

2016 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 has declined his salary of \$1,500 annual so the funds could be used for the Borough.	<u>\$ -</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>\$ 30,971.20</u>
01.401.130	<u>Administrative Assistant's Salary</u> The Administrative Assistant's wages are split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is	<u>\$ 18,730.40</u>
01.401.131	<u>Borough Clerk/Assistant Treasurer Salary</u> The Borough Clerk/Assistant Treasurer's salary is split between the general (50%), water (25%) and sewer (25%) funds. The general fund portion is	<u>\$ 22,744.80</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>\$ 10,933.00</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 per bill, based on 1064 bills.	<u>\$ 4,256.00</u>
01.403.120	<u>Earned Income Tax Collection Fees</u> The Borough's EIT is collected by H.A. Berkheimer. Their commission to provide this service is 1.39%, plus postage and is anticipated to be	<u>\$ 6,200.00</u>
01.403.211	<u>Operating Expenses</u> Includes \$0 for TCC costs in 2016 and fees for BCIU for RE tax collection services and H.A. Berkheimer for collection of the LST and Per Capita Tax.	<u>\$ 7,000.00</u>

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01.403.311	<u>Auditing</u> The audit expenses for the Real Estate Tax Collector's audit.	\$ <u>2,750.00</u>
01.403.353	<u>Bonding</u> The Real Estate Tax Collector's bond is	\$ <u>81.00</u>
<u>404 Legal Services</u>		
01.404.314	<u>Legal Services</u> The Borough retains the firm of Grim, Biehn and Thatcher for representation at Borough Council meetings, legal opinions, court hearings, etc. The estimated cost will be	\$ <u>22,000.00</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>670.13</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>593.63</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 an overall 4.8% increase for 2016, the general fund portion will be	\$ <u>73,769.40</u>
01.406.158	<u>Life Insurance & ADD</u> \$50,000 Policy on all full time employees	\$ <u>461.70</u>
01.406.160	<u>Pension</u> The Borough's non-uniform pension plan requires the employees to contribute 5% 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	\$ <u>30,655.69</u>
01.406.161	<u>F.I.C.A. -</u> Social Security taxes (.0765) for the general fund will be	\$ <u>20,806.38</u>

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01.406.162	<u>Unemployment Compensation</u> The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. The 2016 rate remains at .0285. However, the base payroll has increased to \$9,500. This fee is estimated at	\$ <u>1,759.88</u>
01.406.181	<u>Wellness Incentive</u> Annually, the Borough pays each employee for unused sick days 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's Collective Bargaining Agreement. This general fund portion is	\$ <u>630.00</u>
01.406.183	<u>Administrative Overtime</u>	\$ <u>-</u>
01.406.196	<u>Health Reimbursement Account (HRA) -</u> The Borough reimburses employees participating in the Borough Health Insurance Plan for the 1st 50% of their deductible.	\$ <u>687.50</u>
01.406.197	<u>Transitional Reinsurance Fee</u> The Department of Health and Human Services (HHS) has indicated that in 2014 and continuing through 2016, each employer group will be assessed a Transitional Reinsurance Fee. This fee was designed to be transferred to health insurance companies to offset their costs for enrolling all individuals no matter of their health condition. For 2015 the fee will be \$44 per covered life on the Borough's plan. The Borough's estimated transitional reinsurance fee for 2015 is	\$ <u>242.00</u>
01.406.198	<u>PCOR Fee</u> The Borough is required to pay a Patient-Centered Outcome Resource Fee for the average number of covered lives for the plan year. Full payment is due annually by July 31st of the following year.	\$ <u>11.00</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>1,000.00</u>
01.406.213	<u>Minor Equipment Purchases</u>	\$ <u>250.00</u>
01.406.249	<u>Petty Cash</u> For small unexpected purchases the cash on hand will be	\$ <u>50.00</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>800.00</u>

