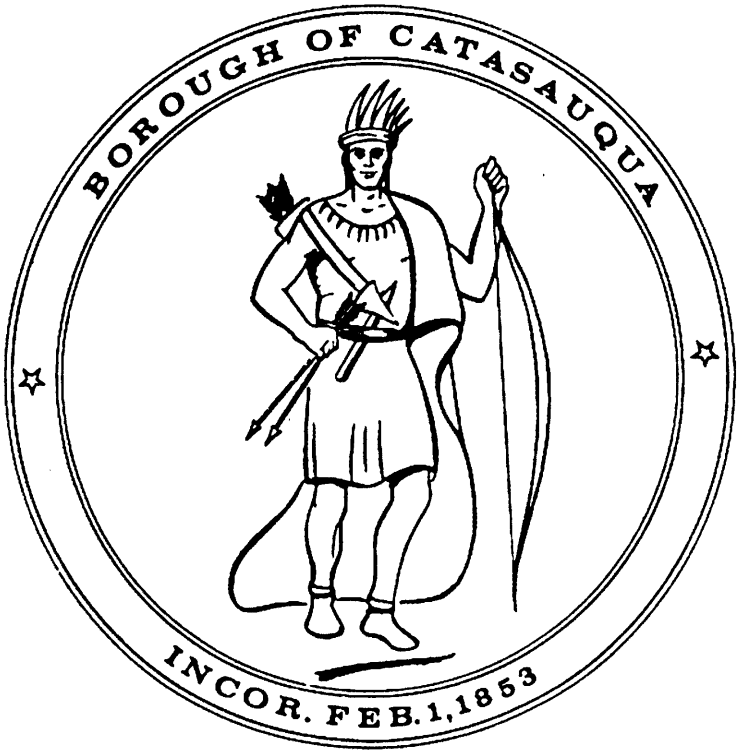
THE 2018 BUDGET

OF

PROGRAMS AND SERVICES



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BOROUGH OF CATASAUQUA

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BARBARA A. SCHLEGEL
Mayor

VINCENT P. SMITH
President of Council

EUGENE L. GOLDFEDER
Manager/Secretary

November 10, 2017

The Honorable Mayor and Members of Borough Council:

Dear Borough Officials,

Now is the time, now is the best time! This song, from the Carousel of Progress ride in Disney World follows a family over the years. In each time period they believe they are living during the peak of invention, creativity and comfort and that it is the best time. The song holds true for Catasauqua. 2017 could be considered our best time. We completed construction and moved into the new Municipal Complex, we have laid the ground work and modified our Ordinances to attract development of the Iron Works property and in October we were recognized by the Lehigh Valley Planning Commission as their 2017 Community of Distinction.

From that perspective it feels like this is the best time for Catasauqua. Yet, in 2018 we will implement the Transportation Alternatives Program which will transform the streetscape on Front Street from Church to Pine Streets, and hopefully be working with a developer to implement the plans we put in place for the Iron Works. As those projects come to fruition next year could be even better than 2017. Just like the ride at Disney World, each time we feel we are at the best time, our planning and continuing projects show us that there is still much more that we can achieve and that the future can still be better than today.

The preparation of the annual budget and accompanying message offer an opportunity to provide a brief synopsis and retrospective of what did or did not occur in the year just ending. While the new Municipal Complex, at 90 Bridge Street, is the most striking and the most impactful project we undertook, it is not the only program. In 2017 we continued our planning and listed for sale the remaining ten acres of the Iron Works site. Proposals from developers interested in the Iron Works are due at the end of November. We also converted a portion of Front Street to two way traffic and continued the process of codifying all of our personnel policies into a single document, a project that is still ongoing.

The 2018 Budget of Programs and Services I am presenting proposes modest increases in Real Estate Tax, Water and Sewer fees. It is projected that taken together the total cost to the average property owner resulting from these increases is only $50.73 per year, or $4.23 a month. Each of these proposed increases will be discussed in greater detail later.

This estimate is based on the average property assessment of $146,879, and the average water usage of 15,000 gallons per quarter. Each individual's increase will be dependent on their unique situation. For example the projected increase based on my home's assessment and average water usage is $65.28 per year. When one looks at the 2018 Budget as a snapshot the proposed increases may not appear necessary. However future years' projections and increasing reliance on a shrinking opening balance require these as a structural budget protection as much as to address immediate cash needs.

Developing a budget, whether personal or business, requires separating the demands on limited resources into wants, needs, and wishes. When the plans for the Municipal Complex first started it was because of the need of the Fire Department. The Police Department wanted additional space; both the Administration and Police Department wished for improved functionality in whatever space they had. The end result is our new Municipal Complex, which opened on August 2, 2017. While physically only about three hundred (300) feet from our old building, the difference in operational efficiency and opportunities is worlds apart. We now have enough space for all of our operations, room for several meetings a night without sharing the same room, and also a small area for community meetings or other functions. It is and probably will remain the single most significant project undertaken by the Borough for years to come. In addition to being the seat of Government operations the complex is also the anchor of and attraction for future development of the remaining ten acres on the Iron Works.

GENERAL FUND

Considered, but not investigated, during 2017 was the development of a stormwater collection service charge. We need to continue exploring such a service fee, either individually or jointly with other municipalities or an authority, since the demands and requirements will continue to grow. It is only appropriate that a separate fee be used rather than real estate taxes, since stormwater management is the result of all developed properties in the Borough, whether a single family home, an apartment, a school, industrial facility, or a church. Wherever there is a structure, walkway, paving or other impervious surface, there is Stormwater runoff. The fairest approach is to measure each property and bill them based on their total impervious surface. As a practical measure most agencies that have a stormwater fee establish one or two flat charges for residential properties based on their size, and do an actual measurement of non-residential properties. Their size is multiplied by a service fee, to calculate their charge.

When comparing the 2017 Budget with year-end projections there are several items that are dramatically out of balance. Some of these were to our benefit. For example earned income tax, real estate transfer tax and refunds of prior years' expenditures all greatly exceeded expectations. Swimming pool ticket sales were nearly $20,000 better than anticipated, despite mixed weather; it was extremely hot in June but very cool in August. On the expenditure side, Engineering Services, had the most dramatic variance. Much of that is related to the conversion of Front Street to two way traffic and the investigation of the Stormwater runoff/flooding issue on Main Street. The Police Department's variance is mostly the result of increased overtime and other personnel services resulting from being down a full time officer, due to a line of duty incident,

and the resignation of an officer in October. The other large exceedance, Street Construction, is due to the development of the parking area on the west side of Front Street, in the 300 and 400 blocks. This was created to replace some the parking lost to the conversion of two way Front Street.

There are only a few new initiatives or activities proposed in the 2018 Budget. I have announced my retirement as of March 31, 2018. The Budget includes funds to undertake the search for a new Borough Manager, including hiring an executive search consultant to assist. I have also included funds to cover the cost of the initial transition period for the new manager, working with me. Since the process of recruiting and hiring my replacement has not been decided upon I have not spread these additional costs over the four funds, they are all shown in account 401.

With the technology available in the new Council Chambers I would like to move toward a paperless agenda system. I have provided funding for tablet computers for Council and the Mayor, and for Agenda Management software. I have experience with a system called BoardDocs, which I find to be very easy to use, both from the perspective of loading the information into the agenda and for the user to retrieve and view it. Among the advantages of a paperless agenda system like BoardDocs is that the information can be uploaded throughout the month. Staff does not have to wait until the meeting day to make copies and distribute them to Council.

It is necessary to replace all of the self-contained breathing apparatus (SCBA) used by the firefighting personnel. The Fire Chief has worked with the equipment vendor and Community Leasing Partners to structure a very advantageous package for the Borough. We will be able to purchase all twenty eight (28) units and related equipment, an expenditure of $210,105, in 2018. Fireman's Relief will make the down payment of $38,185. The Borough will make a similar annual payments of approximately $37,800 beginning one year after closing. Our first payment is anticipated to be spring 2019. For this reason the Fire Program shows no cost for the purchase and the page indicates year 0 of 5 in the financing period. 2019 would be year 1 of 5 and final payment would be made in 2023.

In 2018 we are continuing to increase the street construction and resurfacing budget by $25,000. Bringing the total amount for this program to $200,000. We are in sight of our funding goal of $250,000 per year, which we should reach by 2020.

Finally, I have also included funding to upgrade and expand the number of security cameras around the Park and possible add one or two cameras at Candy Cane as well. Recent experience has shown, unfortunately, that we need broader coverage to reduce vandalism and other problems.

I am concerned that we are starting to have an uncomfortably large structural deficit within General Fund. Each year we have been spending more than we are taking in and using the opening balance to make up the shortfall. As long as the opening balance is large enough this

has not been a problem. Eventually there will come a time when the projected revenues and expenditures in the annual budget hit their targets. When that occurs there will only be a small closing balance similar to that budgeted to become next year's opening balance. A significant tax increase that following year to generate sufficient revenue to balance our ongoing expenditures and/or significant cuts to discretionary programs would be required.

To help protect against this I am recommending a two tenths (0.2) of a mill increase, bringing our tax rate to 6.1 mills. Together with the $4.7 million increase in our assessed valuation this will generate almost $90,000 of additional revenue. While not "needed" to balance the 2018 Budget, together with similar increases in future years, it will help insulate the Borough against a major increase just to achieve equilibrium. While it is not improper, nor unusual, to use the fund balance to stave off tax increases, over-reliance on the fund balance is risky. At the very least I believe the portion of the fund balance used to offset tax or other fee increases should never exceed the balance in the Borough's reserve funds. To do otherwise risks not having the funds necessary to meet our obligations.

It is less painful and often times more acceptable to have modest increases regularly, even if that means annually, rather than a large increase with significant impact on an irregular frequency. In part, it is with this funding methodology in mind that I am recommending the increases.

WATER FUND

In 2017 we started the engineering design and application to relocate the water lines under the Catasauqua Creek, just north of Walnut Street. We applied for a grant to help fund this project but unfortunately we were unsuccessful. Unless we are successful on a reapplication, or find other outside sources of funding, this project will require the use of Capital Reserve funds for the majority of the costs. One other alternative, not proposed in the budget, is to bundle this project with the replacement of the 37 year old emergency generator and apply for a Penn Vest loan to cover both projects.

The other major expenditure in the Water Fund is the lease of space in the Municipal Complex. Now that the building is completed and the Debt Service has been established, I have calculated the lease payments from each of the Funds for the space they are occupying. The lease payment of $42,000 includes a $37,000 contribution based on the cost of the building and $5,000 for utilities and janitorial services.

In advance of its scheduled 2019 repaving, the Public Works crew will be inspecting and replacing the water service lines on Front Street throughout 2018. Similar to work already underway by UGI, this effort will help minimize repair patches for several years.

I am proposing a rate increase of approximately 3% per year in both 2018 and 2019, with the increase to be implemented in January 2018 for the bills presented on April 1. Here, like the General Fund and Sewer Collection Fund, discussed later, the increase is needed to work toward balancing revenues and expenditures. Our enterprise funds do not raise nearly the amount of

money, nor do they have the flexibility that the General Fund has. Accordingly we must keep a closer watch on those balances. This will be the first increase in the Water Fund since 2011 and maybe the first of several years of modest increases.

SEWER PLANT FUND

While not directly affecting the Borough customers, the Sewer Fund now has another contributing Municipality. In late 2016, essentially effective 2017, a portion of the allocation at the plant reserved for Hanover Township Lehigh County, was transferred to Allen Township. Thus far they have not completed any connections and there is no flow from Allen Township, this will change when Fed Ex comes online.

The only significant initiative in the Sewer Fund is the reestablishment of the annual community contribution toward the Capital Reserve program. Over the last four years, while the Borough was in the midst of a significant upgrade to the Plant, these capital programs were funded out of the Bond proceeds and no Municipal contributions were required. Now that all of the capital improvements funded by the bond issue have been completed we are reinstating the program so that funds will be available to undertake continuing and future improvements and replacements at the Plant.

WASTEWATER COLLECTION SYSTEM

Unlike the expenses at the Wastewater Treatment Plant (the Sewer Fund), the Wastewater Collection System is solely the Borough's to fund and maintain. It is this fund which is responsible for the cost of maintenance, repairs and replacement of the pipes in the ground, and it is this fund which bills all of our Catasauqua customers and makes the payment on behalf of the Catasauqua customers to the Sewer Fund. As a result the majority of this fund consists of the Borough's sewer bill. As can be seen from the graph the annual bill is approximately 65% of the entire Fund's expenditures.

The other major expenses of this fund include the lease of space in the Municipal Complex and the Borough's share of the cost to replace the sewer line under the Race Street Bridge as part of the Penn Dot bridge replacement program.

While modest in terms of projects we are building our reserves and have begun inspecting the lines so that a repair or replacement program can be instituted. Most of the sewer lines have been in the ground at least 40 to 60 years. For the most part they are in good condition but we need to inspect them periodically and make repairs as needed to maintain the systems integrity.

Like the Water Fund, and for the same reasons, I am proposing a modest increase in sewer rates. For the average sewer customer this amounts to an increase of approximately $13.80 per year.

COMMUNITY DEVELOPMENT FUND

As of preparation of the Budget only one Grant has been awarded to the Borough for 2018. The Lehigh County CDBG Program has awarded funding to develop a parking lot and small urban park at the intersection of Willow and Front Streets. The Borough acquired the land through a donation from the property owners after a catastrophic fire destroyed both buildings. Anticipating authorization to proceed in January, the parking lot should be completely developed by mid-summer. It will provide additional off-street parking opportunities for the residents of the area.

The other Community Development activity is the final year of the restoration of the George Taylor House windows under a Keystone Historic Preservation Grant. In 2017 three (3) windows were restored using Keystone and CDBG funds. This year's program will complete the first phase of window restorations. Future work will be dependent on additional funding.

PERSONNEL

Each year there are staffing changes that occur, some are anticipated (like my retirement) others are not. As our lives and the world become more complex we are each called upon to do more, often with fewer resources. Thankfully, we have been able to meet the demand without significantly increasing our staffing. The 2018 Budget anticipates maintaining our full complement of employees. In 2017 we added one full time employee to the Public Works department. We also had one full time police officer leave the department for other employment. The Civil Service Commission has been requested to test for, and provide a list of police candidates to Council. In 2018 we already anticipate the need to replace at least one, possibly two, full time police officers as well as the Borough Manager.

I am proposing no additional new positions in 2018, although we may continue to rely on third party contractors for certain services. For example our Building Inspection program transitioned from an in-house part time building inspector to a third party agency approximately four years ago. Other similar programs, like health inspections and the residential rental licensing program inspections could eventually be moved to a third party contractor as well. At this time there are no plans to make such a move.

There are also agencies and other providers to whom we could sell our water or sewer system or simply contract for management and operational services. The development of a stormwater management program may best be performed through the use of an inter-municipal authority or a joint agreement with other municipalities and the hiring of a firm to manager the program. As the State and Federal requirements placed on us become ever more complex and expertise intensive, we may be unable to handle our obligations without third party assistance. That time is not now, and may be in the far distant future, yet it remains an option to be explored when the time is right.

REFLECTIONS

Home is where the heart is. For the past 40 years I have had two homes, my family home, which Donna and I enjoy and where our children grew up; and my Borough office from which I helped plan for, and guide the Borough, our residents, customers, and visitors to this our best time ever. I would like to thank all of the residents of the Borough and members of Council, past and present, for allowing me to work with them for the benefit of the Borough. I would like to thank Donna, David and Karen, for sharing me with the Borough.

As I do every year, I want to recognize the assistance of my staff in preparing the Budget. Their efforts in checking my math, being a sounding board when I need to discuss concepts and ideas that as often as not end up "on the cutting room floor" and their understanding when I ask them for help in the middle of their own projects is greatly appreciated. I would also like to thank the Department Heads, and Chairs of the Boards, Commissions and other Agencies for their understanding and acceptance when something they felt passionately about does not get funded, while something gets funded in a different area. These sacrifices and understanding are what make the preparation of the Budget possible. For all of their efforts, understanding and support, I thank all of them.

