

Borough of Freemansburg - 2020 Final Budget

	2018 Budgeted	2018 Final as of 12/31/18	2019 Budgeted	2019 final as of 12/31/19	2020 Budgeted
01-GENERAL FUND 9/27/19 ASSESSED VALUE \$44,294,600					
REVENUES					
301.00 · Taxes Revenue					
301.10 · Real Estate Taxes - Current at	\$681,780	\$671,904	\$682,606	\$677,180	\$684,218
301.20 · Real Estate Taxes - Prior Year	\$30,000	\$38,312	\$33,000	\$45,090	\$38,000
310.10 - Real Estate Transfer Taxes	\$26,000	\$107,095	\$36,000	\$34,682	\$40,000
310.20 · Earned Income Tax	\$253,202	\$294,184	\$253,000	\$297,426	\$273,000
310.30 - OPT / EMST / LST(see LST budget)	\$0	\$0	\$0	\$0	\$0
310.80 · Business Priv Tax	\$32,000	\$30,560	\$32,000	\$34,335	\$32,000
Total · Taxes Revenue	\$1,022,982	\$1,142,056	\$1,036,606	\$1,088,713	\$1,067,218
321.80 · Cable Franchise	\$31,000	\$30,125	\$31,000	\$29,271	\$30,000
322.80 · Street and curb permits	\$1,500	\$560	\$1,500	\$1,192	\$900
331.00 · Police Fines	\$47,000	\$27,838	\$45,000	\$33,703	\$45,000
341.00 · Interest Earnings	\$250	\$3,850	\$1,550	\$5,798	\$2,500
342.10 · Rent of Land	\$6,500	\$6,865	\$6,700	\$6,736	\$6,800
351.00 · LSA Grants	\$0	\$0	\$0	\$60,000	\$0
355.02 - Highway /Liquid Fuels(see liquid fuels budget)	\$0	\$0	\$0	\$0	\$0
354.00 · State Comm. Development Grant	\$0	\$0	\$0	\$0	\$0
355.04 · Alcohol Beverages Licenses	\$1,000	\$400	\$500	\$0	\$400
355.05 · Pension State Aid	\$33,000	\$33,354	\$27,512	\$20,739	\$28,000
355.07 · Fire Relief Insurance Tax	\$12,800	\$11,648	\$11,650	\$12,789	\$12,000
355.09 · State recycling grants	\$437	\$1,893	\$500	\$2,270	\$834
355.10 · Public Utility Commission	\$1,139	\$1,093	\$1,094	\$1,062	\$1,060
361.30 - Planning Commission	\$650	\$450	\$500	\$0	\$500
361.34 · Zoning Hearing Board	\$700	\$1,000	\$1,000	\$1,000	\$1,000
361.50 · Sales of Reports	\$1,200	\$1,140	\$1,200	\$945	\$1,200
362.10 · Crossing Guard Reimbursement	\$17,000	\$16,165	\$17,000	\$15,884	\$17,000
362.14 · DUI Reimbursements	\$6,500	\$2,121	\$6,500	\$4,778	\$6,000
362.40 · BOF Admin fee for Permits	\$1,000	\$1,730	\$1,500	\$1,350	\$1,200
362.41 · Building Permits	\$4,800	\$3,053	\$4,800	\$3,626	\$4,000
362.42 · Zoning Permits	\$1,200	\$1,030	\$1,200	\$1,160	\$1,200
362.44 · SAN Certificates	\$1,800	\$2,075	\$1,800	\$1,375	\$1,800
362.45 · Use & Occupancy Permits	\$11,000	\$13,800	\$11,000	\$12,510	\$11,000
362.46 · SEW Certification	\$1,800	\$2,125	\$1,800	\$1,400	\$1,800
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	\$6,000	\$10,167	\$6,000	\$7,856	\$7,000
383.00 · Hall Rental-Borough Hall	\$1,300	\$325	\$1,300	\$38	\$300
387.15 · Police Donation/NNO Account	\$2,500	\$3,133	\$2,500	\$9,596	\$3,000
387.20 · Restitution	\$0	\$0	\$0	\$320	\$0
387.30 · SEW Salary, Admin, Benefits	\$125,388	\$114,814	\$119,346	\$112,418	\$119,426

