

Borough of Freemansburg - 2019 Preliminary Budget

	2017 Budgeted	2017 Final as of 12/31/17	2018 Budgeted	2018 Final as of 11/2/18	2019 Budgeted
01-GENERAL FUND 10/17/18 ASSESSED VALUE \$44,199,100					
REVENUES					
301.00 · Taxes Revenue					
301.10 · Real Estate Taxes - Current at	\$717,667	\$677,329	\$681,780	\$659,055	\$682,743
301.20 · Real Estate Taxes - Prior Year	\$26,000	\$32,039	\$30,000	\$35,524	\$33,000
310.10 · Real Estate Transfer Taxes	\$24,000	\$34,366	\$26,000	\$97,279	\$36,000
310.20 · Earned Income Tax	\$238,493	\$281,172	\$253,202	\$219,477	\$253,000
310.30 - OPT / EMST / LST(see LST budget)	\$13,197	\$12,091	\$0	\$0	\$0
310.80 · Business Priv Tax	\$25,615	\$32,487	\$32,000	\$28,512	\$32,000
Total · Taxes Revenue	\$1,044,972	\$1,069,485	\$1,022,982	\$1,039,847	\$1,036,743
321.80 · Cable Franchise	\$29,551	\$31,392	\$31,000	\$22,687	\$31,000
322.80 · Street and curb permits	\$1,850	\$637	\$1,500	\$560	\$1,500
331.00 · Police Fines	\$47,000	\$37,734	\$47,000	\$22,889	\$45,000
341.00 · Interest Earnings	\$250	\$1,660	\$250	\$2,735	\$1,550
342.10 · Rent of Land	\$6,240	\$6,790	\$6,500	\$6,215	\$6,700
355.02 - Highway /Liquid Fuels(see liquid fuels budget)	\$73,135	\$74,703	\$0	\$0	\$0
354.00 · State Comm. Development Gra	\$0	\$17,308	\$0	\$0	\$0
355.04 · Alcohol Beverages Licenses	\$1,000	\$0	\$1,000	\$400	\$500
355.05 · Pension State Aid	\$34,150	\$24,449	\$33,000	\$33,354	\$27,512
355.07 · Fire Relief Insurance Tax	\$14,148	\$12,785	\$12,800	\$11,648	\$11,650
355.09 · State recycling grants	\$437	\$0	\$437	\$915	\$500
355.10 · Public Utility Commission	\$1,139	\$1,061	\$1,139	\$1,093	\$1,094
361.30 · Planning Commission	\$650	\$300	\$650	\$450	\$500
361.34 · Zoning Hearing Board	\$420	\$1,750	\$700	\$1,000	\$1,000
361.50 · Sales of Reports	\$1,000	\$1,350	\$1,200	\$830	\$1,200
362.10 · Crossing Guard Reimbursement	\$16,346	\$14,209	\$17,000	\$16,165	\$17,000
362.14 · DUI Reimbursements	\$6,500	\$8,336	\$6,500	\$493	\$6,500
362.40 · BOF Admin fee for Permits	\$0	\$2,870	\$1,000	\$1,440	\$1,500
362.41 · Building Permits	\$4,500	\$5,447	\$4,800	\$1,914	\$4,800
362.42 · Zoning Permits	\$1,100	\$1,935	\$1,200	\$810	\$1,200
362.44 · SAN Certificates	\$1,600	\$2,150	\$1,800	\$1,775	\$1,800
362.45 · Use & Occupancy Permits	\$9,000	\$24,465	\$11,000	\$11,040	\$11,000
362.46 · SEW Certification	\$1,600	\$2,225	\$1,800	\$1,825	\$1,800
364.20 · SEW Connection / tapping fees	\$0	\$4,000	\$0	\$0	\$0
367.000 - Developer's Recreation Fees	\$0	\$1,000	\$0	\$0	\$0
367.10 · P&R events and donations	\$8,000	\$5,647	\$6,000	\$10,167	\$6,000
383.00 · Hall Rental-Borough Hall	\$1,300	\$135	\$1,300	\$144	\$1,300
387.15 · Police Donation/NNO Account	\$912	\$3,522	\$2,500	\$3,133	\$2,500
387.20 · Restitution	\$0	\$0	\$0	\$0	\$0
387.30 · SEW Salary & Admin	\$165,936	\$116,962	\$125,388	\$114,814	\$119,346
387.31 · SEW Prior year Salary adjust	\$47,824	\$34,861	\$36,906	\$35,308	\$39,782
387.40 - SAN salary and admin	\$59,966	\$34,379	\$38,513	\$34,941	\$42,000
387.41 - SAN salary prior year adjust	\$26,000	\$10,860	\$10,885	\$10,214	\$14,111
389.00 · Misc. Revenues	\$500	\$7,475	\$500	\$11,120	\$500
TOTAL REVENUES	\$1,607,026	\$1,561,882	\$1,427,250	\$1,399,925	\$1,437,588

