

Seven Fields Borough 2020 General Fund Budget

PROPOSED 2020 GENERAL BUDGET - 10/31/2019

	2020 MILLAGE RATE: 7				
	2020 TAX BASE: \$33,410,452				
	2020 REVENUE: \$233,873	BUDGET	PROJECTED	BUDGET	
	2020 REV PER MIL: \$33,410	2019	2019	2020	NOTES
	GENERAL FUND REVENUES				
301.100	R/E Taxes-Curr Year Levy	230,000	228,300	230,000	This is budgeted at 7 mills. Collected by elected SF tax collector.
301.200	R/E Taxes-Prev Year	500	825	500	Direct from Butler County to cfsbank.
		230,500	229,125	230,500	
	OCCUPATION TAXES (MUNICIPAL CODE)				
305.100	LST Tax -formerly EMS/Occupational Privilege	77,500	77,000	77,500	\$52 less Berkheimer Commission per employee working in the Borough. Law allows employees to deduct \$1 per week.
	TOTAL TAXES	77,500	77,000	77,500	
	ACT 511 TAXES				
310.100	Real Estate Transfer Tax	75,000	85,000	80,000	Butler County Recorder of Deeds. House sales.
310.210	EIT-Current	710,000	717,000	715,000	Earned Income Tax. Berkheimer fee is 1.45%.
310.300	Business Privilege Taxes	42,500	47,000	45,000	Based on \$1000 per business.
	TOTAL ACT 511 TAXES	827,500	849,000	840,000	
	TOTAL TAXES	1,135,500	1,155,125	1,148,000	
	LICENSES & PERMITS				
321.320	Junkyard - Hauling Permits/Scrap Sales	500	166	200	Scrap Sales.
321.340	Dog Licenses	100	100	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	1,500	2,300	2,000	Soliciting within the Borough requires a permit of \$30.00 per day/person.
321.620	Construction Trailer Permits	400	2,000	750	The Borough requires that construction trailers obtain a \$25/six-month period permit.
	TOTAL LICENSES & PERMITS	2,500	4,566	3,050	
	FINES AND FORFEITURES				
331.110	Vehicle Code Violations (Magist & State)	2,000	1,500	1,500	Fines received by the Borough from the State Police for Vehicle Code Violations.
331.120	Violations of Ord. (Magist. and SF)	600	700	700	Citations issued by the code enforcement/zoning officer for non-compliance with the Borough's ordinances
331.300	Com. Center Security Forfeit	-	-	-	Community Center security deposits withheld because of community center damage.
331.400	False Alarm Fines	1,300	850	800	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	3,900	3,050	3,000	

	INTEREST, RENTS, AND ROYALTIES					
341.100	Interest Earnings		1,000	1,900	1,800	Interest generated in both checking accts held at Charleroi and all FNB accounts. Except Water Accts--Water Fund Budget.
341.300	Interest Earnings--Debt Serv Fund		75	150	150	Paid on old bond in order to refinance new bond in 2007.
342.210	Rent of Community Center		7,600	8,700	12,500	\$125 first 2 hrs, \$30 for each add'l hour. Non-Profits \$15 first 2 hrs, \$10 each add'l hour.*Due to increased technology costs
342.220	Rent of Pool		300	675	350	\$350/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.		-	-	-	
342.232	Rent of 2nd Floor Office Space		63,513	64,500	74,102	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		80,208	83,645	96,622	
	INTERGOVERNMENTAL REVENUES					
355.010	Public Utility Realty Tax		1,100	1,050	1,000	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.
355.040	Alcoholic Beverages Licenses		400	200	200	Annual Liquor License allocation from the LCB.
355.050	State Aid - Pension		25,653	31,863	25,366	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		4,382	4,382	6,650	Incentive grant from state for recycling program.
355.090	Act 13 Marcellus Shale		15,000	23,928	20,165	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.		17,500	17,500	18,000	Paid by EC/SF Police Dept. for services provided by Borough Manager
	TOTAL INTERGOVERNMENTAL REVENUES		64,035	78,923	71,381	
	CHARGES FOR SERVICES					
361.300	Sub-division/Site Plan App. Fees		300	600	300	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		-	1,000	-	The Borough's current fee for individuals to request a hearing before the Zoning Hearing Board is \$1000. 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		-	-	-	Copies of Zoning Ordinances & Land Use and Subdivision Ordinances-\$25 each.
361.560	Newsletter Advertising		9,500	7,600	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		9,800	9,200	8,300	
362.410	Building Permits		100	1,300	2,000	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		3,000	3,000	5,250	Residency Permits are issued by the Borough in an effort to keep track of the individuals residing in the Borough. The permit fee is \$35 per household & is required for new households/rentals moving into the Borough/Estates of AR.
362.460	Certificates of Occupancy/Comm'l Structures		100	-	870	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 \$40/unit commercial \$30/unit residential
362.470	Sign Permits		1,000	900	1,000	\$50 per temporary sign permit.
362.480	Alcohol Permits (Comm. Ctr)		250	300	300	\$50 per permit.

