

**Seven Fields Borough
2017 General Fund Budget**

1st Draft - 2017 GENERAL BUDGET - 10/20/2016

		2017 MILLAGE RATE: 7			
		2017 TAX BASE: \$33,365,362			
		2017 REVENUE: \$233,558			
		2017 REV PER MIL: \$33,365			
		BUDGET	PROJECTED	BUDGET	
		2016	2016	2017	NOTES
GENERAL FUND REVENUES					
301.100	R/E Taxes-Curr Year Levy	230,000	229,000	230,000	This is budgeted at 7 mills. Collected by elected SF tax collector.
301.200	R/E Taxes-Prev Year	800	330	800	Direct from Butler County to Charleroi Bank.
		230,800	229,330	230,800	
OCCUPATION TAXES (MUNICIPAL CODE)					
305.100	LST Tax -formerly EMS/Occupational Privilege	67,500	72,500	72,500	\$52 less Berkheimer Commission per employee working in the Borough. Law allows employees to deduct \$1 per week.
	TOTAL TAXES	67,500	72,500	72,500	
ACT 511 TAXES					
310.100	Real Estate Transfer Tax	80,000	76,500	77,000	Butler County Recorder of Deeds. House sales.
310.210	EIT-Current	660,000	675,000	670,000	Earned Income Tax. Berkheimer fee is 1.48%.
310.300	Business Privilege Taxes	41,000	52,000	41,500	Based on \$1000 per business.
	TOTAL ACT 511 TAXES	781,000	803,500	788,500	
	TOTAL TAXES	1,079,300	1,105,330	1,091,800	
LICENSES & PERMITS					
321.320	Junkyard - Hauling Permits/Scrap Sales	500	395	400	Scrap Sales.
321.340	Dog Licenses	100	80	85	\$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	500	2,200	1,000	Soliciting within the Borough requires a permit of \$30.00 per day/person.
321.620	Construction Trailer Permits	350	300	350	The Borough requires that construction trailers obtain a \$25/six-month period permit.
	TOTAL LICENSES & PERMITS	1,450	2,975	1,835	
FINES AND FORFEITURES					
331.110	Vehicle Code Violations (Magist & State)	1,250	1,100	1,200	Fines received by the Borough from the State Police for Vehicle Code Violations.
331.120	Violations of Ord. (Magist. and SF)	500	600	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	-	200	-	Community Center security deposits withheld because of community center damage.
331.400	False Alarm Fines	200	900	400	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	1,950	2,800	2,100	

INTEREST, RENTS, AND ROYALTIES					
341.100	Interest Earnings	150	260	200	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	20	30	30	Paid on old bond in order to refinance new bond in 2007.
342.210	Rent of Community Center	8,000	8,600	8,250	\$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	600	765	600	\$300/party.
342.225	Rent of Garage - Water Co.	-	-	-	
342.230	Rent of Office - Water Co.	7,720	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	67,908	72,170	67,223	4 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		84,398	89,545	84,023	
INTERGOVERNMENTAL REVENUES					
355.010	Public Utility Realty Tax	1,300	1,220	1,250	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	32,246	21,873	25,000	The State also provides a subsidy to the Borough to cover a portion of the Borough's pension plan expenses. Monies usually rec'd in October.
355.080	Recycling Grant	4,500	-	-	Incentive grant from state for recycling program.
355.090	Act 13 Marcellus Shale	15,000	15,207	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	-	-	-	
358.400	Professional Services/Police Comm.	12,000	12,900	13,000	Paid by EC/SF Police Dept. for services provided by Borough Manager
TOTAL INTERGOVERNMENTAL REVENUES		65,046	50,951	54,250	
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	Copies of Zoning Ordinances & Land Use and Subdivision Ordinances-\$25 each.
361.560	Newsletter Advertising	8,000	15,000	11,500	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	15,000	12,025	0
362.410	Building Permits	1,200	850	1,000	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	3,800	3,500	3,600	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	-	200	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	1,000	375	500	\$50 per temporary sign permit.