Respectfully submitted,

Eugene L. Goldfeder
Borough Manager

2018 RATE REVISION SUMMARY

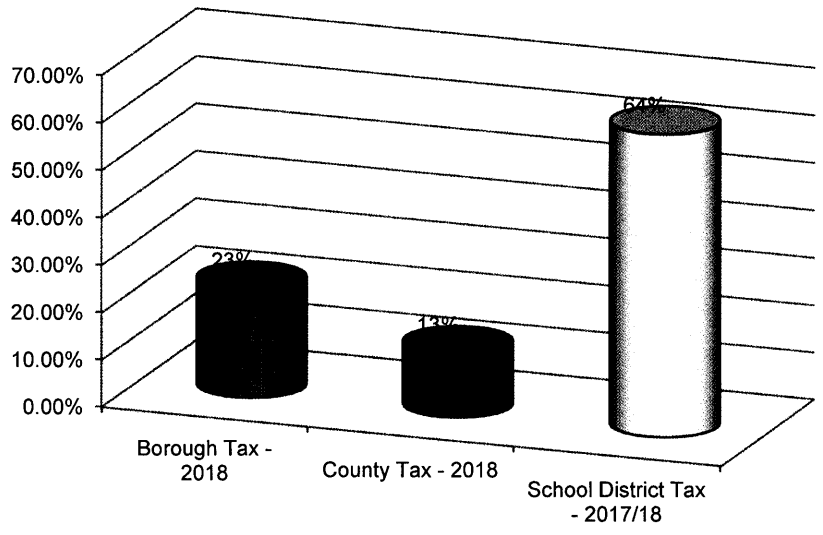
ITEM	OLD RATE	NEW RATE	FINAL RATE
GENERAL FUND			
Real Estate Tax	5.90 mills	6.10 mills	
WATER FUND			
Minimum Charge - Includes 5,000 gallons per quarte			
FIRST UNIT:			
Meter Size:			
Less than 1"	$24.00	$24.75	
1"	$48.00	$49.50	
1½"	$96.00	$99.00	
2"	$168.00	$173.25	
2½"	$264.00	$272.25	
3"	$360.00	$371.25	
4"	$600.00	$618.75	
6"	$1,200.00	$1,237.50	
8" and Larger	$1,920.00	$1,980.00	
Minimum Charge			
EACH ADDITIONAL UNIT	$24.00	$24.75	
Additional Usage per 1,000 Gallons	$4.25	$4.38	
SEWER FUND	No Change		
WASTEWATER COLLECTION FUND			
Minimum Charge:			
First 5,000 Gallons per Quarter per Unit	$40.00	$41.20	
Additional Usage per 1,000 Gallons	$6.25	$6.45	

BUDGET SUMMARY
ALL FUNDS - 2018

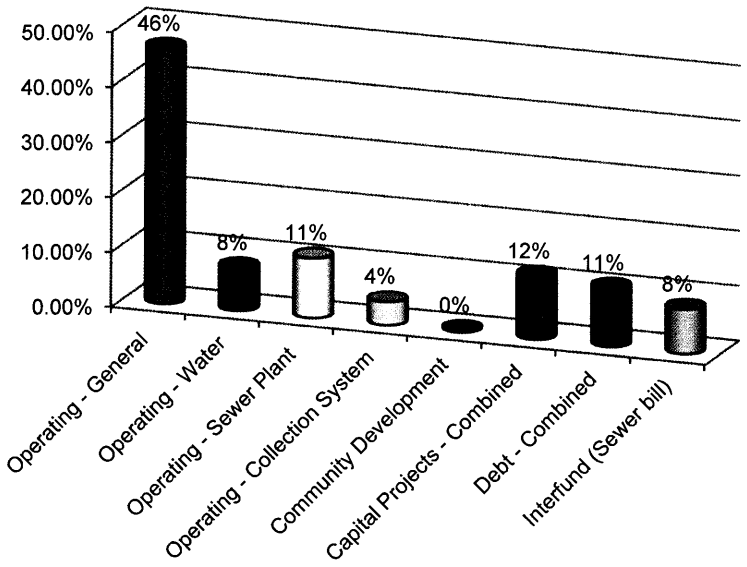
FUND	2017 BUDGET	2017 ESTIMATED BUDGET	2018 MANAGER'S BUDGET	2018 FINAL BUDGET
1 GENERAL FUND				
Available Assets and Revenues	14,825,345	14,910,465	5,493,965	
Expenditures and Transfers	14,713,005	14,109,465	5,187,650	
Closing Balance	112,340	801,000	306,315	
6 WATER FUND				
Available Assets and Revenues	1,040,360	978,075	977,105	
Expenditures and Transfers	923,080	769,625	876,925	
Closing Balance	117,280	208,450	100,180	
8 SEWER FUND				
Available Assets and Revenues	1,730,708	1,820,275	1,759,295	
Expenditures and Transfers	1,514,865	1,435,255	1,377,555	
Closing Balance	215,843	385,020	381,740	
9 WASTEWATER COLLECTION SYSTEM FUND				
Available Assets and Revenues	1,188,425	1,226,940	1,175,475	
Expenditures and Transfers	1,041,565	917,740	1,086,750	
Closing Balance	146,860	309,200	88,725	
18 COMMUNITY DEVELOPMENT FUND				
Available Assets and Revenues	127,050	139,405	154,315	
Expenditures and Transfers	127,030	119,095	146,730	
Closing Balance	20	20,310	7,585	
COMBINED - ALL FUNDS				
Available Assets and Revenues	18,911,888	19,075,160	9,520,155	
Expenditures and Transfers	18,319,545	17,351,180	8,675,610	
Closing Balance	592,343	1,723,980	844,545	

NOTE: All closing balances are shown net of any reserves, liabilities and encumbrances

2018 REAL ESTATE TAX
COMPARATIVE EFFORT
(BOROUGH & COUNTY PROPOSED)



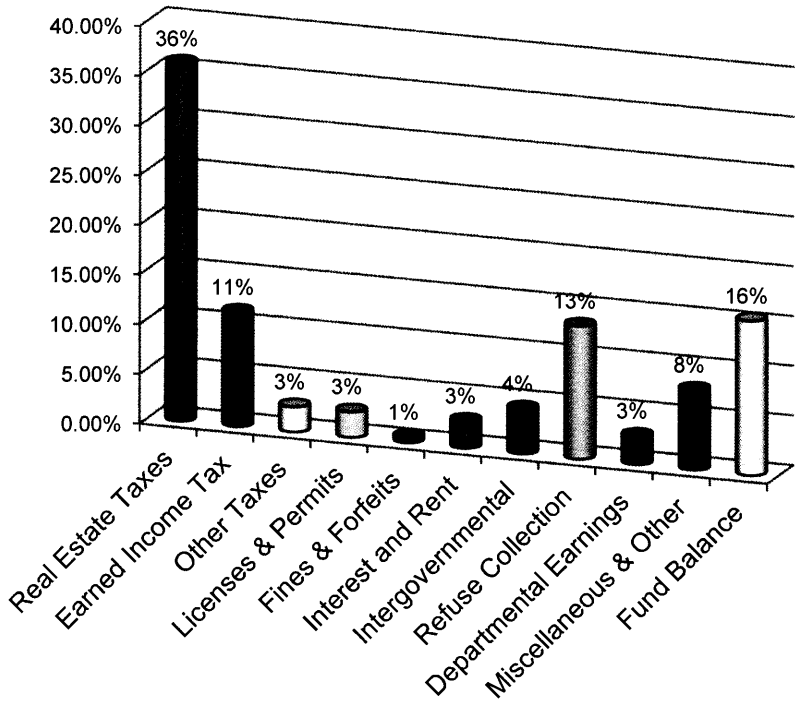
2018 BUDGET SUMMARY
ALL FUNDS EXPENDITURES



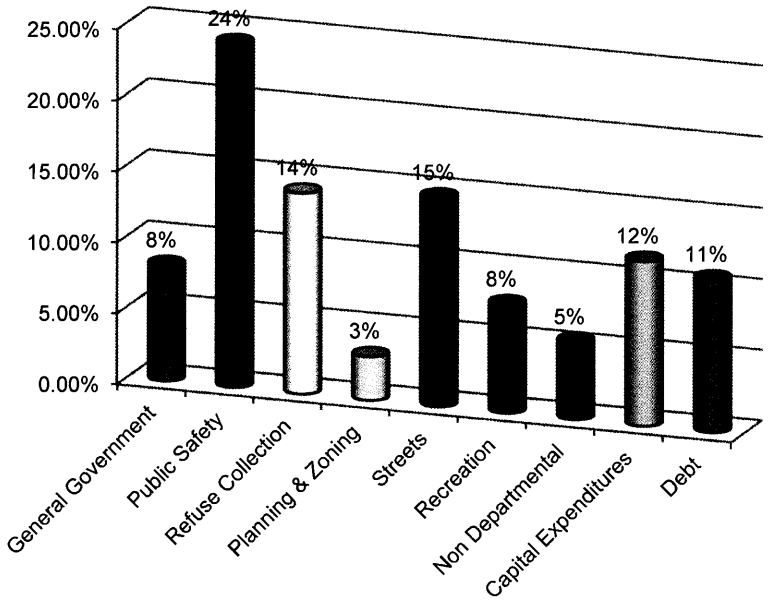
GENERAL

FUND

2017 GENERAL FUND REVENUES AND FUND BALANCE



2018 GENERAL FUND EXPENDITURES



GENERAL FUND SUMMARY - 2018

		2017 BUDGET	2017 ESTIMATED BUDGET	2018 MANAGER'S BUDGET	2018 FINAL BUDGET
ASSETS					
01.100.200	Interest Checking	902,349	1,099,395	779,440	
01.100.310	EIT/National Penn	650,000	186,870	100,000	
01.106.001	Development Escrow	0	0	27,585	
01.106.301	Real Estate Tax Account	25,000	318,795	50,000	
01.107	Investments	424,556	425,680	300,000	
01.107.619	Municipal Complex Bond	9,165,000	8,941,870	0	
01.110	Petty Cash	120	120	120	
130	Due From Other Funds	0	0	0	
TOTAL ASSETS		**11,167,025**	**10,972,730**	**1,257,145**	
LIABILITIES, RESERVES, FUND BALANCE					
200.000	Current Payables		0	0	
239.000	Firemen's Relief		0	0	
248.001	Dig-In Escrow	84	85	0	
249.454	Fishing Derby Escrow	1,598	1,595	1,595	
253.100	Real Estate Taxes Held in Escrow	0	0	0	
258.100	Escrow Deposits	0	64,495	27,585	
271.000	Reserve For Debt Service	200,475	0	0	
273.000	Encumbrances	0	0	0	
279.100	Reserve for Capital Projects	334,463	394,465	374,465	
279.427	Refuse Contract Reserve	60,000	60,000	0	
TOTAL LIABILITIES & RESERVES		**596,620**	**520,640**	**403,645**	
279.000	**AVAILABLE FOR APPROPRIATION**	**10,570,405**	**10,452,090**	**853,500**	
REVENUE TAXES					
301.100	Real Estate - Current	1,822,350	1,808,950	1,915,000	
301.200	Real Estate - Prior	50,000	81,500	60,000	
310.010	Per Capita - Current	32,000	32,150	32,000	
310.020	Per Capita - Prior	5,500	6,010	6,000	
310.100	Real Estate Transfer	60,000	75,150	64,000	
310.210	E.I.T. - Current	585,000	630,000	630,000	
310.220	E.I.T. - Prior	20,000	570	570	
310.500	Emergency & Municipal Services Tax	36,000	34,750	36,000	
319.120	E.I.T. Penalty	0	0	0	
300	**TOTAL TAXES**	**2,610,850**	**2,669,080**	**2,743,570**	

GENERAL FUND SUMMARY - 2018

		2017 BUDGET	2017 ESTIMATED BUDGET	2018 MANAGER'S BUDGET	2018 FINAL BUDGET
REVENUE					
LICENSES & PERMITS					
321.150	Apartment Licenses	25,000	41,000	32,000	
321.600	Professional/Occupational	100	60	100	
321.610	Transient Retailer License	300	250	300	
321.700	Amusement Device License	100	0	100	
321.800	TV Cable	105,000	104,460	105,000	
321.900	Beverage Licenses	1,700	1,400	1,400	
321.990	Other Licenses	500	160	250	
322.800	Curb/Sidewalk Permits	260	40	100	
322.810	Street & Pole Permits	0	25	0	
322.820	Transportation Permits	700	610	650	
322.990	Yard/Garage Sale Permits	300	330	300	
320	**TOTAL LICENSES & PERMITS**	**133,960**	**148,335**	**140,200**	
FINES & FORFEITS					
331.110	Motor Vehicle Violations	24,000	23,560	24,000	
331.120	Ordinance Violations	12,000	3,565	5,000	
331.121	Ordinance Violations (Other)	0	0	0	
332.000	Forfeits	0	0	0	
330	**TOTAL FINES & FORFEITS**	**36,000**	**27,125**	**29,000**	
INTEREST					
341.000	Interest	15,000	61,150	15,000	
342.000	Rental	7,350	7,350	7,350	
342.100	Land Rent (BMX)	10	10	10	
342.619	Municipal Complex Rent	51,000	51,000	126,000	
340	**TOTAL INTEREST**	**73,360**	**119,510**	**148,360**	
INTERGOVERNMENTAL REVENUES					
351.040	Recycling Performance Grant	3,800	3,000	4,000	
355.100	Public Utility Realty Tax	2,800	2,765	2,800	
355.120	Pension System State Aid	153,110	151,410	151,410	
357.000	General Government Grant (G)	30,000	21,500	70,000	
357.100	Public Safety Grants	19,000	0	0	
359.000	Payment in Lieu of Tax	11,345	22,950	17,500	
350	**TOTAL INTERGOVERNMENTAL REVENUE**	**220,055**	**201,625**	**245,710**	

GENERAL FUND SUMMARY - 2018

		2017 BUDGET	2017 ESTIMATED BUDGET	2018 MANAGER'S BUDGET	2018 FINAL BUDGET
REVENUE CHARGES FOR SERVICE					
(DEPARTMENTAL EARNINGS)					
361.310	Subdivision Review Fees	1,000	1,000	3,000	
361.330	Zoning Permits	1,500	1,700	1,500	
361.340	Zoning/Other Hearing Fees	2,000	3,450	2,000	
361.600	Tax Collection Services	0	35	50	
362.100	Police Service Combined	50	50	50	
362.410	Building Permits	33,000	19,675	32,000	
362.420	Electric/Plumbing/Permits	2,000	1,300	1,300	
362.440	Housing/Apartment Inspections	4,500	4,000	4,500	
362.490	Pre-Inssuance Surcharge	200	250	200	
363.100	Street Openings	2,500	3,240	3,000	
363.220	Parking Lot Fees	3,600	3,900	3,600	
364.300	Refuse Collection	730,000	737,470	735,000	
365.200	Health Inspection Fees	525	525	525	
367.200	Swimming Pool Tickets	85,000	103,695	95,000	
367.300	Park & Pavilion Fees	8,000	10,555	8,500	
367.400	Park & Pool Concessions	1,000	0	1,000	
367.401	Special Event Sales	250	615	100	
367.800	Recreation & League Fees	150	0	0	
360	**TOTAL DEPT. EARNINGS**	**875,275**	**891,460**	**891,325**	
MISCELLANEOUS REVENUE					
380.000	Miscellaneous Revenue	100	-500	100	
382.	Judgments/Restitution	250	445	250	
387.000	Contributions/Donations	5,000	7,700	5,000	
387.001	Contribution George Taylor House	750	25	0	
387.010	Development Recreation Fee	3,340	0	5,950	
380	**TOTAL MISC. REVENUE**	**9,440**	**7,670**	**11,300**	
OTHER FINANCING SOURCES					
391.100	Sale of Property/Equipment	15,000	33,860	100,000	
391.364	Sale of Recyclables	1,000	1,070	1,000	
392.350	Transfer/Liquid Fuels	175,000	205,000	220,000	
393.120	Proceeds of Long Term Debt	0	0	0	
395.000	Refund (Prior Year's Expend.)	105,000	153,640	110,000	
390	**TOTAL OTHER SOURCES**	**296,000**	**393,570**	**431,000**	
	TOTAL REVENUES	**4,254,940**	**4,458,375**	**4,640,465**	
	TOTAL AVAIL. FOR EXPEND.	**14,825,345**	**14,910,465**	**5,493,965**	

GENERAL FUND SUMMARY - 2018

		2017 BUDGET	2017 ESTIMATED BUDGET	2018 MANAGER'S BUDGET	2018 FINAL BUDGET
EXPENDITURES					
GENERAL GOVERNMENT					
400	Legislative	8,965	6,575	9,440	
401	Executive & Administrative	61,195	60,340	79,905	
402	financial Administration	50,380	50,535	49,035	
403	Tax Collection	26,550	28,340	28,055	
404	Law	93,150	64,900	83,150	
408	Engineering	30,000	101,800	50,000	
409	Gen. Government Bldg./Plant	9,952,215	9,500,925	101,700	
456	Library	11,050	11,050	11,050	
457	Civic/Community Program	13,950	11,725	13,750	
459	George Taylor House	50,550	30,045	59,500	
TOTAL GENERAL GOVERNMENT		**10,298,005**	**9,866,235**	**485,585**	
PUBLIC SAFETY					
410	Police	1,184,315	1,198,195	1,196,035	
411	Fire	220,830	203,430	232,325	
412	Ambulance Services	2,000	2,000	2,000	
415	Emergency Management	13,215	20,860	12,700	
419	Fire Police	15,375	9,845	14,475	
421	Board of Health	1,870	675	1,870	
427	Refuse Collection	692,915	682,095	702,520	
TOTAL PUBLIC SAFETY		**2,130,520**	**2,117,100**	**2,161,925**	
PLANNING & ZONING					
413	Code Enforcement	78,645	85,470	85,770	
414	Planning/Zoning Board	15,500	21,240	14,650	
463	Commnity & Economic Development	64,500	64,230	60,850	
TOTAL PLANNING AND ZONING		**158,645**	**170,940**	**161,270**	
STREETS					
430	Highways-General Services	83,840	86,480	83,320	
431	Street Cleaning	33,595	28,160	35,810	
432	Snow & Ice Removal	104,700	32,250	95,400	
433	Street Signs/Markings	43,600	49,975	44,840	
434	Street Lighting	105,000	102,850	105,000	
435	Sidewalks/Crosswalks	1,000	1,850	1,500	
436	Storm Sewers	83,585	43,855	125,645	
438	Street maintenance	196,190	176,695	200,885	
439	Street Constuction	175,000	193,005	200,000	
445	Parking Facilities	2,500	4,140	4,000	
TOTAL STREETS		**829,010**	**719,260**	**896,400**	

GENERAL FUND SUMMARY - 2018

		2017 BUDGET	2017 ESTIMATED BUDGET	2018 MANAGER'S BUDGET	2018 FINAL BUDGET
EXPENDITURES					
RECREATION					
452	Pool	214,590	197,215	224,555	
454	Playgrounds	267,680	211,255	406,365	
455	Shade Trees	7,475	4,090	7,440	
TOTAL RECREATION		**489,745**	**412,560**	**638,360**	
NON-DEPARTMENTAL					
406	Banking Fees & Charges	1,500	13,425	1,700	
471	Debt Principal	240,000	240,000	260,000	
472	Debt Interest	319,220	319,220	300,025	
480	Miscellaneous Expenses	0	10	0	
486	Insurance	24,200	28,555	29,725	
487	Employee Benefits	222,160	222,160	252,660	
TOTAL NON-DEPARTMENTAL		**807,080**	**823,370**	**844,110**	
TOTAL EXPENDITURES		**14,713,005**	**14,109,465**	**5,187,650**	
BOND PROCEED TO RESERVE		0			
CLOSING (Unappropriated Balance)		**112,340**	**801,000**	**306,315**	
RESERVES-END OF YEAR					
248.001	Dig-In Catty Main Streets Escrow	84	85	0	
249.454	Fishing Derby Escrow	1,598	1,595	1,595	
253.100	Taxes Held in Escrow	0	0	0	
258.100	Escrow Deposits	0	0	0	
271.000	Reserve for Debt Service	200,475	0	0	
273	Encumbrances	0	0	0	
279.10	Reserve for Capital Projects	334,463	394,465	374,465	
279.427	Refuse Reserve	60,000	60,000	0	
TOTAL RESERVES		**596,620**	**456,145**	**376,060**	
TOTAL ASSETS		**708,960**	**1,257,145**	**682,375**	

ACCOUNT NO.	PROGRAM TITLE CAPITAL RESERVES	DEPT/COMM.

