

Lafin Borough
Proposed 2020 General Operating Budget
 2nd Reading - November 12, 2019

	2019 Budget	2019 Actual thru Sep-19	Estimate Oct-19 - Dec-19	2019 Actual + Estimate	Proposed 2020 Budget
<u>Unassigned Fund Balances</u>					
100.00/114.00 · ACCOUNT FUND BALANCES	56,817	98,372	-	98,372	155,061
<u>General Fund Revenues</u>					
300.00 · TAXES					
301.10 · REAL ESTATE TAX- Current Year	232,000	227,087	4,913	232,000	232,000
301.20 · REAL ESTATE TAX- Prior Year	3,000	4,893	-	4,893	4,893
301.40 · REAL ESTATE TAX- Delinquent	4,250	3,084	116	3,200	3,200
310.01 · Per Capita Taxes-Current Yr.	3,000	1,046	1,954	3,000	3,000
310.02 · Per Capita Taxes Delinquent	650	270	381	650	650
310.10 · REAL ESTATE TRANSFER TAX	21,000	27,777	6,223	34,000	21,000
310.20 · EARNED INCOME TAX (E.I.T.)	250,000	206,221	58,779	265,000	265,000
310.36 · Business Privilege Tax	11,000	10,731	769	11,500	11,500
310.50 · Local Services Tax	17,500	11,374	5,626	17,000	17,000
Total 300.00 · TAXES	542,400	492,482	78,761	571,243	558,243
320.00 · Licenses/Permits/Liquor					
320.11 · Building Permits	3,500	5,713	1,487	7,200	3,500
320.15 · Dumpster Permit Fees	200	700	150	850	200
321.80 · Cable Television Franchise Fees	16,272	13,050	4,300	17,350	16,272
321.90 · Malt Beverage & Liquor Tax	150	-	150	150	150
Total 320.00 · Licenses/Permits/Liquor	20,122	19,463	6,087	25,550	20,122
322.80 · Street Cuts Pave Cuts	100	500	-	500	300
330.00 · FINES AND FORFEITS					
331.10 · DIST. MAG. FINES	350	300	-	300	300
331.13 · Luz. Co. Probation/Restitution	300	279	21	300	300
331.15 · State Percentage - PSP Fines	750	446	354	800	800
Total 330.00 · FINES AND FORFEITS	1,400	1,025	375	1,400	1,400
341.01 · INTEREST ON CHECKING	950	1,186	164	1,350	1,350
350.00 · INTERGOVERNMENTAL REV.					
355.01 · PUBLIC UTILITY REALTY TAX- PURTA	575	-	575	575	575
358.00 · Fire State Relief Aid	8,500	8,913	-	8,913	8,913
Total 350.00 · INTERGOVERNMENTAL REV.	9,075	8,913	575	9,488	9,488
351.00 · FEDERAL/ CAPITAL & OPER GRANT					
351.04 · PENNDOT Winter Reimbursement	5,750	-	6,254	6,254	6,254
351.05 · PENNDOT- Street Sweeping	364	-	364	364	364
353.50 · Recycling Grant	6,000	6,665	-	6,665	6,569
354.10 · Community Dev. Block Grant (HUD)	-	-	-	-	-
351.05 · DCED LSA Grant - 2016	11,266	11,267	-	11,267	-
351.07 · DCNR Grant Revenue	-	-	-	-	-
Total 351.00 · FEDERAL/ CAPITAL & OPER GRANT	23,380	17,932	6,618	24,550	13,187
360.00 · CHARGES FOR SERVICES					
361.71 · Charges for Copies	-	-	-	-	-
361.74 · Charges for Sewer/Refuse Certifications	200	180	20	200	200
361.76 · Bid Spec. Packet Fees	-	-	-	-	-
Total 360.00 · CHARGES FOR SERVICES	200	180	20	200	200
362.00 · PUBLIC SAFETY					

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362.10 · Contracted Police Services	-	-	-	-	-
