

2009 Financial Plan
for the
Borough of Sayre

Copies distributed to Borough Council & Mayor: September 10, 2008

Administration Committee to review
at their regular monthly meeting: September 17, 2008

Vote to put on Public Display:

Display Period (10 days required):

Vote to Adopt:

Borough of Sayre

110 West Packer Avenue
Sayre, PA 18840-0039

October 13, 2008

Dear Members of Council & Mayor:

I am pleased to submit to you the 2009 Financial Plan for the Borough of Sayre. Please note that this plan was developed by the Borough Manager and myself and does not include any increases in taxes or sewer & refuse fees.

Being able to hold the general fund at its current millage amidst all the projected increases in fuel and utility costs is a respectable accomplishment.

Due to the resignation of the Borough Secretary, we will re-allocate those duties to existing employees. The Borough Manager will acquire the title of Borough Secretary while the Finance Coordinator will maintain the title of Assistant Borough Secretary. In doing this the duties of the Borough Secretary will now be shared by the Borough Manager and Finance Coordinator, and the subsequent restructuring of these responsibilities resulted in the re-allocation of funding in this budget to other line items including a line item for a part-time clerk in the Administration Department.

Another way the general fund was held at its current millage was by careful monitoring of the budget throughout the current budget year and making necessary adjustments as needed. These adjustments include but are not limited to moving any excess funds into the capital reserve fund for use in the next calendar year. For example, if the borough finds it has funds remaining in the road maintenance line item and knows not all the money will be needed in the current year, then Council can vote to transfer a portion of those funds to the capital reserve fund for future road maintenance projects in the following year. All funds transferred in this manner must be used for the specific purpose for which they were originally budgeted. It is also important to keep in mind that this is not always an option, but when possible, it will allow the borough to provide a service to the residents that might have been eliminated due to lack of funds or caused a financial burden on them due to a tax increase.

The same type of adjustments may also be done with the sewer fund to help maintain the current sewer rental fee charged to our residents. As with the general fund, any money transferred from the sewer fund to the capital reserve fund must be done by a vote of Council and must be held for the same type of use it was originally budgeted for.

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Finally I would like 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 is 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.)

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,

A handwritten signature in cursive script, appearing to read "Elizabeth J. Fice".

Elizabeth J. Fice
Finance Coordinator

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 - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Real Estate Taxes			
01-301.1000	Real Estate Tax: General	852,507	852,507
01-301.2000	Real Estate Tax: Prior Year	61,000	61,000
	TOTAL Real Estate Taxes	913,507	913,507
Other Taxes			
01-310.1000	Real Estate Transfer Tax	41,900	60,000
01-310.2000	Earned Income Tax	903,368	903,368
	TOTAL Other Taxes	945,268	963,368
Licenses & Permits			
01-321.6100	Soliciting Permits	150	150
01-321.8000	Cable TV Franchise Fees	71,839	72,850
01-322.4000	Tree Removal Permit	100	200
01-322.5000	Street Opening Permits	4,500	4,500
	TOTAL Licenses & Permits	76,589	77,700
Fines			
01-331.1000	Magistrate Fines	24,000	20,000
01-331.1200	Other Fines	5,500	5,500
01-331.1300	State Police Fines	5,511	5,511
01-331.1400	Other Parking Fines	7,500	8,360
01-331.1410	Parking Meter Fines	26,000	26,000
	TOTAL Fines	68,511	65,371
Interest & Rents			
01-341.0010	Interest-General Fund Savings	11,439	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		
	TOTAL Interest & Rents	11,680	11,680

