



2023 Budget

Prepared by 2022 Finance Committee Members:

Jared Newbon, Chair

William McAllister, Vice Chair

Judith Poltanis, Secretary

Danielle Simoneaux, Treasurer

Executive Summary

Introduction & General Comments

This executive summary will look new to many of you who have viewed past Honesdale Borough budgets as the finance committee has implemented this as a new feature for the 2023 Budget. We view this summary as an important method to communicate to our elected officials and constituents a clear and concise understanding of the financial and functional condition of the Borough as well as outline plans for coming years. This budget is reflective of recommendations made by all department heads in conjunction with the Finance Committee and each department's respective committee. Our ultimate goal is to improve transparency and allow councilors and residents to confidently state that Borough leadership is fulfilling its fiduciary duty to responsibly spend and save tax dollars. Details of the budget will be outlined in the report that follows.

2023 Challenges

Not unlike fiscal year (FY) 2022, FY 2023 will present many challenges for all of us to address, including but not limited to the following:

- Funding and recruitment for Public Safety functions
- Stormwater infrastructure repairs and improvements
- Addressing local and regional stormwater issues to reduce flooding and property damage
- Paving of streets and the increased cost thereof
- Stagnant (or shrinking) property tax base with limited alternate revenue streams and a large portion of non-taxable property
- Nationwide increased cost of human resources
- Deferred maintenance of borough buildings

2023 Highlights

- Adjusted Parks & Rec millage (offset by general millage)
- County Reassessment – unknown mill value
- Funding for two (2) new full-time police officers in 2023
- \$178,000 allocated to stormwater repairs (up from \$50,000 for FY 2022)
- Continuing capital budgeting to save on expected costs & interest expense
- 4% raise for all non-uniform borough employees
- Borough Manager position budgeted at \$80,000 annually
- Reduction in Legal spending from 2022
- \$15,000 allocation for Borough specific grant matching

Taxes

Taxation in the Borough for 2023 is proposed as follows:

*General Fund:	7.01 Mills	expected revenue is	\$1,894,395
Parks & Recreation:	0.55 Mills	expected revenue is	\$148,633
Fire Tax:	0.50 Mills	expected revenue is	\$135,121
Pension Tax:	0.50 Mills	expected revenue is	\$135,121
Debt Service Tax:	<u>0.09 Mills</u>	expected revenue is	<u>\$24,322</u>
Totals:	8.65 Mills		\$2,337,592

* - all millage will be updated to reflect FY 2023 revenues = FY 2022 revenues upon receipt of updated assessment values from Wayne County Tax Assessment Office

At the time of preparation of the 2023 Budget, each mill for the borough is valued at \$270,241.85 per the Wayne County Tax Assessment office. This results in a total anticipated property tax collection of \$2,337,592. **However, the county has not yet finished its County-Wide Reassessment project, thus, figures for 2023 property values and millage values are not yet available. That being said, when the borough does receive the needed information from the County Tax Assessment office, millage will be adjusted accordingly to keep borough property tax revenues virtually equal to the proposed 2023 budget tax revenue.**

Per Capita Tax is assessed on all residents over the age of 18 at \$5.00 per person. We estimate that this will generate a total of \$10,475 in collectable revenue for FY 2023.

Real Estate Transfer Tax of 0.50% is imposed for real estate transactions within the Borough. Due to a higher-than-average volume of sales in recent past years, this number has been noticeably higher, we have assumed a deceleration of local real estate markets and thus estimate FY 2023 Real Estate Transfer Tax revenues to be \$71,610.

Local Services Tax of \$52 per individual working within the Borough is charged annually. We estimate that this will generate total revenue of \$170,000 for FY 2023 with \$40,000 of that total coming from prior year collections.

Quick Comparison: County, School & Borough Taxes

The Borough continues to be one of the smaller portions of taxpayer's burden:

<u>Taxing Authority</u>	<u>2022 Millage</u>	<u>Percent of Total</u>	<u>Annual Tax (@ \$100K assessment)</u>
Wayne Highlands School District	18.7195	57.42%	\$ 1,871.95
Honesdale Borough	8.65	26.53%	\$ 865.00
Wayne County	5.23	16.04%	\$ 523.00
<i>Total</i>	32.6	100.00%	\$ 3,259.95

* - table assumes that while assessments & millage will change upon completion of the county-wide reassessment, total 2023 School, County & Borough property tax revenues will remain nearly equal to FY 2022

Sources of Income

Honesdale Borough has four (4) major sources of income on which to operate: (1) Real Property Taxes (2) Local Services Tax (3) Fines, Fees, and Charges (4) Parking Meters & Fees. Of these, Real Property Taxes comprise of a large majority of all revenue.

Overall Fiscal Situation

Overview

The Borough continues its commitment to prudent and frugal government spending practices. Our staff works diligently to ensure that protocols are followed when expensing funds and are always conscious of where (planned and unforeseen) expenses fit into the budget. This has allowed us to often remain under budget in recent FY's. However, a warning must be issued regarding our carryover balance which has seen declines in recent years. Should this trend continue, the borough will likely have to consider increasing Real Property Taxes and/or finding alternate revenue sources. Our projected carryover balance from FY 2023 to FY 2024 is just \$250,000 (\$363,584 to include payroll), which is the estimated minimum carryover required to operate without a Tax Anticipation Note. In comparison, we project that the Borough will carryover \$1,048,837 (+/-) from FY 2022 to FY 2023 (i.e. excluding capital improvement CD's). Rising costs across the board as well as deferred maintenance on borough property(ies) and infrastructures could exacerbate this matter.

