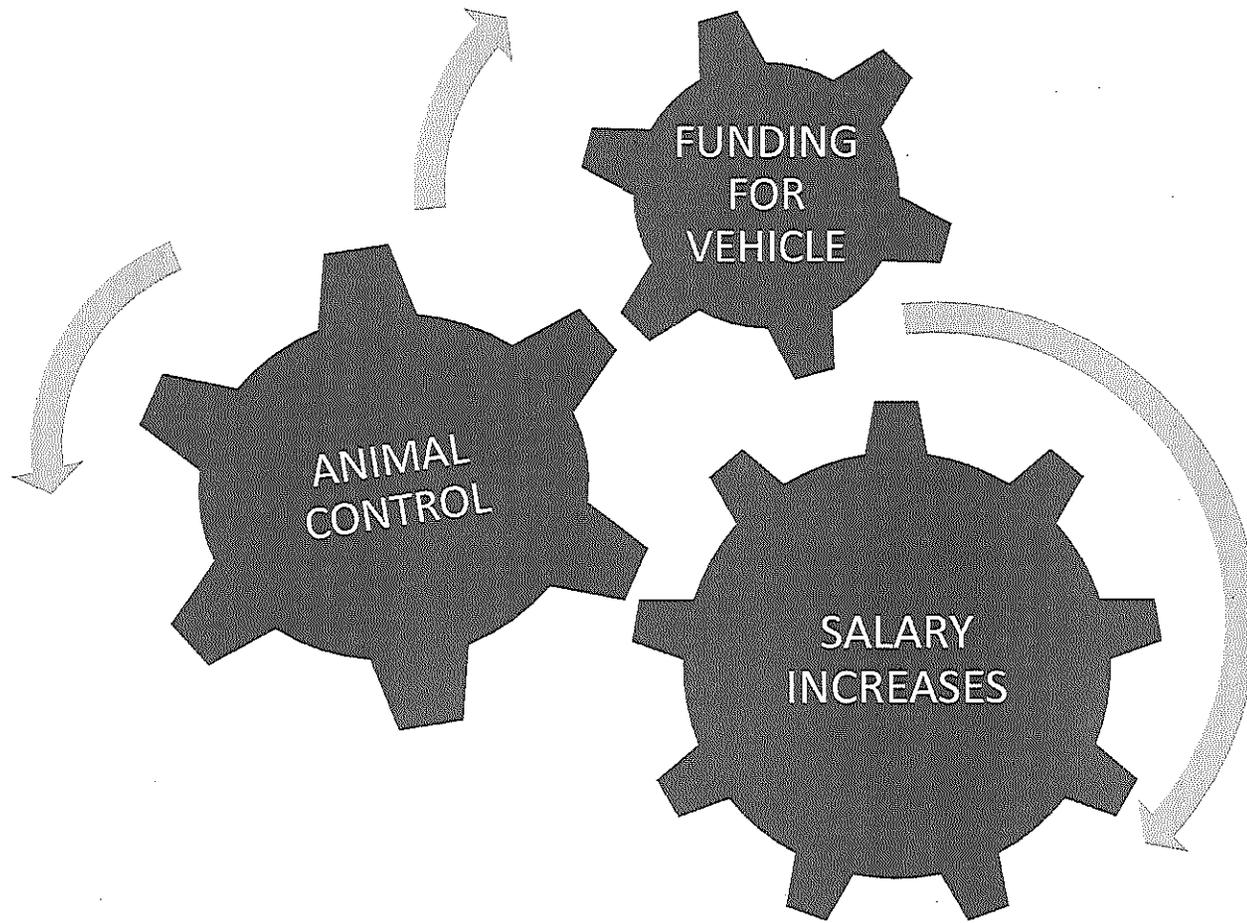
# TAX COLLECTION HIGHLIGHTS

Portion of the Tax Collector's Salary is  
allocated to the Sewer and Trash Fund



December 7, 2015

# POLICE



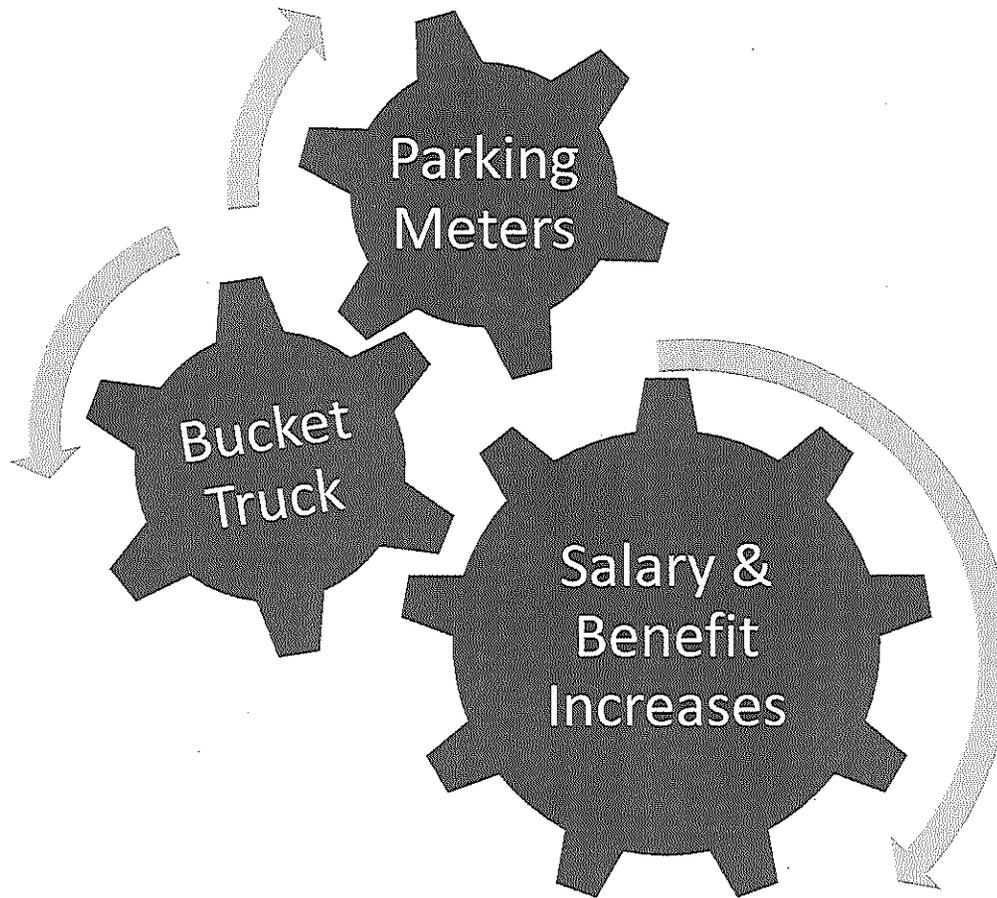
December 17, 2015

# EMERGENCY MANAGEMENT HIGHLIGHTS

- NEW COMPUTERS
  - SUPPLIES



# PUBLIC WORKS / HIGHWAY HIGHLIGHTS



December 17, 2015

# LIBRARY HIGHLIGHTS

- Salary & Benefit  
Increases
- Increase in Borough  
Library Allocation
- Expenses for Minor  
Repairs and  
Maintenance



**BOROUGH OF YEADON**

**2016 Refuse Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>REVENUES</b>						
<b>INTEREST, RENTS &amp; ROYALTIES</b>						
Interest Earnings	341.000	498.73	600.00	434.44	500.00	500.00
Total INTEREST, RENTS & ROYALTIES		498.73	600.00	434.44	500.00	500.00
<b>STATE</b>						
Recyclables (904 Grants)	355.140	0.00	0.00	1,043.00	0.00	500.00
Total STATE		0.00	0.00	1,043.00	0.00	500.00
<b>CHARGES FOR SERVICES</b>						
Solid Waste Collection/Disposal	364.300	776,433.00	615,000.00	681,060.06	700,000.00	700,000.00
Street/Shade Tree Fund	364.305	0.00	20,000.00	-700.00	0.00	0.00
Solid Waste Collection- Delinquent	364.310	20,939.78	61,000.00	247.50	25,000.00	60,000.00
Solid Waste Capital Surcharge	364.315	0.00	45,750.00	0.00	0.00	0.00
Sale of Recyclables	364.410	1,010.76	750.00	260.00	850.00	850.00
