



2018 West Reading Borough Adopted Budget

Account Number	Account Title	
	GENERAL FUND	
01-279-099	Fund Balance January 1:	521,494
	General Fund Revenues:	5,678,583
	400 Administrative GF Exp:	565,040
	403 Tax Collection GF Exp:	31,941
	409 Shared Building GF Exp:	69,500
	410 Police GF Exp:	2,406,328
	411 Fire GF Exp:	183,500
	413 Code Department GF Exp:	353,576
	414 Planning, Zoning GF Exp:	22,584
	415 Emergency Services GF Exp:	17,931
	419 Animal Control/Rescue GF Exp:	1,200
	430 Public Works GF Exp:	854,959
	431-446 PW Street GF Exp:	311,420
	455 Shade Tree GF Exp:	30,000
	462 Elm Street GF Exp:	50,922
	465 Main Street GF Exp:	59,000
	481 Revenue Transfers:	329,331
	486 Insurance GF Exp:	116,292
	487 Pension/State Aid:	369,036
	492 Revenue Transfers:	309,036
	Total Expenses:	6,081,597
	General Fund Bal Dec 31:	118,481

	GENERAL FUND REVENUES	
01-301-100	Real Estate Taxes Current	1,031,890
01-301-125	Real Estate Tax Road Current	83,890
01-301-150	Real Estate Taxes Fire Current	349,890
01-301-300	Real Estate Taxes Delinquent	16,000
01-301-325	Real Estate Taxes Road Delinq	300
01-301-350	Real Estate Taxes Fire Delinq.	5,000
01-310-100	Real Estate Transfer Tax	70,000
01-310-200	Earned Income Tax	560,000
01-310-500	Local Services Tax	415,000
01-310-800	Business Priv.Tax	435,000
01-310-830	Bus. Priv. Tax Delinquent	18,000
01-321-471	Late fees - Rental Inspection	650
01-321-610	Transient Retailers	250
01-321-620	Plumbing Licenses	2,000
01-321-800	Cable TV Franchise Tax	76,643
01-321-850	Public Right of Way License	3,750
01-322-400	Dumpster Permits	400
01-331-110	Vehicle Code Violations DJ	50,000
01-331-111	Vehicle Code Violations/State	1,800
01-331-120	Violations Ords & Statutes	5,000
01-331-125	Violations Ords/Statute CEO DJ	3,500
01-331-225	Code Fines (non-DJ)	2,500
01-331-300	Parking Tickets	50,000
01-331-310	Permit Parking Violations	400
01-331-350	False Alarm Fees	1,500
01-341-100	Interest Earnings	1,400
01-351-042	DCED #64796 S 6th Ave StScape	152,609
01-354-060	Traffic Device Control Grant	134,536
01-355-010	Public Utility Realty Tax	2,500
01-355-080	Alcohol Beverage License	2,450
01-355-130	Foreign Fire Insurance	20,000
01-359-100	Reading Hospital	620,500
01-361-100	Public Safety- Police Services	3,500
01-361-110	Police Report photo copies	4,000
01-361-113	Aggressive Driver Enforcement	1,500
01-361-183	National Nite Out Proceeds	2,200
01-361-320	Commerical Plan Review Fees	15,000

01-361-340	Hearing Fees	3,000
01-361-400	Xpress Service Fees	689
01-361-500	FIRE CODE INSPECTION FEES	40,000
01-362-200	Burning Permit	300
01-362-410	Building Permits	40,000
01-362-412	RHMC Building Permit	20,000
01-362-415	State Fees - Additional Costs	750
01-362-430	Plumbing Permits	4,000
01-362-450	Business Licenses	15,000
01-362-455	Sidewalk Cafe Permits	1,000
01-362-460	Sign Permits	2,000
01-362-470	Rental Occupancy Fee	84,000
01-362-473	Zoning Permits	3,000
01-362-475	Housing Certification Fees	7,000
01-362-476	Reinspection Fees NO Shows	800
01-362-477	Additional Reinspect Fees	450
01-362-479	Commercial Cert. of Occupancy	1,200
01-362-480	Alarm Fees	500
01-362-490	Pet Permits	30
01-363-100	Digging Permits	5,000
01-363-510	Contracted Snow Removal PA Dot	1,800
01-380-100	Misc. Revenue Receipts	1,000
01-387-410	Donations K-9 Program	500
01-391-410	Sale of Police Vehicles	5,000
01-392-009	Trnsf from Refuse Fund	93,000
01-392-060	Transfer From Water Fund	556,000
01-392-080	Transfer From Sewer Fund	479,250
01-394-600	Estimated State Aid/Pensions	169,756
	TOTAL REVENUES:	5,678,583

