

2021 SEWER FUND EXPENDITURES

<u>Carry over for 2022 1st Quarter</u>		\$ <u>175,000.00</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>21,950.00</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>16,172.00</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>11,596.00</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>12,302.60</u>
08.429.140	<u>Wages</u>	\$ <u>23,015.20</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>273.74</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>328.36</u>
08.429.156	<u>Health Benefits</u> The sewer fund portion is estimated to be	\$ <u>37,113.69</u>
08.429.158	<u>Life Insurance</u> \$80,000. Life Insurance Policy to all full-time employees. The sewer fund portion is	\$ <u>252.16</u>
08.429.160	<u>Pension</u> The sewer fund portion is	\$ <u>4,942.50</u>
08.429.161	<u>F.I.C.A.</u> Social Security taxes for the sewer fund will be	\$ <u>6,543.49</u>
08.429.162	<u>Unemployment Compensation</u>	\$ <u>570.00</u>

2021 SEWER FUND EXPENDITURES

The Borough uses the services of Interstate Tax Service Bureau for unemployment compensation. This fee is estimated at

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> -</u>
08.429.141	<u>Part-time Wages</u>	\$ <u> -</u>
08.429.183	<u>Overtime Wages</u>	\$ <u> -</u>
08.429.196	<u>Health Reimbursement Account</u> The Borough reimburses the employee for the first 50% of the health insurance deductible.	\$ <u> 375.00</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. This amount increased to a \$2 multiplier in 2013. Full payment is due annually by July 31st of the following year. This fee is split G/W/S.	\$ <u> 4.00</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> The sewer portion of a new computer for the Borough Manager and Borough Clerk is	\$ <u> 1,000.00</u>
08.429.220	<u>Operating Supplies</u>	\$ <u> 500.00</u>
08.429.230	<u>Heating Expense - Shop</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> 1,500.00</u>
08.429.231	<u>Vehicle Fuel</u> To purchase fuel for trucks 3, 5 and 1/3 of the backhoe will cost	\$ <u> 3,000.00</u>
08.429.236	<u>Housekeeping Supplies</u> Toilet paper, paper towels, cleaning supplies, light bulbs, etc. are estimated to cost	\$ <u> 500.00</u>

2021 SEWER FUND EXPENDITURES

08.429.238	<u>Uniforms</u> The Borough provides uniforms and \$150 towards safety shoes for each employee.	\$ <u>511.80</u>
08.429.245	<u>Street Patching Material</u>	\$ <u>-</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>1,588.50</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>5,753.33</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>2,500.00</u>
08.429.314	<u>Legal Expenses</u> The sewer fund legal costs are estimated to be	\$ <u>2,000.00</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>555.00</u>
08.429.325	<u>Postage</u> The cost of mailing the sewer bills should be	\$ <u>1,009.83</u>
08.429.341	<u>Advertising</u> The cost to advertise for bids is estimated to be	\$ <u>200.00</u>
08.429.342	<u>Printing</u> The cost for printing will be	\$ <u>582.83</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>4,281.41</u>
08.429.353	<u>Bonding</u> The bonding charges for the Borough Manager and Assistant Treasurer are split between general, water and sewer funds. The sewer fund portion is	\$ <u>325.00</u>
08.429.354	<u>Workers Compensation</u>	\$ <u>3,462.88</u>

2021 SEWER FUND EXPENDITURES

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

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>1,500.00</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>221,204.00</u>
08.429.373	<u>Garage Maintenance</u>	\$ <u>1,802.50</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>2,036.67</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>-</u>
08.429.450	<u>Service Contracts</u> Contracts for computers, copier, public notification system and benefits programs will cost approximately	\$ <u>3,191.46</u>
08.429.451	<u>Traffic Control</u> To contract traffic control services, the sewer portion will be	\$ <u>1,500.00</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>250.00</u>
08.429.480	<u>Miscellaneous Expenses</u>	\$ <u>-</u>
08.429.720	<u>Inflow and Infiltration</u>	\$ <u>20,000.00</u>
08.430.740	<u>Machinery and Equipment</u> - The Sewer Fund portion of the skid steer purchase is	\$ <u>15,000.00</u>