Borough of Freemansburg - 2019 Preliminary Budget

	2017 Budgeted	2017 Final as of 12/31/17	2018 Budgeted	2018 Final as of	2019 Budgeted
EXPENDITURES					
400.00 · LEGISLATIVE/COUNCIL					
400.110 · Council Salaries	\$13,125	\$12,458	\$13,125	\$5,625	\$13,125
400.120 · Salary - Secretary / Treasurer	\$1,200	\$673	\$1,300	\$385	\$1,300
400.350 · Bonding Insurance for Treasurer	\$250	\$0	\$250	\$0	\$250
400.420 · Council Subscript./Dues/Member.	\$600	\$130	\$600	\$170	\$500
400.460 · Council Meetings & Conferences	\$600	\$761	\$600	\$619	\$700
400.540 · Contributions to Non-Gov't Orgs	\$350	\$0	\$350	\$322	\$350
400.00 · Legislative/Council - Other	\$0	\$0	\$0	\$0	\$0
Total 400.00 · LEGISLATIVE/COUNCIL	\$16,125	\$14,023	\$16,225	\$7,121	\$16,225
401.00 · EXECUTIVE/MAYOR					
401.110 · Mayor's Salary	\$2,500	\$2,500	\$2,500	\$1,250	\$2,500
401.420 · Mayor's Dues/Subscriptions/Memb	\$150	\$120	\$150	\$0	\$150
401.460 · meetings and conferences	\$1,875	\$1,126	\$1,875	\$321	\$1,875
401.540 · Contributions to Non-Gov't Orgs	\$225	\$0	\$225	\$0	\$225
Total 401.00 · EXECUTIVE/MAYOR	\$4,750	\$3,746	\$4,750	\$1,571	\$4,750
402.311 · INDEPENDENT AUDITOR	\$7,000	\$4,640	\$7,000	\$2,575	\$6,000
403.00 · TAX COLLECTION					
403.110 · Salary - Tax Collector	\$14,200	\$13,809	\$14,000	\$13,305	\$15,000
403.210 · Tax Collector - Supplies	\$987	\$1,246	\$987	\$819	\$1,000
403.310 · EIT Collection Fees	\$100	\$73	\$100	\$0	\$100
403.311 · BPM Tax Fee	\$900	\$0	\$500	\$0	\$0
403.312 · LST Tax Fee (see LST Budget)	\$303	\$0	\$0	\$0	\$0
403.350 · Tax Collector Bonding Insurance	\$660	\$652	\$660	\$646	\$660
403.420 · Dues, Subscriptions, Membership	\$100	\$0	\$100	\$0	\$100
403.460 · Meetings, conferences training	\$250	\$31	\$250	\$0	\$250
Total 403.00 · TAX COLLECTION	\$17,500	\$15,811	\$16,597	\$14,770	\$17,110
404.311 · BOROUGH ATTORNEY FEES					
404.312 - General legal	\$35,282	\$45,407	\$35,282	\$24,228	\$36,000
404.313 - Special Projects	\$5,000	\$0	\$3,000	\$0	\$2,500
404.314 - police related legal items	\$8,000	\$33,374	\$10,000	\$25,827	\$14,000
404-317 - Fire Protection Service Contract	\$0	\$0	\$0	\$0	\$0
Total 404.311 BOROUGH ATTY FEES	\$48,282	\$78,781	\$48,282	\$50,055	\$52,500
406.00 · ADMINISTRATION					
406.120 · Borough Manager Salary (63%)	\$53,729	\$23,759	\$37,800	\$20,330	\$39,060
406.140 · Executive Assistant Salary (5%)	\$2,207	\$2,318	\$2,259	\$1,911	\$2,330
406.141 · Admin Clerk(see Sewer + San)Admin O.T.	\$0	\$73	\$0	\$0	\$0
406.142 - Administrative Assistant (5%)*(2.5%)if Council m	\$1,697	\$1,777	\$1,749	\$1,447	\$1,805
406.210 · Office Supplies (all departments)	\$14,000	\$11,230	\$12,000	\$10,983	\$12,000
406.325 · Admin Postage (all departments)	\$6,000	\$6,287	\$6,000	\$3,101	\$5,000
406.341 · Legal Advertising	\$3,500	\$2,861	\$3,500	\$2,068	\$3,200
406.342 · Payroll Processing Fees	\$3,500	\$3,589	\$3,500	\$3,398	\$4,000
406.350 · Bonding Ins. for admin	\$800	\$500	\$800	\$500	\$800
406.420 · Dues, subscriptions, membership	\$650	\$515	\$650	\$515	\$650
406.460 · meetings, conferences, training	\$2,964	\$1,132	\$2,963	\$677	\$2,000
406.500 · Grants Writing Individuals&Subsidies(5%)	\$9,264	\$3,886	\$6,000	\$1,614	\$6,100
406.999 · misc. expenses, buyout, milage	\$15,000	\$2,769	\$6,000	\$3,132	\$6,000
Total 406.00 · ADMINISTRATION	\$113,311	\$60,697	\$83,221	\$49,674	\$82,945

Borough of Freemansburg - 2019 Preliminary Budget

	2017 Budgeted	2017 Final as of 12/31/17	2018 Budgeted	2018 Final as of	2019 Budgeted
408.311 · ENGINEER FEES					
Meetings and Misc Borough Activites	\$5,500	\$1,320	\$5,000	\$0	\$1,500
Roads Program/Yrly St Project	\$500	\$7,936	\$1,000	\$110	\$3,000
MS4 Requirements	\$3,500	\$4,211	\$7,500	\$9,287	\$7,500
Special projects	\$6,750	\$0	\$0	\$2,108	\$1,500
Total 408.311 Engineering fees	\$16,250	\$13,467	\$13,500	\$11,505	\$13,500
409.00 · GEN. GOV'T BUILDINGS					
409.120 · Gen Gov't Cleaning & Cleaning Supplies	\$8,500	\$6,924	\$6,000	\$2,619	\$6,000
409.210 · Gen Gov't Supplies	\$1,600	\$2,732	\$1,600	\$1,480	\$1,600
409.230 · Gen Gov't Heat/Utilities	\$25,000	\$19,204	\$24,000	\$19,330	\$24,000
409.320 · Gen Gov't Comms - Nextels Cell Phones	\$0	\$0	\$0	\$0	\$0
409.370 · Gen Gov't Repairs & Maint	\$8,625	\$31,198	\$10,000	\$6,944	\$10,000
409.372 · General Gov't Computers	\$6,000	\$3,862	\$5,000	\$5,286	\$5,200
409.999 · Gen Gov't Bldgs Other Expense	\$4,500	\$3,819	\$4,500	\$82	\$4,000
Total 409.00 · GEN. GOV'T BUILDINGS	\$54,225	\$67,738	\$51,100	\$35,741	\$50,800
410.00 · PUBLIC SAFETY					
POLICE					
410.120 · Salary - Police Chief	\$66,829	\$66,829	\$68,166	\$57,679	\$70,212
410.130 · Salaries - Full Time Officers	\$104,147	\$90,055	\$109,637	\$49,567	\$101,900
410.131 · OT Full time officers (if needed)	\$19,950	\$19,870	\$20,249	\$7,414	\$20,805
410.140 · Salary - Clerk	\$36,252	\$36,148	\$36,796	\$32,832	\$37,532
410.180 · Salary - Part Time Officers	\$131,250	\$114,048	\$133,219	\$127,382	\$135,884
410.191 · Uniforms	\$7,500	\$15,620	\$7,500	\$9,476	\$8,250
410.210 · Police law enforcement supplies	\$3,500	\$14,476	\$3,500	\$20,294	\$4,000
410.231 · Police - Fuel Unleaded	\$0	\$0	\$0	\$0	\$0
410.320 · Police Communications	\$5,900	\$5,507	\$6,500	\$5,835	\$7,150
410.420 · Dues, Subscriptions & membership	\$250	\$290	\$250	\$40	\$250
410.451 · Police - Vehicle Maintenance	\$5,000	\$14,565	\$5,000	\$4,939	\$5,500
410.460 · Meetings, Conferences, Training	\$2,500	\$3,618	\$2,500	\$7,036	\$2,750
410.900 - Reimburseable Expense-Outside	\$0	\$0	\$0	\$0	\$0
410.999 · Police - Misc. & sick buyouts	\$12,000	\$8,542	\$11,000	\$3,228	\$9,120
Total 410.00 · POLICE	\$395,078	\$389,568	\$404,317	\$325,723	\$403,353
Public Safety - Other					
410.133 - DUI Roving Patrol	\$5,061	\$4,326	\$5,061	\$3,780	\$6,500
410.190 · Salary - Crossing Guards	\$32,692	\$26,250	\$30,700	\$22,025	\$33,000
410.192 . Uniform/Supplies-Crossing Guards	\$250	\$2,758	\$250	\$416	\$1,000
410.300 · Animal Control	\$1,000	\$100	\$1,000	\$100	\$1,000
410.332 · Civil Service Expense	\$8,000	\$37,557	\$9,000	\$25,141	\$10,000
410.333 . Freemansburg ACT 111 Arbitration	\$0	\$12,014	\$0	\$47,285	\$0
410.334. Loudermill Hearing	\$0	\$0	\$0	\$2,578	\$0
410.335. charge of unfair Labor Practice	\$0	\$0	\$0	\$17,670	\$0
410.336. ADEA Compliant	\$0	\$0	\$0	\$2,842	\$0
410.500 . Police Donation/NNO expenses	\$0	\$2,902	\$2,500	\$4,279	\$2,500
Total Public Safety - Other	\$47,003	\$85,907	\$48,511	\$126,116	\$54,000

