

GENERAL FUND

EXPENDITURES **NARRATIVE**

400 - LEGISLATIVE

400.11 - COUNCIL SALARIES

Total for this line item is **\$8,700**. (Borough Code sets the maximum compensation of elected officials as follows: Population 5,000 or less - \$1,875 per year.)

400.33 - TRAVEL

Council will retain the policy to reimburse the cost of travel for each councilperson attending a conference on Borough business at the prevailing mileage reimbursement rate established by the Federal Government. Total **\$100**.

400.34 - ADVERTISING

Costs charged to this line item include: Meeting notices, budget hearings, audit, ordinances, etc.. Total cost **\$4,300**.

400.42 - DUES & SUBSCRIPTION

This covers the cost of annual membership dues for PSAB, MECAB (Mid Eastern Counties Association of Boroughs), along with subscriptions to the Legislative Newsletter and the Borough News publications. Total **\$1100**

400.46 - MEETINGS & CONFERENCES

Reimbursement for councilperson attending conferences. Total **\$250**.

400.51 - CONTRIBUTIONS

The Borough sends sympathy cards, flowers, fruit baskets to families of individuals who have passed away and who were affiliated with the Borough government organization. Total **\$ 250**.

401 - MAYOR

401.11 - SALARY

The Mayor's salary is expected to be **\$1,500** (Please Note: Borough Code establishes the Mayor's salary for Boroughs with a population 5,000 or less to a maximum of \$2,500.)

401.33 - TRAVEL

The Mayor will receive mileage reimbursement when attending meetings and/or conferences. Total **\$100**.

401.42 - DUES & SUBSCRIPTION

This covers the cost of annual membership dues for the PA Association of Mayors and Association of Mayors, along with subscriptions to PSAB Newsletter and the Borough News publications.
Total **\$100**

401.46 - MEETINGS & CONFERENCES

Reimbursement for the Mayor to attend meetings or conferences. Total **\$300**.

402 - ADMINISTRATION

402.12 - SALARY-EXECUTIVE ADMINISTRATOR

Approved salary for the Executive Administrator allocated to the General Fund. **\$40,560** The salary is allocated between three (3) funds as follows: GF (60%) ; HS (20%) ; SW (20%)

402.13 - CLERK/ASSISTANT

Approved compensation level (hourly rate) for the Clerk/Assistant allocated to the General Fund. **\$18,673**. The salary is allocated between three (3) funds as follows: GF (60%) ; HS (20%) ; SW (20%)

402.14 - SALARY-DIRECTOR OF FINANCE

Approved salary for the Finance Director allocated to the General Fund. **30,139**. The salary is allocated between three (3) funds as follows: GF (60%) ; HS (20%) ; SW (20%)

402.20 - NEWSLETTER/WEB PAGE DESIGN/INTERNET

This covers the cost of maintaining a Borough Web Page using an outside contractor for this service. The cost is allocated as follows: GF \$1500, Sewer Fund \$500, H&S 450.

402.21 - OFFICE SUPPLIES

This covers office supplies such as letterhead, envelopes, folders, printed forms, payroll forms, computer paper, pads, pens, clips, copy machine paper, etc. The cost is allocated as follows: GF \$3,500, H & S \$1,250, Sewer \$1,200.

402.22 - OFFICE EQUIPMENT & MAINTENANCE

This covers the costs associated for maintenance contracts for copier, typewriter, postage meter & scale, adding machine, fax and computer equipment. This is allocated: GF- \$1,200, H & S - \$850, Sewer - \$850.

402.23 - MINOR EQUIPMENT/LEASE

This covers the lease cost for the Photocopier. This is allocated: GF- \$600, H & S - \$200, Sewer - \$200.

402.24 – BANK SERVICE CHARGE

\$100 budgeted to cover any miscellaneous service fees charged by the bank.

402.25 – CREDIT CARD SERVICE FEE

\$250 budgeted to cover any miscellaneous service fees charged by the bank for the processing of credit card payments.

402.311 - AUDITING SERVICES

This covers the estimated cost of annual audits being performed for the various Funds. **\$8,500**. Costs are allocated 60% to General Fund (\$5,100), 20% to Sewer Fund (\$1,700) and 20% to Health & Sanitation Fund (\$1,700).

402.312 - APPRAISAL

These funds are budgeted in case the Borough may need to perform a self-contained Appraisal for possible land acquisition. **\$1,500**.

402.321 - TELEPHONE-LOCAL

This covers the cost of telephone services for the Borough Administrative Offices. **\$1,650**.

402.324 - POSTAGE

This covers the cost of postage for mailing general correspondences, commercial sewer billing, bills payable checks, etc. Costs are allocated as follows: GF-\$1,750, H & S - \$1,200, Sewer -\$1,200.

