

# NORTH WALES BOROUGH

2021 Proposed Budget  
November 10, 2020



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[www.northwalesborough.org](http://www.northwalesborough.org)

## NORTH WALES BOROUGH - PROPOSED BUDGET - NOVEMBER 10, 2020

North Wales Borough Community,

Pursuant to Pennsylvania Borough Code, please review the 2021 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 all other municipalities, businesses and many households have suffered financial hardships, mainly due to COVID-19 and the pandemic we are currently battling. Some of the challenges we have include an operational general fund budget shortfall, prior year low returns on our pension and investment funds, increasing Minimum Municipal Obligation contributions, healthcare costs, property and liability insurance premiums 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; its goal is to strike a balance of our current taxing revenues with the needs of our community.

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, four Public Works vehicles, miscellaneous apparatus and equipment, a grant funded improvement known as the *Center Street Gateway*: Parkside's recreational area and the Nor-Gwyn Pool facility. It also includes several inlet repairs, ADA-Ramps, funding for community and cultural activities, a 2020-2021 Road Paving Project, Pennsylvania Avenue Bridge repairs and routine maintenance, as well as many small capital improvements to our parks and government owned facilities.

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 continues to strive at maintaining appropriate staffing levels to serve the needs of the community. The potential for further expansion and/or continuation of a Borough Police Department is a subject Council shall continue to discuss now and 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



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2021 BUDGET

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REVENUE

General Fund 01

0130110 · REAL ESTATE TAXES-CURRENT	671,840.51
0130140 · R/E TAXES-DELINQUENT 1301400	7,500.00
0130160 · REAL ESTATE TAXES-INTERIM	750.00
0131010 · REAL ESTATE TRANSFER TAXES	60,000.00
0131021 · EARNED INCOME TAXES	400,000.00
0131041 · LOCAL SERVICES TAX	40,000.00
0132180 · CABLE TELEVISION FRANCHISE	60,000.00
0132191 · BUSINESS PRIVILEGE	14,000.00
0132240 · OTHER PERMITS & FEES	3,000.00
0132282 · STREET OPENINGS	1,400.00
0133110 · COURT - NON-TRAFFIC	6,500.00
0133111 · VEHICLE CODE VIOLATIONS	5,500.00
0133112 · CODE VIOLATIONS	500.00
0134110 · INTEREST EARNINGS	3,000.00
0134240 · PROPERTY LEASE FEES	15,000.00
0134253 · CELL TOWER FEES	3,600.00
0135401 · GRANTS MISC	154,725.00
0135501 · PUBLIC UTILITIES	1,250.00
0135504 · ALCOHOL BEVERAGE TAXES	600.00
0135505 · PENSION ALLOCATION	50,000.00
0135507 · FIRE INSURANCE PREMIUM TAX	20,000.00
0135510 · STATE POLICE FINES ALLOCATION	750.00
0135801 · FIRE CO INSURANCE SHARED PAYMEN	10,000.00
0136104 · BENEFIT PERCENT	2,675.00
0136130 · LAND DEV/SUB-DIVISION	1,500.00
0136133 · ZONING PERMITS	3,500.00
0136134 · ZONING HEARING FEES	1,500.00
0136150 · SALE OF MAPS, BOOKS, ETC.	50.00
0136211 · ACCIDENT REPORT FEES	600.00
0136214 · CROSSING GUARDS	5,000.00
0136241 · BUILDING PERMITS	11,500.00
0136242 · ELECTRICAL PERMITS	2,750.00
0136243 · PLUMBING PERMITS	2,750.00