Total CHARGES FOR SERVICES		798,383.54	742,500.00	680,867.56	725,850.00	760,850.00
<b>OTHER FINANCING SOURCES</b>						
Use of Prior Years' Fund Balance	395.000	0.00	0.00	0.00	0.00	0.00
Total OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00	0.00
<b>Total REVENUES</b>		<b>798,882.27</b>	<b>743,100.00</b>	<b>682,345.00</b>	<b>726,350.00</b>	<b>761,850.00</b>
<b>EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Capital Purchase - Equipment	427.740	0.00	15,000.00	0.00	0.00	0.00
Repair/Maintenance of Vehicles	431.370	5,075.75	4,500.00	0.00	2,475.00	2,500.00
Bank Fees	480.031	10.00	1,350.00	0.00	0.00	0.00
Total GENERAL GOVERNMENT		5,085.75	20,850.00	0.00	2,475.00	2,500.00
<b>ADMINISTRATION</b>						
Management - Professional Services	401.310	0.00	0.00	18,802.00	32,500.00	42,500.00
Total ADMINISTRATION		0.00	0.00	18,802.00	32,500.00	42,500.00
<b>TAX COLLECTION</b>						
Tax Collection - Printing/Binding	403.340	498.63	499.00	538.65	500.00	500.00
Total TAX COLLECTION		498.63	499.00	538.65	500.00	500.00
<b>ENGINEER</b>						
Engineering/Architectural Services	427.313	440.00	0.00	2,056.00	360.00	2,500.00
Total ENGINEER		440.00	0.00	2,056.00	360.00	2,500.00
<b>BOROUGH FACILITIES</b>						
Contracted Services	407.450	0.00	0.00	5,461.33	0.00	5,000.00
Total BOROUGH FACILITIES		0.00	0.00	5,461.33	0.00	5,000.00

