

Borough of Freemansburg
2008 Preliminary Budget - 12/05/2007

		2004 Final	2005 Final	2006 Final	2007 Proposed	2007 Projected	2008 Proposed
01-GENERAL FUND		BALANCED @ \$1,369,484					
REVENUES							
301.00 - Taxes Revenue							
	301.10 · Real Estate Taxes - Current	\$347,308	\$365,855	\$354,541	\$512,050	\$480,050	\$523,306
	301.20 · Real Estate Taxes - Prior Year	\$21,710	\$13,964	\$32,515	\$20,000	\$30,000	\$30,000
	310.10 - Real Estate Transfer Taxes	\$68,503	\$53,196	\$57,627	\$40,000	\$45,000	\$35,000
	310.20 · Earned Income Tax	\$158,496	\$175,960	\$190,022	\$190,000	\$205,000	\$215,000
	310.30 - OPT / EMST / LST	\$0	\$0	\$0	\$18,000	\$15,000	\$12,000
	310.80 · Business Priv Tax	\$17,309	\$17,398	\$25,337	\$25,000	\$30,000	\$30,000
	Total · Taxes Revenue	\$613,324	\$626,372	\$660,043	\$805,050	\$805,050	\$845,306
	321.80 · Cable Franchise	\$17,285	\$17,617	\$18,615	\$19,000	\$19,251	\$19,500
	322.80 · Street and curb permits	\$160	\$290	\$495	\$600	\$550	\$500
	331.00 · Police Fines	\$10,343	\$15,486	\$12,299	\$11,000	\$13,500	\$12,000
	341.00 · Interest Earnings	\$12,391	\$26,001	\$33,357	\$30,000	\$15,000	\$15,000
	342.10 · Rent of Land	\$3,900	\$3,250	\$3,900	\$3,900	\$4,900	\$5,000
	354.00 · State Comm. Development Gra	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
	355.04 · Alcohol Beverages Licenses	\$400	\$800	\$600	\$600	\$600	\$600
	355.05 · Pension State Aid	\$2,674	\$7,431	\$11,824	\$10,231	\$14,851	\$30,995
	355.07 · Fire Relief Insurance Tax	\$9,968	\$11,730	\$12,146	\$12,146	\$12,616	\$12,616
	355.09 · State recycling grants	\$1,353	\$0	\$7,192	\$1,318	\$1,056	\$1,000
	355.10 · Public Utility Commission	\$0	\$1,023	\$1,100	\$1,100	\$993	\$993
	355.02 - Highway / Liquid Fuels	\$32,771	\$34,350	\$37,836	\$39,054	\$40,323	\$44,709
	361.34 · Zoning Hearing Board	\$500	\$0	\$0	\$0	\$0	\$0
	361.50 · Sales of Reports	\$697	\$985	\$982	\$750	\$950	\$900
	362.10 · Crossing Guard Reimbursement	\$10,547	\$5,924	\$6,252	\$8,000	\$6,289	\$10,238
	362.14 · DUI Reimbursements	\$4,400	\$4,630	\$4,250	\$2,700	\$4,200	\$5,000
	362.41 · Building Permits	\$25,283	\$9,889	\$12,157	\$10,000	\$6,625	\$10,000
	362.42 · Zoning Permits	\$0	\$834	\$739	\$1,000	\$700	\$1,000
	362.44 · Sanitation Certificates	\$1,415	\$1,715	\$2,145	\$2,000	\$1,500	\$2,000
	362.45 · Use & Occupancy Permits	\$2,170	\$2,495	\$2,485	\$2,000	\$3,000	\$2,500
	362.46 · Sewer Certification	\$1,435	\$1,750	\$2,100	\$2,000	\$1,500	\$2,000
	364.00 - Sanitation Collection Revenues	\$219,100	\$254,676	\$245,960	\$222,000	\$230,000	\$225,000
	364.20 · Sewer Connection / tapping fees	\$72,000	\$18,000	\$32,000	\$30,000	\$10,000	\$20,000
	367.000 - Developer's Recreation Fees	\$23,254	\$4,000	\$8,000	\$7,500	\$2,500	\$5,000
	367.10 · P&R events and donations	\$0	\$726	\$472	\$0	\$250	\$0
	387.10 · Contributions & Donations	\$100	\$468	\$253	\$0	\$500	\$0
	387.20 · Restitution	\$0	\$12	\$513	\$0	\$25	\$0
	387.30 · Salary & Admin due from SEW	\$20,800	\$49,547	\$63,052	\$72,173	\$72,711	\$72,592
	387.40 - Additional from San Acct	\$0	\$0	\$35,000	\$0	\$29,050	\$20,000
	389.00 · Misc. Revenues	\$1,498	\$8,180	\$1,286	\$0	\$28,000	\$0
TOTAL REVENUES					\$1,299,122	\$1,331,489	\$1,369,448

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GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
01-GENERAL FUND		
	REVENUES	
	301.00 · Taxes Revenue	
	301.10 · Real Estate Taxes - Current	Total of 12.26 mills at \$42,684,000 assessed values of property
	301.20 · Real Estate Taxes - Prior Year	Anticipated amount of uncollected taxes from prior years
	310.10 · Real Estate Transfer Taxes	2007 Projected=\$55,000 less \$15,000 capital with balance for operating at \$40,000
	310.20 · Earned Income Tax	Resident earning tax - 3% projected increase from prior year's projected collections
	310.30 - Emergency Services Tax	New EMST collection in 2007 - use approx. 350 at \$52 less exemptions
	310.80 · Business Priv Tax	Business priveledge tax on businesses and rental properties in the Borough
	Total 301.00 · Taxes Revenue	
	321.80 · Cable Franchise	from cable franchise taxes
	322.80 · Street and curb permits	for street and road openings and repairs
	331.00 · Police Fines	state, county and local police fines
	341.00 · Interest Earnings	bank account interest
	342.10 · Rent of Land	Rent Collected from DEP air quality station and pavilion rentals
	354.00 · State Comm. Development Gra	projected \$5,000 for police GPS grant
	355.04 · Alcohol Beverages Licenses	\$200 each for three liquor licenses in the Borough
	355.05 · Non-Uniform Pension State Aid	State Aid reimbursement for Pension plans
	355.07 · Fire Relief Insurance Tax	State fire insurance tax reimbursement to Fire Relief Fund
	355.09 · State recycling grants	Based on previous years' amount
	355.10 · Public Utility Commission	Based on previous years' amount
	355.02 - Highway / Liquid Fuels	Based on previous years' amount
	361.34 · Zoning Hearing Board	based on Borough's costs for zoning hearing board applications
	361.50 · Sales of Reports	for sales of accidents reports and zoning ordinances
	362.10 · Crossing Guard Reimbursement	Projected 50% reimbursement of salaries from BASD
	362.14 · DUI Reimbursements	For police DUI staffing
	362.41 · Building Permits	Based on the anticipated number of new units and minor building permits
	362.42 · Zoning Permits	Based on new and exiting improvements throughout the Borough
	362.44 · Sanitation Certificates	projected revenues from certifications at \$25 each
	362.45 · Use & Occupancy Permits	for change in ownership and/or residencies to cover cost of inspections
	362.46 · Sewer Certification	projected revenues from certifications at \$25 each
	364.00 - Sanitation Collection Revenues	projected revenues per contract with hauler
	364.20 · Sewer Connection / tapping fees	based on \$2,000/ut
	367.00 - Developer's Recreation Fees	Fees collected from developers for new dwelling units at \$500 each
	367.10 · P&R events	donations to P&R account from businesses for events to recreation checking acct
	387.10 · Contributions & Donations	for other miscellaneous contributions and/or donations to the Borough
	387.20 · Restitution	from restitution payments
	387.30 · Salary & Admin reimb from SEW	based on salary/benefits compensation percentages indicated for SEW acct
	387.40 - Additional from San Acct	based on additional from collections and past opertaing expenses
	389.00 · Misc. Revenues	Any miscellaneous revenues collected throughout the year (FEMA & Truck sale)
	TOTAL REVENUES	

