

# **Adopted Budget Borough Council 2025**

<b>Tax Rates Through the Years</b>										
	<b>2025</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Tentatively Adopted Budget Borough	0.320	0.320	0.320	0.500	0.500	0.500	0.500	0.690	0.25	0.25
Debt Service Tax Rate	0.030	0.120	0.050	0.090	0.000	0.000	0.000	0.190	0.15	0.30
Parks & Rec Tax Rate	0.380	0.380	0.360	0.300	0.300	0.300	0.300	0.300	0.30	0.30
Fire Tax Rate	0.350	0.340	0.320	0.500	0.400	0.400	0.400	0.350	0.32	0.32
General Purpose Tax Rate	6.500	5.42	4.53	7.26	7.45	7.45	6.45	5.28	5.13	4.68
Street Lighting										
<b>Total Tax Rate</b>	<b>7.580</b>	<b>6.58</b>	<b>5.58</b>	<b>8.65</b>	<b>8.65</b>	<b>8.65</b>	<b>7.65</b>	<b>6.81</b>	<b>6.15</b>	<b>5.85</b>
<b>% Increase each year</b>	<b>15.20%</b>	<b>17.92%</b>	<b>-35.49%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>13.07%</b>	<b>12.33%</b>	<b>10.73%</b>	<b>5.13%</b>	<b>0.00%</b>
	1.00	1.00	-3.07	0.00	0.00	1.00	0.84	0.66	0.30	0.00
		<b>2015</b>		<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Pension Tax Rate		0.25		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
Parks & Rec Tax Rate		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
General Purpose Tax Rate		4.58		4.08	4.33	4.33	2.78	2.78	2.78	2.50
Street Lighting							0.30	0.30	0.30	0.25
<b>Total Tax Rate</b>		<b>5.85</b>		<b>5.35</b>	<b>4.98</b>	<b>4.98</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>3.80</b>
<b>% Increase each year</b>		<b>9.35%</b>		<b>7.43%</b>	<b>0.00%</b>	<b>15.81%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>13.16%</b>	<b>15.15%</b>
		0.50		0.37	0.00	0.68	0.00	0.00	0.50	0.50

From Board of Assessment						
Total 2025 Assessments (2,287 Parcels) \$414,651,699 / One mil = <b>\$414,651.00</b>						
Non Taxables 155 \$211,476.200						
Tentatively Adopted Budget Borough Council 2025						
Zero Real Estate 6 \$0						
<b>Budget Year 2025</b>			<b>Taxes</b>			
<b>Classification</b>	<b>Total All Funds</b>	<b>General Fund</b>	<b>Fire Protection</b>	<b>Parks &amp; Rec Fund</b>	<b>Pension Fund</b>	<b>Debt Service</b>
	7.58	6.50	0.35	0.38	0.32	0.03
<b>Real Property</b>						
Taxes -- Gross (2308)	\$3,143,054.58	\$2,695,231.50	\$145,127.85	\$157,567.38	\$132,688.32	\$12,439.53
Less Uncollected Estimate 199	(\$112,618.93)	(\$94,521.62)	(\$6,509.76)	(\$3,905.85)	(\$6,509.76)	(\$1,171.94)
<b>Taxes -- Net</b>	<b>\$3,030,435.65</b>	<b>\$2,600,709.88</b>	<b>\$138,618.09</b>	<b>\$153,661.53</b>	<b>\$126,178.56</b>	<b>\$11,267.59</b>
Prior Year -Delinquent (Tax Col)	\$14,065.00	\$11,600.00	\$774.00	\$870.00	\$700.00	\$121.00
Tax Claim Bureau	\$120,938.00	\$99,090.93	\$6,968.03	\$7,839.83	\$5,950.00	\$1,089.21
<b>Total Real Property</b>	<b>\$3,165,438.65</b>	<b>\$2,711,400.81</b>	<b>\$146,360.12</b>	<b>\$162,371.36</b>	<b>\$132,828.56</b>	<b>\$12,477.80</b>
<b>Budget Figures</b>	<b>\$3,165,441.00</b>	<b>\$2,711,401.00</b>	<b>\$146,361.00</b>	<b>\$162,372.00</b>	<b>\$132,829.00</b>	<b>\$12,478.00</b>
<b>Local Tax Enabling Act Taxes</b>						
<b>Per Capita</b>						
Taxes -- Gross (1607 x\$5)	\$13,795.00	\$13,795.00				
Less Exemptions (4 x \$5)	(\$20.00)	(\$20.00)				
Less Uncollected 1152 x \$5	(\$8,035.00)	(\$8,035.00)				
Less Exonerations (140 x \$5)	(\$700.00)	(\$700.00)				
<b>Taxes -- Net</b>	<b>\$5,040.00</b>	<b>\$5,040.00</b>				
Prior Year -Delinquent	\$4,000.00	\$4,000.00				
G. H. Harris Collection	\$920.00	\$920.00				
<b>Total Per Capita</b>	<b>\$9,960.00</b>	<b>\$9,960.00</b>				
<b>Budget Figures</b>	<b>\$9,960.00</b>	<b>\$9,960.00</b>				
<b>Real Estate Transfer Tax</b>	<b>\$72,000.00</b>	<b>\$72,000.00</b>				
<b>Budget Figures</b>	<b>\$72,000.00</b>	<b>\$72,000.00</b>				
<b>Earned Income Tax</b>	<b>\$0.00</b>	<b>\$0.00</b>				
<b>Budget Figures</b>	<b>\$0.00</b>	<b>\$0.00</b>				
<b>Local Services Tax</b>	<b>\$126,000.00</b>	\$126,000.00				
<b>LST Prior Year</b>	<b>\$44,000.00</b>	\$44,000.00				
<b>Total LST</b>	<b>\$170,000.00</b>	<b>\$170,000.00</b>				
<b>Budget Figures</b>	<b>\$170,000.00</b>	<b>\$170,000.00</b>				

	<b>\$ 2,025.00</b>
<b>310.90 Fire Taxes</b>	
Taxes- Gross	\$145,127.85
Less Uncollectable	(\$6,509.76)
<b>310.91 Fire Taxes Current</b>	\$138,618.09
<b>310.92 Fire Taxes Prior</b>	\$774.00
<b>310.92 Fire Taxes GH HARRIS</b>	\$6,968.03
<b>Total 310.90 Fire Taxes</b>	<b>\$146,361.00</b>
<b>411.54 Foreign Fire Tax</b>	<b>\$26,859.00</b>
<b>358.11 Contract Fire Services</b>	
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
<b>Total 358.11 Contract Fire Services</b>	<b>\$ 2,300.00</b>
<b>Total Fire Department For Distribution</b>	<b>\$ 175,520.00</b>

