

* Bulletin Board Copy Borough of Freemansburg - 2014 Budget

Aug 11/20/2013

* Preliminary / Final 2014

	2012 Budgeted	2012 Projected	2013 Budgeted	2013 Final	2014 Budgeted
01-GENERAL FUND 10/31/13 ASSESSED VALUE \$44,006,800.					
<i>sup TO 11/21/2013</i>					
REVENUES					
301.00 - Taxes Revenue					
301.10 - Real Estate Taxes - Current	\$624,227	\$579,802	\$627,342	\$575,898	\$627,342
301.20 - Real Estate Taxes - Prior Year	\$30,000	\$33,246	\$32,000	\$45,096	\$32,000
310.10 - Real Estate Transfer Taxes	\$13,000	\$19,942	\$18,000	\$22,809	\$18,000
310.20 - Earned Income Tax	\$202,023	\$211,397	\$200,000	\$194,511	\$200,000
310.30 - OPT / EMST / LST	\$15,106	\$12,876	\$15,000	\$10,788	\$15,000
310.80 - Business Priv Tax	\$15,000	\$32,666	\$25,000	\$36,972	\$25,000
Total - Taxes Revenue	\$899,356	\$889,929	\$917,342	\$886,074	\$917,342
321.80 - Cable Franchise	\$28,000	\$24,319	\$28,000	\$25,022	\$28,000
322.80 - Street and curb permits	\$400	\$840	\$770	\$210	\$770
331.00 - Police Fines	\$13,000	\$17,114	\$13,000	\$26,361	\$13,000
341.00 - Interest Earnings	\$100	\$252	\$200	\$138	\$200
342.10 - Rent of Land	\$5,375	\$5,925	\$5,375	\$5,625	\$5,375
354.00 - State Comm. Development Gra	\$0	\$2,091	\$0	\$0	\$0
355.04 - Alcohol Beverages Licenses	\$600	\$600	\$600	\$400	\$600
355.05 - Pension State Aid	\$33,000	\$24,155	\$24,155	\$25,958	\$24,155
355.07 - Fire Relief Insurance Tax	\$13,437	\$14,182	\$14,182	\$15,907	\$14,182
355.09 - State recycling grants	\$900	\$771	\$771	\$523	\$771
355.10 - Public Utility Commission	\$1,240	\$1,087	\$1,087	\$1,131	\$1,087
355.02 - Highway / Liquid Fuels	\$41,293	\$52,348	\$41,293	\$51,501	\$41,293
361.30 - Planning Commission	\$0	\$450	\$0	\$750	\$0
361.34 - Zoning Hearing Board	\$0	\$1,400	\$0	\$2,339	\$0
361.50 - Sales of Reports	\$550	\$981	\$700	\$1,195	\$700
362.10 - Crossing Guard Reimbursement	\$15,711	\$16,319	\$16,319	\$14,805	\$16,319
362.14 - DUI Reimbursements	\$2,500	\$4,387	\$4,387	\$5,568	\$4,387
362.41 - Building Permits	\$4,900	\$10,764	\$6,000	\$6,065	\$6,000
362.42 - Zoning Permits	\$1,000	\$1,080	\$1,000	\$840	\$1,000
362.44 - SAN Certificates	\$1,000	\$1,425	\$1,000	\$1,525	\$1,000
362.45 - Use & Occupancy Permits	\$3,750	\$5,920	\$4,980	\$9,220	\$4,980
362.46 - SEW Certification	\$1,000	\$1,425	\$1,000	\$1,550	\$1,000
364.20 - SEW Connection / tapping fees	\$0	\$0	\$0	\$0	\$0
367.000 - Developer's Recreation Fees	\$0	\$0	\$0	\$0	\$0
367.10 - P&R events and donations	\$0	\$8,567	\$0	\$6,704	\$0
383.00 Hall Rental-Borough Hall	\$0	\$0	\$0	\$1,498	\$0
387.10 - Contributions & Donations	\$0	\$55	\$0	\$39	\$0
387.20 - Restitution	\$0	\$0	\$0	\$0	\$0
387.30 - SEW Salary & Admin	\$99,455	\$78,460	\$99,455	\$51,324	\$99,455
387.31 - SEW Prior year Salary adjust	\$5,000	\$9,455	\$9,455	\$58,588	\$9,455
387.40 - SAN salary and admin adjust	\$24,916	\$0	\$15,000	\$14,200	\$15,000
387.41 - SAN salary prior year adjust	\$0	\$9,916	\$9,916	\$24,004	\$9,916
389.00 - Misc. Revenues	\$1,000	\$7,445	\$5,062	\$6,383	\$5,062
TOTAL REVENUES	\$1,197,483	\$1,191,662	\$1,221,049	\$1,245,447	\$1,221,049

