

BOROUGH OF HEIDELBERG

2011 MUNICIPAL BUDGET

MAYOR

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BOROUGH MANAGER

Joseph M. Kauer

BOROUGH OF HEIDELBERG

2011 MUNICIPAL BUDGET

“BUDGET RECAP”

General Fund	\$749,341.76
Sewer Fund	\$443,700.16
Liquid Fuels Fund	\$ 30,825.00
<u>Rental Property Fund</u>	<u>\$171,741.84</u>

Total 2011 Operating Budget all Funds: \$1,395,608.70

2011 Capital Projects: \$1,435,381.00

TABLE OF CONTENTS

1. General Fund Budget
2. General Fund – Three Year Comparison
3. Sewer Fund Budget
4. Liquid Fuels Fund Budget
5. Rental Property Fund Budget
6. 2008-2011 Capital Budget



2011
MUNICIPAL BUDGET

GENERAL FUND

BOROUGH OF HEIDELBERG
2011 Municipal Budget
GENERAL FUND

To review the 2011 General Fund Budget, this synopsis will point out various pertinent changes and notations per department and class.

In 2011, a **BALANCED BUDGET** of \$749,341.76 is called for. It is proposed keeping all fees and tax rates at the same levels that were scheduled and established in 2006, 6 fiscal years ago. Furthermore, there is no fund carry over from 2010 into 2011 in the General Fund operating budget, it is a goal of the Administration to be able to transfer the surplus of 2010 to Capital Accounts for various capital projects such as road improvements, park development and major equipment purchases.

REVENUE CLASS EXPLANATIONS:

Real Estate Taxes

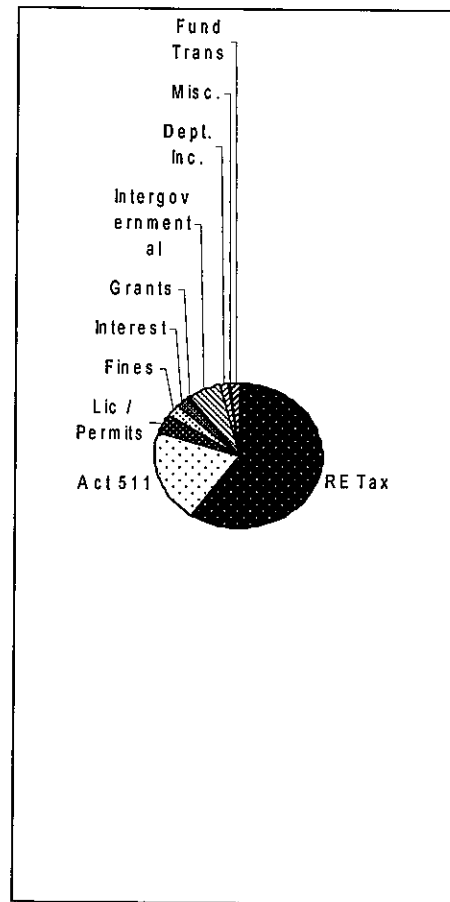
It is proposed keeping the millage at 8.5 mills which is respectable to communities of our demographics. It is forecasted to collect approximately \$441,725.00 in real estate taxes in 2011. Current real estate taxes are budgeted at an approximate 90% collection rate at the taxable 2010 Borough-wide assessment of \$46,843,184.00, plus the increased Walgreen's property assessment of \$5,250,000.00. There is an approximately 10% increase in real estate tax that will be collected in 2011 than compared to the 2010 Budget as result of the Walgreen's development. Real Estate taxes collected will account for 59% of the revenue of the Borough in 2011.

Act 511 Taxes

These taxes are being held at the current rates set pre-2006. Highlights within this revenue class are as follows:

- Budget increases in Earned Income Tax and Business Privilege Tax collected based on trends; however there were \$500 per each class deduction in Local Services Tax and Mechanical Amusement Taxes. Other Act 511 taxes are being held at 2010 budget predictions.

Act 511 taxes for 2011 compute to 18% of the gross Revenue. There is an approximate increase of \$1,000 between 2010 and 2011 in this revenue class.



Licenses & Permits

There are no pertinent changes within this revenue class. There is a minor budget increase with Cable Franchise Fees; this represents the trend over the past four years. There are decreases in the amount of fees generated through building and occupancy permit based on slow home sales within the Borough and the prediction of less construction in the Borough in 2011, compared to 2010's housing projects on Grant Avenue. Total Licenses & Permits collected total \$31,100 or 4.2% of the operating budget.

Fines & Forfeits

We are budgeting in line with the community minded, proactive Police Department's actions and arrest statistics. In the 2011 Budget, fines are budgeted per source of income and not as one body. Total Fines & Forfeits to be collected total \$20,250 or 2.7% of the operating budget. There is a slight increase budgeted for County fines, these are fine payments made to the County Courts for payment plans initiated through the District Judge as result of an offense here in Heidelberg.

Interest / Rental Earnings

The 2011 General Fund Budget will see a decrease in budgeted collection predictions for interest earnings. As result of unstable markets and lending institutions, interest rates have dropped dramatically compared to earnings of three and four years ago. It is anticipated to budget within the means of the collection of 2010 at \$200.

Furthermore within this revenue class it is budgeted to transfer 4 months of rental income from the Mabey Bridge and Shore lease to the General Fund. The 2011 lease will result in rent payments of \$3,745.44 per month. This is used as a safe-haven for the budget with a \$14,982 cushion to balance the budget if need be. In 2007 the Borough budgeted three months of rent or \$11,880 for the General Fund, \$14,400 in 2008, \$13,020.27 in 2009, and \$14,400 in 2010 - but due to diligent service and exceptional financial oversight this fund transfer was never warranted or completed. A goal of the Administration is to place it into the Budget as a buffer and not to transfer it if conditions allow such.

Grants

There are two line items under this revenue classification for the 2011 General Fund Budget. Line Item 355.01 is the funds that will be received from the awarded DCED Grant (\$20,000) and PA Commission on Crime and Delinquency Grant (\$10,000) towards a new police cruiser this fiscal year. Furthermore, it is anticipated to maintain an open line item that is unbudgeted to allow for grants that would be received throughout the year.

Intergovernmental Entitlements

As you are aware these are funds from the Commonwealth. These figures are in line with 2010 collections, and it is proposed to collect approximately \$43,605 in intergovernmental entitlement funds. The line items with an increase are the Gasoline

Tax Refund, PURTA and Fire Relief Contribution. Comparing actual collections of 2007 – 2010, the 2011 Budget is in line with the collections of the past four years.

