

**2020 Tentatively
Adopted Budget
Meeting November 25, 2019**

Parks and Recreation Taxes

November 25, 2019 Meeting

2020 Proposed

301.70 Recreation Taxes	
301.71 Recreation Taxes	\$ 74,575.00
301.72 Recreation Taxes -Prior	\$ 585.00
Total 301.70 Recreation Taxes	\$ 75,160.00
367.11 Swimming Pool	
367.111 Daily Admissions	\$ 13,500.00
367.112 Pool Memberships	\$ 4,000.00
367.113 Swim Lesson Fees	\$ 1,500.00
367.114 Vending Machines	
367.115 Pool Misc. Revenues	
367.117 Snack Bar	\$ 2,500.00
367.118 Pool Parties	\$ 1,050.00
367.11 Swimming Pool - Other	
367.11 Swimming Pool - Sponsors 13 x \$300; 2 x \$500	\$ 5,500.00
Total 367.11 Swimming Pool	\$ 28,050.00
367.5 EV Charging Station	191.00
GENERAL FUND EXCESS	-
	\$ 103,401.00
451 Culture Recreation	
457 Civil & Military	
457.20 Donations	\$ 400.00
Total 451 Culture Recreation	\$ 400.00
451.00 Pool Expenses	
451.10 Pool Wages	\$ 37,000.00
451.11 Pool Wages DPW	\$ 3,061.00
451.12 ADMIN WAGES POOL	\$ 3,800.00
451.186 Uniform Expense	\$ 1,000.00
451.192 FICA Employer Paid	\$ 2,720.00
451.193 Medicare Employer Paid	\$ 584.00
451.194 UC Employer Paid	\$ 200.00
451.195 Workers Comp	\$ 1,000.00
451.20 Operating Expenses	\$ 5,200.00
451.201 Clearances & Licenses	\$ 450.00
451.30 General Expenses	\$ 8,500.00
451.31 Snack Bar	\$ 2,100.00
451.34 Advertising & Printing	\$ 700.00
451.36 Pool Utilities	
451.361 Pool Electric	\$ 1,500.00
451.362 Pool Gas	\$ 425.00
451.364 Pool -Sewer	\$ 700.00
451.366 Pool Water	\$ 250.00
451.368 Telephone	\$ 325.00
Total 451.36 Pool Utilities	\$ 3,200.00
451.75 Open Sign included Operating Exp	
451.75 Emergency Phone	\$ 476.00
451.752 Water Tables	\$ -
451.753 Pool Screenings	\$ 2,714.00
451.754 Lockers	\$ 634.00
451.755 Admission Wristbands \$85.00 in general	\$ -
451.756 Desk/Locking File Cabinet	\$ 520.00
451.757 Awning	\$ 4,550.00
451.758 Awning Setup/Storage	\$ 175.00
451.759 First Aid Hip Packs	\$ 100.00
451. Emergency Gates and alarms	\$ 2,000.00
Total 451.75 Planned Purchases	\$ 11,169.00
Total 451.00 Pool Expenses	\$ 80,684.00
454 Park Expenses	
454.10 Parks Wages	\$ 15,000.00
454.192 FICA Employer Paid	\$ 930.00
454.193 Medicare Employer Paid	\$ 218.00
454.194 UC Employer Paid	\$ 228.00
454.195 Workers comp	\$ 271.00

454.20 General Expense	\$	5,500.00
454.25 Repairs to Equipment	\$	2,000.00
454.25 On and Off / Fountain	\$	1,000.00
454.26 Fuel for Equipment	\$	1,000.00
454.36 Park Utilities		
454.361 Parks Electric	\$	2,600.00
454.366 Parks Water	\$	570.00
Total 454.36 Park Utilities	\$	<u>3,170.00</u>
454.37 EV Charging Units Exp		
454.70 Parks Project -Port a Potty	\$	1,300.00
454.70 Parks Project - Central Park Electrical	\$	4,486.00
454.70 Parks - Sidewalk/stage area	\$	-
Total 454.70 Planned Purchases	\$	<u>4,486.00</u>
Total 454 Park Expenses	\$	35,103.00
456.00 Library Donation	\$	400.00
	\$	116,587.00
Using General Fund Excess ????	\$	(13,186.00)

2020 Budget - Fire Taxes & C

November 25, 2019 Mtg.

	2020 Proposed	Comments
310.90 Fire Taxes		
310.91 Fire Taxes Current	\$ 99,433.00	
310.92 Fire Taxes Prior	\$ 780.00	
310.92 Fire Taxes GH HARRIS	\$ 600.00	
310.90 Fire Taxes - Other		
Total 310.90 Fire Taxes	\$ 100,813.00	
358.11 Contract Fire Services		
358.111 Bethany Borough	\$ 300.00	
358.112 Cherry Ridge Twp	\$ 900.00	
358.114 Dyberry Township	\$ 500.00	
358.114 Lebanon Township	\$ 100.00	
358.115 Oregon Township	\$ 500.00	
Total 358.11 Contract Fire Services	\$ 2,300.00	
	\$ 103,113.00	
411 Fire Department		
411.26 Fire Fuel Expenses	\$ 6,000.00	
411.35 Insurance 10% of 2019 added	\$ 27,792.00	
411.36 Utilities		
411.360 Hydrants	\$ 20,000.00	
411.361 Electric	\$ 1,200.00	
Total 411.36 Utilities		
411.369 Cell Phone	\$ 400.00	
411.375 Testing Equip, Hoses	\$ 6,500.00	
411.52 Contributions 2020 = \$10,305.25 Per	\$ 41,221.00	
Total 411 Fire Department	\$ 103,113.00	
	\$0.00	
411.195 Workers Comp-Boro Exp	\$ 29,500.00	
411.54 Foreign FireTax PassThru	\$ 24,735.00	

