

2012 GENERAL FUND EXPENDITURES

400 Executive Government

01.400.110	<u>Council Compensation</u> Each Council member receives a salary of \$1,000, except the Council President who receives \$1,200. This salary is paid in one lump sum in December of each year.	<u>\$ 7,200.00</u>
01.401.110	<u>Mayor</u> The Mayor's salary is paid in one lump sum in December of each year	<u>\$ 1,500.00</u>
01.401.121	<u>Borough Manager's Salary</u> The Borough Manager's salary is split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is	<u>\$ 28,881.00</u>
01.401.130	<u>Administrative Assistant's Salary</u> The Administrative Assistant's salary is split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is	<u>\$ 16,538.00</u>
01.401.131	<u>Assistant Secretary/Treasurer Salary</u> The Assistant Secretary/Treasurer's salary is split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is	<u>\$ 20,956.00</u>

402 Auditing Services

01.402.311	<u>Auditing</u> The annual audit, as performed by the firm of Long & Barrell, is divided between the general fund and sewer fund. The general fund portion will be	<u>\$ 9,150.00</u>
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403 Tax Collection

01.403.110	<u>Tax Collector's Commission</u> The compensation of the tax collector for collection of the Borough Real Estate Taxes is 4% of taxes collected on an annual basis and 5% of taxes collected on an interim basis during the year.	<u>\$ 21,693.00</u>
01.403.120	<u>Earned Income Tax Collector's Salary</u> The wages for the EIT Collector are based on a 40 hour/ week for 30 weeks until July 31st.	<u>\$ 24,084.00</u>

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01.403.211	<u>Operating Expenses</u> Includes \$0 for TCC costs in 2012, \$2,143 for BIU for Real Estate tax collection services and expenses for the printing of the EIT forms, envelopes and software updates.	\$ <u>4,500.00</u>
01.403.311	<u>Auditing</u> The audit expenses are for the Earned Income and Real Estate Tax Collector's audits. East Penn School District reimburses 50% of the EIT audit.	\$ <u>4,932.50</u>
01.403.353	<u>Bonding</u> The EIT Collector's bond will only be needed half the year until the office closes. The cost is split with East Penn School Dist 50/50, our cost is	\$ <u>102.00</u>
<u>404 Legal Services</u>		
01.404.314	<u>Legal Services</u> The Borough retains the firm of Tallman, Hudders and Sorrentino for representation at Borough Council meetings, legal opinions, court hearings, etc. The estimated cost will be	\$ <u>75,000.00</u>
<u>406 General Government Administration</u>		
01.406.153	<u>Long Term Disability Insurance</u> The Borough provides long-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds. The general fund portion of this premium will be	\$ <u>729.24</u>
01.406.154	<u>Short Term Disability Insurance</u> The Borough provides short-term disability insurance to all full time employees. This premium is split between the general, water and sewer funds. The general fund portion of this premium will be	\$ <u>704.66</u>
01.406.156	<u>Medical, Eye and Dental Benefits</u> The Borough provides all full time employees with medical, eye and dental insurance. This line item also includes payment of the retirees benefits. With a 12.6% increase for 2012, the general fund portion will be	\$ <u>85,732.53</u>
01.406.158	<u>Life Insurance & ADD</u> \$50,000 Policy to all full time employees	\$ <u>572.85</u>

