

NORTH WALES BOROUGH

2020 Approved Budget



300 School Street, North Wales, PA 19454

Phone: 215-699-4424 • Fax: 215-699-3991

www.northwalesborough.org

2020 NORTH WALES BOROUGH BUDGET

North Wales Borough Community,

Pursuant to Pennsylvania Borough Code, please accept the 2020 proposed budget. This budget was constructed with input from staff, and officials. Year after year there are always many initiatives worth funding; however, we have selected programs and services that we believe are the most appropriate. In creating this budget, we have concentrated on four areas; financial stability, public safety, infrastructure, and community needs.

Our Borough, like many other municipalities, has suffered past financial hardships, the economy has continued to improve slightly, and North Wales has been able to put our finances on more stable ground. Some of the challenges we have include an operational general fund budget shortfall, prior year low returns on our pension and investment funds, increasing MMO contributions, increased healthcare costs, insurance premium increases and inadequate tax rates for the maintenance and construction of our failing infrastructure. This budget focuses on those areas and the financial elements surrounding them.

Proper maintenance of our infrastructure and equipment are fundamental functions of government. Roads, vehicles, equipment, and buildings all require regular repair or replacement. This budget accounts for maintenance of three police vehicles, anticipated grant funded improvements of the Center Street Gateway to green trails, Parkside's recreational area and the Nor-Gwyn Pool facility. It also includes inlet repairs and funding for community and cultural activities as well as a 2020 road paving project.

Another core function of government is public safety. In 2019 the Borough hired a fourth full-time patrol officer along with three additional part-time officers to ensure adequate police coverage. The police force will now be at an appropriate staffing level to serve the needs of the community. The potential for further expansion and/or continuation of a Borough Police Department is a subject Council should discuss for future budgets. The governing body must examine and determine what level of service is acceptable to the community and whether the Borough's tax base can sustain the department's needs to provide such coverage.

All my best,



Manager Hart



REVENUE

General Fund 01

2020 BUDGET	Notes/Comments
Assessed Valuation 10/31/2019 - \$156,010,410	
0130110 - REAL ESTATE TAXES-CURRENT	632,778.22 General Fund Tax Revenue increased slightly \$2k in GF Rev
0130140 - R/E TAXES-DELINQUENT 1301400	6,000.00 Remittance from Tax Claim Bureau
0130160 - REAL ESTATE TAXES-INTERIM	900.00 Assessment changes
0131010 - REAL ESTATE TRANSFER TAXES	60,000.00 .5% Real Estate Sale Price (Drop - housing market)
0131021 - EARNED INCOME TAXES	400,000.00 .5% of EIT
0131041 - LOCAL SERVICES TAX	40,000.00 \$52 Head Tax
0132180 - CABLE TELEVISION FRANCHISE	60,000.00 Verizon and Comcast (Quarterly)
0132191 - BUSINESS PRIVILEGE	14,000.00 Approx. 140 Businesses
0132240 - OTHER PERMITS & FEES	3,000.00 Shed, Fences, Curb & Sidewalk
0132282 - STREET OPENINGS	750.00 Various depending on new utilities
0133110 - COURT - NON-TRAFFIC	9,000.00 DJ Office/Non-Traffic/County Fines
0133111 - VEHICLE CODE VIOLATIONS	7,000.00 DJ Traffic and Local Parking Tickets
0133112 - CODE VIOLATIONS	500.00 Property Maint./Local Fines
0134110 - INTEREST EARNINGS	3,000.00 Interest on General Fund Account
0134240 - PROPERTY LEASE FEES	20,000.00 Room Rentals/Rent of Gov't Property
0134253 - CELL TOWER FEES	3,600.00 Average \$320 per month
0135401 - GRANTS MISC	0.00 Peco Green Region Grant
0135501 - PUBLIC UTILITIES	1,200.00 PA Utility Reality Tax (PURTA)
0135504 - ALCOHOL BEVERAGE TAXES	600.00 Set by PLCB for Liquor Licenses
0135505 - PENSION ALLOCATION	40,000.00 State Aide for Pension
0135507 - FIRE INSURANCE PREMIUM TAX	20,000.00 State Aide 2% Fire Tax
0135510 - STATE POLICE FINES ALLOCATION	750.00 State Police Annual Allocation
0135801 - FIRE CO INSURANCE SHARED PAYMEN	11,000.00 LGT Fire Company's Workers Comp
0136104 - BENEFIT PERCENT	3,700.00 Employee Benefit Contribution
0136130 - LAND DEV/SUB-DIVISION	1,500.00 SALDO Fees
0136133 - ZONING PERMITS	3,500.00 \$80 Zoning Permit Review Fees
0136134 - ZONING HEARING FEES	1,500.00 Residential/Commercial Zoning Hearing Fees
0136150 - SALE OF MAPS, BOOKS, ETC.	50.00 Copy Fees and RTK Copies
0136211 - ACCIDENT REPORT FEES	700.00 Insurance Company Requests for Reports
0136214 - CROSSING GUARDS	6,500.00 NPSD Reimbursement towards guard salaries
0136241 - BUILDING PERMITS	11,500.00 Building Permit Fees
0136242 - ELECTRICAL PERMITS	2,500.00 Electrical Permit Fees
0136243 - PLUMBING PERMITS	2,000.00 Plumbing Permits



