

**Seven Fields Borough
2019 General Fund Budget**

3rd Draft - 2019 GENERAL BUDGET - 11/19/2018

		2019 MILLAGE RATE: 7			
		2019 TAX BASE: \$33,430,832			
		2019 REVENUE: \$234,016			
		2019 REV PER MIL: \$33,431			
		BUDGET	PROJECTED	BUDGET	
		2018	2018	2019	NOTES
GENERAL FUND REVENUES					
301.100	R/E Taxes-Curr Year Levy	230,000	229,740	230,000	This is budgeted at 7 mills. Collected by elected SF tax collector.
301.200	R/E Taxes-Prev Year	300	703	500	Direct from Butler County to Charleroi Bank.
		230,300	230,443	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	75,000	100,000	75,000	Butler County Recorder of Deeds. House sales.
310.210	EIT-Current	695,000	700,000	710,000	Earned Income Tax. Berkheimer fee is 1.48%.
310.300	Business Privilege Taxes	42,500	40,000	42,500	Based on \$1000 per business.
	TOTAL ACT 511 TAXES	812,500	840,000	827,500	
	TOTAL TAXES	1,120,300	1,148,443	1,135,500	
LICENSES & PERMITS					
321.320	Junkyard - Hauling Permits/Scrap Sales	700	1,421	500	Scrap Sales.
321.340	Dog Licenses	90	110	100	\$1 of each dog license issued is retained by the Borough while the remaining fee is remitted to Butler County. Only the portion retained by the Borough is reflected in this line item.
321.610	Trans. Retail. - Soliciting Permits	2,000	1,500	1,500	Soliciting within the Borough requires a permit of \$30.00 per day/person.
321.620	Construction Trailer Permits	400	400	400	The Borough requires that construction trailers obtain a \$25/six-month period permit.
	TOTAL LICENSES & PERMITS	3,190	3,431	2,500	
FINES AND FORFEITURES					
331.110	Vehicle Code Violations (Magist & State)	1,300	2,250	2,000	Fines received by the Borough from the State Police for Vehicle Code Violations.
331.120	Violations of Ord. (Magist. and SF)	500	725	600	Citations issued by the code enforcement/zoning officer for non-compliance with the Borough's ordinances, Cranberry Police fines, etc which are imposed by Seven Fields and the magistrate.
331.300	Com. Center Security Forfeit	-	-	-	Community Center security deposits withheld because of community center damage.
331.400	False Alarm Fines	800	1,700	1,300	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	2,600	4,675	3,900	

INTEREST, RENTS, AND ROYALTIES					
341.100	Interest Earnings	500	1,250	1,000	Interest generated in both checking accts held at Charleroi (general checking -.03%) and all FNB accounts(.03%). Except Water Accts--Water Fund Budget.
341.300	Interest Earnings--Debt Serv Fund	35	78	75	Paid on old bond in order to refinance new bond in 2007.
342.210	Rent of Community Center	8,750	10,150	7,600	\$100 first 2 hrs, \$25 for each add'l hour. Non-Profits \$15 first 2 hrs, \$10 each add'l hour.
342.220	Rent of Pool	300	300	300	\$300/party.
342.225	Rent of Garage - Water Co.	-	-	-	
342.230	Rent of Office - Water Co.	7,720	7,720	7,720	Borough charges the Water Company \$7720 annually for use of the basement garage facilities.
342.231	Rent of Truck - Water Co.	-	-	-	Water dept has its own vehicle.
342.232	Rent of 2nd Floor Office Space	56,963	62,300	63,513	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		74,268	81,798	80,208	
INTERGOVERNMENTAL REVENUES					
355.010	Public Utility Realty Tax	1,250	1,152	1,100	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	-	800	400	Annual Liquor License allocation from the LCB.
355.050	State Aid - Pension	25,000	31,569	25,653	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	Incentive grant from state for recycling program.
355.090	Act 13 Marcellus Shale	12,000	16,402	15,000	Disbursement of Act 13 Impact Fee Distribution for being within 5 linear miles of an applicable well. This will fluctuate from year-to-year.
355.980	Misc. Grants	-	-	-	
358.400	Professional Services/Police Comm.	17,500	17,500	17,500	Paid by EC/SF Police Dept. for services provided by Borough Manager
TOTAL INTERGOVERNMENTAL REVENUES		55,750	67,423	64,035	
CHARGES FOR SERVICES					
361.300	Sub-division/Site Plan App. Fees	500	-	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	-	-	-	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	25	-	-	Copies of Zoning Ordinances & Land Use and Subdivision Ordinances-\$25 each.
361.560	Newsletter Advertising	10,500	9,500	9,500	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	11,025	9,500	9,800	
362.410	Building Permits	500	100	100	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	3,350	3,000	3,000	Residency Permits are issued by the Borough in an effort to keep track of the individuals residing in the Borough. The permit fee is \$20 per household & is required for new households/rentals moving into the Borough/Estates of AR.
362.460	Certificates of Occupancy/Comm'l Structures	100	105	100	A Certificate of Occupancy is different from the permit mentioned above in that it is issued by the Code Enforcement Officer to certify a new structure is suitable & safe to be occupied. The fee for this permit is \$35/unit commercial \$25/unit residential
362.470	Sign Permits	650	1,050	1,000	\$50 per temporary sign permit.
362.480	Alcohol Permits (Comm. Ctr)	-	-	250	\$50 per permit.

