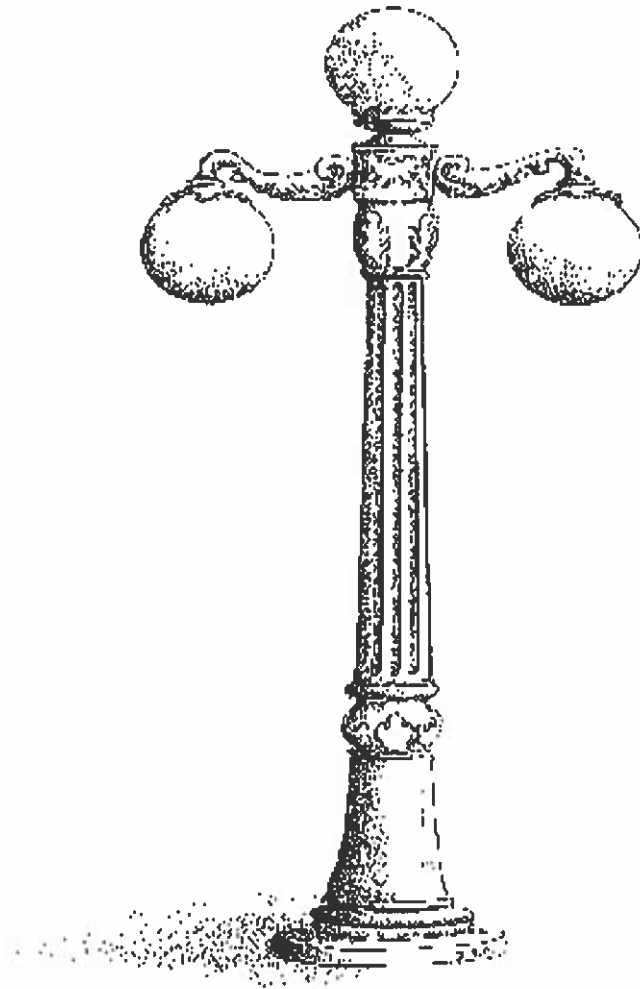


BOROUGH OF LEWISBURG



PROPOSED

2018 MUNICIPAL BUDGET

Presented to Borough Council 10/17/17
Revised Version Presented to Borough Council 11/21/17

GENERAL FUND
01

	A	J
2	11/21/17 GENERAL FUND - YEAR 2018	2018
3	2018 - BOROUGH OF LEWISBURG Budget Index	<u>Budget</u>
6	<u>EXPENDITURES</u>	
7	01.400 GENERAL GOVERNMENT - ADMINISTRATION	
8	.00 SALARIES AND WAGES	
9	.01 Salaries of Council Members	9,600.00
10	.02 Salary of Mayor	1,800.00
12	.06 Salary of Manager	78,030.00
13	.07 Salary of Borough Secretary	58,262.00
14	.08 Salary of Statistical Clerk II	57,364.00
16	.10 Employee Non-utilized PTO Pay	2,650.00
17	.11 Borough Office Employee	55,000.00
18	.10 MATERIALS AND SUPPLIES	
19	.11 Office Supplies	2,500.00
20	.12 Postage	1,750.00
21	.15 Other Materials & Supplies	500.00
22	.20 GENERAL EXPENSE	
23	.21 Adv. & Printing	5,000.00
24	.22 Insurance & Bonding	550.00
25	.23 Association Dues & Convention Expense	6,805.00
29	.25a Other General Expense	10,200.00
32	.25d Regional Police Commission Expenses	980,323.00
33	.25e Mayor - General Expense	250.00
34	.25f Animal Control Officer - Salary	2,000.00
38	.26 Contracted Services	8,000.00
39	a. Contracted Services - Edmunds	5,000.00
40	b. Contracted Services - Website	2,500.00
41	c. Contracted Services - EIP Study	20,000.00
42	c. Contracted Services - Town Clock Maintenance	600.00
43	.27 Equipment Rental/Lease (Xerox and Postage Machine)	7,000.00
44	.28 Auditing Services	16,000.00
45	.29 Legal Services	
46	a. Borough Solicitor	40,000.00
47	b. Other Legal Fees	3,000.00
48	.30 COMMUNICATION EXPENSE	
49	.31 Telephone Service	5,000.00
50	.35 Radio System	300.00
51	.40 MAINTENANCE AND REPAIRS	
52	.43 Office Machinery & Equipment	300.00
53	.50 VEHICLE OPERATING EXPENSE	
54	.55 Automobile Allowance	900.00
55	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
56	.63 Office Machinery & Equipment	3,000.00
57	.70 MAJOR EQUIPMENT REPLACEMENT	
58	.73 Office Equipment	500.00
59	Total Administration	\$1,384,684.00
61		
63	01.401 GENERAL GOVERNMENT - TAX COLLECTOR	
64	.00 SALARIES, WAGES AND COMMISSIONS	
65	.03 Commission on Tax Collection-Real Estate	33,934.76
66	.07 Commission on Tax Collection-Per Capita	0.00
71	.20 GENERAL EXPENSE	
72	.21 Advertising & Printing (Tax Bills)	3,700.00
73	.22 Insurance & Bonding paid 15,16 &17	500.00

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2	11/21/17 GENERAL FUND - YEAR 2018	2018
3	2018 - BOROUGH OF LEWISBURG Budget Index	<u>Budget</u>
74	.25 Other General Expense (Training)	500.00
75	.26 U/C Tax Collection Committee Assessment	<u>100.00</u>
76	Total Tax Collection	\$38,734.76
78		
79	01.402 GENERAL GOVERNMENT - MUNICIPAL BUILDINGS	
80	.00 SALARIES AND WAGES	
82	.02 Labor	7,140.00
83	.10 MATERIALS AND SUPPLIES	
84	.11 Fuel, Light Water & Sewer	14,000.00
85	.15 Other Materials & Supplies	1,500.00
87	.20 GENERAL EXPENSE	
88	.25 Other General Expense - (includes Sidewalk Lease 331 Market)	1.00
89	.26 Contracted Services (Evergreen Cleaning)	6,500.00
90	.40 MAINTENANCE AND REPAIRS	
91	.42 Buildings & Grounds	0.00
92	a. Bldg. & Grounds (includes all Boro. Bldgs.)	3,700.00
94	.c Generator Maintenance	1,000.00
96	.43 Equipment	200.00
97	.45 Other Maintenance/Repairs	1,000.00
98	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
99	.63 Machinery & Equipment	
100	a. Other Machinery & Equipment	500.00
101	b. Smoke Detectors/batteries	100.00
102	.69 Hand Tools	200.00
103	.70 MAJOR EQUIPMENT PURCHASE/REPLACEMENT	
104	.71 Machinery & Equipment	<u>500.00</u>
105	Total Municipal Buildings	\$36,341.00
107		
108	01.413 FIRE PROTECTION - GENERAL SERVICES	
111	.20 GENERAL EXPENSE	
112	.25 Other General Expense	100.00
113	.26 Contracted Services (Fire Ext. Maint.)	<u>400.00</u>
114	Total Fire Protection	\$500.00
115		
129	01.416 BUILDING REGULATION, PLANNING AND ZONING	
134	.20 GENERAL EXPENSE	
135	.21 Advertising & Printing	2,000.00
137	.25 Other General Expense	250.00
138	.26 Contracted Services - CK-COG	
139	a. Building Code Enforcement	36,000.00
140	b. Zoning Administration	25,000.00
141	c. Court Reporter (Hearings)	750.00
142	d. Zoning Document Revision	1,000.00
143	e. Codification Zoning Ord./Updates	2,500.00
145	h. SALDO Administration = Larson Design Group	5,000.00
146	i. SALDO Update	1,000.00
147	.29 Legal Fees (Solicitor Zoning Hearing)	3,000.00
148	.29A ZHB Appeal - Legal Services	<u>5,000.00</u>
149	Total Building Regulation, Planning and Zoning	\$81,500.00
150		
152	01.417 EMERGENCY MANAGEMENT	
153	.00 SALARIES AND WAGES	

