

November 15, 2021
Borough Council 2022
Adopted Budget

Adopted Budget December 6, 2021
Summary

| Classification | Total All Funds | General Fund | Debt Service | Pension | Liquid Fuels |
|--|-----------------------|------------------------|--------------------|---------------------|----------------------|
| Cash - Checking | \$1,918,124.48 | \$1,764,573.05 | \$9,977.48 | \$14,092.00 | \$115,568.00 |
| Equipment Bal. (Unspecified) | | | | | \$36,800.00 |
| Cash - CDs | | \$145,540.42 | | | \$30,339.00 |
| January 1, 2022 Cash | \$2,116,889.95 | \$ 1,910,113.47 | \$ 9,977.48 | \$ 14,092.00 | \$ 182,707.00 |
| Revenues | | | | | |
| 300 Taxes | \$2,570,810.00 | \$2,442,408.00 | \$0.00 | \$128,402.00 | \$0.00 |
| Real Property Taxes | | \$1,981,791.00 | | | |
| Park & Recreation Taxes | | \$77,532.00 | | | |
| Per Capita Taxes | | \$10,475.00 | | | |
| Real Estate Transfer | | \$71,610.00 | | | |
| LST Fund | | \$170,000.00 | | | |
| Fire Protection Taxes | | \$131,000.00 | | | |
| Debt Service Taxes | | | \$ - | | |
| Pension Taxes | | | | \$ 128,402.00 | |
| 320 Licenses and Permits | \$56,276.00 | \$56,276.00 | \$ - | | |
| Cable TV Franchise | | \$49,976.00 | | | |
| Garage Permits | | \$300.00 | | | |
| Street Openings | | \$6,000.00 | | | |
| 330 Fines & Forfeits | \$13,500.00 | \$13,500.00 | \$ - | | |
| District Court | | \$5,000.00 | | | |
| PA State Police Fines | | \$2,000.00 | | | |
| Magistrial -Police | | \$4,000.00 | | | |
| Magistrate Parking Fines | | \$1,500.00 | | | |
| Magistrate Zoning Fines | | \$1,000.00 | | | |
| 340 Rents & Royalties | \$10,558.00 | \$10,250.00 | \$2.00 | \$66.00 | \$240.00 |
| Rent of Buildings | | \$6,000.00 | | | |
| Rent Entercom / Froggy 101 | | \$4,250.00 | | | |
| Interest | | | \$ 2.00 | \$ 66.00 | \$ 240.00 |
| 350 State Grants | \$193,023.00 | \$53,500.00 | \$0.00 | \$0.00 | \$139,523.00 |
| Motor Fuel Taxes | | \$0.00 | | | \$ 139,523.00 |
| Recycling #904 Grant | | \$150.00 | | | |
| CDBG PPE Grant General | | \$5,000.00 | | | |
| CDBG Parks & Rec | | \$5,000.00 | | | |
| CDBG Police Dept | | \$10,000.00 | | | |
| CDBG DPW | | \$23,350.00 | | | |
| CDBG ADM | | \$4,000.00 | | | |
| CDBG Zoning | | \$6,000.00 | | | |
| 355 State Shared Revenue | \$119,935.00 | \$38,007.00 | \$ - | \$ 81,928.00 | \$ - |
| PURTA Tax | | \$1,872.00 | | | |
| Achoholic Beverages | | \$3,400.00 | | | |
| State Pension Assistance | | \$0.00 | | \$ 81,928.00 | |
| Foreign Fire Ins. Prem Tax | | \$24,735.00 | | | |
| Contracted Fire services | | \$2,300.00 | | | |
| Local in Lieu of Taxes | | \$5,700.00 | | | |
| 361 Planning & Zoning Charges | \$90,000.00 | \$90,000.00 | | | |
| 362 Public Safety | \$7,755.00 | \$7,755.00 | | | |
| 363 Highways & Streets | \$10,005.00 | \$10,005.00 | | | |
| 363 Parking / Meters /Permits | \$179,770.00 | \$179,770.00 | | | |
| 367 Pool / Parks & Rec | \$22,500.00 | \$22,500.00 | | | |
| 380 Miscellaneous Revenues | \$92,613.80 | \$22,602.80 | \$ - | \$ 70,011.00 | \$ - |

| | | | | | |
|--|------------------------|-----------------------|---------------------|----------------------|----------------------|
| Special Assessments | | \$21,112.80 | | | |
| Sales of Fixed Assets | | \$0.00 | | | |
| Miscellaneous Revenues | | \$1,490.00 | | | |
| Insurance Dividends | | | | | |
| Interfund Transfers | | | | \$ 70,011.00 | |
| 390 Other Financing Sources | \$323,091.00 | \$300,000.00 | \$23,091.00 | \$0.00 | \$0.00 |
| Tax Anticipation Note | | \$300,000.00 | | | |
| Loans-2019 Stormwater \$100,000 | | \$0.00 | \$ 23,091.00 | | |
| Total Revenues | \$3,689,836.80 | \$3,246,573.80 | \$23,093.00 | \$280,407.00 | \$139,763.00 |
| | | | | | |
| Total Revenues + Cash on Hand | \$5,806,726.75 | \$5,156,687.27 | \$ 33,070.48 | \$ 294,499.00 | \$ 322,470.00 |
| Classification | Total All Funds | General Fund | Debt Service | Pension | Liquid Fuels |
| Expenses | \$ - | | | | |
| 400 General Government | \$444,070.39 | \$444,070.39 | \$ - | | |
| Legislative Body | | \$28,554.91 | | | |
| Tax Collection | | \$17,093.81 | | | |
| Solicitor / Legal services | | \$ 130,000.00 | | | |
| Adminstration | | \$223,394.16 | | | |
| LST Expenses | | \$1,305.45 | | | |
| Engineers | | \$6,000.00 | | | |
| Buildings | | \$37,722.06 | | | |
| 410 Public Safety | \$1,212,279.28 | \$931,938.28 | \$ - | \$ 280,341.00 | |
| Police Dept. | | \$615,384.80 | | | |
| EMA | | \$500.00 | | | |
| Fire Dept | | \$156,079.00 | | | |
| Workers Comp-BORO Exp. | | \$32,450.00 | | | |
| Foreign Fire Tax Pass Thru | | \$24,735.00 | | | |
| Planning & Zoning | | \$ 102,789.48 | | | |
| Non Uniform Pension MMO | | | | \$ 18,000.00 | |
| Police Pension MMO | | | | \$ 212,341.00 | |
| Unfunded MMO / Uniform Additional | | | | \$ 50,000.00 | |
| 420 Public Works | \$3,000.00 | \$3,000.00 | \$ - | | |
| General Expenses /SEO | | \$3,000.00 | | | |
| | | | | | |
| 426 Sanitation | \$7,900.00 | \$7,900.00 | \$ - | | |
| Refuse Collection | | \$7,900.00 | | | |
| | | | | | |
| 430 Highways, Roads & Streets | \$918,089.00 | \$669,871.00 | \$0.00 | \$0.00 | \$248,218.00 |
| DPW -General Services&Traffic | | \$587,371.00 | | | |
| DPW -Traffic Signals | | \$4,000.00 | | | \$ 3,162.00 |
| Street ights | | | | | \$ 69,600.00 |
| Stormwater Unknown | | | \$ - | | \$ - |
| Stormwater Crestmont Segment | | | | | \$ 20,000.00 |
| Hgwy construction & rebuild -Beechnut | | | | | \$ - |
| Watts Hill Paving | | | | | \$ 75,000.00 |
| Maint Roads & Bridges | | | | | \$ 7,028.00 |
| Stormwater | | \$78,500.00 | | | |
| Highway -Equip. Purchases | | | | | \$ 73,428.00 |
| Highway Aid -Snow & Ice | | | | | |
| Highway Aid -Maintenance Roads | | | | | |
| Highway Aid -Resurfacing | | | | | |
| Highway Aid -Traffic Paint; Posts, etc | \$ - | | | | |
| 445 Parking Facilities & Meter Expenses | \$58,933.00 | \$58,933.00 | \$ - | | |
| Parking Expenses | | \$58,933.00 | | | |

