

**Borough of Fountain Hill General Fund**  
**Profit & Loss Budget vs. Actual**  
**January through December 2018**

	Jan - Dec 18	Budget
<b>Income</b>		
<b>300 · Tax Revenue</b>		
<b>301 · Real Estate taxes</b>		
301.10 · Real Estate - Current	1,676,072.48	1,715,950.45
301.20 · Real Estate - Prior	0.00	22,000.00
301.40 · Real Estate - Delinquent	69,309.02	55,000.00
<b>Total 301 · Real Estate taxes</b>	1,745,381.50	1,792,950.45
<b>310 · Act 511 Taxes</b>		
310.01 · Per Capita - Current	5,771.40	8,000.00
310.02 · Per Capita - Prior	115.50	200.00
310.10 · Real Estate Transfer Tax	103,271.77	40,000.00
310.21 · Earned Income - Current	617,333.93	360,000.00
310.22 · Earned Income - Prior	9,700.00	12,500.00
310.30 · Mercantile	67,149.09	150,000.00
310.51 · Local Serv. Tax	226,986.50	193,230.00
<b>Total 310 · Act 511 Taxes</b>	1,030,328.19	763,930.00
<b>Total 300 · Tax Revenue</b>	2,775,709.69	2,556,880.45
<b>320 · Licenses &amp; Permits</b>		
321.20 · Health Licenses	1,775.00	3,000.00
321.80 · Cable TV Franchise	68,211.36	60,000.00
322.10 · Moving Permits	1,203.25	500.00
322.30 · Driveway Permit	250.00	100.00
322.82 · Excavating Permits	1,400.00	3,000.00
322.83 · Warrents of Survey	250.00	400.00
322.84 · Solicitation Permit	130.00	50.00
322.85 · Handicapped Applications	50.00	50.00
322.86 · Sign Permit	50.00	
322.87 · Fence Permit	450.00	100.00
320 · Licenses & Permits - Other	100.00	
<b>Total 320 · Licenses &amp; Permits</b>	73,869.61	67,200.00
<b>330 · Fines &amp; Forfeits</b>		
331.11 · Vehicle Code Violations	88,911.70	35,000.00
331.12 · Violation of Ordinances	17,694.85	15,000.00
331.13 · State Police Fines & Penalties	2,255.96	2,000.00
<b>Total 330 · Fines &amp; Forfeits</b>	108,862.51	52,000.00
<b>340 · Interest, Rents &amp; Royalties</b>		
341.00 · Interest Earnings	27,546.26	2,500.00
342.20 · Admin Fee - Sewer	7,200.00	7,200.00
342.21 · Admin Fee - H&S	7,200.00	7,200.00
342.23 · Rent - Lanta	245.64	150.00
<b>Total 340 · Interest, Rents &amp; Royalties</b>	42,191.90	17,050.00
<b>350 · Intergovernmental Revenue</b>		
351.02 · Public Safety Grants	1,406.50	
351.05 · Volunteer Fire Rellief Associat	20,284.87	26,000.00
351.06 · Special Police Services	3,050.00	5,000.00
351.61 · Lehigh County /CDBG	81,000.00	81,000.00
354.00 · All Other State Grants		
354.02 · DSA Grant 2018	100,846.40	
<b>Total 354.00 · All Other State Grants</b>	100,846.40	
355.01 · Public Utility Realty Tax	2,823.23	2,300.00
355.04 · Beverages Licenses	250.00	1,000.00
355.05 · Anticipated State Aid	117,109.71	104,000.00
355.08 · Casino Grant	86,506.14	
359.00 · In Lieu of Taxes	15,526.00	10,000.00
<b>Total 350 · Intergovernmental Revenue</b>	428,802.85	229,300.00