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2	11/21/17 GENERAL FUND - YEAR 2018	2018
3	2018 - BOROUGH OF LEWISBURG Budget Index	Budget
154	.01 Emergency Management Salary	750.00
156	.03 Labor - Emergency Storms	2,000.00
161	.20 GENERAL EXPENSE	
162	.25 Other General Expense - Storms	250.00
163	.26 Contracted Services - Storm Emergencies	1,000.00
164	.27 Training and Related Expense	250.00
165	.30 COMMUNICATION SYSTEM	
168	.35 Pager/Radio	250.00
169	.50 VEHICLE OPERATING EXPENSE	
170	.55 Automobile Allowance	200.00
177	Total Emergency Management	\$4,700.00
179		
180	01.418 CAPITAL PROJECTS/ENGINEERING	
182	.10 MATERIALS AND SUPPLIES	
184	.20 GENERAL EXPENSE	
186	.26 Contracted Services (Engineering)	7,500.00
187	.30 CONSTRUCTION	
188	.36 Construction Paving Projects	600,000.00
212	.39b Rt 15 Adaptive Traf Signal Proj. (Const.)	10,000.00
215	Total Engineering	\$617,500.00
216		
229	GENERAL FUND EXPENDITURES-HIGHWAYS	
230	01.430 HIGHWAYS - GENERAL SERVICES	
231	.00 SALARIES AND WAGES	
232	.01 Salary of Supervisor	65,280.00
233	.02 Labor (Borough Crew)	45,492.00
234	.03 Employees Non-utilized Sick Time Pay	5,400.00
235	.10 MATERIALS AND SUPPLIES	
236	.13 Uniforms	5,000.00
237	.15 Other Materials & Supplies (Vests & Gloves)	1,000.00
238	.20 GENERAL EXPENSE	
239	.23 Rentals	100.00
240	.25 Other General Expense	250.00
241	.27 Training & Other related Expenses (w/CDL testing)	750.00
242	.30 COMMUNICATIONS EXPENSE	
243	.31 Telephone Service	1,700.00
244	.35 Radio Service	200.00
245	.40 MAINTENANCE AND REPAIRS	
246	.45 Radio Maintenance/Replacement	1,000.00
247	.46 Traffic Signals	
248	a. Traffic Signal Maintenance/Repair	30,000.00
249	b. Labor/Traffic Signals	750.00
250	.50 VEHICLE OPERATING EXPENSE	
251	.55 Automobile Allowance	500.00
252	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
253	.63 Machinery & Equipment (w/Fax & Copier)	100.00
254	.69 Hand Tools	100.00
255	Total General Services	\$157,622.00
256		
258	01.431 HIGHWAYS - CLEANING OF STREETS AND GUTTERS	
259	.00 SALARIES AND WAGES	
260	.02 Labor	15,300.00

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2	11/21/17 GENERAL FUND - YEAR 2018	2018
3	2018 - BOROUGH OF LEWISBURG Budget Index	<u>Budget</u>
261	.10 MATERIALS AND SUPPLIES	
262	.11 Materials and Supplies	50.00
263	.12 Sweeper Brooms	2,300.00
264	.20 GENERAL EXPENSE	
265	.25 Other General Expense	100.00
266	.26 Contracted Services	500.00
267	.40 MAINTENANCE AND REPAIRS	
268	.43 Machinery & Equipment (Sweeper)	10,000.00
269	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
270	.69 Hand Tools	<u>100.00</u>
271	Total Cleaning of Streets & Gutters	\$28,350.00
272		
274	GENERAL FUND EXPENDITURES-HIGHWAYS	
275	01.432 HIGHWAYS - SNOW REMOVAL	
276	.00 SALARIES AND WAGES	
277	.02 Labor	26,000.00
278	.03 Equipment Labor Snow Removal	4,000.00
279	.10 MATERIALS AND SUPPLIES	
280	.11 Salt & Calcium Chloride	35,000.00
281	.12 Anti-Skid Material	2,000.00
282	.15 Other Materials and Supplies	400.00
283	.20 GENERAL EXPENSES	
284	.23 Equipment Rental	7,000.00
285	.25 Other General Expense	100.00
286	.40 MAINTENANCE AND REPAIRS	
287	.43 Mach.& Equip.(Blower, Plows & Brushes)	3,000.00
288	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
289	.69 Hand Tools	500.00
290	.70 MAJOR EQUIPMENT PURCHASE/REPLACEMENT	
291	.71 Machinery & Equipment	<u>500.00</u>
292	Total Snow Removal	\$78,500.00
293		
295	01.433 HIGHWAYS - STREET SIGNS AND MARKINGS	
296	.00 SALARIES AND WAGES	
297	.02 Labor	25,500.00
298	.03 Banner Labor	1,224.00
299	.10 MATERIALS AND SUPPLIES	
300	.11 Signs and Posts	10,000.00
301	.12 Traffic Paint	6,500.00
302	.13 Glass Beads	1,000.00
303	.15 Other Materials and Supplies	750.00
304	.20 GENERAL EXPENSE	
305	.25 Other General Expense	250.00
307	.27 Welcome Signs - Labor	1,200.00
308	.28 Welcome Signs - Equipment/Supplies	0.00
309	.40 MAINTENANCE AND REPAIRS	
310	.43 Machinery & Equipment (Line Marker)	2,000.00
311	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
312	.69 Hand Tools	500.00
313	.70 MAJOR EQUIPMENT PURCHASE/REPLACEMENT	
314	.71 Hand Equipment (Hydraulic Post Hole Driver)	<u>500.00</u>
316	Total Street Signs and Markings	\$49,424.00

