

Seven Fields Borough 2024 General Fund Budget						4th Draft 11/8/2023
		2024 MILLAGE RATE: 7				
		2024 TAX BASE: \$35,632,902				
		2024 REVENUE: \$249,430				
		2024 REV PER MIL: \$35,633				
		BUDGET	YTD	PROJECTED	BUDGET	
		2023	2023	2023	2024	NOTES
	GENERAL FUND REVENUES					
301.100	R/E Taxes-Curr Year Levy	240,000	239,857	240,000	244,000	This is budgeted at 7 mills. Collected by elected SF tax collector.
301.200	R/E Taxes-Prev Year	1,000	1,217	1,217	1,000	Direct from Butler County to cfsbank.
		241,000	241,074	241,217	245,000	
	OCCUPATION TAXES (MUNICIPAL CODE)					
305.100	LST Tax -formerly EMS/Occupational Privilege	82,000	56,274	78,000	75,000	\$52 less Berkheimer Commission per employee working in the Borough. Law allows employees to deduct \$1 per week.
	TOTAL TAXES	82,000	56,274	78,000	75,000	
	ACT 511 TAXES					
310.100	Real Estate Transfer Tax	100,000	156,564	175,000	100,000	Butler County Recorder of Deeds. House sales.
310.210	EIT-Current	820,000	694,022	880,000	900,000	Earned Income Tax. Berkheimer fee is 1.45%.
310.300	Business Privilege Taxes	44,000	41,748	43,000	43,000	Based on \$1000 per business.
	TOTAL ACT 511 TAXES	964,000	892,333	1,098,000	1,043,000	
	TOTAL TAXES	1,287,000	1,189,681	1,417,217	1,363,000	
	LICENSES & PERMITS					
321.320	Junkyard - Hauling Permits/Scrap Sales	500	1,142	1,142	500	Scrap Sales.
321.340	Dog Licenses	50	43	45	50	\$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	600	1,075	1,225	800	Soliciting within the Borough requires a permit of \$50.00 per day/person.
321.620	Construction Trailer Permits	1,250	400	500	900	The Borough requires that construction trailers obtain a \$50/six-month period permit.
	TOTAL LICENSES & PERMITS	2,400	2,660	2,912	2,250	
	FINES AND FORFEITURES					
331.110	Vehicle Code Violations (Magist & State)	1,700	553	1,200	1,500	Fines received by the Borough from the State Police for Vehicle Code Violations.
331.120	Violations of Ord. (Magist. and SF)	200	-	-	100	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	300	200	300	300	Per ordinance #34, false alarms above and beyond one per year are charged at a rate of \$125 and up.
331.500	Retuned check fee	-	-	-	-	
	TOTAL FINES AND FORFEITURES	2,200	753	1,500	1,900	

	INTEREST, RENTS, AND ROYALTIES						
341.100	Interest Earnings		7,800	22,650	30,000	30,000	Interest generated in checking account held at Cfsbank
341.300	Interest Earnings--Debt Serv Fund		300	43	43	-	Debt Service Fund has been closed
342.210	Rent of Community Center		14,000	10,303	13,100	18,500	New hourly rates for 2024: Resident Weekend \$75. Non-Resident Weekend \$85; Resident Weekday \$65, Non-Resident Weekday \$75; Non-Profit \$60
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	5,790	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		77,479	63,801	80,643	82,266	5 tenants w/varying leases rent 2nd floor office space.
342.450	Pickleball Court Memberships		10,250	-	-	-	
TOTAL INTEREST, RENTS, AND ROYALTIES			117,899	102,586	131,506	138,836	
	INTERGOVERNMENTAL REVENUES						
355.010	Public Utility Realty Tax		1,200	1,198	1,200	1,200	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	-	200	200	Annual Liquor License allocation from the LCB.
355.050	State Aid - Pension		19,053	24,879	24,879	19,873	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		6,000	6,364	6,364	6,365	Incentive grant from state for recycling program.