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|---|-----------------------|-----------------------|--------------------|---------------------|---------------------|
| Parking Lot Projects | | \$0.00 | | | |
| 450 Culture -Recreation | \$190,790.00 | \$190,790.00 | \$ - | | |
| Civil/Military Celebrations | | \$400.00 | | | |
| Pool Expenses | | \$152,836.00 | | | |
| Park Expenses | | \$37,154.00 | | | |
| Library Donation | | \$400.00 | | | |
| 470 Debt Service | \$326,991.00 | \$303,900.00 | \$23,091.00 | | |
| TA Note Interest | | \$3,900.00 | \$ - | | |
| TA Note Payment | | \$300,000.00 | | | |
| 2019 Stormwater -Principal | | | \$ 18,220.00 | | |
| 2019 Stormwater - Interest | | | \$ 4,871.00 | | |
| 482-4 Other Expenses | \$1,532,918.66 | \$1,532,918.66 | | | |
| Judgments/Spencer | | \$37,214.00 | | | |
| All Insurance | | \$136,000.00 | | | |
| Inter Fund Transfers | | \$275,965.00 | | | |
| Economic Dev-GHP Grant Match | | \$15,000.00 | | | |
| Other Expenses | | \$680.00 | | | |
| Uniform Benefits | | \$463,081.93 | | | |
| Non Uniform Benefits | | \$165,810.00 | | | |
| PTO and Comp Liability | | \$439,167.73 | | | |
| 496 Capital Improvements Plan | \$450,950.00 | \$450,950.00 | | | |
| Total Expenditures | \$5,145,921.33 | \$4,594,271.33 | \$23,091.00 | \$280,341.00 | \$248,218.00 |
| Ending Bal. Dec. 31 General Fund Checking | \$423,681.00 | \$325,291.52 | \$ 9,979.48 | \$ 14,158.00 | \$ 74,252.00 |
| Ending Bal. Dec. 31 General Fund Payroll | \$113,584.00 | \$ 113,584.00 | \$ - | | \$ - |
| CD #1033 Berris Memorial | \$ 119,569.42 | \$ 119,569.42 | | | |
| CD #1034 Skate Park | \$ 3,971.00 | \$ 3,971.00 | | | |
| Total Expenditures+ Cash on Hand | \$5,806,726.75 | \$5,156,687.27 | \$33,070.48 | \$294,499.00 | \$322,470.00 |
| Difference | \$ - | \$ - | \$ - | \$ - | \$ - |

| Capital Projects - | | | | | |
|---------------------------------------|---------------------|----------------------|---------------------|----------------------|---------------|
| RESERVE ACCOUNT | 2021 | 2022 | 2023 | 2024 | Total Project |
| Police Department: | | | | | |
| Police Vehicle Replacement #2 | \$ 30,000.00 | \$30,000.00 | | | \$ 60,000.00 |
| Police Vehicle Replacement #3 | \$ 15,000.00 | \$30,000.00 | \$ 15,000.00 | | \$ 60,000.00 |
| Police Vehicle Replacement #4 | \$ 7,500.00 | \$15,000.00 | \$ 30,000.00 | \$ 7,500.00 | \$ 60,000.00 |
| | \$ 52,500.00 | \$ 75,000.00 | \$ 45,000.00 | \$ 7,500.00 | |
| Administration: | | | | | |
| ADM File Cabinets | \$ 2,475.00 | \$2,475.00 | \$ 2,475.00 | \$ 2,475.00 | \$ 9,900.00 |
| Computer Replacements | \$ - | \$2,000.00 | \$ 2,000.00 | \$ 2,000.00 | \$ 6,000.00 |
| | \$ 2,475.00 | \$ 4,475.00 | \$ 4,475.00 | \$ 4,475.00 | |
| Buildings: | | | | | |
| BORO HALL detention basin bldg runoff | \$ - | \$2,000.00 | | | \$ 2,000.00 |
| POLICE detention basin bldg runoff | \$ - | \$2,000.00 | | | \$ 2,000.00 |
| Boro Hall upstairs windows | \$ 2,000.00 | \$2,000.00 | \$ 2,000.00 | \$ 2,000.00 | \$ 8,000.00 |
| Police Repointing #2 | \$ 25,000.00 | \$25,000.00 | \$ 25,000.00 | \$ 25,000.00 | \$ 100,000.00 |
| Boro Hall Repointing #2 | \$ 25,000.00 | \$25,000.00 | \$ 25,000.00 | \$ 25,000.00 | \$ 100,000.00 |
| POLICE Fire Escape required by law | \$5,000.00 | \$15,000.00 | \$ 15,000.00 | \$ 30,000.00 | \$ 65,000.00 |
| Zoning Office Renovation/Storage | \$5,000.00 | | | | |
| Roof Repairs to Buildings | \$20,000.00 | \$35,000.00 | \$ 35,000.00 | \$ 35,000.00 | \$ 125,000.00 |
| | \$ 82,000.00 | \$ 106,000.00 | \$102,000.00 | \$ 117,000.00 | |

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|---------------------------------|---------------|---------------|--------------|----|-------------|----|-----------|
| Zoning: | | | | | | \$ | - |
| Filing Cabinets | \$0.00 | \$2,475.00 | \$ 2,475.00 | \$ | 2,475.00 | \$ | 7,425.00 |
| | \$0.00 | \$2,475.00 | \$ 2,475.00 | \$ | 2,475.00 | | |
| DPW: | | | | | | | |
| Pickup Truck Replacement Trk #1 | \$20,000.00 | \$ 35,000.00 | | | | \$ | 55,000.00 |
| 1 ton replacement | \$15,000.00 | \$ 20,000.00 | \$ 25,000.00 | \$ | 15,000.00 | \$ | 75,000.00 |
| | \$35,000.00 | \$55,000.00 | \$25,000.00 | | \$15,000.00 | | |
| Parking / Meters | | | | | | | |
| Meter replacement | \$ - | \$3,500.00 | \$ 3,500.00 | \$ | 3,500.00 | \$ | 10,500.00 |
| | \$ - | \$ 3,500.00 | \$ 3,500.00 | \$ | 3,500.00 | | |
| Parks and Recreation | | | | | | | |
| Cameras for Pool Complex | \$ - | \$ - | \$ - | \$ | - | \$ | - |
| | \$ - | \$ - | \$ - | \$ | - | | |
| Greater Honesdale Partnership | | | | | | | |
| Line Item -Matching Grants | \$ - | \$15,000.00 | \$ 15,000.00 | \$ | 15,000.00 | \$ | 45,000.00 |
| | \$ - | \$ 15,000.00 | \$ 15,000.00 | \$ | 15,000.00 | | |
| | \$ 171,975.00 | \$ 261,450.00 | \$197,450.00 | \$ | 164,950.00 | | |

Tax Rates Through the Years

| | Proposed 2022 | Proposed 2021 | Proposed 2021 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|--------------------------|------------------|------------------|------------------|--------|--------|-------|-------|-------|-------|-------|--------|-------|-------|--------|--------|------|
| Pension Tax Rate | 0.500 | 0.50 | 0.50 | 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 | 0.00 | 0.00 | 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 | 0.30 | 0.30 | 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 | 0.500 | 0.40 | 0.40 | 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 | 7.35 | 7.45 | 7.45 | 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 |
| Street Lighting | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | 0.30 | 0.30 | 0.30 | 0.25 | 0.25 |
| Total Tax Rate | 8.65 | 8.65 | 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 | 0.00% | 0.00% | 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% | |
| | 0.00 | 0.00 | 1.00 | 0.84 | 0.66 | 0.30 | 0.00 | 0.50 | 0.37 | 0.00 | 0.68 | 0.00 | 0.00 | 0.50 | 0.50 | 3.30 |