362.500	No-Lien Letters		2,800	2,800	2,800	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. Fee is \$40 or \$70 for expedited no liens
364.000	Sanitation-recycling bins		-	-	-	Recycling bins no longer being provided to the Borough.
	Sub-Total		7,250	8,300	12,220	
367.200	Pool Fees: Memberships		24,000	25,292	25,000	Pool Membership fees.
367.210	Pool Fees: Daily Passes		7,500	7,496	7,500	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		-	-	-	
367.400	Pool Concession		6,400	6,370	6,400	Pool concessions sales.
	Pool Revenues		37,900	39,158	38,900	
	TOTAL CHARGES FOR SERVICES		54,950	56,658	59,420	
	OTHER REVENUES					
370.000	Snow Removal		-	-	-	Contract for snow removal year-to-year. Charge for Boro shoveling commercial property.
380.000	Misc. Revenue		3,500	6,893	3,500	Misc. Revenue includes payments from sidewalk repairs, field rentals...etc.
384.000	Fund raiser		10,000	10,450	10,000	All collected donations related to Community Days
384.100	Community Day		2,500	2,185	2,500	Tickets sold to Beer & Wine Fest
391.100	Sale of General Fixed Assets		-	345	-	In 2019 - Old iPhones & Community Ctr. chairs and tables
395.100	457 Forfeitures		-	6,596	-	Matching fund forfeitures from unvested participants
	TOTAL OTHER REVENUES		16,000	26,469	16,000	
	TOTAL GENERAL FUND REVENUES		1,357,093	1,408,436	1,397,473	
	GENERAL FUND EXPENSES					
	LEGISLATIVE EXPENSES					
400.110	Pers Svcs-Elected Officer Salary		6,000	4,800	6,000	The monthly compensation to the five Council members is projected to be \$300/quarter.
400.161	FICA		372	298	372	6.2% of wages
400.162	Unemployment Comp		-	-	-	Public Officials are exempt
400.163	Medicare		87	70	87	1.45% of wages
400.300	Outside Services-Ordinances/Law Library		50	-	25	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		-	-	-	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	1,720	1,850	Proper allocation of Selective Insurance
400.420	Dues, Subs & Memberships		900	700	900	Cost of dues to for the Council of Governments (COG), 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		9,509	7,588	9,334	

