

**Seven Fields Borough
2021 General Fund Budget**

5th Draft - 2021 GENERAL BUDGET - 10/8/2020

		2021 MILLAGE RATE: 7				
		2021 TAX BASE: \$33,447,012				
		2021 REVENUE: \$234,129	BUDGET	PROJECTED	BUDGET	
		2021 REV PER MIL: \$33,447	2020	2020	2021	NOTES
	GENERAL FUND REVENUES					
301.100	R/E Taxes-Curr Year Levy		230,000	230,000	230,000	This is budgeted at 7 mills. Collected by elected SF tax collector.
301.200	R/E Taxes-Prev Year		500	800	500	Direct from Butler County to cfsbank.
			230,500	230,800	230,500	
	OCCUPATION TAXES (MUNICIPAL CODE)					
305.100	LST Tax -formerly EMS/Occupational Privilege		77,500	78,000	77,500	\$52 less Berkheimer Commission per employee working in the Borough. Law allows employees to deduct \$1 per week.
	TOTAL TAXES		77,500	78,000	77,500	
	ACT 511 TAXES					
310.100	Real Estate Transfer Tax		80,000	100,000	95,000	Butler County Recorder of Deeds. House sales.
310.210	EIT-Current		715,000	715,000	720,000	Earned Income Tax. Berkheimer fee is 1.45%.
310.300	Business Privilege Taxes		45,000	43,000	43,000	Based on \$1000 per business.
	TOTAL ACT 511 TAXES		840,000	858,000	858,000	
	TOTAL TAXES		1,148,000	1,166,800	1,166,000	
	LICENSES & PERMITS					
321.320	Junkyard - Hauling Permits/Scrap Sales		200	100	200	Scrap Sales.
321.340	Dog Licenses		100	70	75	\$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		2,000	600	1,000	Soliciting within the Borough requires a permit of \$30.00 per day/person.
321.620	Construction Trailer Permits		750	1,250	1,000	The Borough requires that construction trailers obtain a \$250/six-month period permit.
	TOTAL LICENSES & PERMITS		3,050	2,020	2,275	
	FINES AND FORFEITURES					
331.110	Vehicle Code Violations (Magist & State)		1,500	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)		700	350	400	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		800	2,000	1,000	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		3,000	3,850	2,900	

	INTEREST, RENTS, AND ROYALTIES					
341.100	Interest Earnings		1,800	1,000	1,000	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		150	100	100	Paid on old bond in order to refinance new bond in 2007.
342.210	Rent of Community Center		12,500	4,000	5,000	\$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		350	-	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		74,102	74,102	69,651	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		96,622	86,922	83,821	
	INTERGOVERNMENTAL REVENUES					
355.010	Public Utility Realty Tax		1,000	1,000	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		200	600	600	Annual Liquor License allocation from the LCB.
355.050	State Aid - Pension		25,366	25,366	17,331	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		6,650	6,650	5,245	Incentive grant from state for recycling program.
355.090	Act 13 Marcellus Shale		20,165	16,316	14,000	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		-	119,679	-	2020 - Reimbursed COVID expenses form CARES Act
358.400	Professional Services/Police Comm.		18,000	18,000	18,000	Paid by EC/SF Police Dept. for services provided by Borough Manager/Police Admin
	TOTAL INTERGOVERNMENTAL REVENUES		71,381	187,611	56,176	
	CHARGES FOR SERVICES					
361.300	Sub-division/Site Plan App. Fees		300	600	600	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 \$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		8,000	3,500	3,500	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		8,300	4,100	4,100	
362.410	Building Permits		2,000	4,500	4,500	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		5,250	5,200	5,200	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		870	400	400	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	500	500	\$50 per temporary sign permit.