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387.31 · SEW Prior year (Oct-Dec 2019)	\$36,906	\$35,308	\$39,782	\$32,358	\$39,809
387.40 - SAN Salary, Admin ,Benefits	\$38,513	\$34,941	\$42,000	\$36,907	\$40,241
387.41 - SAN prior year (Oct-Dec 2019)	\$10,885	\$10,214	\$14,111	\$10,670	\$13,414
389.00 · Misc. Revenues	\$500	\$221	\$500	\$2,715	\$500
TOTAL REVENUES	\$1,427,250	\$1,513,495	\$1,437,451	\$1,519,177	\$1,465,102
EXPENDITURES					
400.00 · LEGISLATIVE/COUNCIL					
400.110 · Council Salaries	\$13,125	\$11,250	\$13,125	\$11,250	\$13,125
400.120 · Salary - Secretary / Treasurer	\$1,300	\$498	\$1,300	\$914	\$1,300
400.350 · Bonding Insurance for Secretary/Council	\$250	\$0	\$250	\$692	\$700
400.420 · Council Subscript./Dues/Member.	\$600	\$385	\$500	\$255	\$400
400.460 · Council Meetings & Conferences	\$600	\$895	\$700	\$1,661	\$850
400.540 · Contributions to Non-Gov't Orgs	\$350	\$497	\$350	\$184	\$350
400.00 · Legislative/Council - Other	\$0	\$0	\$0	\$0	\$0
Total 400.00 · LEGISLATIVE/COUNCIL	\$16,225	\$13,525	\$16,225	\$14,956	\$16,725
401.00 · EXECUTIVE/MAYOR					
401.110 · Mayor's Salary	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
401.420 · Mayor's Dues/Subscriptions/Memb	\$150	\$60	\$150	\$60	\$150
401.460 · meetings and conferences	\$1,875	\$321	\$1,875	\$987	\$1,875
401.540 · Contributions to Non-Gov't Orgs	\$225	\$0	\$225	\$100	\$225
Total 401.00 · EXECUTIVE/MAYOR	\$4,750	\$2,881	\$4,750	\$3,647	\$4,750
402.311 · INDEPENDENT AUDITOR					
	\$7,000	\$5,495	\$6,000	\$6,245	\$6,000
403.00 · TAX COLLECTION					
403.110 · Salary - Tax Collector	\$14,000	\$13,562	\$15,000	\$13,702	\$14,100
403.210 · Tax Collector - Supplies	\$987	\$1,401	\$1,000	\$1,204	\$1,200
403.310 · EIT Collection Fees	\$100	\$0	\$100	\$29	\$50
403.311 · BPM Tax Fee	\$500	\$0	\$0	\$0	\$0
403.312 · LST Tax Fee (see LST Budget)	\$0	\$0	\$0	\$0	\$0
403.313 · Real Estate Tax Collection Fee	\$0	\$0	\$0	\$1,459	\$1,500
403.350 · Tax Collector Bonding Insurance	\$660	\$646	\$660	\$647	\$660
403.420 · Dues, Subscriptions, Membership	\$100	\$0	\$100	\$0	\$100
403.460 · Meetings, conferences training	\$250	\$0	\$250	\$14	\$200
Total 403.00 · TAX COLLECTION	\$16,597	\$15,608	\$17,110	\$17,055	\$17,810
404.311 · BOROUGH ATTORNEY FEES					
404.312 - General legal	\$35,282	\$25,885	\$36,000	\$39,816	\$38,000
404.313 - Special Projects	\$3,000	\$0	\$2,500	\$0	\$2,500
404.314 - police related legal items	\$10,000	\$32,236	\$14,000	\$4,215	\$12,000
404-317 - Fire Protection Service Contract	\$0	\$0	\$0	\$0	\$0
Total 404.311 BOROUGH ATTY FEES	\$48,282	\$58,121	\$52,500	\$44,031	\$52,500
406.00 · ADMINISTRATION					
406.120 · Borough Manager PT Salary (63%)	\$37,800	\$24,065	\$39,060	\$24,136	\$30,292
406.140 · Executive Assistant Salary (5%)	\$2,259	\$2,259	\$2,330	\$2,330	\$2,474
406.141 · Admin Clerk(see Sewer + San)Admin O.T.	\$0	\$0	\$0	\$0	\$0
406.142 - Administrative Assistant (5%)	\$1,749	\$1,716	\$1,805	\$1,640	\$1,982
406.210 · Office Supplies (all departments)	\$12,000	\$11,619	\$12,000	\$10,895	\$11,800
406.325 · Admin Postage (all departments)	\$6,000	\$3,459	\$5,000	\$3,824	\$4,700

