

**Adopted Budget Borough  
Council 2026**

Draft Budget Borough Council 2026				
		<b>Capital Improvement Plan - Reserve Fund</b>		<b>2026 Budget</b>
<b>Ordinary Income/Expense</b>				
		<b>CIP Reserve Fund From General Fund</b>		\$ 773,153.00
		<b>Income</b>		
		<b>301.90 DEBT SERVICE TAXES</b>		
		Proceeds of 10yr note at 2 % (Penn Vest)		\$1,800,000.00
		Current Year Addition to Reserve for Depreciation Fm GF		\$150,000.00
		<b>341 INTEREST EARNINGS</b>		
		341.10 Interest Income from Reserve funds		\$ 48,000.00
		<b>Total 341 INTEREST EARNINGS</b>		<b>\$ 48,000.00</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 funds for acquisition of capital improvements</b>		<b>\$ 2,771,153.00</b>
		<b>Expense</b>		
		<b>470-474 Reduction of DEBT Principal</b>		
		471.10 G.O. Note Principal 2019 #1 Stormwater		\$ 80,000.00
		CIP Improvement Note		\$ 164,250.00
		<b>Total 470-474 PRINCIPAL DEBT SERVICE Principal Paid in 202</b>		<b>\$ 244,250.00</b>
		<b>472 DEBT INTEREST</b>		
		472.10 G.O. Note Interest 2019 #1 Stormwater		\$ 3,213.82
		Capital Fund Improvement Interest Interest Expense		\$ 34,499.00
		472.60 TA Note Interest		\$ -
		<b>Total 472 DEBT SERVICE INTEREST PAID IN 2026</b>		<b>\$ 37,712.82</b>
		Capital Fund Improvements - Asset Acquisitions		\$ 1,838,343.18
		<b>Carryover Cash</b>		<b>\$ 650,847.00</b>
		<b>Total Expense</b>		<b>\$ 2,771,153.00</b>



From Board of Assessment 8/22/2025							
Total 2025 Assessments (2274Parcels) \$413,452,099.00 / One mil =						<b>\$413,452.00</b>	
Non Taxables 165 \$213,402,400.00							
Public Utilities 9 \$1,154,300.00							
Zero Real Estate 6 \$0							
<b>Budget Year 2026</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	6.07	0.35	0.38	0.32	0.46	
<b>Real Property</b>							
Taxes -- Gross	\$3,133,966.16	\$2,509,653.64	\$144,708.20	\$157,111.76	\$132,304.64	\$190,187.92	
Less Uncollected	(\$207,792.03)	(\$178,185.20)	(\$9,595.18)	(\$10,416.95)	(\$8,772.19)	(\$822.51)	
<b>Taxes -- Net</b>	<b>\$2,926,174.13</b>	<b>\$2,331,468.44</b>	<b>\$135,113.02</b>	<b>\$146,694.81</b>	<b>\$123,532.45</b>	<b>\$189,365.41</b>	
Prior Year -Delinquent (Tax Col)	\$53,262.19	\$43,872.48	\$2,752.15	\$3,075.93	\$2,590.26	\$971.37	
Tax Claim Bureau	\$85,930.76	\$85,930.76	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total Real Property</b>	<b>\$3,065,367.08</b>	<b>\$2,461,271.68</b>	<b>\$137,865.17</b>	<b>\$149,770.74</b>	<b>\$126,122.71</b>	<b>\$190,336.78</b>	
<b>Budget Figures</b>	<b>\$3,065,369.00</b>	<b>\$2,461,272.00</b>	<b>\$137,866.00</b>	<b>\$149,771.00</b>	<b>\$126,123.00</b>	<b>\$190,337.00</b>	
<b>Local Tax Enabling Act Taxes</b>							
<b>Per Capita</b>							
Taxes -- Gross (2800 x\$5)	\$13,985.00	\$13,985.00					
Less Exemptions (3 x \$5)	(\$15.00)	(\$15.00)					
Less Uncollected 1159 x \$5	(\$5,295.00)	(\$5,295.00)					
<b>Taxes -- Net</b>	<b>\$8,675.00</b>	<b>\$8,675.00</b>					
Prior Year -Delinquent	\$283.50	\$283.50					
G. H. Harris Collection	\$2,089.50	\$2,089.50					
<b>Total Per Capita</b>	<b>\$11,048.00</b>	<b>\$11,048.00</b>					
<b>Budget Figures</b>	<b>\$11,048.00</b>	<b>\$11,048.00</b>					
<b>Real Estate Transfer Tax</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>					
<b>Budget Figures</b>	<b>\$80,000.00</b>	<b>\$80,000.00</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>\$128,800.00</b>	\$128,800.00					
<b>LST Prior Year</b>	<b>\$43,110.09</b>	\$43,110.09					
<b>Total LST</b>	<b>\$171,910.09</b>	<b>\$171,910.09</b>					
<b>Budget Figures</b>	<b>\$171,911.00</b>	<b>\$171,911.00</b>					