Borough of Freemansburg - 2014 Budget

	2012 Budgeted	2012 Projected	2013 Budgeted	2013 Final	2014 Budgeted
EXPENDITURES					
400.00 · LEGISLATIVE/COUNCIL					
400.110 · Council Salaries	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
400.120 · Salary - Secretary / Treasurer	\$4,000	\$1,919	\$4,500	\$4,288	\$4,500
400.350 · Bonding Insurance for Treasurer	\$250	\$0	\$250	\$250	\$250
400.420 · Council Subscript./Dues/Member.	\$300	\$757	\$300	\$562	\$300
400.460 · Council Meetings & Conferences	\$250	\$517	\$500	\$450	\$500
400.540 · Contributions to Non-Gov't Orgs	\$500	\$408	\$500	\$500	\$500
400.00 · Legislative/Council - Other	\$0	\$0	\$0	\$0	\$0
Total 400.00 · LEGISLATIVE/COUNCIL	\$17,300	\$15,601	\$18,050	\$18,050	\$18,050
401.00 · EXECUTIVE/MAYOR					
401.110 · Mayor's Salary	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
401.420 · Mayor's Dues/Subscriptions/Memb	\$105	\$115	\$105	\$120	\$105
401.460 · meetings and conferences	\$1,600	\$1,564	\$1,600	\$1,600	\$1,600
401.540 · Contributions to Non-Gov't Orgs	\$500	\$150	\$500	\$43	\$500
Total 401.00 · EXECUTIVE/MAYOR	\$4,205	\$3,829	\$4,205	\$3,763	\$4,205
402.311 · INDEPENDENT AUDITOR	\$8,000	\$2,425	\$8,000	\$6,925	\$8,000
403.00 · TAX COLLECTION					
403.110 · Salary - Tax Collector	\$12,477	\$11,885	\$12,477	\$12,477	\$12,477
403.210 · Tax Collector - Supplies	\$1,500	\$1,380	\$1,500	\$1,500	\$1,500
403.310 · EIT Collection Fees	\$3,200	\$0	\$3,200	\$0	\$3,200
403.311 · BPM Tax and EMST	\$1,000	\$1,174	\$1,000	\$1,331	\$1,000
403.350 · Tax Collector Bonding Insurance	\$575	\$562	\$575	\$562	\$575
403.420 · Dues, Subscriptions, Membership	\$250	\$0	\$250	\$0	\$250
403.460 · Meetings, conferences training	\$250	\$0	\$250	\$0	\$250
Total 403.00 · TAX COLLECTION	\$19,252	\$15,001	\$19,252	\$15,870	\$19,252
404.311 · BOROUGH ATTORNEY FEES					
404.312 - General legal	\$20,000	\$11,549	\$20,000	\$20,000	\$20,000
404.313 - Special Projects	\$5,000	\$0	\$5,000	\$0	\$5,000
404.314 - police related legal items	\$2,500	\$225	\$2,500	\$5,809	\$2,500
Total 404.311 BOROUGH ATTY FEES	\$27,500	\$11,774	\$27,500	\$25,809	\$27,500
406.00 · ADMINISTRATION					
406.120 · Borough Manager Salary	\$49,811	\$52,000	\$53,820	\$47,610	\$53,820
406.140 · Secretary 1 Salary	\$1,960	\$1,960	\$2,010	\$1,777	\$2,010
406.141 · Administrative Clerk	\$15,000	\$7,887	\$28,000	\$8,859	\$28,000
406.142 · Secretary 2 Salary	\$0	\$0	\$0	\$114	\$0
406.210 · Office Supplies (all departments)	\$8,200	\$10,937	\$11,200	\$11,200	\$11,200
406.325 · Admin Postage (all departments)	\$3,800	\$3,608	\$3,800	\$4,579	\$3,800
406.341 · Legal Advertising	\$3,000	\$2,525	\$3,000	\$3,000	\$3,000
406.342 · Payroll Processing Fees	\$3,200	\$2,811	\$3,200	\$3,200	\$3,200
406.350 · Bonding Ins. for admin	\$750	\$250	\$750	\$750	\$750
406.420 · Dues, subscriptions, membership	\$100	\$95	\$100	\$365	\$100
406.460 · meetings, conferences, training	\$150	\$148	\$150	\$638	\$150
406.999 · misc. expenses, buyout, milage	\$3,500	\$11,433	\$13,770	\$10,402	\$13,770
Total 406.00 · ADMINISTRATION	\$89,471	\$93,654	\$119,800	\$92,494	\$119,800