355.090	Act 13 Marcellus Shale		15,000	22,863	22,863	22,000	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		-	7,500	7,500	-	
358.400	Professional Services/Police Comm.		18,000	12,000	12,000	-	Paid by EC/SF Police Dept. for services provided by Borough Manager/Police Admin
TOTAL INTERGOVERNMENTAL REVENUES			59,453	74,804	75,006	49,638	
	CHARGES FOR SERVICES						
361.300	Sub-division/Site Plan App. Fees		300	-	-	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		5,000	2,500	2,500	2,500	The Borough's current fee for individuals to request a hearing before the Zoning Hearing Board is \$2500. 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		1,000	100	100	100	Projected revenue to be generated from the sale of advertising in the Borough's monthly newsletter.
Sub Total			6,300	2,600	2,600	2,900	
362.410	Building Permits		2,500	1,318	1,500	1,200	The fee which is collected for building permits is split between the Borough and the building inspectors. 10% of each permit is revenue for the Borough and 90% of the fee is paid to the inspector based on the square foot permit rate.
362.450	Occupancy/Residency Permits/Business Permits		5,000	3,765	4,760	5,000	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		500	630	700	700	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 \$100/unit commercial \$35/unit residential
362.470	Sign Permits		2,000	1,050	1,400	1,500	\$50 per temporary sign permit.

362.480	Alcohol Permits (Comm. Ctr)		300	250	400	400	\$100 per permit.
362.500	No-Lien Letters		3,300	3,120	3,500	3,500	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			13,600	10,133	12,260	12,300	
367.200	Pool Fees: Memberships		28,750	22,120	22,120	23,000	Pool Membership fees.
367.210	Pool Fees: Daily Passes		4,600	5,943	5,943	5,900	Daily Passes for community pool
367.400	Pool Concession		4,400	4,324	4,324	4,400	Pool concessions sales.
POOL REVENUES			37,750	32,387	32,387	33,300	
TOTAL CHARGES FOR SERVICES			57,650	45,120	47,247	48,500	
OTHER REVENUES							
370.000	Snow Removal		-		-	-	Contract for snow removal year-to-year. Charge for Boro shoveling commercial property.
380.000	Misc. Revenue		3,700	591	591	2,000	Misc. Revenue includes payments from sidewalk repairs, field rentals...etc.
384.000	Fund Raiser		5,000	5,210	5,210	5,000	All collected donations related to Summer Community Events
384.100	Event Tickets		3,300	4,757	4,757	4,500	Tickets sold to Beer & Wine Fest
391.100	Sale of General Fixed Assets		-	-	-	-	
395.100	457 Forfeitures		-	-	-	-	Matching fund forfeitures from unvested participants
TOTAL OTHER REVENUES			12,000	10,558	10,558	11,500	
TOTAL GENERAL FUND REVENUES			1,538,602	1,426,163	1,685,946	1,615,624	
GENERAL FUND EXPENSES							
LEGISLATIVE EXPENSES							
400.110	Pers Svcs-Elected Officer Salary		6,000	4,500	6,000	6,000	The monthly compensation to the five Council members is projected to be \$300/quarter.
400.161	FICA		372	279	372	372	6.2% of wages
400.162	Unemployment Comp		-	-	-	-	Public Officials are exempt
400.163	Medicare		87	65	87	87	1.45% of wages
400.300	Outside Services-Ordinances/Law Library		3,720	1,195	3,500	3,500	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		-	-	-	-	Council's travel expenses to and from seminars, meetings, etc.
400.350	Insur. & Bonding- Public Officials		1,800	1,933	1,933	1,950	Proper allocation of Selective Insurance
400.420	Dues, Subs & Memberships		400	438	438	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 attend.
TOTAL LEGISLATIVE EXPENSES			12,379	8,410	12,330	12,409	

	EXECUTIVE/MAYOR EXPENSES						
401.110	Salary-Mayor		1,200	900	1,200	1,200	Mayor receives \$100/month compensation.
401.161	FICA		75	56	75	75	6.2% of wages
401.162	Unemployment Comp		-	-	-	-	Public Officials are exempt
401.163	Medicare		18	13	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		120	130	130	150	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		1,413	1,099	1,423	1,443	
	FINANCIAL ADMINISTRATION						
402.100	Pers Svcs-Treasurer		1,200	900	1,200	1,200	\$100/month compensation.
402.161	FICA		75	56	75	75	6.2% of wages
402.162	Unemployment Comp		90	52	90	60	2.85% of first \$10,000 of wages
402.163	Medicare		18	13	18	18	1.45% of wages
402.311	Prof. Services-Auditor		5,250	5,250	5,250	5,400	Services rendered from an outside public accounting firm for the annual audit and audit findings.