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Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Grants & Permit Fees			
01-351.0014	EPA Grant - Sayre Rail Yards	90,000	10,000
01-351.0150	Rest Cemetery Grant		
01-351.1200	FEMA Flood Damage Reimb.		
01-354.0001	Enterprise Center HUD Grant		
01-354.0200	DARE Grant	2,193	3,852
01-354.0300	Police-Seatbelt Grant		
01-354.1400	Library Bldg Repair Grant		
01-354.1500	DEP Recycling Grant Revenue		200,000
01-354.1600	DCNR Tree Grant	10,000	
01-354.1700	Flood Control Grant	32,750	181,000
01-355.0100	Utility Tax Rebate (PURTA)	2,775	2,775
01-355.0400	Beverage Permits	3,450	3,450
01-355.0700	Foreign Fire Ins. Grant	25,500	25,000
01-355.0800	Foreign Casualty Grant	100,634	103,852
01-359.1000	In Lieu of Taxes (PILOT)	27,804	27,804
	TOTAL Grants & Permit Fees	295,106	557,733
Department Receipts			
01-361.3400	Zoning Hearing Fees	2,000	2,000
01-361.5000	Sale of Maps/Publications	50	50
01-361.5600	Sale of Bid Specs	200	200
01-361.7500	Airport Hanger Reimb. Expenses		
01-362.1000	Special Event Police Coverage	200	200
01-362.1100	Sale of Police Reports	2,300	1,500
01-362.1500	Task Force Reimbursement	10,000	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	550
01-363.2110	Parking Meter Coin	39,400	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	5,000	3,000
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	10,000	10,000
01-365.0000	Employee Health Ins Copay	520	520
01-365.1000	A/S Code/Ent Center Health Ins	17,576	19,906

BUDGET WORKSHEET - REVENUES

Report Sequence = Fund or Acct Group
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 Level of Detail = Account Number; Level = 9

Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
01-365.5000	Humane Society Seizure Fees	345	345
01-367.1400	Riverfront Park Pavilion Fees	250	
01-367.8000	Dare Program Revenue	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	10,500
01-389.2200	Enterprise Center Ins. Reimb.	4,788	9,437
01-389.2300	Project Deposit/will be reimb.		
	TOTAL Department Receipts	319,012	332,791
Interfund Transfers			
01-392.0005	Trans from parking lot-maint	6,000	35,000
01-392.0008	Transfer from Sewer-Benefits	77,759	72,172
01-395.0001	Refund of Prior Year Expense		100
	TOTAL Interfund Transfers	83,759	107,272
	TOTAL BUDGET TOTAL	2,713,432	3,029,422

BUDGET WORKSHEET - EXPENDITURES

Report Sequence = Fund or Acct Group

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Level of Detail = Account Number; Level = 9

Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Legislative (Council/Manager)			
01-400.1050	Council Payroll	6,600	5,700
01-401.1050	Mayor Payroll	1,200	1,200
01-401.1100	Manager/Administrator Payroll	45,000	51,350
01-401.1790	Longevity	900	1,027
01-401.2200	General Expense	250	250
01-401.3290	Manager's Pager		
01-401.3520	Public Officials Liability Ins	2,753	2,203
01-401.4200	Dues (PSAB, mayor, sba, cog..)	1,490	1,716
01-401.4600	Convention & Meeting Expense	750	750
	TOTAL Legislative (Council/Manager)	58,943	64,196
Admin. - Auditors			
01-402.3110	Auditors	13,000	13,650
	TOTAL Admin. - Auditors	13,000	13,650
Tax Collector			
01-403.1050	Real Estate Collection Salary	5,500	5,500
01-403.1160	Commission: Earned Income	33,000	33,000
01-403.2150	Postage	2,000	1,200
01-403.3420	Printing	2,061	1,765
01-403.3530	Tax Collector Bond	328	328
	TOTAL Tax Collector	42,889	41,793
Legal Expense			
01-404.3100	Solicitor's Retainer	52,000	36,000
01-404.3140	Other Legal Costs	2,000	15,000
01-404.3410	Legal Advertising	3,500	3,800
01-404.3420	Ordinance Book Update	5,000	7,100
01-404.4100	Judgements & Damages	3,000	3,000
	TOTAL Legal Expense	65,500	64,900

