

Borough of Freemansburg - 2010 Proposed Budget

	2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
01-GENERAL FUND						
2010 BALANCED @ \$ 1,233,814						
REVENUES						
301.00 - Taxes Revenue						
301.10 - Real Estate Taxes - Current	\$354,541	\$478,496	\$485,424	\$618,683	\$586,594	\$623,872
301.20 - Real Estate Taxes - Prior Year	\$32,515	\$28,409	\$30,509	\$35,000	\$37,104	\$35,000
310.10 - Real Estate Transfer Taxes	\$57,627	\$51,378	\$43,106	\$35,000	\$26,129	\$30,000
310.20 - Earned Income Tax	\$190,022	\$199,318	\$205,083	\$200,000	\$219,827	\$210,000
310.30 - OPT / EMST / LST	\$0	\$12,776	\$10,021	\$8,000	\$13,427	\$10,000
310.80 - Business Priv Tax	\$25,337	\$30,841	\$29,430	\$28,000	\$29,579	\$30,000
Total - Taxes Revenue	\$660,043	\$801,218	\$803,573	\$924,683	\$912,661	\$938,872
321.80 - Cable Franchise	\$18,615	\$19,251	\$19,814	\$19,820	\$22,007	\$23,000
322.80 - Street and curb permits	\$495	\$550	\$710	\$600	\$770	\$600
331.00 - Police Fines	\$12,299	\$15,277	\$15,768	\$13,000	\$14,425	\$11,000
341.00 - Interest Earnings	\$33,357	\$15,181	\$1,629	\$1,600	\$468	\$500
342.10 - Rent of Land	\$3,900	\$4,925	\$5,175	\$5,000	\$4,875	\$5,000
354.00 - State Comm. Development Gra	\$5,000	\$10,000	\$0	\$30,000	\$30,000	\$5,000
355.04 - Alcohol Beverages Licenses	\$600	\$600	\$600	\$600	\$600	\$600
355.05 - Pension State Aid	\$11,824	\$14,851	\$31,603	\$31,603	\$29,756	\$30,000
355.07 - Fire Relief Insurance Tax	\$12,146	\$12,616	\$12,991	\$13,000	\$11,938	\$11,000
355.09 - State recycling grants	\$7,192	\$1,056	\$939	\$1,000	\$1,100	\$1,000
355.10 - Public Utility Commission	\$1,100	\$993	\$1,070	\$1,000	\$1,131	\$1,000
355.02 - Highway / Liquid Fuels	\$37,836	\$40,323	\$44,652	\$43,035	\$42,998	\$41,370
361.30 - Planning Commission			\$700	\$1,500	\$400	\$500
361.34 - Zoning Hearing Board	\$0	\$0	\$1,500	\$1,500	\$350	\$500
361.50 - Sales of Reports	\$982	\$1,077	\$886	\$750	\$970	\$800
362.10 - Crossing Guard Reimbursement	\$6,252	\$6,289	\$8,726	\$14,636	\$13,858	\$15,500
362.14 - DUI Reimbursements	\$4,250	\$4,310	\$3,011	\$3,500	\$6,534	\$5,000
362.41 - Building Permits	\$12,157	\$6,695	\$10,555	\$10,000	\$10,270	\$5,000
362.42 - Zoning Permits	\$739	\$665	\$1,165	\$1,000	\$1,665	\$1,000
362.44 - SAN Certificates	\$2,145	\$1,480	\$1,540	\$1,200	\$1,090	\$1,200
362.45 - Use & Occupancy Permits	\$2,485	\$3,210	\$4,700	\$4,000	\$4,960	\$4,000
362.46 - SEW Certification	\$2,100	\$1,505	\$1,580	\$1,200	\$1,085	\$1,200
364.20 - SEW Connection / tapping fees	\$32,000	\$10,000	\$8,000	\$10,000	\$10,000	\$0
367.000 - Developer's Recreation Fees	\$8,000	\$2,500	\$2,000	\$2,500	\$2,500	\$0
367.10 - P&R events and donations	\$472	\$243	\$855	\$0	\$5,590	\$0
387.10 - Contributions & Donations	\$253	\$499	\$27	\$0	\$0	\$0
387.20 - Restitution	\$513	\$25	\$325	\$0	\$353	\$0
387.30 - SEW Salary & Admin	\$63,052	\$72,711	\$75,000	\$84,136	\$83,961	\$91,692
387.31 - SEW Prior year Salary adjust	\$0	\$0	\$40,000	\$0	\$20,000	\$10,000
387.40 - SAN salary and admin adjust	\$0	\$29,050	\$22,525	\$22,065	\$21,983	\$23,479
387.41 - SAN salary prior year adjust	\$35,000	\$29,050	\$24,700	\$0	\$20,000	\$5,000
389.00 - Misc. Revenues	\$1,286	\$29,045	\$766	\$0	\$1,438	\$0
TOTAL REVENUES	\$976,093	\$1,135,193	\$1,147,085	\$1,242,927	\$1,279,735	\$1,233,814

Borough of Freemansburg - 2010 Proposed Budget

	2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
EXPENDITURES						
400.00 · LEGISLATIVE/COUNCIL						
400.110 · Council Salaries	\$11,375	\$11,800	\$11,008	\$12,000	\$12,000	\$12,000
400.120 · Salary - Secretary / Treasurer	\$4,311	\$3,614	\$605	\$8,000	\$2,496	\$8,000
400.350 · Bonding Insurance for Treasurer	\$675	\$0	\$18	\$250	\$250	\$250
400.420 · Council Subscript./Dues/Member.	\$100	\$480	\$709	\$800	\$1,291	\$900
400.460 · Council Meetings & Conferences	\$63	\$495	\$70	\$500	\$0	\$500
400.540 · Contributions to Non-Gov't Orgs	\$2,932	\$2,067	\$3,173	\$3,450	\$2,949	\$3,000
400.00 · Legislative/Council - Other	\$0	\$0	\$282	\$0	\$0	\$0
Total 400.00 · LEGISLATIVE/COUNCIL	\$19,456	\$18,456	\$15,866	\$25,000	\$18,986	\$24,650
401.00 · EXECUTIVE/MAYOR						
401.110 · Mayor's Salary	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
401.420 · Mayor's Dues/Subscriptions/Memb	\$95	\$145	\$155	\$150	\$105	\$165
401.460 · meetings and conferences	\$1,293	\$1,240	\$1,577	\$1,600	\$1,098	\$1,600
401.540 · Contributions to Non-Gov't Orgs	\$207	\$0	\$158	\$500	\$58	\$500
Total 401.00 · EXECUTIVE/MAYOR	\$3,595	\$3,385	\$3,889	\$4,250	\$3,261	\$4,265
402.311 · INDEPENDENT AUDITOR						
	\$6,875	\$5,750	\$5,995	\$7,000	\$6,125	\$7,000
403.00 · TAX COLLECTION						
403.110 · Salary - Tax Collector	\$7,249	\$9,743	\$9,842	\$12,374	\$11,771	\$12,477
403.210 · Tax Collector - Supplies	\$1,113	\$807	\$364	\$500	\$877	\$1,000
403.310 · EIT Collection Fees	\$2,584	\$6,054	\$4,712	\$4,600	\$4,721	\$5,000
403.311 · BPM Tax and EMST	\$724	\$1,161	\$1,016	\$810	\$1,177	\$1,500
403.350 · Tax Collector Bonding Insurance	\$315	\$315	\$315	\$325	\$315	\$325
403.420 · Dues, Subscriptions, Membership	\$0	\$0	\$0	\$0	\$0	\$0
403.460 · Meetings, conferences training	\$0	\$0	\$0	\$250	\$0	\$250
Total 403.00 · TAX COLLECTION	\$11,985	\$18,080	\$16,249	\$18,859	\$18,861	\$20,552
404.311 · BOROUGH ATTORNEY FEES						
404.312 - General legal			\$12,412	\$12,000	\$30,234	\$25,000
404.313 - Special Projects			\$7,983	\$3,000	\$2,208	\$5,000
404.314 - police related legal items			\$17,133	\$15,000	\$3,273	\$10,000
Total 404.311 BOROUGH ATTY FEES	\$5,253	\$25,604	\$37,528	\$30,000	\$35,715	\$40,000
406.00 · ADMINISTRATION						
406.120 · Borough Manager Salary	\$45,099	\$46,922	\$48,004	\$48,127	\$48,127	\$49,811
406.140 · Exec Asst Salary & OT	\$1,671	\$1,753	\$1,929	\$1,894	\$1,894	\$1,960
406.141 · Administrative Clerk	\$374	\$450	\$200	\$1,000	\$0	\$0
406.210 · Office Supplies (all departments)	\$4,863	\$4,497	\$6,539	\$10,000	\$7,269	\$10,000
406.325 · Admin Postage (all departments)	\$3,069	\$3,449	\$4,212	\$4,000	\$3,996	\$4,500
406.341 · Legal Advertising	\$3,541	\$2,517	\$2,668	\$3,500	\$4,237	\$4,000
406.342 · Payroll Processing Fees	\$2,186	\$2,335	\$2,503	\$2,500	\$2,586	\$2,500
406.350 · Bonding Ins. for admin	\$500	\$500	\$500	\$500	\$250	\$500
406.420 · Dues, subscriptions, membership	\$10	\$45	\$0	\$250	\$0	\$250
406.460 · meetings, conferences, training	\$108	\$75	\$45	\$250	\$182	\$250
406.999 · misc. expenses, buyout, milage	\$773	\$498	\$2,646	\$3,000	\$3,134	\$3,500
Total 406.00 · ADMINISTRATION	\$62,194	\$63,039	\$69,245	\$75,021	\$71,675	\$77,272

