

December 6, 2022
Borough Council 2023
Adopted Budget

Tax Rates Through the Years

		Adopted								
		2023	2022	2021	2020	2019	2018	2017	2016	
Pension Tax Rate		0.320	0.500	0.500	0.500	0.500	0.690	0.25	0.25	
Debt Service Tax Rate		0.050	0.090	0.000	0.000	0.000	0.190	0.15	0.30	
Parks & Rec Tax Rate		0.360	0.300	0.300	0.300	0.300	0.300	0.30	0.30	
Fire Tax Rate		0.320	0.500	0.400	0.400	0.400	0.350	0.32	0.32	
General Purpose Tax Rate		4.53	7.26	7.45	7.45	6.45	5.28	5.13	4.68	
Street Lighting										
Total Tax Rate		5.58	8.65	8.65	8.65	7.65	6.81	6.15	5.85	
% Increase each year		-35.49%	0.00%	0.00%	13.07%	12.33%	10.73%	5.13%	0.00%	
		-3.07	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										
						0.30	0.30	0.30	0.25	0.25
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%	

		Year 1	Year 2	Year 3	Year 4	Year 5	
Capital Projects	- RESERVE						
ACCOUNT		2024	2025	2026	2027	2028	Total Project
Police Department:							
Police Vehicle Replacement #5		\$ 18,000.00	\$ 18,000.00	\$ 15,000.00	\$ 9,000.00		\$ 60,000.00
Police Vehicle Replacement #6		\$ 12,000.00	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00	\$ 6,000.00	\$ 60,000.00
Police Vehicle Replacement #7		\$ -	\$ 7,500.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 52,500.00
Police Vehicle Replacement #4		\$ 7,500.00	\$ -	\$ 12,000.00	\$ 12,000.00	\$ 15,000.00	\$ 46,500.00
		\$ 37,500.00	\$ 37,500.00	\$ 57,000.00	\$ 51,000.00	\$ 36,000.00	
Administration:							
ADM File Cabinets		\$ 2,475.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 12,475.00
Computer Replacements		\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 12,500.00
		\$ 4,975.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	
Buildings:							
BORO HALL detention basin bldg runoff		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 15,000.00
POLICE detention basin bldg runoff		\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 15,000.00
Boro Hall upstairs windows		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 10,000.00
Police Repointing #2		\$ 25,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 145,000.00
Boro Hall Repointing #2		\$ 25,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 145,000.00
POLICE Fire Escape required by law		\$ 30,000.00	\$ 30,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 120,000.00
Zoning Office Renovation/Storage			\$ -	\$ -	\$ -	\$ -	\$ -
Roof Repairs to Buildings		\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 175,000.00
		\$123,000.00	\$ 133,000.00	\$ 123,000.00	\$ 123,000.00	\$ 123,000.00	
Zoning:							\$ -
Filing Cabinets		\$ 2,475.00	\$ 2,475.00	\$ 2,475.00	\$ 2,475.00	\$ 2,475.00	\$ 12,375.00
		\$ 2,475.00	\$ 2,475.00	\$ 2,475.00	\$ 2,475.00	\$ 2,475.00	
DPW:							
Pickup Truck Replacement Trk #1							\$ -
1 ton replacement		\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
		\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Parking / Meters							
Meter replacement		\$ 3,500.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 19,500.00
		\$ 3,500.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
Parks and Recreation							
Cameras for Pool Complex		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	
		\$186,450.00	\$ 181,975.00	\$ 191,475.00	\$ 185,475.00	\$ 170,475.00	\$ 915,850.00

Total 2023 Assessments (2,304 Parcels)	\$417,714,799.00	/ One n	\$417,714.99
Non Taxables 145 Assessment =	\$208,879,600.00		
Public Utilities 6 Assessment =	\$1,154,300.00		

Budget Year 2023

Taxes

Classification	Total All Funds 5.58	General Fund 4.53	Fire Protection 0.32	Parks & Rec Fund 0.36	Pension Fund 0.32	Debt Service 0.05
Real Property						
Taxes -- Gross (2308)	\$2,328,761.07	\$1,892,248.90	\$133,668.80	\$148,288.82	\$133,668.80	\$20,885.75
Less Uncollected 11/01/2022 (199)	(\$112,618.93)	(\$94,521.62)	(\$6,509.76)	(\$3,905.85)	(\$6,509.76)	(\$1,171.94)
Taxes -- Net	\$2,216,142.14	\$1,797,727.28	\$127,159.04	\$144,382.97	\$127,159.04	\$19,713.81
Prior Year -Delinquent (Tax Col)	\$27,230.98	\$22,881.03	\$1,418.96	\$1,064.23	\$1,773.76	\$93.00
Tax Claim Bureau	\$87,600.00	\$87,000.00	\$600.00			
Total Real Property	\$2,330,973.12	\$1,907,608.31	\$129,178.00	\$145,447.20	\$128,932.80	\$19,806.81
Budget Figures	\$2,330,975.00	\$1,907,609.00	\$129,178.00	\$145,448.00	\$128,933.00	\$19,807.00

