

Borough of Freemansburg - 2021 Final Budget

	2019 Budgeted	2019 Final	2020 Budgeted	2020 Final	2021 Budgeted
01-GENERAL FUND 11/04/2020 ASSESSED VALUE \$47,884,700					
REVENUES					
301.00 · Taxes Revenue					
301.10 · Real Estate Taxes - Current at	\$682,606	\$677,180	\$684,218	\$720,691	\$701,991
301.20 · Real Estate Taxes - Prior Year	\$33,000	\$45,090	\$38,000	\$32,241	\$40,000
310.10 · Real Estate Transfer Taxes	\$36,000	\$34,682	\$40,000	\$52,460	\$38,000
310.20 · Earned Income Tax	\$253,000	\$297,426	\$273,000	\$290,378	\$261,000
310.30 - OPT / EMST / LST(see LST budget)	\$0	\$0	\$0	\$0	\$0
310.80 · Business Priv Tax	\$32,000	\$34,335	\$32,000	\$21,396	\$30,000
Total · Taxes Revenue	\$1,036,606	\$1,088,713	\$1,067,218	\$1,117,166	\$1,070,991
321.80 · Cable Franchise	\$31,000	\$29,271	\$30,000	\$27,494	\$30,000
322.80 · Street and curb permits	\$1,500	\$1,192	\$900	\$910	\$900
331.00 · Police Fines	\$45,000	\$33,703	\$45,000	\$33,039	\$45,000
341.00 · Interest Earnings	\$1,550	\$5,798	\$2,500	\$1,274	\$500
342.10 · Rent of Land	\$6,700	\$6,736	\$6,800	\$5,100	\$6,000
351.00 · LSA Grants	\$0	\$60,000	\$0	\$0	\$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	\$500	\$0	\$400	\$0	\$0
355.05 · Pension State Aid	\$27,512	\$20,739	\$28,000	\$29,432	\$29,400
355.07 · Fire Relief Insurance Tax	\$11,650	\$12,789	\$12,000	\$12,903	\$12,800
355.09 · State recycling grants	\$500	\$2,270	\$834	\$0	\$834
355.10 · Public Utility Commission	\$1,094	\$1,062	\$1,060	\$1,079	\$1,075
361.30 · Planning Commission	\$500	\$0	\$500	\$0	\$500
361.34 · Zoning Hearing Board	\$1,000	\$1,000	\$1,000	\$100	\$1,000
361.50 · Sales of Reports	\$1,200	\$945	\$1,200	\$1,020	\$1,100
362.10 · Crossing Guard Reimbursement	\$17,000	\$15,884	\$17,000	\$13,020	\$19,000
362.14 · DUI Reimbursements	\$6,500	\$4,778	\$6,000	\$2,537	\$6,000
362.40 · BOF Admin fee for Permits	\$1,500	\$1,350	\$1,200	\$1,385	\$1,200
362.41 · Building Permits	\$4,800	\$3,626	\$4,000	\$3,130	\$4,000
362.42 · Zoning Permits	\$1,200	\$1,160	\$1,200	\$2,340	\$1,200
362.44 · SAN Certificates	\$1,800	\$1,375	\$1,800	\$1,875	\$1,700
362.45 · Use & Occupancy Permits	\$11,000	\$12,510	\$11,000	\$9,600	\$12,000
362.46 · SEW Certification	\$1,800	\$1,400	\$1,800	\$1,900	\$1,700
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	\$7,856	\$7,000	\$0	\$7,000
383.00 · Hall Rental-Borough Hall	\$1,300	\$38	\$300	\$44	\$300
387.15 · Police Donation/NNO Account	\$2,500	\$9,596	\$3,000	\$0	\$3,000
387.20 · Restitution	\$0	\$320	\$0	\$133	\$0
387.30 · SEW Salary, Admin, Benefits	\$119,346	\$112,418	\$119,426	\$106,395	\$122,944
387.31 · SEW Prior year (Oct-Dec 2019)	\$39,782	\$32,358	\$39,809	\$33,854	\$40,981

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387.40 - SAN Salary, Admin ,Benefits	\$42,000	\$36,907	\$40,241	\$35,579	\$41,461