Departmental Income

The figures in this revenue class represent miscellaneous income received as result of services provided by the various departments within the Borough. Line items are in line with years past, with a minor increase in the PENNDOT Snow Removal Contract and Real Estate Tax Certifications. Increase in the snow removal line item is due to the contract and severe storm payments received from PENNDOT and the increase in tax certificates is as result of the new fee charged by the Tax Collector for Duplicate Tax Bills.

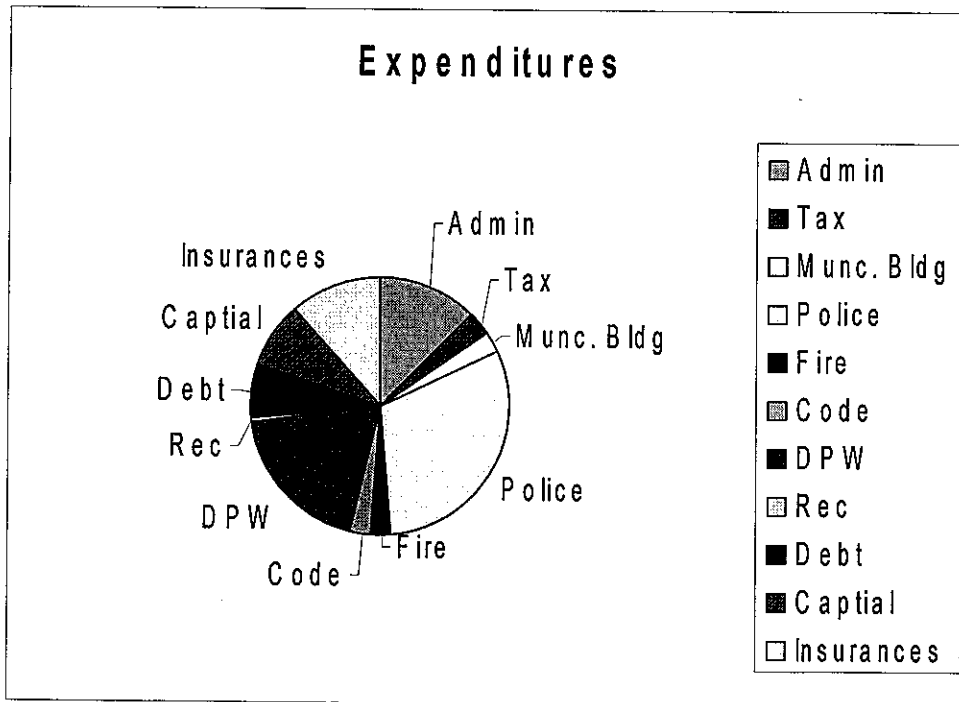
Misc. Revenue

Included here are three line items, refunds from open invoices, the proceeds from the bus shelters, and miscellaneous income. It is estimated to earn approximately \$3,100 within this revenue class.

Interfund Transfers

The transfer from the sewer fund reimburses the General Fund for the wages of both the Borough Manager and Public Works Supervisor for works completed to the sanitary system, include preventive maintenance work and administrative duties. It is proposed to increase this line item as work of both the Administration and DPW have been continuing to increase in the realm of the sewer system as result of the Consent Order and formal Operations and Maintenance work.

EXPENDITURE CLASS EXPLANATIONS:



Administration

The departmental comparison of Administration to the 2010 budget represents a 3% departmental increase. Increases in Administration represent a salary adjustment for the Borough Manager (3% raise), increases in the Auditor fee line item per contract, with budget cuts in Advertising and bonding as result of the Manager's bond being a bi-annual renewal occurrence. There are increases in operation costs and Engineering to facilitate a multitude of projects planned in 2011 in the Borough. Furthermore, the Borough Council set forth a plan to increase the salary of the President of Council to \$75 per month in 2011, a monthly increase of \$15. Administration accounts for \$98,625.00 or 13.1% of the Borough's General Fund Budget.

Tax Collection

As the gross receipts of tax revenue will be increasing in FY 2011, the commission of the Real Estate Tax Collector is budgeted to increase. Changes in this department include slight increases for supplies, postage and the costs associated with liens – sheriff sales – and court costs. Basically these increases will allow the tax office to operate sufficiently while collecting close to 99% at the time of liening. Tax Collection totals \$22,586.75 in General Fund expenditures, an overall increase of \$676.75 compared to 2010.

Municipal Building / Public Grounds

The departmental total for expenses relating to the operations of the Municipal Building and other Public Grounds is schedule to increase slightly by \$600. It is intended to keep all line items at 2010 levels with increases in electricity and water costs due to scheduled increases. Total expenses of the Municipal Building / Public Grounds account for \$15,620 or 2% of the General Fund Budget.

Police Department

The 2011 Budget proposes a wage increase for all officers and staff of 3%. The Chief of Police would make \$23.34 per hour (\$48,546.78 a 3% increase), Sergeant is scheduled at \$17.51 per hour, the two full-time officers would make \$15.96/HR, and the part-time officers would increase from \$12.10 per hour to \$12.35 after probation. Furthermore, the pay scale of the Police Department is starting to become comparable to other agencies and is rewarding to the current roster of officers who have been very diligent and hard working.

It is proposed to maintain the roster of four full-time police officers. This would allow for full-time personnel to service the Borough seven days a week, only relying upon part-time personnel to fill only one base shift per week. This budget also allows for at least two extra part-time shifts per week to cover for full-time absences and for additional presence on the weekends. Holiday pay is budgeted for - outside of the overtime budget. At the request of the Mayor, overall budget for part-time officers, over-time and 6% increases for supplies, postage, and ammunition have been provided. Other budgeted increases include animal control services to continue the cat trapping operations in the Industry Way area. Other big increase in 2011 is \$3,500 for radio equipment. In 2011, narrow banding of the emergency radio frequencies will result in us having to replace one

car radio, the police station base radio and at least 2 portable radios while conducting various programming changes to our newer equipment that can be retrofitted.

The K-9 Unit line item will continue to procure the necessary insurances, food, veterinarian care, supplies and annual kennel stay to operate the program. As for computers this line item has been increased greatly to allow for a dedicated warranty / maintenance program thus saving us on repair bills into the future. Furthermore this line will pay for all operations costs of the in-car mobile data terminals (MDT's) in the three police cars.

The total operations costs of the Police Department, less benefits and tax costs, total \$239,326.70 or 32% of the operating budget and represent an overall increase of \$20,023.10 compared to the 2010 Police Department Budget.

Fire Protection

In 2011, it is proposed to contribute \$5,000 to the Heidelberg Volunteer Fire Department for their services to the community. The Borough will continue with the operation of the 27 fire plugs within the Borough and contribute approximately \$7,100 to the HVFD Fireman's Relief Association. This is a direct pass through of state aid from the Commonwealth to the Relief Association through the Borough's treasury. In 2010, total municipal aid to the HVFD totaled \$27,358. This cost includes insurances, parking lot lighting, sewer services, trash pickup, cable television.... It is proposed to continue these services into 2011.

