

2017 *Borough of Littlestown* Budget



FINAL

Tentatively adopted by Council on November 8, 2016
Final adoption by Council on December 13, 2016

BOROUGH OF LITTLESTOWN

Fiscal-Year 2017 Operating Budget

Executive Summary

The 2017 budget was no easier to create than the 2016 budget. This comprehensive budget proposal is comprised of four (4) main funds. In the aggregate, the Borough has a 2017 budget of \$3,033,590. The 2017 budget is comprised of the following:

General Fund	\$ 2,117,603
Pool Fund	\$ 76,279
Water Fund	\$ 839,708
Sewer Fund	\$ 1,373,689
TOTAL	\$ 4, 407,279

In addition to the funds above the budget also includes three (3) additional funds. These funds are comprised of the following:

Fire Services Protection Tax	\$ 81,700
Highway Aid Fund	\$ 127,300
Traffic Control Fund	\$ 9,558
TOTAL	\$ 218,558

The Fire Services Protection Tax Funds are generated from a ¼ mil increase which is discussed further in paragraph six (6). The Highway Aid Funds are received by the state which the allocation amount is based on road mileage and the Traffic Control Funds are generated by a developer's contribution when a new home is built.

Input from all departments heads as well as Council were taken into consideration when creating the budget. The Budget is balanced as required by state law. The first draft of the budget had a deficit of \$126, 650 in the General Fund. All other funds were able to be balanced in the first draft.

The tentative proposed budget differs from the drafts. There were multiple conversations regarding the best way to maintain the level of services while maintaining affordability. History has shown that the increases in expenses outweigh the increases in revenues. Revenues were increased to show a less conservative number but still maintained a realistic revenue estimation. Expenditures were decreased to the level where services would still be maintained but staffing would have to do more with less. However with these changes the General Fund was still out of balance by about \$40,000.

During the process of the budget the Fire Company had requested a Fire Tax. This was a hard decision to make because the Borough was already facing the possibility of a tax increase to balance the general fund. There were Council members that did not want to entertain the thought of raising taxes or a fire tax but the reality came where expenditures could no longer be decreased. Council realized that in order to maintain equipment, property and services, some sort of small tax increase was necessary. The realization of helping to fund the Fire Company was discussed. The Fire Company is facing the same challenges in their budget.

The 2017 Tentative Budget in its final draft was balanced with a ½ mil increase. A ¼ mil designated to the general fund and a ¼ mil for a Fire Tax. The ¼ mil increase for the General Fund will increase revenues by an estimation of \$81,700. With the tax increase the Borough was able to balance the budget and increase the Capital Reserve Account by \$26,422. In order to stay conservative the revenues were not increased by the full estimated amount of \$81,700.

As stated in the above paragraph a ¼ mil increase is for a new tax. This new tax is the Fire Protection Services Tax and is strictly to be used for fire services. This tax is not part of the Borough's General Fund Budget. This tax is estimated to generate about \$80,500. The fire tax that is being imposed is a dedicated tax not to exceed three (3) mills. The purpose of the tax is for the purchase of fire engines, fire apparatus and fire hose for the use of the borough or for assisting any fire company in the borough in the purchase, renewal or repair of any of its fire engines, fire apparatus or fire hose, for the purpose of making appropriations to fire companies both within and without the borough and of contracting with adjacent municipalities or volunteer fire companies in adjacent municipalities for fire protection, for the training of fire personnel and payments to fire training schools and centers or for the purchase of land upon which to erect a firehouse, or for the erection and

BOROUGH OF LITTLESTOWN

Fiscal-Year 2017 Operating Budget

Executive Summary

maintenance of a firehouse or fire training school and center, and for all other lawful purposes as may be specified for such tax from time to time by the laws of the Commonwealth of Pennsylvania. Through a Resolution the Borough will utilize the tax for reimbursable costs that consist of operations costs such as utilities, insurance, new fire apparatus or fire hoses, training, fire gear, fire engines, first aid supplies for fire house and fire engines, vehicle fuel, building maintenance and any other operational costs that the Borough deems is a reimbursable cost. This tax will not reimburse costs associated with the EMS or Capital Reserve Funds.

As with many of us no one wants to see an increase in taxes, however in this budget it was unavoidable. With the rising cost of healthcare, maintenance, utilities, insurance and so forth the Borough is also facing the expense of a Capital Project and a purchase of a new police vehicle. The capital project the Borough is facing are the Maple Avenue and Glenwyn Drive Roadway and Utility Improvement Project. The Borough continues to apply for grants to help offset the cost of the project however we must ensure that when the time comes the Borough has funds in the general reserves to cover what is not covered by the grant and/or fund the entire project associated with the general fund portion if a grant is unable to be obtained. The Borough will also need to look at replacing a vehicle. The Police Dodge Durango will need to retire next year therefore it will need to be replaced.

The Borough throughout 2017 will continue to find ways to decrease expenditures without compromising the service to our citizens.

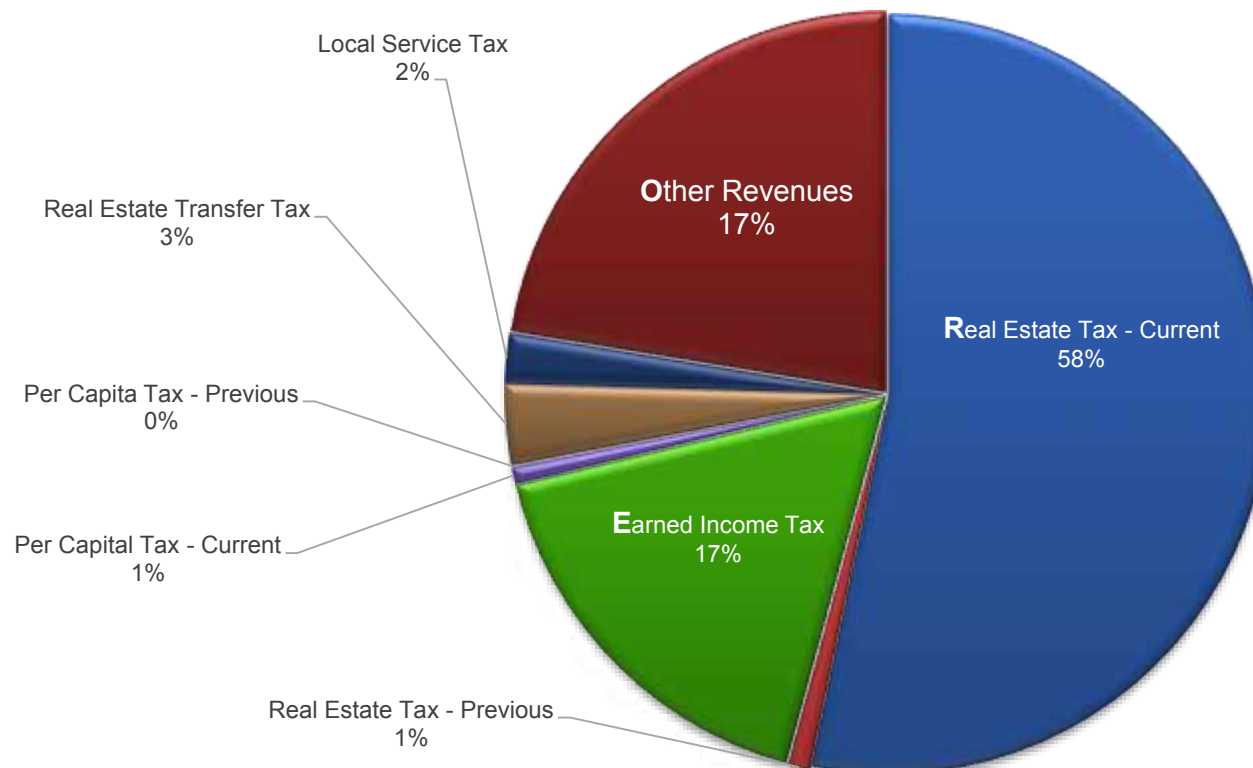
General Fund Revenues - FY 2017

Real Estate Tax - Current	\$1,128,299
Real Estate Tax - Previous	\$20,000
Earned Income Tax	\$360,576
Per Capital Tax - Current	\$15,000
Per Capital Tax - Previous	\$1,600
Real Estate Transfer Tax	\$72,000
Local Service Tax	\$45,000
Other Revenues**	\$475,128

*** Other Revenues include: Cable TV, Fines, Interest Earnings, Rents, County Revenues, Shared Revenues, Reports and Permits, Parking Meters, Recreation, Miscellaneous Revenues, Cash Balance Forward.*