387.41 - SAN prior year (Oct-Dec 2019)	\$14,111	\$10,670	\$13,414	\$11,456	\$13,820
389.00 · Misc. Revenues	\$500	\$2,715	\$500	\$500	\$500
389.21 · Misc Grants	\$0	\$0	\$0	\$39,705	\$0
TOTAL REVENUES	\$1,437,451	\$1,519,177	\$1,465,102	\$1,492,970	\$1,476,906
EXPENDITURES					
400.00 · LEGISLATIVE/COUNCIL					
400.110 · Council Salaries	\$13,125	\$11,250	\$13,125	\$13,125	\$13,125
400.120 · Salary - Secretary / Treasurer	\$1,300	\$914	\$1,300	\$1,170	\$1,300
400.350 · Bonding Insurance for Secretary/Council	\$250	\$692	\$700	\$392	\$700
400.420 · Council Subscript./Dues/Member.	\$500	\$255	\$400	\$725	\$300
400.460 · Council Meetings & Conferences	\$700	\$1,661	\$850	\$1,689	\$1,200
400.540 · Contributions to Non-Gov't Orgs	\$350	\$184	\$350	\$357	\$200
400.00 · Legislative/Council - Other	\$0	\$0	\$0	\$106	\$0
Total 400.00 · LEGISLATIVE/COUNCIL	\$16,225	\$14,956	\$16,725	\$17,564	\$16,825
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	\$987	\$1,875	\$76	\$1,875
401.540 · Contributions to Non-Gov't Orgs	\$225	\$100	\$225	\$2,000	\$225
Total 401.00 · EXECUTIVE/MAYOR	\$4,750	\$3,647	\$4,750	\$4,636	\$4,750
402.311 · INDEPENDENT AUDITOR	\$6,000	\$6,245	\$6,000	\$6,570	\$6,000
403.00 · TAX COLLECTION					
403.110 · Salary - Tax Collector	\$15,000	\$13,702	\$14,100	\$14,676	\$16,000
403.210 · Tax Collector - Supplies	\$1,000	\$1,204	\$1,200	\$654	\$1,200
403.310 · EIT Collection Fees	\$100	\$29	\$50	\$41	\$50
403.311 · BPM Tax Fee	\$0	\$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	\$1,459	\$1,500	\$1,464	\$1,500
403.350 · Tax Collector Bonding Insurance	\$660	\$647	\$660	\$648	\$660
403.420 · Dues, Subscriptions, Membership	\$100	\$0	\$100	\$0	\$50
403.460 · Meetings, conferences training	\$250	\$14	\$200	\$50	\$100
Total 403.00 · TAX COLLECTION	\$17,110	\$17,055	\$17,810	\$17,533	\$19,560
404.311 · BOROUGH ATTORNEY FEES					
404.312 - General legal	\$36,000	\$39,816	\$38,000	\$47,132	\$38,000
404.313 - Special Projects	\$2,500	\$0	\$2,500	\$0	\$2,000
404.314 - police related legal items	\$14,000	\$4,215	\$12,000	\$2,578	\$8,000
Total 404.311 BOROUGH ATTY FEES	\$52,500	\$44,031	\$52,500	\$49,711	\$48,000
406.00 · ADMINISTRATION					
406.120 · Borough Manager PT Salary (50%)	\$39,060	\$24,136	\$30,292	\$20,340	\$23,744
406.140 · Executive Assistant Salary (5%)	\$2,330	\$2,330	\$2,474	\$2,473	\$2,440
406.141 · Admin Clerk(see Sewer + San)Admin O.T.	\$0	\$0	\$0	\$0	\$0
406.142 - Administrative Assistant (5%)	\$1,805	\$1,640	\$1,982	\$1,822	\$1,955
406.210 · Office Supplies (all departments)	\$12,000	\$10,895	\$11,800	\$9,018	\$10,000
406.325 · Admin Postage (all departments)	\$5,000	\$3,824	\$4,700	\$3,674	\$4,000
406.341 · Legal Advertising	\$3,200	\$2,253	\$3,200	\$3,884	\$2,325

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406.342 · Payroll Processing Fees	\$4,000	\$3,526	\$4,000	\$3,647	\$3,950