Borough of Freemansburg - 2019 Preliminary Budget

	2017 Budgeted	2017 Final as of 12/31/17	2018 Budgeted	2018 Final as of	2019 Budgeted
Grants Police Dept					
410.600 . Police Grants	\$0	\$17,308	\$0	\$0	\$0
Total Grants Police Dept	\$0	\$17,308	\$0	\$0	\$0
411.00 · FIRE					
411.231 . Fire Company Fuel Unleaded	\$0	\$0	\$0	\$0	\$0
411.232 . Fire Company Fuel Diesel	\$0	\$0	\$0	\$0	\$0
411.360 · Fire Hydrants	\$16,000	\$15,880	\$16,000	\$12,034	\$16,000
411.530 · Volunteer Fire Relief Assoc.	\$14,148	\$12,785	\$13,000	\$11,648	\$11,650
411.540 · Contribution to Fire Company	\$23,000	\$23,000	\$24,000	\$18,000	\$24,000
Total 411.00 · FIRE	\$53,148	\$51,665	\$53,000	\$41,682	\$51,650
413.00 · PROTECTIVE INSPECTION					
413.140 · OCC chg Inspec/Mov'g Codemaster	\$6,200	\$25,198	\$6,200	\$9,460	\$8,000
413.141 - Building Code Insp.-outsourcing	\$6,000	\$5,695	\$6,000	\$4,678	\$6,000
413.144 · Other Bldg. Code Expense / training	\$510	\$215	\$300	\$81	\$300
414.124 Zoning & Codes Enforce. Traing	\$0	\$0	\$0	\$105	\$0
Total 413.00 · PROTECTIVE INSPECTION	\$12,710	\$31,108	\$12,500	\$14,324	\$14,300
414.00 · PLANNING & ZONING					
414.122 · Zoning Officer - Codemaster	\$5,800	\$10,111	\$12,000	\$9,360	\$12,100
414.130 · Attorney fees	\$1,855	\$994	\$1,500	\$1,462	\$1,500
414.140 · Zoning Board Fees/Wages/ads/supplies	\$105	\$280	\$105	\$175	\$105
414.150 . Zoning Supplies & Materials	\$0	\$97	\$0	\$380	\$100
414.190 · Zoning stenographer	\$140	\$650	\$400	\$450	\$400
414.240 . Zoning misc	\$0	\$0	\$0	\$0	\$0
414.310 - Prep of rev ordinance / comp plan	\$0	\$0	\$0	\$0	\$0
Total 414.00 · PLANNING & ZONING	\$7,900	\$12,131	\$14,005	\$11,827	\$14,205
415.00 · EMERGENCY MANAGEMENT AGENCY					
415.191 · EMA Uniforms	\$100	\$12	\$100	\$98	\$100
415.192 · EMA supplies/Equipment	\$100	\$203	\$100	\$54	\$250
415.420 . Dues	\$10	\$0	\$10	\$0	\$10
415.460 · Meetings, Conferences, Training	\$90	\$0	\$90	\$0	\$90
Total 415.00 · EMERGENCY MGMT	\$300	\$215	\$300	\$152	\$450
427.100 SANATATION SALARY PERCENTAGES					
427.120 - Salary Manager (16%)	\$13,645	\$6,034	\$9,600	\$5,163	\$9,920
427.140 · Salary Secretary 1 (30%)	\$13,241	\$13,241	\$13,553	\$11,468	\$13,978
427.141 · Salary Admin Clerk P/T (50%)	\$3,422	\$3,490	\$3,900	\$2,678	\$4,017
427.142 · Salary Secretary 2 (30%)	\$10,184	\$10,184	\$10,496	\$8,881	\$10,826
Total Salaries	\$40,492	\$32,949	\$37,549	\$28,190	\$38,741

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	2017 Budgeted	2017 Final as of 12/31/17	2018 Budgeted	2018 Final as of	2019 Budgeted
429.100 SEWER SALARY PERCENTAGES					
429.120 · Salary - Manager (16%)	\$13,645	\$6,034	\$9,600	\$5,163	\$9,920
429.140 · Salary - Secretary 1 (65%)	\$28,689	\$28,689	\$29,365	\$24,848	\$30,285
429.141 · Salary - Admin Clerk P/T (50%)	\$3,422	\$3,490	\$3,900	\$2,678	\$4,017
429.142 · Salary - Secretary 2 (65%)	\$22,065	\$22,065	\$22,741	\$19,242	\$23,457
429.180 · Salary - Maintenance 1 (40%)	\$21,940	\$21,940	\$22,356	\$10,700	\$15,018
429.181 · Salary - Maintenance 2 (40%)	\$16,174	\$16,174	\$16,590	\$14,262	\$17,098
429.183 · Salary - Maintenance PT (20%)	\$0	\$0	\$4,077	\$922	\$3,744
429.184 · Salary - Maintenance 3 (40%)	\$0	\$0	\$0	\$5,447	\$0
429.182 · Salary - O/T (actual)	\$2,500	\$2,038	\$2,000	\$1,710	\$2,000
Total Salaries	\$108,435	\$100,429	\$110,629	\$84,970	\$105,538
430.00 · STREETS					
430.120 · Streets - Salary - Supervisor (60%)	\$32,910	\$32,831	\$33,534	\$22,953	\$22,527
430.130 · Streets - Salaries - Full Time (60%)	\$24,261	\$24,261	\$24,885	\$22,469	\$25,647
430.132 · Streets - Salaries - Part Time (80%)	\$0	\$3,808	\$16,640	\$10,330	\$14,976
430.180 · Streets salary OT & On Call (100%)	\$10,000	\$4,482	\$7,000	\$5,666	\$7,000
430.191 · Streets - Uniform Expense	\$800	\$806	\$1,000	\$577	\$1,000
430.192 · Streets Related Supplies	\$4,000	\$1,684	\$4,000	\$2,171	\$4,000
430.230 · Streets - Utilities	\$3,500	\$3,448	\$3,500	\$2,746	\$3,500
430.231 · Streets unleaded gasoline (all depts)	\$15,000	\$9,593	\$11,000	\$8,993	\$12,000
430.232 · Streets diesel gasoline (all depts)	\$7,615	\$4,064	\$5,000	\$4,310	\$5,000
430.321 · Street - Communications - cell phones	\$2,400	\$1,410	\$2,400	\$1,242	\$1,500
430.420 · Dues, Subscriptions, Membership	\$100	\$0	\$100	\$0	\$100
430.451 · Streets- Vehicle Maint.	\$4,000	\$1,627	\$4,000	\$554	\$4,000
430.460 · Streets - Mtg, Conf, Training	\$500	\$72	\$500	\$101	\$500
430.740 · Streets - Major Equip Purchase	\$5,000	\$1,334	\$5,000	\$100	\$6,000
432.000 · Winter Maintenance Supplies	\$5,500	\$3,484	\$5,000	\$1,448	\$5,000
433.000 · Traffic Control devices	\$550	\$492	\$550	\$386	\$550
434.000 · Street Lighting & Flashing School Zone	\$28,500	\$30,875	\$28,500	\$26,043	\$31,000
435.000 - Sidewalks and Crosswalks	\$500	\$1,350	\$500	\$44	\$500
437.000 · Repairs of Tools & Machinery	\$1,600	\$2,536	\$1,600	\$1,238	\$2,500
438.000 · Maintenance & Repairs to Roads	\$2,380	\$2,495	\$2,380	\$1,318	\$2,380
439.999 · Streets - Other/misc, buyout	\$4,500	\$4,281	\$5,000	\$6,754	\$4,000
Total 430.00 · STREETS	\$153,616	\$134,933	\$162,089	\$119,441	\$153,680
450.00 · CULTURE & RECREATION					
451.000 · Recreation Programs					
451.200 · Recreation supplies	\$2,800	\$3,916	\$3,000	\$2,179	\$3,000
451.240 · Recreation Foods	\$800	\$471	\$800	\$639	\$800
451.270 · Recreation Prizes	\$400	\$100	\$400	\$209	\$400
451.300 · Recreation Entertainment	\$800	\$2,940	\$1,040	\$2,064	\$1,040
451.380 · Recreation Rentals	\$400	\$358	\$400	\$580	\$400
451.400 - Parks & Rec Advertisements	\$55	\$63	\$60	\$56	\$60
451.900 · Recreation Programs - Other	\$550	\$100	\$300	\$1,186	\$300
Total 451.000 · Recreation Programs	\$5,805	\$7,948	\$6,000	\$6,913	\$6,000