	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		-	-	-	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	60	100	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		1,493	1,353	1,393	
	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		60	60	60	5% of first \$10,000 of wages
402.163	Medicare		18	18	18	1.45% of wages
402.311	Prof. Services-Auditor		4,675	4,625	4,800	Services rendered from an outside public accounting firm for the annual audit and audit findings.
402.312	Prof. Services-Bookkeeping		8,062	-	10,000	Annual support contract for IFM & IPS Financial software
402.340	Advertising - Audit/Budget		500	200	400	Cost of advertising the annual budget and audit findings.
402.350	Insur. & Bonding - Dishonesty Bond		1,100	1,026	1,100	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		15,690	7,204	17,653	
	TAX COLLECTION					
403.110	Salary-Real Estate Tax Collector		3,200	3,150	3,200	The commission paid to the Real Estate Tax Collector (\$3 per card).
403.161	Employer FICA/Tx Collector		198	195	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)		-	-	-	Commission taken out by Berkheimer
403.310	Earned Income Tax Collector		10,508	10,612	10,368	The commission paid to the EIT Collector (Berkheimer Associates, 1.45%)
403.316	Computer Tax Software		150	-	150	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)		450	290	350	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		500	474	500	Account for credits needed to continue tax collector position & State Convention & BCTCC
	TOTAL TAX COLLECTION		15,303	14,767	15,062	
	LEGAL EXPENSES					
404.314	Solicitor-Borough		20,000	20,000	20,000	Reflects compensation for the Borough's solicitor. Solicitor Megan Turnbull hourly rate of \$165/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		2,500	2,000	2,500	The Zoning Hearing Board has a different solicitor than the Borough, as required by the law. It is estimated that each hearing requires approximately 4 hours of the solicitor's time.
404.340	Advertising (Zoning & Ord.)		1,200	500	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	245	200	A contingency line item is used for additional legal fees.
	TOTAL LEGAL EXPENSES		24,200	22,745	24,000	

	CLERICAL/GENERAL OFFICE EXPENSES					
405.120	Salary--Borough Manager 85% of total salary		90,700	90,700	90,700	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%)
405.130	Salary--Bookkeeper 60% of total salary		34,565	34,395	35,771	60% of the Bookkeeper's time is allocated to the General Fund, and 40% to the Water Fund.
405.131	Salary--Admin Asst. 100%		45,630	42,779	45,462	100% of Admin. Asst. salary is allocated to the General Fund.
405.132	Overtime--Admin Asst. (Council/Planning Comm. Meetings)		400	300	300	Overtime pay for Administrative Assistant to attend Council & Planning Commission meetings.
405.141	Office Assistant		31,793	29,670	32,582	Part- time Office assistance 32 hours per week.
405.150	Employee Prem Reimb/Opt out		2,500	4,985	5,285	Health Ins. Opt Outs - 2 employees
405.151	Employee Ins Prem Contrib/co-pay		(1,325)	-	-	Co-Pay on all health care premium
405.156	Medical Insurance--Admin/Clerical		17,000	7,800	8,960	6% premium increase in January 2020. Some of increase will be offset by employee prem contribution.
405.158	Life Insurance--Admin/Clerical		2,200	2,280	2,300	3% increase 2020 plus Boro Mgr Disability Ins. Premium
405.159	Dental/Eye Insurance--Admin/Clerical		920	500	560	This line item includes Borough Manager
405.160	Pension--Admin/Clerical		4,021	-	13,669	Funded by the State.
405.161	FICA--Admin/Clerical		12,591	12,266	12,698	6.2% of all wages minus co-pay.
405.162	Unemployment Comp--Admin/Clerical		2,000	2,000	2,000	Reflects 4 office staff at a rate of .05 with a limit of \$10,000.
405.163	Medicare--Admin/Clerical		2,945	2,869	2,970	1.45% of wages minus co-pay.
405.164	Vacation/Sick Replacement Help		1,000	-	1,000	Full time/ part time Office Assistance.
405.170	Match Employee 457 Contributions (5% total salary)		9,061	9,151	10,294	Borough will match 5% of all contributions made by employee up to 5% of their annual salary.
405.210	Supplies-Misc		4,000	4,000	4,000	Includes all clerical, office, cleaning, kitchen and misc. supplies required for the office to function in an efficient manner.
405.224	Pre Employment Testing		120	-	120	Drug Screening & Background checks
405.250	Repairs & Maintenance		75	-	75	Repair and maintenance funding reflects the cost of maintenance, as well as, any unexpected repairs of office and general office equipment.
405.320	Phone		2,350	2,575	2,575	Office telephones and fax line are included in this line item.
405.321	Postage		1,650	1,650	1,650	Postage for general office correspondence. Portion of postage charged to Water.
405.322	Postage Resi Awareness Mailing		250	250	150	Postage for mailing resident notifications.
405.324	Cell Phones		2,300	2,460	2,460	Borough manger and extra cell used as back-up and pool manager.
405.325	Internet/E-Mail/Homepage		1,000	938	1,000	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		1,500	1,700	1,700	Office activities will be charged to this line item.
405.340	Ad., Printing, Binding		1,750	1,000	1,250	Cost of printing letterhead, envelopes, checks, office help wanted ads etc.
405.342	Ad., Printing, Postage (Newsletter)		17,900	17,415	19,080	Cost of Newsletter production (Office Things) & Postage
405.350	Bond--Borough Manager		850	839	850	As per actual insurance breakdown. Also Penn National surety bond for Thomas Smith.
405.354	Workers Comp. Insurance--Admin/Clerical		4,400	4,414	4,600	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	1,230	1,400	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	110	400	Funds for attendance at annual meetings and seminars for the professional development of the Manager, Bookkeeper and Admin. Asst.
405.600	Donations/Contributions		300	200	300	Set up for condolences/farewell gifts.
405.750	Minor Capital Purchases		2,500	2,000	2,000	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		3,600	3,275	3,396	Color copies are an extra charge. Five year contract with CDI commencing March 2016 @ \$203/month
	TOTAL CLER'L/GEN'L OFFICE EXP		305,026	285,731	313,537	