Capital Improvement Plan

One of our most important functions as a borough is the preservation and maintenance of Borough infrastructure and assets for the ultimate benefit of residents & businesses. The current council has been striving to make up for deficiencies in these areas caused largely by prior management of funds and resources. Consequently, in recent years we have developed and implemented a Capital Improvement Plan (CIP), which attempts to outline capital needs, particularly borough buildings & assets, of the borough for the next five (5) FY's and address funding needs for said assets. This plan is continually updated each FY to maintain a five (5) year "rolling" fund, allowing us to plan for several years in advance of a large expenditure. Some of the most notable line items in our current CIP include repointing of buildings, roof repair & replacement, police cruisers and DPW vehicles. Officials and constituents should note that while the CIP is our best attempt at predicting future needs, there will likely be times when these funds may need full or partial reallocation to more pressing needs.

Police & Public Safety

As you know, the Borough has entered into a collective bargaining agreement with the HPOA for a term which continues through 12/31/2024. This agreement allows the borough to equitably estimate future labor costs thus, we have placed line items for hiring two (2) additional full-time officers in the 2023 budget. In addition, we have continued to include police cruisers in our capital budget to ensure that the department will be able to maintain a fleet of cruisers in good condition. However, the largest problem facing the department currently is recruitment. The Finance Committee will continue to strive to provide, and incrementally increase, funding for the police department while we look to department leadership to head-up increased recruitment efforts. Public Safety is of utmost importance to the Finance Committee & we believe we've produced a budget that continues to reflect that view.

Fire Department

Honesdale Borough's fire department continues to be funded primarily through the fire tax as well as expenses paid from the Borough's general fund for fire hydrants and workers comp insurance. Our fire service is currently staffed solely by volunteers. Our volunteers give of their time and efforts selflessly and are an incredible asset to our community. The fire department continues to warn the Borough that if volunteering does not increase, eventually we may be forced to shift to staffing our fire departments with paid employees. There is also a possibility of a regional Fire Department with neighboring municipalities. Either of these options would come at an incredible cost to residents – please consider volunteering with our fire department.

Parks and Pool

Honesdale has some great parks and public areas open for the use of our residents and visitors. While the committee is thankful for such wonderful gathering spaces, we are also very conscious of the costs associated with maintaining and improving our parks and park facilities. We are grateful that the current Parks and Recreation Committee has been working alongside the Grants Committee to find alternate funding sources for park improvements. One change in our 2023 budget is the increase of Parks and Recreation Millage from 0.30 to 0.55, offset by an equal decrease in general Millage. This is being done in an effort to increase budget transparency by eliminating the past practice of transferring from the General Fund to Parks and Recreation. The total estimated tax revenue for Parks and Recreation is budgeted to be \$148,633 for 2023 vs. \$217,503 in budgeted 2023 expenses (with additional funds coming from the Berris Memorial Funds, Pool Revenue & EV charging fees). Also noteworthy is that efforts are being made by borough staff, councilors, our Solicitor, and the Parks & Recreation Commission to explore the formation of a "Friends of Honesdale Parks" or similarly named entity that would have the ability to fundraise for our park expenses. The Finance Committee is hopeful that this is a viable option to help fund our parks.

Zoning and Code Enforcement

The borough has been fortunate to be able to partner with SFM Consulting to provide continuous services for our Zoning and Code Enforcement needs. This is an active and important role in the borough given our population density and many close of neighbors and responsibility now lies with SFM to enforce Borough ordinances relating to zoning, property maintenance, etc. We are hopeful that SFM's services will help to reduce turnover and recruitment expenses within the Zoning Department.

Downtown Revitalization and the Greater Honesdale Partnership

The Borough also enjoys a working relationship with the Greater Honesdale Partnership (GHP) and has been integral in the process of Downtown Revitalization. This project has potential to encourage grant funding within the borough as well as provide economic stimulus and improve the appearance of our downtown. The borough is also happy to continue allocating \$15,000 annually to be used by the GHP (with borough approval) for administrative expenses.

Stormwater Management

Flooding and stormwater management is a very important issue that has consumed a growing portion of our budget for many years. This year, we've allocated \$178,805 (up from \$50,000 for FY 2022) for stormwater repairs. While we do not assert that this will be sufficient, it is in line with the goal of continual stormwater improvement. In addition, the borough has begun to work with

neighboring municipalities to address stormwater issues and continues to work with them in the coming years. Also noteworthy is that during 2022, the borough was able to use ARPA funds to help improve and repair stormwater systems. This will not be an option for FY 2023, thus the need for an increased budget line-item.

