

| GENERAL FUND | | Actual 2017 | Budget 2018 | Notes for "Budget 2018" |
|-----------------|--|-------------------------|-------------------------|---|
| EXPENSES | | <u>1,927,009</u> | <u>1,963,343</u> | |
| 400 | GENERAL GOVERNMENT | 114,346 | 118,704 | |
| 400 110 | Councilman Salary | 12,600 | 12,600 | |
| 400 325 | General Expenses | 8,870 | 8,695 | |
| | <i>Petty Cash</i> | 1,475 | 1,200 | |
| | <i>Postage</i> | 3,204 | 3,000 | |
| | <i>E-code 360</i> | 995 | 995 | |
| | <i>Codification of ordinances</i> | 802 | 1,250 | |
| | <i>Water delivery & cooler rentals</i> | 1,645 | 1,600 | |
| | <i>Misc. General Expenses</i> | 748 | 650 | |
| | <i>Cole information directory</i> | 0 | 0 | |
| | <i>Internet (Boro & Police)</i> | 0 | 0 | |
| 400 341 | Printing & Advertising | 11,813 | 5,769 | |
| | <i>General advertising</i> | 6,657 | 4,169 | |
| | <i>Bidding</i> | 0 | 1,000 | |
| | <i>Envelopes, time cards, letter head</i> | 5,026 | 500 | |
| | <i>Business cards</i> | 130 | 100 | |
| 400 351 | Blanket Insurance | 7,306 | 36,636 | |
| | <i>Commercial Liability Insurance</i> | 0 | 29,136 | |
| | <i>Law Enforcement Insurance</i> | 0 | 0 | |
| | <i>Public Official's Insurance</i> | 7,212 | 7,500 | |
| | <i>Pet Insurance</i> | 94 | 0 | Out of K9 Acc't |
| | <i>Credit</i> | 0 | 0 | |
| | <i>SWIF</i> | 0 | 0 | |
| 400 354 | Worker's Compensation | 63,924 | 50,004 | |
| | <i>Worker's Comp.</i> | 63,924 | 50,004 | 2018 Wage Schedule, plus Police Details |
| | <i>SWIF</i> | 0 | 0 | |
| 400 420 | Dues, Subscriptions, & Memberships | 7,072 | 2,500 | |
| 400 460 | Meeting & Continuing Education | 2,761 | 2,500 | |
| 401 | EXECUTIVE | 54,465 | 60,560 | |
| 401 105 | Mayor Salary | 1,800 | 1,800 | |
| 401 110 | Manager Salary | 52,665 | 58,760 | |
| 402 | FINANCE | 2,098 | 2,500 | |
| 402 130 | Treasurer Salary | 1,200 | 1,200 | |
| 402 311 | Auditor's Fees | 898 | 1,300 | |
| 403 | TAX COLLECTION | 23,413 | 25,225 | |
| 403 110 | Tax Collector's Salary | 21,042 | 21,875 | (\$875,000)(2.5%) |
| 403 310 | Jordan Tax Service | 463 | 650 | |
| 403 325 | General Expenses | 500 | 1,200 | |
| 403 350 | Bonds | 1,408 | 1,500 | |

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| 404 | LAW | 39,661 | 25,700 | |
| 404 314 | Solicitor's Fee | 6,000 | 10,200 | |
| 404 317 | Filing Liens | 0 | 0 | |
| | <i>Recording fees - Solicitor</i> | <i>0</i> | <i>0</i> | |
| | <i>Filing liens - Keystone</i> | <i>0</i> | <i>0</i> | <i>Delinquent Tax Fund</i> |
| 404 318 | Other Legal Expenses | 33,661 | 15,500 | |
| | <i>Legal services - Solicitor</i> | <i>21,979</i> | <i>12,500</i> | |
| | <i>Legal services - Labor Counsel</i> | <i>6,397</i> | <i>3,000</i> | |
| | <i>Legal services - Blight Counsel</i> | <i>2,785</i> | <i>0</i> | |
| | <i>Misc. Legal Expenses</i> | <i>2,500</i> | <i>0</i> | |
| 405 | SECRETARY | 80,053 | 81,106 | |