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	2017 Budgeted	2017 Final as of 12/31/17	2018 Budgeted	2018 Final as of	2019 Budgeted
452.000 · Parks Facilities Expenses					
452.100 · Portapotties	\$1,471	\$1,800	\$1,471	\$1,249	\$1,400
452.200 · Grounds Maintenance	\$1,900	\$627	\$1,900	\$1,762	\$1,900
452.300 · Parks Equipment	\$529	\$1,016	\$529	\$121	\$529
452.500 - Parks Utilities	\$2,500	\$2,483	\$2,500	\$2,457	\$2,650
452.000 · Other Parks Facilities Expenses	\$0	\$0	\$0	\$0	\$0
Total 452.000 · Parks Facilities Expenses	\$6,400	\$5,927	\$6,400	\$5,588	\$6,479
456.000 · Contribution to Public Library	\$0	\$0	\$0	\$0	\$0
Total 450.00 · CULTURE & RECREATION	\$12,205	\$13,875	\$12,400	\$12,501	\$12,479
Total 470.000 Debt Services	\$50,000	\$0	\$0	\$0	\$10,000
480.00 · MISCELLANEOUS					
480.000 . Misc Expenses	\$0	\$56	\$0	\$0	\$0
481.999 · Property Acquisition / Rel. Expense	\$0	\$0	\$0	\$0	\$0
482.000 · Volunteer Worker's Insur.	\$0	\$0	\$0	\$0	\$0
485.000 · Unemployment Compensation/PA UC Solvency	\$14,000	\$11,098	\$14,000	\$5,129	\$10,000
486.151 . Deductibles Insurance Claims	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
486.152. Misc. Claims	\$0	\$0	\$0	\$5,000	\$0
486.153 · Employee Disability - Long Term	\$3,871	\$1,907	\$2,800	\$1,354	\$2,800
486.154 · Employee Disability - Short Term	\$2,956	\$1,957	\$3,000	\$1,378	\$3,000
486.155 . Administrative Fees/Dues	\$150	\$160	\$150	\$50	\$150
486.156 · Employee Med/Dental/Vision/Life	\$147,713	\$103,487	\$126,000	\$70,101	\$123,000
486.158 · Mayor & Council Life Ins	\$600	\$629	\$600	\$211	\$600
486.160 · Employee Non-Uniform Pension	\$13,354	\$10,629	\$13,700	\$11,516	\$14,350
486.161 · Police Pension Plan	\$17,063	\$9,541	\$21,025	\$21,025	\$13,162
486.316 . Physical Exam and Drug Testing	\$0	\$0	\$0	\$345	\$250
486.317 . New Hire Evaluations	\$0	\$0	\$0	\$1,200	\$800
486.318 . New Hire Background Check	\$0	\$0	\$0	\$346	\$250
487.162 · Employee FICA & Medicare	\$55,000	\$48,510	\$55,000	\$40,974	\$52,000
487.909 . Bank Service Fees	\$0	\$28	\$0	\$7	\$0
483.000 · W.C., P & C, Liability	\$102,800	\$104,392	\$90,000	\$99,513	\$110,000
Total 480.00 · MISCELLANEOUS	\$362,507	\$297,395	\$331,275	\$263,150	\$335,362
492.00 Interfund Operating Transfers					
492.08 - Transfers to SEW Capital	\$0	\$4,000	\$0	\$0	\$0
492.30 - Transfers to BORO Capital	\$0	\$75,000	\$0	\$0	\$0
492.32 - Transfers to Local Service Tax Capital	\$13,054	\$12,091	\$0	\$0	\$0
492.31 - Transfers to Facilities Laf Account	\$0	\$0	\$0	\$100,000	\$0
492.33 - Transfers to REC Capital	\$0	\$1,000	\$0	\$0	\$0
492.35 - Transfers to LF Capital	\$73,135	\$74,703	\$0	\$0	\$0
492.36 - Transfer to Facility/Special Projects	\$0	\$0	\$0	\$0	\$0
492.38 - Transfer to NC Gaming Grants	\$0	\$864	\$0	\$0	\$0
492.40 - Grant funds Parks & Rec	\$0	\$0	\$0	\$0	\$0
Total 492.00 Interfund Operating Transfers	\$86,189	\$167,658	\$0	\$100,000	\$0
351.000 OTHER INCOME/GRANTS TO GF					
Borough Street/Equip/Material Reimbursement		\$353			
Interest Income From Grants		\$55		\$11	
351.10 NC Gaming Grants F/T OFFICER		\$57,393		\$30,855	
Total 351.000 OTHER INCOME GRANTS TO GF		\$57,800		\$30,865	
TOTAL EXPENDITURES	\$1,607,026	\$1,594,045	\$1,427,250	\$1,301,086	\$1,437,588
TOTAL REVENUES	\$1,607,026	\$1,619,682	\$1,427,250	\$1,430,790	\$1,437,588
BALANCED AMOUNT	\$0	\$25,637	\$0	\$129,704	\$0
CASH CARRY OVER					

