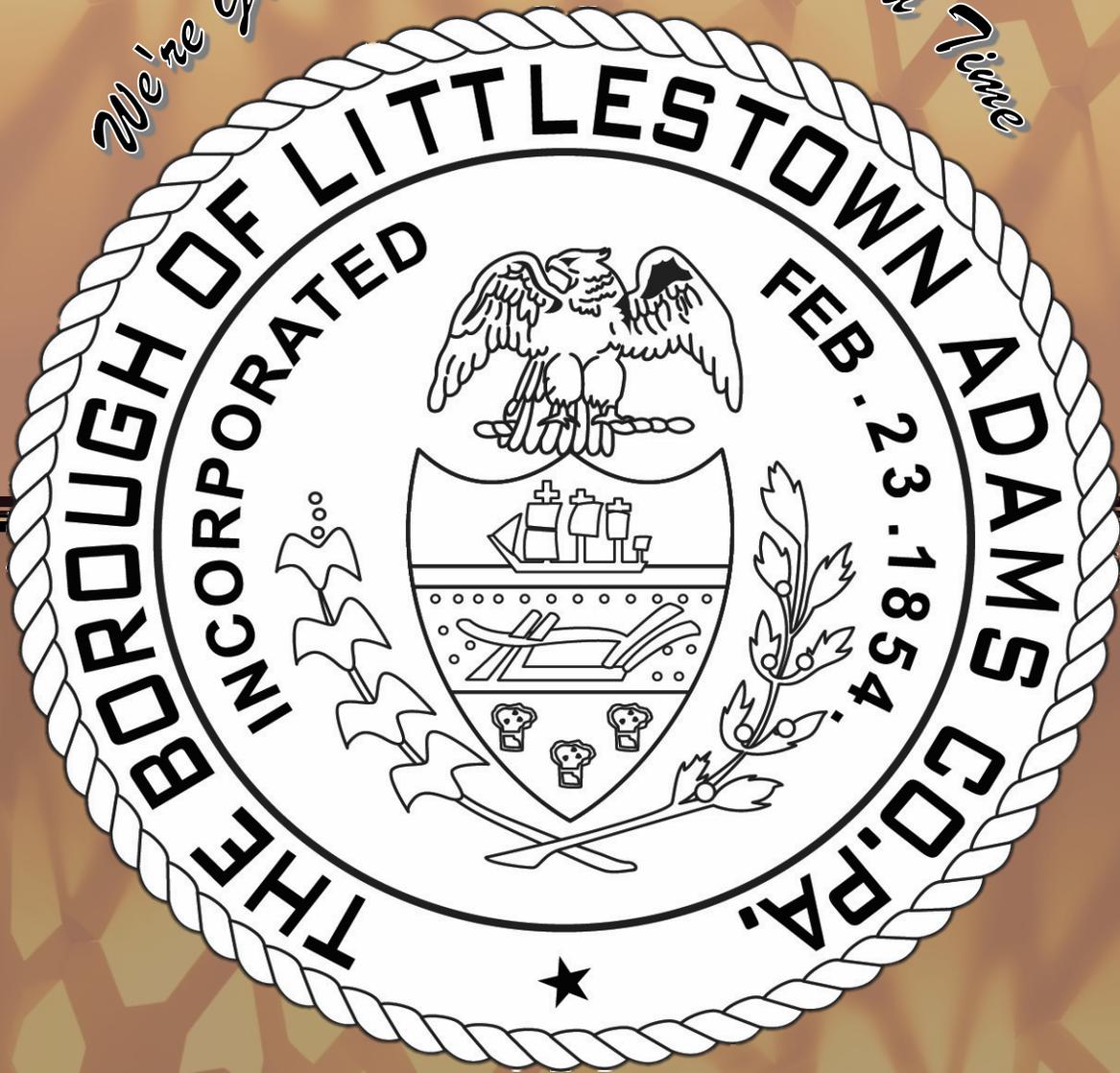


# 2020 BUDGET

*We're Growing. One Neighbor at a Time*



Tentatively adopted by Council on October 22, 2019

Final adoption by Council on December 10, 2019

Resolution No.: 2019  
Resolution Series: 9

**RESOLUTION OF TENTATIVE ADOPTION OF THE  
BOROUGH OF LITTLESTOWNS 2020 BUDGET**

**BE IT RESOLVED**, that the tentative budget as presented at this meeting by the Borough Manager, Charles G. Kellar with the Secretary/Treasurer of the Borough as the proposed Budget for the year 2020, required to be prepared by the Act of Assembly enacted the 4th day of July 1937, as amended, and;

**BE IT FURTHER RESOLVED**, that the Secretary/Treasurer be authorized and instructed to give Public Notice of the fact that the proposed Budget will be available for Public Inspection during normal business hours from October 24, 2019 for a period of Thirty-Four (34) business days, with the final adoption scheduled for Tuesday, December 10, 2019, during an advertised meeting of Council, and that such Notice be given by advertisement in The Gettysburg Times, Pennsylvania.

**ADOPTED** by the Borough Council on this 22<sup>nd</sup> day of October, 2019.

**IN WITNESS WHEREOF**, the present Resolution has been duly adopted this 22<sup>nd</sup> day of October, 2019 by the Littlestown Borough Council, in duly convened public session.

**ATTEST:**

**LITTLESTOWN BOROUGH COUNCIL  
BOROUGH OF LITTLESTOWN,  
ADAMS COUNTY, PENNSYLVANIA**

Sandra Conrad  
Sandra Conrad, Borough Secretary

By: Ronald L. Baird  
Ron Baird, Council President

(SEAL)

**RESOLUTION ADOPTING THE  
BOROUGH OF LITTLESTOWN 2020 BUDGET**

**WHEREAS**, at a duly-advertised meeting of the Borough Council of the Borough of Littlestown, held December 10, 2019 there was presented a tentative budget for the year 2020, setting forth in detail the anticipated revenues of said Borough for the year 2020 and the estimated expenditures thereof, together with the purpose of said expenditures and the amount to be expended for each such purpose during the year 2020; and

**WHEREAS**, said proposed Budget has been on file and open for inspection by the General Public in the Office of the Secretary of said Borough from October 22, 2019, for a period of Thirty-Four (34) business days, and Public Notice by advertisement in The Gettysburg Times has been given of such filing as required by law;

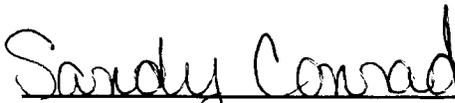
**BE IT RESOLVED**, by the Borough Council of the Borough of Littlestown, and it is hereby resolved by the authority of same, that said Budget for the year 2020, be, and hereby is, finally adopted;

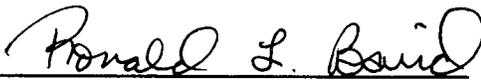
**BE IT FURTHER RESOLVED**, that the anticipated revenues of said Borough of Littlestown, as set forth in said Budget in detail, be and they hereby are, appropriated to the purposes therein set forth in detail, in the amounts therein set forth in detail.

**IN WITNESS WHEREOF**, the present Resolution has been duly adopted this 10<sup>th</sup> day of December, 2019 by the Littlestown Borough Council, in duly convened public session.

**ATTEST:**

**LITTLESTOWN BOROUGH COUNCIL  
BOROUGH OF LITTLESTOWN,  
ADAMS COUNTY, PENNSYLVANIA**

  
\_\_\_\_\_  
Sandy Conrad,  
Borough Secretary

By:   
\_\_\_\_\_  
Ron Baird,  
Council President

(SEAL)

**AN ORDINANCE OF THE BOROUGH OF LITTLESTOWN,  
ADAMS COUNTY, PENNSYLVANIA,  
ESTABLISHING AND LEVYING THE TAXES UPON REAL PROPERTY,  
PERSONS, EARNED INCOME AND PROFITS, LOCAL SERVICES, AND THE  
TRANSFER OF REAL PROPERTY WITHIN  
THE BOROUGH OF LITTLESTOWN, ADAMS COUNTY, PENNSYLVANIA,  
FOR THE FISCAL YEAR 2020**

BE IT ENACTED AND ORDAINED by the Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, and it is hereby ENACTED AND ORDAINED by the authority of the same as follows:

**SECTION I:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a tax for general revenue purposes upon all taxable real property located within the Borough of Littlestown, Adams County, Pennsylvania, at the rate of 3.809 mills on each dollar of assessed valuation.

**SECTION II:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a per capita tax for general revenue purposes upon residents of the Borough of Littlestown, Adams County, Pennsylvania, Eighteen (18) years of age or older, at the rate of Five Dollars (\$5.00) per capita.

**SECTION III:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, levy and assess a tax for general revenue purposes at the rate of One-Half of One Percent (0.5%) upon earned income and profits by residents and certain nonresidents of the Borough of Littlestown, Adams County, Pennsylvania, as more particularly set forth in the "Borough of Littlestown Earned Income and Net Profits Tax Ordinance", duly adopted on November 15, 2011 as Ordinance No. 653 of 2011, effective on January 1, 2012.

**SECTION IV:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a tax for general revenue purposes upon the transfer of real property, or any interest in real property, situate within the Borough of Littlestown, Adams County, Pennsylvania, at the rate of One-Half of One Percent (0.5%) of value, as more particularly set forth in the Realty Transfer Tax Ordinance of the Borough of Littlestown, Adams County, Pennsylvania, Ordinance No. 617, adopted on January 22, 2008.

**SECTION V:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a tax for local services ("LST") upon persons employed within the Borough of Littlestown, Adams County, Pennsylvania, at the rate of Fifty-Two Dollars (\$52.00) per person per annum, subject, however, to the conditions, requirements and limitations set forth in Act 7 of 2007,

ORDINANCE SERIES: 2019

ORDINANCE NO: 694

amending the Local Tax Enabling Act, Act 511 of 1965. The "Local Services Tax" Ordinance, Ordinance No. 615, adopted November 27, 2007, of the Borough of Littlestown has been amended accordingly to change all references therein to Forty-Two Dollars (\$42.00) to Fifty-Two Dollars (\$52.00), to reflect a change in the manner in which the LST is construed, administered and collected in relation to the former Occupation Tax.

**SECTION VI:** The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, levy and assess an annual tax for purpose of making appropriates to fire companies in support of the provision of the fire protection services within the Borough of Littlestown, also referred to as a "Fire Tax", at the rate of 0.25mills on each dollar of assessed valuation, as more particularly set forth in the "Borough of Littlestown Fire Protection Services Appropriations Tax Ordinance", duly adopted on December 13, 2016 as Ordinance No. 681 of 2016, effective on January 1, 2017.

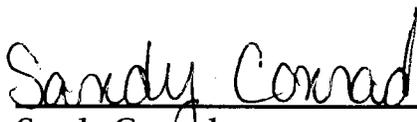
**SECTION VI:** Any ordinance or resolution, or any portion of any ordinance or resolution, which is inconsistent with the contents of the present ordinance shall be, and the same is hereby, repealed insofar as the same is affected by or inconsistent with the provisions of the present Ordinance.

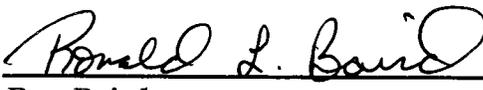
**SECTION VII:** This Ordinance shall be effective as of January 1, 2020, for and during the fiscal year 2020.

ENACTED AND ORDAINED into an Ordinance this 10<sup>th</sup> day of December 2019.

ATTEST:

LITTLESTOWN BOROUGH COUNCIL  
BOROUGH OF LITTLESTOWN,  
ADAMS COUNTY, PENNSYLVANIA

  
\_\_\_\_\_  
Sandy Conrad  
Borough Secretary

By:   
\_\_\_\_\_  
Ron Baird  
Council President

(SEAL)

APPROVED, this 10<sup>th</sup> day of December, 2019.