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01.406.160	<u>Pension</u> The Borough's non-uniform pension plan requires the employees to contribute 3% of their pay to the plan, with the Borough obligated to contribute the remaining balance, according to the actuarial report. With the State Aid the Borough's minimum municipal obligation will be	\$ <u>26,643.92</u>
01.406.161	<u>F.I.C.A.</u> Social Security taxes (.0765) for the general fund will be	\$ <u>19,268.39</u>
01.406.162	<u>Unemployment Compensation</u> The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. The 2012 rate increased from .0275 to .0695. This fee is estimated at	\$ <u>4,101.00</u>
01.406.181	<u>Wellness Incentive</u> Annually, the Borough will pay each employee for unused sick days that year over the accumulated amount of 70 days. In addition, at the end of employment, the Borough will pay \$50 per day for his or her accumulated sick days per the Teamster Contract. The general fund portion is	\$ <u>3,765.00</u>
01.406.183	<u>Administrative Overtime</u>	\$ <u>-</u>
01.406.210	<u>Office Supplies</u> The expenses for supplies and other materials needed to run the Borough office and the Macungie Institute will be	\$ <u>1,100.00</u>
01.406.213	<u>Minor Equipment Purchases</u> To purchase one new computer split between general, water & sewer.	\$ <u>750.00</u>
01.406.249	<u>Petty Cash</u> For small unexpected purchases the cash on hand will be	\$ <u>-</u>
01.406.312	<u>Organizational Assessment</u> Borough Council has contracted with the Meyner Center for Local Government Services to perform an organizational assessment of the Borough administration. This service is not to exceed	\$ <u>6,000.00</u>
01.406.321	<u>Telephone</u> The telephone bills for Borough Hall and the garage are evenly split between the sewer, water and general funds. 100% of the phone bills for the Macungie Institute are included in this line item.	\$ <u>1,100.00</u>

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01.406.325	<u>Postage</u> Postage for sending out larger bills, EIT, newsletters and day to day correspondence will be	\$ <u>4,000.00</u>
01.406.337	<u>Automobile Allowance</u> The Borough reimburses employees and Council members \$.55 per mile for the use of their own vehicle for Borough business. This total will be approximately	\$ <u>750.00</u>
01.406.341	<u>Advertising</u> To advertise ordinances, meetings, bids, etc. will cost	\$ <u>3,500.00</u>
01.406.342	<u>Printing</u> The printing of letterhead, envelopes, newsletter, ordinances and various forms is estimated to be	\$ <u>1,500.00</u>
01.406.351	<u>Commercial Insurance Policy</u> This policy includes general liability, property, automobile, inland marine, public officials and commercial crime coverage. The expense is split between the general fund, police, sewer fund and water fund. The general fund portion is estimated at <u>General Liability</u> Protects the Borough against claims and lawsuits for injuries sustained on the municipal premises and personal injuries (the nonphysical type such as libel and slander). Insurance pays when judgments are rendered against the municipality. Contractual liability coverage includes written contracts where the municipality is a party. The Borough's liability limit each occurrence is \$1,000,000. Our general aggregate limit (excluding products completed operations) is \$2,000,000. The Borough's products completed operations aggregate limit is \$2,000,000 and personal and advertising injury limit is \$1,000,000. Also included is fire damage liability with a limit of \$50,000. <u>Property</u> Provides protection on Borough buildings and contents on a blanket replacement cost basis in the amount of \$1,850,708 with a \$500 deductible and 90% coinsurance. The policy has an inflation guard of 4% for building and 4% for contents.	\$ <u>21,250.00</u>

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Automobile

Provides liability insurance with a limit of \$1,000,000 for the Borough auto fleet. Provides first party benefits, uninsured and underinsured motorists coverage with a \$35,000 limit. Includes liability coverage for non-owned and hired vehicles. Also provides collision coverage and towing and labor coverage.

Inland Marine

Inland Marine insurance is used to cover equipment or property, which is mobile but not covered under the auto insurance policy. Equipment covered includes items such as street sweepers, graders, portable welders, backhoes and portable radios. (Another name for this policy is contractor's equipment.) The equipment is covered on a specified amount basis with a \$500 deductible.

Public Officials Liability Coverage

This insurance coverage applies to non-property or non-bodily type damage or injury. Claims brought under this coverage usually arise from decisions made by elected or appointed officials causing loss of revenue or some type of nonphysical injury to an individual or business. The Borough policy provides for \$1,000,000 coverage with a \$2,500 deductible.

