

Borough of Freemansburg - 2010 Proposed Budget

	2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
<b>01-GENERAL FUND</b>						
<b>2010 BALANCED @ \$ 1,233,814</b>						
<b>REVENUES</b>						
<b>301.00 - Taxes Revenue</b>						
301.10 - Real Estate Taxes - Current	\$354,541	\$478,496	\$485,424	\$618,683	\$586,594	\$623,872
301.20 - Real Estate Taxes - Prior Year	\$32,515	\$28,409	\$30,509	\$35,000	\$37,104	\$35,000
310.10 - Real Estate Transfer Taxes	\$57,627	\$51,378	\$43,106	\$35,000	\$26,129	\$30,000
310.20 - Earned Income Tax	\$190,022	\$199,318	\$205,083	\$200,000	\$219,827	\$210,000
<b>310.30 - OPT / EMST / LST</b>	<b>\$0</b>	<b>\$12,776</b>	<b>\$10,021</b>	<b>\$8,000</b>	<b>\$13,427</b>	<b>\$10,000</b>
310.80 - Business Priv Tax	\$25,337	\$30,841	\$29,430	\$28,000	\$29,579	\$30,000
<b>Total - Taxes Revenue</b>	<b>\$660,043</b>	<b>\$801,218</b>	<b>\$803,573</b>	<b>\$924,683</b>	<b>\$912,661</b>	<b>\$938,872</b>
321.80 - Cable Franchise	\$18,615	\$19,251	\$19,814	\$19,820	\$22,007	\$23,000
322.80 - Street and curb permits	\$495	\$550	\$710	\$600	\$770	\$600
331.00 - Police Fines	\$12,299	\$15,277	\$15,768	\$13,000	\$14,425	\$11,000
341.00 - Interest Earnings	\$33,357	\$15,181	\$1,629	\$1,600	\$468	\$500
<b>342.10 - Rent of Land</b>	<b>\$3,900</b>	<b>\$4,925</b>	<b>\$5,175</b>	<b>\$5,000</b>	<b>\$4,875</b>	<b>\$5,000</b>
354.00 - State Comm. Development Gra	\$5,000	\$10,000	\$0	\$30,000	\$30,000	\$5,000
355.04 - Alcohol Beverages Licenses	\$600	\$600	\$600	\$600	\$600	\$600
355.05 - Pension State Aid	\$11,824	\$14,851	\$31,603	\$31,603	\$29,756	\$30,000
355.07 - Fire Relief Insurance Tax	\$12,146	\$12,616	\$12,991	\$13,000	\$11,938	\$11,000
355.09 - State recycling grants	\$7,192	\$1,056	\$939	\$1,000	\$1,100	\$1,000
355.10 - Public Utility Commission	\$1,100	\$993	\$1,070	\$1,000	\$1,131	\$1,000
<b>355.02 - Highway / Liquid Fuels</b>	<b>\$37,836</b>	<b>\$40,323</b>	<b>\$44,652</b>	<b>\$43,035</b>	<b>\$42,998</b>	<b>\$41,370</b>
361.30 - Planning Commission			\$700	\$1,500	\$400	\$500
361.34 - Zoning Hearing Board	\$0	\$0	\$1,500	\$1,500	\$350	\$500
361.50 - Sales of Reports	\$982	\$1,077	\$886	\$750	\$970	\$800
362.10 - Crossing Guard Reimbursement	\$6,252	\$6,289	\$8,726	\$14,636	\$13,858	\$15,500
362.14 - DUI Reimbursements	\$4,250	\$4,310	\$3,011	\$3,500	\$6,534	\$5,000
362.41 - Building Permits	\$12,157	\$6,695	\$10,555	\$10,000	\$10,270	\$5,000
362.42 - Zoning Permits	\$739	\$665	\$1,165	\$1,000	\$1,665	\$1,000
<b>362.44 - SAN Certificates</b>	<b>\$2,145</b>	<b>\$1,480</b>	<b>\$1,540</b>	<b>\$1,200</b>	<b>\$1,090</b>	<b>\$1,200</b>
362.45 - Use & Occupancy Permits	\$2,485	\$3,210	\$4,700	\$4,000	\$4,960	\$4,000
<b>362.46 - SEW Certification</b>	<b>\$2,100</b>	<b>\$1,505</b>	<b>\$1,580</b>	<b>\$1,200</b>	<b>\$1,085</b>	<b>\$1,200</b>
<b>364.20 - SEW Connection / tapping fees</b>	<b>\$32,000</b>	<b>\$10,000</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>
<b>367.000 - Developer's Recreation Fees</b>	<b>\$8,000</b>	<b>\$2,500</b>	<b>\$2,000</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$0</b>
367.10 - P&R events and donations	\$472	\$243	\$855	\$0	\$5,590	\$0
387.10 - Contributions & Donations	\$253	\$499	\$27	\$0	\$0	\$0
387.20 - Restitution	\$513	\$25	\$325	\$0	\$353	\$0
<b>387.30 - SEW Salary &amp; Admin</b>	<b>\$63,052</b>	<b>\$72,711</b>	<b>\$75,000</b>	<b>\$84,136</b>	<b>\$83,961</b>	<b>\$91,692</b>
<b>387.31 - SEW Prior year Salary adjust</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$10,000</b>
<b>387.40 - SAN salary and admin adjust</b>	<b>\$0</b>	<b>\$29,050</b>	<b>\$22,525</b>	<b>\$22,065</b>	<b>\$21,983</b>	<b>\$23,479</b>
<b>387.41 - SAN salary prior year adjust</b>	<b>\$35,000</b>	<b>\$29,050</b>	<b>\$24,700</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$5,000</b>
389.00 - Misc. Revenues	\$1,286	\$29,045	\$766	\$0	\$1,438	\$0
<b>TOTAL REVENUES</b>	<b>\$976,093</b>	<b>\$1,135,193</b>	<b>\$1,147,085</b>	<b>\$1,242,927</b>	<b>\$1,279,735</b>	<b>\$1,233,814</b>