402.33 - TRANSPORTATION

The Executive Administrator and other staff will be reimbursed for mileage expense when using their personal vehicles on Borough business. **\$500**.

402.34 - ADVERTISING

This covers the cost of required advertising for bids, help wanted ads. and other notices such as audit and budget. **\$4,000**.

402.42 - DUES & SUBSCRIPTION

This covers the cost of annual dues to professional associations and subscriptions to governmental publications. **\$1000**

402.46 - MEETINGS & CONFERENCES

This covers the cost for registration, room & board for attendance to conferences for the Executive Administrator and/or Finance Director which have been approved by Council. **\$1,500**.

402.47 – UPDATE BOROUGH CODE

Funding in the amount of **\$10,000** has been included in the budget in anticipation of proceeding with the updating or codification of the Borough's Code Book.

402.75 - COMPUTERIZATION

These funds are for upgrading hardware and software in the Administrative Offices in addition to maintenance service costs. Costs are allocated between funds as follows: GF-**\$1,500**, H & S - **\$1,300**, Sewer - **\$1,300**.

403 - TAX COLLECTION

403.11 – SALARY - REAL ESTATE

The salary set by Ordinance for the Tax Collector is **\$4,400**. In 2010, the Tax Collector will continue to collect only Borough Taxes.

403.12 – SALARY - ACT 511

The salary for Act 511 collection (Per Capita) is **\$1,650**

403.21 - OFFICE SUPPLIES

The Borough, by law, is expected to pay for all expenses associated with the operation of the Tax Collector's office. **\$50.**

403.31 - COMPUTER SERVICE

The Borough must purchase a new Tax Collection software package in 2010 to replace a software program that the County will no longer support starting in 2011. **\$1,750**

403.310 - EIT/BERKHEIMER

Berkheimer charges 2.25% on net collections. Estimated - **\$9,600.**

403.311 – LST/BERKHEIMER

Berkheimer charges 2.25% on net collections. Estimated - **\$4,000.**

403.312 – MERCANTILE/BERKHEIMER

Berkheimer charges 2.8% on net distributions. Estimated - **\$3,000.**

403.313 – EIT / ACT 32 TAX COLLECTION COMMITTEE

In compliance with Act 32, the Borough is participating on the Northampton Tax Collection Committee which will decide how the Earned Income Tax will be collected beginning in 2011. These funds represent initial start-up costs for the TCC. **\$500.**

403.32 - POSTAGE

This covers postage expenses for the collection of Real Estate taxes. **\$2,700.**

403.321-TELEPHONE

Tax Collection Office share of telephone expenses. **\$300.**

403.35 - BONDING

The Tax Collector must be bonded pursuant to State Statute. The Borough will pay for the Bond for the Tax Collector. The premium is estimated at **\$130.**

403.42 - DUES & SUBSCRIPTION

The Tax Collector may subscribe to various publications that are work related. **\$50.**

403.46 - MEETINGS & CONFERENCES

The Tax Collector may receive reimbursement to attend meetings or conferences. **\$100.**

404 - SOLICITOR / LEGAL

404.31 - PROFESSIONAL SERVICES

The Borough legal services are rendered by Attorney Donald H. Lipson. His hourly fee is \$115/hr. **\$22,500** is budgeted for legal services.

404.312 - SPECIAL LEGAL SERVICES

It is anticipated that the Borough will require other specialized legal services for litigation (Zoning Appeals (if municipality enters as a party in interest, Abatement of Nuisances, Tax Collection, Heart & Lung Hearings, Interest Arbitration, grievances etc...)). **\$1,500**.

404.313 - LEGAL RESERVE

Contingency for other litigation and payments to meet lawsuits deductibles. **\$1,500**. Account also utilized to pay out deductibles from insurance policies.

408 - ENGINEERING

408.311 - PROFESSIONAL SERVICES

The Borough engineering services are performed by Hanover Engineering Associates. **\$60,000** is being budgeted for engineering services.

408.312 - SPECIAL ENGINEERING SERVICES

The Borough may require specialized services outside of the scope of the municipal engineer such as the services of an Architect. **\$4,000**.

409 - GOVERNMENT BUILDINGS

409.14 - CONTRACTED SERVICES

The Borough uses P&S Cleaning for twice a week cleaning of Borough Hall and the Police Department. The Borough pays \$360 a month for this service, plus \$680 contingency for miscellaneous cleanups. Total for the year **\$5,000**.

409.20 - OPERATING SUPPLIES

Miscellaneous supplies for Borough Hall, Police Department and PW Garage. **\$2,000**.

409.23 - HEATING FUEL

The Borough's yearly consumption is approx. 1,800 gallons per year. **\$5,000**.

409.26 - MINOR EQUIPMENT

Contingency funds for the purchase of small equipment items. **\$500**.

