

**Seven Fields Borough
2016 General Fund Budget**

1st Draft - 2016 GENERAL BUDGET - 10/9/2015

		BUDGET	PROJECTED	BUDGET	
		2015	2015	2016	NOTES
2016 MILLAGE RATE: 7 2016 TAX BASE: \$33,366,292 2016 REVENUE: \$233,564 2016 REV PER MIL: \$33,366					
GENERAL FUND REVENUES					
301.100	R/E Taxes-Curr Year Levy	233,564	230,000	230,000	This is budgeted at 7 mills. Collected by elected SF tax collector.
301.200	R/E Taxes-Prev Year	1,000	755	800	Direct from Butler County to Charleroi Bank.
		234,564	230,755	230,800	
OCCUPATION TAXES (MUNICIPAL CODE)					
305.100	LST Tax -formerly EMS/Occupational Privilege	65,000	72,000	67,500	\$52 less Berkheimer Commission per employee working in the Borough. Law allows employees to deduct \$1 per week.
	TOTAL TAXES	65,000	72,000	67,500	
ACT 511 TAXES					
310.100	Real Estate Transfer Tax	80,000	99,600	80,000	Butler County Recorder of Deeds. House sales.
310.210	EIT-Current	655,000	689,000	660,000	Berkheimer fee is 1.5%.
310.300	Business Privilege Taxes	41,500	39,000	41,000	Based on \$1000 per business.
	TOTAL ACT 511 TAXES	776,500	827,600	781,000	
	TOTAL TAXES	1,076,064	1,130,355	1,079,300	
LICENSES & PERMITS					
321.320	Junkyard - Hauling Permits/Scrap Sales	500	655	500	Scrap Sales.
321.340	Dog Licenses	100	110	100	\$1 of each dog license issued is retained by the Borough while the remaining fee is remitted to Butler County. Only the portion retained by the Borough is reflected in this line item.
321.610	Trans. Retail. - Soliciting Permits	100	1,750	500	Soliciting within the Borough requires a permit of \$15.00 per day/person.
321.620	Construction Trailer Permits	200	700	350	The Borough requires that construction trailers obtain a \$25/six-month period permit.
	TOTAL LICENSES & PERMITS	900	3,215	1,450	
FINES AND FORFEITURES					
331.110	Vehicle Code Violations (Magist & State)	1,500	1,000	1,250	Fines received by the Borough from the State Police for Vehicle Code Violations.
331.120	Violations of Ord. (Magist. and SF)	250	1,500	500	Citations issued by the code enforcement/zoning officer for non-compliance with the Borough's ordinances, Cranberry Police fines, etc which are imposed by Seven Fields and the magistrate.
331.300	Com. Center Security Forfeit	-	-	-	Community Center security deposits withheld because of community center damage.
331.400	False Alarm Fines	100	300	200	Per ordinance #34, false alarms above and beyond one per year are charged at a rate of \$100 and up.
331.500	Retuned check fee	-	-	-	
	TOTAL FINES AND FORFEITURES	1,850	2,800	1,950	

INTEREST, RENTS, AND ROYALTIES						
341.100	Interest Earnings		120	160	150	Interest generated in both checking accts held at Charleroi (general checking -.03%) and all FNB accounts(.03%). Except Water Accts--Water Fund Budget.
341.300	Interest Earnings--Debt Serv Fund		5	19	20	Paid on old bond in order to refinance new bond in 2007.
342.210	Rent of Community Center		7,500	8,650	8,000	\$100 first 2 hrs, \$25 for each add'l hour. Non-Profits \$15 first 2 hrs, \$10 each add'l hour.
342.220	Rent of Pool		300	790	600	\$300/party.
342.225	Rent of Garage - Water Co.		-	-	-	
342.230	Rent of Office - Water Co.		7,718	7,720	7,720	Borough charges the Water Company \$7720 annually for use of the basement garage facilities.
342.231	Rent of Truck - Water Co.			-		Water dept has its own vehicle.
342.232	Rent of 2nd Floor Office Space		74,832	72,170	67,908	3 tenants w/varying leases rent 2nd floor office space. Also, \$250/mo for police satellite office
342.233	Shared Utilities					
TOTAL INTEREST, RENTS, AND ROYALTIES			90,475	89,509	84,398	
INTERGOVERNMENTAL REVENUES						
355.010	Public Utility Realty Tax		1,200	1,395	1,300	The PUC Act provides funds to communities every year to compensate municipalities for taxes on the real property owned by utilities it would have levied if they were taxable. The distribution of these funds is based on the ratio between the Borough's total tax receipts. Usually rec'd in October.
