

# 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 **\$150**

#### **400.46 - MEETINGS & CONFERENCES**

Reimbursement for councilperson attending conferences. Total **\$150**.

#### **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 **\$200**.

**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 \$1200, 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

**\$50** 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. **\$1,300**.

#### 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-**\$1,200**, 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. **\$1,500**.

#### 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. **\$500**.

#### 402.47 – UPDATE BOROUGH CODE

Funding in the amount of **\$3,500** 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 2011, 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. **\$150.**

403.31 - COMPUTER SERVICE

The Borough purchased a new Tax Collection software package in 2010 to replace a software program that the County is no longer supporting. **\$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 - **\$4,500.**

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. **\$3,400.**

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. **\$1,000**. 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. Pest control services runs \$135/mo. Total for the year **\$6,000**.

#### 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. **\$4,000**.

#### 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. **\$15,000**.

#### 409.362 - WATER

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

409.363 – NATURAL GAS

It is estimated that **\$2,400** will be spent for heating Borough Hall.

409.37 - REPAIRS & MAINTENANCE

The Borough maintains a contract for two furnaces for **\$3,500**.

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 repairs / improvements to Borough Hall, Police Department or other facilities. 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 2011, the Fountain Hill Police Association contract called for a 3.0% increase in compensation. Due to financial difficulties being experienced by the Borough, the Association agreed to a salary freeze, with the exception of those Officers still in Steps, who will receive the Step increases. **\$562,000**.

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. **\$4,000**.

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. **\$80,000**.

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. **\$7,350**.

410.182 - OVERTIME

This account covers FT and PT officers covering vacant shifts, attending hearings, court, etc..... **\$80,000**.

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. **\$23,100.**

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. **\$300.**

410.211- OFFICE SUPPLIES

It is estimated that the police will spend **\$4,500** 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

**\$3,500** 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

**\$3,800** 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. **\$14,000.**

410.241- TRAINING

This covers the cost of mandatory, and some discretionary, training for Department personnel. **\$3,600.**

410.25 - FIREARMS SUPPLIES

**\$6,700** 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 2011 has increased to **\$5,175**.

410.321- TELEPHONE

This covers the cost of telephone service for Departmental phones. Budgeted is **\$3,600**.

410.322 - POSTAGE

This covers the Police Departments share of postage expenses. Budgeted is **\$940**.

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 **\$900**.

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

**\$11,400** 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

Funding for the Chief to attend the Annual Police Chief's conference and seminars has been cut due to financial difficulties. **\$0**.

410.47 - INVESTIGATIONS

It is anticipated that the Borough will spend **\$900** 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

The Borough conducted Civil Service exams for the positions of Sergeant and Patrol Officer in 2010. It is not anticipated that further testing will be needed in 2011.

410.51 – COMMUNITY OFFICER SUPPLIES

**\$0** has been budgeted to cover miscellaneous costs incurred by the Community Police Officer.

410.471- MOBILE EQUIPMENT

**\$0** 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**

### 411.158

The Borough receives funding from the State to be allocated to the Volunteer Fire Relief Association. **\$25,000** is budgeted as an estimate of the State Aid to be received.

### 411.20 - SUPPLIES

**\$450** budgeted for cleaning supplies, paper goods, etc. for the Firehouse.

### 411.23 - UNIFORMS

**\$4,500** 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

**\$4,500** 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. **\$270**

411.46 - MEETINGS & CONFERENCES

Expenses associated with attending Fire related meetings and conferences. **\$270**

**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

**\$450** is budgeted to cover the cost of supplies for Fire Marshall services.

413.26 - MINOR EQUIPMENT - FIRE MARSHALL

**\$450** 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

**\$150** 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. **\$350**

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 was set aside in the 2010 budget 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. An additional **\$2,000** is budgeted in 2011 to cover the anticipated costs to the Borough for this program.

**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. **\$115,500**.

430.181 - OVERTIME

**\$6,000** budgeted to cover overtime costs.

430.182 - LONGEVITY

No longevity payments are required in 2011.

430.193 - CDL TESTING

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

430.20 - SUPPLIES

**\$1,800** budgeted to cover the cost of supplies such as nuts, bolts, washers, lumber, etc.

430.21 - MINOR EQUIPMENT

**\$1,200** 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

Costs combined under line item 430.371.

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

Costs combined under line item 430.371.

430.321- TELEPHONE SERVICES

**\$2,250** budgeted for telephone service costs.

430.34 - ADVERTISING

**\$150** budgeted for miscellaneous advertising as-needed.

430.371 - VEHICLE REPAIRS & MAINTENANCE

**\$10,000** budgeted for routine maintenance and repairs to Departmental vehicles and equipment.

430.372.- TIRES & BATTERIES

Costs combined under line item 430.371.

430.46 - MEETINGS & CONFERENCES

It is anticipated that the PW Supervisor and/or staff members will attend meetings and workshops. Total **\$400**.