**BOROUGH OF  
NORTH WALES**

**2021 BUDGET**

0136244 · MECHANICAL PERMITS	3,000.00
0136245 · USE AND OCCUPANCY PERMITS	6,000.00
0136246 · DUMPSTER PERMITS	200.00
0136247 · RENTAL REGISTRATION FEES	21,000.00
0136741 · PARK SECURITY DEPOSIT	50.00
0138010 · MISC REVENUE GEN	1,200.00
0138020 · INSURANCE CLAIMS	0.00
0138310 · STATE FEE FOR PERMITS	600.00
0138320 · RECORDING OF DEEDS FEE	0.00
0138330 · POLICE SERVICES	700.00
0138610 · SALE - EQUIPMENT, ETC.	2,000.00
0138710 · DONATIONS	50.00
0139510 · REFUNDS-PRIOR YR EXP	15,000.00
	<u>1,611,540.51</u>

**Street Lighting Fund 02**

0230110 · R/E TAXES-CURRENT	31,360.88
0230140 · R/E TAXES-DELINQUENT	300.00
0230160 · R/E TAXES-INTERIM	50.00
0234110 · INTEREST-STREET LIGHT	10.00
	<u>31,720.88</u>

**Fire Service Fund 33**

0330110 · R/E TAXES-CURRENT	20,595.20
0330140 · R/E TAXES-DELINQUENT	200.00
0330160 · R/E TAXES-INTERIM	35.00
0334110 · INTEREST EARNINGS	10.00
	<u>20,840.20</u>

**DARE Fund 43**

0434110 · INTEREST EARNINGS	1.50
0438010 · MISC REVENUE	2,500.00
	<u>2,501.50</u>



**BOROUGH OF  
NORTH WALES**

**2021 BUDGET**

**Highway Improvement Fund 18**

1830110 · R/E-CURRENT	39,630.16
1830140 · R/E TAXES-DELINQUENT	500.00
1830160 · R/E TAXES-INTERIM	50.00
1834110 · INTEREST EARNINGS	100.00
	<u>40,280.16</u>

**Weingartner Park Fund 19**

1934110 · INTEREST EARNINGS	50.00
	<u>50.00</u>

**Debt Service Fund 23**

2330110 · R/E TAXES-CURRENT	74,260.96
2330140 · R/E TAXES-DELINQUENT	500.00
2330160 · R/E TAXES-INTERIM	50.00
2334110 · INTEREST EARNINGS	50.00
2334220 · REVENUE FROM LEASING	32,000.00
2339310 · GO BOND AND NOTE PROCEEDS	0.00
	<u>106,860.96</u>

**Capital Improvement Fund 30**

3034110 · INTEREST EARNINGS	8,600.00
3035109 · CDBG GRANTS	0.00
3036501 · SRTS STATE REVENUE	0.00
3039201 · INTERFUND TRANSFER - GEN FUND	0.00
3039205 · INTERFUND TRNSFER-RESERVE FUND	0.00
3039223 · INTERFUND TRANSFER - DEBT SERV	500,000.00
	<u>508,600.00</u>

**Tennis Courts Fund 31**

3134110 · INTEREST EARNINGS	20.00
3134245 · RENT OF TENNIS COURT	0.00
	<u>20.00</u>



**BOROUGH OF  
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**2021 BUDGET**

**Capital Equipment Fund 32**

3234110 · INTEREST EARNINGS	75.00
3238020 · CLAIM PAYMENTS-INSURANCE	0.00
3238610 · SALE OF PROPERTY	0.00
3239205 · RESERVE FUND TRANSFER	85,000.00
	<u>85,075.00</u>

**Highway Aid Fund/Liquid Fuels 35**

3534110 · INTEREST EARNINGS	1,200.00
3535502 · MOTOR VEHICLE FUEL TAXES	89,911.30
3538010 · MISC REVENUE	3,857.00
3539510 · REFUNDS, PRIOR YR EXP	0.00
	<u>94,968.30</u>

**Recycling Fund 41**

4134110 · INTEREST EARNINGS	75.00
4135112 · RECYCLING GRANT	7,500.00
4137900 · OTHER REVENUES	0.00
4137910 · EVENT FEES	100.00
4138010 · MISC REVENUE	1,200.00
4138710 · CONTRIBUTIONS	0.00
	<u>8,875.00</u>