TOTAL \$2,117,603

General Fund Revenues

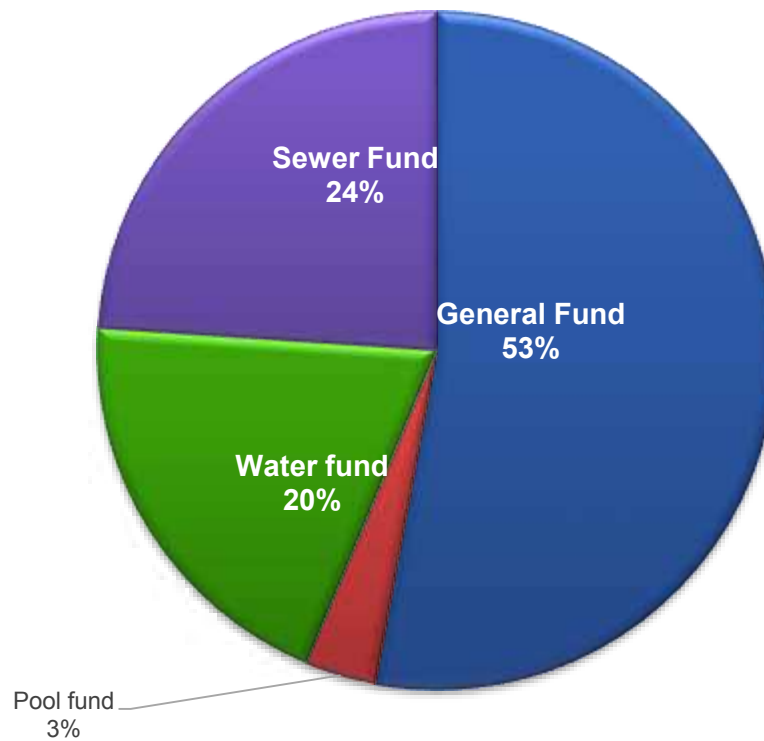


Borough Fund Accounts - FY 2017

General Fund	\$2,117,603
Pool fund	\$76,279
Water fund	\$839,708
Sewer Fund	\$1,373,689

TOTAL **\$4,407,279**

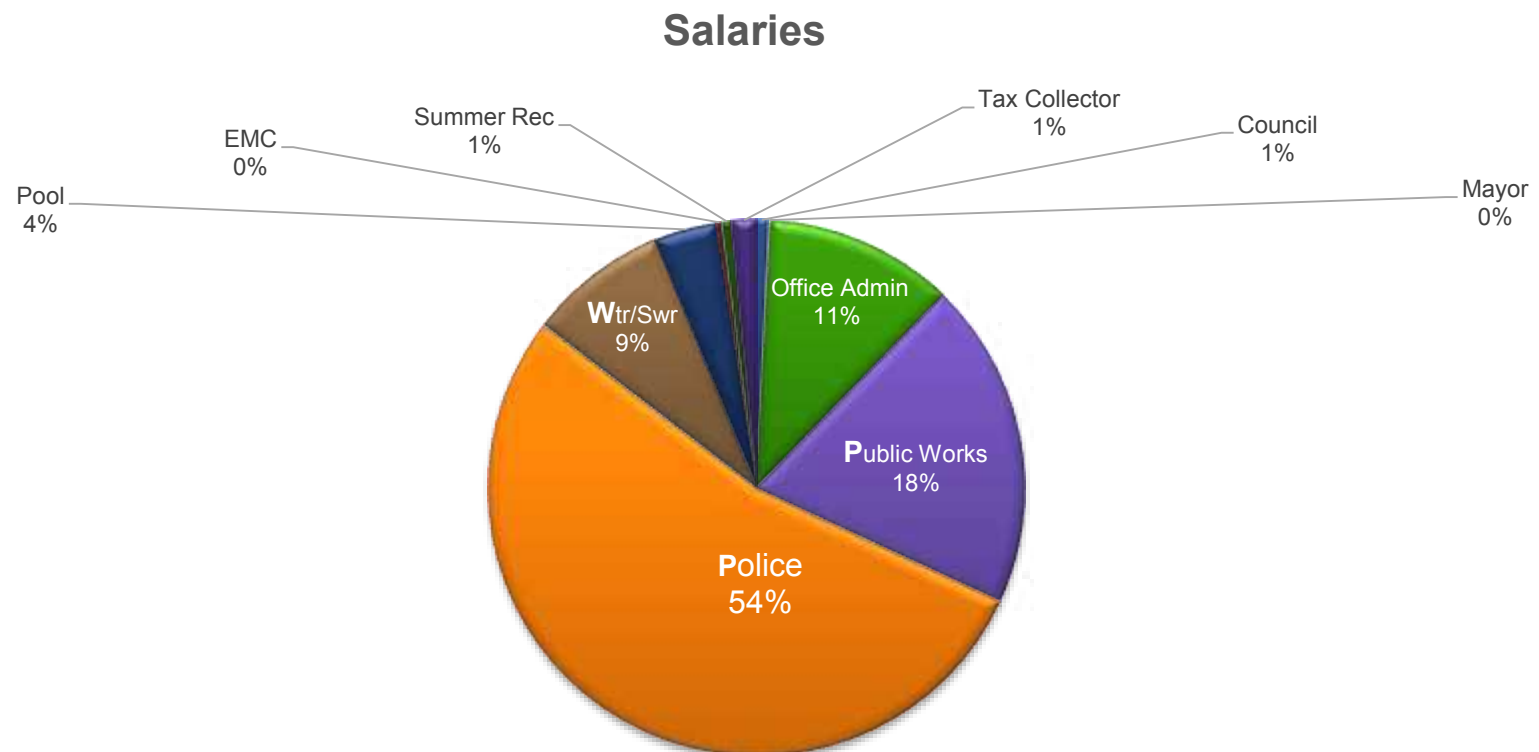
Borough Fund Accounts



Salaries - FY 2017

Council	\$7,200
Mayor	\$2,500
Boro Office Admin	\$128,720
Public Works	\$222,673
Police	\$605,575
Water/Sewer	\$95,412
Pool	\$42,800
EMC	\$3,550
Summer Rec	\$6,437
Tax Collector	\$17,000

TOTAL \$1,131,868



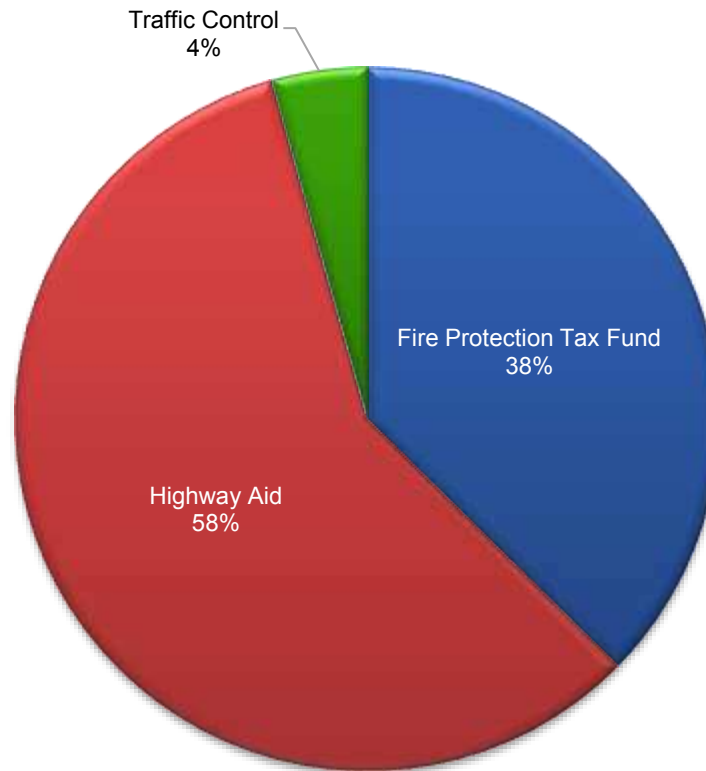
SPECIAL FUND - FY 2017

These funds are designated for certain expenses that fall within the laws of the Commonwealth of PA and Borough Code

Fire Protection Tax Fund	\$81,700	The revenues come from a .25 mil tax on Real Estate and expenses are designated for certain items
Highway Aid	\$127,300	The revenues come from Liquid Fuels and expenses are designated for certain items
Traffic Control	\$9,558	The revenues come from new development and expenses are designated for certain items

TOTAL **\$218,558**

SPECIAL FUNDS



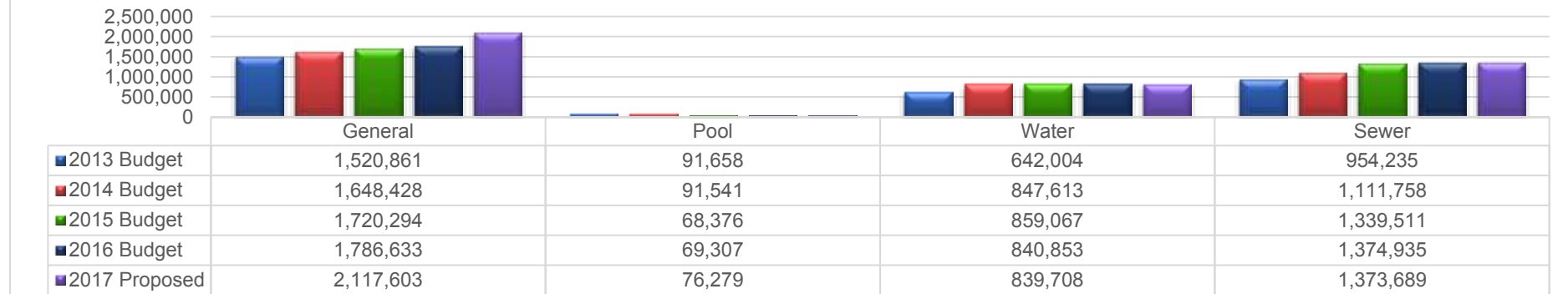
Revenue Summary

FUNDS	2013 Budget	2013 YTD	2014 Budget	2014 YTD	2015 Budget	2015 YTD	2016 Budget	2016 YTD as of 09/27/16	2017 Proposed
General	1,520,861	1,707,903	1,648,428	2,105,232	1,720,294	2,117,778	1,786,633	2,005,755	2,117,603
Pool	91,658	73,038	91,541	116,348	68,376	78,325	69,307	79,068	76,279
Water	642,004	798,003	847,613	934,868	859,067	935,492	840,853	756,097	839,708
Sewer	954,235	1,058,365	1,111,758	1,939,854	1,339,511	1,580,538	1,374,935	1,288,963	1,373,689

