

# COMMONWEALTH OF PENNSYLVANIA

# ANNUAL BUDGET REPORT

County of Wayne

~~City of~~ \_\_\_\_\_

Borough of Honesdale

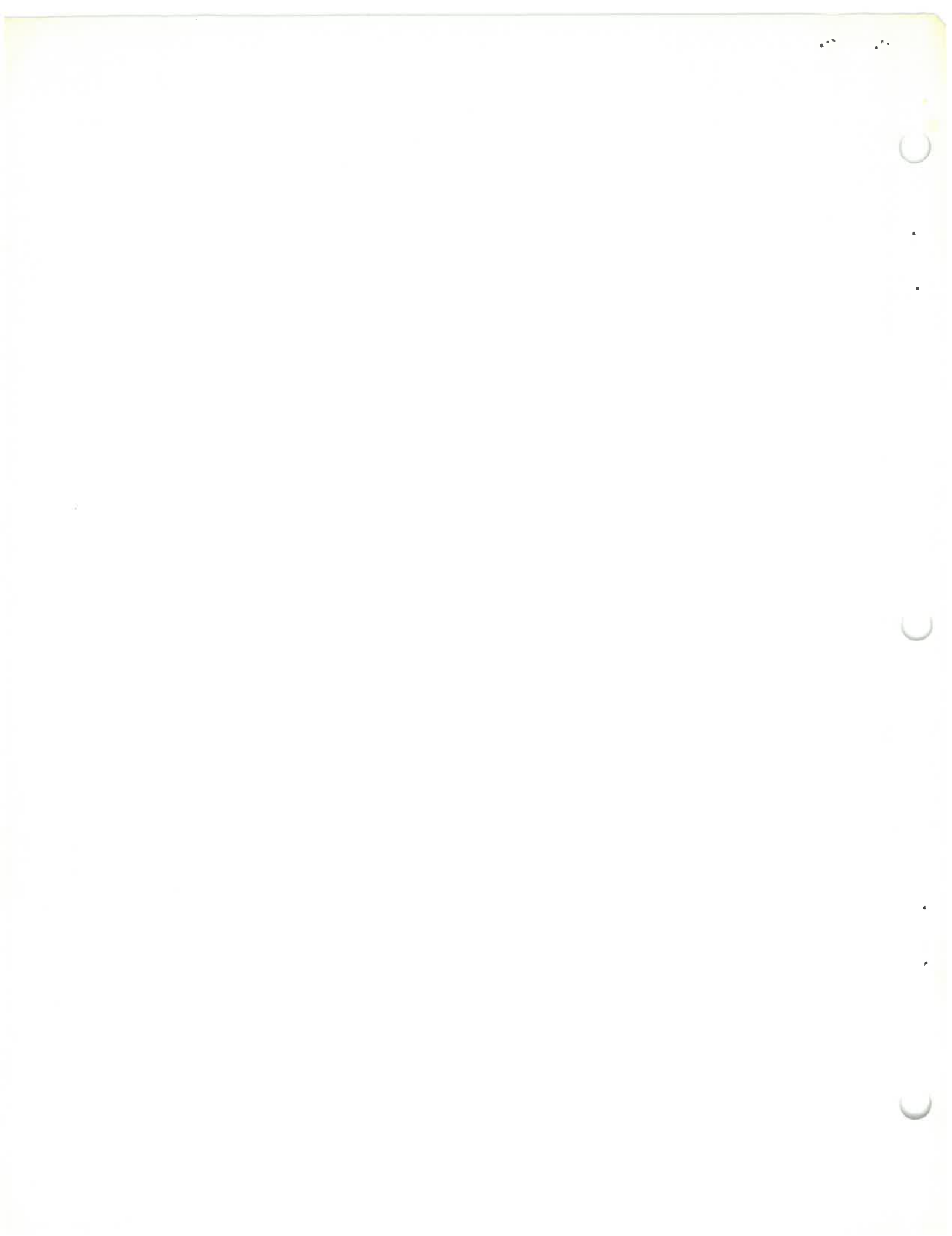
~~Township of~~ \_\_\_\_\_

\_\_\_\_\_ of \_\_\_\_\_

for the year

**1983**

*one copy to be filed with*  
Department of Community Affairs  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania



## GENERAL INSTRUCTIONS

One of the principles of governmental accounting and financial reporting is that an annual budget should be adopted by every governmental unit. Another principle is that a common terminology should be used consistently throughout the budget, the accounts, and the financial reports of each fund. These principles are reflected in the provisions in the various municipal codes and home rule charters requiring the timely preparation and adoption of an annual budget and reporting it on a form developed by the committee authorized to prepare the form.