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406.341 · Legal Advertising	\$3,500	\$2,230	\$3,200	\$2,253	\$3,200
406.342 · Payroll Processing Fees	\$3,500	\$3,403	\$4,000	\$3,526	\$4,000
406.350 · Bonding Ins. for admin/Treasurer	\$800	\$500	\$800	\$538	\$800
406.420 · Dues, subscriptions, membership	\$650	\$715	\$650	\$515	\$750
406.460 · meetings, conferences, training	\$2,963	\$760	\$2,000	\$1,233	\$1,200
406.500 · Grants Writing Individuals&Subsidies(5%)	\$6,000	\$3,910	\$6,100	\$7,676	\$6,105
406.999 · misc. expenses, buyout, milage	\$6,000	\$3,290	\$6,000	\$3,224	\$5,000
Total 406.00 · ADMINISTRATION	\$83,221	\$57,925	\$82,945	\$61,789	\$72,303
408.311 · ENGINEER FEES					
Meetings and Misc Borough Activites	\$5,000	\$305	\$1,500	\$2,247	\$2,300
Roads Program/Yrly St Project-also see LF	\$1,000	\$110	\$3,000	\$229	\$1,000
MS4 Requirements	\$7,500	\$11,375	\$7,500	\$637	\$6,000
Special projects	\$0	\$14,693	\$1,500	\$11,394	\$5,000
Total 408.311 Engineering fees	\$13,500	\$26,483	\$13,500	\$14,507	\$14,300
409.00 · GEN. GOV'T BUILDINGS					
409.120 · Gen Gov't Cleaning & Cleaning Supplies	\$6,000	\$3,345	\$6,000	\$4,495	\$5,000
409.210 · Gen Gov't Supplies	\$1,600	\$1,567	\$1,600	\$1,845	\$1,600
409.230 · Gen Gov't Heat/Utilities	\$24,000	\$20,613	\$24,000	\$18,582	\$22,500
409.370 · Gen Gov't Repairs & Maint	\$10,000	\$8,871	\$10,000	\$5,919	\$8,000
409.372 · General Gov't Computers	\$5,000	\$6,242	\$5,200	\$5,328	\$6,212
409.999 · Gen Gov't Bldgs Other Expense	\$4,500	\$185	\$4,000	\$429	\$500
Total 409.00 · GEN. GOV'T BUILDINGS	\$51,100	\$40,823	\$50,800	\$36,598	\$43,812
410.00 · PUBLIC SAFETY					
POLICE					
410.120 · Salary - Police Chief	\$68,166	\$68,166	\$70,212	\$70,212	\$74,917
410.130 · Salaries - Full Time Officers	\$109,637	\$65,174	\$101,900	\$90,624	\$117,500
410.131 · OT Full time officers (if needed)	\$20,249	\$9,652	\$20,805	\$6,184	\$15,000
410.140 · Salary - Clerk	\$36,796	\$39,540	\$37,532	\$35,439	\$39,950
410.180 · Salary - Part Time Officers	\$133,219	\$146,214	\$135,884	\$144,529	\$145,000
410.191 · Uniforms	\$7,500	\$15,868	\$8,250	\$7,856	\$8,250
410.210 · Police law enforcement supplies	\$3,500	\$17,510	\$4,000	\$10,824	\$4,000
410.231 · Police - Fuel Unleaded	\$0	\$0	\$0	\$0	\$0
410.320 · Police Communications	\$6,500	\$6,390	\$7,150	\$6,439	\$7,150
410.420 · Dues, Subscriptions & membership	\$250	\$190	\$250	\$0	\$250
410.451 · Police - Vehicle Maintenance	\$5,000	\$5,712	\$5,500	\$7,665	\$5,500
410.460 · Meetings, Conferences, Training	\$2,500	\$7,124	\$2,750	\$2,468	\$2,750
410.900 - Reimburseable Expense-Outside	\$0	\$0	\$0	\$0	\$0
410.999 · Police - Misc. & sick buyouts	\$11,000	\$13,427	\$9,120	\$1,141	\$6,000
Total 410.00 · POLICE	\$404,317	\$394,968	\$403,353	\$383,382	\$426,267
Public Safety - Other					
410.133 - DUI Roving Patrol	\$5,061	\$3,780	\$6,500	\$5,082	\$6,000
410.190 · Salary - Crossing Guards	\$30,700	\$27,242	\$33,000	\$30,188	\$34,250
410.192 . Uniform/Supplies-Crossing Guards	\$250	\$416	\$1,000	\$797	\$1,000

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410.300 · Animal Control	\$1,000	\$100	\$1,000	\$0	\$500
410.332 · Civil Service Expense	\$9,000	\$32,722	\$10,000	\$7,187	\$9,500
410.333 · Freemansburg ACT 111 Arbitration	\$0	\$47,389	\$0	\$2,105	\$0
410.334. Loudermill Hearing	\$0	\$2,578	\$0	\$0	\$0
410.335. charge of unfair Labor Practice	\$0	\$17,805	\$0	\$1,598	\$0
410.336. ADEA Compliant	\$0	\$3,022	\$0	\$453	\$0
410.500 · Police Donation/NNO expenses	\$2,500	\$4,709	\$2,500	\$3,270	\$3,000
Total Public Safety - Other	\$48,511	\$139,764	\$54,000	\$50,680	\$54,250
TOTAL POLICE & PUBLIC SAFETY	\$452,828	\$534,732	\$457,353	\$434,062	\$480,517
Grants Police Dept					
410.600 · Police Grants	\$0	\$0	\$0	\$0	\$0
Total Grants Police Dept	\$0	\$0	\$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	\$16,060	\$16,000	\$16,104	\$16,200
411.530 · Volunteer Fire Relief Assoc.	\$13,000	\$11,648	\$11,650	\$12,789	\$12,000
411.540 · Contribution to Fire Company	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Total 411.00 · FIRE	\$53,000	\$51,708	\$51,650	\$52,893	\$52,200
413.00 · PROTECTIVE INSPECTION					
413.140 · OCC chg Inspec/Mov'g Codemaster	\$6,200	\$11,380	\$8,000	\$12,060	\$8,000
413.141 - Building Code Insp.-outsourcing	\$6,000	\$5,913	\$6,000	\$5,136	\$6,000
413.144 · Other Bldg. Code Expense / training	\$300	\$81	\$300	\$63	\$300
414.124 Zoning & Codes Enforce. Traing	\$0	\$105	\$0	\$0	\$0
Total 413.00 · PROTECTIVE INSPECTION	\$12,500	\$17,479	\$14,300	\$17,259	\$14,300
414.00 · PLANNING & ZONING					
414.122 · Zoning Officer - Codemaster	\$12,000	\$11,400	\$12,100	\$9,960	\$12,100
414.130 · Attorney fees	\$1,500	\$1,702	\$1,500	\$966	\$1,500
414.140 · Zoning Board Fees/Wages/ads/supplies	\$105	\$175	\$105	\$210	\$175
414.150 · Zoning Supplies & Materials	\$0	\$380	\$100	\$86	\$100
414.190 · Zoning stenographer	\$400	\$450	\$400	\$310	\$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	\$14,005	\$14,107	\$14,205	\$11,532	\$14,275
415.00 · EMERGENCY MANAGEMENT AGENCY					
415.191 · EMA Uniforms	\$100	\$421	\$100	\$381	\$100
415.192 · EMA supplies/Equipment	\$100	\$54	\$250	\$110	\$250
415.420 · Dues	\$10	\$0	\$10	\$0	\$10