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3	2018 - BOROUGH OF LEWISBURG Budget Index	<u>Budget</u>
318		
320	GENERAL FUND EXPENDITURES-HIGHWAYS	
321	01.435 HIGHWAYS - SIDEWALKS AND CURBS	
324	.10 MATERIALS AND SUPPLIES	
327	.13 Snow and ice melt	10,000.00
328	.15 Other Materials & Supplies	500.00
329	.20 GENERAL EXPENSE	
331	.25 Other General Expense	500.00
332	.26 Contracted Services (ADA Ramps)	7,500.00
333	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
334	.69 Hand Tools	500.00
335	Total Sidewalks and Curbs	\$19,000.00
336		
338	01.436 HIGHWAYS -BRIDGES/STORM SEWERS/DRAINS	
339	.00 SALARIES AND WAGES	
340	.02 Labor	7,140.00
341	.10 MATERIALS AND SUPPLIES	
342	.11 Concrete (Ready-Mix)	500.00
343	.12 Cement, Sand, Stone & Brick	1,000.00
344	.13 Pipe & Inlets	4,000.00
345	.15 Other Materials & Supplies	2,000.00
346	.20 GENERAL EXPENSE	
349	.26 Contracted Services	1,500.00
350	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
353	.69 Hand Tools	500.00
354	Total Storm Sewers and Drains	\$16,640.00
355		
357	01.437 HIGHWAYS-REPAIRS TO VEHICLES, TOOLS AND EQUIPMENT	
358	.00 SALARIES AND WAGES	
359	.02 Labor	18,360.00
360	.10 MATERIALS AND SUPPLIES	
361	.15 Other Materials and Supplies	300.00
362	.20 GENERAL EXPENSE	
363	.23 Equipment Rental	100.00
364	.25 Other General Expense	250.00
365	.26 Contracted Services	3,000.00
366	.40 MAINTENANCE AND REPAIRS	
367	.43 Machinery	500.00
368	.45 Construction Equipment	500.00
369	.50 VEHICLE OPERATING EXPENSE	
370	.51 Gasoline, Diesel Fuel, Oil & Grease	12,500.00
371	.52 Tires & Tubes	4,500.00
372	.53 Repairs Parts	4,000.00
373	.54 Contracted Maintenance & Repairs	1,500.00
374	.55 Automobile Allowance	100.00
375	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
376	.63 Machinery & Equipment	300.00
378	.69 Other Hand Tools	500.00
382	Total Repairs to Vehicles, Tools & Equipment	\$46,410.00
383		
385	01.438 HIGHWAYS - MAINTENANCE AND REPAIRS STREETS	
386	.00 SALARIES AND WAGES	

	A	J
2	11/21/17 GENERAL FUND - YEAR 2018	2018
3	2018 - BOROUGH OF LEWISBURG Budget Index	Budget
387	.02 Labor	20,400.00
388	.10 MATERIALS AND SUPPLIES	
390	.12 Cement, Sand, Stone & Brick	2,500.00
391	.13 Asphalt Materials	4,000.00
392	.14 Crack Sealer	2,500.00
393	.15 Other Materials/Supplies	1,000.00
394	.20 GENERAL EXPENSE	
395	.23 Equipment Rental	250.00
396	.25 Other General Expense	250.00
398	.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT	
399	.63 Machinery & Equipment	250.00
400	.64 Traffic Cones & Barricades	500.00
401	.69 Hand Tools	500.00
402	Total Maintenance and Repairs Streets	\$32,150.00
403		
443	01.470 EMPLOYEE PAYROLL TAXES AND BENEFITS	
444	.01 Social Security Taxes FICA Regular	39,020.00
445	.02 Social Security Taxes Medicare	8,115.00
446	.03 Municipal Share Emp. Retirement Fund	
448	b. Non-Uniformed Pension MMO Requirement	58,379.80
449	.04 Group Life & Disability Insurance Premium	9,547.08
450	.05 Hospitalization Insurance	232,180.17
454	.06 Hospitalization Opt-Out	47,626.64
455	.07 Non-Uniformed Medical Reimbursement	13,750.00
456	Total Employee Payroll Taxes & Benefits	\$408,618.69
458		
459	01.471 INSURANCE	
460	.01 Fire, Casualty, Auto & Flood, Legal Liability, etc.	34,000.00
461	.02 Workmen's Compensation Insurance	21,100.00
462	.03 Worker's Compensation (Fire Dept.)	13,314.00
463	.04 Unemployment Compensation Insurance	3,050.00
465	Total Insurance	\$71,464.00
467		
468	01.472 MISCELLANEOUS	
469	.01a Judgments & Losses	250.00
470	.01b Judge/Loss Bank Fees, NSF's & Non Bank Chgs.	10,000.00
471	.01c Check & Deposit Slip Payment	250.00
473	.02A BVRPD Reimbursement U/C Fines & Costs	50,000.00
475	.03A Salaries/Labor (Christmas Decorations)	3,825.00
476	.03B Christmas Decorations - Material	2,500.00
485	.15 LDP Contribution	27,500.00
486	.15a LNC Contribution	29,000.00
489	Total Miscellaneous	\$123,325.00
496		
498	01.490 TRANSFERS TO OTHER FUNDS	
502	.31 Highway Equipment Capital Reserve Fund	70,000.00
509	.33 Capital Reserve Fund - Building Fund	10,000.00
522	Total Transfers to Other Funds	\$80,000.00
524		
525	Total Transfer to Fund Balance	\$60,390.20
526		
527	Total General Fund Expenditures	\$3,335,853.65

	A	J
2	11/21/17 GENERAL FUND - YEAR 2018	2018
3	2018 - BOROUGH OF LEWISBURG Budget Index	<u>Budget</u>
530		
531		
539		
540	2018 - BOROUGH OF LEWISBURG Budget Index	2018
541	GENERAL FUND - YEAR 2018	<u>Budget</u>
542	<u>REVENUE</u>	
548	01.300 REAL ESTATE TAX	
549	.01 Current Years Levy (10.085 = \$1,696,737.82) (1 mill = \$168,243.71)	1,636,737.82
551	.02 Prior Years Levy	60,000.00
552	.03 Delinquent	<u>75,000.00</u>
553	Total Real Estate Tax	\$1,771,737.82
555		
556	01.310 LOCAL ENABLING TAXES	
557	.02 Per Capita	0.00
558	.03 Real Estate Transfer Tax	60,000.00
559	.04 Earned Income Tax	400,000.00
560	.06 Mercantile/Business Privilege Tax	125,000.00
561	.07 Local Service Tax	<u>95,000.00</u>
562	Total Local Enabling Taxes	\$680,000.00
564		
565	01.320 LICENSES AND PERMITS	
566	.01 Beverage License	2,400.00
567	.02 Building Permits	2,500.00
568	.03 Soliciting Permit	600.00
569	.04 Zoning Hearing Board - Public Hearing	500.00
570	.06 Streets - Road Encroachment Permits	3,767.08
571	.07 Zoning Permits	5,000.00
572	.08 CATV/D&E Franchise Fee	28,000.00
573	.09 Other Licenses and Permits	<u>250.00</u>
574	Total Licenses and Permits	\$43,017.08
576		
577	01.330 FINES, FORFEITS AND COSTS	
578	.01 Motor Vehicle Code Violations	15,500.00
579	.02 Violations of Ordinances, Statutes, Etc.	43,000.00
580	.03 Viol of Ordinances (Green Tickets)	<u>2,000.00</u>
581	Total Fines, Forfeits and Costs	\$60,500.00
583		
584	01.340 INTEREST AND RENTS	
585	.01 Earnings Temporary Deposits & Investments	6,500.00
586	Total Interest and Rents	\$6,500.00
587		
589	01.350 GRANTS AND GIFTS	
590	.01 Payments in Lieu of Taxes - P.U. Realty Tax (PURTA)	2,200.00
606	.08 Robert W. Donehower Grant	<u>16,757.00</u>
609	Total Grants and Gifts	\$18,957.00
611		
612	01.360 DEPARTMENTAL EARNINGS	
617	.06 Other Departments & Services	<u>2,000.00</u>
618	Total Departmental Earnings	\$2,000.00
620		
621	01.370 MISCELLANEOUS	