| 405 130 | Secretary Salary | 72,760 | 74,256 | <i>\$0.35 increase</i> |
| 405 210 | Materials & Supplies | 38 | 500 | |
| 405 374 | Maintenance Contracts | 7,255 | 6,350 | |
| | <i>Lease of 2 copiers</i> | | <i>3,500</i> | |
| | <i>Charges for 2 copiers</i> | | <i>1,000</i> | |
| | <i>Lease of postage machine</i> | | <i>1,850</i> | |
| 407 | INFORMATION TECHNOLOGY | 8,471 | 15,240 | |
| 407 110 | Computer Supplies | 0 | 0 | |
| 407 325 | General Repair & Maintenance | 8,471 | 15,240 | |
| | <i>Independent Micro - Retainer</i> | <i>2,500</i> | <i>2,500</i> | |
| | <i>Independent Micro - Misc.</i> | <i>0</i> | <i>350</i> | |
| | <i>Logi-Tek - Property Program</i> | <i>0</i> | <i>4,890</i> | <i>Monthly server hosting fee + annual</i> |
| | <i>Borough Website</i> | <i>703</i> | <i>3,000</i> | <i>Annual maintenance, not to exceed</i> |
| | <i>Anti-Virus - 1 year subscription</i> | <i>114</i> | <i>75</i> | |
| | <i>Computer Protection - 1 year subscription</i> | <i>0</i> | <i>100</i> | |
| | <i>BMSI - Fund Accounting Program</i> | <i>2,466</i> | <i>2,350</i> | |
| | <i>BMSI - Cash Receipts Program</i> | <i>473</i> | <i>450</i> | |
| | <i>BMSI - Payroll Program</i> | <i>1,539</i> | <i>1,200</i> | |
| | <i>BMSI - Advantage Database Server</i> | <i>78</i> | <i>75</i> | |
| | <i>BMSI - Direct Deposit Module</i> | <i>0</i> | <i>0</i> | |
| | <i>BMSI - Customer Support</i> | <i>0</i> | <i>0</i> | |
| | <i>Misc.</i> | <i>598</i> | <i>250</i> | |
| 408 | ENGINEER | 51,660 | 58,000 | |
| 408 316 | Engineer's Expenses | 51,660 | 58,000 | <i>Includes -</i> |
| | <i>General Engineering Service</i> | <i>25,857</i> | <i>19,500</i> | <i>General Engineering Services</i> |
| | <i>2015 Paving Program</i> | <i>12,729</i> | <i>18,500</i> | <i>2018 Paving</i> |
| | <i>2016 Paving Program</i> | <i>12,467</i> | <i>20,000</i> | <i>Brownsville Road Sidewalks Phase I/II</i> |
| | <i>Brownsville Road Steetscape</i> | <i>607</i> | | |
| | <i>Brownsville Road ADA Ramps</i> | | | |
| | <i>Traffic Signal Upgrades</i> | | | |
| | <i>151-155 Brownsville Parking Lot</i> | | | |
| 409 | GENERAL GOVNT BUILDING | 34,147 | 27,200 | |
| 409 141 | Cleaning Person | 320 | 0 | |

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| 409 | 226 | Materials & Supplies | 5,963 | 4,200 | |
| 409 | 321 | Telephone | 5,008 | 4,250 | |
| | | Phone bill | 2,115 | 2,150 | |
| | | PA #1 calls | 590 | 600 | |
| | | Cell phones (PW & Code) | 2,303 | 1,500 | Eliminate Code Enf. Cell Phone |
| 409 | 361 | Electric | 7,840 | 6,500 | |
| | | 150 Brownsville | 7,300 | 6,500 | |
| | | 225 Brownsville | 540 | 0 | To be paid by HEDC/EDS |
| | | 101 Brownsville | 0 | 0 | |
| | | 212 Brownsville | 0 | 0 | |
| | | Credit | 0 | 0 | |
| 409 | 362 | Gas | 6,333 | 4,500 | |
| | | 150 Brownsville | 3,956 | 4,500 | |