	GENERAL FUND ADMIN EXPENSES	
01-400-111	Salaries - Council	13,000
01-400-121	Manager's Salary	73,628
01-400-130	Salary - Treasurer	55,000
01-400-140	Wages-Office Staff/2.5	109,856
01-400-150	FICA/Medicare Taxes	19,238
01-400-182	Longevity	2,720
01-400-196	Health and Accident Ins.	88,309
01-400-198	Life & Ancillary Ins Premium	2,141
01-400-210	Supplies	4,000
01-400-300	General Expense	12,000
01-400-311	Auditing Services	15,000
01-400-312	Accounting Services	13,000
01-400-313	Engineering Services	45,000
01-400-314	Legal Services	42,000
01-400-320	Communication Expense	7,860
01-400-325	Postage	4,850
01-400-340	Advertising and Printing	8,500
01-400-354	Workers' Compensation Ins.	2,188
01-400-374	Computer Repair & Maint	23,000
01-400-416	Training Expense	2,500
01-400-417	E.A.C. Expenses	250
01-400-501	Merchant Account Fees	7,000
01-400-611	Misc. Costs	10,000
01-400-740	Major Equipment Purchases	3,000
01-400-750	Minor Equipment Purchases	1,000
	TOTALS:	565,040
	TAX COLLECTOR EXPENSES	
01-403-150	FICA/Medicare Taxes	46
01-403-187	Commissions Elected Tax Coll.	1,599
01-403-188	Commissions Appointed Tax Coll	28,000
01-403-210	Materials and Supplies	800
01-403-353	Surety & Fidelity Bonds	1,496
	TOTALS:	31,941
	SHARED BUILDING EXPENSES	
01-409-220	Materials and Supplies	4,000
01-409-230	Heating Fuel	10,000
01-409-300	General Expense	600
01-409-355	Building Claim Repairs	1,000

01-409-361	Electricity	25,000
01-409-366	Water	1,400
01-409-373	Maintenance and Repairs	27,500
	TOTALS:	69,500
	POLICE EXPENSES	
01-410-121	Salary of Chief - Wages	99,936
01-410-123	Salary of Sergeant- Wages	171,684
01-410-131	Salary of Patrolmen - Wages	858,607
01-410-132	Wages Part-Time Police	12,000
01-410-133	Desk Clerks - Wages	61,000
01-410-134	Parking Enforcement - Wages	34,271
01-410-135	Shift Differential/FTO	6,750
01-410-136	On-Call Pay	5,900
01-410-137	Sick Time Pay Outs	2,750
01-410-138	Officer in Charge	5,000
01-410-160	FICA/Medicare Taxes	23,325
01-410-171	Overtime	229,993
01-410-172	Holiday Pay	104,551
01-410-173	Longevity	16,200
01-410-181	Uniforms	14,000
01-410-182	Uniform Cleaning	3,000
01-410-190	Civil Service Testing/Fees	4,000
01-410-194	Hiring Cost Full-Time Officers	1,500
01-410-195	Hiring Cost Part-Time Officers	1,000
01-410-196	Health and Accident Ins.	322,922
01-410-198	Life & Ancillary Ins Premium	9,500
01-410-210	Material and Supplies	6,750
01-410-220	Administrative Expenses	1,000
01-410-222	Crime Prevention Supplies	1,250
01-410-225	Investigative Expenses	2,500
01-410-232	Memberships	2,250
01-410-242	Ammo and Weapon Supplies	17,000
01-410-252	Technology Fees	50,080
01-410-300	General Expense	5,000
01-410-305	Canine Program	2,500
01-410-306	Canine Grant Expense	1,000
01-410-314	Legal Services	20,000
01-410-315	Arbitration Fees	5,000
01-410-316	Medical Evaluations	1,000