Furthermore, in the realm of Emergency Management, \$1,000 is budgeted for Emergency Management equipment and radio upgrades due to the narrow banding. Fire Protection will cost \$19,600 in FY2011.

Code Enforcement

In order to keep a proactive, UCC compliant, Code Enforcement Office that has an ISO rating of 5, it is proposed to keep the current Building Inspector from Professional Code Services with services of 4 hours a week with an occasional second day for inspections. Also dealing with the Heidelberg Code, it is proposed to continue the E-Code service on the Borough's website, www.HeidelbergBorough.com and also update the Code of the Borough of Heidelberg with the recently adopted Ordinances. Zoning Hearing Board fees are kept low as result of few hearings. If there were to be more than one hearing the fees for the hearing will sustain the expenses of the additional hearings.

Department of Public Works

As a matter of personnel it is proposed to give the Public Works Supervisor a raise to \$16.48 per hour (\$34,278.40 YR – 3% increase compared to 2010). It is also proposed to continue the seasonal / part-time employee working summer months assisting with grass cutting and other public works duties. The seasonal employee would earn \$9.00/hr and would work from late April through August. This hiring will increase productivity and would allow for additional works to be completed. It is also budgeted for temporary employees for miscellaneous projects such as crack sealing. It is proposed to continue

the \$300 uniform allowance for the full-time public works employee. Overtime was calculated at an estimated 140 hours of working overtime as result of snow removal, sewer and weather emergencies and PENNDOT Agility Agreement hall clean up stayovers.

The Snow Removal Materials line item is budgeted to increase drastically to match a “worse case” scenario similar to the 2010 winter season as 206.40 tons of rock salt were used to treat our road system. Salt prices in 2011 are in the realm of \$52 per ton. DPW budget slight increases are in the following line items that allow for increased activity and allow for a “cushion” should conditions arise: project supplies, fuel, street signs, and vehicle maintenance. It is budgeted \$10,644.03 for road reconstruction, possibly being used to help offset the costs to finish the final phase to fully reconstruct Ellsworth Avenue. These funds can be distributed to the Road Fund should no road project take place in 2011 for savings.

Trash collection has increased as result of the service contract. The Borough will pay \$10.40 per residential unit (515) per month, with no fuel escalator clause equaling \$64,272.00, leaving funds available should we need a dumpster in emergency situations. A new public works line-item is the formation of a designated allocation for Business District Improvements / Maintenance. This will help lay the foundation for future costs associated with the “new downtown” that is underway for East Railroad Street. Furthermore these funds will cover outside maintenance costs to keep the area attractive and welcoming. Total Public Works budget is \$151,911.23 – 20.2% of the General Fund Budget.

Recreation

It is budgeted to continue the series of Community Events in 2011 (Movies in the Park, Easter Party, Halloween Parade / Party...) The Borough will contribute \$1,500, plus the net profits from the two pop machines towards community events in 2011- an increase of \$500. It is also budgeted to maintain Park Maintenance costs at \$4,000 to operate the four municipal parks in the Borough, an increase of \$600. Also proposed in 2011, is the continuance of the Porto-John at the Industry Way Field. We would then have “out house” services at both Ellsworth Avenue Park and Industry Way. These two sites are where majority of the community events would be taking place. It is proposed to have the Porto-Johns in place May – October. Each Porto-John costs approximately \$95 per month. It is not proposed to place a Porto-John at the Zero Street tot-lot do to its cost of approximately \$500/season to operate the out house.

Debt Services

In 2011 the General Fund Budget is only considering the Citizens Bank Loan. In 2011 the interest rate is remaining at 5.59%. This loan made the 2000 Road Improvement Work possible, and as of October 22, 2010 - \$169,972.74 is still outstanding on this note. The Citizens Bank Loan is scheduled to be paid off in 2015.

The loan for the Industry Way Property will be paid via the Rental Account Budget – through rent proceeds. The total debt paid via the General Fund in 2010 will be \$45,738 – 6% of the General Fund Budget.

Capital / Misc. Expenditures

In 2011, it is planned to replace the 2005 Ford Crown Victoria (Unit 5-1) with a new police cruiser, preferably a Chevrolet Tahoe. Grants have been secured covering \$30,000 of the new unit's costs. It is budgeted to use \$3,000 from the Equipment Money Market Account to help offset the additional equipment needs this project will incur. It is also planned to sell Car 5-1 for an estimated \$2,500 to help offset the costs of retrofitting Car 5-2 as the new K-9 unit.

Insurance & Employee Benefits

Social Security, Medicare, and Unemployment Compensation coverage rates were calculated at a payroll of 6 full-timers, the elected officials, and the part-time police force with a total payroll of \$297,597.65. It is proposed to continue to match 3% of the total earnings of the non-uniformed personnel towards the Borough's Non-Uniformed Personnel IRA program. It is not proposed to have an employee contribution towards insurances in 2011. It is anticipated to see increases in Workers Compensation and Unemployment Compensation Contribution in 2011, let alone a possible 10% increase in health care coverage. Insurance & Employee Benefits account for \$102,233.40 or 13.6% of the operating General Fund Budget.

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Borough of Heidelberg

2011

General Fund Budget

<u>Revenue</u>		<u>2011 Budget</u>
Real Estate Taxes		
301.10	Real Estate - Current	\$ 411,725.00
301.20	Real Estate - Delinquent	\$ 25,000.00
301.50	Real Estate - Liened	\$ 2,000.00
319.01	Real Estate - Penalty / Interest	\$ 3,000.00
	Total - Real Estate Taxes	\$ 441,725.00
Act 511 Taxes		
310.10	Real Estate Transfer Tax	\$ 9,500.00
310.01	Per Capita Tax	\$ 2,600.00
310.20	Earned Income Tax	\$ 85,000.00
310.30	Business Privilege / Mercantile Tax	\$ 25,000.00
310.40	Local Services Tax (Formerly EMS Tax)	\$ 9,500.00
310.70	Mechanical Amusement Tax	\$ 5,500.00
319.10	Delinquent Act 511 Taxes	\$ 500.00
	Total - Act 511 Taxes	\$ 137,600.00
Licenses & Permits		
320.00	Animal Registrations	\$ 50.00
321.60	Solicitation Permits	\$ 350.00
321.80	Cable Franchise Fees	\$ 23,000.00
321.90	Rental Operating License	\$ -
322.80	Street Opening Permits	\$ 3,000.00
322.90	Pavilion Rental Permit	\$ 1,000.00
362.33	Zoning Permits	\$ 800.00
362.41	Building Permits	\$ 1,500.00
362.42	Electrical Permits	\$ 400.00
362.45	Occupancy Permits	\$ 1,000.00
	Total Licenses & Permits	\$ 31,100.00
Fines & Forfeits		
331.00	District Court Fines - Motor Vehicle / Ordinance	\$ 17,000.00
331.30	County Fines	\$ 2,000.00
331.40	Borough Parking Violations	\$ 50.00
331.99	State Police Fines	\$ 1,200.00
	Total Fines & Forfeits	\$ 20,250.00
Interest / Rental Earnings		
341.00	Interest Earnings	\$ 200.00
342.50	Rental Income - 4 months - Industry Way Property	\$ 14,982.00
	Total Interest / Rental Earnings	\$ 15,182.00
Grants		
355.01	DCED Grants	\$ 30,000.00
355.04	Misc. Grants	\$ -
	Total Grants	\$ 30,000.00
Intergovernmental Entitlements		