409.361 - ELECTRICITY

Covers the cost of electricity for Borough Hall, the Police Department and the Public Works Garage. The cost of electricity is expected to increase substantially in 2010. **\$16,000**.

409.362 - WATER

The average quarterly bill is \$600. Total **\$2,400**.

409.363 - NATURAL GAS

It is estimated that **\$2,000** will be spent for heating Borough Hall.

409.37 - REPAIRS & MAINTENANCE

The Borough maintains a contract for two furnaces for **\$2,000**.

409.45 - SECURITY

Knight Protective Services charges \$20 per month to monitor our security system for Borough Hall. Total **\$240**.

409.70 - CAPITAL IMPROVEMENTS

Funding for improvements to Borough Hall, Police Department. Total **\$10,000**.

410 - POLICE

410.13 - FULL TIME WAGES

This covers the salary and wages for the Chief and all F/T Officers. In 2010, the Fountain Hill Police Association agreed to a 2.5% increase in compensation. **\$540,000**.

410.161- CROSSING GUARD

Covers the compensation for the school crossing guard. The total hours worked will be 630. The Borough is reimbursed half of the cost by the Bethlehem Area School District. **\$6,772.50**.

410.162 - EXTRA (P/T) POLICE OFFICERS

Contractual wage ranges from \$16.86/hr to \$19.39/hr depending on an officers length of service with the Borough. Presently there are 42 shifts required per week. Based on the current schedule PT Officers will fill on average 12 shifts per week. **\$101,580**.

410.163 – F/T SECRETARY/DATA ENTRY CLERK

Covers the compensation for the Police Department Secretary / Data Entry Clerk. **\$26,132**.

410.181 - LONGEVITY

This is a contractual item which provides Officers with a longevity payment each year after 5 years of service based on a % of salary up to 5% max. **\$6,156**.

410.182 - OVERTIME

This account covers FT and PT officers covering vacant shifts, attending hearings, court, etc..... **\$70,000**.

410.183 - SHIFT DIFFERENTIAL

This is a contractual item whereby the Borough pays F/T Officers an additional \$0.45 cents/hr for middle shifts and an additional \$0.57 cents/hr for night shift. PT Officers receive \$0.30/hr for middle shift and \$0.35/hr for night shift. **\$5,750**.

410.184 - HOLIDAY PAY

Pursuant to contract, Officers received compensation for 12 holidays and 3 Personal Days. **\$22,386.**

410.192 - COLLEGE TUITION

Pursuant to contract, the Borough will reimburse an Officer for work related college courses passed, with restrictions as to the amount of reimbursement that can be received each year. **\$1,000.**

410.193 - PHYSICALS

Police Officers are required to undergo an annual physical exam. St Luke's Hospital, as in prior years, will pick up the cost for the physical exam. Psychological exams are also administered for any newly hired Officers and for Officers being considered for promotion. **\$1,500.**

410.211- OFFICE SUPPLIES

It is estimated that the police will spend **\$5,000** for such items as paper, report forms, parking tickets, code updates, first aid supplies, flares, batteries, photo supplies, commendations/citations, office supplies.....etc.

410.22 - OFFICE EQUIPMENT MAINTENANCE

\$2,500 has been budgeted to cover maintenance contracts for office equipment, copier, typewriter and pagers.

410.231- MINOR EQUIPMENT

\$2,500 has been budgeted to cover the cost of flares, oxygen, new and re-filling of fire extinguishers, roto tapes, PBT's and replacement parts.

410.238 - UNIFORMS

Pursuant to contract, the Borough provides \$500 per F/T Officer towards the purchase of uniforms. The Investigator receives \$1,000. P/T Officers are provided Uniforms on an as-needed basis. **\$7,500.** has been budgeted.

410.239 - UNIFORM EQUIPMENT

\$4,000 is budgeted for costs associated with the purchase of patches, duty belts, holsters, ASP Batons, handcuffs, nightsticks, badges, etc. Bullet-proof vests are replaced based on the manufacturer's life expectancy.

410.24 -VEHICLE FUEL

This covers the cost of purchasing fuel for the Police Department vehicles. **\$10,000.**

410.241- TRAINING

This covers the cost of mandatory, and some discretionary, training for Department personnel. **\$6,000.**

410.25 - FIREARMS SUPPLIES

\$7,500 has been budgeted for the purchase of ammunition and for repair/maintenance of the Department's firearms.

410.26 - SPEED CHECK

The Borough will spend approximately **\$1,000** in calibrating the Vascar and the speed check machine.

410.27 - ANIMAL CONTROL

The Borough pays the Lehigh County Humane Society for animal control services. The cost for 2010 has increased to **\$4,600** in 2010.