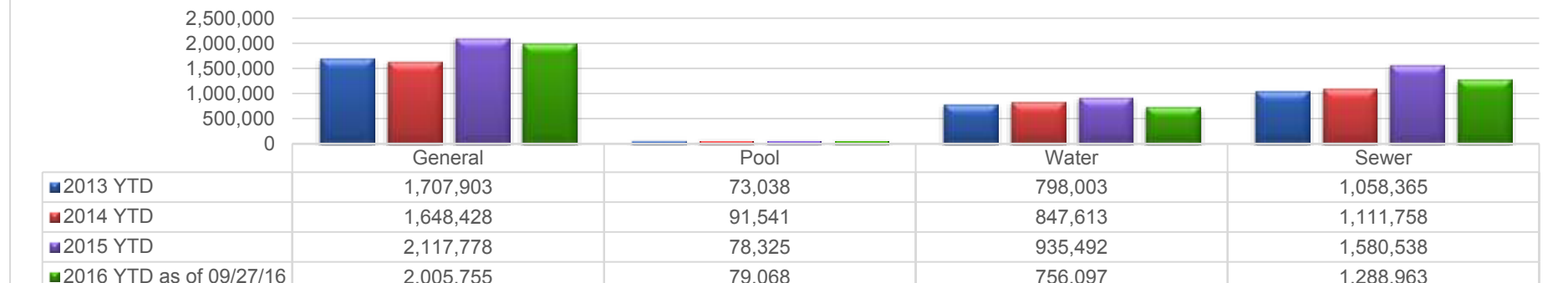
TOTAL REVENUES	3,208,758	3,637,310	3,699,340	5,096,301	3,987,248	4,712,133	4,071,728	4,129,883	4,407,279
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2016 vs 2017 Increase/Decrease	General	18.52%
	Pool	10.06%
	Water	-0.14%
	Sewer	-0.09%
	Overall % Increase/Decrease	8.24%

REVENUE BUDGET COMPARISON



REVENUE YTD COMPARISON



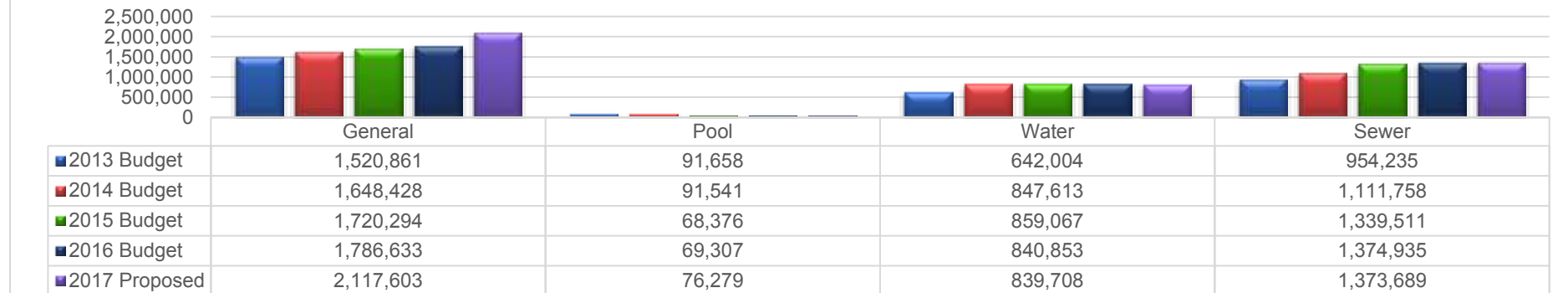
Revenue Summary

FUNDS	2013 Budget	2013 YTD	2014 Budget	2014 YTD	2015 Budget	2015 YTD	2016 Budget	2016 YTD as of 09/27/16	2017 Proposed
General	1,520,861	1,707,903	1,648,428	2,105,232	1,720,294	2,117,778	1,786,633	2,005,755	2,117,603
Pool	91,658	73,038	91,541	116,348	68,376	78,325	69,307	79,068	76,279
Water	642,004	798,003	847,613	934,868	859,067	935,492	840,853	756,097	839,708
Sewer	954,235	1,058,365	1,111,758	1,939,854	1,339,511	1,580,538	1,374,935	1,288,963	1,373,689

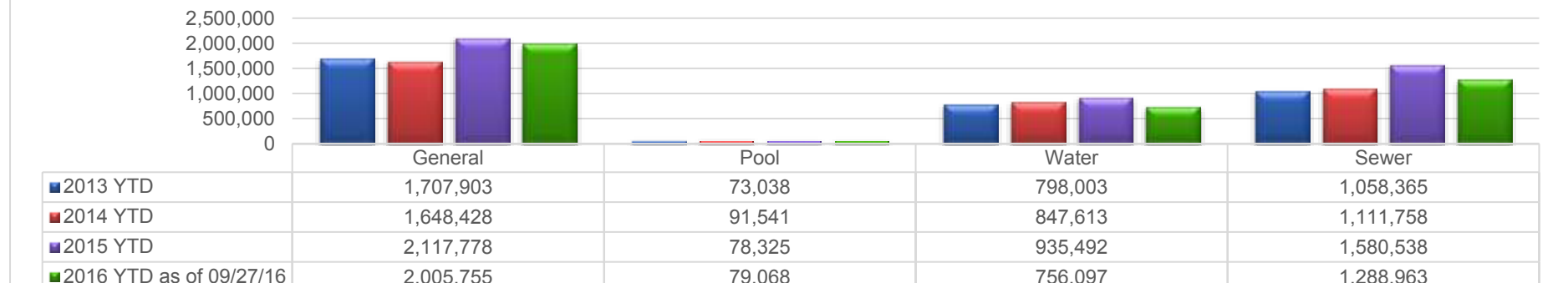
TOTAL REVENUES	3,208,758	3,637,310	3,699,340	5,096,301	3,987,248	4,712,133	4,071,728	4,129,883	4,407,279
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2016 vs 2017 Increase/Decrease	General	18.52%
	Pool	10.06%
	Water	-0.14%
	Sewer	-0.09%
	Overall % Increase/Decrease	8.24%

REVENUE BUDGET COMPARISON



REVENUE YTD COMPARISON



Expenditure Summary

FUNDS	2013 Budget	2013 YTD	2014 Budget	2014 YTD	2015 Budget	2015 YTD	2016 Budget	2016 YTD as of 09/27/16	2017 Proposed
General	1,567,375	1,626,766	1,684,738	1,752,636	1,720,194	2,117,778	1,786,633	2,005,755	2,117,603
Pool	87,508	91,906	91,401	80,071	73,057	78,325	69,307	79,068	76,279
Water	666,371	524,557	847,613	639,001	859,067	935,492	840,853	756,097	839,708
Sewer	728,447	399,493	1,111,758	527,558	1,339,511	1,580,538	1,374,935	1,288,963	1,373,689

TOTAL REVENUES **3,049,701** **2,642,722** **3,735,510** **2,999,266** **3,991,829** **4,712,133** **4,071,728** **4,129,883** **4,407,279**