362.500	No-Lien Letters		2,500	2,120	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		7,100	6,375	7,250	
367.200	Pool Fees: Memberships		22,000	24,836	24,000	Pool Membership fees.
367.210	Pool Fees: Daily Passes		7,000	7,799	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		6,000	6,473	6,400	Pool concessions sales.
	Pool Revenues		35,000	39,108	37,900	
	TOTAL CHARGES FOR SERVICES		53,125	54,983	54,950	
	OTHER REVENUES					
370.000	Snow Removal		-	-	-	Contract for snow removal year-to-year. Charge for Boro shoveling commercial property.
380.000	Misc. Revenue		4,000	3,200	3,500	Misc. Revenue includes payments from sidewalk repairs, field rentals...etc.
384.000	Fund raiser		7,500	10,701	10,000	All collected donations related to Community Days
384.100	Community Day		-	1,837	2,500	Tickets sold to Beer & Wine Fest
391.100	Sale of General Fixed Assets		-	362	-	In 2018 - Sale of old Exmark mower
395.100	457 Forfeitures		-	6,321	-	Matching fund forfeitures from unvested participants
	TOTAL OTHER REVENUES		11,500	22,421	16,000	
	TOTAL GENERAL FUND REVENUES		1,320,733	1,383,174	1,357,093	
	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		100	10	50	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		50	-	-	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	1,652	2,000	Proper allocation of Selective Insurance
400.420	Dues, Subs & Memberships		930	890	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		9,639	7,719	9,509	

	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	120	200	Membership fees for the State Mayors Association and like-associations.	
401.460	Meetings & Conferences	-	-	-	Cost of meetings and conferences attended by the Mayor.	
	TOTAL EXECUTIVE/MAYOR EXPENSES	1,493	1,413	1,493		
	FINANCIAL ADMINISTRATION					
402.100	Pers Svcs-Treasurer	1,200	1,200	1,200	\$100/month compensation.	
402.161	FICA	75	75	75	6.2% of wages	
402.162	Unemployment Comp	35	35	60	5% of first \$10,000 of wages	
402.163	Medicare	18	18	18	1.45% of wages	
402.311	Prof. Services-Auditor	4,500	4,500	4,675	Services rendered from an outside public accounting firm for the annual audit and audit findings.	
402.312	Prof. Services-Bookkeeping	3,400	8,062	8,062	SSI annual Financial software maintenance fee	
402.340	Advertising - Audit/Budget	500	500	500	Cost of advertising the annual budget and audit findings.	
402.350	Insur. & Bonding - Dishonesty Bond	1,200	990	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	10,928	15,380	15,690		
	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	10,286	10,360	10,508	The commission paid to the EIT Collector (Berkheimer Associates, 1.48%)	
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	271	450	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	700	420	500	Account for credits needed to continue tax collector position & State Convention & BCTCC	
	TOTAL TAX COLLECTION	15,281	14,496	15,303		
	LEGAL EXPENSES					
404.314	Solicitor-Borough	25,000	16,000	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	-	2,500	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	1,200	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	-	200	A contingency line item is used for additional legal fees.	
	TOTAL LEGAL EXPENSES	29,200	17,200	24,200		