Borough of Freemansburg - 2019 Preliminary Budget

	2017 Budgeted	2017 Final as of 12/31/17	2018 Budgeted	2018 Final as of	2019 Budgeted
08 - SEWER OPERATING FUND					
Revenues					
340.00 - Bank interest Pligit + Lafayette	\$160	\$1,517	\$100	\$3,438	\$1,200
340.01 - Bank interest CD	\$700	\$2,640	\$1,000	\$0	\$1,000
364.12 - Sewer Income current year	\$377,028	\$343,116	\$373,428	\$265,633	\$373,428
364.13 -Sewer Prior Yrs /late fees/coll	\$65,360	\$74,706	\$30,000	\$69,014	\$30,000
Total Revenues	\$443,248	\$421,979	\$404,528	\$338,085	\$405,628
Expenditures					
429.120 · Salary - Manager	\$13,645	\$4,703	\$9,600	\$6,189	\$9,920
429.140 · Salary - Secretary 1	\$28,689	\$22,069	\$29,365	\$29,209	\$30,285
429.141 · Salary - Admin Clerk P/T	\$3,422	\$2,717	\$3,900	\$3,078	\$4,017
429.142 · Salary - Secretary 2	\$22,065	\$16,973	\$22,741	\$22,585	\$23,457
429.180 · Salary - Maintenance 1	\$21,940	\$16,877	\$22,356	\$14,707	\$15,018
429.181 · Salary - Maintenance 2	\$16,174	\$12,442	\$16,590	\$16,718	\$17,098
429.182 . Salary - P/T & F/T O/T	\$2,500	\$1,623	\$2,000	\$2,094	\$2,000
429.183 . Salary - Maintenance PT	\$0	\$0	\$4,077	\$922	\$3,744
429.184 . Salary - Maintenance 3 FT	\$0	\$0	\$0	\$5,447	\$0
Extra Pay in year _____	\$4,093	\$0	\$0	\$0	\$0
Total Salaries	\$112,528	\$77,403	\$110,629	\$100,949	\$105,538
Administrative Expenses	\$8,400	\$7,740	\$11,071	\$10,095	\$10,554
Benefits related to salary percentages	\$53,509	\$31,819	\$45,485	\$39,078	\$43,037
TOTAL SALARY,BENEFITS AND ADMIN	\$174,436	\$116,962	\$167,185	\$150,121	\$159,129
Salary,Admin,Benefits from prior yr	\$57,501	\$34,861	\$0	\$0	\$0
429.192 - Sewer related supplies	\$2,500	\$387	\$2,500	\$501	\$2,000
429.200 - Major Equipment Purchase	\$0	\$0	\$5,000	\$0	\$5,000
429.310 - Professional Engineering Fees	\$6,000	\$30,505	\$10,000	\$8,895	\$5,000
429.314- Attorney Fees	\$1,000	\$0	\$1,100	\$0	\$800
429.320 - Training/Certificates	\$400	\$0	\$527	\$367	\$285
429.341 - Legal Advertising	\$0	\$430	\$0	\$0	\$0
429.360 - Utilities	\$1,800	\$1,439	\$2,000	\$2,142	\$2,200
429.370 - Repairs & Maint. - General	\$5,000	\$194	\$10,000	\$141	\$10,000
429.371 - Repairs & Maint. - Extended	\$10,000	\$0	\$20,000	\$1,316	\$20,000
429.400 - Collection Fee Portnoff/Creditech	\$0	-\$423	\$1,500	\$1,940	\$1,200
429.530 - Sewer Rental Fees (CoB)	\$125,000	\$122,748	\$130,000	\$93,088	\$130,000
429.531 - Sewer Annual Capital Charge	\$17,811	\$17,811	\$18,423	\$18,422	\$19,206
429.532 - Chapter 302 Annual Fee	\$0	\$65	\$0	\$65	\$0
429.534 MS4 NOI Application Fee	\$500	\$500	\$500	\$2,500	\$500
429.999 - loan/leases	\$10,000	\$10,013	\$10,000	\$10,008	\$10,008
471.200 -Loan Payment	\$31,000	\$29,066	\$0	\$0	\$0
Bank service charge + (CD Fee)	\$300	\$183	\$793	\$0	\$300
Total Expenditures	\$443,248	\$364,742	\$379,528	\$289,505	\$365,628
Transfer to Lafayette Facility Account	\$0	\$0	\$0	\$50,000	\$25,000
Transfers to SEW Capital Acct	\$0	\$0	\$25,000	\$0	\$15,000
Capital Expenditures Sewer Upgrades	\$0	\$0	\$0	\$143,072	\$0
ACQUISITION LOAN BALANCE	\$28,670	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$443,248	\$364,742	\$404,528	\$482,576	\$405,628
TOTAL REVENUES	\$443,248	\$421,979	\$404,528	\$338,085	\$405,628
BALANCED AMOUNT	\$0	\$57,238	\$0	-\$144,491	\$0

Borough of Freemansburg - 2019 Preliminary Budget

	2017 Budgeted	2017 Final as of 12/31/17	2018 Budgeted	2018 Final as of	2019 Budgeted
00 - Sanitation OPERATING FUND					
REVENUES					
364.00 - SAN Collection Revenues	\$223,000	\$225,973	\$223,000	\$222,392	\$223,000
364.01 - SAN delinquency coll + late fees	\$29,100	\$68,378	\$25,000	\$65,036	\$37,100
364.02 - SAN Interest	\$45	\$105	\$45	\$112	\$110
Total Revenues	\$252,145	\$294,457	\$248,045	\$287,540	\$260,210
EXPENDITURES					
427.101. Advanced Disposal/Hauler	\$165,780	\$165,456	\$169,759	\$141,034	\$173,833
427.130 Salary,Admin,Benefits from prior yr	\$17,445	\$10,860	\$0	\$0	\$0
427.120 - Salary Manager	\$13,645	\$4,703	\$9,600	\$6,189	\$9,920
427.140 · Salary Secretary 1	\$13,241	\$10,186	\$13,553	\$13,481	\$13,978
427.141 · Salary Admin Clerk P/T	\$3,422	\$2,717	\$3,900	\$3,078	\$4,017
427.142 · Salary Secretary 2	\$10,184	\$7,834	\$10,496	\$10,424	\$10,826
Extra Pay in Year _ _ _ _	\$1,576	\$0	\$0	\$0	\$0
Administration costs percentage	\$3,311	\$2,544	\$3,755	\$3,317	\$3,874
Benefits related to salary percentages	\$20,442	\$6,396	\$10,046	\$8,665	\$13,828
Total Salaries	\$65,821	\$34,379	\$51,350	\$45,155	\$56,443
427.200 - Recycling bins	\$0	\$0	\$20,000	\$0	\$0
427.201 - Dumpsters for Cleanup	\$0	\$0	\$0	\$15,154	\$0
427.210 - calendars for mailings	\$0	\$0	\$500	\$0	\$100
427.300 -advertising	\$0	\$0	\$486	\$0	\$334
427.311 - Attorney Fees	\$3,000	\$0	\$3,350	\$152	\$3,000
427.400- collection fees & reimbursements	\$0	-\$797	\$2,500	\$245	\$1,400
Bank service fees/Reconcilliation discrep	\$100	\$0	\$100	\$0	\$100
Total Expenditures	\$252,145	\$209,898	\$248,045	\$201,739	\$235,210
Transfer to Lafayette Facility Account	\$0	\$0	\$0	\$50,000	\$25,000
TOTAL EXPENDITURES	\$252,145	\$209,898	\$248,045	\$251,739	\$260,210
TOTAL REVENUES	\$252,145	\$294,457	\$248,045	\$287,540	\$260,210
BALANCED AMOUNT	\$0	\$84,559	\$0	\$35,801	\$0

