

2008 Financial Plan

for the

Borough of Sayre

Presented to Council for review:	October 3, 2007
Additional budget review meetings held:	October 17, 2007, November 7, 2007 & November 28, 2007
Vote to put on Public Display:	December 3, 2007, Special Council Meeting
Display Period:	December 6, 2007 to December 19, 2007
Vote to Adopt:	December 20, 2007 Regular Council Meeting

Borough of Sayre

110 West Packer Avenue
Sayre, PA 18840-0039

November 28, 2007

Dear Members of Council & Mayor:

I am pleased to submit to you the 2008 Financial Plan for the Borough of Sayre. Please note that this plan includes a \$13.00 per quarter, per EDU increase in the sewer rate as well as a 0.20 mill increase in the tax rate.

The increase in the sewer rate was done to cover the new debt needed for sewer main repairs on various streets in the Borough such as Desmond & Stevenson Streets and to pay down on the older debt service from previous projects. Since the sewer fund is an Enterprise Fund, it must be self-sustaining which is why the rate had to be increased.

As for the general fund, it is important to note that we are still providing all the services we have in the past such as refuse collection, police and fire protection, street maintenance, lawn & leaf collection and curbside recycling. In addition we are still setting aside funds in our capital reserve account for future purchases even though these amounts have been reduced in size from previous years. (Note: it important to set aside funds for capital expenses as it lessens the amount which would need to be financed at the time of a purchase.)

Though we were able to provide all these services in previous years without any increase in taxes, it was not possible this year. Increases in contractual items as well as the increased cost of fuel, borough insurances and utilities have forced the borough to increase its tax rate by 0.20 mill for a total of 10.12 mills. This increase was originally set at two (2) mills but through the Council committees in conjunction with department heads, it was able to be reduced more than one mill.

I know the decision to increase taxes or fees is not an easy or popular one. However, I have found from past experiences that it is better to raise tax rates in smaller, more manageable, amounts over several years than to be forced to place a large increase on the residents at one time. Finally, keep in mind that even though an increase is necessary in 2008, we still maintain a lower tax rate than our neighboring communities while providing our residents with the quality services they have come to expect.

As always, I appreciate everyone's input in the preparation of this budget and look forward to your continued support in the day to day operation of the Borough.

Respectfully submitted,



Elizabeth J. Fice
Finance Coordinator

Phone: 570.888.7730 or 888.7739
Fax: 570.888.6598
E-Mail: sayreboro@stny.rr.com
URL: <http://homecqservices.com/sayre>

B U D G E T W O R K S H E E T - R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-###.####

Level of Detail = Account Number; Level = 9

Fund: General Fund - GEN FUND

Budget Year: January 2008 thru December 2008

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
Real Estate Taxes			
01-301.1000	Real Estate Tax: General	804,400	852,507
01-301.2000	Real Estate Tax: Prior Year	46,000	61,000
	TOTAL Real Estate Taxes	850,400	913,507
Other Taxes			
01-310.1000	Real Estate Transfer Tax	35,000	41,900
01-310.2000	Earned Income Tax	904,607	903,368
	TOTAL Other Taxes	939,607	945,268
Licenses & Permits			
01-321.6100	Soliciting Permits	150	150
01-321.8000	Cable TV Franchise Fees	65,000	71,839
01-322.4000	Tree Removal Permit		100
01-322.5000	Street Opening Permits	3,800	4,500
	TOTAL Licenses & Permits	68,950	76,589
Fines			
01-331.1000	Magistrate Fines	19,000	24,000
01-331.1200	Other Fines	3,130	5,500
01-331.1300	State Police Fines	5,511	5,511
01-331.1400	Other Parking Fines	7,771	7,500
01-331.1410	Parking Meter Fines	18,396	26,000
	TOTAL Fines	53,808	68,511
Interest & Rents			
01-341.0010	Interest-General Fund Savings	6,663	11,439
01-341.0020	Interest-General Fund Checking	240	240
01-342.2000	Train Station Rent	1	1
01-342.2010	Airport Hanger Rent	2,400	

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Fund: General Fund - GEN FUND

Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
TOTAL Interest & Rents		9,304	11,680
Grants & Permit Fees			
01-351.0014	EPA Grant - Sayre Rail Yards	180,000	90,000
01-351.0150	Rest Cemetery Grant	50	
01-351.1200	FEMA Flood Damage Reimb.		
01-354.0001	Enterprise Center HUD Grant		
01-354.0200	DARE Grant	2,361	2,193
01-354.0300	Police-Seatbelt Grant	2,000	
01-354.1400	Library Bldg Repair Grant		
01-354.1600	DCNR Tree Grant	10,000	10,000
01-354.1700	Flood Control Grant		32,750
01-355.0100	Utility Tax Rebate (PURTA)	2,800	2,775
01-355.0400	Beverage Permits	3,450	3,450
01-355.0700	Foreign Fire Ins. Grant	25,500	25,500
01-355.0800	Foreign Casualty Grant	97,133	100,634
01-359.1000	In Lieu of Taxes (PILOT)	27,804	27,804
TOTAL Grants & Permit Fees		351,098	295,106
Department Receipts			
01-361.3400	Zoning Hearing Fees	2,000	2,000
01-361.5000	Sale of Maps/Publications	100	50
01-361.5600	Sale of Bid Specs	200	200
01-361.7500	Airport Hanger Reimb. Expenses	600	
01-362.1000	Special Event Police Coverage	150	200
01-362.1100	Sale of Police Reports	1,680	2,300
01-362.1500	Task Force Reimbursement	15,000	10,000
01-362.2000	Fire Alarm Module Fee	1,440	1,440
01-363.1400	Sale of Equipment		
01-363.2100	Meter Bag Rent	200	200
01-363.2110	Parking Meter Coin	33,150	39,400
01-363.5200	County Bridge Contract	885	885
01-364.1000	Sewer Authority Hauling	4,200	4,200
01-364.3000	Spring Cleanup Fees	4,000	5,000
01-364.3010	Fall Cleanup Fees	2,000	2,000
01-364.3020	Refuse Collection Fees	216,108	216,108
01-364.5000	Recycling Refund	8,000	10,000
01-365.0000	Employee Health Ins Copay	520	520