	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		2,500	2,300	2,500	Computer/network consulting expenses, including additional training on software & Mozy backup
407.750	Computer Hardware/Software		1,300	1,911	1,300	New/replacement of computers and software.
	TOTAL DATA PROCESSING		4,300	4,311	4,300	
	ENGINEERING					
408.000	Engineering Note		-	-	-	
408.313	Prof Svcs-Engineer and Planner		17,500	14,000	17,500	Reflects John Balewski's (Mackin Engineers) monthly retainer of \$150 to cover his attendance at Council Meetings, Planning Commission Meetings and the preparation of general correspondence and phone inquiries. Additional project studies.
408.310	Traffic Engineering		1,000	-	1,000	Mackin Engineering traffic services.
408.316	Surveyor		-	-	-	
	TOTAL ENGINEERING		18,500	14,000	18,500	
	GENERAL GOVERNMENT BUILDINGS					
409.025	Building Maintenance/Supplies		2,200	2,500	2,500	Expenses for mats/rugs,bulbs, and other miscellaneous supplies.
409.350	Insurance & Bonding		3,000	2,970	3,000	Insurance and Bonding covers a portion of the cost of the Borough's general liability. Property insurance based on the statement of values.
409.360	Public Utility Services (signals)		10,350	10,900	11,050	Charges for maintaining lights along with electricity charges. Also, traffic sign maintenance by Cranberry Twp. (\$8,630)
409.361	Electricity-Office		24,000	24,000	24,000	The cost of electricity for the Seven Fields Centre office building.Fire Sub Station & 2nd floor tenant usage also included in meter charges.
409.362	Electricity - Comm Ctr Parking & Bldg		-	-	-	Account no longer used
409.363	Sewer - Fire House Substation		300	300	300	Fire House Substation sewer.
409.364	Sewer		300	300	300	Monthly sewage charge for office building.
409.365	Solid Waste (garbage)		-	-	-	Vogel Service Contract to include free service for the Borough Office & Community Center in accordance w/Ordinance 19 & 33.
409.366	Water/Office Building & Substation		1,150	1,150	1,150	Quarterly water charge for office building including 2nd floor usage & substation
409.370	Repairs & Maint.(Elev, Vector Secrty)		2,600	2,350	2,500	Internal general building repair/maintenance - Vector Security fee, elevator maintenance-KONE.
409.373	Building Repair & Maint		11,000	2,000	5,000	Account to specifically defines structural add-ons/repairs-furnace/AC repair & office painting.
409.382	Rental Space Expense		3,150	3,400	3,450	2nd floor rentals expenses such as cleaning BR 2X's a wk expenses - paper products.
409.430	Real Estate Taxes		9,400	9,305	9,400	The portion of the office building occupied by the Borough and Borough-owned Water Company is considered tax-exempt; however the portion occupied by a for-profit company is subject to real estate tax. If the tax rate should be raised, tenant will pay portion of increase.
409.450	Outside Services-(Office Cleaning)		3,580	3,725	3,840	Outside Services--Cleaning account contains funds to cover primarily the cost of cleaning the Borough Office and vestibule area, and stairways in the Borough Building.
409.452	Commission/Rental Properties		-	-	-	Commissions paid for upstairs rentals.
	TOTAL GENERAL GOV BUILDINGS		71,030	62,900	66,490	