The committee has developed and approved this form which incorporates the two principles. This budget form covers all assets, liabilities, fund equities, revenue or income and expenditures or expenses of all budgetary funds and some funds you may not budget.

This budget form covers all types of funds that a local government may have: Governmental, Proprietary, and Fiduciary.

1. Governmental Funds include:
  - a. the General Fund,
  - b. Special Revenue Funds (e.g. special tax fund, Highway Aid Fund, and Revenue Sharing Fund),
  - c. Capital Projects Funds (e.g. General Obligation Bond Funds and Capital Reserve Funds),
  - d. Debt Service Funds (e.g. Sinking Funds), and
  - e. Special Assessment Funds.
2. Proprietary Funds include:
  - a. Enterprise Funds (e.g. Electric Fund, Gas Fund, Water Fund, and Wastewater Fund), and
  - b. Internal Service Funds.
3. Fiduciary Funds include:
  - a. Expendable Trust Funds,
  - b. Non-expendable Trust Funds,
  - c. Pension Trust Funds (e.g. Firefighters Pension Fund, Non-uniformed Employees Pension Fund, and Police Pension Fund), and
  - d. Agency Funds (e.g. Firemen's Relief Fund and Payroll Fund).

Separate columns are provided only for General, Highway Aid, and Revenue Sharing Funds. All other funds for which you must prepare a budget should be added together by type for purposes of this report, although your governing body will have adopted a budget listing each of these as a separate fund. You may not have some of these kinds of funds, or if you do, you may not need to budget some of these kinds of funds. Obviously, you only report those kinds of funds you do have and for which the governing body budgets.

We suggest that you begin your budget by preparing a Schedule W (Working Budget) or a similar form for each of your budgetary funds. To prepare Schedule W, you can make your own with plain paper, columnar paper, or an office copier, or you can have copies printed locally.

Tax totals from the Schedules W then can be transferred to Schedule C, and then totals from both these schedules can be transferred to Schedule A. All amounts may be estimated and appropriated to the nearest dollar.

Schedule A constitutes the uniform budget, which, under the terms of the various municipal codes and home rule charters, should be prepared and made available for public inspection prior to budget adoption. We would suggest that this schedule be accompanied by the Schedule W and a written description of revenue or income and expenditures or expenses.

This form also contains the appropriation ordinance, resolution, or motion by means of which the budget is finally adopted at the end of the designated public inspection period. The required tax levy ordinance or resolution is also included in this form.

Within fifteen (15) days after final adoption of the budget, one copy should be filed with:

Department of Community Affairs  
Bureau of Local Government Services  
Municipal Statistics and Records Division  
P.O. Box 155  
Harrisburg, PA 17120



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CERTIFICATION

To the Secretary of Community Affairs  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania

I, the undersigned, the duly ~~XXXXX~~ appointed, qualified, and acting Secretary  
Director of Accounts and Finance  
Secretary/Clerk

of the Borough of Honesdale in the County of Wayne,  
City, Borough, Township  
~~Home Rule Municipality~~  
Commonwealth of Pennsylvania, hereby do certify that:

1. The Annual Budget was prepared according to law and presented to the  
Borough Council on 11/29, 1982.  
City Council, Borough Council  
Board of Township Commissioners  
Board of Township Supervisors  
Governing Body of Home Rule Municipality
2. The Annual Budget was published or otherwise made available for public inspection  
on 11/30, 1982; and
3. All financial data and other information set forth herein are complete and correct to  
the best of my knowledge and belief.

In witness whereof, I have hereunto set my hand and the seal of Honesdale Borough  
City, Borough, Township  
Home Rule Municipality  
this 29 th day of November, A.D. 19 82

Signed: Jan W. Joseph  
~~Director of Accounts and Finance~~  
Secretary  
Municipal ~~Clerk~~/Secretary

(SEAL)

ORDINANCE NO. \_\_\_\_\_

RESOLUTION NO. 11-29-82

A MOTION \_\_\_\_\_

AN ORDINANCE OF THE CITY OF \_\_\_\_\_

~~AN ORDINANCE~~  
A RESOLUTION  
~~A MOTION~~

of the Borough of HONESDALE

AN ORDINANCE of the Township of \_\_\_\_\_  
A RESOLUTION

A RESOLUTION OF THE BOROUGH OF HONESDALE  
Ordinance, Resolution  
Motion Municipality

in the County of WAYNE,

Commonwealth of Pennsylvania, appropriating specific sums estimated to be required for the specific purposes of the municipal government, hereinafter set forth, during the year 1983