355.050	State Aid - Pension		30,000	30,000	32,246	The State also provides a subsidy to the Borough to cover a portion of the Borough's pension plan expenses. (2009 split 40% state/60% SF) The pension expense has been spread across three expense line items based on the percentage of salary allocated to general office, public works and water. Monies usually rec'd in October 2013 MMO projected low by PMRS. PMRS verified numbers as being correct.
355.080	Recycling Grant		4,500	4,500	4,500	Incentive grant from state for recycling program.
355.090	Act 13 Marcellus Shale		10,000	16,830	15,000	Disbursement of Act 13 Impact Fee Distribution for being within 5 linear miles of an applicable well. This will fluctuate from year-to-year.
355.980	Misc. Grants		-	6,010	-	
358.400	Professional Services/Police Comm.		-	13,200	12,000	Paid by EC/SF Police Dept. for services provided by Tom Smith
TOTAL INTERGOVERNMENTAL REVENUES			45,700	71,935	65,046	
CHARGES FOR SERVICES						
361.300	Sub-division/Site Plan App. Fees		500	-	500	Upon submission of plans, developers are required to submit a deposit to cover the expenses associated with the Borough's engineering reviews and preparation of legal documents, which is accounted for in an in/out account, and an application fee that is revenue.
361.340	Hearing Fees		-	-	-	The Borough's current fee for individuals to request a hearing before the Zoning Hearing Board is \$200. In addition to the hearing fee, the cost of the court reporter is split equally between the Borough and the applicant.
361.500	Sale of Maps & Publications		50	25	50	Copies of Zoning Ordinances & Land Use and Subdivision Ordinances-\$25 each.
361.560	Newsletter Advertising		8,000	9,000	8,000	Projected revenue to be generated from the sale of advertising in the Borough's monthly newsletter. The revenue generated here goes to off-set the expense of paper and postage for the newsletter (expense line items: 405.322 and 405.342).
	Sub Total		8,550	9,025	8,550	0
362.410	Building Permits		1,200	1,200	1,200	The fee which is collected for building permits is split between the Borough and the building inspectors. 10% of each permit is revenue for the Borough and 90% of the fee is paid to the inspector based on the square foot permit rate.
362.450	Occupancy/Residency Permits/Business Permits		3,200	4,000	3,800	Residency Permits are issued by the Borough in an effort to keep track of the individuals residing in the Borough. The permit fee is \$20 per household & is required for new households/rentals moving into the Borough/Estates of AR.
362.460	Certificates of Occupancy/Comm'l Structures		350	-	350	A Certificate of Occupancy is different from the permit mentioned above in that it is issued by the Code Enforcement Officer to certify a new structure is suitable & safe to be occupied. The fee for this permit is \$35/unit commercial \$25/unit residential
362.470	Sign Permits		500	2,000	1,000	\$50 per temporary sign permit.

362.500	No-Lien Letters		3,000	2,750	2,750	A municipal no-lien letter is required for every property sold within the Borough to confirm that the Borough has not placed a lien on the property while owned by the seller before the property transaction occurs.
364.000	Sanitation-recycling bins		-	-	-	Recycling bins no longer being provided to the Borough.
	Sub-Total		8,250	9,950	9,100	
367.200	Pool Fees: Memberships		25,000	23,250	23,500	Pool Membership fees.
367.210	Pool Fees: Daily Passes		5,500	8,500	8,500	Resident daily pass \$7 per adult - \$5 per child Non-resident \$10 per Adult - \$7 per child No swim guest pass \$2
367.220	Swimming Lessons		285	-	-	Swimming lessons will be offered as it has in previous years.
367.400	Pool Concession		6,000	6,050	6,000	Pool concessions sales.
	Pool Revenues		36,785	37,800	38,000	
	TOTAL CHARGES FOR SERVICES		53,585	56,775	55,650	
	OTHER REVENUES					
370.000	Snow Removal		-	-	-	Contract for snow removal year-to-year. Charge for Boro shoveling commercial property.
380.000	Misc. Revenue		2,000	10,000	1,000	Misc. Revenue includes rebate from Liquor Control Board, sidewalk repairs, field rentals
384.000	Fund raiser		7,000	7,350	7,000	All collected donations related to Community Days
384.100	Community Day		3,000	3,000	1,000	Community Day amusement and dinner tickets proceeds
391.100	Sale of General Fixed Assets		-	-	-	
	TOTAL OTHER REVENUES		12,000	20,350	9,000	0
	TOTAL GENERAL FUND REVENUES		1,280,574	1,374,939	1,296,794	
	GENERAL FUND EXPENSES					
	LEGISLATIVE EXPENSES					
400.110	Pers Svcs-Elected Officer Salary		6,000	6,000	6,000	The monthly compensation to the five Council members is projected to be \$300/quarter.