01-410-319	Telephone Expense	14,000
01-410-320	Communication Expense	33,310
01-410-321	New Radios (7 yr expense)	16,991
01-410-327	Computer Maintenance	7,500
01-410-336	Vehicle Replacements	39,111
01-410-337	Vehicle Maintenance and Repair	30,000
01-410-338	Gasoline	16,750
01-410-339	Tires	2,500
01-410-350	Berks Co. Crime Alert Donation	500
01-410-351	Police Auto Insurance	13,415
01-410-352	Vehicle Claim Repairs	1,000
01-410-354	Workman's Comp. Ins. Prem.	78,832
01-410-363	National Nite Out Expenditures	3,200
01-410-373	Maintenance and Repairs	9,500
01-410-460	Education /Training	18,000
01-410-500	Mayor's Office Expenses	500
01-410-740	Major Equipment Purchases	15,000
01-410-750	Minor Equipment Purchases	3,000
	TOTALS:	2,406,328
	FIRE COMPANY EXPENSES	
01-411-121	Salaries Chief and Asst. Chief	7,218
01-411-220	Fire - Administrative Expenses	4,200
01-411-222	Debt Service	12,141
01-411-300	General Expense	10,000
01-411-329	Communication	18,000
01-411-330	Fire Company Radios	21,524
01-411-337	Vehicle Maintenance and Repair	26,800
01-411-338	Gasoline	7,000
01-411-351	Fire Co. Vehicle Insurance	5,303
01-411-352	Vehicle Claim Repairs	500
01-411-354	Workman's Comp. Ins. Prem.	26,814
01-411-355	Building Claim Repairs	1,000
01-411-360	Utilities	21,000
01-411-373	Bldg. Maintenance and Repairs	15,000
01-411-750	Minor Equipment Purchases	7,000
	TOTALS:	183,500

	CODE ENFORCEMENT EXPENSES	
01-413-140	Wages-Clerical	35,304
01-413-150	FICA/Medicare Taxes	2,701
01-413-196	Health and Accident Ins.	19,828
01-413-198	Life & Ancillary Ins Premium	822
01-413-210	Supplies/Equipment	2,000
01-413-300	General Expense	650
01-413-313	Engineering Services	60,000
01-413-314	Legal Services	2,000
01-413-316	Fire Code Inspection	40,000
01-413-320	Communication Expense	1,200
01-413-354	Workman's Comp. Ins. Prem.	192
01-413-373	Property Maintenance	2,000
01-413-374	Equipment Repairs/Maintenance	5,500
01-413-375	Computer Maintenance	6,000
01-413-401	Codes Dept Admin	171,089
01-413-740	Major Equipment Purchases	3,290
01-413-750	Minor Equipment Purchases	1,000
	TOTALS:	353,576
	PLANNING & ZONING EXPENSES	
01-414-300	General Expense	4,000
01-414-314	Legal Services	4,000
01-414-320	Planning-Zoning Hearing Exp	10,000
01-414-342	Zoning Ordinance Updates	3,834
01-414-415	State Fee Building/Plumbing Permit	750
	TOTALS:	22,584
	EMERGENCY COMMUNICATION SERVICES	
01-415-310	Professional Services	9,847
01-415-320	Emergency Mgmt. Communications	8,084
	TOTALS:	17,931
	ANIMAL CONTROL/RESCUE	
01-419-542	Contribution - Animal Rescue	1,200
	TOTALS:	1,200
	PUBLIC WORKS EXPENSES	
01-430-130	Salary - Foreman	65,053
01-430-140	Crew Salaries	420,528
01-430-150	FICA/Medicare Taxes	34,368
01-430-172	Overtime	27,000
01-430-173	Part-Time Help	8,000