	A	J
2	11/21/17 GENERAL FUND - YEAR 2018	2018
3	2018 - BOROUGH OF LEWISBURG Budget Index	<u>Budget</u>
624	.03 Refunds of Current/Prior Years Expenditures	30,000.00
625	a. Hospitalization Employee Contribution	43,790.08
629	.04 Miscellaneous Revenue Receipts	1,000.00
633	.08 JSSB Debt Service Loan Proceeds	<u>600,000.00</u>
634	Total Miscellaneous	\$674,790.08
635		
637	01.390 TRANSFERS FROM OTHER FUNDS	
638	.02 Transfer from Street Lighting Fund	2,200.00
639	.03 Transfer from Fire Protection	4,650.00
640	.04 Transfer from Shade Tree	1,501.67
641	.09 Transfers from Refuse Fund (Projects/Salary)	50,000.00
650	.36 Parking Facilities Fund (Salary/Street Projects)	<u>20,000.00</u>
670	Total Transfers From Other Funds	\$78,351.67
671		
672		
674	Total General Fund Receipts and Other Beginning Balance	\$3,335,853.65
675	Total General Fund Expenditures	<u>\$3,335,853.65</u>
678	Total General Funds Revenue minus Total General Fund Expenditures	\$0.00

**STREET LIGHT FUND
02**

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
STREET LIGHTING - YEAR 2018		
<u>REVENUE</u>		
Other Beginning Balance		22,115.60
02.300 REAL ESTATE TAX	(2018 - 0.407 Mills = \$68,376.00)	
.01 Current Years Levy		65,876.00
.02 Prior Year Levy		2,500.00
.03 Delinquent		2,500.00
02.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits & Investments		400.00
02.370 MISCELLANEOUS		
.03 Refunds, Damages, Current/Prior Year Expenditures		<u>3,000.00</u>
	Total Revenues	\$96,391.60
<u>EXPENDITURES</u>		
02.400 ADMINISTRATION		
.00 SALARIES AND WAGES		
.03 Commission on Tax Collection		1,367.52
	Total	\$1,367.52
02.434 STREET LIGHTING SYSTEM		
.00 SALARIES AND WAGES		
.02 Labor		15,810.00
STREET LIGHTING FUND		
.10 MATERIALS AND SUPPLIES		
.11 Electric Service		50,000.00
.12 Light Bulbs		3,000.00
.13 Wire & Conduit		1,000.00
.14 Concrete, Asphalt & Stone		100.00
.15 Other Materials & Supplies		500.00
.20 GENERAL EXPENSE		
.25 Other General Expense		1,500.00
.26 Contracted Services		1,000.00
.40 MAINTENANCE AND REPAIRS		
.43 Equipment (Blvd. Lights)		1,000.00
.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT		
.62 Miscellaneous		600.00
.63 Equipment (Globes & Repair Parts)		5,000.00
.70 MAJOR EQUIPMENT REPLACEMENT		
.72 Upgrading S/L Patterns		1,000.00
.73 Equipment		<u>10,000.00</u>
	Total	\$90,510.00
02.470 EMPLOYEE PAYROLL TAXES AND BENEFITS		
.01 Social Security Taxes Regular		1,065.01
.02 Social Security Taxes Medicare		249.07
	Total	\$1,314.08
02.490 TRANSFERS TO OTHER FUNDS		
.01 General Fund		2,200.00
.31 Highway Equipment Depreciation Fund		<u>1,000.00</u>
	Total	\$3,200.00
	Total Street Lighting Expenditures	\$96,391.60
	Total Street Lighting Revenues	\$96,391.60
	Street Lighting Fund Revenue - Street Lighting Fund Expenditures	\$0.00

FIRE PROTECTION FUND
03

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
FIRE PROTECTION - YEAR 2018		
<u>REVENUE</u>		
	Other Beginning Balance	\$1,607.45
03.300 REAL ESTATE TAX		
.01 Current Years Levy (1.01 Mills = \$169,680)		165,680.00
.02 Prior Years Levy		3,500.00
.03 Delinquent		4,000.00
03.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits & Investments		40.00
03.350 GRANTS		
.02 State Grant Fire Relief		29,000.00
	Total Revenues	\$203,827.45
<u>EXPENDITURES</u>		
03.413 FIRE PROTECTION - GENERAL SERVICES		
.00 SALARIES AND WAGES		
.03 Commission on Tax Collection		3,383.60
.10 MATERIALS AND SUPPLIES		
.11 Hydrant & Water Service		22,000.00
.90 CONTRIBUTIONS		
.91 William Cameron Engine Company		145,000.00
03.470 EMPLOYEE PAYROLL TAXES AND BENEFITS		
.01 Social Security Taxes FICA Regular		209.78
.02 Social Security Taxes Medicare		49.06
03.472 MISCELLANEOUS		
.02 Dist. Fire Ins. Premium Tax		29,000.00
	Total	\$199,642.45
03.490 TRANSFERS TO OTHER FUNDS		
.01 General Fund (workers compensation)		4,185.00
	Total	\$4,185.00
	Total Fire Protection Expenditures	\$203,827.45
	Total Fire Protection Revenues	\$203,827.45
	Fire Fund Revenue - Fire Fund Expenditures	\$0.00

**SHADE TREE FUND
04**

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
SHADE TREE - YEAR 2018		
<u>REVENUE</u>		
04.300 REAL ESTATE TAX		
.01 Current Years Levy (2018 - 0.10 = \$16,800)		16,400.00
.02 Prior Years Levy		400.00
.03 Delinquent		<u>500.00</u>
	Total	\$17,300.00
04.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits & Investments		<u>15.00</u>
	Total	\$15.00
	Total Revenues	\$17,315.00
<u>EXPENDITURES</u>		
04.455 SHADE TREES AND OTHER PLANTINGS		
.00 Shade Tree/Plantings		
.02 Labor (Borough Crew)		5,250.00
.03 Commission on Tax Collection		336.00
.10 MATERIALS AND SUPPLIES		
.12 Postage		100.00
.15 Other Materials & Supplies		<u>500.00</u>
	Total	\$6,186.00
.20 GENERAL EXPENSE		
.26b Contracted Services - EAB Treatment		8,000.00
.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT		
.67 Shade Tree Replacement		1,000.00
.69 Hand Tools		<u>200.00</u>
	Total	\$9,200.00
04.470 EMPLOYEES PAYROLL TAXES AND BENEFITS		
.01 Social Security Taxes FICA Regular		346.33
.02 Social Security Taxes Medicare		<u>81.00</u>
	Total	\$427.33
04.490.01 Transfer General Fund		
Repay Temp 2015 Loan (\$10,000 original loan)		<u>1,501.67</u>
	Total	\$1,501.67
	Total Shade Tree Expenditures	\$17,315.00
	Shade Tree Revenues	\$17,315.00
	Shade Tree Fund Revenue - Shade Tree Fund Expenditures	\$0.00

