

Borough of Freemansburg - 2009 Proposed Budget

	2006 Final	2007 Final	2008 Budget	2008 Final	2009 Proposed
01-GENERAL FUND					
BALANCED @ \$ 1,466,675					
REVENUES					
301.00 - Taxes Revenue					
301.10 - Real Estate Taxes - Current	\$354,541	\$478,496	\$523,306	\$485,424	\$618,683
301.20 - Real Estate Taxes - Prior Year	\$32,515	\$28,409	\$30,000	\$30,509	\$35,000
310.10 - Real Estate Transfer Taxes	\$57,627	\$51,378	\$35,000	\$43,106	\$35,000
310.20 - Earned Income Tax	\$190,022	\$199,318	\$215,000	\$205,083	\$200,000
310.30 - OPT / EMST / LST	\$0	\$12,776	\$12,000	\$10,021	\$8,000
310.80 - Business Priv Tax	\$25,337	\$30,841	\$30,000	\$29,430	\$28,000
Total - Taxes Revenue	\$660,043	\$801,218	\$845,306	\$803,573	\$924,683
321.80 - Cable Franchise	\$18,615	\$19,251	\$19,500	\$19,814	\$19,820
322.80 - Street and curb permits	\$495	\$550	\$500	\$710	\$600
331.00 - Police Fines	\$12,299	\$15,277	\$12,000	\$15,768	\$13,000
341.00 - Interest Earnings	\$33,357	\$15,181	\$15,000	\$1,629	\$1,600
342.10 - Rent of Land	\$3,900	\$4,925	\$5,000	\$5,175	\$5,000
354.00 - State Comm. Development Gra	\$5,000	\$10,000	\$5,000	\$0	\$30,000
355.04 - Alcohol Beverages Licenses	\$600	\$600	\$600	\$600	\$600
355.05 - Pension State Aid	\$11,824	\$14,851	\$30,995	\$31,603	\$31,603
355.07 - Fire Relief Insurance Tax	\$12,146	\$12,616	\$12,616	\$12,991	\$13,000
355.09 - State recycling grants	\$7,192	\$1,056	\$1,000	\$939	\$1,000
355.10 - Public Utility Commission	\$1,100	\$993	\$993	\$1,070	\$1,000
355.02 - Highway / Liquid Fuels	\$37,836	\$40,323	\$44,702	\$44,652	\$43,035
361.30 - Planning Commission			\$0	\$700	\$1,500
361.34 - Zoning Hearing Board	\$0	\$0	\$0	\$1,500	\$1,500
361.50 - Sales of Reports	\$982	\$1,077	\$900	\$886	\$750
362.10 - Crossing Guard Reimbursement	\$6,252	\$6,289	\$10,238	\$8,726	\$14,636
362.14 - DUI Reimbursements	\$4,250	\$4,310	\$5,000	\$3,011	\$3,500
362.41 - Building Permits	\$12,157	\$6,695	\$10,000	\$10,555	\$10,000
362.42 - Zoning Permits	\$739	\$665	\$1,000	\$1,165	\$1,000
362.44 - SAN Certificates	\$2,145	\$1,480	\$2,000	\$1,540	\$1,200
362.45 - Use & Occupancy Permits	\$2,485	\$3,210	\$2,500	\$4,700	\$4,000
362.46 - SEW Certification	\$2,100	\$1,505	\$2,000	\$1,580	\$1,200
364.00 - SAN Collection Revenues	\$245,960	\$222,943	\$225,000	\$218,729	\$245,000
364.20 - SEW Connection / tapping fees	\$32,000	\$10,000	\$20,000	\$8,000	\$10,000
367.000 - Developer's Recreation Fees	\$8,000	\$2,500	\$5,000	\$2,000	\$2,500
367.10 - P&R events and donations	\$472	\$243	\$0	\$855	\$0
387.10 - Contributions & Donations	\$253	\$499	\$0	\$27	\$0
387.20 - Restitution	\$513	\$25	\$0	\$325	\$0
387.30 - SEW Salary & Admin	\$63,052	\$72,711	\$72,592	\$75,000	\$83,961
387.31 - SEW Prior year Salary adjust	\$0	\$0	\$0	\$40,000	\$0
387.40 - SAN salary and admin adjust	\$0	\$29,050	\$20,000	\$22,525	\$0
387.41 - SAN salary prior year adjust	\$35,000	\$29,050	\$20,000	\$24,700	\$0
389.00 - Misc. Revenues	\$1,286	\$29,045	\$0	\$766	\$0
TOTAL REVENUES	\$1,222,053	\$1,358,136	\$1,389,441	\$1,365,814	\$1,465,687