Total 2021 Assessments (2,306 Parcels) \$270,241,850 / One mil = \$270,241.85

Non Taxables 142 Assessment = \$116,709,500

Public Utilities 9 Assessment = \$1,394,300

Budget Year 2022

Taxes

| Classification | Total All Funds 8.65 | General Fund 7.35 | Fire Protection 0.50 | Parks & Rec Fund 0.30 | Pension Fund 0.50 |
|---|-------------------------|-----------------------|-------------------------|-----------------------------|----------------------|
| Real Property | | | | | |
| Taxes -- Gross (2308) | \$2,337,592.00 | \$1,986,277.60 | \$135,120.93 | \$81,072.56 | \$135,120.93 |
| Less Uncollected 11/09/2021 (187) | (\$132,789.23) | (\$114,367.67) | (\$6,140.52) | (\$4,605.39) | (\$7,675.65) |
| Taxes -- Net | \$2,204,802.77 | \$1,871,909.93 | \$128,980.41 | \$76,467.17 | \$127,445.28 |
| Prior Year -Delinquent (Tax Col) | \$27,137.98 | \$22,881.03 | \$1,418.96 | \$1,064.23 | \$1,773.76 |
| Tax Claim Bureau | \$87,600.00 | \$87,000.00 | \$600.00 | | |
| Total Real Property | \$2,319,540.75 | \$1,981,790.96 | \$130,999.37 | \$77,531.40 | \$129,219.04 |
| Budget Figures | \$2,319,543.00 | \$1,981,791.00 | \$131,000.00 | \$77,532.00 | \$129,220.00 |
| Local Tax Enabling Act Taxes | | | | | |
| Per Capita | | | | | |
| Taxes -- Gross (2772 x\$5) | \$13,860.00 | \$13,860.00 | | | |
| Less Exemptions (3 x \$5) | (\$15.00) | (\$15.00) | | | |
| Less Uncollected 11/09/2021 (893 x \$5) | (\$4,465.00) | (\$4,465.00) | | | |
| Less Exonerations (140 x \$5) | (\$700.00) | (\$700.00) | | | |
| Taxes -- Net | \$8,680.00 | \$8,680.00 | | | |
| Prior Year -Delinquent | \$488.00 | \$488.00 | | | |
| G. H. Harris Collection | \$1,307.00 | \$1,307.00 | | | |
| Total Per Capita | \$10,475.00 | \$10,475.00 | | | |
| Budget Figures | \$10,475.00 | \$10,475.00 | | | |
| Real Estate Transfer Tax | \$71,610.00 | \$71,610.00 | | | |
| Budget Figures | \$71,610.00 | \$71,610.00 | | | |
| Local Services Tax | \$130,000.00 | \$130,000.00 | | | |
| LST Prior Years | \$40,000.00 | \$40,000.00 | | | |
| Total LST | \$170,000.00 | \$170,000.00 | | | |
| Budget Figures | \$170,000.00 | \$170,000.00 | | | |

301.70 Recreation Taxes

301.71 Recreation Taxes \$76,467.17

301.72 Recreation Taxes -Prior \$1,064.23

Total 301.70 Recreation Taxes \$77,532.00

367.11 Swimming Pool

367.111 Daily Admissions includes pa \$12,000.00

367.112 Pool Memberships \$3,500.00

367.113 Swim Lesson Fees \$0.00

367.114 Vending Machines \$0.00

367.117 Snack Bar \$1,500.00

367..11 Sponsors \$5,500.00

Total 367.11 Swimming Pool \$22,500.00

Transfer from General Fund \$76,198.00

Total \$176,230.00

451.00 Pool Expenses

451.10 Pool Wages \$45,000.00

451.10 Parks Wages FT 1/4 \$7,208.00

451.11 Pool Wages DPW \$22,280.00

451.12 ADMIN WAGES POOL \$1,500.00

451.186 Uniform Expense \$2,000.00

451.192 FICA Employer Paid \$2,412.00

451.193 Medicare Employer Paid \$564.00

451.194 UC Employer Paid \$1,500.00

451.195 Workers Comp \$8,937.00

451.20 Operating Expenses \$10,000.00

451.201 Clearances & Licenses \$1,000.00

451 Contract to Open /Close \$8,340.00

451.30 General Expenses \$7,500.00

451.31 Snack Bar \$600.00

451.34 Advertising & Printing \$1,000.00

451.361 Pool Electric \$2,000.00

451.362 Pool Gas \$425.00

451.364 Pool -Sewer \$700.00

451.366 Pool Water \$250.00

451.368 Telephone \$325.00

451.?? Awning Set up/stora \$175.00

451.75 Planned Purchases \$0.00

451.?? Locker Room / engineering \$10,000.00

| | |
|-------------------------------------|---------------------|
| 451.75 Emergency Phone | \$500.00 |
| 451 Screenings | \$4,000.00 |
| 451 First Aid Hip Packs | \$60.00 |
| Total 451.00 Pool Expenses | \$138,276.00 |
| 454 Park Expenses | |
| 454.10 Parks Wages | \$13,526.00 |
| 454.10 Parks Wages New FT 1/4 | \$7,208.00 |
| 454.192 FICA Employer Paid | \$387.00 |
| 454.193 Medicare Employer Paid | \$91.00 |
| 454.194 UC Employer Paid | \$0.00 |
| 454.195 Workers comp | \$1,430.00 |
| 454.20 General Expense | \$5,500.00 |
| 454.25 Repairs to Equipment | \$1,500.00 |
| 454.25 On and Off / Fountain | \$200.00 |
| 454.26 Fuel for Equipment | \$0.00 |
| 454.27 Arborist services | \$1,000.00 |
| 454.36 Park Utilities | \$0.00 |
| 454.361 Parks Electric | \$2,600.00 |
| 454.366 Parks Water | \$1,500.00 |
| 454.37 EV Charging Units Exp | \$400.00 |
| 454.70 Parks Project -Port a Potty | \$1,300.00 |
| 454.70 Parks Project - | \$0.00 |
| 454.70 Parks Project - | \$0.00 |
| 454.70 Parks Project - | \$0.00 |
| 454.70 Apple Grove Playground | \$0.00 |
| 454.70 Mulch Plan | \$0.00 |
| 454.70 Electric Service Change | \$0.00 |
| 454.70 Trail Signage | \$512.00 |
| Total 454 Park Expenses | \$37,154.00 |
| 456.00 Library Donation | \$400.00 |
| 451 Culture Recreation | |
| 457 Civil & Military | \$400.00 |
| 457.20 Donations | |
| Total 451 Culture Recreation | \$400.00 |
| Total | \$176,230.00 |
| | \$0.00 |

2022 Proposed**310.90 Fire Taxes**

| | |
|-----------------------------|--------------|
| Taxes- Gross | \$135,120.93 |
| Less Uncollectable | (\$6,140.52) |
| 310.91 Fire Taxes Current | \$128,980.41 |
| 310.92 Fire Taxes Prior | \$1,418.96 |
| 310.92 Fire Taxes GH HARRIS | \$600.00 |

| | |
|-------------------------|--------------|
| Total 310.90 Fire Taxes | \$130,999.37 |
|-------------------------|--------------|

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|--------------|
| \$131,000.00 |
|--------------|

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 |

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|-------------------------------------|-------------|
| Total 358.11 Contract Fire Services | \$ 2,300.00 |
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|-------------|
| \$ 2,300.00 |
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|---------------|
| \$ 133,300.00 |
|---------------|

411 Fire Department

| | |
|---------------------------------|--------------|
| 411.52 Disbursement - January | \$ - |
| 411.52 Disbursement - February | \$ - |
| 411.52 Disbursement - March | \$ 13,897.00 |
| 411.52 Disbursement - April | \$ 15,543.00 |
| 411.52 Disbursement - May | \$ 49,362.00 |
| 411.52 Disbursement - June | \$ 30,721.00 |
| 411.52 Disbursement - July | \$ 4,868.00 |
| 411.52 Disbursement - August | \$ 4,529.00 |
| 411.52 Disbursement - September | \$ 8,219.00 |
| 411.52 Disbursement - October | \$ 1,958.00 |
| 411.52 Disbursement - November | \$ 893.00 |
| 411.52 Disbursement - December | \$ 356.00 |
| Contributions to Fire Company | \$ 2,300.00 |