REFUSE FUND
09

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Refuse Budget Index	<u>Budget</u>
REFUSE FUND - YEAR 2018		
<u>REVENUE</u>		
09.200 ANTICIPATED CASH		
.01 Other Beginning Balance		48,598.44
09.340 EARNINGS/INVESTMENTS		
.01 Earnings from Temporary Deposits & Investments		2,000.00
09.360 DEPARTMENTAL EARNINGS		
.01 Garbage & Refuse Charges.		640,000.00
.02 Special Pickups/Other Services		6,000.00
.03 Special Start-Up Fees		1,000.00
09.370 MISCELLANEOUS		
.01 Special Assessments & Liens		2,000.00
.03 Refund of Prior Years Expenditures - Includes W/C		2,500.00
.03a Hospitalization - Employee Contributions		13,550.00
.04 Miscellaneous Revenue Receipts		100.00
.05 Mulch Recycling Proceeds		500.00
.06 Aluminum Recycling Proceeds		4,000.00
09.390 TRANSFERS FROM OTHER FUNDS		
.36 Transfer from Parking Fund		7,300.00
.97 Transfer from Recreation Fund		5,500.00
	Total Receipts	\$733,048.44
<u>EXPENDITURES</u>		
3-09 REFUSE DISPOSAL EXPENDITURES		
09. 423 ADMINISTRATION		
.00 SALARIES AND WAGES		
.07 Salary of Clerk I - Refuse Secretary		21,420.00
	Total	\$21,420.00
REFUSE DISPOSAL		
.10 MATERIALS AND SUPPLIES		
.11 Office Supplies		1,200.00
.12 Postage (w/Recycling)		2,300.00
.15 Other Materials and Supplies		300.00
.20 GENERAL EXPENSE		
.21 Advertising & Printing (w/Recycling)		1,800.00
.22 Insurance & Bonding		150.00
.25 Other General Expense		200.00
.26 Contracted Services - (Includes Edmunds/Pitney Bowes)		3,500.00
.29 Legal Services		2,000.00
.30 COMMUNICATION EXPENSE		
.31 Telephone Service		500.00
.35 Radio System		100.00
	Total	\$12,050.00
	Total Administration	\$33,470.00

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Refuse Budget Index	<u>Budget</u>
09.424 COLLECTION AND DISPOSAL		
.00 SALARIES AND WAGES		
.01 Salaries & Wages (Refuse Collectors)		153,000.00
.02 Labor Equipment		9,180.00
.04 Salary-Art Festival		1,000.00
.05 Salary- Fourth of July		500.00
.10 MATERIALS AND SUPPLIES		
.13 Uniforms (Rain Gear, Shoes, Vests, T-Shirts)		2,000.00
.14 Chemicals		500.00
.15 Other Materials & Supplies		500.00
.20 GENERAL EXPENSE		
.25 Other General Expense		500.00
.26 Contracted Services		1,500.00
.27 Landfill Fees & Expense		115,000.00
.40 MAINTENANCE AND REPAIRS		
.43 Machinery & Equipment (Containers)		250.00
.50 VEHICLE OPERATING EXPENSE		
.51 Gasoline, Diesel Fuel, Oil & Grease		20,000.00
.52 Tires & Tubes		9,000.00
.53 Repair Parts		4,000.00
.54 Contracted Maintenance & Repairs		5,000.00
.55 Automobile Allowance		50.00
.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT		
.63 Machinery & Equipment & Radios		300.00
.69 Hand Tools		250.00
.70 MAJOR EQUIPMENT PURCHASE/REPLACEMENT		
.73 Machinery & Equipment (Containers)		5,000.00
Total Collection and Disposal		\$327,530.00
09.425 RECYCLING FUND EXPENDITURES		
.00 SALARIES AND WAGES		
.03 Labor (Recycling/Leaf Picking/Vehicle Repair)		42,440.00
.10 MATERIALS AND SUPPLIES		
.15 Other Materials & Supplies		350.00
.20 GENERAL EXPENSE RECYCLING		
.26 Contracted Services		
a. Explorer Post (\$415/month)		5,100.00
c. Lycoming County Tub Grinder		5,000.00
e. Recycling - eLoop		500.00
.40 MAINTENANCE AND REPAIRS		
.43 Leaf Picker/Blower		1,000.00
.60 MINOR EQUIPMENT PURCHASE OR REPLACEMENT		
.63 Leaf Picking Equipment/Blower		500.00
.69 Hand Tools		250.00
Total Recycling		55,140.00
09.470 EMPLOYEE PAYROLL TAXES AND BENEFITS		
.01 Social Security Taxes FICA Regular		12,907.28
.02 Social Security Taxes Medicare		3,018.63
.03 2018 MMO State Aid shortfall		25,946.56
.04 Group Life & Disability & Retirees		3,175.80
.05 Hospitalization Insurance		96,388.92
.06 Medical Opt-out		17,000.00

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Refuse Budget Index	<u>Budget</u>
.07 Non-Uniformed Medical Reimbursement		5,000.00
Total Employee Payroll Taxes and Benefits		163,437.19
09.471 INSURANCE		
.01 Fire, Casualty, Auto & Flood		16,800.00
.02 Worker's Compensation Insurance		7,056.00
.04 Unemployment Compensation		<u>1,895.25</u>
Total Insurance		25,751.25
09.472 MISCELLANEOUS		
.01 Judgments & Losses		1,000.00
.01B Bank Fees/NSFs/Other NonCkCh		100.00
.02 Refunds of Prior Years Receipts		<u>200.00</u>
Total Miscellaneous		1,300.00
09.490 TRANSFERS TO OTHER FUNDS		
.01 Transfers to General Fund		50,000.00
.32 Refuse Disposal Equip. Dep.Fund		
b. Annual Equipment Depreciation Fund		45,000.00
.33 Building Depreciation Fund		<u>10,000.00</u>
Total Transfers to Other Funds		\$105,000.00
Total Refuse Disposal Fund Expenditures		\$733,048.44
Total Refuse Disposal Fund Revenues		\$733,048.44
Refuse Disposal Fund Revenues - Refuse Disposal Fund Expenditures		\$0.00