BUDGET NOTES

This page shows the status of the General Fund Capital Reserve Account. Starting in 2003 the reserve account was transformed into a capital budget reserve. All of the prior reserves for individual projects such as reserves for the fire truck purchases and for community development activities are incorporated into this account. Contributions to this account will be based on projected future capital purchases and projects.

FUND BALANCE 12/31/17		394,465
INCOME		
2018 Allocation	40,000	
AVAILABLE ASSETS		434,465
EXPENDITURES		
Salt Storage Faciltiy	60,000	
CLOSING BALANCE 12/31/18		374,465

FUTURE PROJECTS & PURCHASES (2017 DOLLARS)

EMERGENCY RESERVE	250,000
INTERFUND PROJECTS:	
Public Works Garage	500,000
Dump Truck Replacement	196,000
New Backhoe	130,000
Fuel Tank Roof/Cover	25,000

ACCOUNT NO.	PROGRAM TITLE LIQUID FUELS TAX	DEPT/COMM.

BUDGET NOTES

The Borough has seen a significant increase in liquid fuels receipts. After the use of the funds for street lighting and salt purchases, most of the balance is allocated to the annual street program. The remainder will be held in Reserve for project overruns or allowed to accumulate for the Front Street project in 2018.

REVENUES		
2017 BALANCE	54,000	
2018 ALLOCATION	180,645	
INTEREST	500	
		235,145
EXPENDITURES		
2018 STREET PROGRAM	100,000	
STREET LIGHTING	100,000	
SALT	10,000	
		210,000
2018 BALANCE		25,145

GENERAL

GOVERNMENT

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
400	LEGISLATIVE - BOROUGH COUNCIL	GEN. GOV'T.

PROGRAM DESCRIPTION

Borough Council is the legislative and policy-making body in our community. Council meets regularly twice a month, one business meeting and one workshop meeting. Special meetings are called as necessary. The various committees of Council meet on varying frequencies, according to their agendas.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	3,810	3,810	3,810	
.20	SUPPLIES	200	50	200	
.30 & .40	OTHER SERVICES & CHARGES	4,455	1,865	3,005	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	500	850	2,425	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	8,965	6,575	9,440	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
400	LEGISLATIVE - BOROUGH COUNCIL	GEN. GOV'T.

BUDGET NOTES

PERSONNEL SERVICES

Council (1/4)	3537	
	273	
Employee Benefits		
		3,810

SUPPLIES

	200	
		200

OTHER SERVICES & CHARGES

Printing of Budget	100	
Dues & Subscriptions	405	
Codification Update	2,000	
Meetings & Conferences	500	
		3,005

CAPITAL PURCHASES

Tablets ($600/ea)	1,050	
Agenda Software ($3500)	875	
Contingency	500	
		2,425

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
401	EXECUTIVE AND ADMINISTRATIVE	GEN. GOV'T.

PROGRAM DESCRIPTION

Executive authority under Council/Manager government in a Pennsylvania Borough is divided between the Mayor and Manager.

The Mayor is an elected Chief Executive. She performs ceremonial, legislative and judicial functions while assigning her administrative duties to the manager.

In Catasauqua the Manager is responsible for the proper administration of all Borough business except for police matters over which the Mayor retains jurisdiction.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	41,485	40,005	51,895	
.20	SUPPLIES	850	470	700	
.30 & .40	OTHER SERVICES & CHARGES	17,260	19,220	25,710	
.50	CONTRI., GRANT, SUBSIDY	0	0		
.60	CAPITAL CONSTRUCTION	0	0		
.70	CAPITAL PURCHASES	1,600	645	1,600	
.80	DEPRECIATION EXPENSE	0	0		
	PROGRAM TOTAL	61,195	60,340	79,905	

ACCOUNT NO. 401	PROGRAM TITLE EXECUTIVE & ADMINISTRATIVE	DEPT/COMM. GEN. GOV'T.

BUDGET NOTES

PERSONNEL SERVICES

Administration		
Mayor	2150	
Manager	22,355	
Clerical	8,110	
Employee Benefits	11,780	
Longevity	0	
Transition Costs	7,500	
		51,895

SUPPLIES

Office Supplies	350	
Application Expenses	100	
Gas & Oil	250	
		700

OTHER SERVICES & CHARGES

Internet/Web Site Fees	3,500	
Telephone, Cell Phone	1,050	
Advertisements (Ordinances/Bids/Meetings/Etc.)	8,000	
Printing	700	
Dues & Subscriptions	1,860	
Vehicle Maintenance/Repairs	400	
Meetings & Conferences	2,200	
Manager Search Expenses	7,500	
Miscellaneous	500	
		25,710

CAPITAL PURCHASES

Minor:		
Contingency	600	
Laptop & Tablets	1,000	
		1,600

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
402	FINANCIAL ADMINISTRATION	GEN. GOV'T.

PROGRAM DESCRIPTION

This program provides for the administration of Borough finances and includes accounting, auditing, receipt and custody of funds and purchasing and custody of supplies. Personnel and payroll processing are also under this program account.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	20,560	20,090	21,075	
.20	SUPPLIES	6,200	6,075	6,200	
.30 & .40	OTHER SERVICES & CHARGES	22,920	24,370	21,010	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	700	0	750	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	50,380	50,535	49,035	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
402	FINANCIAL ADMINISTRATION	GEN. GOV'T.

BUDGET NOTES

PERSONNEL SERVICES

Administration		
Treasurer	12,030	
Clerical (P/T)	4,450	
Employee Benefits	4,330	
Longevity	265	
		21,075

SUPPLIES

Office Supplies	2,000	
Postage	4,200	
		6,200

OTHER SERVICES & CHARGES

Auditor	4,800	
Telephone	100	
Printing/Forms	2,000	
Software/Equipment Maintenance	3,400	
Copier Lease	3,000	
Equipment Maintenance Agreements	6,610	
Miscellaneous	500	
Off-Site Backup Agreement (1/4)	600	
		21,010

CAPITAL PURCHASES

Contingency	750	
		750

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
403	TAX COLLECTION	GEN. GOV'T.

PROGRAM DESCRIPTION

Shown in this program are costs related to the collection of earned income tax, real estate taxes, per capita taxes, and local services taxes.

In 2012 Earned Income Tax duties and responsibilities were transferred to a single county-wide tax collection agency. That resulted in a restructuring of our operations, staffing duties and needs.

The expense for commissions reflects the Auditor's request to detail the actual cost of the Local Services (LST) and Earned Income (EIT) Tax Collection. The EIT funds we receive are net of commission so the receipts are increased by the matching amount.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	7,065	7,065	7,845	
.20	SUPPLIES	4,875	4,800	4,875	
.30 & .40	OTHER SERVICES & CHARGE	14,360	16,475	15,085	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	250	0	250	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	26,550	28,340	28,055	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
403	TAX COLLECTION	GEN. GOV'T.

BUDGET NOTES

PERSONNEL SERVICES

Operational		
Real Estate Tax Collector	3,000	
Clerical (1/10)	1,970	
Employee Benefits	2,875	
Longevity	0	
		7,845

SUPPLIES

Operating Supplies	75	
Postage	4,800	
		4,875

OTHER SERVICES & CHARGES

OPT/EIT Commissions & Postage	9,000	
Court & Legan Filings	500	
Forms & Printing	2,700	
Tax Collector's Bond	225	
Taxes	255	
Software Maintenance	2,305	
Meetings & Conferences	0	
Miscellaneous	100	
		15,085

CONTRIBUTIONS

Tax Collection Committee	0	
		0

CAPITAL PURCHASES

Contingency	250	
		250

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
404	LAW COUNCIL & LEGAL ADVICE	GEN. GOV'T.

PROGRAM DESCRIPTION

Professional legal advice is a necessity for every local government entity, especially today with the continually increasing complexity of Federal and State Statutes.

The Solicitor attends all regular public meetings, drafts and/or reviews all ordinances and resolutions, interprets the law and provides legal advice for Council and the Manager.

General legal counsel and litigation work is shown here. Special tasks such as matters relating to the Iron Works property and other developments are shown in appropriate programs.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES	93,150	64,900	83,150	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	93,150	64,900	83,150	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
404	LAW-COUNCIL & LEGAL ADVICE	GEN. GOV'T.

BUDGET NOTES

OTHER SERVICES & CHARGES

Solicitor's Retainer (50%)	2,150	
Additional Legal Services	80,000	
Legal Filings	1,000	
		83,150

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
408	GENERAL ENGINEERING	GEN. GOV'T.

PROGRAM DESCRIPTION

The Borough Engineers provide services and supervision on all new street construction work and on many other aspects of our Street Department work. The Engineer also performs on site inspections as required.

This program describes all general engineering services which are not easily allocated to a specific project, such as meeting attendance and minor tasks. The site engineering related to the municipal complex on the Iron Works site is listed in Acct. 409.

In 2017 assignments relating to the Borough TAP grant and a stormwater flooding issue on Main Street generated significant engineering expenses.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGI	30,000	101,800	50,000	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	30,000	101,800	50,000	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
408	ENGINEERING (NEC)	GEN. GOV'T.

BUDGET NOTES

OTHER SERVICES & CHARGES

Engineering	50,000	
		50,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
409	BUILDING & FACILITIES	GEN. GOV'T.

PROGRAM DESCRIPTION

Maintenance of attractive public buildings and facilities adds considerably to the appearance of a community. It is also necessary to the proper performance of all municipal functions.

This program includes operation and basic maintenance of the Municipal Complex, which houses the Borough Offices, Police Station, and Council Chambers, as well as Public Works garage, the facilities at the south Catasauqua complex, and other general facilities. The George Taylor House has been separated from these general facilities and relocated to account 459.

In 2013 the Borough purchased the 12.5 acre FLSmidth property for $750,000, plus costs. In 2014 the Borough commissioned two studies to determine the best use for the development of the entire site and in August hired Spillman Farmer Architects to design a municipal complex. Construction began in July 2016, and ready for occupancy one year later, on August 2, 2017. The Complex houses the Police, Fire and Emergency Management Departments as well as the General Offices, Council Chambers and a Community Room.

In 2018 this program should settle back to its historic expense levels.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES	11,500	8,300	8,500	
.30 & .40	OTHER SERVICES & CHARGE	485,100	770,295	79,700	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	9,454,615	8,720,445	5,000	
.70	CAPITAL PURCHASES	1,000	1,085	8,500	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	9,952,215	9,500,125	101,700	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO. 409	PROGRAM TITLE BUILDINGS & FACILITIES	DEPT/COMM. GEN. GOV'T.

BUDGET NOTES

SUPPLIES		
Supplies	2,500	
Fuel Oil	6,000	
		8,500
OTHER SERVICES & CHARGES		
Legal Services	5,000	
Utilities:		
Electricity	20,000	
Gas	4,000	
Janitorial Services	12,000	
Grounds Maintenance/Weed Spray	7,500	
Building/Equipment Maintenance	7,500	
Fire Alarm/Extinguisher Service	1,200	
Fuel Tank Permits	100	
Security System Service Agreement	2,400	
Municipal Complex Project		
Architerctural Services	10,000	
Engineering Services	10,000	
Construction Management Services	0	
		79,700
CAPITAL CONSTRUCTION		
Municipal Complex		
Shelves, Storage Racks	5,000	
		5,000
CAPITAL PURCHASES		
AED (2)	3,500	
Lateral Files	4,000	
Contingency	1,000	
		8,500

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
456	LIBRARY	GEN. GOV'T.

PROGRAM DESCRIPTION

The Catasauqua Public Library is a non-profit organization supported by public and pivate contributions. The Borough of Catasauqua makes an annual donation to the Library.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES				
.50	CONTRI., GRANT, SUBSIDY	11,050	11,050	11,050	
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	11,050	11,050	11,050	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
456	LIBRARY	GEN. GOV'T.

BUDGET NOTES

CONTRIBUTIONS

Catasauqua Public Library	10,800	
Pennsylvania Access Fee	250	
		11,050

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
457	CIVIC AND COMMUNITY	GEN. GOV'T.

PROGRAM DESCRIPTION

The Borough organizes and participates in several community and seasonal celebrations. Expenses for the events are shown here. Some of the expenses are offset through the sale of food and event fees, shown elsewhere as special event revenues.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	8,200	6,450	8,000	
.20	SUPPLIES	2,750	2,275	2,750	
.30 & .40	OTHER SERVICES & CHARGES				
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	3,000	3,000	3,000	
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	13,950	11,725	13,750	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
457	CIVIC & COMMUNITY PROGRAMS	GEN. GOV'T.

BUDGET NOTES

SUPPLIES		
Bulbs	1,000	
Event Supplies	7,000	
		8,000
OTHER SERVICES & CHARGES		
Electric for Holiday Lighting	1,500	
Dues & Subscriptions	250	
Miscellaneous	1,000	
		2,750
CONTRIBUTIONS		
CAPITAL PURCHASES		
Holiday Decorations	3,000	
		3,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
459	GEORGE TAYLOR HOUSE	GEN. GOV'T.

PROGRAM DESCRIPTION

With the expansion of activities at the historic George Taylor House, costs related to the property are described here.

In 2011 the Borough received a grant to undertake a repair/rehabilitation study and to prepare a future use plan for the buildings. That study was completed in 2012 and formed the base for future projects and programs.

Much of the increased expenses (here and in Account #463 Grant, local share/match) are for work performed through a Trexler Trust Grant.

In addition to work shown here as part of the general Borough funding, other activities, programs and purchases may occur if the Borough is successful in obtaining funding from outside sources. These would include application to the Trexler Trust and the Pennsylvania Keystone Recreation Grant Program, expenditures dependent on this funding are marked by (G).

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	3,700	1,900	3,700	
.20	SUPPLIES	6,500	2,900	6,500	
.30 & .40	OTHER SERVICES & CHARGES	17,350	20,190	8,300	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	20,000	4,235	36,000	
.70	CAPITAL PURCHASES	3,000	820	5,000	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	50,550	30,045	59,500	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
459	GEORGE TAYLOR HOUSE	GEN. GOV'T.

BUDGET NOTES

PERSONNEL SERVICES		
Part-time Staffing	3,600	
Employee Benefits	100	
		3,700
SUPPLIES		
Event Supplies	6,000	
Heating Oil	500	
		6,500
OTHER SERVICES & CHARGES		
Telephone/Alarm	600	
Electricity	3,700	
Building Grounds/Maintenance	4,000	
		8,300
CAPITAL CONSTRUCTION		
(G) Walkway Parking Lot to House	5,000	
(G) Excavation Floor	10,000	
(G) Window Restoration	15,000	
Front Porch	6,000	
		36,000
CAPITAL PURCHASES		
Benches	2,000	
Sign Board	2,500	
Contingency	500	
		5,000

PUBLIC

SAFETY

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
410	POLICE PROTECTION	PUBLIC SAFETY

PROGRAM DESCRIPTION

Police protection is one of the basic municipal functions. The maintenance of law and order is essential in our complex urban society. This program encompasses uniformed patrol, school crossing guards, police training, vehicle and equipment acquisition, and maintenance.