BUDGET WORKSHEET - EXPENDITURES

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Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Administration			
01-405.1100	Borough Secretary Payroll	26,999	
01-405.1120	Administration Clerk		4,000
01-405.1140	Boro Finance Coordinator Pay	32,282	37,760
01-405.1150	Part-time Admin Clerk		12,000
01-405.1790	Longevity	900	500
01-405.1800	Admin Overtime	1,500	1,500
01-405.1840	Prior Year Unused Sick Leave	2,628	1,490
01-405.2100	Office Supplies	4,000	5,000
01-405.2130	Computer/Printer Supplies	2,000	2,000
01-405.2150	Postage	2,500	2,500
01-405.2200	General Expense	500	500
01-405.2520	Photocopier Expense	4,476	4,570
01-405.2600	Minor Equipment	500	500
01-405.3170	Postage Meter Fees	1,641	1,641
01-405.3200	Telephone-Fax Line	645	775
01-405.3210	Telephone	3,525	4,623
01-405.3250	Road Runner Internet	700	700
01-405.3270	Admin Equip Maintenance	1,300	700
01-405.3310	Travel Expense	1,800	1,100
01-405.3530	Treasurer Bond	821	821
01-405.3840	Water Cooler Rent/Supplies	230	200
01-405.3900	Bank Fees	50	100
01-405.4200	Dues & Subscriptions	575	575
01-405.4600	Schools & Conferences	2,000	2,000
01-405.7510	Office Equip Capital Transfer	3,000	2,389
01-407.3100	Consultants	4,100	4,100
01-407.3180	ADP Payroll Processing	13,556	13,000
01-407.7500	Admin Cap Exp/Comp Upgrade	3,000	3,000
	TOTAL Administration	115,228	108,044
Borough Building			
01-409.1120	Wages - Custodian	13,916	14,124
01-409.1790	Longevity	250	250
01-409.1840	Prior Year Unused Sick Leave	633	643
01-409.2500	Maint. Materials & Supplies	4,000	4,500
01-409.3100	Boro Bldgs - Consultants		
01-409.3610	Electric	8,285	8,000

BUDGET WORKSHEET - EXPENDITURES

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Level of Detail = Account Number; Level = 9

Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Table with 4 columns: Account Number, Account Name, This Year Budget (3), Next Year Requested (5). Rows include categories like Natural Gas, Sewer, Water, Police Department, Education Bonus, etc.

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 - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
01-410.3100	Civil Service Commission	500	500
01-410.3170	Police Computer Consultants	850	930
01-410.3210	Telephone	3,412	4,165
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	3,500	3,000
01-410.3420	Printing of Meter Tickets	1,500	1,500
01-410.3520	Police Professional Liability	8,000	6,133
01-410.3740	Equipment Repair	1,200	1,200
01-410.3750	Meter Repair/Maintenance	1,780	1,780
01-410.3770	Vascar Equipment Maintenance	500	500
01-410.3840	Water Cooler Rent/Supplies	380	380
01-410.3860	Identi-Kit Rental	408	408
01-410.4200	Dues & Subscriptions	600	698
01-410.4600	Police Training & Conferences	2,000	2,000
01-410.7200	Meter Replacement Cap Exp		
01-410.7400	Police Car Purchase	10,000	10,000
01-410.7500	Computer Hardware/Software	1,500	1,500
01-410.7510	Major Equipment Purchase	2,200	1,200
01-410.7520	Capital Equipment-Weapons		
	TOTAL Police Department	669,121	688,015
Fire Department			
01-411.1120	Fire Truck Driver Payroll	13,916	14,124
01-411.1790	Longevity	250	250
01-411.1840	Unused Sick Leave (prior yr)	633	643
01-411.1870	Fire Cover Up Wages	27,000	25,000
01-411.2100	Office Supplies		
01-411.2200	General Expense	500	500
01-411.2310	Gasoline & Oil	1,400	2,068
01-411.2380	Protective Clothing	3,000	3,000
01-411.2510	Vehicle Maintenance	6,000	6,000
01-411.2600	Minor Equipment	3,900	3,900
01-411.3000	Fire Prevention Expense	2,000	2,000
01-411.3210	Telephone	2,200	2,200
01-411.3230	Telephone - Alarm System	157	157
01-411.3270	Radio Equipment Maintenance	1,700	1,700
01-411.3290	Cell Phones	3,200	1,800
01-411.3500	Fire Dept Liability Insurance	950	950
01-411.3520	General Liability Ins - Fire		