406.350 · Bonding Ins. for admin/Treasurer	\$800	\$538	\$800	\$550	\$800
406.420 · Dues, subscriptions, membership	\$650	\$515	\$750	\$250	\$750
406.460 · meetings, conferences, training	\$2,000	\$1,233	\$1,200	\$597	\$1,230
406.500 · Grants Writing Individuals&Subsidies(10%)	\$6,100	\$7,676	\$6,105	\$4,563	\$4,749
406.999 · misc. expenses, buyout, milage	\$6,000	\$3,224	\$5,000	\$4,579	\$5,000
Total 406.00 · ADMINISTRATION	\$82,945	\$61,789	\$72,303	\$55,397	\$60,943
408.311 · ENGINEER FEES					
408.300 - Meetings and Misc Borough Activites	\$1,500	\$2,247	\$2,300	\$2,544	\$2,300
408.310 - Roads Program/Yrly St Project-also see LF	\$3,000	\$229	\$1,000	\$3,030	\$800
408.320 - MS4 Requirements	\$7,500	\$637	\$6,000	\$4,072	\$5,000
408.330 - Special projects	\$1,500	\$11,394	\$5,000	\$687	\$4,000
Total 408.311 Engineering fees	\$13,500	\$14,507	\$14,300	\$10,332	\$12,100
409.00 · GEN. GOV'T BUILDINGS					
409.120 · Gen Gov't Cleaning & Cleaning Supplies	\$6,000	\$4,495	\$5,000	\$2,656	\$6,000
409.210 · Gen Gov't Supplies	\$1,600	\$1,845	\$1,600	\$1,843	\$1,600
409.230 · Gen Gov't Heat/Utilities	\$24,000	\$18,582	\$22,500	\$22,283	\$23,000
409.370 · Gen Gov't Repairs & Maint	\$10,000	\$5,919	\$8,000	\$9,726	\$5,000
409.372 · General Gov't Computers	\$5,200	\$5,328	\$6,212	\$5,725	\$6,000
409.999 · Gen Gov't Bldgs Other Expense	\$4,000	\$429	\$500	\$65	\$0
Total 409.00 · GEN. GOV'T BUILDINGS	\$50,800	\$36,598	\$43,812	\$42,298	\$41,600
410.00 · PUBLIC SAFETY					
POLICE					
410.120 · Salary - Police Chief	\$70,212	\$70,212	\$74,917	\$74,917	\$73,947
410.130 · Salaries - Full Time Officers	\$101,900	\$90,624	\$117,500	\$115,032	\$120,000
410.131 · OT Full time officers (if needed)	\$20,805	\$6,184	\$15,000	\$10,635	\$15,450
410.140 · Salary - Clerk PT	\$37,532	\$35,439	\$39,950	\$35,847	\$39,250
410.142 · Temporary Enforcement Details PT	\$0	\$0	\$0	\$0	\$26,150
410.180 · Salary - Part Time Officers	\$135,884	\$144,529	\$145,000	\$125,428	\$149,350
410.191 · Uniforms	\$8,250	\$7,856	\$8,250	\$11,682	\$8,250
410.210 · Police law enforcement supplies	\$4,000	\$10,824	\$4,000	\$10,260	\$4,000
410.231 · Police - Fuel Unleaded	\$0	\$0	\$0	\$64	\$0
410.320 · Police Communications	\$7,150	\$6,439	\$7,150	\$9,142	\$7,150
410.420 · Dues, Subscriptions & membership	\$250	\$0	\$250	\$347	\$250
410.451 · Police - Vehicle Maintenance	\$5,500	\$7,665	\$5,500	\$4,780	\$5,500
410.460 · Meetings, Conferences, Training	\$2,750	\$2,468	\$2,750	\$1,000	\$2,750
410.900 · Reimburseable Expense-Outside	\$0	\$0	\$0	\$0	\$0
410.999 · Police - Misc. & sick buyouts	\$9,120	\$1,141	\$6,000	\$3,086	\$6,970
Total 410.00 · POLICE	\$403,353	\$383,382	\$426,267	\$402,219	\$459,017
Public Safety - Other					
410.133 - DUI Roving Patrol	\$6,500	\$5,082	\$6,000	\$5,523	\$6,000