362.11 · Police Reports	-	-	-	-	-
362.12 · Police Probation Services	-	-	-	-	-
362.97 · Police Agressive Driving Enforcement	-	-	-	-	-
362.96 · Reimbursement for Road Damages	-	-	-	-	-
362.50 · Fire Dept. Gas Purchases Reimbursement	2,500	1,211	404	1,615	1,615
Total 362.00 · PUBLIC SAFETY	2,500	1,211	404	1,615	1,615
362.99 · Sale of Vehicle(s) - non Police Dept.	-	-	-	-	-
389.00 · UNCLASSIFIED OPERATING REVENUE					
389.05 · Lafin RecBoard Exp.Reimbursm't	-	-	-	-	-
Total 389.00 · UNCLASSIFIED OPERATING REVENUE	-	-	-	-	-
391.10 · SALES OF PD. EQUIPMENT					
391.12 · Sale of Equipment / Assets - Ford Pick-Up	-	31,501	-	31,501	-
Total 391.10 · SALES OF PD. EQUIPMENT	-	31,501	-	31,501	-
392.00 · INTERFUND TRANSFERS IN	-	-	-	-	-
392.47 · Non Uniform Pension Reimbursement	-	-	-	-	-
392.48 · Pension(s) State Aid Allocation	3,500	3,300	-	3,300	3,505
393.10 · General Obligation Bond and Note Proceeds	-	-	-	-	-
394.00 · Tax Anticipation Note					
394.10 · Tax Anticipation Note	125,000	125,038	-	125,038	125,000
Total 394.00 · Tax Anticipation Note	125,000	125,038	-	125,038	125,000
395.00 · Sale of Land - Oakwood Drive	-	-	20,000	20,000	-
395.35 · REFUND INSURANCE PREMIUMS	-	-	-	-	-
395.36 · INSURANCE ESCROW	-	-	28,591	28,591	-
49900 · Uncategorized Income	-	3,714	-	3,714	-
387.00 · Donations (Park Bench)	-	750	-	750	-
Total Revenues	728,627	707,194	141,595	848,789	734,410
TOTAL REVENUES & BALANCE FORWARD	785,444	805,566	141,595	947,161	889,470

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General Fund Expenditures					
400.00 · LEGISLATIVE BODY	600	-	600	600	600
400.05 · COUNCIL/MAYOR SALARIES	6,000	3,000	3,000	6,000	6,000
400.40 · Public Officials Bond	650	-	650	650	650
400.42 · Dues, Memberships, Subscription	395	-	395	395	395
400.45 · Payroll Services	1,950	1,733	392	2,125	2,125
Total 400.00 · LEGISLATIVE BODY	9,595	4,733	5,037	9,770	9,770
402.00 · AUDITING SERVICES	4,750	3,750	-	3,750	5,000
403.00 · TAX COLLECTION					
403.05 · ELECTED TAX COLLECTOR COMM.	8,500	8,398	102	8,500	8,500
403.23 · TAX COLLECTOR-POSTAGE	47	-	47	47	47
403.33 · TAX COLLECT. Training/Seminars	-	-	-	-	-
403.34 · PRINTING TAX DUPLICATES	600	559	41	600	600
403.35 · TAX COLLECTOR-BOND	325	-	325	325	325
403.36 · Tax Collect. Per Capita Billing	530	-	530	530	530
403.37 · Real Estate Refund-Municip	350	79	271	350	350
Total 403.00 · TAX COLLECTION	10,352	9,036	1,316	10,352	10,352
404.31 · SOLICITOR/ LEGAL FEES					
404.313 · Solicitor's Retainer	6,000	4,500	2,500	7,000	6,000
404.314 · Solicitors Fees	18,500	3,080	10,000	13,080	15,000
404.317 · PSAB T.E.A.M. Legal Counsel	-	-	-	-	-
404.320 Legal Expenses - Additional	-	137	-	137	-
404.31 · SOLICITOR/ LEGAL FEES - Other	-	-	-	-	-
Total 404.31 · SOLICITOR/ LEGAL FEES	24,500	7,717	12,500	20,217	21,000