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<b>360 · Charges for Services</b>		
<b>361 · Government Services</b>		
361.10 · Administration fees	0.00	50.00
361.11 · Civil Service Application fees	375.00	
361.12 · C.Card Processing Fee	-11.66	
361.30 · Subdivision Fees	1,000.00	1,000.00
361.33 · ZHB Fees	5.50	1,200.00
361.50 · Publications	212.00	50.00
361.51 · Charges for P.W	19.60	500.00
<b>Total 361 · Government Services</b>	1,600.44	2,800.00
<b>362 · Public Safety</b>		
362.11 · Accident Reports	1,980.00	3,500.00
362.12 · False Alarm/Burglar, Fire	725.00	1,500.00
362.41 · Building Permits	40,790.00	30,000.00
362.42 · Electrical Permits	2,141.00	4,000.00
362.43 · Plumbing Permits	1,416.00	1,000.00
362.45 · Occupancy Permits	1,531.75	1,500.00
<b>Total 362 · Public Safety</b>	48,583.75	41,500.00
<b>367 · Recreation</b>		
367.20 · Swimming Fees	52,455.42	61,595.00
<b>Total 367 · Recreation</b>	52,455.42	61,595.00
<b>Total 360 · Charges for Services</b>	102,639.61	105,895.00
<b>380 · Refund / Misc Revenue</b>		
380.01 · Insurance Refunds / Claim	158,458.42	
380.02 · Misc. Refunds	11,021.09	
380.06 · From Bethlehem Area SD	960.75	4,000.00
<b>Total 380 · Refund / Misc Revenue</b>	170,440.26	4,000.00
<b>387 · Contributins &amp; Donations</b>		
387.02 · Cont. From St. Lukes	76,980.08	40,000.00
387.04 · Karol Strelecki /Book Royalties	30.00	
387.06 · Loving Lechauweki Fund	4,500.00	
<b>Total 387 · Contributins &amp; Donations</b>	81,510.08	40,000.00
<b>390 · Other Financing Sources</b>		
<b>391 · General Fixed Asset Disposition</b>		
391.10 · Sales of General Fixed Assets	1.00	
<b>Total 391 · General Fixed Asset Disposition</b>	1.00	
<b>392 · Interfund Transfers</b>		
392.35 · From Liquid Fuels	6,525.50	
<b>Total 392 · Interfund Transfers</b>	6,525.50	
<b>Total 390 · Other Financing Sources</b>	6,526.50	
<b>393 · Proceeds of Gen Long-Term Debt</b>	229,630.13	
<b>395 · Refund or Prior Year Expend.</b>		
395.00 · From Prior Year Expenditures	123.06	
395 · Refund or Prior Year Expend. - Other	526.91	
<b>Total 395 · Refund or Prior Year Expend.</b>	649.97	
<b>Total Income</b>	4,020,833.11	3,072,325.45
<b>Gross Profit</b>	4,020,833.11	3,072,325.45
<b>Expense</b>		
<b>400. · General Government</b>		
400 · Legislative		