Personnel and Staffing

Ultimately, local governments are in the service industry. Thus, like private businesses in the service industry, our most important asset is our people. The committee strives to produce a budget that is reflective of this truth. While the Borough has seen some recent success in recruiting non-uniformed employees, the job market remains very competitive. Competition within the market along with limited funds for increased wages has complicated the Borough's efforts to stand out among other employers. A desire to retain current employees and recruit new employees has led the committee to submit a pay raise of 4% for all our non-uniformed employees for 2023. We anticipate that this wage increase, in conjunction with our highly competitive fringe benefits, will help with retention and recruitment and help our employees cope with record high inflation the nation has experienced in recent years.

Buildings

In 2022, the buildings committee began evaluating ways we can improve our current spaces to become more efficient in our use of borough buildings. Council recently approved the expenditure of funds for an analysis of our space within the borough building and ways to improve functionality. In addition, the hiring of buildings personnel has contributed to many visible improvements made to our buildings during 2022. For 2023, the finance committee has continued capital budget preparation to help ensure the funding of major expenses such as repointing, roofing, and windows, without the unplanned need to borrow funds. We are looking forward to working with the buildings committee to find creative funding methods to improve and repair our buildings.

Debt

The current Finance Committee strives to operate the borough with minimal long-term debt obligations. Since borrowing \$200,000 (10-year amortization at 2.88%) for emergency stormwater repairs in 2019, the borough has not assumed any debt and plans to continue this trend, apart from securing a precautionary Tax Anticipation Note (TAN) each FY, which has not been drawn on in several FY's. Currently, the stormwater note repayment obligates the borough to approximately \$23,091 in debt service annually, which closely aligns with our estimated 2023 debt service tax revenue of \$24,322.

Legal Services

The borough enjoys the services of stellar Attorneys including our Solicitor and our dedicated Labor Attorney firm. No doubt, both attorneys play an important role in the borough's wellbeing. However, our staff has asserted that they have been learning from the attorneys and thus have not had to enlist their services as frequently. In one way, this is evidenced by the many attorney prepared letter templates that we now possess to help us address personnel correspondence. Due to the foresight of a reduced reliance on legal assistance, the committee feels that both the solicitor line-item and the labor attorney line-item can be reduced to \$50,000 & \$40,000, respectively for FY 2023 (which are both down by \$10,000 from FY 2022 Budget). The Finance Committee is hopeful that these line-items can be further reduced in coming FY's.

Gratitude

As I submit this 2023, straight-forward Executive Summary including a balanced budget with no tax increases and no new borrowings, I must thank all of those that contributed countless hours, late nights, and early mornings to make this budget what it is.

Secretary Judith Poltanis, Treasurer Danielle Simoneaux & DPW Director Dan Brown have done a remarkable job in their respective duties in compiling this budget. They have consistently shown their commitment to fiscal responsibility and demonstrate that commitment by their priorities within the budget. Their institutional knowledge and expertise in their own respective departments is a valuable asset to the taxpayers of Honesdale. A sincere thank you goes to all three of you from the committee.

In addition, all Borough councilors have stretched their schedules, made extra meetings, and provided input from constituents at the budget meetings. You know your departments and committees best and an accurate budget would not be possible without your input. Thank you all for your sacrifice of time and your submission of ideas for the 2023 budget.

Sincerely,

Jared A. Newbon

Jared A. Newbon
Finance Committee Chair
Honesdale Borough

November 8, 2022
Borough Council 2023
Draft Budget

Tax Rates Through the Years

Adopted								
	2023	2022	2021	2020	2019	2018	2017	2016
Pension Tax Rate	0.500	0.500	0.500	0.500	0.500	0.690	0.25	0.25
Debt Service Tax Rate	0.090	0.090	0.000	0.000	0.000	0.190	0.15	0.30
Parks & Rec Tax Rate	0.550	0.300	0.300	0.300	0.300	0.300	0.30	0.30
Fire Tax Rate	0.500	0.500	0.400	0.400	0.400	0.350	0.32	0.32
General Purpose Tax Rate	7.01	7.26	7.45	7.45	6.45	5.28	5.13	4.68
Street Lighting								
Total Tax Rate	8.65	8.65	8.65	8.65	7.65	6.81	6.15	5.85
% Increase each year	0.00%	0.00%	0.00%	13.07%	12.33%	10.73%	5.13%	0.00%
	0.00	0.00	0.00	1.00	0.84	0.66	0.30	0.00

	2015	2014	2013	2012	2011	2010	2009	2008	2007
Pension Tax Rate	0.25	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Debt Service Tax Rate	0.40	0.60	0.60	0.60	0.60	0.60	0.60	0.50	0.50
Parks & Rec Tax Rate	0.30	0.30			0.30	0.30	0.30	0.30	0.30
Fire Tax Rate	0.32	0.32			0.27	0.27	0.27	0.20	0.20
General Purpose Tax Rate	4.58	4.08	4.33	4.33	2.78	2.78	2.78	2.50	2.00
Street Lighting									
Total Tax Rate	5.85	5.35	4.98	4.98	4.30	4.30	4.30	3.80	3.30
% Increase each year	9.35%	7.43%	0.00%	15.81%	0.00%	0.00%	13.16%	15.15%	
	0.50	0.37	0.00	0.68	0.00	0.00	0.50	0.50	#REF!