01-430-174	Longevity	8,800
01-430-181	Uniform Allowance	2,250
01-430-185	Boot Allowance	2,800
01-430-196	Health and Accident Ins.	156,817
01-430-198	Life Insurance Premium	7,000
01-430-300	General Expense	15,500
01-430-336	Vehicle Replacements	11,000
01-430-337	Vehicle M&R/Oil/Grease	25,000
01-430-338	Gasoline	15,000
01-430-351	Vehicle Insurance	13,315
01-430-352	Vehicle Claim Repairs	1,000
01-430-354	Workman's Comp. Ins. Prem.	33,528
01-430-416	Training Expense	2,000
01-430-740	Major Equipment Purchases	4,000
01-430-750	Minor Equipment Purchases	2,000
	TOTALS:	854,959
	STREETS	
01-431-374	Vehicle Maintenance & Repairs	10,000
01-431-455	Fees - Dumping Leaves	2,250
01-432-245	Snow and Ice Removal	50,000
01-433-245	Traffic Signals, Street Signs	12,500
01-433-246	Line Painting	3,500
01-433-354	Traffic Signal Construction	134,536
Description		
01-433-375	Traffic Signal Maint/Repair	38,634
01-438-370	Gen. Maint. & Repairs	30,000
01-446-300	MS4 Stormwater Management	30,000
	TOTALS:	311,420
	SHADE TREES	
01-455-374	Repairs & Maint.- Equipment	1,000
01-455-376	Tree Trimming	25,000
01-455-377	Tree Spraying	500
01-455-378	Planting/Replacements	3,500
	TOTALS:	30,000
	ELM STREET	
01-462-000	TIF Payments to BCRA	10,535
01-462-545	WR Elm Street Operating Exp	40,387
	TOTALS:	50,922

	MAIN STREET	
01-465-300	WR Main St Operating Expense	42,000
	TOTALS:	42,000
	PENN AVENUE	
01-465-370	Penn Ave - Maint. & Repairs	17,000
	TOTALS:	17,000
	REVENUE TRANSFERS	
01-481-800	Trnsf Fire Tax to Capital	199,730
01-481-860	Capital Fund Build-up	129,601
	TOTALS:	329,331
	INSURANCE	
01-486-352	Casualty/Fire/Flood/Liability	115,192
01-486-353	Public Officials Bonds	1,100
	TOTALS:	116,292
	PENSION	
01-487-151	Pension/State Aid	369,036
	TOTALS:	369,036
	REVENUE TRANSFERS	
01-492-030	Trnsf to Special Reserve Fire	41,596
01-492-031	Trans to Special Reserve Roads	84,190
01-492-061	State Aid/Relief Assn. Trnsf	20,000
01-492-090	Recreation Allocation	163,250
	TOTALS:	309,036
	TOTAL GENERAL FUND EXPENSES:	6,081,597
	Fund Balance December 31:	119,531

	WATER FUND	
06-279-099	Fund Balance January 1:	68,941
	WATER FUND REVENUES	
06-378-012	Water Revenue	1,698,309
06-378-015	Water Penalties	16,041
06-378-020	Ready to Serve Charges	97,101
06-378-090	Service Connection/Shutoffs	3,199
06-378-095	Water Certification Fees	3,028
	TOTAL REVENUES:	1,817,678
	WATER EXPENSES	
06-400-210	Materials and Supplies	1,500
06-400-300	General Expense	3,500
06-400-313	Engineering Services	70,000
06-400-336	Vehicle Replacements	-
06-400-337	Vehicle Maintenance and Repair	2,500
06-400-338	Gasoline	5,000
06-400-366	Water Purchase	695,400
06-400-370	System Maint. & Repairs	27,500
06-400-416	Training Expense	2,500
06-400-740	Major Equipment Purchases	6,000
06-400-750	Minor Equipment Purchases	1,000
06-492-010	Transfer To General Fund	556,000
06-492-030	Transfer to Capital Fund	18,000
06-492-300	Strategic Plan/Water Rate Inc.	345,687
	TOTAL EXPENSES:	1,734,587
	Fund Balance December 31:	152,032
	SEWER FUND	
08-279-099	Fund Balance January 1:	161,977
	SEWER FUND REVENUES	
08-354-000	Sewer Grant	135,000
08-364-012	Sewer Use Fees	880,427
08-364-015	Sewer Use Penalties	7,990
08-364-022	Sewer Maint. Fees	733,993
08-364-025	Sewer Maint. Penalties	6,414
08-364-030	Grease Trap Inspection Fee	4,900
	TOTAL REVENUES:	1,768,724
	SEWER EXPENSES	
08-400-210	Materials/Supplies	1,600
08-400-230	Heating Fuel/Natural Gas	1,200