362.500	No-Lien Letters		2,750	2,565	2,600	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		9,100	7,290	7,900	
367.200	Pool Fees: Memberships		23,500	22,267	20,000	Pool Membership fees.
367.210	Pool Fees: Daily Passes		8,500	7,538	9,000	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		-	-	-	Swimming lessons will be offered as it has in previous years.
367.400	Pool Concession		6,000	6,625	6,500	Pool concessions sales.
	Pool Revenues		38,000	36,430	35,500	
	TOTAL CHARGES FOR SERVICES		55,650	58,720	55,425	
	OTHER REVENUES					
370.000	Snow Removal		-	-	-	Contract for snow removal year-to-year. Charge for Boro shoveling commercial property.
380.000	Misc. Revenue		1,000	5,400	4,000	Misc. Revenue includes rebate from Liquor Control Board, sidewalk repairs, field rentals
384.000	Fund raiser		7,000	7,745	7,500	All collected donations related to Community Days
384.100	Community Day		1,000	-	-	Community Day amusement and dinner tickets proceeds
391.100	Sale of General Fixed Assets		-	-	-	
	TOTAL OTHER REVENUES		9,000	13,145	11,500	0
	TOTAL GENERAL FUND REVENUES		1,296,794	1,323,466	1,300,933	
	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		372	372	372	6.2% of wages
400.162	Unemployment Comp		171	34	-	Public Officials are exempt
400.163	Medicare		87	87	87	1.45% of wages
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	1,698	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		9,830	8,903	9,659	
	EXECUTIVE/MAYOR EXPENSES					
401.110	Salary-Mayor		1,200	1,200	1,200	Mayor receives \$100/month compensation.
401.161	FICA		75	75	75	6.2% of wages

401.162	Unemployment Comp		35	9	-	Public Officials are exempt
401.163	Medicare		18	18	18	1.45% of wages
401.330	Transportation/Travel Expenses		-	-	-	Mayor's travel expenses to and from seminars, meetings, etc.

401.420	Dues, Subs & Memberships		200	200	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			1,528	1,502	1,493	
FINANCIAL ADMINISTRATION						
402.100	Pers Svcs-Treasurer		1,200	1,200	1,200	\$100/month compensation.
402.161	FICA		75	75	75	6.2% of wages
402.162	Unemployment Comp		35	35	35	2.85% of first \$9,750 of wages
402.163	Medicare		18	18	18	1.45% of wages
402.311	Prof. Services-Auditor		6,000	4,275	4,500	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	1,015	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			13,028	10,811	11,528	
TAX COLLECTION						
403.110	Salary-Real Estate Tax Collector		3,200	3,200	3,200	The commission paid to the Real Estate Tax Collector (\$3 per card).
403.161	Employer FICA/Tx Collector		198	198	198	Based on 6.2% of Salary.
403.163	Employer Medicare/Tax Collector		46	46	46	Based on 1.45% of Salary.
403.200	LST Tax. Collector Comm(formerly Occ/EMS Tax)		1,249	-	-	Commission taken out by Berkheimer
403.310	Earned Income Tax Collector		9,636	10,125	9,916	The commission paid to the EIT Collector (Berkheimer Associates, 1.48%)
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	373	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		400	372	600	Account for credits needed to continue tax collector position & State Convention & BCTCC
TOTAL TAX COLLECTION			15,780	14,314	15,011	
LEGAL EXPENSES						
404.314	Solicitor-Borough		18,000	12,000	14,000	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	400	1,000	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	200	200	A contingency line item is used for additional legal fees.
TOTAL LEGAL EXPENSES			20,200	12,600	15,700	
CLERICAL/GENERAL OFFICE EXPENSES						
405.120	Salary--Borough Manager 85% of total salary		81,515	82,620	87,785	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		30,063	30,063	30,965	60% of the Bookkeeper's time is allocated to the General Fund, and 40% to the Water Fund.
405.131	Salary--Admin Asst. 100%		42,060	42,060	43,330	100% of Admin. Asst. salary is allocated to the General Fund.