	<b>2026</b>
<b>310.90 Fire Taxes</b>	
Taxes- Gross	\$144,708.20
Less Uncollectable	(\$9,595.18)
<b>310.91 Fire Taxes Current</b>	\$135,113.02
<b>310.92 Fire Taxes Prior</b>	\$2,752.15
<b>310.92 Fire Taxes GH HARRIS</b>	\$0.00
<b>Total 310.90 Fire Taxes</b>	<b>\$137,866.00</b>
<b>411.54 Foreign Fire Tax</b>	<b>\$28,982.00</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>\$ 169,148.00</b>
<b>411 Fire Department</b>	
<b>411.54 Transfer of Foreign Fire Tax</b>	<b>\$28,982.00</b>
<b>Total Disbursements to Fire Company</b>	<b>\$137,866.00</b>
\$ 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>	<b>\$2,300.00</b>
<b>Total 411 Fire Department</b>	<b>\$ 169,148.00</b>
	<b>\$ 169,148.00</b>
	<b>\$0.00</b>
Hydrants & Flags	\$32,500.00
Workers Comp Insurance	\$30,000.00
<b>Fire Department Total Cost</b>	<b>\$ 231,648.00</b>

## PARKS AND RECREATION

2026

<b>Total 301.00 Real Property Taxes</b>	
<b>301.70 Recreation Taxes</b>	
301.71 Recreation Taxes	\$146,694.81
301.72 Recreation Taxes -Prior	\$3,075.93
<b>Total 301.70 Recreation Taxes</b>	<b>\$149,771.00</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	\$0.00
367..00 LSA Grant	\$0.00
<b>Total 367.00 Parks &amp; Recreation</b>	<b>\$0.00</b>
<b>367.11 Swimming Pool</b>	
367.111 Daily Admissions includes parties	\$25,000.00
367.112 Pool Memberships	\$4,809.00
367.113 Swim Lesson Fees	\$4,982.00
367.117 Snack Bar	\$1,500.00
367..11 Fence Sponsors	\$2,000.00
<b>Total 367.11 Swimming Pool</b>	<b>\$38,291.00</b>
<b>Total 380 Transfer from GENERAL FUND -Dog Park</b>	<b>\$0.00</b>
<b>Total 380 Transfer from GENERAL FUND</b>	<b>\$106,928.88</b>
<b>Sub-Total</b>	<b>\$297,290.88</b>
<b>451 Culture Recreation</b>	
457 Civil & Military	\$800.00
<b>Total 451 Reimbursement for Military</b>	<b>\$800.00</b>
<b>452.00 Pool Expenses</b>	
452.10 Pool Manager	\$49,920.00
452.192 FICA Employer Paid	\$3,095.04
452.193 Medicare Employer Paid	\$723.84
452.10 Pool Assistant Manager	\$8,000.00
452.192 FICA Employer Paid	\$496.00
452.193 Medicare Employer Paid	\$116.00
452.10 Pool Wages	\$50,000.00
452.186 Uniform Expense	\$2,000.00
452.192 FICA Employer Paid	\$3,100.00
452.193 Medicare Employer Paid	\$725.00
452.194 UC Employer Paid	\$1,500.00
452.195 Workers Comp	\$11,430.00
452.20 Operating Expenses	\$15,000.00
452.201 Clearances & Licenses	\$1,200.00
452 Contract to Open /Close	\$11,000.00