  
\_\_\_\_\_  
James Eline, Sr. Mayor



41 South Columbus Avenue  
Littlestown, Pennsylvania 17340  
Phone: (717) 359-5101  
Fax: (717) 359-8441

## **THE BOROUGH OF LITTLESTOWN**

*Office of the Borough Secretary/Treasurer*

October 22, 2019

Attn: Borough Council, Mayor and Borough Manager

Re: 2020 Budget Message

Dear Members:

The proposed Fiscal Year 2020 Budget is respectfully submitted for review and recommendation. This budget complies with the Borough Code and the requirements of the Commonwealth of Pennsylvania. Over the last several years the Borough has made several significant changes in the creation of the budget and spending practices. This has allowed us to budget efficiently and economically. This budget represents our commitment to strong financial management practices, and our strategic plan for continued growth and a sustainable future.

The formation of this budget was created to be a projected financial plan or “fiscal blueprint” that outlines how municipal funds will be raised and spent for all borough operations including general government, police, public works, wastewater system, water system, stormwater system, recreation, community development and capital funds. The budget is the most important policy document adopted by Borough Council each year. This document will help guide management of the Borough throughout the year.

The Borough of Littlestown has continued to move forward during the past year. Our administration has continued to manage through a challenging fiscal obstacle course. Through this challenge the Borough has been able to continue to provide quality services to residents while finding ways to cope with inconsistent revenues and unexpected expenditures.

Although the economy appears to have begun the long climb toward recovery, there are still mixed economic forecasts for the remainder of the decade, which has led to the tough decision to raise taxes by ¼ mill. The increase will help absorb the continuing increases in health care, workers compensation, insurance costs, the additional officer that was hired in 2019 and to continue to increase our capital reserve accounts, which will be used in the future for emergency repairs, equipment replacements, vehicle replacements and capital projects. The last tax increase was in 2017. The taxes were increased by a ½ mill, a ¼ mill represented the Borough and a ¼ mill represented a fire tax, which the creation of that tax was strictly to support the Alpha Fire Company No. 1.

There are several components to the 2020 Budget. The main components or funds are the General, Water and Sewer. Additional components of the budget include Highway Aid, Pool, Traffic Control and several small restricted/unrestricted funds. The overall budget will increase by 5.90% over last year.

The 2019 Proposed Budget was approached by the Borough Staff with fiscal progressivism that any municipal government of limited means must pursue to try to accomplish the following:

- Supporting employees to deliver efficient and effective services
- Recreation for citizens
- New technology is acquired
- Development of better communications
- Economic development initiatives are pursued
- Financial integrity is maintained to meet service and debt obligations
- Maintain a high level of public safety
- Reliability of utility services
- Creation and maintenance of public infrastructures

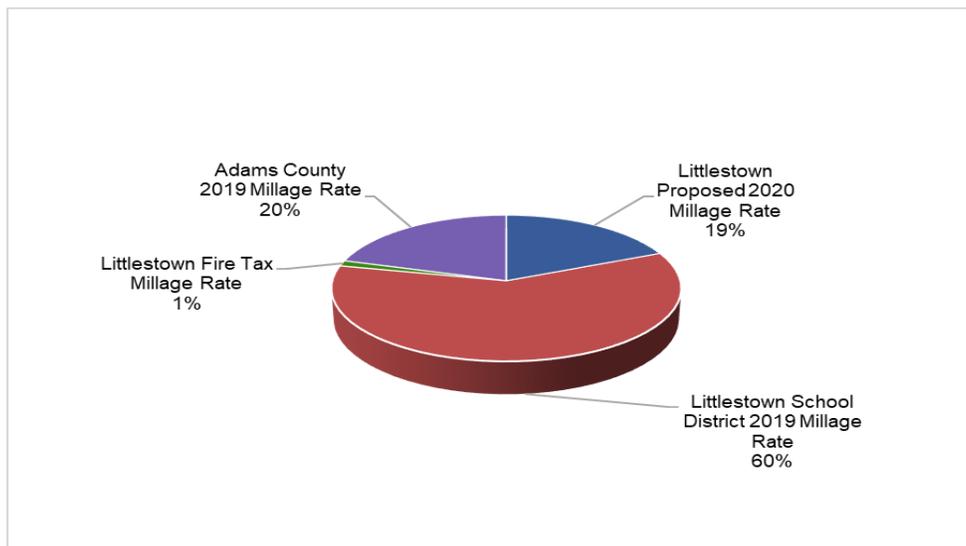
In order to meet these accomplishments, there is an approach that is taken with caution which involves the following actions:

### ***GENERAL FUND REVENUES***

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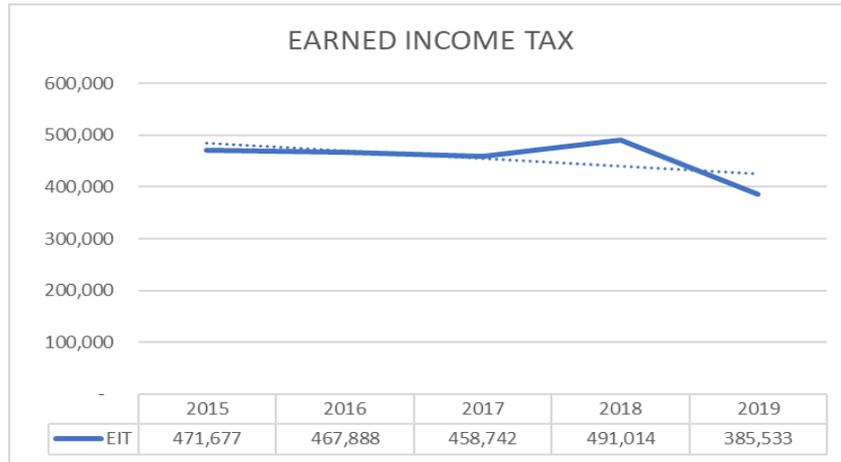
#### **PROPERTY TAXES**

The largest portion of municipal revenues is derived from Real Estate Property Taxes; property taxes make up about a third of all revenues for incorporated Boroughs, Cities and Towns. Since 2017 the Borough rate has held steady at 3.559 mills. Unfortunately, for 2020 this budget proposes a ¼ mill increase which would raise the Real Estate Property Tax to 3.809 mills.



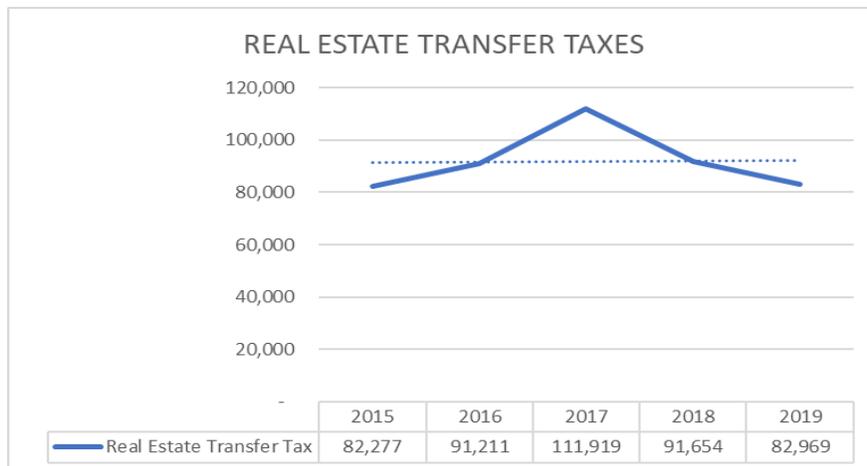
**EARNED INCOME TAX**

Earned Income Tax (EIT) is another revenue source, which is 1.6% of gross earnings. The tax is split between the Borough and School District. The Borough collects .5% of taxes on gross earnings and the School District collects 1.1% of taxes on gross earnings. The chart below represents the trend in EIT collected over the years: in 2015 \$471,677, in 2016 \$467,888, in 2017 \$458,742, in 2018 \$491,472 and as of October 16, 2019 \$385,533 was collected. The increases and decreases in this revenue are attributable to properties becoming vacant or occupied and residents losing income or gaining income. This tax is heavily reliable on our economy, as jobless rates skyrocket and home foreclosures spike, the EIT will decrease and when the opposite occurs the EIT will increase.



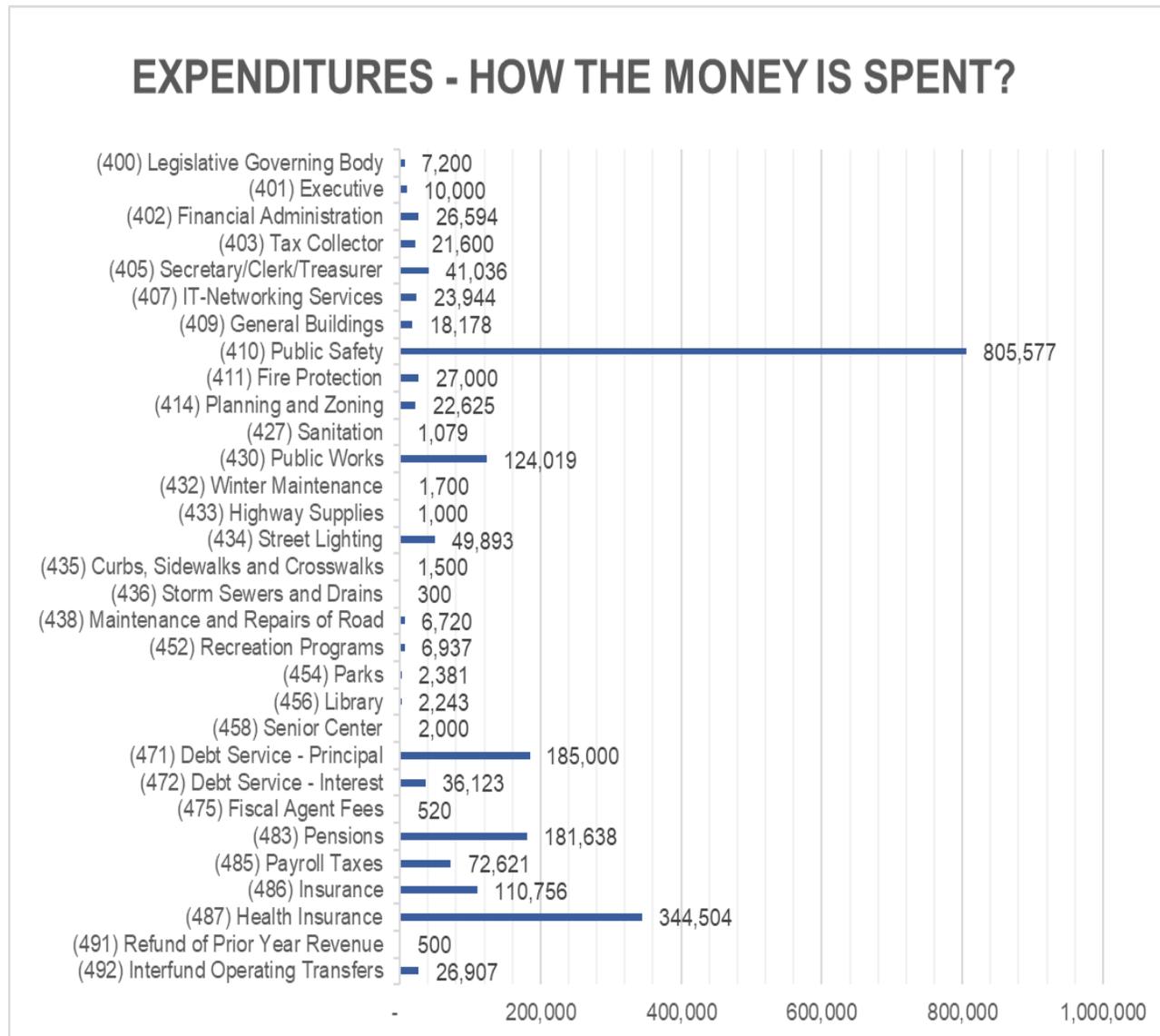
**REAL ESTATE TRANSFER TAX**

Real Estate Transfer Tax has its ups and downs, but revenues are on the rebound. The chart below represents the trend in Real Estate Transfer Tax collected: in 2015 \$82,277, in 2016 \$91,211, in 2017 \$111,919, in 2018 \$91,654 and as of October 16, 2019 \$ 82,969 was collected. There has been a steady increase since 2015 with a major spike in 2017 but over all this tax has remained steady over the years. In the next few years this tax may see a small downward trend as a portion of the revenue source comes from new homes being built and purchased.