Borough of Freemansburg - 2019 Preliminary Budget

01-GENERAL FUND		
REVENUES		
301.00 · Taxes Revenue		
301.10 · Real Estate Taxes - Current	16.26 mills at \$44,199.100 Total Assessment=718,677,366 x 95% collection	
301.20 · Real Estate Taxes - Prior Year	Anticipated amount of uncollected taxes from prior years	
310.10 · Real Estate Transfer Taxes	\$ from sales of homes, 2018 rec'd \$ for 15 unit + 132 unit reason for increase	
310.20 · Earned Income Tax	Resident earning tax - 1% of earnings Freemansburg PSD code 480204	
310.30 - Emergency Services See LST Acct	See LST Emergency Service Budget direct deposit into LST Account 2018	
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	\$ from air quality trailer at park and Pavillion rentals	
355.02 - Highway / Liquid Fuels see LF Acct	as indicated by penndot 2018 Deposit directly into LF Fund	
354.00 · State Comm. Development Grants	Law Enforcement Activities Grant 2017	
355.04 · Alcohol Beverages Licenses	\$200 each for four 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	
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% reimburse salaries/Equip etc. from BASD	
362.14 · DUI Reimbursements	For police DUI staffing - reimbursed through grant	
362.40 · BOF Admin fee for Permits	Administrative fees for processing applications for permits, Cert of Occupany, etc.	
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 to be transferred to Capital Rec	
367.10 · P&R events	donations to P&R for events to recreation checking acct- includes Carnival	
383.00 · Hall Rental-Borough Hall	Hall rental fees	
387.15 · Police Donation Account	National Night Out and Misc Donations(Donation is in and out as used)	
387.20 · Restitution	from restitution payments	
387.30 · SEW Salary & Admin (Jan-Sep)	based on salary/benefits compensation % for SEW (Jan-Sep only)	
387.31 · SEW Prior year Salary adjust (Oct-Dec)	based on Salary/adin/Benefits Compensation % SEW (Oct-Dec prior yr)	
387.40 - SAN salary and admin adjust	based on Salary/benefits compensation percentages for 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 (in and out as used)	
TOTAL REVENUES		

Borough of Freemansburg - 2019 Preliminary Budget

EXPENDITURES	
400.00 · LEGISLATIVE/COUNCIL	
400.110 · Council Salaries	in 2018 \$ 1,875 (all 7 council members) @ \$ 1,875
400.120 · Salary - Secretary / Treasurer	Justine Council meetings
400.350 · Bonding Insurance for Treasurer	bonding for 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 2014 mayor @ \$2,500
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 @ 95% collection 13,635.60 add for interim 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 Fee	estimated 2.85% of collected taxes
403.312 · LST Tax Fee	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	
404.312 - General legal	meeting and general day to day issues
404.313 - Special Projects	review contracts, etc.
404.314 - police related legal items	police and contract negotiations anticipated for 2013
404.317 - Fire Protection Service Contract	Fire Protection Service Contract
404.311 · BOROUGH ATTORNEY FEES	
	legal fees, related attorney costs, attendance to meetings.
406.00 · ADMINISTRATION	
406.120 · Borough Manager Salary (63%)	(63%) 16% reimb benefits / salary SEW and SAN based on FT Manager
406.140 · Executive Assistant 1 (5%)	(5%) use 65% reimb salary/benefits from SEW and 30% from SAN
406.141 · Admin Clerk(see Sewer + San)Admin O	Split into Sewer & San 10hrs week for PT help at up to \$11.28/hr (lyn)
406.142 - Administrative Assistant Salary (5%)*(2.5%)((5%)*(2.5%)if Council comp(65% reimb salary/benefits from SEW and 30% from SAN)
406.210 · Office Supplies	general office supplies, Borough, Police, Streets, Copy Machine Lease
406.325 · Admin Postage	postage for mailings, certified letters, etc
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
406.500 · Grants Writing Individuals & Subsidies	(5%) Manager's salary \$3,100.00 + 3,000.00 if outsourcing is needed Grantwriting
406.999 · miscellaneous expenses	for misc milage, phone, minor expenses and sick pay buyout
Total 406.00 · ADMINISTRATION	