**History Commission Fund 42**

4234110 · INTEREST EARNINGS	2.50
4236150 · SALE OF HISTORY COMM. ITEMS	50.00
4236722 · FUNDRAISING INCOME	0.00
4238010 · MISC REVENUE	0.00
	<u>52.50</u>

**Library Fund 43**

4330110 · R/E TAXES-CURRENT	20,595.20
4330140 · R/E TAXES-DELINQUENT	300.00
4330160 · R/E TAXES-INTERIM	25.00
4334110 · INTEREST EARNINGS	30.00
	<u>20,950.20</u>

**Cemetery Preservation Fund 44**

4434110 · INTEREST EARNINGS	250.00
4430610 · CEMETERY FUNDS (CD)	0.00
4438710 · DONATIONS	0.00
	<u>250.00</u>



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**2021 BUDGET**

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**EXPENSE**

**Executive**

0140011 · LEGISLATIVE	9,000.00
0140042 · DUES, SUBSCRIPTIONS	5,000.00

**Administration**

0140110 · WAGES - MANAGER	78,288.26
0140112 · WAGES - ASST. SECRETARY	53,560.00
0140114 · WAGES - P/T CLERK	20,352.80
0140115 · WAGES - ADMIN OFFICE STAFF	24,423.36
0140131 · PROFESSIONAL SERVICES	6,500.00
0140142 · DUES, SUBSCRIPTIONS	1,000.00
0140146 · MEETINGS/CONFERENCE/COURSES	2,000.00

**Financial Administration**

0140222 · OPERATING EXPENSE	1,000.00
0140231 · AUDITING SERVICES	15,000.00
0140237 · COMPUTER	1,500.00

**Tax Collection Services**

0140311 · WAGES-TAX COLLECTOR	6,000.00
0140330 · OTHER SERVICES AND CHARGES	750.00
0140331 · BERKHEIMER COMMISSION	6,000.00
0140332 · POSTAGE	715.00
0140335 · INSURANCE AND BONDING	100.00

**Legal Services**

0140431 · SOLICITOR	50,000.00
0140436 · CODIFICATION	3,000.00

**Office Administration**

0140621 · OFFICE SUPPLIES	1,500.00
0140632 · COMMUNICATIONS - PHONE	1,000.00
0140634 · ADVERTISING	5,000.00
0140635 · POSTAGE	2,600.00
0140636 · PRINTING	1,250.00
0140637 · REPAIRS/MAINTENANCE	3,500.00
0140638 · EQUIPMENT RENTAL	750.00