CLERICAL/GENERAL OFFICE EXPENSES					
405.120	Salary--Borough Manager 85% of total salary	88,375	92,000	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	31,895	33,336	34,565	60% of the Bookkeeper's time is allocated to the General Fund, and 40% to the Water Fund.
405.131	Salary--Admin Asst. 100%	44,912	36,312	45,630	100% of Admin. Asst. salary is allocated to the General Fund.
405.132	Overtime--Admin Asst. (Council/Planning Comm. Meetings)	400	400	400	Overtime pay for Administrative Assistant to attend Council & Planning Commission meetings.
405.141	Office Assistant	30,713	29,500	31,793	Part- time Office assistance 32 hours per week.
405.150	Employee Prem Reimb/Opt out	2,330	1,076	2,500	Health Ins. Opt Outs - Dave
405.151	Employee Ins Prem Contrib/co-pay	(1,260)	(1,888)	(1,325)	Co-Pay on all health care premium - Stephanie
405.156	Medical Insurance--Admin/Clerical	15,850	19,711	17,000	6.6% premium increase in January 2019. Some of increase will be offset by employee prem contribution. (Tom, Steph)
405.158	Life Insurance--Admin/Clerical	2,350	2,100	2,200	3% increase 2019 plus Boro Mgr Disability Ins. Premium
405.159	Dental/Eye Insurance--Admin/Clerical	900	1,175	920	This line item includes Borough Manager, Bookkeeper, Administrative Assistant.
405.160	Pension--Admin/Clerical	3,800	-	4,021	Usually 100% funded by the State.
405.161	FICA--Admin/Clerical	12,146	11,900	12,591	6.2% of all wages minus co-pay.
405.162	Unemployment Comp--Admin/Clerical	1,140	1,500	2,000	Reflects 4 office staff at a rate of .05 with a limit of \$10,000.
405.163	Medicare--Admin/Clerical	2,840	2,800	2,945	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)	7,840	8,805	9,061	Borough will match 5% of all contributions made by employee up to 5% of their annual salary.
405.210	Supplies-Misc	5,040	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	129	120	Drug Screening & Background checks
405.250	Repairs & Maintenance	1,000	-	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	2,800	2,500	2,350	Office telephones and fax line are included in this line item.
405.321	Postage	1,800	1,575	1,650	Postage for general office correspondence. Portion of postage charged to Water.
405.322	Postage Resi Awareness Mailing	250	-	250	Postage for mailing resident notifications.
405.324	Cell Phones	2,300	2,300	2,300	Borough manger and extra cell used as back-up and pool manager.
405.325	Internet/E-Mail/Homepage	1,000	900	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	1,300	1,300	1,500	Office activities will be charged to this line item.
405.340	Ad., Printing, Binding	2,000	1,200	1,750	Cost of printing letterhead, envelopes, checks, office help wanted ads etc.
405.342	Ad., Printing, Postage (Newsletter)	15,700	16,400	17,900	Sponsorship revenue reflected in acct A01.361.560
405.350	Bond--Borough Manager	1,000	820	850	As per actual insurance breakdown. Also Penn National surety bond for Thomas Smith.
405.354	Workers Comp. Insurance--Admin/Clerical	4,800	4,200	4,400	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	1,980	2,000	The Dues, Subscriptions, Memberships line item provides funds for the Manager's membership in professional organizations and subscriptions to professional publications. In addition, funds are included in this line item to subscribe to local newspapers.
405.460	Meetings and Conferences	500	50	500	Funds for attendance at annual meetings and seminars for the professional development of the Manager, Bookkeeper and Admin. Asst.
405.600	Donations/Contributions	400	75	300	Set up for condolences/farewell gifts.
405.750	Minor Capital Purchases	2,000	300	2,500	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	3,880	3,590	3,600	Color copies are an extra charge. Five year contract with CDI commencing March 2016 @ \$203/month
TOTAL CLER'L/GEN'L OFFICE EXP		295,082	282,026	305,026	