Tax Rates Through the Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Pension Tax Rate	0.500	0.500	0.690	0.25	0.25	0.25	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Debt Service Tax Rate	0.000	0.000	0.190	0.15	0.30	0.40	0.60	0.60	0.60	0.60	0.60	0.60	0.50	0.50
Parks & Rec Tax Rate	0.300	0.300	0.300	0.30	0.30	0.30	0.30			0.30	0.30	0.30	0.30	0.30
Fire Tax Rate	0.400	0.400	0.350	0.32	0.32	0.32	0.32			0.27	0.27	0.27	0.20	0.20
General Purpose Tax Rate	6.45	6.45	5.28	5.13	4.68	4.58	4.08	4.33	4.33	2.78	2.78	2.78	2.50	2.00
General Purpose /Balance for DPW/Pool	1.00													
Street Lighting										0.30	0.30	0.30	0.25	0.25
Total Tax Rate	8.65	7.65	6.81	6.15	5.85	5.85	5.35	4.98	4.98	4.30	4.30	4.30	3.80	3.30
% Increase each year	13.07%	12.33%	10.73%	5.13%	0.00%	9.35%	7.43%	0.00%	15.81%	0.00%	0.00%	13.16%	15.15%	
	1	0.84	0.66	0.3	0	0.5	0.37	0	0.68	0	0	0.5	0.5	3.3

average tax parcel \$880 \$ 880.00



Budget Year 2020

Taxes

Classification	Total All Funds 8.65	General /Balance & DPW			Fire Protection 0.40	Parks & Rec Fund 0.30	Pension Fund 0.50
		General Fund 6.45					
Real Property							
Taxes -- Gross	\$2,318,837.76	\$1,729,075.56	\$268,073.73	\$107,229.49	\$80,422.12	\$134,036.87	
Less Uncollectable 8/27/2019	(\$167,116.87)	(\$125,726.08)	(\$18,000.00)	(\$7,796.93)	(\$5,847.69)	(\$9,746.17)	
Taxes -- Net	\$2,151,720.89	\$1,603,349.48	\$250,073.73	\$99,432.56	\$74,574.43	\$124,290.70	
Prior Year -Delinquent (Tax Col)	\$14,911.69	\$12,572.61	\$0.00	\$779.69	\$584.77	\$974.62	
Tax Claim Bureau	\$100,580.86	\$100,580.86	\$0.00				
Total Real Property	\$2,267,213.45	\$1,716,502.95	\$250,073.73	\$100,212.26	\$75,159.20	\$125,265.31	
Budget Figures	\$2,267,216.00	\$1,716,503.00	\$250,074.00	\$100,213.00	\$75,160.00	\$125,266.00	

Local Tax Enabling Act Taxes

Per Capita	
Taxes -- Gross (2995 x\$5)	\$14,290.00
Less Exemptions (1)	(\$5.00)
Less Uncollectable 8/27/2019 (1,042)	(\$5,210.00)
Less Exonerations (140)	(\$700.00)
Taxes -- Net	\$8,375.00
Prior Year -Delinquent	\$300.00
G. H. Harris Collection	\$900.00
Total Per Capita	\$9,575.00
Real Estate Transfer Tax	\$48,000.00
Local Services Tax	\$110,731.00
LST Prior Years	\$40,000.00
Total LST	\$150,731.00
Public Utility Tax Rebate	\$1,900.00
Total Taxes	\$210,206.00

		Proposed 2020 Budget November 25 2019	2020 Proposed	Comments
Ordinary Income/Expense				
	Income			
	301.00 Real Property Taxes			
	301.10 Real Estate Taxes		\$ 1,853,423.00	
	301.20 Real Estate Taxes-Prior		\$ 12,573.00	
	301.40 Real Estate-Tax Claim		\$ 99,981.00	
	301.40 Real Estate-Tax Claim -Fire Taxes		\$ -	
	Total 301.00 Real Property Taxes		\$ 1,965,977.00	
	301.70 Recreation Taxes			
	301.71 Recreation Taxes		\$ 74,575.00	
	301.72 Recreation Taxes -Prior		\$ 585.00	
	Total 301.70 Recreation Taxes		\$ 75,160.00	
	310.00 Per Capita Taxes			
	310.01 Per Capita Tax-Current		\$ 8,375.00	
	310.02 Per Capita Tax Prior		\$ 300.00	
	310.03 PerCapita-G.H.Harris		\$ 900.00	
	Total 310.00 Per Capita Taxes		\$ 9,575.00	
	310.10 Realty Transfer tax		\$ 48,000.00	
	310.50 Local Services Tax			
	310.51 LST Tax-Current Year		\$ 110,731.00	
	310.52 LST Taxes-Prior Year		\$ 40,000.00	
	Total 310.50 Local Services Tax		\$ 150,731.00	
	310.90 Fire Taxes			
	310.91 Fire Taxes Current		\$ 99,433.00	
	310.92 Fire Taxes Prior		\$ 780.00	
	310.92 Fire Taxes delinquent previous ye		\$ 600.00	
	310.90 Fire Taxes - Other			
	Total 310.90 Fire Taxes		\$ 100,813.00	
	320.00 License and Permits			
	321.41 Mobile Home Park Permit		\$ 250.00	1 mobile home park
	321.61 Garage Sale & Solicition		\$ 500.00	
	321.80 Cable TV Franchise		\$ 45,000.00	
	322.30 Street Opening Permit		\$ 5,000.00	
	Total 320.00 License and Permits		\$ 50,750.00	
	330 Fines and Forfeits			
	331.10 District Court		\$ 11,000.00	
	331.13 PA State Police Fines		\$ 1,800.00	
	331.14 Magist Zoning Violations		\$ 1,500.00	
	331.18 Magistrial -police		\$ 5,000.00	
	331.19 Magistrate Parking Fines		\$ 5,000.00	
	Total 330 Fines and Forfeits		\$ 24,300.00	
	341 Interest Earnings			
	341.15 Interest Income-CD's		\$ 2,100.00	
	341 Interest Earnings - Other		\$ -	
	Total 341 Interest Earnings		\$ 2,100.00	
	342 Rents and Royalties			
	342.20 Rent of Buildings		\$ 4,800.00	
	342.25 Rent Entercom/Froggy 101		\$ 5,100.00	
	Total 342 Rents and Royalties		\$ 9,900.00	
	354 STATE GRANTS			
	354.1 Recycling #904 Grant		\$ 200.00	
	354.8 LSA Storm Water Grant		\$ -	
	Total 354 STATE GRANTS		\$ 200.00	
	355 State Shared Revenue			
	355.01 PURTA Tax		\$ 1,900.00	
	355.04 Alcoholic Beverages		\$ 3,500.00	
	355.06 State Pension Assistance		\$ 81,928.00	
	355.07 Foreign Fire Ins Prem Tx		\$ 24,735.00	
	Total 355 State Shared Revenue		\$ 112,063.00	
	358.11 Contract Fire Services			
	358.111 Bethany Borough		\$ 300.00	
	358.112 Cherry Ridge Twp		\$ 900.00	