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**2021 BUDGET**

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**Engineer**

0140831 · ENGINEER 25,000.00

**General Government Buildings**

0140922 · OPERATING EXP 5,000.00

0140923 · HEATING FUEL 13,000.00

0140935 · JANITORIAL 1,500.00

0140936 · ELECTRICITY 8,000.00

0140937 · REPAIRS/MAINTENANCE SERVICES 6,500.00

0140938 · LEASE 2,500.00

0140945 · CONTRACTED SRVICS 900.00

**Police Department**

0141010 · WAGES - CHIEF 109,404.00

0141012 · WAGES - POLICE CLERICAL 27,717.30

0141013 · WAGES - CROSSING GUARDS 7,500.00

0141014 · WAGES - FULL TIME OFFICERS 307,483.52

0141015 · WAGES - P/T OFFICERS 80,000.00

0141016 · LONGEVITY / EDUCATION INCENTIVE 6,525.00

0141017 · HOLIDAY PAY 5,700.00

0141018 · OVERTIME WAGES, POLICE 30,000.00

0141021 · OFFICE SUPPLIES, POLICE 1,500.00

0141024 · OPERATING EXP, POLICE 3,000.00

0141025 · MAINT/REPAIRS 2,000.00

0141026 · MINOR EQUIPMENT, POLICE 7,000.00

0141028 · UNIFORMS, POLICE 7,500.00

0141029 · AMMO & RELATED SUPPLIES 3,250.00

0141031 · PROFESSIONAL SERVICES, POLICE 8,000.00

0141032 · COMMUNICATIONS - PHONE/RADIO 3,500.00

0141033 · GASOLINE, POLICE 10,000.00

0141034 · PRINTING, POLICE 1,000.00

0141037 · VEHICLE MAINT/REPAIRS 10,000.00

0141042 · DUES/SUBSCRIPTIONS, POLICE 750.00

0141044 · UNIFORM MAINTENANCE, POLICE 2,500.00

0141045 · CONTRACTED SRVICS 7,500.00

0141046 · TRAINING, POLICE 7,500.00

0141050 · EMERGENCY MGMT/C100 UNIT 3,500.00





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**2021 BUDGET**

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**Fire Service**

0141136 · HYDRANT CHARGES	7,500.00
0141153 · FIRE RELIEF	20,000.00

**Code Enforcement**

0141313 · INSPECTION- CONTRACTED SERVICES	15,000.00
0141339 · STATE PERMIT FEES	1,500.00
0141343 · DUES, SUBSCRIPT	250.00

**Planning and Zoning**

0141431 · PROFESSIONAL SERV.	1,500.00
0141434 · SOLICITOR	4,000.00
0141435 · ADVERTISING	2,500.00
0141439 · COURT STENO	750.00

**Public Works**

0143012 - WAGES - F/T PUBLIC WORKS	52,000.00
0143013 · WAGES - P/T PUBLIC WORKS	72,500.00
0143018 · OVERTIME WAGES	4,000.00
0143020 · SUPPLIES	2,000.00
0143023 · HEATING FUEL	3,800.00
0143024 · DIESEL	3,000.00
0143238 · UNIFORMS PUBLIC WORKS	750.00
0143242 · SAFETY SUPPLIES	500.00
0143246 · FIRE EXTINGUISHERS	750.00
0143260 · SUPPLIES - SMALL TOOLS	750.00
0143321 · COMMUNICATIONS - PHONE	1,500.00
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
0143937 · CONSTRUCTION REPAIRS/MAINT	5,000.00

**Parks**

0145222 · FESTIVAL DONATION MADE	50.00
0145420 · SUPPLIES-PARK	3,000.00
0145436 · ELECTRICITY	850.00
0145437 · MAINTENANCE/REPAIRS	1,500.00
0145445 · CONTRACTED SERVICES	15,000.00



**BOROUGH OF  
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**2021 BUDGET**

**Insurance/Benefits/Banking**

0148010 · MISCELLANEOUS BANK CHARGES	550.00
0148020 · MISCELLANEOUS EXPENSES	1,500.00
0148030 · PAYROLL PROCESSING FEE	5,100.00
0148410 · FIRE CO WORKERS COMP	25,119.00
0148435 · COMPENSATION INSURANCE	45,000.00
0148516 · UNEMPLOYMENT COMP	15,000.00
0148610 · DENTAL	8,000.00
0148615 · HEALTH & HOSPITALIZATION	115,000.00
0148616 · PENSION EXPENSE-NON-UNIFORM	11,650.00
0148617 · SOCIAL SECURITY/MEDICARE	61,005.16
0148620 · LTD/STD/LIFE	8,000.00
0148635 · CASUALTY & LIABILITY	65,817.24
0148636 · INSURANCE & BONDING	1,000.00
0148710 · HEALTH SAVINGS CONTRIBUTION	0.00
0148716 · PENSION ENTITLEMENT P.D.	65,743.00
0148730 · PAYMENT IN LIEU OF BENEFITS	23,400.00
0148731 · MANAGEMENT/CONSULTING SERVICES	6,500.00
0149910 · PRIOR YEAR EXPENSE	0.00
<b>TOTAL GEN FUND</b>	<b>1,708,753.64</b>