## GENERAL FUND EXPENDITURES

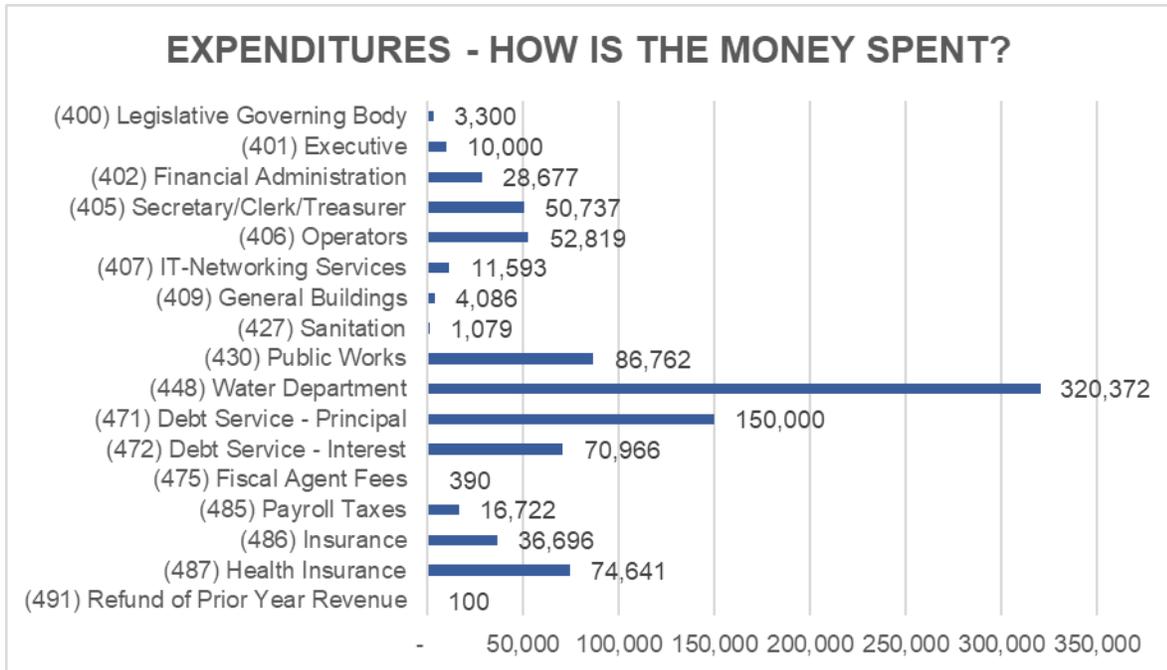
Expenditures is the action of spending funds or an amount of money being spent. So, where is the money spent in each fund?



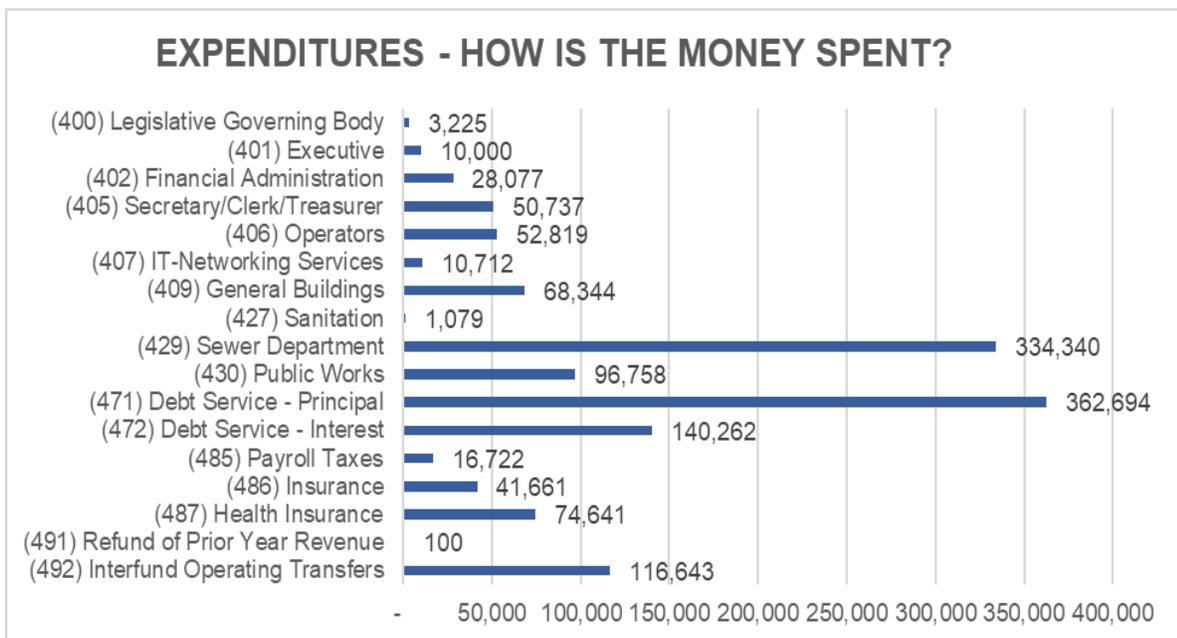
## WATER & SEWER FUND REVENUES

The Borough of Littlestown Water and Sewer budget will not see a rate increase in 2020 for the continuing stipulations put on the Borough by EPA and DEP. The last increase was in 2013 and this increase was to cover repayment of the \$8.5 million-dollar loan. The current water and sewer charges are still able to cover the ongoing expenses of the water and sewer plant.

The Water Fund Revenues are estimated at \$918,940, which will cover the estimated expenditures. The main source of revenues for the water fund are the water rents collected each quarter.



The Sewer Fund Revenues are estimated at \$1,408,814, which will cover the estimated expenditures. The main source of revenues for the sewer fund are the sewer rents collected each quarter.



## *SUMMARY*

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The level of funding proposed in this budget reflects the Borough Council and Administrations commitment to provide the best services to our citizens and to continue to meet the urgent and varying needs Littlestown faces today and in the future. As we all know, a lot of the issues we face are not easy to address, but we are proud to be able to continue to provide the services, along with a safe and clean community, to our citizens.

In closing, the Borough of Littlestown will continue to focus on providing services to our citizens and to consider where the Borough currently stands and where to Borough needs to be in the future. We will also continue to accept and adapt to changes that are necessary to keep moving in a positive direction in the future.

Sincerely,

*Sandy Conrad*

Sandy Conrad  
Borough Secretary/Treasurer

## Revenue Summary

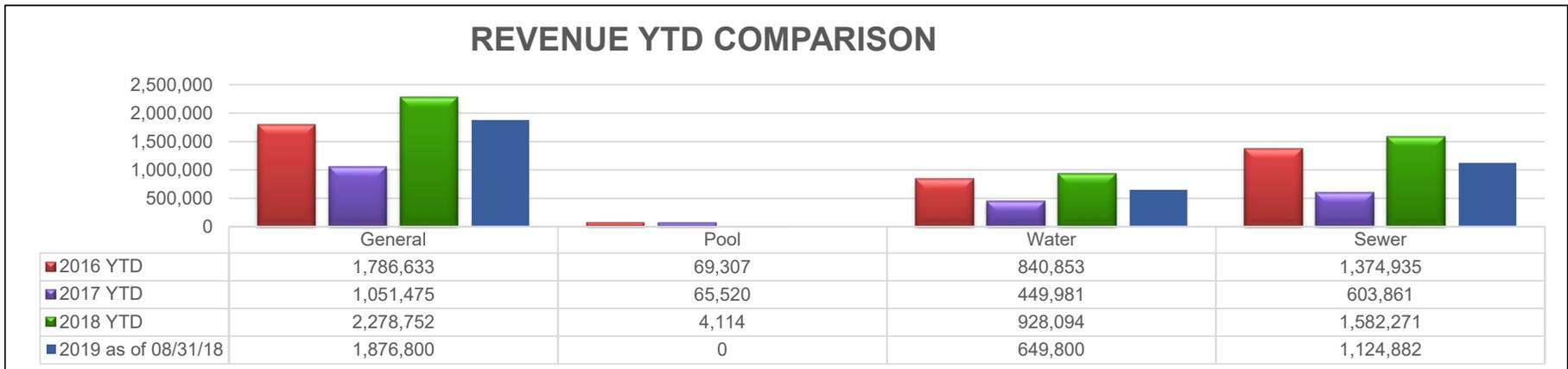
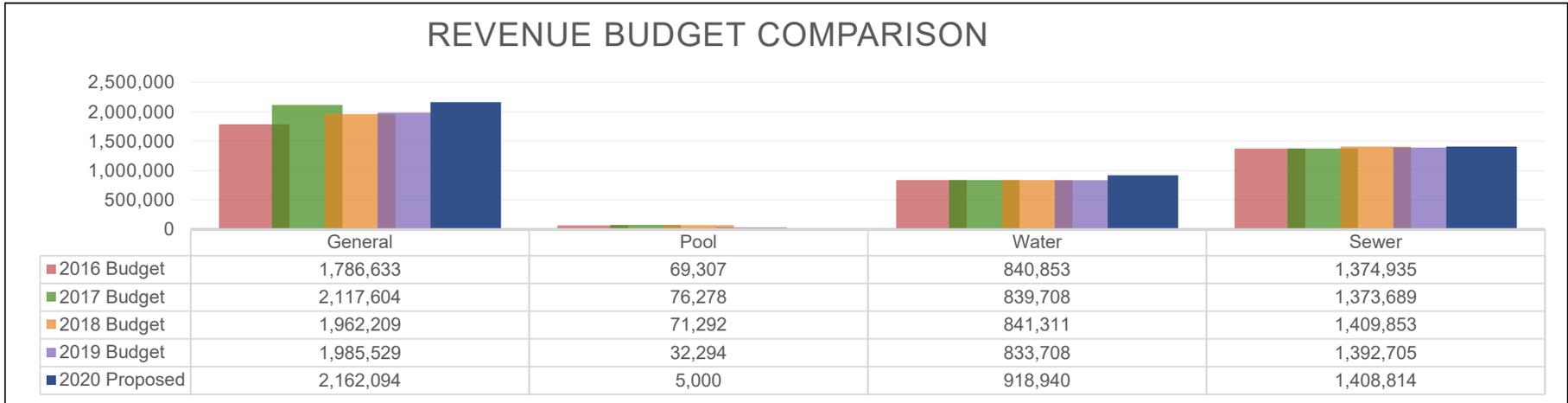
FUNDS	2016 Budget	2016 YTD	2017 Budget	2017 YTD	2018 Budget	2018 YTD	2019 Budget	2019 as of 08/31/18	2020 Proposed
General	1,786,633	2,492,082	2,117,604	1,051,475	1,962,209	2,278,752	1,985,529	1,876,800	2,162,094
Pool	69,307	79,359	76,278	65,520	71,292	4,114	32,294	0	5,000
Water	840,853	950,201	839,708	449,981	841,311	928,094	833,708	649,800	918,940
Sewer	1,374,935	1,602,323	1,373,689	603,861	1,409,853	1,582,271	1,392,705	1,124,882	1,408,814
<b>TOTAL REVENUES</b>	<b>4,071,728</b>	<b>5,123,965</b>	<b>4,407,279</b>	<b>2,170,837</b>	<b>4,284,665</b>	<b>4,793,231</b>	<b>4,244,236</b>	<b>3,651,482</b>	<b>4,494,848</b>