Funding is provided to the Civil Service Commission for preparation of eligibility lists for new hirings, promotions, and when necessary, to hear appeals.

To have a complete picture of the total cost of police protection services, one also needs to include the Borough's contribution (net, after State aid and officers contributions) to the police pension plan. It is described in Account #487. The 2018 net contribution is $101,246.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	1,033,265	1,043,460	1,045,125	
.20	SUPPLIES	47,500	42,415	42,000	
.30 & .40	OTHER SERVICES & CHARGES	63,050	61,680	64,910	
.50	CONTRI., GRANT, SUBSIDY	3,500	3,500	3,500	
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	37,000	47,140	40,500	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	1,184,315	1,198,195	1,196,035	

ACCOUNT NO. 410	PROGRAM TITLE POLICE PROTECTION	DEPT/COMM. PUBLIC SAFETY

BUDGET NOTES

PERSONNEL SERVICES		
Chief, Full Time Officers (7)	502,875	
Clerk/Typist	30,295	
Part-Time Officers	100,000	
Crossing Guards	17,760	
Employee Benefits	281,070	
Heart & Lung	10,000	
Incentive Pay	375	
Longevity Pay	4,750	
Overtime	60,000	
Shift Differential	8,000	
Holiday Pay	30,000	1,045,125
SUPPLIES		
Office Supplies	3,000	
Postage	1,500	
Operating Supplies	9,000	
K-9 Supplies and Care	2,500	
Fuel/Lubricants	15,000	
Uniforms: Full Time/Part Time	10,000	
Vehicle Parts	1,000	42,000
OTHER SERVICES & CHARGES		
Training	5,000	
Civil Service	3,000	
Telephone/Pager/Computer Net	10,000	
Radio Maintenance	500	
Mileage	50	
Printing	700	
Police Professional Liability Insurance	8,000	
Equipmnet Maintenance	750	
Computer Support & Licenses, Software	16,000	
I-Dent-A-Kit Rental	410	
Lease Copier	2,250	
Dues/Subscriptions	850	
Contract Services N.E.C./Warranty	2,000	
Vehicle/Maintenance/Washes	11,000	
Equipment Maintenance Agreements	4,000	
Meetings/Conferences	400	64,910
CONTRIBUTIONS		
Humane Society Services	2,000	
County Child Abuse Officer	1,500	3,500
CAPITAL PURCHASES		
Major: Cruiser Lease Purchase (Year 2 of 3)	11,000	
Cruiser Lease Purchase (Year 1 of 3)	14,000	
In-Car ~~Video Cameras~~ Computers (2)	10,500	
Equipment/Outfit Vehicles	5,000	40,500

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
411	FIRE PROTECTION	PUBLIC SAFETY

PROGRAM DESCRIPTION

Fire will probably always be one of the most constant threats to life and property in our society. A Volunteer Fire Department can greatly reduce the costs of fire protection to a community. In the Catasauqua, the Borough pays for the cost of fire vehicles, equipment, training, contractual services, materials and supplies. Even though it is a fully volunteer organization, the Borough is obligated to provide worker's compensation coverage. The Fire Department also receives some monies for personnel equipment through the Firemen's Relief Fund.

In 2018 the Department's Self Contained Breating Apparatus (SCBA) are required to be replaced. Firemans Relief will make the down payment with the Borough's first financial obligation in 2019 (approximately $38.000).

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	23,060	23,100	23,055	
.20	SUPPLIES	12,300	10,380	12,300	
.30 & .40	OTHER SERVICES & CHARGES	60,650	51,440	52,150	
.50	CONTRI., GRANT, SUBSIDY	25,000	18,710	25,000	
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	99,820	99,800	119,820	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	220,830	203,430	232,325	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
411	FIRE PROTECTION	PUBLIC SAFETY

BUDGET NOTES

PERSONNEL SERVICES		
Public Works Overtime	50	
Employee Benefits	23,005	
		23,055
SUPPLIES		
Operating Supplies	3,300	
Fuel Lubricants	5,000	
Tires/Batteries/Accessories	4,000	
		12,300
OTHER SERVICES & CHARGES		
Health & Safety Physicals	2,250	
Training	5,000	
Cell Phones/Air Cards	4,000	
Radio Maintenance	2,000	
Printing	150	
Electricity	10,000	
Equipment Maintenance	5,000	
Rental	0	
Contracts, N.E.C.	750	
Dues & Subscriptions	3,000	
Vehicle Maintenance & Improvements	20,000	
		52,150
CONTRIBUTIONS		
Catasauqua Volunteer Fire Dept.	25,000	
		25,000
CAPITAL PURCHASES		
Minor Equipment	30,000	
F250 Truck (Year 4 of 5 Year Lease/Purchase)	7,820	
Fire Truck (Year 3 of 10 Year Lease/Purchase)	62,000	
F150 Truck (Year 1 of 5 Year Lease/Purchase)	8,000	
Vehicle Outfitting	12,000	
SCBA Replacement (Yr 0 of 5)	0	
		119,820

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
412	AMBULANCE SERVICE	PUBLIC SAFETY

PROGRAM DESCRIPTION

The Borough has appointed the Northampton Regional Medical Services, Inc., as the primary provider of ambulance services for Catasauqua residents.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES				
.50	CONTRI., GRANT, SUBSIDY	2,000	2,000	2,000	
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	2,000	2,000	2,000	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
412	AMBULANCE SERVICES	PUBLIC SAFETY

BUDGET NOTES

CONTRIBUTION

2,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
415	EMERGENCY MANAGEMENT	PUBLIC SAFETY

PROGRAM DESCRIPTION

Emergency Management, the successor to the traditional Civil Defense Program, works towards preparing the Borough for any type of emergency. The coordinator maintains an up-to-date emergency operations plan. He coordinates training of personnel – either individually or on a regional basis.

Program goals for Emergency Management are to maintain current equipment functionality, continuing to build up the Borough's special needs preparedness and ensuring we have an adequate supply of disaster response supplies.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES	3,300	2,690	3,300	
.30 & .40	OTHER SERVICES & CHARGES	6,640	10,390	3,900	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	3,275	7,780	5,500	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	13,215	20,860	12,700	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
415	EMERGENCY MANAGEMENT	PUBLIC SAFETY

BUDGET NOTES

SUPPLIES		
Office Supplies	300	
Operating Supplies	2,000	
Miscellaneous	1,000	
		3,300
OTHER SERVICES & CHARGES		
Pagers	1,200	
Equipment Maintenance	500	
Cell Phone/Air Card	1,200	
Contingency	1,000	
		3,900
CAPITAL PURCHASES		
Generator/Lighting Trailer	4,000	
Minor Equipment	1,500	
		5,500

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
419	FIRE POLICE	PUBLIC SAFETY

PROGRAM DESCRIPTION

The Fire Police functions under the Police Department. They are shown as a seperate program for accounting and review purposes.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	2,125	1,805	1,925	
.20	SUPPLIES	3,500	2,300	3,300	
.30 & .40	OTHER SERVICES & CHARGES	7,250	4,570	6,750	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	2,500	1,170	2,500	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	15,375	9,845	14,475	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
419	FIRE POLICE	PUBLIC SAFETY

BUDGET NOTES

PERSONNEL SERVICES

Wages	1,800	
Employee Benefits	125	
		1,925

SUPPLIES

Opererating Supplies	1,200	
Fuel Oil	350	
Fuel /Lubricants	750	
Uniforms/Rain Gear	500	
Tires/Batteries/Accessories	500	
		3,300

OTHER SERVICES & CHARGES

Training	250	
Officer Expense Traianing & Alarms	3,300	
Cell Phone & Air Card	1,700	
Radio Maintenance	600	
Equipment Maintenance	500	
Vehicle Maintenance	400	
		6,750

CAPITAL PURCHASES

Minor Equipment	2,500	
		2,500

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
421	BOARD OF HEALTH	PUBLIC SAFETY

BUDGET NOTES

The Board of Health is responsible for the overall supervision of all sanitary and health programs in the Borough. Inspections are made of all public eating and drinking facilities in the Borough each year.

The costs of weed cutting and other similar services required to protect the public health are billed to the responsible party. If not paid promptly, liens are filed. Beginning in 2014 Borough employees were used to cut the grass in many instances, where we could handle the task. This has created a much more efficient operation in that we can schedule the work more quickly than using a contractor. It also has a secondary benefit to the Borough in that our cost to the property owner are less than a contractor would be, so they are more inclined to reimburse the Borough our cost faster.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	300	300	300	
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES	1,570	375	1,570	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	1,870	675	1,870	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
421	BOARD OF HEALTH	PUBLIC SAFETY

BUDGET NOTES

PERSONNEL SERVICES

Secretary	300	
		300

OTHER SERVICES & CHARGES

Printing	25	
Weed Cutting, etc. (Reimbursable)	1,500	
Dues Membership	15	
Contingency	30	
		1,570

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
427	REFUSE COLLECTION	PUBLIC SAFETY

BUDGET NOTES

The collection and disposal of refuse from residential properties is performed on a contractual basis by a private collector. In Fall 2013 we received bids for a five-year collection contract beginning May 2014 through April 2019. The contract is for refuse collection and curb-side recycling. The contract price shown here also includes a fee imposed by the state on disposal. That fee adds approximately $6.25 per unit to each refuse bill.

With revised DEP requirements on yard waste, grass and leaves the Borough contracts with First Regional Compost Authority for the disposal of all yard waste and leaves collected in the Fall. As the program matures we have reallocated the cost of the collection program from account 431 to this account.

Each year, through state mandate or our local efforts, we improve our recycling efforts. Electronics were removed from the waste stream.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	76,125	73,930	80,790	
.20	SUPPLIES	2,900	2,585	2,700	
.30 & .40	OTHER SERVICES & CHARGES	611,390	603,080	617,530	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	2,500	2,500	1,500	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	692,915	682,095	702,520	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
427	REFUSE COLLECTION	PUBLIC SAFETY

BUDGET NOTES

PERSONNEL SERVICES

Operational		
Public Works Employee	49,880	
Clerical	7,215	
Employee Benefits	22,650	
Longetivity	845	
Overtime	200	
		80,790

SUPPLIES

Postage	1,500	
Fuel & Lubricants	200	
Miscellaneous	1,000	
		2,700

OTHER SERVICES & CHARGES

Legal Services	1,000	
Magistrate Filings (Reimbursable)	1,500	
Printing	500	
Equipment Maintenance	400	
Vehicle Maintenance	250	
Contract Collection	575,880	
State Tax, Tipping Fees	15,000	
Maintenance Agreement	500	
First Regional Compost Authority Contract	22,500	
		617,530

CAPITAL PURCHASES

Contingency	1,500	
		1,500

PLANNING

&

ZONING

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
413	CODE ENFORCEMENT	PLANNING & ZONING

BUDGET NOTES

Building Code regulations and inspections covering the Building, Housing, Electrical, Plumbing and Fire Codes guarantees orderly development of new housing. It also prevents deterioration of existing structures and, therefore, enhances the health and safety of the occupants.

With the Borough election to opt in to the State Uniform Construction Code Program the activities of this program were separated. We have hired a part time employee to enforce our "non-construction" codes – refuse, weeds, snow, etc. We retain the services of a state certified third party Building Official for building code activities. While the cost for these services greatly increased, permit fees cover all the costs.

In 2009 a Residential Rental Inspection Program Ordinance was implemented. The program cost is offset by fees for the licensing and inspection of the buildings and individual units. With restructuring of duties, a portion of clerical staff salaries are allocated here.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	47,735	48,050	51,110	
.20	SUPPLIES	1,500	1,095	1,400	
.30 & .40	OTHER SERVICES & CHARGES	28,810	36,325	32,660	
.50	CONTRI., GRANT, SUBSIDY	0	0	0	
.60	CAPITAL CONSTRUCTION	0	0	0	
.70	CAPITAL PURCHASES	600	0	600	
.80	DEPRECIATION EXPENSE	0	0	0	
	PROGRAM TOTAL	78,645	85,470	85,770	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
413	CODE ENFORCEMENT	PLANNING & ZONING

BUDGET NOTES

PERSONNEL SERVICES

Ordinance Enforcement	18,000	
Rental Unit Inspection	19,100	
Clerical	4,450	
Employee Benefits	9,560	
		51,110

SUPPLIES

Code Books (NFPA, ICC)/Inc	400	
Fuel/Lubricants	500	
Clothing Allowances	250	
Miscellaneous	250	
		1,400

OTHER SERVICES & CHARGES

Contract Building Code & Code Enforcement	30,000	
State U.C.C. Permit Fees	750	
Mileage	50	
Printing (Forms, etc.)	100	
Dues & Memberships	160	
Vehicle Maintenance	600	
Training	1,000	
		32,660

CAPITAL PURCHASES

Miscellaneous	600	
		600

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
414	PLANNING & ZONING	PLANNING & ZONING

BUDGET NOTES

Orderly development of a community requires comprehensive and continued planning. The Planning Commission oversees this planning operation. Zoning and Subdivision Ordinances are two of the tools designed to guarantee compliance with established standards.

Similar to building permit fees applicants to the Zoning Hearing Board cover the cost of advertising and steno services.

Three (3) cases before the Board in 2016 were applealed to Lehigh County Courts. This is reflected in the increased legal expenditures in both 2016 and 2017.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	8,300	800	7,800	
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES	7,200	20,440	6,850	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	15,500	21,240	14,650	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
414	PLANNING & ZONING	PLANNING & ZONING

BUDGET NOTES

PERSONNEL SERVICES

Part-time Zoning Officer	7,000	
Zoning Board Members	600	
Employee Benefits	200	
		7,800

OTHER SERVICES & CHARGES

Steno & Transcripts	900	
Legal	4,000	
Training	600	
Advertising	1,000	
Printing	100	
Subscriptions	250	
		6,850

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
463	COMMUNITY & ECONOMIC DEVELOPMENT	PLANNING & ZONING

BUDGET NOTES

This program is used to describe community development activities throughout the Borough using local general revenues. The CDBG and other grants received by the Borough for community developlment projects are located and described in a seperate fund. The contributions provide the Borough financial committment, the local share, of grants received.

Working with the local businesses the Catasauqua Main Streets Program strives to improve and help maintain our existing businesses and attract new ones. With the development of the private portion of the Iron Works property the program may play an important part in assisting with the private development of the Iron Works Property. Shown here are ongoing expenses relating to this venture.

Consulting services related to the Iron Works Project, traffic studies and other economic development related services are included as well. These include the continuing agreement with Taggert Associates for various financial and developmnet assistance.

Also shown are engineering costs related to sub-division review and development inspections by the Borough Engineer. Eventually, all such costs will be reimbursed by the applicant/developer; however from year to year there may be an outstanding balance.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGT LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES	250	200	250	
.30 & .40	OTHER SERVICES & CHARGES	21,250	21,030	22,600	
.50	CONTRI., GRANT, SUBSIDY	43,000	43,000	38,000	
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	64,500	64,230	60,850	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
463	COMMUNITY & ECONOMIC DEV.	PLANNING & ZONING

BUDGET NOTES

SUPPLIES		
Urn Plantings & Miscellaneous	250	
		250
OTHER SERVICES & CHARGES		
Application Expenses	100	
Consulting Services (Some Reimbursable	1,000	
Advertising	500	
Engineering (Some Reimbursable)	1,000	
Iron Works Development Consultants	20,000	
		22,600
CONTRIBUTIONS		
Contribution Catasauqua Main Streets Program	13,000	
Contingency: Various Grants Local Share/Match	25,000	
		38,000
CAPITIAL PURCHASES		

PUBLIC

WORKS

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
430	HIGHWAY - GENERAL SERVICES	PUBLIC WORKS

BUDGET NOTES

This program provides for the administration of the Streets Department and activities. It includes general street-related activities and purchases not properly assigned to one task.

Also shown here is the Catasauqua Area School District joint purchasing of fuel for their vehicles. When an expense is shown it is due to timing of billing and payments.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGT LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	28,340	28,325	29,180	
.20	SUPPLIES	19,300	22,780	21,600	
.30 & .40	OTHER SERVICES & CHARGES	20,200	18,255	15,540	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	16,000	17,120	17,000	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	83,840	86,480	83,320	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
430	HIGHWAY - GENERAL SERVICES	PUBLIC WORKS

BUDGET NOTES

PERSONNEL SERVICES		
Department Employees	18,150	
Employee Benefits	10,455	
Longevity	425	
Tool Allowances	150	
		29,180
SUPPLIES		
Operating Supplies	12,500	
Fuel Lubricants	3,500	
Uniforms	600	
Tires, Batteries, Accessories	2,500	
Small Tools/Chainsaws/Weedwackers	2,500	
Vehicle Fuel - CASD	0	
		21,600
OTHER SERVICES & CHARGES		
Drug/Alcohol (CDL) Tests	740	
Training	500	
Cell Phones (2)	2,500	
Radio Maintenance	250	
Equipment Repair	3,000	
Dues & Subscriptions	50	
Contract Services NEC	500	
Vehichle Maintenance/Repairs	8,000	
		15,540
CAPITAL OUTLAY		
Backhoe (Yr 5 of 5Yr Lease/Purchase)	6,000	
Dump Truck (Yr 3 of 5Yr Lease/Purchase)	10,000	
Contingency	1,000	
		17,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
431	STREET CLEANING	PUBLIC WORKS

BUDGET NOTES

Clean streets are one of the greatest incentives to community pride. A good program includes cleaning the Borough's streets on a regular basis throughout the year. We contract for sweeping in Spring to collect all the winter anti skid and other materials. This is the heaviest cleaning of the year, the use of a contractor helps extend the life of our equipment. With the leaves collected in the Fall being taken for recycling and reuse, that activity has been relocated to Account 427.