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01.406.325	<u>Postage</u> Postage for sending out utility bills, and day to day correspondence will be	\$ <u>2,325.00</u>
01.406.337	<u>Automobile Allowance</u> The Borough reimburses employees and Council members per the IRS mileage rate for the use of their own vehicle for Borough business. This total will be approximately	\$ <u>250.00</u>
01.406.341	<u>Advertising</u> To advertise ordinances, meetings, bids, etc. will cost	\$ <u>3,000.00</u>
01.406.342	<u>Printing</u> The printing of letterhead, envelopes and various forms is estimated to be	\$ <u>557.50</u>
01.406.351	<u>Commercial Insurance Policy</u> This policy includes general liability, property, automobile, inland marine, public officials, commercial crime and umbrella 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>Commercial Crime Policy</u> Provides coverage for employee theft	\$ <u>15,608.84</u>

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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 \$1,000 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.

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.

Umbrella

01.406.353	<u>Bonding -</u> Public official bonds are financial guarantees the official will faithfully perform the duties of office. The cost to bond the Borough Manager and Borough Clerk/Assistant Treasurer is split between the general, water and sewer funds. The general fund portion is	<u>\$ 210.00</u>
01.406.354	<u>Workers Compensation Insurance</u> 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, and sewer fund.	<u>\$ 10,806.00</u>
01.406.375	<u>Office Maintenance and Repair</u> Repairs on machinery and equipment are estimated at	<u>\$ 100.00</u>
01.406.420	<u>Dues and Subscriptions</u> Includes subscriptions to various governmental magazines and memberships.	<u>\$ 600.00</u>

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01.406.450	<u>Service Contracts</u> Maintenance contracts for various software programs, office equipment, Swiftreach 911, webhosting and payroll processing.	\$ <u>6,341.92</u>
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	\$ <u>650.00</u>
01.406.480	<u>Miscellaneous</u> Funds for uncategorized expenses	\$ <u>150.00</u>
<u>408 Engineering Services</u>		
01.408.313	<u>Engineering Services</u> Engineering and inspection for various projects and bids, along with preparing the Borough's annual NPDES report will cost	\$ <u>48,000.00</u>
<u>409 General Government Buildings</u>		
01.409.122	<u>Macungie Institute Building Coordinator</u> The Building Coordinator's wages are	\$ <u>42,224.00</u>
01.409.229	<u>Hospitality</u> To purchase refreshments for various functions	\$ <u>150.00</u>
01.409.230	<u>Heating Expenses</u> With the conversion to gas heat at Borough Hall, the estimated cost to heat the MI and Borough Hall will be	\$ <u>7,000.00</u>
01.409.236	<u>Housekeeping Supplies</u> The cost for paper towels, toilet tissue, and the like will be	\$ <u>1,500.00</u>
01.409.260	<u>Minor Equipment Building</u>	\$ <u>150.00</u>
01.409.361	<u>Electricity</u> Electricity expenses for the Macungie Institute and 1/3 (general fund portion) of the electricity expenses for Borough Hall are estimated to be	\$ <u>5,100.00</u>
01.409.373	<u>Building Maintenance and Repairs</u> Routine building and grounds maintenance for the MI & Borough Hall, include deicer and landscaping.	\$ <u>16,743.75</u>
01.409.430	<u>Real Estate Tax</u> For property at 24 S. Church Street	\$ <u>1,100.00</u>