| | | 225 Brownsville | 2,376 | 0 | To be paid by HEDC/EDS |
| | | 101 Brownsville | 0 | 0 | |
| | | 212 Brownsville | 0 | 0 | |
| 409 | 366 | Water | 1,121 | 1,150 | |
| | | 150 Brownsville | 680 | 650 | |
| | | 101 Brownsville | 0 | 0 | |
| | | 225 Brownsville | 157 | 0 | To be paid by HEDC/EDS |
| | | 212 Brownsville | 0 | 0 | |
| | | Brownsville Road | 284 | 500 | |
| 409 | 373 | Maintenance & Repairs | 6,599 | 5,100 | |
| | | Mat cleaning | 1,877 | 1,850 | |
| | | Plumbing | 355 | 750 | |
| | | Electric | 0 | 500 | |
| | | HVAC | 1,056 | 500 | |
| | | Replace lock/key/fobs | 401 | 0 | |
| | | Phone System | 2,910 | 500 | |
| | | Test fire extinguishers | 0 | 500 | |
| | | Misc. building repairs / supplies | 0 | 500 | |
| | | Replace water & gas service - 212 Brownsvill | 0 | 0 | |
| 409 | 610 | General Construction (B.Bldg) | 806 | 1,000 | |
| 409 | 730 | Capital Outlet | 0 | 0 | |
| 409 | 750 | Minor Equipment Purchases | 157 | 500 | |
| 410 | | PUBLIC SAFETY | 640,115 | 715,006 | |
| 410 | 121 | Chief of Police Salary | 74,561 | 75,754 | \$0.55 increase |
| 410 | 122 | Chief's Court OT | 0 | 0 | |
| 410 | 130 | Patrolmen Salary | 200,330 | 262,392 | 5 officers @ 21.75 + 1 @ \$17.40 |
| 410 | 131 | Corporal Salary | 112,394 | 98,800 | 2 corporals @ 23.75 |
| 410 | 132 | Sergeant Salary | 51,791 | 55,120 | 1 sergeant @ 26.50 |
| 410 | 140 | Parking Meter Officer | 13,379 | 14,700 | \$12.25 (24hrs)(50wks) |
| 410 | 142 | Police - Part-Time | 64,706 | 42,120 | 2 p/t @ 13.50 |
| 410 | 143 | Police Clerk - Part-Time | 13,272 | 16,500 | \$11.00 (30hrs)(50wks) |
| 410 | 174 | Training/Education | 2,626 | 3,000 | |
| 410 | 179 | Longevity Pay | 6,750 | 6,250 | \$1,250 (5) |

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| 410 | 183 | Overtime | 12,289 | 5,000 | Assume full-staff |
| 410 | 184 | Officer in Charge | 10,057 | 11,500 | |
| 410 | 186 | Special Police Detail | -45,761 | -30,000 | 2018 Detail (covers increases in WC, SS, Pension) |
| 410 | 187 | Holiday Pay | 18,668 | 16,750 | |
| 410 | 188 | Court Pay | 48,820 | 53,500 | |
| 410 | 189 | Drug Task Force | 2,074 | 500 | |
| 410 | 210 | General Material/Expenses | 1,114 | 1,000 | |
| 410 | 228 | K-9 Food & Maintenance | 4,731 | 3,500 | |
| 410 | 231 | Gasoline & Oil | 14,682 | 13,500 | |
| 410 | 238 | Police Uniforms | 6,045 | 6,600 | |
| 410 | 239 | Ammunition & Supplies | 3,437 | 3,500 | |
| 410 | 311 | Community Oriented Policing | 0 | 0 | |
| 410 | 317 | Civil Service Fees | -150 | 0 | |
| 410 | 329 | Pager & General Expenses | 4,127 | 3,020 | |
| | | Data Cards | 2,414 | 2,415 | |
| | | Traffic Citations | 0 | 100 | |
| | | Accutrak Certification | 92 | 100 | |
| | | Annual PA Veh. Law Update | 44 | 44 | |
| | | Annual PA Crimes Code Update | 43 | 43 | |
| | | Membership - MAGLOCLEN | 0 | 0 | |
| | | Internet | 1,533 | 0 | |