Increased stormwater regulations now require special handling and disposal of sweeping collected materials.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	18,845	19,955	20,310	
.20	SUPPLIES	1,750	700	1,500	
.30 & .40	OTHER SERVICES & CHARGES	9,000	6,005	11,500	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	4,000	1,500	2,500	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	33,595	28,160	35,810	

ACCOUNT NO. 431	PROGRAM TITLE STREET CLEANING	DEPT/COMM. PUBLIC WORKS

BUDGET NOTES

PERSONNEL SERVICES		
Department Employees	13,335	
Employee Benefits	5,340	
Longevity	365	
Overtime	1,270	
		20,310
SUPPLIES		
Shovels, Rakes, Etc.	750	
Fuel/Lubricants	750	
		1,500
OTHER SERVICES & CHARGES		
Equipment Maintenance/Repair	2,500	
Contract Street Sweeping	8,000	
Storm Clean up	1,000	
		11,500
CAPITAL PURCHASES		
Contingency	2,500	
		2,500

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
432	SNOW & ICE REMOVAL	PUBLIC WORKS

BUDGET NOTES

Snow and ice will be removed by our forces on a regular basis or, if necessary, overtime basis. In case of extremely heavy snowfalls, some of the snow removal work will be contracted.

On rare occasions the snow/ice event results in a State or Federal disaster declaration. When that occurs, the Borough may be eligible for financial assistance.

Increased regulatory action on stormwater and runoff management require a better containment/storage facility for our salt supply.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	8,200	9,745	12,400	
.20	SUPPLIES	22,000	11,255	16,500	
.30 & .40	OTHER SERVICES & CHARGES	4,500	4,250	4,500	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	60,000	0	60,000	
.70	CAPITAL PURCHASES	10,000	7,000	2,000	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	104,700	32,250	95,400	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
432	SNOW & ICE REMOVAL	PUBLIC WORKS

BUDGET NOTES

PERSONNEL SERVICES		
Employee Benefits	1,100	
Overtime	6,000	
Salt Detail/Duty	5,200	
Meal Money	100	
		12,400
SUPPLIES		
Fuel/Lubricants	1,500	
Salt & Anti-Skid	15,000	
		16,500
OTHER SERVICES & CHARGES		
Truck Rental	1,000	
Vehicle Maintenance/Repair	3,500	
		4,500
CAPITAL CONSTRTUCTION		
(R) Salt Storage	60,000	
		60,000
CAPITAL PURCHASES		
Contingency	2,000	
		2,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
433	SIGNS/MARKINGS/TRAFFIC	PUBLIC WORKS

BUDGET NOTES

Street signs and markings are an aid to citizens and to effective traffic control. This includes street name signs, parking and traffic control signs and street markings. Most of the work is done by our Public Works personnel.

New sign reflectivity regulations required developing an inventory and periodic testing of the reflectivity of all signs.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGT LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	18,150	18,770	18,840	
.20	SUPPLIES	18,000	19,660	18,000	
.30 & .40	OTHER SERVICES & CHARGES	7,450	11,545	7,000	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	0	0	1,000	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	43,600	49,975	44,840	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
433	ST. SIGNS/MARKINGS/TRAFFIC	PUBLIC WORKS

BUDGET NOTES

PERSONNEL SERVICES		
Department Employeees	13,335	
Employee Benefits	5,140	
Longevity	365	
Overtime	0	
		18,840
SUPPLIES		
Signs, Post, Paint	18,000	
		18,000
OTHER SERVICES & CHARGES		
Traffic Lights		
Electricity	800	
Maintenance/Repair	1,200	
Contract Line Striping	5,000	
		7,000
CAPITAL PURCHASE		
Contingency	1,000	
		1,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
434	STREET LIGHTING	PUBLIC WORKS

BUDGET NOTES

The program provides the lighting of Borough streets. This is a function designed to promote the safety and attractiveness of Borough streets.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES	105,000	102,850	105,000	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	105,000	102,850	105,000	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
434	STREET LIGHTING	PUBLIC WORKS

BUDGET NOTES

OTHER SERVICES & CHARGES

Street Lighting	105,000	
		105,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
435	SIDEWALKS/CROSSWALKS	PUBLIC WORKS

BUDGET NOTES

Borough Ordinances require property owners to construct and maintain their own curbing and sidewalks.

The Borough must construct sidewalks and curbing abutting public property and we must sometimes construct sidewalks for recalcitrant private property owners in anticipation of collecting at a later date.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES	1,000	1,850	1,500	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	1,000	1,850	1,500	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
435	SIDEWALKS & CROSSWALKS	PUBLIC WORKS

BUDGET NOTES

SUPPLIES

1,500

1,500

OTHER SERVICES & CHARGES

Borough Property 0

0

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
436	STORM SEWER	PUBLIC WORKS

BUDGET NOTES

The construction of storm sewers within the Borough is limited primarily to presently undeveloped areas. At the time of development these facilities are provided where needed by the developer.

Proper cleaning and maintenance of storm sewers is necessary to prevent blockages and flooding. The Borough undertakes a regular program of cleaning all storm sewer inlets. Our diligence generally catches problems while small. This also keeps expenditures low and stable.

Under new federal and state regulations the Borough has obtained a NPDES permit for the storm sewer system discharge to the river. The program requires mapping and education on illegal dumping, inspection and extensive monitoring of the system.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	62,085	31,405	63,145	
.20	SUPPLIES	17,500	12,450	17,500	
.30 & .40	OTHER SERVICES & CHARGES	4,000	0	15,000	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION			30,000	
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	83,585	43,855	125,645	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
436	STORM SEWER CONSTR./MAINTENANCE	PUBLIC WORKS

BUDGET NOTES

PERSONNEL SERVICES		
Department Employees	46,415	
Employee Benefits	16,730	
Longevity	0	
		63,145
SUPPLIES		
Miscellaneous	1,500	
Inlet Boxes/Grates	10,000	
Pipe Repair Materials	6,000	
		17,500
OTHER SERVICES & CHARGES		
Engineering	15,000	
		15,000
CAPITAL CONSTRUCTION		
Bridge Street Line Extension	30,000	
		30,000
	0	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
438	STREET MAINTENANCE	PUBLIC WORKS

BUDGET NOTES

Maintenance of streets includes resurfacing, patching, and sealing weed control. They are necessary funtions to keep the streets in good condition and to preserve them as long as possible.

Resurfacing of the minor streets and alleys by the public works department complements the major construction work performed by contractors.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	155,190	161,465	156,985	
.20	SUPPLIES	20,500	12,580	20,400	
.30 & .40	OTHER SERVICES & CHARGES	4,500	1,900	4,500	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	15,000	0	18,000	
.70	CAPITAL PURCHASES	1,000	750	1,000	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	196,190	176,695	200,885	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
438	STREET MAINTENANCE	PUBLIC WORKS

BUDGET NOTES

PERSONNEL SERVICES		
Department Employees	108,575	
Full Time	46,165	
Employee Benefits	975	
Longevity	1,270	
Overtime		
		156,985
SUPPLIES		
Fuel & Lubricants	4,000	
Protective Gear	900	
Barricades/Flashers	2,500	
Hot Tar/Crack Sealant	5,000	
Paving Materials (Patching)	8,000	
		20,400
OTHER SERVICES & CHARGES		
Equipment Maintenance	2,500	
Equipment Rental	1,500	
Contract Services NEC	500	
		4,500
CAPITAL CONSTRUCTION		
Walnut Street Bridge Catch Basin	18,000	
		18,000
CAPITAL PURCHASES		
Contingency	1,000	
		1,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
439	STREET CONSTRUCTION	PUBLIC WORKS

BUDGET NOTES

Each Spring the Public Works Committee selects the streets to be repaired and resurfaced. The selection starts from a priority list, updated based on the impact of winter weather.

A portion of the State Liquid Fuels Tax received annually goes toward major resurfacing or recnstruction of our street network. Over the past, and next, few years we are increasing our support for this program until we achieve a funding level of $250,000 per year.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGI	175,000	193,005	200,000	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	175,000	193,005	200,000	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
439	STREET CONSTRUCTION	PUBLIC WORKS

BUDGET NOTES

OTHER SERVICES & CHARGES

2018 Street Program	200,000	
		200,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
445	PARKING FACILITIES	PUBLIC WORKS

BUDGET NOTES

In 1991 the Borough completed the first municipal parking facility, a 36-car lot at Railroad and Mulberry Streets. In 2009 the Borough was deeded a 12-car lot in the 100 block of Canal Street. The lot was being dedicated as part of a subdivision of property on Front Street. All costs of operation, maintenance, and further improvements of these lots are shown here.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARG	2,500	4,140	4,000	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	2,500	4,140	4,000	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
445	PARKING FACILITIES	PUBLIC WORKS

BUDGET NOTES

OTHER SERVICES & CHARGES

Contracted Snow Removal	3,500	
Miscellaneous	500	
		4,000

RECREATION

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
452	SWIMMING POOL	RECREATION

BUDGET NOTES

The Borough is most fortunate in having a beautiful swimming pool located at the St. John Street Playground Complex. This pool adds considerably to the attractiveness of the community by providing an excellent swimming facility. The pool provides a positive impact on physical and mental health of both young and old.

Municipal swimming pools almost never break even, let alone make a profit. We are always looking at cost cutting and cost saving measures and ways to improve the efficiency of the operations. In 2016 in an effort to further control our expenses the Borough entered into an agreement with the Suburban North YMCA to operate and manage the pool.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	35,315	37,345	37,655	
.20	SUPPLIES	28,675	28,690	36,800	
.30 & .40	OTHER SERVICES & CHARGES	116,900	110,768	117,000	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	23,000	16,950	19,500	
.70	CAPITAL PURCHASES	10,700	3,460	13,600	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	214,590	197,213	224,555	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO. 452	PROGRAM TITLE SWIMMING POOL	DEPT/COMM. RECREATION

BUDGET NOTES

PERSONNEL SERVICES		
Department Employees	27,815	
Pool Staff-Lifeguards	0	
Employee Benefits	7,140	
Longevity (1/2)	700	
Overtime	2,000	
		37,655
SUPPLIES		
Tickets	400	
Operating Supplies/Parts	4,000	
Chemicals	18,000	
First Aid Supplies	200	
Water Testing Kits	200	
Protective Gear/Clothing	500	
Pool Paint/Caulking	10,000	
Building Renovations Materials	3,500	
		36,800
OTHER SERVICES & CHARGES		
Training	800	
Telephone	100	
Electricity	11,000	
Building Repairs/Renovations	2,000	
Equipment/Facility Repair	10,000	
Dances	1,200	
Dues, Subscriptions	300	
Contract Services NEC	1,200	
Testing/Analyses	400	
YMCA Management Contract	90,000	
		117,000
CAPITAL CONSTRUCTION		
Pool Deck/Fencing	12,000	
Pool Fence Replacement (Yr. 2)	7,500	
		19,500
CAPITAL PURCHASES		
Minor: Pool Chairs/Benches/Loungers/Umbrellas	4,000	
Deck Grating	4,000	
Valves	2,600	
Pool Vac	3,000	
		13,600

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
454	PLAYGROUNDS	RECREATION

BUDGET NOTES

The Borough supplies and maintains recreational facilities and equipment at the 17-acre park and playground on St. John Street, the Candy Cane Playground at Second and Walnut Streets and in the southern section of the Borough of Main Street.

In addition, the Borough furnishes supplies, equipment and supervisory personnel for a Summer Recreation Program which includes arts and crafts, basketball, volleyball and a number of children's games.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	96,180	86,005	104,515	
.20	SUPPLIES	28,100	15,125	34,400	
.30 & .40	OTHER SERVICES & CHAR	59,000	39,595	60,450	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	63,000	39,475	135,000	
.70	CAPITAL PURCHASES	21,400	31,055	72,000	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	267,680	211,255	406,365	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO. 454	PROGRAM TITLE PARKS/PLAYGROUNDS	DEPT/COMM. RECREATION

BUDGET NOTES

PERSONNEL SERVICES		
Department Employees	27,815	
Season Help	40,000	
Recreation Staff	11,000	
Employee Benefits	19,000	
Longevity (1/2)	700	
Overtime	6,000	104,515
SUPPLIES		
Office Supplies	600	
Operating Supplies (Chains, Swings, etc.)	7,000	
Mulch/Sand/Concrete	18,000	
First Aid Kit Supplies	200	
Fuel & Lubricants	1,800	
Protective Gear/Clothing	800	
Summer Program Supplies	4,500	
Small Tools	500	
Miscellaneous	1,000	34,400
OTHER SERVICES & CHARGES		
Training	250	
Telephone/Cell	700	
Electricity	5,000	
Grounds Maintenance	10,000	
Court Repairs	10,000	
Building Repair	2,000	
Equipment Repair	5,000	
Maintenance Contract/Services (Includes Weeds)	7,000	
Vehicle Maintenance	500	
Concerts, Movies, Festivals	20,000	60,450
CAPITAL CONSTRUCTION		
(G) Creek Wall Repairs/Deck	40,000	
Roof Repairs	10,000	
Ride Surfacing Materials	15,000	
Play Climber/Wing Wall (G)	70,000	135,000
CAPITAL PURCHASES		
Security Cameras	20,000	
Turf Vehicle Lease/Purchase (Yr 2 of 2)	11,000	
Pick Up Truck	38,000	
Minor Equipment	3,000	72,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
455	SHADE TREES	RECREATION

BUDGET NOTES

Funds are budgeted for the continued planting of trees on public property on the basis of the recommendation of the Shade Tree Commission.

For the past several years, the Commission has worked with property owners to provide a uniform tree-planting scheme on a neighborhood basis.

The Shade Tree Commission applies for several grants each year to augment the Borough's funding. Expenditures from those grants and the Borough's share of the County program will be shown here, when grants have been approved.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	2,000	2,000	2,000	
.20	SUPPLIES	800	540	800	
.30 & .40	OTHER SERVICES & CHARGI	4,675	1,550	4,640	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	7,475	4,090	7,440	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
455.00	SHADE TREES	RECREATION

BUDGET NOTES

PERSONNEL SERVICES

Public Works Man Hours	2,000	
		2,000

SUPPLIES

Arbor Day	300	
Miscellaneus	500	
		800

OTHER SERVICES & CHARGES

Consultant	500	
Tree Planting/Remval/Maintenance	4,000	
Training	100	
Dues/Subscriptions	40	
		4,640

CONTRIBUTIONS

	0

NON-DEPARTMENTAL

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
406	BANKING FEES	NON/DEPT.

PROGRAM DESCRIPTION

On the advice of Auditors, and with the ever increasing fees being imposed on the banking services we use, all charges and fees related to banking are being relocated and shown in this account. Similar to other Borough expenses that cross funds, the allocation for each fund is also shown. Those expenses are included on the singular "Administration" account in those funds.

Our relationship with National Penn Bank, now BB&T, has greatly reduced our banking fees. Some service fees still remain and are shown here.

The large variance in 2017 resulted from the investment management fees for our bond proceeds. In 2018 this will return to normal.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHGS.	1,500	13,425	1,700	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	1,500	13,425	1,700	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
406	BANKING FEES	NON/DEPT.

BUDGET NOTES

OTHER SERVICES & CHARGES

	GENERAL	WATER	SEWER PLANT	SEWER LINES	TOTAL
Banking Fees	1,700	150	100	150	2,100

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
471	DEBT	NON/DEPT.

PROGRAM DESCRIPTION

In 2016 we issued bonds totaling $11.21 million for the Municipal Complex Project - Phase 1 of the overall Iron Works Development. They are 30 year bonds at extemely favorable rates. The annual debt service (P&I) remains below our budget target over the entire life of the issue.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	G.. O. BONDS & NOTES	240,000	240,000	260,000	
.20	SUPPLIES				
.30 & .40	SMALL BORROWING				
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	240,000	240,000	260,000	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
471	DEBT PRINCIPAL	NON/DEPT.

BUDGET NOTES

LONG TERM BORROWING

G O Bonds, Series of 2016 - Municipal Complex Project

YEAR	ANNUAL PAYMENT	YEAR-END BALANCE
2018	260,000	10,710,000
2019	260,000	10,450,000
2,020	270,000	10,180,000
2021	280,000	9,900,000
↓		
2046	545,000	0

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
472	DEBT INTEREST	NON/DEPT.