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	2018 Budgeted	2018 Final as of 12/31/18	2019 Budgeted	2019 final as of 12/31/19	2020 Budgeted
415.460 · Meetings, Conferences, Training	\$90	\$0	\$90	\$16	\$100
Total 415.00 · EMERGENCY MGMT	\$300	\$475	\$450	\$507	\$460
427.100 SANATATION SALARY PERCENTAGES					
427.120 - Salary Manager (16%)	\$9,600	\$6,112	\$9,920	\$6,130	\$7,694
427.140 · Salary Secretary 1 (30%)	\$13,553	\$13,553	\$13,978	\$13,978	\$14,840
427.141 · Salary Admin Clerk P/T (50%)	\$3,900	\$3,019	\$4,017	\$3,346	\$4,273
427.142 · Salary Secretary 2 (30%)	\$10,496	\$10,496	\$10,826	\$10,826	\$11,891
Total Salaries	\$37,549	\$33,180	\$38,741	\$34,280	\$38,698
429.100 SEWER SALARY PERCENTAGES					
429.120 · Salary - Manager (16%)	\$9,600	\$6,112	\$9,920	\$6,130	\$7,694
429.140 · Salary - Secretary 1 (65%)	\$29,365	\$29,365	\$30,285	\$30,285	\$32,152
429.141 · Salary - Admin Clerk P/T (50%)	\$3,900	\$3,019	\$4,017	\$3,346	\$4,273
429.142 · Salary - Secretary 2 (65%)	\$22,741	\$22,741	\$23,457	\$23,457	\$25,764
429.180 · Salary - Maintenance 1 (40%)	\$22,356	\$12,812	\$15,018	\$14,292	\$16,892
429.181 · Salary - Maintenance 2 (40%)	\$16,590	\$16,814	\$17,098	\$17,098	\$18,188
429.183 · Salary - Maintenance PT (20%)	\$4,077	\$922	\$3,744	\$1,852	\$2,070
429.184 · Salary - Maintenance 3 (40%)	\$0	\$5,447	\$0	\$0	\$0
429.182 · Salary - O/T (actual)	\$2,000	\$1,784	\$2,000	\$351	\$2,000
Total Salaries	\$110,629	\$99,015	\$105,538	\$96,811	\$109,033
430.00 · STREETS					
430.120 · Streets - Salary - Supervisor (60%)	\$33,534	\$26,187	\$22,527	\$21,267	\$25,337
430.130 · Streets - Salaries - Full Time (60%)	\$24,885	\$26,297	\$25,647	\$25,646	\$27,281
430.132 · Streets - Salaries - Part Time (80%)	\$16,640	\$10,896	\$14,976	\$8,143	\$13,580
430.180 · Streets salary OT & On Call (100%)	\$7,000	\$6,258	\$7,000	\$3,049	\$5,000
430.191 · Streets - Uniform Expense	\$1,000	\$757	\$1,000	\$363	\$1,000
430.192 · Streets Related Supplies	\$4,000	\$2,253	\$4,000	\$3,886	\$3,600
430.230 · Streets - Utilities	\$3,500	\$3,223	\$3,500	\$3,482	\$3,550
430.231 · Streets unleaded gasoline (all depts)	\$11,000	\$10,849	\$12,000	\$10,408	\$12,000
430.232 · Streets diesel gasoline (all depts)	\$5,000	\$5,477	\$5,000	\$3,127	\$5,500
430.321 · Street - Communications - cell phones	\$2,400	\$1,520	\$1,500	\$1,700	\$1,600
430.420 · Dues, Subscriptions, Membership	\$100	\$0	\$100	\$0	\$100
430.451 · Streets- Vehicle Maint.	\$4,000	\$2,616	\$4,000	\$4,219	\$4,300
430.460 · Streets - Mtg, Conf, Training	\$500	\$210	\$363	\$62	\$365
430.740 · Streets - Major Equip Purchase	\$5,000	\$4,815	\$6,000	\$6,215	\$8,000
432.000 · Winter Maintenance Supplies	\$5,000	\$4,684	\$5,000	\$2,623	\$5,000
433.000 · Traffic Control devices	\$550	\$430	\$550	\$469	\$550
434.000 · Street Lighting & Flashing School Zone	\$28,500	\$26,819	\$31,000	\$21,423	\$27,500
435.000 - Sidewalks and Crosswalks	\$500	\$44	\$500	\$297	\$500
437.000 · Repairs of Tools & Machinery	\$1,600	\$1,266	\$2,500	\$691	\$2,300
438.000 · Maintenance & Repairs to Roads	\$2,380	\$1,335	\$2,380	\$771	\$2,300
439.999 · Streets - Other/misc, buyout	\$5,000	\$6,754	\$4,000	\$1,376	\$4,000

