

2016 SEWER FUND EXPENDITURES

	<u>Carry over for 2017 1st Quarter</u>	<u>\$ 100,000.00</u>
08.429.121	<u>Borough Manager's Salary</u> The Borough Manager's salary is split general (50%), water (25%) and sewer (25%). The sewer fund portion is	<u>\$ 15,485.60</u>
08.429.122	<u>Public Works Supervisor's Salary</u> The salary for the Public Works Supervisor is split general (50%), sewer (25%) and water (25%) funds. The sewer portion is	<u>\$ 14,315.60</u>
08.429.130	<u>Administrative Assistant's Salary</u> The Administrative Assistant's salary is split general (50%), water (25%) and sewer (25%) funds. The sewer fund portion is	<u>\$ 9,365.20</u>
08.429.131	<u>Borough Clerk/Assistant Treasurer's Salary</u> The Borough Clerk/Assistant Treasurer's salary is split general (50%), water (25%) and sewer (25%) funds. The sewer fund portion is	<u>\$ 11,372.40</u>
08.429.140	<u>Wages</u>	<u>\$ 19,718.40</u>
08.429.153	<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 sewer fund portion of this premium will be	<u>\$ 230.00</u>
08.429.154	<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 sewer fund portion of this premium will be	<u>\$ 235.00</u>
08.429.156	<u>Health Benefits</u> The sewer fund portion is estimated to be	<u>\$ 20,786.06</u>
08.429.158	<u>Life Insurance</u> \$50,000. Life Insurance Policy to all full-time employees. The sewer fund portion is	<u>\$ 160.00</u>
08.429.160	<u>Pension</u> The sewer fund portion is	<u>\$ 10,218.56</u>
08.429.161	<u>F.I.C.A.</u> Social Security taxes for the sewer fund will be	<u>\$ 5,963.50</u>
08.429.162	<u>Unemployment Compensation</u> The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. This fee is estimated at	<u>\$ 406.13</u>

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08.429.181	<u>Wellness Incentive</u> Annually, the Borough will pay the Teamster's employees \$15 (nonunion employees \$10) per day for any unused sick day that year over the accumulated amount of 70 days. In addition, upon retirement, after a minimum of 20 years of service, the Borough will pay \$50 per day for his/her accumulated sick days. This expense is split between w/s/g funds. The sewer fund portion is	\$ <u>262.50</u>
08.429.141	<u>Part-time Wages</u>	\$ <u>-</u>
08.429.183	<u>Overtime Wages</u>	\$ <u>250.00</u>
08.429.196	<u>Health Reimbursement Account</u> The Borough reimburses the employee for the first 50% of the health insurance deductible.	\$ <u>156.25</u>
08.429.197	<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 estimated transitional reinsurance fee due in 2016 is	\$ <u>55.00</u>
08.429.198	<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>2.50</u>
08.429.210	<u>Office Supplies</u> Paper, envelopes, pens, staples, paper clips, etc. are estimated to cost	\$ <u>500.00</u>
08.429.213	<u>Small Items of Equipment</u>	\$ <u>500.00</u>
08.429.220	<u>Operating Supplies</u>	\$ <u>500.00</u>
08.429.230	<u>Fuel Oil</u> The cost to heat the garage is split between the water (50%) and sewer (50%) funds. The sewer fund portion is estimated to be	\$ <u>1,000.00</u>
08.429.231	<u>Vehicle Fuel</u> To purchase fuel for trucks 3, 5 and 1/3 of the backhoe will cost	\$ <u>3,500.00</u>
08.429.236	<u>Housekeeping Supplies</u> Toilet paper, paper towels, cleaning supplies, light bulbs, etc. are estimated to cost	\$ <u>280.00</u>