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Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
01-365.1000	A/S Code/Ent Center Health Ins	15,456	17,576
01-365.5000	Humane Society Seizure Fees	180	345
01-367.1400	Riverfront Park Pavilion Fees		250
01-367.8000	Dare Program Revenue	500	500
01-370.1000	Cemetery Maintenance	50	50
01-387.1000	Christmas Parade Donations	500	500
01-389.1040	Ins. Claim Reimb/Refund		
01-389.2000	Miscellaneous Receipts	500	500
01-389.2200	Enterprise Center Ins. Reimb.	4,788	4,788
01-389.2300	Project Deposit/will be reimb.		
TOTAL Department Receipts		312,207	319,012
Interfund Transfers			
01-392.0005	Trans from parking lot-maint		6,000
01-392.0008	Transfer from Sewer-Benefits	76,175	77,759
01-395.0001	Refund of Prior Year Expense		
TOTAL Interfund Transfers		76,175	83,759
TOTAL BUDGET TOTAL		2,661,549	2,713,432

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Fund: General Fund - GEN FUND

Budget Year: January 2008 thru December 2008

=====		This Year	Next Year
Account Number	Account Name	Budget	Revised
-----		(3)	(6)
Legislative (Council/Manager)			

01-400.1050	Council Payroll	6,600	6,600
01-401.1050	Mayor Payroll	1,200	1,200
01-401.1100	Manager Payroll	44,000	45,000
01-401.1790	Longevity	880	900
01-401.2200	General Expense	250	250
01-401.3290	Manager's Pager	143	
01-401.3520	Public Officials Liability Ins	3,029	2,753
01-401.4200	Dues (PSAB, mayor, sba, cog..)	1,400	1,490
01-401.4600	Convention & Meeting Expense	1,000	750
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TOTAL	Legislative (Council/Manager)	58,502	58,943
Admin. - Auditors			

01-402.3110	Auditors	10,290	13,000
		-----	-----
TOTAL	Admin. - Auditors	10,290	13,000
Tax Collector			

01-403.1050	Real Estate Collection Salary	5,500	5,500
01-403.1160	Commission: Earned Income	26,540	33,000
01-403.2150	Postage	2,000	2,000
01-403.3420	Printing	2,000	2,061
01-403.3530	Tax Collector Bond	328	328
		-----	-----
TOTAL	Tax Collector	36,368	42,889
Legal Expense			

01-404.3100	Solicitor's Retainer	60,000	52,000
01-404.3140	Other Legal Costs	4,417	2,000
01-404.3410	Legal Advertising	3,500	3,500
01-404.3420	Ordinance Book Update	5,928	5,000
01-404.4100	Judgements & Damages	3,000	3,000
		-----	-----
TOTAL	Legal Expense	76,845	65,500

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Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
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Administration

01-405.1100	Borough Secretary Payroll	26,604	26,999
01-405.1140	Boro Finance Coordinator Pay	31,804	32,282
01-405.1790	Longevity	700	900
01-405.1800	Admin Overtime	1,000	1,500
01-405.1840	Prior Year Unused Sick Leave	2,328	2,628
01-405.2100	Office Supplies	4,000	4,000
01-405.2130	Computer/Printer Supplies	2,500	2,000
01-405.2150	Postage	2,500	2,500
01-405.2200	General Expense	500	500
01-405.2520	Photocopier Expense	3,477	4,476
01-405.2600	Minor Equipment	500	500
01-405.3170	Postage Meter Fees	1,641	1,641
01-405.3200	Telephone-Fax Line	560	645
01-405.3210	Telephone	3,000	3,525
01-405.3250	Road Runner Internet	700	700
01-405.3270	Admin Equip Maintenance	1,300	1,300
01-405.3310	Travel Expense	1,800	1,800
01-405.3530	Treasurer Bond	782	821
01-405.3840	Water Cooler Rent/Supplies	230	230
01-405.3900	Bank Fees	60	50
01-405.4200	Dues & Subscriptions	575	575
01-405.4600	Schools & Conferences	2,700	2,000
01-405.7510	Office Equip Capital Transfer		3,000
01-407.3100	Consultants	4,100	4,100
01-407.3180	ADP Payroll Processing	12,048	13,556
01-407.7500	Admin Cap Exp/Comp Upgrade	2,500	3,000
	TOTAL Administration	107,909	115,228