405.132	Overtime--Admin Asst. (Council/Planning Comm. Meetings)	300	595	500	Overtime pay for Administrative Assistant to attend Council & Planning Commission meetings.
405.141	Office Assistant	27,500	25,746	28,325	Part- time Office assistance 32 hours per week.
405.150	Employee Prem Reimb/Opt out	1,900	1,875	-	No Opt Outs
405.151	Employee Ins Prem Contrib/co-pay	(1,200)	(1,000)	(2,260)	Co-Pay on all health care premium.
405.156	Medical Insurance--Admin/Clerical	18,000	18,900	28,610	13.5% premium increase in January 2017. Some of increase will be offset by employee prem contribution. (Tom, Cheri & Dave)
405.158	Life Insurance--Admin/Clerical	2,200	2,130	2,310	5% increase 2017 plus Boro Mgr Disability Ins. Premium
405.159	Dental/Eye Insurance--Admin/Clerical	760	1,755	2,190	This line item includes Borough Manager, Bookkeeper, Administrative Assistant and Office Assistant. Decrease due to bundling with medical insurance.
405.160	Pension--Admin/Clerical	4,608	-	4,800	Approx. 40% is funded by the State. The other 60% of this expense is realized by the Borough.
405.161	FICA--Admin/Clerical	11,293	11,281	11,696	6.2% of all wages minus co-pay.
405.162	Unemployment Comp--Admin/Clerical	934	938	959	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	2,641	2,638	2,735	1.45% of wages minus co-pay.
405.164	Vacation/Sick Replacement Help	2,000	-	1,000	Full time/ part time Office Assistance.
405.170	Match Employee 457 Contributions (5% total salary)	7,162	8,600	7,573	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	6,000	5,100	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	35	150	
405.250	Repairs & Maintenance	1,000	-	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	5,200	2,650	3,000	Office telephones and fax line are included in this line item.
405.321	Postage	1,800	1,800	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	2,500	2,000	2,500	Borough manger and extra cell used as back-up and pool manager.
405.325	Internet/E-Mail/Homepage	1,200	900	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
405.335	Meals & Entertainment	1,000	100	1,000	Office activities will be charged to this line item.
405.340	Ad., Printing, Binding	3,000	1,750	3,000	Cost of printing letterhead, envelopes, checks, office help wanted ads etc.
405.342	Ad., Printing, Postage (Newsletter)	14,500	16,200	15,500	Sponsorship revenue reflected in acct A01.361.560
405.350	Bond--Borough Manager	1,000	832	1,000	As per actual insurance breakdown. Also Penn National surety bond for Thomas Smith.
405.354	Workers Comp. Insurance--Admin/Clerical	4,800	4,160	4,500	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	1,800	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	100	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	400	500	Set up for condolences/farewell gifts.
405.750	Minor Capital Purchases	500	-	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	5,100	3,500	3,880	Color copies are an extra charge. Five year contract with CDI commencing March 2016 @ \$203/month
TOTAL CLER'L/GEN'L OFFICE EXP		284,966	271,509	301,028	
	DATA PROCESSING				
407.210	Computer Supplies	500	100	500	Misc. expenses relating to the general operation of computers in office (cables, etc.).
407.310	Computer Services	3,000	900	3,000	Computer/network consulting expenses, including additional training on software & Mozy backup
407.750	Computer Hardware/Software	1,500	130	1,500	New/replacement of computers and software.

	TOTAL DATA PROCESSING		5,000	1,130	5,000

	PUBLIC SAFETY-POLICE					
410.450	Contracted Services		356,883	346,283	369,784	EC/SF Regional Police Department
	TOTAL PUBLIC SAFETY-POLICE		356,883	346,283	369,784	
	PUBLIC SAFETY-FIRE					
411.354	Worker's Comp. to Mars Borough		10,000	9,000	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		43,150	42,150	43,150	
	TOTAL AMBULANCE/RESCUE					
	PROTECTIVE INSPECTION/CODE ENFORCEMENT					
413.190	Personal Services-Animal Control Officer		200	100	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	300	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 ENFRC		800	400	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	2,855	1000	2017 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	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	2,855	1,550	
	EMERGENCY MNGMNT/COMMUNICATN					
415.100	Salary - Emer. Mgmt. Coord.		-	1200	1200	\$100/month compensation.
415.161	FICA		-	75	75	6.2% of wages
415.162	Unemployment comp.		-	35	35	2.85% of first \$9,750 of wages
415.163	Medicare		-	18	18	1.45% of wages
415.450	Emergency & Medical		2,800	2,600	2,800	Code Red (reverse 911)
	TOTAL EMERGENCY COMM		2,800	3,928	4,128	