PROGRAM DESCRIPTION

This program details the payment of the interest on the debt more fully described in Account No. 471.00.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	G.. O. BONDS & NOTES	319,220	319,220	300,025	
.20	SUPPLIES				
.30 & .40	SMALL BORROWING				
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	319,220	319,220	300,025	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
472	DEBT INTEREST	NON/DEPT.

BUDGET NOTES

INTEREST ON DEBT

G O BONDS - SERIES OF 2016 - MUNICIPAL COMPLEX PROJECT

YEAR	ANNUAL AMOUNT
2018	300,025
2019	297,295
2020	289,495
2021	281,395
↓	
2046	16,350

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
480	MISCELLANEOUS EXPENSES	NON/DEPT.

PROGRAM DESCRIPTION

One element of dealing with money that needs to be provided for is human error. Whether it is a roll of coins that is short a penny or two when received from the bank, to incorrect change made for a customer, to charges and other services, the expenses need to be recorded. This account is used for just that purpose. It is to be hoped that errors won't occur, be they our's or another person's, and for that reason no expense is budgeted.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES	0	10	0	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	0	10	0	0

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
480.000	MISCELLANEOUS EXPENSES	NON/DEPT.

BUDGET NOTES

OTHER SERVICES & CHARGES

Miscellaneous	0

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
486	INSURANCE	NON/DEPT.

PROGRAM DESCRIPTION

Insurance coverage is essential in every municipality. Insurance covering Borough property and equipment is included here. The Borough is constantly investigating various insurance programs to yield the best mix of coverage and cost.

Shown and allocated here are those lines of insurance which are spread across all funds and departments. Police professional liability insurance is shown on Account 410 since it relates solely to that department. The insurance deductible item depicts the net cost to the Borough from property and vehicle claims. The significant increase in our package results for the addition of the new Municipal Complex property

In 2016 we added cyber liability insurance to our package. With increased use of electronic funds transfers, and credit card payments htis is valuable protection.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGT LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES	24,200	28,555	29,725	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	24,200	28,555	29,725	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
486	INSURANCE	NON/DEPT.

BUDGET NOTES

OTHER SERVICES & CHARGES

	GENERAL	WATER	SEWER PLANT	SEWER LINES	TOTAL
Package Boiler & Machinerty Auto & Garage Keeper Property & Liability Employees' Bond	20,000	10,000	21,500	3,150	54,650
Cyber Insurance	1,600	400	200	400	2,600
Flood Insurance	3,900	0	0	0	3,900
Public Officials Liability	1,225	1,225	1,225	1,225	4,900
Umbrella Policy	2,000	750	1,000	750	4,500
Insurance Deductible	1,000	1,000	1,000	1,000	4,000
TOTAL	29,725	13,375	24,925	6,525	74,550

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
487	EMPLOYEE BENEFITS	NON/DEPT.

PROGRAM DESCRIPTION

This program includes the costs involved in personnel selection, pension administration and the Borough's contribution to the Pension Plans, Social Security, Workmen's Compensation and Medical Insurance.

In an effort to hold down costs, the Borough has joined various personnel administration plans sponsored by the Pennsylvania State Association of Boroughs. By joining such group plans, savings are realized both in lower premium costs due to greater investment abilities and non-duplication of administrative efforts.

Under contract with the bargaining units employees can opt-out of medical coverage from the Borough. Shown here is the net cost for the benefit.

The total employee benefit cost is shown on each department's program page. This will better represent the total cost of each program and activity. A cross fund summary of costs will continue to be described here, but not added into the budget. The only exception is the pension contribution. When there is a Borough obligation above the level of state aid, the entire contribution will be shown here and the net contribution is spread across the funds and included in those budgets as well.

In 2017 we anticipate state aid will not fully cover the cost of the municipal obligation. An employee contribution of 8.0% of pay will be required of each police officer. In addition, a municipal contribution will be required to fully cover the police and non-uniformed plans' minimum municipal obligaiton (MMO), the

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHARGES	222,160	222,160	252,660	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATIO A				
	PROGRAM TOTAL	222,160	222,160	252,660	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
487	EMPLOYEE BENEFITS	NON/DEPT.

BUDGET NOTES

OTHER SERVICES & CHARGES

	GENERAL	WATER	SEWER PLANT	SEWER LINES	TOTAL
Health/Medical	302,010	70,235	136,310	37,920	546,475
Medical Opt-Out (3)	5,625	5,625	1,125	1,125	13,500
Life Insurance	1,815	505	600	245	3,165
Workers Comp	89,465	11,535	19,635	3,750	124,385
Social Security	43,090	17,210	22,300	8,150	90,750
Medicare	16,920	3,715	4,940	1,735	27,310
Unemployment Compensation	9,145	1,235	1,825	675	12,880
Non-Uniformed Pension (Gross)	62,950	0	0	0	62,950
Police Pension (Gross)	189,710	0	0	0	189,710
TOTAL	**720,730**	**110,060**	**186,735**	**53,600**	**1,071,125**

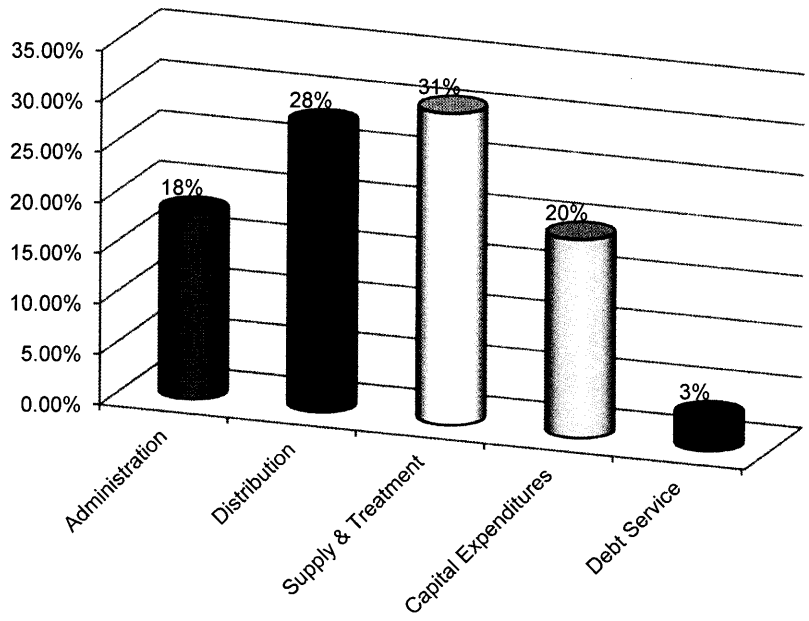
PENSION BREAKDOWN:

	Non-Uniform	Police Plan
Total Financial Requirement (Normal Cost, Amortization & Administration Expenses)	84,460	240,304
Member Contribution (Payroll Deduction)	0	50,596
Funding Adjustment	21,510	0
Required Borough Contribution (Gross)	62,950	189,708
Anticipated Act 205 Distribution (Statewide)	62,950	88,462
Net Borough Contribution	0	101,246

WATER

FUND

2018 WATER FUND EXPENDITURES



WATER FUNDSUMMARY - 2017

		2017 BUDGET	2017 ESTIM.	2018 PROPOSED BUDGET	2018 FINAL BUDGET
ASSETS					
06.100	Interest Checking	512,430	570,442	420,205	
06.100.1	Penn Vest Checking	200	205	200	
06.106	Savings	0	0	0	
06.107	Investments PLGIT	82,080	82,295	82,295	
06.110	Petty Cash	50	50	50	
TOTAL ASSETS		**594,760**	**652,992**	**502,750**	
LIABILITIES, RESERVES, FUND BALANCE					
200	Current Payable Reserve	0	0	0	
273	Encumbrances	0	0	0	
279.100	Reserve/Capital Project	294,300	294,302	176,545	
TOTAL LIABILITIES & RESERVES		**294,300**	**294,302**	**176,545**	
AVAILABLE FOR APPROPRIATION		**300,460**	**358,690**	**326,205**	
REVEUES					
341.000	Interest	1,100	1,165	1,100	
357.000	Water Project Grant	100,000	0	0	
378.00	Water Charges				
378.100	Commercial	27,000	26,200	27,500	
378.101	Industrial	17,000	16,500	17,000	
378.102	Residential	530,000	517,500	538,000	
378.103	Public	12,000	11,600	12,000	
378.104	Other	5,500	5,300	6,000	
378.109	Large Meters	40,000	39,500	42,000	
378.110	Water Connections	6,300	0	6,300	
378.600	Miscellaneous	1,000	1,620	1,000	
393.000	Penn Vest Proceeds	0	0	0	
TOTAL REVENUE		**739,900**	**619,385**	**650,900**	
TOTAL REVENUE & AVAILABLE ASSETS		**1,040,360**	**978,075**	**977,105**	

WATER FUND SUMMARY - 2017

		2017 BUDGET	2017 ESTIM.	2018 PROPOSED BUDGET	2018 FINAL BUDGET
TOTAL REVENUE AVAILABLE		**1,040,360**	**978,075**	**977,105**	
EXPENDITURES					
06.447	Administration	129,550	128,185	162,410	
06.448	Trans./Distribution	468,805	362,710	374,175	
06.449	Supply/Pumping/Treatment	296,925	250,930	312,600	
06.471	Debt Principal	22,820	22,820	23,620	
06.472	Debt Interest	4,980	4,980	4,120	
TOTAL EXPENDITURES		**923,080**	**769,625**	**876,925**	
PROJECTED CLOSING BALANCE		**117,280**	**208,450**	**100,180**	
RESERVES & LIABILITIES					
279.100	Reserve	294,300	294,300	176,545	
273	Encumbrances	0	0	0	
TOTAL RESERVES		**294,300**	**294,300**	**176,545**	
TOTAL ASSETS		**411,580**	**502,750**	**276,725**	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.279	CAPITAL RESERVE	WATER

BUDGET NOTES

This program shows the status of the Water Department Capital Reserve Fund which was established by Ordinance No. 800 and which is to be used for non-anticipated "emergency" needs of the Water Department.

Ordinance No. 800 requires an annual appropriation equal to 5% of the Water Department's operating (non-capital and non-debt) expenditures.

Beginning with the 2011 budget Council added $2.00 per unit per quarter to the water rates to build a capital project reserve. This reserve is separate from the Ordinance 800 emergency reserve fund.

ORDINACE 800 REQUIRED RESERVE		
FUND BALANCE 1/1/18		**224300**
2018 CONTRIBUTION	33,265	
Release for Walnut Street Waterline	-81,020	
800 RESERVE BALANCE 12/31/18		**176,545**

CAPITAL PROJECT RESERVES		
FUND BALANCE 1/1/18		**0**
2018 CONTRIBUTION	18,980	
Release for Walnut Street Waterline	-18,980	
CAPITAL PROJECT BALANCE 12/31/17		**0**
TOTAL RESERVES 12/31/17		**176,545**

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.447	ADMINISTRATION	WATER

PROGRAM DESCRIPTION

The Water Department is administered by the Borough Manager and includes purchasing, a review of operating and financial procedures, personnel administration and other functions usually associated with the conduct of a major department.

A detailed breakdown of the components of insurance and personnel administration costs can be seen in the corresponding accounts in the General Fund. For Employee Benefits, the account number is 487, and for Insurance, the account number is 486.

The new municipal complex includes the administrative seat of all Borough operations. As such, the enterprise funds (Water, Sewer Plant and Sewer Collection) "lease space" in the building. The lease includes heat, utilities, and janitorial services, in addition to the cost for the space, calculated at 1/4 of the cost of the administrative portion of the total building cost.

EXPENDITURES

CODE	OJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	79,230	79,700	84,080	
.20	SUPPLIES	3,800	3,925	4,100	
.30 & .40	OTHER SERVICES & CHARGES	45,520	44,560	71,805	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	1,000	0	2,425	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	129,550	128,185	162,410	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.447	ADMINISTRATION	WATER

BUDGET NOTES

PERSONNEL SERVICES		
Administration	37,920	
Operational	21,785	
Longevity	910	
Employee Benefits	23,465	
		84,080
SUPPLIES		
Office Supplies	700	
Postage	3,400	
		4,100
OTHER SERVICES & CHARGES		
Auditor	2,400	
Engineering	1,500	
Legal	1,000	
Training	750	
Advertising	100	
Printing	2,000	
Insurance	13,375	
Building Lease	42,000	
Bank Fees	150	
Dues & Membership	1,380	
Codification	600	
Water Awareness Week	100	
Maintenance Agreements	4,700	
Meetings & Conferences	750	
Miscellaneous	1,000	
		71,805
CONTRIBUTIONS		
Pension (Fund Share)	0	
		0
CAPITAL PURCHASES		
Contingency	500	
Tablets & Software	1,925	
		2,425

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.448	TRANSMISSION & DISTRIBUTION	WATER

PROGRAM DESCRIPTION

This program includes the maintenance and repairs of the entire distribution system including the installation, inspection and testing of water meters, repair of water leaks and the installation of valves on mains and hydrants.

Included here are the cost to replace large residential, commercial and industrial meters. The cost will be recovered, over time, through a revised rate structure for larger meters. Also continuing to be planned is the rebuilding of the Third Street meter pit. That project has been delayed due to the higher priority projects and repairs taking precedence.

EXPENDITURES

CODE	OJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	112,205	132,265	118,425	
.20	SUPPLIES	87,700	97,425	92,150	
.30 & .40	OTHER SERVICES & CHARGES	32,900	29,825	36,600	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	200,000	70,000	100,000	
.70	CAPITAL PURCHASES	36,000	33,195	27,000	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	468,805	362,710	374,175	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.448	TRANSMISSION & DISTRIBUTION	WATER

BUDGET NOTES

PERSONNEL SERVICES		
Department Employees	69,185	
Longevity	1,015	
Employee Benefits	42,425	
Overtime	5,700	
Meal Money	100	
		118,425
SUPPLIES		
Operating Supplies	7,000	
Fuel & Lubricants	3,500	
Uniforms	900	
Protective Gear	500	
Pipes, Meters, Hydrants, Valves & Fittings	60,000	
Trench Materials	20,000	
Vehicle Parts	250	
		92,150
OTHER SERVICES & CHARGES		
Engineering	5,000	
Equipment Repairs	8,000	
Equipment Rentals	600	
Water Audit/Leak Survey	4,000	
Contractual Services N.E.C.	1,000	
Vehicle Maintenance/Repairs	2,000	
Contract Meter Testing	1,000	
Maintenance Contract-Flowmatcher	1,800	
Tank Maintenance Contract	12,200	
Public Notification Regulations	1,000	
		36,600
CAPITAL CONSTRUCTION		
(R) Relocate Water Lines Under Walnut St. Bridge	100,000	
		100,000
CAPITAL PURCHASES		
Backhoe (1/2- of Yr 5 of 5 Yr Lease/Purchase)	12,000	
Dump Truck (1/2 - Yr 3 of 5Yr Lease/Purchase)	15,000	
		27,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.449	SUPPLY, PUMPING & TREATMENT	WATER

PROGRAM DESCRIPTION

This program provides for all aspects of the water system from the time it is withdrawn from the ground until it is sent to the distribution system.

The Borough receives its water supply from four (4) deep wells. The water is pumped from the wells through a raw water-metering chamber where it is chlorinated for disinfection and fluoridated. After treatment the water is pumped to the distribution system through the variable-speed, constant-pressure pumping station constructed in 1980. The system is fully automated and enables the Borough to regulate and monitor the use of water efficiently and accurately.

EXPENDITURES

CODE	OJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	137,700	140,480	141,000	
.20	SUPPLIES	13,450	10,350	12,450	
.30 & .40	OTHER SERVICES & CHARGES	125,775	100,100	116,600	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION			16,550	
.70	CAPITAL PURCHASES	20,000	0	26,000	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	296,925	250,930	312,600	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.449	SUPPLY, PUMPING & TREATMENT	WATER

BUDGET NOTES

PERSONNEL SERVICES		
Department Employees	82,295	
Employee Benefits	45,850	
Longevity	1,425	
Overtime	11,430	
		141,000
SUPPLIES		
Office Supplies	400	
Operating Supplies	600	
Uniforms	450	
Chemicals	7,500	
Lab Supplies	1,000	
Generator Fuel & Oil	2,000	
Safety Clothes & Supplies	500	
		12,450
OTHER SERVICES & CHARGES		
Engineering	2,000	
Training	600	
Communications: (Telephone, Alarm/Cell)	5,500	
Electricity	58,000	
Building Grounds Maintenance Repair	7,500	
Equipment Maintenance/Repair	18,000	
Contractual Services N.E.C.	1,000	
Testing/Analyses	5,000	
Equipment Testing/Calibrations	2,000	
Equipment Maintenance Aggreement	11,000	
Reestablish Well #5 - NW-Potable	6,000	
		116,600
CAPITAL CONSTRUCTION		
Electrical Panel	16,550	
		16,550
CAPITAL PURCHASES		
Security Camera System	20,000	
Recording Meters	6,000	
		26,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.471	DEBT PRINCIPAL	WATER

PROGRAM DESCRIPTION

The 2002 Penn Vest loan was for replacing the roof on the concrete reservoir and to update the control panel and related work.