08-400-300	General Expense	4,500
08-400-313	Engineering Services	50,000
08-400-330	Grease Trap Inspections	4,900
08-400-336	Vehicle Replacements	-
08-400-337	Vehicle Maintenance and Repair	2,500
08-400-338	Gasoline	5,000
08-400-361	Electricity - Sewer Pumps	2,700
08-400-364	Sewer Use Charges	803,580
08-400-370	System Maint. & Repairs	25,000
08-400-416	Training Expense	1,500
08-400-740	Major Equipment Purchases	5,000
08-400-750	Minor Equipment Purchases	1,000
08-481-800	Capital Sewer Project	30,000
08-492-001	Transfer To General Fund	479,250
08-492-030	Strategic Plan/Sewer Rate Inc.	222,776
08-492-300	Transfer to Capital Fund	18,000
	TOTAL EXPENSES:	1,658,506
	Fund Balance December 31:	272,195
	SANITATION FUND	
09-279-099	Fund Balance January 1:	104,701
	SANITATION FUND REVENUES	
09-354-500	Recycling Grant	6,420
09-363-300	Resident Disposal Fees	391,900
	TOTAL REVENUES:	398,320
	SANITATION FUND EXPENSES	
09-400-210	Supplies	450
09-400-300	General Expenses	7,000
09-400-336	Vehicle Replacements	-
09-427-452	Contracted Trash Fees	174,420
09-427-453	Act 101 Fees	14,500
09-427-454	Landfall Disposal Fees	120,000
09-427-455	Recycling Fees	33,516
09-492-001	Transfer To General Fund	93,000
09-492-300	Transfer to Capital Fund	24,500
	TOTAL EXPENSES:	467,386
	Fund Balance December 31:	35,635

	CAPITAL RESERVE FUND	
30-279-099	Fund Balance January 1:	190,301
	CAPITAL RESERVE FUND REVENUES	
30-383-006	Water Rate Increase Bond Issue	345,687
30-383-008	Sewer MT. Increase - Bond Issu	222,776
30-392-001	Transfer From General Fund	129,601
30-392-006	Transfer From Utilities Fund	18,000
30-392-008	Transfer from Sewer Fund	18,000
30-392-009	Trnsf from Refuse Fund	24,500
30-392-175	Fire Tax Trnsf from General	199,730
	TOTAL REVENUES:	958,294
	CAPITAL RESERVE FUND EXPENSES	
30-400-313	Engineering Capital Expenditures	36,285
30-410-000	Police Capital Exp.	11,500
30-411-000	Fire Capital Exp.	10,000
30-426-000	Recycling Capital Expense	6,500
30-430-000	Highways Capital Exp.	295,169
30-450-000	Recreation Capital Exp.	18,000
Description		
30-471-100	GO Bond Principal	539,396
30-472-100	Gen Obligation Bond Interest	228,798
	TOTAL EXPENSES:	1,145,648
	Fund Balance December 31:	2,947
	SPECIAL RESERVE FUND	
31-279-099	Fund Balance January 1:	346,838
	SPECIAL RESERVE FUND REVENUES	
31-341-100	Interest	240
31-392-010	Trans from Real Estate Roads	84,190
31-392-015	Trans from Real Estate Fire	41,596
	TOTAL REVENUES:	126,026
	SPECIAL RESERVE FUND EXPENSES	
	TOTAL EXPENSES:	-
	Fund Balance December 31:	472,864
	HIGHWAY AID FUND	
35-279-099	Fund Balance January 1:	47,766
	HIGHWAY AID FUND REVENUES	
35-341-100	Interest Earnings	60
35-355-050	Motor Vehicle Fuel Tax	114,612
	TOTAL REVENUES:	114,672
	HIGHWAY AID FUND EXPENSES	
35-433-000	Traffic Control Devices	13,500
35-434-361	Street Lighting - Electricity	91,500
	TOTAL EXPENSES:	105,000
	Fund Balance December 31:	57,438