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	Jan - Dec 18	Budget
400.11 · Council Salary	8,700.00	8,700.00
400.33 · Council Travel	0.00	150.00
400.34 · Council Advertising	4,237.16	7,500.00
400.42 · Council Dues & Subscriptions	2,742.00	300.00
400.46 · Council Meetings	31.57	150.00
400.51 · Council-Contributions	0.00	750.00
400.52 · Legislative-Other	390.32	
<b>Total 400 · Legislative</b>	<b>16,101.05</b>	<b>17,550.00</b>
<b>401 · Mayor</b>		
401.11 · Mayor Salary	1,500.00	1,500.00
401.33 · Mayor Travel	0.00	100.00
401.42 · Mayor Dues & Subscriptions	60.00	100.00
401.46 · Mayor Meetings	32.03	200.00
<b>Total 401 · Mayor</b>	<b>1,592.03</b>	<b>1,900.00</b>
<b>402 · Administration</b>		
402.12 · Executive Secretary	48,226.93	48,226.86
402.13 · Clerk/Receptionist	0.00	34,798.50
402.14 · Director of Finance	25,490.28	
402.20 · Newsletter/Web Dev.	1,366.42	6,000.00
402.21 · Office Supplies	4,097.61	3,500.00
402.22 · Office Equipment	322.72	600.00
402.23 · Minor Equipment/Lease	1,564.17	1,000.00
402.24 · Bank Services Charge	40.64	100.00
402.311 · Auditing Services	5,700.00	5,700.00
402.312 · Appraisal	5.06	1,500.00
402.321 · Telephone	4,942.21	3,783.24
402.324 · Postage	2,261.13	1,500.00
402.33 · Transportation	478.75	500.00
402.34 · Advertising	2,837.27	200.00
402.42 · Dues & Subscriptions	600.00	1,300.00
402.46 · Meetings & Conferences	757.12	4,000.00
402.47 · Update Borough Code	2,103.29	2,550.00
402.75 · Computerization	32,860.32	10,000.00
<b>Total 402 · Administration</b>	<b>133,653.92</b>	<b>125,258.60</b>
<b>403 · Tax Collection</b>		
403.11 · Salary Real Estate	4,401.25	4,400.00
403.12 · Salary Act 511	1,648.69	1,650.00
403.21 · Office Supplies	39.14	150.00
403.31 · Computer Service	5,024.69	4,000.00
403.310 · EIT/Keyston Collections	0.00	7,000.00
403.311 · LST/ Berkheimer	5,051.24	3,500.00
403.312 · Mercantile/Berkheimer	1,913.76	3,900.00
403.313 · EIT/ Act 32	0.00	500.00
403.32 · Postage & Bills	126.31	3,000.00
403.321 · Telephone	768.82	840.00
403.35 · Bonding	425.00	200.00
403.42 · Dues	0.00	50.00
403.46 · Meetings & Conferences	243.55	100.00
<b>Total 403 · Tax Collection</b>	<b>19,642.45</b>	<b>29,290.00</b>
<b>404 · Solicitor/Legal</b>		
404.311 · Professional Services	43,596.65	33,000.00
404.312 · Special Legal Services	526.30	10,000.00
<b>Total 404 · Solicitor/Legal</b>	<b>44,122.95</b>	<b>43,000.00</b>
<b>408 · Engineering Services</b>		
408.302 · MS4 Project	16,403.56	75,000.00
408.311 · Professional Services	68,376.98	67,122.00
408.312 · Special Engineering Services	43,418.02	50,000.00

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	Jan - Dec 18	Budget
<b>Total 408 · Engineering Services</b>	128,198.56	192,122.00
<b>409 · Gen Government Buildings</b>		
409.14 · Contracted Services	4,887.52	1,800.00
409.20 · Operating Supplies	2,722.15	5,000.00
409.23 · Heating/Generator Fuel	2,051.05	1,000.00
409.26 · Minor Equipment	398.22	500.00
409.361 · Electricity	9,756.38	12,000.00
409.362 · Water	2,468.20	2,603.52
409.363 · Natural Gas	1,493.67	1,017.00
409.37 · Repairs & Maintenance	3,903.45	3,500.00
409.45 · Security	276.00	900.00
409.70 · Capital Improvements	120.00	10,000.00
409.71 · Public Works Building	380,135.63	
409.72 · Vol. Fire Hose Co. Property	71,669.68	
<b>Total 409 · Gen Government Buildings</b>	479,881.95	38,320.52
<b>Total 400 · General Government</b>	823,192.91	447,441.12
<b>410 · Public Safety</b>		
<b>410 · Police</b>		
410.13 · Full Time Wages	536,744.80	529,817.60
410.14 · Chief of Police	79,397.24	79,397.33
410.161 · Crossing Guards	3,601.50	4,000.00
410.162 · Extra Police	84,833.16	100,000.00
410.163 · Secty/ Data Entry	24,736.00	32,146.40
410.181 · Longevity	6,105.00	6,663.11
410.182 · Overtime	142,101.97	150,000.00
410.183 · Shift Differential	6,599.77	4,500.00
410.184 · Holiday/Personal Day	32,637.68	25,000.00
410.192 · College Tuition	0.00	1,000.00
410.193 · Physicals/Psychology	1,040.00	2,500.00
410.211 · Office Supplies	5,022.93	5,000.00
410.22 · Office Equipment & Maintenance	2,051.33	2,000.00
410.231 · Minor Equipment	4,861.81	7,500.00
410.238 · Uniforms	8,677.80	6,500.00
410.239 · Uniform Equipment	365.00	6,000.00
410.24 · Vehicle Fuel	10,696.48	7,627.50
410.241 · Training	3,115.82	6,000.00
410.25 · Firearms Supplies	4,917.51	5,500.00
410.26 · Speed Check	1,070.00	1,500.00
410.27 · Animal Control	200.00	1,000.00
410.321 · Telephone	5,792.03	5,700.00
410.322 · Postage	384.64	700.00
410.323 · Radio Equipment & Maintenance	629.97	3,400.00
410.33 · Transportation	56.27	500.00
410.371 · Repairs & Maintenance	7,736.86	10,000.00
410.42 · Dues & Subscriptions	1,037.12	900.00
410.421 · Computer/ Data & Maintenance	8,765.12	7,150.00
410.46 · Meetings & Conferences	903.76	1,000.00
410.47 · Investigations	2,478.72	2,500.00
410.70 · Building Maint. / Improvements	4,857.39	10,000.00
410.75 · State Accreditation	1,143.92	7,500.00
410.77 · Grant Purchases	3,861.00	
<b>Total 410 · Police</b>	996,422.60	1,033,001.94
<b>411 · Fire</b>		
411.158 · Volunteer Fire Relief Asso.	20,284.87	25,000.00
411.159 · Fountain Hill Volunteer Fire Co	5,270.00	
411.20 · Supplies	1,262.99	600.00
411.23 · Uniforms	259.90	6,000.00
411.24 · Vehicle Fuel	2,168.66	2,034.00
411.25 · Heating Gas	1,012.13	2,034.00
411.26 · Minor Equipment	1,571.97	6,000.00
411.261 · Electric	3,121.97	4,271.40