~~BE IT ORDAINED AND ENACTED,~~ ~~XXXXX~~ ~~enacted and enacted~~  
BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted  
~~BE IT MOVED AND ENACTED,~~ ~~XXXXX~~ ~~moved and enacted~~

by the ~~City Council of the City of~~ \_\_\_\_\_,

Borough Council of the Borough of HONESDALE,

~~Board of Township Commissioners of the Township of~~ \_\_\_\_\_,

~~Board of Township Supervisors of the Township of~~ \_\_\_\_\_,

XXXXXXXX of the \_\_\_\_\_ of \_\_\_\_\_,  
Home Rule Municipality

County of WAYNE, Commonwealth of Pennsylvania:

SECTION 1. That for the expenditures and expenses of the fiscal year 1983 the following amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 1983 for the specific purposes set forth on the following pages.

## BUDGET SUMMARY--ALL BUDGETED FUNDS

Account Number	Classification	Total All Budgeted Funds	Line No.
	<b>Assets - January 1</b>		1
	Cash (including checking, savings, certificates of deposit, money market funds, etc.)	27,000	2
	Accounts Receivable	-----	3
	Other Assets	-----	4
	<b>Less Liabilities - January 1</b>		5
	Accounts Payable (unpaid bills)	-----	6
	Other Liabilities	-----	7
	Less Fund Equity Reserves - January 1	-----	8
	<b>Fund Equity (sum of lines 2, 3, 4 less 6, 7, 8) - January 1</b>	<b>27,000</b>	9
	<b>Revenues and Other Financing Sources</b>		10
300	Taxes (from Schedule C)	389,400	11
320	Licenses and Permits	4,600	12
330	Fines and Forfeits	24,000	13
340	Interest, Rents, and Royalties	3,500	14
350	Intergovernmental Revenue	171,100	15
360	Charges for Services (Departmental Earnings)	236,500	16
380	Miscellaneous Revenues	10,100	17
390	Other Financing Sources	75,000	18
	<b>Total Revenues and Other Financing Sources (sum of lines 11 thru 18)</b>	<b>914,200</b>	19
	<b>Total Available for Appropriation (sum of lines 9 and 19)</b>	<b>941,200</b>	20
	<b>Expenditures or Expenses and Other Financing Uses</b>		21
400	General Government	152,200	22
410	Public Safety (Protection to Persons and Property)	221,100	23
420	Health and Welfare	-----	24
	<b>Public Works--</b>		25
426	Sanitation	1,500	26
430	Highways, Roads, and Streets	197,400	27
440	Other	12,900	28
450	Culture--Recreation	38,300	29
460	Conservation and Development	-----	30
470	Debt Service	-----	31
480	Miscellaneous Expenditures or Expenses	-----	32
490	Other Financing Uses	76,400	33
	<b>Total Expenditures or Expenses and Other Financing Uses (sum of lines 22 thru 33)</b>	<b>941,200</b>	34
	<b>Assets - December 31</b>		35
	Less Liabilities - December 31	-----	36
	Less Reserves - December 31	-----	37
	Unappropriated Fund Equity (line 35 less lines 36 and 37)	-----	38
	<b>Total Appropriated and Unappropriated (sum of lines 34 and 38)</b>	<b>941,200</b>	39

BUDGET SUMMARY--ALL BUDGETED FUNDS

Schedule A

Line No.	GOVERNMENTAL FUNDS					Sewer Fund Proprietary Funds (06-09)	Fiduciary Funds (50-69)
	General Fund (1)	SPECIAL REVENUE FUNDS			Other Governmental Funds		
		Highway Aid Fund (35)	Revenue Sharing Fund (85)	Other Special Revenue Funds (02-05)			
1							
2	1,600	200	200			25,000	
3							
4							
5							
6							
7							
8							
9	1,600	200	200			25,000	
10							
11	389,400						
12	4,600						
13	22,000					2,000	
14	3,000					500	
15	20,000	49,200	69,600			32,300	
16	57,000					179,500	
17	8,000					2,100	
18	75,000						
19	579,000	49,200	69,600			216,400	
20	580,600	49,400	69,800			241,400	
21							
22	152,200						
23	151,300		69,800				
24	----						
25							
26	1,500						
27	148,000	49,400					
28	12,900					241,400	
29	38,300						
30	----						
31	----						
32	----						
33	76,400						
34	580,600					241,400	
35	----						
36	----						
37	----						
38	----						
39	580,600	49,400	69,800			241,400	