Budget Year 2023

Taxes

Classification

Real Property

Taxes -- Gross (2308)
Less Uncollected 11/01/2022 (199)

Taxes -- Net

Prior Year -Delinquent (Tax Col)
Tax Claim Bureau

Total Real Property

Budget Figures

Total All Funds	General Fund	Fire Protection	Parks & Rec Fund	Pension Fund	Debt Service
8.65	7.01	0.50	0.55	0.50	0.09
\$2,337,592.00	\$1,894,395.37	\$135,120.93	\$148,633.02	\$135,120.93	\$24,321.77
(\$112,618.93)	(\$94,521.62)	(\$6,509.76)	(\$3,905.85)	(\$6,509.76)	(\$1,171.94)
\$2,224,973.07	\$1,799,873.75	\$128,611.17	\$144,727.17	\$128,611.17	\$23,149.83
\$27,230.98	\$22,881.03	\$1,418.96	\$1,064.23	\$1,773.76	\$93.00
\$87,600.00	\$87,000.00	\$600.00			
\$2,339,804.05	\$1,909,754.78	\$130,630.13	\$145,791.40	\$130,384.93	\$23,242.83
\$2,339,806.00	\$1,909,755.00	\$130,631.00	\$145,792.00	\$130,385.00	\$23,243.00

Local Tax Enabling Act Taxes

Per Capita

Taxes -- Gross (2762 x\$5)
Less Exemptions2 x \$5)
Less Uncollected 11/01/2022 (968 x \$5)
Less Exonerations (140 x \$5)

Taxes -- Net (1792)

Prior Year -Delinquent
G. H. Harris Collection

Total Per Capita

Budget Figures

\$13,810.00	\$13,810.00
(\$10.00)	(\$10.00)
(\$4,840.00)	(\$4,840.00)
(\$700.00)	(\$700.00)
\$8,260.00	\$8,260.00
\$488.00	\$488.00
\$1,307.00	\$1,307.00
\$10,055.00	\$10,055.00
\$10,055.00	\$10,055.00

Real Estate Transfer Tax

Budget Figures

Local Services Tax

LST Prior Year

Total LST

Budget Figures

\$71,610.00	\$71,610.00
\$71,610.00	\$71,610.00
\$130,000.00	\$130,000.00
\$40,000.00	\$40,000.00
\$170,000.00	\$170,000.00
\$170,000.00	\$170,000.00

2023 Proposed**310.90 Fire Taxes**

Taxes- Gross	\$135,120.93
Less Uncollectable	(\$6,509.76)
310.91 Fire Taxes Current	\$128,611.17
310.92 Fire Taxes Prior	\$1,418.96
310.92 Fire Taxes GH HARRIS	\$600.00

Total 310.90 Fire Taxes

\$130,630.13
\$130,631.00

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
\$ 2,300.00

\$ 132,931.00

411 Fire Department

411.52 Disbursement - January /leftover funds	\$ -
411.52 Disbursement - February	\$ 800.00
411.52 Disbursement - March	\$ 1,000.00
411.52 Disbursement - April	\$ 15,000.00
411.52 Disbursement - May	\$ 15,000.00
411.52 Disbursement - June	\$ 52,000.00
411.52 Disbursement - July	\$ 36,000.00
411.52 Disbursement - August	\$ 8,000.00
411.52 Disbursement - September	\$ -
411.52 Disbursement - October	\$ 1,150.00
411.52 Disbursement - November	\$ 1,150.00
411.52 Disbursement - December	\$ 531.00
Contributions to Fire Company	\$ 2,300.00

Total 411 Fire Department

\$ 132,931.00
\$ 132,931.00
\$0.00

411.195 Workers Comp-Boro Exp	\$ 32,450.00
411.54 Foreign FireTax PassThru	\$ 26,808.00
411 Hydrants	\$ 24,685.00

Total 301.00 Real Property Taxes	
301.70 Recreation Taxes	
301.71 Recreation Taxes	\$148,633.02
301.72 Recreation Taxes -Prior	\$1,064.23
Total 301.70 Recreation Taxes	\$149,697.25
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
Transfer from Berris Memorial - Difference to Balance	\$25,585.48
Sub-Total	\$198,102.73

451 Culture Recreation	
457 Civil & Military	\$400.00
457.20 Donations	
Total 457 Civil & Military	
Total 451 Culture Recreation	\$400.00
451.00 Pool Expenses	
451.10 Pool Wages	\$62,601.00
451.11 Pool Wages DPW	\$5,200.00
451.12 ADMIN WAGES POOL	\$1,400.00
451.186 Uniform Expense	\$2,000.00
451.192 FICA Employer Paid	\$4,290.46
451.193 Medicare Employer Paid	\$1,003.41
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	\$416.05
451.?? Awning Set up/storage	\$225.00