Borough of Heidelberg

2011

General Fund Budget

355.00	Gasoline Tax Paid - Refund	\$	1,600.00
355.01	PURTA	\$	805.00
355.08	Liquor Licenses	\$	600.00
357.01	RAD Tax (1% Sales Tax)	\$	33,000.00
362.20	Volunteer Firemen's Relief Assoc. Contribution	\$	7,100.00
354.15	Recycling Performance Funds	\$	500.00
	Total Intergovernmental Entitlements	\$	43,605.00
Departmental Income			
360.03	Lien Letters	\$	600.00
360.04	Copies	\$	100.00
361.20	Reimbursement of Salaries	\$	400.00
361.34	Zoning Hearing Board Fees	\$	500.00
362.11	Sale of Accident Reports	\$	500.00
363.51	PennDot Snow Removal Contract	\$	4,579.76
394.10	Real Estate Tax Certifications	\$	2,700.00
	Total Departmental Income	\$	9,379.76
Misc. Revenue			
380.01	Refunds on Current Expenditures - Open Inv's	\$	200.00
380.02	Proceeds from Bus Shelters	\$	2,100.00
380.03	Misc. Income	\$	800.00
	Total Misc. Revenue	\$	3,100.00
Interfund Transfers			
392.86	Transfer from Sewer Fund	\$	14,400.00
392.97	Transfer from Park Fund	\$	-
392.98	Misc. Fund Transfers (Small Equipment)	\$	3,000.00
392.99	Transfer from Capital Purchases Money Market Acct.	\$	-
	Total Interfund Transfers	\$	17,400.00
	TOTAL INCOME:	\$	749,341.76
Expenditures			<u>2011 Budget</u>
Administration			
400.11	Salary of Borough Council	\$	3,780.00
401.11	Salary of the Mayor	\$	1,020.00
401.12	Salary of Manager / Secretary / Treasurer	\$	41,200.00
402.10	Auditor Fee	\$	4,400.00
402.22	Audit Expenses	\$	75.00
402.30	Bank Charges	\$	175.00
404.31	Solicitor - Legal Services	\$	20,000.00
404.34	Legal Advertising	\$	3,000.00
406.21	Office Supplies / Equipment	\$	550.00
406.22	Postage	\$	750.00
406.24	Donations / Flowers	\$	200.00
406.24	Publications / Newsletters	\$	800.00
406.35	Bonding - President of Council - Annual Bonding	\$	150.00
406.35.2	Bonding - Manager / Secretary / Treasurer	\$	-
406.42	Association Dues / Memberships / Subscriptions	\$	950.00

Borough of Heidelberg

2011

General Fund Budget

406.43	COG Dues	\$	2,825.00
406.45	Payroll / IRA Services	\$	3,000.00
406.46	Conferences & Training	\$	500.00
406.47	SHACOG Dinner / Gift	\$	250.00
408.31	Engineering	\$	15,000.00
	Total Administration	\$	98,625.00
Tax Collection			
403.11	R.E.. Tax Collector Commission	\$	15,101.75
403.20	Tax Office Supplies / Materials	\$	900.00
403.20.1	Tax Statements	\$	-
403.21	Tax Office Postage	\$	375.00
403.30	R.E.. Tax Commission - Liened Taxes	\$	250.00
403.35	Bond - Tax Collector	\$	-
403.42	Tax Collector Membership Dues	\$	60.00
403.43	Real Estate Tax Refunds	\$	1,000.00
403.43	Liens Filed / Sheriff Sale Services / Legal Fees	\$	1,500.00
403.45	Act 511 Tax Collector Commission	\$	3,400.00
	Total Tax Collection	\$	22,586.75
Municipal Building / Public Grounds			
407.37	Copier Maintenance Agreement	\$	500.00
409.20	Building Materials & Misc. Supplies	\$	1,400.00
409.20.1	Office Supplies - All Departments / Paper - Shared Supplies	\$	1,000.00
409.32	Telephone - Fax - Internet Services	\$	3,600.00
409.32.1	Website Fees	\$	120.00
409.36.1	Electric	\$	4,000.00
409.36.2	Gas	\$	3,500.00
409.36.3	Water / Sewage	\$	1,000.00
409.37	Emergency Repairs	\$	500.00
	Total Municipal Building / Public Grounds	\$	15,620.00
Police Department			
410.01	Salary of the Chief of Police	\$	48,546.78
410.04	Salary of Sergeant	\$	36,420.80
410.02	Salary of Full-time Officers	\$	66,414.40
410.03	Salary of Part-time Officers	\$	17,000.00
410.08	Police Overtime	\$	17,170.00
410.09	Holiday Pay	\$	4,904.72
410.11	Uniform Allowance - Full Time Employees	\$	1,400.00
410.11.2	Uniform Allowance - Part Time Employees	\$	1,400.00
410.16	Annual Membership Dues	\$	500.00
410.17	Training - Schools	\$	1,000.00
410.18	Animal Control	\$	1,000.00
410.20	Supplies and Materials	\$	1,590.00
410.21	Postage	\$	320.00
410.22	Ammunition	\$	1,166.00
410.26	Minor Equipment Purchases	\$	2,600.00
410.30	Communications - Radio Maintenance	\$	3,500.00
410.38	Lock-up Fees	\$	-
410.43	Investigations - DUI Blood work	\$	-
410.45	Car Wash Contract	\$	1,125.00