402.312	Prof. Services-Bookkeeping		7,623	6,050	7,623	7,300	Monthly support contract for CityShare Financial software
402.340	Advertising - Audit/Budget		200	62	100	200	Cost of advertising the annual budget and audit findings.
402.350	Insur. & Bonding - Dishonesty Bond		1,125	1,137	1,137	1,150	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		15,581	13,520	15,493	15,403	
	TAX COLLECTION						
403.110	Salary-Real Estate Tax Collector		3,350	3,264	3,350	3,350	The commission paid to the Real Estate Tax Collector (\$3 per card).
403.161	Employer FICA/Tx Collector		208	202	208	208	Based on 6.2% of Salary.
403.163	Employer Medicare/Tax Collector		49	47	49	49	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		11,890	11,787	12,760	13,050	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)		700	814	815	850	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	-	-	200	Account for credits needed to continue tax collector position
	TOTAL TAX COLLECTION		17,096	16,114	17,182	18,106	
	LEGAL EXPENSES						
404.314	Solicitor-Borough		30,000	32,261	43,015	43,000	Reflects compensation for the Borough's solicitor. Solicitor Megan Turnbull hourly rate of \$170/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		4,000	1,364	1,750	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.)		1,200	1,042	1,000	1,200	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	192	192	200	A contingency line item is used for additional legal fees.
	TOTAL LEGAL EXPENSES		35,700	34,859	45,957	46,700	

	CLERICAL/GENERAL OFFICE EXPENSES					
405.120	Salary--Borough Manager 85% of total salary	104,340	85,121	107,500	108,515	Salaries and employer contributions for the Borough Manager has been divided between the Borough's General Fund budget and the Water Fund budget (Borough Manager = 85%, 15%)
405.130	Salary--Bookkeeper 60% of total salary	42,204	34,088	42,204	43,895	60% of the Bookkeeper's time is allocated to the General Fund, and 40% to the Water Fund.
405.131	Salary--Admin Asst. 100%	52,328	42,317	52,405	54,430	100% of Admin. Asst. salary is allocated to the General Fund.
405.132	Overtime--Admin Asst. (Council/Planning Comm. Meetings)	600	472	600	600	Overtime pay for Administrative Assistant to attend Council & Planning Commission meetings.
405.141	Office Assistant	26,607	12,978	20,000	25,600	Part- time Office assistance 24 hours per week.
405.150	Employee Prem Reimb/Opt out	2,875	1,906	2,875	2,470	Health Ins. Opt Outs - 1 employee
405.151	Employee Ins Prem Contrib/co-pay	(1,787)	(1,444)	(1,787)	(1,890)	20% Employee Contribution
405.156	Medical Insurance--Admin/Clerical	16,761	13,752	16,550	17,300	PPO 1250 HRA Plan with Family coverage
405.158	Life Insurance--Admin/Clerical	2,450	2,163	2,570	2,750	3 employees plus Boro Mgr Disability Ins. Premium
405.159	Dental/Eye Insurance--Admin/Clerical	1,111	817	1,111	1,111	Family Covered Dental and Vision
405.160	Pension--Admin/Clerical	6,133	-	-	10,342	Funded by the State.
405.161	FICA--Admin/Clerical	14,017	13,315	13,808	14,448	6.2% of all wages minus co-pay.
405.162	Unemployment Comp--Admin/Clerical	2,000	2,161	2,500	2,250	Reflects 4 office staff at a rate of .0285 with a limit of \$10,000.
405.163	Medicare--Admin/Clerical	3,278	3,114	3,229	3,379	1.45% of wages minus co-pay.
405.164	Vacation/Sick Replacement Help	-	-	-	-	Part time Office Assistance.
405.170	Match Employee 457 Contributions (5% total salary)	11,833	8,146	11,833	13,492	Borough will match 5% of all contributions made by employee up to 5% of their annual salary.
405.210	Supplies-Misc	4,000	2,180	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	100	30	100	130	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	2,975	3,210	3,925	4,005	New cloud based office telephones and fax line are included in this line item.