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EXPENDITURES							
400.00 · LEGISLATIVE/COUNCIL							
	400.110 · Council Salaries	\$10,350	\$10,600	\$11,375	\$11,900	\$11,900	\$12,000
	400.120 · Salary - Secretary / Treasurer	\$4,006	\$4,125	\$4,311	\$4,483	\$3,615	\$8,000
	400.350 · Bonding Insurance for Treasurer	\$0	\$0	\$675	\$0	\$0	\$350
	400.420 · Council Subscript./Dues/Member.	\$0	\$329	\$100	\$150	\$500	\$500
	400.460 · Council Meetings & Conferences	\$514	\$420	\$63	\$500	\$455	\$500
	400.540 · Contributions to Non-Gov't Orgs	\$400	\$726	\$2,932	\$2,500	\$2,100	\$3,800
	400.00 · Legislative/Council - Other	\$0	\$225	\$0	\$0	\$0	\$0
	Total 400.00 · LEGISLATIVE/COUNCIL	\$15,270	\$16,425	\$19,456	\$19,533	\$18,570	\$25,150
401.00 · EXECUTIVE/MAYOR							
	401.110 · Mayor's Salary	\$1,750	\$1,750	\$2,000	\$2,000	\$2,000	\$2,000
	401.420 · Mayor's Dues/Subscriptions/Memb	\$145	\$145	\$95	\$150	\$145	\$150
	401.460 · meetings and conferences	\$949	\$1,203	\$1,293	\$1,500	\$1,240	\$1,500
	401.540 · Contributions to Non-Gov't Orgs	\$0	\$138	\$207	\$500	\$0	\$500
	Total 401.00 · EXECUTIVE/MAYOR	\$2,844	\$3,235	\$3,595	\$4,150	\$3,385	\$4,150
	402.311 · INDEPENDENT AUDITOR'S FEE	\$7,965	\$11,125	\$6,875	\$7,000	\$5,750	\$7,000
403.00 · TAX COLLECTION							
	403.110 · Salary - Tax Collector	\$6,843	\$7,172	\$7,249	\$10,241	\$9,700	\$10,500
	403.210 · Tax Collector - Supplies	\$1,049	\$531	\$1,113	\$750	\$365	\$500
	403.310 · EIT Collection Fees	\$8,009	\$5,006	\$2,584	\$4,275	\$6,000	\$4,838
	403.311 · BPM Tax and EMST	\$491	\$491	\$724	\$968	\$1,200	\$945
	403.350 · Tax Collector Bonding Insurance	\$0	\$291	\$315	\$325	\$315	\$325
	403.420 · Dues, Subscriptions, Membership	\$0	\$0	\$0	\$0	\$0	\$0
	403.460 · Meetings, conferences training	\$0	\$195	\$0	\$250	\$0	\$250
	Total 403.00 · TAX COLLECTION	\$16,392	\$13,687	\$11,985	\$16,808	\$17,580	\$17,358
	404.311 · BOROUGH ATTORNEY FEES	\$9,851	\$7,764	\$5,253	\$12,000	\$25,000	\$15,000
406.00 · ADMINISTRATION							
	406.120 · Borough Manager Salary	\$35,000	\$52,000	\$45,099	\$44,928	\$44,928	\$46,276
	406.140 · Exec Asst Salary & OT	\$31,158	\$8,042	\$1,671	\$1,731	\$1,800	\$1,821
	406.141 · Administrative Clerk	\$0	\$268	\$374	\$2,500	\$450	\$1,000
	406.210 · Office Supplies	\$6,261	\$4,526	\$4,863	\$4,000	\$4,500	\$4,500
	406.325 · Admin Postage	\$2,399	\$4,643	\$3,069	\$3,000	\$3,500	\$3,200
	406.341 · Legal Advertising	\$4,090	\$3,007	\$3,541	\$3,000	\$3,000	\$3,500
	406.342 · Payroll Processing Fees	\$1,229	\$2,177	\$2,186	\$2,200	\$2,200	\$2,200
	406.350 · Bonding Ins. for admin	\$500	\$500	\$500	\$500	\$500	\$500
	406.420 · Dues, subscriptions, membership	\$175	\$75	\$10	\$250	\$100	\$250
	406.460 · meetings, conferences, training	\$294	\$404	\$108	\$500	\$35	\$500
	406.999 · miscellaneous expenses	\$631	\$2,138	\$773	\$756	\$500	\$500
	Total 406.00 · ADMINISTRATION	\$81,737	\$77,779	\$62,194	\$63,365	\$61,513	\$64,247