Commercial Crime Policy

Provides coverage for employee theft

01.406.353	<u>Bonding</u>	\$ 270.00
	Public official bonds are financial guarantees the official will faithfully perform the duties of office. The cost to bond the Borough Manager and Assistant Secretary/Treasurer is split between the general, water and sewer funds. The general fund portion is	
01.406.354	<u>Workers Compensation Insurance</u>	\$ 7,225.00
	Workers compensation is divided into two types: Coverage A and Coverage B. Coverage A provides benefits for employees in the event they are injured on the job. Coverage B provides insurance for legal costs of an employer resulting from an injury or death of an employee on the job. The workers compensation insurance expenses are split between the general fund, water fund, sewer fund and earned income tax.	
01.406.375	<u>Office Maintenance and Repair</u>	\$ 250.00
	Repairs on machinery and equipment are estimated at	

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01.406.420	<u>Dues and Subscriptions</u> Includes subscriptions to various governmental magazines and memberships.	\$ 1,500.00
01.406.450	<u>Service Contracts</u> Maintenance contracts for various office equipment, Swiftreach 911 and web hosting will cost	\$ 4,300.00
01.406.460	<u>Seminars</u> For the various seminars and conferences held during the year which are attended by Council, Mayor and the staff, the amount is estimated at	\$ 1,500.00
01.406.480	<u>Miscellaneous</u> Funds for uncategorized expenses will be	\$ 500.00
<u>408 Engineering Services</u>		
01.408.313	<u>Engineering Services</u> Keystone Consulting Engineers provides the Borough's engineering services. Barry Isett & Assoc. provides inspections for UCC permits. This line item includes cost for bid preparation, preparation of a storm sewer map and general engineering costs associated with the day to day operations.	\$ 40,000.00
<u>409 General Government Buildings</u>		
01.409.122	<u>Macungie Institute Building Coordinator</u> The Building Coordinator's wages are	\$ 39,270.00
01.409.229	<u>Hospitality</u> To purchase refreshments for various functions, i.e. movies, meetings, at the Macungie Institute, it will cost approximately	\$ -
01.409.230	<u>Heating Expenses</u> The estimated cost to heat Town Hall and the Macungie Institute will be	\$ 9,150.00
01.409.236	<u>Housekeeping Supplies</u> The cost for cleaning products, paper towels, toilet tissue, and the like will be	\$ 1,800.00
01.409.260	<u>Minor Equipment Building</u> To purchase minor equipment is estimated the cost will be	\$ 500.00

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01.409.361	<u>Electricity</u>	\$ <u>7,800.00</u>
	Electricity expenses for the Macungie Institute and 1/3 (general fund portion) of the electricity expenses for Borough Hall are estimated to be	
01.409.373	<u>Building Maintenance and Repairs</u>	\$ <u>1,800.00</u>
	Routine repairs for the MI & Borough Hall include slate roof maintenance(\$800), grounds maintenance, A/C service & cleaning(\$200) and changing light bulbs to LED(\$370), updating the fire extinguishers(\$500); annual boiler cleaning at MI(\$500); winter traction melt (\$690), etc. are estimated to cost	
01.409.430	<u>Real Estate Tax</u>	\$ <u>800.00</u>
	For property at 24 S. Church Street	
01.409.450	<u>Elevator Service Contract</u>	\$ <u>624.00</u>
	The annual service contract on the elevator will cost	
01.409.480	<u>Miscellaneous</u>	\$ <u>-</u>
01.409.670	<u>Macungie Institute Building Improvements</u>	\$ <u>-</u>
	is estimated to cost	
<u>410 Police Department</u>		
01.410.130	<u>Police Chief's Salary</u>	\$ <u>57,429.00</u>
01.410.131	<u>Sergeant's Salary</u>	\$ <u>57,408.00</u>
01.410.132	<u>Corporal/K9 Officer Salary</u>	\$ <u>56,181.00</u>
01.410.133	<u>Patrol Officer Wages</u>	\$ <u>107,536.00</u>
	This is for 2 full time patrol police officers	
01.410.135	<u>30 Hour Police Wages</u>	\$ <u>-</u>
	For one 30 hour officer.	
01.410.136	<u>Part-time Police Wages</u>	\$ <u>51,359.00</u>
	The Borough employs part-time officers at \$16.37/hr	
01.410.138	<u>Fire Police Wages</u>	\$ <u>-</u>
	To have traffic control, it will cost approximately	