**BOROUGH OF YEADON**

**2016 Refuse Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>HIGHWAY MAINTENANCE/GENERAL SERVICES</b>						
Salary/Wage - Labor	427.140	103,360.28	121,000.00	110,862.08	115,990.00	119,180.00
Salaries/Wages Labor - OT	427.145	7,902.24	3,000.00	0.00	6,000.00	6,165.00
Benefits	427.150	0.00	71,744.00	39,408.00	60,000.00	58,701.00
Employer FICA/SUI/FUTA	427.151	8,511.54	9,257.00	8,580.33	9,335.00	9,589.00
Uniformed Pension Contribution	427.165	0.00	9,500.00	0.00	0.00	12,500.00
Operating Supplies	427.220	1,495.57	3,000.00	1,520.48	3,500.00	3,500.00
Accounting/Auditing Fees	427.311	5,666.67	10,000.00	24,000.00	2,500.00	7,500.00
Repair/Maintenance Services	427.370	0.00	3,000.00	286.79	2,000.00	450.00
Contracted Services/Trash Removal	427.450	471,588.34	470,000.00	372,237.85	345,000.00	425,000.00
Other Contracted Services	427.452	0.00	6,250.00	0.00	4,500.00	2,500.00
Contracted Services/Trees	427.455	-0.03	15,000.00	850.00	2,500.00	2,500.00
Administrative Overhead	427.460	6,318.04	0.00	8,010.58	6,500.00	8,500.00
Operating Supplies	429.220	0.00	0.00	59.88	0.00	75.00
Operating Supplies	431.220	0.00	0.00	0.00	690.00	690.00
Repair/Maintenance Services	437.370	0.00	0.00	0.00	2,000.00	2,000.00
<b>Total HIGHWAY MAINTENANCE/GENERAL SERVICES</b>		<b>604,842.65</b>	<b>721,751.00</b>	<b>565,815.99</b>	<b>560,515.00</b>	<b>658,850.00</b>
<b>MISCELLANEOUS EXPENDITURES</b>						
Depreciation Expense	490.000	2,838.88	0.00	0.00	0.00	0.00
<b>Total MISCELLANEOUS EXPENDITURES</b>		<b>2,838.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING USES</b>						
Transfer to General Fund	492.010	0.00	0.00	0.00	75,000.00	50,000.00
Transfer to Capital Fund	492.300	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	493.000	0.00	0.00	0.00	55,000.00	0.00
<b>Total OTHER FINANCING USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>130,000.00</b>	<b>50,000.00</b>
<b>Total EXPENDITURES</b>		<b>613,705.91</b>	<b>743,100.00</b>	<b>592,673.97</b>	<b>726,350.00</b>	<b>761,850.00</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>		<b>185,176.36</b>	<b>0.00</b>	<b>89,671.03</b>	<b>0.00</b>	<b>0.00</b>

**BOROUGH OF YEADON**

**2016 Sewer Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>REVENUES</b>						
<b>INTEREST, RENTS &amp; ROYALTIES</b>						
Interest Earnings	341.000	1,894.71	1,750.00	1,448.88	1,500.00	1,500.00
Total INTEREST, RENTS & ROYALTIES		1,894.71	1,750.00	1,448.88	1,500.00	1,500.00
<b>CHARGES FOR SERVICES</b>						
Sewer Use Charge - Current	364.120	1,747,732.73	1,350,000.00	1,514,936.35	1,600,000.00	1,431,000.00
Sewer Use Charge - Delinquent	364.121	45,474.00	100,000.00	304,752.56	105,000.00	265,000.00
Sewer Use Charge - Capital Surcharge	364.125	0.00	350,000.00	0.00	0.00	0.00
Total CHARGES FOR SERVICES		1,793,206.73	1,800,000.00	1,819,688.91	1,705,000.00	1,696,000.00
<b>OTHER FINANCING SOURCES</b>						
Use of Prior Years' Fund Balance	395.000	0.00	0.00	0.00	100,000.00	150,000.00
Total OTHER FINANCING SOURCES		0.00	0.00	0.00	100,000.00	150,000.00
<b>Total REVENUES</b>		<b>1,795,101.44</b>	<b>1,801,750.00</b>	<b>1,821,137.79</b>	<b>1,806,500.00</b>	<b>1,847,500.00</b>
<b>EXPENDITURES</b>						
<b>LEGISLATIVE BODY-COUNCIL</b>						
Employer FICA/SUI/FUTA	429.151	8,611.40	10,472.00	0.00	9,335.00	9,589.00
Total LEGISLATIVE BODY-COUNCIL		8,611.40	10,472.00	0.00	9,335.00	9,589.00
<b>ADMINISTRATION</b>						
Management - Professional Services	401.310	0.00	0.00	18,802.00	32,500.00	42,500.00
Total ADMINISTRATION		0.00	0.00	18,802.00	32,500.00	42,500.00
<b>FINANCIAL ADMINISTRATION</b>						
Accounting/Audit Fees	429.311	5,666.66	10,000.00	23,999.99	5,000.00	7,500.00
Total FINANCIAL ADMINISTRATION		5,666.66	10,000.00	23,999.99	5,000.00	7,500.00
<b>TAX COLLECTION</b>						
Tax Collection-Printing/Binding	403.340	498.63	500.00	538.65	500.00	550.00
Total TAX COLLECTION		498.63	500.00	538.65	500.00	550.00
<b>LEGAL SERVICES</b>						
Legal Services	429.314	0.00	2,500.00	0.00	500.00	500.00
Total LEGAL SERVICES		0.00	2,500.00	0.00	500.00	500.00
<b>ENGINEER</b>						
Engineering/Architectural Services	429.313	19,625.90	16,000.00	32,840.00	15,000.00	25,000.00
Total ENGINEER		19,625.90	16,000.00	32,840.00	15,000.00	25,000.00
<b>BOROUGH FACILITIES</b>						
Contracted Services	409.450	5,735.00	0.00	0.00	0.00	1,000.00
Total BOROUGH FACILITIES		5,735.00	0.00	0.00	0.00	1,000.00
<b>HIGHWAY MAINTENANCE/GENERAL SERVICES</b>						
Operating Supplies	427.220	0.00	0.00	650.95	0.00	826.00
Salary/Wages - Labor	429.140	105,121.88	136,886.00	119,442.41	115,990.00	119,180.00
Salaries/Wages-OT	429.145	8,228.67	4,000.00	0.00	6,000.00	6,165.00
Benefits	429.150	0.00	51,400.00	39,408.00	60,000.00	63,000.00
Uniformed Pension Contribution	429.165	0.00	7,906.00	0.00	0.00	12,500.00
Operating Supplies	429.220	549.93	1,000.00	1,970.37	750.00	2,000.00
R&M Vehicles & Equipment	429.251	0.00	4,000.00	0.00	8,500.00	8,500.00
Utility Services	429.360	1,746.00	2,586.00	1,745.00	2,000.00	2,000.00
Repair/Maintenance Services	429.370	0.00	0.00	4,950.48	0.00	5,000.00
Contracted Services	429.450	1,237,856.36	1,415,000.00	1,258,218.88	1,305,000.00	1,370,250.00
Administrative Overhead	429.460	6,318.04	7,000.00	8,010.57	7,500.00	8,500.00
Repair/Maintenance Services	437.370	0.00	0.00	0.00	785.00	800.00
Total HIGHWAY MAINTENANCE/GENERAL SERVICES		1,359,820.88	1,629,778.00	1,434,396.66	1,506,525.00	1,598,721.00