405.00 · SECRETARY/TREASURER					
405.10 · SECRETARY-WAGES	48,090	36,979	11,111	48,090	49,533
405.28 · Petty Cash	250	500	300	800	800
405.32 · TELEPHONE	3,865	3,148	717	3,865	3,865
405.46 · SECRETARY-SEMINARS	300	-	300	300	300
Total 405.00 · SECRETARY/TREASURER	52,505	40,628	12,427	53,055	54,498
406.00 · GENERAL ADMINISTRATION					
406.21 · ADMINISTRATION OFFICE SUPPLIES	1,000	682	318	1,000	1,000
406.22 · COMPUTER SUPPLIES / Cloud Back-up	1,600	574	2,700	3,274	1,175
406.23 · POSTAGE	800	330	470	800	800
406.326 · web development/mgmt	750	150	600	750	750
406.34 · ADMINISTRATION ADVERTISING	850	2,436	750	3,186	3,186
406.39 · BANK SERVICES CHARGES	300	227	73	300	300
406.42 · DUES/SUBSCRIPTIONS ADMIN	450	-	450	450	450
406.45 · CONTRACTED REPAIR & MAINTENANCE	250	97	153	250	250
406.70 · LAND PURCHASE / APPRAISALS	-	3,100	67,500	70,600	-
406.74 · Code Enforcement Fees	3,500	1,647	1,000	2,647	3,500
406.73 · General Administration - Zoning Fees	250	25	225	250	250
Total 406.00 · GENERAL ADMINISTRATION	9,750	9,269	74,239	83,508	11,661
408.00 · Engineering Services					
408.312 · Engineering Services-Pennoni	16,500	13,109	5,000	18,109	18,500
408.312 · Engineering Services-Pennoni Project 2	-	-	-	-	-
408.312 · Engineering Services-Pennoni Project 3	-	-	-	-	-
408.312 · Engineering Services-Pennoni Proj. LSA	-	-	-	-	-

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436.26 · MS4 Engineering - Pennoni Assoc	-	-	-	-	-
Total 408.00 · Engineering Services	16,500	13,109	5,000	18,109	18,500
409.00 · GENERAL GOV'T.-BUILDING					
409.24 · BUILDING-OPERATING SUPPLIES	1,850	562	400	962	1,850
409.25 · BUILDING - Equip. Repairs	650	83	567	650	650
409.31 · BUILDING - Office Furn./Equip.	750	275	475	750	750
409.33 · Heating Fuel Building	3,600	2,754	846	3,600	3,708
409.34 · PA Water Co - Bldg.	1,500	1,214	286	1,500	1,545
409.35 · PA Water Co - Hydrants	14,500	10,690	3,810	14,500	14,935
409.36 · BUILDING -ELECTRIC	31,500	22,256	9,244	31,500	32,445
409.364 · BUILDING -SEWER	340	254	86	340	350
409.373 · Building Repairs & Maintenance - Eve	4,750	9,422	-	9,422	5,000
409.374 · Building Mulch & Landscape	-	1,425	-	1,425	15,000
409.45 · BLDG. CONTRACTED SERVICES-NEW	750	359	391	750	750
409.50 · Termite Service & Warranty	127	132	-	132	132
409.80 · Building - Security Cameras	-	5,999	-	5,999	-
Total 409.00 · GENERAL GOV'T.-BUILDING	60,317	55,425	16,104	71,529	77,115
410.00 · FIRE PROTECTION TAX					
410.05 · FIREMAN WAGES	24,628	18,280	6,348	24,628	25,367
410.01 · Lafin Boro Fire Co. Allocation	15,000	11,250	3,750	15,000	15,000
410.04 · LVFD Fuel Usage	2,500	1,345	1,155	2,500	2,500
410.06 · Lafin Fireman's Relief Assoc.	8,500	-	8,500	8,500	8,913
Total 410.00 · FIRE PROTECTION TAX	50,628	30,875	19,753	50,628	51,779
411.00 · Police Dept.					