	PUBLIC SAFETY-POLICE					
410.450	Contracted Services		390,610	391,636	472,784	EC/SF Regional Police Department
	TOTAL PUBLIC SAFETY-POLICE		390,610	391,636	472,784	
	PUBLIC SAFETY-FIRE					
411.354	Worker's Comp. to Mars Borough		8,000	6,200	7,000	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		34,489	34,489	34,489	Per Fire Services Agreement
	TOTAL PUBLIC SAFETY-FIRE		42,489	40,689	41,489	
	TOTAL AMBULANCE/RESCUE					
	PROTECTIVE INSPECTION/CODE ENFORCEMENT					
413.190	Personal Services-Animal Control Officer		45	-	45	The Borough currently pays approximately \$45 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		400	700	500	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		445	700	545	
	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		700	700	700	2020 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		1,250	700	1,250	
	EMERGENCY MNGMNT/COMMUNICATN					
415.100	Salary - Emer. Mgmt. Coord.		1,200	1,200	1,200	\$100/month compensation.
415.161	FICA		75	75	75	6.2% of wages
415.162	Unemployment comp.		35	35	35	2.85% of first \$10,000 of wages
415.163	Medicare		18	18	18	1.45% of wages
415.450	Emergency & Medical		2,700	2,600	2,700	Code Red (reverse 911)
	TOTAL EMERGENCY COMM		4,028	3,928	4,028	

	TOTAL PUBLIC SAFETY		438,822	437,653	520,096
	PUBLIC WORKS-OTHER SERVICES				
430.135	PW Operator Salary- 50%	33,380	33,292	33,882	50% of Supervisor's Salary.
430.136	Overtime PW Supvsr	300	215	250	The PW portion of Supervisor's overtime.
430.145	PW Laborer Salary	97,019	94,200	100,950	Two public works employees with 3% increase
430.146	Overtime PW Laborer	2,600	3,960	3,250	The PW portion of overtime.
430.148	Summer PW Help	-	-	-	No Summer help in 2020
430.150	Employee Prem Reimb/Opt out	120	120	125	Reimbursement to Employee when opting out of health care (Shawn Dental)
430.151	PW Employee Ins Prem Contri/co-pay	(12,800)	(11,067)	(12,680)	Co-Pay of all health care premiums.
430.156	Health Insurance	25,350	25,360	26,900	6% Increase / Two employees
430.158	Life Insurance	720	690	725	Life insurance premiums are based on gross payroll.Two employees
430.159	Dental/Eye Insurance--PW	1,200	600	675	Two employees
430.160	Pension	3,260	-	5,102	Funded with State Aid
430.161	FICA	8,265	8,163	8,577	6.2% of wages minus co-pay.
430.162	Unemployment Comp.	1,000	1,000	1,000	Reflects rate of .0285 for employees with a limit of \$10,000
430.163	Medicare	1,933	1,909	2,006	1.45% of wages minus co-pay.
430.170	Match Employee 457 Contributions (5% total sal)	4,930	4,400	6,742	Borough will match 5% of all contributions made by employee up to 5% of their annual salary.
430.224	Pre employment testing	180	-	180	Drug Screenings & background checks
430.231	Vehicle Fuel - Gas	5,500	4,100	5,000	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	2,000	2,000	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	500	-	500	The Borough purchases uniforms for each PW employee (5).
430.245	Highway Supplies - salt	28,500	25,000	28,500	2019-20 season COSTAR allocation & SHACOG contract
430.246	Other Services Supplies	4,100	3,850	5,000	Other services and supplies pertaining to the public works activities.
430.249	Safety Clothes/Emp Welfare	1,000	900	1,000	Safety articles necessary to perform duties.
430.260	Small Tools/Minor Equipment	7,000	3,700	7,000	Various equipment/small tools needed to perform PW job functions/backhoe & mowers upkeep.
430.321	Telephone/Beeper	-	-	-	N/A
430.324	Cell Phones	1,500	1,700	1,700	Two Employees & PW Tablet
430.350	Insurance/Bonding	2,350	2,317	2,400	Detailed breakdown of comm package insurance. Incl veh/equip/salt building.
430.354	Workers Comp	1,700	1,655	1,700	W/C payment for Bret - 50% is charged to this account.-15% total wages.
430.384	Equipment Rental	8,000	2,000	8,000	Rental of equipment needed to perform PW activities
430.450	Contracted Services-Roads	-	-	-	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	-	-	-	Fees for contracted services for land issues, such as work in the C-1 areas.
430.460	Continuing Education/Workshops	1,000	350	2,000	Fees to attend certification/educational seminars
430.900	Contingency	3,000	1,500	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	11,000	5,000	7,000	Catch basins & End walls
438.245	PW Maintenance & Repair of Roads	11,000	7,000	7,000	Road repair/stripping/minor sealing/rental of crack sealer (2wks) & misc signs
	TOTAL PUBLIC WORKS-OTHER SERVICES	255,606	223,915	262,483	