410.321- TELEPHONE

This covers the cost of telephone service for Departmental phones. Budgeted is **\$3,500**.

410.322 - POSTAGE

This covers the Police Departments share of postage expenses. Budgeted is **\$900**.

410.323 - RADIO EQUIPMENT MAINTENANCE

The Borough maintains a service maintenance contract with Motorola. In addition, the Borough maintains a contract for pagers. Budgeted is **\$1,000**.

410.33 - TRANSPORTATION

This covers mileage allowance for Officers who utilize their personal vehicles for Borough business or for out-of-town expenses. **\$500** budgeted.

410.371 - REPAIRS & MAINTENANCE

\$11,000 has been budgeted for routine maintenance and repairs to the Department's vehicles.

410.42 - DUES & SUBSCRIPTIONS

\$600 budgeted for annual dues and membership costs for work related associations and subscriptions.

410.421- COMPUTER DATA MAINTENANCE

This account will be used for Informant Technologies Records Management Software. Total **\$ 3,200**.

410.46 - MEETINGS & CONFERENCES

It is anticipated that the Chief will attend the Annual Police Chief's conference and seminars. It is estimated that this expense will be **\$1,800**.

410.47 - INVESTIGATIONS

It is anticipated that the Borough will spend **\$1,500** for expenses related to police criminal investigations. Such expenses will consist of photo presentations, travel, blood tests for drugs, etc...

410.471- CIVIL SERVICE EXAMINATION

\$3,000 has been budgeted for the administering of a Sergeants promotional exam and possibly for a new Patrolman's exam.

410.51 – COMMUNITY OFFICER SUPPLIES

\$500 has been budgeted to cover miscellaneous costs incurred by the Community Police Officer.

410.74 - CAPITAL PURCHASES/LEASES

\$22,000 has been budgeted for the lease/purchase cost of a 2009 patrol vehicle and the one-quarters cost in anticipation of a new Patrol vehicle being ordered and purchased in the 4th quarter of 2010.

410.471- MOBILE EQUIPMENT

\$6,000 budgeted for new equipment needed to outfit a new Patrol vehicle. This includes radio, molded plastic seat cage, computer and any other upgrades that are needed.

411 - FIRE

411.20 - SUPPLIES

\$500 budgeted for cleaning supplies, paper goods, etc. for the Firehouse.

411.23 - UNIFORMS

\$5,000 budgeted for the purchase of new turnout gear to replace the old worn out turnout gear currently in service. As members complete the Essentials of Firefighting training class, their gear is updated to the current PBI gear from the black Globe turnout gear.

411.24 - DIESEL FUEL

This covers the cost of diesel fuel for the Fire Department's trucks. Total **\$ 2,000**.

411.25 - HEATING FUEL

This covers the cost of natural gas to heat the Firehouse. Total **\$ 2,500**

411.26 - MINOR EQUIPMENT

\$5,000 has been budgeted for the purchase of miscellaneous equipment for the Firehouse and Trucks.

411.261- ELECTRICITY

This covers the electric costs at the Firehouse. Total **\$2,500**

411.327- RADIO EQUIPMENT MAINTENANCE

\$1,000 budgeted for miscellaneous repairs of all communication equipment for the Department.

411.33 - TRANSPORTATION REIMBURSEMENT

Represents the transportation reimbursement for Officers in the Department when their personal vehicles are used for work related business. **\$3,530**.

411.361-TELEPHONE

\$1,200 budgeted for the cost of two lines into the Fire Department.

411.362 - WATER

\$150 budgeted for water service at the Fire Department.

411.363 - GAS

This covers the cost of gasoline for the Department's Utility vehicle. **\$500** budgeted.

411.371 - TRUCK REPAIR & MAINTENANCE

\$6,000 budgeted to cover the cost of routine maintenance and repair of the Departments vehicles

411.372 - EQUIPMENT REPAIRS & MAINTENANCE

\$3,000 budgeted for the maintenance and repair of various pieces of equipment and the inclusion of a maintenance agreement on the Cascade System (air refill system) for the MSA air pack bottles.

411.373 - FIRE HOUSE REPAIRS & MAINTENANCE

\$500 budgeted for maintenance and miscellaneous repairs to the Fire Station.

411.42 - DUES & SUBSCRIPTION

This covers expenses associated with annual renewal on dues to professional associations and subscriptions. **\$300**

411.46 - MEETINGS & CONFERENCES

Expenses associated with attending Fire related meetings and conferences. **\$300**

411.74 - CAPITAL PURCHASE/FIRE TRUCK LEASE

See Debt Service Section #471.40

412 - RESCUE SQUAD

412.31-SERVICES

Since being taken over by St. Luke's Health Network, the Borough does not contribute yearly to the Ambulance Squad.