**BOROUGH OF YEADON**

**2016 Sewer Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>DEBT SERVICE</b>						
General Obligation Bond Principal	471.100	0.00	75,000.00	0.00	97,000.00	97,000.00
General Obligation Bond Interest	472.100	42,174.00	47,500.00	0.00	65,140.00	65,140.00
<b>Total DEBT SERVICE</b>		<b>42,174.00</b>	<b>122,500.00</b>	<b>0.00</b>	<b>162,140.00</b>	<b>162,140.00</b>
<b>MISCELLANEOUS EXPENDITURES</b>						
Depreciation Expense	490.000	52,480.84	0.00	0.00	0.00	0.00
Refund of Prior Year Revenues	491.000	0.00	10,000.00	0.00	0.00	0.00
<b>Total MISCELLANEOUS EXPENDITURES</b>		<b>52,480.84</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING USES</b>						
Transfer to General Fund	492.010	0.00	0.00	0.00	75,000.00	0.00
Transfer to Capital Fund	492.300	0.00	0.00	0.00	0.00	0.00
<b>Total OTHER FINANCING USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>0.00</b>
<b>Total EXPENDITURES</b>		<b>1,494,613.31</b>	<b>1,801,750.00</b>	<b>1,510,577.30</b>	<b>1,806,500.00</b>	<b>1,847,500.00</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>		<b>300,488.13</b>	<b>0.00</b>	<b>310,560.49</b>	<b>0.00</b>	<b>0.00</b>

**BOROUGH OF YEADON**

**2016 Motor License Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>REVENUES</b>						
<b>INTEREST, RENTS &amp; ROYALTIES</b>						
Interest Earnings	341.000	259.13	373.00	228.66	250.00	225.00
Total INTEREST, RENTS & ROYALTIES		259.13	373.00	228.66	250.00	225.00
<b>STATE</b>						
Motor Vehicle Fuel Taxes	355.050	202,012.90	180,427.00	222,568.54	200,000.00	223,000.00
Total STATE		202,012.90	180,427.00	222,568.54	200,000.00	223,000.00
<b>MISCELLANEOUS REVENUES</b>						
Miscellaneous Revenues	380.000	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUES		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES</b>						
Transfer from General Fund	392.010	0.00	0.00	0.00	0.00	0.00
Transfer from Sewer Fund	392.080	0.00	0.00	0.00	0.00	0.00
Use of Prior Years' Fund Balance	395.000	0.00	60,000.00	0.00	0.00	0.00
Total OTHER FINANCING SOURCES		0.00	60,000.00	0.00	0.00	0.00
<b>Total REVENUES</b>		<b>202,272.03</b>	<b>240,800.00</b>	<b>222,797.20</b>	<b>200,250.00</b>	<b>223,225.00</b>
<b>EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Repair and Maintenance	434.370	0.00	18,000.00	0.00	0.00	0.00
Bank Fees	480.031	0.00	0.00	7.00	0.00	0.00
Total GENERAL GOVERNMENT		0.00	18,000.00	7.00	0.00	0.00
<b>ADMINISTRATION</b>						
Service Fees	401.205	0.00	0.00	0.00	0.00	0.00
Total ADMINISTRATION		0.00	0.00	0.00	0.00	0.00
<b>ENGINEER</b>						
Engineering/Arch. Services	408.313	20,086.40	10,000.00	13,496.00	15,000.00	15,000.00
Engineering Services	438.313	0.00	0.00	0.00	0.00	0.00
Total ENGINEER		20,086.40	10,000.00	13,496.00	15,000.00	15,000.00
<b>BOROUGH FACILITIES</b>						
Electricity	409.361	0.00	0.00	0.00	0.00	0.00
Total BOROUGH FACILITIES		0.00	0.00	0.00	0.00	0.00
<b>HIGHWAY MAINTENANCE/GENERAL SERVICES</b>						
Electricity-Traffic Signals	433.361	4,231.10	9,500.00	2,796.89	6,500.00	3,500.00
Repair/Maintenance	433.370	195.62	3,300.00	0.00	2,000.00	2,000.00
Operating Supplies	434.220	5,673.47	5,000.00	2,643.93	4,000.00	4,000.00
Electricity- Street Lighting	434.361	75,177.70	60,000.00	60,740.71	75,000.00	75,000.00
Contracted Services	434.450	4,662.60	500.00	5,075.83	750.00	5,100.00
Storm Sewer- Maintenance & Education	436.370	600.00	10,000.00	0.00	600.00	600.00
Repair/Maintenance Services	438.370	201,761.43	124,500.00	161,608.56	96,400.00	100,000.00
Total HIGHWAY MAINTENANCE/GENERAL SERVICES		292,301.92	212,800.00	232,865.92	185,250.00	190,200.00
<b>MISCELLANEOUS EXPENDITURES</b>						
Miscellaneous Expenditures	480.000	550.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS EXPENDITURES		550.00	0.00	0.00	0.00	0.00