362.480	Alcohol Permits (Comm. Ctr)		300	-	100	\$50 per permit.
362.500	No-Lien Letters		2,800	5,200	4,500	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		12,220	15,800	15,200	
367.200	Pool Fees: Memberships		25,000	6,225	25,000	Pool Membership fees.
367.210	Pool Fees: Daily Passes		7,500	4,032	7,500	Daily Passes for community pool
367.220	Swimming Lessons		-	-	-	No longer provided
367.400	Pool Concession		6,400	-	6,400	Pool concessions sales.
	Pool Revenues		38,900	10,257	38,900	
	TOTAL CHARGES FOR SERVICES		59,420	30,157	58,200	
	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	3,000	3,000	Misc. Revenue includes payments from sidewalk repairs, field rentals...etc.
384.000	Fund raiser		10,000	-	10,000	All collected donations related to Community Days
384.100	Community Day		2,500	-	2,500	Tickets sold to Beer & Wine Fest
391.100	Sale of General Fixed Assets		-	-	-	
395.100	457 Forfeitures		-	-	-	Matching fund forfeitures from unvested paticipants
	TOTAL OTHER REVENUES		16,000	3,000	15,500	
	TOTAL GENERAL FUND REVENUES		1,397,473	1,480,360	1,384,872	
	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		25	-	1,220	Cost associated with recording new Borough ordinances with the Butler County Law Library at a cost of \$5 per ordinance & \$2 per resolution. General Code annual maintenance
400.316	Bank Charges		-	-	-	Charges not otherwise classified.
400.330	Transportation/Travel Expenses		100	100	100	Council's travel expenses to and from seminars, meetings, etc.
400.350	Insur. & Bonding- Public Officials		1,850	1,720	1,805	Proper allocation of Selective Insurance
400.420	Dues, Subs & Memberships		900	300	500	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 attending.
	TOTAL LEGISLATIVE EXPENSES		9,334	7,287	10,084	

	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		100	120	120	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			1,393	1,413	1,413	
	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		4,800	4,800	4,950	Services rendered from an outside public accounting firm for the annual audit and audit findings.
402.312	Prof. Services-Bookkeeping		10,000	10,000	8,925	Annual support contract for IFM & IPS Financial software
402.340	Advertising - Audit/Budget		400	400	400	Cost of advertising the annual budget and audit findings.
402.350	Insur. & Bonding - Dishonesty Bond		1,100	1,020	1,075	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			17,653	17,573	16,703	
	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)		-	-	-	Commission taken out by Berkheimer
403.310	Earned Income Tax Collector		10,368	10,368	10,440	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)		350	-	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 Collectr/Continuing Educ/Credits/Conventions		500	450	500	Account for credits needed to continue tax collector position & State Convention & BCTCC
TOTAL TAX COLLECTION			15,062	14,262	15,135	
	LEGAL EXPENSES					
404.314	Solicitor-Borough		20,000	23,000	23,000	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	1,520	2,000	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.)		1,000	800	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	150	200	A contingency line item is used for additional legal fees.
TOTAL LEGAL EXPENSES			24,000	25,470	26,500	