400.161	FICA		-	186	372	1099 to W-2 employees
400.162	Unemployment Comp		-	86	171	1099 to W-2 employees
400.163	Medicare		-	44	87	1099 to W-2 employees
400.300	Outside Services-Ordinances/Law Library		100	-	100	Cost associated with recording new Borough ordinances with the Butler County Law Library at a cost of \$5 per ordinance & \$2 per resolution.
400.316	Bank Charges		100	-	100	Charges not otherwise classified.
400.330	Transportation/Travel Expenses		100	-	100	Council's travel expenses to and from seminars, meetings, etc.
400.350	Insur. & Bonding- Public Officials		2,000	1,650	2,000	Proper allocation of Selective Insurance-total was budgeted to 409.350 in previous years .4% incr.
400.420	Dues, Subs & Memberships		900	712	900	Cost of dues to for the Council of Governments (COG)-\$400, Cranberry Area Chamber of Commerce and the Pennsylvania State Borough's Association and possibly the 12th Congressional Center.
400.460	Meetings & Conferences		-	-	-	Registration fees associated with any conferences that Council may be interested in attend.
	TOTAL LEGISLATIVE EXPENSES		9,200	8,677	9,830	
	EXECUTIVE/MAYOR EXPENSES					
401.110	Salary-Mayor		1,200	1,200	1,200	Mayor receives \$100/month compensation.
401.161	FICA		-	37	75	1099 to W-2 employee
401.162	Unemployment Comp		-	17	35	1099 to W-2 employee
401.163	Medicare		-	9	18	1099 to W-2 employee

401.330	Transportation/Travel Expenses		-	-	-	Mayor's travel expenses to and from seminars, meetings, etc.
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401.420	Dues, Subs & Memberships		175	175	200	Membership fees for the State Mayors Association and like-associations.
401.460	Meetings & Conferences		-	-	-	Cost of meetings and conferences attended by the Mayor.
TOTAL EXECUTIVE/MAYOR EXPENSES			1,375	1,438	1,528	
FINANCIAL ADMINISTRATION						
402.100	Pers Svcs-Treasurer		1,200	1,200	1,200	\$100/month compensation.
402.161	FICA		-	37	75	1099 to W-2 employee
402.162	Unemployment Comp		-	17	35	1099 to W-2 employee
402.163	Medicare		-	9	18	1099 to W-2 employee
402.311	Prof. Services-Auditor		4,000	4,125	6,000	Services rendered from an outside public accounting firm for the annual audit and audit findings.
402.312	Prof. Services-Bookkeeping		4,000	3,693	4,000	SSI annual Fundware maintenance fee
402.340	Advertising - Audit/Budget		500	500	500	Cost of advertising the annual budget and audit findings.
402.350	Insur. & Bonding - Dishonesty Bond		1,200	986	1,200	The cost of the bond required to cover the individuals who sign checks on behalf of the Borough (Crime Bond/Employee Dishonesty Bond).
402.460	Meetings & Conferences		-	-	-	Meetings and conferences attended by the Treasurer.
TOTAL FINANCIAL ADMINISTRATION			10,900	10,567	13,028	
TAX COLLECTION						
403.110	Salary-Real Estate Tax Collector		3,300	3,200	3,200	The commission paid to the Real Estate Tax Collector (\$3 per card).
403.161	Employer FICA/Tx Collector		205	198	198	Based on 6.2% of Salary.
403.163	Employer Medicare/Tax Collector		48	46	46	Based on 1.45% of Salary.
403.200	LST Tax. Collector Comm(formerly Occ/EMS Tax)		1,203	-	1,249	
403.310	Earned Income Tax Collector		10,065	10,335	9,636	The commission paid to the EIT Collector (Berkheimer Associates, 1.46%
403.316	Computer Tax Software		400	-	400	Software required by Real Estate Tax Collector.
403.350	Insurance and Bonding		150	-	150	Monies budgeted to cover the real estate collectors bond which is coordinated by Butler County.
403.390	Aid to Other Govt. (County Processing)		400	362	400	This estimated nominal fee paid to Butler County is for the production of the tax roll forms.