Borough of Freemansburg - 2010 Proposed Budget

	2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
<b>EXPENDITURES</b>						
<b>400.00 · LEGISLATIVE/COUNCIL</b>						
400.110 · Council Salaries	\$11,375	\$11,800	\$11,008	\$12,000	\$12,000	\$12,000
400.120 · Salary - Secretary / Treasurer	\$4,311	\$3,614	\$605	\$8,000	\$2,496	\$8,000
400.350 · Bonding Insurance for Treasurer	\$675	\$0	\$18	\$250	\$250	\$250
400.420 · Council Subscript./Dues/Member.	\$100	\$480	\$709	\$800	\$1,291	\$900
400.460 · Council Meetings & Conferences	\$63	\$495	\$70	\$500	\$0	\$500
400.540 · Contributions to Non-Gov't Orgs	\$2,932	\$2,067	\$3,173	\$3,450	\$2,949	\$3,000
400.00 · Legislative/Council - Other	\$0	\$0	\$282	\$0	\$0	\$0
<b>Total 400.00 · LEGISLATIVE/COUNCIL</b>	<b>\$19,456</b>	<b>\$18,456</b>	<b>\$15,866</b>	<b>\$25,000</b>	<b>\$18,986</b>	<b>\$24,650</b>
<b>401.00 · EXECUTIVE/MAYOR</b>						
401.110 · Mayor's Salary	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
401.420 · Mayor's Dues/Subscriptions/Memb	\$95	\$145	\$155	\$150	\$105	\$165
401.460 · meetings and conferences	\$1,293	\$1,240	\$1,577	\$1,600	\$1,098	\$1,600
401.540 · Contributions to Non-Gov't Orgs	\$207	\$0	\$158	\$500	\$58	\$500
<b>Total 401.00 · EXECUTIVE/MAYOR</b>	<b>\$3,595</b>	<b>\$3,385</b>	<b>\$3,889</b>	<b>\$4,250</b>	<b>\$3,261</b>	<b>\$4,265</b>
<b>402.311 · INDEPENDENT AUDITOR</b>						
	\$6,875	\$5,750	\$5,995	\$7,000	\$6,125	\$7,000
<b>403.00 · TAX COLLECTION</b>						
403.110 · Salary - Tax Collector	\$7,249	\$9,743	\$9,842	\$12,374	\$11,771	\$12,477
403.210 · Tax Collector - Supplies	\$1,113	\$807	\$364	\$500	\$877	\$1,000
403.310 · EIT Collection Fees	\$2,584	\$6,054	\$4,712	\$4,600	\$4,721	\$5,000
403.311 · BPM Tax and EMST	\$724	\$1,161	\$1,016	\$810	\$1,177	\$1,500
403.350 · Tax Collector Bonding Insurance	\$315	\$315	\$315	\$325	\$315	\$325
403.420 · Dues, Subscriptions, Membership	\$0	\$0	\$0	\$0	\$0	\$0
403.460 · Meetings, conferences training	\$0	\$0	\$0	\$250	\$0	\$250
<b>Total 403.00 · TAX COLLECTION</b>	<b>\$11,985</b>	<b>\$18,080</b>	<b>\$16,249</b>	<b>\$18,859</b>	<b>\$18,861</b>	<b>\$20,552</b>
<b>404.311 · BOROUGH ATTORNEY FEES</b>						
404.312 - General legal			\$12,412	\$12,000	\$30,234	\$25,000
404.313 - Special Projects			\$7,983	\$3,000	\$2,208	\$5,000
404.314 - police related legal items			\$17,133	\$15,000	\$3,273	\$10,000
<b>Total 404.311 BOROUGH ATTY FEES</b>	<b>\$5,253</b>	<b>\$25,604</b>	<b>\$37,528</b>	<b>\$30,000</b>	<b>\$35,715</b>	<b>\$40,000</b>
<b>406.00 · ADMINISTRATION</b>						
406.120 · Borough Manager Salary	\$45,099	\$46,922	\$48,004	\$48,127	\$48,127	\$49,811
406.140 · Exec Asst Salary & OT	\$1,671	\$1,753	\$1,929	\$1,894	\$1,894	\$1,960
406.141 · Administrative Clerk	\$374	\$450	\$200	\$1,000	\$0	\$0
406.210 · Office Supplies (all departments)	\$4,863	\$4,497	\$6,539	\$10,000	\$7,269	\$10,000
406.325 · Admin Postage (all departments)	\$3,069	\$3,449	\$4,212	\$4,000	\$3,996	\$4,500
406.341 · Legal Advertising	\$3,541	\$2,517	\$2,668	\$3,500	\$4,237	\$4,000
406.342 · Payroll Processing Fees	\$2,186	\$2,335	\$2,503	\$2,500	\$2,586	\$2,500
406.350 · Bonding Ins. for admin	\$500	\$500	\$500	\$500	\$250	\$500
406.420 · Dues, subscriptions, membership	\$10	\$45	\$0	\$250	\$0	\$250
406.460 · meetings, conferences, training	\$108	\$75	\$45	\$250	\$182	\$250
406.999 · misc. expenses, buyout, milage	\$773	\$498	\$2,646	\$3,000	\$3,134	\$3,500
<b>Total 406.00 · ADMINISTRATION</b>	<b>\$62,194</b>	<b>\$63,039</b>	<b>\$69,245</b>	<b>\$75,021</b>	<b>\$71,675</b>	<b>\$77,272</b>

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<b>408.311 · ENGINEER FEES</b>						
Meetings and Misc Borough Activites	\$12,805	\$8,779	\$9,492	\$12,000	\$14,119	\$12,000
Roads Program	\$6,344	\$9,169	\$380	\$1,000	\$2,258	\$2,500
MS4 Requirements	\$0	\$709	\$2,526	\$1,000	\$0	\$2,500
Special projects	\$49,519	\$78,611	\$32,975	\$1,000	\$1,928	\$2,500
<b>Total 408.311 Engineering fees</b>	<b>\$68,668</b>	<b>\$97,267</b>	<b>\$45,372</b>	<b>\$15,000</b>	<b>\$18,305</b>	<b>\$19,500</b>
<b>409.00 · GEN. GOV'T BUILDINGS</b>						
409.120 · Gen Gov't Maintenance	\$3,628	\$3,540	\$3,540	\$3,600	\$3,540	\$3,600
409.210 · Gen Gov't Supplies	\$1,853	\$611	\$952	\$1,000	\$969	\$1,000
409.230 · Gen Gov't Heat/Utilities	\$24,707	\$25,504	\$27,225	\$30,000	\$23,729	\$30,000
409.320 · Gen Gov't Comms - Nextels	\$4,386	\$1,414	\$2,457	\$1,800	\$1,704	\$1,200
409.370 · Gen Gov't Repairs & Maint	\$9,402	\$6,895	\$5,539	\$10,000	\$7,757	\$10,000
409.372 · General Gov't Computers	\$5,922	\$8,752	\$3,959	\$5,000	\$6,324	\$5,000
409.999 · Gen Gov't Bldgs Other Expense	\$2,582	\$103	\$328	\$5,000	\$8,676	\$20,000
<b>Total 409.00 · GEN. GOV'T BUILDINGS</b>	<b>\$52,480</b>	<b>\$46,818</b>	<b>\$44,000</b>	<b>\$56,400</b>	<b>\$52,700</b>	<b>\$70,800</b>
<b>410.00 · PUBLIC SAFETY</b>						
<b>POLICE</b>						
410.120 · Salary - Police Chief	\$48,270	\$55,812	\$57,264	\$58,509	\$59,876	\$61,500
410.130 · Salaries - Full Time Officers	\$77,974	\$82,743	\$75,208	\$87,552	\$88,769	\$98,634
410.131 · OT Full time officers (if needed)	\$0	\$7,021	\$5,743	\$7,500	\$9,340	\$7,500
410.140 · Salary - Clerk	\$8,239	\$10,913	\$14,170	\$18,720	\$18,696	\$26,000
410.180 · Salary - Part Time Officers	\$79,070	\$100,881	\$128,553	\$70,000	\$108,924	\$70,000
410.191 · Uniforms	\$1,727	\$4,587	\$6,217	\$6,000	\$6,309	\$9,000
410.210 · Police law enforcement supplies	\$4,240	\$5,076	\$5,713	\$5,000	\$5,411	\$8,000
410.231 · Police - Vehicle Fuel	\$0	\$0	\$0	\$0	\$0	\$0
410.320 · Police Communications	\$6,238	\$8,209	\$3,237	\$7,000	\$7,354	\$9,000
410.420 · Dues, Subscriptions & membership	\$300	\$375	\$750	\$1,350	\$682	\$1,350
410.451 · Police - Vehicle Maintenance	\$6,277	\$11,195	\$4,548	\$8,000	\$6,040	\$9,000
410.460 · Meetings, Conferences, Training	\$799	\$0	\$44	\$4,000	\$125	\$4,000
410.999 · Police - Misc. & buyouts	\$265	\$0	\$3,938	\$51,000	\$11,979	\$50,000
<b>Total 410.00 · POLICE</b>		<b>\$286,810</b>	<b>\$305,385</b>	<b>\$324,631</b>	<b>\$323,505</b>	<b>\$353,984</b>
<b>Public Safety - Other</b>						
410.132 · Civil Service Expense	\$957	\$0	\$810	\$5,000	\$5,862	\$10,000
410.133 · DUI Roving Patrol	\$0	\$4,931	\$4,842	\$5,000	\$10,081	\$5,000
410.190 · Salary - Crossing Guards	\$12,697	\$13,359	\$23,843	\$29,273	\$28,750	\$31,000
410.300 · Animal Control (SPCA)	\$1,160	\$840	\$620	\$1,000	\$1,500	\$1,000
<b>Total Public Safety - Other</b>	<b>\$14,814</b>	<b>\$19,130</b>	<b>\$30,115</b>	<b>\$40,273</b>	<b>\$46,194</b>	<b>\$47,000</b>
<b>411.00 · FIRE</b>						
411.360 · Fire Hydrants	\$15,509	\$14,541	\$15,880	\$16,000	\$15,860	\$16,000
411.530 · Volunteer Fire Relief Assoc.	\$12,146	\$12,616	\$12,991	\$13,000	\$11,938	\$11,000
411.540 · Contribution to Fire Company	\$33,361	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
411.550 · Volunteer Incentive Program	\$0	\$0	\$0	\$3,000	\$2,832	\$3,000