Borough of Freemansburg - 2014 Budget

		2012 Budgeted	2012 Projected	2013 Budgeted	2013 Final	2014 Budgeted
408.311 · ENGINEER FEES						
	Meetings and Misc Borough Activites	\$5,000	\$870	\$5,000	\$143	\$5,000
	Roads Program	\$500	\$0	\$500	\$0	\$500
	MS4 Requirements	\$10,000	\$0	\$8,000	\$0	\$8,000
	Special projects	\$20,000	\$1,791	\$15,000	\$49	\$15,000
Total 408.311 Engineering fees		\$35,500	\$2,661	\$28,500	\$192	\$28,500
409.00 · GEN. GOV'T BUILDINGS						
	409.120 · Gen Gov't Maintenance	\$3,800	\$5,380	\$5,000	\$6,222	\$5,000
	409.210 · Gen Gov't Supplies	\$1,000	\$551	\$1,000	\$800	\$1,000
	409.230 · Gen Gov't Heat/Utilities	\$26,500	\$21,744	\$26,500	\$18,321	\$26,500
	409.320 · Gen Gov't Comms - Nextels	\$2,100	\$2,921	\$2,400	\$2,400	\$2,400
	409.370 · Gen Gov't Repairs & Maint	\$5,000	\$3,872	\$17,000	\$4,525	\$17,000
	409.372 · General Gov't Computers	\$3,500	\$1,571	\$3,500	\$3,283	\$3,500
	409.999 · Gen Gov't Bldgs Other Expense	\$5,000	\$242	\$4,500	\$182	\$4,500
Total 409.00 · GEN. GOV'T BUILDINGS		\$46,900	\$36,281	\$59,900	\$35,733	\$59,900
410.00 · PUBLIC SAFETY						
POLICE						
	410.120 · Salary - Police Chief	\$61,500	\$73,750	\$52,000	\$46,000	\$52,000
	410.130 · Salaries - Full Time Officers	\$102,080	\$39,957	\$102,000	\$70,000	\$102,000
	410.131 · OT Full time officers (if needed)	\$5,000	\$7,391	\$8,000	\$14,266	\$8,000
	410.140 · Salary - Clerk	\$26,000	\$22,414	\$22,000	\$14,693	\$22,000
	410.180 · Salary - Part Time Officers	\$100,000	\$148,644	\$60,000	\$110,000	\$60,000
	410.191 · Uniforms	\$7,000	\$4,163	\$7,500	\$6,015	\$7,500
	410.210 · Police law enforcement supplies	\$3,500	\$3,120	\$3,500	\$7,642	\$3,500
	410.231 · Police - Vehicle Fuel	\$0	\$0	\$0	\$0	\$0
	410.320 · Police Communications	\$5,000	\$6,125	\$5,000	\$4,691	\$5,000
	410.420 · Dues, Subscriptions & membership	\$300	\$0	\$300	\$200	\$300
	410.451 · Police - Vehicle Maintenance	\$5,000	\$4,708	\$5,000	\$5,642	\$5,000
	410.460 · Meetings, Conferences, Training	\$1,500	\$1,112	\$1,500	\$2,309	\$1,500
	410.900 - Reimburseable Expense-Outside	\$0	\$0	\$0	\$1,902	\$0
	410.999 · Police - Misc. & buyouts	\$25,000	\$13,143	\$20,000	\$2,421	\$20,000
Total 410.00 · POLICE		\$341,880	\$324,527	\$286,800	\$285,781	\$286,800
Public Safety - Other						
	410.132 · Civil Service Expense	\$2,500	\$0	\$1,900	\$1,900	\$1,900
	410.133 - DUI Roving Patrol	\$5,500	\$7,490	\$5,100	\$6,720	\$5,100
	410.190 · Salary - Crossing Guards	\$31,421	\$28,847	\$32,000	\$31,000	\$32,000
	410.192-Supplies-Crossing Guards	\$250	\$343	\$250	\$250	\$250
	410.300 · Animal Control (SPCA)	\$0	\$0	\$1,000	\$0	\$1,000
Total Public Safety - Other		\$39,671	\$36,680	\$40,250	\$39,870	\$40,250
411.00 · FIRE						
	411.360 · Fire Hydrants	\$15,000	\$15,862	\$15,000	\$15,000	\$15,000