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GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
EXPENDITURES		
400.00 · LEGISLATIVE/COUNCIL		
	400.110 · Council Salaries	for 2008 president @ \$ 1,800 and 6 council members @ \$ 1,700
	400.120 · Salary - Secretary / Treasurer	TBD
	400.350 · Bonding Insurance for Treasurer	three year renewal in 2006
	400.420 · Council Subscript./Dues/Member.	PSAB / yearbook and magazine subscription
	400.460 · Council Meetings & Conferences	training, seminars and conferences
	400.540 · Contributions to Non-Gov't Orgs	such as rescue squad, american legion, little league etc. contributions
	400.00 · LEGISLATIVE/COUNCIL - Other	
	Total 400.00 · LEGISLATIVE/COUNCIL	
401.00 · EXECUTIVE/MAYOR		
	401.110 · Mayor's Salary	for \$2008 mayor @ \$2,000
	401.420 · Mayor's Dues/Subscriptions/Memb	PSAB and mayor's associations
	401.460 · meetings and conferences	training, seminars and conferences
	401.540 · Contributions to Non-Gov't Orgs	at the Mayor's discretion
	402.311 · INDEPENDENT AUDITOR'S FEE	per annual proposal
403.00 · TAX COLLECTION		
	403.110 · Salary - Tax Collector	estimated 2% of collected taxes
	403.210 · Tax Collector - Supplies	envelopes, paper, postage
	403.310 · EIT Collection Fees	estimated 2.25% of collected taxes
	403.311 · BPM Tax and EMS Tax	estimated 2.25% of collected taxes
	403.350 · Tax Collector Bonding Insurance	annual renewal
	403.420 · Dues, Subscriptions, Membership	
	403.460 · Meetings, conferences training	training, seminars and conferences
	Total 403.00 · TAX COLLECTION	
	404.311 · BOROUGH ATTORNEY FEES	legal fees, related attorney costs, attendance to meetings. Police contract negotiations
406.00 · ADMINISTRATION		
	406.120 · Borough Manager Salary	(80%) use 10% reimb benefits / salary from sewer and 10% from sanitation
	406.140 · Exec Asst Salary & OT (10%)	(5%) use 65% reimb salary/benefits from SEW and 30% from SAN
	406.141 · Administrative Clerk	misc time for part time help at up to \$11.55/hr
	406.210 · Office Supplies	inc general office, tax collector, police, streets, paper, envelopes, cartridges, copies
	406.325 · Admin Postage	for mailings, billings, additional postage for newsletters, collections, certified mailings
	406.341 · Legal Advertising	includes advertising of meetings and ordinances
	406.342 · Payroll Processing Fees	for payroll, quarterly tax filings and year end w-2's
	406.350 · Bonding Ins. for admin	annual renewals
	406.420 · Dues, subscriptions, membership	PSAB and manager's caucus
	406.460 · meetings, conferences, training	training, seminars and conferences
	406.999 · miscellaneous expenses	for misc milage and minor expenses
	Total 406.00 · ADMINISTRATION	

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		2004 Final	2005 Final	2006 Final	2007 Proposed	2007 Projected	2008 Proposed
408.311 · ENGINEER FEES							
	Meetings and Misc Borough Activites	\$7,135	\$11,890	\$12,805	\$12,000	\$13,000	\$12,000
	Roads Program	\$5,871	\$0	\$6,344	\$7,500	\$9,000	\$0
	MS4 Requirements	\$6,545	\$5,995	\$0	\$2,500	\$1,000	\$1,000
	Main St Realignment	\$825	\$8,798	\$49,519	\$40,000	\$75,000	\$0
	Total 408.311 Engineering fees	\$20,376	\$26,682	\$68,668	\$62,000	\$98,000	\$13,000
409.00 · GEN. GOV'T BUILDINGS							
	409.120 · Gen Gov't Maintenance	\$3,780	\$3,780	\$3,628	\$3,600	\$3,600	\$3,600
	409.210 · Gen Gov't Supplies	\$1,934	\$2,370	\$1,853	\$2,500	\$600	\$1,000
	409.230 · Gen Gov't Heat/Utilities	\$20,340	\$22,275	\$24,707	\$30,000	\$30,000	\$30,000
	409.320 · Gen Gov't Comms - Nextels	\$2,224	\$3,777	\$4,386	\$5,000	\$3,000	\$3,000
	409.370 · Gen Gov't Repairs & Maint	\$2,003	\$7,605	\$9,402	\$10,000	\$6,500	\$10,000
	409.372 · General Gov't Computers	\$869	\$0	\$5,922	\$5,000	\$9,000	\$5,000
	409.999 · Gen Gov't Bldgs Other Expense	\$82	\$4,946	\$2,582	\$2,500	\$100	\$5,000
	Total 409.00 · GEN. GOV'T BUILDINGS	\$31,231	\$44,753	\$52,480	\$58,600	\$52,800	\$57,600
410.00 · POLICE							
	410.120 · Salary - Police Chief	\$41,166	\$45,669	\$48,270	\$50,690	\$54,200	\$55,190
	410.130 · Salaries - Full Time Officers	\$63,944	\$72,596	\$77,974	\$83,700	\$83,800	\$81,952
	410.131 · OT Full time officers (if needed)	\$0	\$0	\$0	\$5,000	\$6,000	\$7,500
	410.132 · Civil Service Expense	\$0	\$2,092	\$957	\$5,000	\$0	\$5,000
	410.133 - DUI Roving Patrol					\$5,200	\$5,000
	410.140 · Salary - Clerk	\$1,520	\$5,250	\$8,239	\$12,000	\$11,500	\$12,251
	410.180 · Salary - Part Time Officers	\$70,988	\$83,458	\$79,070	\$85,000	\$95,000	\$71,500
	410.190 · Salary - Crossing Guards	\$11,380	\$12,108	\$12,697	\$16,000	\$12,000	\$20,475
	410.191 · Uniforms	\$1,659	\$1,432	\$1,727	\$5,000	\$5,000	\$6,000
	410.210 · Police law enforcement supplies	\$6,025	\$5,384	\$4,240	\$4,500	\$4,500	\$5,000
	410.231 · Police - Vehicle Fuel	\$0	\$0	\$0	\$0	\$0	\$0
	410.300 · Animal Control (SPCA)	\$474	\$720	\$1,160	\$750	\$750	\$1,000
	410.320 · Police Communications	\$2,418	\$5,880	\$6,238	\$7,000	\$8,000	\$7,000
	410.420 · Dues, Subscriptions & membership	\$0	\$0	\$300	\$1,125	\$375	\$1,125
	410.451 · Police - Vehicle Maintenance	\$6,239	\$6,566	\$6,277	\$8,000	\$10,000	\$8,000
	410.460 · Meetings, Conferences, Training	\$0	\$150	\$799	\$3,500	\$500	\$4,000
	410.999 · Police - Misc.	\$200	\$250	\$265	\$4,500	\$0	\$39,000
	Total 410.00 · POLICE	\$206,013	\$241,555	\$248,212	\$291,765	\$296,825	\$329,993
411.00 · FIRE							
	411.360 · Fire Hydrants	\$13,012	\$15,576	\$15,509	\$17,000	\$16,000	\$16,000
	411.530 · Volunteer Fire Relief Assoc.	\$9,968	\$11,730	\$12,146	\$12,146	\$12,616	\$12,616
	411.540 · Contribution to Fire Company	\$33,012	\$25,639	\$33,361	\$35,000	\$35,000	\$35,000
	411.550 - Volunteer Incentive Program	\$0	\$0	\$0	\$3,000	\$0	\$3,000
	Total 411.00 · FIRE	\$55,993	\$52,945	\$61,016	\$67,146	\$63,616	\$66,616