**BOROUGH OF YEADON****2016 Motor License Fund Budget**

	<u>2014 Actual</u>	<u>2014 Budget</u>	<u>10-31-15 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>
<b>OTHER FINANCING USES</b>					
Other Financing Uses	493,000	0.00	0.00	0.00	0.00
<b>Total OTHER FINANCING USES</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total EXPENDITURES		<u>312,938.32</u>	<u>246,368.92</u>	<u>200,250.00</u>	<u>205,200.00</u>
<b>EXCESS REVENUE OVER EXPENDITURES</b>		<u>-110,666.29</u>	<u>-23,571.72</u>	<u>0.00</u>	<u>18,025.00</u>

**BOROUGH OF YEADON**

**2016 Capital Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>REVENUES</b>						
<b>INTEREST, RENTS &amp; ROYALTIES</b>						
Interest Earnings	341.000	445.15	300.00	368.83	250.00	370.00
Total INTEREST, RENTS & ROYALTIES		445.15	300.00	368.83	250.00	370.00
<b>OTHER FINANCING SOURCES</b>						
Transfer from General Fund	392.010	0.00	0.00	0.00	0.00	0.00
Transfer from Refuse Fund	392.040	0.00	0.00	0.00	0.00	0.00
Transfer from Sewer Fund	392.080	0.00	0.00	0.00	0.00	0.00
Transfer from Motor License Fund	392.350	0.00	0.00	0.00	0.00	0.00
Use of Prior Years' Fund Balance	395.000	0.00	0.00	0.00	100,000.00	100,000.00
Total OTHER FINANCING SOURCES		0.00	0.00	0.00	100,000.00	100,000.00
<b>Total REVENUES</b>		<b>445.15</b>	<b>300.00</b>	<b>368.83</b>	<b>100,250.00</b>	<b>100,370.00</b>
<b>EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Capital Purchase - Equipment	429.740	27,374.50	0.00	0.00	0.00	0.00
Bank Fees	480.031	0.00	0.00	0.00	0.00	0.00
Total GENERAL GOVERNMENT		27,374.50	0.00	0.00	0.00	0.00
<b>BOROUGH FACILITIES</b>						
Repair/Maintenance Services	409.370	6,895.57	0.00	0.00	0.00	0.00
Contracted Services	409.450	0.00	150,000.00	0.00	0.00	0.00
Total BOROUGH FACILITIES		6,895.57	150,000.00	0.00	0.00	0.00
<b>POLICE</b>						
Capital Purchase- Equipment	410.740	0.00	0.00	0.00	0.00	0.00
Total POLICE		0.00	0.00	0.00	0.00	0.00
<b>HIGHWAY MAINTENANCE/GENERAL SERVICES</b>						
Repair/Maintenance Services	429.370	0.00	0.00	0.00	0.00	0.00
Total HIGHWAY MAINTENANCE/GENERAL SERVICES		0.00	0.00	0.00	0.00	0.00
<b>LIBRARY</b>						
Library-Repair/Maintenance Service	456.370	117,898.03	0.00	0.00	0.00	0.00
Total LIBRARY		117,898.03	0.00	0.00	0.00	0.00
<b>DEBT SERVICE</b>						
General Obligation Bond Principal	471.100	0.00	0.00	0.00	0.00	0.00
Interest Expense	472.000	0.00	0.00	0.00	0.00	0.00
Total DEBT SERVICE		0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS EXPENDITURES</b>						
Miscellaneous Expenditures	480.000	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS EXPENDITURES		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING USES</b>						
Transfer to General Fund	492.010	81,516.34	0.00	0.00	0.00	100,000.00
Transfer to Sewer Fund	492.080	0.00	0.00	0.00	0.00	0.00
Transfer to CDC	492.100	0.00	0.00	0.00	100,000.00	0.00
Total OTHER FINANCING USES		81,516.34	0.00	0.00	100,000.00	100,000.00
<b>Total EXPENDITURES</b>		<b>233,684.44</b>	<b>150,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>		<b>-233,239.29</b>	<b>-149,700.00</b>	<b>368.83</b>	<b>250.00</b>	<b>370.00</b>

**BOROUGH OF YEADON**

**2016 Vehicle Replacement Fund Budget**

		2014 Actual	2014 Budget	10-31-15 Actual	2015 Budget	2016 Budget
<b>REVENUES</b>						
<b>INTEREST, RENTS &amp; ROYALTIES</b>						
Interest Earnings	341.000	102.50	60.00	85.45	50.00	0.00
Total INTEREST, RENTS & ROYALTIES		102.50	60.00	85.45	50.00	0.00
<b>FEDERAL</b>						
Federal Grants-COPS-LLEBG-JAG	351.020	0.00	0.00	0.00	0.00	0.00
Total FEDERAL		0.00	0.00	0.00	0.00	0.00
<b>MISCELLANEOUS REVENUES</b>						
Miscellaneous Revenues	380.000	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUES		0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES</b>						
Non-Operating Revenue	390.500	0.00	0.00	0.00	0.00	0.00
Transfer from General Fund	392.010	0.00	0.00	0.00	10,000.00	0.00
Use of Prior Years' Fund Balance	395.000	0.00	0.00	0.00	0.00	50,000.00
Total OTHER FINANCING SOURCES		0.00	0.00	0.00	10,000.00	50,000.00
<b>Total REVENUES</b>		<b>102.50</b>	<b>60.00</b>	<b>85.45</b>	<b>10,050.00</b>	<b>50,000.00</b>
<b>EXPENDITURES</b>						
<b>GENERAL GOVERNMENT</b>						
Bank Fees	480.031	0.00	0.00	0.00	0.00	0.00
Total GENERAL GOVERNMENT		0.00	0.00	0.00	0.00	0.00
<b>LEGISLATIVE BODY-COUNCIL</b>						
Miscellaneous Expense	400.239	10.00	0.00	0.00	0.00	0.00
Total LEGISLATIVE BODY-COUNCIL		10.00	0.00	0.00	0.00	0.00
<b>ADMINISTRATION</b>						
Community Park Renovations	401.725	0.00	0.00	0.00	0.00	0.00
Total ADMINISTRATION		0.00	0.00	0.00	0.00	0.00
<b>POLICE</b>						
Capital Purchase - Equipment	410.740	28,756.77	36,000.00	0.00	0.00	0.00
Capital Purchases - EMS	415.500	0.00	0.00	0.00	0.00	0.00
Total POLICE		28,756.77	36,000.00	0.00	0.00	0.00
<b>CODE ENFORCEMENT</b>						
Code Enforcement Capital Expense	413.500	0.00	13,000.00	0.00	10,000.00	15,000.00
Total CODE ENFORCEMENT		0.00	13,000.00	0.00	10,000.00	15,000.00
<b>MISCELLANEOUS EXPENDITURES</b>						
Miscellaneous Expenditures	480.000	0.00	0.00	0.00	0.00	35,000.00
Total MISCELLANEOUS EXPENDITURES		0.00	0.00	0.00	0.00	35,000.00
<b>Total EXPENDITURES</b>		<b>28,766.77</b>	<b>49,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>50,000.00</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>		<b>-28,664.27</b>	<b>-48,940.00</b>	<b>85.45</b>	<b>50.00</b>	<b>0.00</b>