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408.311 · ENGINEER FEES						
Meetings and Misc Borough Activites	\$12,805	\$8,779	\$9,492	\$12,000	\$14,119	\$12,000
Roads Program	\$6,344	\$9,169	\$380	\$1,000	\$2,258	\$2,500
MS4 Requirements	\$0	\$709	\$2,526	\$1,000	\$0	\$2,500
Special projects	\$49,519	\$78,611	\$32,975	\$1,000	\$1,928	\$2,500
Total 408.311 Engineering fees	\$68,668	\$97,267	\$45,372	\$15,000	\$18,305	\$19,500
409.00 · GEN. GOV'T BUILDINGS						
409.120 · Gen Gov't Maintenance	\$3,628	\$3,540	\$3,540	\$3,600	\$3,540	\$3,600
409.210 · Gen Gov't Supplies	\$1,853	\$611	\$952	\$1,000	\$969	\$1,000
409.230 · Gen Gov't Heat/Utilities	\$24,707	\$25,504	\$27,225	\$30,000	\$23,729	\$30,000
409.320 · Gen Gov't Comms - Nextels	\$4,386	\$1,414	\$2,457	\$1,800	\$1,704	\$1,200
409.370 · Gen Gov't Repairs & Maint	\$9,402	\$6,895	\$5,539	\$10,000	\$7,757	\$10,000
409.372 · General Gov't Computers	\$5,922	\$8,752	\$3,959	\$5,000	\$6,324	\$5,000
409.999 · Gen Gov't Bldgs Other Expense	\$2,582	\$103	\$328	\$5,000	\$8,676	\$20,000
Total 409.00 · GEN. GOV'T BUILDINGS	\$52,480	\$46,818	\$44,000	\$56,400	\$52,700	\$70,800
410.00 · PUBLIC SAFETY						
POLICE						
410.120 · Salary - Police Chief	\$48,270	\$55,812	\$57,264	\$58,509	\$59,876	\$61,500
410.130 · Salaries - Full Time Officers	\$77,974	\$82,743	\$75,208	\$87,552	\$88,769	\$98,634
410.131 · OT Full time officers (if needed)	\$0	\$7,021	\$5,743	\$7,500	\$9,340	\$7,500
410.140 · Salary - Clerk	\$8,239	\$10,913	\$14,170	\$18,720	\$18,696	\$26,000
410.180 · Salary - Part Time Officers	\$79,070	\$100,881	\$128,553	\$70,000	\$108,924	\$70,000
410.191 · Uniforms	\$1,727	\$4,587	\$6,217	\$6,000	\$6,309	\$9,000
410.210 · Police law enforcement supplies	\$4,240	\$5,076	\$5,713	\$5,000	\$5,411	\$8,000
410.231 · Police - Vehicle Fuel	\$0	\$0	\$0	\$0	\$0	\$0
410.320 · Police Communications	\$6,238	\$8,209	\$3,237	\$7,000	\$7,354	\$9,000
410.420 · Dues, Subscriptions & membership	\$300	\$375	\$750	\$1,350	\$682	\$1,350
410.451 · Police - Vehicle Maintenance	\$6,277	\$11,195	\$4,548	\$8,000	\$6,040	\$9,000
410.460 · Meetings, Conferences, Training	\$799	\$0	\$44	\$4,000	\$125	\$4,000
410.999 · Police - Misc. & buyouts	\$265	\$0	\$3,938	\$51,000	\$11,979	\$50,000
Total 410.00 · POLICE		\$286,810	\$305,385	\$324,631	\$323,505	\$353,984
Public Safety - Other						
410.132 · Civil Service Expense	\$957	\$0	\$810	\$5,000	\$5,862	\$10,000
410.133 · DUI Roving Patrol	\$0	\$4,931	\$4,842	\$5,000	\$10,081	\$5,000
410.190 · Salary - Crossing Guards	\$12,697	\$13,359	\$23,843	\$29,273	\$28,750	\$31,000
410.300 · Animal Control (SPCA)	\$1,160	\$840	\$620	\$1,000	\$1,500	\$1,000
Total Public Safety - Other	\$14,814	\$19,130	\$30,115	\$40,273	\$46,194	\$47,000
411.00 · FIRE						
411.360 · Fire Hydrants	\$15,509	\$14,541	\$15,880	\$16,000	\$15,860	\$16,000
411.530 · Volunteer Fire Relief Assoc.	\$12,146	\$12,616	\$12,991	\$13,000	\$11,938	\$11,000
411.540 · Contribution to Fire Company	\$33,361	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
411.550 · Volunteer Incentive Program	\$0	\$0	\$0	\$3,000	\$2,832	\$3,000

Borough of Freemansburg - 2010 Proposed Budget

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Total 411.00 · FIRE		\$61,016	\$62,157	\$63,871	\$67,000	\$65,629	\$65,000