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01.409.450	<u>Elevator Service Contract</u> The annual service contract and 3 year pressure test on the elevator will cost	\$ <u>845.00</u>
01.409.451	<u>Janitorial Services</u> The annual cost to clean Borough Hall and the Macungie Institute will be	\$ <u>11,677.80</u>
01.409.480	<u>Miscellaneous</u>	\$ <u>-</u>
01.409.670	<u>Building Improvements</u> To install windows on the 1st Floor at Borough Hall	\$ <u>7,768.00</u>
01.409.740	<u>Machinery & Equipment</u>	\$ <u>-</u>
<u>410 Police Department</u>		
01.410.130	<u>Police Chief's Salary</u>	\$ <u>67,163.20</u>
01.410.131	<u>Sergeant's Salary</u>	\$ <u>66,934.40</u>
01.410.132	<u>Corporal/K9 Officer Salary</u>	\$ <u>65,520.00</u>
01.410.133	<u>Patrol Officer Wages</u> 2 full time patrol police officers	\$ <u>125,382.40</u>
01.410.135	<u>30 Hour Police Wages</u> For 1 officer to work 30 hours/wk	\$ <u>33,379.84</u>
01.410.136	<u>Part-time Police Wages</u>	\$ <u>10,000.00</u>
01.410.153	<u>Long Term Disability Insurance</u> The Borough provides long- term disability insurance for 5 full time & 1 30-hr officer.	\$ <u>1,171.90</u>
01.410.154	<u>Short Term Disability Insurance</u> The Borough provides short-term disability insurance for 5 full time & 1 30-hr officer.	\$ <u>771.05</u>
01.410.156	<u>Medical, Eye and Dental Benefits</u> Medical, eye and dental benefits for the department, including medical coverage for one retired officer, will cost approximately	\$ <u>105,231.00</u>
01.410.158	<u>Life Insurance</u> \$80,000. Policy for 5 full time & 1 30-hr officer per the collective bargaining agreement.	\$ <u>984.96</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>68,218.00</u>

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01.410.161	<u>F.I.C.A</u> Social Security taxes for the police department will be	\$ <u>30,720.57</u>
01.410.162	<u>Unemployment Compensation</u>	\$ <u>2,436.75</u>
01.410.181	<u>Wellness</u>	\$ <u>560.00</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>4,933.28</u>
01.410.183	<u>Overtime</u> For holidays, court time, emergency call outs and extra shifts it will cost approximately	\$ <u>8,250.00</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>
01.410.196	<u>Health Reimbursement Account</u> The Borough reimburses employees participating in the Borough Health Insurance Plan for the 1st 50% of their deductible.	\$ <u>1,000.00</u>
01.410.197	<u>Transitional Reinsurance Fee</u> The Department of Health and Human Services (HHS) has indicated that in 2014 and continuing through 2016, each employer group will be assessed a Transitional Reinsurance Fee. This fee was designed to be transferred to health insurance companies to offset their costs for enrolling all individuals no matter of their health condition. For 2015 the fee will be \$44 per covered life on the Borough's plan. The Police estimated transitional reinsurance fee for 2015 is	\$ <u>616.00</u>
01.410.198	<u>PCOR Fees</u> The Borough is required to pay a Patient-Centered Outcome Resource Fee for the average number of covered lives for the plan year. Full payment is due annually by July 31st of the following year.	\$ <u>28.00</u>
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 for the police department will cost	\$ <u>1,500.00</u>

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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>1,500.00</u>
01.410.231	<u>Vehicle Fuel</u> Fuel for 3 Borough Police cars is estimated at	\$ <u>8,500.00</u>
01.410.236	<u>Police Housekeeping Supplies</u> The cost for cleaning products, paper towels, toilet tissue will be	\$ <u>500.00</u>
01.410.238	<u>Uniforms</u> The cost includes \$1,000 allowance for 4 officers and 1 30-hr officer, plus the cost to replace the Chief's uniform. This year \$3,000 is budgeted for new vests. The remaining \$3,000 is coming from the Mayor's discretionary fund.	\$ <u>9,000.00</u>
01.410.242	<u>Ammunition</u> Each police officer must be certified annually. The cost for ammunition is	\$ <u>1,500.00</u>
01.410.249	<u>Mayor's Discretionary Fund</u> The Mayor has waived receiving a salary so his wages could be used for Police Department projects. This line item included \$1500 for 2014, \$1500 for 2015 and \$1500 for 2016, less funds spent. For 2016, the Mayor has agreed to pay 50% of the cost of the new vests which is \$3,000.	\$ <u>4,591.18</u>
01.410.250	<u>Maintenance and Repairs Parts</u> To purchase parts for the police car repairs will cost approximately	\$ <u>4,600.00</u>
01.410.260	<u>Major Equipment Purchases</u>	\$ <u>-</u>
01.410.321	<u>Telephone</u> To pay telephone bills for the police department will cost approximately	\$ <u>500.00</u>
01.410.325	<u>Postage</u> The cost of postage for the day to day operation of the police department will be	\$ <u>175.00</u>
01.410.337	<u>Police-Personal Car Usage</u>	\$ <u>-</u>
01.410.351	<u>Commercial Insurance</u> Automobile and Police Professional Liability Insurance	\$ <u>11,152.00</u>
01.410.354	<u>Workers Compensation Insurance</u>	\$ <u>28,056.00</u>