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<b>Total 411.00 · FIRE</b>			\$61,016	\$62,157	\$63,871	\$67,000	\$65,629	\$65,000

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<b>413.00 · PROTECTIVE INSPECTION</b>						
413.140 · Building Code Admin / BCO	\$1,253	\$501	\$3,918	\$4,653	\$4,581	\$4,725
413.141 · Building Code Insp.-outsourcing	\$720	\$7,910	\$15,856	\$15,000	\$16,815	\$10,000
413.144 · Other Bldg. Code Expense / training	\$90	\$432	\$622	\$1,000	\$1,440	\$1,000
<b>Total 413.00 · PROTECTIVE INSPECTION</b>	<b>\$2,063</b>	<b>\$8,843</b>	<b>\$20,396</b>	<b>\$20,653</b>	<b>\$22,836</b>	<b>\$15,725</b>
<b>414.00 · PLANNING &amp; ZONING</b>						
414.122 · Zoning Officer	\$9,196	\$11,360	\$7,085	\$4,653	\$4,581	\$4,725
414.130 · ZHB Attorney fees	\$0	\$0	\$495	\$2,500	\$902	\$1,500
414.140 · Zoning Board Fees/Wages/ads	\$0	\$0	\$1,917	\$500	\$355	\$500
414.190 · Zoning stenographer	\$0	\$0	\$450	\$500	\$150	\$500
414.310 · Prep of rev ordinance / comp plan	\$0	\$5,328	\$14,187	\$12,000	\$5,390	\$2,500
<b>Total 414.00 · PLANNING &amp; ZONING</b>	<b>\$9,196</b>	<b>\$16,688</b>	<b>\$24,134</b>	<b>\$20,153</b>	<b>\$11,378</b>	<b>\$9,725</b>
<b>415.00 · EMERGENCY MANAGEMENT AGENCY</b>						
415.191 · EMA Uniforms	\$160	\$0	\$0	\$250	\$0	\$250
415.192 · EMA supplies/Equipment	\$0	\$0	\$0	\$250	\$0	\$250
415.460 · Meetings, Conferences, Training	\$0	\$10	\$45	\$250	\$0	\$250
<b>Total 415.00 · EMERGENCY MGMT</b>	<b>\$160</b>	<b>\$10</b>	<b>\$45</b>	<b>\$750</b>	<b>\$0</b>	<b>\$750</b>
<b>430.00 · STREETS</b>						
430.120 · Streets - Salary - Supervisor	\$31,655	\$30,362	\$29,827	\$29,216	\$28,859	\$30,239
430.130 · Streets - Salaries - Full Time	\$25,279	\$26,277	\$27,214	\$21,545	\$21,540	\$22,300
430.180 · Streets salary part time / OT	\$3,377	\$4,517	\$10,286	\$12,000	\$15,084	\$21,000
430.191 · Streets - Uniform Expense	\$520	\$283	\$347	\$525	\$449	\$525
430.192 · Streets Related Supplies	\$3,691	\$4,415	\$2,670	\$5,500	\$3,139	\$5,000
430.230 · Streets - Utilities	\$3,397	\$4,154	\$4,753	\$5,000	\$4,847	\$5,000
430.231 · Streets, fire, police - gasoline	\$12,199	\$13,681	\$15,239	\$17,500	\$8,713	\$15,000
430.232 · Streets & fire - diesel gasoline	\$2,011	\$2,257	\$3,516	\$7,500	\$3,126	\$4,000
430.420 · Dues, Subscriptions, Membership	\$0	\$60	\$0	\$100	\$0	\$100
430.451 · Streets- Vehicle Maint.	\$3,426	\$1,990	\$1,141	\$1,000	\$2,513	\$1,500
430.460 · Streets - Mtg, Conf, Training	\$40	\$215	\$0	\$500	\$0	\$500
430.740 · Streets - Major Equip Purchase	\$0	\$0	\$0	\$0	\$0	\$0
432.000 · Winter Maintenance Supplies	\$0	\$2,317	\$1,089	\$2,000	\$2,890	\$3,000
433.000 · Traffic Control devices	\$1,459	\$181	\$1,558	\$32,000	\$30,000	\$1,500
434.000 · Street Lighting	\$20,412	\$24,762	\$25,927	\$25,000	\$28,449	\$37,000
435.000 · Sidewalks and Crosswalks	\$1,016	\$1,590	\$283	\$500	\$0	\$500
437.000 · Repairs of Tools & Machinery	\$856	\$749	\$910	\$1,500	\$1,923	\$1,500
438.000 · Maintenance & Repairs to Roads	\$0	\$0	\$469	\$0	\$0	\$0
439.999 · Streets - Other/misc, buyout	\$0	\$4,345	\$3,314	\$3,500	\$3,688	\$3,700
<b>Total 430.00 · STREETS</b>	<b>\$109,337</b>	<b>\$122,154</b>	<b>\$128,543</b>	<b>\$164,887</b>	<b>\$155,221</b>	<b>\$152,363</b>