410.190 · Salary - Crossing Guards	\$33,000	\$30,188	\$34,250	\$20,958	\$36,000
410.192 · Uniform/Supplies-Crossing Guards	\$1,000	\$797	\$1,000	\$616	\$1,000
410.300 · Animal Control	\$1,000	\$0	\$500	\$0	\$500

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410.332 · Civil Service Expense	\$10,000	\$7,187	\$9,500	\$1,159	\$4,500
410.333 . Freemansburg ACT 111 Arbitration	\$0	\$2,105	\$0	\$159	\$0
410.334. Loudermill Hearing	\$0	\$0	\$0	\$0	\$0
410.335. charge of unfair Labor Practice	\$0	\$1,598	\$0	\$0	\$0
410.336. ADEA Compliant	\$0	\$453	\$0	\$0	\$0
410.500 . Police Donation/NNO expenses	\$2,500	\$3,270	\$3,000	\$411	\$3,000
Total Public Safety - Other	\$54,000	\$50,680	\$54,250	\$28,825	\$51,000
TOTAL POLICE & PUBLIC SAFETY	\$457,353	\$434,062	\$480,517	\$431,045	\$510,017
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	\$16,104	\$16,200	\$14,762	\$16,200
411.530 · Volunteer Fire Relief Assoc.	\$11,650	\$12,789	\$12,000	\$12,903	\$12,800
411.540 · Contribution to Fire Company	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
Total 411.00 · FIRE	\$51,650	\$52,893	\$52,200	\$51,665	\$53,000
413.00 · PROTECTIVE INSPECTION					
413.140 · OCC chg Inspec/Mov'g Codemaster	\$8,000	\$12,060	\$8,000	\$7,730	\$8,000
413.141 - Building Code Insp.-outsourcing	\$6,000	\$5,136	\$6,000	\$2,728	\$6,000
413.144 · Other Bldg. Code Expense / training	\$300	\$63	\$300	\$27	\$300
414.124 Zoning & Codes Enforce. Traing	\$0	\$0	\$0	\$0	\$0
Total 413.00 · PROTECTIVE INSPECTION	\$14,300	\$17,259	\$14,300	\$10,485	\$14,300
414.00 · PLANNING & ZONING					
414.122 · Zoning Officer - Barry Isett	\$12,100	\$9,960	\$12,100	\$8,132	\$12,000
414.130 · Attorney fees	\$1,500	\$966	\$1,500	\$0	\$1,400
414.140 · Zoning Board Fees/Wages/ads/supplies	\$105	\$210	\$175	\$0	\$175
414.150 . Zoning Supplies & Materials	\$100	\$86	\$100	\$0	\$100
414.190 · Zoning stenographer	\$400	\$310	\$400	\$0	\$375
414.240 . Zoning misc	\$0	\$0	\$0	\$0	\$0
414.310 - Prep of rev ordinance / comp plan	\$0	\$0	\$0	\$350	\$0
Total 414.00 · PLANNING & ZONING	\$14,205	\$11,532	\$14,275	\$8,483	\$14,050
415.00 · EMERGENCY MANAGEMENT AGENCY					
415.191 · EMA Uniforms	\$100	\$381	\$100	\$0	\$100
415.192 · EMA supplies/Equipment	\$250	\$110	\$250	\$0	\$250
415.420 . Dues	\$10	\$0	\$10	\$0	\$10
415.460 · Meetings, Conferences, Training	\$90	\$16	\$100	\$0	\$100
Total 415.00 · EMERGENCY MGMT	\$450	\$507	\$460	\$0	\$460

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427.100 SANATATION SALARY PERCENTAGES					
427.120 - Salary Manager (20%) PT	\$9,920	\$6,130	\$7,694	\$5,166	\$9,497
427.140 · Salary Secretary 1 (30%)	\$13,978	\$13,978	\$14,840	\$14,839	\$14,640
427.141 · Salary Admin Clerk P/T (50%)	\$4,017	\$3,346	\$4,273	\$2,871	\$5,000
427.142 · Salary Secretary 2 (30%)	\$10,826	\$10,826	\$11,891	\$11,791	\$11,731