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413.00 · PROTECTIVE INSPECTION						
413.140 · Building Code Admin / BCO	\$1,253	\$501	\$3,918	\$4,653	\$4,581	\$4,725
413.141 · Building Code Insp.-outsourcing	\$720	\$7,910	\$15,856	\$15,000	\$16,815	\$10,000
413.144 · Other Bldg. Code Expense / training	\$90	\$432	\$622	\$1,000	\$1,440	\$1,000
Total 413.00 · PROTECTIVE INSPECTION	\$2,063	\$8,843	\$20,396	\$20,653	\$22,836	\$15,725
414.00 · PLANNING & ZONING						
414.122 · Zoning Officer	\$9,196	\$11,360	\$7,085	\$4,653	\$4,581	\$4,725
414.130 · ZHB Attorney fees	\$0	\$0	\$495	\$2,500	\$902	\$1,500
414.140 · Zoning Board Fees/Wages/ads	\$0	\$0	\$1,917	\$500	\$355	\$500
414.190 · Zoning stenographer	\$0	\$0	\$450	\$500	\$150	\$500
414.310 · Prep of rev ordinance / comp plan	\$0	\$5,328	\$14,187	\$12,000	\$5,390	\$2,500
Total 414.00 · PLANNING & ZONING	\$9,196	\$16,688	\$24,134	\$20,153	\$11,378	\$9,725
415.00 · EMERGENCY MANAGEMENT AGENCY						
415.191 · EMA Uniforms	\$160	\$0	\$0	\$250	\$0	\$250
415.192 · EMA supplies/Equipment	\$0	\$0	\$0	\$250	\$0	\$250
415.460 · Meetings, Conferences, Training	\$0	\$10	\$45	\$250	\$0	\$250
Total 415.00 · EMERGENCY MGMT	\$160	\$10	\$45	\$750	\$0	\$750
430.00 · STREETS						
430.120 · Streets - Salary - Supervisor	\$31,655	\$30,362	\$29,827	\$29,216	\$28,859	\$30,239
430.130 · Streets - Salaries - Full Time	\$25,279	\$26,277	\$27,214	\$21,545	\$21,540	\$22,300
430.180 · Streets salary part time / OT	\$3,377	\$4,517	\$10,286	\$12,000	\$15,084	\$21,000
430.191 · Streets - Uniform Expense	\$520	\$283	\$347	\$525	\$449	\$525
430.192 · Streets Related Supplies	\$3,691	\$4,415	\$2,670	\$5,500	\$3,139	\$5,000
430.230 · Streets - Utilities	\$3,397	\$4,154	\$4,753	\$5,000	\$4,847	\$5,000
430.231 · Streets, fire, police - gasoline	\$12,199	\$13,681	\$15,239	\$17,500	\$8,713	\$15,000
430.232 · Streets & fire - diesel gasoline	\$2,011	\$2,257	\$3,516	\$7,500	\$3,126	\$4,000
430.420 · Dues, Subscriptions, Membership	\$0	\$60	\$0	\$100	\$0	\$100
430.451 · Streets- Vehicle Maint.	\$3,426	\$1,990	\$1,141	\$1,000	\$2,513	\$1,500
430.460 · Streets - Mtg, Conf, Training	\$40	\$215	\$0	\$500	\$0	\$500
430.740 · Streets - Major Equip Purchase	\$0	\$0	\$0	\$0	\$0	\$0
432.000 · Winter Maintenance Supplies	\$0	\$2,317	\$1,089	\$2,000	\$2,890	\$3,000
433.000 · Traffic Control devices	\$1,459	\$181	\$1,558	\$32,000	\$30,000	\$1,500
434.000 · Street Lighting	\$20,412	\$24,762	\$25,927	\$25,000	\$28,449	\$37,000
435.000 · Sidewalks and Crosswalks	\$1,016	\$1,590	\$283	\$500	\$0	\$500
437.000 · Repairs of Tools & Machinery	\$856	\$749	\$910	\$1,500	\$1,923	\$1,500
438.000 · Maintenance & Repairs to Roads	\$0	\$0	\$469	\$0	\$0	\$0
439.999 · Streets - Other/misc, buyout	\$0	\$4,345	\$3,314	\$3,500	\$3,688	\$3,700
Total 430.00 · STREETS	\$109,337	\$122,154	\$128,543	\$164,887	\$155,221	\$152,363

Borough of Freemansburg - 2010 Proposed Budget

		2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
450.00 · CULTURE & RECREATION							
451.000 · Recreation Programs							
	451.200 · Recreation supplies	\$3,470	\$1,158	\$1,760	\$1,000	\$2,365	\$1,000
	451.240 · Recreation Foods	\$873	\$2,240	\$1,082	\$2,000	\$1,534	\$2,000
	451.270 · Recreation Prizes	\$1,215	\$1,980	\$2,118	\$2,000	\$1,682	\$2,000
	451.300 · Recreation Entertainment	\$1,275	\$1,798	\$1,720	\$2,000	\$3,511	\$1,000
	451.380 · Recreation Rentals	\$365	\$563	\$289	\$250	\$874	\$500
	451.000 · Recreation Programs - Other	\$100	\$550	\$760	\$250	\$2,440	\$1,000
Total 451.000 · Recreation Programs		\$7,298	\$8,289	\$7,729	\$7,500	\$12,406	\$7,500
452.000 · Parks Facilities Expenses							
	451.100 · Portapotties	\$2,320	\$1,961	\$2,189	\$2,000	\$1,852	\$1,500
	452.200 · Grounds Maintenance	\$1,787	\$2,227	\$1,454	\$2,500	\$2,646	\$1,000
	452.300 · Parks Equipment	\$0	\$0	\$806	\$2,500	\$473	\$1,000
	452.500 · Parks Utilities	\$1,294	\$1,217	\$1,347	\$2,000	\$1,371	\$2,000
	452.000 · Other Parks Facilities Expenses	\$0	\$470	\$0	\$500	\$0	\$5,000
Total 452.000 · Parks Facilities Expenses		\$5,401	\$5,875	\$5,796	\$9,500	\$6,341	\$10,500
456.000 · Contribution to Public Library		\$29,214	\$29,688	\$30,845	\$32,344	\$32,344	\$32,344
Total 450.00 · CULTURE & RECREATION		\$41,913	\$43,852	\$44,369	\$49,344	\$51,091	\$50,344
480.00 · MISCELLANEOUS							
	481.999 · Property Acquisition / Rel. Expense	\$24,450	\$750	\$6,811	\$10,000	\$0	\$0
	482.000 · Volunteer Worker's Insur.	\$425	\$425	\$425	\$425	\$425	\$425
	485.000 · Unemployment Compensation	\$6,896	\$6,584	\$4,199	\$7,000	\$2,490	\$5,000
	486.153 · Employee Disability - Long Term	\$0	\$1,339	\$1,129	\$2,500	\$2,901	\$2,750
	486.154 · Employee Disability - Short Term	\$1,851	\$1,866	\$2,124	\$2,500	\$2,049	\$2,750
	486.156 · Employee Med/Dental/Vision/Life	\$82,847	\$80,751	\$56,206	\$60,000	\$43,799	\$50,000
	486.158 · Mayor & Council Life Ins	\$655	\$684	\$671	\$700	\$651	\$750
	486.160 · Employee Non-Uniform Pension	\$9,304	\$16,071	\$10,072	\$12,345	\$18,244	\$12,641
	486.161 · Police Pension Plan	\$4,008	\$4,534	\$19,945	\$19,510	\$19,510	\$20,133
	487.162 · Employee FICA & Medicare	\$33,565	\$37,647	\$39,954	\$38,000	\$44,545	\$40,000
	483.000 · W.C., P & C, Liability	\$60,255	\$53,108	\$66,117	\$60,000	\$49,721	\$64,000
Total 480.00 · MISCELLANEOUS		\$224,257	\$203,760	\$207,654	\$212,980	\$184,336	\$198,449
492.00 Interfund Operating Transfers							
	492.08 - Transfers to SEW Capital	\$32,000	\$18,000	\$8,000	\$10,000	\$10,000	\$0
	492.30 - Transfers to BORO Capital	\$6,900	\$1,625	-\$30,763	\$0	\$4,645	\$5,000
	492.32 - Transfers to EMG Capital	\$10,000	\$17,257	\$29,000	\$25,000	\$25,000	\$25,000
	492.33 - Transfers to REC Capital	\$11,900	\$8,550	\$7,350	\$10,000	\$7,575	\$5,000
	492.35 - Transfers to LF Capital	\$37,836	\$40,323	\$44,652	\$43,035	\$42,998	\$41,370
	492.36 - Transfer to Special Projects			\$8,372	\$0	\$40,303	\$0
	492.37 - Transfer to Escrow Account			\$11,600	\$0	\$4,325	\$0
Total 492.00 Interfund Operating Transfers		\$98,636	\$85,755	\$78,211	\$88,035	\$134,845	\$76,370
TOTAL EXPENDITURES			\$1,127,558	\$1,140,867	\$1,220,235	\$1,220,663	\$1,233,749
TOTAL REVENUES			\$1,135,193	\$1,147,085	\$1,242,927	\$1,279,735	\$1,233,814
BALANCED AMOUNT					\$1,242,927		\$1,233,814