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411.530 · Volunteer Fire Relief Assoc.	\$13,437	\$14,182	\$14,182	\$15,907	\$14,182
411.540 · Contribution to Fire Company	\$20,000	\$20,000	\$21,000	\$21,000	\$21,000
Total 411.00 · FIRE	\$48,437	\$50,044	\$50,182	\$51,907	\$50,182
413.00 · PROTECTIVE INSPECTION					
413.140 · Building Code Admin / BCO	\$5,800	\$5,823	\$5,800	\$5,717	\$5,800
413.141 · Building Code Insp.-outsourcing	\$5,800	\$6,320	\$5,800	\$5,810	\$5,800
413.144 · Other Bldg. Code Expense / training	\$500	\$451	\$500	\$503	\$500
Total 413.00 · PROTECTIVE INSPECTION	\$12,100	\$12,594	\$12,100	\$12,030	\$12,100
414.00 · PLANNING & ZONING					
414.122 · Zoning Officer	\$5,800	\$5,823	\$5,800	\$5,717	\$5,800
414.130 · Attorney fees	\$2,000	\$836	\$2,000	\$1,920	\$2,000
414.140 · Zoning Board Fees/Wages/ads/supplies	\$100	\$346	\$100	\$923	\$100
414.190 · Zoning stenographer	\$0	\$450	\$0	\$150	\$0
414.310 · Prep of rev ordinance / comp plan	\$0	\$0	\$0		\$0
Total 414.00 · PLANNING & ZONING	\$7,900	\$7,455	\$7,900	\$8,709	\$7,900
415.00 · EMERGENCY MANAGEMENT AGENCY					
415.191 · EMA Uniforms	\$100	\$0	\$100	\$100	\$100
415.192 · EMA supplies/Equipment	\$100	\$0	\$100	\$100	\$100
415.460 · Meetings, Conferences, Training	\$100	\$55	\$100	\$100	\$100
Total 415.00 · EMERGENCY MGMT	\$300	\$55	\$300	\$300	\$300
430.00 · STREETS					
430.120 · Streets - Salary - Supervisor	\$30,239	\$28,870	\$30,995	\$30,995	\$30,995
430.130 · Streets - Salaries - Full Time	\$44,764	\$22,302	\$33,251	\$33,251	\$33,251
430.180 · Streets salary OT	\$5,000	\$3,561	\$5,000	\$5,000	\$5,000
430.191 · Streets - Uniform Expense	\$800	\$358	\$800	\$800	\$800
430.192 · Streets Related Supplies	\$5,000	\$3,348	\$4,000	\$4,000	\$4,000
430.230 · Streets - Utilities	\$4,000	\$2,771	\$4,000	\$4,000	\$4,000
430.231 · Streets, fire, police - gasoline	\$19,500	\$17,109	\$21,500	\$21,500	\$21,500
430.232 · Streets & fire - diesel gasoline	\$7,000	\$4,394	\$7,000	\$7,376	\$7,000
430.420 · Dues, Subscriptions, Membership	\$100	\$0	\$100	\$60	\$100
430.451 · Streets- Vehicle Maint.	\$2,500	\$1,325	\$2,500	\$2,264	\$2,500
430.460 · Streets - Mtg, Conf, Training	\$500	\$201	\$500	\$500	\$500
430.740 · Streets - Major Equip Purchase	\$0	\$0	\$5,000	\$5,000	\$5,000
432.000 · Winter Maintenance Supplies	\$4,500	\$1,307	\$4,500	\$4,500	\$4,500
433.000 · Traffic Control devices	\$1,000	\$344	\$1,000	\$1,000	\$1,000
434.000 · Street Lighting	\$26,000	\$27,007	\$26,000	\$26,000	\$26,000
435.000 · Sidewalks and Crosswalks	\$500	\$0	\$500	\$500	\$500
437.000 · Repairs of Tools & Machinery	\$1,900	\$978	\$1,900	\$2,627	\$1,900
438.000 · Maintenance & Repairs to Roads	\$2,500	\$254	\$2,500	\$1,650	\$2,500
439.999 · Streets - Other/misc, buyout	\$3,500	\$3,756	\$4,000	\$4,000	\$4,000
Total 430.00 · STREETS	\$159,303	\$117,885	\$155,046	\$155,023	\$155,046
450.00 · CULTURE & RECREATION					
451.000 · Recreation Programs					
451.200 · Recreation supplies	\$1,500	\$5,366	\$2,000	\$2,930	\$2,000
451.240 · Recreation Foods	\$1,500	\$1,516	\$1,500	\$1,651	\$1,500