Total Salaries	\$38,741	\$34,280	\$38,698	\$34,667	\$40,868
429.100 SEWER SALARY PERCENTAGES					
429.120 · Salary - Manager (20%) PT	\$9,920	\$6,130	\$7,694	\$5,166	\$9,497
429.140 · Salary - Secretary 1 (65%)	\$30,285	\$30,285	\$32,152	\$32,152	\$31,720
429.141 · Salary - Admin Clerk P/T (50%)	\$4,017	\$3,346	\$4,273	\$2,871	\$5,000
429.142 · Salary - Secretary 2 (65%)	\$23,457	\$23,457	\$25,764	\$25,647	\$25,418
429.180 · Salary - Maintenance 1 (40%)	\$15,018	\$14,292	\$16,892	\$16,891	\$17,514
429.181 · Salary - Maintenance 2 (40%)	\$17,098	\$17,098	\$18,188	\$18,187	\$17,971
429.183 · Salary - Maintenance PT (20%)	\$3,744	\$1,852	\$2,070	\$956	\$2,496
429.182 · Salary - O/T (actual)	\$2,000	\$351	\$2,000	\$0	\$2,000
Total Salaries	\$105,538	\$96,811	\$109,033	\$101,871	\$111,616
430.00 · STREETS					
430.120 · Streets - Salary - Supervisor (60%)	\$22,527	\$21,267	\$25,337	\$15,933	\$26,270
430.130 · Streets - Salaries - Full Time (60%)	\$25,647	\$25,646	\$27,281	\$27,281	\$26,957
430.132 · Streets - Salaries - PT (80%)	\$14,976	\$8,143	\$13,580	\$3,663	\$11,484
430.180 · Streets salary OT & On Call (100%)	\$7,000	\$3,049	\$5,000	\$1,999	\$4,000
430.191 · Streets - Uniform Expense	\$1,000	\$363	\$1,000	\$424	\$1,000
430.192 · Streets Related Supplies	\$4,000	\$3,886	\$3,600	\$6,202	\$3,800
430.230 · Streets - Utilities	\$3,500	\$3,482	\$3,550	\$2,718	\$3,550
430.231 · Streets unleaded gasoline (all depts)	\$12,000	\$10,408	\$12,000	\$7,252	\$8,000
430.232 · Streets diesel gasoline (all depts)	\$5,000	\$3,127	\$5,500	\$2,091	\$4,000
430.321 · Street - Communications - cell phones	\$1,500	\$1,700	\$1,600	\$1,630	\$1,700
430.420 · Dues, Subscriptions, Membership	\$100	\$0	\$100	\$118	\$100
430.451 · Streets- Vehicle Maint.	\$4,000	\$4,219	\$4,300	\$100	\$3,300
430.460 · Streets - Mtg, Conf, Training	\$363	\$62	\$365	\$431	\$365
430.740 · Streets - Major Equip Purchase	\$6,000	\$6,215	\$8,000	\$6,784	\$5,000
432.000 · Winter Maintenance Supplies	\$5,000	\$2,623	\$5,000	\$194	\$4,000
433.000 · Traffic Control devices	\$550	\$469	\$550	\$498	\$550
434.000 · Street Lighting & Flashing School Zone	\$31,000	\$21,423	\$27,500	\$37,166	\$28,175
435.000 - Sidewalks and Crosswalks	\$500	\$297	\$500	\$271	\$0
437.000 · Repairs of Tools & Machinery	\$2,500	\$691	\$2,300	\$1,007	\$2,000
438.000 · Maintenance & Repairs to Roads	\$2,380	\$771	\$2,300	\$1,571	\$2,300
439.999 · Streets - Other/misc, buyout	\$4,000	\$1,376	\$4,000	\$2,480	\$4,000
Total 430.00 · STREETS	\$153,543	\$119,216	\$153,363	\$119,811	\$140,551
450.00 · CULTURE & RECREATION					

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451.000 · Recreation Programs					
451.200 · Recreation supplies	\$3,000	\$3,488	\$3,200	\$4,003	\$3,400
451.240 · Recreation Foods	\$800	\$335	\$1,040	\$278	\$840