		358.114 Dyberry Township	\$	500.00	
		358.114 Lebanon Township	\$	100.00	
		358.115 Oregon Township	\$	500.00	
		Total 358.11 Contract Fire Services	\$	2,300.00	
		359 Local In Lieu of Taxes			
		359.10 Local In Lieu of Taxes	\$	5,700.00	
		Total 359 Local In Lieu of Taxes	\$	5,700.00	
		361 Planning & Zoning Charges			
		361.29 Admin Surcharge	\$	6,000.00	20% of Building Permit Fees
		361.30 Subdivison&Land Dev Fees	\$	500.00	
		361.31 PA L & I	\$	-	remitted to Commonwealth on
		361.33 Zoning Permits	\$	4,000.00	
		361.34 Hearing Fees	\$	3,000.00	
		361.35 Building permits	\$	20,000.00	Based on YTD
		361.37 Rental Unit Fees	\$	30,000.00	
		361.381 Resale Inspection	\$	10,000.00	
		361.385 Rental Inspection	\$	10,000.00	
		361.389 Quality of Life	\$	1,250.00	
		361.39 Zoning Other Revenue			
		Total 361 Planning & Zoning Charges	\$	84,750.00	
		362 Public Safety			
		362.11 Police Reports-Copies	\$	850.00	
		362.12 Fingerprinting; Etc.	\$	300.00	
		362.13 Alarm Fees/Registration	\$	7,500.00	
		362.14 Commonwealth Court Fine	\$	350.00	
		Total 362 Public Safety	\$	9,000.00	
		363 Highways & Streets			
		363.51 Winter Service Agreement	\$	8,900.00	
		Total 363 Highways & Streets	\$	8,900.00	
		363.20 Parking			
		363.22 10 Hr Mtr Pmt Monthly			
		363.221 Dumpster Permits			
		363.22 10 Hr Mtr Pmt Monthly - Other	\$	320.00	
		Total 363.22 10 Hr Mtr Pmt Monthly	\$	320.00	
		363.22.1 Rez permit calendar yr	\$	400.00	
		363.22.15 10 Hr Meter Qtrly	\$	8,000.00	
		363.22.2 10 HR Mtr Pmt Cal Yr	\$	26,100.00	
		363.221 Dumpster Permits	\$	100.00	
		363.222 Contractor Permits	\$	50.00	
		363.23 Parking Lots			
		363.231 PrePaid Lot Permits			
		363.231.1 Borough Parking Lot	\$	900.00	
		363.231.3 Park & Shop Lot	\$	16,650.00	
		Total 363.231 PrePaid Lot Permits	\$	17,550.00	
		363.235 Pavillion Fees	\$	50.00	
		363.25 Parking Tickets	\$	30,000.00	
		363.26 Parking Meter Collection	\$	110,000.00	
		363.20 Parking - Other			
		Total 363.20 Parking	\$	210,440.00	
		364.10 SEO Charges			
		367.00 Parks & Recreation			
		367.50 EV Charging Station Inc.	\$	700.00	
		367.60 Fireworks Permit	\$	100.00	
		367.00 Parks & Recreation - Other			
		Total 367.00 Parks & Recreation	\$	800.00	
		367.11 Swimming Pool			
		367.111 Daily Admissions includes parties	\$	13,500.00	
		367.112 Pool Memberships	\$	4,000.00	
		367.113 Swim Lesson Fees	\$	1,500.00	
		367.114 Vending Machines			
		367.115 Pool Misc. Revenues			
		367.118 Pool Parties (7)	\$	1,050.00	

		367.117 Snack Bar	\$	2,500.00	
		367.11 Swimming Pool - Other			
		367..11 Sponsors 13x\$300; 2x\$500	\$	5,500.00	
		Total 367.11 Swimming Pool	\$	28,050.00	
		383 Special Assessments			
		385 Reimb Non-uniform Health	\$	10,348.00	
		386 Reimb Police Health Care	\$	5,483.00	
		Total 383 Special Assessments	\$	15,831.00	
		389 Misc Revenue;Photocopy;Etc			
		389.10 Right to Know Requests	\$	20.00	
		389.11 Insurance Reimbursement	\$	1,800.00	
		389.13 Late Fees			
		389.13 Late Fees and interest			
		389.2 Restitution			
		389.25 Overpayments 2B reimb'd			
		389 Misc Revenue;Photocopy;Etc - Other			
		Total 389 Misc Revenue;Photocopy;Etc	\$	1,820.00	
		391 Fixed Asset Disporition			
		391.10 Sales of Fixed Assets	\$	-	
		Total 391 Fixed Asset Disporition	\$	-	
		395 Reimb of Prior Yr Expense			
		Total Income			
		Tax Anticipation Note	\$	525,000.00	
		Total TA NOTE	\$	525,000.00	
		Gross Profit	\$	3,442,160.00	xxx
		Expense			
		400 Governing Body			
		400.10 Salaries & Wages Elected	\$	14,250.00	
		400.192 FICA-Employer Paid	\$	884.00	
		400.193 Medicare-Employer Paid	\$	207.00	
		400.20 General Expenses	\$	1,350.00	Memberships
		400.28 Auditing Services	\$	7,500.00	
		400.31 Professional Services	\$	400.00	
		400.71 Training	\$	3,100.00	Boot Camp for New Councilors; Conference Resolution
		Total 400 Governing Body	\$	27,691.00	
		403.01 Tax Collection			
		403.10 Tax Collectors Salary	\$	13,000.00	
		403.192 FICA-Employer Paid	\$	806.00	
		403.193 Medicare-Employer Paid	\$	189.00	
		403.30 Mailing Costs	\$	2,750.00	
		403.35 General Expenses	\$	150.00	
		Total 403.01 Tax Collection	\$	16,895.00	
		404 Solicitor / Legal Services			
		404.10 Solicitor Costs	\$	46,000.00	
		404.102 Labor Lawyer - HR Stuff	\$	96,000.00	templates are being done; Advisory assistance & procedures
		404.102 Labor Lawyer Police Negotiations	\$	65,000.00	Police contract negotiatios
		404. Lawsuit Legal Fees/ Atty A. Sherr	\$	20,000.00	
		404. Consultant #1	\$	5,000.00	
		404.31Consultant #2	\$	5,000.00	
		Total 404 Solicitor / Legal Services	\$	237,000.00	
		405 Administrative Office Exp			
		405.10 Adminstrative Staff Wage	\$	138,518.00	
		405.10 Adminstrative Staff - Grant Wages	\$	229.00	
		405.186 Uniform Exp	\$	300.00	(4) shirts and/or Jacket
		405.192 FICA Employer Paid	\$	8,602.00	\$ 8,602.31
		405.193 Medicare Employer Paid	\$	2,012.00	\$2,011.83
		405.194 UC Employer Paid	\$	1,140.00	
		405.195 Workers Comp Ins	\$	340.00	
		405.20 General Expenses	\$	6,000.00	