<b>411 Fire Department</b>	
<b>411.54 Transfer of Foreign Fire Tax</b>	\$26,859.00
<b>Total Disbursements to Fire Company</b>	\$146,361.00
\$ 1,000.00 <b>411.52 Disbursement - January /leftover funds</b>	
\$ - <b>411.52 Disbursement - February</b>	
\$ 14,000.00 <b>411.52 Disbursement - March</b>	
\$ 15,000.00 <b>411.52 Disbursement - April</b>	
\$ 54,000.00 <b>411.52 Disbursement - May</b>	
\$ 41,476.00 <b>411.52 Disbursement - June</b>	
\$ 3,500.00 <b>411.52 Disbursement - July</b>	
\$ 6,000.00 <b>411.52 Disbursement - August</b>	
\$ 2,000.00 <b>411.52 Disbursement - September</b>	
\$ 2,500.00 <b>411.52 Disbursement - October</b>	
\$ 1,922.12 <b>411.52 Disbursement - November</b>	
\$ 4,962.00 <b>411.52 Disbursement - December</b>	
<b>Contracted Fire Services Revenue</b>	\$2,300.00
<b>Total 411 Fire Department</b>	<b>\$ 175,520.00</b>
	<b>\$ 175,520.00</b>
	\$0.00
<b>Other Fire Expenditures</b>	
<b>411.195 Workers Comp-Boro Exp</b>	\$26,000.00
<b>411 Hydrants</b>	\$25,000.00

## PARKS AND RECREATION

2025

<b>Total 301.00 Real Property Taxes</b>	
<b>301.70 Recreation Taxes</b>	
301.71 Recreation Taxes	\$153,661.53
301.72 Recreation Taxes -Prior	\$870.00
301.72 Recreation Taxes -Prior	\$7,839.83
<b>Total 301.70 Recreation Taxes</b>	<b>\$162,372.00</b>
<b>367.00 Parks &amp; Recreation Revenues</b>	
3673.235 Electric Fee/ All Parks*	\$200.00
367. WCCF - Friends of Honesdale Parks	\$2,000.00
367.60 Fireworks Permit Net	\$100.00
<b>Total 367.00 Parks &amp; Recreation Revenue</b>	<b>\$2,300.00</b>
<b>367.00 Parks &amp; Recreation GRANTS</b>	
367..00 Dog Park Grant	\$67,000.00
367..00 LSA Grant	\$0.00
<b>Total 367.00 Parks &amp; Recreation</b>	<b>\$67,000.00</b>
<b>367.11 Swimming Pool</b>	
367.111 Daily Admissions includes parties	\$15,446.00
367.112 Pool Memberships	\$2,601.00
367.113 Swim Lesson Fees	\$4,500.00
367.117 Snack Bar	\$1,500.00
367..11 Fence Sponsors	\$2,000.00
<b>Total 367.11 Swimming Pool</b>	<b>\$26,047.00</b>
<b>Total 380 Transfer from GENERAL FUND -Dog Park</b>	<b>\$0.00</b>
<b>Total 380 Transfer from GENERAL FUND</b>	<b>\$11,315.70</b>
<b>Total 380 Transfer from Friends of Honesdale Parks'</b>	<b>\$2,000.00</b>
<b>Sub-Total</b>	<b>\$271,034.70</b>
<b>451 Culture Recreation</b>	
457 Civil & Military	\$400.00
<b>Total 451 Reimbursement for Military</b>	<b>\$400.00</b>
<b>451.00 Pool Expenses</b>	
451.10 Pool Wages	\$85,000.00
451.186 Uniform Expense	\$2,000.00
451.192 FICA Employer Paid	\$5,270.00
451.193 Medicare Employer Paid	\$1,232.50
451.194 UC Employer Paid	\$1,500.00
451.195 Workers Comp	\$8,937.00
451.20 Operating Expenses	\$13,824.00
451.201 Clearances & Licenses	\$1,088.00
451 Contract to Open /Close	\$8,520.00
451.30 General Expenses	\$7,500.00
451. Lifeguard Pro	\$0.00
451.31 Snack Bar	\$1,000.00
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	\$500.00
451.?? Awning Set up/storage	\$250.00
451.75 Planned / Pool Restoration	\$20,000.00
451.?? Professional Services	\$5,000.00
451.75 Emergency Phone	\$500.00
451 First Aid Hip Packs	\$60.00
<b>Total 451.00 Pool Expenses</b>	<b>\$166,556.50</b>
<b>454 Park Expenses</b>	
454.10 Parks Wages	\$20,800.00
454.192 FICA Employer Paid	\$1,289.60
454.193 Medicare Employer Paid	\$301.60
454.194 UC Employer Paid	\$0.00
454.195 Workers comp	\$1,430.00
454.20 General Expense	\$14,443.00
454.25 Repairs to Equipment	\$1,500.00
454.25 Fountain Maintenance	\$8,000.00
454.26 Fuel for Equipment	\$250.00
454. Tree Maintenance	\$10,000.00
454. signage	\$1,000.00
454.361 Parks Electric	\$2,500.00
454.366 Parks Water	\$4,000.00
454.37 EV Charging Units Exp	\$664.00
454.Vandalism Repair	\$3,000.00
454.70 Parks Project -Port a Potty	\$5,000.00
454.70 Play Area Design	\$15,000.00
Park Improvement Reserve	\$10,000.00
454.25 Repairs and Relocation	\$4,500.00
<b>Total 454 Park Expenses</b>	<b>\$103,678.20</b>
<b>456.00 Library Donation</b>	<b>\$400.00</b>
<b>Sub-Total</b>	<b>\$271,034.70</b>
Difference +/-	\$0.00