Borough of Freemansburg - 2010 Proposed Budget

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08 – SEWER REVENUE FUND		2010 BALANCED @ \$ 345,500					
	Revenues						
	340.00 - Interest Income	\$3,692	\$5,466	\$1,969	\$2,000	\$1,200	\$1,000
	364.12 - Sewer Usage Charge	\$288,533	\$358,417	\$321,457	\$333,500	\$331,877	\$334,500
	364.13 - Additional from delinquencies				\$0	\$14,539	\$10,000
	Total Revenues	\$292,225	\$363,883	\$323,426	\$335,500	\$333,077	\$345,500
	Expenditures						
	429.120 - Salary - Manager	\$5,400	\$5,865	\$6,000	\$6,016	\$6,016	\$6,226
	429.140 - Salary - Admin Asst	\$21,917	\$22,790	\$24,558	\$24,620	\$24,620	\$25,482
	429.180 - Salary - Maintenance 1	\$19,932	\$20,241	\$19,315	\$19,477	\$19,442	\$20,159
	429.181 - Salary - Maintenance 2	\$3,000	\$8,759	\$8,954	\$14,364	\$14,360	\$14,866
	Benefits related to salary percentages	\$12,803	\$14,571	\$12,643	\$16,435	\$16,259	\$20,592
	Administrative Expenses	\$0	\$3,611	\$2,941	\$3,224	\$3,224	\$4,366
	429.192 - Sewer related supplies	\$1,597	\$4,124	\$2,109	\$2,000	\$674	\$1,500
	429.310 - Prof.(one calls) and training fees	\$8,558	\$9,697	\$8,391	\$7,500	\$10,554	\$4,000
	429.311- Attorney Fees	\$0	\$0	\$49	\$500	\$3,341	\$2,000
	429.360 - Utilities	\$1,944	\$2,024	\$2,261	\$2,500	\$2,795	\$2,500
	429.370 - Repairs & Maint. - General	\$3,682	\$3,405	\$709	\$2,500	\$457	\$2,500
	429.371 - Repairs & Maint. - Extended	\$0	\$0	\$0	\$9,000	\$5,205	\$5,000
	429.400 - Portnoff Admin fee and supplies	\$517	\$149	\$0	\$0	\$0	\$0
	429.530 - Sewer Rental Fees (CoB)	\$61,761	\$116,422	\$138,949	\$140,000	\$118,135	\$125,000
	429.531 - Sewer Annual Capital Charge	\$7,280	\$2,486	\$2,283	\$2,283	\$2,408	\$2,115
	429.999 - Truck payment		\$0	\$1,964	\$1,964	\$1,964	\$1,964
	471.200 - Loan Payments	\$52,589	\$52,589	\$52,589	\$72,000	\$72,569	\$72,000
	Transfers to SEW Capital Acct	\$17,000	\$20,000	\$30,000	\$10,000	\$0	\$25,000
	Additional due to GF	\$100,000	\$0	\$40,000	\$0	\$20,000	\$10,000
	Total Expenditures	\$317,980	\$286,734	\$353,716	\$334,383	\$322,025	\$345,272
	ACQUISITION LOAN	\$537,200	\$507,621	\$476,760	\$425,000	\$424,071	\$400,000
00 – SANITATION FUND		2010 BALANCED @ \$ 255,655					
	REVENUES						
	364.00 - SAN Collection Revenues	\$245,960	\$222,943	\$218,729	\$245,000	\$128,014	\$245,655
	364.01 - SAN delinquency collection				\$0	\$13,246	\$10,000
	Total Revenues	\$245,960	\$222,943	\$218,729	\$245,000	\$141,260	\$255,655
	EXPENDITURES						
	427.100 - JP Mascaro / Hauler	\$183,996	\$184,000	\$184,000	\$222,000	\$197,508	\$216,420
	427.120 - Salary Manager	\$5,400	\$5,865	\$6,000	\$6,016	\$6,016	\$6,226
	427.140 - Salary Admin Asst	\$9,985	\$10,519	\$11,334	\$11,363	\$11,363	\$11,761
	Benefits percentage for Manager & Clerk	\$4,264	\$3,741	\$3,317	\$3,816	\$3,735	\$4,593
	Administration costs percentage	\$982	\$1,006	\$867	\$869	\$869	\$899
	427.200 - Recycling bins	\$4,834	\$0	\$2,754	\$0	\$0	\$3,000
	427.300 - additional to GF from delinq.				\$0	\$12,000	\$5,000
	427.400 - Other	\$1,785	\$577	\$0	\$0	\$3,011	\$5,000
	Total Expenditures	\$211,246	\$205,708	\$208,272	\$244,201	\$234,503	\$252,899