DEBT SERVICE FUND
20

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	Budget
DEBT SERVICE TAX FUND - YEAR 2018		
<u>REVENUE</u>		
Transfer from Fund Balance		\$10,378.64
20.300 DEBT SERVICE TAX (0.598 mills = \$100,464)		
.01 Current Years Levy		\$100,464.00
20.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits & Investments		30.00
	Total Revenues	\$110,872.64
<u>EXPENDITURES</u>		
20.400 GENERAL GOVERNMENT ADMINISTRATION		
.29 Solicitor		\$2,500.00
20.401 GENERAL GOVERNMENT - TAX COLLECTOR		
.00 SALARIES, WAGES AND COMMISSIONS		
.03 Commission on Tax Collection-Real Estate		\$2,009.28
20.470 EMPLOYEE PAYROLL TAXES AND BENEFITS		
.01 Social Security Taxes FICA Regular		\$124.58
.02 Social Security Taxes Medicare		\$29.13
20.483 INTEREST AND PRINCIPAL DEBT SERVICE LOAN		
.01a Interest		\$17,859.65
.01b Interest		\$5,200.00
.02a Principal		\$65,000.00
.02b Principal		\$17,650.00
.03 Loan Origination Fee		<u>\$500.00</u>
	Total Debt Service Fund Expenditures	\$110,872.64
	Total Debt Service Fund Revenues	<u>\$110,872.64</u>
	Debt Service Fund Revenue - Debt Service Fund Expenditures	\$0.00

**HIGHWAY EQUIPMENT
DEPRECIATION FUND**

31

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
HIGHWAYS EQUIPMENT DEPRECIATION - YEAR 2018		
<u>REVENUE</u>		
31.200 CASH IN BANK JANUARY 1		
Other Beginning Balance		34,000.00
31.340 INTEREST AND RENTS		
.01 Interest on Investments		1,000.00
31.390 TRANSFERS FROM OTHER FUNDS		
.01 General Fund		70,000.00
.02 Street Lighting Fund		1,000.00
.36 Parking Facilities Fund		<u>5,000.00</u>
	Total Revenue	\$77,000.00
<u>EXPENDITURES</u>		
31.424 HIGHWAY EQUIPMENT DEPRECIATION		
.70 MAJOR EQUIPMENT REPLACEMENT		
.71 Backhoe Loader / Snow Blower (2004 Replacement)		95,000.00
.84 Asphalt Planer-Miller		<u>16,000.00</u>
	Total General Expense	\$111,000.00
	Total Highway Equipment Depreciation Expenditures	\$111,000.00
	Total Highway Equipment Depreciation Revenues	\$111,000.00
	Highway Equip Fund Revenue - Highway Equip Fund Expenditures	\$0.00

**REFUSE EQUIPMENT
DEPRECIATION FUND
32**

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
REFUSE EQUIPMENT DEPRECIATION - YEAR 2018		
<u>REVENUE</u>		
32.340 INTEREST AND RENTS		
.01 Interest on Investments-Refuse Disposal		400.00
32.390 TRANSFERS FROM OTHER FUNDS		
.09 Refuse Disposal Fund		
.09a Refuse Disposal Fund (annual dep contribution)		45,000.00
	Total Revenues	\$45,400.00
<u>EXPENDITURES</u>		
32 REFUSE EQ. DEPREC. EXPENDITURES		
32.424 REFUSE COLLECTION AND DISPOSAL		
.70 MAJOR EQUIPMENT REPLACEMENT		
.74 Hot High Pressure Washer		5,000.00
	Total Refuse Collection and Disposal	\$5,000.00
Transfer to Fund Balance		\$40,400.00
	Total Expenditures	\$45,400.00
	Total Refuse Equipment Depreciation Expenditures	45,400.00
	Total Refuse Equipment Depreciation Revenues	45,400.00
	Refuse Dep Eq Fund Rev - Refuse Eq Dep Fund Expend	\$0.00

BUILDING DEPRECIATION FUND
33

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
BUILDING PURCHASE/DEPRECIATION - YEAR 2018		
<u>REVENUE</u>		
33.340 INTEREST AND RENTS		
.01 Interest on Investments		150.00
33.390 TRANSFERS FROM OTHER FUNDS		
.01 General Fund		10,000.00
.09 Refuse Disposal Fund		10,000.00
.36 Parking Fund		3,000.00
.42 HRA Fund		55,061.00
	Total Receipts	\$78,211.00
<u>EXPENDITURES</u>		
33.402 GENERAL - MUNICIPAL BUILDINGS		
.20 GENERAL EXPENSE		
.08 Borough Building Renovations and Handicap Accessibility		55,061.00
.09 101 North Fifth Street two exterior doors		8,000.00
	Total	\$63,061.00
Transfer to Fund Balance		\$15,150.00
	Total Building Depreciation Expenditures	\$78,211.00
	Total Building Depreciation Revenues	\$78,211.00
	Building Dep Fund Revenue - Buiding Dep Fund Expenditures	\$0.00

HIGHWAY AID FUND
35

10/17/2017	2018
2018 - BOROUGH OF LEWISBURG Budget Index	<u>Budget</u>
HIGHWAY AID FUND - YEAR 2018	
<u>REVENUE</u>	
35.340 INTEREST AND RENTS	
.01 Earnings from Temporary Deposits & Investments	100.00
35.350 GRANTS AND GIFTS	
.02 Commonwealth of PA (Liquid Fuels Contribution)	<u>155,243.37</u>
Total Receipts	\$155,343.37
<u>EXPENDITURES</u>	
35.438 HIGHWAYS-MAINTENANCE & REPAIRS	
.20 GENERAL SERVICES	
.26 Contracted Services-Engineer	15,000.00
35.439 HIGHWAYS-CONSTRUCTION AND REBUILDING	
.20 ROADS & BRIDGES	
.26a Contracted Services/Reconstruction	<u>140,343.37</u>
Total Construction	155,343.37
Total Highway Aid Fund Expenditures	155,343.37
Total Highway Aid Fund Revenues	155,343.37
Highway Aid Revenues - Highway Aid Expenditures	\$0.00