Borough of Freemansburg - 2014 Budget

	2012 Budgeted	2012 Projected	2013 Budgeted	2013 Final	2014 Budgeted
451.270 · Recreation Prizes	\$1,000	\$1,070	\$1,000	\$800	\$1,000
451.300 · Recreation Entertainment	\$1,500	\$2,066	\$1,500	\$3,001	\$1,500
451.380 · Recreation Rentals	\$500	\$75	\$500	\$87	\$500
451.400 · Parks & Rec Advertisements	\$0	\$58	\$0	\$0	\$0
451.000 · Recreation Programs - Other	\$500	\$2,165	\$1,000	\$1,464	\$1,000
Total 451.000 · Recreation Programs	\$6,500	\$12,316	\$7,500	\$9,933	\$7,500
452.000 · Parks Facilities Expenses					
451.100 · Portapotties	\$1,500	\$1,760	\$500	\$7	\$500
452.200 · Grounds Maintenance	\$2,500	\$1,783	\$2,500	\$1,218	\$2,500
452.300 · Parks Equipment	\$1,000	\$341	\$1,000	\$0	\$1,000
452.500 · Parks Utilities	\$2,000	\$1,706	\$2,000	\$3,942	\$2,000
452.000 · Other Parks Facilities Expenses	\$5,000	\$213	\$5,000	\$2,658	\$5,000
Total 452.000 · Parks Facilities Expenses	\$12,000	\$5,803	\$11,000	\$7,825	\$11,000
456.000 · Contribution to Public Library	\$0	\$0	\$0	\$0	\$0
Total 450.00 · CULTURE & RECREATION	\$18,500	\$18,119	\$18,500	\$17,758	\$18,500
Total 470.000 Debt Services		\$0	\$50,000	\$50,000	\$50,000
480.00 · MISCELLANEOUS					
481.999 · Property Acquisition / Rel. Expense	\$18,000	\$0	\$0	\$0	\$0
482.000 · Volunteer Worker's Insur.	\$425	\$0	\$425	\$0	\$425
485.000 · Unemployment Compensation	\$10,000	\$13,345	\$15,000	\$15,000	\$15,000
486.151 · Deductibles Insurance Claims	\$0	\$0	\$0	\$1,000	\$0
486.153 · Employee Disability - Long Term	\$3,500	\$2,651	\$4,000	\$4,000	\$4,000
486.154 · Employee Disability - Short Term	\$3,000	\$2,110	\$4,000	\$4,000	\$4,000
486.155 · Administrative Fees/Dues	\$0	\$128	\$0	\$1,379	\$0
486.156 · Employee Med/Dental/Vision/Life	\$50,000	\$48,947	\$65,000	\$65,000	\$65,000
486.158 · Mayor & Council Life Ins	\$750	\$633	\$750	\$750	\$750
486.160 · Employee Non-Uniform Pension	\$16,404	\$11,162	\$16,404	\$15,308	\$16,404
486.161 · Police Pension Plan	\$17,786	\$13,482	\$17,786	\$12,191	\$17,786
487.162 · Employee FICA & Medicare	\$45,000	\$45,441	\$45,000	\$45,000	\$45,000
483.000 · W.C., P & C, Liability	\$75,000	\$74,211	\$75,000	\$80,948	\$75,000
Total 480.00 · MISCELLANEOUS	\$239,865	\$212,110	\$243,365	\$244,576	\$243,365
492.00 Interfund Operating Transfers					
492.08 - Transfers to SEW Capital	\$0	\$0	\$0	\$0	\$0
492.30 - Transfers to BORO Capital	\$5,000	\$5,000	\$5,000	\$0	\$5,000
492.32 - Transfers to EMG Capital	\$15,106	\$12,876	\$15,106	\$0	\$15,106
492.33 - Transfers to REC Capital	\$5,000	\$5,000	\$5,000	\$0	\$5,000
492.35 - Transfers to LF Capital	\$41,293	\$52,348	\$41,293	\$51,501	\$41,293
492.36 - Transfer to Special Projects	\$0	\$0	\$0	\$0	\$0
492.37 - Transfer to Escrow Account	\$15,000	\$0	\$5,000	\$0	\$5,000
Total 492.00 Interfund Operating Transfers	\$81,399	\$75,224	\$71,399	\$51,501	\$71,399
PRIOR YEAR CASH CARRY OVER					
TOTAL EXPENDITURES	\$1,197,483	\$1,035,919	\$1,221,049	\$1,116,291	\$1,221,049
TOTAL REVENUES	\$1,197,483	\$1,191,662	\$1,221,049	\$1,245,447	\$1,221,049
BALANCED AMOUNT	\$0	\$155,743	\$0	\$129,156	\$0