	DATA PROCESSING					
407.210	Computer Supplies		500	-	500	Misc. expenses relating to the general operation of computers in office (cables, etc.).
407.310	Computer Services		2,500	2,585	2,500	Computer/network consulting expenses, including additional training on software & Mozy backup
407.750	Computer Hardware/Software		1,500	100	1,300	New/replacement of computers and software. (New computer for Bret)
	TOTAL DATA PROCESSING		4,500	2,685	4,300	
	ENGINEERING					
408.000	Engineering Note		-	-	-	
408.313	Prof Svcs-Engineer and Planner		20,000	12,000	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		1,315	500	1,000	Mackin Engineering traffic services.
408.316	Surveyor		-	-	-	
	TOTAL ENGINEERING		21,315	12,500	18,500	
	GENERAL GOVERNMENT BUILDINGS					
409.025	Building Maintenance/Supplies		2,000	2,200	2,200	Expenses for mats/rugs,bulbs, and other miscellaneous supplies.
409.350	Insurance & Bonding		3,100	2,835	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)		10,200	10,500	10,350	Charges for maintaining lights along with electricity charges. Also, traffic signam maintenance by Cranberry Twp, approx \$8200
409.361	Electricity-Office & CH Sign		23,500	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		1,400	952	1,150	Quarterly water charge for office building including 2nd floor usage & substation
409.370	Repairs & Maint.(Elev, Vector Secrty)		2,470	2,585	2,600	Internal general building repair/maintenance - Vector Security fee (when re-activated), elevator maintenance-KONE.
409.373	Building Repair & Maint		9,000	9,605	11,000	Account to specifically defines structural add-ons/repairs-furnace/AC repair & office painting.
409.382	Rental Space Expense		3,200	3,000	3,150	2nd floor rentals expenses such as cleaning BR 2X's a wk expenses - paper products.
409.430	Real Estate Taxes		9,400	9,196	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)		3,400	3,200	3,580	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		68,270	68,673	71,030	

	PUBLIC SAFETY-POLICE					
410.450	Contracted Services		386,145	373,828	390,610	EC/SF Regional Police Department
	TOTAL PUBLIC SAFETY-POLICE		386,145	373,828	390,610	
	PUBLIC SAFETY-FIRE					
411.354	Worker's Comp. to Mars Borough		10,000	8,000	8,000	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		34,813	34,813	34,489	Per Fire Services Agreement
	TOTAL PUBLIC SAFETY-FIRE		44,813	42,813	42,489	
	TOTAL AMBULANCE/RESCUE					
	PROTECTIVE INSPECTION/CODE ENFORCEMENT					
413.190	Personal Services-Animal Control Officer		135	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		450	221	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 ENFRC		585	266	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		1200	673	700	2019 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		1,750	673	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		2,800	2,600	2,700	Code Red (reverse 911)
	TOTAL EMERGENCY COMM		4,128	3,928	4,028	