- GENERAL FUND		Year 2025
Reserve CD / Litigation Resolution Fund		\$200,000.00
Reserve CD / Police Vehicles		\$45,000.00
Reserve CD / Police Repointing		\$50,061.13
Reserve CD / Roof Repairs to All Buildings		\$50,061.13
Reserve CD / Shade Tree Monies - GHP		\$1,385.67
Reserve CD / Stormwater -Vine Street		\$527,654.00
Reserve CD Sub-Total Acquired prior to November 1, 2024		\$874,161.93
<b>Beginning Balance, Checking Account = Reconciled Balance</b>		\$1,553,549.83
Beginning Balance, Payroll (3)		\$108,000.00
Beginning Balance, LST		\$10,000.00
Reserve CD / Police Fire Escape		\$40,086.36
CD*1034 Skate Park (HNB)		\$4,002.00
	<b>Sub-Total</b>	\$1,715,638.19
Reserve Funds Police Vehicle		(\$11,624.00)
Reserve 2024 Vehicle Purchase in January 2025		(\$58,376.00)
Reserve Meters 2023 Purchase		(\$3,500.00)
Less Paving Forest Street		(\$150,000.00)
Less Grove Street Surveying		(\$50,000.00)
Less Grove Street Design		(\$50,000.00)
Less Building Renovation Contract Reserve		(\$22,203.52)
	<b>Reserve Sub-Total</b>	(\$345,703.52)
Less Invoices / December		(\$185,000.00)
Less Snow Plowing Contract		(\$50,000.00)
Less Payroll		(\$90,000.00)
	<b>EXPENDITURES 10-1-24 - 12-31-2024 Sub total</b>	(\$325,000.00)
<b>Total Beginning Balance - GENERAL FUND</b>		<b>\$1,044,934.67</b>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>301.00 Real Property Taxes</b>		
301.10 Real Estate Taxes		\$2,600,709.88
301.20 Real Estate Taxes-Prior		\$11,600.00
301.40 Real Estate-Tax Claim		\$99,090.93
<b>Total 301.00 Real Property Taxes</b>		<b>\$2,711,401.00</b>
<b>301.70 Recreation Taxes</b>		
301.71 Recreation Taxes		\$153,661.53
301.72 Recreation Taxes -Prior		\$870.00
301.72 Recreation Taxes -Tax Claim		\$7,839.83
<b>Total 301.70 Recreation Taxes</b>		<b>\$162,372.00</b>
<b>310.00 Per Capita Taxes</b>		
310.01 Per Capita Tax-Current		\$5,040.00
310.02 Per Capita Tax Prior		\$4,000.00

310.03 PerCapita-G.H.Harris	\$920.00
<b>Total 310.00 Per Capita Taxes</b>	<b>\$9,960.00</b>
Earned Income Tax	\$0.00
310.10 Realty Transfer tax	\$72,000.00
310.50 Local Services Tax	
310.51 LST Tax-Current Year	\$126,000.00
310.52 LST Taxes-Prior Year	\$44,000.00
<b>Total 310.50 Local Services Tax</b>	<b>\$170,000.00</b>
310.90 Fire Taxes	
310.91 Fire Taxes Current	\$138,618.09
310.92 Fire Taxes Prior	\$774.00
310.92 Fire Taxes Tax Claim	\$6,968.03
<b>Total 310.90 Fire Taxes</b>	<b>\$146,361.00</b>
320.00 License and Permits	
321.61 Garage Sale & Solicition	\$500.00
321.80 Blue Ridge / Cable TV Franchise	\$40,000.00
322.30 Street Opening Permit	\$3,500.00
<b>Total 320.00 License and Permits</b>	<b>\$44,000.00</b>
330 Fines and Forfeits	
331.10 District Court	\$4,000.00
331.12 Violation of Zoning	\$0.00
331.13 PA State Police Fines	\$2,000.00
331.14 Magist Zoning Violations	\$20,000.00
331.18 Magistrial -police	\$0.00
331.19 Magistrate Parking Fines	\$10,000.00
<b>Total 330 Fines and Forfeits</b>	<b>\$36,000.00</b>
341 Interest Earnings	
341.?? General Interest - CD Acquired in 2025	\$20,000.00
341.15 Interest Income-CD's (Acuired in 2024)	\$22,800.00
<b>Total 341 Interest Earnings</b>	<b>\$42,800.00</b>
342 Rents and Royalties	
342.25 Rent Audacy Inc/Froggy 101	\$5,100.00
<b>Total 342 Rents and Royalties</b>	<b>\$5,100.00</b>
354 GRANTS - All / Revenue	
354.1 Dog Park Grant	\$67,000.00
354.1 LSA - Texas No. 4	\$0.00
354.1 LSA - Borough Building	\$0.00
354.1 LSA - Stage Extensions	\$16,645.00
354.1 DCED Multi-Modal Transportation - GHP	\$0.00
354.1 PMVB Grant - Annual 2024	\$0.00
354.1 PMVB Grant - Annual 2025	\$0.00
345.1 DCNR PEC Mini Grant	\$6,800.00
354.1 T-Mobile -Quarterly #1	\$0.00
354.1 T-Mobile -Quarterly #2	\$0.00
354.1 Recycling #904 Grant	\$100.00
<b>Total 354 GRANTS - ALL Revenue</b>	<b>\$90,545.00</b>
355 State Shared Revenue	
355.01 PURTA Tax	\$2,500.00

	<b>355.04 Alcoholic Beverages</b>	\$3,400.00
	<b>355.06 State Pension Assistance</b>	\$81,790.00
	<b>355.07 Foreign Fire Ins Prem Tx</b>	\$26,859.00
	<b>Total 355 State Shared Revenue</b>	<b>\$114,549.00</b>
	<b>358.11 Contract Fire Services</b>	
	<b>358.111 Bethany Borough</b>	\$300.00
	<b>358.112 Cherry Ridge Twp</b>	\$900.00
	<b>358.114 Dyberry Township</b>	\$500.00
	<b>358.114 Lebanon Township</b>	\$100.00
	<b>358.115 Oregon Township</b>	\$500.00
	<b>Total 358.11 Contract Fire Services</b>	<b>\$2,300.00</b>
	<b>359 Local In Lieu of Taxes</b>	
	<b>359.10 Local In Lieu of Taxes</b>	\$5,900.00
	<b>Total 359 Local In Lieu of Taxes</b>	<b>\$5,900.00</b>
	<b>361 Planning &amp; Zoning Charges</b>	
	<b>361.29 Admin Surcharge</b>	\$10,000.00
	<b>361.30 Subdivison&amp;Land Dev Fees</b>	\$1,000.00
	<b>361.31 PA L &amp; I</b>	\$0.00
	<b>361.Stormwater Reviews</b>	\$5,000.00
	<b>361.33 Zoning Permits</b>	\$7,000.00
	<b>361.34 Hearing Fees</b>	\$5,000.00
	<b>361.35 Building permits NEIC</b>	\$39,000.00
	<b>361.35 Building permits - BHW</b>	\$104,000.00
	<b>361. Zoning Confirmation</b>	\$0.00
	<b>361.37 Rental Unit Fees</b>	\$10,000.00
	<b>361.381 Resale Inspection</b>	\$1,000.00
	<b>361.385 Rental Inspection</b>	\$9,000.00
	<b>361.389 Quality of Life</b>	\$0.00
	<b>361.39</b>	\$0.00
	<b>Total 361 Planning &amp; Zoning Charges</b>	<b>\$191,000.00</b>
	<b>362 Public Safety</b>	
	<b>362.11 Contract - Police / calibrations, etc.</b>	\$75.00
	<b>362.11 Police Reports-Copies</b>	\$300.00
	<b>362.12 Fingerprinting; Etc.</b>	\$0.00
	<b>362.13 Alarm Fees/Registration</b>	\$5,500.00
	<b>362.14 Commonwealth Court Fine</b>	\$0.00
	<b>Total 362 Public Safety</b>	<b>\$5,875.00</b>
	<b>363 Highways &amp; Streets</b>	
	<b>363.51 Winter Service Agreement</b>	\$0.00
	<b>Total 363 Highways &amp; Streets</b>	<b>\$0.00</b>
	<b>363.20 Parking</b>	
	<b>367.50 EV Charging Station Inc.</b>	\$2,000.00
	<b>363.22 10 Hr Mtr Pmt Monthly</b>	\$1,000.00
	<b>363.22.1 Residential permit calendar yr</b>	\$400.00
	<b>363.22.15 10 Hr Meter Qtrly</b>	\$8,000.00
	<b>363.22.2 10 HR Mtr Pmt Cal Yr</b>	\$2,100.00
	<b>363.221 Dumpster/Contractor Permits</b>	\$300.00
	<b>363.231.1 Borough Parking Lot</b>	\$600.00