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411.327 · Radio Equipment Maintenance	114.00	4,000.00
411.33 · Transportation Reimbursement	230.00	5,500.00
411.361 · Telephone	1,529.65	813.60
411.362 · Water	141.18	122.04
411.371 · Truck Repair & Maintenance	6,100.71	10,000.00
411.372 · Equipment Repair & Maintenance	2,340.15	4,000.00
411.373 · Fire House Repairs & Maintenan	1,290.00	6,000.00
411.42 · Dues & Subscriptions	1,922.75	3,200.00
411.46 · Meetings & Education	320.00	500.00
411.74 · Cap. Purchase/ Fire Dept.	20,521.73	
<b>Total 411 · Fire</b>	<b>69,462.66</b>	<b>80,075.04</b>
<b>413 · Code Enforcement</b>		
413.14 · Transpor. Reim./ Fire Marshall	900.00	900.00
413.21 · Supplies	278.89	600.00
413.26 · Minor Equipment	0.00	500.00
413.310 · BOCA Inspections/Bldg.	35,874.95	32,000.00
413.33 · Expenses/Fire Marshall	0.00	150.00
413.346 · Meetings & Education /Code Enfo	45.00	500.00
413.347 · Training/Fire Marshall	0.00	250.00
413.42 · Dues & Subscription	0.00	200.00
<b>Total 413 · Code Enforcement</b>	<b>37,098.84</b>	<b>35,100.00</b>
<b>414 · Planning &amp; Zoning</b>		
414.14 · Salary Zoning Officer	21,436.72	25,006.12
414.20 · Supplies PC/ZHB	13.36	200.00
414.311 · Legal Services PC/ZHB	3,939.93	6,000.00
414.312 · Stenographer PC/ZHB	0.00	1,000.00
414.321 · Telephone	795.42	960.00
414.324 · Postage	306.56	600.00
414.33 · Expenses / Zoning	16.19	150.00
414.34 · Advertising PC/ZHB	0.00	1,500.00
414.346 · Meetings & Education/ZHB	0.00	150.00
414.75 · Computerization	0.00	300.00
414.76 · Update SALDO Ordinance	0.00	1,000.00
<b>Total 414 · Planning &amp; Zoning</b>	<b>26,508.18</b>	<b>36,866.12</b>
<b>Total 410. · Public Safety</b>	<b>1,129,492.28</b>	<b>1,185,043.10</b>
<b>421. · Health &amp; Welfare</b>		
421.14 · Salary Health Officer	1,350.00	1,600.00
421.20 · Supplies	0.00	100.00
<b>Total 421. · Health &amp; Welfare</b>	<b>1,350.00</b>	<b>1,700.00</b>
<b>430. · Public Works</b>		
<b>430 · Roads &amp; Streets</b>		
430.14 · Wages	160,317.78	127,806.22
430.181 · Overtime	4,528.77	4,000.00
430.193 · CDL Testing	335.50	500.00
430.20 · Supplies	2,486.92	1,800.00
430.21 · Minor Equipment	1,120.26	1,700.00
430.214 · Training	35.00	3,500.00
430.22 · Gas & Oil	6,553.21	6,610.50
430.221 · Heating Gas	5,390.54	
430.238 · Uniforms	2,018.70	2,034.00
430.321 · Telephone	2,711.13	1,562.11
430.34 · Advertising	0.00	150.00
430.371 · Vehicle Repair & Maintenance	9,965.21	10,170.00
430.46 · Meetings & Conferences	0.00	1,000.00
430.47 · Drug & Alcohol Testing	367.00	
430.74 · Capital Equipment	75,000.00	
430.75 · Computerization	1,089.60	203.40
<b>Total 430 · Roads &amp; Streets</b>	<b>271,919.62</b>	<b>161,036.23</b>