			405.23 Postage Expenses	\$	1,600.00	
			405.25 Repairs & Maintenance	\$	7,000.00	computer service calls; Copier Contracts; Etc.
			405.34 Advertising & Printing	\$	3,100.00	Based on Council activities
			405.35 Bonding	\$	400.00	
			405.36 Utilities			
			405.368 Telephone FAX DSL	\$	3,100.00	
			Total 405.36 Utilities			
			405.46 Training	\$	3,000.00	Need Continued Training -Treasurer and All Staff
			405. Comp Upgrade (2)	\$	1,000.00	
			405.47 Drug and Alcohol Testing	\$	2,000.00	All Departments
			Total 405 Administrative Office Exp	\$	178,341.00	
			406 Local Services Tax Expenses			
			406.10 LST Tax Collctn salaries	\$	3,286.00	
			406.192 FICA Employer Paid	\$	204.00	\$203.73
			406.193 Medicare Employer Paid	\$	48.00	\$47.65
			406.30 Mailing Costs	\$	300.00	
			Total 406 Local Services Tax Expenses	\$	3,838.00	
			408.00 Engineering Costs			
			408.15 Engineering Salaries	\$	6,000.00	Based on Council Activities
			Total 408.00 Engineering Costs	\$	6,000.00	
			409.00 Municipal Building			
			409.10 Buildings Wages			
			409.193 Medicare Employer Paid			
			409.10 Buildings Wages - Other			
			Total 409.10 Buildings Wages			
			409.36 Bldg. Utilities			
			409.361 City Hall Electric	\$	3,200.00	
			409.362 City Hall Gas	\$	4,200.00	
			409.364 Sewer	\$	600.00	
			409.366 City Hall /Police Water	\$	750.00	
			409.368 City Hall Telephones	\$	360.00	
			409.369 City Hall Cell Phones	\$	365.00	
			Total 409.36 Bldg. Utilities			
			409.373 City Hall - Expenses	\$	7,500.00	Cleaning and Supplies; Elevator; Alarm System
			409.374 Police Bldg - Expenses	\$	4,000.00	Cleaning and Supplies; Alarm System
			409.375 DPW Bldgs Expense	\$	4,000.00	Cleaning and Supplies; Alarm System
			409.375 DPW Bldgs Roof Rpr	\$	5,500.00	
			409.375 Roof Repair Other	\$	-	
			409.43 Taxes on misc properties	\$	-	
			Total 409.00 Municipal Building	\$	30,475.00	
			410 Police Department			
			410.10 Police Salaries & Wages	\$	365,000.00	
			410.101 Police Part Time	\$	140,040.00	
			410.102 FT Police Overtime	\$	12,668.00	
			410.102 PT Police OT	\$	12,825.00	
			410.104 Early Retirement Agreem	\$	17,500.00	
			410.11 DPW wages police vehicle	\$	881.00	
			410.186 Uniform Expense FT			
			410.186 Unfm Exp D. Thacher	\$	850.00	
			410.186 Unfm Exp K. Colombo	\$	850.00	
			410.186 Unfm Exp R. Langman	\$	850.00	
			410.186 Unfrm Exp R. Southerton	\$	850.00	
			410.186 Uniform Exp Fuschino	\$	850.00	
			410.186 Uniform Expense FT - Other			
			Total 410.186 Uniform Expense FT			
			410.187 Uniform Expense PT	\$	3,000.00	
			410.192 FICA Employer Paid	\$	9,532.00	?????
			410.193 Medicare Employer Paid	\$	7,960.00	\$7,959.25
			410.194 UC Employer Paid	\$	4,275.00	