Borough of Freemansburg - 2010 Proposed Budget

		2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
18 – CAPITAL PROJECTS FUND – MAIN STREET RE-ALIGNMENT CONSTRUCTION					BALANCED @ \$ 0		
	Revenues						
	351.03 - Federal Transportation Grant	\$0	\$0		\$389,295	\$389,295	\$0
	Total Revenues	\$0	\$0		\$389,295	\$389,295	\$0
	Expenses						
	439.000 - construction of Main St Re-alignment	\$0	\$0		\$389,295	\$389,295	\$0
	Total Expenses	\$0	\$0		\$389,295	\$389,295	\$0
19 – CAPITAL PROJECTS FUND – GATEWAY PARK COMMUNITY DEVELOPMENT					BALANCED @ \$0		
	Revenues						
	354.14 - State Transportation Revitalization Grant	\$0	\$0	\$45,706	\$8,919	\$8,919	\$0
	354.15 - D&L Heritage Grant	\$0	\$0	\$0	\$0	\$10,000	\$0
	Total Revenues	\$0	\$0	\$45,706	\$8,919	\$18,919	\$0
	Expenses						
	465.313 - construction of gateway	\$0	\$0	\$45,706	\$8,919	\$18,919	\$0
	Total Expenses	\$0	\$0	\$45,706	\$8,919	\$18,919	\$0
20 – CAPITAL PROJECTS FUND – RAILROAD PROPERTY ACQUISITION					BALANCED @ \$245,000		
	Revenues						
	340.000 - Interest	\$0	\$0	\$20	\$20	\$52	\$20
	354.070 - State DCNR Recreation Grant	\$0	\$0	\$34,500	\$103,500	\$0	\$69,000
	359.070 - County Recreation Grant	\$0	\$0	\$0	\$54,309	\$0	\$54,309
	Borough contribution or additional funding sources			\$0	\$79,471	\$0	\$121,671
	Total Revenues	\$0	\$0	\$34,520	\$237,300	\$52	\$245,000
	Expenses						
	465.313 - professional fees	\$0	\$0	\$4,401	\$46,800	\$3,627	\$20,000
	465.700 - land acquisition	\$0	\$0	\$0	\$225,000	\$0	\$225,000
	Total Expenses	\$0	\$0	\$4,401	\$271,800	\$3,627	\$245,000
21 – CAPITAL PROJECTS FUND – MULTI-MUNICIPAL COMP PLAN					BALANCED @ \$ 2,500		
	Revenues						
	354.02 - Multi-municipal Plan Grant	\$0	\$0	\$0	\$0	\$0	\$0
	354.03 - Municipal Contribution						\$2,500
	Total Revenues			\$0	\$0	\$0	\$2,500
	Expenses						
	414.311 - Planning Fees			\$0	\$0	\$0	\$2,500
	Total Expenses			\$0	\$0	\$0	\$2,500
22 – CAPITAL PROJECTS FUND – MADISON STREET					BALANCED @ \$ 0		
	Revenues						
	354.02 - Community Development Block Grant	\$0	\$0	\$0	\$126,000	\$120,735	\$0
	354.03 - Matching Liquid Fuels Funds	\$0	\$0	\$0	\$49,000	\$14,995	\$0
	Total Revenues			\$0	\$175,000	\$135,729	\$0
	Expenses						
	414.312 - Engineering/Legal/Admin Fees			\$0	\$25,000	\$14,995	\$0
	414.313 - Construction Costs			\$0	\$150,000	\$120,735	\$0
	Total Expenses			\$0	\$175,000	\$135,729	\$0
22 – CAPITAL PROJECTS FUND – CAMBRIA ST MUNICIPAL PARK					BALANCED @ \$ 184,826		
	Revenues						
	354.02 - Community Development Block Grant	\$0	\$0	\$0	\$0	\$0	\$160,000
	354.03 - Matching Borough Funds	\$0	\$0	\$0	\$0	\$0	\$5,000
	354.04 - Borough capital rec funds	\$0	\$0	\$0	\$0	\$0	\$14,826
	354.05 - Borough sewer funds			\$0	\$0	\$0	\$5,000
	Total Revenues			\$0	\$0	\$0	\$184,826
	Expenses						
	414.312 - Engineering/Legal/Admin Fees			\$0	\$0	\$0	\$24,826
	414.313 - Construction Costs			\$0	\$0	\$0	\$160,000

Borough of Freemansburg - 2010 Proposed Budget

		2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
	Total Expenses			\$0	\$0	\$0	\$184,826

Borough of Freemansburg - 2010 Proposed Budget

		2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
30 - CAPITAL RESERVE FUND - GENERAL							
	Beginning Year Account Balance	\$73,488	\$84,071	\$48,941	\$19,513	\$19,513	\$24,273
	Revenues						
	130.100 - Due from general fund	\$6,900	\$1,625	\$0	\$0	\$4,645	\$5,000
	340.000 - Interest	\$3,683	\$4,124	\$1,334	\$1,000	\$115	\$250
	Total Revenues	\$10,583	\$5,749	\$1,334	\$1,000	\$4,760	\$5,250
	Expenses						
	see notes	\$0	\$40,850	\$30,763	\$0	\$0	\$0
	Total Expenses	\$0	\$40,850	\$30,763	\$0	\$0	\$0
	Year End Account Balance	\$84,071	\$48,941	\$19,513	\$20,513	\$24,273	\$29,523
31 - CAPITAL RESERVE FUND - SEWER							
	Beginning Year Account Balance	\$494,598	\$548,041	\$579,684	\$635,710	\$635,710	\$653,339
	Revenues						
	130.100 - Due from GF re sewer tapping fees	\$32,000	\$18,000	\$8,000	\$10,000	\$10,000	\$0
	130.110 - Due from sewer revenue fund	\$0	\$20,000	\$30,000	\$10,000	\$0	\$25,000
	340.000 - Interest	\$21,443	\$19,320	\$18,025	\$15,000	\$7,629	\$10,000
	Total Revenues	\$53,443	\$57,320	\$56,025	\$35,000	\$17,629	\$35,000
	Expenses						
	410.730 - purchase of major equipment	\$0	\$25,677	\$0	\$0	\$0	\$0
	Total Expenses	\$0	\$25,677	\$0	\$0	\$0	\$0
	Year End Account Balance - Class	\$131,046	\$179,684	\$235,710	\$70,710	\$162,339	\$88,339
	Year End Account Balance - Term	\$416,996	\$400,000	\$400,000	\$600,000	\$491,000	\$600,000
	Total Capital	\$548,041	\$579,684	\$635,710	\$670,710	\$653,339	\$688,339
32 - CAPITAL RESERVE FUND - EMERGENCY SERVICES							
	Beginning Year Account Balance-police	\$10,297	\$3,693	\$9,770	\$25,098	\$25,098	\$19,000
	Revenues						
	130.010 - Due from GF for police equipment	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000
	130.110 - Due from GF for fire equipment	\$0	\$6,066	\$10,000	\$10,000	\$10,000	\$10,000
	130.999 - Other Revenue		\$1,191	\$4,000	\$0	\$0	\$0
	340.000 - Interest	\$896	\$786	\$705	\$500	\$205	\$250
	Total Revenues	\$10,896	\$18,042	\$29,705	\$25,500	\$25,205	\$25,250
	Expenses						
	410.730 - purchase of police vehicles or major eq	\$17,500	\$14,727	\$14,377	\$0	\$31,303	\$0
	411.730 - purchase of fire vehicles or major equip	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenses	\$17,500	\$14,727	\$14,377	\$0	\$31,303	\$0
	Year End Account Balance	\$3,693	\$9,770	\$25,098	\$50,598	\$19,000	\$44,250

Borough of Freemansburg - 2010 Proposed Budget

		2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
33 - CAPITAL RESERVE FUND - RECREATION							
	Beginning Year Account Balance	\$137,473	\$51,961	\$36,600	\$19,801	\$19,801	\$27,499
	Revenues						
	130.000 - Due from GF for rec fees and rentals	\$11,900	\$8,550	\$7,350	\$10,000	\$7,575	\$5,000
	340.000 - Interest	\$5,075	\$2,536	\$704	\$500	\$123	\$125
	Total Revenues	\$16,975	\$11,086	\$8,054	\$10,500	\$7,698	\$5,125
	Expenses						
	454.610 - Parks - general contracting construction	\$67,468	\$16,448	\$1,494	\$0	\$0	\$0
	454.660 - Professional fees	\$9,362	\$0	\$10,302	\$2,500	\$0	\$0
	454.710 - Land Acquisition for recreation/parks	\$0	\$0	\$0	\$2,500	\$0	\$0
	454.720 - Parks - structural improvements	\$28,024	\$0	\$13,056	\$10,000	\$0	\$14,826
	454.999 - Donation to FBTA	\$0	\$10,000	\$0	\$0	\$0	\$0
	Total Expenses	\$104,854	\$26,448	\$24,852	\$15,000	\$0	\$14,826
	Year End Account Balance	\$51,961	\$36,600	\$19,801	\$15,301	\$27,499	\$17,798
35 - HIGHWAY AID FUND (LIQUID FUELS)							
	Beginning Year Account Balance	\$87,826	\$73,109	\$44,824	\$64,422	\$64,422	\$55,106
	Revenues						
	340.00 - Interest	\$3,951	\$4,757	\$1,676	\$1,600	\$419	\$500
	355.02 - Due from GF Highway/LF Tax	\$37,836	\$40,323	\$44,652	\$43,035	\$42,998	\$41,370
	Total Revenues	\$41,787	\$45,080	\$46,328	\$44,635	\$43,416	\$41,870
	Expenses (430-439)						
	430.384 - Lease of Equipment	\$0	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
	432.000 - Winter Maintenance supplies	\$0	\$0	\$0	\$0	\$0	\$0
	433.000 - Road Signs and Markings	\$0	\$0	\$2,129	\$0	\$29,738	\$0
	438.000 - Maintenance and Repairs of Roads	\$56,504	\$61,738	\$15,612	\$49,000	\$0	\$50,000
	438.313 - Engineering costs for roads project	\$0	\$3,628	\$988	\$5,000	\$14,995	\$0
	Total Expenses	\$56,504	\$73,365	\$26,729	\$62,000	\$52,733	\$58,000
	Year End Account Balance	\$73,109	\$44,824	\$64,422	\$47,057	\$55,106	\$38,976