	TOTAL PUBLIC SAFETY		405,183	395,616	419,412	

PUBLIC WORKS-OTHER SERVICES					
430.135	PW Operator Salary- 50%	29,370	30,365	31,300	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	66,830	73,000	70,100	This line item is 100% of Richie & New Employee. A 3% salary increase has been budgeted for 2017
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 2017
430.150	Employee Prem Reimb/Opt out	-	1,950	2,110	Reimbursement to Employee when opting out of health care (Richie)
430.151	PW Employee Ins Prem Contri/co-pay	(2,020)	(1,600)	(2,260)	Co-Pay of all health care premiums.
430.156	Health Insurance	10,700	12,600	7,155	New Employee
430.158	Life Insurance	490	580	550	Life insurance premiums are based on gross payroll. Joe & Richie
430.159	Dental/Eye Insurance--PW	755	865	435	New Employee
430.160	Pension	3,342	-	3,505	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 21.97%.
430.161	FICA	6,193	6,784	6,631	6.2% of wages minus co-pay.
430.162	Unemployment Comp.	677	710	695	Reflects rate of .0285 for employees with a limit of \$9750.
430.163	Medicare	1,448	1,587	1,551	1.45% of wages minus co-pay.
430.170	Match Employee 457 Contributions (5% total sal)	3,101	4,900	5,070	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	250	-	250	New account in 2007.
430.231	Vehicle Fuel - Gas	7,000	3,700	6,000	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	9,500	8,400	5,000	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	3,863	3,200	4,500	The Borough provides uniforms for each PW employee (5).
430.245	Highway Supplies - salt	28,500	28,500	28,500	2016-17 season COSTAR allocation @ Cargill contract price \$69.98
430.246	Other Services Supplies	5,000	5,000	5,000	Other services and supplies pertaining to the public works activities.
430.249	Safety Clothes/Emp Welfare	500	500	500	Safety articles necessary to perform duties.
430.260	Small Tools/Minor Equipment	7,000	7,000	7,000	Various equipment/small tools needed to perform PW job functions/backhoe & mowers upkeep.
430.321	Telephone/Beeper	-	-	-	
430.324	Cell Phones	1,700	1,400	1,500	Richie, new employee & PW Tablet
430.350	Insurance/Bonding	2,500	2,290	2,500	Detailed breakdown of comm package insurance. Incl veh/equip/salt building.
430.354	Workers Comp	1,800	1,560	1,800	W/C payment for Bret - 50% is charged to this account.-15% total wages.
430.384	Equipment Rental	3,500	3,500	5,000	Rental of equipment needed to perform PW activities - mainly dumpsters & road equipment.
430.450	Contracted Services-Roads	1,500	-	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	400	1,000	Fees to attend certification/educational seminars
430.900	Contingency	3,000	625	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	4,000	8,000	Catch basins & End walls
438.245	PW Maintenance & Repair of Roads	10,000	10,000	10,000	Road repair/stripping/minor sealing/rental of crack sealer (2wks) & misc signs- (reflective signage program).
TOTAL PUBLIC WORKS-OTHER SERVICES		221,699	217,515	223,091	