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

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Level of Detail = Account Number; Level = 9

Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
01-411.3530	Errors & Omissions-Fire Dept		
01-411.3630	Hydrant Rental	19,700	22,154
01-411.3730	Fire House Maintenance		
01-411.4600	Fire School Conference	300	600
01-411.5100	Fire Chief Contribution	3,000	2,000
01-411.5400	Fire Company Contribution	9,250	9,250
01-411.5410	Foreign Fire Ins Grant	25,000	25,000
01-411.7200	Major Equipment Purchase	5,000	5,000
01-411.7400	Fire Truck Purchase	10,000	10,000
01-411.7500	Major Equipment Replacement	5,000	5,000
	TOTAL Fire Department	144,056	143,296
Code Enforcement Expenses			
01-413.2420	Code Enforcement Expenses	1,500	1,500
01-413.3100	Code Enforcement Contribution	10,000	15,000
	TOTAL Code Enforcement Expenses	11,500	16,500
Planning & Zoning			
01-414.1140	Legal Expense - Zoning Hearing	2,300	1,500
01-414.2100	Office Supplies	200	100
01-414.2120	Planning - Forms		
01-414.2150	Postage	250	250
01-414.3140	Legal Expense - Solicitor	1,000	1,000
01-414.3410	Advertising - Zoning Hearing	1,000	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	6,700	5,800
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	950	1,000
01-415.7300	Emergency Mgt Capital Exp	1,000	1,000

BUDGET WORKSHEET - EXPENDITURES

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Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)

	Emergency Management	2,920	2,970
Recycling & Refuse Collection			
01-426.1150	Recycling Center P-T Wages	9,464	9,900
01-426.2410	Miscellaneous Supplies	200	250
01-426.4500	Contracted Services		
01-426.5300	DEP Recycling Grant Expense		200,000
01-427.2120	Printing - Refuse Stickers	132	280
01-427.2150	Postage/Mailing Expense	1,000	1,000
01-427.2260	Vehicle Cleaners & Deodorizers	250	250
01-427.2320	Diesel Fuel	20,000	34,150
01-427.2510	Vehicle Maintenance	8,250	9,950
01-427.3670	Landfill Fees	77,930	68,000
01-427.3680	Spring Cleanup Fees	5,000	3,000
01-427.3690	Fall Cleanup Fees	2,000	2,000
01-427.7400	Capital Equipment-Refuse	20,000	20,000

	Recycling & Refuse Collection	144,226	348,780
Public Works Department			
01-430.1120	Public Works Wages	213,346	218,856
01-430.1150	Part-time Seasonal Employees		5,000
01-430.1170	Public Works-Sewer Related	32,989	32,989
01-430.1790	Longevity	1,400	1,800
01-430.1800	Overtime	10,000	14,000
01-430.1840	Unused Sick Leave (prior yr)	7,336	7,570
01-430.1870	Overtime - Sewer Related	7,500	7,000
01-430.2100	Office Supplies	375	375
01-430.2200	General Expense	400	400
01-430.2310	Gasoline & Oil	6,800	7,500
01-430.2370	Shop Supplies	5,000	5,000
01-430.2380	Uniforms/T Shirts/Rain Gear	6,398	7,000
01-430.2390	Public Works Shoe Allowance	1,200	1,200
01-430.2510	Vehicle Maintenance	8,000	15,000
01-430.2600	Equipment Maintenance	6,200	9,000
01-430.3130	Consultants/Engineers	2,800	3,000
01-430.3210	Telephone	1,500	1,500
01-430.3250	Internet - Clarity Connect		900
01-430.3270	Radio	650	650