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	2020 BUDGET	Notes/Comments
0136244 - MECHANICAL PERMITS	3,200.00	New line item to track Mechanical Permits
0136245 - USE AND OCCUPANCY PERMITS	5,500.00	Resale and U&O's
0136246 - DUMPSTER PERMITS	200.00	Dumpster Permits
0136247 - RENTAL REGISTRATION FEES	20,750.00	Rental Registration Fees
0136741 - PARK SECURITY DEPOSIT	100.00	Park Rental Fees
0138010 - MISC REVENUE GEN	1,200.00	Rebates/DOJ Grant for Vest/In Lieu Developer Fees
0138020 - INSURANCE CLAIMS	0.00	Insurance Claims (None Pending)
0138310 - STATE FEE FOR PERMITS	600.00	Pass through (4.50 State UCC Fee)
0138320 - RECORDING OF DEEDS FEE	0.00	No Longer Collecting (Ordinance Change 2018)
0138330 - POLICE SERVICES	700.00	Fingerprinting and Billable Police Hours and Lodging
0138610 - SALE - EQUIPMENT, ETC.	5,000.00	Possible Sale of 4901 - 2013 Tahoe
0138710 - DONATIONS	50.00	Misc. donations from businesses/residents
0139510 - REFUNDS-PRIOR YR EXP	15,000.00	Insurance Dividends/Reimb. Pr Yr - \$31k & DVHIT
0139900 - CASH BALANCE FORWARDED	570,015.09	Unembumbered Revenue
	1,989,843.31	
Street Lighting Fund 02		
0230110 - R/E TAXES-CURRENT	31,358.09	
0230140 - R/E TAXES-DELINQUENT	300.00	
0230160 - R/E TAXES-INTERIM	50.00	
0234110 - INTEREST-STREET LIGHT	10.00	
	31,718.09	
Fire Service Fund 33		
0330110 - R/E TAXES-CURRENT	20,593.37	
0330140 - R/E TAXES-DELINQUENT	200.00	
0330160 - R/E TAXES-INTERIM	35.00	
0334110 - INTEREST EARNINGS	10.00	
	20,838.37	
DARE Fund 43		
0434110 - INTEREST EARNINGS	1.50	
0438010 - MISC REVENUE	2,500.00	
	2,501.50	



	2020 BUDGET	Notes/Comments
Highway Improvement Fund 18		
1830110 - R/E-CURRENT	39,626.64	
1830140 - R/E TAXES-DELINQUENT	500.00	
1830160 - R/E TAXES-INTERIM	50.00	
1834110 - INTEREST EARNINGS	100.00	
	40,276.64	
Weingartner Park Fund 19		
1934110 - INTEREST EARNINGS	50.00	
	50.00	
Debt Service Fund 23		
2330110 - R/E TAXES-CURRENT	35,258.35	
2330140 - R/E TAXES-DELINQUENT	500.00	
2330160 - R/E TAXES-INTERIM	50.00	
2334110 - INTEREST EARNINGS	50.00	
2334220 - REVENUE FROM LEASING	31,000.00	Second Floor Offices at Borough Hall
	66,858.35	
Capital Improvement Fund 30		
3034110 - INTEREST EARNINGS	125.00	
3035109 - CDBG GRANTS	0.00	
3036501 - SRTS STATE REVENUE	0.00	Reimbursements from SRTS Grant
3039205 - INTERFUND TRNSFER-RESERVE FUND	0.00	Transfer from Reserve Fund Pending Year End TRF
	125.00	
Tennis Courts Fund 31		
3134110 - INTEREST EARNINGS	36.00	
3134245 - RENT OF TENNIS COURT	0.00	Lost program fees in 2018-2019
	36.00	