451.75 Planned / Pool Cover Freight Estimate	\$4,500.00	
451.75 Planned / Pool Cover (15 years)	\$0.00	Expencc in General Fund
451.?? Locker Room / engineering	\$5,000.00	
451.75 Emergency Phone	\$500.00	
451 Screenings	\$4,000.00	
451 First Aid Hip Packs	\$60.00	
Total 451.00 Pool Expenses	\$133,447.93	
454 Park Expenses		
454.10 Parks Wages	\$24,400.00	
454.192 FICA Employer Paid	\$1,512.80	
454.193 Medicare Employer Paid	\$353.80	
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	\$46.20	
454. arborist services	\$1,000.00	
454. mulching project	\$0.00	
454. signage	\$500.00	
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.Vandalism Repair	\$2,000.00	
454.70 Parks Project -Port a Potty	\$1,400.00	
454.70 Parks Project Apple Grove Plan	\$12,000.00	
454.70 Parks Project - Comp Plan	\$5,000.00	
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 Cameras in the Park	\$2,000.00	
454.70 Trail Signage	\$512.00	
Total 454 Park Expenses	\$63,854.80	
456.00 Library Donation	\$400.00	
Sub-Total	\$198,102.73	
 Difference +/-	 \$0.00	

Tax Anticipation Note 2023

	<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>	
2023 Note	\$ 300,000.00			
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

11-08-2022 Draft Budget - GENERAL FUND**Year 2023**

Beginning Balance, Checking Account	\$1,561,012.71
Beginning Balance, Payroll	\$108,213.11
Beginning Balance, LST	\$10,000.00
CD *1033 Berris Memorial	\$129,569.42
CD*1034 Skate Park	\$4,002.11
Sub-Total	\$1,812,797.35

Reserve CD / Police Vehicles	\$52,500.00
Reserve CD / Police Repointing	\$25,000.00
Reserve CD / Boro Hall Repointing	\$25,000.00
Reserve CD / Police Fire Escape	\$25,000.00
Reserve CD / Roof Repairs to All Buildings	\$25,000.00
Reserve CD / DPW pickup truck replacement	\$0.00
Reserve CD / DPW 1 ton truck replacemen	\$25,000.00
Reserve CD / Borough Hall Upstairs Window Replacement (2'	\$25,000.00
Reserve CD / Stormwater -Vine Street Fritz	\$250,000.00
Reserve CD / Stormwater -Vine Street Baker	\$250,000.00
Reserve CD / Shade Tree Monies - GHP	\$1,385.67
Sub total	\$703,885.67

Less Stormwater Project / North Main St 191 Aqua	(\$19,500.00)
Less Stormwater Project / Forest Street	(\$207,920.00)
Less Stormwater Project /Crestmont	(\$143,600.00)
Less Stormwater Project /Maple Avenue	(\$15,440.00)
Less Stormwater Project /301 Terrace St - Rickard	(\$2,500.00)
Less Stormwater Project / Fair Ave -Fowler/Bonham	(\$50,000.00)
Less Stormwater Project /Main St Post Office	(\$30,000.00)
Less Stormwater Project / 4th Street	(\$15,000.00)
Less Stormwater Project / Watts Hill	(\$175,000.00)
Less purchase of DPW vehicle in 2022	(\$55,000.00)
Less Building Committee Expenses	(\$50,000.00)
Sub total	(\$763,960.00)

Total Beginning Balance - GENERAL FUND **\$1,752,723.02**

Ordinary Income/Expense**Income**

301.00 Real Property Taxes	
301.10 Real Estate Taxes	\$1,799,873.75
301.20 Real Estate Taxes-Prior	\$22,881.03
301.40 Real Estate-Tax Claim	\$87,000.00
Total 301.00 Real Property Taxes	\$1,909,755.00
301.70 Recreation Taxes	

301.71 Recreation Taxes	\$144,727.17
301.72 Recreation Taxes -Prior	\$1,064.23
Total 301.70 Recreation Taxes	\$145,792.00
310.00 Per Capita Taxes	
310.01 Per Capita Tax-Current	\$8,260.00
310.02 Per Capita Tax Prior	\$488.00
310.03 PerCapita-G.H.Harris	\$1,307.00
Total 310.00 Per Capita Taxes	\$10,055.00
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	\$128,611.17
310.92 Fire Taxes Prior	\$1,418.96
310.92 Fire Taxes delinquent previous years	\$600.00
Total 310.90 Fire Taxes	\$130,631.00
320.00 License and Permits	
321.61 Garage Sale & Solicition	\$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	\$68,296.12
355.07 Foreign Fire Ins Prem Tx	\$26,808.00
Total 355 State Shared Revenue	\$100,376.12
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
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 Residential permit calendar yr	\$400.00
363.22.15 10 Hr Meter Qtrly	\$8,000.00
363.22.2 10 HR Mtr Pmt Cal Yr	\$22,000.00
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	\$75,000.00
363.26 Parking Meter Collection	\$120,000.00
Total 363.20 Parking	\$234,620.00
364.10 SEO Charges	\$0.00
Total Sewage Enforcement Fees	\$0.00
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
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 Disporition	
391.10 Sales of Fixed Assets	\$0.00
395 Reimb of Prior Yr Expense	\$0.00
Total In	
sub total	\$3,067,227.92
Tax Anticipation Note	\$300,000.00
Total TA NOTE	\$300,000.00
otal	\$5,119,950.94