**2019 vs 2020 %  
Increase/Decrease**

General     8.89%  
Pool        -84.52%  
Water      10.22%  
Sewer      1.16%

**Overall %  
Increase/Decrease**

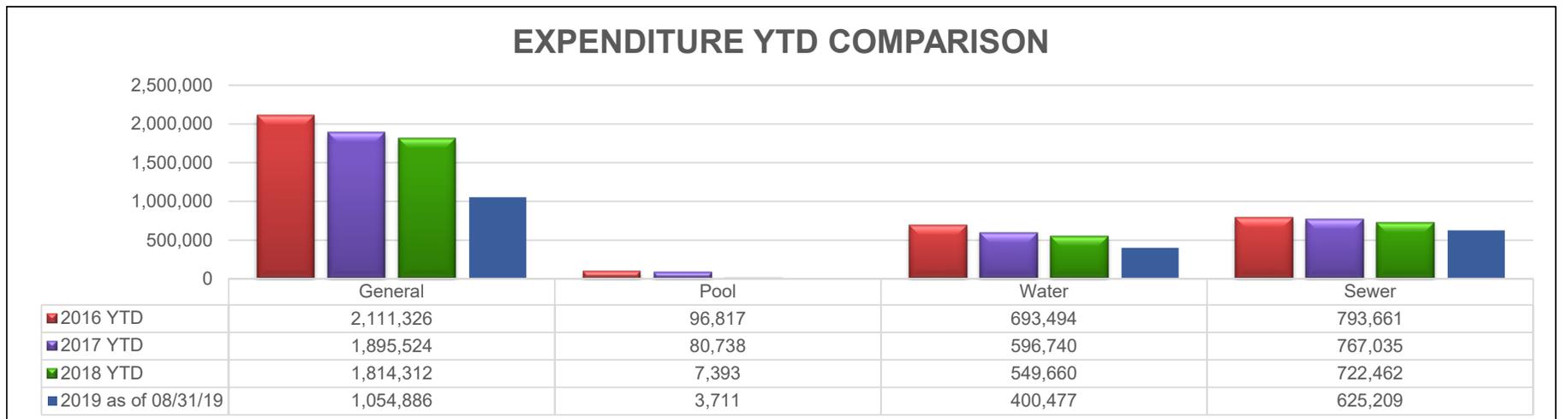
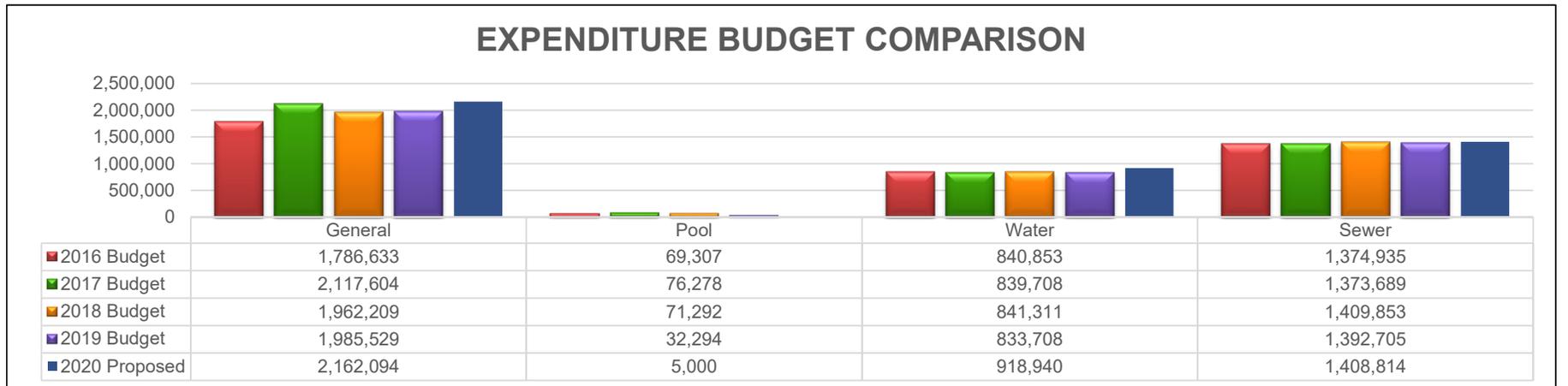
**5.90%**



## Expenditure Summary

FUNDS	2016 Budget	2016 YTD	2017 Budget	2017 YTD	2018 Budget	2018 YTD	2019 Budget	2019 as of 08/31/19	2020 Proposed
General	1,786,633	2,111,326	2,117,604	1,895,524	1,962,209	1,814,312	1,985,529	1,054,886	2,162,094
Pool	69,307	96,817	76,278	80,738	71,292	7,393	32,294	3,711	5,000
Water	840,853	693,494	839,708	596,740	841,311	549,660	833,708	400,477	918,940
Sewer	1,374,935	793,661	1,373,689	767,035	1,409,853	722,462	1,392,705	625,209	1,408,814
<b>TOTAL EXPENDITURES</b>	<b>4,071,728</b>	<b>3,695,298</b>	<b>4,407,279</b>	<b>3,340,037</b>	<b>4,284,665</b>	<b>3,093,827</b>	<b>4,244,236</b>	<b>2,084,283</b>	<b>4,494,848</b>

<b>2019 vs 2020 % Increase/Decrease</b>	General      8.89% Pool            -84.52% Water           10.22% Sewer            1.16%	<b>Overall % Increase/Decrease</b>	<b>5.90%</b>
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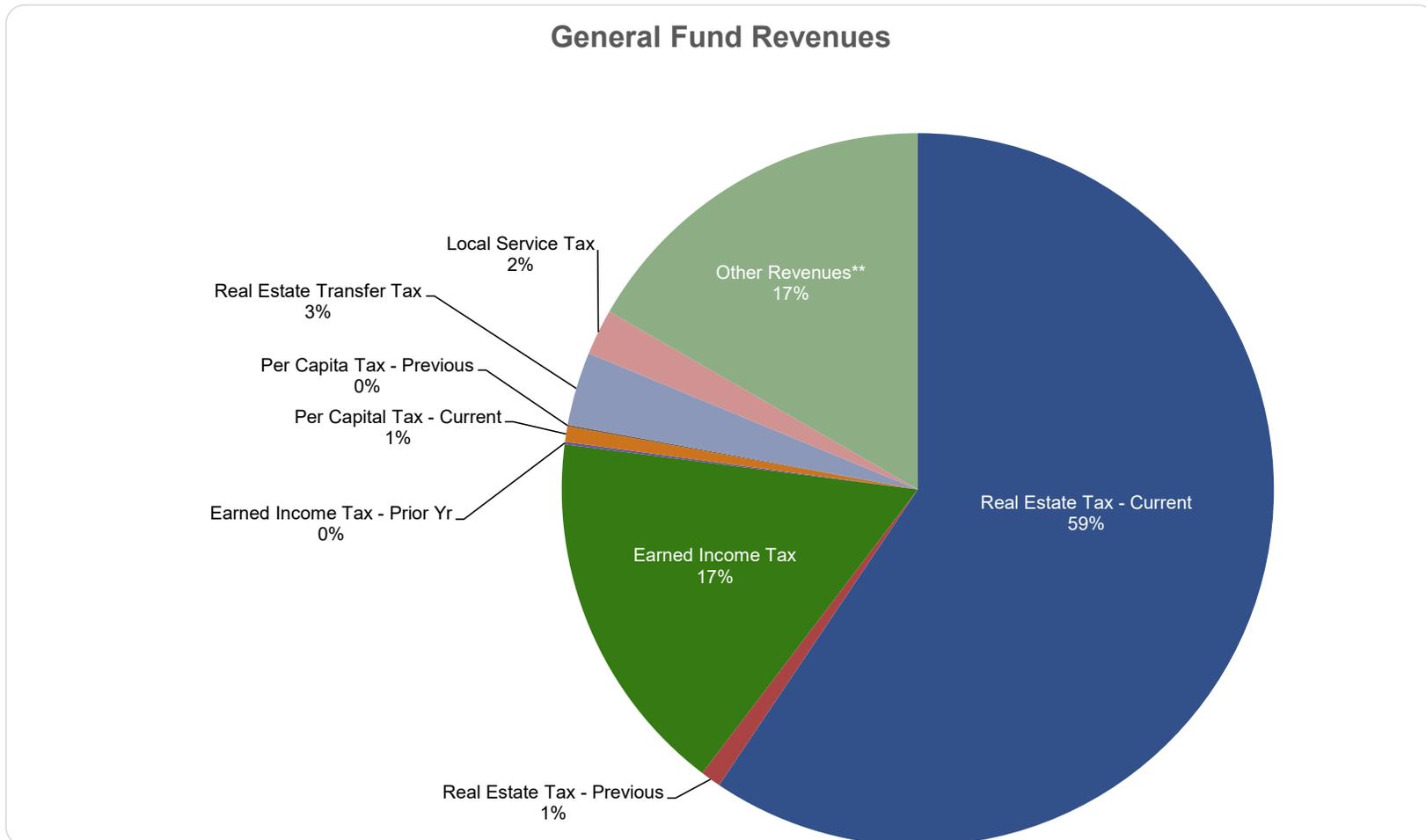


# General Fund Revenues - FY 2020

Real Estate Tax - Current	\$1,284,726
Real Estate Tax - Previous	\$20,000
Earned Income Tax	\$360,580
Earned Income Tax - Prior Yr	\$2,500
Per Capital Tax - Current	\$15,000
Per Capita Tax - Previous	\$1,600
Real Estate Transfer Tax	\$72,000
Local Service Tax	\$45,000
Other Revenues**	\$360,688

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

**TOTAL                    \$2,162,094**

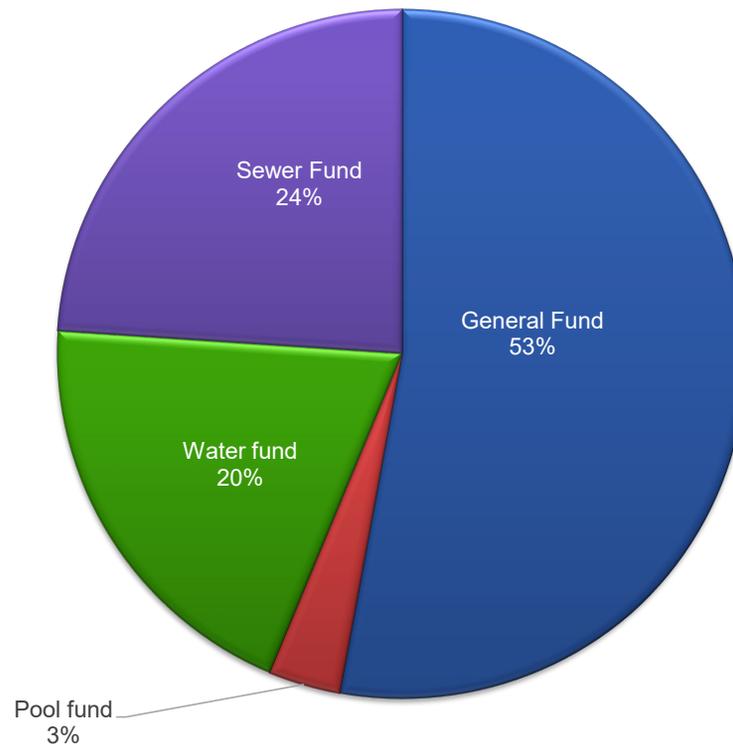


# Borough Fund Accounts - FY 2020

General Fund	\$2,162,094
Pool fund	\$5,000
Water fund	\$918,940
Sewer Fund	\$1,408,814