	CLERICAL/GENERAL OFFICE EXPENSES				
405.120	Salary--Borough Manager 85% of total salary	90,700	92,890	94,852	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	35,771	35,430	36,136	60% of the Bookkeeper's time is allocated to the General Fund, and 40% to the Water Fund.
405.131	Salary--Admin Asst. 100%	45,462	45,820	46,378	100% of Admin. Asst. salary is allocated to the General Fund.
405.132	Overtime--Admin Asst. (Council/Planning Comm. Meetings)	300	600	600	Overtime pay for Administrative Assistant to attend Council & Planning Commission meetings.
405.141	Office Assistant	32,582	31,070	33,233	Part- time Office assistance 32 hours per week.
405.150	Employee Prem Reimb/Opt out	5,285	5,282	5,580	Health Ins. Opt Outs - 2 employees
405.151	Employee Ins Prem Contrib/co-pay	-	-	-	Co-Pay on all health care premium
405.156	Medical Insurance--Admin/Clerical	8,960	8,960	9,355	4.5% premium increase in January 2021.
405.158	Life Insurance--Admin/Clerical	2,300	2,265	2,325	3% increase 2021 plus Boro Mgr Disability Ins. Premium
405.159	Dental/Eye Insurance--Admin/Clerical	560	460	575	No rate change for Dental, and a 12% increase in Vision
405.160	Pension--Admin/Clerical	13,669	4,200	8,868	Funded by the State.
405.161	FICA--Admin/Clerical	12,698	12,760	13,094	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	2,970	2,984	3,062	1.45% of wages minus co-pay.
405.164	Vacation/Sick Replacement Help	1,000	-	500	Part time Office Assistance.
405.170	Match Employee 457 Contributions (5% total salary)	10,294	9,410	10,605	Borough will match 5% of all contributions made by employee up to 5% of their annual salary.
405.210	Supplies-Misc	4,000	3,000	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	50	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	2,575	2,800	2,820	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	150	-	150	Postage for mailing resident notifications.
405.324	Cell Phones	2,460	2,205	2,300	Borough Manger and extra cell used as back-up and pool manager.
405.325	Internet/E-Mail/Homepage	1,000	1,000	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	1,700	1,700	1,700	Office activities will be charged to this line item.
405.340	Ad., Printing, Binding	1,250	700	1,000	Cost of printing letterhead, envelopes, checks, office help wanted ads etc.
405.342	Ad., Printing, Postage (Newsletter)	19,080	12,000	20,815	Cost of Newsletter production (Office Things) & Postage
405.350	Bond--Borough Manager	850	850	900	As per actual insurance breakdown. Also Penn National surety bond for Thomas Smith.
405.354	Workers Comp. Insurance--Admin/Clerical	4,600	4,253	4,465	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	1,400	1,400	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	400	-	200	Funds for attendance at annual meetings and seminars for the professional development of the Manager, Bookkeeper and Admin. Asst.
405.600	Donations/Contributions	300	100	300	Set up for condolences/farewell gifts.
405.750	Minor Capital Purchases	2,000	300	1,500	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	3,396	3,000	3,085	Color copies are an extra charge. Five year contract with CDI commencing February 2020 @ \$187/month
	TOTAL CLER'L/GEN'L OFFICE EXP	313,537	291,119	316,624	

	DATA PROCESSING					
407.210	Computer Supplies		500	100	300	Misc. expenses relating to the general operation of computers in office (cables, etc.).
407.310	Computer Services		2,500	1,400	4,200	Network Server through Prime Communications (50%) & Mozy backup
407.750	Computer Hardware/Software		1,300	500	2,500	New/replacement of computers and software.
	TOTAL DATA PROCESSING		4,300	2,000	7,000	
	ENGINEERING					
408.000	Engineering Note		-	-	-	
408.313	Prof Svcs-Engineer and Planner		17,500	15,500	17,500	Reflects John Balewski's (MS Consultants) 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	1,400	1,250	MS Consultants traffic services.
408.316	Surveyor		-	-	-	
	TOTAL ENGINEERING		18,500	16,900	18,750	
	GENERAL GOVERNMENT BUILDINGS					
409.025	Building Maintenance/Supplies		2,500	2,000	2,200	Expenses for mats/rugs,bulbs, air filters and other miscellaneous supplies.
409.350	Insurance & Bonding		3,000	2,945	3,100	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)		11,050	11,500	12,100	Charges for maintaining lights along with electricity charges. Also, traffic sign maintenance by Cranberry Twp.
409.361	Electricity-Office		24,000	24,000	25,000	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	1,790	1,900	Quarterly water charge for office building including 2nd floor usage & substation
409.370	Repairs & Maint.(Elev, Vector Secrty)		2,500	2,500	2,900	Internal general building repair/maintenance - Vector Security fee, elevator maintenance-KONE.
409.373	Building Repair & Maint		5,000	4,000	5,000	Account to specifically defines structural add-ons/repairs-furnace/AC repair & office painting.
409.382	Rental Space Expense		3,450	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	9,305	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)		3,840	3,860	3,900	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		66,490	65,900	69,455	

	PUBLIC SAFETY-POLICE					
410.450	Contracted Services		472,784	478,468	504,321	EC/SF Regional Police Department
	TOTAL PUBLIC SAFETY-POLICE		472,784	478,468	504,321	
	PUBLIC SAFETY-FIRE					
411.354	Worker's Comp. to Mars Borough		7,000	5,510	5,500	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	35,883	Per Fire Services Agreement
	TOTAL PUBLIC SAFETY-FIRE		41,489	39,999	41,383	
	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		500	303	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 ENFR		545	303	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	1,300	1000	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	1,300	1,550	
	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	3,600	3,880	Code Red (reverse 911)
	TOTAL EMERGENCY COMM		4,028	4,928	5,208	