**Street Lighting Fund**

0243410 · STREET LIGHTING MAINT	5,000.00
0243436 · ELECTRICITY	18,000.00
	<b>23,000.00</b>

**Fire Service Fund**

0345650 · FIRE COMPANY	20,000.00
	<b>20,000.00</b>

**Dare Fund**

0441018 - OTHER	0.00
0441020 · SUPPLIES	2,000.00
0449910 · PRIOR YEAR EXPENDITURE	0.00
	<b>2,000.00</b>

**Highway ImprovementFund**

1840831 - ENGINEER	20,000.00
1843060 - CAPITAL CONSTRUCTION	150,000.00
	<b>170,000.00</b>



**BOROUGH OF  
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**2021 BUDGET**

**Weingartner Park Fund**

1945430 · SERVICES & CHGS	0.00
1945436 · ELECTRICITY	400.00
	<u>400.00</u>

**Debt Service**

2347110 · G O BOND PRINCIPLE PMT	90,000.00
2347140 · SMALL BORROWING PRINCIPLE	0.00
2349201 · TRANSFER - OTHER FUNDS	585,000.00
2347510 · FISCAL AGENT'S FEE 2347510	0.00
2347210 · G.O. BOND INTEREST	22,682.00
	<u>697,682.00</u>

**Capital Improvement Fund**

3040937 · SRTS PROJECT	0.00
3043030 · OTHER SERVICES & CHARGES	23,500.00
3043060 · REVITALIZATION	200,000.00
3043824 · INFRASTRUCTURE	300,000.00
3046306 · CDBG GRANT	0.00
	<u>523,500.00</u>

**Tennis Court Fund**

3145210 · RECREATION COURT	7,500.00
	<u>7,500.00</u>

**Capital Equipment Fund**

3240170 · CAPITAL PURCHASE - ALL DEPT.	55,000.00
3241070 · CAPITAL PURCHASE P.D.	0.00
3243070 · CAPITAL PURCHASE	30,000.00
	<u>85,000.00</u>

**Highway Aid/Liquid Fuels Fund**

3543222 · SNOW REMOVAL EXPENSES	10,000.00
3543225 · ATTACHMENT PARTS	3,000.00
3543325 · SIGNS	1,500.00
3543336 · ELECTRICITY/SIGNAL	200.00
3543337 · SIGNAL MAINTENANCE	2,500.00
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
3543837 · HIGHWAY MAINTENANCE PROJECTS	350,000.00
	<u>373,950.00</u>



**BOROUGH OF  
NORTH WALES**

**2021 BUDGET**

**Recycling Fund**

4145422 · OPERATING EXPENSE 4145422	1,500.00
4145424 · CULTURAL/REC SUPPLIES	2,500.00
4145537 · SHADE TREE- RECYCLING	500.00
4146124 · CONSERVATION	750.00
	<u>5,250.00</u>

**History Commission Fund**

4245022 - OPERATING EXPENSE	500.00
	<u>500.00</u>

**Library Fund**

4345650 · LIBRARY	20,000.00
	<u>20,000.00</u>

**Cemetery Preservation Fund**

4440925 - CEMETERY MAINT	5,000.00
4440924 - CEMETERY SUPPLIES	5,000.00
	<u>10,000.00</u>

**NORTH WALES BOROUGH**  
**INVESTMENTS OUTSTANDING**  
 October - 2020

**FIXED TERM INVESTMENTS**

<i>RESERVE FUND</i>							
Institution	Cost/Current	Purchase Date	Maturity Date	Term	Basis	Rate	Est. Interest
WSFS (Penn Liberty Bank)	254,137.76	10/21/2019	10/21/2021	731	365	1.48%	7,532.78
American Heritage FCU	265,210.54	9/30/2020	5/3/2021	215	365	0.89%	1,391.29
Bryn Mawr Trust (Royal Bank)	262,433.78	11/29/2020	11/29/2020	0	365	1.75%	-
Freedom Credit Union	271,869.43	9/30/2020	5/2/2021	214	365	2.77%	4,415.31
First Priority Bank	252,439.58	4/30/2020	4/30/2021	365	365	2.65%	6,689.65
First Internet Bank	271,859.88	5/26/2020	5/26/2021	365	365	0.33%	897.14
Citadel	265,948.01	9/30/2020	7/16/2021	289	365	2.23%	4,695.77
	<u>\$ 1,843,898.98</u>						<u>\$ 25,621.94</u>