## 2016 Yeadon Borough Budget Narrative

### General Fund

The General Fund is the main operating fund for the Borough of Yeadon. Revenues from this fund come from taxes which include real estate, real estate transfers, local services taxes, and earned income tax. Other forms of revenue could include fees for licensing, permits, violations and fines, interest, state and federal shared revenue and general government charges and/or services.

The diversification of revenue sources provides for stable income, limits the possible impact in an economic downturn and creates a reasonable basis of allocating the cost of services among businesses and residents in the Borough of Yeadon.

The revenue stream for the Borough is well balanced to allow for income growth during strong economic periods, yet stable enough to produce sufficient revenues during downturns and recessions. The Borough must continue to closely monitor the revenues during 2016, since most of the revenues are directly linked to the economic activity in the Borough.

#### **Real Property Taxes (Account 301)**

**Real Estate Taxes** are a very stable source of revenue for the Borough. Under the Pennsylvania Borough Code real estate taxes are levied on real property in the Borough and are collected by the elected Tax Collector. The tax rate is set annually by Ordinance, which provides for discounts and penalties. The real estate valuation is made by the Delaware County Tax Assessment Office. The Borough's total assessment for 2016 is \$ 321,232,571.00. Thus, calculating for a 2% Discount rate and a 6% Delinquency rate the net mill in 2016 will be \$ 295,534.00. There will be **NO INCREASE** in real estate taxes for 2016. The millage will remain at 9.89 mills.

### **Local Enabling Taxes (Account 310)**

The **Realty Transfer Tax** reflects a rate of 0.5% of the sales price for real estate transactions occurring within the Borough for 2016. The tax is remitted to all levying bodies on a monthly basis by the Delaware County Treasurer's office. The 2016 budgeted amount is based on prior years' collections and current housing marketing trends.

The **Earned Income Tax** of 1% is being collected by Keystone Collections under Act 32 primarily through employer withholding. All persons residing in the Borough and receiving earned income and/or net profits are required to file an annual return with Keystone Collections. This is the Borough's second largest revenue source and is collected in January, April, July, and October of each year. Revenue from this tax is impacted by shifts in population and fluctuations in wage earnings. The tax this year is budgeted based on prior year collection history, current economic trends, area employment rates, and current collection percentages.

The **Local Services Tax** is a flat tax in the amount of \$52.00 levied on all persons employed within the Borough, regardless of their legal place of residence. Keystone Collections collects this tax primarily through employer withholding. The tax this year is budgeted based on prior year collection history, current economic trends, area employment rates, and current collection percentages.

### **Licenses and Permits (Account 321 – 331)**

**Soliciting Permits** are required to be obtained by anyone who is temporarily selling or soliciting in the Borough neighborhoods.

**Street and Curb Permits** are required by contractors to obtain from the Borough whenever they excavate or occupy a public street.

**Cable TV Franchise Fee** is paid by the Cable TV companies for right-of-way rights in the Borough at a % of gross revenue collected by the Cable companies from subscribers.

**Court Fines** are imposed and collected by the District Justice for criminal and/or civil citations issued by Borough Police and the Code Enforcement Officers in violation of the Pennsylvania Motor Vehicles codes and the Borough Ordinances.

**State Vehicle Code Violations** are received by the Borough as a distribution of fines collected by the Commonwealth for Vehicle Code citations issued by the Pennsylvania State Police. Distribution is based on a formula that includes Borough road mileage and population.

The estimated 2016 amounts are based on prior year collection history and the present economy.

### **Interest, Rents & Royalties (Account 340 – 342)**

**Interest Earnings** revenue is received from interest earned on the investment of temporarily idle Borough funds, determined by the amount available for investment and the current market rates. Pennsylvania law limits investment options to those that are relatively risk-free. In addition, financial institutions are required to collateralize municipal deposits in accordance with State law. The Borough's idle funds are invested in Republic and Beneficial banks.

**Rents & Royalties** are rents that come to the Borough from the Hall and Clear Channel.

### **Grants, State Shared Revenue (Account 351 – 355)**

**Federal and State Grants** are normally placed in a separate fund or bank account for easy record keeping and is usually a one-time revenue producer and may require matching funds. No large grant funds are anticipated for 2016.