**Borough of Fountain Hill General Fund  
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03/26/19

Cash Basis

	Jan - Dec 18	Budget
<b>431 · Cleaning of Streets &amp; Gutters</b>		
431.21 · Minor Equipment	-98.77	350.00
431.37 · Equipment Repair & Maintenance	24.46	250.00
<b>Total 431 · Cleaning of Streets &amp; Gutters</b>	-74.31	600.00
<b>432 · Winter Maintenance</b>		
432.20 · Supplies	11,633.20	12,000.00
432.21 · Minor Equipment	454.20	2,500.00
432.37 · Equipment Repairs & Maintenance	1,400.23	1,000.00
<b>Total 432 · Winter Maintenance</b>	13,487.63	15,500.00
<b>433 · Traffic Control Devices</b>		
433.20 · Supplies	3,723.44	5,000.00
433.36 · Electricity	2,033.45	2,000.00
433.37 · Repair & Maintenance	100.00	750.00
433.74 · Equipment	0.00	9,500.00
<b>Total 433 · Traffic Control Devices</b>	5,856.89	17,250.00
<b>434 · Street Lighting</b>		
434.361 · Street Lighting - Electricity	45,354.07	47,290.50
<b>Total 434 · Street Lighting</b>	45,354.07	47,290.50
<b>436 · Storm Sewers &amp; Drains</b>		
436.20 · Supplies	0.00	1,000.00
436.45 · Contracted Services	0.00	15,000.00
<b>Total 436 · Storm Sewers &amp; Drains</b>	0.00	16,000.00
<b>438 · Street Repairs &amp; Maintenance</b>		
438.20 · Materials	1,959.21	
438.45 · Contracted Services	87,525.50	8,100.00
<b>Total 438 · Street Repairs &amp; Maintenance</b>	89,484.71	8,100.00
<b>Total 430 · Public Works</b>	426,028.61	265,776.73
<b>448 · Water System Service</b>		
448.00 · Hydrant Rental	2,772.00	17,289.00
448 · Water System Service - Other	13,552.00	
<b>Total 448 · Water System Service</b>	16,324.00	17,289.00
<b>450 · Recreation &amp; Community</b>		
<b>452 · Swimming Pool</b>		
452.14 · Wages	31,657.30	40,000.00
452.20 · Chemicals	6,258.84	6,500.00
452.21 · Supplies	2,240.52	3,200.00
452.22 · Minor Equipment	566.64	800.00
452.31 · Water Testing	610.00	550.00
452.32 · Telephone	219.35	240.00
452.361 · Electricity	3,817.34	5,000.00
452.362 · Water	3,631.30	4,000.00
452.371 · Equipment Repair & Maintenance	3,706.08	7,500.00
452.372 · Bathhouse Repairs & Maintenance	5,601.44	4,800.00
<b>Total 452 · Swimming Pool</b>	58,308.81	72,590.00
<b>454 · Parks &amp; Playground</b>		
454.14 · Wages	6,912.39	9,000.00
454.20 · Supplies ( Recreation)	535.56	2,000.00
454.21 · Field Supplies (PW)	2,044.46	3,000.00
454.22 · Equipment (PW)	113.56	400.00
454.32 · Telephone	296.01	240.00
454.361 · Electricity	3,171.69	2,000.00
454.362 · Water	1,547.47	1,000.00
454.37 · Equipment Repair & Maintenance	997.50	2,200.00