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GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
408.311 · ENGINEER FEES		
	Meetings and Misc Borough Activites	monthly reports and attendance to meetings or other requested input
	Roads Program	roads program for preparation of plans and specs - pay from LF for Madison St
	MS4 Requirements	requirements associated with state mandates
	Main St Extension Realignment	
Total 408.311 Engineering fees		
409.00 · GEN. GOV'T BUILDINGS		
	409.120 · Gen Gov't Maint Salary	cleaning company
	409.210 · Gen Gov't Supplies	for misc building and cleaning supplies
	409.230 · Gen Gov't Heat/Utilities	Utilities and Building maintenance contracts (fire extinguishers, heating/cooling)
	409.320 · Gen Gov't Comms - Nextels	includes Nextel amount for fire company deducted from their reimbursement
	409.370 · Gen Gov't Repairs & Maint	for repairs and maintenace and minor upgrades of buildings
	409.372 · General Gov't Computers	for computers, networking, software and upgrades
	409.999 · Gen Gov't Bldgs Other Expense	other building expenses, repairs and minor improvements, new survey/deed for property
Total 409.00 · GEN. GOV'T BUILDINGS		
410.00 · POLICE		
	410.120 · Salary - Police Chief	per agreement with chief - includes \$1,000 longevity pay in 2007, est ave 42 hours per wk
	410.130 · Salaries - Full Time Officers	per NO contract - includes <u>no increase and no shift differential</u> 2.58 officers at 19.70 /hr. All subsequent items based on three full time patrol officers
	410.131 · Salary OT Full time officers	for OT as allowed by the union contract
	410.132 · Civil Service Expense	for attorney, advertising, testing, etc
	410.133 · DUI Roving Patrol	Roving patrol for DUI through County program reimbursed @ \$30 / PT \$30.23 / FT
	410.140 · Salary - Clerk (adj per 3/19 mtg)	20 hours per week of police clerical
	410.180 · Salary - Part Time Officers	per NO contract - includes no increase and no shift differential approx 105 hrs/wk
	410.190 · Salary - Crossing Guards	50% reimb from BASD - includes hiring another crossing guard @ 2 hrs / day for 180 days
	410.191 · Uniforms	as allowed by union contract
	410.210 · Police law enforcement supplies	law enforcement related supplies
	410.231 · Police - Vehicle Fuel	accounted for under streets line item for fuel
	410.300 · Animal Control	for SPCA
	410.320 · Police Communications	for misc radios, wireless services, etc.
	410.420 · Dues, Subscriptions & membershi	
	410.451 · Police - Vehicle Maintenance	
	410.460 · Meetings, Conferences, Training	training, seminars and conferences
	410.999 · Police - Misc. (adj per 3/19 mtg.)	
Total 410.00 · POLICE		
411.00 · FIRE		
	411.360 · Fire Hydrants	as billed by the city of bethlehem
	411.530 · Volunteer Fire Relief Assoc.	from state paid out to fire relief association (355.07)
	411.540 · Contribution to Fire Company	quarterly amount of \$8750 less cost of Nextel bills
	411.550 - new program to be established to provide incentive for volunteers	
Total 411.00 · FIRE		

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413.00 · PROTECTIVE INSPECTION						
413.140 · Building Code Admin / BCO	\$0	\$1,200	\$1,253	\$1,303	\$500	\$2,000
413.141 - Building Code Insp.-outsourcing	\$0	\$0	\$720	\$2,500	\$8,000	\$6,000
413.144 · Other Bldg. Code Expense	\$0	\$242	\$90	\$125	\$500	\$500
Total 413.00 · PROTECTIVE INSPECTION	\$0	\$1,442	\$2,063	\$3,928	\$9,000	\$8,500
414.00 · PLANNING & ZONING						
414.122 · Zoning Officer & outsourcing	\$4,644	\$8,800	\$9,196	\$9,564	\$14,000	\$10,000
414.130 · ZHB Attorney fees	\$1,118	\$116	\$0	\$500	\$0	\$500
414.140 · Zoning Board Fees/Wages	\$210	\$0	\$0	\$250	\$0	\$250
414.190 · Zoning stenographer	\$135	\$0	\$0	\$250	\$0	\$250
414.310 - Preparation of rev. zoning ordinance	\$0	\$0	\$0	\$0	\$3,795	\$18,000
Total 414.00 · PLANNING & ZONING	\$6,108	\$8,915	\$9,196	\$10,564	\$17,795	\$29,000
415.00 · EMERGENCY MANAGEMENT AGENCY						
415.191 · EMA Uniforms	\$0	\$0	\$160	\$250	\$0	\$250
415.192 · EMA supplies/Equipment	\$1,558	\$0	\$0	\$250	\$0	\$250
415.460 · Meetings, Conferences, Training	\$0	\$0	\$0	\$250	\$10	\$250
Total 415.00 · EMERGENCY MANAGEMENT AGE	\$1,558	\$0	\$160	\$750	\$10	\$750
427.00 · WASTE / SANITATION						
427.100 · JP Mascaro / Hauler	\$138,000	\$183,996	\$183,996	\$183,996	\$183,996	\$183,996
427.120 - Salary Manager	\$2,400	\$5,200	\$5,400	\$5,600	\$5,600	\$5,785
427.140 · Salary Admin Asst	\$5,000	\$11,380	\$9,985	\$10,553	\$10,928	\$10,926
Benefits percentage for Manager & Clerk	 	 	\$4,264	\$5,170	\$5,200	\$3,387
Administration costs percentage	\$370	\$829	\$982	\$1,066	\$1,086	\$836
427.200 - Recycling bins	\$2,025	\$2,477	\$4,834	\$0	\$0	\$2,500
427.400 - Other	\$0	\$1,258	\$1,785	\$1,750	\$1,750	\$1,750
Total 427.00 · WASTE / SANITATION	\$147,795	\$205,140	\$211,246	\$208,135	\$208,560	\$209,180
430.00 · STREETS						
430.120 · Streets - Salary - Supervisor	\$37,702	\$41,588	\$31,655	\$30,186	\$35,000	\$28,092
430.130 · Streets - Salaries - Full Time	\$22,963	\$18,697	\$25,279	\$25,147	\$27,000	\$25,896
430.180 · Streets salary part time / OT	\$160	\$4,398	\$3,377	\$12,000	\$4,520	\$12,000
430.191 · Streets - Uniform Expense	\$421	\$511	\$520	\$525	\$525	\$525
430.192 · Streets Related Supplies	\$3,427	\$3,285	\$3,691	\$4,500	\$4,500	\$5,500
430.230 · Streets - Utilities	\$3,178	\$3,746	\$3,397	\$5,000	\$5,000	\$5,000
430.231 · Streets, fire, police - gasoline	\$8,950	\$11,627	\$12,199	\$15,000	\$13,600	\$15,000
430.232 · Streets & fire - diesel gasoline	\$0	\$1,122	\$2,011	\$2,000	\$2,000	\$2,000
430.420 · Dues, Subscriptions, Membership	\$0	\$0	\$0	\$0	\$100	\$100
430.451 · Streets- Vehicle Maint.	\$0	\$3,630	\$3,426	\$4,000	\$2,000	\$2,500
430.460 · Streets - Mtg, Conf, Training	\$0	\$400	\$40	\$250	\$250	\$1,000
430.740 · Streets - Major Equip Purchase	\$0	\$13,033	\$0	\$15,000	\$0	\$5,000
432.000 · Winter Maintenance Supplies	\$899	\$2,071	\$0	\$1,500	\$2,300	\$2,000
433.000 · Traffic Control devices	\$186	\$3,195	\$1,459	\$1,000	\$250	\$2,000
434.000 · Street Lighting	\$19,482	\$21,352	\$20,412	\$25,000	\$25,000	\$25,000
435.000 - Sidewalks and Crosswalks	\$0	\$261	\$1,016	\$250	\$1,600	\$500
437.000 · Repairs of Tools & Machinery	\$9,223	\$1,143	\$856	\$1,500	\$1,000	\$2,500
438.000 · Maintenance & Repairs to Roads	\$60,211	\$726	\$0	\$1,500	\$0	\$3,000
439.999 · Streets - Other	\$0	\$23	\$0	\$500	\$4,345	\$500
Total 430.00 · STREETS	\$166,801	\$130,807	\$109,337	\$144,858	\$128,990	\$138,113