451.270 · Recreation Prizes	\$400	\$160	\$400	\$0	\$400
451.300 · Recreation Entertainment	\$1,040	\$1,600	\$1,500	\$0	\$1,500
451.380 · Recreation Rentals	\$400	\$300	\$500	\$0	\$500
451.400 - Parks & Rec Advertisements	\$60	\$56	\$60	\$0	\$60
451.900 · Recreation Programs - Other	\$300	\$633	\$300	\$0	\$300
Total 451.000 · Recreation Programs	\$6,000	\$6,572	\$7,000	\$4,281	\$7,000
452.000 · Parks Facilities Expenses					
452.100 · Portapotties	\$1,400	\$1,226	\$1,400	\$80	\$1,300
452.200 · Grounds Maintenance	\$1,900	\$2,435	\$2,000	\$846	\$2,100
452.300 · Parks Equipment	\$528	\$103	\$400	\$0	\$400
452.500 - Parks Utilities	\$2,650	\$2,859	\$2,950	\$1,964	\$2,950
452.000 · Other Parks Facilities Expenses	\$0	\$1,444	\$0	\$83	\$0
Total 452.000 · Parks Facilities Expenses	\$6,479	\$8,066	\$6,750	\$2,972	\$6,750
Total 450.00 · CULTURE & RECREATION	\$12,479	\$14,638	\$13,750	\$7,254	\$13,750
Total 470.000 Debt Services see Facility Account	\$10,000	\$0	\$0	\$0	\$0
465.00 . LSA GRANTS MONROE & NORTHAMPTON	\$0	\$60,000	\$0	\$0	\$0
480.00 · MISCELLANEOUS					
480.000 . Misc Expenses	\$0	\$0	\$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	\$110,000	\$102,099	\$112,000	\$103,691	\$113,000
485.000 · Unemployment Compensation/PA UC Solvency	\$10,000	\$6,595	\$9,900	\$8,490	\$9,000
486.151 . Deductibles Insurance Claims	\$5,000	\$5,275	\$5,000	\$2,500	\$0
486.152 . Misc. Claims	\$0	\$0	\$0	\$0	\$0
486.153 · Employee Disability - Long Term	\$2,800	\$1,856	\$2,900	\$2,017	\$2,500
486.154 · Employee Disability - Short Term	\$3,000	\$2,098	\$2,900	\$2,665	\$3,000
486.155 . Administrative Fees/Dues	\$150	\$160	\$160	\$160	\$160
486.156 · Employee Med/Dental/Vision/Life	\$123,000	\$96,466	\$123,000	\$100,920	\$120,000
486.158 · Mayor & Council Life Ins	\$600	\$395	\$276	\$302	\$276
486.160 · Employee Non-Uniform Pension	\$14,350	\$7,121	\$13,500	\$15,082	\$12,000
486.161 · Police Pension Plan	\$13,162	\$13,162	\$21,920	\$21,920	\$24,830
486.316 . Physical Exam and Drug Testing	\$250	\$0	\$250	\$245	\$250
486.317 . New Hire Evaluations	\$800	\$0	\$1,000	\$1,200	\$1,000
486.318 . New Hire Background Check	\$250	\$0	\$500	\$486	\$500
487.162 · Employee FICA & Medicare	\$52,000	\$48,959	\$52,000	\$50,381	\$52,000
487.909 . Bank Service Fees	\$0	\$11	\$0	\$1	\$0
489.000 . Disasters and Storms	\$0	\$0	\$0	\$39,705	\$0
Total 480.00 · MISCELLANEOUS	\$335,362	\$284,198	\$345,306	\$349,764	\$338,516
492.00 Interfund Operating Transfers					
492.08 - Transfers to SEW Capital	\$0	\$0	\$0	\$0	\$0
492.30 - Transfers to BORO Capital	\$0	\$125,000	\$0	\$0	\$0
492.32 - Transfers to Local Service Tax Capital	\$0	\$0	\$0	\$0	\$0

Borough of Freemansburg - 2021 Final Budget

	2019 Budgeted	2019 Final	2020 Budgeted	2020 Final	2021 Budgeted
492.31 - Transfers to Facilities Fulton Account	\$0	\$0	\$15,000	\$75,000	\$30,000