405.321	Postage	2,000	1,833	2,300	2,500	Postage for general office correspondence. Portion of postage charged to Water.
405.322	Postage Resi Awareness Mailing	150	363	-	150	Postage for mailing resident notifications.
405.324	Cell Phones	2,100	1,962	2,580	3,500	Borough manger and extra cell used as back-up and wifi hotspots
405.325	Internet/E-Mail/Homepage	2,388	2,100	2,100	2,200	Internet/E-Mail/Homepage on Web changed to CivicPlus
405.330	Bor Mgr Car Allowance	1,980	1,568	1,980	1,980	Monthly car allowance of \$165 for Borough Mgr
405.335	Meals & Entertainment	2,000	1,309	3,000	3,000	Office activities will be charged to this line item.
405.340	Ad., Printing, Binding	1,200	714	1,200	1,300	Cost of printing letterhead, envelopes, checks, office help wanted ads etc.
405.342	Ad., Printing, Postage (Newsletter)	-	-	-	-	Newsletter will be digital in 2024
405.350	Bond--Borough Manager	950	914	920	950	As per actual insurance breakdown. Also Penn National surety bond for Thomas Smith.
405.354	Workers Comp. Insurance--Admin/Clerical	4,000	5,042	5,042	5,200	Expense of Workers' Compensation insurance for the Manager, Bookkeeper, Administrative Assistant and Office Assistant.
405.420	Dues, Subscriptions, Memberships	2,300	2,801	2,801	2,800	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	200	150	150	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	214	300	300	Set up for condolences/farewell gifts.
405.750	Minor Capital Purchases	1,750	207	500	1,750	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	3,684	2,567	3,415	3,684	Color copies are an extra charge. Five year contract with CDI commencing February 2020 @ \$187/month
	TOTAL CLERICAL/GENERAL OFFICE EXP	316,903	246,071	309,711	336,417	

	DATA PROCESSING						
407.210	Computer Supplies		300	34	100	300	Misc. expenses relating to the general operation of computers in office (cables, etc.).
407.310	Computer Services		5,000	2,796	3,800	4,000	Managed IT Services through Prime Communications (50%)
407.750	Computer Hardware/Software		2,000	550	550	2,000	New/replacement of computers and software.
	TOTAL DATA PROCESSING		7,300	3,380	4,450	6,300	
	ENGINEERING						
408.000	Engineering Note		-	-	-	-	
408.313	Prof Svcs-Engineer and Planner		15,000	13,790	15,000	16,000	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		3,000	3,081	3,500	3,500	MS Consultants traffic services.
408.316	Surveyor		-	-	-	-	
	TOTAL ENGINEERING		18,000	16,871	18,500	19,500	
	GENERAL GOVERNMENT BUILDINGS						
409.025	Building Maintenance/Supplies		2,800	2,420	3,100	3,300	Expenses for mats/rugs,bulbs, air filters and other miscellaneous supplies.
409.350	Insurance & Bonding		3,200	3,343	3,350	3,350	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)		15,000	11,929	13,000	13,000	Charges for maintaining lights along with electricity charges. Also, traffic signal maintenance by Cranberry Twp.
409.361	Electricity-Office		24,000	18,306	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		240	240	240	240	Fire House Substation sewer.
409.364	Sewer		240	240	240	240	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		1,200	675	1,000	1,200	Quarterly water charge for office building including 2nd floor usage & substation
409.370	Repairs & Maint.(Elev, Vector Secrty)		3,000	2,202	3,000	3,000	Internal general building repair/maintenance - Vector Security fee, elevator maintenance-KONE.
409.373	Building Repair & Maint		4,000	961	2,500	3,000	Account to specifically defines structural add-ons/repairs-furnace/AC repair & office painting.
409.382	Rental Space Expense		2,600	1,951	2,600	2,600	2nd floor rentals expenses such as cleaning BR 2X's a wk expenses - paper products.
409.430	Real Estate Taxes		9,500	9,597	9,597	9,597	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)		3,500	2,315	3,200	3,200	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		69,280	54,179	65,827	66,727	

	PUBLIC SAFETY-POLICE						
410.360	WiFi for Traffic Cameras		-	-	-	2,000	WiFi needed for new traffic cameras
410.450	Contracted Services		528,354	276,129	350,000	651,500	Northern Regional Police Department & Constable Services
410.750	Computer Hardware/Software		-	-	-	3,600	Software for new traffic cameras
	TOTAL PUBLIC SAFETY-POLICE		528,354	276,129	350,000	657,100	
	PUBLIC SAFETY-FIRE						
411.354	Worker's Comp. to Mars Borough		4,000	4,900	4,900	4,900	Mars Borough has also requested the Borough's assistance in paying a portion of the Fire Company's Worker's Compensation premium.