PARKS AND RECREATION						
452.122	Salary-Pool Manager		4,690	1,885	4,500	2017 Pool Manager wages - 25 hours per week at the rate of \$15 (300 hr @ \$15).
452.123	Salary- Asst. Pool Manager		3,120	3,510	2,880	20 hours per week at \$12.00/hr (240hr @ \$12.00)
452.140	Salaries-Lifeguards		14,500	18,200	14,000	Wages range from \$7.50 new hires to \$8.50.
452.142	Salaries- Instructor Supp		-	-	-	Swim Lesson Instructor \$12.00 wages. Must show certification to earn incentive wage.
452.143	Lifeguard Scholarships		1,000	450	900	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		1,383	1,463	1,326	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.		636	672	609	Reflects rate of .0285 for budgeted payroll paid to PSAB. (\$9750 max annual wage limit).
452.163	Medicare		323	342	310	1.45 % based on wages.
452.200	Supplies(Gen'l)-Parks & Recreation		4,500	2,000	3,500	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.
452.215	Promotional Items		300	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	2,205	2,200	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		1,200	1,100	1,200	Pre-employment testing for lifeguards.
452.229	Food for Human Consumption (Concessions)		4,000	4,422	4,000	Inventory to be resold at the swimming pool concession stand/all relevant to sales.
452.238	Clothing and Uniforms/Swimsuits		600	340	500	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		7,000	7,575	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		1,300	1,055	500	Pest control , service for cash register, retail license
452.320	Pool Public Telephone		480	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		420	415	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		420	415	420	Telephone located in the Community Center (no long distance service available).
452.350	Insurance & Bonding		3,100	3,060	3,100	Insurance and bonding for recreation facilities.
452.354	Worker's Compensation		1,200	1,040	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	900	1,000	Electricity charges for the Community Center.
452.361	Electricity (Pool)		3,500	3,600	3,500	Electricity charges for the pool and Wi Fi service. Added to the Energy Solutions Plan.
452.362	Gas(Pool)		2,000	1,600	1,750	Gas charges for heating the swimming pool.
452.363	Gas (Community Center)		1,400	850	1,000	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)		775	420	700	Community Center water.
452.367	Water (Pool)		1,700	2,630	2,000	Water charges for pool
452.368	Sewer (Pool)		300	300	300	Pool sewer charges.
452.450	Contracted Svcs-Grass/mulch		-	-	-	
452.452	Contracted Svcs-(Comm Ctr. Cleaning)		1,600	1,610	1,650	Current charge \$125 per month
452.453	Contracted Svcs - Fields		5,000	1,888	2,000	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		800	200	800	Pesticide classes and pool education classes.
452.480	Community Promotions		250	505	500	Covers expenses associated w\ various community events such as:Community Garage Sale, Food Truck Night
452.520	Community Day		250	50	250	Expenses incurred to provide food & entertainment for Community Day.
452.600	Capital Construction-Pool/Comm Cntr/Playgrounds		3,000	700	2,000	Construction to improve/upgrade community parks/playground/pool areas.

452.750	Minor Capital Purch-Pool/Comm Cntr/Playgrounds	4,500	4,500	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	6,000	7,000	Account established to define park construction materials-reseeding/walking trail/hanging bsks.
454.750	Minor Capital Purch-Parks	1,000	1,055	3,000	Account established to define park minor supplies/equipment/machinery needed to maintain parks.
	TOTAL PARKS AND RECREATION	90,248	80,537	84,095	
	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)	60,438	60,438	60,089	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	1,200	1,100	1,200	Charge for Bond administration.
475.000	DCNR Interest				
	TOTAL DEBT SERVICE	61,638	61,538	61,289	
	MISCELLANEOUS EXPENDITURES				
480.100	Misc. Expense	500	500	500	Miscellaneous fees and expenses.
480.200	Bank Charges	400	330	400	Charleroi Bank charging a fee for a check print out that is requested by our auditors.
481.100	Pension Balance - State Aid Portion	32,246	25,936	25,000	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	100	20	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.
		33,246	26,786	26,000	
491.100	Acct/Auditing Adjustments				Accounting/ Auditing adjustments.
491.200	Refunds of Prior Yr Revenues				
	TOTAL MISCELLANEOUS EXPENDITURES	33,246	26,786	26,000	
	TOTAL EXPENSES	1,263,354	1,185,220	1,272,001	
	OPERATING SURPLUS/(DEFICIT)	33,440	138,245	28,932	