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	\$6,000	\$0	\$6,000	\$0
492.39 - Transfer to LSA Grants	\$0	\$0	\$0	\$103,000	\$0
492.40 - Grant funds Parks & Rec	\$0	\$0	\$0	\$0	\$0
Total 492.00 Interfund Operating Transfers	\$0	\$131,000	\$15,000	\$184,000	\$30,000
Total 351.000 OTHER INCOME	\$0	\$7	\$0	\$352	\$0
TOTAL EXPENDITURES	\$1,437,451	\$1,455,223	\$1,465,102	\$1,503,085	\$1,476,906
TOTAL REVENUES	\$1,437,451	\$1,519,184	\$1,465,102	\$1,493,322	\$1,476,906
BALANCED AMOUNT	\$0	\$63,960	\$0	-\$9,763	\$0
08 - SEWER OPERATING FUND					
Revenues					
340.00 - Bank interest Pligit + Fulton	\$1,200	\$4,961	\$1,400	\$4,069	\$292
340.01 - Bank interest CD	\$1,000	\$1,464	\$1,000	\$0	\$1,000
364.12 - Sewer Income current year	\$373,428	\$337,277	\$375,000	\$348,123	\$370,000
364.13 -Sewer Prior Yrs /late fees/coll	\$30,000	\$79,021	\$30,000	\$61,981	\$35,000
Capital Revenues GRANTS DCED	\$0	\$160,000	\$0	\$0	\$0
Transfer from sewer to Sewer Capital	\$0	\$15,000	\$0	\$0	\$0
Total Revenues	\$405,628	\$597,723	\$407,400	\$414,173	\$406,292
Expenditures					
429.120 · Salary - Manager	\$9,920	\$5,885	\$7,694	\$5,681	\$9,497
429.140 · Salary - Secretary 1	\$30,285	\$30,073	\$32,152	\$30,805	\$31,720
429.141 · Salary - Admin Clerk P/T	\$4,017	\$3,211	\$4,273	\$2,792	\$5,000
429.142 · Salary - Secretary 2	\$23,457	\$23,292	\$25,764	\$24,479	\$25,418
429.180 · Salary - Maintenance 1	\$15,018	\$14,702	\$16,892	\$15,270	\$17,514
429.181 · Salary - Maintenance 2	\$17,098	\$16,980	\$18,188	\$17,418	\$17,971
429.182 · Salary - O/T	\$2,000	\$394	\$2,070	\$62	\$2,000
429.183 · Salary - Maintenance PT	\$3,744	\$1,496	\$2,000	\$634	\$2,496
Total Salaries	\$105,538	\$96,032	\$109,033	\$97,141	\$111,616
Administrative Expenses	\$10,554	\$9,603	\$10,903	\$5,017	\$11,162
Benefits related to salary percentages	\$43,037	\$39,141	\$39,303	\$38,092	\$41,148
TOTAL SALARY,BENEFITS AND ADMIN	\$159,129	\$144,776	\$159,239	\$140,249	\$163,926
Salary,Admin,Benefits from prior yr	\$0	\$0	\$0	\$0	\$0
429.192 - Sewer related supplies	\$2,000	\$870	\$2,000	\$363	\$1,500
429.200 - Major Equipment Purchase	\$5,000	\$0	\$5,000	\$0	\$5,000
429.310 - Professional Engineering Fees	\$5,000	\$1,347	\$5,000	\$0	\$1,500
429.314- Attorney Fees	\$800	\$0	\$950	\$0	\$685
429.320 - Training/Certificates	\$285	\$60	\$500	\$0	\$500
429.341 - Legal Advertising	\$0	\$0	\$0	\$0	\$0
429.360 - Utilities	\$2,200	\$3,602	\$3,066	\$3,470	\$3,600
429.370 - Repairs & Maint. - General	\$10,000	\$0	\$8,000	\$0	\$5,000
429.371 - Repairs & Maint. - Extended	\$20,000	\$0	\$15,000	\$0	\$10,000
429.400 - Collection Fee Portnoff/Creditech	\$1,200	\$1,357	\$1,500	-\$1,332	\$1,500
429.530 - Sewer Rental Fees (CoB)	\$130,000	\$121,448	\$142,000	\$136,366	\$145,000

Borough of Freemansburg - 2021 Final Budget