Borough of Heidelberg

2011

General Fund Budget

410.46	Speed / Vascar Certifications	\$	600.00
410.94	Civil Service Expenses (Testing /Legal / Advertising)	\$	1,000.00
410.95	PA LCB Program 2008 - 2009 (GRANT FUNDED)	\$	-
410.96	K-9 Unit Expenses	\$	3,120.00
410.97	Click it or Ticket Program (GRANT FUNDED)	\$	-
410.98	General Expenses - Parking - Reimb.'s	\$	400.00
411.51	Gasoline	\$	16,500.00
411.52	Tires / Vehicle Supplies	\$	3,000.00
411.53	Vehicle Maintenance / Repairs	\$	3,000.00
411.54	Computers / MDT Service / Software / Upgrades / Repairs	\$	5,649.00
	Total Police Department	\$	239,326.70
Fire Protection			
413.00	HVFD Contribution	\$	5,000.00
413.03	Fuel - HVFD Apparatus	\$	-
413.14	Fire Hydrants	\$	6,500.00
413.92	Vol. Firemen's Relief Assoc - State Aid (pass thru)	\$	7,100.00
413.98	Emergency Notification System	\$	-
413.99	Emergency Management	\$	1,000.00
	Total Fire Protection	\$	19,600.00
Code Enforcement			
414.00	Salary of Code Enforcement Officer / Building Inspector	\$	11,000.00
414.30	Revision to Borough Code	\$	1,000.00
414.31	Zoning / Planning Legal Services	\$	500.00
414.34	Advertising - Planning / Zoning Related	\$	250.00
414.45	Stenographer Services	\$	150.00
	Total Code Enforcement	\$	12,900.00
Public Works			
430.01	Salary of Public Works Supervisor	\$	34,278.40
430.02	Salary of Part-time Employee - Summer Help	\$	7,200.00
430.03	Salary of Temporary Employees (3 for 5 days)	\$	1,100.00
430.07	Overtime (140 Hrs of OT)	\$	3,460.80
430.09	Uniform Expenses	\$	300.00
430.10	Asphalt / pothole - patching	\$	500.00
430.11	Snow Removal Materials - Salt	\$	10,000.00
430.12	Crack Sealing / Rejuvenate	\$	1,800.00
430.15	Materials / Supplies - Misc. Projects	\$	2,500.00
430.16	PA One Call Services	\$	-
430.18	Fuel	\$	4,000.00
430.19	Street Signs / Markings - Traffic Painting	\$	2,000.00
430.26	Tools / Equipment	\$	800.00
430.38	Equipment Rental	\$	500.00
430.46	Training - Schools	\$	200.00
430.53	Tires	\$	500.00
430.54	Vehicle Maintenance / Repairs	\$	2,000.00
430.98	Business District Improvements / Maintenance	\$	2,000.00
430.99	Tractor	\$	-
438.00	Road Resurfacing	\$	10,644.03
446.00	Flood Control - Assessment / Maintenance	\$	3,128.00
427.00	Solid Waste - Trash Removal	\$	65,000.00

Borough of Heidelberg

2011

General Fund Budget

426.00	Recycling	\$	-
	Total Public Works	\$	151,911.23
Recreation			
450.00	Recreation - Community Events	\$	1,500.00
450.01	Parks & Playground Maintenance	\$	4,000.00
450.02	Parks & Playground - Porto-John Services	\$	1,400.00
450.99	Park Opening Celebration	\$	-
	Total Recreation	\$	6,900.00
Debt Services			
471.01	Citizens Bank Loan - Road Reconstruction Loan - PRINCIPLE	\$	36,919.84
471.02	Citizens Bank Loan - Road Reconstruction Loan - INTEREST	\$	8,818.84
	Total Debt Services	\$	45,738.68
Capital / Misc. Expenditures			
480.00	Misc. Expenditures	\$	900.00
480.10	Vehicles / Apparatus / Equipment	\$	33,000.00
480.96	Traffic Signal / In-Car Camera Grant Project	\$	-
480.97	Road Improvement Work (Pass Thru from Savings)	\$	-
	Total Capital / Misc. Expenditures	\$	33,900.00
Insurance & Employee Benefits			
484.00	Workers Compensation Coverage	\$	23,230.00
486.00	Property / Auto / Liability Insurance / Officials	\$	11,500.00
486.01	Flood Insurance - Borough Building	\$	1,600.00
486.02	Public Officials Liability	\$	-
486.03	Police Professional Liability	\$	3,900.00
486.99	Non-Uniformed IRA Contribution	\$	2,345.18
487.35	Medical / Vision / Dental Insurance - F/T Employees	\$	29,392.00
487.15.4	Life, Accidental Death, & Disability Insurance -F/T's	\$	3,300.00
489.00	Social Security - Employer Match	\$	18,451.05
489.01	Medicare - Employer Match	\$	4,315.17
489.16	Unemployment Compensation Coverage	\$	4,200.00
	Total Insurance & Employee Benefits	\$	102,233.40
	TOTAL EXPENDITURES:	\$	749,341.76