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Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
01-430.3290	Cell Phones	2,500	2,500
01-430.3610	Electric	3,100	3,753
01-430.3620	Natural Gas	4,000	5,000
01-430.3660	Water	458	870
01-430.3730	Shed Maintenance	5,000	5,000
01-430.3840	Water Cooler Rent/Supplies	455	375
01-430.3860	Equipment Rental	400	400
01-430.4600	Meeting Expense	200	200
01-430.4610	Schools & Conferences	250	350
01-430.4700	CDL License Testing Expense	500	500
01-430.7200	Boro Sidewalk Replacement		
01-430.7400	PW Capital Exp - Truck		5,000
01-430.7500	Cap Equipment - Sweeper	5,000	5,000
01-430.7510	Capital Equip - Computer		
01-430.7520	PW Street Decorations		
01-430.7530	Cap Equipment - Backhoe		
01-430.7540	Cap Equipment-Dump Truck	5,000	5,000
	TOTAL Public Works Department	338,757	372,688
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	15,000	15,000
01-432.2220	Snow Removal-Salt/Chemicals	55,000	55,000
	TOTAL Snow Removal	84,000	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

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

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Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Street Lights			
01-434.3160	Street Light Electric		
01-434.3610	Street Light Electric	53,600	53,600
	TOTAL Street Lights	53,600	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	25,000	31,500
01-438.2460	Bridge Repair	10,000	7,000
01-438.2490	Paint	2,500	4,500
01-438.2610	Signs	4,000	4,000
01-438.2620	Barricades	500	500
	TOTAL Construction & Repair	42,000	47,500
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	620	620
01-446.3610	Flood Control Electric	3,420	3,000
01-446.3820	Flood Control Grant Match		81,000
01-446.7200	Flood Control Grant	32,750	81,000
	TOTAL Flood Control	39,790	168,620
Parks & Recreation			

BUDGET WORKSHEET - EXPENDITURES

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Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
01-454.2470	Playground Planning/Equipment	1,000	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	2,000	2,000
01-454.3660	Water	435	700
01-454.3700	Riverfront Park Renovations		
01-454.3710	Tree Maintenance	10,000	2,500
01-454.4500	Mowing/Leaf Collection	2,000	2,000
01-454.6700	Park Improve. - Milltown Park	2,500	2,500
01-454.6800	Island Pond Restoration		
01-454.7500	Capital Equip - Tractor		
	TOTAL Parks & Recreation	22,435	15,200
Contributions			
01-456.3110	Library Audit	2,050	2,100
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	31,084	31,134
Economic Development			
01-465.5300	EPA Grant - Sayre Rail Yards	90,000	10,000
	TOTAL Economic Development	90,000	10,000
Debt Service			
01-470.1000	Police Car Loan-to UDAG	10,000	10,000
01-471.3170	FCNB Pierce Fire Trk Loan	30,421	30,421
01-471.3180	FCNB 2005 Loan Refinance	30,336	30,336
01-471.7000	Addition Debt Serv Pay-05 loan	24,991	20,000
	TOTAL Debt Service	95,748	90,757

BUDGET WORKSHEET - EXPENDITURES

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

Fund: General Fund - GENFUND

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Insurances			
01-486.3510	Property Insurance	9,624	4,442
01-486.3520	General Liability Insurance	14,153	13,684
01-486.3530	Employee Blanket Coverage	12,152	11,850
01-486.3540	workers Compensation Ins	51,799	31,500
01-486.3550	Vehicle Insurance	14,378	14,515
01-486.3560	Boiler Insurance	517	517
01-486.3570	Long Term Disability Ins	4,937	6,487
01-486.3580	Enterprise Center Ins (reimb)	4,787	9,437
	TOTAL Insurances	112,347	92,432
Employee Benefits			
01-487.1920	FICA	66,318	67,586
01-487.1940	Unemployment Compensation	8,000	8,000
01-487.1960	Health Insurance	299,808	328,120
01-487.1970	Non-Uniform Pension Contrib.	69,214	65,970
01-487.1980	Health Ins-Perm. P-T Police		
01-487.1990	Police Pension Contribution	31,420	37,882
01-487.3190	Post Retirement Health Ins	2,169	2,155
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	478,374	511,158
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	2,713,432	3,029,422