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<b>450.00 · CULTURE &amp; RECREATION</b>							
<b>451.000 · Recreation Programs</b>							
	451.200 · Recreation supplies	\$3,470	\$1,158	\$1,760	\$1,000	\$2,365	\$1,000
	451.240 · Recreation Foods	\$873	\$2,240	\$1,082	\$2,000	\$1,534	\$2,000
	451.270 · Recreation Prizes	\$1,215	\$1,980	\$2,118	\$2,000	\$1,682	\$2,000
	451.300 · Recreation Entertainment	\$1,275	\$1,798	\$1,720	\$2,000	\$3,511	\$1,000
	451.380 · Recreation Rentals	\$365	\$563	\$289	\$250	\$874	\$500
	451.000 · Recreation Programs - Other	\$100	\$550	\$760	\$250	\$2,440	\$1,000
<b>Total 451.000 · Recreation Programs</b>		<b>\$7,298</b>	<b>\$8,289</b>	<b>\$7,729</b>	<b>\$7,500</b>	<b>\$12,406</b>	<b>\$7,500</b>
<b>452.000 · Parks Facilities Expenses</b>							
	451.100 · Portapotties	\$2,320	\$1,961	\$2,189	\$2,000	\$1,852	\$1,500
	452.200 · Grounds Maintenance	\$1,787	\$2,227	\$1,454	\$2,500	\$2,646	\$1,000
	452.300 · Parks Equipment	\$0	\$0	\$806	\$2,500	\$473	\$1,000
	452.500 · Parks Utilities	\$1,294	\$1,217	\$1,347	\$2,000	\$1,371	\$2,000
	452.000 · Other Parks Facilities Expenses	\$0	\$470	\$0	\$500	\$0	\$5,000
<b>Total 452.000 · Parks Facilities Expenses</b>		<b>\$5,401</b>	<b>\$5,875</b>	<b>\$5,796</b>	<b>\$9,500</b>	<b>\$6,341</b>	<b>\$10,500</b>
<b>456.000 · Contribution to Public Library</b>		<b>\$29,214</b>	<b>\$29,688</b>	<b>\$30,845</b>	<b>\$32,344</b>	<b>\$32,344</b>	<b>\$32,344</b>
<b>Total 450.00 · CULTURE &amp; RECREATION</b>		<b>\$41,913</b>	<b>\$43,852</b>	<b>\$44,369</b>	<b>\$49,344</b>	<b>\$51,091</b>	<b>\$50,344</b>
<b>480.00 · MISCELLANEOUS</b>							
	481.999 · Property Acquisition / Rel. Expense	\$24,450	\$750	\$6,811	\$10,000	\$0	\$0
	482.000 · Volunteer Worker's Insur.	\$425	\$425	\$425	\$425	\$425	\$425
	485.000 · Unemployment Compensation	\$6,896	\$6,584	\$4,199	\$7,000	\$2,490	\$5,000
	486.153 · Employee Disability - Long Term	\$0	\$1,339	\$1,129	\$2,500	\$2,901	\$2,750
	486.154 · Employee Disability - Short Term	\$1,851	\$1,866	\$2,124	\$2,500	\$2,049	\$2,750
	486.156 · Employee Med/Dental/Vision/Life	\$82,847	\$80,751	\$56,206	\$60,000	\$43,799	\$50,000
	486.158 · Mayor & Council Life Ins	\$655	\$684	\$671	\$700	\$651	\$750
	486.160 · Employee Non-Uniform Pension	\$9,304	\$16,071	\$10,072	\$12,345	\$18,244	\$12,641
	486.161 · Police Pension Plan	\$4,008	\$4,534	\$19,945	\$19,510	\$19,510	\$20,133
	487.162 · Employee FICA & Medicare	\$33,565	\$37,647	\$39,954	\$38,000	\$44,545	\$40,000
	483.000 · W.C., P & C, Liability	\$60,255	\$53,108	\$66,117	\$60,000	\$49,721	\$64,000
<b>Total 480.00 · MISCELLANEOUS</b>		<b>\$224,257</b>	<b>\$203,760</b>	<b>\$207,654</b>	<b>\$212,980</b>	<b>\$184,336</b>	<b>\$198,449</b>
<b>492.00 Interfund Operating Transfers</b>							
	<b>492.08 - Transfers to SEW Capital</b>	<b>\$32,000</b>	<b>\$18,000</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>
	<b>492.30 - Transfers to BORO Capital</b>	<b>\$6,900</b>	<b>\$1,625</b>	<b>-\$30,763</b>	<b>\$0</b>	<b>\$4,645</b>	<b>\$5,000</b>
	<b>492.32 - Transfers to EMG Capital</b>	<b>\$10,000</b>	<b>\$17,257</b>	<b>\$29,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
	<b>492.33 - Transfers to REC Capital</b>	<b>\$11,900</b>	<b>\$8,550</b>	<b>\$7,350</b>	<b>\$10,000</b>	<b>\$7,575</b>	<b>\$5,000</b>
	<b>492.35 - Transfers to LF Capital</b>	<b>\$37,836</b>	<b>\$40,323</b>	<b>\$44,652</b>	<b>\$43,035</b>	<b>\$42,998</b>	<b>\$41,370</b>
	<b>492.36 - Transfer to Special Projects</b>			<b>\$8,372</b>	<b>\$0</b>	<b>\$40,303</b>	<b>\$0</b>
	<b>492.37 - Transfer to Escrow Account</b>			<b>\$11,600</b>	<b>\$0</b>	<b>\$4,325</b>	<b>\$0</b>
<b>Total 492.00 Interfund Operating Transfers</b>		<b>\$98,636</b>	<b>\$85,755</b>	<b>\$78,211</b>	<b>\$88,035</b>	<b>\$134,845</b>	<b>\$76,370</b>
<b>TOTAL EXPENDITURES</b>			<b>\$1,127,558</b>	<b>\$1,140,867</b>	<b>\$1,220,235</b>	<b>\$1,220,663</b>	<b>\$1,233,749</b>
<b>TOTAL REVENUES</b>			<b>\$1,135,193</b>	<b>\$1,147,085</b>	<b>\$1,242,927</b>	<b>\$1,279,735</b>	<b>\$1,233,814</b>
<b>BALANCED AMOUNT</b>					<b>\$1,242,927</b>		<b>\$1,233,814</b>