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Total 430.00 · STREETS	\$162,089	\$142,690	\$153,543	\$119,216	\$153,363
450.00 · CULTURE & RECREATION					
451.000 · Recreation Programs					
451.200 · Recreation supplies	\$3,000	\$3,218	\$3,000	\$3,488	\$3,200
451.240 · Recreation Foods	\$800	\$1,061	\$800	\$335	\$1,040
451.270 · Recreation Prizes	\$400	\$209	\$400	\$160	\$400
451.300 · Recreation Entertainment	\$1,040	\$2,351	\$1,040	\$1,600	\$1,500
451.380 · Recreation Rentals	\$400	\$580	\$400	\$300	\$500
451.400 · Parks & Rec Advertisements	\$60	\$56	\$60	\$56	\$60
451.900 · Recreation Programs - Other	\$300	\$1,206	\$300	\$633	\$300
Total 451.000 · Recreation Programs	\$6,000	\$8,680	\$6,000	\$6,572	\$7,000
452.000 · Parks Facilities Expenses					
452.100 · Portapotties	\$1,471	\$1,417	\$1,400	\$1,226	\$1,400
452.200 · Grounds Maintenance	\$1,900	\$2,056	\$1,900	\$2,435	\$2,000
452.300 · Parks Equipment	\$529	\$131	\$528	\$103	\$400
452.500 · Parks Utilities	\$2,500	\$2,926	\$2,650	\$2,859	\$2,950
452.000 · Other Parks Facilities Expenses	\$0	\$2,819	\$0	\$1,444	\$0
Total 452.000 · Parks Facilities Expenses	\$6,400	\$9,349	\$6,479	\$8,066	\$6,750
Total 450.00 · CULTURE & RECREATION	\$12,400	\$18,029	\$12,479	\$14,638	\$13,750
Total 470.000 Debt Services see Facility Account	\$0	\$0	\$10,000	\$0	\$0
465.00 · LSA GRANTS MONROE & NORTHAMPTON	\$0	\$0	\$0	\$60,000	\$0
480.00 · MISCELLANEOUS					
480.000 · Misc Expenses	\$0	\$5	\$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
483.000 · W.C., P & C, Liability	\$90,000	\$119,923	\$110,000	\$102,099	\$112,000
485.000 · Unemployment Compensation/PA UC Solvency	\$14,000	\$6,252	\$10,000	\$6,595	\$9,900
486.151 · Deductibles Insurance Claims	\$5,000	\$5,100	\$5,000	\$5,275	\$5,000
486.152 · Misc. Claims	\$0	\$5,000	\$0	\$0	\$0
486.153 · Employee Disability - Long Term	\$2,800	\$1,710	\$2,800	\$1,856	\$2,900
486.154 · Employee Disability - Short Term	\$3,000	\$1,753	\$3,000	\$2,098	\$2,900
486.155 · Administrative Fees/Dues	\$150	\$160	\$150	\$160	\$160
486.156 · Employee Med/Dental/Vision/Life	\$126,000	\$89,024	\$123,000	\$96,466	\$123,000
486.158 · Mayor & Council Life Ins	\$600	\$235	\$600	\$395	\$276
486.160 · Employee Non-Uniform Pension	\$13,700	\$12,762	\$14,350	\$7,121	\$13,500
486.161 · Police Pension Plan	\$21,025	\$21,025	\$13,162	\$13,162	\$21,920
486.316 · Physical Exam and Drug Testing	\$0	\$345	\$250	\$0	\$250
486.317 · New Hire Evaluations	\$0	\$1,200	\$800	\$0	\$1,000
486.318 · New Hire Background Check	\$0	\$452	\$250	\$0	\$500
487.162 · Employee FICA & Medicare	\$55,000	\$48,998	\$52,000	\$48,959	\$52,000
487.909 · Bank Service Fees	\$0	\$5	\$0	\$11	\$0
Total 480.00 · MISCELLANEOUS	\$331,275	\$313,948	\$335,362	\$284,198	\$345,306
492.00 Interfund Operating Transfers					
492.08 - Transfers to SEW Capital	\$0	\$0	\$0	\$0	\$0
492.30 - Transfers to BORO Capital	\$0	\$50,000	\$0	\$125,000	\$0
492.32 - Transfers to Local Service Tax Capital	\$0	\$0	\$0	\$0	\$0