	PARKS AND RECREATION					
452.122	Salary-Pool Manager		5,594	5,337	5,760	2020 Pool Manager wages - (360 hr @ \$16).
452.123	Salary- Asst. Pool Manager		4,368	4,289	4,498	(350hr @ \$12.85)
452.140	Salaries-Lifeguards		13,500	11,840	13,000	Wages range from \$7.50 new hires to \$8.25.
452.142	Salaries- Instructor Supp		-	-	-	Swim Lesson Instructor \$12.00 wages. Must show certification to earn incentive wage.
452.143	Lifeguard Scholarships		300	-	1,800	To help recruit new lifeguards, the Borough has offered lifeguard scholarships over the past couple of years. Lifeguarding First Aid/CPR/AED initial certification/re-certification will be reimbursed. Reimbursement is based upon an average of 25 hours per weeks worked.
452.161	FICA		1,455	1,331	1,442	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.		1,173	211	300	Reflects rate of .005 for budgeted payroll paid to PSAB. (\$10,000 max annual wage limit).
452.163	Medicare		340	311	337	1.45 % based on wages.
452.200	Supplies(Gen'l)-Parks & Recreation		3,300	3,000	3,250	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		200	360	350	Funds used for promotional items, such as T-shirts, etc.
452.216	Supplies-Pool		2,500	2,525	2,500	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		2,200	1,900	2,100	Chemicals used to maintain and test the pool.
452.224	Pre Employment Testing-Pool		845	660	750	Pre-employment testing for lifeguards.
452.229	Food for Human Consumption (Concessions)		3,500	3,162	3,300	Inventory to be resold at the swimming pool concession stand/all relevant to sales.
452.238	Clothing and Uniforms/Swimsuits		475	320	400	Lifeguard's swimming suits
452.246	Com Cntr/RM Supplies		500	300	500	Any items not covered under general Community Center/Recreational Areas
452.250	Repair & Maintenance Supplies/Pool		6,500	5,500	4,500	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	175	300	Pest control , service for cash register, retail license
452.320	Pool Public Telephone		-	-	-	Pay Phone no longer in use
452.321	Telephone-First Aid Room/Pool		410	450	480	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		410	450	480	Telephone located in the Community Center (no long distance service available).
452.350	Insurance & Bonding		3,100	2,840	3,000	Insurance and bonding for recreation facilities.
452.354	Worker's Compensation		1,200	1,105	1,200	Includes the Worker's Compensation policy for the parks and recreation employees.
452.360	Electricity (Community Center)		1,265	3,200	3,100	Electricity charges for the Community Center, plus wifi and cable
452.361	Electricity (Pool)		3,700	3,583	4,095	Electricity charges for the pool and Wi Fi service.
452.362	Gas(Pool)		2,250	2,250	2,250	Gas charges for heating the swimming pool.
452.363	Gas (Community Center)		1,495	1,079	1,200	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)		325	255	300	Community Center water.
452.367	Water (Pool)		3,000	2,615	2,750	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)		1,830	1,885	1,975	Outside Cleaning service for the Community Center
452.453	Contracted Svcs - Fields		3,500	3,910	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		1,000	400	1,500	Pesticide classes and pool education classes.
452.480	Community Promotions		5,500	5,050	5,500	Covers expenses associated w/ various community events such as:Community Garage Sale, Food Truck Night
452.520	Community Day		200	31	200	Expenses incurred for Community Day.