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	2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
<b>08 – SEWER REVENUE FUND</b>						
<b>2010 BALANCED @ \$ 345,500</b>						
<b>Revenues</b>						
340.00 - Interest Income	\$3,692	\$5,466	\$1,969	\$2,000	\$1,200	\$1,000
364.12 - Sewer Usage Charge	\$288,533	\$358,417	\$321,457	\$333,500	\$331,877	\$334,500
364.13 - Additional from delinquencies				\$0	\$14,539	\$10,000
<b>Total Revenues</b>	<b>\$292,225</b>	<b>\$363,883</b>	<b>\$323,426</b>	<b>\$335,500</b>	<b>\$333,077</b>	<b>\$345,500</b>
<b>Expenditures</b>						
429.120 - Salary - Manager	\$5,400	\$5,865	\$6,000	\$6,016	\$6,016	\$6,226
429.140 - Salary - Admin Asst	\$21,917	\$22,790	\$24,558	\$24,620	\$24,620	\$25,482
429.180 - Salary - Maintenance 1	\$19,932	\$20,241	\$19,315	\$19,477	\$19,442	\$20,159
429.181 - Salary - Maintenance 2	\$3,000	\$8,759	\$8,954	\$14,364	\$14,360	\$14,866
Benefits related to salary percentages	\$12,803	\$14,571	\$12,643	\$16,435	\$16,259	\$20,592
Administrative Expenses	\$0	\$3,611	\$2,941	\$3,224	\$3,224	\$4,366
429.192 - Sewer related supplies	\$1,597	\$4,124	\$2,109	\$2,000	\$674	\$1,500
429.310 - Prof.(one calls) and training fees	\$8,558	\$9,697	\$8,391	\$7,500	\$10,554	\$4,000
429.311- Attorney Fees	\$0	\$0	\$49	\$500	\$3,341	\$2,000
429.360 - Utilities	\$1,944	\$2,024	\$2,261	\$2,500	\$2,795	\$2,500
429.370 - Repairs & Maint. - General	\$3,682	\$3,405	\$709	\$2,500	\$457	\$2,500
429.371 - Repairs & Maint. - Extended	\$0	\$0	\$0	\$9,000	\$5,205	\$5,000
429.400 - Portnoff Admin fee and supplies	\$517	\$149	\$0	\$0	\$0	\$0
429.530 - Sewer Rental Fees (CoB)	\$61,761	\$116,422	\$138,949	\$140,000	\$118,135	\$125,000
429.531 - Sewer Annual Capital Charge	\$7,280	\$2,486	\$2,283	\$2,283	\$2,408	\$2,115
429.999 - Truck payment		\$0	\$1,964	\$1,964	\$1,964	\$1,964
471.200 - Loan Payments	\$52,589	\$52,589	\$52,589	\$72,000	\$72,569	\$72,000
<b>Transfers to SEW Capital Acct</b>	<b>\$17,000</b>	<b>\$20,000</b>	<b>\$30,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$25,000</b>
<b>Additional due to GF</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$10,000</b>
<b>Total Expenditures</b>	<b>\$317,980</b>	<b>\$286,734</b>	<b>\$353,716</b>	<b>\$334,383</b>	<b>\$322,025</b>	<b>\$345,272</b>
<b>ACQUISITION LOAN</b>	<b>\$537,200</b>	<b>\$507,621</b>	<b>\$476,760</b>	<b>\$425,000</b>	<b>\$424,071</b>	<b>\$400,000</b>
<b>00 – SANITATION FUND</b>						
<b>2010 BALANCED @ \$ 255,655</b>						
<b>REVENUES</b>						
364.00 - SAN Collection Revenues	\$245,960	\$222,943	\$218,729	\$245,000	\$128,014	\$245,655
364.01 - SAN delinquency collection				\$0	\$13,246	\$10,000
<b>Total Revenues</b>	<b>\$245,960</b>	<b>\$222,943</b>	<b>\$218,729</b>	<b>\$245,000</b>	<b>\$141,260</b>	<b>\$255,655</b>
<b>EXPENDITURES</b>						
427.100 - JP Mascaro / Hauler	\$183,996	\$184,000	\$184,000	\$222,000	\$197,508	\$216,420
427.120 - Salary Manager	\$5,400	\$5,865	\$6,000	\$6,016	\$6,016	\$6,226
427.140 - Salary Admin Asst	\$9,985	\$10,519	\$11,334	\$11,363	\$11,363	\$11,761
Benefits percentage for Manager & Clerk	\$4,264	\$3,741	\$3,317	\$3,816	\$3,735	\$4,593
Administration costs percentage	\$982	\$1,006	\$867	\$869	\$869	\$899
427.200 - Recycling bins	\$4,834	\$0	\$2,754	\$0	\$0	\$3,000
427.300 - additional to GF from delinq.				\$0	\$12,000	\$5,000
427.400 - Other	\$1,785	\$577	\$0	\$0	\$3,011	\$5,000
<b>Total Expenditures</b>	<b>\$211,246</b>	<b>\$205,708</b>	<b>\$208,272</b>	<b>\$244,201</b>	<b>\$234,503</b>	<b>\$252,899</b>

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		2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
<b>18 – CAPITAL PROJECTS FUND – MAIN STREET RE-ALIGNMENT CONSTRUCTION</b>					<b>BALANCED @ \$ 0</b>		
	<b>Revenues</b>						
	351.03 - Federal Transportation Grant	\$0	\$0		\$389,295	\$389,295	\$0
	<b>Total Revenues</b>	\$0	\$0		<b>\$389,295</b>	<b>\$389,295</b>	\$0
	<b>Expenses</b>						
	439.000 - construction of Main St Re-alignment	\$0	\$0		\$389,295	\$389,295	\$0
	<b>Total Expenses</b>	\$0	\$0		<b>\$389,295</b>	<b>\$389,295</b>	\$0
<b>19 – CAPITAL PROJECTS FUND – GATEWAY PARK COMMUNITY DEVELOPMENT</b>					<b>BALANCED @ \$0</b>		
	<b>Revenues</b>						
	354.14 - State Transportation Revitalization Grant	\$0	\$0	\$45,706	\$8,919	\$8,919	\$0
	354.15 - D&L Heritage Grant	\$0	\$0	\$0	\$0	\$10,000	\$0
	<b>Total Revenues</b>	\$0	\$0	<b>\$45,706</b>	<b>\$8,919</b>	<b>\$18,919</b>	\$0
	<b>Expenses</b>						
	465.313 - construction of gateway	\$0	\$0	\$45,706	\$8,919	\$18,919	\$0
	<b>Total Expenses</b>	\$0	\$0	<b>\$45,706</b>	<b>\$8,919</b>	<b>\$18,919</b>	\$0
<b>20 – CAPITAL PROJECTS FUND – RAILROAD PROPERTY ACQUISITION</b>					<b>BALANCED @ \$245,000</b>		
	<b>Revenues</b>						
	340.000 - Interest	\$0	\$0	\$20	\$20	\$52	\$20
	354.070 - State DCNR Recreation Grant	\$0	\$0	\$34,500	\$103,500	\$0	\$69,000
	359.070 - County Recreation Grant	\$0	\$0	\$0	\$54,309	\$0	\$54,309
	Borough contribution or additional funding sources			\$0	\$79,471	\$0	\$121,671
	<b>Total Revenues</b>	\$0	\$0	<b>\$34,520</b>	<b>\$237,300</b>	<b>\$52</b>	<b>\$245,000</b>
	<b>Expenses</b>						
	465.313 - professional fees	\$0	\$0	\$4,401	\$46,800	\$3,627	\$20,000
	465.700 - land acquisition	\$0	\$0	\$0	\$225,000	\$0	\$225,000
	<b>Total Expenses</b>	\$0	\$0	<b>\$4,401</b>	<b>\$271,800</b>	<b>\$3,627</b>	<b>\$245,000</b>
<b>21 – CAPITAL PROJECTS FUND – MULTI-MUNICIPAL COMP PLAN</b>					<b>BALANCED @ \$ 2,500</b>		
	<b>Revenues</b>						
	354.02 - Multi-municipal Plan Grant	\$0	\$0	\$0	\$0	\$0	\$0
	354.03 - Municipal Contribution						\$2,500
	<b>Total Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>
	<b>Expenses</b>						
	414.311 - Planning Fees			\$0	\$0	\$0	\$2,500
	<b>Total Expenses</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>
<b>22 – CAPITAL PROJECTS FUND – MADISON STREET</b>					<b>BALANCED @ \$ 0</b>		
	<b>Revenues</b>						
	354.02 - Community Development Block Grant	\$0	\$0	\$0	\$126,000	\$120,735	\$0
	354.03 - Matching Liquid Fuels Funds	\$0	\$0	\$0	\$49,000	\$14,995	\$0
	<b>Total Revenues</b>			<b>\$0</b>	<b>\$175,000</b>	<b>\$135,729</b>	<b>\$0</b>
	<b>Expenses</b>						
	414.312 - Engineering/Legal/Admin Fees			\$0	\$25,000	\$14,995	\$0
	414.313 - Construction Costs			\$0	\$150,000	\$120,735	\$0
	<b>Total Expenses</b>			<b>\$0</b>	<b>\$175,000</b>	<b>\$135,729</b>	<b>\$0</b>
<b>22 – CAPITAL PROJECTS FUND – CAMBRIA ST MUNICIPAL PARK</b>					<b>BALANCED @ \$ 184,826</b>		
	<b>Revenues</b>						
	354.02 - Community Development Block Grant	\$0	\$0	\$0	\$0	\$0	\$160,000
	354.03 - Matching Borough Funds	\$0	\$0	\$0	\$0	\$0	\$5,000
	354.04 - Borough capital rec funds	\$0	\$0	\$0	\$0	\$0	\$14,826
	354.05 - Borough sewer funds			\$0	\$0	\$0	\$5,000
	<b>Total Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$184,826</b>
	<b>Expenses</b>						
	414.312 - Engineering/Legal/Admin Fees			\$0	\$0	\$0	\$24,826
	414.313 - Construction Costs			\$0	\$0	\$0	\$160,000