363.231.3 Park & Shop Lot	\$6,000.00
prepaid Parking Lot Permits	\$0.00
363.25 Parking Tickets	\$30,000.00
363.26 Parking Meter Collection	\$239,000.00
<b>Total 363.20 Parking</b>	<b>\$289,400.00</b>
364.10 SEO Charges	\$700.00
<b>Total Sewage Enforcement Fees</b>	<b>\$700.00</b>
367.00 Parks & Recreation	
3673.235 Electric Fee/ All Parks*	\$200.00
367. WCCF - Friends of Honesdale Parks	\$2,000.00
367.60 Fireworks Permit Net	\$100.00
<b>Total 367.00 Parks &amp; Recreation</b>	<b>\$2,300.00</b>
367.11 Swimming Pool	
367.111 Daily Admissions includes parties	\$15,446.00
367.112 Pool Memberships	\$2,601.00
367.113 Swim Lesson Fees	\$4,500.00
367.117 Snack Bar	\$1,500.00
367..11 Fence Sponsors	\$2,000.00
<b>Total 367.11 Swimming Pool</b>	<b>\$26,047.00</b>
383 Special Assessments	
385 Reimb Non-uniform Health	\$10,000.00
386 Reimb Police Health Care	\$6,000.00
<b>Total 383 Special Assessments</b>	<b>\$16,000.00</b>
387 Contributions & Donations ALL	
387 Parks & Recreation Donations	\$0.00
387 Donations Other	\$0.00
<b>Total 387 Contributions &amp; Donations ALL</b>	<b>\$0.00</b>
389 Misc Revenue;Photocopy;Etc	
389.10 Misc Revenue Combined	\$1,200.00
389.11 Insurance Claim Proceeds	\$0.00
389.15 PMHIC Health Reimbursement Prior Years	\$20,000.00
389 Misc Revenue;Photocopy;Etc - Other	\$0.00
<b>Total 389 Misc Revenue;Photocopy;Etc</b>	<b>\$21,200.00</b>
391 Fixed Asset Disporition	
391.10 Sales of Fixed Assets	
sale of Cube Van	\$3,500.00
Police Vehicle as per Police Chief	\$8,000.00
DPW items unspecified	\$12,000.00
Borough Hall items	\$2,000.00
395 Reimb of Prior Yr Expense	\$0.00
<b>Total 391 Fixed Asset Expected Sale Proceeds</b>	<b>\$25,500.00</b>
<b>Total I</b>	<b>sub total \$4,191,310.00</b>
<b>Tax Anticipation Note</b>	<b>\$400,000.00</b>
<b>Total TA NOTE</b>	<b>\$400,000.00</b>
<b>Total</b>	<b>\$5,636,244.67</b>

<b>EXPENDITURES</b>		
<b>400 Governing Body</b>		
400.10	Salaries & Wages Elected	\$14,208.00
400.192	FICA-Employer Paid	\$881.00
400.193	Medicare-Employer Paid	\$206.00
400.20	General Expenses - Dues	\$4,200.00
400.28	Auditing Services	\$10,000.00
400.31	Professional Services - PEL (STMP)	\$0.00
400.	Boot Camp	\$3,200.00
400.	Recruitment Service	\$5,000.00
400	Training	\$10,000.00
<b>Total 400 Governing Body</b>		<b>\$47,695.00</b>
<b>401 Borough Manager</b>		
401.10	Manager Salary	\$90,000.00
401.192	FICA-Employer Paid	\$5,580.00
401.193	Medicare-Employer Paid	\$1,420.00
401	Training	\$7,000.00
<b>Total 401 Borough Manager Expense</b>		<b>\$104,000.00</b>
<b>403.01 Tax Collection</b>		
403.10	Tax Collectors Salary	\$12,500.00
403.192	FICA-Employer Paid	\$775.00
403.193	Medicare-Employer Paid	\$181.00
403.30	Mailing Costs	\$5,000.00
403.35	General Expenses	\$150.00
<b>Total 403.01 Tax Collection</b>		<b>\$18,606.00</b>
<b>404 Solicitor / Legal Services</b>		
404.10	Borough Solicitor Costs	\$65,000.00
404.102	Labor Lawyer - HR Stuff	\$15,000.00
404.102	Labor Lawyer Contract Negotiations	\$10,000.00
404.	Lawsuit Legal Fees/ Atty A. Sherr	\$20,000.00
404.	Consultant #1- Additional HR Firm	\$5,000.00
<b>Total 404 Solicitor / Legal Services</b>		<b>\$115,000.00</b>
<b>405 Administrative Office Exp</b>		
405.10	Administrative Staff Wage	\$179,400.00
405.186	Uniform Exp	\$1,000.00
405.192	FICA Employer Paid	\$11,122.80
405.193	Medicare Employer Paid	\$2,102.00
405.194	UC Employer Paid	\$983.00
405.195	Workers Comp Ins	\$1,788.00
405.20	General Expenses	\$6,000.00
405.23	Postage Expenses	\$3,000.00
405.	Praesidium costs	\$25,000.00
405.25	Repairs & Maintenance	\$10,000.00
405.34	Advertising & Printing	\$7,000.00
405.35	Bonding 2025 (Treasurer;Constable)	\$1,500.00
405.368	VOIP	\$5,000.00
405.?	BRC	\$2,475.00
405.31	Professional Services - PEL (STMP)	\$30,000.00
405.46	Training	\$3,000.00