EXPENDITURES

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 Spring Conference	\$2,930.00
400.71 Fall Conference	\$2,930.00
Total 400 Governing Body	\$30,404.91
401 Borough Manager	
401.10 Manager Salary	\$80,000.00
401.192 FICA-Employer Paid	\$4,960.00
401.193 Medicare-Employer Paid	\$1,200.00
401 Training	\$2,500.00
Total 403.01 Tax Collection	\$88,660.00
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	\$50,000.00
404.102 Labor Lawyer - HR Stuff	\$40,000.00
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	\$10,000.00
404.31Consultant #2	\$20,000.00
Total 404 Solicitor / Legal Services	\$140,000.00
405 Administrative Office Exp	
405.10 Adminstrative Staff Wage	\$155,058.00
405.10 Adminstrative Staff - Grant Wages	\$0.00
405.186 Uniform Exp	\$1,000.00
405.192 FICA Employer Paid	\$9,613.60
405.193 Medicare Employer Paid	\$2,248.34
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. Praesidium costs	\$500.00
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 & Secy	\$1,300.00
405.70 Computer Power Backup (Michael)	\$189.00
405.70 Purchase Additional File Cabinet Replacements	\$2,475.00
Total 405 Administrative Office Exp	\$209,254.94
406 Local Services Tax Expenses	
406.10 LST Tax Collctn salaries	\$2,559.00
406.192 FICA Employer Paid	\$158.66
406.193 Medicare Employer Paid	\$37.11
406.30 Mailing Costs	\$300.00
Total 406 Local Services Tax Expenses	\$3,054.76
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	\$21,600.00
409.193 FICA Employer Paid	\$1,339.20
409.193 Medicare Employer Paid	\$313.20
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. Dehumidifiers & Superintendent Supplies	\$1,700.00
409 Roof Repairs	\$35,000.00
409 Borough Hall - Expenses	\$7,500.00
409 Borough Hall Windows	\$2,000.00
409 Borough Hall Repointing	\$25,000.00
409 Pool Bldg	
409.374 Police Bldg - Expenses	\$9,000.00
409 Police Bldg Repointing	\$25,000.00
409 Police Fire Escape	\$15,000.00
409.375 DPW Bldgs Expense	\$4,000.00
409.43 Taxes on misc properties	\$2,000.00
Bldgs /alcohol wipes (585 per dept)	\$1,755.00

Total 409.00 Municipal Building	\$161,493.40
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 Ammo	\$7,500.00
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
410.48 Grievances/Arbitration	\$9,000.00
410.48 Grievances/Arbitration Union Contract	\$5,000.00
410.70 Planned Purchases	\$0.00
410.70 Police Vehicle	\$45,000.00
Total 410 Police Department	\$668,384.80

411 Fire Department	
411.54 Foreign FireTax PassThru	\$26,808.00
411.26 Disbursements to Fire Depart	\$130,631.00
411.52 Contributions Current Yr	\$2,300.00
Total 411 Fire Department	\$159,739.00
411.195 Workers Comp-Boro Exp	\$32,450.00
411.360 Hydrants	\$24,685.00
Total Fire Department	\$57,135.00
414.00 Planning and Zoning	
414.10 Zoning Wages Clerk	\$20,906.00
414.10 Zoning Wages Zoning/Code Enf	\$0.00
414.11 Admin Zoning Wages	\$5,575.00
414.192 FICA Employer Paid	\$1,641.82
414.193 Medicare Employer Paid	\$383.97
414 SFM Contract	\$58,085.00
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 & Mainentance	\$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	\$5,000.00
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	\$500.00
414.74 Filing Cabinet;	\$2,475.00
Zoning PPE	\$1,599.00
414 . Software Annual Fee	\$7,500.00
414 . Marlin Leasing	\$588.00
Total 414.00 Planning and Zoning	\$127,721.80
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	\$9,000.00
429.245 SEO Services	\$3,000.00
Total 426-429 Public Works Sanitation	\$12,000.00
430 Public Works -Highways	
430.10 DPW Wages	\$235,513.00

430.12 Admin DPW	\$0.00
430.186 Uniform Expenses	\$1,500.00
430.192 FICA Employer Paid	\$14,601.81
430.193 Medicare Employer Paid	\$3,414.94
430.194 UC Employer Paid	\$3,000.00
430.195 Workers Comp	\$13,406.00
430.20 General Expenses	\$0.00
430.201 Traffic Paint/Accessories	\$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
Software Annual Fee	\$7,500.00
Year 2 Trk#1 Replacement Allocation	\$0.00
Year 2 1 ton Replacement Allocation	\$25,000.00
431 Streets and Gutters	\$4,000.00
432 Winter Snow Removal	\$10,000.00
SALT BID	\$50,000.00
ANTI-SKID BID	\$10,000.00
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 Backhoe tires	\$4,000.00
437.255 Other Vehicles	\$9,000.00
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 Mitigation Grant /Debris Removal	\$63,000.00
437.26 Fuel for DPW Vehicles	\$17,250.00
Repair of Roads	
Small Paving work CWRA	\$2,000.00
5th St Bridge Maintenance	\$10,000.00
Paving Ridge Street	\$150,000.00