~~XXXXXXXXXX~~ SECTION 2. That any resolution conflicting with this resolution be and the same ~~XXXXXX~~  
~~XXXXXX~~

~~XXXXXXXXXX~~  
is hereby repealed insofar as the same affects this resolution.  
~~XXXXXX~~

ADOPTED THIS \_\_\_\_\_ day of \_\_\_\_\_, A.D. 19\_\_.

~~XXXXXXXXXX~~  
Borough Mayor  
~~XXXXXXXXXX~~

~~XXXXXXXXXXXXXXXXXXXX~~  
President of the City Council  
President of the Borough Council  
~~XXXXXXXXXXXXXXXXXXXX~~  
~~XXXXXXXXXXXXXXXXXXXX~~  
~~XXXXXXXXXXXXXXXXXXXX~~  
~~XXXXXXXXXXXXXXXXXXXX~~

CERTIFICATION

To the Secretary of Community Affairs  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania

I hereby certify that the foregoing is a true and correct copy of Resolution No. ~~XXXXXXXXXX~~ \_\_\_\_\_  
~~XXXXXXXXXX~~ \_\_\_\_\_

enacted by the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Honesdale \_\_\_\_\_  
\* City, Borough, Township  
Home Rule Municipality

in the County of \_\_\_\_\_ Wayne \_\_\_\_\_ on the 29th day of \_\_\_\_\_ November \_\_\_\_\_ A.D. 19\_\_ 82.

~~XXXXXXXXXX~~  
City Clerk  
Borough Secretary  
~~XXXXXXXXXX~~  
Municipal Clerk/Secretary

(SEAL)

CITY, BOROUGH, FIRST CLASS TOWNSHIP OR HOME RULE MUNICIPALITY

TAX LEVY ORDINANCE

ORDINANCE NO. 475

AN ORDINANCE OF THE ~~CITY OF~~ BOROUGH OF HONESDALE ~~TOWNSHIP OF~~ OF Home Rule Municipality

County of WAYNE, Commonwealth of Pennsylvania, fixing the tax rate for the year 1983.

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted

by the ~~City Council of the City of~~ Borough Council of the Borough of HONESDALE ~~Board of Township Commissioners of the Township of~~ ~~Governing Body of~~ Home Rule Municipality

County of WAYNE, Commonwealth of Pennsylvania:

That a tax be and the same is hereby levied on all ~~real property~~ real property and ~~occupations~~ occupations within the

BOROUGH OF HONESDALE subject to taxation for the fiscal year 1983 as follows: City, Borough, Township, Home Rule Municipality

Tax rate for general purposes, the sum of . . . . . 29 mills on each dollar of assessed valuation, or the sum of . . . . . 29 cents on each one hundred dollars of assessed valuation.

For debt purposes, the sum of . . . . . mills on each dollar of assessed valuation, or the sum of . . . . . cents on each one hundred dollars of assessed valuation.

For general (Occupation) purposes, the sum of . . . . . 25 mills on each dollar of assessed valuation, or the sum of . . . . . 25 cents on each one hundred dollars of assessed valuation.

For general (Per Capita) purposes, the sum of . . . . . \$5.00 cents on each dollar of assessed valuation, or the sum of . . . . . cents on each one hundred dollars of assessed valuation.

For . . . . . purposes, the sum of . . . . . mills on each dollar of assessed valuation, or the sum of . . . . . cents on each one hundred dollars of assessed valuation.

For . . . . . purposes, the sum of . . . . . mills on each dollar of assessed valuation, or the sum of . . . . . cents on each one hundred dollars of assessed valuation.

For . . . . . purposes, the sum of . . . . . mills on each dollar of assessed valuation, or the sum of . . . . . cents on each one hundred dollars of assessed valuation.

For . . . . . purposes, the sum of . . . . . mills on each dollar of assessed valuation, or the sum of . . . . . cents on each one hundred dollars of assessed valuation.

For \_\_\_\_\_ purposes, the sum of \_\_\_\_\_ mills  
 on each dollar of assessed valuation, or the sum of \_\_\_\_\_ cents  
 on each one hundred dollars of assessed valuation.