411.450	Fire Department		36,601	36,601	36,601	67,580	Per Fire Services Agreement - New contract in 2024
	TOTAL PUBLIC SAFETY-FIRE		40,601	41,501	41,501	72,480	
	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	168	168	400	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		445	168	168	445	
	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		1,500	445	750	1,250	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		150	-	-	150	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		1,950	445	750	1,700	
	EMERGENCY MNGMNT/COMMUNICATN						
415.100	Salary - Emer. Mgmt. Coord.		1,200	900	1,200	1,200	\$100/month compensation.
415.161	FICA		75	56	75	75	6.2% of wages
415.162	Unemployment comp.		35	52	35	35	2.85% of first \$10,000 of wages
415.163	Medicare		18	13	18	18	1.45% of wages
415.450	Emergency & Medical		7,300	6,661	7,300	7,300	Annual Fees for Code Red & All Traffic Solutions. Also, PA One Call services
	TOTAL EMERGENCY COMM		8,628	7,683	8,628	8,628	
	TOTAL PUBLIC SAFETY		579,978	325,925	401,047	740,353	

	PUBLIC WORKS-OTHER SERVICES					
430.135	PW Operator Salary- 50%	29,582	18,124	25,270	30,250	50% of Supervisor's Salary with 4% increase
430.136	Overtime PW Supvsr	500	-	-	500	The PW portion of Supervisor's overtime.
430.145	PW Laborer Salary	89,342	75,587	93,380	101,000	Two public works employees
430.146	Overtime PW Laborer	4,000	-	1,000	3,000	The PW portion of overtime.
430.148	Summer PW Help	-	-	-	-	No Summer help in 2023
430.150	Employee Prem Reimb/Opt out	-	118	147	150	Reimbursement to Employee when opting out of health care
430.151	PW Employee Ins Prem Contri/co-pay	(3,574)	(2,799)	(3,500)	(3,650)	20% Employee Contribution
430.156	Health Insurance	16,761	14,558	17,349	18,000	PPO 1250 HRA Plan with Family coverage
430.158	Life Insurance	600	388	540	600	Life insurance premiums are based on gross payroll.Two employees
430.159	Dental/Eye Insurance--PW	1,111	409	500	500	Family Covered Dental and Vision
430.160	Pension	2,387	-	-	6,563	Funded with State Aid
430.161	FICA	7,652	4,877	7,418	8,355	6.2% of wages minus co-pay.
430.162	Unemployment Comp.	1,490	1,000	1,000	750	Reflects 2 employees at a rate of .0285 with a limit of \$10,000.
430.163	Medicare	1,790	1,141	1,735	1,954	1.45% of wages minus co-pay.
430.170	Match Employee 457 Contributions (5% total sal)	2,387	-	2,335	6,563	Borough will match 5% of all contributions made by employee up to 5% of their annual salary.
430.224	Pre employment testing	250	255	255	275	Drug Screenings & background checks
430.231	Vehicle Fuel - Gas	8,400	6,856	8,400	8,500	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	6,000	1,755	6,000	6,000	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	2,300	461	1,000	2,000	Boots, T-Shirts, Sweatshirts and hoodies for 5 Public Works Employees
430.245	Highway Supplies - salt	30,000	18,385	25,000	30,000	2024 season COSTAR allocation (7.9% Increase)
430.246	Other Services Supplies	6,000	4,796	6,000	6,500	Other services and supplies pertaining to the public works activities.
430.249	Safety Clothes/Emp Welfare	1,000	826	1,000	1,000	Safety articles necessary to perform duties.
430.260	Small Tools/Minor Equipment	8,000	7,136	9,000	8,000	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	992	1,375	1,560	Two Employees & PW Tablet
430.350	Insurance/Bonding	2,500	2,611	2,611	2,650	Detailed breakdown of comm package insurance. Incl veh/equip/salt building.
430.354	Workers Comp	1,550	1,888	1,887	1,900	Expense of Workers' Compensation insurance for Public Works
430.384	Equipment Rental	5,000	4,315	5,000	5,000	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	180	300	1,000	Fees to attend certification/educational seminars
430.900	Contingency	3,000	1,670	3,000	3,000	The contingency line item has been included to cover the costs not associated any other public works activities.