Borough of Freemansburg - 2019 Preliminary Budget

408.311 · ENGINEER FEES		
Meetings and Misc Borough Activites		reports and attendance to meetings or other requested input
Roads Program/Yrly St Project		roads program for preparation of plans and specs
MS4 Requirements-also (SEE SEWER)		requirements associated with state mandates-Report every five yrs
		2018 Pedestrian bridge over canal,
Total 408.311 Engineering fees		
409.00 · GEN. GOV'T BUILDINGS		
409.120 · Gen Gov't Cleaning & Supplies		cleaning supplies/cleaning building Borough and Police (in house 2018)
409.210 · Gen Gov't Supplies		for misc building and cleaning supplies
409.230 · Gen Gov't Heat/Utilities		heating/cooling)
409.320 · Gen Gov't Comms - Cell Phones		for cellphones Nextels see streets dept in 2017
409.370 · Gen Gov't Repairs & Maint		for repairs and maintenace and minor upgrades of buildings
409.372 · General Gov't Computers		computer, file software
409.999 · Gen Gov't Bldgs Other Expense		for misc new desks or bldg equipment
Total 409.00 · GEN. GOV'T BUILDINGS		
410.00 · PUBLIC SAFETY		
POLICE		
410.120 · Salary - Police Chief		increase
410.130 · Salaries - Full Time Officers		2018-3%,2019-2.75%,2020-2.75%,2021-3%
410.131 · Salary OT Full time officers		for OT Includes Court Hours
410.140 · Salary - Clerk		30 hours per week of police clerical
410.180 · Salary - Part Time Officers		2018-2%,2019-2%,2020-2%,2021-2%
410.191 · Uniforms		as allowed by union contract.
410.210 · Police law enforcement supplies		law enforcement related supplies. copy machine lease & maintenance
410.231 · Police - Fuel Unleaded		was accounted for under streets line item for fuel before 2017
410.320 · Police Communications		for misc radios, wireless services, etc.
410.420 · Dues, Subscriptions & membershi		per contract 2015,2016 + 2017
410.451 · Police - Vehicle Maintenance		
410.460 · Meetings, Conferences, Training		training, seminars and conferences
410.900 - Reimburseable Expense-Outside		
410.999 · Police - Misc.		for sick pay and misc
Total 410.00 · POLICE		
Public Safety - Other		
410.133 - DUI Roving Patrol		Roving patrol for DUI through County program reimbursed @ \$40 FT&PT
410.190 · Salary - Crossing Guards		50% reimb from BASD 362.10- in Aug 2016 only 4 crossing guards @ 3.75 hrs / day for 181 days x salary plus training and equipment
410.192 . Uniform/Supplies Crossing Guards		Raincoats, vests, stop signs, etc.
410.300 · Animal Control		for CFAW (formerly SPCA)
410.132 · Civil Service Expense		for attorney, advertising, testing, etc
410.333 . Freemansburg ACT 111 Arbitration		
410.334. Loudermill Hearing		
410.335. charge of unfair Labor Practice		
410.336. ADEA Compliant		
410.500 . Police Donation/NNO expenses		donated money
Total Public Safety - Other		

Borough of Freemansburg - 2019 Preliminary Budget

	Grants Police Dept	Not including NC Gaming Grants
	410.600 . Police Grants	2017 Law Enforcement Activities Grant
	Total Grants Police Dept	Not Including NC Gaming Authority Grants
411.00 · FIRE		
	411.231 . Fire Company Fuel Unleaded	in with street before year 2017
	411.232 . Fire Company Fuel Diesel	in with street before year 2017
	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 \$6,000 starting 2018
	Total 411.00 · FIRE	
413.00 · PROTECTIVE INSPECTION		
	413.140 · Building Code Administrator	Building code official Codemaster(BCO)(2017 Lehigh Crossing 132 units)
	413.141 - Building Code Insp.-outsource	outsourcing 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 changed to 4.50
	413.144 · Bldg. Code Expense	DCED fees (\$4 per permit)and training/certification costs changed to 4.50
	Total 413.00 · PROTECTIVE INSPECTION	
414.00 · PLANNING & ZONING		
	414.122 · Zoning Officer - salary	for zoning services offset by fees (362.42) \$60 x 4 hrs wk x 52 wks
	414.130 · ZHB Attorney fees	for costs associated with ZHB application
	414.140 · Zoning Board Fees/Wages	for costs associated with ZHB application
	414.150 . Zoning Supplies & Materials	
	414.190 · Zoning stenographer	for costs associated with ZHB application
	414.150 . Zoning Misc.	for costs associated with ZHB application
	414.310 - Preparation of rev. zoning ordinance	costs associated w/ 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	
	415.420 . Dues	Dues
	415.460 · Meetings, Conferences, Training	training, seminars and conferences
	Total 415.00 · EMERGENCY MANAGEMENT AGENCY	
	427.100 SANATATION SALARY PERCENTAGES	
	427.120 - Salary Manager (16%)	16% of manager's salary(based on if had new FT 2018 Manager)
	427.140 · Salary Secretary 1 (30%)	30% of Executive Assistant 1 Salary (Lisa)
	427.141 · Salary Admin Clerk (50%)	50% of Admin Clerk(Sabrina)
	427.142 · Salary Secretary 2 (30%)	30% of Administrative Assistant (Justine)

Borough of Freemansburg - 2019 Preliminary Budget

429.120 · Salary - Manager (16%)		16% of Manager's Salary(based on if had new FT 2018 Manager)
429.140 · Salary - Secretary 1 (65%)		65% of Executive Assistant Salary(Lisa)
429.141 · Salary - Admin Clerk (50%)		50% Salary Admin Clerk(Sabrina)
429.142 · Salary - Secretary 2 (65%)		65% of Administrative Assistant Salary(Justine)
429.180 · Salary - Maintenance 1 (40%)		PW Supervisor - 40% (Andrew)
429.181 · Salary - Maintenance 2 (40%)		PW Foreman - 40% (Kelly)
429.183 · Salary - Maintenance PT (20%)		PW Part-time worker (Andrew) started in 2018
429.184 · Salary - Maintenance 3 (40%)		FT PW/Street
429.182 · Salary - P/T & F/T O/T (ACTUAL)		PW O.T. (ACTUAL)
		Total Salaries
430.00 · STREETS		
430.120 · Streets - Salary - Supervisor		Andrew (60%) of salary streets (40% covered by sewer)
430.130 · Streets - Salaries - Full Time		KR: (60%) of salary streets (40% covered by sewer)
430.132 · Streets - Salaries - Part Time		Seasonal help
430.180 · Streets salary OT and on call		overtime as needed and on call
430.191 · Streets - Uniform Expense		
430.192 · Streets Related Supplies		
430.230 · Streets - Utilities		
430.231 · Streets - gasoline		included police and fire before 2017
430.232 · Streets - diesel gasoline		included police and fire before 2017(new dump truck-diesel)
430.321 · Street - Communications - cell phones		was under Gen Gov't Nextels 409.320
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 & Flashing School Zone		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-2015 had to pay-out 2 years for Dave due to Policy change
Total 430.00 · STREETS		
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		
451.400 - Parks & Rec Advertisements		
451.900 · Recreation Programs - Other		
Total 451.000 · Recreation Programs		borough sponsored events most is through donations line item 367.10