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	2020 BUDGET	Notes/Comments
Capital Equipment Fund 32		
3234110 - INTEREST EARNINGS	120.00	
3238020 - CLAIM PAYMENTS-INSURANCE	36,000.00	Radio Payment Reimbursement from Fire Co.
3238610 - SALE OF PROPERTY	5,000.00	Sale of Police Vehicle - Sale of 4902
3239205 - RESERVE FUND TRANSFER	0.00	Capital Transfer Approved for new equipment
	41,120.00	
Highway Aid Fund/Liquid Fuels 35		
3534110 - INTEREST EARNINGS	1,200.00	
3535502 - MOTOR VEHICLE FUEL TAXES	97,774.28	Anticipated from State Fuel Tax
3538010 - MISC REVENUE	3,857.00	Snow Removal Contract anticipated 12/2019
3539510 - REFUNDS, PRIOR YR EXP	0.00	Gen Fund Reimbursement
	102,831.28	
Recycling Fund 41		
4134110 - INTEREST EARNINGS	360.00	
4135112 - RECYCLING GRANT	7,000.00	Northern Recycling Commission Funding
4137900 - OTHER REVENUES	0.00	Sale Proceeds from BuyBack Real Estate
4137910 - EVENT FEES	100.00	
4138010 - MISC REVENUE	1,200.00	Scrap, USAgain Clothing Bins, Projector Rental
4138710 - CONTRIBUTIONS	0.00	
	8,660.00	
History Commission Fund 42		
4234110 - INTEREST EARNINGS	6.00	
4236150 - SALE OF HISTORY COMM. ITEMS	100.00	Sale of History Items
4236722 - FUNDRAISING INCOME	500.00	
4238010 - MISC REVENUE	0.00	Donations
	606.00	
Library Fund 43		
4330110 - R/E TAXES-CURRENT	20,593.37	
4330140 - R/E TAXES-DELINQUENT	300.00	
4330160 - R/E TAXES-INTERIM	25.00	
4334110 - INTEREST EARNINGS	30.00	
	20,948.37	
Cemetery Preservation Fund 44		
4434110 - INTEREST EARNINGS	350.00	1/2 of Donated amount is invested into CD
4438710 - DONATIONS	0.00	NO anticipated donations for cemetery fund
	350.00	



Total Revenue

2020 BUDGET	Notes/Comments
2,326,762.93	



2020 BUDGET	Notes/Comments
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EXPENSE

Executive

0140011 · LEGISLATIVE	9,000.00 Council & Mayor Wages - \$75 per month
0140042 · DUES, SUBSCRIPTIONS	5,000.00 Council Memberships, Training, Conference Etc.

Administration

0140110 · WAGES - MANAGER	76,008.02 Manager Salary
0140112 · WAGES - ASST. SECRETARY	52,000.00 Assistant Manager Salary
0140114 · WAGES - P/T CLERK	19,760.00 Office Receptionist 16 hours per week
0140115 · WAGES - ADMIN OFFICE STAFF	23,712.00 Finance Admin Clerk 24 hours per week
0140131 · PROFESSIONAL SERVICES	10,000.00 CPA Services, IT, etc.
0140142 · DUES, SUBSCRIPTIONS	1,000.00 ICC Membership, The Reporter, County Boro
0140146 · MEETINGS/CONFERENCE/COURSES	3,000.00 PSAB's, Sponsorships TMA, DVHIT

Financial Administration

0140222 · OPERATING EXPENSE	1,000.00 Storage, Qbooks
0140231 · AUDITING SERVICES	15,000.00 Maillie - Contracted
0140237 · COMPUTER	1,500.00 Upgrades, Check Printer, etc.