452.30 General Expenses	\$7,500.00
452. Lifeguard Pro	\$6,000.00
452.31 Snack Bar	\$1,200.00
452.34 Advertising & Printing	\$1,200.00
452.361 Pool Electric	\$2,000.00
452.362 Pool Gas	\$425.00
452.364 Pool -Sewer	\$700.00
452.366 Pool Water	\$300.00
452.368 Telephone	\$500.00
452.758 Awning Set up/storage	\$500.00
452.75 Planned / Pool Restoration	\$20,000.00
452.31 Professional Services	\$5,000.00
452.75 Emergency Phone	\$500.00
452 First Aid Hip Packs	\$60.00
<b>Total 451.00 Pool Expenses</b>	<b>\$204,190.88</b>
<b>454 Park Expenses</b>	
454.20 General Expense	\$15,000.00
454.25 Repairs to Equipment	\$5,000.00
454.25 Fountain Maintenance	\$15,000.00
454.26 Fuel for Equipment	\$700.00
454. Arborist Services	\$5,000.00
454. signage	\$1,200.00
454.361 Parks Electric	\$3,000.00
454.366 Parks Water	\$4,000.00
454.Vandalism Repair	\$1,000.00
454.70 Parks Project -Port a Potty	\$6,000.00
454.70 Play Area Design	\$5,000.00
Park Improvement Reserve	\$25,000.00
454.25 Repairs and Relocation	\$6,000.00
<b>Total 454 Park Expenses</b>	<b>\$91,900.00</b>
<b>456.00 Library Donation</b>	<b>\$400.00</b>
<b>Sub-Total</b>	<b>\$297,290.88</b>
Difference +/-	\$0.00

Adopted Budget --LIQUID FUELS		2026
Anticipated Bal Totals for LF savings and checking		
Beginning Balance		\$93,741.51
Equipment Reserve		\$26,539.96
<b>Ordinary Income/Expense</b>		
<b>300-399 Revenues</b>		
2-3 MISC RECEIPTS		\$0.00
341 INTEREST EARNINGS		
341.10 Interest -L.F.		\$250.00
341.9 Interest Income Equipment Reserve		\$3,898.00
<b>Total 341 INTEREST EARNINGS</b>		<b>\$4,148.00</b>
352 INTERGOVERNMENTAL REVENUE		
352.03 Motor Fuel Taxes		\$128,876.64
352.03 Motor Fuel Taxes Turnback		\$9,680.00
<b>Total 352 INTERGOVERNMENTAL REVENUE</b>		<b>\$138,556.64</b>
Winter Service Agreement		\$0.00
<b>Total 300-399 Revenues</b>		<b>\$262,986.11</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		
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>\$123,000.00</b>
492.50 Contingency Expense		
<b>Total Contingency -</b>		<b>\$0.00</b>
<b>Total Expenditures</b>		<b>\$191,000.00</b>
Carryover Cash		\$19,670.82
Equipment Balance		\$52,315.29
		\$262,986.11
<b>Balance</b>		<b>\$0.00</b>