EXPENDITURES

CODE	OJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	REVENUE NOTE/BOND	22,820	22,820	23,620	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	22,820	22,820	23,620	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.471	DEBT PRINCIPAL	WATER

BUDGET NOTES

YEAR	END-OF-YEAR OUTSTANDING	ANNUAL PAYMENT
	2002 PENNVEST LOAN (420,000) TERM FEBRUARY 2023 CONCRETE RESERVOIR ROOF	
2018	107,710	23,620
2019	83,260	24,450
2020	57,945	25,315
2021	31,740	26,205
2022	4,515	27,225
FEBRUARY 2023	0	4,515

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.472	DEBT INTEREST	WATER

PROGRAM DESCRIPTION

The 2002 Penn Vest loan was for replacing the roof on the concrete reservoir and to update the control panel and related work.

EXPENDITURES

CODE	OJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	REVENUE NOTE/BONDS	4,980	4,980	4,120	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	4,980	4,980	4,120	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

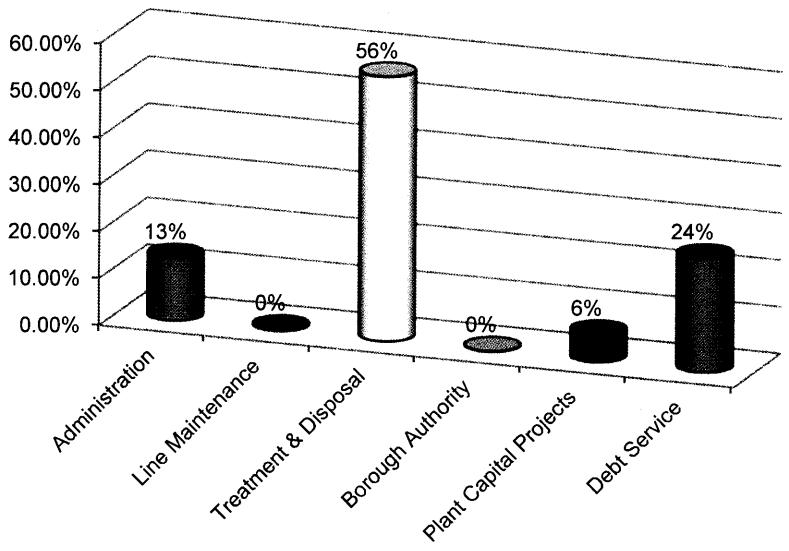
ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
06.472	DEBT INTEREST	WATER

BUDGET NOTES

2002 LOAN

YEAR	RATE	ANNUAL AMOUNT
2018	3.465%	4,120
2019	"	3,350
2020	"	2,485
2021	"	1,595
2022	"	575
2023	3.465%	120

2018 SEWER PLANT FUND EXPENDITURES



SEWER FUND SUMMARY - 2018

		2017 BUDGET	2017 ESTIMATED	2018 PROPOSED BUDGET	2018 FINAL BUDGET
ASSETS					
08.100.200	Checking (BB&T)	601,065	407,950	494,900	
08.106	Savings	12,355	0	0	
08.107	PLGIT	124,155	12,390	12,390	
08.107.003	PLGIT ARM	50	415,295	0	
08.110	Petty Cash	0	50	50	
08.129	Loan Receivables	0	0	0	
TOTAL ASSETS		**737,625**	**835,685**	**507,340**	
LIABILITIES, RESERVES, FUND BALANCE 275,815					
200	Current Payable Reserve	0	0	0	
261.100	2011 Sewer Project Bond	0	0	0	
273	Encumbrances	0	10,000	0	
273.1	Future Capital Projects	62,440	62,440	104,440	
276	Interfund Loan Receivables	0	0	0	
TOTAL LIABILITIES & RESERVES		**62,440**	**72,440**	**104,440**	
279.99	**AVAILABLE ASSETS**	**675,185**	**763,245**	**402,900**	
REVEUES					
321.64	Wastewater Permits	9,000	6,500	9,000	
331.130	Penalties	0	0	0	
331.340	Hearing Fees	0	0	0	
341.00	Interest	2,500	3,750	3,000	
364.009	Catasauqua	667,923	665,825	770,640	
364.105	North Catasauqua	202,035	198,490	269,785	
364.106	Hanover Township (L)	235,035	240,785	307,365	
364.107	Hanover Township (N)	52,075	48,060	58,845	
364.108	Allen Township (N)	2,795	2,795	5,135	
364.900	Joint Use Projects	0	0	0	
391.100	Sale of Property	0	1,900	0	
393.120	Net Proceeds of Debt	0	0	0	
395.009	Prior Yr. Adj. - Catasauqua	-40,640	-42,402	-63,655	
395.105	Prior Yr. Adj. - N. Catasauqua	-58,950	-54,497	5,915	
395.106	Prior Yr. Adj. - Hanover (L)	-13,935	-8,137	-3,440	
395.107	Prior Yr. Adj. - Hanover (N)	-2,315	-6,039	-6,185	
395.108	Prior Yr. Adj. - Allen (N)	0	0	-10	
TOTAL REVENUE		**1,055,523**	**1,057,030**	**1,356,395**	
TOTAL REVENUE & AVAILABLE ASSE		**1,730,708**	**1,820,275**	**1,759,295**	

SEWER FUND SUMMARY - 2017

		2016 BUDGET	2016 ESTIMATED	2017 PROPOSED BUDGET	2017 FINAL BUDGET
TOTAL REVENUE AVAILABLE		**1,730,708**	**1,820,275**	**1,759,295**	
EXPENDITURES					
08.426	Administration	150,335	143,020	181,815	
08.428	Line Maintenance	3,320	1,865	3,770	
08.429	Treatment & Disposal	759,070	697,610	772,640	
08.470	Borough Authority	1,000	0	1,000	
08.471	Debt Principal	130,000	130,000	235,000	
08.472	Debt Interest	116,140	116,140	103,330	
08.483	Capital Project Plant	355,000	346,620	80,000	
TOTAL EXPENDITURES		**1,514,865**	**1,435,255**	**1,377,555**	
PROJECTED UNAPPROPRIATED BALANCE		**215,843**	**385,020**	**381,740**	
RESERVES					
	Encumbrances	0		0	
	2011 Sewer Project Bond	0		0	
	Lease Coverage	0		0	
	Capital Project Plant	62,440	62,440	104,440	
	Building Project Reserve	0		0	
	Interfund Loan Receivables	0		0	
TOTAL RESERVES		**62,440**	**62,440**	**104,440**	
TOTAL ASSETS		**278,283**	**447,460**	**486,180**	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.426	TREATMENT PLANT - ADMINISTRATION	SEWER

PROGRAM DESCRIPTION

Administration includes purchasing, review of operating and financial procedures, personnel administration and other functions associated with a major program.

Beginning with the 2001 budget the former sewer fund has been split into two funds. Shown here are costs related to the administration of the Treatment Plant. This fund includes all expenses allocable to all communities pursuant to the Intermunicipal Agreement.

The Municipal Complex is the administrative seat of all Borough operations. As such, the enterprise funds (Water, Sewer Plant and Sewer Collection) "lease space" in the building.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	89,800	86,100	98,040	
.20	SUPPLIES	400	275	400	
.30 & .40	OTHER SERVICES & CHGS.	59,135	56,645	80,950	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	1,000		2,425	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	150,335	143,020	181,815	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.426	TREATMENT PLANT - ADMINISTRATION	SEWER

BUDGET NOTES

PERSONNEL SERVICES		
Administration	54,175	
Operational	12,560	
Employee Benefits	29,975	
Longevity	1,330	
		98,040
SUPPLIES		
Office Supplies	400	
		400
OTHER SERVICES & CHARGES		
Auditor	2,700	
Engineer	1,000	
Solicitor	4,000	
Training	500	
Telephone	300	
Postage	75	
Vehicle Allowance	250	
Advertising	450	
Printing/Forms	150	
Insurance	24,925	
Rent	42,000	
Dues/Subscriptions	650	
Codification Update	800	
Maint. Agreement/Backup	2,000	
Meetings/Conferences	1,000	
Miscellaneous/Bank Fees	150	
		80,950
CONTRIBUTIONS		
Pension (Fund Share)	0	
		0
CAPITAL PURCHASES		
Equipment Contingency	500	
Tablets & Software	1,925	
		2,425

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.428	JOINT USE LINE MAINTENANCE	SEWER

PROGRAM DESCRIPTION

An annual maintenance program is essential to the well being of the sewage system. This program includes preventive maintenance as well as emergency measures.

Shown here is anticipated work on jointly used lines only. The results of televising will determine needed repairs and replacements. Those costs are shared only by users of that line, not all communities.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	520	170	520	
.20	SUPPLIES	500	530	750	
.30 & .40	OTHER SERVICES & CHGS.	2,300	1,165	2,500	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	3,320	1,865	3,770	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.428	JOINT USE LINE MAINTENANCE	SEWER

BUDGET NOTES

PERSONNEL SERVICES

Full Time Employees	500	
Employee Benefits	20	
		520

SUPPLIES

Operating Supplies	500	
Chemiclas	250	
		750

OTHER SERVICES & CHARGES

Line Televising	1,000	
Line Maintenance/Repair	1,500	
		2,500

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.429	PLANT - TREATMENT AND DISPOSAL	SEWER

PROGRAM DESCRIPTION

The operation of the Treatment Plant is the most important part of the sanitary sewerage system. This program encompasses all Treatment Plant phases and operations from the time the raw sewage enters the plant until the effluent is discharged into the Lehigh River.

Also included here is the Borough's Industrial Waste Monitoring and Pretreatment Program. New Federal and State mandates have greatly increased the time spent in this area and the costs of sampling analyses. A portion of these costs are recoverable from Industrial Waste Discharge Permit fees; however, the bulk of the program is to safeguard the plant and those costs are borne by all system users.

The Borough will be receiving a renewal NPDES permit. We expect no new operating or monitoring requirements. However, our 2013 permit severely restricted our ability to add new non-residential users without additional pre-treatment testing and this permit may further restrict us.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	416,820	411,495	434,415	
.20	SUPPLIES	60,400	34,475	51,800	
.30 & .40	OTHER SERVICES & CHGS.	261,400	237,070	273,925	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	20,450	14,570	12,500	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	759,070	697,610	772,640	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.429	PLANT - TREATMENT AND DISPOSAL	SEWER

BUDGET NOTES

PERSONNEL SERVICES		
Full Time Employees	209,470	
Pretreatment Coordinator	33,630	
Clerical	9,375	
Employee Benefits	156,740	
Longevity	5,100	
Overtime/Holiday	20,000	
Meal Allowance	100	434,415
SUPPLIES		
Office Supplies	500	
Operating Supplies & Filter Media	7,500	
Lab. Chemicals	750	
Plant Chemicals	2,000	
UV Bulbs	20,000	
Lab. Supplies	4,500	
Heating Oil	1,800	
Fuel/Lubricant	750	
Dewatering Polymers	10,000	
Uniforms	2,000	
Protective Gear/Respirators	2,000	51,800
OTHER SERVICES & CHARGES		
Engineering	15,000	
Telephone & Alarm	600	
Mileage	75	
Utilities: Electricity	62,000	
Gas (UGI)	10,000	
Water	10,000	
Grounds Maintenance	2,000	
Building Maintenance/Repair	15,000	
Equipment Maintenance/Repair	50,000	
Contract Services N.E.C.	7,000	
Vehicle Maintenance	750	
Testing & Analyses	47,000	
Sludge Removal & Disposal	50,000	
Maintenance Agreements	4,500	273,925
CAPITAL PURCHASES		
Minor: Refrigerated Sampler	5,500	
AED	2,500	
Pressure Pump/Hydrant	4500	12,500

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.470	BOROUGH AUTHORITY	SEWER

PROGRAM DESCRIPTION

Under a lease between the Authority and the Borough, the Borough operates the Wastewater Treatment Plant. The Borough makes payments to the Authority as required to cover their general operating expenses and to service any debt the Authority may occur.

With the transfer of a portion of Hanover Township, Lehigh County, allocation to Allen Township, the plant now treats flows for five municipalities. They are Catasauqua, North Catasauqua, Hanover Township-Lehigh County, Hanover Township-Northampton County, and Allen Township.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHGS.	1,000	0	1,000	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	1,000	0	1,000	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.470	BOROUGH AUTHORITY	SEWER

BUDGET NOTES

OTHER SERVICES & CHARGES

Lease Rental Payments:

Section (7) Authority Operating Expenses	1,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.471	DEBT	SEWER

PROGRAM DESCRIPTION

In 2011 the Borough issued $5.4 million dollars in bonds to cover capital improvements and rehabilitation work at the plant. A detailed study was authorized as a result of a DEP Consent Order and Agreement issued in 2010. Major renovations and equipment replacement efforts started in late 2011, and the major projects were completed in 2014. All projects were completed by the end of 2017.

Taking advantage of ~~favorable~~ favorable interest rates, in 2016 the Borough and Authority refinanced the 2011 bonds. A immediate impact was no principal payment required in 2016. The total savings over the life of the loan exceeds $250,000.

Shown here is the projected debt service payment for 2018. Also shown is an illustration of the next several years' debt payments. Unless called earlier the debt is projected to retire in 2035.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	G.O. BONDS & NOTES	130,000	130,000	235,000	
.20	SUPPLIES				
.30 & .40	SMALL BORROWING				
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	130,000	130,000	235,000	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.471	DEBT PRINCIPAL	SEWER

BUDGET NOTES

$4,960,000 - 2016 A Series (G.O.) Bonds - Refinance of 2011 Bonds

Year	Annual Payment	Year-end Balance
2018	235,000	4,590,000
2019	230,000	4,365,000
2020	235,000	4,130,000
2021	240,000	3,890,000
↓		
2035	275,000	0

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.472	DEBT INTEREST	SEWER

PROGRAM DESCRIPTION

This program denotes the payment of the interest on the debt more fully described in Account No. 471.00.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	G.O. BONDS	116,140	116,140	103,330	
.20	SUPPLIES				
.30 & .40	SMALL BORROWING				
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	116,140	116,140	103,330	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.472	DEBT INTEREST	SEWER

BUDGET NOTES

G.O. SEWER PROJECTS - 2011

2018	103,330
2019	100,980
2020	98,680
2021	95,155
↓	
2035	9,600

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.483	CAPITAL IMPROVEMENTS - PLANT	SEWER

PROGRAM DESCRIPTION

Generally this account is used for expenditures based on the Capital Improvements budget. Revenues received are used exclusively for capital projects at the Wastewater Treatment Plant.

Contributions are made on a reserve capacity proportioned basis toward the Capital Improvement budget. As a result, funds expended from this account are not included in those allocable to the several communities contributing to the plant.

The balance in the account is reflected as a fund reserve at Account No. 08.273.100.

****

During the 2012-2016 multi-million dollar rehab contributions were suspended. They ar reinstated in 2018, based on a five year capital program.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONAL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHGS.	30,000	30,720	0	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	325,000	315,900	80,000	
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	355,000	346,620	80,000	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
08.483	CAPITAL IMPROVEMENTS - PLANT	SEWER

BUDGET NOTES

BALANCE: 12/31/17 **62,440**

REVENUE		
Community Contributions	120,000	
Interest Allocation	2,000	
		122,000

AVAILABLE ASSETS

EXPENDITURES 2017		
Security Cameras	30,000	
Parking Area Paving	50,000	
		80,000

BALANCE: 12/31/16 **104,440**

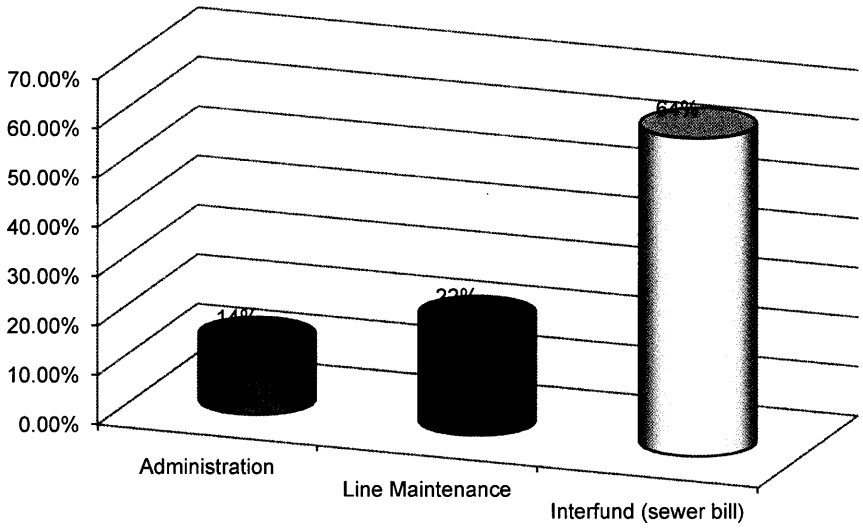
FUTURE PROJECTS

ITEM (Engineering Costs Included)	YEAR	COST IN 2017 DOLLARS
UV Shelter	2019	25,000
Pump Main Panel	2020	350,000
Pump Station 1 & 2 Control Replacement	2020	100,000
Replace Generator	2022	350,000