Borough of Freemansburg - 2019 Preliminary Budget

452.000 · Parks Facilities Expenses		
451.100 · Portapotties		events only
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 participation in 2014		
Total 450.00 · CULTURE & RECREATION		
Total 470.000 Debt Services		Municipal Building Upgrades 2019(Prior Years transferred to Capital)
480.00 · MISCELLANEOUS		
480.000 · Misc Expenses		
481.999 · Property Acquisition / Rel. Expense		
482.000 · Volunteer Worker's Insur.		Annual policy renewal
485.000 · Unemployment Compensation/Solvency		Unemployment comp + PA UC Solvency Fee
486.151 · Deductibles Insurance Claims		
486.152 · Misc. Claims		
486.153 · Employee Disability - Long Term for FT		full time employees only
486.154 · Employee Disability - Short Term		full time employees only
486.155 · Administrative Fees/Dues		
486.156 · Employee Med/Dental/Vision/Life		currently paid by the Borough (%reimbursed by Sewer & San)
486.158 · Mayor & Council Life Ins		policy through PSAB
486.160 · Employee Non-Uniform Pension		MMO for non-uniform pension 2017 PT Manager
486.161 · Police Pension Plan		MMO for police pension w/ 2.5% (2016,2017,2018) contribution officers
486.316 · Physical Exam and Drug Testing		
486.317 · New Hire Evaluations		
486.318 · New Hire Background Check		
487.162 · Employee FICA & Medicare		deducted with payroll
487.909 · Bank Service Fees		
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		transfers for Borough Building in Prior yrs thru 2017
492.32 - Transfers to LST/EMG Capital		zero transfer 2018,deposit directly in LST/EMG Fund,see LST budget
492.31 - Transfers to Facilities Laf Account		transfer for Municipal Building upgrades 2018 and 2019
492.33 - Transfers to REC Capital		from developer rec fees @ \$500/ut (367.00)
492.35 - Transfers to LF Capital		zero transfer in 2018 on, deposit directly into LF Fund see LF Budget
492.36 - Transfer to Facility/Special Projects		
492.38 - Transfer to NC Gaming Grants		
492.40 - Grant funds		Park Facility Expenses Cambria Park Improvements Grant
Total 492.00 Interfund Operating Transfers		
	Borough Street/Equip/Material Reimbursement	
	Interest Income From Grants	
	351.10 NC Gaming Grants F/T OFFICER	Reimburse Grant as used F/T OFFICER 2014 \$6,814.41 + 2016 \$50,869.40
Total 351.000 OTHER INCOME GRANTS TO GF		
TOTAL EXPENDITURES		
TOTAL REVENUES		Total Revenues + Other Income Revenues
BALANCED AMOUNT		
CASH CARRY OVER		

Borough of Freemansburg - 2019 Preliminary Budget

08 - SEWER OPERATING FUND	
340.00 - Bank interest Pligit + Lafayette	
340.00 - Bank Interest CD	
364.12 - Sewer Income current year	2018 1,120 units at \$366+Spec Billing 5,000 x (90%)
364.13 -Sewer Prior Yrs /late fees/coll	Revenues Prior Years & Other Income
429.120 · Salary - Manager	
	16% of Manager's Salary
429.140 · Salary - Secretary 1	65% of Secretary 1 Salary(Lisa)
429.141 · Salary - Admin Clerk	50% Salary Admin Clerk
429.142 · Salary - Secretary 2	65% of Secretary 2 Salary(Justine)
429.180 · Salary - Maintenance 1	PW Supervisor - 40% (Andrew)
429.181 · Salary - Maintenance 2	PW Foreman - 40% (Kelly)
429.182 · Salary - P/T & F/T O/T	PW Part-time workers & F/T O.T.
429.183 · Salary - Maintenance PT	PW Part time seasonal summer help and winter help
429.183 · Salary - Maintenance 3 FT	PW FT Employee added 2018 due to death of employee(Andrew)
Extra Pay	every 10 yrs 27 pays instead of 26 pays
	Total Salaries
Administrative Expenses	10% costs for postage, paper,office supplies,overhead(Jan-Sep 2017)
Benefits related to salary percentages	salary % amount for benefits Jan-Sep 2017, Oct-Dec 2017 Prior yrs 2018
TOTAL SALARY,BENEFITS AND ADMIN	total current salary
Salary,Admin,Benefits from prior yr	Starting year 2018,this line item will only be used if Oct-Dec prior year + Jan-Dec current year are not transferred) 4 qtrs total
429.192 - Sewer related supplies	supplies and equipment related to the sewer collection and pumping system
429.200 - Major Equipment Purchase	2016/2017/2018 purchases
429.310 - Professional Engineering Fees	Yr 2017 + 2018 Pump Station Upgrades and MS4 expenses(also see GF)
429.314- Attorney Fees	for legal related fees
429.320 - Training/Certificates	
429.341 - Legal Advertising	Pump Station Upgrade bids, etc.
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 Borough hall
429.400 - Collection Fee Portnoff/Creditech	fees charged and reimbursed
429.530 - Sewer Rental Fees (CoB)	as charged by the city of bethlehem increase in 2017
429.531 - Sewer Annual Capital Charge	prior finance fee for upgrades
429.532 - Chapter 302 Annual Fee	
429.534 MS4 NOI Application Fee	Application fee, MS4 Individual Permit
429.999 - loans/leases	2017, 2018, 2019, 2020, 2021 Backhoe
471.200 -Loan Payment	paid off in 2017
Bank service charge + (CD Fee)	service fee for CD plgit Capital Acct
	Total Expenditures
Transfer to Lafayette Facility Account	Municipal Building new offices 2018-2019, 2020?
Transfers to Capital Account	for capital account due to decrease in tapping fees revenue
Capital Expenditures Sewer Upgrades	Sewer upgrades 2017-2018
ACQUISITION LOAN BALANCE	Ref only, paid off in 2017
TOTAL EXPENDITURES	
TOTAL REVENUES	
BALANCED AMOUNT	

00 - Sanitation OPERATING FUND	
364.00 - Sanitation Collection Revenues	2017 amount based on 930 units at \$300 / unit @ 80% collection
364.01 - SAN delinquency coll + late fees	Revenues Prior Years + Other Income
364.02 - SAN Interest	
427.101. Advanced Disposal/Hauler	
	Emergency 7/3-12/31/14 New contract 1/1/15 5 yr contract 2016 \$161,894, 2017 \$165,780, 2018 \$169,759, 2019 \$173,833
Salary,Admin,Benefits from prior yr	2015 4th qtr not transferred until 2016. Starting year 2018,this line item will only be used if Oct-Dec prior year + Jan-Dec current year are not transferred) 4 qtrs total
427.120 - Salary Manager	16% of manager's salary
427.140 · Salary Secretary 1	30% of Secretary 1 Salary (Lisa)
427.141 · Salary Admin Clerk	50% of Admin Clerk
427.142 · Salary Secretary 2	30% of Secretary 2 Salary (Justine)
Extra Pay	every 10 yrs 27 pays instead of 26 pays
Administration costs percentage	10% of salary costs for misc postage, paper,overhead(Oct-Dec 2017)
Benefits percentage for Manager & Clerk	16% of manger's and 30% of Secretary 1 and 2(Jan-Oct 2017)
427.200 - Recycling bins	
	no grants available
427.201 - Dumpsters for Cleanup	
	Pedestrian bridge cleanup
427.210 - calendars for mailings	
427.300 -advertising	
	advertising for new contracts
427.311 - Attorney Fees	
	info for new contract for bid 2019 or hold until 2020
427.400- collection fees & reimbursements	
	Borough Pays collection fees, reimbursed by delinquent customers
Bank service fees/Reconcilliation discrep	
	Bank service Fee and Bank Statement Discrepancies
Transfer to Lafayette Facility Account	
	Municipal Building new offices 2018-2019, 2020?
TOTAL EXPENDITURES	
TOTAL REVENUES	
BALANCED AMOUNT	