- GENERAL FUND		Year 2026
Beginning Balance, Checking Account = Reconciled Balance		\$2,748,367.31
Beginning Balance, Payroll (3)		\$102,275.00
Beginning Balance, LST		\$10,000.00
CD*1034 Skate Park (HNB)		\$4,052.36
<b>Sub-Total</b>		\$2,864,694.67
Capital Improvement Plan - Reserve Fund Balance 1-1-26		(\$773,153.00)
Less Invoices /		(\$350,000.00)
Less Snow Plowing Contract		(\$50,000.00)
Less Payroll		(\$144,000.00)
<b>EXPENDITURES 10-1-24 - 12-31-2024 Sub total</b>		(\$544,000.00)
Capital Improvement Plan - Loan Proceeds		\$1,800,000.00
<b>Total Beginning Balance - GENERAL FUND</b>		<b>\$2,803,541.67</b>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>301.00 Real Property Taxes</b>		
301.10 Real Estate Taxes		\$2,331,468.44
301.20 Real Estate Taxes-Prior		\$43,872.48
301.40 Real Estate-Tax Claim		\$85,930.76
<b>Total 301.00 Real Property Taxes</b>		<b>\$2,461,272.00</b>
<b>301.70 Recreation Taxes</b>		
301.71 Recreation Taxes		\$146,694.81
301.72 Recreation Taxes -Prior		\$3,075.93
301.72 Recreation Taxes -Tax Claim		\$0.00
<b>Total 301.70 Recreation Taxes</b>		<b>\$149,771.00</b>
<b>310.00 Per Capita Taxes</b>		
310.01 Per Capita Tax-Current		\$8,675.00
310.02 Per Capita Tax Prior		\$283.50
310.03 PerCapita-G.H.Harris		\$2,089.50
<b>Total 310.00 Per Capita Taxes</b>		<b>\$11,048.00</b>
<b>310.10 Realty Transfer tax</b>		
<b>Total 310.10 Realty Transfer tax</b>		<b>\$80,000.00</b>
<b>310.50 Local Services Tax</b>		
310.51 LST Tax-Current Year		\$128,800.00
310.52 LST Taxes-Prior Year		\$43,110.09
<b>Total 310.50 Local Services Tax</b>		<b>\$171,910.09</b>
<b>Earned Income Tax</b>		
Earned Income Tax Expected to be Collected		\$0.00
<b>Total 310.80 Street Lighting Tax</b>		<b>\$0.00</b>
<b>310.90 Fire Taxes</b>		
310.91 Fire Taxes Current		\$135,113.02
310.92 Fire Taxes Prior		\$2,752.15
310.92 Fire Taxes Tax Claim		\$0.00
<b>Total 310.90 Fire Taxes</b>		<b>\$137,866.00</b>
<b>320.00 License and Permits</b>		
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>
				<b>330 Fines and Forfeits</b>		
				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>
				<b>341 Interest Earnings</b>		
				341. General Interest - General Fund Earnings		\$42,800.00
				341.15 Other Interest Income		\$0.00
				<b>Total 341 Interest Earnings</b>		<b>\$42,800.00</b>
				<b>342 Rents and Royalties</b>		
				342.25 Rent Audacy Inc/Froggy 101		\$5,100.00
				<b>Total 342 Rents and Royalties</b>		<b>\$5,100.00</b>
				<b>354 GRANTS - All / Revenue</b>		
				354.1 Recycling #904 Grant		\$100.00
				<b>Total 354 GRANTS - ALL Revenue</b>		<b>\$100.00</b>
				<b>355 State Shared Revenue</b>		
				355.01 PURTA Tax		\$2,500.00
				355.04 Alcoholic Beverages		\$3,400.00
				355.06 State Pension Assistance		\$81,790.00
				355.07 Foreign Fire Ins Prem Tx		\$28,982.00
				<b>Total 355 State Shared Revenue</b>		<b>\$116,672.00</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>359 Local In Lieu of Taxes</b>		
				359.10 Local In Lieu of Taxes		\$5,900.00
				<b>Total 359 Local In Lieu of Taxes</b>		<b>\$5,900.00</b>
				<b>361 Planning &amp; Zoning Charges</b>		
				361.33 Zoning Permits		\$7,000.00
				361.34 Hearing Fees		\$5,000.00
				361.35 Building permits - BHW		\$104,000.00
				361. Zoning Confirmation		\$0.00
				<b>Total 361 Planning &amp; Zoning Charges</b>		<b>\$116,000.00</b>
				<b>362 Public Safety</b>		
				362.11 Contract - Police / calibrations, etc.		\$75.00
				362.11 Police Reports-Copies		\$300.00
				362.12 Fingerprinting; Etc.		\$0.00
				362.13 Alarm Fees/Registration		\$5,500.00