			410.195 Workers Comp	\$	20,400.00		
			410.20 Supplies	\$	5,000.00		
			410.242 Protection-Contract ammo	\$	4,500.00		
			410.25 Vehicle Expenses	\$	6,000.00		
			410.26 Vehicle Fuel Expenses	\$	10,000.00		
			410.28 Contracts, Alerts, V Spe	\$	3,000.00		
			410.30 General Expenses	\$	6,000.00		
			410.31 Professional Services	\$	1,000.00		
			410.36 Utilities				
			410.361 Police Electric	\$	2,300.00		
			410.362 Police Gas	\$	1,400.00		
			410.364 Sewer	\$	600.00		
			410.368 Telephone FAX DSL	\$	4,150.00		
			410.369 Cell Phones	\$	1,170.00		
			Total 410.36 Utilities				
			410.37 Repairs & Maintenance	\$	5,000.00		
			410.38 Civil Service Commission	\$	3,000.00		
			410.38 Civil Service Commission Eligibilit	\$	10,673.00		
			410.42 Dues, Memberships, Sub	\$	1,000.00		
			410.460 Training Expenses	\$	5,000.00		
			410.48 Grievances/Arbitration	\$	4,000.00		
			410.70 Planned Purchases				
			410.70 AWD sport utility cruisr	\$	-		
			410.70 Body Armor	\$	-		
			410.70 Guns	\$	-		
			410.70 Tasers	\$	-		
			Total 410.70 Planned Purchases				
			Total 410 Police Department	\$	672,124.00		
			411 Fire Department				
			411.26 Fire Fuel Expenses	\$	6,000.00		
			411.35 Insurance	\$	27,792.00		
			411.36 Utilities				
			411.360 Hydrants	\$	20,000.00		
			411.361 Electric	\$	1,200.00		
			Total 411.36 Utilities				
			411.369 Cell Phone	\$	400.00		
			411.375 Testing Equip, Hosesetc	\$	6,500.00		
			411.52 Contributions Current Yr	\$	41,221.00		
			Total 411 Fire Department	\$	103,113.00		
			411.195 Workers Comp-Boro Exp	\$	29,500.00		
			411.54 Foreign FireTax PassThru	\$	24,735.00		
			414.00 Planning and Zoning				
			414.10 Zoning Wages	\$	20,111.00		Sheets
			414.11 Admin Zoning Wages	\$	5,575.00		Sheets
			414.192 FICA Employer Paid	\$	1,593.00	\$	1,592.53
			414.193 Medicare Employer Paid	\$	372.00	\$	372.45
			414.194 UC Employer Paid	\$	285.00		
			414.195 Workers Comp Ins	\$	180.00		
			414.20 Zoning General Expense				
			414.203 General Expense	\$	2,500.00		Binders;Zoning Books; File Folders, Etc.
			Total 414.20 Zoning General Expense				
			414.23 Postage Expense	\$	600.00		
			414.25 Repairs & Maintenance	\$	1,000.00		
			414.31 NEIC UCC Bldg Permits	\$	14,000.00		Contract 70% of Rev.Acct.#361.25 \$20,000
			414.311 NEIC Code Enforcement	\$	18,100.00		Contract Hourly Fee for Services
			414.311 NEIC Zoning Officer	\$	35,900.00		
			414.313 Engineering Services	\$	1,000.00		
			414.32 Consulting Services	\$	1,000.00		
			414.321 Updates-Zoning Ord	\$	-		
			414.34 Advertising & Printing	\$	1,200.00		
			414.35 Codification/Supplements	\$	5,000.00		

		414.36 Utilities		
		414.368 Zoning Telephone	\$ 1,550.00	
		Total 414.36 Utilities		
		414.41 Zoning Hearing Board	\$ 3,000.00	
		414.51 Training	\$ 1,000.00	
		414.74 Filing Cabinet; comp upgrade	\$ 2,500.00	
		Total 414.00 Planning and Zoning	\$ 116,466.00	
		415 Emergency Management		
		415.20 EMA General Expenses	\$ 1,000.00	
		Total 415 Emergency Management	\$ 1,000.00	
		426-429 Public Works Sanitation		
		426.10 Refuse Collection	\$ 7,900.00	
		429.245 SEO Services	\$ 1,000.00	
		Total 426-429 Public Works Sanitation	\$ 8,900.00	
		430 Public Works -Highways		
		430.10 DPW Wages	\$ 178,204.00	
		430.12 Admin DPW	\$ 2,858.00	
		430.186 Uniform Expenses	\$ 1,500.00	
		430.192 FICA Employer Paid	\$ 10,904.00	\$11,225.84
		430.193 Medicare Employer Paid	\$ 2,550.00	\$2,625.40
		430.194 UC Employer Paid	\$ 1,425.00	
		430.195 Workers Comp	\$ 11,200.00	
		430.20 General Expenses		
		430.201 Traffic Paint/Accessorie	\$ 3,000.00	
		430.202 Signs & Posts	\$ 1,200.00	
		430.205 General Expenses	\$ 4,200.00	
		Total 430.20 General Expenses	\$ 8,400.00	
		430.30 Shop Expenses	\$ 1,200.00	
		430.34 Advertising & Printing	\$ 500.00	
		430.36 Utilities		
		430.361 DPW Electric	\$ 2,800.00	
		430.362 DPW Gas	\$ 3,000.00	
		430.364 Sewer	\$ 600.00	
		430.366 DPW Water	\$ 650.00	
		430.368 DPW Telephone	\$ 480.00	
		430.369 DPW Cell Phones	\$ 1,600.00	
		Total 430.36 Utilities		
		430.70 DPW Planned Purchases	\$ -	
		431 Streets and Gutters	\$ 4,000.00	
		432 Winter Snow Removal	\$ 5,000.00	
		435 Sidewalks & Crosswalks		
		436 Storm Sewers & Drains	\$ 15,000.00	catch basin work, etc. includes \$6,000 LF
		437 Repairs of Tools/Machinery		
		437.25 Vehicle Repairs		
		437.251 Repairs Loader	\$ 3,000.00	
		437.252 Repairs -Sweeper	\$ 3,000.00	
		437.253 Repairs -Recycling Trk		
		437.255 Repairs Other Vehicles	\$ 5,000.00	
		Total 437.25 Vehicle Repairs		
		437.256 Tools at Shop	\$ 1,000.00	
		437.27 Flood Project Equipment	\$ 1,000.00	
		Total 437 Repairs of Tools/Machinery		
		ADD 5th Street Bridge Allotment CDB	\$148,881.00	
		437.26 Fuel for DPW Vehicles	\$ 14,000.00	
		Total 430 Public Works -Highways	\$ 436,152.00	
		433 Traffic Control Devices		
		433.20 DPW Traffic control Exp	\$ 4,000.00	NE Signal
		Total 433 Traffic Control Devices	\$ 4,000.00	
		434 Street Ligting		
		Traffic control devices PPL	\$ 3,500.00	
		SALT BID	\$ 42,000.00	
		ANTI-SKID BID	\$ 8,000.00	
		434.20 Street Lighting	\$ -	\$72,000 to LF
		Total 434 Street Ligting	\$ 53,500.00	