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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>1,552.00</u>
01.410.373	<u>Maintenance & Repairs Building</u> To paint the police station and make other repairs	\$ <u>1,400.00</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>500.00</u>
01.410.420	<u>Dues/Subscriptions</u> Dues for subscriptions for various publications will cost	\$ <u>500.00</u>
01.410.450	<u>Service Contracts</u> For various office equipment, stop watches, computers, copy machine etc. will cost	\$ <u>7,910.25</u>
01.410.451	<u>Janitorial Services</u> The annual cost to outsource cleaning of the police department is	\$ <u>1,750.00</u>
01.410.460	<u>Seminars</u> To send the officers to training courses will cost	\$ <u>700.00</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>-</u>
01.410.480	<u>Miscellaneous Services</u> The Borough budgets \$800 for the Humane Society services	\$ <u>800.00</u>
<u>Capital Purchases</u>		
01.410.740	<u>Purchase Police Car</u>	\$ <u>43,000.00</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>2,500.00</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>14,616.00</u>
01.411.540	<u>Fire Company Allocation</u> The Borough allocates funds to the Fire Department for equipment costs and operation expenses. In 2016 the Borough will donate	\$ <u>40,000.00</u>

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01.411.541	<u>Fireman's Relief Fund</u>	\$ <u>20,000.00</u>
	The money received from the Fireman's Relief Fund is turned directly over to the Fire Department's Fireman's Relief Board. The total is anticipated to be	
01.412.540	<u>Macungie Ambulance Corp</u>	\$ <u>1,000.00</u>
	The Borough's contribution to the Macungie Ambulance Corp is	
	<u>414 Zoning</u>	
01.414.120	<u>Zoning/Code Enforcement Officer</u>	\$ <u>35,100.00</u>
	The wages for a part-time zoning/code enforcement office \$45/hr. working 15 hours/wk is	
01.414.130	<u>Zoning Hearing Board Compensation</u>	\$ <u>150.00</u>
	The Board consists of three members each receiving a compensation of \$15 per appeal. The cost for this item will be approximately	
01.414.310	<u>Professional Services</u>	\$ <u>1,000.00</u>
01.414.314	<u>Legal Services</u>	\$ <u>1,500.00</u>
	The Board is represented by Attorney John Ashcraft at each meeting, along with the stenographer services of Fran Gunkel. These costs will be approximately	
	<u>415 Emergency Management</u>	
01.415.220	<u>Operating Supplies</u>	\$ <u>250.00</u>
	<u>426 Leaf Collection</u>	
01.426.450	<u>Leaf Collection Service</u>	\$ <u>22,300.00</u>
	To contract for leaf collection throughout the Borough will be	
	<u>427 Solid Waste Collection</u>	
01.427.342	<u>Solid Waste Printing</u>	\$ <u>200.00</u>
	The cost to print the refuse bills is estimated to be	
01.427.450	<u>Solid Waste Contract</u>	\$ <u>264,000.00</u>
	The cost for contracted services by Waste Management for once a week collection and to hold one electronic recycling and shredding event will be	
	<u>430 Public Works</u>	
01.430.122	<u>Public Works Supervisor</u>	\$ <u>28,631.20</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	