WASTEWATER COLLECTION

SYSTEM FUND

2018 WASTEWATER COLLECTION FUND EXPENDITURES



WASTEWATER COLLECTION SYSTEM FUND SUMMARY - 2018

		2017 BUDGET	2017 ESTIMATED	2018 PROPOSED BUDGET	2018 FINAL BUDGET
ASSETS					
09.100	Interest Checking	392,075	437,200	385,200	
09.107	PLGIT	23,970	24,035	24,000	
09.110	Petty Cash	0	0	0	
TOTAL ASSETS		**416,045**	**461,235**	**409,200**	
LIABILITIES, RESERVES, FUND BALANCE		**275,815**			
200	Current Payable Reserve	0	0	0	
273	Encumbrances	0	0	0	
279.1	Capital Project Reserve	100,000	100,000	125,000	
TOTAL LIABILITIES & RESERVES		**100,000**	**100,000**	**125,000**	
279.99	**AVAILABLE ASSETS**	**316,045**	**361,235**	**284,200**	
REVEUES					
341.00	Interest	700	705	700	
364.100	Commercial	35,000	34,000	35,750	
364.101	Industrial	25,000	25,000	25,550	
364.102	Residential	736,000	738,000	752,560	
364.103	Public	17,000	15,000	16,360	
364.104	Other	7,000	8,000	7,675	
364.109	Large Meters	45,000	45,000	46,000	
364.110	Connection Charges	6,680	0	6,680	
364.600	Miscellaneous	0	0	0	
395.000	Refunds	0	0	0	
TOTAL REVENUE		**872,380**	**865,705**	**891,275**	
TOTAL REVENUE & AVAILABLE ASSI		**1,188,425**	**1,226,940**	**1,175,475**	

WASTEWATER COLLECTION SYSTEM FUND SUMMARY - 2018

		2017 BUDGET	2017 ESTIMATED	2018 PROPOSED BUDGET	2018 FINAL BUDGET
TOTAL REVENUE AVAILABLE		**1,188,425**	**1,226,940**	**1,175,475**	
EXPENDITURES					
09.426	CS Administration	747,645	738,135	855,510	
09.428	CS Maintenance	293,920	179,605	242,240	
TOTAL EXPENDITURES		**1,041,565**	**917,740**	**1,097,750**	
PROJECTED UNAPPROPRIATED BALANCE		**146,860**	**309,200**	**77,725**	
RESERVES					
	Encumbrances	0	0	0	
	Capital Project Project	100,000	100,000	125,000	
TOTAL RESERVES		**100,000**	**100,000**	**125,000**	
TOTAL ASSETS		**246,860**	**409,200**	**202,725**	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
09.279	CAPITAL RESERVE	SEWER

BUDGET NOTES

Beginning in 2015 a Capital Reserve Account was established for wastewater collection system needs. Funds accumulated here could be used for the line repair/replacement program. A portion of the funds should be held in reserve for emergency situations or unanticipated expenditures.

CAPITAL CLLECTION SYSTEM RESERVES

FUND BALANCE 1/1/18			**100,000**
2018 CONTRIBUTION	25,000		
Excess Revenue Contribution	0		
		25,000	
CAPITAL PROJECT BALANCE 12/31/18			**125,000**

FUTURE PROJECTS & PURCHASES
(2017 Dollars)

Clean/Televise Collection System	200,000
Replace, Reline Collection System	1,000,000
Flow Monitoring Equipment	25,000

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
09.426	COLLECTION SYSTEM - ADMINISTRATION	SEWER

PROGRAM DESCRIPTION

Shown here are costs associated with billing Catasauqua Borough customers for sewer use. The program also includes professional services related to the collection system and payment of Catasauqua's sewer bill to the Treatment Plant Fund.

The Treatment Plant charge is the projected "net bill" resulting from the current year projected flows and expenses and the prior year's audited actual flow cost adjustment.

The Municipal Complex is the administrative seat of all Borough operations. As such, the enterprise funds (Water, Sewer Plant and Sewer Collection) "lease space" in the building.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	79,430	78,400	84,150	
.20	SUPPLIES	3,050	2,925	3,000	
.30 & .40	OTHER SERVICES & CHGS.	663,165	655,810	765,935	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION				
.70	CAPITAL PURCHASES	2,000	1,000	2,425	
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	747,645	738,135	855,510	

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
09.426	COLLECTION SYSTEM - ADMINISTRATION	SEWER

BUDGET NOTES

PERSONNEL SERVICES		
Administration	37,920	
Operational	21,785	
Longevity	910	
Employee Benefits	23,505	
		84,120
SUPPLIES		
Postage	2,800	
Operating Supplies	200	
		3,000
OTHER SERVICES & CHARGES		
(Net) Treatment Plant Charge	706,985	
Auditor	2,400	
Engineer	0	
Solicitor	500	
Training	350	
Telephone/Internet	400	
Advertising	100	
Printing/Forms	600	
Insurance	6,525	
Rental	42,000	
Dues/Subscriptions	25	
Codefication	600	
Maintenance Agreements/Backup	4,500	
Meetings/Conferences	800	
Miscellaneous/Bank Fees	150	
		765,935
CONTRIBUTIONS		
Pension (Fund Share)	0	
CAPITAL PURCHASES		
Contingency	500	
Tablets & Software	1,925	
		2,425

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
09.428	COLLECTION SYSTEM - MAINTENANCE	SEWER

PROGRAM DESCRIPTION

An annual maintenance program is essential to the well being f the sewage system. This program includes preventive maintenance as well as emergency measures.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES	91,170	81,755	98,890	
.20	SUPPLIES	16,750	12,620	13,850	
.30 & .40	OTHER SERVICES & CHGS.	14,000	8,165	16,500	
.50	CONTRI., GRANT, SUBSIDY	105,000	0	95,000	
.60	CAPITAL CONSTRUCTION	67,000	77,065	18,000	
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	293,920	179,605	242,240	

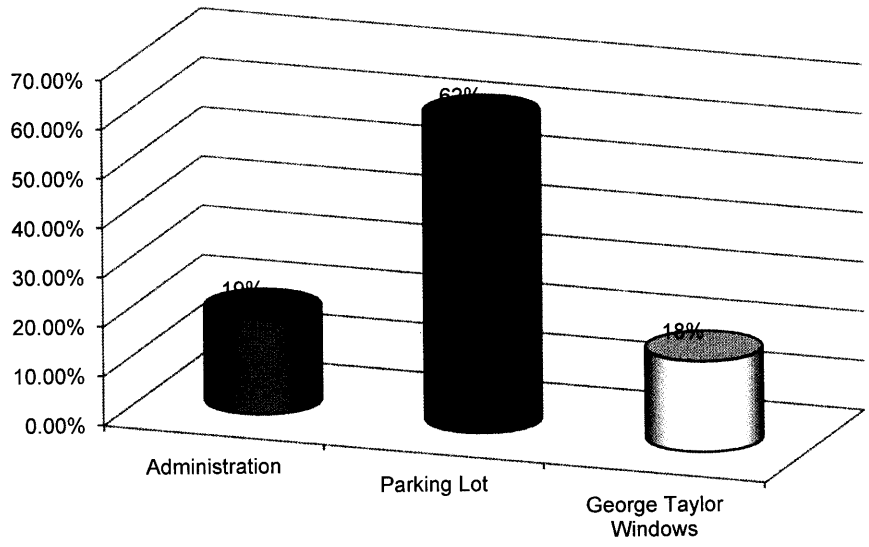
BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
09.428	COLLECTION SYSTEM - MAINTENANCE	SEWER

BUDGET NOTES

PERSONAL SERVICES		
Department Employees	67,640	
Employee Benefits	30,090	
Longevity	425	
Overtime	635	
Meal Money	100	
		98,890
SUPPLIES		
Operating Supplies	3,000	
Chemicals	5,000	
Fuel/Lubricants	1,000	
Protective Gear	450	
Trench Materials	4,000	
Tires, Batteries, Accessories	150	
Miscellaneous	250	
		13,850
OTHER SERVICES & CHARGES		
Engineering	3,000	
Equipment Maintenance	2,500	
Contractual Services	6,000	
Vehicle Maintenance	500	
		12,000
CAPITAL CONSTRUCTION		
Line Repairs	15,000	
Clean/Televise System	30,000	
Race Street Bridge Line Replacement	50,000	
		95,000
CAPITAL PURCHASES		
Dump Truck (1/6 of Yr 3 of 5Yr Lease Purch)	5,000	
Backhoe (1/4 of Yr 5 of 5Yr Lease Purch)	6,000	
Minor Equipment:		
Manhole Inserts	5,000	
Jetter Parts	1,000	
Contingency	1,000	
		18,000

2018 COMMUNITY DEVELOPMENT FUND EXPENDITURES



COMMUNITY DEVEOLOPMENT FUND SUMMARY - 2017

		2017 BUDGET	2017 ESTIMATED	2018 PROPOSED BUDGET	2018 FINAL BUDGET
ASSETS					
18.100	Interest Checking	5	395	20,310	
18.107	PLGIT	0	0		
18.135	Due from other Gov't	0	0		
TOTAL ASSETS		**5**	**395**	**20,310**	
LIABILITIES, RESERVES, FUND BALANCE					
200	Current Payable Reserve	0	0		
230	Due to Other Funds	0	0		
248.018	Catasauqua Main Streets Escrow	0	0		
273	Encumbrances	0	0		
TOTAL LIABILITIES & RESERVES		**0**	**0**	**0**	
279.99	**AVAILABLE ASSETS**	**5**	**395**	**20,310**	
REVENUES					
341.000	Interest	5	0	5	
354.036	CDBG 2016 (County)	21,600	54,280	0	
354.037	CDBG 2017 (County)	56,640	34,000	0	
354.038	CDBG 2018 (County)	0	0	90,000	
354	State Grant Programs	35,000	0	35,000	
387.000	Local Sources	13,800	30,000	9,000	
392.000	Interfund Advance	0	20,730	0	
TOTAL REVENUE		**127,045**	**139,010**	**134,005**	
TOTAL REVENUE & AVAILABLE ASSETS		**127,050**	**139,405**	**154,315**	

COMMUNITY DEVELOPMENT FUND SUMMARY - 2017

		2017 BUDGET	2017 ESTIMATED	2018 PROPOSED BUDGET
TOTAL REVENUE AVAILABLE		**127,050**	**139,405**	**154,315**
EXPENDITURES				
436	County CDBG Projects	127,030	119,095	146,730
463	Downtown Plan	0	0	0
TOTAL EXPENDITURES		**127,030**	**119,095**	**146,730**
PROJECTED UNAPPROPRIATEDBALANCE		**20**	**20,310**	**7,585**
RESERVES - END OF YEAR				
	Catasauqua Main Streets			
TOTAL RESERVES		**0**	**0**	**0**
TOTAL ASSETS		**20**	**20,310**	**7,585**

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
18.435	COUNTY CDBG PROJECTS	PUBLIC WORKS

PROGRAM DESCRIPTION

The Borough has made several successful applications for a portion of Lehigh County's CDBG allocation to continue the handicap ramp/curb cut program. While enumerated separately, all years' projects are shown in consolidated fashion here.

In addition to CDBG funds received to rehabilitate windows at the George Taylor House we also received a PHMC Grant to supplement those funds.

The CDBG Award for 2018 is for the development of a small urban park and parking lot at Front and Willow Streets.

EXPENDITURES

CODE	OBJECTS	FINAL BUDGET LAST YEAR	ESTIMATED BUDGET LAST YEAR	MANAGER'S BUDGET THIS YEAR	FINAL BUDGET THIS YEAR
.10	PERSONNEL SERVICES				
.20	SUPPLIES				
.30 & .40	OTHER SERVICES & CHGS.	7,500	0	28,230	
.50	CONTRI., GRANT, SUBSIDY				
.60	CAPITAL CONSTRUCTION	119,530	119,095	118,500	
.70	CAPITAL PURCHASES				
.80	DEPRECIATION EXPENSE				
	PROGRAM TOTAL	127,030	119,095	146,730	

BOROUGH OF CATASAUQUA, PENNSYLVANIA

ACCOUNT NO.	PROGRAM TITLE	DEPT/COMM.
18.435	COUNTY CDBG PROJECTS	PUBLIC WORKS

BUDGET NOTES

OTHER SERVICES & CHARGES		
Advertising	1,500	
Engineering/Inspection	6,000	
Repay Advance	20,730	
		28,230
CAPITAL CONSTRUCTION		
George Taylor House WIndows		
State PMHC Grant	27,000	
CDBG 2018		
Willow Street Park/Parking Lot	91,500	
		118,500

APPENDIX A

SALARY AND WAGE RATES

2018 SALARY AND WAGE RATES

Most employees, administrative and operational, have responsibilities and perform work in each of the Borough functional areas. Accordingly, their salaries are spread throughout the budget, in many cases across the various funds. For example, the executive and administrative personnel, Council, the Manager, the Treasurer and others are divided uniformly over the four major funds. Public Works employees are allocated according to time spent in each of the funds. Those personnel that are assigned to only one area, police, water plant operator and waste water plant personnel are located only in their appropriate fund. For that reason it is somewhat difficult to determine an employee's total salary when looking at the budget. This appendix provides the opportunity to determine what the full salaries are for each employee's position.

The Schedule of Salaries and Wage Rates on the following pages shows the 2018 rate for each position in the Borough. The schedule reflects the top step achievable for each bargaining unit member. Each step is achieved on the later of the employee's anniversary or when they have accumulated the requisite hours of work. The Police Officers require four years to reach the top step, the Public Works Employees three years.

The Police Association Bargaining Agreement expired in December 2016. While we have tentatively resolved all of the economic terms there is still one sticking point that keeps the contract from being ratified. Thus no rates were shown for either 2017 or 2018. If the contract is not ratified by the end of 2017 the funds that I have allocated towards the 2017 increases will be encumbered so that the are available for when the contract is finally settled. The Public Works Bargaining Agreement runs through Decembe 2020. The rates shown are those agreed to. Following past practice, during the preparation of the 2018 Budget I used the projected rate increase for the highest bargaining unit rate. That is anticipated to be a 3% rate, which I have used for all of the non-bargaining, management and non-management, full- and part-time personnel.

In 1991 the Borough completed its latest personnel classification and five-step pay plan for non-bargaining personnel. While the pay schedule has been annually updated in accordance with "across the board" increases generally paralleling the cost of living, no non-bargaining unit employee has received a step increase since the mid 1990's. As a result, for the non-bargaining unit administrative and management personnel the top step of the pay plan – updated through 2018 is shown in parentheses by the title of the position, for reference purposes only. The actual rates of pay proposed for 2018 are indicated in the columns of the schedule.

BOROUGH OF CATASAUQUA

2018 SALARY AND WAGE RATES

FULL-TIME AND REGULAR PART-TIME EMPLOYEES

POSITION		2017 RATE	2018 RATE	2018 FINAL
POLICE BARGAINING UNIT Negotiations Ongoing		(Top Step Shown)		
PATROL OFFICER	[62,340]	in negotiations		2016 Rates
SERGEANT	[64,125]	in negotiations		are shown
PUBLIC WORKS BARGAINING UNIT		(Top Step Shown)		
LEVEL I		54,267	55,619	
LEVEL II		52,041	53,331	
LEVEL III		49,025	50,232	

POSITION CLASSIFICATION AND COMPENSATION PLAN

Clerical, Technical

	(Top Step)	(Actual Rate)	
Office Clerk (2)	(17.34)	15.29	15.74
Clerk/Typist	(18.21 / 35,036)	31,483	32,430
Fiscal Clerk	(19.85 / 38,191	35,020	36,070
Treasurer	(26.27 / 50543)	46,708	48,110
Code Enforcement Officer	(28.25)	18.55/17.63	19.10/18.15
Pre-Treatment Coordinator	(29.65)	27.20	28.00

MANAGEMENT PERSONNEL

	(Top Step)	(Actual Rate)	
Police Chief	(34.34/71,427)	70,491	72,605
Public Works Supervisor	(39.76/82,700)	70,491	72,605
Borough Manager	(46.01/88,523)	79,833	82,228

BOROUGH OF CATASAUQUA

2018 SALARY AND WAGE RATES

ELECTED, PART-TIME, SEASONAL EMPLOYEES

POSITION		2017 RATE	2018 RATE	2018 FINAL
ELECTED AND APPOINTED POSITIONS				
Mayor and Council President		2,150	2,150	
Council Member (6)		2,000	2,000	
Tax Collector		3,000	3,000	
Zoning Board Chairman (40/Meeting)		480	480	
Zoning Board Members (2) (30/Meeting)		360	360	
YEAR ROUND PART-TIME				
Hourly:				
Police:				
Starting Rate		16.35	16.84	
After 2000 Hours		18.09	18.63	
Fire Police		11.53	11.88	
Crossing Guards		11.24	11.58	
Public Works		13.27	13.67	
SEASON PART-TIME				
Pool Assistant Manager		11.30	11.55	
Concession Stand Manager				
Lifeguards	1st YEAR	9.23	9.50	
	2nd YEAR	9.63	9.92	
	3rd YEAR	10.56	10.88	
Cashier/Concession Stand Staff	1st YEAR	8.20	8.45	
	2nd YEAR	8.56	8.82	
	3rd YEAR	9.48	9.76	
Playground Staff		11.68	12.03	
Summer Laborers		11.68	12.03	