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GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
413.00 · PROTECTIVE INSPECTION		
413.140	· Building Code Administrator	in house administration Building code official (BCO)
413.141	- Building Code Insp.-outsource	outsourcing of building code inspection services offset by fees (362.41 & 362.45)
413.144	· Bldg. Code Expense	DCED fees (\$4 per permit)
Total 413.00 · PROTECTIVE INSPECTION		
414.00 · PLANNING & ZONING		
414.122	· Zoning Officer - salary	for zoning services offset by fees (362.42)
414.130	· ZHB Attorney fees	for costs not covered by application fees
414.140	· Zoning Board Fees/Wages	for costs not covered by application fees
414.190	· Zoning stenographer	for costs not covered by application fees
414.310	- Preparation of rev. zoning ordinance	for costs associated with preparing a new / updated zoning ordinance per proposal
Total 414.00 · PLANNING & ZONING		
415.00 · EMERGENCY MANAGEMENT AGENCY		
415.191	· EMA Uniforms	
415.192	· EMA supplies/Equipment	
415.460	· Meetings, Conferences, Training	training, seminars and conferences
Total 415.00 · EMERGENCY MANAGEMENT AGENCY		
427.100	· JP Mascaro / Hauler	five year contract 2004 to 2009 with 1 year option
427.120	- Salary Manager	10% of manager's salary
427.140	· Salary Admin Asst	30% of administrative assistant's salary
Benefits percentage for Manager & Clerk		10% of manger's and 30% of Admin Asst's benefits
Administration costs percentage		5% of salary costs for misc postage, paper, overhead
427.400	- Other	Portnoff fees which are reimbursed with collections
430.00 · STREETS		
430.120	· Streets - Salary - Supervisor	(75%) of salary (25% covered by sewer) - due to sewer re-adjst should be 60 / 40 in 2008
430.130	· Streets - Salaries - Full Time	Kelly at 75% of salary (25% covered by sewer)
430.180	· Streets salary part time	for part time summer help and snow plowing
430.191	· Streets - Uniform Expense	
430.192	· Streets Related Supplies	
430.230	· Streets - Utilities	
430.231	· Streets - gasoline	includes gasoline for police and fire
430.232	· Streets - diesel gasoline	includes gasoline for fire dept trucks and streets vehicles
430.420	· Dues, Subscriptions, Membership	
430.451	· Streets- Vehicle Maint.	
430.460	· Streets - Mtg, Conf, Training	training, seminars and conferences
430.740	· Streets - Major Equip Purchase	for purchase toward new equipment (chipper 15,000 to 20,000)
432.000	· Winter Maintenance Supplies	salt and snow removal materials
433.000	· Traffic Control devices	signs and street markings, guide rails
434.000	· Street Lighting	monthly rate per fixture
435.000	- Sidewalks and Crosswalks	
437.000	· Repairs of Tools & Machinery	reapir to equipment, lawn mowers, etc.
438.000	· Maintenance & Repairs to Roads	patch material and stone
439.999	· Streets - Other	
Total 430.00 · STREETS		

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		2004 Final	2005 Final	2006 Final	2007 Proposed	2007 Projected	2008 Proposed
450.00 · CULTURE & RECREATION							
451.000 · Recreation Programs							
	451.200 · Recreation supplies	\$564	\$1,926	\$3,470	\$1,000	\$1,100	\$1,000
	451.240 · Recreation Foods	\$574	\$1,053	\$873	\$2,000	\$2,200	\$2,000
	451.270 · Recreation Prizes	\$835	\$370	\$1,215	\$2,000	\$2,000	\$2,000
	451.300 · Recreation Entertainment	\$850	\$825	\$1,275	\$1,000	\$2,000	\$2,000
	451.380 · Recreation Rentals	\$0	\$194	\$365	\$500	\$600	\$500
	451.000 · Recreation Programs - Other	\$0	\$0	\$100	\$1,000	\$500	\$0
Total 451.000 · Recreation Programs		\$2,823	\$4,368	\$7,298	\$7,500	\$8,400	\$7,500
452.000 · Parks Facilities Expenses							
	451.100 · Portapotties	\$0	\$867	\$2,320	\$1,550	\$2,000	\$2,000
	452.200 · Grounds Maintenance	\$0	\$2,306	\$1,787	\$5,000	\$2,500	\$2,500
	452.300 · Parks Equipment	\$0	\$1,089	\$0	\$5,000	\$0	\$2,500
	452.500 · Parks Utilities	\$0	\$296	\$1,294	\$2,000	\$1,500	\$2,000
	452.000 · Other Parks Facilities Expenses	\$1,913	\$0	\$0	\$750	\$0	\$500
Total 452.000 · Parks Facilities Expenses		\$1,913	\$4,558	\$5,401	\$14,300	\$6,000	\$9,500
456.000 · Contribution to Public Library		\$20,393	\$26,084	\$29,214	\$29,688	\$29,688	\$30,845
Total 450.00 · CULTURE & RECREATION		\$25,128	\$35,010	\$41,913	\$51,488	\$44,088	\$47,845
480.00 · MISCELLANEOUS							
	481.999 · Property Acquisition / Rel. Expense	\$0	\$1,545	\$24,450	\$0	\$750	\$0
	482.000 · Volunteer Worker's Insur.	\$450	\$425	\$425	\$425	\$425	\$425
	485.000 · Unemployment Compensation	\$1,373	\$1,880	\$6,896	\$5,500	\$6,500	\$2,400
	486.153 · Employee Disability - Long Term	\$0	\$0	\$0	\$1,200	\$1,400	\$1,500
	486.154 · Employee Disability - Short Term	\$0	\$1,616	\$1,851	\$2,200	\$1,800	\$2,000
	486.156 · Employee Med/Dental/Vision/Life	\$60,694	\$73,989	\$82,847	\$90,000	\$82,000	\$59,000
	486.158 · Mayor & Council Life Ins	\$481	\$512	\$655	\$625	\$700	\$650
	486.160 · Employee Non-Uniform Pension	\$5,854	\$8,580	\$9,304	\$9,780	\$15,000	\$11,050
	486.161 · Police Pension Plan	\$0	\$0	\$4,008	\$4,534	\$4,534	\$19,945
	487.162 · Employee FICA & Medicare	\$28,535	\$31,488	\$33,565	\$35,000	\$35,000	\$37,000
	483.000 · W.C., P & C, Liability	\$0	\$45,767	\$60,255	\$55,000	\$55,000	\$60,000
Total 480.00 · MISCELLANEOUS		\$97,388	\$165,802	\$224,257	\$204,264	\$203,109	\$193,970
492.00 Interfund Operating Transfers							
	492.08 - Transfers to Sewer Capital	\$72,000	\$18,000	\$32,000	\$30,000	\$10,000	\$20,000
	492.30 - Transfers to Borough Capital	\$0	\$72,568	\$6,900	\$19,000	\$3,000	\$39,000
	492.32 - Transfers to Emergency Capital	\$6,370	\$10,000	\$10,000	\$20,000	\$20,000	\$25,000
	492.33 - Transfers to Recreation Capital	\$27,154	\$7,250	\$11,900	\$11,400	\$7,400	\$10,000
	492.35 - Transfers to Highway LF Acct	\$32,771	\$34,350	\$37,836	\$39,054	\$40,323	\$44,709
Total 492.00 Interfund Operating Transfers		\$138,295	\$142,168	\$98,636	\$119,454	\$80,723	\$138,709
TOTAL EXPENDITURES					\$1,345,808	\$1,335,314	\$1,366,181
TOTAL REVENUES					\$1,299,122	\$1,331,489	\$1,369,448
CASH CARRY OVER							\$3,267
BALANCED AMOUNT							\$1,369,448