	TOTAL PUBLIC SAFETY		437,421	421,507	438,822
	PUBLIC WORKS-OTHER SERVICES				
430.135	PW Operator Salary- 50%	32,250	35,770	33,380	50% of Bret Cole's Salary.
430.136	Overtime PW Supvsr	2,600	300	300	The PW portion of Bret Cole's overtime.
430.145	PW Laborer Salary	82,500	81,000	97,019	This line item is 100% of Shawn & New Employee. A 3.5% salary increase has been budgeted for 2018
430.146	Overtime PW Laborer	2,500	2,800	2,600	The PW portion of overtime.
430.148	Summer PW Help	-	-	-	No Summer help in 2019
430.150	Employee Prem Reimb/Opt out	105	105	120	Reimbursement to Employee when opting out of health care (Shawn Dental)
430.151	PW Employee Ins Prem Contri/co-pay	(11,060)	(11,720)	(12,800)	Co-Pay of all health care premiums.
430.156	Health Insurance	23,800	21,850	25,350	6.6% Increase / Shawn & Richard
430.158	Life Insurance	675	630	720	Life insurance premiums are based on gross payroll. Shawn & New Employee
430.159	Dental/Eye Insurance--PW	555	490	1,200	Shawn (vision) & Richard
430.160	Pension	4,125	-	3,260	Approx. 40% is funded by the State. The other 60% of this expense is realized by the Borough.
430.161	FICA	7,431	7,432	8,265	6.2% of wages minus co-pay.
430.162	Unemployment Comp.	855	1,500	1,000	Reflects rate of .0285 for employees with a limit of \$10,000
430.163	Medicare	1,738	1,738	1,933	1.45% of wages minus co-pay.
430.170	Match Employee 457 Contributions (5% total sal)	5,738	1,615	4,930	Borough will match 5% of all contributions made by employee up to 5% of their annual salary. 50% B Cole, Shawn, Richard
430.224	Pre employment testing	250	57	180	Drug Screenings & background checks
430.231	Vehicle Fuel - Gas	5,000	5,500	5,500	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	3,000	1,200	2,000	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	1,500	1,000	500	The Borough purchases uniforms for each PW employee (5).
430.245	Highway Supplies - salt	28,500	28,500	28,500	2018-19 season COSTAR allocation & SHACOG contract
430.246	Other Services Supplies	4,800	4,100	4,100	Other services and supplies pertaining to the public works activities.
430.249	Safety Clothes/Emp Welfare	700	1,062	1,000	Safety articles necessary to perform duties.
430.260	Small Tools/Minor Equipment	7,000	7,000	7,000	Various equipment/small tools needed to perform PW job functions/backhoe & mowers upkeep.
430.321	Telephone/Beeper	-	-	-	N/A
430.324	Cell Phones	1,500	1,500	1,500	Shawn, New Employee & PW Tablet
430.350	Insurance/Bonding	2,500	2,215	2,350	Detailed breakdown of comm package insurance. Incl veh/equip/salt building.
430.354	Workers Comp	1,800	1,566	1,700	W/C payment for Bret - 50% is charged to this account.-15% total wages.
430.384	Equipment Rental	8,000	3,500	8,000	Rental of equipment needed to perform PW activities - mainly dumpsters & road equipment.
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	1,500	600	1,000	Fees to attend certification/educational seminars
430.900	Contingency	3,000	2,830	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	10,000	5,000	11,000	Catch basins & End walls
438.245	PW Maintenance & Repair of Roads	10,000	10,000	11,000	Road repair/stripping/minor sealing/rental of crack sealer (2wks) & misc signs- (reflective signage program).
	TOTAL PUBLIC WORKS-OTHER SERVICES	242,861	219,140	255,606	