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01.410.153	<u>Long Term Disability Insurance</u> The Borough provides long- term disability insurance for 5 full time police officers.	\$ <u>886.80</u>
01.410.154	<u>Short Term Disability Insurance</u> The Borough provides short-term disability insurance for 5 full time police officers.	\$ <u>672.30</u>
01.410.156	<u>Medical, Eye and Dental Benefits</u> Medical, eye and dental benefits for the police department will cost approximately	\$ <u>88,334.22</u>
01.410.158	<u>Life Insurance</u> \$80,000. Policy for 5 full time officers in the collective bargaining agreement.	\$ <u>820.80</u>
01.410.160	<u>Pension</u> With the State Aid the Borough's minimum municipal obligation for the uniformed pension costs will be	\$ <u>59,774.00</u>
01.410.161	<u>F.I.C.A</u> Social Security taxes for the police department will be	\$ <u>26,370.51</u>
01.410.162	<u>Unemployment Compensation</u> is estimated to be	\$ <u>5,560.00</u>
01.410.181	<u>Wellness</u>	\$ <u>-</u>
01.410.182	<u>Longevity</u> After an officer has completed their fifth year of service with the Borough, they shall on the next pay day after their anniversary date receive a percentage of base pay for each year of service with the Borough per the Collective Bargaining Agreement.	\$ <u>3,969.00</u>
01.410.183	<u>Overtime</u> For holidays, court time, emergency call outs and extra shifts it will cost approximately	\$ <u>10,000.00</u>
01.410.184	<u>Shift Differential</u> Each full-time officer, excluding the Chief, will receive a shift differential in the amount of \$1,200 paid in two equal installments of \$600 per Collective Bargaining Agreement.	\$ <u>4,800.00</u>

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01.410.210	<u>Office Supplies</u> Stationery, computer accessories, video tapes, film, and other items necessary to run the office will cost approximately	\$ <u>750.00</u>
01.410.213	<u>Minor Equipment Purchases</u> To purchase minor equipment under for the police department will cost	\$ <u>950.00</u>
01.410.214	<u>Police K-9 Expenses</u> The expenses incurred for the K-9 Unit which includes any equipment, training, daily care and feeding of the canine and mortality insurance.	\$ <u>2,000.00</u>
01.410.230	<u>Fuel Oil - Police Station</u> The fuel costs for Borough Hall are split 2/3 general and 1/3 police. The police portion is	\$ <u>3,750.00</u>
01.410.231	<u>Vehicle Fuel</u> Fuel for 4 Borough Police cars is estimated at	\$ <u>13,500.00</u>
01.410.236	<u>Police Housekeeping Supplies</u> The cost for cleaning products, paper towels, toilet tissue will be	\$ <u>650.00</u>
01.410.238	<u>Uniforms</u> The cost includes \$1,000 allowance per officer, plus the cost to replace the Chief's uniform.	\$ <u>7,000.00</u>
01.410.242	<u>Ammunition</u> Each police officer must be certified annually. The cost for ammunition is	\$ <u>1,500.00</u>
01.410.250	<u>Maintenance and Repairs Parts</u> To purchase parts for the police cars will cost approximately	\$ <u>4,000.00</u>
01.410.260	<u>Major Equipment Purchases</u> To upgrade the radios to narrowband will cost approximately	\$ <u>2,100.00</u>
01.410.321	<u>Telephone</u> The telephone bills for the police department will cost	\$ <u>600.00</u>
01.410.325	<u>Postage</u> The cost of postage for the day to day operation of the police department will be	\$ <u>450.00</u>