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GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
450.00 · CULTURE & RECREATION		
451.000 · Recreation Programs		
	451.200 · Recreation supplies	
	451.240 · Recreation Foods	
	451.270 · Recreation Prize Money	
	451.300 · Recreation Entertainment	
	451.380 · Recreation Rentals	
	451.000 · Recreation Programs - Other	
	Total 451.000 · Recreation Programs	for parades, parties and other borough sponsored events
452.000 · Parks Facilities Expenses		
	451.100 · Portapotties	2 POPs at Canal and Cambria St from April to October
	452.200 · Grounds Maintenance	Misc for flowers, mulch, etc. at playgrounds, plus improvements
	452.300 · Parks Equipment	new equipment or facilities
	452.500 · Parks Utilities	Electrical and lights at each park
	452.000 · Other Parks Facilities Expenses	
	Total 452.000 · Parks Facilities Expenses	
	456.000 · Contribution to Public Library	membership with BAPL
Total 450.00 · CULTURE & RECREATION		
480.00 · MISCELLANEOUS		
	481.999 · Property Acquisition / Rel. Expense	for main st re-alignment and property appraisals
	482.000 · Volunteer Worker's Insur.	Annual policy renewal
	485.000 · Unemployment Compensation	for 2008 use 0.0150 of base payroll
	486.153 · Employee Disability - Long Term for F	full time officers only - non-uniform currently paid by the employees + 1 add'l patrol officer
	486.154 · Employee Disability - Short Term	currently paid by the Borough + 1 add'l patrol officer
	486.156 · Employee Med/Dental/Vision/Life	currently paid by the Borough + 1 add'l patrol officer
	486.158 · Mayor & Council Life Ins	policy through PSAB
	486.160 · Employee Non-Uniform Pension	MMO for non-uniform pension plus proposed increase
	486.161 · Police Pension Plan	MMO for police pension
	487.162 · Employee FICA & Medicare	deducted with payroll
	483.000 · W.C., P & C, Liability	new category consolidates insurances
Total 480.00 · MISCELLANEOUS		
492.00 Interfund Operating Transfers		
	492.08 - Transfers to Sewer Capital Acct	from sewer tapping fees (line item 364.20)
	492.30 - Transfers to Borough Capital Acct	from realty transfer taxes (line item 310.10), sewer certs (362.46) and san certs (362.44)
	492.32 - Transfers to Emergency Capital Acct	from OPT / EMST / LST (310.30)
	492.33 - Transfers to Recreation Capital Acct	from rent of land and pavilion (342.10), and developer rec fees @ \$500/ut (367.00)
	492.35 - Highway / Liquid Fuels Acct	from liquid fuels state aid (355.02)
TOTAL EXPENDITURES		
TOTAL REVENUES		
CASH CARRY OVER		
BALANCED AMOUNT		

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		2004 Final	2005 Final	2006 Final	2007 Proposed	2007 Projected	2008 Proposed
O8 - SEWER REVENUE FUND		BALANCED @ \$ 328,964					
	Revenues						
	340.00 - Interest Income	\$182	\$2,757	\$3,692	\$4,000	\$4,000	\$4,000
	364.12 - Sewer Usage Charge	\$252,576	\$265,081	\$288,533	\$320,000	\$328,000	\$323,000
	Total Revenues	\$252,758	\$267,838	\$292,225	\$324,000	\$332,000	\$327,000
	Expenditures						
	429.120 - Salary - Manager	\$4,800	\$5,200	\$5,400	\$5,600	\$5,600	\$5,785
	429.140 - Salary - Admin Asst	\$10,000	\$26,624	\$21,917	\$22,784	\$23,159	\$23,674
	429.180 - Salary - Maintenance 1	\$5,200	\$17,723	\$19,932	\$15,100	\$15,100	\$18,728
	429.181 - Salary - Maintenance 2	\$0	\$0	\$3,000	\$8,400	\$8,400	\$8,632
	Benefits related to salary percentages	\$0	\$0	\$12,803	\$16,837	\$17,000	\$12,933
	Administrative Expenses	\$800	\$0	\$0	\$3,452	\$3,452	\$2,841
	429.192 - Sewer related supplies	\$0	\$1,360	\$1,597	\$1,500	\$3,000	\$3,000
	429.310 - Prof.(one calls) and training fees	\$7,000	\$5,655	\$8,558	\$10,000	\$7,000	\$10,000
	429.311- Attorney Fees	\$0	\$320	\$0	\$250	\$0	\$500
	429.360 - Utilities	\$1,300	\$1,781	\$1,944	\$2,500	\$2,500	\$2,500
	429.370 - Repairs & Maintenance - General	\$8,500	\$9,755	\$3,682	\$5,000	\$1,000	\$5,000
	429.371 - Repairs & Maintenance - Extended	\$0	\$7,500	\$0	\$20,000	\$0	\$20,000
	429.400 - Portnoff Admin fee and supplies	\$0	\$658	\$517	\$500	\$350	\$500
	429.530 - Sewer Rental Fees (CoB)	\$73,500	\$97,940	\$61,761	\$125,600	\$125,000	\$130,000
	429.531 - Sewer Annual Capital Charge	\$7,500	\$7,270	\$7,280	\$7,280	\$2,486	\$2,283
	471.200 - Loan Payments	\$51,587	\$51,590	\$52,589	\$52,589	\$52,589	\$52,589
	Transfers to Sewer Capital Account	\$0	\$23,829	\$17,000	\$20,000	\$20,000	\$30,000
	Additional due to GF	\$0	\$0	\$100,000	\$0	\$0	\$0
	Total Expenditures	\$170,187	\$257,205	\$317,980	\$317,392	\$286,636	\$328,964
	Due to General Fund	\$20,800	\$49,547	\$63,052	\$72,173	\$72,711	\$72,592
	ACQUISITION LOAN DEBT SERVICE	\$584,811	\$565,547	\$537,200	\$500,000	\$500,000	\$460,000