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		2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
	<b>Total Expenses</b>			\$0	\$0	\$0	\$184,826

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		2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
<b>30 - CAPITAL RESERVE FUND - GENERAL</b>							
	<b>Beginning Year Account Balance</b>	<b>\$73,488</b>	<b>\$84,071</b>	<b>\$48,941</b>	<b>\$19,513</b>	<b>\$19,513</b>	<b>\$24,273</b>
	<b>Revenues</b>						
	130.100 - Due from general fund	\$6,900	\$1,625	\$0	\$0	\$4,645	\$5,000
	340.000 - Interest	\$3,683	\$4,124	\$1,334	\$1,000	\$115	\$250
	<b>Total Revenues</b>	<b>\$10,583</b>	<b>\$5,749</b>	<b>\$1,334</b>	<b>\$1,000</b>	<b>\$4,760</b>	<b>\$5,250</b>
	<b>Expenses</b>						
	see notes	\$0	\$40,850	\$30,763	\$0	\$0	\$0
	<b>Total Expenses</b>	<b>\$0</b>	<b>\$40,850</b>	<b>\$30,763</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Year End Account Balance</b>	<b>\$84,071</b>	<b>\$48,941</b>	<b>\$19,513</b>	<b>\$20,513</b>	<b>\$24,273</b>	<b>\$29,523</b>
<b>31 - CAPITAL RESERVE FUND - SEWER</b>							
	<b>Beginning Year Account Balance</b>	<b>\$494,598</b>	<b>\$548,041</b>	<b>\$579,684</b>	<b>\$635,710</b>	<b>\$635,710</b>	<b>\$653,339</b>
	<b>Revenues</b>						
	130.100 - Due from GF re sewer tapping fees	\$32,000	\$18,000	\$8,000	\$10,000	\$10,000	\$0
	130.110 - Due from sewer revenue fund	\$0	\$20,000	\$30,000	\$10,000	\$0	\$25,000
	340.000 - Interest	\$21,443	\$19,320	\$18,025	\$15,000	\$7,629	\$10,000
	<b>Total Revenues</b>	<b>\$53,443</b>	<b>\$57,320</b>	<b>\$56,025</b>	<b>\$35,000</b>	<b>\$17,629</b>	<b>\$35,000</b>
	<b>Expenses</b>						
	410.730 - purchase of major equipment	\$0	\$25,677	\$0	\$0	\$0	\$0
	<b>Total Expenses</b>	<b>\$0</b>	<b>\$25,677</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Year End Account Balance - Class</b>	<b>\$131,046</b>	<b>\$179,684</b>	<b>\$235,710</b>	<b>\$70,710</b>	<b>\$162,339</b>	<b>\$88,339</b>
	<b>Year End Account Balance - Term</b>	<b>\$416,996</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$600,000</b>	<b>\$491,000</b>	<b>\$600,000</b>
	<b>Total Capital</b>	<b>\$548,041</b>	<b>\$579,684</b>	<b>\$635,710</b>	<b>\$670,710</b>	<b>\$653,339</b>	<b>\$688,339</b>
<b>32 - CAPITAL RESERVE FUND - EMERGENCY SERVICES</b>							
	<b>Beginning Year Account Balance-police</b>	<b>\$10,297</b>	<b>\$3,693</b>	<b>\$9,770</b>	<b>\$25,098</b>	<b>\$25,098</b>	<b>\$19,000</b>
	<b>Revenues</b>						
	130.010 - Due from GF for police equipment	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000
	130.110 - Due from GF for fire equipment	\$0	\$6,066	\$10,000	\$10,000	\$10,000	\$10,000
	130.999 - Other Revenue		\$1,191	\$4,000	\$0	\$0	\$0
	340.000 - Interest	\$896	\$786	\$705	\$500	\$205	\$250
	<b>Total Revenues</b>	<b>\$10,896</b>	<b>\$18,042</b>	<b>\$29,705</b>	<b>\$25,500</b>	<b>\$25,205</b>	<b>\$25,250</b>
	<b>Expenses</b>						
	410.730 - purchase of police vehicles or major eq	\$17,500	\$14,727	\$14,377	\$0	\$31,303	\$0
	411.730 - purchase of fire vehicles or major equip	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Expenses</b>	<b>\$17,500</b>	<b>\$14,727</b>	<b>\$14,377</b>	<b>\$0</b>	<b>\$31,303</b>	<b>\$0</b>
	<b>Year End Account Balance</b>	<b>\$3,693</b>	<b>\$9,770</b>	<b>\$25,098</b>	<b>\$50,598</b>	<b>\$19,000</b>	<b>\$44,250</b>

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		2006 Final	2007 Final	2008 Final	2009 Budget	2009 Final	2010 Proposed
<b>33 - CAPITAL RESERVE FUND - RECREATION</b>							
	<b>Beginning Year Account Balance</b>	<b>\$137,473</b>	<b>\$51,961</b>	<b>\$36,600</b>	<b>\$19,801</b>	<b>\$19,801</b>	<b>\$27,499</b>
	<b>Revenues</b>						
	130.000 - Due from GF for rec fees and rentals	\$11,900	\$8,550	\$7,350	\$10,000	\$7,575	\$5,000
	340.000 - Interest	\$5,075	\$2,536	\$704	\$500	\$123	\$125
	<b>Total Revenues</b>	<b>\$16,975</b>	<b>\$11,086</b>	<b>\$8,054</b>	<b>\$10,500</b>	<b>\$7,698</b>	<b>\$5,125</b>
	<b>Expenses</b>						
	454.610 - Parks - general contracting construction	\$67,468	\$16,448	\$1,494	\$0	\$0	\$0
	454.660 - Professional fees	\$9,362	\$0	\$10,302	\$2,500	\$0	\$0
	454.710 - Land Acquisition for recreation/parks	\$0	\$0	\$0	\$2,500	\$0	\$0
	454.720 - Parks - structural improvements	\$28,024	\$0	\$13,056	\$10,000	\$0	\$14,826
	454.999 - Donation to FBTA	\$0	\$10,000	\$0	\$0	\$0	\$0
	<b>Total Expenses</b>	<b>\$104,854</b>	<b>\$26,448</b>	<b>\$24,852</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$14,826</b>
	<b>Year End Account Balance</b>	<b>\$51,961</b>	<b>\$36,600</b>	<b>\$19,801</b>	<b>\$15,301</b>	<b>\$27,499</b>	<b>\$17,798</b>
<b>35 - HIGHWAY AID FUND (LIQUID FUELS)</b>							
	<b>Beginning Year Account Balance</b>	<b>\$87,826</b>	<b>\$73,109</b>	<b>\$44,824</b>	<b>\$64,422</b>	<b>\$64,422</b>	<b>\$55,106</b>
	<b>Revenues</b>						
	340.00 - Interest	\$3,951	\$4,757	\$1,676	\$1,600	\$419	\$500
	355.02 - Due from GF Highway/LF Tax	\$37,836	\$40,323	\$44,652	\$43,035	\$42,998	\$41,370
	<b>Total Revenues</b>	<b>\$41,787</b>	<b>\$45,080</b>	<b>\$46,328</b>	<b>\$44,635</b>	<b>\$43,416</b>	<b>\$41,870</b>
	<b>Expenses (430-439)</b>						
	430.384 - Lease of Equipment	\$0	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000
	432.000 - Winter Maintenance supplies	\$0	\$0	\$0	\$0	\$0	\$0
	433.000 - Road Signs and Markings	\$0	\$0	\$2,129	\$0	\$29,738	\$0
	438.000 - Maintenance and Repairs of Roads	\$56,504	\$61,738	\$15,612	\$49,000	\$0	\$50,000
	438.313 - Engineering costs for roads project	\$0	\$3,628	\$988	\$5,000	\$14,995	\$0
	<b>Total Expenses</b>	<b>\$56,504</b>	<b>\$73,365</b>	<b>\$26,729</b>	<b>\$62,000</b>	<b>\$52,733</b>	<b>\$58,000</b>
	<b>Year End Account Balance</b>	<b>\$73,109</b>	<b>\$44,824</b>	<b>\$64,422</b>	<b>\$47,057</b>	<b>\$55,106</b>	<b>\$38,976</b>