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|---------------------------|---------------|
| Total 411 Fire Department | \$ 132,646.00 |
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| \$ 132,646.00 |
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| \$654.00 |
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|-------------------------------|--------------|
| 411.195 Workers Comp-Boro Exp | \$ 32,450.00 |
|-------------------------------|--------------|

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|---------------------------------|--------------|
| 411.54 Foreign FireTax PassThru | \$ 24,735.00 |
|---------------------------------|--------------|

| | |
|--------------|--------------|
| 411 Hydrants | \$ 23,433.00 |
|--------------|--------------|

Tax Anticipation Note 2022

| | <u>Invoices Expense (e)</u> | <u>Payroll Expense (e)</u> |
|----------|-----------------------------|----------------------------|
| January | 75,000.00 | 60,000.00 |
| February | 75,000.00 | 60,000.00 |
| March | 75,000.00 | 60,000.00 |
| | <u>\$ 225,000.00</u> | <u>\$ 180,000.00</u> |

| | | |
|--------------------------|----------------------|-------|
| Tax Anticipation | \$ 405,000.00 | |
| Interest on Borrowing | \$ 5,265.00 | 0.013 |
| Total Amount for 1st QTR | <u>\$ 410,265.00</u> | |

| | |
|------------|----------------------|
| 2022 Note | <u>\$ 300,000.00</u> |
| Interest ? | <u>\$ 3,900.00</u> |

In order to maintain prudent credit worthiness and cash flow management, we are requesting a tax anticipation loan in the amount of \$300,000.00

Adopted Budget - GENERAL FUND

**Adopted
2022**

| | |
|--|-----------------------|
| Beginning Balance, Checking Account | \$1,528,742.00 |
| Less Parking Meter Acquisition Sept. 20 meeting | (\$6,875.00) |
| Less Stormwater Crestmont | (\$24,850.00) |
| Less Stormwater US Rte 6 | (\$57,199.00) |
| Less Zoning Office Remodel | (\$5,000.00) |
| Less Police Contract Payout Estimate | \$9,671.00 |
| Beginning Balance, Payroll | \$113,584.00 |
| CD#5130 Capital Reserve /Police Vehicles Partial 2021 | \$52,500.00 |
| CD#5131 YR1-Police Repointing | \$25,000.00 |
| CD#5132 YR1-Boro Hall Repointing | \$25,000.00 |
| CD#5133 YR1-Police Fire Escape | \$25,000.00 |
| CD#5134 YR1 - Roof Repairs to All Buildings | \$25,000.00 |
| CD#5135 YR1 -DPW pickup truck replacement | \$25,000.00 |
| CD#5136 YR1 -DPW 1 ton truck replacemen | \$25,000.00 |
| CD#5137 YR1 - Borough Hall Upstairs Window Replacement | \$2,000.00 |
| CD *1033 Berris Memorial | \$141,569.42 |
| CD* 1034 Skate Park | \$3,971.00 |
| Total Beginning Balance - GENERAL FUND | \$1,908,113.42 |

Ordinary Income/Expense

Income

| | |
|---|-----------------------|
| 301.00 Real Property Taxes | |
| 301.10 Real Estate Taxes | \$1,871,909.93 |
| 301.20 Real Estate Taxes-Prior | \$22,881.03 |
| 301.40 Real Estate-Tax Claim | \$87,000.00 |
| Total 301.00 Real Property Taxes | \$1,981,791.00 |
| 301.70 Recreation Taxes | |
| 301.71 Recreation Taxes | \$76,467.17 |
| 301.72 Recreation Taxes -Prior | \$1,064.23 |
| Total 301.70 Recreation Taxes | \$77,532.00 |
| 310.00 Per Capita Taxes | |
| 310.01 Per Capita Tax-Current | \$8,680.00 |
| 310.02 Per Capita Tax Prior | \$488.00 |
| 310.03 PerCapita-G.H.Harris | \$1,307.00 |
| Total 310.00 Per Capita Taxes | \$10,475.00 |
| 310.10 Realty Transfer tax | \$71,610.00 |
| 310.50 Local Services Tax | |
| 310.51 LST Tax-Current Year | \$130,000.00 |
| 310.52 LST Taxes-Prior Year | \$40,000.00 |
| Total 310.50 Local Services Tax | \$170,000.00 |
| 310.90 Fire Taxes | |
| 310.91 Fire Taxes Current | \$128,980.41 |
| 310.92 Fire Taxes Prior | \$1,418.96 |
| 310.92 Fire Taxes delinquent previous years | \$600.00 |

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| Total 310.90 Fire Taxes | \$131,000.00 |
| 320.00 License and Permits | |
| 321.61 Garage Sale & Solicitation | \$300.00 |
| 321.80 Cable TV Franchise | \$49,976.00 |
| 322.30 Street Opening Permit | \$6,000.00 |
| Total 320.00 License and Permits | \$56,276.00 |
| 330 Fines and Forfeits | |
| 331.10 District Court | \$5,000.00 |
| 331.13 PA State Police Fines | \$2,000.00 |
| 331.14 Magist Zoning Violations | \$1,000.00 |
| 331.18 Magistrial -police | \$4,000.00 |
| 331.19 Magistrate Parking Fines | \$1,500.00 |
| Total 330 Fines and Forfeits | \$13,500.00 |
| 341 Interest Earnings | |
| 341.15 Interest Income-CD's | \$0.00 |
| 341 Interest Earnings - Other | \$0.00 |
| Total 341 Interest Earnings | \$0.00 |
| 342 Rents and Royalties | |
| 342.20 Rent of Buildings | \$6,000.00 |
| 342.25 Rent Entercom/Froggy 101 | \$4,250.00 |
| Total 342 Rents and Royalties | \$10,250.00 |
| 354 STATE GRANTS | |
| 354 - GRANTS -Act 13 2020 Channel Project | \$53,500.00 |
| 354.1 Recycling #904 Grant | \$150.00 |
| Total 354 STATE GRANTS | \$150.00 |
| 355 State Shared Revenue | |
| 355.01 PURTA Tax | \$1,872.00 |
| 355.04 Alcoholic Beverages | \$3,400.00 |
| 355.06 State Pension Assistance | \$0.00 |
| 355.07 Foreign Fire Ins Prem Tx | \$24,735.00 |
| Total 355 State Shared Revenue | \$30,007.00 |
| 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 | \$5,000.00 |
| 361.30 Subdivison&Land Dev Fees | \$500.00 |
| 361.31 PA L & I | \$0.00 |

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| 361.33 Zoning Permits | \$7,000.00 |
| 361.34 Hearing Fees | \$3,000.00 |
| 361.35 Building permits | \$20,000.00 |
| 361.37 Rental Unit Fees | \$35,000.00 |
| 361.381 Resale Inspection | \$10,000.00 |
| 361.385 Rental Inspection | \$9,000.00 |
| 361.389 Quality of Life | \$500.00 |
| 361.39 Zoning Other Revenue | \$0.00 |
| Total 361 Planning & Zoning Charges | \$90,000.00 |
| 362 Public Safety | |
| 362.11 Calibrations - Forest City PD | \$75.00 |
| 362.11 Police Reports-Copies | \$500.00 |
| 362.12 Fingerprinting; Etc. | \$100.00 |
| 362.13 Alarm Fees/Registration | \$7,000.00 |
| 362.14 Commonwealth Court Fine | \$80.00 |
| Total 362 Public Safety | \$7,755.00 |
| 363 Highways & Streets | |
| 363.51 Winter Service Agreement | \$10,005.00 |
| Total 363 Highways & Streets | \$10,005.00 |
| 363.20 Parking | |
| 363.22 10 Hr Mtr Pmt Monthly | \$320.00 |
| 363.22.1 Rez permit calendar yr | \$450.00 |
| 363.22.15 10 Hr Meter Qtrly | \$8,000.00 |
| 363.22.2 10 HR Mtr Pmt Cal Yr | \$22,100.00 |
| 363.221 Dumpster Permits | \$200.00 |
| 363.222 Contractor Permits | \$50.00 |
| 363.23 Parking Lots | \$0.00 |
| 363.231 PrePaid Lot Permits | \$0.00 |
| 363.231.1 Borough Parking Lot | \$600.00 |
| 363.231.3 Park & Shop Lot | \$8,000.00 |
| 363.235 Pavillion Fees | \$50.00 |
| 363.25 Parking Tickets | \$30,000.00 |
| 363.26 Parking Meter Collection | \$110,000.00 |
| Total 363.20 Parking | \$179,770.00 |
| 364.10 SEO Charges | |
| 367.00 Parks & Recreation | |
| 367.50 EV Charging Station Inc. | \$220.00 |
| 367.60 Fireworks Permit | \$100.00 |
| Total 367.00 Parks & Recreation | \$320.00 |
| 367.11 Swimming Pool | |
| 367.111 Daily Admissions includes parties | \$12,000.00 |
| 367.112 Pool Memberships | \$3,500.00 |
| 367.113 Swim Lesson Fees | \$0.00 |
| 367.114 Vending Machines | \$0.00 |
| 367.117 Snack Bar | \$1,500.00 |
| 367..11 Sponsors | \$5,500.00 |
| Total 367.11 Swimming Pool | \$22,500.00 |
| 383 Special Assessments | |
| 385 Reimb Non-uniform Health | \$16,266.94 |