411.05 · POLICE WAGES	-	-	-	-	-
411.18 · LPD Effects Bargaining Closeout	-	-	-	-	-
411.198 · Police Life Ins.	-	-	-	-	-
411.231 · Vehicle Fuel	-	-	-	-	-
411.324 · Police Cell Phones	-	-	-	-	-
411.00 · Police Dept. - Other	-	-	-	-	-
Total 411.00 · Police Dept.	-	-	-	-	-
427.00 · Solid Waste Collection & Dispos					
427.36 · Playground Toilet Clean out	580	300	280	580	580
427.00 · Solid Waste Collection & Dispos - Other	-	-	-	-	-
Total 427.00 · Solid Waste Collection & Dispos	580	300	280	580	580
413.00 · PUBLIC SAFETY					
413.00 · PUBLIC SAFETY - Structures	30,000	22,700	23,500	46,200	-
413.00 · PUBLIC SAFETY - Supplies	-	-	-	-	-
413.00 · PUBLIC SAFETY - Crime Watch Group	250	-	-	-	250
413.00 · PUBLIC SAFETY - National Night-Out	750	-	-	-	750
413.00 · PUBLIC SAFETY - Other	327	-	327	327	327
Total 413.00 · Public Safety	31,327	22,700	23,827	46,527	1,327
430.00 · PUBLIC WORKS					
430.05 · STREET DPT WAGES	3,600	2,614	986	3,600	3,708
433.00 · STREET SWEEPING - WVSA State Roads	-	397	-	397	397
430.10 · Borough Fuel Usage	1,850	1,454	396	1,850	1,906
430.20 · BORO VEHICLE MAINTENANCE	-	-	-	-	-
430.24 · OPERATING SUPPLIES PUBLIC WORKS	1,250	324	500	824	849
436.28 · MS4 STORM WATER FEES - WVSA	-	1,449	-	1,449	1,492

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431.00 - STREET SIGNAGE	500	-	500	500	500
432.00 - SNOW REMOVAL / SALT	5,200	1,738	-	1,738	5,200
434.00 - Spray Vegetation / Weed Control	950	637	-	637	950
437.24 - STORM SEWERS / DRAIN SUPPLY	-	75	-	75	-
436.25 - MS4 PERMIT / RENEWAL	500	500	-	500	500
436.27 - MS4 Storm. Compliance Projects	-	6,100	3,100	9,200	10,000
437.00 - REPAIRS/TOOLS MACHINERY	250	37	213	250	250
437.25 - REPAIRS/TOOLS MACHINERY	-	137	-	137	200
437.50 - ATV - QUAD MAINTENANCE / REPAIR	400	-	400	400	400
438.00 - HIGHWAY MAINTENANCE	-	-	-	-	-
Paving Project - Infrastructure	64,982	-	-	-	170,203
Maplewood Drive Repair	-	-	-	-	20,000
Concrete Driveway Repair	5,000	2,550	-	2,550	-
Paver Repair Borough Building	1,500	-	765	765	-
438.74 - LONG TERM DEBT	-	-	-	-	-
438.10 - Pothole Patch(non-Liquid Fuels)	2,500	-	-	-	2,500
438.25 - SUPPLIES-REPAIRS TO HIGHWAYS	-	-	-	-	-
438.38 - RENT OF MACHINERY	1,500	1,250	250	1,500	1,500
430.00 - PUBLIC WORKS - Other	1,500	950	550	1,500	1,500
Total 430.00 - PUBLIC WORKS	91,482	20,212	7,660	27,872	222,054
450.00 - CULTURE/RECREATION					
451.05 - RECREATION WAGES	1,900	1,506	-	1,506	1,957
451.52 - CONTRIBUTIONS TO RECREATION	3,300	3,300	-	3,300	3,300
450.05 - WALKING TRACK SEALCOATING	-	1,375	-	1,375	-
450.04 - Summer Rec Counselor Clearances	150	-	-	-	150
451.01 - Recreation Board Expenses					
451.02 - Recreation Playground Mulch	4,200	4,031	169	4,200	-
451.03 - Ballfield Diamond-Tex	-	-	-	-	6,500
451.01 - Recreation Board Expenses - Other	-	-	-	-	-
Total 451.01 - Recreation Board Expenses	4,200	4,031	169	4,200	6,500