**Public Utility Realty Tax** is a distribution from the Commonwealth for a portion of the State tax on realty owned by public utilities. The distribution is based on a formula that compares the ratio of the assessed value of public utility realty in the Borough to the assessed value of all public utility realty in the State. 2016 tax monies are based prior year collection history.

**Liquor License Fees** are received from the Pennsylvania Liquor Control Board (PLCB) that distributes State license fee revenue to the Borough for the establishments currently licensed to serve alcoholic beverages in the Borough. 2016 tax monies are based prior year collection history.

**Pennsylvania Act 205 Municipal Pension State Aid** is received from the Pennsylvania Department of Auditor General to assist with funding of the Police and Non-Uniform Pension Plans. The Commonwealth imposes a tax on the premiums of Casualty and Fire Insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act 205 of 1984 establishes the General Municipal Pension System State Aid Program financed from the proceeds of this tax. The Act provides for the allocation of this money to Municipalities based on the number of full-time employees participating in municipal retirement systems. It varies from year to year. 2016 tax monies are based prior year collection history.

**Fire Insurance Premium Tax** received from the State is deposited and goes directly to the Yeadon Fire Company Relief Fund. The 2016 monies budgeted are based on the 2015 receipt.

## **Licenses & Permits, Charges for Services (Account 361 – 362)**

**Resale and Rental Occupancy Permits** are required prior to the sale or rental of property. The Code Enforcement Officer conducts an inspection of the property to verify Borough Code compliance before the property is sold. This permit is issued by the Code Enforcement department and is subject to property inspection.

**School Crossing Guard Reimbursement** is received from the William Penn School District reimbursing for 50% of the cost of providing School Crossing Guards.

**Police Accident Reports** are derived from fees charged by the Borough Police Department for copies of incident and vehicle crash reports and record checks.

**Building, Electrical, and Plumbing Permits** revenue is derived from permits issued by our Certified Building Official. This permit fee will vary depending on the project and is outlined in the Schedule of Fines, Fees, and Charges.

Estimated collection of fees for the 2016 Budget are based on prior years actual collected amounts, to provide an informed estimate of what can be collected in the upcoming year.

## **Miscellaneous Revenues and Other Financing Sources (Account 380 – 396)**

**Refunds of Expenditures** during the current year are reported in this category.

**Sale of Fixed Assets** revenue is derived when the Borough divests itself of capital assets such as vehicles, buildings, land, etc.

**Interfund Transfers** records revenue received in the General Fund from other funds. The Borough receives revenue from other funds. These are reimbursable expenses that are paid from the General Fund and then transferred from the respective funds.

**Program Revenue, Flag Day Events** record all donations, contributions that are directly related to specific programs that are maintained and/or run by the Borough.

## **GENERAL FUND – EXPENDITURES**

### **Purpose**

The General Fund is the primary operations and maintenance fund for Borough activities. Through this account, which is funded by various means as stated under General Fund – Revenue, the Borough provides for direct financing of general municipal operations, including administration, finance, police, economic development, fire and emergency services, and public works.

Generally, services provided by the Borough with costs that cannot be earmarked to a specific fund, are paid through the General Fund. Expenditures within the General Fund increase due to residential and commercial growth in the community, new initiatives undertaken by the Borough, federal and state mandates, and inflationary pressures. It is the Council's goal to see that Borough funds are appropriated properly and effectively.

### **Considerations**

The Borough will be focusing on the following policy objectives:

Quality of Life Initiatives: The Borough will continue to address code enforcement and zoning reviews, in order to enhance neighborhood preservation reduce the number of blighted properties and to bring properties and to bring properties into compliance with existing codes. In addition, the Borough will seek out other activities that will enhance and/or maintain the community's perception of Yeadon Borough as a quality location to live and work.

Internal Efficiencies: The Borough will continue to improve organizational efficiencies by customizing business practices and streamlining operations, increase training to broaden the skills of employees, and better utilize technology to reduce operating costs.

### **Legislative Body, Administration, Financial, Tax Collection & Legal Services** **(Account 400 – 409)**

#### **Legislative Body (Account 400)**

Council and the Mayor's Salaries, as well as, benefits are reflected in these accounts. Transcription services, Meeting and Conferences make up the majority of the remaining costs under Legislative. Purchasing of I-Pads is included for Borough Council and Department Heads. Monies are allocated for Public Relations Coordinator and for social media expenses.

### **Administration (Account 401)**

The management firm is reflected in these accounts with a Borough Manager and two administrative assistants for professional management and administrative support to the Council. The management firm recommends and makes suggestions to the Council and implements the policies Council makes while ensuring their legislative intent. The management firm oversees the municipal workplace. There are no benefits or employment taxes paid, saving the Borough thousands of dollars. Telephone, Technology, Postage, Advertising, Minor Office Equipment, Meetings and Conference expenses are based on prior year actual history.

### **Financial Administration (Account 402)**

Salary for the Borough's Financial Administrative employee is reflected with a 2.75% increase. The benefits for this employee are increasing 6%. The management firm's Director of Finance is listed here and receives no benefits and the Borough does not pay any employment taxes. Other large expenses are the annual payment for the DCED audit and the monthly fee to Paychex, the payroll company used by the Borough.

### **Tax Collection (Account 403)**

The Tax Collector is compensated by the Borough under the Borough Code for the collection of the Real Estate tax in 2016. Other expenses include Technology, Operating Supplies and Postage which is based on prior year history.

### **Legal Services (Account 404)**

The Borough retains the Law firm of Charles Gibbs, as Solicitor for the Borough. The Solicitor represents the Borough in litigation and hearings, prepares legal documents (i.e. ordinances, resolutions, contracts, etc.) and provides legal counsel on labor. Money is budgeted for other Legal issues outside of general services.