	405.47 Drug and Alcohol Testing	\$3,000.00
	405.70 Capital Purchases /filing cabinet Treasurer	\$5,000.00
	<b>Total 405 Administrative Office Exp</b>	<b>\$297,370.80</b>
	406 Local Services Tax Expenses	
	406.10 LST Tax Collctn salaries	\$0.00
	406.192 FICA Employer Paid	\$0.00
	406.193 Medicare Employer Paid	\$0.00
	406.30 Mailing Costs	\$500.00
	<b>Total 406 Local Services Tax Expenses</b>	<b>\$500.00</b>
	407 IT - Networking Services	
	407.31 Eagle Solutions	\$15,000.00
	407. Leased Office Equipment (Copiers & Computers)	\$6,000.00
	407. Planned - Borough Hall	\$3,000.00
	407. Planned - Police Dept	\$7,500.00
	407. Planned - DPW	\$2,500.00
	<b>Total 407.31.00 IT Network Services</b>	<b>\$34,000.00</b>
	419 Security	
	419.10 Security Wages	\$2,160.00
	419.192 FICA Employer Paid	\$133.92
	419.193 Medicare Employere Paid	\$31.32
	<b>Total 419 Security</b>	<b>\$2,325.24</b>
	408 Engineering	
	408.00 Engineering Special Projects	\$2,500.00
	<b>Total 408 Engineering Special Projects</b>	<b>\$2,500.00</b>
	409.00 Municipal Building	
	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	\$650.00
	409.366 City Hall /Police Water	\$700.00
	409.368 City Hall Telephones	\$300.00
	409.369 City Hall Cell Phones	\$1,200.00
	409. Borough Hall Air Conditioning	\$20,000.00
	409. Maintenance Supplies	\$1,700.00
	409.373 Borough Hall - Expenses	\$9,000.00
	409.374 Police Bldg - Expenses	\$12,000.00
	409.374 Police Bldg - wall	\$50,000.00
	409.375 DPW Bldgs Expense	\$10,000.00
	409.375 DPW Bldgs Expense /DPW ROOF REPAIRS	\$40,000.00
	409.43 Taxes on misc properties	\$200.00
	<b>Total 409.00 Municipal Building</b>	<b>\$153,150.00</b>
	410 Police Department	
	410.10 Police #1 New Patrolman	\$0.00
	410.10 Police Salaries Full Time	\$294,211.00
	410.101 Police Part Time	\$95,000.00
	410.102 FT Police Overtime	\$40,158.00
	410.102 PT Police OT	\$6,076.00

	<b>410.104 Early Retirement Agreem</b>	\$16,200.00
	<b>410 Contract Retroactive if completed</b>	\$0.00
	<b>410.186 Unfm Exp D. Thacher</b>	\$1,000.00
	<b>410.186 Unfm Exp K. Colombo</b>	\$1,000.00
	<b>410.186 Unfm Exp Esterline</b>	\$1,000.00
	<b>410.186 Unfrm Exp R. Southerton</b>	\$1,000.00
	<b>410.186 Uniform Exp New Person</b>	\$0.00
	<b>410.187 Uniform Expense PT</b>	\$0.00
	<b>410.192 FICA Employer Paid</b>	\$2,167.00
	<b>410.193 Medicare Employer Paid</b>	\$6,572.00
	<b>410.194 UC Employer Paid</b>	\$3,500.00
	<b>410.195 Workers Comp</b>	\$15,000.00
	<b>410.20 Supplies</b>	\$1,000.00
	<b>410.21 Police PPE</b>	\$0.00
	<b>410.242 Protection-Contrct ammo</b>	\$6,000.00
	<b>410.25 Vehicle Expenses</b>	\$6,000.00
	<b>410.26 Vehicle Fuel Expenses</b>	\$8,000.00
	<b>410.28 Contracts, Alerts, V Spe</b>	\$4,500.00
	<b>410.30 General Expenses</b>	\$8,000.00
	<b>410.31 Professional Services</b>	\$1,000.00
	<b>410.361 Police Electric</b>	\$2,300.00
	<b>410.362 Police Gas</b>	\$4,000.00
	<b>410.364 Sewer</b>	\$650.00
	<b>410.368 Telephone &amp; Internet</b>	\$6,000.00
	<b>410.369 Cell Phones</b>	\$3,000.00
	<b>410.37 Repairs &amp; Maintenance</b>	\$4,000.00
	<b>410.38 Civil Service Commission</b>	\$3,000.00
	<b>410.39 Civil Service Commission Eligibility List</b>	\$7,000.00
	<b>410.460 Training Expenses</b>	\$2,500.00
	<b>410.48 Grievances/Arbitration</b>	\$3,000.00
	<b>410.48 Grievances/Arbitration Union Contract</b>	\$2,500.00
	<b>410.70 Planned Purchases - Camera Plate Readers</b>	\$0.00
	<b>410.70 15 New Radios and Accessories</b>	\$25,000.00
	<b>410.70 2024 Vehicle Outfit</b>	\$25,000.00
	<b>Total 410 Police Department</b>	<b>\$605,334.00</b>
	<b>411 Fire Department</b>	
	<b>411.54 Foreign FireTax PassThru</b>	\$26,859.00
	<b>411.26 Disbursements to Fire Depart</b>	\$146,036.12
	<b>411.52 Contract Services</b>	\$2,300.00
	<b>Total 411 Fire Department Funds for Disbursement</b>	<b>\$175,195.12</b>
	<b>411.195 Workers Comp-Boro Exp</b>	\$26,000.00
	<b>411.360 Hydrants</b>	\$25,000.00
	<b>Total Fire Department Other Expenses</b>	<b>\$51,000.00</b>
	<b>414.00 Planning and Zoning</b>	
	<b>414.201 BHW Contract</b>	\$50,000.00
	<b>414.201 NEIC Contract</b>	\$30,000.00
	<b>414.194 UC Employer Paid</b>	\$0.00
	<b>414.23 Postage Expense</b>	\$2,000.00
	<b>414.313 Engineering Services</b>	\$13,000.00