413 - CODE ENFORCEMENT

413.14 – SALARY - FIRE MARSHALL

The Borough pays for services related to the enforcement of the Fire Prevention Code. The Borough pays the Fire Marshall **\$900**.

413.21 - SUPPLIES

\$500 is budgeted to cover the cost of supplies for Fire Marshall services.

413.26 - MINOR EQUIPMENT - FIRE MARSHALL

\$500 is budgeted to cover the need for investigation tools required for proper fire investigations.

413.310 - BOCA INSPECTIONS

The Borough retains the services of Keystone Code Consulting & Enforcement for plan reviews and inspections of commercial and industrial buildings and Plumbing Inspections. It is anticipated that this cost will not exceed **\$15,000**.

413.312 - CODE INSPECTION SERVICES

\$500 budgeted for third party inspection services on an as-needed basis.

413.313 - UCC FEES

The Borough must remit \$2 per each permit issued to the State L&I. Total **\$100**.

413.33 – EXPENSES - FIRE MARSHALL

The Fire Marshall will receive **\$150** in transportation expenses.

413.346 - MEETINGS & CONFERENCES

This will cover the cost of attending seminars. Total **\$100**.

413.347-TRAINING

Expenses associated with Fire Marshall classes and education aids for the fire investigation operations. **\$250**.

413.42 DUES & SUBSCRIPTION

Expenses associated with annual dues for professional associations and subscriptions. **\$200**

414 - PLANNING & ZONING

414.14 – SALARY - ZONING OFFICER

This covers the compensation paid to the Zoning Officer. **\$18,150**

414.20 - SUPPLIES-PC/ZHB

\$100 is budgeted for supplies related to zoning such as forms etc...

414.311 - LEGAL SERVICES

The Borough retains the services of Fonzone & Ashley as the Zoning Hearing Board and Planning Commission Attorney. **\$6,500** is budgeted for legal services.

414.312 - STENOGRAPHER

The Borough retains Gallagher Reporting as the stenographer for ZHB Hearings. This covers the cost of meeting attendance and transcription services. Total **\$1,500**.

414.321 – TELEPHONE / PAGER

Covers the cost of telephone and Pager services for the Zoning Officer will be **\$300**.

414.324 - POSTAGE

Covers the cost of postage for the Zoning Officer and ZHB and Planning Commission matters. **\$400**

414.33 – EXPENSES – Zoning Officer

The Borough will pay **\$150** towards transportation cost for the Zoning Officer.

414.34 - ADVERTISING

This covers the cost of advertising ZHB Hearings and PC meetings. **\$2,000**

414.346 - MEETINGS & CONFERENCES

This funding is available for ZHB and PC members to attend seminars and other meetings. Total **\$150**.

414.75 - COMPUTERIZATION

\$300 budgeted to cover computer related costs for the Zoning Officer.

414.76 – UPDATE SALDO ORDINANCE

\$5,000 has been budgeted in anticipation of updating the Borough's SALDO (Subdivision & Land Development Ordinance), which was first adopted in the early 1970's, using a model ordinance prepared by the Joint Lehigh & Northampton County Planning Commission. The Borough will look at coordinating our efforts with Salisbury Township, and in doing so, could be eligible for State and County grant funds to help offset the cost of this project.

415 - EMERGENCY MANAGEMENT

415.20-SUPPLIES

\$500 is budgeted to cover supplies for emergency management needs.

421 - HEALTH & WELFARE

421.14 – SALARY - FOOD INSPECTOR

The Borough's Food Inspector, Richard Briner, will receive **\$1,550** for his services.

421.20 - SUPPLIES

Funding available for supplies associated with the Health Board. Total **\$100**.

430 – PUBLIC WORKS

430.14 – Wages – F/T STAFF

This account covers the salary and wages for the Public Works staff charged to the General Fund. **\$130,500**.

430.181 - OVERTIME

\$6,000 budgeted to cover overtime costs.

430.182 - LONGEVITY

No longevity payments are required in 2010.

430.193 - CDL TESTING

\$400 budgeted to cover the cost of reimbursing new PW staff in securing their CDL license.

430.20 - SUPPLIES

\$2,000 budgeted to cover the cost of supplies such as nuts, bolts, washers, lumber, etc.

430.21 - MINOR EQUIPMENT

\$1,400 budgeted to purchase needed small power equipment items and/or hand tools.

430.214 - TRAINING

\$1,000 budgeted for training programs, seminars.

430.22 - GAS & OIL

\$10,000 budgeted for Unleaded Gas and Diesel Fuel for Department vehicles and equipment.

430.23 - EQUIPMENT REPAIRS & MAINTENANCE

\$2,500 budgeted for maintenance and repairs to vehicles and equipment and purchase of tires.