Tax Collection Services

0140311 · WAGES-TAX COLLECTOR	6,000.00 Contract Driven - \$3 per RE Tax Bill
0140330 · OTHER SERVICES AND CHARGES	750.00 Printing, Envelopes, Toner
0140331 · BERKHEIMER COMMISSION	6,000.00 Contracted through Montg Cty TCC
0140332 · POSTAGE	450.00 Per contract
0140335 · INSURANCE AND BONDING	100.00 2018 Expense covered 4 year term

Legal Services

0140431 · SOLICITOR	50,000.00 Special Counsel and Solicitor
0140436 · CODIFICATION	3,000.00 Anticipated need in 2020

Office Administration

0140621 · OFFICE SUPPLIES	1,500.00
0140632 · COMMUNICATIONS - PHONE	1,000.00
0140634 · ADVERTISING	5,000.00 New or Change in Ordinances
0140635 · POSTAGE	2,600.00 Increased for 2020 postage increase
0140636 · PRINTING	1,250.00 Check Stock, Newsletter
0140637 · REPAIRS/MAINTENANCE	3,500.00 Includes 125 N Main St
0140638 · EQUIPMENT RENTAL	1,200.00 Postage Meter - new contract in 2019



2020 BUDGET	Notes/Comments
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Engineer

0140831 · ENGINEER 20,000.00 Increased due to 2019 Paving & Projects In 2020

General Government Buildings

0140922 · OPERATING EXP 5,000.00
 0140923 · HEATING FUEL 13,000.00 Includes 125 N Main St (2019 Budget Trf)
 0140935 · JANITORIAL 600.00
 0140936 · ELECTRICITY 9,000.00
 0140937 · REPAIRS/MAINTENANCE SERVICES 6,500.00 Metro Elevator, Audio repairs, blinds etc
 0140938 · LEASE 2,500.00 Copiers
 0140945 · CONTRACTED SRVICES 1,000.00 Floor Cleaning - waxing

Police Department

0141010 · WAGES - CHIEF 108,000.00 Chief of Police Salary - Contracted
 0141012 · WAGES - POLICE CLERICAL 26,910.00 Police Secretary 30 hours per week
 0141013 · WAGES - CROSSING GUARDS 7,500.00 2 Guards \$16 hr min. 10 hour week (10 Month)
 0141014 · WAGES - FULL TIME OFFICERS 295,150.87 4 FT Officers - Contracted
 0141015 · WAGES - P/T OFFICERS 75,000.00 Pay Scale Adjustments made in 2019 (see chart)
 0141016 · LONGEVITY / EDUCATION INCENTIVE 6,525.00 Education (2025) and Longevity (4500)
 0141017 · HOLIDAY PAY 5,700.00 Pd in Nov (39.41) & (23.70) - 40hrs per Officer
 0141018 · OVERTIME WAGES, POLICE 30,000.00 Average 500 O.T. Hours
 0141021 · OFFICE SUPPLIES, POLICE 1,500.00
 0141024 · OPERATING EXP, POLICE 5,500.00 RMS, Booking Increase Fees
 0141025 · MAINT/REPAIRS 2,000.00
 0141026 · MINOR EQUIPMENT, POLICE 7,000.00 Equip Officers - Duty gear, etc.
 0141028 · UNIFORMS, POLICE 7,500.00
 0141029 · AMMO & RELATED SUPPLIES 3,250.00 Testing Rounds, Ammo training rounds
 0141031 · PROFESSIONAL SERVICES, POLICE 8,000.00 PD Testing and Backgrounds
 0141032 · COMMUNICATIONS - PHONE/RADIO 3,500.00
 0141033 · GASOLINE, POLICE 15,000.00
 0141034 · PRINTING, POLICE 1,000.00 Permits, Envelopes, Fingerprint Cards
 0141037 · VEHICLE MAINT/REPAIRS 10,000.00 Increase for repairs of older vehicles
 0141042 · DUES/SUBSCRIPTIONS, POLICE 750.00
 0141044 · UNIFORM MAINTENANCE, POLICE 2,000.00 \$500 per FT Officer
 0141045 · CONTRACTED SRVICS 7,500.00
 0141046 · TRAINING, POLICE 7,500.00
 0141050 · EMERGENCY MGMT/C100 UNIT 3,000.00