**TOTAL**            **\$4,494,848**

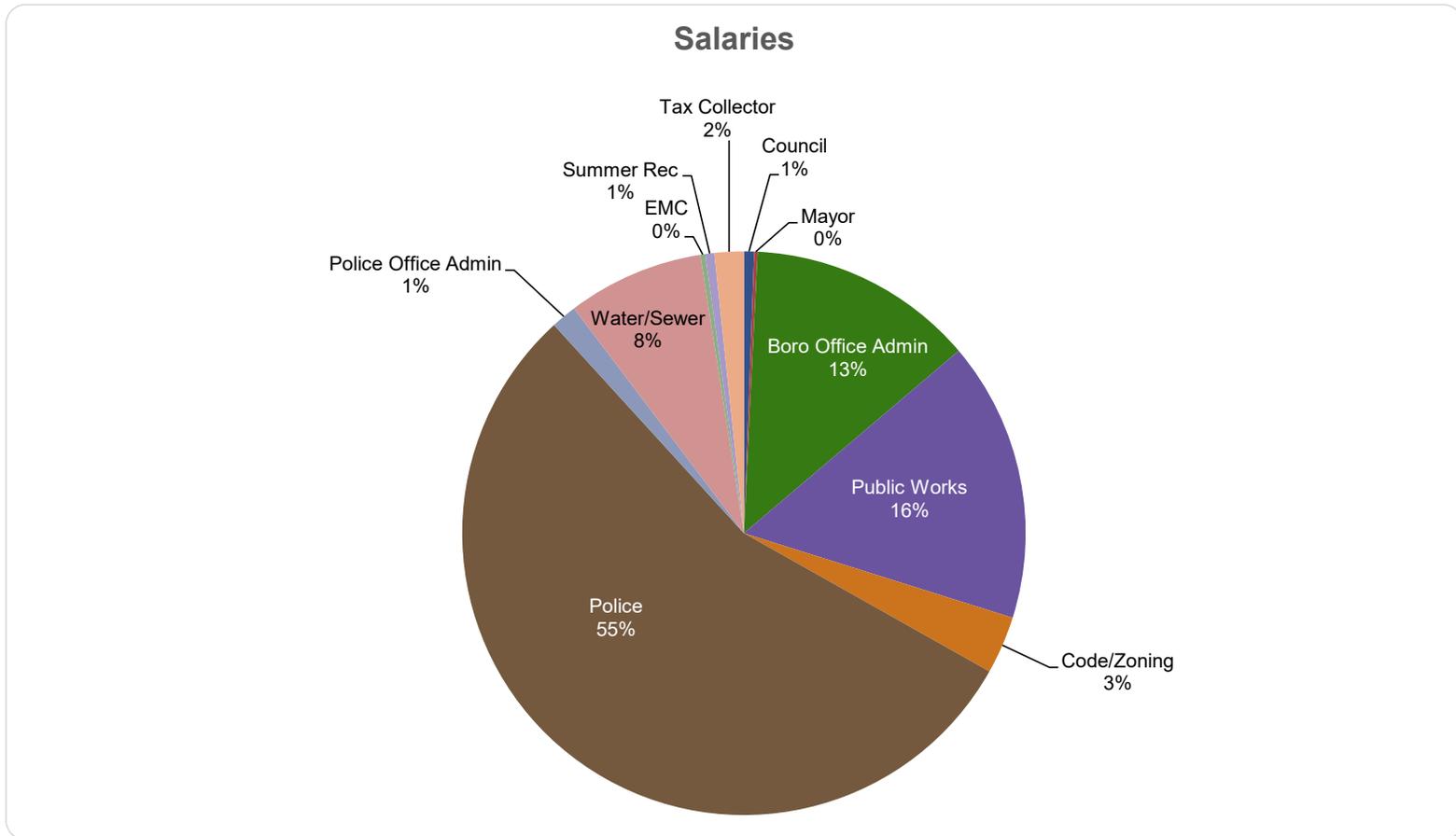
**Borough Fund Accounts**



# Salaries - FY 2020

Council	\$7,200
Mayor	\$2,500
Boro Office Admin	\$162,588
Public Works	\$200,456
Code/Zoning	\$41,322
Police	\$687,541
Police Office Admin	\$18,361
Water/Sewer	\$97,678
EMC	\$3,550
Summer Rec	\$6,437
Tax Collector	\$21,000

**TOTAL            \$1,248,634**

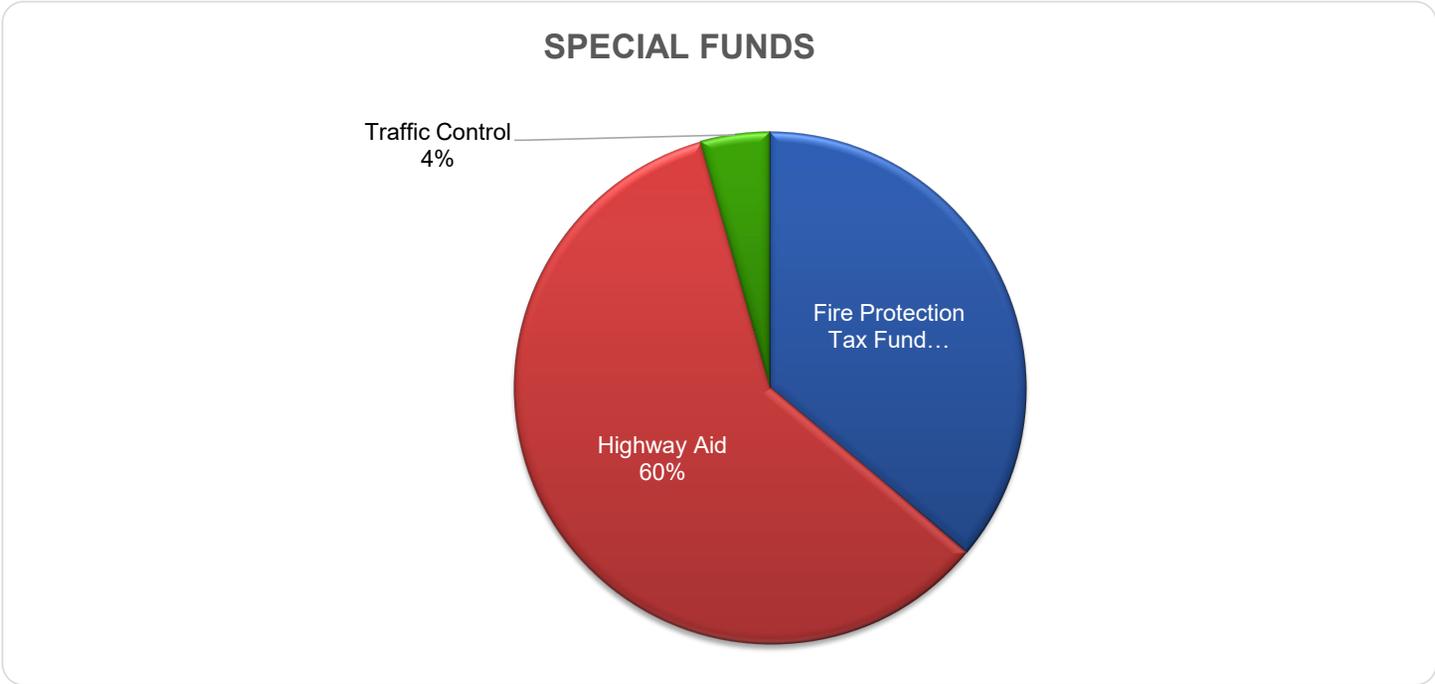


# SPECIAL FUND - FY 2020

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

Fire Protection Tax Fund	\$84,500	The revenues come from a .25 mil tax on Real Estate and expenses are designated for certain items
Highway Aid	\$139,333	The revenues come from Liquid Fuels and expenses are designated for certain items
Traffic Control	\$10,246	The revenues come from new development and expenses are designated for certain items

**TOTAL                    \$234,079**



# DEBT TO RESERVE FUNDS INCOME RATIO AS OF SEPTEMBER 30, 2019 BALANCES

## GENERAL RESERVE FUND VS GENERAL FUND - FY 2020

General Expense Fund	\$2,162,094
General Reserve Fund	\$1,685,407
Debt to Income Ratio	128%

**TOTAL**                    **-\$476,687**

## WATER RESERVE FUND VS WATER FUND - FY 2020

Water Expense Fund	\$918,940
Water Reserve Fund	\$1,712,119
Debt to Income Ratio	54%

**TOTAL**                    **\$793,179**

## SEWER RESERVE FUND VS SEWER FUND - FY 2020

Water Expense Fund	\$1,408,814
Water Reserve Fund	\$2,725,636
Debt to Income Ratio	52%

**TOTAL**                    **\$1,316,821**

2020

GENERAL FUND  
BUDGET



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**01 - GENERAL FUND REVENUES**

Account #	Description	2020 Budget
<b>REAL PROPERTY TAX</b>		
301.100	Real Estate Tax - Current	1,284,726
301.200	Real Estate Tax - Previous	20,000
<b>Total</b>		<b>1,304,726</b>
<b>LOCAL ENABLING ACT</b>		
310.010	Per Capita Tax - Current	15,000
310.020	Per Capital Tax - Previous	1,600
310.100	Real Estate Transfer Tax	72,000
310.210	Earned Income Tax	360,580
310.220	Earned Income Tax - Prior Years	2,500
310.500	Local Service Tax	45,000
<b>Total</b>		<b>496,680</b>
<b>BUSINESS LICENSES &amp; PERMITS</b>		
321.800	Cable Television Franchise	19,276
<b>Total</b>		<b>19,276</b>
<b>FINES</b>		
331.100	Court Fines and Restitutions	10,000
331.110	Vehicle Code Violations	35,000
331.130	State Police Fines	1,600
331.140	Parking Violation Fines - Mayor	6,000
331.300	Alcohol Testing Fines - NMS	1,000
<b>Total</b>		<b>53,600</b>
<b>INTEREST EARNINGS</b>		
341.000	Interest Earnings	2,500
<b>Total</b>		<b>2,500</b>
<b>RENTS AND ROYALTIES</b>		
342.530	Royalties from Cell Tower Rental - AT&T	41,964
<b>Total</b>		<b>41,964</b>
<b>INTERGOVERNMENTAL</b>		
350.000	Shared Expense - Fire Co. Workers Compensation	13,530
<b>Total</b>		<b>13,530</b>
<b>STATE SHARED REVENUE AND ENTITLEMENTS</b>		
355.010	Public Utility Realty Tax (PURTA)	1,570
355.040	Alcoholic Beverage Licenses	800
355.050	General Municipal Pension System State Aid	128,000
355.070	Foreign Fire Insurance Premium Tax	27,000
<b>Total</b>		<b>157,370</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**01 - GENERAL FUND REVENUES**

Account #	Description	2020 Budget
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***CHARGES FOR SERVICES - GENERAL GOVERNMENT***

361.320	Engineering Review Fees	20,000
361.340	Hearing Fees	500
361.350	Legal Review Fees	1,000
<b>Total</b>		<b>21,500</b>

***PUBLIC SAFETY***

362.400	UCC Fees	675
362.410	Building Permits	4,575
362.450	Use and Occupancy Permit	400
362.470	Yard Sale Permit	500
<b>Total</b>		<b>6,150</b>

***HIGHWAY AND STREETS***

363.210	Parking Meter Use	12,000
<b>Total</b>		<b>12,000</b>

***CULTURE - RECREATION***

367.140	Pavilion Rental Fees	5,500
367.200	Recreation Programs - Summer Rec	3,700
367.300	Tennis Court Lights	6
367.400	Ballfield Fees	200
367.900	Donations - Miscellaneous	1,000
<b>Total</b>		<b>10,406</b>

***MISCELLANEOUS***

380.000	Miscellaneous	1,500
380.020	Insurance Dividends (Benecon)	7,000
380.030	Employee Paid Insurance (Retiree's)	13,892
<b>Total</b>		<b>22,392</b>

<b>TOTAL REVENUES</b>	<b>2,162,094</b>
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**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>LEGISLATIVE GOVERNING BODY</b>		
400.105	Council	2,400
400.106	Mayor	2,500
400.331	Travel/Lodging Expense	200
400.338	Meal Allowance	100
400.420	Due, Subscriptions and Memberships	500
400.460	Meetings & Conferences, Continuing Education	1,500
<b>Total</b>		<b>7,200</b>
<b>EXECUTIVE</b>		
401.110	Manager	10,000
<b>Total</b>		<b>10,000</b>
<b>FINANCIAL ADMINISTRATION</b>		
402.210	Materials and Supplies	2,500
402.215	Postage	1,000
402.311	Accounting and Auditing Services	6,200
402.314	Legal Services	4,500
402.321	Telephone	3,820
402.324	Cell Phones	1,020
402.331	Travel Expense (mileage reimbursement)	100
402.338	Meal Allowance	200
402.341	Advertising	400
402.342	Printing	250
402.380	Miscellaneous Purchases	100
402.390	Bank Service Charges/Fees	2
402.420	Dues, Subscriptions and Memberships	503
402.460	Meetings & Conferences, Continuing Education	6,000
<b>Total</b>		<b>26,594</b>
<b>TAX COLLECTION</b>		
403.105	Tax Collector	21,000
403.210	Office Supplies	600
<b>Total</b>		<b>21,600</b>
<b>SECRETARY/CLERK/TREASURER</b>		
405.110	Secretary/Treasurer	21,323
405.112	Assistant Borough Clerk/Secretary/Treasurer	13,634
405.118	Assistant Clerk	2,772
405.180	Overtime	273
405.187	Benefit Payout	3,034
<b>Total</b>		<b>41,036</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>IT-NETWORKING SERVICES</b>		
407.213	Computer Supplies	100
407.250	Repair/Maintenance Equipment	500
407.260	Minor Equipment (under \$1,000)	500
407.325	Internet Fees	6,666
407.453	Web Design/Maintenance	2,500
407.454	Software/License Renewals	13,678
<b>Total</b>		<b>23,944</b>