		445.00 Parking Facilities&Meter		
		445.10 Parking & Meter Wages	\$ 27,000.00	
		445.11 Meter Wages-Admin	\$ 1,778.00	
		445.12 Meter Wages DPW	\$ 7,000.00	
		445.186 Meter Uniform Expense	\$ 850.00	
		445.186 Uniform Austin Antoine (Uniform Austin Antoine)		
		445.186 Uniform Jeanette		
		445.186 Uniform Joe		
		Total 445.186 Meter Uniform Expense	\$ 850.00	
		445.192 FICA Employer Paid	\$ 2,389.00	\$ 2,218.24
		445.193 Medicare Employer Paid	\$ 559.00	\$ 518.78
		445.194 UC Employer Paid	\$ 1,264.00	
		445.195 Workers Comp Ins	\$ 1,264.00	
		445.20 Parking Ticket Purchase	\$ 5,250.00	
		445.30 Meters -Gen Expense DPW	\$ 2,000.00	
		445.32 Meters-Gen Exp Enforcmnt	\$ 450.00	
		445.369 Cell Phones	\$ 600.00	
		445.372 Imprvmnts painting	\$ 2,500.00	
		445.47 Drug and Alcohol Testing		
		445 Computer upgrade	\$ 500.00	
		445.74 Elec Veh charging sta	\$ -	
		Total 445.00 Parking Facilities&Meter	\$ 53,404.00	
		446.00 Storm Water & Flood Ctrl		
		446.25 Flood Plain Expenses	\$ 500.00	
		446 Emergency Action Plan / Kiley	\$ 2,000.00	
		446 Annual Stormwater Repairs	\$ 50,000.00	Stormwater Committee Recommendation
		446.37 General Expenses		
		Total 446.00 Storm Water & Flood Ctrl	\$ 52,500.00	
		451 Culture Recreation		
		457 Civil & Military		
		457.20 Donations	\$ 400.00	
		Total 451 Culture Recreation	\$ 400.00	
		451.00 Pool Expenses		
		451.10 Pool Wages	\$ 37,000.00	
		451.11 Pool Wages DPW	\$ 3,061.00	
		451.12 ADMIN WAGES POOL	\$ 3,800.00	
		451.186 Uniform Expense	\$ 1,000.00	
		451.192 FICA Employer Paid	\$ 2,720.00	\$2,719.38
		451.193 Medicare Employer Paid	\$ 584.00	\$635.98
		451.194 UC Employer Paid	\$ 200.00	
		451.195 Workers Comp	\$ 1,000.00	
		451.20 Operating Expenses	\$ 5,200.00	
		451.201 Clearances & Licenses	\$ 450.00	
		451.30 General Expenses	\$ 8,500.00	
		451.31 Snack Bar	\$ 2,100.00	
		451.34 Advertising & Printing	\$ 700.00	
		451.36 Pool Utilities		
		451.361 Pool Electric	\$ 1,500.00	
		451.362 Pool Gas	\$ 425.00	
		451.364 Pool -Sewer	\$ 700.00	
		451.366 Pool Water	\$ 250.00	
		451.368 Telephone	\$ 325.00	
		Total 451.36 Pool Utilities	\$ 3,200.00	
		451.75 Planned Purchases		
		451.75 Emergency Phone	\$ 476.00	
		451.752 Water Tables	\$ -	
		451.753 Pool Screenings	\$ 2,714.00	
		451.754 Lockers	\$ 634.00	
		451.755 Admission Wristbands \$85.00 in g	\$ -	
		451.756 Desk/Locking File Cainet	\$ 520.00	
		451.757 Awning	\$ 4,550.00	
		451.758 Awning Setup/Storage	\$ 175.00	
		451.759 First Aid Hip Packs	\$ 100.00	

			451. Emergency Gates and alarms	\$	2,000.00		
			Total 451.75 Planned Purchases	\$	11,169.00		
			Total 451.00 Pool Expenses	\$	80,684.00		
			454 Park Expenses				
			454.10 Parks Wages	\$	15,000.00		
			454.192 FICA Employer Paid	\$	930.00		
			454.193 Medicare Employer Paid	\$	218.00		\$987.66
			454.194 UC Employer Paid	\$	228.00		\$230.99
			454.195 Workers comp	\$	271.00		
			454.20 General Expense	\$	5,500.00		
			454.25 Repairs to Equipment	\$	2,000.00		
			454.25 On and Off / Fountain	\$	1,000.00		
			454.26 Fuel for Equipment	\$	1,000.00		
			454.36 Park Utilities				
			454.361 Parks Electric	\$	2,600.00		
			454.366 Parks Water	\$	570.00		
			Total 454.36 Park Utilities				
			454.37 EV Charging Units Exp				
			454.70 Parks Project -Port a Potty	\$	1,300.00		
			454.70 Parks Project - Central Park Electri	\$	4,486.00		
			454.70 Parks - Sidewalk/stage area	\$	-		
			Total 454.70 Planned Purchases				
			Total 454.70 Planned Purchases				
			Total 454 Park Expenses	\$	35,103.00		
			456.00 Library Donation	\$	400.00		
			472 Tax Anticipation Note & Interest	\$	525,000.00		
			470-74 Debt - 2019 Stormwater	\$	23,091.00		
			Total 470-74 Debt	\$	548,491.00		
			482 Judgements and Losses				
			482.10 Settlement-Spencer Donna	\$	34,000.00		
			Total 482 Judgements and Losses	\$	34,000.00		
			486-488 Insurance				
			486 Insurance Package	\$	75,000.00		
			487 Insurance Package- Settlements	\$	25,000.00		
			488 Insurance Package- Additional	\$	1,500.00		
			486.20 Deductibles -Smith & Morris	\$	10,000.00		
			486.20 Deductibles - Unknown	\$	-		
			486.20 Deductibles -				
			Total 486-488 Insurance	\$	111,500.00		
			492 Interfund Transfers				
			492.45 Transfer to pension Fund-State All	\$	81,928.00		
			492.45 Transfer to pension Fund	\$	63,000.00		
			Total 492 Interfund Transfers	\$	144,928.00		
			493 Other Expenditures				
			493.38 Credit Card Machine	\$	630.00		
			493.39 Bank Charge/Void Checks	\$	50.00		
			Total 493 Other Expenditures	\$	680.00		
			494 Uniformed Benefits				
			494.196 Healthcare	\$	104,285.00		
			494.1961 Vision	\$	557.00		
			494.1962 Dental	\$	4,814.00		
			494.1969 Health Opt Out	\$	1,162.00		
			494.1981 Life Ins Working	\$	5,508.00		
			494 TASC	\$	10,000.00		\$126,326.00
			494.19645 TASC Retirees	\$	5,000.00		
			494.1966 Healthcare Retirees	\$	12,488.00		
			494.1966 Healthcare Retirees Pre-65	\$	130,356.00		
			494.1967 Rx-Retirees	\$	2,749.00		
			494.1961 Vision - Retirees	\$	840.00		
			494.1962 Dental retirees	\$	7,879.00		
			494.1968 Reimb Medicare	\$	7,084.00		
			494.1981 Life Ins Retirees	\$	8,996.00		\$175,392.00
			Total 494 Uniformed Benefits	\$	301,718.00		\$301,718.00