403.420	Tax collector Dues/Memberships		100	-	100	
403.460	Tax Collctr/Continuing Educ/Credits/Conventions		850	430	400	Account for credits needed to continue tax collector position & State Convention & BCTCC
TOTAL TAX COLLECTION			16,720	14,571	15,780	
LEGAL EXPENSES						
404.314	Solicitor-Borough		17,000	15,000	18,000	Reflects compensation for the Borough's solicitor. Solicitor James Manolis hourly rate of \$195/hour. This represents the costs for the solicitor to attend meetings, prepare documents, general consultation, etc. Travel time is billable @ hrly rate.
404.316	Solicitor-Zoning Board		200	-	200	The Zoning Hearing Board has a different solicitor than the Borough, as required by the law. The current Zoning Hearing Board Solicitor charges \$50/hour. It is estimated that each hearing requires approximately 4 hours of the solicitor's time.
404.340	Advertising (Zoning & Ord.)		1,500	1,200	1,500	Fees for advertising ordinances, meeting dates, etc.
404.400	Court Costs/Investigation		300	-	300	These funds cover the cost of filing a complaint with the magistrate, and paying half of the fee for the court reporter's attendance at a public hearing (the other half is paid by the hearing applicant).
404.900	Contingency		200	70	200	A contingency line item is used for additional legal fees.
TOTAL LEGAL EXPENSES			19,200	16,270	20,200	
CLERICAL/GENERAL OFFICE EXPENSES						
405.120	Salary--Borough Manager 85% of total salary		77,664	86,000	81,515	Salaries and employer contributions for the Borough Manager has been divided between the Borough's General Fund budget and the Water Fund budget (Borough Manager = 85%, 15%) A 3.5% salary increase has been budgeted per contract.
405.130	Salary--Bookkeeper 60% of total salary		29,187	29,187	30,063	60% of the Bookkeeper's time is allocated to the General Fund, and 40% to the Water Fund.
405.131	Salary--Admin Asst. 100%		39,330	40,400	42,060	100% of Admin. Asst. salary is allocated to the General Fund.

405.132	Overtime--Admin Asst. (Council/Planning Comm. Meetings)	500	260	300	Overtime pay for Administrative Assistant to attend Council & Planning Commission meetings.
405.141	Office Assistant	26,695	24,800	27,500	Part- time Office assistance 32 hours per week.
405.150	Employee Prem Reimb/Opt out	1,833	1,821	1,900	D. Kruse Opt Out
405.151	Employee Ins Prem Contrib/co-pay	(1,961)	(1,200)	(1,200)	Co-Pay on all health care premium.
405.156	Health Insurance--Admin/Clerical	10,378	12,250	18,000	We are projecting a 3% premium increase in January 2016. Some of increase will be offset by employee prem contribution.
405.158	Life Insurance--Admin/Clerical	1,240	2,130	2,200	5% increase 2016 plus Boro Mgr Disability Ins. Premium
405.159	Dental/Eye Insurance--Admin/Clerical	732	862	760	This line item includes Borough Manager, Bookkeeper, Administrative Assistant and Office Assistant. Decrease due to bundling with medical insurance.
405.160	Pension--Admin/Clerical	2,000	-	4,608	Approx. 40% is funded by the State. The other 60% of this expense is realized by the Borough. The pension expense has been spread across three expense line items based on wage allocation with Admin P/R at 39.62%.
405.161	FICA--Admin/Clerical	10,741	11,239	11,293	6.2% of all wages minus co-pay.
405.162	Unemployment Comp--Admin/Clerical	1,715	888	934	Reflects 4 office staff at a rate of .0285 with a limit of \$9500. Bookkeeper & Boro Mgr split w/water.
405.163	Medicare--Admin/Clerical	2,512	2,628	2,641	1.45% of wages minus co-pay.
405.164	Vacation/Sick Replacement Help	2,500	-	2,000	Full time/ part time Office Assistance.
405.170	Match Employee 457 Contributions (5% total salary)	6,000	7,000	7,162	Borough will match 5% of all contributions made by employee up to 5% of their annual salary. This line item represents Administrative portion for Manager (85%), Bookkeeper (60%) and Admin Asst. (100%).
405.210	Supplies-Misc	7,000	6,680	6,000	Includes all clerical, office, cleaning, kitchen (coffee)and misc. supplies required for the office to function in an efficient manner.
405.224	Pre Employment Testing	150	-	150	
405.250	Repairs & Maintenance	1,000	200	1,000	Repair and maintenance funding reflects the cost of maintenance, as well as, any unexpected repairs of office and general office equipment.