Borough Building

01-409.1120	Wages - Custodian	13,707	13,916
01-409.1790	Longevity	250	250
01-409.1840	Prior Year Unused Sick Leave	624	633
01-409.2500	Maint. Materials & Supplies	4,000	4,000
01-409.3100	Boro Bldgs - Consultants		
01-409.3610	Electric	8,285	8,285
01-409.3620	Natural Gas	15,000	10,000
01-409.3640	Sewer	560	680

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Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
01-409.3660	Water	1,400	1,550
01-409.3730	Building Emergency Repairs	2,000	2,000
01-409.3740	Maint to Ventilation System	750	
01-409.7200	Boro Hall Sidewalk/Parking Lot		
01-409.7300	Building Repair		2,000
	TOTAL Borough Building	46,576	43,314
Police Department			
01-410.1040	Education Bonus	3,300	3,300
01-410.1100	Chief of Police Payroll	51,189	52,728
01-410.1120	Patrol Officers Payroll	349,482	359,905
01-410.1150	Part-time Officers Payroll	25,000	26,000
01-410.1170	Parking Enforce. Officer Pay	25,980	26,354
01-410.1180	Police Clerk/Dispatcher Pay	22,880	23,234
01-410.1790	Longevity (officer/support)	14,882	15,510
01-410.1800	Police Overtime (reg/shift)	4,000	5,221
01-410.1810	Overtime-court & extra duty	23,100	23,100
01-410.1820	Public Relations Overtime	1,000	500
01-410.1830	DARE Salary	2,361	2,193
01-410.1840	Unused Sick Leave	23,787	24,672
01-410.1870	Holidays	4,532	4,668
01-410.1880	Training Overtime	3,500	3,600
01-410.1890	Shift Differential Pay	4,000	4,000
01-410.1910	Police Clothing Allowance	7,200	7,200
01-410.1980	Police Life Ins - Group	1,825	2,367
01-410.1990	Police Life Ins. - Individual	950	800
01-410.2100	Office Supplies	1,000	1,000
01-410.2150	Postage & UPS	310	350
01-410.2160	Dare Program Supplies	2,000	2,415
01-410.2200	Police General Supplies	650	900
01-410.2310	Gasoline & Oil	11,762	16,100
01-410.2380	Parking Enf Officer Clothing	700	700
01-410.2390	Part-time Officers Clothing	800	800
01-410.2410	Photography Supplies	200	200
01-410.2420	Ammunition - Training	3,000	3,000
01-410.2510	Vehicle Maintenance	10,736	11,000
01-410.2520	Photocopier Expense	760	1,244
01-410.2600	Minor Equipment	2,000	2,000
01-410.3100	Civil Service Commission	500	500
01-410.3170	Police Computer Consultants	500	850

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Budget Year: January 2008 thru December 2008

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
01-410.3210	Telephone	3,400	3,412
01-410.3220	Dispatching Line-Long Distance	5,030	5,030
01-410.3250	Road Runner Internet	700	700
01-410.3290	Pagers/Cell Phones	4,800	3,500
01-410.3420	Printing of Meter Tickets	1,500	1,500
01-410.3520	Police Professional Liability	9,800	8,000
01-410.3740	Equipment Repair	1,000	1,200
01-410.3750	Meter Repair/Maintenance	1,500	1,780
01-410.3770	Vascar Equipment Maintenance	350	500
01-410.3840	Water Cooler Rent/Supplies	325	380
01-410.3860	Identi-Kit Rental	408	408
01-410.4200	Dues & Subscriptions	600	600
01-410.4600	Police Training & Conferences	3,000	2,000
01-410.7200	Meter Replacement Cap Exp		
01-410.7400	Police Car Purchase	15,500	10,000
01-410.7500	Computer Hardware/Software	1,500	1,500
01-410.7510	Major Equipment Purchase	2,000	2,200
01-410.7520	Capital Equipment-Weapons		
TOTAL Police Department		655,299	669,121

Fire Department

01-411.1120	Fire Truck Driver Payroll	13,708	13,916
01-411.1790	Longevity	250	250
01-411.1840	Unused Sick Leave (prior yr)	624	633
01-411.1870	Fire Cover Up Wages	27,000	27,000
01-411.2100	Office Supplies		
01-411.2200	General Expense	500	500
01-411.2310	Gasoline & Oil	1,400	1,400
01-411.2380	Protective Clothing	6,000	3,000
01-411.2510	Vehicle Maintenance	4,100	6,000
01-411.2600	Minor Equipment	3,563	3,900
01-411.3000	Fire Prevention Expense	2,000	2,000
01-411.3210	Telephone	1,936	2,200
01-411.3230	Telephone - Alarm System	157	157
01-411.3270	Radio Equipment Maintenance	1,000	1,700
01-411.3290	Cell Phones	2,250	3,200
01-411.3500	Fire Dept Liability Insurance	950	950
01-411.3520	General Liability Ins - Fire	797	
01-411.3530	Errors & Omissions-Fire Dept	346	
01-411.3630	Hydrant Rental	15,000	19,700