452.600	Capital Construction-Pool/Comm Cntr/Playgrounds	1,500	500	1,500	Construction to improve/upgrade community parks/playground/pool areas.
452.750	Minor Capital Purch-Pool/Comm Cntr/Playgrounds	3,500	1,750	3,000	Minor capital purchases to improve/upgrade comm. parks & pool/play areas safety mulch
454.600	Minor Capital Construction-Parks	6,000	4,500	5,000	Account established to define park construction materials-reseeding/walking trail/hanging bsks.
454.750	Minor Capital Purch-Parks	1,000	500	1,000	Account established to define park minor supplies/equipment/machinery needed to maintain parks.
	TOTAL PARKS AND RECREATION	88,835	78,174	86,217	
	SHADE TREES				
455.700	Shade Trees-Capital Purchases	1,000	600	1,000	The purchase and planting of replacement trees if necessary, throughout the Borough.
	TOTAL SHADE TREES	1,000	600	1,000	
	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)	60,747	60,747	60,192	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	1,185	1,200	Charge for Bond administration.
475.000	DCNR Interest				
	TOTAL DEBT SERVICE	61,947	61,932	61,392	
	MISCELLANEOUS EXPENDITURES				
480.100	Misc. Expense	500	300	500	Miscellaneous fees and expenses.
480.200	Bank Charges	350	310	350	Charleroi Bank charging a fee for a check print out that is requested by our auditors.
481.100	Pension Balance - State Aid Portion	25,653	31,863	25,366	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	160	80	160	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.
		26,663	32,553	26,376	
491.100	Acct/Auditing Adjustments	-	-	-	Accounting/ Auditing adjustments.
491.200	Refunds of Prior Yr Revenues	-	-	-	
	TOTAL MISCELLANEOUS EXPENDITURES	26,663	32,553	26,376	
	TOTAL EXPENSES	1,352,359	1,269,861	1,442,268	
	OPERATING SURPLUS/(DEFICIT)	4,734	138,575	(44,795)	

Total Water Co. Rev in Excess of Expense			-			
392.060	Transfer from Water Fund		-	-	44,795	Transfer in from Water Fund to cover deficit.
392.061	Transfer from Water Surplus					Transfer in from Water Surplus to cover balance of deficit.
YTD OPERATING SURPLUS/(DEFICIT)			4,734	138,575	0	
492.300	Transfer to Capital Reserve			-		To prepare for the Borough's growing maintenance/public works responsibilities, etc., an annual transfer of funds from the General Fund to the Capital Reserve Fund is budgeted.
492.350	Transfer to Road Fund			-		
492.400	Transfer in from General Fund PLGIT Surplus			-		Transfer funds in from PLGIT Surplus account.
YTD OPERATING SURPLUS/(DEFICIT)			4,734	138,575	0	
						Notes:
						Slight increase in Act 511, Real Estate and Occupational Taxes
						6% increase in Health Benefits
						Life Insurance 3% increase
						Salaries & Wages 3% increase (Office & Public Works)
						Increase in Police Service expense due to updated Charter Agreement Calculation
						New tenant on 2nd Floor to increase rent revenue
						Slight increase in Community Center rental rates due to increased technology costs
						Pension covered by State Aid
						Transfer funds from Water Fund to cover deficit