405.320	Phone	5,000	5,420	5,200	Office telephones and fax line are included in this line item.
405.321	Postage	1,500	1,700	1,800	Postage for general office correspondence. Portion of postage charged to Water.
405.322	Postage Resi Awareness Mailing	500	-	500	Postage for mailing resident notifications.
405.324	Cell Phones	1,300	3,560	2,500	Borough manger and extra cell used as back-up and pool manager.
405.325	Internet/E-Mail/Homepage	1,100	970	1,200	Internet/E-Mail/Homepage on Web changed to Government Plan.
405.330	Bor Mgr Car Allowance	1,980	1,980	1,980	Monthly car allowance of \$165 for Borough Mgr (new as of 2013).
405.335	Meals & Entertainment	1,500	280	1,000	Office activities will be charged to this line item.
405.340	Ad., Printing, Binding	2,000	4,500	3,000	Cost of printing letterhead, envelopes, checks, office help wanted ads etc.
405.342	Ad., Printing, Postage (Newsletter)	13,000	14,960	14,500	Sponsorship revenue reflected in acct A01.361.560
405.350	Bond--Borough Manager	1,000	505	1,000	As per actual insurance breakdown. Also Penn National surety bond for Thomas Smith.
405.354	Workers Comp. Insurance--Admin/Clerical	4,000	4,460	4,800	Expense of Workers' Compensation insurance for the Manager, Bookkeeper, Administrative Assistant and Office Assistant. 40% is based on total payroll.
405.420	Dues, Subscriptions, Memberships	2,000	1,400	2,000	The Dues, Subscriptions, Memberships line item provides funds for the Manager's membership in professional organizations and subscriptions to professional publications. In addition, funds are included in this line item to subscribe to local newspapers.
405.460	Meetings and Conferences	500	250	500	Funds for attendance at annual meetings and seminars for the professional development of the Manager, Bookkeeper and Admin. Asst.
405.600	Donations/Contributions	500	155	500	Set up for condolences/farewell gifts.
405.750	Minor Capital Purchases	500	562	500	Funds set aside in the Minor Capital Purchases line item are allocated for the purchase of additional office equipment, such as additional file cabinets, coat racks, etc.
405.760	Copier Lease	4,300	4,400	5,100	Color copies are an extra charge. Five year contract with Comdoc commencing May 2012 @ \$219/month
	TOTAL CLER'L/GEN'L OFFICE EXP	259,898	270,247	284,966	
	DATA PROCESSING				
407.210	Computer Supplies	750	300	500	Misc. expenses relating to the general operation of computers in office (cables, etc.).
407.310	Computer Services	6,000	2,134	3,000	Computer/network consulting expenses, including additional training on software & Mozy backup
407.750	Computer Hardware/Software	4,000	3,510	1,500	New/replacement of computers and software.

	TOTAL DATA PROCESSING		10,750	5,944	5,000	
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	PUBLIC SAFETY-POLICE					
410.450	Contracted Services		325,000	336,383	356,883	EC/SF Regional Police Department
	TOTAL PUBLIC SAFETY-POLICE		325,000	336,383	356,883	
	PUBLIC SAFETY-FIRE					
411.354	Worker's Comp. to Mars Borough		12,000	10,000	10,000	Mars Borough has also requested the Borough's assistance in paying a portion of the Fire Company's Worker's Compensation premium. Substantial increase in the premium due to the implementation of Act 46.
411.450	Fire Department		33,150	33,150	33,150	Per Fire Services Agreement - No increase in 2016
	TOTAL PUBLIC SAFETY-FIRE		45,150	43,150	43,150	
412.450	Ambulance/Rescue					
	TOTAL AMBULANCE/RESCUE					
	PROTECTIVE INSPECTION/CODE ENFORCEMENT					
413.190	Personal Services-Animal Control Officer		200	-	200	The Borough currently pays approximately \$30 per incident for the animal control services provided by Eugene Henry, as well as, the additional fees incurred for services provided by Animal Control Services.
413.300	Borough Svcs-Bldg Inspector		600	335	600	Although the corresponding fees collected through building and grading permits cover most of the building inspection fees, \$300/yr has been allocated for work performed by the Building Inspector for the Borough—such as inspections on C-1 property.
	TOT PROT INSPECT/CODE ENFR		800	335	800	
	PLANNING AND ZONING (Planning Comm)					
414.215	Educational Materials		-	-	-	Educational materials related to land development and/or copies of ordinances from other municipalities.
414.310	Planning Professional		1000	300	1000	2016 Zoning Updates. Development activities and addressing unforeseen zoning and planning issues, hiring consultants and other expenses related to planning and zoning.
414.420	Dues, Subscriptions, Memberships		100	100	100	The Commission is a member of the Pennsylvania Planning Association and therefore \$100 has been allocated for the dues associated with this membership.