450.00 - CULTURE/RECREATION - Other	-	-	-	-	-
Total 450.00 - CULTURE/RECREATION	9,550	10,212	169	10,381	11,907
451.54 CONTRIBUTIONS TO SPCA	150	327	-	327	400
451.55 TRAP-NEUTER-RETURN PROGRAM	-	-	-	-	350
456.05 - LIBRARY WAGES	10,427	7,874	2,553	10,427	10,740
488.00 - Lafin Library Association	245	282	-	282	282
472.00 - Debt Principal + Interest					
472.00 - Oakwood Park Sewer Project	189,912	141,109	48,803	189,912	189,912
472.00 - Other	-	-	-	-	-
Total 472.00 - Debt Principal + Interest	189,912	141,109	48,803	189,912	189,912
481.10 - SOCIAL SECURITY EMPLOYER	8,103	6,017	2,086	8,103	8,346
483.00 - PENSIONS					
483.11 - Munici Min Obligation- Police	-	-	-	-	-
483.12 - Munici Min Obligation- Employee	6,903	-	6,903	6,903	6,903
483.21 - Uniform Pension Payment DEvan	6,943	6,943	-	6,943	6,943
483.31 - Actuarial consulting	5,300	-	5,300	5,300	5,300
483.00 - PENSIONS - Other	-	-	-	-	-
Total 483.00 - PENSIONS	19,146	6,943	12,203	19,146	19,146
484.00 - WORKERS COMPENSATION INS.	34,000	11,826	3,436	15,262	18,000

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486.00 - INSURANCE					
486.00 - Insurance Other	-	1,700	-	1,700	1,500
486.41 - Commercial Ins. Package	21,500	10,805	-	10,805	15,000
Total 486.00 - INSURANCE	21,500	12,505	-	12,505	16,500
487.00 - Health Insurance Benefits					
487.196 - Health Ins.	-	-	-	-	-
487.198 - AFLAC	-	-	-	-	-
487.00 - Health Insurance Benefits - Other	-	-	-	-	-
Total 487.00 - Health Insurance Benefits	-	-	-	-	-
489.00 - Unclassified Expenditures	-	-	-	-	-
492.00 - INTERFUND TRANSFERS					
492.00 - INTERFUND TRANSFER	-	-	-	-	-
Total 492.00 - INTERFUND TRANSFERS	-	-	-	-	-
494.00 - Green Tree Committee					
494.01 - Green Tree Committee	250	15	235	250	250
Total 494.00 - Green Tree Committee	250	15	235	250	250
495.00 - Memorial Day Parade Committee	250	-	-	-	250
497.00 - Grant Writing					
497.01 - Grant Application Fees	200	237	(37)	200	200
497.00 - Grant Writing - Other	700	700	-	700	700
Total 497.00 - Grant Writing	900	937	(37)	900	900
497.03 - Grant Reimbursement	-	-	-	-	-
6560 - Payroll Expenses					
6560 - Payroll Expenses - PA UC Fund	350	-	350	350	350
6560 - Payroll Expenses - Other	-	-	-	-	-
Total 6560 - Payroll Expenses	350	-	350	350	350
658.00 - Tax Anticipation Note Principle					
658.00 - DCED Filing / Origination Fee	250	-	250	250	250
658.01 - Tax Anticipation Note Interest	3,125	1,554	1,554	3,107	3,250
658.00 - Tax Anticipation Note Principle - Other	125,000	75,000	50,000	125,000	125,000
Total 658.00 - Tax Anticipation Note Principle	128,375	76,554	51,804	128,357	128,500
6999 Uncategorized Expense - Misc	-	-	-	-	-
TOTAL GENERAL EXPENDITURES	785,444	492,355	299,746	792,100	889,470
UNASSIGNED FUND BALANCE FORWARD / (DEFICIT)	-	313,211	(158,151)	155,061	0
TOTAL EXPEND. & UNASSN. FUND BALANCE FORWARD	785,444	805,566	141,595	947,161	889,470