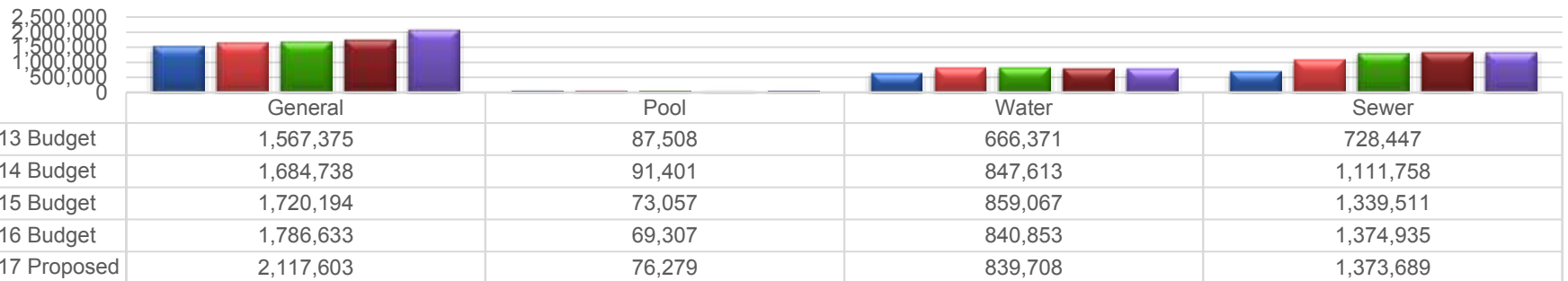
**2015 vs 2016 %
Increase/Decrease**

General 18.52%
Pool 10.06%
Water -0.14%
Sewer -0.09%

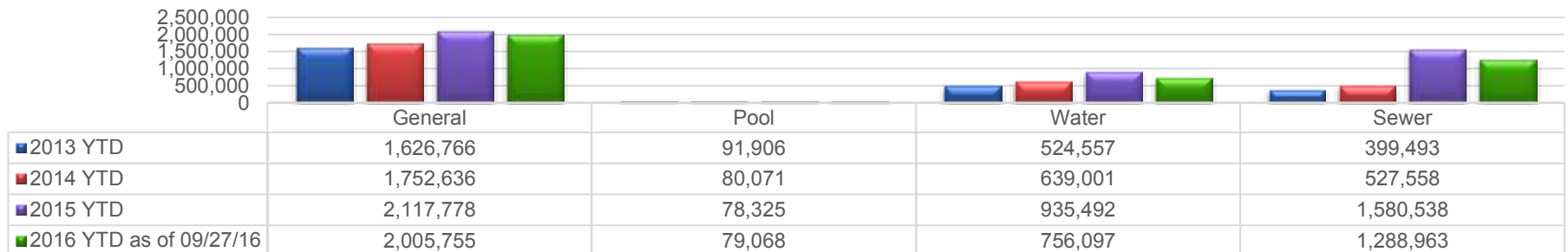
**Overall %
Increase/Decrease**

8.24%

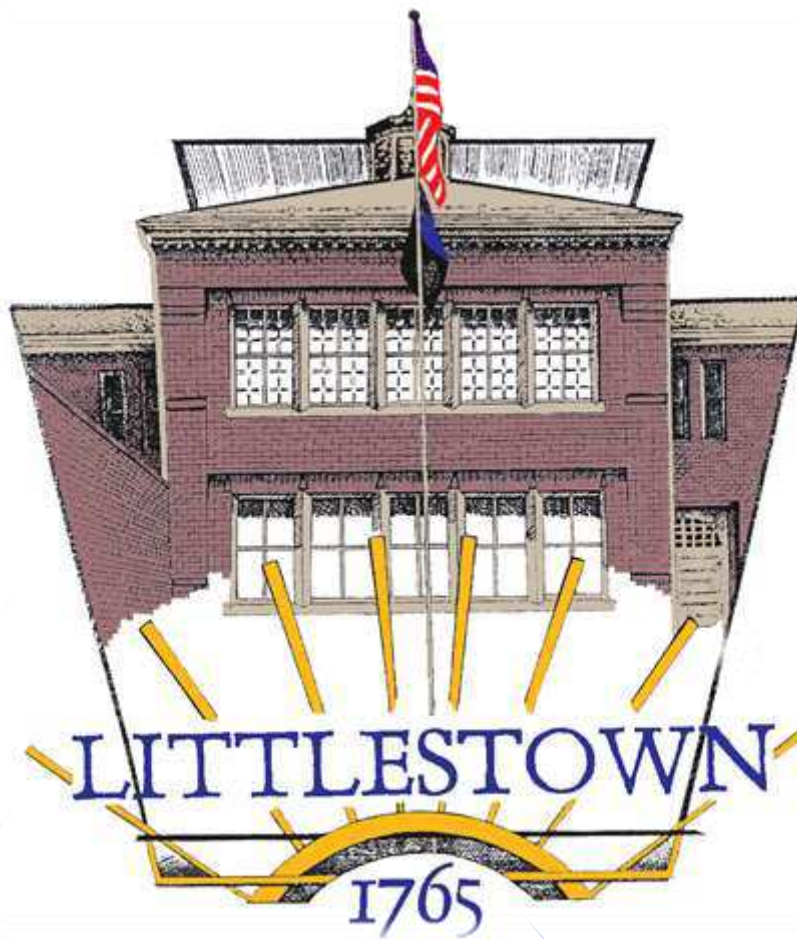
EXPENDITURE BUDGET COMPARISON



EXPENDITURE YTD COMPARISON



2017 GENERAL FUND BUDGET



FINAL

Tentatively adopted by Council on November 8, 2016
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BOROUGH OF LITTLESTOWN - 2017 BUDGET
01 - GENERAL FUND REVENUES

Account #	Description	2017 Budget
REAL PROPERTY TAX		
301.100	Real Estate Tax - Current	1,128,299
301.200	Real Estate Tax - Previous	20,000
	SUBTOTAL	1,148,299
LOCAL ENABLING ACT		
310.010	Per Capita Tax - Current	15,000
310.020	Per Capital Tax - Previous	1,600
310.100	Real Estate Transfer Tax	72,000
310.210	Earned Income Tax	360,576
310.500	Local Service Tax	45,000
	SUBTOTAL	494,176
BUSINESS LICENSES & PERMITS		
321.800	Cable Television Franchise	15,500
	SUBTOTAL	15,500
FINES		
331.100	Court Fines and Restitutions	6,500
331.110	Vehicle Code Violations	28,000
331.130	State Police Fines	1,000
331.140	Parking Violation Fines - Mayor	5,000
331.300	Alcohol Testing Fines - NMS	1,000
	SUBTOTAL	41,500
INTEREST EARNINGS		
341.000	Interest Earnings	500
341.002	Interest Earnings - Reserves	2,500
341.004	Interest Earnings - Edna Rec Park Trust	7
341.005	Interest Earning - Edna Rec Christmas Decorations	3
	SUBTOTAL	3,010
RENTS AND ROYALTIES		
342.530	Royalties from Cell Tower Rental - AT&T	25,000
	SUBTOTAL	25,000
INTERGOVERNMENTAL		
350.000	Shared Expense - Fire Co. Workers Compensation	10,555
	SUBTOTAL	10,555
FEDERAL CAPITAL AND OPERATING GRANTS		
351-000	CDBG Grant	86,478
	SUBTOTAL	86,478
STATE SHARED REVENUE AND ENTITLEMENTS		
355.010	Public Utility Realty Tax (PURTA)	1,570
355.040	Alcoholic Beverage Licenses	500
355.050	General Municipal Pension System State Aid	95,000
355.070	Foreign Fire Insurance Premium Tax	27,000
	SUBTOTAL	124,070

BOROUGH OF LITTLESTOWN - 2017 BUDGET
01 - GENERAL FUND REVENUES

Account #	Description	2017 Budget
CHARGES FOR SERVICES - GENERAL GOVERNMENT		
361.320	Engineering Review Fees	20,000
361.340	Hearing Fees	500
361.350	Legal Review Fees	1,500
361.750	Brush Drop Off	500
SUBTOTAL		22,500
PUBLIC SAFETY		
362.400	UCC Fees	592
362.410	Building Permits	4,500
362.450	Use and Occupancy Permit	400
362.470	Yard Sale Permit	500
SUBTOTAL		5,992
HIGHWAY AND STREETS		
363.210	Parking Meter Use	12,000
SUBTOTAL		12,000
CULTURE - RECREATION		
367.140	Pavilion Rental Fees	5,500
367.200	Recreation Programs - Summer Rec	3,356
367.300	Tennis Court Lights	12
367.400	Ballfield Fees	200
367.800	Edna Reck Park Fund	7,035
367.900	Donations - Miscellaneous	100
367.910	Donations - Special Events	11,000
367.920	Donations - Special Checking	16,000
SUBTOTAL		43,203
MISCELLANEOUS		
380.000	Miscellaneous	1,500
380.020	Insurance Dividends (Benecon)	5,000
380.030	Employee Paid Insurance (Retiree's)	15,621
380.920	Donations - Special Checking	11,200
SUBTOTAL		33,321
INTERFUND OPERATING TRANSFER		
392.010	Transfer from General Capital Reserve Fund	52,000
SUBTOTAL		52,000
TOTAL REVENUES		2,117,603

BOROUGH OF LITTLESTOWN - 2017 BUDGET
01 - GENERAL FUND EXPENDITURES

Account #	Description	2017 Budget
LEGISLATIVE GOVERNING BODY		
400.105	Council	2,400
400.106	Mayor	2,500
400.248	Special Checking - General	1,000
400.331	Travel Expense (mileage reimbursement)	200
400.338	Meal Allowance	100
400.420	Due, Subscriptions and Memberships	200
400.460	Meetings & Conferences, Continuing Education	1,500
SUBTOTAL		7,900
EXECUTIVE		
401.110	Manager	10,000
SUBTOTAL		10,000
FINANCIAL ADMINISTRATION		
402.210	Materials and Supplies	1,200
402.215	Postage	700
402.311	Accounting and Auditing Services	5,800
402.314	Legal Services	4,500
402.321	Telephone	6,700
402.324	Cell Phones	1,564
402.331	Travel Expense (mileage reimbursement)	100
402.338	Meal Allowance	300
402.341	Advertising	400
402.342	Printing	100
402.380	Miscellaneous Purchases	100
402.390	Bank Service Charges/Fees	200
402.420	Dues, Subscriptions and Memberships	50
402.460	Meetings & Conferences, Continuing Education	4,530
402.480	Administrative Services - Special Checking	2,000
402.481	Administrative Services - CDBG	2,478
SUBTOTAL		30,722
TAX COLLECTION		
403.105	Tax Collector	17,000
403.210	Office Supplies	1,650
SUBTOTAL		18,650
405.110	Secretary/Treasurer	19,326
405.117	Clerk	2,173
405.118	Assistant Clerk	1,901
405.187	Benefit Payout	2,379
SUBTOTAL		25,778
IT-NETWORKING SERVICES		
407.213	Computer Supplies	100
407.250	Repair/Maintenance Equipment	600