2021 SEWER FUND EXPENDITURES

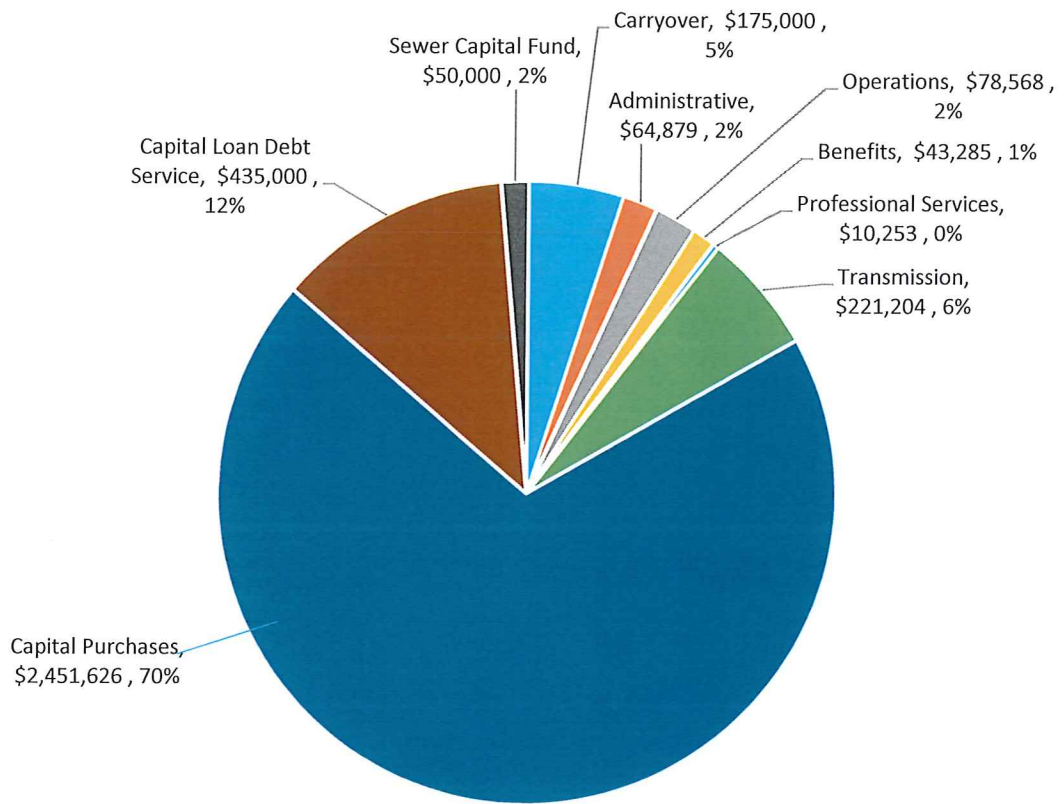
Capital Expenditures:

08.430.750	<u>Capital Improvement Project Expense</u>	\$ 2,436,626.00
	For continue upgrades to sewer system - CIPPL Lining and manhole rehabilitation are completed. Lateral Cleanout Installation and Lateral Lining still remain.	
08.447.100	<u>Transfer to Capital Loan Debt Service</u>	\$ 435,000.00
08.492.008	<u>Transfer to Sewer Capital Fund</u>	\$ 50,000.00
	<u>Totals</u>	\$ 3,529,819.95

SEWER FUND EXPENDITURES

Carryover	\$ 175,000	5%
Administrative	\$ 64,879	2%
Operations	\$ 78,568	2%
Benefits	\$ 43,285	1%
Professional Services	\$ 10,253	0%
Transmission	\$ 221,204	6%
Capital Purchases	\$ 2,451,626	69%
Capital Loan Debt Servic	\$ 435,000	12%
Sewer Capital Fund	\$ 50,000	1%
	<u>\$ 3,529,816</u>	100%

2021 SEWER FUND EXPENDITURES



- Carryover
- Administrative
- Operations
- Benefits
- Professional Services
- Transmission
- Capital Purchases
- Capital Loan Debt Service
- Sewer Capital Fund