Borough of Freemansburg - 2020 Final Budget

	2018 Budgeted	2018 Final as of 12/31/18	2019 Budgeted	2019 final as of 12/31/19	2020 Budgeted
492.31 - Transfers to Facilities Laf Account	\$0	\$100,000	\$0	\$0	\$15,000
492.33 - Transfers to REC Capital	\$0	\$0	\$0	\$0	\$0
492.35 - Transfers to LF Capital	\$0	\$0	\$0	\$0	\$0
492.37 - Transfer to Develper/Medical Escrow	\$0	\$0	\$0	\$6,000	\$0
492.38 - Transfer to NC Gaming Grants	\$0	\$0	\$0	\$0	\$0
492.40 - Grant funds Parks & Rec	\$0	\$0	\$0	\$0	\$0
Total 492.00 Interfund Operating Transfers	\$0	\$150,000	\$0	\$131,000	\$15,000
Interest Income From Grants		\$71		\$7	
351.10 NC Gaming Grants F/T OFFICER		\$81,306			
Total 351.000 OTHER INCOME GRANTS TO GF		\$81,377		\$7	
TOTAL EXPENDITURES	\$1,427,250	\$1,596,224	\$1,437,451	\$1,455,223	\$1,465,102
TOTAL REVENUES	\$1,427,250	\$1,594,871	\$1,437,451	\$1,519,184	\$1,465,102
BALANCED AMOUNT	\$0	-\$1,353	\$0	\$63,960	\$0
08 - SEWER OPERATING FUND					
Revenues					
340.00 - Bank interest Pligit + Lafayette	\$100	\$5,794	\$1,200	\$4,961	\$1,400
340.01 - Bank interest CD	\$1,000	\$0	\$1,000	\$1,464	\$1,000
364.12 - Sewer Income current year	\$373,428	\$348,312	\$373,428	\$337,277	\$375,000
364.13 -Sewer Prior Yrs /late fees/coll	\$30,000	\$74,494	\$30,000	\$79,021	\$30,000
Capital Revenues GRANTS DCED	\$0	\$0	\$0	\$160,000	\$0
Transfer from sewer to Sewer Capital	\$0	\$0	\$0	\$15,000	\$0
Total Revenues	\$404,528	\$428,600	\$405,628	\$597,723	\$407,400
Expenditures					
429.120 · Salary - Manager	\$9,600	\$6,189	\$9,920	\$5,885	\$7,694
429.140 · Salary - Secretary 1	\$29,365	\$29,209	\$30,285	\$30,073	\$32,152
429.141 · Salary - Admin Clerk P/T	\$3,900	\$3,078	\$4,017	\$3,211	\$4,273
429.142 · Salary - Secretary 2	\$22,741	\$22,585	\$23,457	\$23,292	\$25,764
429.180 · Salary - Maintenance 1	\$22,356	\$14,707	\$15,018	\$14,702	\$16,892
429.181 · Salary - Maintenance 2	\$16,590	\$16,718	\$17,098	\$16,980	\$18,188
429.182 · Salary - P/T & F/T O/T	\$2,000	\$2,094	\$2,000	\$394	\$2,070
429.183 · Salary - Maintenance PT	\$4,077	\$922	\$3,744	\$1,496	\$2,000
429.184 · Salary - Maintenance 3 FT	\$0	\$5,447	\$0	\$0	\$0
Total Salaries	\$110,629	\$100,949	\$105,538	\$96,032	\$109,033
Administrative Expenses	\$11,071	\$10,095	\$10,554	\$9,603	\$10,903
Benefits related to salary percentages	\$45,485	\$39,078	\$43,037	\$39,141	\$39,303
TOTAL SALARY,BENEFITS AND ADMIN	\$167,185	\$150,121	\$159,129	\$144,776	\$159,239
Salary,Admin,Benefits from prior yr	\$0	\$0	\$0	\$0	\$0
429.192 - Sewer related supplies	\$2,500	\$571	\$2,000	\$870	\$2,000
429.200 - Major Equipment Purchase	\$5,000	\$0	\$5,000	\$0	\$5,000
429.310 - Professional Engineering Fees	\$10,000	\$9,005	\$5,000	\$1,347	\$5,000
429.314- Attorney Fees	\$1,100	\$0	\$800	\$0	\$950
429.320 - Training/Certificates	\$527	\$367	\$285	\$60	\$500
429.341 - Legal Advertising	\$0	\$0	\$0	\$0	\$0
429.360 - Utilities	\$2,000	\$2,636	\$2,200	\$3,602	\$3,066
429.370 - Repairs & Maint. - General	\$10,000	\$141	\$10,000	\$0	\$8,000
429.371 - Repairs & Maint. - Extended	\$20,000	\$1,316	\$20,000	\$0	\$15,000