<b>GENERAL GOVERNMENT BUILDING - 10 S. QUEEN STREET</b>		
409.226	Cleaning Supplies	500
409.361	Electric (10 S. Queen Street)	10,183
409.370	Maintenance and Repairs	1,000
409.450	Service Contracts	6,495
<b>Total</b>		<b>18,178</b>

<b>PUBLIC SAFETY - POLICE</b>		
410.121	Police Chief	91,531
410.131	Patrolman - Reed	84,592
410.132	Patrolman - Spielman	80,556
410.133	Patrolman - Smith	62,349
410.134	Patrolman - Lupian	79,780
410.135	Patrolman - Gilberto	79,780
410.136	Patrolman - Gearhart	80,556
410.137	Patrolman - Owens	65,934
410.138	Patrolman - Columbis	62,463
410.140	Secretary	18,361
410.180	Overtime	20,000
410.187	Benefit Payout	24,207
410.210	Materials and Supplies	3,350
410.228	Animal Food & Shelter	30
410.231	Vehicle Fuel - Gasoline	9,102
410.238	Uniforms	5,000
410.250	Vehicle Repairs and Maintenance	6,500
410.260	Small Tools and Minor Equipment	7,000
410.303	Civil Service	500
410.314	Legal Services	8,000
410.321	Telephone	4,366
410.324	Cell Phones	1,020
410.327	Radio Equipment Maintenance	600
410.341	Advertising	100
410.342	Printing	100
410.370	Maintenance and Repairs	5,000
410.420	Dues, Subscriptions and Memberships	400

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2020 Budget
410.440	Laundry	1,200
410.450	Service Contracts	1,000
410.460	Meetings & Conferences, Continuing Education	1,200
410.470	Alcohol & Drug Testing	1,000
<b>Total</b>		<b>805,577</b>

***FIRE PROTECTION***

411.540	Volunteer Fire Relief	27,000
<b>Total</b>		<b>27,000</b>

***PLANNING & ZONING***

414.116	Zoning Hearing Board Wages	75
414.300	UCC Fees	675
414.310	Professional Services	175
414.313	Engineering Services	20,000
414.314	Legal Services	1,000
414.341	Advertising	200
414.342	Printing	100
414.420	Dues, Subscriptions and Memberships	225
414.460	Meetings & Conferences, Continuing Education	175
<b>Total</b>		<b>22,625</b>

***PUBLIC WORKS - SANITATION***

427.367	Sanitation Removal Services	1,079
<b>Total</b>		<b>1,079</b>

***PUBLIC WORKS \_ HIGHWAYS, ROADS AND STREETS***

430.121	Public Works Supervisor	15,322
430.122	Code Enforcement Officer	13,774
430.131	Laborer 1 - Woodward	13,119
430.132	Laborer 2 - Weishaar	13,376
430.133	Laborer 3 - Arentz	12,501
430.134	Laborer 4 - Wolf	12,501
430.180	Overtime	3,000
430.187	Benefit Payout	3,403
430.200	General Supplies	1,600
430.210	Office Supplies	350
430.231	Vehicle Fuel - Gasoline	10,181
430.238	Uniforms	1,500
430.250	Vehicle Repairs and Maintenance	8,000
430.260	Small Tools and Minor Equipment	600
430.313	Engineering Services	600
430.321	Telephone	896
430.324	Cell Phones	1,295

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2020 Budget
430.361	Electric (Public Works Building)	1,279
430.362	Natural Gas (Public Works Building)	3,522
430.370	Maintenance and Repairs	2,500
430.384	Equipment Rental	100
430.460	Meetings & Conferences, Continuing Education	300
430.470	CDL Random Testing/Expenses	300
430.750	Minor Machinery and Equipment (between \$1000 & \$10,000)	4,000
<b>Total</b>		<b>124,019</b>

***PUBLIC WORKS - WINTER MAINTENANCE - SNOW REMOVAL***

432.245	Highway Supplies	200
432.260	Small Tools and Minor Equipment	500
432.374	Maintenance and Repairs to Machinery & Equipment	500
432.370	Maintenance and Repairs	500
<b>Total</b>		<b>1,700</b>

***PUBLIC WORKS - STREET SIGNS***

433.245	Highway Supplies	1,000
<b>Total</b>		<b>1,000</b>

***PUBLIC WORKS - STREET LIGHTING***

434.361	Electric - Street Lighting	43,893
434.370	Maintenance and Repairs	6,000
<b>Total</b>		<b>49,893</b>

***PUBLIC WORKS - CURBS, SIDEWALKS & CROSSWALKS***

435.370	Maintenance and Repairs	1,500
<b>Total</b>		<b>1,500</b>

***PUBLIC WORKS - STORM SEWERS AND DRAINS***

436.370	Maintenance and Repairs	300
<b>Total</b>		<b>300</b>

***PUBLIC WORKS - MAINTENANCE AND REPAIRS OF ROADS***

438.222	Pesticides	500
438.245	Highway Supplies	5,000
438.375	Kingdig Road Maintenance - Germany Township	1,220
<b>Total</b>		<b>6,720</b>

***RECREATION PROGRAMS***

452.131	Summer Recreation Camp - Wages	6,437
452.200	General Supplies	250
452.341	Advertising	250
<b>Total</b>		<b>6,937</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>PARKS</b>		
454.210	Materials and Supplies	100
454.222	Pesticide	300
454.361	Electric (Parks)	1,481
454.370	Maintenance and Repairs	500
<b>Total</b>		<b>2,381</b>
<b>LIBRARY</b>		
456.361	Electric	1,255
456.362	Natural Gas	989
<b>Total</b>		<b>2,243</b>
<b>SENIOR CENTER</b>		
458.540	Contribution	2,000
<b>Total</b>		<b>2,000</b>
<b>DEBT SERVICE PRINCIPAL</b>		
471.000	Debt Loan Principal Payment	185,000
<b>Total</b>		<b>185,000</b>
<b>DEBT SERVICE INTEREST</b>		
472.000	Debt Loan Interest Payment	36,123
<b>Total</b>		<b>36,123</b>
<b>FISCAL AGENT FEES</b>		
475.000	Debt Issue Costs	520
<b>Total</b>		<b>520</b>
<b>PENSIONS</b>		
483.010	Police Pension	126,075
483.030	Non-Uniform Pension	55,563
<b>Total</b>		<b>181,638</b>
<b>PAYROLL</b>		
485.000	Payroll Taxes	72,621
<b>Total</b>		<b>72,621</b>
<b>INSURANCE, CASUALTY AND SURETY</b>		
486.350	Umbrella	2,171
486.351	Property	10,596
486.352	Liability	4,680
486.353	Surety	725
486.354	Workers Compensation	51,410
486.355	Workers Compensation - Fire Company	18,274

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2020 Budget
486.356	Automobile Insurance	2,839
486.357	Public Officials	9,871
486.358	Police Professionals	10,189
<b>Total</b>		<b>110,756</b>

**HEALTH INSURANCE BENEFITS**

487.187	Eye Glasses/Contacts	300
487.189	Health Insurance Compensation	4,000
487.196	Health Insurance	326,299
487.198	Life Insurance	3,460
487.200	Health Insurance Reimbursement (HRA)	10,444
<b>Total</b>		<b>344,504</b>

**REFUND OF PRIOR YEAR REVENUE**

491.000	Refund for Tax Re-Assessment	500
<b>Total</b>		<b>500</b>

**INTERFUND OPERATING TRANSFER**

492.032	Transfer to Vehicle Replacement Fund	26,907
<b>Total</b>		<b>26,907</b>

**TOTAL EXPENDITURES** 2,162,094

**TOTAL REVENUES** 2,162,094

**TOTAL SURPLUS/DEFICIT** 0

2020

STONESIFER FUND  
BUDGET



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**02 - STONESIFER FUND REVENUES**

Account #	Description	2020 Budget
<b>INTEREST EARNINGS</b>		
341.000	Interest Earnings	300
<b>Total</b>		<b>300</b>
<b>MISCELLANEOUS</b>		
380.000	Miscellaneous	300
<b>Total</b>		<b>300</b>
<b>CONTRIBUTIONS</b>		
387.000	Stonesifer Trust	5,000
<b>Total</b>		<b>5,000</b>
<b>TOTAL REVENUES</b>		<b>5,600</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**02 - STONESIFER FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>INTEREST EARNINGS</b>		
380.000	Miscellaneous	2
<b>Total</b>		<b>2</b>
<b>SWIMMING POOL</b>		
452.370	Maintenance and Repairs	5,598
<b>Total</b>		<b>5,598</b>
<b>TOTAL EXPENDITURES</b>		<b>5,600</b>
<b>TOTAL REVENUES</b>		<b>5,600</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

*FIRE PROTECTION  
FUND BUDGET*



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**03 - FIRE PROTECTION FUND REVENUES**

Account #	Description	2020 Budget
<b><i>INTEREST EARNINGS</i></b>		
362.020	Fire Protection Funds from Fire Tax	<b>84,500</b>
<b>Total</b>		<b>84,500</b>
<b>TOTAL REVENUES</b>		<b>84,500</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**03 - FIRE PROTECTION FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>FINANCIAL ADMINISTRATION</b>		
402.390	Bank Charges/Fees	10
<b>Total</b>		<b>10</b>
<b>PUBLIC SAFETY - PROTECTIONS TO PERSONS AND PROPERTY</b>		
411.000	Fire Protection	83,790
<b>Total</b>		<b>83,790</b>
<b>REFUND OF PRIOR YEAR REVENUE</b>		
491.000	Refund for Tax Re-Assessment	700
<b>Total</b>		<b>700</b>
<b>TOTAL EXPENDITURES</b>		<b>84,500</b>
<b>TOTAL REVENUES</b>		<b>84,500</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

*EDNA RECK PARK  
FUND BUDGET*



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**04 - EDNA RECK FUND REVENUES**

Account #	Description	2020 Budget
<b><i>INTEREST EARNINGS</i></b>		
341.000	Interest Earnings	649
<b>Total</b>		<b>649</b>
<b><i>CONTRIBUTIONS</i></b>		
387.000	Edna Reck Park Trust Fund	2,000
<b>Total</b>		<b>2,000</b>
<b>TOTAL REVENUES</b>		<b>2,649</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**04 - EDNA RECK PARK EXPENDITURES**

Account #	Description	2020 Budget
<b>PARKS</b>		
454.247	Operating Supplies	500
454.370	Maintenance and Repairs	2,149
<b>Total</b>		<b>2,649</b>
<b>TOTAL EXPENDITURES</b>		<b>2,649</b>
<b>TOTAL REVENUES</b>		<b>2,649</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

POOL FUND  
BUDGET



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**05 - POOL FUND REVENUES**

Account #	Description	2020 Budget
<i>POOL REVENUE</i>		
367.500	Pool Income	5,000
<b>Total</b>		<b>5,000</b>
<b>TOTAL REVENUES</b>		<b>5,000</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**05 - POOL FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>SWIMMING POOL</b>		
452.321	Telephone	720
452.361	Electric	1,862
452.370	Maintenance and Repairs	1,320
<b>Total</b>		<b>3,902</b>
<b>CONCESSIONS</b>		
459.321	Telephone	133
459.361	Electric	465
459.370	Maintenance and Repairs	500
<b>Total</b>		<b>1,098</b>
<b>TOTAL EXPENDITURES</b>		<b>5,000</b>
<b>TOTAL REVENUES</b>		<b>5,000</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