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01.410.351	<u>Commercial Insurance</u> Automobile and Police Professional Liability Insurance	\$ <u>7,000.00</u>
01.410.354	<u>Workers Compensation Insurance</u> The workers compensation insurance is estimated to cost	\$ <u>19,100.00</u>
01.410.361	<u>Electricity - Police Station</u> The police budget includes 1/3 of the electricity for Borough Hall. This will cost approximately	\$ <u>2,600.00</u>
01.410.373	<u>Maintenance & Repairs Building</u> For general maintenance	\$ <u>250.00</u>
01.410.374	<u>Vehicle Maintenance</u> Expenses incurred from an outside service center for maintenance and repairs to the police cars are estimated at	\$ <u>1,000.00</u>
01.410.420	<u>Dues/Subscriptions</u> Dues for subscriptions for various publications will cost	\$ <u>200.00</u>
01.410.450	<u>Service Contracts</u>	\$ <u>4,450.00</u>
01.410.460	<u>Seminars</u> To send the officers to training courses will cost	\$ <u>1,500.00</u>
01.410.461	<u>Civil Service Commission Expenses</u> To advertise meeting and hiring notices, solicitor's fees and pay for police testing, it is estimated to cost	\$ <u>100.00</u>
01.410.480	<u>Miscellaneous Services</u> The Borough budgets \$1,125 for the Humane Society services.	\$ <u>1,125.00</u>
<u>411 Fire Department</u>		
01.411.231	<u>Vehicle Fuel</u> To operate the fire trucks and equipment, the fuel will cost	\$ <u>2,600.00</u>
01.411.354	<u>Worker's Compensation Insurance</u> The Borough pays the workers compensation insurance for the Fire Department. This will cost approximately	\$ <u>7,250.00</u>
01.411.540	<u>Fire Company Allocation</u> The Borough allocates funds to the Fire Department for equipment costs and operation expenses. In 2012 the Borough will donate	\$ <u>40,000.00</u>

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01.411.541	<u>Fireman's Relief Fund</u> The money received from the Fireman's Relief Fund is turned directly over to the Fire Department's Fireman's Relief Board.	\$ <u>21,500.00</u>
01.412.540	<u>Macungie Ambulance Corp</u> The Borough's contribution to the Macungie Ambulance Corp is	\$ <u>1,000.00</u>
<u>414 Zoning</u>		
01.414.120	<u>Zoning/Code Enforcement Officer</u> The wages for a part-time zoning/code enforcement office working 20 hours/wk is	\$ <u>13,000.00</u>
01.414.130	<u>Zoning Hearing Board Compensation</u> The Board consists of three members each receiving a compensation of \$15 per appeal. The cost for this item will be	\$ <u>270.00</u>
01.414.310	<u>Zoning Ordinance Updates</u> This is the Borough's portion which represent a 50% match to the MSI Grant from Lehigh County.	\$ <u>7,250.00</u>
01.414.314	<u>Legal Services</u> The Board is represented by Attorney Brian Joyce at each meeting, along with the stenographer services of Fran Gunkel. These costs will be approximately	\$ <u>1,500.00</u>
<u>415 Emergency Management</u>		
01.415.220	<u>Operating Supplies</u> The Emergency Management Office is a volunteer position and from time to time seminars are attended, new publications are ordered, etc. The total estimated cost will be	\$ <u>500.00</u>
<u>427 Solid Waste Collection</u>		
01.427.342	<u>Solid Waste Printing</u> The cost to print the refuse bills is estimated to be	\$ <u>-</u>
01.427.450	<u>Solid Waste Contract</u> The cost for contracted services by Waste Management for once a week collection will be	\$ <u>226,847.00</u>

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430 Public Works

01.430.122	<u>Public Works Supervisor</u> The salary for the Public Works Supervisor is split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is	\$ <u>26,582.00</u>
01.430.140	<u>Public Works Wages</u> The wages for two public works employees will be	\$ <u>71,864.00</u>
01.430.141	<u>Part Time Wages</u> The Borough hires (1) part-time employee at the rate of \$8.75/hr. to work 30 hrs./week for approximately 14 weeks during the summer. The wages are estimated to be	\$ <u>-</u>
01.430.183	<u>Overtime Wages</u> The wages for the public works crew to work overtime for snow removal, paving, etc. are estimated at	\$ <u>2,000.00</u>
01.430.220	<u>Operating Supplies</u> This category consists of a wide range of various supplies that are purchased, such as nuts and bolts, barricade and cones, gloves and steel. The cost is estimated at	\$ <u>1,000.00</u>
01.430.231	<u>Vehicle Fuel</u> Fuel for trucks 1, 6, 7 and lawn equipment is estimated to be	\$ <u>5,200.00</u>
01.430.238	<u>Uniforms</u> The Borough provides uniforms and \$100 towards safety shoes for each employee. For 2 employees and \$125 for Public Works Supervisor, the cost will be	\$ <u>1,279.00</u>
01.430.250	<u>Vehicle Maintenance and Repair Parts</u> To purchase parts for the maintenance and repair of trucks 1, 6, ½ of 7 and 1/3 of the backhoe will cost approximately	\$ <u>5,000.00</u>
01.430.260	<u>Small Tools and Minor Equipment</u> To purchase batteries for radios and other small tools is estimated to cost	\$ <u>750.00</u>
01.430.316	<u>CDL Testing</u> The Borough is mandated by Federal law to have all employees with a commercial driver's license randomly tested for drugs and alcohol.	\$ <u>300.00</u>