430.238 - UNIFORMS

The Borough is contractually obligated to provide a uniform allowance of \$300 per man. **\$1,800** included in the General Fund and \$600 included in the Sewer Fund.

430.25 – REPAIRS - MAINTENANCE SUPPLIES

This account reflects supplies purchased by PW in order to fix truck & equipment, such as mufflers, oil filters, etc.. **\$2,600** budgeted.

430.321- TELEPHONE SERVICES

\$2,250 budgeted for telephone service costs. New cellular phones were purchased in 2009 to utilize only the 'push-to-talk' program feature.

430.34 - ADVERTISING

\$150 budgeted for miscellaneous advertising as-needed.

430.371 - VEHICLE REPAIRS & MAINTENANCE

\$4,500 budgeted for routine maintenance and repairs to Departmental vehicles and equipment.

430.372.- TIRES & BATTERIES

\$1,000 budgeted for replacement of tires and batteries for Departmental vehicles and equipment.

430.46 - MEETINGS & CONFERENCES

It is anticipated that the PW Supervisor and/or staff members will attend meetings and workshops. Total **\$500**.

430.47 – DRUG & ALCOHOL TESTING

\$400 budgeted for the Borough's participation in a CDL drug and alcohol testing program.

430.74 - CAPITAL EQUIPMENT PURCHASES

\$18,050 budgeted to pay for the lease/purchase cost of previously purchased equipment, including a new Gravely mower (\$6,800).

430.75 - COMPUTERIZATION

\$250 budgeted to cover miscellaneous computer related costs for the PW Supervisor.

431 - CLEANING OF STREETS

431.21 - MINOR EQUIPMENT

Covers the cost of leaf rakes other small equipment used in cleaning the Borough's streets. **\$350.**

431.37 - EQUIPMENT REPAIRS & MAINTENANCE

\$250 budgeted to cover costs for sweeper parts and repairs.

432 - SNOW & ICE REMOVAL

432.20 - SUPPLIES

\$12,000 budgeted to cover the cost of purchasing salt and grit materials for winter operations and Ice-Melt material for all Borough maintained walkways/sidewalks.

432.21 - MINOR EQUIPMENT

This provides funding for small equipment items. **\$500.**

432.37-EQUIPMENT REPAIRS & MAINTENANCE

Funding for snow plow repairs and parts - steel blades and rubber bottoms. **\$750.**

432.45 - CONTRACTED SERVICES

\$2,000 is budgeted should the need arise to retain the services of outside contractors to haul snow away from major intersections, hospital and school zones.

433 – TRAFFIC CONTROL DEVICES

433.20 - SUPPLIES

\$4,500 budgeted for the purchase of signs and posts, in addition to paint needed for street markings and curbs.

433.36 – ELECTRICITY

\$3,500 budgeted for the cost of operating traffic lights/signals at Delaware/St. Luke's Place, Delaware/Broadway, and 3 school warning signals.

433.37 – REPAIR & MAINTENANCE

\$750 budgeted for the repair and maintenance of traffic control devices.

433.74 – EQUIPMENT

\$4,500 budgeted to cover the cost of transitioning the traffic signals to LED lighting.

434 - STREET LIGHTING

434.361-ELECTRICITY

\$48,000 is budgeted to cover the cost of street lighting in the Borough. Electricity is currently provided by PP&L. As a result of rate caps expiring as of 12/31/09, projections of electric rate increases of 20 – 30% are expected. The Borough is actively pursuing participating in a cooperative purchasing group in an effort to offset some of the projected rate increase.

436 - STORM SEWERS & DRAINS

436.20 - SUPPLIES

\$1,000 budgeted to cover the cost of miscellaneous supplies for the maintenance and repair of storm sewer lines and inlets.

436.45 - CONTRACTED SERVICES

\$50,000 budgeted to cover engineering costs for upgrading, repairs and rehabilitation of storm sewer lines.

438 - STREET & HIGHWAY REPAIRS

438.20 – MATERIALS / SUPPLIES

Funding for this activity has been moved into the Liquid Fuels Fund. (Funding used for the purchase of asphalt materials for the resurfacing of streets and alleys. These typically involve one or more small projects with the work being done by the Public Works staff.)

438.45 - CONTRACTED SERVICES

Funding for this activity has been moved into the Liquid Fuels Fund. (Funding used for the cost of an outside contractor being retained for one or more street resurfacing projects.)

440 – FIRE HYDRANT SERVICE

440.36 – FIRE HYDRANT RENTAL

The City of Bethlehem Charges the Borough a rental fee for 56 hydrants. **\$16,000.**

451 – RECREATION CONCESSION STAND

451.14 - WAGES

The Recreation Committee recommended not to operate the Concession Stand in 2009 and no funding is being proposed for 2010.