Paving Forest Street	\$150,000.00
Pothole Patching	\$20,000.00
Total 430 Public Works -Highways	\$853,065.74
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	\$47,110.00
445.11 Meter Wages-Admin	\$0.00
445.12 Meter Wages DPW	\$15,500.00
445.186 Meter Uniform Expense	\$850.00
445.192 FICA Employer Paid	\$2,920.82
445.193 Medicare Employer Paid	\$683.10
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	\$3,500.00
445 Computer Lease	\$588.00
445 purchase new parking meters	\$12,000.00
445.32 Meters-Gen Exp Enforcmnt	\$450.00
445.369 Cell Phones	\$1,000.00
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	\$96,320.92
446.00 Storm Water & Flood Ctrl	
446.25 Flood Plain Expenses	\$500.00
Annual stormwater repairs	\$179,531.89
Stormwater engineering-Consultant	\$7,000.00
Annual stormwater engineering	\$7,000.00
Floodplain -Act 13 Flood Mitigation Grant 2021 Phase 1 of 3 (\$0.00
Project-2022 Stormwater Planned Projects	\$15,000.00
Project-2022 Crestmont Stormwater	\$5,000.00
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	\$215,031.89
451 Culture Recreation	
457 Civil & Military	\$400.00
457.20 Donations	

Total 457 Civil & Military	
Total 451 Culture Recreation	\$400.00
451.00 Pool Expenses	
451.10 Pool Wages	\$63,217.00
451.11 Pool Wages DPW	\$5,250.00
451.12 ADMIN WAGES POOL	\$1,515.00
451.186 Uniform Expense	\$2,000.00
451.192 FICA Employer Paid	\$4,338.88
451.193 Medicare Employer Paid	\$1,014.74
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	\$416.05
451.?? Awning Set up/storage	\$225.00
451.75 Planned / Pool Cover Freight	\$4,500.00
451.75 Planned / Pool Cover	\$19,400.00
451.?? Locker Room / engineering	\$5,000.00
451.75 Emergency Phone	\$500.00
451 Screenings	\$4,000.00
451 First Aid Hip Packs	\$60.00
Total 451.00 Pool Expenses	\$153,688.67
454 Park Expenses	
454.10 Parks Wages	\$25,500.00
454.192 FICA Employer Paid	\$1,581.00
454.193 Medicare Employer Paid	\$369.75
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	\$46.20
454. arborist services	\$1,000.00
454. mulching project	\$0.00
454. signage	\$500.00
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.Vandalism Repair	\$2,000.00
454.70 Parks Project -Port a Potty	\$1,400.00
454. 70Parks Project- Apple Grove Plan	\$12,000.00
454.70 Parks Project - Comp Plan	\$5,000.00
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 Cameras in the Park	\$2,000.00
454.70 Trail Signage	\$512.00
Total 454 Park Expenses	\$65,038.95
456.00 Library Donation	\$400.00
472 Tax Anticipation Note	\$300,000.00
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
466.02 GRANTS	
Grant writing	\$5,000.00
Dog Park Partial Match with Parks and Rec CD	\$16,000.00
Boro specific Matching funds	\$10,000.00
Total 466 Grants	\$31,000.00
482.10 Settlement-Spencer Donna	\$40,000.00
Total 482 Judgements and Losses	\$40,000.00
486-488 Insurance	
486 Insurance Package	\$87,450.00
487 Insurance Package- Settlements	\$50,000.00
487 Insurance Package - Settlement #2	\$0.00
488 Insurance Package- Additional	\$2,000.00
486.20 Deductibles -Smith & Morris #1	\$10,000.00
486.20 Deductibles -Smith & Morris #2	\$10,000.00
486.20 Deductibles -Unspecified	\$20,000.00
Total 486-488 Insurance	\$179,450.00
492 Interfund Transfers	
492.45 Transfer to pension Fund-State Allocation	\$68,296.12
492.45 Transfer to pension Fund	\$18,900.00
492.45 Transfer to Stormwater Loan	\$0.00
492.45 Transfer to Parks/Rec from Berris Memorial	\$25,000.00
492.45 Transfer to Parks and Recreation	\$0.00
Total 492 Interfund Transfers	\$112,196.12
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	\$157,509.12
494.1961 Vision	\$753.12
494.1962 Dental	\$4,813.56
494.1969 Health Opt Out	\$1,630.56
494.1981 Life Ins Active	\$6,885.00
494 TASC -Active	\$5,000.00
494.19645 TASC Retirees	\$9,000.00
494.1966 Health/ Benecon Retirees	\$275,649.96
494.1966 Health/ Over 65 Retirees	\$6,277.20
494.1967 Rx-Retirees	\$3,019.20
494.1961 Vision - Retirees	\$1,215.00
494.1962 Dental retirees	\$10,079.64
494.1968 Reimb Medicare	\$6,000.00
494.1981 Life Ins Retirees	\$11,016.00
Total 494 Uniformed Benefits	\$498,848.36
495 Non Uniformed Benefits	
495.196 Healthcare / Benecon	\$101,887.92
495.1961 Vision	\$571.56
495.1962 Dental	\$6,130.08
495.196 opt out	\$3,246.48
495.198 Life Insurance	\$1,652.40
Total 495 Non Uniformed Benefits	\$113,488.44
New - Adm PTO liability	\$8,800.00
New - Adm FICA	\$545.60
New - Adm Medicare	\$127.60
New - DPW PTO liability	\$8,400.00
New -DPW FICA	\$520.80
New - DPW Medicare	\$121.80
New -Active Police Comp;Sick;Vacation	\$262,113.05
New -Active Police Medicare	\$3,800.64
Total NEW PTO Liability and COMP time liability	\$284,429.49
Total	\$4,648,381.00
ding Balance December 31 GENERAL FUND Checkig	\$250,000.00
ding Balance December 31 GENERAL FUND, Payroll	\$113,584.00
Reserve Funds	\$0.00
CD *1033 Berris Memorial	\$103,983.94
CD* 1034 Skate Park	\$4,002.00
subtotal	\$471,569.94
Total Expense	\$5,119,950.94
Balance + / -	(\$0.00)