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454.39 · Building Repair & Maintenance	138.49	800.00
454.45 · Contracted Services	213,090.71	
<b>Total 454 · Parks &amp; Playground</b>	<b>228,847.84</b>	<b>20,640.00</b>
455 · Shade Tree Commission		
455.10 · Supplies & Services	380.08	1,000.00
<b>Total 455 · Shade Tree Commission</b>	<b>380.08</b>	<b>1,000.00</b>
457 · Community Celebrations		
457.21 · Supplies	0.00	1,000.00
457.50 · Contributions to Community	15.00	500.00
457.60 · Community Program Supplies	534.00	500.00
<b>Total 457 · Community Celebrations</b>	<b>549.00</b>	<b>2,000.00</b>
<b>Total 450 · Recreation &amp; Community</b>	<b>288,085.73</b>	<b>96,230.00</b>
460 · Community Development		
463 · Grant Application	100.00	
<b>Total 460 · Community Development</b>	<b>100.00</b>	
470 · Debt Service		
471.10 · G.O. Note Series of 2013	55,964.64	55,964.64
471.11 · G.O. Note 2016	0.00	43,496.00
471.42 · Purchase PW Truck	15,062.82	14,959.97
<b>Total 470 · Debt Service</b>	<b>71,027.46</b>	<b>114,420.61</b>
472.00 · Interest Expenses		
472.10 · G.O Note 2013/ Interest	17,382.54	17,382.54
472.12 · G.O. Note 2017 PW Garage	28,817.74	
472.42 · Purchase PW Truck / Interest	1,296.07	574.07
<b>Total 472.00 · Interest Expenses</b>	<b>47,496.35</b>	<b>17,956.61</b>
480 · Miscellaneous Expenditures		
480.31 · Tax /Payroll Service	4,672.90	4,500.00
<b>Total 480 · Miscellaneous Expenditures</b>	<b>4,672.90</b>	<b>4,500.00</b>
482 · Employer Contribution		
482.30 · IRS 457 Contribution	770.00	600.00
482.40 · Insurance Opt Out	19,811.87	18,000.00
483.10 · Police Pension Fund	360,560.00	360,560.00
483.101 · Pension Consulting Service	0.00	4,500.00
<b>Total 482 · Employer Contribution</b>	<b>381,141.87</b>	<b>383,660.00</b>
486 · Insurance		
486.351 · Business Package	49,024.20	58,111.79
486.354 · Workers Comp	73,534.80	86,296.44
486.355 · Official & Employer Liability	325.00	
486.357 · Treasurer Bond	687.00	500.00
<b>Total 486 · Insurance</b>	<b>123,571.00</b>	<b>144,908.23</b>
487 · Employee Benefits		
487.151 · Disability Insurance	6,767.29	6,468.12
487.152 · Capital Blue Cross	275,991.58	227,054.94
487.153 · Transitional Reinsurance/PCOR	102.77	3,051.00
487.154 · PMRS	77,345.48	75,000.00
487.155 · Employers FICA	35,539.11	35,959.00
487.156 · Employers Unemployment	12,852.33	15,255.00
<b>Total 487 · Employee Benefits</b>	<b>408,598.56</b>	<b>362,788.06</b>
<b>Total Expense</b>	<b>3,721,081.67</b>	<b>3,041,713.46</b>

4:37 PM  
03/26/19  
Cash Basis

**Borough of Fountain Hill General Fund**  
**Profit & Loss Budget vs. Actual**  
January through December 2018

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	Jan - Dec 18	Budget
Net Income	<u>299,751.44</u>	<u>30,611.99</u>