Borough of Freemansburg - 2020 Final Budget

	2018 Budgeted	2018 Final as of 12/31/18	2019 Budgeted	2019 final as of 12/31/19	2020 Budgeted
429.400 - Collection Fee Portnoff/Creditech	\$1,500	\$1,753	\$1,200	\$1,357	\$1,500
429.530 - Sewer Rental Fees (CoB)	\$130,000	\$124,701	\$130,000	\$121,448	\$142,000
429.531 - Sewer Annual Capital Charge	\$18,423	\$18,422	\$19,206	\$19,206	\$19,337
429.532 - Chapter 302 Annual Fee	\$0	\$65	\$0	\$65	\$0
429.534 MS4 and MS4 NOI Application Fee	\$500	\$2,500	\$500	\$1,341	\$500
429.999 - loan/leases	\$10,000	\$10,008	\$10,008	\$10,000	\$10,008
471.200 -Loan Payment	\$0	\$0	\$0	\$0	\$0
Bank service charge + (CD Fee) check fee	\$793	\$65	\$300	\$362	\$300
Total Expenditures	\$379,528	\$321,671	\$365,628	\$304,433	\$372,400
Transfer to Lafayette/Fulton Facility Account	\$0	\$50,000	\$25,000	\$50,000	\$20,000
Transfers to SEW Capital Acct	\$25,000	\$0	\$15,000	\$15,000	\$15,000
Capital Expenditures Sewer Upgrades	\$0	\$143,072	\$0	\$49,701	\$0
ACQUISITION LOAN BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$404,528	\$514,742	\$405,628	\$419,134	\$407,400
TOTAL REVENUES	\$404,528	\$428,600	\$405,628	\$597,723	\$407,400
BALANCED AMOUNT	\$0	-\$86,142	\$0	\$178,589	\$0
00 - Sanitation OPERATING FUND					
REVENUES					
364.00 - SAN Collection Revenues	\$223,000	\$234,644	\$223,000	\$232,293	\$223,000
364.01 - SAN delinquency coll + late fees	\$25,000	\$70,352	\$37,100	\$67,666	\$43,575
364.02 - SAN Interest	\$45	\$146	\$110	\$150	\$100
Total Revenues	\$248,045	\$305,142	\$260,210	\$300,108	\$266,675
EXPENDITURES					
427.101. Advanced Disposal/Hauler	\$169,759	\$155,181	\$173,833	\$173,469	\$173,833
427.130 Salary,Admin,Benefits from prior yr	\$0	\$0	\$0	\$0	\$0
427.120 - Salary Manager	\$9,600	\$6,189	\$9,920	\$5,885	\$7,694
427.140 · Salary Secretary 1	\$13,553	\$13,481	\$13,978	\$13,880	\$14,840
427.141 · Salary Admin Clerk P/T	\$3,900	\$3,078	\$4,017	\$3,211	\$4,273
427.142 · Salary Secretary 2	\$10,496	\$10,424	\$10,826	\$10,750	\$11,891
Administration costs percentage	\$3,755	\$3,317	\$3,874	\$3,373	\$3,870
Benefits related to salary percentages	\$10,046	\$8,665	\$13,828	\$10,479	\$11,090
Total Salaries	\$51,350	\$45,155	\$56,443	\$47,577	\$53,658
427.200 - Recycling/garbage Bins	\$20,000	\$0	\$0	\$7,867	\$14,000
427.201 - Dumpsters for Cleanup	\$0	\$15,154	\$0	\$0	\$0
427.210 - calendars for mailings	\$500	\$0	\$100	\$0	\$100
427.300 -advertising	\$486	\$0	\$334	\$0	\$334
427.311 - Attorney Fees	\$3,350	\$152	\$3,000	\$1,081	\$3,000

Borough of Freemansburg - 2020 Final Budget

	2018 Budgeted	2018 Final as of 12/31/18	2019 Budgeted	2019 final as of 12/31/19	2020 Budgeted
427.400- collection fees & reimbursements	\$2,500	\$175	\$1,400	-\$133	\$1,450
Bank service fees/Reconciliation discrep	\$100	\$0	\$100	\$0	\$300
Total Expenditures	\$248,045	\$215,816	\$235,210	\$229,862	\$246,675
Transfer to Lafayette Facility Account	\$0	\$50,000	\$25,000	\$50,000	\$20,000
TOTAL EXPENDITURES	\$248,045	\$265,816	\$260,210	\$279,862	\$266,675
TOTAL REVENUES	\$248,045	\$305,142	\$260,210	\$300,108	\$266,675
BALANCED AMOUNT	\$0	\$39,326	\$0	\$20,246	\$0

Borough of Freemansburg - 2020 Final Budget

01-GENERAL FUND		
REVENUES		
301.00 · Taxes Revenue		
301.10 · Real Estate Taxes - Current	16.26 mills at \$44,294,600 Total Assessment=720,230,196 x aprox 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 privilege 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	
351.00 · LSA Grants	Monroe and Northampton County-see new acct	
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 reimburse Pension (FT Officer part of 2018+ PT Manager, reflects 2019)	
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	N.N.O and Misc Donations (3,410 NNO 6,185.82 Trailer funds)	
387.20 · Restitution	from restitution payments	
387.30 · SEW Salary & Admin (Jan-Sep)	based on salary/benefits compensation Jan-Sep current yr 3 qtrs	

	387.31 · SEW Prior year (Oct-Dec 2019)	based on Salary/adin/Benefits Compensation Oct-Dec prior yr 1 qtr
	387.40 - SAN salary and admin adjust	based on Salary/benefits compensation Sep-Dec current yr 3 qtr
	387.41 - SAN prior year (Oct-Dec 2019)	based on Salary/Benefits compensation Oct-Dec prior yr 1 qtr
	389.00 · Misc. Revenues	Any misc. revenues collected throughout the year (in and out as used)
TOTAL REVENUES		
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 Secretary/Council
	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
	403.313 . Real Estate Tax Collection Fee	Portnoff Start YR 2018 real estate \$40 notice + \$5.60 postage per household
	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 (see facility acct)	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 PT Salary (63%)	(63%) GF 16% reimb benefits / salary SEW and SAN based on PT Manager
	406.140 · Executive Assistant 1 (5%)	(5%) GF use 65% reimb salary/benefits from SEW and 30% from SAN
	406.141 · Admin Clerk(see Sewer + San)Admin O	Split into Sewer & San10hrs week for PT help at up to \$11.28/hr (lyn)
	406.142 - Administrative Assistant Salary (5%)	(5%) GF (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