Borough of Freemansburg - 2009 Proposed Budget

	2006 Final	2007 Final	2008 Budget	2008 Final	2009 Proposed
EXPENDITURES					
400.00 · LEGISLATIVE/COUNCIL					
400.110 · Council Salaries	\$11,375	\$11,800	\$12,000	\$11,008	\$12,000
400.120 · Salary - Secretary / Treasurer	\$4,311	\$3,614	\$8,000	\$605	\$8,000
400.350 · Bonding Insurance for Treasurer	\$675	\$0	\$350	\$18	\$250
400.420 · Council Subscript./Dues/Member.	\$100	\$480	\$500	\$709	\$800
400.460 · Council Meetings & Conferences	\$63	\$495	\$500	\$70	\$500
400.540 · Contributions to Non-Gov't Orgs	\$2,932	\$2,067	\$3,800	\$3,173	\$3,450
400.00 · Legislative/Council - Other	\$0	\$0	\$0	\$282	\$0
Total 400.00 · LEGISLATIVE/COUNCIL	\$19,456	\$18,456	\$25,150	\$15,866	\$25,000
401.00 · EXECUTIVE/MAYOR					
401.110 · Mayor's Salary	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
401.420 · Mayor's Dues/Subscriptions/Memb	\$95	\$145	\$150	\$155	\$150
401.460 · meetings and conferences	\$1,293	\$1,240	\$1,500	\$1,577	\$1,600
401.540 · Contributions to Non-Gov't Orgs	\$207	\$0	\$500	\$158	\$500
Total 401.00 · EXECUTIVE/MAYOR	\$3,595	\$3,385	\$4,150	\$3,889	\$4,250
402.311 · INDEPENDENT AUDITOR	\$6,875	\$5,750	\$7,000	\$5,995	\$7,000
403.00 · TAX COLLECTION					
403.110 · Salary - Tax Collector	\$7,249	\$9,743	\$10,500	\$9,842	\$12,374
403.210 · Tax Collector - Supplies	\$1,113	\$807	\$500	\$364	\$500
403.310 · EIT Collection Fees	\$2,584	\$6,054	\$4,838	\$4,712	\$4,600
403.311 · BPM Tax and EMST	\$724	\$1,161	\$945	\$1,016	\$810
403.350 · Tax Collector Bonding Insurance	\$315	\$315	\$325	\$315	\$325
403.420 · Dues, Subscriptions, Membership	\$0	\$0	\$0	\$0	\$0
403.460 · Meetings, conferences training	\$0	\$0	\$250	\$0	\$250
Total 403.00 · TAX COLLECTION	\$11,985	\$18,080	\$17,358	\$16,249	\$18,859
404.311 · BOROUGH ATTORNEY FEES					
404.312 - General legal				\$12,412	\$12,000
404.313 - Main Street realign / spec project				\$7,983	\$3,000
404.314 - police related legal items				\$17,133	\$15,000
Total 404.311 BOROUGH ATTY FEES	\$5,253	\$25,604	\$15,000	\$37,528	\$30,000
406.00 · ADMINISTRATION					
406.120 · Borough Manager Salary	\$45,099	\$46,922	\$46,276	\$48,004	\$48,127
406.140 · Exec Asst Salary & OT	\$1,671	\$1,753	\$1,821	\$1,929	\$1,894
406.141 · Administrative Clerk	\$374	\$450	\$1,000	\$200	\$1,000
406.210 · Office Supplies (all departments)	\$4,863	\$4,497	\$4,500	\$6,539	\$10,000
406.325 · Admin Postage (all departments)	\$3,069	\$3,449	\$3,200	\$4,212	\$4,000
406.341 · Legal Advertising	\$3,541	\$2,517	\$3,500	\$2,668	\$3,500
406.342 · Payroll Processing Fees	\$2,186	\$2,335	\$2,200	\$2,503	\$2,500
406.350 · Bonding Ins. for admin	\$500	\$500	\$500	\$500	\$500
406.420 · Dues, subscriptions, membership	\$10	\$45	\$250	\$0	\$250
406.460 · meetings, conferences, training	\$108	\$75	\$500	\$45	\$250
406.999 · miscellaneous expenses	\$773	\$498	\$500	\$2,646	\$3,000
Total 406.00 · ADMINISTRATION	\$62,194	\$63,039	\$64,247	\$69,245	\$75,021