| 410 | 374 | Vehicle Maintenance & Repair | 15,281 | 10,000 | |
| 410 | 375 | Parking Meter Maintenance | 780 | 5,000 | |
| 410 | 740 | Capital Outlet | 3,571 | 36,000 | (1) Taser; (2) Radios, (5) desktop computers; (1/2) Car; Car payment |
| 410 | 750 | Minor Equipment | 545 | 1,000 | |
| 410 | 751 | Replacement of Parking Meter | 0 | 0 | |
| 411 | | FIRE | 95,869 | 108,200 | |
| 411 | 000 | Foreign Fire Relief | 0 | 0 | |
| 411 | 213 | Equipment | 22,135 | 10,800 | 6 sets of bunker gear |
| 411 | 221 | Utilities | 1,963 | 20,400 | (Phone, Internet, Gas, Electric, Water, Sewage) |
| 411 | 231 | Maintenance & Repairs (Bldg) | 3,651 | 2,500 | |
| 411 | 231 | Fire Dept. Blanket Insurance | 26,029 | 26,500 | |
| 411 | 231 | Fire Dept. Workmen's Comp. | 17,212 | 21,500 | |
| 411 | 366 | Hydrants | 15,015 | 15,000 | |
| 411 | 374 | Vehicle Maintenance | 9,864 | 0 | |
| 411 | 730 | Capital Outlay - Truck Loan | 0 | 11,500 | For Borough Loan |
| 413 | | CODE ENFORCEMENT | 105,542 | 62,280 | |
| 413 | 120 | Code Enforcement Officer | 55,458 | 33,280 | \$16.00 (35hrs)(0.5) + \$17.00 (40)(0.5) |
| 413 | 210 | Materials & Supplies | 343 | 200 | |
| 413 | 231 | Gasoline & Oil | 1,596 | 400 | |

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| 413 | 460 | Code Continuing Education | 135 | 400 | |
| 413 | 670 | Contracts | 48,010 | 28,000 | \$50(700 units)(80%) |
| 414 | | PLANNING & ZONING | 1,600 | 500 | |
| 414 | 120 | Zoning Officer | 1,000 | 0 | |
| 414 | 210 | Material & Supplies | 0 | 0 | |
| 414 | 314 | Legal Service | 600 | 0 | |
| 414 | 361 | Contract Service | 0 | 500 | |
| 414 | 460 | General Expenses | 0 | 0 | |
| 415 | | EMERGENCY MANAGEMENT | 500 | 500 | |
| 415 | 200 | Supplies & Other Service | 500 | 500 | |
| 427 | | WASTE COLLECTION & DISPOSAL | 16,832 | 5,000 | |
| 427 | 365 | Solid Waste Collection | 16,832 | 5,000 | |
| 430 | | PUBLIC WORKS | 126,391 | 129,054 | |
| 430 | 121 | Street Commissioner | 0 | 0 | |
| 430 | 140 | Street Crew Salary | 95,133 | 92,456 | 1 @ \$23.10; 1 @ \$21.35 |
| 430 | 183 | Overtime | 9,094 | 9,500 | |
| 430 | 189 | Supervisor Wages | 290 | 200 | |
| 430 | 221 | Material & Supplies | 1,617 | 1,500 | |
| 430 | 231 | Gasoline & Oil | 5,042 | 6,500 | |
| 430 | 238 | Uniforms | 614 | 600 | |
| 430 | 245 | Road Materials | 1,366 | 500 | |
| 430 | 260 | Street Equipment Repairs | 0 | 0 | |
| 430 | 329 | General Expenses | -2,386 | 0 | |
| 430 | 374 | Vehicle Maintenance & Repair | 6,543 | 7,500 | |
| 430 | 384 | Rental of Machinery/Equipment | 0 | 100 | |
| 430 | 740 | Capital Outlet | 9,949 | 9,948 | Vehicle loan payment |
| | | <i>PW Truck #1 - Debt Service</i> | <i>9,949</i> | <i>9,948</i> | <i>Final year</i> |
| 430 | 750 | Minor Equipment | -871 | 250 | |
| 432 | | SNOW REMOVAL | 0 | 0 | |
| 432 | 246 | Snow Removal | 0 | 0 | 200 tons (Liquid Fuels Funds) |