	TOTAL PUBLIC SAFETY		520,096	524,998	553,007
	PUBLIC WORKS-OTHER SERVICES				
430.135	PW Operator Salary- 50%	33,882	35,078	34,000	50% of Supervisor's Salary.
430.136	Overtime PW Supvsr	250	-	250	The PW portion of Supervisor's overtime.
430.145	PW Laborer Salary	100,950	64,015	85,348	Two public works employees with 2% increase
430.146	Overtime PW Laborer	3,250	2,060	3,250	The PW portion of overtime.
430.148	Summer PW Help	-	-	-	No Summer help in 2021
430.150	Employee Prem Reimb/Opt out	125	125	-	Reimbursement to Employee when opting out of health care
430.151	PW Employee Ins Prem Contri/co-pay	(12,680)	(11,905)	(2,985)	Co-Pay of all health care premiums.
430.156	Health Insurance	26,900	26,900	18,710	4.5% Increase / Two employees
430.158	Life Insurance	725	731	840	Life insurance premiums are based on gross payroll.Two employees
430.159	Dental/Eye Insurance--PW	675	625	1,145	No rate change for Dental, and a 12% increase in Vision / Two employees
430.160	Pension	5,102	3,550	2,188	Funded with State Aid
430.161	FICA	8,577	6,271	7,617	6.2% of wages minus co-pay.
430.162	Unemployment Comp.	1,000	1,000	1,000	Reflects 2 employees at a rate of .05 with a limit of \$10,000.
430.163	Medicare	2,006	1,467	1,781	1.45% of wages minus co-pay.
430.170	Match Employee 457 Contributions (5% total sal)	6,742	3,500	2,188	Borough will match 5% of all contributions made by employee up to 5% of their annual salary.
430.224	Pre employment testing	180	62	180	Drug Screenings & background checks
430.231	Vehicle Fuel - Gas	5,000	3,700	4,250	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	5,000	3,200	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	540	520	The Borough purchases uniforms for each PW employee (5).
430.245	Highway Supplies - salt	28,500	20,000	28,500	2021 season COSTAR allocation
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	1,000	700	1,000	Safety articles necessary to perform duties.
430.260	Small Tools/Minor Equipment	7,000	7,000	8,500	Various equipment/small tools needed to perform PW job functions/backhoe & mowers upkeep.
430.321	Telephone/Beeper	-	-	-	N/A
430.324	Cell Phones	1,700	1,580	1,680	Two Employees & PW Tablet
430.350	Insurance/Bonding	2,400	2,300	2,415	Detailed breakdown of comm package insurance. Incl veh/equip/salt building.
430.354	Workers Comp	1,700	1,600	1,680	Expense of Workers' Compensation insurance for Public Works
430.384	Equipment Rental	8,000	6,000	10,000	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	2,000	1,000	1,500	Fees to attend certification/educational seminars
430.900	Contingency	3,000	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	7,000	6,000	10,000	Catch basins & End walls
438.245	PW Maintenance & Repair of Roads	7,000	8,000	7,000	Road repair/stripping/minor sealing/rental of crack sealer (2wks) & misc signs
	TOTAL PUBLIC WORKS-OTHER SERVICES	262,483	203,099	245,556	