### **Engineer (Account 408)**

Borough Council has retained NDI Engineering & Associates, namely Eileen Mulvena, as the Engineer for the Borough. Eileen Mulvena offers counsel and experience to the Council. Fees for the Borough Engineer and Code and Property Maintenance Abatement are reflected into this account to ensure the Engineer is available for any infrastructure issue and for attendance at Regular Council Meetings. Responsibilities include, but are not limited to, reviewing land development, subdivisions and public works projects. There will also be engineering expense in the sewer and trash funds.

## **Insurance and Bonding & Facilities and Hydrant Service (Account 401 – 486)**

### **Insurance and Bonding (Account 401, 403, 409 & 486)**

This section covers multiple insurances such as Workers Compensation, Property and Casualty, Police and Public Official Liability, Fidelity and Surety Bonds, Crime Coverage, Automobile Insurance and Tax Collector Bonding. There is an estimated 5% increase from 2015 per our Insurance Broker Arthur J. Gallagher.

### **Borough Facilities and Hydrant Service (Account 409 & 411)**

Expenses in this section cover all payments for repair/maintenance, electricity, gas, water, small equipment and tools associated with the Borough Building and Hall. Also reflected in here is our rental fee for the hydrant services.

## **Police, Fire, Code Enforcement & Emergency Management (Account 410 – 415)**

### **Police (Account 410)**

All Police requests are included in this section. Per the Police Contract Full-Time Police Officers receive a 2.75% salary increase. The Part Time Police will have a \$1.00/increase per hour to \$18.45 an hour. Health benefits have increased 5%. All Non-Uniformed employees working in the Police Department are to receive a 2.75% salary increase. This line item also includes the hiring of one full-time Police Officer mid-year per the Chief's request. Services from the Police Department include answering police calls, investigating accidents, enforcing Yeadon Ordinances and the PA Motor Vehicle Code, investigating and making arrests for criminal acts in violation of the PA Crimes Code, operating speed checks, attending court proceedings as required, and providing routine patrol. Money is also budgeted for the financing of one Police vehicle. All other expenses are based on prior year actual expenses.

### **Fire (Account 411)**

Yeadon Borough Volunteer Fire Company provides the Borough with fire protection and emergency response services. Firefighters operate various fire apparatus, implement all local and state fire code enforcement and fire safety education programs. The fire relief is monies that the Borough receives from the state each year. The Borough is required to forward the entire amount to the Fire Company. Annually, the Borough pledges an amount to the Company to help provide additional funding for the many needs of the Company which includes new garage doors and two new pieces of fire apparatus.

### **Code Enforcement (Account 413)**

This department includes action pertaining to subdivision and land development and the planning and enforcement of zoning and property codes in the Borough. The Code Enforcement Officers responsibilities are defined under the Borough Code. The purpose of enforcement is to protect the quality of life within the Borough and meet the requirements of State Law and Borough Ordinances. Additional functions of the Code Enforcement Department include, but not limited to, evaluating and presenting options for the Council in various zoning situations as they arise, assisting the Council in revising Borough's Ordinances as needed, property maintenance code enforcement, resident consultations and requests for information, presenting a report to Council at monthly meetings, land use requests, Zoning Hearing Board appeals, and zoning ordinance violation enforcement. All Code Enforcement requests are included in this section. All Code Enforcement employees are to receive a 2.75% salary increase. Health benefits are increasing 5%. Financing of an environmentally friendly Code Enforcement car is also reflected in this department.

### **Emergency Management (Account 415)**

Emergency Management employees are to receive a salary increase of 2.75%. An upgrade of Computers is reflected in this department for 2016. All other expenses based on prior year actual history.

### **Highway, Recreation & Library (Account 430, 452 & 456)**

#### **Highway (Account 430)**

Per the Public Works contract all Highway Union Employees are to receive a 2.75% increase. Benefits are increasing 5%. Highway salaries and benefits are allocated between the General Fund, Sewer and Trash Fund. The Borough is purchasing new parking meters and the possible purchase of a new bucket truck. Funds allocated for Highway Department include Wages, Benefits, Gas, Oil, Diesel Fuel, Summer Help, Overtime, and Materials and Supplies.

#### **Recreation (Account 452)**

In 2016 the Borough will continue to support Yeadon Borough's recreation expenses with contributions and staff cooperation. Funds for ongoing support in 2016 are budgeted in the Recreation\Community Programs line item for Mount Moriah Cemetery, NAACP-Kwanzaa, Senior Community Services, On Stage Productions, Yeadon Education Athletic Association, and the Drill Team.

### Library (Account 456)

Yeadon Borough Library salaries are increasing 2.75%. Benefits are increasing at 5%. Also, the Borough allocation is slightly being increased.

### Other (Account 480 – 496)

Money is budgeted for the principal and interest payments on the outstanding bond, as well as any miscellaneous expenses.

### Sewer Fund

We are **DECREASING** the sewer fee for 2016 to \$8.00 per 1000 gallons of water usage. All expenses are based on prior year actual history. The sewer fee is used for quarterly payments to Darby Creek Joint Authority, maintenance and repairs to the sanitary sewer lines and Engineering fees for those projects.

### Trash Fund

There will be **NO INCREASE** in the trash fee for 2016. The fee will remain at \$225.00 per household. The trash fee is a revenue neutral fee. It pays for the trash collection and recycling fees that are charged through our subcontractor.

### Liquid Fuels

Funding from the Commonwealth of Pennsylvania is included in this account for installation of new or replacement signs and/or lighting throughout the Borough. It also includes the cost of traffic marking paint, signs, posts, and other hardware that may be associated with making the roadways safe. This also gives the Borough the ability to provide Snow/Ice Removal Services for the roadways within Borough's limits. Storm Sewer systems and inlets utilize the Liquid Fuel Funds for repairs.