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|--|-----------------------|
| 386 Reimb Police Health Care | \$4,845.86 |
| Total 383 Special Assessments | \$21,112.80 |
| 389 Misc Revenue;Photocopy;Etc | |
| 389.10 Right to Know Requests | \$20.00 |
| 389.11 Insurance Reimbursement | \$1,000.00 |
| 389.13 Late Fees | \$0.00 |
| 389.13 Late Fees and interest | \$0.00 |
| 389.25 Overpayments 2B reimb'd | \$0.00 |
| 389 Misc Revenue;Photocopy;Etc - Other | \$0.00 |
| Total 389 Misc Revenue;Photocopy;Etc | \$1,020.00 |
| 391 Fixed Asset Disposition | |
| 391.10 Sales of Fixed Assets | \$0.00 |
| 395 Reimb of Prior Yr Expense | \$0.00 |
| Total Income | \$2,946,573.80 |
| Tax Anticipation Note | \$300,000.00 |
| Total TA NOTE | \$300,000.00 |
| Total | \$5,154,687.22 |
| Expense | |
| 400 Governing Body | |
| 400.10 Salaries & Wages Elected | \$14,208.00 |
| 400.192 FICA-Employer Paid | \$880.90 |
| 400.193 Medicare-Employer Paid | \$206.02 |
| 400.20 General Expenses | \$1,350.00 |
| 400.28 Auditing Services | \$7,500.00 |
| 400.31 Professional Services | \$400.00 |
| 400.71 Boot Camp 8 x 400 | \$1,080.00 |
| 400.71 Training | \$2,930.00 |
| Total 400 Governing Body | \$28,554.91 |
| 403.01 Tax Collection | |
| 403.10 Tax Collectors Salary | \$12,442.00 |
| 403.192 FICA-Employer Paid | \$771.40 |
| 403.193 Medicare-Employer Paid | \$180.41 |
| 403.30 Mailing Costs | \$3,500.00 |
| 403.35 General Expenses | \$200.00 |
| Total 403.01 Tax Collection | \$17,093.81 |
| 404 Solicitor / Legal Services | |
| 404.10 Solicitor Costs | \$60,000.00 |
| 404.102 Labor Lawyer - HR Stuff | \$50,000.00 |
| 404.102 Labor Lawyer Police Negotiations | \$0.00 |
| 404. Lawsuit Legal Fees/ Atty A. Sherr | \$20,000.00 |
| 404. Consultant #1- Legal Consultant /Digitization Project | \$0.00 |
| 404.31Consultant #2 | \$0.00 |
| Total 404 Solicitor / Legal Services | \$130,000.00 |
| 405 Administrative Office Exp | |
| 405.10 Adminstrative Staff Wage | \$169,368.00 |

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| 405.10 Adminstrative Staff - Grant Wages | \$804.00 |
| 405.186 Uniform Exp | \$300.00 |
| 405.192 FICA Employer Paid | \$10,550.66 |
| 405.193 Medicare Employer Paid | \$2,467.49 |
| 405.194 UC Employer Paid | \$983.00 |
| 405.195 Workers Comp Ins | \$1,788.00 |
| 405.20 General Expenses | \$5,000.00 |
| 405.23 Postage Expenses | \$2,000.00 |
| 405.25 Repairs & Maintenance | \$10,000.00 |
| 405.34 Advertising & Printing | \$3,100.00 |
| 405.35 Bonding (Treasurer;Constable;Tax Collector) | \$1,200.00 |
| 405.368 Telephone FAX DSL | \$3,100.00 |
| 405.46 Training | \$3,000.00 |
| 405.47 Drug and Alcohol Testing | \$2,000.00 |
| 405.70 Capital Purchases | \$0.00 |
| 405.70 Copier #1&2 Lease office & Conference room | \$4,700.00 |
| 405.70 Computer Treasurer & Comp3 | \$864.00 |
| 405.70 Computer Power Backup (Treasurer) | \$169.00 |
| 405.70 Purchase Additional File Cabinet Replacements | \$2,000.00 |
| Total 405 Administrative Office Exp | \$223,394.16 |
| 406 Local Services Tax Expenses | |
| 406.10 LST Tax Collctn salaries | \$934.00 |
| 406.192 FICA Employer Paid | \$57.91 |
| 406.193 Medicare Employer Paid | \$13.54 |
| 406.30 Mailing Costs | \$300.00 |
| Total 406 Local Services Tax Expenses | \$1,305.45 |
| 408.00 Engineering Costs | |
| 408.15 Engineering Salaries | \$6,000.00 |
| Total 408.00 Engineering Costs | \$6,000.00 |
| 409.00 Municipal Building | |
| 409.10 Buildings Wages | \$2,955.00 |
| 409.193 FICA Employer Paid | \$183.21 |
| 409.193 Medicare Employer Paid | \$42.85 |
| 409.36 Bldg. Utilities | \$0.00 |
| 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 | \$1,176.00 |
| 409.373 City Hall - Expenses | \$7,500.00 |