2011
MUNICIPAL BUDGET

GENERAL FUND

3 Year Comparison

2008-2011

Borough of Heidelberg
2011
General Fund Budget

<u>Revenue</u>	<u>2011 Budget</u>	<u>2010 Budget</u>	<u>2010 Actual</u> 10/20/2010	<u>2010 Actual</u> Forecast - END	<u>2009 Budget</u>	<u>2008 Budget</u>
Real Estate Taxes						
301.10 Real Estate - Current	\$ 411,725.00	\$ 368,000.00	\$ 365,036.27	\$ 408,525.00	\$ 368,000.00	\$ 334,635.62
301.20 Real Estate - Delinquent	\$ 25,000.00	\$ 25,000.00	\$ 16,630.06	\$ 22,000.00	\$ 25,000.00	\$ 16,500.00
301.50 Real Estate - Liened	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
319.01 Real Estate - Penalty / Interest	\$ 3,000.00	\$ 4,000.00	\$ 2,699.24	\$ 3,000.00	\$ 2,800.00	\$ 2,000.00
Total - Real Estate Taxes	\$ 441,725.00	\$ 399,000.00	\$ 384,365.57	\$ 434,525.00	\$ 397,800.00	\$ 355,135.62
Act 511 Taxes						
310.10 Real Estate Transfer Tax	\$ 9,500.00	\$ 9,500.00	\$ 5,360.08	\$ 7,000.00	\$ 9,500.00	\$ 9,500.00
310.01 Per Capita Tax	\$ 2,600.00	\$ 2,600.00	\$ 2,366.25	\$ 2,600.00	\$ 2,600.00	\$ 3,000.00
310.20 Earned Income Tax	\$ 85,000.00	\$ 84,000.00	\$ 83,329.39	\$ 85,000.00	\$ 85,000.00	\$ 83,000.00
310.30 Business Privilege / Mercantile Tax	\$ 25,000.00	\$ 24,000.00	\$ 20,860.29	\$ 25,000.00	\$ 24,000.00	\$ 21,300.00
310.40 Local Services Tax (Formerly EMS Tax)	\$ 9,500.00	\$ 10,000.00	\$ 6,484.36	\$ 9,500.00	\$ 12,500.00	\$ 12,000.00
310.70 Mechanical Amusement Tax	\$ 5,500.00	\$ 6,000.00	\$ 5,458.00	\$ 5,458.00	\$ 6,500.00	\$ 5,150.00
319.10 Delinquent Act 511 Taxes	\$ 500.00	\$ 500.00	\$ 467.25	\$ 500.00	\$ 400.00	\$ 400.00
Total - Act 511 Taxes	\$ 137,600.00	\$ 136,600.00	\$ 124,325.62	\$ 135,058.00	\$ 140,500.00	\$ 134,350.00
Licenses & Permits						
320.00 Animal Registrations	\$ 50.00	\$ 50.00	\$ 65.00	\$ 80.00	\$ 50.00	\$ 50.00
321.60 Solicitation Permits	\$ 350.00	\$ 350.00	\$ 100.00	\$ 250.00	\$ 300.00	\$ 300.00
321.80 Cable Franchise Fees	\$ 23,000.00	\$ 20,800.00	\$ 16,571.34	\$ 22,300.00	\$ 18,000.00	\$ 16,900.00
321.90 Rental Operating License	\$ -	\$ -	\$ 195.00	\$ 195.00	\$ 9,600.00	\$ -
322.80 Street Opening Permits	\$ 3,000.00	\$ 3,000.00	\$ 2,400.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
322.90 Pavilion Rental Permit	\$ 1,000.00	\$ 1,000.00	\$ 625.00	\$ 725.00	\$ 300.00	\$ -
362.33 Zoning Permits	\$ 800.00	\$ 800.00	\$ 750.00	\$ 900.00	\$ 800.00	\$ 700.00
362.41 Building Permits	\$ 1,500.00	\$ 2,000.00	\$ 2,182.00	\$ 2,200.00	\$ 2,600.00	\$ 2,500.00
362.42 Electrical Permits	\$ 400.00	\$ 400.00	\$ -	\$ 100.00	\$ 400.00	\$ 400.00
362.45 Occupancy Permits	\$ 1,000.00	\$ 1,500.00	\$ 450.00	\$ 700.00	\$ 1,500.00	\$ 1,500.00
Total Licenses & Permits	\$ 31,100.00	\$ 29,900.00	\$ 23,338.34	\$ 30,450.00	\$ 37,050.00	\$ 25,850.00
Fines & Forfeits						
331.00 District Court Fines - Motor Vehicle / Ordinance	\$ 17,000.00	\$ 17,000.00	\$ 13,371.64	\$ 16,000.00	\$ 17,000.00	\$ 16,000.00
331.30 County Fines	\$ 2,000.00	\$ 1,500.00	\$ 2,454.07	\$ 2,800.00	\$ 1,500.00	\$ 700.00
331.40 Borough Parking Violations	\$ 50.00	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ 50.00
331.99 State Police Fines	\$ 1,200.00	\$ 1,200.00	\$ 650.20	\$ 1,300.00	\$ 1,200.00	\$ 1,200.00
Total Fines & Forfeits	\$ 20,250.00	\$ 19,750.00	\$ 16,475.91	\$ 20,100.00	\$ 19,750.00	\$ 17,950.00

Borough of Heidelberg

2011

General Fund Budget

Interest / Rental Earnings													
341.00	Interest Earnings	\$	200.00	\$	1,000.00	\$	156.57	\$	250.00	\$	2,500.00	\$	6,000.00
342.50	Rental Income - 4 months - Industry Way Proper	\$	14,982.00	\$	14,400.00	\$	-	\$	-	\$	13,020.27	\$	14,400.00
	Total Interest / Rental Earnings	\$	15,182.00	\$	15,400.00	\$	156.57	\$	250.00	\$	15,520.27	\$	20,400.00
Grants													
355.01	DCED Grants	\$	30,000.00	\$	5,000.00	\$	30.00	\$	5,000.00	\$	10,000.00	\$	30,000.00
355.04	Misc. Grants	\$		\$		\$	10,000.00	\$	10,000.00	\$		\$	
	Total Grants	\$	30,000.00	\$	5,000.00	\$	10,030.00	\$	15,000.00	\$	10,000.00	\$	30,000.00
Intergovernmental Entitlements													
355.00	Gasoline Tax Paid - Refund	\$	1,600.00	\$	1,400.00	\$	1,874.61	\$	1,874.61	\$	1,300.00	\$	1,300.00
355.01	PURTA	\$	805.00	\$	750.00	\$	805.54	\$	805.54	\$	750.00	\$	750.00
355.08	Liquor Licenses	\$	600.00	\$	600.00	\$	600.00	\$	600.00	\$	750.00	\$	750.00
357.01	RAD Tax (1% Sales Tax)	\$	33,000.00	\$	33,000.00	\$	27,062.18	\$	33,000.00	\$	30,000.00	\$	29,000.00
362.20	Volunteer Firemen's Relief Assoc. Contribution	\$	7,100.00	\$	6,700.00	\$	7,133.21	\$	7,133.21	\$	6,910.00	\$	6,700.00
354.15	Recycling Performance Funds	\$	500.00	\$	500.00	\$	-	\$	500.00	\$	-	\$	-
	Total Intergovernmental Entitlements	\$	43,605.00	\$	42,950.00	\$	37,475.54	\$	43,913.36	\$	39,710.00	\$	38,500.00
Departmental Income													
360.03	Lien Letters	\$	600.00	\$	800.00	\$	325.00	\$	500.00	\$	800.00	\$	800.00
360.04	Copies	\$	100.00	\$	100.00	\$	-	\$	100.00	\$	100.00	\$	100.00
361.20	Reimbursement of Salaries	\$	400.00	\$	400.00	\$	70.20	\$	200.00	\$	400.00	\$	400.00
361.34	Zoning Hearing Board Fees	\$	500.00	\$	500.00	\$	-	\$	-	\$	500.00	\$	500.00
362.11	Sale of Accident Reports	\$	500.00	\$	500.00	\$	240.00	\$	350.00	\$	500.00	\$	500.00
363.51	PennDot Snow Removal Contract	\$	4,579.76	\$	4,468.00	\$	6,782.94	\$	11,362.70	\$	4,368.00	\$	4,241.60
394.10	Real Estate Tax Certifications	\$	2,700.00	\$	2,100.00	\$	2,600.00	\$	2,800.00	\$	1,800.00	\$	1,800.00
	Total Departmental Income	\$	9,379.76	\$	8,868.00	\$	10,018.14	\$	15,312.70	\$	8,468.00	\$	8,341.60
Misc. Revenue													
380.01	Refunds on Current Expenditures - Open Inv's	\$	200.00	\$	200.00	\$	2,204.27	\$	2,204.27	\$	200.00	\$	200.00
380.02	Proceeds from Bus Shelters	\$	2,100.00	\$	1,400.00	\$	1,400.00	\$	1,400.00	\$	1,400.00	\$	1,400.00
380.03	Misc. Income	\$	800.00	\$	875.62	\$	2,998.52	\$	3,050.00	\$	700.00	\$	500.00
	Total Misc. Revenue	\$	3,100.00	\$	2,475.62	\$	6,602.79	\$	6,654.27	\$	2,300.00	\$	2,100.00
Interfund Transfers													
392.86	Transfer from Sewer Fund	\$	14,400.00	\$	12,000.00	\$	12,000.00	\$	12,000.00	\$	9,000.00	\$	8,000.00