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		2004 Final	2005 Final	2006 Final	2007 Proposed	2007 Projected	2008 Proposed
18 - CAPITAL PROJECTS FUND - MAIN STREET RE-ALIGNMENT CONSTRUCTION		BAL'D @ \$925,000					
	Revenues						
	351.03 - Federal Transportation Grant	\$0	\$0	\$0	\$0	\$0	\$925,000
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$925,000
	Expenses						
	439.000 - construction of Main St Re-alignment	\$0	\$0	\$0	\$0	\$0	\$925,000
	Total Expenses	\$0	\$0	\$0	\$0	\$0	\$925,000
19 - CAPITAL PROJECTS FUND - GATEWAY PARK COMMUNITY DEVELOPMENT		BAL'D @ \$54,625					
	Revenues						
	354.14 - State Transportation Revitalization Grant	\$0	\$0	\$0	\$0	\$0	\$54,625
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$54,625
	Expenses						
	465.313 - construction of gateway	\$0	\$0	\$0	\$0	\$0	\$54,625
	Total Expenses	\$0	\$0	\$0	\$0	\$0	\$54,625
20 - CAPITAL PROJECTS FUND - RAILROAD PROPERTY ACQUISITION		BALANCED @ \$276,000					
	Revenues						
	340.000 - Interest	\$0	\$0	\$0	\$0	\$0	\$500
	354.070 - State DCNR Recreation Grant	\$0	\$0	\$0	\$0	\$0	\$138,000
	359.070 - County Recreation Grant	\$0	\$0	\$0	\$0	\$0	\$54,309
	Borough contribution or additional funding sources						\$83,191
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$276,000
	Expenses						
	465.313 - professional fees	\$0	\$0	\$0	\$0	\$0	\$51,000
	465.700 - land acquisition	\$0	\$0	\$0	\$0	\$0	\$225,000
	Total Expenses	\$0	\$0	\$0	\$0	\$0	\$276,000
	Tax / Revenue Anticipation Note						\$125,000
21 - CAPITAL PROJECTS FUND - COMMUNITY DEV & COMP PLAN		BALANCED @ \$25,000					
	Revenues						
	354.02 - Community Development Plan Grant	\$0	\$0	\$0	\$0	\$0	\$25,000
	Total Revenues						
	Expenses						
	414.311 - Planning Fees						\$20,000
	414.312 - Engineering Fees						\$3,000
	414.313 - Legal Fees						\$1,500
	414.314 - Administration Costs						\$500
	Total Expenses						\$25,000

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GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
18 - CAPITAL PROJECTS FUND - MAIN STREET RE-ALIGNMENT CONSTRUCTION			
		351.03 - Federal Transportation Grant	
		439.000 - construction of Main St Re-alignment	
19 - CAPITAL PROJECTS FUND - GATEWAY PARK COMMUNITY DEVELOPMENT			
		354.14 - State Transportation Revitalization Grant	
		465.313 - construction of gateway	
20 - CAPITAL PROJECTS FUND - RAILROAD PROPERTY ACQUISITION - BAL @ \$276,000			
		340.000 - Interest	
		354.070 - State DCNR Recreation Grant	
		359.070 - County Recreation Grant	
		Borough contribution or additional funding sources	
		465.313 - professional fees	for engineering, surveying, environmental and appraisals
		465.700 - land acquisition	for purchase through acquisition grants
21 - CAPITAL PROJECTS FUND - COMMUNITY DEV & COMP PLAN			
		354.02 - Community Development Plan Grant	To apply for approximately \$25,000 from Northampton Co DCED
		414.311 - Planning Fees	
		414.312 - Engineering Fees	
		414.313 - Legal Fees	
		414.314 - Administration Costs	

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		2004 Final	2005 Final	2006 Final	2007 Proposed	2007 Projected	2008 Proposed
30 - CAPITAL RESERVE FUND - GENERAL							
	Beginning Year Account Balance	0	0	\$73,488	\$84,042	\$84,042	\$64,542
	Revenues						
	130.100 - Due from general fund	\$0	\$72,568	\$6,900	\$19,000	\$3,000	\$39,000
	340.000 - Interest		\$920	\$3,654	\$2,000	\$2,500	\$1,500
	Total Revenues	\$0	\$73,488	\$10,554	\$21,000	\$5,500	\$40,500
	Expenses						
	see notes	\$0	\$0	\$0	\$10,000	\$25,000	\$25,000
	Total Expenses	\$0	\$0	\$0	\$10,000	\$25,000	\$25,000
	Year End Account Balance	\$0	\$73,488	\$84,042	\$95,042	\$64,542	\$80,042
31 - CAPITAL RESERVE FUND - SEWER							
	Beginning Year Account Balance		\$463,027	\$494,598	\$550,579	\$550,579	\$582,879
	Revenues						
	130.100 - Due from GF re sewer tapping fees	\$72,000	\$18,000	\$32,000	\$30,000	\$10,000	\$20,000
	130.110 - Due from sewer revenue fund	\$0	\$0	\$0	\$20,000	\$20,000	\$30,000
	340.000 - Interest	\$4,197	\$13,571	\$23,981	\$25,000	\$30,000	\$30,000
	Total Revenues	\$76,197	\$31,571	\$55,981	\$75,000	\$60,000	\$80,000
	Expenses						
	410.730 - purchase of major equipment	\$0	\$0	\$0	\$0	\$27,700	\$2,000
	Total Expenses	\$0	\$0	\$0	\$0	\$27,700	\$2,000
	Year End Account Balance - Class	\$463,027	\$494,598	\$550,579	\$225,579	\$182,879	\$60,879
	Year End Account Balance - Term	\$0	\$0	\$0	\$400,000	\$400,000	\$600,000
	Total Capital	\$463,027	\$494,598	\$550,579	\$625,579	\$582,879	\$660,879
32 - CAPITAL RESERVE FUND - EMERGENCY SERVICES							
	Beginning Year Account Balance		\$2,761	\$13,058	\$6,454	\$6,454	\$13,677
	Revenues						
	130.010 - Due from GF for police equipment	\$6,370	\$10,000	\$10,000	\$10,000	\$10,000	\$15,000
	130.110 - Due from GF for fire equipment	\$0	\$0	\$0	\$10,000	\$10,000	\$10,000
	130.999 - Other Revenue					\$1,100	\$0
	340.000 - Interest	\$273	\$297	\$896	\$500	\$500	\$500
	Total Revenues	\$6,370	\$10,297	\$10,896	\$20,500	\$21,600	\$25,500
	Expenses						
	410.730 - purchase of police vehicles or major eq	\$27,255	\$0	\$17,500	\$0	\$14,377	\$14,378
	411.730 - purchase of fire vehicles or major equi	\$0	\$0	\$0	\$0	\$0	\$0
	Total Expenses	\$27,255	\$0	\$17,500	\$0	\$14,377	\$14,378
	Year End Account Balance	\$2,761	\$13,058	\$6,454	\$26,954	\$13,677	\$24,800