409.374 Police Bldg - Expenses \$9,000.00

409.375 DPW Bldgs Expense \$4,000.00

DPW --

DPW --

DPW --

409.43 Taxes on misc properties \$2,000.00

Bldgs /alcohol wipes (585 per dept) \$1,755.00

Total 409.00 Municipal Building \$37,722.06

410 Police Department

410.10 Police Salaries & Wages \$311,470.40

410.101 Police #1 Patrolman NEW \$42,619.20

410.101 Police #2 Patrolman NEW \$42,619.20

410.101 Police Part Time \$15,000.00

410.102 FT Police Overtime \$20,000.00

410.102 PT Police OT \$0.00

410.104 Early Retirement Agreem \$20,250.00

410.11 DPW wages police vehicle \$0.00

410.186 Unfm Exp D. Thacher \$1,000.00

410.186 Unfm Exp K. Colombo \$1,000.00

410.186 Unfm Exp R. Langman \$1,000.00

410.186 Unfrm Exp R. Southerton \$1,000.00

410.186 Uniform Exp New Officer #1 \$1,000.00

410.186 Uniform Exp New Officer #2 \$1,000.00

410.187 Uniform Expense PT \$1,000.00

410.192 FICA Employer Paid \$2,167.00

410.193 Medicare Employer Paid \$6,572.00

410.194 UC Employer Paid \$3,500.00

410.195 Workers Comp \$58,987.00

410.20 Supplies \$4,000.00

410.21 Police PPE \$2,500.00

410.242 Protection-Contrct ammo \$4,500.00

410.25 Vehicle Expenses \$8,500.00

410.26 Vehicle Fuel Expenses \$8,000.00

410.28 Contracts, Alerts, V Spe \$4,500.00

410.30 General Expenses \$4,000.00

410.31 Professional Services \$1,000.00

410.361 Police Electric \$2,300.00

410.362 Police Gas \$1,800.00

410.364 Sewer \$600.00

410.368 Telephone FAX DSL \$6,000.00

410.369 Cell Phones \$3,000.00

410.37 Repairs & Maintenance \$4,000.00

410.38 Civil Service Commission \$3,000.00

410.38 Civil Service Commission Eligibility List \$8,000.00

410.42 Dues, Memberships, Sub \$1,000.00

410.460 Training Expenses \$5,000.00

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|--|---------------------|
| 410.48 Grievances/Arbitration | \$4,000.00 |
| 410.48 Grievances/Arbitration Union Contract | \$5,000.00 |
| 410.70 Planned Purchases | \$0.00 |
| 410.70 Year 2 replacement vehicle 2 | \$0.00 |
| 410.70 Year 2 replacement vehicle 3 | \$0.00 |
| 410.70 Year 2 replacement vehicle 4 | \$0.00 |
| 410 Ammo | \$4,500.00 |
| Total 410 Police Department | \$615,384.80 |
| 411 Fire Department | |
| 411.26 Disbursements to Fire Depart | \$130,346.00 |
| 411.52 Contributions Current Yr | \$2,300.00 |
| Total 411 Fire Department | \$132,646.00 |
| 411.195 Workers Comp-Boro Exp | \$32,450.00 |
| 411.360 Hydrants | \$23,433.00 |
| 411.54 Foreign FireTax PassThru | \$24,735.00 |
| Total Fire Department | \$80,618.00 |
| 414.00 Planning and Zoning | |
| 414.10 Zoning Wages Clerk | \$20,111.00 |
| 414.10 Zoning Wages Zoning/Code Enf | \$39,000.00 |
| 414.11 Admin Zoning Wages | \$5,575.00 |
| 414.192 FICA Employer Paid | \$4,010.53 |
| 414.193 Medicare Employer Paid | \$937.95 |
| 414.194 UC Employer Paid | \$500.00 |
| 414.195 Workers Comp Ins | \$358.00 |
| 414.20 Zoning General Expense | \$5,000.00 |
| 414.23 Postage Expense | \$2,000.00 |
| 414.25 Repairs & Maintenance | \$1,000.00 |
| 414.313 Engineering Services | \$1,500.00 |
| 414.32 Consulting Services | \$2,000.00 |
| 414.321 Updates-Zoning Ord | \$1,000.00 |
| 414.321 Zoning Stenographer | \$2,000.00 |
| 414.34 Advertising & Printing | \$2,000.00 |
| 414.35 Codification/Supplements | \$2,500.00 |
| 414.368 Zoning Telephone | \$1,560.00 |
| 414.36 Cell Phone | \$550.00 |
| 414.41 Zoning Hearing Board | \$3,000.00 |
| 414.Planning Commission | \$1,000.00 |
| 414.51 Training | \$5,000.00 |
| 414.74 Filing Cabinet; comp upgrade | \$0.00 |
| Zoning PPE | \$1,599.00 |
| 414 . Marlin Leasing | \$588.00 |
| Total 414.00 Planning and Zoning | \$102,789.48 |
| 415 Emergency Management | |
| 415.20 EMA General Expenses | \$500.00 |
| Total 415 Emergency Management | \$500.00 |
| 426-429 Public Works Sanitation | |
| 426.10 Refuse Collection | \$7,900.00 |

| | |
|---|--------------------|
| 429.245 SEO Services | \$3,000.00 |
| Total 426-429 Public Works Sanitation | \$10,900.00 |
| 430 Public Works -Highways | |
| 430.10 DPW Wages new Seasonal | \$272,308.00 |
| 430.10 1/2 FT DPW with P/R | \$14,560.00 |
| 430.12 Admin DPW | \$0.00 |
| 430.186 Uniform Expenses | \$1,500.00 |
| 430.192 FICA Employer Paid | \$15,980.00 |
| 430.193 Medicare Employer Paid | \$3,737.00 |
| 430.194 UC Employer Paid | \$3,000.00 |
| 430.195 Workers Comp | \$13,406.00 |
| 430.20 General Expenses | \$0.00 |
| 430.201Traffic Paint/Accessorie | \$3,000.00 |
| 430.202 Signs & Posts | \$1,200.00 |
| 430.205 General Expenses | \$6,000.00 |
| PPE | \$1,500.00 |
| 430.30 Shop Expenses | \$1,200.00 |
| 430.34 Advertising & Printing | \$500.00 |
| 430.36 Utilities | \$0.00 |
| 430.361 DPW Electric | \$2,800.00 |
| 430.362 DPW Gas | \$3,000.00 |
| 430.364 Sewer | \$600.00 |
| 430.366 DPW Water | \$1,000.00 |
| 430.368 DPW Telephone | \$480.00 |
| 430.369 DPW Cell Phones | \$1,600.00 |
| 430.70 DPW Planned Purchases | |
| Auto tarp | \$2,000.00 |
| Unknown | \$3,000.00 |
| Year 2 Trk#1 Replacement Allocation | \$0.00 |
| Year 2 1 ton Replacement Allocation | \$0.00 |
| 431 Streets and Gutters | \$4,000.00 |
| 432 Winter Snow Removal | \$10,000.00 |
| SALT BID | \$42,000.00 |
| ANTI-SKID BID | \$8,000.00 |
| 436 Storm Sewers & Drains | \$15,000.00 |
| 437 Repairs of Tools/Machinery | |
| 437.251 Repairs Loader | \$4,000.00 |
| 437.252 Repairs -Sweeper | \$3,000.00 |
| 437.255 Repairs Other Vehicles | \$8,000.00 |
| 437.256 Tools at Shop | \$1,000.00 |
| 437.256 Tools at Shop Repairs | \$1,000.00 |
| 437.27 Flood Project - Channel | |
| Annual Maintenance | \$1,000.00 |
| 2021 Act 13 Flood Mitigan Grant /Debris Removal | \$63,000.00 |
| 437.26 Fuel for DPW Vehicles | \$15,000.00 |
| Repair of Roads | |
| 5th St Bridge Maintenance | \$10,000.00 |
| Paving Unknown | \$50,000.00 |

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|--|---------------------|
| Total 430 Public Works -Highways | \$587,371.00 |
| 433 Traffic Control Devices | |
| 433.20 DPW Traffic control Exp | \$4,000.00 |
| Total 433 Traffic Control Devices | \$4,000.00 |
| 445.00 Parking Facilities&Meter | |
| 445.10 Parking & Meter Wages | \$25,110.00 |
| 445.11 Meter Wages-Admin | \$6,018.00 |
| 445.12 Meter Wages DPW | \$7,274.00 |
| 445.186 Meter Uniform Expense | \$850.00 |
| 445.192 FICA Employer Paid | \$2,694.00 |
| 445.193 Medicare Employer Paid | \$630.00 |
| 445.194 UC Employer Paid | \$500.00 |
| 445.195 Workers Comp Ins | \$4,469.00 |
| 445.20 Parking Ticket Purchase | \$5,250.00 |
| 445.30 Meters -Gen Expense DPW | \$1,500.00 |
| 445.30 Meters -DPW repair and replacement | \$3,000.00 |
| 445 Computer Lease | \$588.00 |
| 445.32 Meters-Gen Exp Enforcmnt | \$450.00 |
| 445.369 Cell Phones | \$600.00 |
| 445.372 Imprvmnts painting | \$0.00 |
| 445 Computer upgrade | \$0.00 |
| 445.74 Elec Veh charging sta | \$0.00 |
| Total 445.00 Parking Facilities&Meter | \$58,933.00 |
| 446.00 Storm Water & Flood Ctrl | |
| 446.25 Flood Plain Expenses | \$500.00 |
| Annual stormwater repairs | \$50,000.00 |
| Annual stormwater engineering | \$7,000.00 |
| Floodplain -Act 13 Flood Mitigation Grant 2021 Phase 1 of 3 (I | \$0.00 |
| Project-2022 Stormwater Planned Projects | \$20,000.00 |
| Project- | \$0.00 |
| Project- | \$0.00 |
| Project- | \$0.00 |
| Project- | \$0.00 |
| Project- | \$0.00 |
| Project- | \$0.00 |
| 446 Emergency Action Plan / Amendment for mural | \$1,000.00 |
| 446.25 General Expenses | \$0.00 |
| 446.40 Stormwater Project - | \$0.00 |
| Total 446.00 Storm Water & Flood Ctrl | \$78,500.00 |
| 451 Culture Recreation | |
| 457 Civil & Military | \$400.00 |
| 457.20 Donations | |
| Total 451 Culture Recreation | \$400.00 |
| 451.00 Pool Expenses | |
| 451.10 Pool Wages | \$45,000.00 |
| 451.10 new FT 1/4 | \$7,208.00 |
| 451.11 Pool Wages DPW | \$22,280.00 |
| 451.12 ADMIN WAGES POOL | \$1,500.00 |
| 451.186 Uniform Expense | \$2,000.00 |