| 433 | | TRAFFIC | 4,313 | 3,000 | |
| 433 | 246 | Street Signs | 3,270 | 2,000 | |
| 433 | 361 | Street Lighting | 0 | 0 | |
| 433 | 370 | Maintenance & Repairs | 1,044 | 1,000 | |
| 439 | | ROADS | 49,845 | 120,000 | |

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|--------------|-----|--|-------------|-------------|---------------------------|
| 439 | 100 | Road Program | 49,845 | 120,000 | |
| 452 | | RECREATION | 0 | 0 | |
| 452 | 247 | Recreation Supplies | 0 | 0 | |
| 454 | | PARKS | 26,234 | 17,650 | |
| 454 | 141 | Part-Time Salaries | 17,125 | 12,500 | |
| 454 | 210 | Material & Supplies | 720 | 600 | |
| 454 | 361 | Electric | 1,029 | 600 | |
| 454 | 362 | Gas | 0 | 0 | |
| 454 | 366 | Water | 1,210 | 950 | |
| 454 | 371 | Repairs to Property | 515 | 500 | |
| 454 | 450 | Contracted Services | 600 | 500 | |
| 454 | 610 | General Improvements | 2,555 | 1,000 | |
| 454 | 740 | Capital Outlet | 2,480 | 1,000 | |
| 455 | | SHADE TREES | 6,183 | 2,500 | |
| 455 | 317 | Tree Care & Maintenance | 6,183 | 2,500 | |
| 457 | | CONTRIBUTIONS | 8,180 | 1,000 | |
| 457 | 216 | Community Events | 8,180 | 1,000 | |
| 462 | | COMMUNITY DEVELOPMENT | 10,000 | 5,000 | |
| 462 | 520 | Community Development | 10,000 | 5,000 | |
| 470 | | DEBT SERVICE | 64,804 | 40,000 | |
| 470 | 000 | Line of Credit | 57,080 | 35,000 | Final Pay-off |
| 470 | 100 | Street Lighting Loan | 7,725 | 5,000 | Last payment 8-2018 |
| 487 | | EMPLOYEE BENEFITS | 362,287 | 339,168 | |
| 487 | 154 | Disability Insurance | 3,907 | 4,000 | |
| 487 | 156 | Hospitalization | 134,186 | 128,500 | |
| | | Health insurance | 107,664 | 103,000 | Community Blue \$2500 RxC |
| | | Dental insurance | 12,448 | 12,500 | |
| | | Reimbursement - Medicare | 3,824 | 3,750 | |
| | | Reimbursement - Vision Plan | 254 | 500 | |
| | | Transfer to HRA Account | 8,549 | 8,500 | |
| | | Transfer to Opt-Out Program | 894 | 0 | |
| | | Misc. Employment (e.g. Drug Test, Shots) | 553 | 250 | |
| 487 | 158 | Employee Life Insurance | 1,580 | 1,900 | |
| | | Life Insurance - 15 employees | 1,210 | 1,350 | |
| | | Life Insurance - 7 council | 370 | 550 | |
| 487 | 160 | Contribution to Pension Funds | 135,219 | 128,268 | Includes Foreign Fire |

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| 487 | 161 | Social Security | 80,509 | 76,500 | |
| 487 | 162 | Unemployment Compensation | 86 | 0 | |
| 487 | 163 | Municipal Employee Pension | 6,800 | 0 | |
| | | | | | |
| 491 | | REFUND OF PRIOR YEAR REVENUE | 0 | 250 | |
| 491 | 390 | RAD Tax - SHACOG (Act 77) | 0 | 250 | <i>25% of increase (if any) in RAD</i> |
| | | | | | |
| 492 | | INTERFUND OPERATING TRANSF | 0 | 0 | |
| 492 | 600 | Transfer to Park Account | 0 | 0 | |
| 492 | 800 | Transfer to Sanitary Authority | 0 | 0 | |
| 492 | 900 | Transfer to Capital Reserve | 0 | 0 | |