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
01-GENERAL FUND		
REVENUES		
301.00 - Taxes Revenue		
301.10	Real Estate Taxes - Current	Total of 14.26 mills at \$43,749,800 assessed values of property w/ no increase
301.20	Real Estate Taxes - Prior Year	Anticipated amount of uncollected taxes from prior years
310.10	Real Estate Transfer Taxes	2010 Projected same as 2009 projected revenue
310.20	Earned Income Tax	Resident earning tax - same as 2009 projected amount
310.30 - Emergency Services		New EMST collection in 2007 - use approx. 2009 projected amount
310.80	Business Priv Tax	Business priveledge tax on businesses and rental properties in the Borough
Total 301.00 - Taxes Revenue		
321.80	Cable Franchise	from cable franchise taxes
322.80	Street and curb permits	for street and road openings and repairs
331.00	Police Fines	state, county and local police fines
341.00	Interest Earnings	bank account interest
342.10 - Rent of Land		Rent Collected from DEP air quality station and pavilion rentals
354.00	State Comm. Development Grants	
355.04	Alcohol Beverages Licenses	\$200 each for three liquor licenses in the Borough
355.05	Non-Uniform Pension State Aid	State Aid reimbursement for Pension plans
355.07	Fire Relief Insurance Tax	State fire insurance tax reimbursement to Fire Relief Fund
355.09	State recycling grants	Based on previous years' amount
355.10	Public Utility Commission	Based on previous years' amount
355.02 - Highway / Liquid Fuels		as indicated by penndot
361.30	Planning Commission	based on estimated revenues for Planning Commission applications
361.34	Zoning Hearing Board	based on estimated revenues for zoning hearing board applications
361.50	Sales of Reports	for sales of accidents reports, zoning ordinances and SALDO
362.10	Crossing Guard Reimbursement	Projected 50% reimbursement of salaries from BASD
362.14	DUI Reimbursements	For police DUI staffing - reimbursed through grant
362.41	Building Permits	Based on the anticipated number of building permits
362.42	Zoning Permits	Based on new and existing improvements throughout the Borough
362.44 - Sanitation Certificates		projected revenues from certifications at \$25 each
362.45	Use & Occupancy Permits	for change in ownership and/or residencies to cover cost of inspections
362.46 - Sewer Certification		projected revenues from certifications at \$25 each
364.20 - Sewer Connection / tapping fees		Developer fees based on \$2,000/ut with 0 remaining units
367.00 - Developer's Recreation Fees		Developer fees based on \$500 / ut with 0 remaing units
367.10	P&R events	donations to P&R account from businesses for events to recreation checking acct
387.10	Contributions & Donations	for other miscellaneous contributions and/or donations to the Borough
387.20	Restitution	from restitution payments
387.30 - SEW Salary & Admin		based on salary/benefits compensation percentages for SEW
387.31 - SEW Prior year Salary adjust		based on estimated delinquent collection fees from prior year
387.40 - SAN salary and admin adjust		based on additional from collections and past operating SAN
387.41 - SAN salary prior year adjust		based on estimated delinquent collection fees from prior year
389.00	Misc. Revenues	Any misc. revenues collected throughout the year
TOTAL REVENUES		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
EXPENDITURES		
400.00 · LEGISLATIVE/COUNCIL		
400.110 · Council Salaries		for 2010 president @ \$ 1,800 and 6 council members @ \$ 1,700
400.120 · Salary - Secretary / Treasurer		set same as 2010
400.350 · Bonding Insurance for Treasurer		new bonding for new secretary / treasurer
400.420 · Council Subscript./Dues/Member.		PSAB / yearbook and magazine subscription, also TRCOG
400.460 · Council Meetings & Conferences		training, seminars and conferences
400.540 · Contributions to Non-Gov't Orgs		such as rescue squad, american legion, little league etc. contributions
400.00 · LEGISLATIVE/COUNCIL - Other		
Total 400.00 · LEGISLATIVE/COUNCIL		
401.00 · EXECUTIVE/MAYOR		
401.110 · Mayor's Salary		for 2009 mayor @ \$2,000
401.420 · Mayor's Dues/Subscriptions/Memb		PSAB and mayor's associations
401.460 · meetings and conferences		training, seminars and conferences
401.540 · Contributions to Non-Gov't Orgs		at the Mayor's discretion
402.311 · INDEPENDENT AUDITOR'S FEE		
		per annual proposal
403.00 · TAX COLLECTION		
403.110 · Salary - Tax Collector		estimated 2% of collected taxes
403.210 · Tax Collector - Supplies		envelopes, paper,postage
403.310 · EIT Collection Fees		estimated 2.25% of collected taxes plus \$ to set up new state EIT program
403.311 · BPM Tax and EMS Tax		estimated 2.85% of collected taxes
403.350 · Tax Collector Bonding Insurance		annual renewal
403.420 · Dues, Subscriptions, Membership		
403.460 · Meetings, conferences training		training, seminars and conferences
Total 403.00 · TAX COLLECTION		
404.311 · BOROUGH ATTORNEY FEES		
		legal fees,related attorney costs, attendance to meetings.
406.00 · ADMINISTRATION		
406.120 · Borough Manager Salary		(80%) 10% reimb benefits / salary from SEW and 10% from SAN
406.140 · Exec Asst Salary & OT (10%)		(5%) use 65% reimb salary/benefits from SEW and 30% from SAN
406.141 · Administrative Clerk		misc time for part time help at up to \$12.50/hr
406.210 · Office Supplies		inc general office, tax collector, police, streets, paper, envelopes, cartriges, copies and copy machine lease
406.325 · Admin Postage		for mailings, billings, additional postage for newsletters, collections, certified
406.341 · Legal Advertising		includes advertising of meetings and ordinances
406.342 · Payroll Processing Fees		for payroll, quarterly tax filings and year end w-2's
406.350 · Bonding Ins. for admin		annual renewals
406.420 · Dues, subscriptions, membership		PSAB and manager's caucus
406.460 · meetings, conferences, training		training, seminars and conferences
406.999 · miscellaneous expenses		for misc milage and minor expenses and sick pay buyout
Total 406.00 · ADMINISTRATION		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
408.311 · ENGINEER FEES		
	Meetings and Misc Borough Activites	monthly reports and attendance to meetings or other requested input
	Roads Program	roads program for preparation of plans and specs
	MS4 Requirements	requirements associated with state mandates
	Main St Extension Realignment	
Total 408.311 Engineering fees		
409.00 · GEN. GOV'T BUILDINGS		
	409.120 · Gen Gov't Maint Salary	cleaning company
	409.210 · Gen Gov't Supplies	for misc building and cleaning supplies
	409.230 · Gen Gov't Heat/Utilities	Utilities and Building maintenance contracts (fire extinguishers, heating/cooling)
	409.320 · Gen Gov't Comms - Nextels	
	409.370 · Gen Gov't Repairs & Maint	for repairs and maintenace and minor upgrades of buildings
	409.372 · General Gov't Computers	for computers, networking, software and upgrades - lap top for sts and software for PD
	409.999 · Gen Gov't Bldgs Other Expense	municipal bldg skematic and conceptual design and engineering
Total 409.00 · GEN. GOV'T BUILDINGS		
410.00 · PUBLIC SAFETY		
POLICE		
	410.120 · Salary - Police Chief	based on hourly rate at 42 hours per week & 5% per Union contract
	410.130 · Salaries - Full Time Officers	per 5% due to union contract
	410.131 · Salary OT Full time officers	for OT
	410.140 · Salary - Clerk (adj per 3/19 mtg)	40 hours per week of police clerical
	410.180 · Salary - Part Time Officers	shift differential per proposed contract approx 90 hrs/wk/26 wk plus 50hr/wk /26wk
	410.191 · Uniforms	as allowed by union contract. Also purchase of 2 new vests
	410.210 · Police law enforcement supplies	law enforcement related supplies. Includes 2 new AEDs and 1 new taser & gun, copy machine lease & maintenance
	410.231 · Police - Vehicle Fuel	accounted for under streets line item for fuel
	410.320 · Police Communications	for misc radios, wireless services, etc.
	410.420 · Dues, Subscriptions & membershi	for health club membership per union contract
	410.451 · Police - Vehicle Maintenance	
	410.460 · Meetings, Conferences, Training	training, seminars and conferences
	410.999 · Police - Misc.	for new full time police officer w/ benefits plus sick pay and all insurance buyouts
Total 410.00 · POLICE		
Public Safety - Other		
	410.132 · Civil Service Expense	for attorney, advertising, testing, etc
	410.133 · DUI Roving Patrol	Roving patrol for DUI through County program reimbursed @ \$30 / PT \$30.23 / FT
	410.190 · Salary - Crossing Guards	50% reimb from BASD - includes 5 crossing guards @ 3.5 hrs / day for 180 days plus training. salary previously set at step intervals
	410.300 · Animal Control	for SPCA
Total Public Safety - Other		
411.00 · FIRE		
	411.360 · Fire Hydrants	as billed by the city of bethlehem
	411.530 · Volunteer Fire Relief Assoc.	from state paid out to fire relief association (355.07)
	411.540 · Contribution to Fire Company	quarterly amount of \$8750
	411.550 - new program to be established to provide incentive for volunteers	