The same being summarized in tabular form as follows:

	Mills on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	29 Mills	29 Cents
Tax Rate for Debt Purposes	_____ Mills	_____ Cents
Tax Rate for _____	25 Mills	25 Cents
Tax Rate for _____	5.00 <del>Mills</del>	500 Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
<b>TOTAL</b>	54 5.00 Mills	554 Cents

That any ordinance, or part of ordinance, conflicting with this ordinance be and the same is hereby repealed insofar as the same affects this ordinance.

Adopted the \_\_\_\_\_ day of \_\_\_\_\_, A.D. 19\_\_\_\_\_.

\_\_\_\_\_  
 City Mayor  
 Borough Mayor  
 Elected Executive

\_\_\_\_\_  
 President of City Council  
 President of Borough Council  
 President of the Board of Township Commissioners  
 Presiding Officer of the Legislative Body

**CERTIFICATION**

To the Secretary of Community Affairs  
 Commonwealth of Pennsylvania  
 Harrisburg, Pennsylvania

I HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. \_\_\_\_\_  
 enacted by the \_\_\_\_\_ on the  
 City Council, Borough Council, Board of Township Commissioners, Governing Body  
 \_\_\_\_\_ day of \_\_\_\_\_, A.D. 19\_\_\_\_\_.

\_\_\_\_\_  
 Secretary/Clerk

(SEAL)

## DEBT AND TAX AND REVENUE ANTICIPATION NOTES REPORT

### Schedule B

Purpose	Year of Issue	Outstanding January 1, 19 <u>82</u>	Principal To Be Paid During Year	Interest To Be Paid During Year	Outstanding December 31, 19 <u>83</u>
<b>General Obligation Bonds and Notes</b>					
Electoral					
Non-electoral	1981	170,990	15,648	12,841	155,342
	1982	30,000	6000	2800	24,000
Bond Anticipation Notes (§408)					
Small Borrowing for Capital Purposes (§409)					
Unfunded Debt (§509)					
<b>Total General Obligation Debt</b>					
<b>Revenue Bonds and Notes</b>					
Electoral					
Non-electoral					
<b>Total Revenue Debt</b>					
Lease Rental Debt					
<b>Total Debt</b>					
<b>Tax and Revenue Anticipation Notes (§501)</b>					
<b>Total Debt and Tax and Revenue Anticipation Notes</b>		<b>200,990</b>	<b>21,648</b>	<b>15,641</b>	<b>179,342</b>

*NOTE: Sections 408, 409, 501, and 509 refer to the Local Government Unit Debt Act*

TAXES

Schedule C

Account Number	Classification	Tax Rate	Total All Funds	Special Revenue Funds				Debt Service Funds	All Other Funds
				General Fund (1)	Street Lighting Fund (2)	Fire Protection Fund (3)	Other Special Revenue Funds (04-05)		
	<b>REAL PROPERTY</b>	29 mills							
	Current Year's Levy - Gross		352,585						
	Less Uncollectable		32,785						
301.10	Current Year's Levy - Net		319,800						
301.20	Prior Year's Levy - Net		14,000						
301.30	Delinquent Levy - Net		7,000						
301.40	Interim Levy - Net		-----						
301	<b>Total Real Property</b>		340,800						
	<b>OCCUPATION (municipal code)</b>	25 Mills							
	Current Year's Levy - Gross		11,748						
	Less Uncollectable		1,548						
305.10	Current Year's Levy - Net		10,200						
305.20	Prior Year's Levy - Net		500						
305.30	Delinquent Levy - Net		500						
305	<b>Total Occupation</b>		11,200						
	<b>RESIDENCE (3rd class cities)</b>		-----						
	Current Year's Levy - Gross								
	Less Uncollectable								
308.10	Current Year's Levy - Net								
308.20	Prior Year's Levy - Net								
308.30	Delinquent Levy - Net								
308	<b>Total Residence</b>		-----						

Schedule C (Continued)