2020 BUDGET	Notes/Comments
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Fire Service

0141136 · HYDRANT CHARGES	7,500.00 NWWA Hydrant Charges
0141153 · FIRE RELIEF	20,000.00 State Allocation for Relief Association

Code Enforcement

0141313 · INSPECTION- CONTRACTED SERVICES	15,000.00 Permit/Plan Review and Permit Inspections
0141339 · STATE PERMIT FEES	1,500.00 Included MS4 Permit Fees
0141343 · DUES, SUBSCRIPT	250.00 Code Memberships

Planning and Zoning

0141431 · PROFESSIONAL SERV.	1,500.00 Planning, Grant writing fees
0141434 · SOLICITOR	4,000.00 Zoning Lawyer
0141435 · ADVERTISING	2,500.00
0141439 · COURT STENO	750.00

Public Works

0143012 · WAGES - F/T PUBLIC WORKS	54,484.00 PW Supervisor Salary
0143013 · WAGES - P/T PUBLIC WORKS	70,000.00 Part-Time PW Employees - Hourly
0143018 · OVERTIME WAGES	4,000.00 All OT Wages
0143020 · SUPPLIES	2,000.00
0143023 · HEATING FUEL	3,800.00
0143024 · DIESEL	3,800.00
0143238 · UNIFORMS PUBLIC WORKS	500.00
0143242 · SAFETY SUPPLIES	500.00
0143246 · FIRE EXTINGUISHERS	750.00 Includes Shop, Trucks, and Buildings
0143260 · SUPPLIES - SMALL TOOLS	1,000.00
0143321 · COMMUNICATIONS - PHONE	1,200.00
0143361 · ELECTRICITY 1430361	2,000.00
0143365 · SOLID WASTE DISPOSAL	1,850.00
0143373 · BUILDING MAINTENANCE	3,500.00
0143374 · EQUIPMENT REPAIRS	2,000.00
0143375 · VEHICLE MAINT/REPAIRS	4,000.00
0143420 · DUES, SUBSCRIPT.	50.00
0143437 · ELECTRICAL REPAIRS/MAINTENANCE	2,000.00 2018 - November - Motion Sensors Installed
0143937 · CONSTRUCTION REPAIRS/MAINT	5,000.00 Traffic Equip/Inlets/Concrete

Parks

0145222 · FESTIVAL DONATION	50.00 Prior 2018 PLCB Fee for Community Day
0145420 · SUPPLIES-PARK	3,000.00 Parks and Rec - upgrades/maint request
0145436 · ELECTRICITY	850.00
0145437 · MAINTENANCE/REPAIRS	1,500.00



**BOROUGH OF
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0145445 · CONTRACTED SERVICES

2020 BUDGET	Notes/Comments
15,000.00	Tree Removal in Parks & Borough Property



**BOROUGH OF
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	2020 BUDGET	Notes/Comments
Insurance/Benefits/Banking		
0148010 · MISCELLANEOUS BANK CHARGES	500.00	Fes associated with banking
0148020 · MISCELLANEOUS EXPENSES	1,500.00	Pool Employee Clearances & Misc Items
0148030 · PAYROLL PROCESSING FEE	5,100.00	
0148410 · FIRE CO WORKERS COMP	25,119.00	
0148435 · COMPENSATION INSURANCE	45,000.00	
0148516 · UNEMPLOYMENT COMP	18,000.00	Increase due to New Officer & PW Positions
0148610 · DENTAL	10,000.00	Includes 6.4% Increase and FT PW
0148615 · HEALTH & HOSPITALIZATION	138,500.00	Includes 6.4% Increase and FT PW
0148616 · PENSION EXPENSE-NON-UNIFORM	13,665.00	Includes all FT N-U Employees 7% Contrib
0148617 · SOCIAL SECURITY/MEDICARE	59,215.05	7.65% of all wages - SS/Medicare
0148620 · LTD/STD/LIFE	9,000.00	New Company Contracted - lower rates
0148635 · CASUALTY & LIABILITY	62,500.00	Anticipated Average 4% Increase for 2020
0148636 · INSURANCE & BONDING	1,000.00	Bonding - Staff
0148710 · HEALTH SAVINGS CONTRIBUTION	0.00	No Longer have H.S.A. Contribution
0148716 · PENSION ENTITLEMENT P.D.	51,389.00	2020 Projected MMO
0148730 · PAYMENT IN LIEU OF BENEFITS	16,200.00	Employees not receiving benefits
0148731 · MANAGEMENT/CONSULTING SERVICES	6,225.00	Duda Actuarial (Included Add'tl work in 2018)
TOTAL GEN FUND	1,695,462.93	
Street Lighting Fund		
0243410 · STREET LIGHTING MAINT	5,000.00	
0243436 · ELECTRICITY	23,000.00	
	28,000.00	
Fire Service Fund		
0345650 · FIRE COMPANY	20,000.00	
	20,000.00	
Dare Fund		
0441020 · SUPPLIES	2,500.00	
	2,500.00	
Highway ImprovementFund		
1840831 - ENGINEER	25,000.00	Design and Managemnt fees - Grant NW2040
1843060 - CAPITAL CONSTRUCTION	25,000.00	Paving - Roads
	50,000.00	