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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Cash on Hand			
04-100.1000	Cash on Hand	361,147	509,130
	TOTAL Cash on Hand	361,147	509,130
Interest & Rents			
04-341.0004	UDAG-Interest from Banks	46,283	30,000
	TOTAL Interest & Rents	46,283	30,000
Department Receipts			
04-380.1000	UDAG General Loan Receipts	165,000	85,420
04-380.1200	UDAG-Loan Late Fees	970	500
04-380.2000	UDAG Misc. Bank Trans. Credit		
	TOTAL Department Receipts	165,970	85,920
Interfund Transfers			
04-392.0100	Trans from G.F-police car loan	10,000	10,000
	TOTAL Interfund Transfers	10,000	10,000
	TOTAL BUDGET TOTAL	583,400	635,050

BUDGET WORKSHEET - EXPENDITURES

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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
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	Recycling Grant Match	28,350	
	TOTAL Recycling & Refuse Collection	28,350	
Public Works Department			
04-430.3730	PW Building Repairs/Construct.	30,000	30,000
	TOTAL Public Works Department	30,000	30,000
Economic Development			
04-463.3160	UDAG Loan-Bank Fees		
04-463.5100	UDAG Loans-Economic Dev.		100,000
04-463.5400	UDAG-Downtown Bus Loans	500,000	500,000
	TOTAL Economic Development	500,000	600,000
Interfund Transfer			
04-492.0100	Police Car Loan-to Gen Fund	20,000	
	TOTAL Interfund Transfer	20,000	
	TOTAL BUDGET TOTAL	583,400	635,050

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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Cash on Hand			
05-100.1000	Cash on Hand		20,000
	TOTAL Cash on Hand		20,000
Interest & Rents			
05-341.0005	Interest - Parking Lot	800	800
	TOTAL Interest & Rents	800	800
Department Receipts			
05-363.2300	Parking Space Rent	36,000	36,000
	TOTAL Department Receipts	36,000	36,000
	TOTAL BUDGET TOTAL	36,800	56,800

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: Parking Lot Fund - PARKING

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Administration			
05-405.3900	Bank Fees	50	50
	TOTAL Administration	50	50
Parking Lot Expenditures			
05-445.2100	Office Supplies	150	200
05-445.2460	Parking Lot Supplies	100	100
05-445.3720	Parking Lot Repairs/Maint.	24,214	14,923
05-445.3810	Conrail-Parking Lot Rent	6,286	6,527
	TOTAL Parking Lot Expenditures	30,750	21,750
Interfund Transfer			
05-492.0100	Trans. to Gen Fund-Maint.	6,000	35,000
	TOTAL Interfund Transfer	6,000	35,000
	TOTAL BUDGET TOTAL	36,800	56,800

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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Interest & Rents			
08-341.0008	Interest - Sewer Fund	6,751	6,751
	TOTAL Interest & Rents	6,751	6,751
Department Receipts			
08-364.1000	Sewer Receipts	1,469,052	1,469,052
08-364.1100	Sewer Connection Fees	600	600
08-364.1200	Septic Permit Fees	100	100
08-364.1400	Athens Twp - EDU Cost	1,970	2,000
08-364.1500	S Waverly Plant Capacity Purch	26,500	26,500
08-364.3800	Miscellaneous Receipts	1,000	1,000
	TOTAL Department Receipts	1,499,222	1,499,252
Interfund Transfers			
08-393.1000	Proceeds-06 Line of Credit		
	TOTAL Interfund Transfers		
Prior Year Corrections			
08-397.0001	Prior Yr Bank Corrections		
	TOTAL Prior Year Corrections		
	TOTAL BUDGET TOTAL	1,505,973	1,506,003