WATER FUND  
BUDGET



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**06 - WATER FUND REVENUES**

Account #	Description	2020 Budget
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**INTEREST EARNINGS**

341.000	Interest Earnings	3,500
<b>Total</b>		<b>3,500</b>

**RENTS AND ROYALTIES**

342.530	Royalties from Cell Tower Rental	53,422
<b>Total</b>		<b>53,422</b>

**WATER SYSTEM**

378.100	Water Rents	829,735
378.110	Connection Fees	14,925
378.300	Well Generation Fees	360
378.350	Legal Fees	2,500
378.400	Private Fire Protection	3,158
378.470	Temporary Use Fees	360
378.490	Read Out Fees	360
378.800	Additional Meters	700
378.900	Turn On Fees	200
378.910	Turn Off Fees	200
<b>Total</b>		<b>852,498</b>

**CHARGES FOR SERVICES**

379.000	Meter Testing	30
379.010	Final Read Fee	1,200
<b>Total</b>		<b>1,230</b>

**MISCELLANEOUS**

380.000	Miscellaneous	500
380.020	Insurance Dividends (Benecon)	7,000
380.070	Bad Check Fees	140
380.090	Certified Fees/Certificate of Mailings	650
<b>Total</b>		<b>8,290</b>

<b>TOTAL REVENUES</b>	<b>918,940</b>
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**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**06 - WATER FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>LEGISLATIVE GOVERNING BODY</b>		
400.105	Council	2,400
400.331	Travel/Lodging Expense	300
400.338	Meal Allowance	100
400.460	Meetings & Conferences, Continuing Education	500
<b>Total</b>		<b>3,300</b>
<b>EXECUTIVE</b>		
401.110	Manager	10,000
<b>Total</b>		<b>10,000</b>
<b>FINANCIAL ADMINISTRATION</b>		
402.210	Materials and Supplies	600
402.215	Postage	5,500
402.311	Accounting and Auditing Services	6,200
402.314	Legal Services	5,000
402.331	Travel/Lodging Expense	100
402.338	Meal Allowance	25
402.341	Advertising	100
402.342	Printing	250
402.380	Miscellaneous Purchases	100
402.390	Bank Services Charges/Fees	2
402.420	Dues, Subscriptions and Memberships	3,300
402.460	Meetings & Conferences, Continuing Education	6,000
402.750	Minor Machinery and Equipment (between \$1000 & \$10,000)	1,500
<b>Total</b>		<b>28,677</b>
<b>SECRETARY/CLERK/TREASURER</b>		
405.110	Secretary/Treasurer	21,323
405.112	Borough Clerk, Assistant Secretary/Treasurer	13,634
405.118	Assistant Clerk	12,472
405.180	Overtime	273
405.187	Benefit Payout	3,034
<b>Total</b>		<b>50,737</b>
<b>OPERATORS</b>		
406.131	Water/Sewer Operator	20,452
406.132	Water/Sewer Supervisor	28,387
406.180	Overtime	818
406.187	Benefit Payout	3,162
<b>Total</b>		<b>52,819</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**06 - WATER FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>IT-NETWORKING SERVICES</b>		
407.213	Computer Supplies	50
407.250	Repair/Maintenance Equipment	300
407.260	Minor Equipment (under \$1,000)	400
407.325	Internet Fees	1,730
407.454	Software/License Renewals	9,113
<b>Total</b>		<b>11,593</b>

<b>GENERAL GOVERNMENT BUILDING - 10 S. QUEEN STREET</b>		
409.226	Cleaning Supplies	400
409.361	Electric (2205 White Hall Road)	465
409.370	Maintenance and Repairs	2,000
409.450	Service Contracts	1,221
<b>Total</b>		<b>4,086</b>

<b>PUBLIC WORKS - SANITATION</b>		
427.367	Sanitation Removal Services	1,079
<b>Total</b>		<b>1,079</b>

<b>PUBLIC WORKS - HIGHWAYS, ROADS AND STREETS</b>		
430.121	Public Works Supervisor	14,948
430.122	Code Enforcement Officer	13,438
430.131	Laborer 1	12,799
430.132	Laborer 2	12,924
430.133	Laborer 3	12,078
430.134	Laborer 4	12,078
430.180	Overtime	2,533
430.187	Benefit Payout	3,027
430.231	Vehicle Fuel - Gasoline	2,233
430.238	Uniforms	503
430.470	CDL Random Testing/Expenses	200
<b>Total</b>		<b>86,762</b>

<b>WATER DEPARTMENT</b>		
448.210	Materials and Supplies	200
448.222	Chemicals	21,500
448.225	Laboratory/Testing Supplies	1,000
448.260	Small Tools and Minor Equipment (under \$1,000)	1,600
448.313	Engineering	5,000
448.316	Lab Testing Fees	6,000
448.317	PA One Calls	361
448.321	Telephone	1,672
448.324	Cell Phones	1,020
448.361	Electric (Wells)	44,910

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**06 - WATER FUND EXPENDITURES**

Account #	Description	2020 Budget
448.363	Hydrant Maintenance/Replacement	14,707
448.370	Maintenance and Repairs	10,000
448.375	Maintenance and Repairs to Water Tanks	34,917
448.378	Maintenance and Repairs to Meters/New Meters	10,000
448.450	Service Contracts	20,223
448.700	Capital Purchases (over \$10,000)	125,000
448.750	Minor Machinery and Equipment (between \$1,000 & \$10,000)	22,263
<b>Total</b>		<b>320,372</b>

***DEBT SERVICE PRINCIPAL***

471.000	Debt Loan Principal Payment	150,000
<b>Total</b>		<b>150,000</b>

***DEBT SERVICE INTEREST***

472.000	Debt Loan Interest Payment	70,966
<b>Total</b>		<b>70,966</b>

***FISCAL AGENT FEES***

475.000	Debt Issue Costs	390
<b>Total</b>		<b>390</b>

***PAYROLL***

485.000	Payroll Taxes	16,722
<b>Total</b>		<b>16,722</b>

***INSURANCE, CASUALTY AND SURETY***

486.350	Umbrella	2,318
486.351	Property	8,039
486.352	Liability	4,193
486.353	Surety	441
486.354	Workers Compensation	14,312
486.356	Automobile Insurance	2,759
486.357	Public Officials	4,634
<b>Total</b>		<b>36,696</b>

***HEALTH INSURANCE BENEFITS***

487.189	Health Insurance Compensation	1,600
487.196	Health Insurance	58,137
487.198	Life Insurance	3,460
487.200	Health Insurance Reimbursement (HRA)	11,444
<b>Total</b>		<b>74,641</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**06 - WATER FUND EXPENDITURES**

Account #	Description	2020 Budget
<i>REFUND OF PRIOR YEAR REVENUE</i>		
491.000	Refund for Water Rents	<b>100</b>
<b>Total</b>		<b>100</b>
<b>TOTAL EXPENDITURES</b>		<b>918,940</b>
<b>TOTAL REVENUES</b>		<b>918,940</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

EDNA RECK XMAS  
FUND BUDGET



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**07 - EDNA REC XMAS FUND REVENUES**

Account #	Description	2020 Budget
<b><i>INTEREST EARNINGS</i></b>		
341.000	Interest Earning - Edna Rec Christmas Decorations	282
<b>Total</b>		<b>282</b>
<b><i>CASH BALANCE FORWARD</i></b>		
399.000	Cash Balance Forward	29,397
<b>Total</b>		<b>29,397</b>
<b>TOTAL REVENUES</b>		<b>29,679</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**07 - EDNA REC XMAS EXPENDITURES**

Account #	Description	2020 Budget
<b>CULTURAL</b>		
450.247	Operating Supplies	27,942
454.370	Repairs and Maintenance	1,737
<b>Total</b>		<b>29,679</b>
<b>TOTAL EXPENDITURES</b>		<b>29,679</b>
<b>TOTAL REVENUES</b>		<b>29,679</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

SEWER FUND  
BUDGET



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**08 - SEWER FUND REVENUES**

Account #	Description	2020 Budget
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<b>INTEREST EARNINGS</b>		
341.000	Interest Earnings	3,500
<b>Total</b>		<b>3,500</b>

<b>SEWER SYSTEM</b>		
364.100	Sewer Rents	1,371,043
364.110	Connection Fees	18,921
364.130	Sewer Reserve	2,500
364.350	Legal Fees	5,000
<b>Total</b>		<b>1,397,464</b>

<b>MISCELLANEOUS</b>		
380.000	Miscellaneous	100
380.020	Insurance Dividends (Benecon)	7,000
380.070	Bad Check Fees	100
380.090	Certified Fees/Certificate of Mailings	650
<b>Total</b>		<b>7,850</b>

<b>TOTAL REVENUES</b>		<b>1,408,814</b>
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**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**08 - SEWER FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>LEGISLATIVE GOVERNING BODY</b>		
400.105	Council	2,400
400.331	Travel/Lodging Expense	300
400.338	Meal Allowance	25
400.460	Meetings & Conferences, Continuing Education	500
<b>Total</b>		<b>3,225</b>

<b>EXECUTIVE</b>		
401.110	Manager	10,000
<b>Total</b>		<b>10,000</b>

<b>FINANCIAL ADMINISTRATION</b>		
402.210	Material and Supplies	500
402.215	Postage	5,500
402.311	Accounting and Auditing Services	6,200
402.314	Legal Services	5,000
402.331	Travel/Lodging Expense	100
402.338	Meal Allowance	25
402.341	Advertising	100
402.342	Printing	150
402.380	Miscellaneous	100
402.390	Bank Services Charges/Fees	2
402.420	Dues, Subscriptions and Memberships	2,900
402.460	Meetings & Conferences, Continuing Education	6,000
402.750	Minor Machinery and Equipment (between \$1000 & \$10,000)	1,500
<b>Total</b>		<b>28,077</b>

<b>SECRETARY/CLERK/TREASURER</b>		
405.110	Secretary/Treasurer	21,323
405.112	Borough Clerk, Assistant Secretary/Treasurer	13,634
405.118	Assistant Clerk	12,472
405.180	Overtime	273
405.187	Benefit Payout	3,034
<b>Total</b>		<b>50,737</b>

<b>OPERATORS</b>		
406.131	Water/Sewer Operator 1	20,452
406.132	Water/Sewer Operator 2	28,387
406.180	Overtime	818
406.187	Benefit Payout	3,162
<b>Total</b>		<b>52,819</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**08 - SEWER FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>IT-NETWORKING SERVICES</b>		
407.213	Computer Supplies	50
407.250	Repair/Maintenance Equipment	100
407.260	Minor Equipment (under \$1,000)	400
407.325	Internet Fees	1,049
407.454	Software/License Renewals	9,113
<b>Total</b>		<b>10,712</b>

<b>GENERAL GOVERNMENT BUILDING - 10 S. QUEEN STREET</b>		
409.226	Cleaning Supplies	200
409.361	Electric (2136 White Hall Road)	65,728
409.373	Building Repairs and Maintenance	500
409.374	Maintenance and Repairs to Machinery & Equipment	500
409.450	Service Contracts	1,416
<b>Total</b>		<b>68,344</b>

<b>PUBLIC WORKS - SANITATION</b>		
427.367	Sanitation Removal Services	1,079
<b>Total</b>		<b>1,079</b>

<b>SEWER DEPARTMENT</b>		
429.210	Materials and Supplies	3,380
429.222	Chemicals	52,250
429.225	Laboratory/Testing Supplies	1,000
429.260	Small Tools and Minor Equipment (under \$1,000)	1,600
429.313	Engineering	5,000
429.316	Lab Testing Fees	20,000
429.317	PA One Calls	500
429.321	Telephone	7,188
429.324	Cell Phones	1,020
429.361	Electric (Pump Stations)	17,000
429.370	Maintenance and Repairs	13,500
429.374	Maintenance and Repairs to Machinery & Equipment	2,000
429.384	Equipment Rental	100
429.450	Service Contracts	174,612
429.750	Minor Machinery and Equipment (between \$1,000 & \$10,000)	35,190
<b>Total</b>		<b>334,340</b>