Borough of Heidelberg

2011

General Fund Budget

410.45	Car Wash Contract	\$	1,125.00	\$	1,200.00	\$	1,125.00	\$	1,125.00	\$	1,350.00	\$	1,350.00
410.46	Speed / Vascar Certifications	\$	600.00	\$	750.00	\$	214.50	\$	500.00	\$	1,000.00	\$	925.00
410.94	Civil Service Expenses (Testing / Legal / Advertising)	\$	1,000.00	\$	1,000.00	\$	59.89	\$	59.89	\$	1,500.00	\$	-
410.95	PA LCB Program 2008 - 2009 (GRANT FUNDED)	\$	-	\$	-	\$	2,154.67	\$	-	\$	-	\$	-
410.96	K-9 Unit Expenses	\$	3,120.00	\$	3,120.00	\$	1,696.81	\$	1,900.00	\$	4,200.00	\$	-
410.97	Click it or Ticket Program (GRANT FUNDED)	\$	-	\$	-	\$	100.84	\$	-	\$	-	\$	-
410.98	General Expenses - Parking - Reimb.'s	\$	400.00	\$	400.00	\$	208.08	\$	300.00	\$	400.00	\$	400.00
411.51	Gasoline	\$	16,500.00	\$	15,000.00	\$	11,668.06	\$	15,568.00	\$	15,500.00	\$	11,600.00
411.52	Tires / Vehicle Supplies	\$	3,000.00	\$	2,500.00	\$	1,283.41	\$	2,500.00	\$	2,500.00	\$	1,500.00
411.53	Vehicle Maintenance / Repairs	\$	3,000.00	\$	3,000.00	\$	2,745.05	\$	3,000.00	\$	3,000.00	\$	3,000.00
411.54	Computers / MDT Service / Software / Upgrades	\$	5,649.00	\$	3,200.00	\$	3,997.78	\$	4,200.00	\$	3,500.00	\$	2,000.00
	Total Police Department	\$	239,326.70	\$	219,303.60	\$	181,634.36	\$	223,883.09	\$	219,160.80	\$	\$200,846.68
Fire Protection													
413.00	HVFD Contribution	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	2,000.00
413.03	Fuel - HVFD Apparatus	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,500.00
413.14	Fire Hydrants	\$	6,500.00	\$	6,500.00	\$	5,964.30	\$	6,500.00	\$	6,500.00	\$	6,500.00
413.92	Vol. Firemen's Relief Assoc - State Aid (pass thru)	\$	7,100.00	\$	6,700.00	\$	7,133.21	\$	7,133.21	\$	6,910.00	\$	6,700.00
413.98	Emergency Notification System	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
413.99	Emergency Management	\$	1,000.00	\$	500.00	\$	414.98	\$	414.98	\$	500.00	\$	500.00
	Total Fire Protection	\$	19,600.00	\$	18,700.00	\$	18,512.49	\$	19,048.19	\$	18,910.00	\$	\$17,200.00
Code Enforcement													
414.00	Salary of Code Enforcement Officer / Building Ins	\$	11,000.00	\$	11,000.00	\$	7,423.50	\$	9,400.00	\$	14,000.00	\$	12,300.00
414.30	Revision to Borough Code	\$	1,000.00	\$	500.00	\$	-	\$	-	\$	865.00	\$	2,550.00
414.31	Zoning / Planning Legal Services	\$	500.00	\$	500.00	\$	40.00	\$	40.00	\$	500.00	\$	500.00
414.34	Advertising - Planning / Zoning Related	\$	250.00	\$	250.00	\$	39.93	\$	80.00	\$	150.00	\$	150.00
414.45	Stenographer Services	\$	150.00	\$	150.00	\$	-	\$	-	\$	150.00	\$	150.00
	Total Code Enforcement	\$	12,900.00	\$	12,400.00	\$	7,503.43	\$	9,520.00	\$	15,665.00	\$	\$15,650.00
Public Works													
430.01	Salary of Public Works Supervisor	\$	34,278.40	\$	33,280.00	\$	26,844.75	\$	33,280.00	\$	32,240.00	\$	30,160.00
430.02	Salary of Part-time Employee - Summer Help	\$	7,200.00	\$	5,400.00	\$	5,271.13	\$	6,000.00	\$	5,320.00	\$	5,320.00
430.03	Salary of Temporary Employees (3 for 5 days)	\$	1,100.00	\$	1,100.00	\$	648.00	\$	648.00	\$	1,100.00	\$	2,280.00
430.07	Overtime (140 Hrs of OT)	\$	3,460.80	\$	3,360.00	\$	4,413.56	\$	5,000.00	\$	3,488.00	\$	3,262.50
430.09	Uniform Expenses	\$	300.00	\$	300.00	\$	283.50	\$	300.00	\$	300.00	\$	300.00
430.10	Asphalt / pothole - patching	\$	500.00	\$	500.00	\$	246.55	\$	400.00	\$	500.00	\$	500.00
430.11	Snow Removal Materials - Salt	\$	10,000.00	\$	7,500.00	\$	10,895.51	\$	10,895.51	\$	7,500.00	\$	6,500.00
430.12	Crack Sealing / Rejuvenate	\$	1,800.00	\$	1,800.00	\$	1,775.50	\$	1,775.50	\$	1,800.00	\$	1,600.00