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01.430.374	<u>Maintenance and Repair Services</u> Expenses incurred by an outside service center for maintenance and repairs on trucks 1, 6, ½ of 7 and 1/3 of the backhoe will cost approximately	\$ <u>750.00</u>
01.430.384	<u>Equipment Rental</u> Expenses incurred for equipment rental to perform street work is estimated to cost	\$ <u>2,000.00</u>
01.430.741	<u>Capital Purchase -Paving Machine</u>	\$ <u>10,695.52</u>
01.433.220	<u>Signs and Markings</u> 2012-6th year and final year of the program to upgrade all signs within the Borough, break-away poles, spray paint and other traffic control devise. This will cost approximately	\$ <u>2,000.00</u>
01.433.450	<u>Crosswalk Painting</u> The Borough contracts the services of a line painting company to paint the crosswalks on Main Street. In addition the Borough painting designated parking spaces on Main and Church Streets. This is estimated to cost	\$ <u>2,000.00</u>
01.434.361	<u>Holiday Lights</u> Electricity for the Christmas decorations will cost approximately	\$ <u>-</u>
01.435.220	<u>Handicap Ramps and Sidewalk -</u> To install ADA compliant handicap ramps on newly paved streets, it is estimated to cost	\$ <u>134,566.10</u>
01.436.246	<u>Storm Sewer Maintenance and Repairs</u> For regular repair and maintenance of the storm sewers and implementation of the Borough's NPDES Program, it is estimated to cost	\$ <u>1,000.00</u>
01.438.245	<u>Street Patching Materials</u> For street patching (\$5,000), patching Village Walk Dr (\$15,000) and street sealing (\$25,000)	\$ <u>45,000.00</u>
01.439.601	<u>Street Resurfacing and Overlay Projects</u> The following street work is scheduled for 2012: (Includes outsourcing street milling w/prevailing wages) Maple Street - a distance of 300' from Main Street	\$ <u>21,850.00</u>

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450 Culture and Recreation

01.451.001	<u>Farmer's Market</u>	\$ <u>5,000.00</u>
01.452.540	<u>Macungie Youth Association</u> The Borough annually donates funds to the Youth Association for various sporting programs. This amount is	\$ <u>3,000.00</u>
01.453.245	<u>Special Event Decorations</u>	\$ <u>500.00</u>
01.454.250	<u>Parks - Maintenance</u> Maintenance of the parks and walking trail, including purchasing flowers, mulch, weed control, fountain and train station maintenance will cost approximately	\$ <u>4,500.00</u>
01.454.361	<u>Flower Park - Electricity</u> Electric to run the fountain pumps and the lights will cost approximately	\$ <u>800.00</u>
01.455.000	<u>Shade Tree</u> To remove street trees damaging the sidewalk and fix the sidewalks	\$ <u>2,000.00</u>
01.456.000	<u>Library Services</u> The Borough annually contributes funds to the Emmaus Public Library for services to the Borough residents. This year's contribution is	\$ <u>17,368.00</u>
01.457.540	<u>Halloween Parade</u> The Borough's annual donation to the Lions Club for the Halloween Parade is	\$ <u>1,500.00</u>
01.492.010	<u>Transfer to General Fund Capital Account</u> To support 10 year capital plan	\$ <u>-</u>
01.493.000	<u>Carryover for 2013 1st Quarter</u>	\$ <u>300,000.00</u>
	<u>Total Expenditures</u>	<u>\$ 2,109,190.34</u>