			495 Non Uniformed Benefits			
			495.196 Healthcare	\$	98,614.00	
			495.1961 Vision	\$	470.00	
			495.1962 Dental	\$	4,814.00	
			495.1963 GAP Insurance	\$	-	
			495.1964 TASC	\$	1,200.00	
			495.198 Life Insurance	\$	1,102.00	\$ 106,200.00
			Total 495 Non Uniformed Benefits	\$	106,200.00	
			Total Expense	\$	3,419,738.00	
			Net Ordinary Income	\$	22,422.00	
			Net Income	\$	22,422.00	
			Less Stormwater Loan to Balance	\$	(9,236.00)	
			Less P/R to Balance	\$	(13,186.00)	
			Less Civil Service Expenses in 410 account	\$10,673		
			Balance +/-	\$	-	

BOROUGH OF HONSDALE
LIQUID FUELS ADOPTED 2019 BUDGET
 25-Nov-19

	2020 PROPOSED BUDGET	NOTES TO BUDGET ACCOUNTS
Anticipated Bal Totals for LF savings and checking		
Ordinary Income/Expense		
Income		
300-399 Revenues		
2-3 MISC RECEIPTS	\$12,000.00	
341 INTEREST EARNINGS		
341.10 Interest -L.F. Savings	\$300.00	
341.101 Interest-Turnback Acct		
341.9 Interest Income CD's	\$1,200.00	
Total 341 INTEREST EARNINGS	\$1,500.00	
352 INTERGOVERNMENTAL REVENUE		
352.03 Motor Fuel Taxes	\$144,000.00	
352.03 Motor Fuel Taxes Turnback	\$9,680.00	
352.03 Reserved Equipment Purch	\$0.00	
352 INTERGOVERNMENTAL REVENUE - Other		
Total 352 INTERGOVERNMENTAL REVENUE	\$153,680.00	
Winter Service Agreement		
300-399 Revenues - Other		
Total 300-399 Revenues	\$167,180.00	
Total Income	\$167,180.00	
Expense		
430-499 EXPENSES		
430.26 Minor Equipment Purchase		
430.27 Computer/Comp Training		
430.74 Major Equipment Purchase	\$25,000.00	
430.99 Agility Projects		
431 Cleaning Streets & Gutters	\$0.00	
432 Winter Maintenance Services	\$0.00	To General Fund, \$50,000
433 Traffic Control Devices	\$0.00	To General Fund, \$3,500
434 Street Lighting	\$72,000.00	
436 Storm Sewers & Drains	\$0.00	To General Fund \$6,000
437 Repairs Tools & Machinery	\$0.00	
438 Maint & Repairs Rds & Bridg	\$0.00	To General Fund, \$5,000
439 Hwy Construction & Rebuildi	\$70,000.00	
499 MISC		
430-499 EXPENSES - Other		
Total 430-499 EXPENSES	\$167,000.00	
492.50 Contingency Expense		
December 31, 2020 Ending Balance	\$0.00	
	\$180.00	

BOROUGH OF HONSDALE

PROPOSED 2020 PENSION BUDGET November 25, 2019

				2020 Proposed Budget	2019 Actual	NOTES
ANTICIPATED PENSION FUND BALANCE, JAN 1, 2020				\$ 3,000.00		
Ordinary Income/Expense						
Income						
310 ACT 511 LOCAL ENABLING ACT						
			310.96 Pension Taxes -Current	\$ 124,291.00	\$ 124,274.00	
			310.97 Pension Taxes Prior Year	\$ 975.00	\$ 1,169.00	
			310 ACT 511 LOCAL ENABLING ACT - Other			
			Total 310 ACT 511 LOCAL ENABLING ACT	\$ 125,266.00	\$ 125,443.00	
341 INTEREST EARNINGS						
			341.10 Interest Earnings	\$ 166.00	\$ 166.00	
			341 INTEREST EARNINGS - Other	\$ -		
			Total 341 INTEREST EARNINGS	\$ 166.00	\$ 166.00	
355 STATE SHARED REVENUE						
			355.06 Municipal State Aid	\$ 81,928.00	\$ 81,928.00	2019 actual; estimate for '20
			355 STATE SHARED REVENUE - Other			
			Total 355 STATE SHARED REVENUE	\$ 81,928.00	\$ 81,928.00	
389 Misc Revenue						
			389 Misc Revenue			
			389 Misc Revenue - Other	\$ -		
			Total 389 Misc Revenue	\$ -		
392 INTERFUND TRANSFERS						
			392.01 Transfer fm General Fund	\$ 63,000.00	\$ 15,000.00	2019 actual; estimate for '20
			392 INTERFUND TRANSFERS - Other			
			Total 392 INTERFUND TRANSFERS	\$ 63,000.00		
400 EXPENSES						
			Total Income	\$ 270,360.00	\$ 207,537.00	
Expense						
485 EMPLOYEE CONTRIBUTIONS						
			485.10 Police Pension Contribn (Unfunded Liability)	\$ 247,098.00	\$ 201,806.00	MMO PD
			485.30 Non-Uniformed Employee	\$ 22,500.00	\$ 22,500.00	MMO Non-Uniform
			485 EMPLOYEE CONTRIBUTIONS - Other	\$ -		
			Total 485 EMPLOYEE CONTRIBUTIONS	\$ 269,598.00	\$ 224,306.00	Ttl Reduced MMO Paid
			493.39 Bank Charges			
			Administrative Expenses			36K admin fees deducted from funds
			Payroll Expenses			
			Total Expense	\$ 269,598.00	\$ 224,306.00	*
			Net Ordinary Income	\$ 762.00		
Other Income/Expense						
			Other Expense			
			Total Other Expense			
			Net Other Income	\$ -		
			Net Income	\$ 762.00		
Anticipated Dec 31, 2020 Pension Fund Balance				\$ 3,762.00		