Local Tax Enabling Act Taxes

Per Capita

Taxes -- Gross (2718 x\$5)	\$13,590.00	\$13,590.00
Less Exemptions (1185 x \$5)	(\$5,925.00)	(\$5,925.00)
Less Uncollected 11/01/2022 (968 x \$5)	(\$4,840.00)	(\$4,840.00)
Less Exonerations (140 x \$5)	(\$700.00)	(\$700.00)
Taxes -- Net	\$2,125.00	\$2,125.00
Prior Year -Delinquent	\$488.00	\$488.00
G. H. Harris Collection	\$1,307.00	\$1,307.00
Total Per Capita	\$3,920.00	\$3,920.00
Budget Figures	\$3,920.00	\$3,920.00

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 Year	\$40,000.00	\$40,000.00
Total LST	\$170,000.00	\$170,000.00
Budget Figures	\$170,000.00	\$170,000.00

PARKS AND RECREATION

Total 301.00 Real Property Taxes	
301.70 Recreation Taxes	
301.71 Recreation Taxes	\$148,288.82
301.72 Recreation Taxes -Prior	\$1,064.23
Total 301.70 Recreation Taxes	\$149,353.05
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	\$27,954.57
Sub-Total	\$200,127.62

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	\$0.00
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	\$134,288.67
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
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
Sub-Total	\$200,127.62

Difference +/- (\$0.00)

2023 Adopted**310.90 Fire Taxes**

Taxes- Gross	\$133,668.80
Less Uncollectable	(\$6,509.76)
310.91 Fire Taxes Current	\$127,159.04
310.92 Fire Taxes Prior	\$1,418.96
310.92 Fire Taxes GH HARRIS	\$600.00

Total 310.90 Fire Taxes \$129,178.00

\$129,178.00

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

\$ 131,478.00

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	\$ 51,500.00
411.52 Disbursement - July	\$ 35,047.00
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 **\$ 131,478.00**

\$ 131,478.00

\$0.00

411.195 Workers Comp-Boro Exp \$ 32,450.00

411.54 Foreign FireTax PassThru \$ 26,808.00

411 Hydrants \$ 24,685.00

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	<u>\$ 5,265.00</u>	0.013
		Total Amount for 1st QTR	\$ 410,265.00	
2023 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

12-06-2022 Adopted 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
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Ordinary Income/Expense**Income**

301.00 Real Property Taxes	
301.10 Real Estate Taxes	\$1,797,727.28
301.20 Real Estate Taxes-Prior	\$22,881.03
301.40 Real Estate-Tax Claim	\$87,000.00
Total 301.00 Real Property Taxes	\$1,907,609.00
301.70 Recreation Taxes	
301.71 Recreation Taxes	\$144,382.97
301.72 Recreation Taxes -Prior	\$1,064.23

Total 301.70 Recreation Taxes	\$145,448.00
310.00 Per Capita Taxes	
310.01 Per Capita Tax-Current	\$2,125.00
310.02 Per Capita Tax Prior	\$488.00
310.03 PerCapita-G.H.Harris	\$1,307.00
Total 310.00 Per Capita Taxes	\$3,920.00
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	\$127,159.04
310.92 Fire Taxes Prior	\$1,418.96
310.92 Fire Taxes delinquent previous years	\$600.00
Total 310.90 Fire Taxes	\$129,178.00
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	\$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	\$3,057,149.92
Tax Anticipation Note	\$300,000.00
Total TA NOTE	\$300,000.00
Total	\$5,109,872.94

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
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411 Fire Department

411.54 Foreign FireTax PassThru	\$26,808.00
411.26 Disbursements to Fire Depart	\$131,478.00
411.52 Contributions Current Yr	\$2,300.00

Total 411 Fire Department	\$160,586.00
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411.195 Workers Comp-Boro Exp	\$32,450.00
411.360 Hydrants	\$24,685.00

Total Fire Department	\$57,135.00
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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
430.201Traffic 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
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 Mitigan 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	\$168,021.41
Stormwater engineering-Consultant	\$7,000.00
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	\$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	\$203,521.41
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
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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
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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	\$27,954.57
492.45 Transfer to Parks and Recreation	\$0.00
Total 492 Interfund Transfers	\$115,150.69
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	\$4,640,672.09
Ending Balance December 31 GENERAL FUND Checkig	\$250,000.00
Ending Balance December 31 GENERAL FUND, Payroll	\$113,584.00
Reserve Funds	\$0.00
CD *1033 Berris Memorial	\$101,614.85
CD* 1034 Skate Park	\$4,002.00
subtotal	\$469,200.85
Total Expense	\$5,109,872.94
Balance + / -	(\$0.00)

Adopted Budget --LIQUID FUELS		NOTES TO BUDGET	Adopted 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**

\$19,713.81

301.92 Debt Services Prior Year

\$ 93.00

Total 301.90 DEBT SERVICE TAXES

\$ 19,806.81

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

\$ 32,758.84

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

\$ 9,667.84

Total

\$ 32,758.84

BOROUGH OF HONESDALE

Adopted Budget - PENSION FUNDS

2023 Adopted

	Beginning Balance	\$1,000.00
Ordinary Income/Expense		
Income		
310 ACT 511 LOCAL ENABLING ACT		
310.96 Pension Taxes -Current		\$127,159.04
310.97 Pension Taxes Prior Year		\$1,773.76
Total 310 ACT 511 LOCAL ENABLING ACT		\$128,932.80
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		\$217,194.92
Expense		
Police Pension Mininum 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		\$9,904.92
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