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: Sewer Fund - SEWER

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Sewer Expenses			
08-429.2100	Office Supplies	2,000	2,000
08-429.2130	Computer Supplies	500	250
08-429.2150	Postage	3,000	3,000
08-429.2350	Pump Station Degreaser	500	250
08-429.2430	Health & Safety Supplies	200	200
08-429.2500	Maint./Repair - Sewer Lines	20,529	25,000
08-429.3040	Water Termination Expense	500	500
08-429.3050	Bank Fees	50	50
08-429.3140	Legal Fees	1,000	500
08-429.3150	Water Co: Billing Expense	400	400
08-429.3210	Telephone - Pump Stations	1,830	1,700
08-429.3520	Liability (excess) Insurance		
08-429.3610	Electric	5,575	5,575
08-429.3620	Natural Gas	893	850
08-429.3640	PA One Call	536	450
08-429.3660	water	730	870
08-429.3720	Sewer Improvements/06 LOC		
08-429.3730	Maint/Repair - Pump Stations	15,000	10,000
08-429.3810	Conrail Rent		
08-429.3850	Sewage Disposal Fees	379,536	395,808
08-429.3860	Septic Systems-Dump Fees	80	80
08-429.3870	VJSA Plant Upgrade Exp	52,000	51,821
08-429.4000	Liens	200	200
08-429.4100	Judgements & Damages	500	250
08-429.4500	Flush Truck Expense	24,000	23,000
08-429.6020	Pennvest - 1994 Loan	102,883	102,883
08-429.6030	FCNB 2005 Refinance Loan	449,664	449,664
08-429.6040	FCNB 2006 Line of Credit Pay.	150,000	142,422
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	1,212,106	1,217,723
Interfund Transfer			
08-492.0001	Transfer to Gen Fund-Benefits	77,759	72,172
08-492.0011	Trans Refuse Proceeds to GF	216,108	216,108

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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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
08-493.0001	Loan-Gen Fund In Lieu of Taxes		
	TOTAL Interfund Transfer	293,867	288,280
Prior Year Corrections			
08-497.0008	Prior Year Expense		
	TOTAL Prior Year Corrections		
	TOTAL BUDGET TOTAL	1,505,973	1,506,003

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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Cash on Hand			
30-100.1000	Cash on Hand	309,048	396,824
	TOTAL Cash on Hand	309,048	396,824
Interest & Rents			
30-341.0030	Interest-Capital Reserve	22,020	12,100
	TOTAL Interest & Rents	22,020	12,100
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	107,950	159,589
30-392.0008	Transfer from Sewer Fund		
30-395.1000	Credit/Adjust Prior Period Exp		
	TOTAL Interfund Transfers	107,950	159,589
	TOTAL BUDGET TOTAL	439,018	568,513

BUDGET WORKSHEET - EXPENDITURES
 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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Administration			
30-405.2130	Admin Office Computer	3,153	5,542
30-405.2150	Admin Office Capital Expense	14,438	3,000
30-405.3050	Bank Service Charge		
	TOTAL Administration	17,591	8,542
Borough Building			
30-409.3720	Boro Hall Sidewalk/Parking Lot	8,323	323
30-409.3730	Bldg Projects-Ventilation Sys.	2,471	2,000
30-409.3760	Train Station Grant Expense		10,000
	TOTAL Borough Building	10,794	12,323
Police Department			
30-410.2130	Police-Computer Hardware...	1,700	1,885
30-410.2150	Police Dept-Tactical Equipment		
30-410.2160	Police Capital Equipment	4,345	1,566
30-410.7400	Police Car Purchase	20,000	29,289
30-410.7500	Parking Meter Replacement		
	TOTAL Police Department	26,045	32,740
Fire Department			
30-411.3740	Fire Dept-Equipment Purchase	5,000	10,000
30-411.3750	Fire Dept-Equip. Replacement	5,000	10,760
30-411.7400	Fire Truck Purchase	40,000	50,000
	TOTAL Fire Department	50,000	70,760
Emergency Management			
30-415.7300	Emergency Mgt-Capital Expense	11,545	12,545
	TOTAL Emergency Management	11,545	12,545