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01.430.140	<u>Public Works Wages</u>	\$ <u>61,630.40</u>
01.430.141	<u>Seasonal Wages</u> The Borough hires (1) seasonal employee to work 40 hrs./week for approximately 17 weeks. The wages are estimated to be	\$ <u>6,290.00</u>
01.430.142	<u>Part Time Wages</u> The expense to hire 1 part time employee to shovel snow in the winter	\$ <u>1,000.00</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>3,000.00</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, steel and to purchase concrete barriers to make the leaf site larger. The cost is estimated at	\$ <u>2,000.00</u>
01.430.231	<u>Vehicle Fuel</u> Fuel for trucks 1, 6, 7 and lawn equipment is estimated to be	\$ <u>3,000.00</u>
01.430.238	<u>Uniforms</u> The Borough provides uniforms and \$150 towards safety shoes for each employee. For 2 employees and \$125 for Public Works Supervisor, the cost will be	\$ <u>1,249.18</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 and paver will cost approximately	\$ <u>5,900.67</u>
01.430.260	<u>Small Tools and Minor Equipment</u> to purchase various small tools and equipment	\$ <u>1,000.00</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>350.00</u>
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>1,000.00</u>
01.430.384	<u>Equipment Rental</u> Expenses incurred for equipment rental to perform street work is estimated to cost	\$ <u>1,000.00</u>

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01.430.740	<u>Machinery and Equipment</u> To purchase 1 snowblower (GF); backhoe bucket; bobcat bucket and sweeper attachment; walk behind sweeper (G/W/S)	\$ <u>4,516.67</u>
01.431.450	<u>Street Sweeping Services</u>	\$ <u>5,500.00</u>
01.433.220	<u>Signs and Markings</u> To purchase signs, barricades, cones, marking paints and replace worn trail markers will cost	\$ <u>2,500.00</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 paints designated parking spaces on Main and Church Streets. This is estimated to cost	\$ <u>3,100.00</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>	\$ <u>-</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>2,000.00</u>
01.438.245	<u>Street Patching Materials</u>	\$ <u>42,500.00</u>
01.439.601	<u>Street Resurfacing and Overlay</u> The following street work is scheduled for 2016: Hickory (Poplar-Walnut) \$16,500; Hickory (Church-Lea) \$8,000; Miller \$23,000	\$ <u>47,500.00</u>
01.439.610	<u>TAP Grant</u> The TAP grant for Main Street crosswalk improvements will cost	\$ <u>432,000.00</u>
01.439.621	<u>Lumber Street Project</u>	\$ <u>-</u>
01.439.631	<u>Church St Light Project</u>	\$ <u>-</u>
01.439.641	<u>Cotton Street Project</u>	\$ <u>-</u>
	<u>450 Culture and Recreation</u>	
01.451.001	<u>Farmer's Market</u>	\$ <u>5,000.00</u>
01.453.245	<u>Special Event Decorations</u>	\$ <u>450.00</u>

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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>\$ 3,500.00</u>
01.454.361	<u>Flower Park - Electricity</u> Electric to run the fountain pumps and the lights will cost	<u>\$ 700.00</u>
01.455.000	<u>Shade Tree</u> To remove street trees damaging the sidewalk and fix the sidewalk and trim trees on Lehigh Street and Chestnut Street	<u>\$ 2,500.00</u>
01.456.000	<u>Library Services</u> Based on the required minimum contribution of \$5 per resident the Borough will be contributing to the Emmaus Public Library	<u>\$ 18,318.00</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>
01.463.530	<u>Downtown Revitalization Program</u> To purchase and install 4 street lights along Lehigh Street from the park entrance to the pedestrian bridge. Town Beautification will be reimbursing the Borough for the purchase of the light fixtures. And to contribute toward the Macungie Holiday (\$1,500)	<u>\$ 15,516.00</u>
01.465.310	<u>Comprehensive Plan Update</u> The Borough's share to hire a consultant to update the Southwestern Regional Comprehensive Plan	<u>\$ 5,000.00</u>
01.471.100	<u>Capital Improvement Loan (principle & interest)</u> Interest is payable semi-annually every January 1st and July 1st beginning January 1, 2014 and principal payable every July 1st beginning July 1, 2014 in accordance with the debt service schedule.	<u>\$ 84,337.50</u>
01.492.010	<u>Transfer to General Fund Capital Account</u> For renovations to police station	<u>\$ 23,703.00</u>
01.493.000	<u>Carry over for 2017 1st Quarter</u>	<u>\$ 300,000.00</u>
	Total Expenditures	<u>\$ 2,695,457.92</u>