Borough of Heidelberg
2011
General Fund Budget

430.15	Materials / Supplies - Misc. Projects	\$	2,500.00	\$	2,000.00	\$	1,849.98	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
430.16	PA One Call Services	\$	-	\$	-	\$	-	\$	-	\$	-	\$	150.00	\$	100.00
430.18	Fuel	\$	4,000.00	\$	3,250.00	\$	3,543.76	\$	4,000.00	\$	4,000.00	\$	3,500.00	\$	2,500.00
430.19	Street Signs / Markings - Traffic Painting	\$	2,000.00	\$	1,500.00	\$	1,508.35	\$	1,510.00	\$	1,400.00	\$	1,400.00	\$	1,400.00
430.26	Tools / Equipment	\$	800.00	\$	800.00	\$	555.31	\$	700.00	\$	800.00	\$	800.00	\$	800.00
430.38	Equipment Rental	\$	500.00	\$	500.00	\$	250.00	\$	250.00	\$	500.00	\$	500.00	\$	500.00
430.46	Training - Schools	\$	200.00	\$	200.00	\$	-	\$	-	\$	200.00	\$	200.00	\$	200.00
430.53	Tires	\$	500.00	\$	500.00	\$	518.00	\$	518.00	\$	500.00	\$	500.00	\$	500.00
430.54	Vehicle Maintenance / Repairs	\$	2,000.00	\$	1,500.00	\$	2,088.52	\$	2,100.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
430.98	Business District Improvements / Maintenance	\$	2,000.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
430.99	Tractor	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
438.00	Road Resurfacing	\$	10,644.03	\$	11,591.98	\$	-	\$	11,591.98	\$	13,500.00	\$	13,500.00	\$	10,000.00
446.00	Flood Control - Assessment / Maintenance	\$	3,128.00	\$	3,128.00	\$	3,128.00	\$	3,128.00	\$	3,128.00	\$	3,128.00	\$	3,128.00
427.00	Solid Waste - Trash Removal	\$	65,000.00	\$	62,050.00	\$	51,827.65	\$	62,168.85	\$	62,000.00	\$	62,000.00	\$	49,749.00
426.00	Recycling	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Total Public Works	\$	151,911.23	\$	140,259.98	\$	115,648.07	\$	146,265.84	\$	141,926.00	\$	141,926.00	\$	127,799.50
	Recreation														
450.00	Recreation - Community Events	\$	1,500.00	\$	1,000.00	\$	437.01	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00
450.01	Parks & Playground Maintenance	\$	4,000.00	\$	3,400.00	\$	3,436.31	\$	3,500.00	\$	3,400.00	\$	3,400.00	\$	1,600.00
450.02	Parks & Playground - Porto-John Services	\$	1,400.00	\$	1,000.00	\$	1,192.00	\$	1,192.00	\$	1,000.00	\$	1,000.00	\$	950.00
450.99	Park Opening Celebration	\$	-	\$	-	\$	-	\$	-	\$	-	\$	500.00	\$	-
	Total Recreation	\$	6,900.00	\$	5,400.00	\$	5,065.32	\$	5,692.00	\$	5,900.00	\$	5,900.00	\$	3,550.00
	Debt Services														
471.01	Citizens Bank Loan - Road Reconstruction Loan -	\$	36,919.84	\$	34,904.77	\$	34,864.19	\$	34,864.19	\$	32,999.69	\$	32,999.69	\$	31,198.58
471.02	Citizens Bank Loan - Road Reconstruction Loan -	\$	8,818.84	\$	10,833.91	\$	10,874.49	\$	10,874.49	\$	12,738.99	\$	12,738.99	\$	14,540.10
	Total Debt Services	\$	45,738.68	\$	45,738.68	\$	45,738.68	\$	45,738.68	\$	45,738.68	\$	45,738.68	\$	45,738.68
	Capital / Misc. Expenditures														
480.00	Misc. Expenditures	\$	900.00	\$	900.00	\$	3,627.50	\$	3,627.50	\$	900.00	\$	900.00	\$	399.15
480.10	Vehicles / Apparatus / Equipment	\$	33,000.00	\$	5,000.00	\$	10,280.08	\$	12,000.00	\$	-	\$	-	\$	55,000.00
480.96	Traffic Signal / In-Car Camera Grant Project	\$	-	\$	-	\$	1,147.00	\$	1,147.00	\$	10,000.00	\$	10,000.00	\$	-
480.97	Road Improvement Work (Pass Thru from Saving	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Total Capital / Misc. Expenditures	\$	33,900.00	\$	5,900.00	\$	15,054.58	\$	16,774.50	\$	10,900.00	\$	10,900.00	\$	55,399.15
	Insurance & Employee Benefits														
484.00	Workers Compensation Coverage	\$	23,230.00	\$	21,000.00	\$	20,308.00	\$	20,308.00	\$	20,000.00	\$	20,000.00	\$	17,500.00
486.00	Property / Auto / Liability Insurance / Officials	\$	11,500.00	\$	12,000.00	\$	10,741.00	\$	10,741.00	\$	10,741.00	\$	12,000.00	\$	12,000.00

Borough of Heidelberg

2011

General Fund Budget

486.01	Flood Insurance - Borough Building	\$	1,600.00	\$	1,500.00	\$	1,487.00	\$	1,487.00	\$	1,500.00	\$	1,350.00
486.02	Public Officials Liability	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
486.03	Police Professional Liability	\$	3,900.00	\$	3,900.00	\$	3,900.00	\$	3,900.00	\$	3,900.00	\$	3,000.00
486.99	Non-Uniformed IRA Contribution	\$	2,345.18	\$	2,299.20	\$	1,584.01	\$	1,960.00	\$	2,226.84	\$	2,022.68
487.35	Medical / Vision / Dental Insurance - F/T Employee	\$	29,392.00	\$	22,000.00	\$	19,621.65	\$	26,301.45	\$	22,000.00	\$	21,823.20
487.15.4	Life, Accidental Death, & Disability Insurance -F/T	\$	3,300.00	\$	3,500.00	\$	2,581.71	\$	3,098.07	\$	3,500.00	\$	2,200.00
489.00	Social Security - Employer Match	\$	18,451.05	\$	17,365.80	\$	14,698.06	\$	17,873.72	\$	16,989.79	\$	16,275.88
489.01	Medicare - Employer Match	\$	4,315.17	\$	4,061.36	\$	3,437.50	\$	4,122.49	\$	3,973.42	\$	3,806.46
489.16	Unemployment Compensation Coverage	\$	4,200.00	\$	4,000.00	\$	3,574.37	\$	3,574.37	\$	3,500.00	\$	2,000.00
	Total Insurance & Employee Benefits	\$	102,233.40	\$	91,626.36	\$	81,933.30	\$	93,366.09	\$	89,590.05	\$	81,978.21
	TOTAL EXPENDITURES:	\$	749,341.76	\$	671,943.62	\$	579,659.42	\$	693,657.72	\$	680,330.53	\$	\$670,627.22
	DIFFERENCE:	\$	(0.00)				2010 to 10/20/10		2010 End Forecast		2009 Budget		2008 Budget
							86.3% of Budget		Estimated Surplus				
									\$				\$
									\$				\$



2011
MUNICIPAL BUDGET

SEWER FUND