Borough of Freemansburg - 2009 Proposed Budget

		2006 Final	2007 Final	2008 Budget	2008 Final	2009 Proposed
408.311 · ENGINEER FEES						
	Meetings and Misc Borough Activites	\$12,805	\$8,779	\$12,000	\$9,492	\$12,000
	Roads Program	\$6,344	\$9,169	\$0	\$380	\$1,000
	MS4 Requirements	\$0	\$709	\$1,000	\$2,526	\$1,000
	Main St Realignment / Special projects	\$49,519	\$78,611	\$0	\$32,975	\$1,000
	Total 408.311 Engineering fees	\$68,668	\$97,267	\$13,000	\$45,372	\$15,000
409.00 · GEN. GOV'T BUILDINGS						
	409.120 · Gen Gov't Maintenance	\$3,628	\$3,540	\$3,600	\$3,540	\$3,600
	409.210 · Gen Gov't Supplies	\$1,853	\$611	\$1,000	\$952	\$1,000
	409.230 · Gen Gov't Heat/Utilities	\$24,707	\$25,504	\$30,000	\$27,225	\$30,000
	409.320 · Gen Gov't Comms - Nextels	\$4,386	\$1,414	\$3,000	\$2,457	\$1,800
	409.370 · Gen Gov't Repairs & Maint	\$9,402	\$6,895	\$10,000	\$5,539	\$10,000
	409.372 · General Gov't Computers	\$5,922	\$8,752	\$5,000	\$3,959	\$5,000
	409.999 · Gen Gov't Bldgs Other Expense	\$2,582	\$103	\$5,000	\$328	\$5,000
	Total 409.00 · GEN. GOV'T BUILDINGS	\$52,480	\$46,818	\$57,600	\$44,000	\$56,400
410.00 · PUBLIC SAFETY						
	POLICE					
	410.120 · Salary - Police Chief	\$48,270	\$55,812	\$55,190	\$57,264	\$58,509
	410.130 · Salaries - Full Time Officers	\$77,974	\$82,743	\$87,552	\$75,208	\$87,552
	410.131 · OT Full time officers (if needed)	\$0	\$7,021	\$7,500	\$5,743	\$7,500
	410.140 · Salary - Clerk	\$8,239	\$10,913	\$12,251	\$14,170	\$18,720
	410.180 · Salary - Part Time Officers	\$79,070	\$100,881	\$71,500	\$128,553	\$70,000
	410.191 · Uniforms	\$1,727	\$4,587	\$6,000	\$6,217	\$6,000
	410.210 · Police law enforcement supplies	\$4,240	\$5,076	\$5,000	\$5,713	\$5,000
	410.231 · Police - Vehicle Fuel	\$0	\$0	\$0	\$0	\$0
	410.320 · Police Communications	\$6,238	\$8,209	\$7,000	\$3,237	\$7,000
	410.420 · Dues, Subscriptions & membership	\$300	\$375	\$1,125	\$750	\$1,350
	410.451 · Police - Vehicle Maintenance	\$6,277	\$11,195	\$8,000	\$4,548	\$8,000
	410.460 · Meetings, Conferences, Training	\$799	\$0	\$4,000	\$44	\$4,000
	410.999 · Police - Misc.	\$265	\$0	\$33,400	\$3,938	\$51,000
	Total 410.00 · POLICE		\$286,810	\$298,518	\$305,385	\$324,631
	Public Safety - Other					
	410.132 · Civil Service Expense	\$957	\$0	\$5,000	\$810	\$5,000
	410.133 · DUI Roving Patrol	\$0	\$4,931	\$5,000	\$4,842	\$5,000
	410.190 · Salary - Crossing Guards	\$12,697	\$13,359	\$20,475	\$23,843	\$29,273
	410.300 · Animal Control (SPCA)	\$1,160	\$840	\$1,000	\$620	\$1,000
	Total Public Safety - Other	\$14,814	\$19,130	\$31,475	\$30,115	\$40,273
411.00 · FIRE						
	411.360 · Fire Hydrants	\$15,509	\$14,541	\$16,000	\$15,880	\$16,000
	411.530 · Volunteer Fire Relief Assoc.	\$12,146	\$12,616	\$12,616	\$12,991	\$13,000
	411.540 · Contribution to Fire Company	\$33,361	\$35,000	\$35,000	\$35,000	\$35,000
	411.550 · Volunteer Incentive Program	\$0	\$0	\$3,000	\$0	\$3,000
	Total 411.00 · FIRE	\$61,016	\$62,157	\$66,616	\$63,871	\$67,000