				362.14 Commonwealth Court Fine		\$0.00
				<b>Total 362 Public Safety</b>		<b>\$5,875.00</b>
				363 Highways & Streets		
				363.51 Winter Service Agreement		\$0.00
				<b>Total 363 Highways &amp; Streets</b>		<b>\$0.00</b>
				363.20 Parking		
				367.50 EV Charging Station Inc.		\$2,000.00
				363.22 10 Hr Mtr Pmt Monthly		\$1,000.00
				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		\$2,100.00
				363.221 Dumpster/Contractor Permits		\$300.00
				363.231.1 Borough Parking Lot		\$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		\$300,000.00
				<b>Total 363.20 Parking</b>		<b>\$350,400.00</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		\$25,000.00
				367.112 Pool Memberships		\$4,809.00
				367.113 Swim Lesson Fees		\$4,982.00
				367.117 Snack Bar		\$1,500.00
				367..11 Fence Sponsors		\$2,000.00
				<b>Total 367.11 Swimming Pool</b>		<b>\$38,291.00</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>
				<b>Total I</b>	<b>sub total</b>	<b>\$6,619,046.76</b>

<b>Tax Anticipation Note</b>		\$0.00
<b>Total TA NOTE</b>		\$0.00
<b>Total</b>		\$6,619,046.76
<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	\$4,000.00
400.28	Auditing Services	\$10,000.00
400.31	Professional Services - PEL (STMP)	\$0.00
400.71	Boot Camp 8 x 400	\$3,200.00
400.312	Prof. Services Recruitment	\$1,500.00
400.71	Training	\$5,000.00
<b>Total 400 Governing Body</b>		\$38,995.00
<b>401 Chief Administrative Officer</b>		
401.10	Chief Administrative Officer Salary	\$150,000.00
401.192	FICA-Employer Paid	\$9,300.00
401.193	Medicare-Employer Paid	\$2,175.00
401.71	Training	\$5,000.00
<b>Total 401 Chief Administrative Officer Expense</b>		\$166,475.00
<b>403.01 Tax Collection</b>		
403.10	Tax Collectors Salary	\$14,000.00
403.192	FICA-Employer Paid	\$868.00
403.193	Medicare-Employer Paid	\$181.00
403.30	Mailing Costs	\$6,000.00
403.35	General Expenses	\$150.00
403.35	Bonding	\$600.00
<b>Total 403.01 Tax Collection</b>		\$21,799.00
<b>404 Solicitor / Legal Services</b>		
404.100	Borough Solicitor Costs	\$75,000.00
404.102	Labor Lawyer - HR Stuff	\$25,000.00
404.103	Lawer - Police Contracts	\$25,000.00
404.104	Smith Morris Legal	\$20,000.00
404.105	Additional Legal Council	\$5,000.00
<b>Total 404 Solicitor / Legal Services</b>		\$150,000.00
<b>405 Administrative Office Exp</b>		
405.10	Secretary Wages	\$55,702.40
405.192	FICA Emplyer Paid	\$3,453.55
405.193	Medicare Employer Paid	\$807.68
405.10	Treasurer Wages	\$51,417.60
405.192	FICA Emplyer Paid	\$3,187.89
405.193	Medicare Employer Paid	\$745.56
405.10	Adminstrative Staff Wage	\$97,126.40
405.186	Uniform Exp	\$1,000.00
405.192	FICA Employer Paid	\$6,021.84