	PARKS AND RECREATION					
452.122	Salary-Pool Manager		5,760	2,650	5,706	2021 Pool Manager wages - (360 hr @ \$15.85).
452.123	Salary- Asst. Pool Manager		4,498	1,363	4,200	(350hr @ \$12.00)
452.140	Salaries-Lifeguards		13,000	4,500	14,175	Wages at \$9.00/hr
452.142	Salaries- Instructor Supp		-	-	-	No longer provided
452.143	Lifeguard Scholarships		1,800	1,000	1,000	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		1,442	528	1,493	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.		300	300	300	Reflects rate of .005 for budgeted payroll paid to PSAB. (\$10,000 max annual wage limit).
452.163	Medicare		337	123	349	1.45 % based on wages.
452.200	Supplies(Gen'l)-Parks & Recreation		3,250	1,000	2,300	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		350	-	350	Funds used for promotional items, such as T-shirts, etc.
452.216	Supplies-Pool		2,500	1,000	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		2,100	1,650	2,000	Chemicals used to maintain and test the pool.
452.224	Pre Employment Testing-Pool		750	533	650	Pre-employment testing for lifeguards.
452.229	Food for Human Consumption (Concessions)		3,300	-	3,300	Inventory to be resold at the swimming pool concession stand/all relevant to sales.
452.238	Clothing and Uniforms/Swimsuits		400	250	350	Lifeguard's swimming suits
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		4,500	1,300	6,000	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	-	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		480	500	540	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		480	500	540	Telephone located in the Community Center (no long distance service available).
452.350	Insurance & Bonding		3,000	3,050	3,205	Insurance and bonding for recreation facilities.
452.354	Worker's Compensation		1,200	1,065	1,120	Includes the Worker's Compensation policy for the parks and recreation employees.
452.360	Electricity (Community Center)		3,100	3,150	3,225	Electricity charges for the Community Center, plus wifi and cable
452.361	Electricity (Pool)		4,095	2,800	3,900	Electricity charges for the pool and Wi Fi service.
452.362	Gas(Pool)		2,250	1,400	2,000	Gas charges for heating the swimming pool.
452.363	Gas (Community Center)		1,200	1,200	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)		300	300	300	Community Center water.
452.367	Water (Pool)		2,750	1,000	2,200	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)		1,975	2,100	2,000	Outside Cleaning service for the Community Center
452.453	Contracted Svcs - Fields		2,000	1,000	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		1,500	800	1,500	Pesticide classes and pool education classes.
452.480	Community Promotions		5,500	1,160	5,500	Covers expenses associated w\ various community events such as:Community Garage Sale, Food Truck Night
452.520	Community Day		200	-	200	Expenses incurred for Community Day.

452.600	Capital Construction-Pool/Comm Cntr/Playgrounds	1,500	1,000	1,500	Construction to improve/upgrade community parks/playground/pool areas.
452.750	Minor Capital Purch-Pool/Comm Cntr/Playgrounds	3,000	2,000	3,000	Minor capital purchases to improve/upgrade comm. parks & pool/play areas safety mulch
454.600	Minor Capital Construction-Parks	5,000	5,000	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		86,217	45,822	85,503	
	SHADE TREES				
455.700	Shade Trees-Capital Purchases	1,000	300	1,000	The purchase and planting of replacement trees if necessary, throughout the Borough.
	TOTAL SHADE TREES	1,000	300	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)	60,192	60,192	59,576	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	1,200	1,200	Charge for Bond administration.
475.000	DCNR Interest				
	TOTAL DEBT SERVICE	61,392	61,392	60,776	
	MISCELLANEOUS EXPENDITURES				
480.100	Misc. Expense	500	200	500	Miscellaneous fees and expenses.
480.200	Bank Charges	350	400	400	Charleroi Bank charging a fee for a check print out that is requested by our auditors.
481.100	Pension Balance - State Aid Portion	25,366	25,366	17,331	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	-	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.
		26,376	25,966	18,391	
491.100	Acct/Auditing Adjustments	-	-	-	Accounting/ Auditing adjustments.
491.200	Refunds of Prior Yr Revenues	-	-	-	
	TOTAL MISCELLANEOUS EXPENDITURES	26,376	25,966	18,391	
	TOTAL EXPENSES	1,442,268	1,317,937	1,460,332	
	OPERATING SURPLUS/(DEFICIT)	(44,795)	162,423	(75,460)	

Total Water Co. Rev in Excess of Expense			-			
392.060	Transfer from Water Fund		44,795	-	75,460	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)			0	162,423	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)			0	162,423	0	
						Notes:
						No millage increase
						4.5% increase in Medical Benefits
						No change in Dental rates
						12% increase in Vision rates
						Salaries & Wages 2% increase (Office & Public Works)
						3% Life Insurance increase
						Increase in Police Service expense
						One less tenant on 2nd Floor
						Pension covered by State Aid
						Transfer funds from Water Fund to cover deficit
						50% Cost of a new network server (split with General Fund)