**MONEY MARKET FUNDS**

<i>RESERVE FUND</i>				
Institution	Balance	Current Rate	Rate Type	Term Restriction
Edward Jones Investments	\$ 265,186.53	0.04%	Variable	None
American Heritage FCU	\$ 2,454.99	0.16%	Variable	None
Ambler Savings Bank	\$ 824,433.03	0.35%	Variable	None
	<u>\$ 1,092,074.55</u>			

**CAPITAL FUND INVESTMENTS**

Institution	Cost/Current	Purchase Date	Maturity Date	Term	Basis	Rate	Est. Interest
First Priority Bank	200,000.00	11/13/2019	11/12/2021	730	365	2.15%	8,600.00
	<u>\$ 200,000.00</u>						<u>\$ 8,600.00</u>

**SUB-TOTALS**

Current Amount Invested	<u>\$ 3,135,973.53</u>		Post Interest Earnings	<u>\$ 3,170,195.47</u>
		Reserve Fund	<u>\$ 2,935,973.53</u>	



**BOROUGH OF  
NORTH WALES**

**2021 Fund Summary**

Fund	Revenue			Expense		
	Budgeted Revenues	Forward Fund Balance	Total Fund Balance	Budgeted Expenses	Unencumbered Funds	Reconciled Fund Balances
General Fund	\$1,611,540.51	\$544,748.63	\$2,156,289.14	\$1,708,753.64	\$447,535.50	\$2,156,289.14
Street Light	\$31,720.88	\$42,038.30	\$73,759.18	\$23,000.00	\$50,759.18	\$73,759.18
Fire Service	\$20,840.20	\$1,541.32	\$22,381.52	\$20,000.00	\$2,381.52	\$22,381.52
DARE	\$2,501.50	\$3,298.02	\$5,799.52	\$2,000.00	\$3,799.52	\$5,799.52
Highway Improvement	\$40,280.16	\$300,126.96	\$340,407.12	\$170,000.00	\$170,407.12	\$340,407.12
Weingartner Park	\$50.00	\$51,508.33	\$51,558.33	\$400.00	\$51,158.33	\$51,558.33
Debt Service	\$106,860.96	\$2,107,578.32	\$2,214,439.28	\$697,682.00	\$1,516,757.28	\$2,214,439.28
Capital Improvement	\$508,600.00	413,294.20	\$921,894.20	\$523,500.00	\$398,394.20	\$921,894.20
Tennis Court	\$20.00	\$8,365.90	\$8,385.90	\$7,500.00	\$885.90	\$8,385.90
Capital Equipment	\$85,075.00	\$131,501.13	\$216,576.13	\$85,000.00	\$131,576.13	\$216,576.13
Highway Aid/ Liquid	\$94,968.30	\$448,595.72	\$543,564.02	\$373,950.00	\$169,614.02	\$543,564.02
Recycling	\$8,875.00	\$85,352.93	\$94,227.93	\$5,250.00	\$88,977.93	\$94,227.93
History Commission	\$52.50	\$774.98	\$827.48	\$500.00	\$327.48	\$827.48
Library	\$20,950.20	\$942.63	\$21,892.83	\$20,000.00	\$1,892.83	\$21,892.83
Cemetery Preservation	\$250.00	\$40,899.31	\$41,149.31	\$10,000.00	\$31,149.31	\$41,149.31
	\$2,532,585.21	\$4,180,566.68	<b>\$6,713,151.89</b>	\$3,647,535.64	\$3,065,616.26	<b>\$6,713,151.89</b>
Reserve Fund	\$ 32,000.00	\$ 2,935,973.53	\$ 2,967,973.53	\$0.00	\$2,967,973.53	\$2,967,973.53