436.246	PW Storm Sewers and Drains	8,000	8,000	8,000	8,000	Catch basins & End walls will be covered by American Rescue Act Funds in 2022
438.245	PW Maintenance & Repair of Roads	14,000	11,919	14,000	14,000	Road repair/stripping/minor sealing/rental of crack sealer (2wks) & misc signs
TOTAL PUBLIC WORKS-OTHER SERVICES		252,528	185,447	240,002	273,918	

	PARKS AND RECREATION						
452.122	Salary-Pool Manager		6,210	5,976	5,975	7,590	2024 Pool Manager wages - (345 hr @ \$22.00).
452.123	Salary- Asst. Pool Manager		5,120	2,011	2,011	5,120	(320hr @ \$16.00)
452.140	Salaries-Lifeguards		29,000	25,014	25,015	27,000	Wages at \$15.00/hr
452.142	Salaries- Instructor Supp		-	-	-	-	No longer provided
452.143	Lifeguard Scholarships		1,000	250	250	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		2,500	2,046	2,046	2,462	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.		3,005	334	2,459	1,132	Reflects rate of 0.0285 for budgeted payroll paid to PSAB. (\$10,000 max annual wage limit).
452.163	Medicare		585	479	479	576	1.45 % based on wages.
452.200	Supplies(Gen'l)-Parks & Recreation		2,300	449	2,000	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		800	537	537	600	Funds used for promotional items, such as T-shirts, etc.
452.216	Supplies-Pool		2,600	2,615	2,615	2,600	Pool miscellaneous items such as office supplies, first aid supplies, appliances, etc. for the pool facility.
452.221	Chemicals -Pool		4,300	4,921	4,921	5,000	Chemicals used to maintain and test the pool.
452.224	Pre Employment Testing-Pool		700	572	572	600	Pre-employment testing for lifeguards.
452.229	Food for Human Consumption (Concessions)		3,500	3,488	3,488	3,500	Inventory to be resold at the swimming pool concession stand/all relevant to sales.
452.238	Clothing and Uniforms/Swimsuits		500	416	416	500	Lifeguard's swimming suits
452.246	Com Cntr/RM Supplies		500	-	250	500	Any items not covered under general Community Center/Recreational Areas
452.247	Parks & Rec Committee Expenses		2,500	1,002	2,500	1,750	Expenses requested by the Parks & Recreation Committee
452.250	Repair & Maintenance Supplies/Pool		9,000	5,812	6,000	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	424	425	350	Pest control , service for cash register, retail license, boiler inspection, etc.
452.320	Pool Public Telephone		-	-	-	-	Pay Phone no longer in use
452.321	Telephone-First Aid Room/Pool		660	525	660	660	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		660	525	660	660	Telephone located in the Community Center (no long distance service available).
452.350	Insurance & Bonding		3,300	3,491	3,491	3,500	Insurance and bonding for recreation facilities.
452.354	Worker's Compensation		1,100	1,259	1,259	1,300	Includes the Worker's Compensation policy for the parks and recreation employees.
452.360	Electricity (Community Center)		3,500	2,887	3,300	3,500	Electricity charges for the Community Center, plus wifi and cable