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413.00 · PROTECTIVE INSPECTION					
413.140 · Building Code Admin / BCO	\$1,253	\$501	\$2,000	\$3,918	\$4,653
413.141 · Building Code Insp.-outsourcing	\$720	\$7,910	\$6,000	\$15,856	\$15,000
413.144 · Other Bldg. Code Expense / training	\$90	\$432	\$500	\$622	\$1,000
Total 413.00 · PROTECTIVE INSPECTION	\$2,063	\$8,843	\$8,500	\$20,396	\$20,653
414.00 · PLANNING & ZONING					
414.122 · Zoning Officer,	\$9,196	\$11,360	\$10,000	\$7,085	\$4,653
414.130 · ZHB Attorney fees	\$0	\$0	\$500	\$495	\$2,500
414.140 · Zoning Board Fees/Wages/ads	\$0	\$0	\$250	\$1,917	\$500
414.190 · Zoning stenographer	\$0	\$0	\$250	\$450	\$500
414.310 · Preparation of rev. zoning ordinance	\$0	\$5,328	\$18,000	\$14,187	\$12,000
Total 414.00 · PLANNING & ZONING	\$9,196	\$16,688	\$29,000	\$24,134	\$20,153
415.00 · EMERGENCY MANAGEMENT AGENCY					
415.191 · EMA Uniforms	\$160	\$0	\$250	\$0	\$250
415.192 · EMA supplies/Equipment	\$0	\$0	\$250	\$0	\$250
415.460 · Meetings, Conferences, Training	\$0	\$10	\$250	\$45	\$250
Total 415.00 · EMERGENCY MGMT	\$160	\$10	\$750	\$45	\$750
427.00 · WASTE / SANITATION					
427.100 · JP Mascaro / Hauler / new contractor	\$183,996	\$184,000	\$183,996	\$184,000	\$222,000
427.120 · Salary Manager	\$5,400	\$5,865	\$5,785	\$6,000	\$6,016
427.140 · Salary Admin Asst	\$9,985	\$10,519	\$10,926	\$11,334	\$11,363
Benefits percentage for Manager & Clerk	\$4,264	\$3,741	\$3,239	\$3,239	\$3,735
Administration costs percentage	\$982	\$1,006	\$836	\$867	\$869
427.200 · Recycling bins	\$4,834	\$0	\$2,500	\$2,754	\$0
427.400 · Other	\$1,785	\$577	\$1,750	\$0	\$0
Total 427.00 · WASTE / SANITATION	\$211,246	\$205,708	\$209,032	\$208,195	\$244,201
430.00 · STREETS					
430.120 · Streets - Salary - Supervisor	\$31,655	\$30,362	\$28,092	\$29,827	\$29,216
430.130 · Streets - Salaries - Full Time	\$25,279	\$26,277	\$25,896	\$27,214	\$21,545
430.180 · Streets salary part time / OT	\$3,377	\$4,517	\$12,000	\$10,286	\$12,000
430.191 · Streets - Uniform Expense	\$520	\$283	\$525	\$347	\$525
430.192 · Streets Related Supplies	\$3,691	\$4,415	\$5,500	\$2,670	\$5,500
430.230 · Streets - Utilities	\$3,397	\$4,154	\$5,000	\$4,753	\$5,000
430.231 · Streets, fire, police - gasoline	\$12,199	\$13,681	\$15,000	\$15,239	\$17,500
430.232 · Streets & fire - diesel gasoline	\$2,011	\$2,257	\$2,000	\$3,516	\$7,500
430.420 · Dues, Subscriptions, Membership	\$0	\$60	\$100	\$0	\$100
430.451 · Streets- Vehicle Maint.	\$3,426	\$1,990	\$2,500	\$1,141	\$1,000
430.460 · Streets - Mtg, Conf, Training	\$40	\$215	\$1,000	\$0	\$500
430.740 · Streets - Major Equip Purchase	\$0	\$0	\$5,000	\$0	\$0
432.000 · Winter Maintenance Supplies	\$0	\$2,317	\$2,000	\$1,089	\$2,000
433.000 · Traffic Control devices	\$1,459	\$181	\$2,000	\$1,558	\$32,000
434.000 · Street Lighting	\$20,412	\$24,762	\$25,000	\$25,927	\$25,000
435.000 · Sidewalks and Crosswalks	\$1,016	\$1,590	\$500	\$283	\$500
437.000 · Repairs of Tools & Machinery	\$856	\$749	\$2,500	\$910	\$1,500
438.000 · Maintenance & Repairs to Roads	\$0	\$0	\$3,000	\$469	\$0
439.999 · Streets - Other	\$0	\$4,345	\$500	\$3,314	\$3,500
Total 430.00 · STREETS	\$109,337	\$122,154	\$138,113	\$128,543	\$164,887

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450.00 · CULTURE & RECREATION						
451.000 · Recreation Programs						
	451.200 · Recreation supplies	\$3,470	\$1,158	\$1,000	\$1,760	\$1,000
	451.240 · Recreation Foods	\$873	\$2,240	\$2,000	\$1,082	\$2,000
	451.270 · Recreation Prizes	\$1,215	\$1,980	\$2,000	\$2,118	\$2,000
	451.300 · Recreation Entertainment	\$1,275	\$1,798	\$2,000	\$1,720	\$2,000
	451.380 · Recreation Rentals	\$365	\$563	\$500	\$289	\$250
	451.000 · Recreation Programs - Other	\$100	\$550	\$0	\$760	\$250
Total 451.000 · Recreation Programs		\$7,298	\$8,289	\$7,500	\$7,729	\$7,500
452.000 · Parks Facilities Expenses						
	451.100 · Portapotties	\$2,320	\$1,961	\$2,000	\$2,189	\$2,000
	452.200 · Grounds Maintenance	\$1,787	\$2,227	\$2,500	\$1,454	\$2,500
	452.300 · Parks Equipment	\$0	\$0	\$2,500	\$806	\$2,500
	452.500 · Parks Utilities	\$1,294	\$1,217	\$2,000	\$1,347	\$2,000
	452.000 · Other Parks Facilities Expenses	\$0	\$470	\$500	\$0	\$500
Total 452.000 · Parks Facilities Expenses		\$5,401	\$5,875	\$9,500	\$5,796	\$9,500
456.000 · Contribution to Public Library		\$29,214	\$29,688	\$30,845	\$30,845	\$32,344
Total 450.00 · CULTURE & RECREATION		\$41,913	\$43,852	\$47,845	\$44,369	\$49,344
480.00 · MISCELLANEOUS						
	481.999 · Property Acquisition / Rel. Expense	\$24,450	\$750	\$0	\$6,811	\$10,000
	482.000 · Volunteer Worker's Insur.	\$425	\$425	\$425	\$425	\$425
	485.000 · Unemployment Compensation	\$6,896	\$6,584	\$2,400	\$4,199	\$7,000
	486.153 · Employee Disability - Long Term	\$0	\$1,339	\$1,500	\$1,129	\$2,500
	486.154 · Employee Disability - Short Term	\$1,851	\$1,866	\$2,000	\$2,124	\$2,500
	486.156 · Employee Med/Dental/Vision/Life	\$82,847	\$80,751	\$59,000	\$56,206	\$60,000
	486.158 · Mayor & Council Life Ins	\$655	\$684	\$650	\$671	\$700
	486.160 · Employee Non-Uniform Pension	\$9,304	\$16,071	\$11,050	\$10,072	\$12,345
	486.161 · Police Pension Plan	\$4,008	\$4,534	\$19,945	\$19,945	\$19,510
	487.162 · Employee FICA & Medicare	\$33,565	\$37,647	\$37,000	\$39,954	\$38,000
	483.000 · W.C., P & C, Liability	\$60,255	\$53,108	\$60,000	\$66,117	\$60,000
Total 480.00 · MISCELLANEOUS		\$224,257	\$203,760	\$193,970	\$207,654	\$212,980
492.00 Interfund Operating Transfers						
	492.08 - Transfers to SEW Capital	\$32,000	\$18,000	\$20,000	\$8,000	\$10,000
	492.30 - Transfers to BORO Capital	\$6,900	\$1,625	\$39,000	-\$30,763	\$0
	492.32 - Transfers to EMG Capital	\$10,000	\$17,257	\$25,000	\$29,000	\$25,000
	492.33 - Transfers to REC Capital	\$11,900	\$8,550	\$10,000	\$7,350	\$10,000
	492.35 - Transfers to LF Capital	\$37,836	\$40,323	\$44,702	\$44,652	\$43,035
	492.36 - Transfer to Special Projects				\$5,350	
	492.37 - Transfer to Escrow Account				\$3,000	
Total 492.00 Interfund Operating Transfers		\$98,636	\$85,755	\$138,702	\$66,589	\$88,035
TOTAL EXPENDITURES			\$1,333,265	\$1,366,025	\$1,337,439	\$1,464,436
TOTAL REVENUES			\$1,358,136	\$1,389,441	\$1,365,814	\$1,465,687
CASH CARRY OVER			\$24,871	\$23,416	\$28,376	\$1,251
BALANCED AMOUNT				\$1,389,441		\$1,465,687