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Fund: General Fund - GEN FUND

Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
01-411.3730	Fire House Maintenance		
01-411.4600	Fire School Conference		300
01-411.5100	Fire Chief Contribution	1,500	
01-411.5400	Fire Company Contribution	3,200	3,000
01-411.5410	Foreign Fire Ins Grant	9,250	9,250
01-411.7200	Major Equipment Purchase	25,000	25,000
01-411.7400	Fire Truck Purchase	5,000	5,000
01-411.7500	Major Equipment Replacement	10,000	10,000
		5,000	5,000
	TOTAL Fire Department	140,531	144,056
Code Enforcement Expenses			
01-413.2420	Code Enforcement Expenses	1,500	1,500
01-413.3100	Code Enforcement Contribution	10,000	10,000
	TOTAL Code Enforcement Expenses	11,500	11,500
Planning & Zoning			
01-414.1140	Legal Expense - Zoning Hearing	2,300	2,300
01-414.2100	Office Supplies	200	200
01-414.2120	Planning - Forms		
01-414.2150	Postage	500	250
01-414.3140	Legal Expense - Solicitor	2,000	1,000
01-414.3410	Advertising - Zoning Hearing	1,500	1,000
01-414.4200	Dues & Subscriptions		
01-414.4500	Court Reporter	750	750
01-414.4600	Schools & Conferences	200	200
01-414.5300	Zoning Hearing Costs-Code Off.	1,000	1,000
	TOTAL Planning & Zoning	8,450	6,700
Emergency Management			
01-415.2200	Emergency Mgt General Exp	300	300
01-415.3290	Emergency Mgt Cell Phones	470	470
01-415.5300	Project Impact	200	200
01-415.5310	AEN/CANS Renewal	900	950
01-415.7300	Emergency Mgt Capital Exp	2,700	1,000

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Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
=====			
	TOTAL Emergency Management	4,570	2,920

Recycling & Refuse Collection			

01-426.1150	Recycling Center P-T Wages		9,464
01-426.2410	Miscellaneous Supplies	200	200
01-426.4500	Contracted Services	10,476	
01-427.2120	Printing - Refuse Stickers	132	132
01-427.2150	Postage/Mailing Expense	1,000	1,000
01-427.2260	Vehicle Cleaners & Deodorizers	250	250
01-427.2320	Diesel Fuel	16,500	20,000
01-427.2510	Vehicle Maintenance	7,500	8,250
01-427.3670	Landfill Fees	75,000	77,930
01-427.3680	Spring Cleanup Fees	4,000	5,000
01-427.3690	Fall Cleanup Fees	2,000	2,000
01-427.7400	Capital Equipment-Refuse	20,000	20,000
	TOTAL Recycling & Refuse Collection	137,058	144,226

Public Works Department			

01-430.1120	Public Works Wages	211,484	213,346
01-430.1150	Part-time Seasonal Employees		
01-430.1170	Public Works-Sewer Related	32,012	32,989
01-430.1790	Longevity	1,300	1,400
01-430.1800	Overtime	13,000	10,000
01-430.1840	Unused Sick Leave (prior yr)	7,214	7,336
01-430.1870	Overtime - Sewer Related	5,000	7,500
01-430.2100	Office Supplies	375	375
01-430.2200	General Expense	250	400
01-430.2310	Gasoline & Oil	5,000	6,800
01-430.2370	Shop Supplies	2,500	5,000
01-430.2380	Uniforms/T Shirts/Rain Gear	6,180	6,398
01-430.2390	Public Works Shoe Allowance	1,200	1,200
01-430.2510	Vehicle Maintenance	8,000	8,000
01-430.2600	Equipment Maintenance	5,000	6,200
01-430.3130	Consultants/Engineers	2,800	2,800
01-430.3210	Telephone	1,500	1,500
01-430.3270	Radio	650	650
01-430.3290	Cell Phones	2,500	2,500
01-430.3610	Electric	3,660	3,100

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Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
01-430.3620	Natural Gas	5,800	4,000
01-430.3660	Water	458	458
01-430.3730	Shed Maintenance	5,000	5,000
01-430.3840	Water Cooler Rent/Supplies	350	455
01-430.3860	Equipment Rental	400	400
01-430.4600	Meeting Expense	200	200
01-430.4610	Schools & Conferences	250	250
01-430.4700	CDL License Testing Expense	500	500
01-430.7200	Boro Sidewalk Replacement	1,000	
01-430.7400	PW Capital Exp - Truck		
01-430.7500	Cap Equipment - Sweeper	2,500	5,000
01-430.7510	Capital Equip - Computer	500	
01-430.7520	PW Street Decorations		
01-430.7530	Cap Equipment - Backhoe	6,000	
01-430.7540	Cap Equipment-Dump Truck	3,000	5,000
TOTAL Public Works Department		335,583	338,757
Street Cleaning			
01-431.4500	Contracted Street Cleaning		
TOTAL Street Cleaning			
Snow Removal			
01-432.1800	Overtime-Snow Emergency	14,000	14,000
01-432.2200	Snow Removal-General Expense	12,000	15,000
01-432.2220	Snow Removal-Salt/Chemicals	60,000	55,000
TOTAL Snow Removal		86,000	84,000
Traffic Signals			
01-433.2500	Traffic Signal Maintenance	1,200	1,200
01-433.3610	Traffic Signal Electric	1,700	1,700
TOTAL Traffic Signals		2,900	2,900
Street Lights			
01-434.3160	Street Light Electric		