BUDGET WORKSHEET - EXPENDITURES

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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Recycling & Refuse Collection			
30-426.7410	Lawn/Leaf Recycle Center		25,000
30-427.7400	Capital Equip-Garbage Truck	103,730	123,730
TOTAL Recycling & Refuse Collection		103,730	148,730
Sewer Expenses			
30-429.6010	VJSA Plant Upgrade		
30-429.6100	Sewer Project-LOC Debt Pay Res	55,000	49,634
30-429.7200	Sewer-Maintenance to System	17,165	10,322
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		109,665	97,456
Public Works Department			
30-430.2130	Pubilc Works Computer	1,965	1,965
30-430.7200	Boro Sidewalk Replacement	5,533	3,267
30-430.7300	PW Capital - Building		15,000
30-430.7400	Capital Equip - Truck		5,000
30-430.7410	Capital Equip - Sweeper	9,000	14,032
30-430.7420	Capital Equip-Recycle Truck		
30-430.7430	PW Capital Equipment	6,400	2,800
30-430.7440	PW Cap Equip-Dump Truck	9,000	13,290
30-430.7500	PW Street Decorations		
TOTAL Public Works Department		31,898	55,354
Street Lights			
30-434.3610	Light Poles - Electric		
TOTAL Street Lights			
Flood Control			
30-446.7200	Flood Control-Grant Match	32,750	81,000

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: Capital Reserve Fund - CAP RES

Budget Year: January 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
	TOTAL Flood Control	32,750	81,000
Parks & Recreation			
30-454.6100	Riverfront Park Boat Launch		
30-454.6700	Park Improve - Island Pond	30,500	29,263
30-454.6800	Island Pond Restoration	2,000	2,000
30-454.6900	Park Improvement-Milltown	2,500	5,000
30-454.6910	Park Improvements-4th Ward	5,000	5,000
30-454.7400	Capital Equip - Tractor	5,000	7,800
30-454.7500	Capital Equip - Playgrounds		
	TOTAL Parks & Recreation	45,000	49,063
	TOTAL BUDGET TOTAL	439,018	568,513

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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Interest & Rents			
35-341.0035	Interest - Liquid Fuels	3,000	2,400
	TOTAL Interest & Rents	3,000	2,400
Grants & Permit Fees			
35-355.0020	Liquid Fuels Tax	137,583	137,407
35-357.0003	Highway Turnback Annual Pay.	6,760	6,760
	TOTAL Grants & Permit Fees	144,343	144,167
Department Receipts			
35-361.5600	Sale of Project Bid Specs		
	TOTAL Department Receipts		
	TOTAL BUDGET TOTAL	147,343	146,567

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 2009 thru December 2009

Account Number	Account Name	This Year Budget (3)	Next Year Requested (5)
Liquid Fuels - Road Projects			
35-439.3050	Bank Charges		
35-439.6100	Road Projects	119,827	146,567
35-439.6110	Highway Turnback Road Repairs		
35-439.7400	Liq Fuels-Equipment Purchase	27,516	
TOTAL	Liquid Fuels - Road Projects	147,343	146,567
	TOTAL BUDGET TOTAL	147,343	146,567

2009 Budget Breakdown by Fund

<u>Fund #</u>	<u>Fund Description</u>	<u>Total Budget</u>
01	General Fund	\$3,029,422.00
04	UDAG Fund	\$635,050.00
05	Parking Lot Fund	\$36,800.00
08	Sewer Fund	\$1,506,003.00
30	Capital Reserve Fund	\$568,513.00
35	Liquid Fuels Fund	\$146,567.00
Total of All Funds:		\$5,922,355.00