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GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
30 - CAPITAL RESERVE FUND - GENERAL			
		130.100 - Due from general fund	line item 362.44
		340.000 - Interest	
		2007 PA Dept of Revenue payoff	2008 main st realignment property acquisition
		PLGIT ACCOUNT	
31 - CAPITAL RESERVE FUND - SEWER			
		130.100 - Due from GF for sewer tapping fees	
		130.110 - Due from sewer revenue fund	
		340.000 - Interest	
		410.730 - purchase of major equipment	jetter and portion of dump truck
		PLGIT ACCOUNT	
		PLGIT ACCOUNT	
32 - CAPITAL RESERVE FUND - EMERGENCY SERVICES			
		Recommend combining emergency capital reserves into one account for fire and police	
		130.010 - Due from GF for police vehicle purchase	
		130.110 - Due from GF for fire vehicle purchase	
		from police checking account	
		340.000 - Interest	
		410.730 - purchase of police vehicles or major e	two year lease for 2007 and 2008 for new police car plus \$1 buyout
		411.730 - purchase of fire vehicles or major equipment	
		PLGIT ACCOUNT	

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		2004 Final	2005 Final	2006 Final	2007 Proposed	2007 Projected	2008 Proposed
33 - CAPITAL RESERVE FUND - RECREATION							
	Beginning Year Account Balance		\$139,323	\$137,473	\$51,961	\$51,961	\$34,824
	Revenues						
	130.000 - Due from GF for rec fees and rentals	\$27,154	\$7,250	\$11,900	\$11,400	\$7,400	\$10,000
	340.000 - Interest	\$1,224	\$3,926	\$5,075	\$2,000	\$2,000	\$1,500
	Total Revenues	\$28,378	\$11,176	\$16,975	\$13,400	\$9,400	\$11,500
	Expenses						
	454.610 - Parks - general contracting constructio	\$650	\$5,379	\$67,468	\$10,000	\$15,537	\$3,000
	454.660 - Professional fees	\$0	\$0	\$9,362	\$5,000	\$0	\$1,000
	454.710 - Land Acquisition for recreation/parks	\$1,600	\$0	\$0	\$0	\$0	\$0
	454.720 - Parks - structural improvements	\$0	\$7,647	\$28,024	\$0	\$1,000	\$7,500
	454.999 - Donation to FBTA	\$0	\$0	\$0	\$0	\$10,000	\$0
	Total Expenses	\$2,250	\$13,026	\$104,854	\$15,000	\$26,537	\$11,500
	Year End Account Balance	\$139,323	\$137,473	\$51,961	\$50,361	\$34,824	\$34,824
35 - HIGHWAY AID FUND (LIQUID FUELS)							
	Beginning Year Account Balance		\$53,606	\$87,826	\$73,109	\$73,109	\$24,835
	Revenues						
	340.00 - Interest	\$924	\$2,332	\$3,951	\$4,000	\$4,000	\$3,000
	355.02 - Due from GF Highway/LF Tax	\$32,771	\$34,350	\$37,836	\$39,054	\$40,323	\$44,709
	Total Revenues	\$33,695	\$36,682	\$41,787	\$43,054	\$44,323	\$47,709
	Expenses (430-439)						
	430.384 - Lease of Equipment	\$0	\$0	\$0	\$0	\$8,000	\$8,000
	432.000 - Winter Maintenance supplies	\$899	\$0	\$0	\$0	\$1,000	\$0
	433.000 - Road Signs and Markings	\$2,827	\$2,462	\$0	\$0	\$0	\$0
	438.000 - Maintenance and Repairs of Roads	\$46,029	\$0	\$56,504	\$70,000	\$68,598	\$0
	438.313 - Engineering costs for roads project	\$0	\$0	\$0	\$0	\$15,000	\$5,000
	Total Expenses	\$49,754	\$2,462	\$56,504	\$70,000	\$92,598	\$13,000
	Year End Account Balance	\$53,606	\$87,826	\$73,109	\$46,163	\$24,835	\$59,544

Borough of Freemansburg
2008 Preliminary Budget - 12/05/2007

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
33 - CAPITAL RESERVE FUND - RECREATION			
		130.000 - Due from GF for rec fees and rentals	DEP rent of park at \$350 per month, pavilion rentals and developer fees for new units @\$
		340.000 - Interest	
		454.610 - Parks - general contracting constructio	Sitework and outsourced contractor fees for projects at parks
		454.660 - Professional fees	Engineering professional fees including design and environmental studies
		454.710 - Land Acquisition for recreation/parks	Acquisition of land for recreational uses
		454.720 - Parks - structural improvements	equipment and structural purchases for recreational uses
		454.999 - Donation to FBTA	For new lighting at little league fields
		PLGIT ACCOUNT	
35 - HIGHWAY AID FUND (LIQUID FUELS)			
		340.00 - Interest	interest from earnings
		355.02 - Due from GF Highway/LF Tax	(492.35) Full amount collected for the year / Minimal increase for new roads
		430.384 - Lease of Equipment	lease/purchase of dump truck replacement -5 year program '07, '08, '09, '10, '11
		432.000 - Winter Maintenance supplies	winter supplies such as salt
		433.000 - Road Signs and Markings	street signs, guide rails, misc roads related supplies
		438.000 - Maintenance and Repairs of Roads	in 2007 for Market Street, possible Green st alley in '08, plan for Madison Street in early '0
		438.313 - Engineering costs for roads project	07 engineering costs associated with Market St. In '08 costs for design of Madison St
		PLGIT ACCOUNT	