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

**\$0** budgeted.

430.75 - COMPUTERIZATION

**\$200** 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. **\$650.**

432.45 - CONTRACTED SERVICES

**\$0** is budgeted for 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

**\$1,500** 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

#### **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 approved opening the Concession Stand in 2010. This will be continued in 2011 with estimated wages at **\$7,500.**

##### 451.21 - CONCESSION SUPPLIES

**\$4,500** budgeted based on costs incurred in 2010.

##### 451.24 – EQUIPMENT

**\$200** budgeted for miscellaneous items.

#### **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

**\$3,200** 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

**\$5,000** 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.

**\$2,300** 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

**\$2,000** budgeted for supplies such as clay, sand, wood and fertilizer.

454.22 - EQUIPMENT

**\$400** budgeted for any needed miscellaneous equipment.

454.23 - MAINTENANCE EQUIPMENT (PW)

No funding required for 2011

454.32 - TELEPHONE

**\$325** budgeted for telephone service at the Playground.

454.361- ELECTRICITY

\$2,500 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

**\$2,200** 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 2011.

454.39 - BUILDING REPAIR & MAINTENANCE

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

**455 - SHADE TREE COMMISSION**

455.10-SUPPLIES

**\$1,000** budgeted for the purchase of trees which will be planted as part of the Borough's Arbor Day celebration.

**456 - LIBRARY**

456.62 - CONTRIBUTIONS

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.**

457.60

Funding budgeted for community programs. **\$1,100.**

**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        |
| <b>2011</b> | <b>\$186,671.34</b> | <b>\$6,226.16</b> | <b>\$192,897.50</b> |

471.40 - PEMA LOAN - FIRE TRUCK

THIS HAS BEEN MOVED INTO THE NEWLY ESTABLISHED FIRE (TRUCK) FUND. 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**

471.41 - LEASE/PURCHASE OF POLICE VEHICLE(S)

| <u>2008 Chevrolet Impala</u> |                  | <u>2009 Crown Victoria</u> |                  | <u>2010 Expedition</u> |                  |
|------------------------------|------------------|----------------------------|------------------|------------------------|------------------|
| <u>Year</u>                  | <u>Principal</u> | <u>Year</u>                | <u>Principal</u> | <u>Year</u>            | <u>Principal</u> |
| 2011                         | \$ 4,239.08      | 2011                       | \$ 9,734.02      | 2011                   | \$10,814.04      |
|                              |                  | 2012                       | \$ 5,049.17      | 2012                   | \$10,814.04      |
|                              |                  |                            |                  | 2013                   | \$ 5,407.02      |

471.41 – LEASE / PURCHASE - PUBLIC WORKS TRUCK

The Borough lease/purchased a new 4x4 dump truck for a cost of approx. \$21,056/year for a 6 yr lease.

Payments are made quarterly. Repayment of the loan **Principal** is allocated as follows:

|      | <u>General Fund</u> | <u>Sewer Fund</u> | <u>Liquid Fuels Fund</u> |
|------|---------------------|-------------------|--------------------------|
| 2011 | \$ 3,179.46         | \$ 3,179.47       | \$14,696.71              |
| 2012 | \$ 3,268.49         | \$ 3,268.50       | \$15,108.20              |
| 2013 | \$ 3,360.00         | \$ 3,360.01       | \$15,531.21              |
| 2014 | \$ 3,454.08         | \$ 3,454.09       | \$15,966.08              |
| 2015 | \$ 3,550.80         | \$ 3,550.80       | \$16,413.13              |
| 2016 | \$ 2,728.12         | \$ 2,728.13       | \$12,710.72              |

**472 – INTEREST EXPENSE**

472.41 - LEASE/PURCHASE OF POLICE VEHICLE(S)

| <u>2008 Chevrolet Impala</u> |                 | <u>2009 Crown Victoria</u> |                 | <u>2010 Expedition</u> |                 |
|------------------------------|-----------------|----------------------------|-----------------|------------------------|-----------------|
| <u>Year</u>                  | <u>Interest</u> | <u>Year</u>                | <u>Interest</u> | <u>Year</u>            | <u>Interest</u> |
| 2011                         | \$ 75.84        | 2011                       | \$ 551.78       | 2011                   | \$ 575.71       |
|                              |                 | 2012                       | \$ 93.73        | 2012                   | \$ 308.58       |
|                              |                 |                            |                 | 2013                   | \$ 51.96        |

472.42 – LEASE/PURCHASE OF PUBLIC WORKS TRUCK

|      | <u>General Fund</u> | <u>Sewer Fund</u> | <u>Liquid Fuels Fund</u> |
|------|---------------------|-------------------|--------------------------|
| 2011 | \$ 508.63           | \$ 508.64         | \$ 2,351.09              |
| 2012 | \$ 419.60           | \$ 419.61         | \$ 1,939.60              |
| 2013 | \$ 328.09           | \$ 328.10         | \$ 1,516.59              |
| 2014 | \$ 234.01           | \$ 234.02         | \$ 1,081.72              |
| 2015 | \$ 137.30           | \$ 137.30         | \$ 634.67                |
| 2016 | \$ 37.95            | \$ 37.95          | \$ 175.13                |

**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.**

483.10 -POLICE PENSION FUND

**\$183,491** budgeted. This represents the amount the Borough expects to pay into the pension fund for uniformed (Police) employees. State Aid allocation will offset part of this cost.

483.101 – PENSION CONSULTING SERVICE

**\$2,000** budgeted to cover any needed or required actuarial costs not covered through the Pension System.

## **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**

**\$8,165** 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**

**\$7,637** budgeted. This policy provides coverage for all Borough owned vehicles and equipment.

### **486.353 - UMBRELLA POLICY**

**\$4,112** 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**

**\$49,344** budgeted. The law provides that we maintain insurance coverage for employees hurt on the job.

### **486.355 - OFFICIAL & EMPLOYEES LIABILITY**

**\$2,971** 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**

**\$11,969** 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 – GROUP LIFE / AD&D / LTD / STD DISABILITY INSURANCE**

**\$10,300** budgeted. The Borough provides Group Life, Accidental Death & Disability, Short-Term and Long-Term Disability coverage for all F/T employees. The Borough participates in a cooperative purchasing group for coverage, with coverage being provided through The Hartford.

### **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.

487.154 – NON-UNIFORMED PENSION FUND

**\$46,810** 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

**\$10,670** 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.