PARKS AND RECREATION						
452.122	Salary-Pool Manager		7,320	5,390	5,594	2018 Pool Manager wages - (360 hr @ \$15.54).
452.123	Salary- Asst. Pool Manager		5,900	3,897	4,368	(350hr @ \$12.48)
452.140	Salaries-Lifeguards		15,000	13,300	13,500	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		900	40	300	To help recruit new lifeguards and lifeguards with water safety instruction certificates to teach swimming lessons, the Borough has offered lifeguard scholarships over the past couple of years. Lifeguarding First Aid/CPR/AED initial certification/re-certification will be reimbursed. WSI Instructor certification/re-certification will be reimbursed. Reimbursement is based upon an average of 25 hours per weeks worked.
452.161	FICA		1,750	1,400	1,455	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.		804	804	1,173	Reflects rate of .005 for budgeted payroll paid to PSAB. (\$10,000 max annual wage limit).
452.163	Medicare		409	330	340	1.45 % based on wages.
452.200	Supplies(Gen'l)-Parks & Recreation		3,000	2,400	3,300	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		200	215	200	Funds used for promotional items, such as T-shirts, etc. Some of these items may be sold, and thus pay for themselves.
452.216	Supplies-Pool		2,200	1,330	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		1,900	1,640	2,200	Chemicals used to maintain and test the pool.
452.224	Pre Employment Testing-Pool		900	605	845	Pre-employment testing for lifeguards.
452.229	Food for Human Consumption (Concessions)		3,800	3,320	3,500	Inventory to be resold at the swimming pool concession stand/all relevant to sales.
452.238	Clothing and Uniforms/Swimsuits		400	330	475	Lifeguard's swimming suits & sweatshirts.
452.246	Com Cntr/RM Supplies		500	500	500	Any items not covered under general Community Center/Recreational Areas
452.250	Repair & Maintenance Supplies/Pool		4,500	2,315	6,500	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		500	440	300	Pest control , service for cash register, retail license
452.320	Pool Public Telephone		480	-	-	Pay Phone no longer in use
452.321	Telephone-First Aid Room/Pool		430	410	410	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		430	410	410	Telephone located in the Community Center (no long distance service available).
452.350	Insurance & Bonding		3,100	2,961	3,100	Insurance and bonding for recreation facilities.
452.354	Worker's Compensation		1,300	1,044	1,200	Includes the Worker's Compensation policy for the parks and recreation employees.-10% of total wages.
452.360	Electricity (Community Center)		1,000	1,100	1,265	Electricity charges for the Community Center.
452.361	Electricity (Pool)		4,000	3,650	3,700	Electricity charges for the pool and Wi Fi service.
452.362	Gas(Pool)		1,750	2,250	2,250	Gas charges for heating the swimming pool.
452.363	Gas (Community Center)		1,300	1,300	1,495	Gas charges for the Community Center.
452.364	Sewer (Community Center)		300	300	300	Sewage for the Community Center.
452.365	Solid Waste (garbage)		-	-	-	Negotiate new Waste Removal contract to be inclusive as in accordance with Ordinances 19 and 33.
452.366	Water (Community Center)		400	300	325	Community Center water.
452.367	Water (Pool)		2,500	3,200	3,000	Water charges for pool
452.368	Sewer (Pool)		300	300	300	Pool sewer charges.
452.450	Contracted Svcs-Grass/mulch		-	-	-	
452.452	Contracted Svcs-(Comm Ctr. Cleaning)		1,650	1,650	1,830	Outside Cleaning service for the Community Center
452.453	Contracted Svcs - Fields		2,000	1,500	3,500	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	1,000	1,000	Pesticide classes and pool education classes.
452.480	Community Promotions		5,000	5,800	5,500	Covers expenses associated w\ various community events such as:Community Garage Sale, Food Truck Night
452.520	Community Day		250	163	200	Expenses incurred to provide food & entertainment for Community Day.

452.600	Capital Construction-Pool/Comm Cntr/Playgrounds	2,000	500	1,500	Construction to improve/upgrade community parks/playground/pool areas.
452.750	Minor Capital Purch-Pool/Comm Cntr/Playgrounds	4,500	1,500	3,500	Minor capital purchases to improve/upgrade comm. parks & pool/play areas safety mulch
454.600	Minor Capital Construction-Parks	7,000	5,000	6,000	Account established to define park construction materials-reseeding/walking trail/hanging bsks.
454.750	Minor Capital Purch-Parks	2,000	1,000	1,000	Account established to define park minor supplies/equipment/machinery needed to maintain parks.
	TOTAL PARKS AND RECREATION	92,673	73,594	88,835	
	SHADE TREES				
455.700	Shade Trees-Capital Purchases	2,000	-	1,000	The purchase and planting of replacement trees if necessary, throughout the Borough.
	TOTAL SHADE TREES	2,000	-	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)	53,088	53,088	60,747	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	54,288	54,273	61,947	
	MISCELLANEOUS EXPENDITURES				
480.100	Misc. Expense	600	900	500	Miscellaneous fees and expenses.
480.200	Bank Charges	400	305	350	Charleroi Bank charging a fee for a check print out that is requested by our auditors.
481.100	Pension Balance - State Aid Portion	24,573	29,612	25,653	This is the portion of pension that is anticipated to be reimbursed by the Pension State Aid program-matches revenue account 355.050.
487.160	Pension Administration Expense	100	100	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.
		25,673	30,917	26,663	
491.100	Acct/Auditing Adjustments	-	-	-	Accounting/ Auditing adjustments.
491.200	Refunds of Prior Yr Revenues	-	-	-	
	TOTAL MISCELLANEOUS EXPENDITURES	25,673	30,917	26,663	
	TOTAL EXPENSES	1,325,059	1,235,958	1,352,359	
	OPERATING SURPLUS/(DEFICIT)	(4,327)	147,215	4,734	