Borough of Freemansburg - 2010 Proposed Budget

		GENERAL OPERATING FUNDS AND ACCOUNTS NOTES
	Total 411.00 - FIRE	

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
413.00 · PROTECTIVE INSPECTION		
413.140 · Building Code Administrator	in house administration Building code official (BCO)	
413.141 · Building Code Insp.-outsources	outsourcing of building code inspection services offset by fees (362.41 & 362.45)	
413.144 · Bldg. Code Expense	DCED fees (\$4 per permit) and training/certification costs	
Total 413.00 · PROTECTIVE INSPECTION		
414.00 · PLANNING & ZONING		
414.122 · Zoning Officer - salary	for zoning services offset by fees (362.42)	
414.130 · ZHB Attorney fees	for costs associated with ZHB application	
414.140 · Zoning Board Fees/Wages	for costs associated with ZHB application	
414.190 · Zoning stenographer	for costs associated with ZHB application	
414.310 · Preparation of rev. zoning ordinance	for costs associated with preparing multi-municipal comprehensive master plan	
Total 414.00 · PLANNING & ZONING		
415.00 · EMERGENCY MANAGEMENT AGENCY		
415.191 · EMA Uniforms		
415.192 · EMA supplies/Equipment		
415.460 · Meetings, Conferences, Training	training, seminars and conferences	
Total 415.00 · EMERGENCY MANAGEMENT AGENCY		
430.00 · STREETS		
430.120 · Streets - Salary - Supervisor	(60%) of salary (40% covered by sewer)	
430.130 · Streets - Salaries - Full Time	(60%) of salary (40% covered by sewer)	
430.180 · Streets salary part time	for part time summer help and snow plowing- upgrade to one new full time	
430.191 · Streets - Uniform Expense		
430.192 · Streets Related Supplies		
430.230 · Streets - Utilities		
430.231 · Streets - gasoline	includes gasoline for police and fire	
430.232 · Streets - diesel gasoline	includes gasoline for fire dept trucks and streets vehicles (new dump truck is diesel)	
430.420 · Dues, Subscriptions, Membership		
430.451 · Streets- Vehicle Maint.		
430.460 · Streets - Mtg, Conf, Training	training, seminars and conferences	
430.740 · Streets - Major Equip Purchase	for purchase toward new equipment	
432.000 · Winter Maintenance Supplies	salt and snow removal materials	
433.000 · Traffic Control devices	signs and paint	
434.000 · Street Lighting	monthly rate per fixture	
435.000 · Sidewalks and Crosswalks		
437.000 · Repairs of Tools & Machinery	repair to equipment, lawn mowers, etc.	
438.000 · Maintenance & Repairs to Roads	patch material and stone	
439.999 · Streets - Other	sick pay buyout	
Total 430.00 · STREETS		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
450.00 · CULTURE & RECREATION		
451.000 · Recreation Programs		
	451.200 · Recreation supplies	
	451.240 · Recreation Foods	
	451.270 · Recreation Prize Money	
	451.300 · Recreation Entertainment	
	451.380 · Recreation Rentals	
	451.000 · Recreation Programs - Other	
	Total 451.000 · Recreation Programs	for parades, parties and other borough sponsored events
452.000 · Parks Facilities Expenses		
	451.100 · Portapotties	2 POPs at Canal and Cambria St from April to October
	452.200 · Grounds Maintenance	Misc for flowers, mulch, etc. at playgrounds, plus improvements
	452.300 · Parks Equipment	new equipment or facilities
	452.500 · Parks Utilities	Electrical and lights at each park
	452.000 · Other Parks Facilities Expenses	For matching grant capital improvements funds
	Total 452.000 · Parks Facilities Expenses	
456.000 · Contribution to Public Library - no increase in 2010		
Total 450.00 · CULTURE & RECREATION		
480.00 · MISCELLANEOUS		
	481.999 · Property Acquisition / Rel. Expense	
	482.000 · Volunteer Worker's Insur.	Annual policy renewal
	485.000 · Unemployment Compensation	based on 2009 amount
	486.153 · Employee Disability - Long Term for	full time officers only - non-uniform currently paid by the employees
	486.154 · Employee Disability - Short Term	currently paid by the Borough
	486.156 · Employee Med/Dental/Vision/Life	currently paid by the Borough
	486.158 · Mayor & Council Life Ins	policy through PSAB
	486.160 · Employee Non-Uniform Pension	MMO for non-uniform pension
	486.161 · Police Pension Plan	MMO for police pension with 0% contribution
	487.162 · Employee FICA & Medicare	deducted with payroll
	483.000 · W.C., P & C, Liability	new category consolidates insurances
	Total 480.00 · MISCELLANEOUS	
492.00 Interfund Operating Transfers		
	492.08 - Transfers to SEW Capital	from sewer tapping fees (line item 364.20)
	492.30 - Transfers to BORO Capital	from realty transfer taxes (line item 310.10), sewer certs (362.46) and san certs (362.44)
	492.32 - Transfers to EMG Capital	from OPT / EMST / LST (310.30)
	492.33 - Transfers to REC Capital	from rent of land and pavilion (342.10), and developer rec fees @ \$500/ut (367.00)
	492.35 - Transfers to LF Capital	from liquid fuels state aid (355.02)
to track 'special projects' accounts - also for comp plan		
	Total 492.00 Interfund Operating Transfers	
TOTAL EXPENDITURES		
TOTAL REVENUES		
BALANCED AMOUNT		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
08 - SEWER OPERATING FUND			
340.00 - Interest Income			
364.12 - Sewer Usage Charge	based on approximately 1,115 units at \$300 / unit. Rate last raised in 2007. No projected increase for 2010		
364.13 - SEW delinquency collections			
429.120 - Salary - Manager	10% of Manager's Salary		
429.140 - Salary - Admin Asst	65% of Executive Assistant's salary		
429.180 - Salary - Maintenance 1	PW Supervisor - 40%		
429.181 - Salary - Maintenance 2	PW Foreman - 40%		
Benefits related to salary percentages	salary percentage amount for benefits		
Administrative Expenses	5% of total salary costs for postage, paper and general overhead		
429.192 - Sewer related supplies	supplies and equipment related to the sewer collection and pumping system		