Borough of Freemansburg - 2009 Proposed Budget

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O8 – SEWER REVENUE FUND					
BALANCED @ \$ 335,500					
Revenues					
340.00 - Interest Income	\$3,692	\$5,466	\$4,000	\$1,969	\$2,000
364.12 - Sewer Usage Charge	\$288,533	\$358,417	\$323,000	\$321,457	\$333,500
389.999 - Misc from capital for truck payment			\$1,964	\$0	\$0
Total Revenues	\$292,225	\$363,883	\$328,964	\$323,426	\$335,500
Expenditures					
429.120 - Salary - Manager	\$5,400	\$5,865	\$5,785	\$6,000	\$6,016
429.140 - Salary - Admin Asst	\$21,917	\$22,790	\$23,674	\$24,558	\$24,620
429.180 - Salary - Maintenance 1	\$19,932	\$20,241	\$18,728	\$19,315	\$19,477
429.181 - Salary - Maintenance 2	\$3,000	\$8,759	\$8,632	\$8,954	\$14,364
Benefits related to salary percentages	\$12,803	\$14,396	\$12,933	\$12,475	\$16,259
Administrative Expenses	\$0	\$3,603	\$2,841	\$2,941	\$3,224
429.192 - Sewer related supplies	\$1,597	\$4,124	\$3,000	\$2,109	\$2,000
429.310 - Prof.(one calls) and training fees	\$8,558	\$9,697	\$10,000	\$8,391	\$7,500
429.311- Attorney Fees	\$0	\$0	\$500	\$49	\$500
429.360 - Utilities	\$1,944	\$2,024	\$2,500	\$2,261	\$2,500
429.370 - Repairs & Maintenance - General	\$3,682	\$3,405	\$5,000	\$709	\$2,500
429.371 - Repairs & Maintenance - Extended	\$0	\$0	\$20,000	\$0	\$9,000
429.400 - Portnoff Admin fee and supplies	\$517	\$149	\$500	\$0	\$0
429.530 - Sewer Rental Fees (CoB)	\$61,761	\$116,422	\$130,000	\$138,949	\$140,000
429.531 - Sewer Annual Capital Charge	\$7,280	\$2,486	\$2,283	\$2,283	\$2,283
429.999 - Truck payment		\$0	\$1,964	\$1,964	\$1,964
471.200 - Loan Payments	\$52,589	\$52,589	\$52,589	\$52,589	\$72,000
Transfers to SEW Capital Acct	\$17,000	\$20,000	\$30,000	\$30,000	\$10,000
Additional due to GF	\$100,000	\$0	\$0	\$40,000	\$0
Total Expenditures	\$317,980	\$286,550	\$330,929	\$353,548	\$334,208
Due to General Fund	\$63,052	\$75,654	\$72,593	\$74,244	\$83,961
ACQUISITION LOAN DEBT SERVICE	\$537,200	\$507,621	\$460,000	\$476,760	\$425,000