	RECREATION FUND	
90-279-099	Fund Balance January 1:	18,199
	RECREATION FUND REVENUES	
90-367-105	Bicentennial Rental	4,000
90-367-115	Field Rental	1,500
90-367-155	Pavilion Rental	1,000
90-367-200	Pool Receipts / Daily - Season	62,000
90-367-202	Receipts Swim Team Activities	800
90-367-203	Receipts - Spectator Fees	500
90-367-204	Receipts - Pool Special Events	1,500
90-367-206	Receipts / Water Classes	2,000
90-367-207	Receipts /Clothing	500
90-367-208	Sale/Swim Tm T-shirts & suits	-
90-367-300	Playground Fees - Registration	7,000
90-367-330	Basketball Program	10,000
90-367-400	Pool Concessions	25,000
90-367-801	Misc. Pool Revenue	100
90-367-806	Father Daughter Dance	2,000
90-367-808	Halloween Haunted Hayride	3,000
90-367-809	Halloween Duck Pond	100
90-367-811	Mother/Son Dance	900
90-367-814	Harvest Festival	500
90-367-815	4th of July Contributions	7,500
90-387-301	Playground Field Trips	5,000
90-387-302	Playground Travel (donation)	500
90-392-001	Transf. From General Fund	163,250
	TOTAL REVENUES:	298,650
	RECREATION FUND EXPENSES	
90-451-021	Office Supplies	1,300
90-451-024	Recreation Director Phone	1,000
90-451-109	Father/Daughter Dance	2,000
90-451-110	Harvest Hayride	2,700
90-451-111	Mother/Son Dance	900
90-451-112	Tons of Trucks	150
90-451-113	4th of July Celebration	10,000
90-451-114	Harvest Festival	500
90-451-121	Travel/Class	1,400
90-451-150	Rec Director FICA/Medicare	2,973
90-451-187	Recreation Director	38,859
90-451-198	Recreation Director Life Ins.	177

90-451-300	General Expense	1,400
90-451-431	Community Special Events	5,100
	Recreation Expense Totals:	68,459
	Pool Expenses	
90-452-021	Supplies	1,300
90-452-022	Maintenance/Repairs	2,500
90-452-023	Equipment	2,000
90-452-024	Telephone	3,000
90-452-027	Official Entry	-
90-452-150	FICA/Medicare Taxes	6,426
90-452-181	Pool Wages	67,500
90-452-182	Concesssion Wages	16,500
90-452-185	Uniforms	1,700
90-452-300	General Expenses	1,500
90-452-321	Concession Supplies	15,000
90-452-354	Workers' Compensation Ins.	8,696
90-452-370	R & M Buildings & Supplies	22,000
90-452-374	Repairs & Maintenance Equip	21,000
90-452-530	Electric - Pool	10,500
90-452-531	Chemicals - Pool	13,000
90-452-536	Water - Pools	4,000
	Pool Expense Totals:	196,622
	Playground	
90-453-031	Materials and Supplies	700
90-453-033	Equipment	1,158
90-453-034	Telephone	160
90-453-035	Basketball	10,000
90-453-038	Field Trip Expense - name changed	3,500
90-453-131	Travel Expense	1,500
90-453-150	FICA/Medicare Taxes	1,147
90-453-180	Uniforms	650
90-453-181	playground kids t-shirts	500
90-453-183	Playground Wages	15,000
90-453-230	Fieldhouse Heat	400
90-453-354	Recreation Grant/Donation	10,050
90-453-273	Insurance Claim	6,929
	Playground Expense Totals:	51,694
	Combined Recreation Expenses:	316,775
	Fund Balance December 31:	74