429.310 - Prof.(one calls) and training fees	for engineering related fees		
429.311- Attorney Fees	for legal related fees		
429.360 - Utilities	for pump station, equipment		
429.370 - Repairs & Maintenance - General	general repairs and maintenance		
429.371 - Repairs & Maintenance - Extended	upgrades and major improvements to system at Borough park		
429.400 - Portnoff Admin fee and supplies	fees reimbursed		
429.530 - Sewer Rental Fees (CoB)	as charged by the city of bethlehem		
429.531 - Sewer Annual Capital Charge	prior finance fee for upgrades		
429.999 - Truck payment	5 year lease - 2007, 2008, 2009, 2010, 2011 (\$1 buyout)		
471.200 - Loan Payments	increase payments to loan principal and interest to \$6,000/mo		
Transfers to Capital Account	for capital account due to decrease in tapping fees revenue		
Additional due to GF	from prior year delinquencies		
Total Expenditures			
ACQUISITION LOAN			
08 - SEWER OPERATING FUND			
364.00 - Sanitation Collection Revenue	2010 amount based on 927 units at \$265 / ut		
364.01 - SAN delinquency collections			
427.100 - JP Mascaro / Hauler / new contract	12 months at \$18,035 per month		
427.120 - Salary Manager	10% of manager's salary		
427.140 - Salary Admin Asst	30% of administrative assistant's salary		
Benefits percentage for Manager & Clerk	10% of manger's and 30% of Admin Asst's benefits		
Administration costs percentage	5% of salary costs for misc postage, paper, overhead		
	new recycling bins		
Additional due to general fund	from prior year delinquencies		
427.400 - Other	legal and bidding costs - will be bidding contract again in 2010		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
18 – CAPITAL PROJECTS FUND – MAIN STREET RE-ALIGNMENT CONSTRUCTION			
		351.03 - Federal Transportation Grant	
		439.000 - construction of Main St Re-alignment	
19 – CAPITAL PROJECTS FUND – GATEWAY PARK COMMUNITY DEVELOPMENT			
		354.14 - State Transportation Revitalization Grant in the amount of \$54,625	
		354.15 - D&L Heritage grant in the amount of \$10,000	
		465.313 - construction of gateway	
20 – CAPITAL PROJECTS FUND – RAILROAD PROPERTY ACQUISITION – BAL @ \$276,000			
		340.000 - Interest	
		354.070 - State DCNR Recreation Grant	
		359.070 - County Recreation Grant	
		Borough contribution or additional funding sources	
		465.313 - professional fees	for engineering, surveying, environmental and appraisals
		465.700 - land acquisition	for purchase through acquisition grants
21 – CAPITAL PROJECTS FUND – COMMUNITY DEV & COMP PLAN			
		354.02 - Community Development Plan Grant	
		from general fund	
		414.311 - Planning Fees	matching with other municipalities
21 – CAPITAL PROJECTS FUND – COMMUNITY DEV & COMP PLAN			
		354.02 - Community Development Block Grant	
		414.312 - Engineering Fees	
		414.313 - Construction Costs	
21 – CAPITAL PROJECTS FUND – COMMUNITY DEV & COMP PLAN			
		354.02 - Community Development Block Grant	
		from general funds	
		from capital rec account	
		from borough sewer funds for sewer improvements to borough park	
		414.312 - Engineering Fees	
		414.313 - Construction Costs	

Borough of Freemansburg - 2010 Proposed Budget

			GENERAL OPERATING FUNDS AND ACCOUNTS NOTES	

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
30 - CAPITAL RESERVE FUND - GENERAL			
		130.100 - Due from general fund	line item 362.44
		340.000 - Interest	
		2007 PA Dept of Revenue payoff	2008 main st realignment property acquisition/engineering and legal
		PLGIT ACCOUNT	
31 - CAPITAL RESERVE FUND - SEWER			
		130.100 - Due from GF for sewer tapping fees	
		130.110 - Due from sewer revenue fund	
		340.000 - Interest	
		410.730 - purchase of major equipment	jetter and portion of dump truck
		PLGIT ACCOUNT	capital investments
		PLGIT ACCOUNT	capital investments
32 - CAPITAL RESERVE FUND - EMERGENCY SERVICES			
		Recommend combining emergency capital reserves into one account for fire and police	
		130.010 - Due from GF for police vehicle purchase	
		130.110 - Due from GF for fire vehicle purchase	
		from police checking account	
		340.000 - Interest	
		410.730 - purchase of police vehicles or major	two year lease for 2007 and 2008 for new police car plus \$1 buyout
		411.730 - purchase of fire vehicles or major equipment	
		PLGIT ACCOUNT	

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
33 - CAPITAL RESERVE FUND - RECREATION			
		130.000 - Due from GF for rec fees and rental	DEP rent of park at \$350 per month, pavilion rentals and developer fees for new units @ \$500/unit
		340.000 - Interest	
		454.610 - Parks - general contracting construction	Sitework and outsourced contractor fees for projects at parks
		454.660 - Professional fees	Engineering professional fees including design and environmental studies
		454.710 - Land Acquisition for recreation/parks	Acquisition of land for recreational uses - D&L canal park
		454.720 - Parks - structural improvements to municipal park capital projects acct	equipment and structural purchases for recreational uses tot lot and playgrounds, BB ball court paving
		454.999 - Donation to FBTAA	For new lighting at little league fields
		PLGIT ACCOUNT	
35 - HIGHWAY AID FUND (LIQUID FUELS)			
		340.00 - Interest	interest from earnings
		355.02 - Due from GF Highway/LF Tax	(492.35) Full amount collected for the year
		430.384 - Lease of Equipment	lease/purchase of dump truck replacement -5 year program '07, '08, '09, '10, '11
		432.000 - Winter Maintenance supplies	winter supplies such as salt
		433.000 - Road Signs and Markings	flashing school zone lights in 2009
		438.000 - Maintenance and Repairs of Rds	(project to be determined)
		438.313 - Engineering costs for roads project	08 / '09 costs for design of Madison St
		PLGIT ACCOUNT	