Classification	Tax Rate	Total All Funds	General Fund (1)	Special Revenue Funds			Debt Service Funds	All Other Funds
				Street Lighting Fund (2)	Fire Protection Fund (3)	Other Special Revenue Funds (04-05)		
<b>LOCAL TAX ENABLING ACT TAXES</b>								
Per Capita	5.00							
Current Year's Levy - Gross		16,080						
Less Uncollectable		2,480						
310.01 Current Year's Levy - Net		13,600						
310.02 Prior Year's Levy - Net		1,000						
310.03 Delinquent Levy - Net		500						
310.00 Total Per Capita		15,100						
310.10 Real Estate Transfer Tax		17,500						
310.20 Earned Income Tax		-----						
310.30 Mercantile Taxes		-----						
Occupation Act 511)		-----						
Current Year's Levy - Gross		-----						
Less Uncollectable		-----						
310.41 Current Year's Levy - Net		-----						
310.42 Prior Year's Levy - Net		-----						
310.43 Delinquent Levy - Net		-----						
310.40 Total Occupation		-----						
310.50 Occupational Privilege		-----						
310.60 Admissions		-----						
310.70 Mechanical Devices		-----						
310.80 Business Privilege		-----						
310.91 House Trailer		-----						
310.92 Lease Rental		-----						
310.9 Other Public Utility Realty		4,800						
310.9 Other		-----						
310.9 Other		-----						
Total Local Tax Enabling Act		48,600						
<b>TOTAL TAXES</b>		<b>389,400</b>						

## SPECIFIC INSTRUCTIONS

### A. FEDERAL GENERAL REVENUE SHARING

1. At least ten days prior to the proposed use hearing, the local government must publish, in at least one newspaper of general circulation, as defined by the Newspaper Advertising Act of 1929, serving the local government's geographic area, notice of the hearing. The notice must include (a) date, time, and place of hearing, (b) the amount of unappropriated funds in the local government's revenue sharing fund, (c) the amount of revenue sharing funds the local government expects to receive during its fiscal year, and (e) the right of citizens to provide written or oral or both comments or suggestions or both regarding possible uses for the revenue sharing funds. A reasonable effort must be made to have senior citizens and their groups participate in the hearing.
2. At least seven days before the executive authority submits its proposed budget to the legislative body, it conducts the proposed use hearing.
3. At least ten days prior to the budget hearing, the local government must publish, in at least one newspaper of general circulation in the local government's geographic area, a notice of the hearing. The notice must include (a) date, time, and place of hearing, (b) right of citizens attending the hearing to provide written or oral or both comments or questions or both regarding the entire budget and the relationship of revenue sharing to the entire budget, (c) the local government's proposed use of its revenue sharing funds in context with the entire budget, (d) a summary of the local government's entire proposed budget, (e) location where and time when the above information with a copy of the entire proposed budget is available for public inspection. A reasonable effort must be made to have senior citizens and their groups participate in the hearings.
4. Prior to enactment of the budget, the legislative body, or the appropriate committee thereof, conducts the budget hearing.
5. Within thirty days of adoption of the budget, a summary of the adopted budget showing the intended use of revenue sharing funds must be available for public inspection and notice of its availability must be published in a newspaper of general circulation in the local government's geographical area.
6. The Office of Revenue Sharing only counts local government business days as days for purposes of publishing notices of hearings.

### B. CITIES OF THE THIRD CLASS

1. In commission cities, each department is required to submit to the council sometime before the last stated meeting in November an estimate of probable receipts and expenditures and the amount each department says it requires for the ensuing year. Mayors and city managers in optional charter cities must require department heads to submit requests not later than the month of November.
2. Budget preparation: In commission cities - assigned to the Director of Accounts and Finance; In Mayor/Council Plan A optional charter cities - to the mayor with the assistance of the administrator, if any, or other officer designated by the Mayor; and in Council/Manager optional charter cities - to the manager.
3. The budget must be submitted to the Council for first reading at the last stated meeting in November.
4. After the proposed budget has passed first reading, the city clerk makes it available for public inspection, publishes a notice to that effect in at least one newspaper of general circulation stating the date fixed by council for adoption of the proposed budget ordinance, such date being at least twenty days after publication. The proposed budget ordinance must be available for public inspection for at least ten days after this notice.
5. On or before December 31, the council must finally adopt the budget.

### C. BOROUGHES

1. The budget is prepared in any manner designated by council.
2. Boroughs must prepare the budget not less than thirty days before adoption.
3. Notice that the proposed budget is available for inspection must be published by the secretary in a newspaper of general circulation, as defined by the Newspaper Advertising Act of 1929, and the proposed budget must be kept on file with and be made available for public inspection by the secretary for a period of ten days after the notice and prior to adoption.
4. On or before December 31, the council must finally adopt the budget. Upon completion of the budget, the council shall adopt the real estate tax ordinance.



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