	<b>414.32 Consulting Services</b>	\$0.00
	<b>414.321 Recodification</b>	\$0.00
	<b>414.321 Zoning Stenographer</b>	\$2,000.00
	<b>414.35 Codification/Supplements</b>	\$1,700.00
	<b>414.41 Zoning Hearing Board</b>	\$5,000.00
	<b>414.Planning Commission</b>	\$500.00
	<b>414.51 Training</b>	\$0.00
	<b>414.74 Filing Cabinet;</b>	\$0.00
	<b>414 . Software Annual Fee</b>	\$4,000.00
	<b>Total 414.00 Planning and Zoning</b>	<b>\$108,200.00</b>
	<b>415 Emergency Management</b>	
	<b>415.20 EMA General Expenses</b>	\$200.00
	<b>Total 415 Emergency Management</b>	<b>\$200.00</b>
	<b>426-429 Public Works Sanitation</b>	
	<b>426.10 Refuse Collection</b>	\$12,000.00
	<b>429.245 SEO Services</b>	\$2,500.00
	<b>Total 426-429 Public Works Sanitation</b>	<b>\$14,500.00</b>
	<b>430 Public Works -Highways</b>	
	<b>430.10 DPW Wages</b>	\$361,000.00
	<b>430.186 Uniform Expenses</b>	\$1,500.00
	<b>430.192 FICA Employer Paid</b>	\$22,382.00
	<b>430.193 Medicare Employer Paid</b>	\$5,234.50
	<b>430.194 UC Employer Paid</b>	\$3,000.00
	<b>430.195 Workers Comp</b>	\$13,406.00
	<b>430.201Traffic Paint/Accessorie</b>	\$3,000.00
	<b>430.202 Signs &amp; Posts</b>	\$5,000.00
	<b>430.205 General Expenses</b>	\$6,000.00
	<b>430. Annual Software iWorQ</b>	\$6,000.00
	<b>430. Annual Software V</b>	\$5,000.00
	<b>PPE</b>	\$1,500.00
	<b>430.30 Shop Expenses</b>	\$5,000.00
	<b>430.31 Engineering</b>	\$7,000.00
	<b>430.34 Advertising &amp; Printing</b>	\$2,000.00
	<b>430.361 DPW Electric</b>	\$2,800.00
	<b>430.362 DPW Gas</b>	\$5,000.00
	<b>430.364 Sewer</b>	\$650.00
	<b>430.366 DPW Water</b>	\$1,000.00
	<b>430.368 DPW Telephone</b>	\$1,000.00
	<b>430.369 DPW Cell Phones</b>	\$3,000.00
	<b>First Sub Total Public Works</b>	<b>\$460,472.50</b>
	<b>430.70 DPW Reserve 2025</b>	
	<b>431 Streets and Gutters</b>	\$4,000.00
	<b>432 Snow Plow Contract</b>	\$0.00
	<b>432 Winter Snow Removal</b>	\$0.00
	<b>SALT BID</b>	\$42,000.00
	<b>ANTI-SKID BID</b>	\$8,000.00
	<b>437 Repairs of Tools/Machinery</b>	
	<b>437.251 Repairs Loader</b>	\$4,000.00
	<b>437.252 Repairs -Sweeper</b>	\$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 /Contractor	\$8,000.00
	Debris Removal Costs; etc.	\$9,000.00
	437.26 Fuel for DPW Vehicles	\$17,250.00
	<b>Second Sub Total Public Works</b>	<b>\$110,250.00</b>
	<b>Grand Total Public Works Above</b>	<b>\$570,722.50</b>
	<b>Repair of Roads</b>	
	Pothole Patching Unspecified	\$10,000.00
	Terrace Heights	\$3,000.00
	Ridge Street	\$3,000.00
	Forest Street	\$3,000.00
	Green Street	\$3,000.00
	Russell Street	\$3,000.00
	Cottage Street	\$3,000.00
	16th Street	\$3,000.00
	Holliday Drive	\$3,000.00
	Summit Drive	\$3,000.00
	East Tryon	\$3,000.00
	Walnut Street	\$3,000.00
	Carroll Street	\$3,000.00
	Sunset Ave	\$3,000.00
	Dein Street	\$3,000.00
	5th St Bridge Maintenance	\$5,000.00
	Paving Castle Street Paving Project	\$302,645.00
	Paving Project #2 Priority List	\$25,000.00
	<b>Total 430 Public Works -Highways</b>	<b>\$384,645.00</b>
	<b>433 Traffic Control Devices</b>	
	433.20 DPW Traffic control Exp	\$4,000.00
	<b>Total 433 Traffic Control Devices</b>	<b>\$4,000.00</b>
	<b>445.00 Parking Facilities&amp;Meter</b>	
	445.10 Parking & Meter Wages	\$47,110.00
	445.186 Meter Uniform Expense	\$850.00
	445.192 FICA Employer Paid	\$2,920.00
	445.193 Medicare Employer Paid	\$683.00
	445.194 UC Employer Paid	\$500.00
	445.195 Workers Comp Ins	\$4,469.00
	445.20 Parking Ticket Related Expences	\$5,250.00
	445.30 Meters - repair and replacement	\$5,500.00
	445 purchase new parking equipment	\$15,000.00
	445. Purchase of Parking Softwear and Handhelds	\$10,000.00
	445.32 Meters-Gen Exp Enforcmnt	\$450.00
	445.30 Meters -Meter paint	\$1,000.00
	445.30 Meters Rental and Replacement	\$5,000.00
	445.369 Cell Phones	\$1,000.00
	445.74 Elec Veh charging sta	\$2,500.00

<b>Total 445.00 Parking Facilities&amp;Meter</b>	<b>\$102,232.00</b>
<b>446.00 Storm Water &amp; Flood Ctrl</b>	
Annual stormwater repairs	\$50,000.00
Stormwater engineering-Consultant	\$15,000.00
Annual stormwater engineering	\$15,000.00
Jetter services Annual Scheduled	\$10,000.00
Jetter services Unspecified	\$5,000.00
Project-Vine Street -PEMA Project Management	\$0.00
Project - Terrace Heights Surveying & Engineering	\$45,000.00
Project-4th Street Phase 1	\$30,000.00
Project- Grove St Construction Phase 1	\$100,000.00
Project- Terrace Heights Design Phase 2	\$30,000.00
Project- Terrace Street Carmody	\$85,000.00
446 Emergency Action Plan / Amendment for mural	\$500.00
<b>Total 446.00 Storm Water &amp; Flood Ctrl</b>	<b>\$385,500.00</b>
<b>451 Culture Recreation</b>	
457 Civil & Military	\$400.00
457.20 Donations	
Total 457 Civil & Military	
<b>Total 451 Culture Recreation</b>	<b>\$400.00</b>
<b>451.00 Pool Expenses</b>	
451.10 Pool Wages	\$85,000.00
451.186 Uniform Expense	\$2,000.00
451.192 FICA Employer Paid	\$5,270.00
451.193 Medicare Employer Paid	\$1,232.50
451.194 UC Employer Paid	\$1,500.00
451.195 Workers Comp	\$8,937.00
451.20 Operating Expenses	\$13,824.00
451.201 Clearances & Licenses	\$1,088.00
451 Contract to Open /Close	\$8,520.00
451.30 General Expenses	\$7,500.00
451. Lifeguard Pro	\$0.00
451.31 Snack Bar	\$1,000.00
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	\$500.00
451.?? Awning Set up/storage	\$250.00
451.75 Planned / Pool Restoration	\$20,000.00
451.?? Professional Services	\$5,000.00
451.75 Emergency Phone	\$500.00
451 First Aid Hip Packs	\$60.00
<b>Total 451.00 Pool Expenses</b>	<b>\$166,556.50</b>
<b>454 Park Expenses</b>	
454.10 Parks Wages	\$20,800.00
454.192 FICA Employer Paid	\$1,289.60
454.193 Medicare Employer Paid	\$301.60