451.21 - CONCESSION SUPPLIES

N/A

451.24 – EQUIPMENT

N/A

452-RECREATION-POOL

452.14 - WAGES

\$30,000 budgeted to cover the cost of the Pool Manager(s) and Lifeguard and Gate staff.

452.20 - CHEMICALS

\$6,000 budgeted for the purchase liquid chlorine, soda ash and other chemicals for the pool through the LV COOP.

452.21 - SUPPLIES

\$3,500 budgeted to cover the costs of paint, brushes, muriatic acid, sand for pool filters. These funds are also used for suits for the guards, first aid supplies, etc.

452.22 - MINOR EQUIPMENT

\$800 budgeted for any miscellaneous equipment needed for Pool operations (umbrellas, Tubes, Vacuum Head, Vacuum Head connectors).

452.30 - ELECTRICAL INSPECTIONS

Previous inspection of the equipment is good for three (3) years. No inspection required in 2010.

452.31 - WATER TESTING

ABE Lab will conduct weekly testing to measure bacteria levels in the three pool areas. Total cost **\$550**.

452.32 - TELEPHONE

\$375 budgeted for the cost of telephone service at the Pool.

452.361- ELECTRICITY

\$6,300 budgeted to cover the operational costs for the Pool filters and other electrical components.

452.362 - WATER

\$2,000 budgeted to cover the cost of filling the pool and adding water during the season.

452.371 - EQUIPMENT REPAIRS & MAINTENANCE

\$5,500 budgeted to cover the cost of performing maintenance and making repairs to equipment. Each year, one of the pumps is targeted for rebuilding

452.372 - BATHHOUSE REPAIRS & MAINTENANCE.

\$2,500 budgeted for maintenance and repairs to the Bath House, Pavilion and repairing/replacing benches.

454 – PARKS & PLAYGROUND

454.14 - WAGES

\$7,500 budgeted for Staff salary and wages for the Playground program.

454.20 - OPERATING SUPPLIES

\$500 budgeted for supplies needed for the Playground program such as basketball, football, arts & crafts,

litter baskets, paint.

454.21-FIELD EQUIPMENT & SUPPLIES

\$2,250 budgeted for supplies such as clay, sand, wood and fertilizer.

454.22 - EQUIPMENT

\$500 budgeted for any needed miscellaneous equipment.

454.23 - MAINTENANCE SUPPLIES (PW ACCT)

No funding required for 2010.

454.32 - TELEPHONE

\$325 budgeted for telephone service at the Playground.

454.361- ELECTRICITY

\$3,700 budgeted for lighting and other electrical costs at the Park Pavilion.

454.362 - WATER

\$1,000 budgeted for the cost of water service at the Playground.

454.37 - EQUIPMENT REPAIRS & MAINTENANCE

\$2,500 budgeted for any required equipment repairs and maintenance and replacement of any play structure components which have been damaged.

454.38 - RENTAL

If necessary, the Borough will rent a Port-o-Let for the Dodson Street ballfield. Also covers rental of movies and projector in needed for any programs. No funding provided for in 2010.

454.39 - BUILDING REPAIR & MAINTENANCE

\$350 budgeted for minor repairs to the Park pavilion building.

455 - SHADE TREE COMMISSION

455.10-SUPPLIES

\$1,250 budgeted for the purchase of trees which will be planted as part of the Borough's Arbor Day celebration.

456 - LIBRARY

456.62 - CONTRIBUTIONS

\$78,669 budgeted as the Borough's annual contribution to the Bethlehem Area Public Library for the provision of library services to the Borough's residents. THIS WILL BE BUDGETED IN A SEPARATE LIBRARY FUND.

457 - CELEBRATIONS

457.21 - SUPPLIES

\$1,000 budgeted to cover the cost of materials and supplies for Borough celebrations (light bulbs for the Xmas Tree, Xmas banners, etc).

457.50 – CONTRIBUTIONS TO COMMUNITY

The Borough annually contributes to the Halloween Parade Committee, Memorial Day Program and the Xmas Observance Committee to cover expenses associated with these events. **\$500.**

463 - GRANT APPLICATIONS

463.31 - PROFESSIONAL SERVICES

\$1,500 budgeted to retain the services of a consultants to assist in the preparation of a grant application to the State.