414.460	Meetings and Conferences		250	-	250	To acquaint new Commission members with the roles and responsibilities of their positions and possible participation at the PA Planning Association's annual conference, line amount allocated for their attendance at seminars and workshops.
414.900	Contingency		200	-	200	In anticipation of additional development activities and addressing unforeseen issues.
	TOTAL PLANNING & ZONING		1,550	400	1,550	
	EMERGENCY MNGMNT/COMMUNICATN					
415.450	Emergency & Medical		2,700	2,800	2,800	Code Red (reverse 911)
	TOTAL EMERGENCY COMM		2,700	2,800	2,800	
	TOTAL PUBLIC SAFETY		375,200	383,068	405,183	

PUBLIC WORKS-OTHER SERVICES						
430.135	PW Operator Salary- 50%	28,654	29,558	29,370	50% of Bret Cole's Salary.	
430.136	Overtime PW Supvsr	3,000	3,000	3,000	The PW portion of Bret Cole's overtime.	
430.145	PW Laborer Salary	74,258	57,537	66,830	This line item is 100% of Tom C. & New Hire. A 3% salary increase has been budgeted for 2016	
430.146	Overtime PW Laborer	2,700	2,700	2,700	The PW portion of overtime.	
430.148	Summer PW Help	-	-	-	No Summer help in 2016	
430.150	Employee Prem Reimb/Opt out	1,833	1,786	-	Reimbursement to Employee when opting out of health care	
430.151	PW Employee Ins Prem Contri/co-pay	(980)	(1,228)	(2,020)	Co-Pay of all health care premiums.	
430.156	Health Insurance	5,189	5,613	10,700	Tom C. & New Hire	
430.158	Life Insurance	488	496	490	Life insurance premiums are based on gross payroll.	
430.159	Dental/Eye Insurance--PW	366	395	755	Tom C. & New Hire	
430.160	Pension	3,000	-	3,342	Approx. 40% is funded by the State. The other 60% of this expense is realized by the Borough. The pension expense has been spread across three expense line items based on the wage allocation w/PW share	
430.161	FICA	6,787	5,788	6,193	6.2% of wages minus co-pay.	
430.162	Unemployment Comp.	1,097	672	677	Reflects rate of .0285 for employees with a limit of \$9500.	
430.163	Medicare	1,587	1,354	1,448	1.45% of wages minus co-pay.	
430.170	Match Employee 457 Contributions (5% total sal)	3,066	2,940	3,101	Borough will match 5% of all contributions made by employee up to 5% of their annual salary. 50% B Cole, Tom C.	
430.224	Pre employment testing	350	134	250	New account in 2007.	
430.231	Vehicle Fuel - Gas	8,000	6,440	7,000	This line item contains gasoline costs for the Borough-owned trucks and equipment used to perform public works functions and snow plowing.	
430.232	Vehicle Maintenance	8,000	8,000	9,500	Repairs and maintenance made to department vehicles and/or equipment,; such as oil changes, inspections, winterization, parts, transmission/engine work, brakes, tires, etc.	
430.238	Uniforms	3,000	2,755	3,863	The Borough provides uniforms for each PW employee (5).	
430.245	Highway Supplies - salt	28,500	28,500	28,500	2015-16 season COSTAR allocation @ Cargill contract price \$76.52	
430.246	Other Services Supplies	5,000	4,300	5,000	Other services and supplies pertaining to the public works activities.	
430.249	Safety Clothes/Emp Welfare	500	480	500	Safety articles necessary to perform duties.	
430.260	Small Tools/Minor Equipment	8,000	5,300	7,000	Various equipment/small tools needed to perform PW job functions/backhoe & mowers upkeep.	
430.321	Telephone/Beeper	-	-	-		
430.324	Cell Phones	2,000	1,520	1,700	Tom C., New Hire & PW Tablet	
430.350	Insurance/Bonding	2,500	2,213	2,500	Detailed breakdown of comm package insurance. Incl veh/equip/salt building.	
430.354	Workers Comp	1,600	1,671	1,800	W/C payment for Bret - 50% is charged to this account.-15% total wages.	
430.384	Equipment Rental	3,500	3,000	3,500	Rental of equipment needed to perform PW activities - mainly dumpsters & road equipment.	
430.450	Contracted Services-Roads	2,500	-	1,500	Pertains to services the Borough will contract out for relating to roads, such as work on the catch basins and road sealing, flagging services.	