HONESDALE BOROUGH
TENTATIVELY ADOPTED BUDGET
JANUARY 22, 2018

2020 Proposed
Budget

Debt Service Stormwater Loan November 25, 2019

Ordinary Income/Expense

Income

301.90 DEBT SERVICE TAXES

301.91 Debt Services -Current \$ -

301.92 Debt Services Prior Year \$ -

301.90 DEBT SERVICE TAXES - Other

Total 301.90 DEBT SERVICE TAXES \$ -

341 INTEREST EARNINGS

341.10 Debt Service Interest \$ -

341 INTEREST EARNINGS - Other \$ -

Total 341 INTEREST EARNINGS \$ -

389 Miscellaneous Revenue

392 INTERFUND TRANSFERS

392.01 Transfer fm General Fund

392 INTERFUND TRANSFERS - Other

Total 392 INTERFUND TRANSFERS \$ -

392.50 Carryover from prior yr \$ -

Uncategorized Income

Total Income \$ -

Expense

470-474 DEBT SERVICE

471.10 G.O. Note Principal 2019 #1 Stormwater \$ 17,138.00

471.60 TA Note Principal

470-474 DEBT SERVICE - Other \$ -

Total 470-474 DEBT SERVICE \$ 17,138.00

472 DEBT INTEREST

472.10 G.O. Note Interest 2019 #1 Stormwater \$ 5,952.00

472.23 Interest Exp Expedition \$ -

472.24 Interest Loader \$ -

472.25 Interest Exp Hoff Bldg \$ -

472.26 Interest exp Interceptor \$ -

472 DEBT INTEREST - Other

Total 472 DEBT INTEREST \$ 5,952.00

492.01 Transfer to General \$ -

492.20 Go Sinking \$ -

492.21	\$ -
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492.22	\$ -
--------	------

492.23	\$ -
--------	------

492.24	\$ -
--------	------

492.25	\$ -
--------	------

492.25	\$ -
--------	------

492.26	\$ -
--------	------

492.20	
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Total 492.20 Go Sinking \$ -

Payroll Expenses

Total Expense \$ 23,090.00

Net Ordinary Income \$ (23,090.00)

Net Income \$ (23,090.00)

Tax Anticipation Note 2020

	<u>Invoices Expense (e)</u>	<u>Payroll Expense (e)</u>
January	100,000.00	90,000.00
February	100,000.00	60,000.00
March	100,000.00	60,000.00
	<hr/>	<hr/>
	\$ 300,000.00	\$ 210,000.00

Tax Anticipation	\$	510,000.00
Interest on Borrowing	\$	15,300.00 e
Total Amount for 1st QTR 2020	\$	<hr/> 525,300.00 e

Regular Patrolman - 1st Year Additional Cost

As per Police Contract VI Salary Steps

Starting Salary per year:

3% above annual wage	3%	\$	1,170.00
2014 Wage Increase 3%	3%	\$	1,205.10
2015 Wage Increase 3%	3%	\$	1,241.25
2016 Wage Increase 3.25%	3.25%	\$	1,385.03
2017 Wage Increase 3.25%	3.25%	\$	1,430.04
2018 Wage Increase 3.50%	3.50%	\$	1,590.10
2019 Wage Increase 3.50%	3.50%	\$	1,645.75
2020 Wage Increase 3.50%	3.50%	\$	1,703.35

2020 Starting Salary per year Base Wage- \$ **50,370.64**

2080 regular hours worked in year	Differential	(1) Additional Officer
Shift 1 12:00 am to 8:00 am (3%) 693	24.95	\$ 17,287.99
Shift 2 8:00 am to 4:00 pm 694	24.22	\$ 16,808.68
Shift 3 4:00 pm to 12:00 am (2%) 693	24.70	\$ 17,120.15
2080 Sub-total		a \$ <u><u>51,216.82</u></u> \$ 51,216.82 \$ 25,608.41

Leaves As Per Contract

VII Longevity 0	24.22	\$ -
VIII Holidays - 11 days 11	24.22	\$ 2,131.36
XIII Sick Leave - 15 days 15	24.22	\$ 2,906.40
XIV Personal Days - 4 days 4	24.22	\$ 775.04

Other Items As Per Contract

XXIII Clothing Allowance	\$ 850.00
XXXIII YMCA Membership	\$ 325.00
Sub-total	b \$ 1,175.00 \$ 1,175.00 \$ 1,175.00

Benefits

Employer Paid Medicare	\$51,216.82	\$ 742.64
Health Insurance 2,172.60 family		\$ 26,071.20
Vision 11.60 family		\$ 139.20
Dental 109.71 family		\$ 1,316.52
Life insurance 114.75 family		\$ 1,377.00
TASC 2,500.00		\$ 2,500.00
Sub-total	c \$ 32,146.56 \$ 32,146.56 \$ 16,073.28	

Other Employer Expenses

Workers Comp 134.55	\$ 1,614.60
Unemployment Contribution Rate 0.05 \$10,000 Max	\$ 500.00
Purchase of Uniform 1,180.00	\$ 1,180.00
Firearms 500.00 in stock	\$ -
Body Armor 1,100.00	\$ 1,100.00
Sub-total	d \$ 4,394.60 \$ 4,394.60 \$ 4,394.60

Total a-d \$ 88,932.99 \$ 88,932.99 \$ 47,251.29
x 2
\$ 94,502.59