452.361	Electricity (Pool)		3,600	4,002	4,500	4,300	Electricity charges for the pool and Wi Fi service.
452.362	Gas(Pool)		1,500	1,485	1,500	1,500	Gas charges for heating the swimming pool.
452.363	Gas (Community Center)		1,850	1,673	1,900	1,900	Gas charges for the Community Center.
452.364	Sewer (Community Center)		240	240	240	240	Sewage for the Community Center.
452.365	Solid Waste (garbage)		-	-	-	-	
452.366	Water (Community Center)		300	254	300	300	Community Center water.
452.367	Water (Pool)		1,300	837	1,300	1,300	Water charges for pool
452.368	Sewer (Pool)		240	240	240	240	Pool sewer charges.
452.450	Contracted Svcs-Grass/mulch		-	-	-	-	
452.452	Contracted Svcs-(Comm Ctr. Cleaning)		1,500	1,225	1,500	1,500	Outside Cleaning service for the Community Center
452.453	Contracted Svcs - Fields		7,000	7,000	7,000	7,000	Contracted Services associated with athletic fields, fertilizing, spraying, bee exterminating, reseeding, tree pruning/removal
452.460	Meetings and Conferences/Continuing Education		1,000	450	500	1,000	Pesticide classes and pool education classes.
452.480	Community Promotions		11,000	12,198	12,198	14,500	Covers expenses associated w\ various community events such as:Community Garage Sale, Beer & Wine Fest, Food Truck Nights & Light Up Night
452.520	Community Day		200	133	133	200	Minor expenses incurred for Community Day.

452.600	Capital Construction-Pool/Comm Cntr/Playgrounds		2,850	2,060	2,850	2,850	Construction to improve/upgrade community parks/playground/pool areas/ball field
452.750	Minor Capital Purch-Pool/Comm Cntr/Playgrounds		4,250	4,738	4,738	4,000	Minor capital purchases to improve/upgrade comm. parks & pool/play areas safety mulch
454.600	Minor Capital Construction-Parks		6,250	5,104	6,250	6,250	Account established to define park construction materials-reseeding/walking trail/hanging bsks.
454.750	Minor Capital Purch-Parks		4,600	2,202	3,500	4,000	Account established to define park minor supplies/equipment/machinery needed to maintain parks.
TOTAL PARKS AND RECREATION			131,320	108,875	119,977	129,280	
	SHADE TREES						
455.700	Shade Trees-Capital Purchases		1,000	-	-	1,000	The purchase and planting of replacement trees if necessary, throughout the Borough.
TOTAL SHADE TREES			1,000	-	-	1,000	
	LIBRARIES						
456.500	Library		14,435	14,545	14,545	14,545	Based upon per capita \$5.00 per 2,909 residents.
TOTAL LIBRARIES			14,435	14,545	14,545	14,545	
	DEBT SERVICE						
470.730	Building--Non-Taxable Bonds(Ser A)		-	-	-	-	Series A Bond has been paid off
470.731	Building--Taxable Bonds(Series B)		-	-	-	-	Series B paid in full November 2012.
470.732	Administration Fee--Bond Payment		-	-	-	-	Charge for Bond administration.
TOTAL DEBT SERVICE			-	-	-	-	
	MISCELLANEOUS EXPENDITURES						
480.100	Misc. Expense		500	901	901	700	Miscellaneous fees and expenses.
480.200	Bank Charges		400	292	350	400	Charleroi Bank charging a fee for a check print out that is requested by our auditors.
481.100	Pension Balance - State Aid Portion		19,053	24,879	24,879	19,873	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		120	-	120	120	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.
			20,073	26,072	26,250	21,093	
491.100	Acct/Auditing Adjustments		-	-	-	-	Accounting/ Auditing adjustments.
491.200	Refunds of Prior Yr Revenues		-	-	-	-	
TOTAL MISCELLANEOUS EXPENDITURES			20,073	26,072	26,250	21,093	
TOTAL EXPENSES			1,492,986	1,055,367	1,292,694	1,703,194	
OPERATING SURPLUS/(DEFICIT)			45,616	370,796	393,252	(87,570)	

Total Water Co. Rev in Excess of Expense							
392.060	Transfer from Water Fund		-	-	-	-	Transfer in from Water Fund to cover deficit.
392.061	Transfer from Water Surplus		-	-		87,570	Transfer in from Water Surplus to cover balance of deficit.
YTD OPERATING SURPLUS/(DEFICIT)			45,616	370,796	393,252	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		-	-	-	-	
YTD OPERATING SURPLUS/(DEFICIT)			45,616	370,796	393,252	0	
							Notes:
							Increase in EIT due to new residents in the Enclave
							No millage increase
							New Community Center Rental Rates
							PPO 1250 HRA Plan with Family coverage
							No Dental and Vison rate change
							Salaries & Wages 4% increase (Office & Public Works)
							Pension covered by State Aid
							Newsletter 100% digital
							Managed IT services split 50/50 between General and Water funds
							\$3,000 annual fee for Traffic Calming Radar Signs (All Traffic Solutions)
							Police Services provided by Northern Regional
							New traffic cameras
							84.6% increase for fire protection services
							7.9% increase in cost of Road Salt
							Transfer Water Fund Surplus to General Fund to cover Deficit