BOROUGH OF LITTLESTOWN - 2017 BUDGET
01 - GENERAL FUND EXPENDITURES

Account #	Description	2017 Budget
407.260	Minor Equipment (under \$1,000)	500
407.325	Internet Fees	2,500
407.453	Web Design/Maintenance	500
407.454	Software/License Renewals	7,500
SUBTOTAL		11,700

GENERAL GOVERNMENT BUILDING - 10 S. QUEEN STREET

409.226	Cleaning Supplies	350
409.361	Electric (10 S. Queen Street)	8,700
409.373	Building Repairs and Maintenance	500
409.374	Maintenance and Repairs to Machinery & Equipment	300
409.375	Maintenance and Repairs to Buildings - Special Checking	4,000
409.450	Service Contracts	5,642
SUBTOTAL		19,492

PUBLIC SAFETY - POLICE

410.121	Police Chief	83,359
410.122	Sergeant 1	77,039
410.131	Patrolman 1	73,364
410.132	Patrolman 2	72,739
410.133	Patrolman 3	73,718
410.134	Patrolman 4	67,846
410.135	Patrolman 5	67,846
410.136	Patrolman 6	73,024
410.140	Secretary	16,641
410.180	Overtime	20,223
410.187	Benefit Payout	74,724
410.210	Materials and Supplies	2,650
410.228	Animal Food & Shelter	20
410.231	Vehicle Fuel - Gasoline	10,000
410.238	Uniforms	2,000
410.248	Special Checking - General	4,200
410.250	Vehicle Repairs and Maintenance	5,500
410.260	Small Tools and Minor Equipment	1,000
410.303	Civil Service	1,500
410.314	Legal Services	10,000
410.321	Telephone	1,495
410.324	Cell Phones	1,375
410.327	Radio Equipment Maintenance	300
410.341	Advertising	100
410.342	Printing	100
410.374	Maintenance and Repairs to Machinery & Equipment	200
410.420	Dues, Subscriptions and Memberships	575
410.440	Laundry	1,200
410.450	Service Contracts	900
410.460	Meetings & Conferences, Continuing Education	1,000
410.470	Alcohol & Drug Testing	1,000

BOROUGH OF LITTLESTOWN - 2017 BUDGET
01 - GENERAL FUND EXPENDITURES

Account #	Description	2017 Budget
410.700	Capital Purchases (over \$10,000)	52,000
SUBTOTAL		797,637
FIRE PROTECTION		
411.540	Volunteer Fire Relief	27,000
SUBTOTAL		27,000
PLANNING & ZONING		
414.116	Zoning Hearing Board Wages	75
414.200	General Supplies	50
414.300	UCC Fees	592
414.310	Professional Services	175
414.313	Engineering Services	20,000
414.314	Legal Services	1,500
414.341	Advertising	1,000
414.342	Printing	100
414.420	Dues, Subscriptions and Memberships	225
414.460	Meetings & Conferences, Continuing Education	175
SUBTOTAL		23,892
PUBLIC WORKS - SANITATION		
427.367	Sanitation Removal Services	1,600
SUBTOTAL		1,600
PUBLIC WORKS - HIGHWAYS, ROADS AND STREETS		
430.121	Public Works Supervisor	14,228
430.122	Code Enforcement Officer	13,090
430.131	Laborer 1	12,123
430.132	Laborer 2	12,123
430.133	Laborer 3	11,330
430.134	Laborer 4	11,330
430.180	Overtime	2,400
430.187	Benefit Payout	1,106
430.200	General Supplies	1,600
430.210	Office Supplies	300
430.231	Vehicle Fuel - Gasoline	9,000
430.238	Uniforms	1,500
430.250	Vehicle Repairs and Maintenance	7,000
430.260	Small Tools and Minor Equipment	600
430.313	Engineering Services	600
430.321	Telephone	1,500
430.324	Cell Phones	1,373
430.361	Electric (Public Works Building)	700
430.362	Natural Gas (Public Works Building)	2,300
430.370	Maintenance and Repairs	2,500
430.384	Equipment Rental	100
430.460	Meetings & Conferences, Continuing Education	300
430.470	CDL Random Testing/Expenses	200

BOROUGH OF LITTLESTOWN - 2017 BUDGET
01 - GENERAL FUND EXPENDITURES

Account #	Description	2017 Budget
430.750	Minor Machinery and Equipment (between \$1000 & \$10,000)	2,000
SUBTOTAL		109,303
PUBLIC WORKS - WINTER MAINTENANCE - SNOW REMOVAL		
432.245	Highway Supplies	200
432.260	Small Tools and Minor Equipment	500
432.374	Maintenance and Repairs to Machinery & Equipment	500
SUBTOTAL		1,200
PUBLIC WORKS - STREET SIGNS		
433.245	Highway Supplies	1,500
SUBTOTAL		1,500
PUBLIC WORKS - STREET LIGHTING		
434.361	Electric - Street Lighting	45,000
434.370	Repairs and Maintenance	2,000
SUBTOTAL		47,000
PUBLIC WORKS - CURBS, SIDEWALKS & CROSSWALKS		
435.370	Repairs and Maintenance	600
435.600	Curbs and Sidewalks - CDBG	84,000
SUBTOTAL		84,600
PUBLIC WORKS - STORM SEWERS AND DRAINS		
436.370	Repairs and Maintenance	300
SUBTOTAL		300
PUBLIC WORKS - MAINTENANCE AND REPAIRS OF ROADS		
438.222	Pesticides	200
438.245	Highway Supplies	6,000
438.375	Kingdig Road Maintenance - Germany Township	1,200
SUBTOTAL		7,400
PUBLIC WORKS - HIGHWAY CONSTRUCTION & REBUILDING PROJECTS		
439.245	Highway Supplies	1,000
SUBTOTAL		1,000
RECREATION		
451.247	Special Events - General	11,000
SUBTOTAL		11,000
RECREATION PROGRAMS		
452.131	Summer Recreation Camp - Wages	6,437
452.200	General Supplies	250
452.341	Advertising	50
452.342	Printing	50
SUBTOTAL		6,787