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| 451.192 FICA Employer Paid | \$2,412.00 |
| 451.193 Medicare Employer Paid | \$564.00 |
| 451.194 UC Employer Paid | \$1,500.00 |
| 451.195 Workers Comp | \$8,937.00 |
| 451.20 Operating Expenses | \$10,000.00 |
| 451.201 Clearances & Licenses | \$1,000.00 |
| 451 Contract to Open /Close | \$8,340.00 |
| 451.30 General Expenses | \$7,500.00 |
| 451.31 Snack Bar | \$600.00 |
| 451.34 Advertising & Printing | \$1,000.00 |
| 451.361 Pool Electric | \$2,000.00 |
| 451.362 Pool Gas | \$425.00 |
| 451.364 Pool -Sewer | \$700.00 |
| 451.366 Pool Water | \$250.00 |
| 451.368 Telephone | \$325.00 |
| 451.?? Awning Set up/storage | \$175.00 |
| 451.75 Planned Purchases | \$0.00 |
| 451.?? Locker Room / engineering | \$10,000.00 |
| 451.75 Emergency Phone | \$500.00 |
| 451 Screenings | \$4,000.00 |
| 451 First Aid Hip Packs | \$60.00 |
| Total 451.00 Pool Expenses | \$138,276.00 |
| 454 Park Expenses | |
| 454.10 Parks Wages | \$13,526.00 |
| 454.10 Parks Wages new FT 1/4 | \$7,208.00 |
| 454.192 FICA Employer Paid | \$387.00 |
| 454.193 Medicare Employer Paid | \$91.00 |
| 454.194 UC Employer Paid | \$0.00 |
| 454.195 Workers comp | \$1,430.00 |
| 454.20 General Expense | \$5,500.00 |
| 454.25 Repairs to Equipment | \$1,500.00 |
| 454.25 On and Off / Fountain | \$200.00 |
| 454.26 Fuel for Equipment | \$0.00 |
| 454. arborist services | \$1,000.00 |
| 454.36 Park Utilities | \$0.00 |
| 454.361 Parks Electric | \$2,600.00 |
| 454.366 Parks Water | \$1,500.00 |
| 454.37 EV Charging Units Exp | \$400.00 |
| 454.70 Parks Project -Port a Potty | \$1,300.00 |
| 454.70 Parks Project - | \$0.00 |
| 454.70 Parks Project - | \$0.00 |
| 454.70 Parks Project - | \$0.00 |
| 454.70 Apple Grove Playground | \$0.00 |
| 454.70 Mulch Plan | \$0.00 |
| 454.70 Electric Service Change | \$0.00 |
| 454.70 Trail Signage | \$512.00 |
| Total 454 Park Expenses | \$37,154.00 |
| 456.00 Library Donation | \$400.00 |
| 472 Tax Anticipation Note | \$300,000.00 |

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| 472 Tax Anticipation Interest | \$3,900.00 |
| Total 470-74 Debt | \$303,900.00 |
| 463.54 Economic Development - GHP/ Grant Match | \$15,000.00 |
| Total Economic Development | \$15,000.00 |
| 482 Judgements and Losses | |
| 482.10 Settlement-Spencer Donna | \$37,214.00 |
| Total 482 Judgements and Losses | \$37,214.00 |
| 486-488 Insurance | |
| 486 Insurance Package | \$79,500.00 |
| 487 Insurance Package- Settlements | \$25,000.00 |
| 488 Insurance Package- Additional | \$1,500.00 |
| 486.20 Deductibles -Smith & Morris #1 | \$10,000.00 |
| 486.20 Deductibles -Smith & Morris #2 | \$10,000.00 |
| 486.20 Deductibles -Unspecified | \$10,000.00 |
| Total 486-488 Insurance | \$136,000.00 |
| 492 Interfund Transfers | |
| 492.45 Transfer to pension Fund-State Allocation | \$22,500.00 |
| 492.45 Transfer to pension Fund | \$69,736.00 |
| 492.45 Transfer to Stormwater Loan | \$23,091.00 |
| 492.45 Transfer to Parks and Recreation | \$76,198.00 |
| Total 492 Interfund Transfers | \$191,525.00 |
| 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 Health /Benecon | \$186,763.20 |
| 494.1961 Vision | \$941.40 |
| 494.1962 Dental | \$6,130.08 |
| 494.1969 Health Opt Out | \$1,630.56 |
| 494.1981 Life Ins Active | \$8,262.00 |
| 494 TASC -Active | \$2,124.00 |
| 494.19645 TASC Retirees | \$2,124.00 |
| 494.1966 Health/ Benecon Retirees | \$224,115.84 |
| 494.1966 Health/ Over 65 Retirees | \$5,283.60 |
| 494.1967 Rx-Retirees | \$1,268.40 |
| 494.1961 Vision - Retirees | \$1,026.72 |
| 494.1962 Dental retirees | \$8,763.12 |
| 494.1968 Reimb Medicare | \$5,010.00 |
| 494.1981 Life Ins Retirees | \$9,639.00 |
| Total 494 Uniformed Benefits | \$463,081.92 |
| 495 Non Uniformed Benefits | |
| 495.196 Healthcare / Benecon | \$155,867.28 |
| 495.1961 Vision | \$672.12 |
| 495.1962 Dental | \$6,130.08 |
| 495.196 opt out | \$1,671.72 |
| 495.1964 TASC | \$0.00 |
| 495.198 Life Insurance | \$1,468.80 |
| Total 495 Non Uniformed Benefits | \$165,810.00 |

| | |
|---|-----------------------|
| New - Adm PTO liability | \$25,954.06 |
| New - Adm FICA | \$1,609.15 |
| New - Adm Medicare | \$376.33 |
| New - Adm Workers Comp | \$519.08 |
| New - DPW PTO liability | \$32,777.94 |
| New -DPW FICA | \$2,032.23 |
| New - DPW Medicare | \$475.28 |
| New -DPW Workers Comp | \$12,127.84 |
| New -Active Police Comp;Sick;Vacation | \$249,773.68 |
| New -Active Police Medicare | \$3,621.72 |
| New -Police Workers Comp | \$109,900.42 |
| Total NEW PTO Liability and COMP time liability | \$439,167.73 |
| 496 GRANTS | |
| transferred from GRANTS PAGE | |
| Total FROM GRANTS PAGE | |
| Capital Improvement Plan for 2021 | \$204,500.00 |
| Capital Improvement Plan for 2022 | |
| DPW Vehicles | \$55,000.00 |
| Dentention Basins | \$4,000.00 |
| Boro hall windows | \$2,000.00 |
| Police Vehicles | \$75,000.00 |
| Police Fire Escape | \$15,000.00 |
| Adm File Cabinets/ equipment | \$4,475.00 |
| Repointing of Boro Building | \$25,000.00 |
| Bldg. Roofing | \$35,000.00 |
| Repointing of Police Building | \$25,000.00 |
| Zoning File Cabinets | \$2,475.00 |
| Parking Meter future replacement | \$3,500.00 |
| Parks and Recreation Playground Fund (Berris Fund) | \$0.00 |
| Total | \$450,950.00 |
| Total Expense | \$4,584,271.33 |
| Ending Balance December 31 GENERAL FUND Checkig | \$323,291.47 |
| Ending Balance December 31 GENERAL FUND, Payroll | \$113,584.00 |
| CD *1033 Berris Memorial | \$129,569.42 |
| CD* 1034 Skate Park | \$3,971.00 |
| | \$570,415.89 |
| Balance + / - | \$0.00 |