BUDGET WORKSHEET - EXPENDITURES

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Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
01-434.3610	Street Light Electric	46,000	53,600
	TOTAL Street Lights	46,000	53,600
Sidewalk Program			
01-435.5100	Resident Sidewalk Grants	5,000	5,000
	TOTAL Sidewalk Program	5,000	5,000
Construction & Repair			
01-438.2450	Road Repair	30,000	25,000
01-438.2460	Bridge Repair	1,000	10,000
01-438.2490	Paint	2,000	2,500
01-438.2610	Signs	6,000	4,000
01-438.2620	Barricades	1,000	500
	TOTAL Construction & Repair	40,000	42,000
PW - Other Services			
01-441.3710	Rest Cemetery Restoration		
	TOTAL PW - Other Services		
Flood Control			
01-446.2200	Flood Control-General Expense	3,000	3,000
01-446.3210	Oliver Lane Phone Expense	500	620
01-446.3610	Flood Control Electric	3,000	3,420
01-446.3820	Flood Control Grant Match		
01-446.7200	Flood Control Grant		32,750
	TOTAL Flood Control	6,500	39,790
Parks & Recreation			
01-454.2470	Playground Planning/Equipment	2,500	1,000
01-454.2500	Park Improvements & Repairs	3,000	3,000
01-454.2530	Riverfront Park Maintenance	1,500	1,500
01-454.3610	Electric	2,200	2,000

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.####
 Level of Detail = Account Number; Level = 9

Fund: General Fund - GEN FUND

Budget Year: January 2008 thru December 2008

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
01-454.3660	Water	200	435
01-454.3700	Riverfront Park Renovations		
01-454.3710	Tree Grant Expenditure	10,000	10,000
01-454.4500	Mowing/Leaf Collection	5,000	2,000
01-454.6700	Park Improve. - 4th Ward Park	5,000	2,500
01-454.6800	Island Pond Restoration	1,000	
01-454.7500	Capital Equip - Tractor	2,500	
	TOTAL Parks & Recreation	32,900	22,435
Contributions			
01-456.3110	Library Audit	1,950	2,050
01-456.5400	Library Contribution	25,000	25,000
01-456.5410	Library Grant Expense		
01-457.5200	Endless Mts Visitor Contrib.	580	580
01-459.2470	Christmas Parade Expenses	500	500
01-459.5400	Humane Society Contribution	1,454	1,454
01-459.5410	Concerts in the Park Contrib.	1,000	1,000
01-459.5430	Endless Mts Transportation Cont	500	500
	TOTAL Contributions	30,984	31,084
Economic Development			
01-465.5300	EPA Grant - Sayre Rail Yards	180,000	90,000
	TOTAL Economic Development	180,000	90,000
Debt Service			
01-470.1000	Police Car Loan-to UDAG		10,000
01-471.3170	FCNB Pierce Fire Trk Loan	30,421	30,421
01-471.3180	FCNB 2005 Loan Refinance	21,396	30,336
01-471.7000	Addition Debt Serv Pay-05 loan		24,991
	TOTAL Debt Service	51,817	95,748
Insurances			
01-486.3510	Property Insurance	11,285	9,624
01-486.3520	General Liability Insurance	12,541	14,153

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.####
 Level of Detail = Account Number; Level = 9

Fund: General Fund - GEN FUND

Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
01-486.3530	Employee Blanket Coverage	15,647	12,152
01-486.3540	Workers Compensation Ins	51,799	51,799
01-486.3550	Vehicle Insurance	14,770	14,378
01-486.3560	Boiler Insurance	517	517
01-486.3570	Long Term Disability Ins	5,500	4,937
01-486.3580	Enterprise Center Ins (reimb)	4,787	4,787
	TOTAL Insurances	116,846	112,347
Employee Benefits			
01-487.1920	FICA	60,586	66,318
01-487.1940	Unemployment Compensation	7,718	8,000
01-487.1960	Health Insurance	258,277	299,808
01-487.1970	Non-Uniform Pension Contrib.	68,763	69,214
01-487.1980	Health Ins-Perm. P-T Police	5,960	
01-487.1990	Police Pension Contribution	28,370	31,420
01-487.3190	Post Retirement Health Ins	2,002	2,169
01-489.1870	Employee Incentives	1,445	1,445
01-489.1880	3rd Party Sick-SUI Adjustment		
01-489.3720	Misc Repairs-Flood Damaged		
	TOTAL Employee Benefits	433,121	478,374
Interfund Transfer			
01-493.0010	Prior Year Correct/Voided Cks		
01-493.5400	Enterprise Center-HUD Grant		
	TOTAL Interfund Transfer		
01-999.9999	Default Discount Code		
	TOTAL BUDGET TOTAL	2,661,549	2,713,432