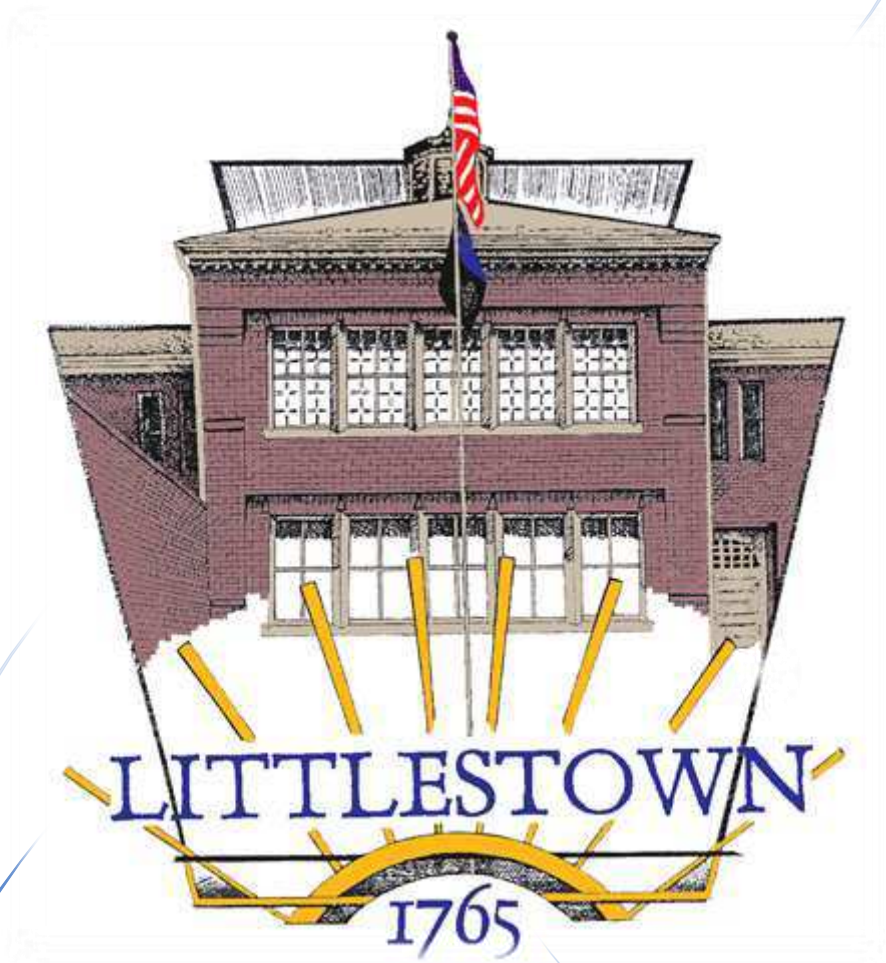
BOROUGH OF LITTLESTOWN - 2017 BUDGET
01 - GENERAL FUND EXPENDITURES

Account #	Description	2017 Budget
PARKS		
454.210	Materials and Supplies	100
454.222	Pesticide	300
454.248	Special Checking - General	16,000
454.249	Edna Rec Park - General	1,000
454.342	Printing	50
454.361	Electric (Parks)	1,200
454.373	Repairs and Maintenance to Buildings & Grounds	500
454.374	Repairs and Maintenance to Machinery and Equipment	1,000
454.375	Repairs and Maintenance to Buildings & Grounds - Edna Rec Park Fd	3,018
454.376	Repairs and Maintenance to Machinery and Equipment - Edna Reck Park Fd	3,018
SUBTOTAL		26,185
LIBRARY		
456.361	Electric	2,200
456.362	Natural Gas	850
456.383	Building Rent	9,000
		12,050
SENIOR CENTER		
458.540	Contribution	2,000
SUBTOTAL		2,000
DEBT SERVICE PRINCIPAL		
471.000	Debt Loan Principal Payment	175,000
SUBTOTAL		175,000
DEBT SERVICE INTEREST		
472.000	Debt Loan Interest Payment	42,998
SUBTOTAL		42,998
FISCAL AGENT FEES		
475.000	Debt Issue Costs	860
SUBTOTAL		860
PAYROLL		
485.000	Payroll Taxes	62,810
SUBTOTAL		62,810
INSURANCE, CASUALTY AND SURETY		
486.350	Umbrella	2,000
486.351	Property	7,348
486.352	Liability	4,172
486.353	Surety	412
486.354	Workers Compensation	68,170
486.355	Workers Compensation - Fire Company	17,065
486.356	Automobile Insurance	2,477
486.357	Public Officials	5,191

BOROUGH OF LITTLESTOWN - 2017 BUDGET
01 - GENERAL FUND EXPENDITURES

Account #	Description	2017 Budget
486.358	Police Professionals	9,975
SUBTOTAL		116,809
HEALTH INSURANCE BENEFITS		
487.187	Eye Glasses/Contacts	200
487.188	RX Copays	1,600
487.189	Health Insurance Compensation	4,000
487.196	Health Insurance	264,121
487.198	Life Insurance	2,339
487.199	Patient Center Outcomes Research	30
SUBTOTAL		272,290
REFUND OF PRIOR YEAR REVENUE		
491.000	Refund for Tax Re-Assessment	250
SUBTOTAL		250
INTERFUND OPERATING TRANSFER		
492.030	Transfer to General Capital Reserve Project Fund	16,422
492.031	Transfer to Equipment Replacement Fund	5,000
492.032	Transfer to Vehicle Replacement Fund	5,000
492.096	Transfer to Police Pension	103,333
492.097	Transfer to Municipal Pension	32,134
SUBTOTAL		161,889
TOTAL EXPENDITURES		2,117,603
TOTAL REVENUES		2,117,603
TOTAL SURPLUS/DEFICIT		0

2017 POOL FUND BUDGET



FINAL

Tentatively adopted by Council on November 8, 2016
Final adoption by Council on December 13, 2016

BOROUGH OF LITTLESTOWN - 2017 BUDGET
05 - POOL FUND REVENUES

Account #	Description	2017 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	2
SUBTOTAL		2
CONTRIBUTIONS		
360.070	Stonesifer Trust	7,777
SUBTOTAL		7,777
POOL REVENUE		
367.110	Season Tickets	17,000
367.111	Daily Admission	33,000
367.113	Concessions	14,500
367.200	Recreation Program Fees - Swim Lessons/Training	500
367.201	Recreation Program Fees - Pool Hops	200
367.500	Pool Rental Fees	500
367.600	Refund of Start-Up Money	1,800
367.900	Donations	1,000
SUBTOTAL		68,500
TOTAL REVENUES		76,279

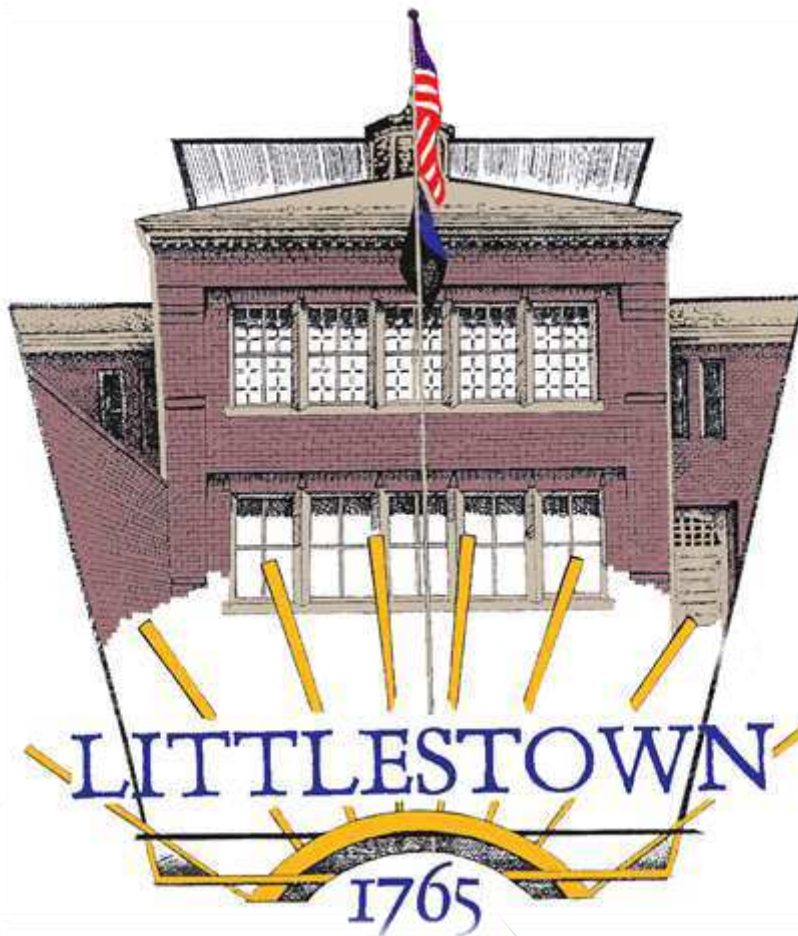
BOROUGH OF LITTLESTOWN - 2017 BUDGET
05 - POOL FUND EXPENDITURES

Account #	Description	2016 Budget
FINANCIAL ADMINISTRATION		
05.402.390	Bank Service Charges/Fees	2
SUBTOTAL		2
PUBLIC WORKS - SANITATION		
427.367	Sanitation Removal Services	300
SUBTOTAL		300
CULTURE - RECREATION ADMINISTRATION		
451.150	Pool Manager	5,500
451.151	Assistant Pool Manager	4,500
451.152	Lifeguards/Ticket Takers	20,000
451.160	Concession Manager	4,500
451.161	Concessionaires	6,600
SUBTOTAL		41,100
SWIMMING POOL		
452.210	Office Supplies	235
452.222	Chemicals	8,981
452.224	Medical Supplies	75
452.225	Testing Supplies	100
452.226	Cleaning Supplies	200
452.227	Sanitation Supplies	150
452.300	General Expenses	1,200
452.316	Lab Testing Fees	550
452.321	Telephone	400
452.361	Electric	3,000
452.373	Repairs and Maintenance to Buildings	1,500
452.374	Maintenance and Repairs to Machinery & Equipment	1,500
452.460	Meetings & Conferences, Continuing Education	500
SUBTOTAL		18,391
CONCESSIONS		
459.210	Office Supplies	25
459.224	Medical Supplies	100
459.226	Cleaning Supplies	100
459.247	Operating Supplies	6,500
459.300	General Expenses - Start Up Money	1,200
459.321	Telephone	25
459.361	Electric	900
459.373	Repairs and Maintenance to Buildings	2,000
459.374	Maintenance and Repairs to Machinery & Equipment	1,000
459.430	Sales Tax	850
SUBTOTAL		12,700
PAYROL TAXES		
485.000	Payroll Taxes	3,788
SUBTOTAL		3,788

BOROUGH OF LITTLESTOWN - 2017 BUDGET
05 - POOL FUND EXPENDITURES

Account #	Description	2016 Budget
	TOTAL EXPENDITURES	76,279
	TOTAL REVENUES	76,279
	TOTAL SURPLUS/DEFICIT	0

2017 WATER FUND BUDGET



FINAL

Tentatively adopted by Council on November 8, 2016
Final adoption by Council on December 13, 2016

BOROUGH OF LITTLESTOWN - 2017 BUDGET
06 - WATER FUND REVENUES

Account #	Description	2017 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	300
341.002	Interest Earnings - Reserves	3,700
SUBTOTAL		4,000
RENTS AND ROYALTIES		
342.530	Royalties from Cell Tower Rental	52,422
SUBTOTAL		52,422
WATER SYSTEM		
378.100	Water Rents	750,000
378.110	Connection Fees	14,158
378.300	Well Generation Fees	300
378.350	Legal Fees	10,000
378.400	Private Fire Protection	3,158
378.470	Temporary Use Fees	270
378.490	Read Out Fees	270
378.800	Additional Meters	150
378.900	Turn On Fees	200
378.910	Turn Off Fees	200
SUBTOTAL		778,706
CHARGES FOR SERVICES		
379.000	Meter Testing	30
379.010	Final Read Fee	500
SUBTOTAL		530
MISCELLANEOUS		
380.000	Miscellaneous	500
380.020	Insurance Dividends (Benecon)	2,500
380.070	Bad Check Fees	400
380.090	Certified Fees/Certificate of Mailings	650
SUBTOTAL		4,050
TOTAL REVENUES		839,708