430.452	Contracted Services-Land	500	-	500	Fees for contracted services for land issues, such as work in the C-1 areas.	
430.460	Continuing Education/Workshops	1,000	800	1,000	Fees to attend certification/educational seminars	
430.900	Contingency	3,000	-	3,000	The contingency line item has been included to cover the costs not associated any other public works activities.	
436.246	PW Storm Sewers and Drains	8,000	8,000	8,000	Catch basins & End walls	
438.245	PW Maintenance & Repair of Roads	13,000	10,000	10,000	Road repair/stripping/minor sealing/rental of crack sealer (2wks) & misc signs- (reflective signage program).	
	TOTAL PUBLIC WORKS-OTHER SERVICES	229,995	193,723	221,699		

PARKS AND RECREATION						
452.122	Salary-Pool Manager		3,500	6,300	4,690	2016 Pool Manager wages - 25 hours per week at the rate of \$14.42 (325 hr @ \$14.42).
452.123	Salary- Asst. Pool Manager		4,000	-	3,120	20 hours per week at \$12.00/hr (260hr @ \$12.00)
452.140	Salaries-Lifeguards		17,000	14,106	14,500	Wages range from \$7.50 new hires to \$8.50.
452.142	Salaries- Instructor Supp		100	-	-	Swim Lesson Instructor \$12.00 wages. Must show certification to earn incentive wage.
452.143	Lifeguard Scholarships		1,000	-	1,000	To help recruit new lifeguards and lifeguards with water safety instruction certificates to teach swimming lessons, the Borough has offered lifeguard scholarships over the past couple of years. Lifeguarding First Aid/CPR/AED initial certification/re-certification will be reimbursed. WSI Instructor certification/re-certification will be reimbursed. Reimbursement is based upon an average of 25 hours per weeks worked.
452.161	FICA		1,525	1,265	1,383	FICA, Medicare and Unemployment Compensation Funds have been allocated for these seasonal employees; however, they are not eligible for health benefits/insurance or pension
452.162	Unemployment Comp.		701	582	636	Reflects rate of .0285 for budgeted payroll paid to PSAB. (\$9000 max annual wage limit).
452.163	Medicare		357	296	323	1.45 % based on wages.
452.200	Supplies(Gen'l)-Parks & Recreation		2,000	2,000	4,500	Reflects expenses for salt for the walkway for the Community Center, as well as, miscellaneous items purchased for the facilities or for general parks and recreation areas. Com Ctr Appliances?
452.215	Promotional Items		300	-	300	Funds used for promotional items, such as T-shirts, etc. Some of these items may be sold, and thus pay for themselves.
452.216	Supplies-Pool		2,000	2,000	2,000	Similar to account 452.200, pool miscellaneous items such as office supplies, first aid supplies, appliances, etc. for the pool facility.
452.221	Chemicals -Pool		2,000	2,000	2,000	Chemicals used to maintain and test the pool.
452.224	Pre Employment Testing-Pool		1,500	818	1,200	Pre-employment testing for lifeguards.
452.229	Food for Human Consumption (Concessions)		3,750	3,710	4,000	Inventory to be resold at the swimming pool concession stand/all relevant to sales.
452.238	Clothing and Uniforms/Swimsuits		750	267	600	Lifeguard's swimming suits & sweatshirts.
452.246	Com Cntr/RM Supplies		500	500	500	Any items not covered under general Community Center/Recreational Areas
452.250	Repair & Maintenance Supplies/Pool		5,000	5,100	7,000	Covers seasonal upkeep of pool. Line item also covers the contracted lab testing required by the Dep of Health. Includes the purchase of new pool chairs.
452.300	Pool/Other Serv&Chrg-Pool open/Close		300	126	1,300	Example, cash register set-up. New cash register
452.320	Pool Public Telephone		500	480	480	The Borough pays a nominal fee to have a public pay phone located at the pool. The cost of the phone is \$40/month to NB Telecom.
452.321	Telephone-First Aid Room/Pool		400	400	420	Telephone located in First Aid Room at the pool. For emergencies and due to the number of toll calls made to vendors and the like.
452.329	Telephone- Community Center		400	400	420	Telephone located in the Community Center (no long distance service available).
452.350	Insurance & Bonding		3,000	2,958	3,100	Insurance and bonding for recreation facilities.
452.354	Worker's Compensation		1,100	1,114	1,200	Includes the Worker's Compensation policy for the parks and recreation employees.-10% of total wages.
452.360	Electricity (Community Center)		1,200	1,200	1,200	Electricity charges for the Community Center.
452.361	Electricity (Pool)		3,300	3,300	3,500	Electricity charges for the pool and Wi Fi service. Added to the Energy Solutions Plan.