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08.429.238	<u>Uniforms</u> The Borough provides uniforms and \$150 towards safety shoes for each employee. For 1 employee and \$100 for Public Works Supervisor, the cost is	\$ <u>485.93</u>
08.429.245	<u>Street Patching Material</u> To repave Race Street, from Main to Locust, will cost	\$ <u>46,100.00</u>
08.429.249	<u>Petty Cash</u>	\$ <u>-</u>
08.429.250	<u>Maintenance/Repairs Parts</u> To purchase parts for maintenance and repairs of the Borough vehicles and equipment is estimated to cost	\$ <u>3,931.67</u>
08.429.260	<u>Small Tools and Minor Equipment</u>	\$ <u>1,000.00</u>
08.429.311	<u>Auditing</u> The sewer fund portion of the audit will be	\$ <u>5,467.00</u>
08.429.313	<u>Engineering Expenses</u> Engineering services are provided by Barry Isett & Associates. The sewer fund engineering costs are estimated at	\$ <u>25,000.00</u>
08.429.314	<u>Legal Expenses</u> The sewer fund legal costs are estimated to be	\$ <u>1,000.00</u>
08.429.321	<u>Telephone</u> 1/3 of the telephone bills for Borough Hall and the Borough garage is taken from the sewer fund. This expense is estimated to be	\$ <u>552.00</u>
08.429.325	<u>Postage</u> The cost of mailing the sewer bills should be	\$ <u>1,100.00</u>
08.429.341	<u>Advertising</u> The cost to advertise for bids is estimated to be	\$ <u>500.00</u>
08.429.342	<u>Printing</u> The cost for printing will be	\$ <u>407.50</u>
08.429.351	<u>Commercial Insurance Policy</u> This policy includes property, general liability, automobile, inland marine and public officials' liability coverage. This expense is split between the general, police, water and sewer funds. The sewer fund portion is	\$ <u>11,098.36</u>
08.429.353	<u>Bonding</u> The bonding charges for the Borough Manager and Borough Clerk/Assistant Treasurer are split between general, water and sewer funds. The sewer fund portion is	\$ <u>210.00</u>

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08.429.354	<u>Workers Compensation</u> The sewer fund pays a portion of the total premium on this insurance, which compensates the Borough employees for occupational injuries and diseases as outlined in the workers compensation act. The estimated cost will be	\$ <u>10,806.00</u>
08.429.361	<u>Electricity</u> Electric for Borough Hall is split 1/3 police, 1/3 general and 1/3 sewer. The sewer fund portion is	\$ <u>1,550.00</u>
08.429.364	<u>Transmission & Treatment</u> The Borough pays Lehigh County Authority for transmitting wastewater through their lines to the Allentown plant for treatment.	\$ <u>162,345.00</u>
08.429.373	<u>Garage Maintenance</u>	\$ <u>4,190.25</u>
08.429.374	<u>Maintenance and Repair Services</u> To have the Borough vehicles (trucks 3, 5, and 1/3 backhoe) and machinery repaired by an outside garage may cost	\$ <u>3,931.67</u>
08.429.384	<u>Machinery/Equipment Rental</u> Should the Borough need to rent equipment or machinery to perform specialized maintenance or repairs or to substitute for broken down equipment, the amount budgeted is	\$ <u>500.00</u>
08.429.420	<u>Dues/Subscriptions</u>	\$ <u>50.00</u>
08.429.450	<u>Service Contracts</u> Contracts for computers, copier, public notification system and benefits programs will cost approximately	\$ <u>3,743.92</u>
08.429.460	<u>Seminars/Training</u> To pay for the staff to attend seminars and required training programs, it will cost approximately	\$ <u>500.00</u>
08.429.480	<u>Miscellaneous Expenses</u> Uncategorized expenses are estimated at	\$ <u>-</u>
08.429.720	<u>Inflow and Infiltration</u> Work required for the SCARP Plan and to comply with the EPA Compliance Order	\$ <u>200,000.00</u>
08.430.740	<u>Machinery and Equipment</u> 1/3 of the cost to purchase the backhoe replacement bucket; bobcat bucket and sweeper attachment; walk behind sweeper will be	\$ <u>3,516.67</u>

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Capital Expenditures:

08.492.008	<u>Transfer to Sewer Capital Fund</u>	\$ <u> -</u>
	This amount is generated from the sewer allocation fees and put into a capital improvement account.	

	<u>Totals</u>	\$ <u>703,248.67</u>
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