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18 – CAPITAL PROJECTS FUND – MAIN STREET RE-ALIGNMENT CONSTRUCTION BALANCED @ \$ 0						
	Revenues					
	351.03 - Federal Transportation Grant	\$0	\$0	\$925,000		\$0
	Total Revenues	\$0	\$0	\$925,000		\$0
	Expenses					
	439.000 - construction of Main St Re-alignment	\$0	\$0	\$925,000		\$0
	Total Expenses	\$0	\$0	\$925,000		\$0
19 – CAPITAL PROJECTS FUND – GATEWAY PARK COMMUNITY DEVELOPMENT BALANCED @ \$0						
	Revenues					
	354.14 - State Transportation Revitalization Grant	\$0	\$0	\$54,625		\$0
	Total Revenues	\$0	\$0	\$54,625		\$0
	Expenses					
	465.313 - construction of gateway	\$0	\$0	\$54,625		\$0
	Total Expenses	\$0	\$0	\$54,625		\$0
20 – CAPITAL PROJECTS FUND – RAILROAD PROPERTY ACQUISITION BALANCED @ \$271,800						
	Revenues					
	340.000 - Interest	\$0	\$0	\$500		\$20
	354.070 - State DCNR Recreation Grant	\$0	\$0	\$138,000		\$103,500
	359.070 - County Recreation Grant	\$0	\$0	\$54,309		\$54,309
	amount not spent from previous year					\$34,500
	Borough contribution or additional funding sources			\$83,191		\$79,471
	Total Revenues	\$0	\$0	\$276,000		\$271,800
	Expenses					
	465.313 - professional fees	\$0	\$0	\$51,000		\$46,800
	465.700 - land acquisition	\$0	\$0	\$225,000		\$225,000
	Total Expenses	\$0	\$0	\$276,000		\$271,800
21 – CAPITAL PROJECTS FUND – COMMUNITY DEV & COMP PLAN BALANCED @ \$ 0						
	Revenues					
	354.02 - Community Development Plan Grant	\$0	\$0	\$25,000	\$0	\$0
	Total Revenues			\$25,000	\$0	\$0
	Expenses					
	414.311 - Planning Fees			\$20,000	\$0	\$0
	414.312 - Engineering Fees			\$3,000	\$0	\$0
	414.313 - Legal Fees			\$1,500	\$0	\$0
	414.314 - Administration Costs			\$500	\$0	\$0
	Total Expenses			\$25,000	\$0	\$0
22 – CAPITAL PROJECTS FUND – MADISON STREET BALANCED @ \$ 175,000						
	Revenues					
	354.02 - Community Development Block Grant	\$0	\$0	\$0	\$0	\$126,000
	354.03 - Matching Liquid Fuels Funds	\$0	\$0	\$0	\$0	\$49,000
	Total Revenues			\$0	\$0	\$175,000
	Expenses					
	414.312 - Engineering/Legal/Admin Fees			\$0	\$0	\$25,000
	414.313 - Construction Costs			\$0	\$0	\$150,000
	Total Expenses			\$0	\$0	\$175,000

Borough of Freemansburg - 2009 Proposed Budget

		2006 Final	2007 Final	2008 Budget	2008 Final	2009 Proposed
30 - CAPITAL RESERVE FUND - GENERAL						
	Beginning Year Account Balance	\$73,488	\$84,071	\$48,941	\$48,941	\$19,513
	Revenues					
	130.100 - Due from general fund	\$6,900	\$1,625	\$39,000	\$0	\$0
	340.000 - Interest	\$3,683	\$4,124	\$1,500	\$1,334	\$1,000
	Total Revenues	\$10,583	\$5,749	\$40,500	\$1,334	\$1,000
	Expenses					
	see notes	\$0	\$40,850	\$0	\$30,763	\$0
	Total Expenses	\$0	\$40,850	\$0	\$30,763	\$0
	Year End Account Balance	\$84,071	\$48,941	\$89,441	\$19,513	\$20,513
31 - CAPITAL RESERVE FUND - SEWER						
	Beginning Year Account Balance	\$494,598	\$548,041	\$579,684	\$579,684	\$635,710
	Revenues					
	130.100 - Due from GF re sewer tapping fees	\$32,000	\$18,000	\$20,000	\$8,000	\$10,000
	130.110 - Due from sewer revenue fund	\$0	\$20,000	\$30,000	\$30,000	\$10,000
	340.000 - Interest	\$21,443	\$19,320	\$30,000	\$18,025	\$15,000
	Total Revenues	\$53,443	\$57,320	\$80,000	\$56,025	\$35,000
	Expenses					
	410.730 - purchase of major equipment	\$0	\$25,677	\$1,964	\$0	\$0
	Total Expenses	\$0	\$25,677	\$1,964	\$0	\$0
	Year End Account Balance - Class	\$131,046	\$179,684	\$157,720	\$235,710	\$70,710
	Year End Account Balance - Term	\$416,996	\$400,000	\$500,000	\$400,000	\$600,000
	Total Capital	\$548,041	\$579,684	\$657,720	\$635,710	\$670,710
32 - CAPITAL RESERVE FUND - EMERGENCY SERVICES						
	Beginning Year Account Balance-police	\$10,297	\$3,693	\$9,770	\$9,770	\$24,891
	Revenues					
	130.010 - Due from GF for police equipment	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000
	130.110 - Due from GF for fire equipment	\$0	\$6,066	\$10,000	\$10,000	\$10,000
	130.999 - Other Revenue		\$1,191	\$0	\$4,000	\$0
	340.000 - Interest	\$896	\$786	\$500	\$705	\$500
	Total Revenues	\$10,896	\$18,042	\$25,500	\$29,705	\$25,500
	Expenses					
	410.730 - purchase of police vehicles or major eq	\$17,500	\$14,727	\$14,378	\$14,377	\$0
	411.730 - purchase of fire vehicles or major equip	\$0	\$0	\$0	\$0	\$0
	Total Expenses	\$17,500	\$14,727	\$14,378	\$14,377	\$0
	Year End Account Balance	\$3,693	\$9,770	\$20,892	\$25,098	\$50,391