470 - DEBT SERVICE

471.10 – General Obligation (G.O.) NOTE - SERIES OF 2003

OLD ISSUE-SERIES OF 1995: The Borough borrowed \$1.5 million in order to finance the reconstruction of streets and pay the remaining balance for one of the fire trucks.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$30,000	\$72,605	\$102,605
1999	\$30,000	\$65,702.50	\$101,405
2000	\$35,000	\$70,087	\$105,175
2001	\$35,000	\$68,705	\$103,705
2002	\$35,000	\$67,200	\$102,200
2003	\$35,000	\$65,642.60	\$100,642.60
2004	\$129,221.03	\$44,502.38	\$173,723.41
2005	\$157,573	\$40,144	\$197,688
2006	\$161,122	\$34,915	\$196,037
2007	\$169,335	\$29,597	\$198,932
2008	\$172,173	\$24,009	\$196,182
2009	\$179,774.37	\$18,328.12	\$198,102.49
2010	\$186,951.93	\$12,395.56	\$199,347.49
2011	\$186,671.34	\$6,226.16	\$192,897.50

471.40 - PEMA LOAN - FIRE TRUCK

The Borough will pay the **\$150,000** Loan of the FH Volunteer Fire Company from PEMA, at a 2% interest rate over 15 years to cover the purchase of a fire truck. Annual debt payment is **\$11,585**

471.42 – LEASE / PURCHASE - PUBLIC WORKS TRUCK

The Borough purchased/leased a new 7300 SFA 4x4 dump truck for a cost of approx. \$15,000 (5yr lease). For 2006 there will be four lease payments, which will amount to \$\$3,750 per quarter. The annual cost will be **\$15,000.** (Liquid Fuels Fund will reimburse GF for this cost)

480 – MISCELLANEOUS EXPENDITURES

480.31 – TAX / PAYROLL SERVICE

\$3,500 budgeted to cover the cost of payroll services and tax payments being provided by an outside service.

482 – EMPLOYER CONTRIBUTION

482.30 – IRS 457 CONTRIBUTION

Staff members have the ability to designate a percentage of their compensation to be paid into a 457 retirement account. The Borough provides a small match of these funds. **\$360.**

486 - INSURANCE

These are required insurance coverages for the Borough. Budget funding for these policy costs are split between the General Fund, Sewer Fund and Health & Sanitation Fund.

486.351- BUSINESS PACKAGE

\$7,336 budgeted. This policy provides all-risk building and contents, comprehensive general liability, equipment floater, money coverage and a blanket position bond.

486.352 - AUTOMOBILE POLICY

\$8,100 budgeted. This policy provides coverage for all Borough owned vehicles and equipment.

486.353 - UMBRELLA POLICY

\$3,886 budgeted. This coverage will provide additional coverage over and above the present general liability coverage. The aggregate limit is \$2,000,000.

486.354 - WORKER'S COMP

\$35, 919 budgeted. The law provides that we maintain insurance coverage for employees hurt on the job.

486.355 - OFFICIAL & EMPLOYEES LIABILITY

\$2,988 budgeted. This policy covers public officials and other employees in the event of errors and omissions in the conduct of Borough business.

486.357 - TREASURER'S BOND

\$500 budgeted. This covers the premium for the Treasurer's bond and bond for the Finance Director.

486.359 - POLICE PROFESSIONAL LIABILITY

\$10,927 budgeted. The Borough maintains a policy to cover police officers in the course of their duty. This cost represents the full cost of the policy and is not split between the different Funds.

487 - EMPLOYEE BENEFITS

These are insurance coverages provided for Staff members by the Borough. Budget funding for these

policy costs are split between the General Fund, Sewer Fund and Health & Sanitation Fund.

487.151 – LTD / STD DISABILITY INSURANCE

\$9,100 budgeted. The Borough provides Short-Term and Long-Term Disability coverage for all F/T employees. The Borough participates in a cooperative purchasing group for coverage.

487.152 - HEALTH INSURANCE - CAPITAL BLUE CROSS

\$179,000 budgeted. The Borough participates in a cooperative purchasing group for Health / Medical insurance coverage.

The Borough also provides continuing coverage for retirees wherein reimbursement of 1/2 the premium is provided.

487.153 - GROUP LIFE

\$4,000 budgeted. The Borough provides life insurance and Accidental Death & Dismemberment coverage for its F/T employees. The Borough participates in a cooperative purchasing group for coverage.

487.154 – NON-UNIFORMED PENSION FUND

\$37,870 budgeted. This represents the amount the Borough expects to pay into the pension fund for non-uniformed employees. State Aid allocation will offset this cost.

487.155 - FICA

\$32,000 budgeted. The Borough will contribute 7.65% on behalf of its employees for Social Security.

487.156 - UNEMPLOYMENT COMPENSATION

\$9,700 budgeted. This represents the amount the Borough pays into the PSAB Unemployment Compensation Fund. This is based on 1.75% of the first \$8,000 of payroll.

487.158 - VOLUNTEER FIRE ACCIDENT & HEALTH

\$25,000 budgeted. The Borough expects to transmit the same amount received under revenue account 351.05.

487.159-POLICE PENSION FUND

\$167,988 budgeted. This represents the amount the Borough expects to pay into the pension fund for uniformed (Police) employees. State Aid allocation will offset this cost.