PARKING FACILITIES FUND
36

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Parking Budget Index	Budget
PARKING FACILITIES - YEAR 2018		
<u>REVENUE</u>		
Other Beginning Balance		8,323.06
	Total Starting Cash	\$8,323.06
36.330 FINES, FORFEITS AND COSTS		
.02 Violation of Ordinances (Parking Meter Fines)		45,000.00
36.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits & Investments		600.00
36.360 DEPARTMENTAL EARNINGS		
.03 Parking Meter Receipts		90,000.00
.04 Parking Tokens/Parking Permit		20,000.00
36.370 MISCELLANEOUS		
.03 Refunds Cur/Prior Year Expense		1,000.00
.03A Hospitalization-Employee Contribution		1,955.00
.04 Miscellaneous Revenue Receipts		50.00
	Total Revenue	\$166,928.06
<u>EXPENDITURES</u>		
36.400 ADMINISTRATION		
.00 SALARIES AND WAGES		
.05 Salary of Clerk I		21,420.00
.09 Salary of Parking Meter Attendant		43,044.00
.10 MATERIALS AND SUPPLIES		
.11 Office Supplies		800.00
.12 Postage		1,100.00
.13 Uniforms		500.00
.15 Other Materials & Supplies		300.00
.20 GENERAL EXPENSE		
.21 Advertising & Printing (Includes Tickets)		500.00
.25 Other General Expense		200.00
.26 Contracted Services (Includes Edmunds Support)		0.00
.26A Edmunds Support		800.00
.27 Rentals (Parking Lot)		860.00
.29 Legal Services		500.00
.30 COMMUNICATION EXPENSE		
.31 Telephone		50.00
	Total Administration	\$70,074.00
36.445 PARKING FACILITIES MAINTENANCE		
.00 SALARIES AND WAGES		
.02 Salary of Street Crew		2,040.00
.03 Salary of Snow Removal		5,000.00
.10 MATERIALS AND SUPPLIES		
.11 Salt & Calcium Chloride		6,500.00
.12 Anti Skid Material		500.00
.15 Other Materials & Supplies		200.00
.20 GENERAL EXPENSE		
.23 Equipment Rental - Snow Removal		2,000.00
.26 Contracted Services (Parking Lot Sealing)		1,500.00

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Parking Budget Index	<u>Budget</u>
.40 MAINTENANCE/REPAIRS		
.43 Equipment - (Batteries)		500.00
.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT		
.63 Equipment - (Repair Parts)		1,000.00
.69 Hand Tools		200.00
.70 MAJOR EQUIPMENT PURCHASE/REPLACEMENT		
.73 Electronic Meters/Office Machinery		<u>2,000.00</u>
Total Parking Facilities Maintenance		\$21,440.00
36.470 EMPLOYEE PAYROLL TAXES AND BENEFITS		
.01 Social Security Tax FICA Regular		4,510.75
.02 Social Security Tax Medicare		1,054.93
.03 Municipal Employee MMO Contribution		6,486.64
.04 Group Life & Disability Insurance Fund		712.32
.05 Hospitalization Insurance		17,584.56
.06 Medical Opt-out		0.00
.07 Non-Uniformed Medical Reimbursement		<u>1,250.00</u>
Total Employee Payroll Taxes and Benefits		\$31,599.20
36.471 INSURANCE		
.01 Fire, Casualty, Auto & Flood		5,250.00
.02 Workmen's Compensation Insurance		2,362.50
.04 Unemployment Compensation Insurance		<u>500.00</u>
Total Insurance		\$8,112.50
36.472 MISCELLANEOUS		
.01 Judgments & Losses		100.00
.01b Bank Fees/NSF's Other Non Checking Charge		<u>100.00</u>
Total Miscellaneous		\$200.00
36.490 TRANSFERS TO OTHER FUNDS		
.01 General Fund		20,000.00
.09 Refuse Fund		7,300.00
.31 Highway Equip. Dep.		5,000.00
.33 Building Dep.		<u>3,000.00</u>
Total Transfers to Other Funds		\$35,502.36
Total Parking Facilities Fund Expenditures		\$166,928.06
Total Parking Facilities Fund Revenues		\$166,928.06
Parking Fac Fund Rev - Parking Fac Fund Expend		\$0.00

LEWISBURG LOAN FUND

39

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	Budget
LEWISBURG LOAN PROGRAM - 2018		
<u>REVENUE</u>		
39.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits and Investments		200.00
	Total Interest and Rents	\$200.00
39.374 LOAN PRINCIPAL REPAY		
.01 Loan Principal Repay - BVRA (Done - 2027)		9,048.00
.10 Loan Principal Repay - Horn Loan (Done 2024)		1,500.00
	Total Receipts	\$10,748.00
<u>EXPENDITURES</u>		
39.000 LEWISBURG LOAN PROGRAM EXPENSE		
39.490 TRANSFERS TO OTHER FUNDS		
	Transfer to Fund Balance	10,748.00
	Total Transfers to Other Funds	\$10,748.00
	Total Lewisburg Loan Program Fund Expenditures	\$10,748.00
	Total Lewisburg Loan Program Fund Revenues	\$10,748.00
	Lbg Loan Fund Revenues - Lbg Loan Fund Expenditures	\$0.00

**NEW COMMUNITIES
GRANT FUND
41**

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	BUDGET
NEW COMMUNITIES GRANT FUND - YEAR 2018		
<u>REVENUE</u>		
41.200 CASH IN BANK JANUARY 1		0.98
	Total Starting Cash	\$0.98
	Total Receipts and Cash Balance	\$0.98
<u>EXPENDITURES</u>		
41.490 TRANSFER TO OTHER FUNDS		
.01 General Fund		0.98
	Total Expenditures	\$0.98
	Total New Communities Grant Expenditures	\$0.98
	Total New Communities Grant Revenues	\$0.98
	New Communities Grant Revenues - New Communities Grant Expenditures	\$0.00

**HOUSING REDEVELOPMENT
ASSISTANCE GRANT FUND**

42

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
HOUSING REDEV. ASST. GRANT (HRA) FUND - YEAR 2018		
<u>REVENUE</u>		
42.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits & Investments		10.00
42.370 MISCELLANEOUS		
.04 Bucknell University Annual Disbursement until 2034		55,051.00
	Total Receipts	\$55,061.00
<u>EXPENDITURES</u>		
42.400 HOUSING REDEVELOPMENT ASST GRANT (HRA)		
42.490 TRANSFERS		
.33 Building Depreciation		55,061.00
	Transfer to Fund Balance	\$0.00
	Total	\$55,061.00
	Total HRA Grant Expenditures	\$55,061.00
	Total HRA Grant Revenues	\$55,061.00
	HRA Grant Revenues - HRA Grant Expenditures	\$0.00

**VANSANT ELEVATION PROJECT
GRANT FUND**

46

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
VANSANT ELEVATION FUND RECEIPTS		
<u>REVENUE</u>		
46.200 CASH IN BANK JANUARY 1		<u>4.78</u>
	Total Starting Cash	\$4.78
<u>EXPENDITURES</u>		
46.490 TRANSFERS TO OTHER FUNDS		
.01 General Fund		<u>4.78</u>
	Total Expenditures	\$4.78
	Total VANSANT Fund Expenditures	\$4.78
	Total VANSANT Fund Revenues	\$4.78
	VANSANT Revenues - VANSANT Expenditures	\$0.00

**NON-UNIFORMED EMPLOYEES
PENSION FUND
60**

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
MUNICIPAL NON-UNIFORMED PENSION PLAN 2018		
<u>REVENUE</u>		
60.350 GRANTS AND GIFTS		
.02 Commonwealth of PA (State Aid)		64,235.00
60.370 MISCELLANEOUS		
.01 Pension Contribution		
b. Borough's Contribution - General Fund		58,379.80
c. Borough's Contribution - Refuse Disposal		25,946.56
d. Borough's Contribution - Parking Fund		6,486.64
	Total Receipts	\$155,048.00
<u>EXPENDITURES</u>		
60 NON-UNIFORMED PENSION REVENUES		
60.470 EMPLOYEE PENSION BENEFITS		
.02 2017 MMO Municipal Obligation to Principal Financial		155,048.00
	Total Expenditures	\$155,048.00
	Total Non-Unif. Emp. Pension Fund Expenditures	155,048.00
	Total Non-Unif. Emp. Pension Fund Revenue	155,048.00
	Non-Unif. Pension Revenues - Non-Uniform Pension Expend	\$0.00