452.362	Gas(Pool)		2,200	1,800	2,000	Gas charges for heating the swimming pool.
452.363	Gas (Community Center)		1,400	1,400	1,400	Gas charges for the Community Center.
452.364	Sewer (Community Center)		300	300	300	Sewage for the Community Center.
452.365	Solid Waste (garbage)		-	-	-	Negotiate new Waste Removal contract to be inclusive as in accordance with Ordinances 19 and 33.
452.366	Water (Community Center)		400	600	775	Community Center water.
452.367	Water (Pool)		3,000	1,540	1,700	Water charges for pool /sprinkler & Community Center.
452.368	Sewer (Pool)		300	300	300	Pool sewer charges.
452.450	Contracted Svcs-Grass/mulch		-	-	-	
452.452	Contracted Svcs-(Comm Ctr. Cleaning)		1,500	1,500	1,600	Current charge \$45 per cleaning
452.453	Contracted Svcs - Fields		5,500	-	5,000	In addition to grass cutting, there are additional maintenance expenses associated with the athletic fields. Example-bringing in extra dirt, fertilizing, spraying, bee exterminating, reseeding, tree pruning.
452.460	Meetings and Conferences/Continuing Education		750	891	800	Pesticide classes and pool education classes.
452.480	Community Promotions		500	50	250	Covers expenses associated w\ various community events such as:Community Garage Sale, Pool Party.
452.520	Community Day		500	100	250	Expenses incurred to provide food & entertainment for Community Day.
452.600	Capital Construction-Pool/Comm Cntr/Playgrounds		3,000	3,000	3,000	Construction to improve/upgrade community parks/playground/pool areas.
452.750	Minor Capital Purch-Pool/Comm Cntr/Playgrounds		4,000	5,130	4,500	Minor capital purchases to improve/upgrade comm. parks & pool/play areas safety mulch, AED and sound system at the pool.

454.600	Minor Capital Construction-Parks		8,000	8,000	8,000	Account established to define park construction materials-reseeding/walking trail/hanging bsks. Lower expense on hanging baskets in 2015
454.750	Minor Capital Purch-Parks		1,000	1,130	1,000	Account established to define park minor equipment/machinery needed to maintain parks.
TOTAL PARKS AND RECREATION			88,533	74,663	90,248	
SHADE TREES						
455.700	Shade Trees-Capital Purchases		2,000	-	2,000	The purchase and planting of replacement trees if necessary, throughout the Borough.
TOTAL SHADE TREES			2,000	-	2,000	
LIBRARIES						
456.500	Library		14,435	14,435	14,435	Based upon per capita \$5.00 per 2,887 residents.
TOTAL LIBRARIES			14,435	14,435	14,435	
DEBT SERVICE						
470.730	Building--Non-Taxable Bonds(Ser A)		60,723	60,723	60,438	Monies allocated for the principal and interest payments on the bonds related to the portion of the building occupied by the Borough and Water Company (non-taxable space). Series A Bond
470.731	Building--Taxable Bonds(Series B)		-	-	-	Series B paid in full November 2012.
470.732	Administration Fee--Bond Payment		1,500	1,100	1,200	Charge for Bond administration.
475.000	DCNR Interest					
TOTAL DEBT SERVICE			62,223	61,823	61,638	
MISCELLANEOUS EXPENDITURES						
480.100	Misc. Expense		500	5,000	500	Miscellaneous fees and expenses.
480.200	Bank Charges		350	1,390	400	Charleroi Bank charging a fee for a check print out that is requested by our auditors.
481.100	Pension Balance - State Aid Portion		30,000	30,000	32,246	This is the portion of pension that is anticipated to be reimbursed by the Pension State Aid program-matches revenue account 355.050.
487.160	Pension Administration Expense		500	60	100	Only Admin charge is \$20 per employee or add'l changes.
489.180	Employee Retirement Wages		-	-	-	Retirement Package offered to employee-Wage.
489.185	Employee Retirement Accrued Vac		-	-	-	Retirement Package offered to employee-Accrued Days.
489.196	Employee Retirement Health Care		-	-	-	Retirement Package offered to employee-Healthcare reimbursement/coverage.
			31,350	36,450	33,246	
491.100	Acct/Auditing Adjustments					Accounting/ Auditing adjustments.
491.200	Refunds of Prior Yr Revenues					
TOTAL MISCELLANEOUS EXPENDITURES			31,350	36,450	33,246	
TOTAL EXPENSES			1,219,975	1,170,697	1,263,354	
OPERATING SURPLUS/(DEFICIT)			60,599	204,242	33,440	