B U D G E T W O R K S H E E T - R E V E N U E S
 Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.####
 Level of Detail = Account Number; Level = 9

Fund: UDAG Fund - UDAG

Budget Year: January 2008 thru December 2008

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
Cash on Hand			
04-100.1000	Cash on Hand	235,000	361,147
	TOTAL Cash on Hand	235,000	361,147
Interest & Rents			
04-341.0004	UDAG-Interest from Banks	25,049	46,283
	TOTAL Interest & Rents	25,049	46,283
Department Receipts			
04-380.1000	UDAG General Loan Receipts	80,250	165,000
04-380.1200	UDAG-Loan Late Fees	970	970
04-380.2000	UDAG Misc. Bank Trans. Credit		
	TOTAL Department Receipts	81,220	165,970
Interfund Transfers			
04-392.0100	Trans from G.F-police car loan		10,000
	TOTAL Interfund Transfers		10,000
	TOTAL BUDGET TOTAL	341,269	583,400

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.###
 Level of Detail = Account Number; Level = 9

Fund: UDAG Fund - UDAG

Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
Admin. - Auditors			
04-402.3100	UDAG Admin Services	5,000	5,000
	TOTAL Admin. - Auditors	5,000	5,000
Administration			
04-405.3050	Bank Service Charges	50	50
	TOTAL Administration	50	50
Recycling & Refuse Collection			
04-426.5300	Flood Control Grant Match		28,350
	TOTAL Recycling & Refuse Collection		28,350
Public Works Department			
04-430.3730	PW Building Repairs/Construct.		30,000
	TOTAL Public Works Department		30,000
Economic Development			
04-463.3160	UDAG Loan-Bank Fees		
04-463.5100	UDAG Loans-Economic Dev.		
04-463.5400	UDAG-Downtown Bus Loans	336,219	500,000
	TOTAL Economic Development	336,219	500,000
Interfund Transfer			
04-492.0100	Police Car Loan-to Gen Fund		20,000
	TOTAL Interfund Transfer		20,000
	TOTAL BUDGET TOTAL	341,269	583,400

B U D G E T W O R K S H E E T - R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-###.####

Level of Detail = Account Number; Level = 9

Fund: Parking Lot Fund - PARKING

Budget Year: January 2008 thru December 2008

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Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
Interest & Rents			
05-341.0005	Interest - Parking Lot	690	800
	TOTAL Interest & Rents	690	800
Department Receipts			
05-363.2300	Parking Space Rent	36,000	36,000
	TOTAL Department Receipts	36,000	36,000
	TOTAL BUDGET TOTAL	36,690	36,800

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group
Account = First thru Last; Mask = ##-###.###
Level of Detail = Account Number; Level = 9

Fund: Parking Lot Fund - PARKING

Budget Year: January 2008 thru December 200

Table with 4 columns: Account Number, Account Name, This Year Budget (3), Next Year Revised (6). Rows include Administration (Bank Fees), Parking Lot Expenditures (Office Supplies, Parking Lot Supplies, Parking Lot Repairs/Maint., Conrail-Parking Lot Rent), and Interfund Transfer (Trans. to Gen Fund-Maint.).

B U D G E T W O R K S H E E T - R E V E N U E S
 Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.####
 Level of Detail = Account Number; Level = 9

Fund: Sewer Fund - SEWER

Budget Year: January 2008 thru December 2008

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
Interest & Rents			
08-341.0008	Interest - Sewer Fund	6,175	6,751
	TOTAL Interest & Rents	6,175	6,751
Department Receipts			
08-364.1000	Sewer Receipts	1,245,790	1,469,052
08-364.1100	Sewer Connection Fees	1,200	600
08-364.1200	Septic Permit Fees	100	100
08-364.1400	Athens Twp - EDU Cost	1,800	1,970
08-364.1500	S Waverly Plant Capacity Purch	26,500	26,500
08-364.3800	Miscellaneous Receipts	1,000	1,000
	TOTAL Department Receipts	1,276,390	1,499,222
Interfund Transfers			
08-393.1000	Proceeds-06 Line of Credit	3,025,024	
	TOTAL Interfund Transfers	3,025,024	
Prior Year Corrections			
08-397.0001	Prior Yr Bank Corrections		
	TOTAL Prior Year Corrections		
	TOTAL BUDGET TOTAL	4,307,589	1,505,973

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.####
 Level of Detail = Account Number; Level = 9

Fund: Sewer Fund - SEWER

Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
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Sewer Expenses