**BOROUGH OF
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	2020 BUDGET	Notes/Comments
Weingartner Park Fund		
1945430 · SERVICES & CHGS	0.00	
1945436 · ELECTRICITY	400.00	
	<u>400.00</u>	
Debt Service		
2347110 · G. O. BOND/LOAN	60,000.00	Anticipated Loan for 2020
2347210 · G.O. BOND/LOAN	2,000.00	Anticipated Note/Bond for 2019 Interest
	<u>62,000.00</u>	
Capital Improvement Fund		
3040937 · SRTS PROJECT	6,000.00	
3043030 · OTHER SERVICES & CHARGES	23,500.00	WQIP - TDML/MS4 agreement
3043060 · REVITALIZATION	13,000.00	MCPC Comp Plan and Planner Contract
3043824 · INFRASTRUCTURE	125,000.00	Grants, Projects, etc.
	<u>167,500.00</u>	
Tennis Court Fund		
3145210 · RECREATION COURT	7,500.00	Repairs needed
	<u>7,500.00</u>	
Capital Equipment Fund		
3240170 · CAPITAL PURCHASE - ALL DEPT.	15,000.00	New Server and IT
3241070 · CAPITAL PURCHASE P.D.	45,000.00	2019 Police car and install equip/Radio Loan
3243070 · CAPITAL PURCHASE	5,000.00	Motion Sensors for Boro Hall Lighting
	<u>65,000.00</u>	
Highway Aid/Liquid Fuels Fund		
3543222 · SNOW REMOVAL EXPENSES	14,000.00	Salt
3543225 · ATTACHMENT PARTS	3,000.00	New Plow
3543325 · SIGNS	1,500.00	
3543336 · ELECTRICITY/SIGNAL	200.00	
3543337 · SIGNAL MAINTENANCE	2,500.00	NEW LED in 2019-2020
3543725 · REPAIRS/MAINTENANCE SUPPLIES	750.00	
3543822 · OPERATING EXPENSE 3543822	1,500.00	
3543826 · MINOR EQUIPMENT/SMALL TOOLS	1,500.00	
3543835 · VEHICLE MAINTENANCE	3,000.00	Street Sweeper Repairs
3543837 · HIGHWAY MAINTENANCE PROJECTS	150,000.00	Patch Mgmt and Guidemark (2020 Road Projects)
	<u>177,950.00</u>	



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	2020 BUDGET	Notes/Comments
Recycling Fund		
4145422 · OPERATING EXPENSE 4145422	15,000.00	Builder Improvements will off-set (in lieu)
4145424 · CULTURAL/REC SUPPLIES	3,000.00	2019 increase was due to 150th events
4145537 · SHADE TREE- RECYCLING	500.00	
4146124 · CONSERVATION	750.00	
	<u>19,250.00</u>	
History Commission Fund		
4245022 - OPERATING EXPENSE	1,200.00	Walls of History expenses
	<u>1,200.00</u>	
Library Fund		
4345650 · LIBRARY	20,000.00	
	<u>20,000.00</u>	
Cemetery Preservation Fund		
4440925 - CEMETERY MAINT	5,000.00	Possible repair to stone wall
4440924 - CEMETERY SUPPLIES	5,000.00	Supplies for repairs as per Resolution
	<u>10,000.00</u>	
TOTAL EXPENSE	<u><u>2,326,762.93</u></u>	