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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		
408.311 · ENGINEER FEES		
	Meetings and Misc Borough Activites	reports and attendance to meetings or other requested input
	Roads Program/Yrly St Project-also see LF	roads program for preparation of plans and specs
	MS4 Requirements-also (SEE SEWER)	requirements associated with state mandates-Report every five yrs
	Special projects	2018 Pedestrian bridge over canal, Stop sign Monroe&Cambria,Main St ext yr 2019
Total 408.311 Engineering fees		
409.00 · GEN. GOV'T BUILDINGS		
409.120	· Gen Gov't Cleaning & Supplies	cleaning suppies/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)
409.370	· 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	26 PAYS 2019, 27 pays in 2020
410.130	· Salaries - Full Time Officers	2020-2.75%,2021-3%, 26 pays 2019, 27 pays in 2020
410.131	· Salary OT Full time officers	for OT Includes Court Hours
410.140	· Salary - Police Clerical	2020-2% 2021-2%,30 hrs wk, 26 pays 2019, 27 pays in 2020
410.180	· Salary - Part Time Officers	2020-2%,2021-2% 27 pays in 2020
410.191	· Uniforms	as allowed by union contract
410.210	· Police law enforcement supplies	law enforcement related supplies
410.231	· Police - Fuel Unleaded	see streets line item for fuel
410.320	· Police Communications	for misc radios, wireless services, etc.
410.420	· Dues, Subscriptions & membershi	
410.451	· Police - Vehicle Maintenance	
410.460	· Meetings, Conferences, Training	training, seminars and conferences
410.900	· Reimburseable Expense-Outside	
410.999	· Police - Misc.	Officer pd in 2018 grant for 2019 sick pay, 2019 rate for sick pay in 2020 + misc
Total 410.00 · POLICE		
Public Safety - Other		
410.133	- DUI Roving Patrol	Roving patrol for DUI through County program reimbursed @ \$40 FT&PT 50% reimb from BASD 362.10- in Aug 2016 only 4 crossing guards @ 3.75 hrs / day for 181 days
410.190	· Salary - Crossing Guards	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		
TOTAL POLICE & PUBLIC SAFETY		
Grants Police Dept		
	410.600 · Police Grants	Not including NC Gaming 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	New deputy EM Coordinator 2019
	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(Carrie)
	427.142 · Salary Secretary 2 (30%)	30% of Administrative Assistant (Justine)
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	
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 new 2 sided park sign Yob	
Total 452.000 · Parks Facilities Expenses		
Total 450.00 · CULTURE & RECREATION		
Total 470.000 Debt Service(GF,Sew,San out of Facility acct) Municipal Building Upgrades 2019-20(see transfer to Facility Account)		
465.00 . LSA GRANTS MONROE & NORTHAMPTON		
480.00 · MISCELLANEOUS		
480.000 · Misc Expenses		
481.999 · Property Acquisition / Rel. Expense		
482.000 · Volunteer Worker's Insur.	Annual policy renewal	
483.000 · W.C., P & C, Liability	new category consolidates insurances	
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 2017-20 PT Manager	
486.161 · Police Pension Plan	MMO for police pension w/ 2.5% (2018,2019,2020) 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		
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, Fulton loan pd out of this account	
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	
492.37 - Transfer to Developer/Medical Escrow		
492.38 - Transfer to NC Gaming Grants		
492.40 - Grant funds	Park Facility Expenses Cambria Park Improvements Grant	
Total 492.00 Interfund Operating Transfers		
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		
08 - SEWER OPERATING FUND		
340.00 - Bank interest Pligit + Lafayette		
340.00 - Bank Interest CD		
364.12 - Sewer Income current year	2019 \$366+Spec 5,000 x(90%) x 1120 unitsx\$375 @ 90%-3,000 discount yr 2020	
364.13 -Sewer Prior Yrs /late fees/coll	Revenues Prior Years & Other Income	
Capital Revenues GRANTS DCED	Sewer Pump Station Upgrades expense in 2018, received funds 2019	
Transfer from sewer to Sewer Capital	from Fulton Sewer to Pligit Capital Sewer	
429.120 · Salary - Manager	16% of Manager's Salary PT Manager	
429.140 · Salary - Secretary 1	65% of Secretary 1 Salary(Lisa) extra pay in 2020	
429.141 · Salary - Admin Clerk	50% Salary Admin Clerk extra pay in 2020	
429.142 · Salary - Secretary 2	65% of Secretary 2 Salary(Justine) extra pay in 2020	
429.180 · Salary - Maintenance 1	PW Supervisor - 40% (Andrew) extra pay in 2020	
429.181 · Salary - Maintenance 2	PW Foreman - 40% (Kelly) extra pay in 2020	
429.182 . Salary - P/T & F/T O/T	PW Part-time workers & F/T O.T. extra pay in 2020	
429.183 . Salary - Maintenance PT	PW Part time seasonal summer help extra pay in 2020	
429.183 . Salary - Maintenance 3 FT	no 3rd FT Employee	
	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 only be used if Oct-Dec prior year 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 city of Bethlehem increase in 2017(2.194) + 2020 (2.379)
	429.531 - Sewer Annual Capital Charge	prior finance fee for upgrades
	429.532 - Chapter 302 Annual Fee	
	429.534 MS4 and 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/Fulton Facility Acc	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	pump station upgrades spent in 2018 funds rec'd 2019
	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)
	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/Garbage Bins	
	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	