08-429.2100	Office Supplies	2,000	2,000
08-429.2130	Computer Supplies	500	500
08-429.2150	Postage	3,000	3,000
08-429.2350	Pump Station Degreaser	500	500
08-429.2430	Health & Safety Supplies	200	200
08-429.2500	Maint./Repair - Sewer Lines	25,000	20,529
08-429.3040	Water Termination Expense	500	500
08-429.3050	Bank Fees	50	50
08-429.3140	Legal Fees	1,000	1,000
08-429.3150	Water Co: Billing Expense	400	400
08-429.3210	Telephone - Pump Stations	1,586	1,830
08-429.3520	Liability (excess) Insurance		
08-429.3610	Electric	5,415	5,575
08-429.3620	Natural Gas	325	893
08-429.3640	PA One Call	600	536
08-429.3660	Water	500	730
08-429.3720	Sewer Improvements/06 LOC	3,025,024	
08-429.3730	Maint/Repair - Pump Stations	33,000	15,000
08-429.3810	Conrail Rent		
08-429.3850	Sewage Disposal Fees	351,936	379,536
08-429.3860	Septic Systems-Dump Fees	80	80
08-429.3870	VJSA Plant Upgrade Exp	54,500	52,000
08-429.4000	Liens	100	200
08-429.4100	Judgements & Damages	500	500
08-429.4500	Flush Truck Expense	24,000	24,000
08-429.6020	Pennvest - 1994 Loan	102,883	102,883
08-429.6030	FCNB 2005 Refinance Loan	317,146	449,664
08-429.6040	FCNB 2006 Line of Credit Pay.	64,561	150,000
08-429.6060	Bond Agent Fee		
08-429.7200	Cap. Reserve-Maint to System		
08-429.7500	Capital Reserve-Equipment		
08-429.7510	Sewer Program Upgrade		
	TOTAL Sewer Expenses	4,015,306	1,212,106

Interfund Transfer

08-492.0001	Transfer to Gen Fund-Benefits	76,175	77,759
08-492.0011	Trans Refuse Proceeds to GF	216,108	216,108

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group
Account = First thru Last; Mask = ##-###.####
Level of Detail = Account Number; Level = 9

Fund: Sewer Fund - SEWER

Budget Year: January 2008 thru December 200

Table with 4 columns: Account Number, Account Name, This Year Budget (3), Next Year Revised (6). Rows include Loan-Gen Fund In Lieu of Taxes, Interfund Transfer, Prior Year Expense, and BUDGET TOTAL.

BUDGET WORKSHEET - REVENUES

Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.####
 Level of Detail = Account Number; Level = 9

Fund: Capital Reserve Fund - CAP RES Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
Cash on Hand			
30-100.1000	Cash on Hand	372,549	309,048
	TOTAL Cash on Hand	372,549	309,048
Interest & Rents			
30-341.0030	Interest-Capital Reserve	10,574	22,020
	TOTAL Interest & Rents	10,574	22,020
Department Receipts			
30-362.1400	Sale of Police Car		
30-363.1400	Sale of PW Equipment		
30-364.9000	VJSA Plant Upgrade Transfer		
30-380.1000	Miscellaneous Revenue		
30-380.2000	Prior Year Revenue		
	TOTAL Department Receipts		
Interfund Transfers			
30-392.0001	Transfer from General Fund	86,000	107,950
30-392.0008	Transfer from Sewer Fund		
30-395.1000	Credit/Adjust Prior Period Exp		
	TOTAL Interfund Transfers	86,000	107,950
	TOTAL BUDGET TOTAL	469,123	439,018

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-###.####

Level of Detail = Account Number; Level = 9

Fund: Capital Reserve Fund - CAP RES

Budget Year: January 2008 thru December 2008

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
Administration			
30-405.2130	Admin Office Computer		3,153
30-405.2150	Admin Office Capital Expense	12,724	14,438
30-405.3050	Bank Service Charge		
	TOTAL Administration	12,724	17,591
Borough Building			
30-409.3720	Boro Hall Sidewalk/Parking Lot	8,323	8,323
30-409.3730	Bldg Projects-Ventilation Sys.	8,433	2,471
30-409.3760	Train Station Grant Expense	22,200	
	TOTAL Borough Building	38,956	10,794
Police Department			
30-410.2130	Police-Computer Hardware...	1,500	1,700
30-410.2150	Police Dept-Tactical Equipment	524	
30-410.2160	Police Capital Equipment	2,200	4,345
30-410.7400	Police Car Purchase	23,000	20,000
30-410.7500	Parking Meter Replacement	6,250	
	TOTAL Police Department	33,474	26,045
Fire Department			
30-411.3740	Fire Dept-Equipment Purchase	15,000	5,000
30-411.3750	Fire Dept-Equip. Replacement	11,500	5,000
30-411.7400	Fire Truck Purchase	20,000	40,000
	TOTAL Fire Department	46,500	50,000
Emergency Management			
30-415.7300	Emergency Mgt-Capital Expense	10,545	11,545
	TOTAL Emergency Management	10,545	11,545

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.####
 Level of Detail = Account Number; Level = 9

Fund: Capital Reserve Fund - CAP RES Budget Year: January 2008 thru December 200

 Account Number Account Name This Year Budget (3) Next Year Revised (6)

Recycling & Refuse Collection

30-426.7410	Lawn/Leaf Recycle Center		
30-427.7400	Capital Equip-Garbage Truck	90,000	103,730
		-----	-----
TOTAL	Recycling & Refuse Collection	90,000	103,730

Sewer Expenses

30-429.6010	VJSA Plant Upgrade		
30-429.6100	Sewer Project-LOC Debt Pay Res	55,000	55,000
30-429.7200	Sewer-Maintenance to System	33,902	17,165
30-429.7210	Sewer - Capital Repairs	10,000	10,000
30-429.7500	Sewer Equipment	10,000	10,000
30-429.7510	Sewer Program Upgrade	17,500	17,500
		-----	-----
TOTAL	Sewer Expenses	126,402	109,665