BOROUGH OF LITTLESTOWN - 2017 BUDGET
06 - WATER FUND EXPENDITURES

Account #	Description	2017 Budget
LEGISLATIVE GOVERNING BODY		
400.105	Council	2,400
400.331	Travel Expense (mileage reimbursement)	100
400.338	Meal Allowance	100
400.460	Meetings & Conferences, Continuing Education	1,500
SUBTOTAL		4,100
EXECUTIVE		
401.110	Manager	10,000
SUBTOTAL		10,000
FINANCIAL ADMINISTRATION		
402.210	Office Supplies	1,050
402.215	Postage	2,200
402.311	Accounting and Auditing Services	5,800
402.314	Legal Services	10,000
402.331	Travel Expense (mileage reimbursement)	100
402.338	Meal Allowance	50
402.341	Advertising	150
402.342	Printing	100
402.380	Miscellaneous Purchases	100
402.390	Bank Services Charges/Fees	100
402.420	Dues, Subscriptions and Memberships	450
402.460	Meetings & Conferences, Continuing Education	4,000
402.750	Minor Machinery and Equipment (between \$1000 & \$10,000)	6,000
SUBTOTAL		30,100
SECRETARY/CLERK/TREASURER		
405.110	Secretary/Treasurer	19,326
405.117	Clerk	9,778
405.118	Assistant Clerk	8,556
405.187	Benefit Payout	2,379
SUBTOTAL		40,039
OPERATORS		
406.131	Water/Sewer Operator 1	25,783
406.132	Water/Sewer Operator 2	21,924
406.180	Overtime	1,908
406.187	Benefit Payout	310
SUBTOTAL		49,924
IT-NETWORKING SERVICES		
407.213	Computer Supplies	100
407.250	Repair/Maintenance Equipment	1,000
407.260	Minor Equipment (under \$1,000)	400
407.325	Internet Fees	1,730
407.453	Web Design/Emails/Maintenance	700
407.454	Software/License Renewals	3,036
SUBTOTAL		6,966

BOROUGH OF LITTLESTOWN - 2017 BUDGET
06 - WATER FUND EXPENDITURES

Account #	Description	2017 Budget
GENERAL GOVERNMENT BUILDING - 10 S. QUEEN STREET		
409.226	Cleaning Supplies	200
409.361	Electric (2205 White Hall Road)	1,049
409.373	Building Repairs and Maintenance	1,500
409.374	Maintenance and Repairs to Machinery & Equipment	500
409.450	Service Contracts	1,500
SUBTOTAL		4,749
PUBLIC WORKS - SANITATION		
427.367	Sanitation Removal Services	1,500
SUBTOTAL		1,500
PUBLIC WORKS - HIGHWAYS, ROADS AND STREETS		
430.121	Public Works Supervisor	14,228
430.122	Code Enforcement Officer	13,090
430.131	Laborer 1	12,123
430.132	Laborer 2	12,123
430.133	Laborer 3	11,330
430.134	Laborer 4	11,330
430.180	Overtime	2,400
430.187	Benefit Payout	1,106
430.231	Vehicle Fuel - Gasoline	1,500
430.238	Uniforms	500
430.250	Vehicle Repairs and Maintenance	3,500
430.470	CDL Random Testing/Expenses	200
430.750	Minor Machinery and Equipment (between \$1000 & \$10,000	6,000
SUBTOTAL		89,430
WATER DEPARTMENT		
448.200	General Supplies	1,200
448.222	Chemicals	8,800
448.225	Laboratory/Testing Supplies	1,200
448.260	Small Tools and Minor Equipment (under \$1,000)	500
448.313	Engineering	7,500
448.316	Lab Testing Fees	10,675
448.317	PA One Calls	250
448.321	Telephone	2,500
448.324	Cell Phones	1,380
448.361	Electric (Wells)	45,000
448.363	Hydrant Maintenance	2,500
448.370	Maintenance and Repairs	1,000
448.374	Maintenance and Repairs to Machinery & Equipment	1,500
448.375	Maintenance and Repairs to Water Tanks	36,700
448.376	Maintenance and Repairs to Waterlines	1,500
448.377	Maintenance and Repairs to Water Mains	1,500
448.378	Maintenance and Repairs to Meters/New Meters	10,000
448.450	Service Contracts	9,500
448.750	Minor Machinery and Equipment (between \$1,000 & \$10,000)	9,000
SUBTOTAL		152,205

BOROUGH OF LITTLESTOWN - 2017 BUDGET
06 - WATER FUND EXPENDITURES

Account #	Description	2017 Budget
DEBT SERVICE PRINCIPAL		
471.000	Debt Loan Principal Payment	145,000
	SUBTOTAL	145,000
DEBT SERVICE INTEREST		
472.000	Debt Loan Interest Payment	79,415
	SUBTOTAL	79,415
FISCAL AGENT FEES		
475.000	Debt Issue Costs	860
	SUBTOTAL	860
PAYROLL		
485.000	Payroll Taxes	15,257
	SUBTOTAL	15,257
INSURANCE, CASUALTY AND SURETY		
486.350	Umbrella	2,000
486.351	Property	7,348
486.352	Liability	4,172
486.353	Surety	412
486.354	Workers Compensation	11,899
486.356	Automobile Insurance	2,477
486.357	Public Officials	5,191
	SUBTOTAL	33,498
HEALTH INSURANCE BENEFITS		
487.189	Health Insurance Compensation	1,600
487.196	Health Insurance	67,378
487.198	Life Insurance	2,339
487.199	Patient Center Outcomes Research	35
	SUBTOTAL	71,352
REFUND OF PRIOR YEAR REVENUE		
491.000	Refund for Water Rents	100
	SUBTOTAL	100
INTERFUND OPERATING TRANSFER		
492.030	Transfer to Water Capital Reserve Project Fund	75,213
0.000	0.000	10,000
0.000	0.000	20,000
	SUBTOTAL	105,213
TOTAL EXPENDITURES		839,708
TOTAL REVENUES		839,708
TOTAL SURPLUS/DEFICIT		0

2017 SEWER FUND BUDGET



FINAL

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BOROUGH OF LITTLESTOWN - 2017 BUDGET
08 - SEWER FUND REVENUES

Account #	Description	2017 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	500
341.002	Interest Earnings - Reserves	5,000
SUBTOTAL		5,500
SEWER SYSTEM		
364.100	Sewer Rents	1,331,870
364.110	Connection Fees	18,154
364.130	Sewer Reserve	2,500
364.350	Legal Fees	10,000
SUBTOTAL		1,362,524
MISCELLANEOUS		
380.000	Miscellaneous	100
380.020	Insurance Dividends (Benecon)	5,000
380.070	Bad Check Fees	100
380.090	Certified Fees/Certificate of Mailings	465
SUBTOTAL		5,665
TOTAL REVENUES		1,373,689

BOROUGH OF LITTLESTOWN - 2017 BUDGET
08 - SEWER FUND EXPENDITURES

Account #	Description	2017 Budget
LEGISLATIVE GOVERNING BODY		
400.105	Council	2,400
400.331	Travel Expense (mileage reimbursement)	100
400.338	Meal Allowance	100
400.460	Meetings & Conferences, Continuing Education	1,301
SUBTOTAL		3,901
EXECUTIVE		
401.110	Manager	10,000
SUBTOTAL		10,000
FINANCIAL ADMINISTRATION		
402.210	Office Supplies	1,050
402.215	Postage	2,500
402.311	Accounting and Auditing Services	5,800
402.314	Legal Services	8,061
402.331	Travel Expense (mileage reimbursement)	100
402.338	Meal Allowance	50
402.341	Advertising	150
402.342	Printing	150
402.380	Miscellaneous	100
402.390	Bank Services Charges/Fees	500
402.460	Meetings & Conferences, Continuing Education	4,000
SUBTOTAL		22,461
SECRETARY/CLERK/TREASURER		
405.110	Secretary/Treasurer	19,326
405.117	Clerk	9,778
405.118	Assistant Clerk	8,556
405.187	Benefit Payout	2,379
SUBTOTAL		40,039
OPERATORS		
406.131	Water/Sewer Operator 1	25,783
406.132	Water/Sewer Operator 2	21,924
406.180	Overtime	1,908
406.187	Benefit Payout	310
SUBTOTAL		49,924
IT-NETWORKING SERVICES		
407.213	Computer Supplies	50
407.250	Repair/Maintenance Equipment	300
407.260	Minor Equipment (under \$1,000)	400
407.325	Internet Fees	1,730
407.453	Web Design/Emails/Maintenance	500
407.454	Software/License Renewals	3,036
SUBTOTAL		6,016