Adopted Budget --LIQUID FUELS		NOTES TO BUDGET	Proposed 2023
Anticipated Bal Totals for LF savings and checking			
Beginning Balance			\$50,793.34
Equipment Balance (unspecified)			\$93,229.66
CD*1035			\$30,411.00
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			\$105,440.78
352.03 Motor Fuel Taxes Turnback			\$9,680.00
352.03 Reserved Equipment Purch			\$26,360.20
Total 352 INTERGOVERNMENTAL REVENUE			\$141,480.98
Winter Service Agreement		Revenue shown in General	\$0.00
Total 300-399 Revenues			\$316,154.98
430-499 EXPENSES			
430.26 Minor Equipment Purchase			\$17,565.12
430.27 Computer/Comp Training			
430.74 Major Equipment Purchase		Roller and trailer for Paving	\$50,000.00
RESERVE		Note equipment	
RESERVE			
Total Major Equipment Purchase			\$67,565.12
430.99 Agility Projects			
431 Cleaning Streets & Gutters			
432 Winter Maintenance Services		To General Fund	
433 Traffic Control Devices			\$3,000.00
434 Street Lighting			\$71,000.00
436 Storm Sewers & Drains			
Stormwater- Stock Catch Basins & Risers			\$10,000.00
Stormwater- Stock Pipe			\$10,000.00
437 Repairs Tools & Machinery			
438 Maint & Repairs Rds & Bridg		Patching Roads	
439 Hwy Construction & Rebuildi			
PAVING -Ridge Street Partial			\$75,000.00
499 MISC			
430-499 EXPENSES - Other			
Total 430-499 EXPENSES			\$169,000.00
492.50 Contingency Expense			
Total Contingency -			\$0.00
Total Expenditures			\$236,565.12
Carryover Cash			\$25,000.00
Equipment Balance			\$54,589.86
			\$316,154.98
Balance			\$0.00

DEBT SERVICE STORMWATER LOAN**2023 Budget****Ordinary Income/Expense**

Beginning Balance	\$ 12,951.03
Income	
301.90 DEBT SERVICE TAXES	
301.91 Debt Services -Current	\$24,321.77
301.92 Debt Services Prior Year	\$ 93.00
Total 301.90 DEBT SERVICE TAXES	\$ 24,414.77
341 INTEREST EARNINGS	
341.10 Debt Service Interest	\$ 1.00
Total 341 INTEREST EARNINGS	\$ 1.00
392 INTERFUND TRANSFERS	
392.01 Transfer fm General Fund -Stormwater Loan	
392.01 Transfer fm General Fund	\$ -
Total 392 INTERFUND TRANSFERS	\$ -
Total Income	\$ 37,366.80
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	\$ 23,091.00
Total	\$ -

Borough of Honesdale			
Adopted Budget - PENSION FUNDS			2023 Proposed
Beginning Balance			\$1,000.00
Ordinary Income/Expense			
Income			
310 ACT 511 LOCAL ENABLING ACT			
310.96 Pension Taxes -Current			\$128,414.68
310.97 Pension Taxes Prior Year			\$1,647.94
Total 310 ACT 511 LOCAL ENABLING ACT			\$130,062.62
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			\$68,296.12
355 STATE SHARED REVENUE - Other			
Total 355 STATE SHARED REVENUE			\$68,296.12
392 INTERFUND TRANSFERS			
392.01 Transfer fm General Fund -Non-Uniform			\$18,900.00
392.01 Transfer fm General Fund-Uniform			\$0.00
Total 392 INTERFUND TRANSFERS			\$18,900.00
Total Income			\$218,324.74
Expense			
Police Pension Minimum Municipal Obligation			\$203,516.00
LESS Police Department Payroll Contributions (5% of Wages)			(\$17,226.00)
Total MMO			\$186,290.00
Non-Uniformed Employee Minimum Municipal Obligation			\$21,000.00
Total MMO			\$21,000.00
Additional MMO Payment / Uniform -Unfunded Liability			\$0.00
Total Expense			\$207,290.00
Carryover Cash			\$11,034.74
Balance			\$0.00
Notes to Pension Figures:			
Administrative Charges - Uniform Pension			
			\$45,000.00
Administrative Charges -Non-Uniform Pension			
			\$2,000.00
Total Administrative Fees			\$47,000.00