Public Works Department

30-430.2130	Pubilc Works Computer	1,465	1,965
30-430.7200	Boro Sidewalk Replacement	6,425	5,533
30-430.7300	PW Capital - Building		
30-430.7400	Capital Equip - Truck		
30-430.7410	Capital Equip - Sweeper	6,811	9,000
30-430.7420	Capital Equip-Recycle Truck		
30-430.7430	PW Capital Equipment	16,000	6,400
30-430.7440	PW Cap Equip-Dump Truck	8,000	9,000
30-430.7500	PW Street Decorations	3,084	
		-----	-----
TOTAL	Public Works Department	41,785	31,898

Street Lights

30-434.3610	Light Poles - Electric		
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TOTAL	Street Lights		

Flood Control

30-446.7200	Flood Control-Grant Match		32,750
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B U D G E T W O R K S H E E T - E X P E N D I T U R E S
 Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.####
 Level of Detail = Account Number; Level = 9

Fund: Capital Reserve Fund - CAP RES Budget Year: January 2008 thru December 200

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
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	TOTAL Flood Control		32,750
Parks & Recreation			
30-454.6100	Riverfront Park Boat Launch		
30-454.6700	Park Improve - Island Pond	44,237	30,500
30-454.6800	Island Pond Restoration	2,000	2,000
30-454.6900	Park Improvement-Milltown	15,000	2,500
30-454.6910	Park Improvements-4th Ward	5,000	5,000
30-454.7400	Capital Equip - Tractor	2,500	5,000
30-454.7500	Capital Equip - Playgrounds		
	TOTAL Parks & Recreation	68,737	45,000
	TOTAL BUDGET TOTAL	469,123	439,018

BUDGET WORKSHEET - REVENUES

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-###.####

Level of Detail = Account Number; Level = 9

Fund: Liquid Fuels Fund - LIQ FUEL

Budget Year: January 2008 thru December 200

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Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
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Interest & Rents

35-341.0035	Interest - Liquid Fuels	1,792	3,000
	TOTAL Interest & Rents	1,792	3,000

Grants & Permit Fees

35-355.0020	Liquid Fuels Tax	109,542	137,583
35-357.0003	Highway Turnback Annual Pay.	6,760	6,760
	TOTAL Grants & Permit Fees	116,302	144,343

Department Receipts

35-361.5600	Sale of Project Bid Specs		
	TOTAL Department Receipts		
	TOTAL BUDGET TOTAL	118,094	147,343

B U D G E T W O R K S H E E T - E X P E N D I T U R E S
 Report Sequence = Fund or Acct Group
 Account = First thru Last; Mask = ##-###.###
 Level of Detail = Account Number; Level = 9

Fund: Liquid Fuels Fund - LIQ FUEL Budget Year: January 2008 thru December 2008

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
Liquid Fuels - Road Projects			
35-439.3050	Bank Charges		
35-439.6100	Road Projects	118,094	119,827
35-439.6110	Highway Turnback Road Repairs		
35-439.7400	Liq Fuels-Equipment Purchase		27,516
TOTAL Liquid Fuels - Road Projects		118,094	147,343
TOTAL BUDGET TOTAL		118,094	147,343

B U D G E T W O R K S H E E T - R E V E N U E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-###.####

Level of Detail = Account Number; Level = 9

Fund: Revolving Loan Fund - REV LOAN

Budget Year: January 2008 thru December 200

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Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
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Interest & Rents			

40-341.0040	Interest	100	200
	TOTAL Interest & Rents	100	200
Department Receipts			

40-380.1000	Revolving Loan Payments	20,196	12,000
40-380.1200	Rev. Loan - Late Charges	50	50
	TOTAL Department Receipts	20,246	12,050
	TOTAL BUDGET TOTAL	20,346	12,250

B U D G E T W O R K S H E E T - E X P E N D I T U R E S

Report Sequence = Fund or Acct Group

Account = First thru Last; Mask = ##-###.####

Level of Detail = Account Number; Level = 9

Fund: Revolving Loan Fund - REV LOAN

Budget Year: January 2008 thru December 2008

Account Number	Account Name	This Year Budget (3)	Next Year Revised (6)
Legal Expense			
40-404.3410	Revolving Loan Fund Litigation	7,500	
	TOTAL Legal Expense	7,500	
Economic Development			
40-463.3160	Bank Servicing Fee	360	360
40-463.5100	Economic Develop. Loans	12,486	11,890
	TOTAL Economic Development	12,846	12,250
	TOTAL BUDGET TOTAL	20,346	12,250

2008 Budget Breakdown by Fund

Page 29

<u>Fund #</u>	<u>Fund Description</u>	<u>Total Budget</u>
01	General Fund	\$2,713,432.00
04	UDAG Fund	\$583,400.00
05	Parking Lot Fund	\$36,800.00
08	Sewer Fund	\$1,505,973.00
30	Capital Reserve Fund	\$439,018.00
35	Liquid Fuels Fund	\$147,343.00
40	Revolving Loan Fund	\$12,250.00
	Total of All Funds:	\$5,438,216.00