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
<b>01-GENERAL FUND</b>		
<b>REVENUES</b>		
<b>301.00 - Taxes Revenue</b>		
301.10	Real Estate Taxes - Current	Total of 14.26 mills at \$43,749,800 assessed values of property w/ no increase
301.20	Real Estate Taxes - Prior Year	Anticipated amount of uncollected taxes from prior years
310.10	Real Estate Transfer Taxes	2010 Projected same as 2009 projected revenue
310.20	Earned Income Tax	Resident earning tax - same as 2009 projected amount
<b>310.30 - Emergency Services</b>		<b>New EMST collection in 2007 - use approx. 2009 projected amount</b>
310.80	Business Priv Tax	Business priveledge tax on businesses and rental properties in the Borough
<b>Total 301.00 - Taxes Revenue</b>		
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
<b>342.10 - Rent of Land</b>		<b>Rent Collected from DEP air quality station and pavilion rentals</b>
354.00	State Comm. Development Grants	
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
<b>355.02 - Highway / Liquid Fuels</b>		<b>as indicated by penndot</b>
361.30	Planning Commission	based on estimated revenues for Planning Commission applications
361.34	Zoning Hearing Board	based on estimated revenues for zoning hearing board applications
361.50	Sales of Reports	for sales of accidents reports, zoning ordinances and SALDO
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 building permits
362.42	Zoning Permits	Based on new and existing improvements throughout the Borough
<b>362.44 - Sanitation Certificates</b>		<b>projected revenues from certifications at \$25 each</b>
362.45	Use & Occupancy Permits	for change in ownership and/or residencies to cover cost of inspections
<b>362.46 - Sewer Certification</b>		<b>projected revenues from certifications at \$25 each</b>
<b>364.20 - Sewer Connection / tapping fees</b>		<b>Developer fees based on \$2,000/ut with 0 remaining units</b>
<b>367.00 - Developer's Recreation Fees</b>		<b>Developer fees based on \$500 / ut with 0 remaing units</b>
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
<b>387.30 - SEW Salary &amp; Admin</b>		<b>based on salary/benefits compensation percentages for SEW</b>
<b>387.31 - SEW Prior year Salary adjust</b>		<b>based on estimated delinquent collection fees from prior year</b>
<b>387.40 - SAN salary and admin adjust</b>		<b>based on additional from collections and past operating SAN</b>
<b>387.41 - SAN salary prior year adjust</b>		<b>based on estimated delinquent collection fees from prior year</b>
389.00	Misc. Revenues	Any misc. revenues collected throughout the year
<b>TOTAL REVENUES</b>		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
<b>EXPENDITURES</b>		
<b>400.00 · LEGISLATIVE/COUNCIL</b>		
400.110 · Council Salaries		for 2010 president @ \$ 1,800 and 6 council members @ \$ 1,700
400.120 · Salary - Secretary / Treasurer		set same as 2010
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		
<b>Total 400.00 · LEGISLATIVE/COUNCIL</b>		
<b>401.00 · EXECUTIVE/MAYOR</b>		
401.110 · Mayor's Salary		for 2009 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
<b>402.311 · INDEPENDENT AUDITOR'S FEE</b>		
		per annual proposal
<b>403.00 · TAX COLLECTION</b>		
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 plus \$ to set up new state EIT program
403.311 · BPM Tax and EMS Tax		estimated 2.85% 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
<b>Total 403.00 · TAX COLLECTION</b>		
<b>404.311 · BOROUGH ATTORNEY FEES</b>		
		legal fees,related attorney costs, attendance to meetings.
<b>406.00 · ADMINISTRATION</b>		
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 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
<b>Total 406.00 · ADMINISTRATION</b>		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
<b>408.311 · ENGINEER FEES</b>		
	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
	MS4 Requirements	requirements associated with state mandates
	Main St Extension Realignment	
<b>Total 408.311 Engineering fees</b>		
<b>409.00 · GEN. GOV'T BUILDINGS</b>		
	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 extingusihers, heating/cooling)
	409.320 · Gen Gov't Comms - Nextels	
	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 - lap top for sts and software for PD
	409.999 · Gen Gov't Bldgs Other Expense	municipal bldg skematic and conceptual design and engineering
<b>Total 409.00 · GEN. GOV'T BUILDINGS</b>		
<b>410.00 · PUBLIC SAFETY</b>		
<b>POLICE</b>		
	410.120 · Salary - Police Chief	based on hourly rate at 42 hours per week & 5% per Union contract
	410.130 · Salaries - Full Time Officers	per 5% due to union contract
	410.131 · Salary OT Full time officers	for OT
	410.140 · Salary - Clerk (adj per 3/19 mtg)	40 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. Also purchase of 2 new vests
	410.210 · Police law enforcement supplies	law enforcement related supplies. Includes 2 new AEDs and 1 new taser & gun, copy machine lease & maintenance
	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 and all insurance buyouts
<b>Total 410.00 · POLICE</b>		
<b>Public Safety - Other</b>		
	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 @ 3.5 hrs / day for 180 days plus training. salary previously set at step intervals
	410.300 · Animal Control	for SPCA
<b>Total Public Safety - Other</b>		
<b>411.00 · FIRE</b>		
	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	