C.A. HEISER TRUST FUND

94

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	Budget
C.A. HEISER TRUST FUND - 2018		
<u>REVENUE</u>		
	Other Beginning Balance	<u>1,880.00</u>
	Total Starting Cash	\$1,880.00
94.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits and Investments		<u>120.00</u>
	Total Receipts	\$120.00
	Total Receipts and Cash Balance	\$2,000.00
<u>EXPENDITURES</u>		
94.400 C.A. Heiser Trust Fund		
.90 CONTRIBUTIONS		
.92 Disburs. to Donald L. Hieter Center		2,000.00
	Total Expenditures	\$2,000.00
	Total C.A. Heiser Trust Fund Expenditures	\$2,000.00
	Total C.A. Heiser Trust Fund Revenues	\$2,000.00
	C.A. Heiser Trust Revenues - C.A. Heiser Trust Expend	\$0.00

D.F. GREEN RECREATION FUND
95

10/17/2017		2018
2018- BOROUGH OF LEWISBURG	Budget Index	Budget
D.F. GREEN RECREATION FUND - 2018 Wolfe Field & Parks		
REVENUE		
95.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits and Investments		20.00
.02 Rent of Buildings, Property & Equipment(Pk.Pavilion)		1,500.00
95.350 GRANTS AND GIFTS		
.04 D.F. Green Trust Fund		32,000.00
.05 Other Grants & Gifts (Donations Rec. Facilities)		800.00
95.370 MISCELLANEOUS		
.03 Refunds Current/Prior Year Expenditures		100.00
95.390 TRANSFER FROM OTHER FUNDS		
.97 Regional Recreation		15,000.00
	Total Receipts	\$49,420.00
EXPENDITURES		
95.451 RECREATION-PARKS AND PLAYGROUNDS		
.00 SALARIES AND WAGES		
.02 Labor		24,099.89
.03 Salary/Arts Festival/Recreation		2,500.00
.04 Salary/July 4th/Recreation		1,800.00
.10 MATERIALS AND SUPPLIES		
.11 Fuel, Light, Water & Sewer		1,500.00
.12 Other Materials & Supplies (Includes ADA Mulch)		5,000.00
.12A Other Materials & Supplies		600.00
.20 GENERAL EXPENSE		
.25 Other General Expense (ball dirt)		2,500.00
.26 Contracted Services		5,000.00
.40 MAINTENANCE AND REPAIRS		
.41 Buildings & Related Equipment		1,000.00
.42 Parks & Playgrounds & Related Equipment		
a. Parks/Playground/Equipment		1,000.00
.43 Equipment (Mowers, Weedeaters, Etc.)		2,500.00
.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT		
.63 Machinery & Equipment		250.00
.69 Hand Tools		250.00
.70 MAJOR EQUIPMENT PURCHASE/REPLACEMENT		
.73 Equipment (Bleachers/Gazebo)		450.00
95.471 INSURANCE		
01 Flood Insurance		800.00
	Transfer to Fund Balance	170.11
	Total Expenditures	\$49,420.00
Total D.F. Green Recreation Parks Fund Expenditures		\$49,420.00
Total D.F. Green Recreation Parks Fund Revenues		\$49,420.00
D.F. Green Rec Parks Rev - D.F. Green Rec Parks Expenditures		\$0.00

D.F. GREEN FIELD FUND
96

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
D.F. GREEN FIELD FUND - 2018		
<u>REVENUE</u>		
96.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits & Investments		20.00
96.350 GRANTS AND GIFTS		
.04 D.F. Green Trust Funds		<u>12,000.00</u>
	Total Revenues	\$12,020.00
<u>EXPENDITURES</u>		
96.400 D.F. GREEN FIELD FUND		
96.451 RECREATION-D.F. GREEN FIELD		
.00 SALARIES AND WAGES		
.02 Labor		4,590.00
.10 MATERIALS AND SUPPLIES		
.11 Fuel, Light, Water & Sewer		1,500.00
.12 Other Materials & Supplies		100.00
.20 GENERAL EXPENSE		
.25 Other General Expense (Dirt)		1,200.00
.40 MAINTENANCE AND REPAIRS		
.41 Buildings & Related Equipment		250.00
.42 Parks & Playgrounds & Related Equipment		250.00
.43 Equipment (Mowers, Weedeaters, etc.)		100.00
.60 MINOR EQUIPMENT PURCHASE/REPLACEMENT		
.63 Machinery & Equipment		150.00
.69 Hand Tools		100.00
96.471 INSURANCE		
.01 Flood Insurance		800.00
	Transfer to Fund Balance	<u>2,980.00</u>
	Total Expenditures	12,020.00
	Total D.F. Green Field/7th St. Park Fund Expenditures	\$12,020.00
	Total D.F. Green Field/7th St. Park Fund Revenues	\$12,020.00
	D.F. Green Field Revenues - D.F. Green Field Expenditures	\$0.00

REGIONAL RECREATION FUND
97

10/17/2017		2018
2018 - BOROUGH OF LEWISBURG	Budget Index	<u>Budget</u>
REGIONAL RECREATION FUND - 2018		
<u>REVENUE</u>		
	Other Beginning Balance	\$1,438.29
97.300 RECREATION TAX		
.01 Current Years Levy (0.54 mills = \$90,720)		88,720.00
.02 Prior Years Levy		2,000.00
.03 Delinquent Years levy		2,000.00
97.340 INTEREST AND RENTS		
.01 Earnings from Temporary Deposits and Investments		<u>200.00</u>
	Total Revenue	\$94,358.29
<u>EXPENDITURES</u>		
97.400 RECREATION PARKS AND PLAYGROUNDS		
.00 SALARIES AND WAGES - TAX COLLECTOR		
.03 Commission on Tax Collection		1,814.40
.20 GENERAL EXPENSE		
.26 Sealing of Parking Lots		6,500.00
.80 CONTRIBUTIONS		
.81 BVRA - Regional Contribution (by IGA - Formula)		65,267.00
97.470 EMPLOYEES PAYROLL TAXES AND BENEFITS		
.01 Social Security Taxes FICA Regular		112.49
.02 Social Security Taxes Medicare		26.31
97.490 TRANSFERS TO OTHER FUNDS		
.09 Refuse Fund - Gas & Benefit		5,500.00
.95 DF Green Recreation		15,000.00
	Transfer to Fund Balance	<u>138.09</u>
	Total Expenditures	\$94,358.29
	Total Recreation Fund Expenditures	\$94,358.29
	Total Recreation Fund Revenues	<u>\$94,358.29</u>
Regional Recreation Revenues - Regional Recreation Expenditures		\$0.00