	<b>454.194 UC Employer Paid</b>	\$0.00
	<b>454.195 Workers comp</b>	\$1,430.00
	<b>454.20 General Expense</b>	\$14,443.00
	<b>454.25 Repairs to Equipment</b>	\$1,500.00
	<b>454.25 Fountain Maintenance</b>	\$8,000.00
	<b>454.26 Fuel for Equipment</b>	\$250.00
	<b>454. arborist services</b>	\$10,000.00
	<b>454. EV Charging Expenses</b>	\$664.00
	<b>454. Vandalism</b>	\$3,000.00
	<b>454. signage</b>	\$1,000.00
	<b>454.361 Parks Electric</b>	\$2,500.00
	<b>454.366 Parks Water</b>	\$4,000.00
	<b>454.70 Parks Project -Port a Potty</b>	\$5,000.00
	<b>454.70 Play Area Design</b>	\$15,000.00
	<b>Park Improvement Reserve</b>	\$10,000.00
	<b>454.25 Repairs and Relocation</b>	\$4,500.00
	<b>Total 454 Park Expenses</b>	<b>\$103,678.20</b>
	<b>456.00 Library Donation</b>	<b>\$400.00</b>
	<b>472 Tax Anticipation Note</b>	<b>\$400,000.00</b>
	<b>472 Tax Anticipation Interest Expense</b>	<b>\$22,400.00</b>
	<b>Total 470-74 Debt</b>	<b>\$422,400.00</b>
	<b>463.54 Economic Development - GHP/Contract Match</b>	<b>\$15,000.00</b>
	<b>463.54 Economic Development - GHP/ Grant Reviews</b>	<b>\$5,000.00</b>
	<b>463.54 Economic Development - Grant Consultant</b>	<b>\$7,000.00</b>
	<b>Total Economic Development</b>	<b>\$27,000.00</b>
	<b>466.02 GRANTS</b>	
	<b>Grant writing MATCH FUNDS</b>	<b>\$10,000.00</b>
	<b>New Borough Hall Renovation</b>	<b>\$40,000.00</b>
	<b>Borough Hall Property Renovation #1B</b>	<b>\$120,000.00</b>
	<b>LSA Statewide Trail Park Street</b>	<b>\$25,000.00</b>
	<b>Grant Professional Writing and Compliance</b>	<b>\$30,500.00</b>
	<b>Grant /Solid Waste Chipper - Grant Writing</b>	<b>\$0.00</b>
	<b>Grant Writing/Police Department</b>	<b>\$0.00</b>
	<b>Grant Writing/DPW</b>	<b>\$0.00</b>
	<b>Grant writing/engineering Vine Street</b>	<b>\$0.00</b>
	<b>Grant writing/engineering Parks &amp; Recreation</b>	<b>\$0.00</b>
	<b>Total 466 Grants</b>	<b>\$225,500.00</b>
	<b>482.10 Settlement-Spencer Donna</b>	<b>\$46,000.00</b>
	<b>Total 482 Judgements and Losses</b>	<b>\$46,000.00</b>
	<b>486-488 Insurance</b>	
	<b>486 Insurance Package</b>	<b>\$88,000.00</b>
	<b>486.20 Deductibles -Smith &amp; Morris #1</b>	<b>\$10,000.00</b>
	<b>486.20 Deductibles -Smith &amp; Morris #2</b>	<b>\$10,000.00</b>
	<b>486.20 Deductibles -Unspecified</b>	<b>\$10,000.00</b>
	<b>486. Current litigation/negotiation/settlement</b>	<b>\$0.00</b>
	<b>Total 486-488 Insurance</b>	<b>\$118,000.00</b>
	<b>492 Interfund Transfers</b>	
	<b>492.45 Transfer to pension Fund-State Allocation</b>	<b>\$81,790.00</b>

			492.45 Transfer to pension Fund	\$0.00
			492.45 Transfer to Stormwater Loan	\$0.00
			492.45 Transfer to Parks/Rec Dog Park Grant	\$0.00
			492.45 Transfer to Parks and Recreation	\$11,315.70
			<b>Total 492 Interfund Transfers</b>	<b>\$93,105.70</b>
			<b>493 Other Expenditures</b>	
			493.38 Credit Card Machine	\$630.00
			493.39 Bank Charge/Void Checks	\$50.00
			<b>Total 493 Other Expenditures</b>	<b>\$680.00</b>
			<b>494 Uniformed Benefits</b>	
			494.196 Healthcare	\$191,785.00
			494.1961 Vision	\$1,036.00
			494.1961 Vision - Retirees	\$1,363.00
			494.1962 Dental	\$5,295.00
			494.1962 Dental Retirees	\$11,088.00
			494.1963 Reimb Uniform Employee	\$0.00
			494.1964 TASC Police Dept	\$14,300.00
			494.1966 Healthcare Retd Pre-65	\$0.00
			494.1966 Healthcare Retirees	\$305,112.36
			494.1967 Rx-Retirees	\$3,861.00
			494.1968 Reimb Medicare	\$9,224.00
			494.1969 Health Opt Out	\$2,014.00
			494.1981 Life Ins Retirees	\$12,118.00
			494.1981 Life Ins Working	\$7,574.00
			494.202 Active Police Leave Liability	\$197,457.00
			494.205 Active Police Medicare	\$0.00
			<b>Total 494 Uniformed Benefits</b>	<b>\$762,227.36</b>
			<b>495 Non Uniformed Benefits</b>	
			495.196 Healthcare	\$200,388.38
			495.1961 Vision	\$660.00
			495.1962 Dental	\$6,743.00
			495.198 Life Insurance	\$1,919.00
			495.1969 Health Opt Out	\$2,014.00
			495.197 ADM PTO Liability	\$9,700.00
			495.198 ADM FICA	\$1,550.00
			495.199 Medicare	\$362.50
			495.200 DPW PTO Liability	\$6,315.60
			495.201 DPW FICA	\$425.40
			495.202 DPW Medicare	\$100.58
			<b>Total 494 Non Uniformed Benefits</b>	<b>\$230,178.46</b>
			<b>Sub Total</b>	<b>\$5,372,801.88</b>
			<b>Ending Balance December 31 GENERAL FUND Checking</b>	<b>\$141,440.79</b>
			<b>Ending Balance December 31 GENERAL FUND, Payroll</b>	<b>\$108,000.00</b>
			<b>Ending Balance December 31 GENERAL FUND, LST</b>	<b>\$10,000.00</b>
			CD *1033 Berris Memorial	\$0.00
			CD* 1034 Skate Park	\$4,002.00
			<b>subtotal Ending Balance</b>	<b>\$263,442.79</b>
			<b>subtotal</b>	<b>\$5,636,244.67</b>
			<b>Total Expense</b>	<b>\$5,636,244.67</b>