Borough of Freemansburg - 2009 Proposed Budget

		2006 Final	2007 Final	2008 Budget	2008 Final	2009 Proposed
33 - CAPITAL RESERVE FUND - RECREATION						
	Beginning Year Account Balance	\$137,473	\$51,961	\$36,600	\$36,600	\$19,801
	Revenues					
	130.000 - Due from GF for rec fees and rentals	\$11,900	\$8,550	\$10,000	\$7,350	\$10,000
	340.000 - Interest	\$5,075	\$2,536	\$1,500	\$704	\$500
	Total Revenues	\$16,975	\$11,086	\$11,500	\$8,054	\$10,500
	Expenses					
	454.610 - Parks - general contracting construction	\$67,468	\$16,448	\$3,000	\$1,494	\$0
	454.660 - Professional fees	\$9,362	\$0	\$1,000	\$10,302	\$2,500
	454.710 - Land Acquisition for recreation/parks	\$0	\$0	\$0	\$0	\$2,500
	454.720 - Parks - structural improvements	\$28,024	\$0	\$7,500	\$13,056	\$10,000
	454.999 - Donation to FBTA	\$0	\$10,000	\$0	\$0	\$0
	Total Expenses	\$104,854	\$26,448	\$11,500	\$24,852	\$15,000
	Year End Account Balance	\$51,961	\$36,600	\$36,600	\$19,801	\$15,301
35 - HIGHWAY AID FUND (LIQUID FUELS)						
	Beginning Year Account Balance	\$87,826	\$73,109	\$44,824	\$44,824	\$64,422
	Revenues					
	340.00 - Interest	\$3,951	\$4,757	\$3,000	\$1,676	\$1,600
	355.02 - Due from GF Highway/LF Tax	\$37,836	\$40,323	\$44,702	\$44,652	\$43,035
	Total Revenues	\$41,787	\$45,080	\$47,702	\$46,328	\$44,635
	Expenses (430-439)					
	430.384 - Lease of Equipment	\$0	\$8,000	\$8,000	\$8,000	\$8,000
	432.000 - Winter Maintenance supplies	\$0	\$0	\$0	\$0	\$0
	433.000 - Road Signs and Markings	\$0	\$0	\$0	\$2,129	\$0
	438.000 - Maintenance and Repairs of Roads	\$56,504	\$61,738	\$0	\$15,612	\$49,000
	438.313 - Engineering costs for roads project	\$0	\$3,628	\$5,000	\$988	\$5,000
	Total Expenses	\$56,504	\$73,365	\$13,000	\$26,729	\$62,000
	Year End Account Balance	\$73,109	\$44,824	\$79,526	\$64,422	\$47,057

Borough of Freemansburg - 2009 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
01-GENERAL FUND		
REVENUES		
301.00 - Taxes Revenue		
301.10	Real Estate Taxes - Current	Total of 14.26 mills at \$43,385,900 assessed values of property w/ 2 mil increase
301.20	Real Estate Taxes - Prior Year	Anticipated amount of uncollected taxes from prior years
310.10	Real Estate Transfer Taxes	2009 Projected same as 2008 budget
310.20	Earned Income Tax	Resident earning tax - same as 2008 projected amount (decrease from 2007)
310.30 - Emergency Services		New EMST collection in 2007 - use approx. 2008 projected amount
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 Grants	projected \$30,000 for flashing school zone light (see streets line item for expense)
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		as indicated by penndot
361.30	Planning Commission	based on Borough's costs for Planning Commission applications
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 - reimbursed through grant
362.41	Building Permits	Based on the anticipated number of new units and minor building permits
362.42	Zoning Permits	Based on new and existing 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 + new 50% increase for 5 months
364.20 - Sewer Connection / tapping fees		Developer fees based on \$2,000/ut with 5 remaining units
367.00 - Developer's Recreation Fees		Developer fees for new dwelling units at \$500 each w/ 5 remaing units
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 - SEW Salary & Admin		based on salary/benefits compensation percentages for SEW
387.31 - SEW Prior year Salary adjust		based on salary/benefits compensation percentages for SEW
387.40 - SAN salary and admin adjust		based on additional from collections and past operating SAN
387.41 - SAN salary prior year adjust		based on additional from collections and past operating SAN
389.00	Misc. Revenues	Any misc. revenues collected throughout the year (2008 from capital for main st)
TOTAL REVENUES		

Borough of Freemansburg - 2009 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
EXPENDITURES		
400.00 · LEGISLATIVE/COUNCIL		
400.110 · Council Salaries	for 2009 president @ \$ 1,800 and 6 council members @ \$ 1,700	
400.120 · Salary - Secretary / Treasurer	set same as 2009	
400.350 · Bonding Insurance for Treasurer	new bonding for new secretary / treasurer	
400.420 · Council Subscript./Dues/Member.	PSAB / yearbook and magazine subscription, also TRCOG	
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.		
406.00 · ADMINISTRATION		
406.120 · Borough Manager Salary	(80%) 10% reimb benefits / salary from SEW and 10% from SAN	
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 \$12.50/hr	
406.210 · Office Supplies	inc general office, tax collector, police, streets, paper, envelopes, cartriges, copies and new copy machine lease	
406.325 · Admin Postage	for mailings, billings, additional postage for newsletters, collections, certified	
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 and sick pay buyout	
Total 406.00 · ADMINISTRATION		