Adopted Budget --LIQUID FUELS**Adopted 2022****Anticipated Bal Totals for LF savings and checking****Beginning Balance****\$115,568.00****Equipment Balance (unspecified)****\$36,800.00****CD*1035****\$30,339.00****Ordinary Income/Expense****300-399 Revenues****2-3 MISC RECEIPTS****\$0.00****341 INTEREST EARNINGS****341.10 Interest -L.F. Savings****\$119.00****341.9 Interest Income CD's****\$121.00****Total 341 INTEREST EARNINGS****\$240.00****352 INTERGOVERNMENTAL REVENUE****352.03 Motor Fuel Taxes****\$129,843.00****352.03 Motor Fuel Taxes Turnback****\$9,680.00****352.03 Reserved Equipment Purch****\$0.00****Total 352 INTERGOVERNMENTAL REVENUE****\$139,523.00****Winter Service Agreement****\$0.00****Total 300-399 Revenues****\$322,470.00****430-499 EXPENSES****430.26 Minor Equipment Purchase****\$0.00****430.27 Computer/Comp Training****430.74 Major Equipment Purchase****\$73,428.00****RESERVE****\$0.00****RESERVE****\$0.00****Total Major Equipment Purchase****\$73,428.00****430.99 Agility Projects****\$0.00****431 Cleaning Streets & Gutters****\$0.00****432 Winter Maintenance Services****\$0.00****433 Traffic Control Devices****\$3,162.00****434 Street Lighting****\$69,600.00****436 Storm Sewers & Drains****\$0.00****Stormwater- Crestmont segment****\$20,000.00****Stormwater-****\$0.00**

| | |
|--|-------------|
| Stormwater- | \$0.00 |
| 437 Repairs Tools & Machinery | \$0.00 |
| 438 Maint & Repairs Rds & Bridg | \$7,028.00 |
| 439 Hwy Construction & Rebuildi | \$0.00 |
| PAVING -Watts Hill Road | \$75,000.00 |
| PAVING - | \$0.00 |
| PAVING - | \$0.00 |
| PAVING - | \$0.00 |
| PAVING - | \$0.00 |
| 499 MISC | \$0.00 |
| 430-499 EXPENSES - Other | \$0.00 |

| | |
|-------------------------------|---------------------|
| Total 430-499 EXPENSES | \$174,790.00 |
|-------------------------------|---------------------|

492.50 Contingency Expense

| | |
|----------------------------|---------------|
| Total Contingency - | \$0.00 |
|----------------------------|---------------|

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|---------------------------|---------------------|
| Total Expenditures | \$248,218.00 |
|---------------------------|---------------------|

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|-----------------------|--------------------|
| Carryover Cash | \$11,087.00 |
|-----------------------|--------------------|

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|--------------------------|--------------------|
| Equipment Balance | \$63,165.00 |
|--------------------------|--------------------|

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|--|---------------------|
| | \$322,470.00 |
|--|---------------------|

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|------------|---------------|
| Bal | \$0.00 |
|------------|---------------|

| BOROUGH OF HONESDALE | | | | | | | | | |
|----------------------|--|--|--|--|--|--|--|---------------|-------------------------|
| | | | | | | | | | |
| | | | | Adopted Budget - PENSION FUNDS | | | | Proposed 2022 | NOTES |
| | | | | | | | | | |
| | | | | Beginning Balance | | | | \$14,092.00 | |
| | | | | Ordinary Income/Expense | | | | | |
| | | | | Income | | | | | |
| | | | | 310 ACT 511 LOCAL ENABLING ACT | | | | | |
| | | | | 310.96 Pension Taxes -Current | | | | \$127,445.28 | |
| | | | | 310.97 Pension Taxes Prior Year | | | | \$1,773.76 | |
| | | | | Total 310 ACT 511 LOCAL ENABLING ACT | | | | \$129,220.00 | |
| | | | | 341 INTEREST EARNINGS | | | | | |
| | | | | 341.10 Interest Earnings | | | | \$66.00 | |
| | | | | 341 INTEREST EARNINGS - Other | | | | \$0.00 | |
| | | | | Total 341 INTEREST EARNINGS | | | | \$66.00 | |
| | | | | 355 STATE SHARED REVENUE | | | | | |
| | | | | 355.06 Municipal State Aid | | | | \$81,928.00 | Uniform Pension MMO |
| | | | | 355 STATE SHARED REVENUE - Other | | | | | |
| | | | | Total 355 STATE SHARED REVENUE | | | | \$81,928.00 | |
| | | | | 392 INTERFUND TRANSFERS | | | | | |
| | | | | 392.01 Transfer fm General Fund -Non-Uniform | | | | \$18,000.00 | ADM/2; DPW/4 |
| | | | | 392.01 Transfer fm General Fund-Uniform | | | | \$52,011.00 | difference of state aid |
| | | | | Total 392 INTERFUND TRANSFERS | | | | \$70,011.00 | |
| | | | | Total Income | | | | \$295,317.00 | |
| | | | | Expense | | | | | |
| | | | | Police Pension Minimum Municipal Obligation | | | | \$227,945.00 | MMO PD |
| | | | | LESS Police Department Payroll Contributions (5% of Wages) | | | | (\$15,604.00) | |
| | | | | Total MMO | | | | \$212,341.00 | |
| | | | | Non-Uniformed Employee Minimum Municipal Obligation | | | | \$18,000.00 | MMO Non-Uniform |
| | | | | Total MMO | | | | \$18,000.00 | |
| | | | | | | | | | |
| | | | | Additional MMO Payment / Uniform -Unfunded Liability | | | | \$50,000.00 | |
| | | | | Total Expense | | | | \$280,341.00 | |
| | | | | Carryover Cash | | | | \$14,158.00 | |
| | | | | Balance | | | | \$818.00 | |
| | | | | | | | | | |
| | | | | Notes to Pension Figures: | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | Administrative Charges - Uniform Pension | | | | \$44,726.89 | Invoices Paid from Plan |
| | | | | Administrative Charges -Non-Uniform Pension | | | | \$1,175.00 | Invoices Paid from Plan |
| | | | | Total Administrative Fees | | | | \$45,901.89 | |
| | | | | | | | | | |

| DEBT SERVICE STORMWATER LOAN | | 2022 Budget |
|--|----|--------------------|
| Adopted Budget November 15, 2021 | | |
| Ordinary Income/Expense | | |
| Beginning Balance | \$ | 9,977.48 |
| Income | | |
| 301.90 DEBT SERVICE TAXES | | |
| 301.91 Debt Services -Current | \$ | - |
| 301.92 Debt Services Prior Year | \$ | - |
| Total 301.90 DEBT SERVICE TAXES | \$ | - |
| 341 INTEREST EARNINGS | | |
| 341.10 Debt Service Interest | \$ | 2.00 |
| Total 341 INTEREST EARNINGS | \$ | 2.00 |
| 392 INTERFUND TRANSFERS | | |
| 392.01 Transfer fm General Fund -Stormwater Loan | \$ | 23,091.00 |
| 392.01 Transfer fm General Fund | | |
| Total 392 INTERFUND TRANSFERS | \$ | 23,091.00 |
| 392.50 Carryover from prior yr | \$ | - |
| Total Income | \$ | 33,070.48 |
| Expense | | |
| 470-474 DEBT SERVICE | | |
| 471.10 G.O. Note Principal 2019 #1 Stormwater | \$ | 18,220.00 |
| 471.60 TA Note Principal | \$ | - |
| Total 470-474 DEBT SERVICE | \$ | 18,220.00 |
| 472 DEBT INTEREST | | |
| 472.10 G.O. Note Interest 2019 #1 Stormwater | \$ | 4,871.00 |
| 472.10 TA Note Principal | \$ | - |
| Total 472 DEBT INTEREST | \$ | 4,871.00 |
| Total Expense | \$ | 23,091.00 |
| Carryover Cash | \$ | 9,979.48 |
| Stormwater Project Balance | \$ | 33,070.48 |