<b>PUBLIC WORKS - HIGHWAYS, ROADS AND STREETS</b>		
430.121	Public Works Supervisor	14,948
430.122	Code Enforcement Officer	13,438
430.131	Laborer 1 - Woodward	12,799
430.132	Laborer 2 - Weishaar	12,924
430.133	Laborer 3 - Arentz	12,078

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**08 - SEWER FUND EXPENDITURES**

<b>Account #</b>	<b>Description</b>	<b>2020 Budget</b>
430.134	Laborer 4 - Wolf	12,078
430.180	Overtime	2,533
430.187	Benefit Payout	3,361
430.231	Vehicle Fuel - Gasoline	3,076
430.238	Uniforms	503
430.250	Vehicle Repairs and Maintenance	3,819
430.470	CDL Random Testing/Expenses	200
430.740	Major Equipment - Capital Purchase	5,000
<b>Total</b>		<b>96,758</b>

***DEBT SERVICE PRINCIPAL***

471.000	Debt Loan Principal Payment	362,694
<b>Total</b>		<b>362,694</b>

***DEBT SERVICE INTEREST***

472.000	Debt Loan Interest Payment	140,262
<b>Total</b>		<b>140,262</b>

***PAYROLL***

485.000	Payroll Taxes	16,722
<b>Total</b>		<b>16,722</b>

***INSURANCE, CASUALTY AND SURETY***

486.350	Umbrella	2,171
486.351	Property	10,550
486.352	Liability	4,680
486.353	Surety	436
486.354	Workers Compensation	16,049
486.356	Automobile Insurance	2,839
486.357	Public Officials	4,936
<b>Total</b>		<b>41,661</b>

***HEALTH INSURANCE BENEFITS***

487.189	Health Insurance Compensation	1,600
487.196	Health Insurance	58,137
487.198	Life Insurance	3,460
487.200	Health Insurance Reimbursement (HRA)	11,444
<b>Total</b>		<b>74,641</b>

***REFUND OF PRIOR YEAR REVENUE***

491.000	Refund for Water Rents	100
<b>Total</b>		<b>100</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**08 - SEWER FUND EXPENDITURES**

Account #	Description	2020 Budget
<b><i>INTERFUND OPERATING TRANSFER</i></b>		
492.030	Transfer to Water Capital Reserve Project Fund	<b>95,000</b>
492.031	Transfer to Equipment Replacement Fund	<b>10,821</b>
492.032	Transfer to Vehicle Replacement Fund	<b>10,822</b>
<b>Total</b>		<b>116,643</b>
<b>TOTAL EXPENDITURES</b>		<b>1,408,814</b>
<b>TOTAL REVENUES</b>		<b>1,408,814</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

*SPECIAL CHECKING  
FUND BUDGET*



**BOROUGH OF LITTLESTOWN - 2020 Budget**  
**10 - SPECIAL CHECKING FUND REVENUES**

Account #	Description	2020 Budget
<b><i>DONATIONS</i></b>		
387.000	Donations	4,000
<b>Total</b>		<b>4,000</b>
<b><i>CASH BALANCE FORWARD</i></b>		
399.000	Cash Balance Forward	43,487
<b>Total</b>		<b>43,487</b>
<b>TOTAL REVENUES</b>		<b>47,487</b>

**BOROUGH OF LITTLESTOWN - 2020 Budget**  
**10 - SPECIAL CHECKING FUND EXPENDITURES**

<b>Account #</b>	<b>Description</b>	<b>2020 Budget</b>
<b>FINANCIAL ADMINISTRATION</b>		
402.240	Operating Supplies	1,034
<b>Total</b>		<b>1,034</b>
<b>GENERAL GOVERNMENT BUILDING - 10 S. QUEEN STREET</b>		
409.370	Maintenance and Repairs - VFW	5,152
<b>Total</b>		<b>5,152</b>
<b>PUBLIC SAFETY - POLICE</b>		
410.247	Operating Supplies	1,988
<b>Total</b>		<b>1,988</b>
<b>PARKS</b>		
454.247	Operating Supplies - Mt. Joy	26,838
454.248	Operating Supplies - Eagles	12,475
<b>Total</b>		<b>39,313</b>
<b>TOTAL EXPENDITURES</b>		<b>47,487</b>
<b>REVENUES VS EXPENDITURES</b>		<b>47,487</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

*SPECIAL EVENTS  
FUND BUDGET*



**BOROUGH OF LITTLESTOWN - 2020 Budget**  
**11 - SPECIAL EVENTS FUND REVENUES**

Account #	Description	2020 Budget
<b><i>CASH BALANCE FORWARD</i></b>		
399.000	Cash Balance Forward	<b>16,165</b>
<b>Total</b>		<b>16,165</b>
<b>TOTAL REVENUES</b>		<b>16,165</b>

**BOROUGH OF LITTLESTOWN - 2020 Budget**  
**11 - SPECIAL EVENTS FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>RECREATION</b>		
451.247	Special Events - General	16,165
<b>Total</b>		<b>16,165</b>
<b>TOTAL EXPENDITURES</b>		<b>16,165</b>
<b>REVENUES VS EXPENDITURES</b>		<b>16,165</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020  
CDBG FUND  
BUDGET



**BOROUGH OF LITTLESTOWN - 2020 Budget**  
**12 - CDBG FUND REVENUES**

Account #	Description	2020 Budget
<i>FEDERAL CAPITAL AND OPERATING GRANTS</i>		
351-000	CDBG Grant	92,651
<b>Total</b>		<b>92,651</b>
<b>TOTAL REVENUES</b>		<b>92,651</b>

**BOROUGH OF LITTLESTOWN - 2020 Budget**  
**12 - CDBG FUND EXPENDITURES**

<b>Account #</b>	<b>Description</b>	<b>2020 Budget</b>
<b><i>FINANCIAL ADMINISTRATION</i></b>		
402.481	Administrative	<b>2,000</b>
<b>Total</b>		<b>2,000</b>
<b><i>PUBLIC WORKS - CURBS, SIDEWALKS &amp; CROSSWALKS</i></b>		
435.600	Curbs and Sidewalks - CDBG	<b>90,651</b>
<b>Total</b>		<b>90,651</b>
<b>TOTAL EXPENDITURES</b>		<b>92,651</b>
<b>REVENUES VS EXPENDITURES</b>		<b>92,651</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

*GENERAL RESERVE  
FUND BUDGET*



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**30 - GENERAL RESERVE FUND REVENUES**

Account #	Description	2020 Budget
<b><i>INTEREST EARNINGS</i></b>		
341.000	Interest Earnings - Reserves	<b>30,061</b>
<b><i>Total</i></b>		<b>30,061</b>
<b><i>INTERFUND OPERATING TRANSFER</i></b>		
392.032	Transfer from Vehicle Replacement Fund	<b>26,907</b>
<b>Total</b>		<b>26,907</b>
<b>TOTAL REVENUES</b>		<b>56,968</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**30 -GENERAL RESERVE FUND EXPENDITURES**

Account #	Description	2020 Budget
<b>GENERAL GOVERNMENT BUILDING - 10 S. QUEEN STREET</b>		
#VALUE!	#VALUE!	3,968
<b>Total</b>		<b>3,968</b>
<b>PUBLIC SAFETY - POLICE</b>		
#VALUE!	#VALUE!	53,000
<b>Total</b>		<b>53,000</b>
<b>TOTAL EXPENDITURES</b>		<b>56,968</b>
<b>TOTAL REVENUES</b>		<b>56,968</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

WATER RESERVE  
FUND BUDGET



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**32 - WATER RESERVE FUND REVENUES**

Account #	Description	2020 Budget
<b><i>INTEREST EARNINGS</i></b>		
341.000	Interest Earnings - Reserves	<b>35,833</b>
<b><i>Total</i></b>		<b>35,833</b>
<b>TOTAL REVENUES</b>		<b>35,833</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**32 -WATER RESERVE FUND EXPENDITURES**

Account #	Description	2020 Budget
<i>#REF!</i>		
448.740	#REF!	35,833
<b>Total</b>		<b>35,833</b>

<b>TOTAL EXPENDITURES</b>	<b>35,833</b>
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<b>TOTAL REVENUES</b>	<b>35,833</b>
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<b>TOTAL SURPLUS/DEFICIT</b>	<b>0</b>
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2020

SEWER RESERVE  
FUND BUDGET



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**34 - SEWER RESERVE FUND REVENUES**

Account #	Description	2020 Budget
<b>INTEREST EARNINGS</b>		
341.000	Interest Earnings - Reserves	59,022
<b>Total</b>		<b>59,022</b>
<b>INTERFUND OPERATING TRANSFER</b>		
392.030	Transfer from Water Fund	95,000
392.031	Transfer from Equipment Replacement Fund	10,821
392.032	Transfer from Vehicle Replacement Fund	10,822
<b>Total</b>		<b>116,643</b>
<b>TOTAL REVENUES</b>		<b>175,665</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET  
34 - SEWER RESERVE FUND EXPENDITURES**

<b>Account #</b>	<b>Description</b>	<b>2020 Budget</b>
<b>SEWER DEPARTMENT</b>		
429.740	Capital Purchases	<b>175,665</b>
<b>Total</b>		<b>175,665</b>
<b>TOTAL EXPENDITURES</b>		<b>175,665</b>
<b>TOTAL REVENUES</b>		<b>175,665</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

HIGHWAY AID  
BUDGET



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**35 - HIGHWAY AID FUND REVENUES**

Account #	Description	2020 Budget
<b><i>INTEREST EARNINGS</i></b>		
341.000	Interest Earnings	<b>5,754</b>
<b><i>Total</i></b>		<b>5,754</b>
<b><i>INTERGOVERNMENTAL REVENUES</i></b>		
355.020	Liquid Fuels Tax	<b>133,580</b>
<b>Total</b>		<b>133,580</b>
<b>TOTAL REVENUES</b>		<b>139,334</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**35 - HIGHWAY AID FUND EXPENDITURES**

<b>Account #</b>	<b>Description</b>	<b>2020 Budget</b>
<b><i>WINTER MAINTENANCE</i></b>		
432.000	Snow and Ice Supplies	<b>7,000</b>
<b>Total</b>		<b>7,000</b>
<b><i>REPAIRS OF TOOLS AND MACHINERY</i></b>		
437.000	Repairs of Tools and Machinery	<b>5,000</b>
<b>Total</b>		<b>5,000</b>
<b><i>HIGHWAY CONSTRUCTION</i></b>		
438.000	Maintenance and Repairs to Roads	<b>127,333</b>
<b>Total</b>		<b>127,333</b>
<b><i>MISCELLANEOUS EXPENSES</i></b>		
480.000	Bank Fees	<b>1</b>
<b>Total</b>		<b>1</b>
<b>TOTAL EXPENDITURES</b>		<b>139,334</b>
<b>TOTAL REVENUES</b>		<b>139,334</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>

2020

*TRAFFIC CONTROL  
BUDGET*



**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**37 - TRAFFIC CONTROL FUND REVENUES**

Account #	Description	2020 Budget
<b><i>INTEREST EARNINGS</i></b>		
341.000	Interest Earnings	246
<b><i>Total</i></b>		<b>246</b>
<b><i>CASH BALANCE FORWARD</i></b>		
399.000	Cash Balance Forward	10,000
<b>Total</b>		<b>10,000</b>
<b>TOTAL REVENUES</b>		<b>10,246</b>

**BOROUGH OF LITTLESTOWN - 2020 BUDGET**  
**37 -TRAFFIC CONTROL FUND EXPENDITURES**

<b>Account #</b>	<b>Description</b>	<b>2020 Budget</b>
<b><i>HIGHWAY TRAFFIC CONTROL DEVICES</i></b>		
433.260	Small Tools and Minor Equipment	<b>1,752</b>
433.374	Repairs and Maintenance to Equipment	<b>5,000</b>
433.750	Minor Machinery & Equipment (\$1,000 - \$10,000)	<b>3,494</b>
<b>Total</b>		<b>10,246</b>
<b>TOTAL EXPENDITURES</b>		<b>10,246</b>
<b>TOTAL REVENUES</b>		<b>10,246</b>
<b>TOTAL SURPLUS/DEFICIT</b>		<b>0</b>