Borough of Freemansburg - 2009 Proposed Budget

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, <i>new survey/deed for property</i>
Total 409.00 · GEN. GOV'T BUILDINGS		
410.00 · PUBLIC SAFETY		
POLICE		
	410.120 · Salary - Police Chief	per 6% on hourly rate
	410.130 · Salaries - Full Time Officers	per 0% due to no union contract settlement
	410.131 · Salary OT Full time officers	for OT
	410.140 · Salary - Clerk (adj per 3/19 mtg)	30 hours per week of police clerical
	410.180 · Salary - Part Time Officers	shift differential per proposed contract approx 90 hrs/wk/26 wk plus 50hr/wk /26wk
	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
	410.320 · Police Communications	for misc radios, wireless services, etc.
	410.420 · Dues, Subscriptions & membershi	for health club membership per union contract
	410.451 · Police - Vehicle Maintenance	
	410.460 · Meetings, Conferences, Training	training, seminars and conferences
	410.999 · Police - Misc.	for new full time police officer w/ benefits plus sick pay buyouts
Total 410.00 · POLICE		
Public Safety - Other		
	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
	410.190 · Salary - Crossing Guards	50% reimb from BASD - includes 5 crossing guards @ 3 hrs / day for 180 days
	410.300 · Animal Control	for SPCA
Total Public Safety - Other		
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
	411.550 - new program to be established to provide incentive for volunteers	
Total 411.00 · FIRE		

Borough of Freemansburg - 2009 Proposed Budget

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.-outsources	outsourcing of building code inspection services offset by fees (362.41 & 362.45)	
413.144 · Bldg. Code Expense	DCED fees (\$4 per permit) and training/certification costs	
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 associated with ZHB application	
414.140 · Zoning Board Fees/Wages	for costs associated with ZHB application	
414.190 · Zoning stenographer	for costs associated with ZHB application	
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 / new contractor	contract rate + estimated 50% increase for 5 months	
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 - no longer required	
430.00 · STREETS		
430.120 · Streets - Salary - Supervisor	(60%) of salary (40% covered by sewer)	
430.130 · Streets - Salaries - Full Time	(60%) of salary (40% 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 (new dump truck is diesel)	
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	
432.000 · Winter Maintenance Supplies	salt and snow removal materials	
433.000 · Traffic Control devices	\$30,000 grant for flashing lights & 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	repair to equipment, lawn mowers, etc.	
438.000 · Maintenance & Repairs to Roads	patch material and stone	
439.999 · Streets - Other	sick pay buyout	
Total 430.00 · STREETS		

Borough of Freemansburg - 2009 Proposed Budget

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
	Expenses	
	Total 452.000 · Parks Facilities Expenses	
456.000 · Contribution to Public Library		
Total 450.00 · CULTURE & RECREATION		
480.00 · MISCELLANEOUS		
	481.999 · Property Acquisition / Rel. Expense	for D&L canal property appraisals and survey
	482.000 · Volunteer Worker's Insur.	Annual policy renewal
	485.000 · Unemployment Compensation	based on 2008 amount
	486.153 · Employee Disability - Long Term for	full time officers only - non-uniform currently paid by the employees
	486.154 · Employee Disability - Short Term	currently paid by the Borough
	486.156 · Employee Med/Dental/Vision/Life	currently paid by the Borough - saved \$5,400 by going w/ higher deductible
	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 SEW Capital	from sewer tapping fees (line item 364.20)
	492.30 - Transfers to BORO Capital	from realty transfer taxes (line item 310.10), sewer certs (362.46) and san certs (362.44)
	492.32 - Transfers to EMG Capital	from OPT / EMST / LST (310.30)
	492.33 - Transfers to REC Capital	from rent of land and pavilion (342.10), and developer rec fees @ \$500/ut (367.00)
	492.35 - Transfers to LF Capital	from liquid fuels state aid (355.02)
	to track 'special projects' accounts	
Total 492.00 Interfund Operating Transfers		
TOTAL EXPENDITURES		
TOTAL REVENUES		
CASH CARRY OVER		
BALANCED AMOUNT		

Borough of Freemansburg - 2009 Proposed Budget

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	
21 - CAPITAL PROJECTS FUND - COMMUNITY DEV & COMP PLAN			
		354.02 - Community Development Block Grant	Previously awarded
		414.312 - Engineering Fees	
		414.313 - Construction Costs	

Borough of Freemansburg - 2009 Proposed Budget

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/engineering and legal
		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	capital investments
		PLGIT ACCOUNT	capital investments
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	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	

Borough of Freemansburg - 2009 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
33 - CAPITAL RESERVE FUND - RECREATION			
		130.000 - Due from GF for rec fees and rental	DEP rent of park at \$350 per month, pavilion rentals and developer fees for new units @ \$500/unit
		340.000 - Interest	
		454.610 - Parks - general contracting construction	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 - D&L canal park
		454.720 - Parks - structural improvements	equipment and structural purchases for recreational uses tot lot and playgrounds, BB ball court paving
		454.999 - Donation to FBTAA	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
		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 2009 for Madison Street design and construction with matching CDBG funds
		438.313 - Engineering costs for roads project	08 / '09 costs for design of Madison St
		PLGIT ACCOUNT	