Adopted Budget --LIQUID FUELS		2025
<b>Anticipated Bal Totals for LF savings and checking</b>		
Beginning Balance		\$42,107.28
Equipment Balance (unspecified)		\$77,200.39
CD Equipment Reserve		\$77,200.39
<b>Ordinary Income/Expense</b>		
<b>300-399 Revenues</b>		
2-3 MISC RECEIPTS		\$0.00
<b>341 INTEREST EARNINGS</b>		
341.10 Interest -L.F. Savings		\$291.00
341.9 Interest Income CD's		\$3,898.00
<b>Total 341 INTEREST EARNINGS</b>		<b>\$4,189.00</b>
<b>352 INTERGOVERNMENTAL REVENUE</b>		
352.03 Motor Fuel Taxes		\$130,987.19
352.03 Motor Fuel Taxes Turnback		\$9,680.00
352.03 Reserved Equipment Purch		\$77,200.39
<b>Total 352 INTERGOVERNMENTAL REVENUE</b>		<b>\$217,867.58</b>
Winter Service Agreement		\$10,189.00
<b>Total 300-399 Revenues</b>		<b>\$428,753.64</b>
<b>430-499 EXPENSES</b>		
430.26 Minor Equipment Purchase		\$18,000.00
430.27 Computer/Comp Training		
430.74 Major Equipment Purchase		\$50,000.00
RESERVE		
RESERVE		
<b>Total Major Equipment Purchase</b>		<b>\$68,000.00</b>
430.99 Agility Projects		
431 Cleaning Streets & Gutters		
432 Winter Maintenance Services		
433 Traffic Control Devices		\$3,000.00
434 Street Lighting		\$74,000.00
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		
439 Hwy Construction & Rebuildi		
PAVING		\$100,000.00
499 MISC		
430-499 EXPENSES - Other		
<b>Total 430-499 EXPENSES</b>		<b>\$197,000.00</b>
492.50 Contingency Expense		
<b>Total Contingency -</b>		<b>\$0.00</b>
<b>Total Expenditures</b>		<b>\$265,000.00</b>
Carryover Cash		\$86,553.25
Equipment Balance		\$77,200.39
		\$428,753.64
<b>Balance</b>		<b>\$0.00</b>

<b>BOROUGH OF HONESDALE</b>		
<b>Adopted Budget Borough Council 2025</b>		
<b>Budget - PENSION FUNDS</b>		<b>2025</b>
<b>Beginning Balance</b>		<b>\$78,828.00</b>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>310 ACT 511 LOCAL ENABLING ACT</b>		
310.96	Pension Taxes -Current	\$126,178.56
310.97	Pension Taxes Prior Year	\$700.00
	tax Claim	\$5,950.00
<b>Total 310 ACT 511 LOCAL ENABLING ACT</b>		<b>\$132,828.56</b>
<b>341 INTEREST EARNINGS</b>		
341.10	Interest Earnings	\$500.00
<b>341 INTEREST EARNINGS - Other</b>		<b>\$0.00</b>
<b>Total 341 INTEREST EARNINGS</b>		<b>\$500.00</b>
<b>355 STATE SHARED REVENUE</b>		
355.06	Municipal State Aid	\$81,790.00
<b>355 STATE SHARED REVENUE - Other</b>		
<b>Total 355 STATE SHARED REVENUE</b>		<b>\$81,790.00</b>
<b>392 INTERFUND TRANSFERS</b>		
392.01	Transfer fm General Fund -Non-Uniform	\$0.00
392.01	Transfer fm General Fund-Uniform	\$0.00
<b>Total 392 INTERFUND TRANSFERS</b>		<b>\$0.00</b>
<b>Total Income</b>		<b>\$293,946.56</b>
<b>Expense</b>		
<b>Police Pension Minimum Municipal Obligation</b>		<b>\$161,251.00</b>
<b>LESS Police Department Payroll Contributions (5% of Wages)</b>		<b>\$15,066.00</b>
<b>Total MMO</b>		<b>\$176,317.00</b>
<b>Non-Uniformed Employee Minimum Municipal Obligation</b>		<b>\$18,000.00</b>
<b>Total MMO</b>		<b>\$18,000.00</b>
<b>Additional MMO Payment / Uniform -Unfunded Liability</b>		<b>\$50,000.00</b>
<b>Total Expense</b>		<b>\$244,317.00</b>
<b>Carryover Cash</b>		<b>\$49,629.56</b>
<b>Balance</b>		<b>\$0.00</b>
<b>Notes to Pension Figures:</b>		
<b>Administrative Charges - Uniform Pension</b>		<b>\$36,010.00</b>
<b>Administrative Charges -Non-Uniform Pension</b>		<b>\$2,300.00</b>
<b>Total Administrative Fees</b>		<b>\$38,310.00</b>

<b>Adopted Budget Borough Council 2025</b>			
<b>DEBT SERVICE STORMWATER LOAN</b>			<b>2025 Budget</b>
<b>Ordinary Income/Expense</b>			
	<b>Beginning Balance</b>		\$ 16,858.00
<b>Income</b>			
	<b>301.90 DEBT SERVICE TAXES</b>		
	301.91 Debt Services -Current		\$11,267.59
	301.92 Debt Services Prior Year		\$121.00
	NEW tax claim bureau		\$1,089.21
	<b>Total 301.90 DEBT SERVICE TAXES</b>		<b>\$12,478.00</b>
	<b>341 INTEREST EARNINGS</b>		
	341.10 Debt Service Interest		\$ 20.00
	<b>Total 341 INTEREST EARNINGS</b>		<b>\$ 20.00</b>
	<b>392 INTERFUND TRANSFERS</b>		
	392.01 Transfer fm General Fund -Stormwater Loan		
	392.01 Transfer fm General Fund -Building Reno		\$ -
	392.01 Transfer fm General Fund -		
	392.01 Transfer fm General Fund		\$ -
	<b>Total 392 INTERFUND TRANSFERS</b>		<b>\$ -</b>
	<b>Total Income</b>		<b>\$ 29,356.00</b>
<b>Expense</b>			
	<b>470-474 DEBT SERVICE</b>		
	471.10 G.O. Note Principal 2019 #1 Stormwater		\$ 19,876.46
	<b>Total 470-474 DEBT SERVICE</b>		<b>\$ 19,876.46</b>
	<b>472 DEBT INTEREST</b>		
	472.10 G.O. Note Interest 2019 #1 Stormwater		\$ 3,213.82
	Bldg Improvement Interest		\$ -
	472.60 TA Note Interest		\$ -
	<b>Total 472 DEBT INTEREST</b>		<b>\$ 3,213.82</b>
	Loan Stormwater Jan, Feb, March		\$ 5,772.57
	Loan Buildings Reno Jan, Feb, March		\$ -
	Carryover Balance - not assigned		\$ 14,524.04
	<b>Carryover Cash</b>		<b>\$ 6,265.72</b>
	<b>Total Expense</b>		<b>\$ 29,356.00</b>
	<b>Total</b>		<b>\$ -</b>