	2019 Budgeted	2019 Final	2020 Budgeted	2020 Final	2021 Budgeted
429.531 - Sewer Annual Capital Charge	\$19,206	\$19,206	\$19,337	\$19,337	\$15,708
429.532 - Chapter 302 Annual Fee	\$0	\$65	\$0	\$65	\$65
429.534 MS4 and MS4 NOI Application Fee	\$500	\$1,341	\$500	\$500	\$2,000
429.999 - loan/leases	\$10,008	\$10,000	\$10,008	\$10,000	\$10,008
471.200 -Loan Payment	\$0	\$0	\$0	\$0	\$0
Bank service charge + (CD Fee) check fee	\$300	\$362	\$300	\$0	\$300
Total Expenditures	\$365,628	\$304,433	\$372,400	\$309,018	\$366,292
Transfer to Fulton Facility Account	\$25,000	\$50,000	\$20,000	\$50,000	\$40,000
Transfers to SEW Capital Acct	\$15,000	\$15,000	\$15,000	\$0	\$0
Capital Expenditures Sewer Upgrades	\$0	\$49,701	\$0	\$2,979	\$0
ACQUISITION LOAN BALANCE	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$405,628	\$419,134	\$407,400	\$361,997	\$406,292
TOTAL REVENUES	\$405,628	\$597,723	\$407,400	\$414,173	\$406,292
BALANCED AMOUNT	\$0	\$178,589	\$0	\$52,176	\$0
00 - Sanitation OPERATING FUND					
REVENUES					
364.00 - SAN Collection Revenues	\$223,000	\$232,293	\$223,000	\$228,033	\$223,000
364.01 - SAN delinquency coll + late fees	\$37,100	\$67,666	\$43,575	\$49,033	\$44,450
364.02 - SAN Interest	\$110	\$150	\$100	\$139	\$48
Total Revenues	\$260,210	\$300,108	\$266,675	\$277,205	\$267,498
EXPENDITURES					
427.101. Advanced Disposal/Hauler	\$173,833	\$173,469	\$173,833	\$173,839	\$173,833
427.130 Salary,Admin,Benefits from prior yr	\$0	\$0	\$0	\$0	\$0
427.120 - Salary Manager	\$9,920	\$5,885	\$7,694	\$5,681	\$9,497
427.140 · Salary Secretary 1	\$13,978	\$13,880	\$14,840	\$14,218	\$14,640
427.141 · Salary Admin Clerk P/T	\$4,017	\$3,211	\$4,273	\$2,792	\$5,000
427.142 · Salary Secretary 2	\$10,826	\$10,750	\$11,891	\$11,306	\$11,731
Administration costs percentage	\$3,874	\$3,373	\$3,870	\$3,400	\$4,087
Benefits related to salary percentages	\$13,828	\$10,479	\$11,090	\$9,637	\$10,326
Total Salaries	\$56,443	\$47,577	\$53,658	\$47,035	\$55,281
427.200 - Recycling/garbage Bins	\$0	\$7,867	\$14,000	\$52	\$0
427.201 - Dumpsters for Cleanup	\$0	\$0	\$0	\$470	\$0
427.210 - calendars for mailings	\$100	\$0	\$100	\$0	\$0
427.300 -advertising	\$334	\$0	\$334	\$0	\$334
427.311 - Attorney Fees	\$3,000	\$1,081	\$3,000	\$857	\$2,000
427.400- collection fees & reimbursements	\$1,400	-\$133	\$1,450	-\$356	\$750
Bank service fees/Reconciliation discrep	\$100	\$0	\$300	\$0	\$300

Borough of Freemansburg - 2021 Final Budget

	2019 Budgeted	2019 Final	2020 Budgeted	2020 Final	2021 Budgeted
Total Expenditures	\$235,210	\$229,862	\$246,675	\$221,897	\$232,498
Transfer to Fulton Facility Account	\$25,000	\$50,000	\$20,000	\$50,000	\$35,000
TOTAL EXPENDITURES	\$260,210	\$279,862	\$266,675	\$271,897	\$267,498
TOTAL REVENUES	\$260,210	\$300,108	\$266,675	\$277,205	\$267,498
BALANCED AMOUNT	\$0	\$20,246	\$0	\$5,308	\$0