Borough of Freemansburg - 2010 Proposed Budget

		<b>GENERAL OPERATING FUNDS AND ACCOUNTS NOTES</b>
	<b>Total 411.00 - FIRE</b>	

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
<b>413.00 · PROTECTIVE INSPECTION</b>		
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) and training/certification costs	
<b>Total 413.00 · PROTECTIVE INSPECTION</b>		
<b>414.00 · PLANNING &amp; ZONING</b>		
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 multi-municipal comprehensive master plan	
<b>Total 414.00 · PLANNING &amp; ZONING</b>		
<b>415.00 · EMERGENCY MANAGEMENT AGENCY</b>		
415.191 · EMA Uniforms		
415.192 · EMA supplies/Equipment		
415.460 · Meetings, Conferences, Training	training, seminars and conferences	
<b>Total 415.00 · EMERGENCY MANAGEMENT AGENCY</b>		
<b>430.00 · STREETS</b>		
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- upgrade to one new full time	
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	signs and paint	
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	
<b>Total 430.00 · STREETS</b>		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES		
<b>450.00 · CULTURE &amp; RECREATION</b>		
<b>451.000 · Recreation Programs</b>		
	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	
	<b>Total 451.000 · Recreation Programs</b>	for parades, parties and other borough sponsored events
<b>452.000 · Parks Facilities Expenses</b>		
	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	For matching grant capital improvements funds
	<b>Total 452.000 · Parks Facilities Expenses</b>	
<b>456.000 · Contribution to Public Library - no increase in 2010</b>		
<b>Total 450.00 · CULTURE &amp; RECREATION</b>		
<b>480.00 · MISCELLANEOUS</b>		
	481.999 · Property Acquisition / Rel. Expense	
	482.000 · Volunteer Worker's Insur.	Annual policy renewal
	485.000 · Unemployment Compensation	based on 2009 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
	486.158 · Mayor & Council Life Ins	policy through PSAB
	486.160 · Employee Non-Uniform Pension	MMO for non-uniform pension
	486.161 · Police Pension Plan	MMO for police pension with 0% contribution
	487.162 · Employee FICA & Medicare	deducted with payroll
	483.000 · W.C., P & C, Liability	new category consolidates insurances
<b>Total 480.00 · MISCELLANEOUS</b>		
<b>492.00 Interfund Operating Transfers</b>		
	<b>492.08 - Transfers to SEW Capital</b>	from sewer tapping fees (line item 364.20)
	<b>492.30 - Transfers to BORO Capital</b>	from realty transfer taxes (line item 310.10), sewer certs (362.46) and san certs (362.44)
	<b>492.32 - Transfers to EMG Capital</b>	from OPT / EMST / LST (310.30)
	<b>492.33 - Transfers to REC Capital</b>	from rent of land and pavilion (342.10), and developer rec fees @ \$500/ut (367.00)
	<b>492.35 - Transfers to LF Capital</b>	from liquid fuels state aid (355.02)
<b>to track 'special projects' accounts - also for comp plan</b>		
<b>Total 492.00 Interfund Operating Transfers</b>		
<b>TOTAL EXPENDITURES</b>		
<b>TOTAL REVENUES</b>		
<b>BALANCED AMOUNT</b>		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
<b>08 - SEWER OPERATING FUND</b>			
<b>340.00 - Interest Income</b>			
<b>364.12 - Sewer Usage Charge</b>	based on approximately 1,115 units at \$300 / unit. Rate last raised in 2007. No projected increase for 2010		
<b>364.13 - SEW delinquency collections</b>			
<b>429.120 - Salary - Manager</b>	10% of Manager's Salary		
<b>429.140 - Salary - Admin Asst</b>	65% of Executive Assistant's salary		
<b>429.180 - Salary - Maintenance 1</b>	PW Supervisor - 40%		
<b>429.181 - Salary - Maintenance 2</b>	PW Foreman - 40%		
<b>Benefits related to salary percentages</b>	salary percentage amount for benefits		
<b>Administrative Expenses</b>	5% of total salary costs for postage, paper and general overhead		
<b>429.192 - Sewer related supplies</b>	supplies and equipment related to the sewer collection and pumping system		
<b>429.310 - Prof.(one calls) and training fees</b>	for engineering related fees		
<b>429.311- Attorney Fees</b>	for legal related fees		
<b>429.360 - Utilities</b>	for pump station, equipment		
<b>429.370 - Repairs &amp; Maintenance - General</b>	general repairs and maintenance		
<b>429.371 - Repairs &amp; Maintenance - Extended</b>	upgrades and major improvements to system at Borough park		
<b>429.400 - Portnoff Admin fee and supplies</b>	fees reimbursed		
<b>429.530 - Sewer Rental Fees (CoB)</b>	as charged by the city of bethlehem		
<b>429.531 - Sewer Annual Capital Charge</b>	prior finance fee for upgrades		
<b>429.999 - Truck payment</b>	5 year lease - 2007, 2008, 2009, 2010, 2011 (\$1 buyout)		
<b>471.200 - Loan Payments</b>	increase payments to loan principal and interest to \$6,000/mo		
<b>Transfers to Capital Account</b>	for capital account due to decrease in tapping fees revenue		
<b>Additional due to GF</b>	from prior year delinquencies		
<b>Total Expenditures</b>			
<b>ACQUISITION LOAN</b>			
<b>08 - SEWER OPERATING FUND</b>			
<b>364.00 - Sanitation Collection Revenue</b>	2010 amount based on 927 units at \$265 / ut		
<b>364.01 - SAN delinquency collections</b>			
<b>427.100 - JP Mascaro / Hauler / new contract</b>	12 months at \$18,035 per month		
<b>427.120 - Salary Manager</b>	10% of manager's salary		
<b>427.140 - Salary Admin Asst</b>	30% of administrative assistant's salary		
<b>Benefits percentage for Manager &amp; Clerk</b>	10% of manger's and 30% of Admin Asst's benefits		
<b>Administration costs percentage</b>	5% of salary costs for misc postage, paper, overhead		
	new recycling bins		
<b>Additional due to general fund</b>	from prior year delinquencies		
<b>427.400 - Other</b>	legal and bidding costs - will be bidding contract again in 2010		

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
<b>18 – CAPITAL PROJECTS FUND – MAIN STREET RE-ALIGNMENT CONSTRUCTION</b>			
		351.03 - Federal Transportation Grant	
		439.000 - construction of Main St Re-alignment	
<b>19 – CAPITAL PROJECTS FUND – GATEWAY PARK COMMUNITY DEVELOPMENT</b>			
		354.14 - State Transportation Revitalization Grant in the amount of \$54,625	
		354.15 - D&L Heritage grant in the amount of \$10,000	
		465.313 - construction of gateway	
<b>20 – CAPITAL PROJECTS FUND – RAILROAD PROPERTY ACQUISITION – BAL @ \$276,000</b>			
		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
<b>21 – CAPITAL PROJECTS FUND – COMMUNITY DEV &amp; COMP PLAN</b>			
		354.02 - Community Development Plan Grant	
		from general fund	
		414.311 - Planning Fees	matching with other municipalities
<b>21 – CAPITAL PROJECTS FUND – COMMUNITY DEV &amp; COMP PLAN</b>			
		354.02 - Community Development Block Grant	
		414.312 - Engineering Fees	
		414.313 - Construction Costs	
<b>21 – CAPITAL PROJECTS FUND – COMMUNITY DEV &amp; COMP PLAN</b>			
		354.02 - Community Development Block Grant	
		from general funds	
		from capital rec account	
		from borough sewer funds for sewer improvements to borough park	
		414.312 - Engineering Fees	
		414.313 - Construction Costs	

Borough of Freemansburg - 2010 Proposed Budget

			<b>GENERAL OPERATING FUNDS AND ACCOUNTS NOTES</b>	

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
<b>30 - CAPITAL RESERVE FUND - GENERAL</b>			
		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
		<b>PLGIT ACCOUNT</b>	
<b>31 - CAPITAL RESERVE FUND - SEWER</b>			
		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
		<b>PLGIT ACCOUNT</b>	<b>capital investments</b>
		<b>PLGIT ACCOUNT</b>	<b>capital investments</b>
<b>32 - CAPITAL RESERVE FUND - EMERGENCY SERVICES</b>			
		<b>Recommend combining emergency capital reserves into one account for fire and police</b>	
		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	
		<b>PLGIT ACCOUNT</b>	

Borough of Freemansburg - 2010 Proposed Budget

GENERAL OPERATING FUNDS AND ACCOUNTS NOTES			
<b>33 - CAPITAL RESERVE FUND - RECREATION</b>			
		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 to municipal park capital projects acct	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
		<b>PLGIT ACCOUNT</b>	
<b>35 - HIGHWAY AID FUND (LIQUID FUELS)</b>			
		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	flashing school zone lights in 2009
		438.000 - Maintenance and Repairs of Rds	(project to be determined)
		438.313 - Engineering costs for roads project	08 / '09 costs for design of Madison St
		<b>PLGIT ACCOUNT</b>	