BOROUGH OF LITTLESTOWN - 2017 BUDGET
08 - SEWER FUND EXPENDITURES

Account #	Description	2017 Budget
GENERAL GOVERNMENT BUILDING - 10 S. QUEEN STREET		
409.226	Cleaning Supplies	200
409.361	Electric (2136 White Hall Road)	70,000
409.373	Building Repairs and Maintenance	1,000
409.374	Maintenance and Repairs to Machinery & Equipment	500
409.450	Service Contracts	1,712
SUBTOTAL		73,412
PUBLIC WORKS - SANITATION		
427.367	Sanitation Removal Services	1,200
SUBTOTAL		1,200
SEWER DEPARTMENT		
429.200	General Supplies	1,100
429.222	Chemicals	47,300
429.225	Laboratory/Testing Supplies	1,000
429.260	Small Tools and Minor Equipment (under \$1,000)	1,000
429.313	Engineering	3,970
429.316	Lab Testing Fees	19,200
429.317	PA One Calls	500
429.321	Telephone	6,565
429.324	Cell Phones	1,380
429.361	Electric (Pump Stations)	22,000
429.370	Maintenance and Repairs	1,800
429.374	Maintenance and Repairs to Machinery & Equipment	4,000
429.376	Maintenance and Repairs to Sewerlines	500
429.377	Maintenance and Repairs to Sewer Mains	500
429.384	Equipment Rental	100
429.450	Service Contracts	86,444
429.750	Minor Machinery and Equipment (between \$1,000 & \$10,000)	1,500
SUBTOTAL		198,859
PUBLIC WORKS - HIGHWAYS, ROADS AND STREETS		
430.121	Public Works Supervisor	14,228
430.122	Code Enforcement Officer	13,090
430.131	Laborer 1	12,123
430.132	Laborer 2	12,123
430.133	Laborer 3	11,330
430.134	Laborer 4	11,330
430.180	Overtime	2,400
430.187	Benefit Payout	310
430.231	Vehicle Fuel - Gasoline	1,800
430.238	Uniforms	500
430.250	Vehicle Repairs and Maintenance	3,500
430.470	CDL Random Testing/Expenses	200
SUBTOTAL		82,934

BOROUGH OF LITTLESTOWN - 2017 BUDGET
08 - SEWER FUND EXPENDITURES

Account #	Description	2017 Budget
DEBT SERVICE PRINCIPAL		
471.000	Debt Loan Principal Payment	260,000
SUBTOTAL		260,000
DEBT SERVICE INTEREST		
472.000	Debt Loan Interest Payment	15,900
SUBTOTAL		15,900
FISCAL AGENT FEES		
475.000	Debt Issue Costs	860
SUBTOTAL		860
PAYROLL		
485.000	Payroll Taxes	15,257
SUBTOTAL		15,257
INSURANCE, CASUALTY AND SURETY		
486.350	Umbrella	2,000
486.351	Property	7,348
486.352	Liability	4,172
486.353	Surety	412
486.354	Workers Compensation	14,000
486.356	Automobile Insurance	2,477
486.357	Public Officials	5,191
SUBTOTAL		35,600
HEALTH INSURANCE BENEFITS		
487.189	Health Insurance Compensation	1,600
487.196	Health Insurance	67,378
487.198	Life Insurance	2,339
487.199	Patient Center Outcomes Research	35
SUBTOTAL		71,352
REFUND OF PRIOR YEAR REVENUE		
491.000	Refund for Water Rents	100
SUBTOTAL		100
INTERFUND OPERATING TRANSFER		
492.096	Transfer to Pennvest Loan Fund	485,875
SUBTOTAL		485,875
TOTAL EXPENDITURES		1,373,689
TOTAL REVENUES		1,373,689
TOTAL SURPLUS/DEFICIT		0

2017

FIRE PROTECTION TAX FUND BUDGET



FINAL

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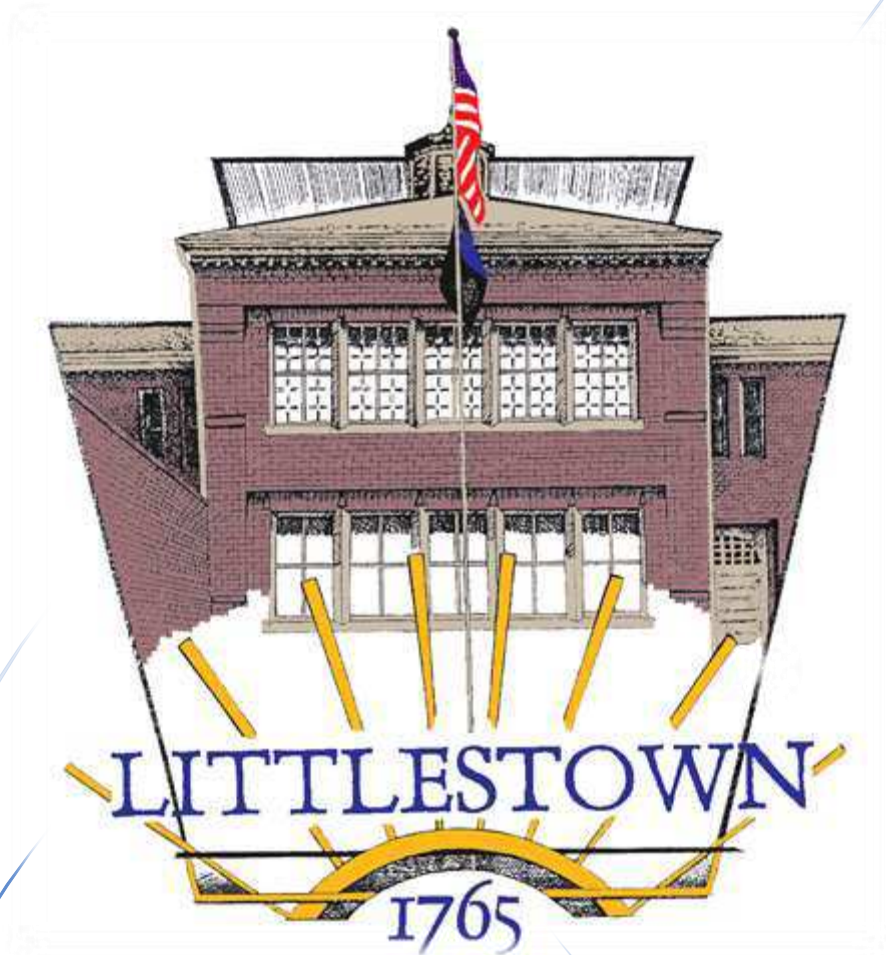
BOROUGH OF LITTLESTOWN - 2017 Budget
03 - FIRE PROTECTION TAX FUND REVENUES

Account #	Description	2017 Budget
<i>FIRE PROTECTION TAX</i>		
362.020	Fire Protection Funds from Fire Tax	81,700
SUBTOTAL		81,700
TOTAL REVENUES		81,700

BOROUGH OF LITTLESTOWN - 2017 Budget
03 - FIRE PROTECTION TAX FUND EXPENDITURES

Account #	Description	2017 Budget
PUBLIC SAFETY - PROTECTIONS TO PERSONS AND PROPERTY		
411.000	Fire Protection	81,700
SUBTOTAL		81,700
TOTAL EXPENDITURES		81,700
REVENUES VS EXPENDITURES		81,700
TOTAL SURPLUS/DEFICIT		0

2017 HIGHWAY AID BUDGET



FINAL

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BOROUGH OF LITTLESTOWN - 2017 BUDGET
35 - HIGHWAY AID FUND REVENUES

Account #	Description	2017 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	300
SUBTOTAL		300
INTERGOVERNMENTAL REVENUES		
355.020	Liquid Fuels Tax	127,000
SUBTOTAL		127,000
TOTAL REVENUES		127,300

BOROUGH OF LITTLESTOWN - 2017 BUDGET
35 - HIGHWAY AID FUND EXPENDITURES

Account #	Description	2017 Budget
WINTER MAINTENANCE		
432.000	Snow and Ice Supplies	7,000
SUBTOTAL		7,000
REPAIRS OF TOOLS AND MACHINERY		
437.000	Repairs of Tools and Machinery	5,000
SUBTOTAL		5,000
HIGHWAY CONSTRUCTION		
438.000	Maintenance of Repairs to Roads	114,800
SUBTOTAL		114,800
PAYROLL		
485.000	Payroll Taxes	500
SUBTOTAL		500
TOTAL EXPENDITURES		127,300
TOTAL REVENUES		127,300
TOTAL SURPLUS/DEFICIT		0

2017 TRAFFIC CONTROL BUDGET



FINAL

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BOROUGH OF LITTLESTOWN - 2017 BUDGET
37 - TRAFFIC CONTROL FUND REVENUES

Account #	Description	2016 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	2
341.003	Interest Earnings - CD	150
SUBTOTAL		152
DONATIONS/CONTRIBUTIONS		
387.000	Donations/Contributions	810
SUBTOTAL		810
CASH BALANCE FORWARD		
399.000		8,596
SUBTOTAL		8,596
TOTAL REVENUES		9,558

BOROUGH OF LITTLESTOWN - 2017 BUDGET
37 -TRAFFIC CONTROL FUND EXPENDITURES

Account #	Description	2017 Budget
HIGHWAY GENERAL SERVICES		
433.374	Repairs and Maintenance to Equipment	4,500
SUBTOTAL		4,500
INTERFUND OPERATING TRANSFER		
492.037	Transfer to Traffic Control Fund	5,058
SUBTOTAL		5,058
TOTAL EXPENDITURES		9,558
TOTAL REVENUES		9,558
TOTAL SURPLUS/DEFICIT		0