			<b>405.193 Medicare Employer Paid</b>		\$1,408.33
			<b>405.194 UC Employer Paid</b>		\$983.00
			<b>405.195 Workers Comp Ins</b>		\$1,788.00
			<b>405.20 General Expenses</b>		\$4,000.00
			<b>405.23 Postage Expenses</b>		\$4,000.00
			<b>405. Praesidium costs</b>		\$2,000.00
			<b>405.25 Repairs &amp; Maintenance</b>		\$10,000.00
			<b>405.34 Advertising &amp; Printing</b>		\$5,000.00
			<b>405.35 Bonding 2026 (Treasurer;Constable)</b>		\$1,500.00
			<b>405.368 VOIP</b>		\$5,000.00
			<b>405.48 BRC</b>		\$2,500.00
			<b>405.31 Professional Services - PEL (STMP)</b>		\$30,000.00
			<b>405.46 Training</b>		\$5,000.00
			<b>405.47 Drug and Alcohol Testing</b>		\$2,500.00
			<b>Total 405 Administrative Office Exp</b>		<b>\$295,142.25</b>
			<b>406 Local Services Tax Expenses</b>		
			<b>406.30 Mailing Costs</b>		\$500.00
			<b>Total 406 Local Services Tax Expenses</b>		<b>\$500.00</b>
			<b>407 IT - Networking Services</b>		
			<b>407.31 Eagle Solutions</b>		\$20,000.00
			<b>407. Leased Office Equipment (Copiers &amp; Computers)</b>		\$6,000.00
			<b>407. Planned - Borough Hall</b>		\$10,000.00
			<b>407. Planned - Police Dept</b>		\$10,000.00
			<b>407. Police Cody Software Installation</b>		\$46,000.00
			<b>407. Planned - DPW</b>		\$2,000.00
			<b>Total 407.31.00 IT Network Services</b>		<b>\$94,000.00</b>
			<b>408 Engineering</b>		
			<b>408.00 Borough Engineer</b>		\$40,000.00
			<b>Total 408 Engineering Special Projects</b>		<b>\$40,000.00</b>
			<b>409.00 Municipal Building</b>		
			<b>409.36 Bldg. Utilities</b>		
			<b>409.361 City Hall Electric</b>		\$3,200.00
			<b>409.362 City Hall Gas</b>		\$4,200.00
			<b>409.364 Sewer</b>		\$650.00
			<b>409.366 City Hall /Police Water</b>		\$700.00
			<b>409.368 City Hall Telephones</b>		\$300.00
			<b>409.369 City Hall Cell Phones</b>		\$1,200.00
			<b>409.84 Borough Hall Air Conditioning</b>		\$0.00
			<b>409.25 Maintenance Supplies</b>		\$2,000.00
			<b>409.373 Borough Hall - Expenses</b>		\$10,000.00
			<b>409.373 Police Bldg - Expenses</b>		\$15,000.00
			<b>409.373 Police Bldg - wall</b>		\$0.00
			<b>409.373 DPW Bldgs Expense</b>		\$5,000.00
			<b>409.373 DPW Bldgs Expense /DPW Shed Roof Repairs</b>		\$60,000.00
			<b>409.43 Taxes on misc properties</b>		\$0.00
			<b>Total 409.00 Municipal Building</b>		<b>\$102,250.00</b>
			<b>410 Police Department</b>		
			<b>410.10 Police Salaries Full Time</b>		\$300,000.00
			<b>410.101 Police Part Time</b>		\$10,000.00

				<b>410.102 FT Police Overtime</b>		\$40,000.00
				<b>410.102 PT Police OT</b>		\$7,000.00
				<b>410 Contract Retroactive if completed</b>		\$30,000.00
				410.186 Unfm Exp D. Thacher		\$1,000.00
				410.186 Unfm Exp K. Colombo		\$1,000.00
				410.186 Unfm Exp Esterline		\$1,000.00
				410.186 Unfrm Exp R. Southerton		\$1,000.00
				410.186 Uniform Exp New Person		\$1,000.00
				<b>410.187 Uniform Expense PT</b>		\$2,000.00
				<b>410.192 FICA Employer Paid</b>		\$22,134.00
				<b>410.193 Medicare Employer Paid</b>		\$5,176.50
				<b>410.194 UC Employer Paid</b>		\$3,500.00
				<b>410.195 Workers Comp</b>		\$25,000.00
				<b>410.20 Supplies</b>		\$1,500.00
				<b>410.21 Police PPE</b>		\$0.00
				<b>410.242 Protection-Contrct ammo</b>		\$5,000.00
				<b>410.25 Vehicle Expenses</b>		\$8,000.00
				<b>410.26 Vehicle Fuel Expenses</b>		\$10,000.00
				<b>410.28 Contracts, Alerts, V Spe</b>		\$4,500.00
				<b>410.30 General Expenses</b>		\$5,000.00
				<b>410.31 Professional Services</b>		\$1,000.00
				410.361 Police Electric		\$2,300.00
				410.362 Police Gas		\$4,000.00
				410.364 Sewer		\$650.00
				410.368 Telephone & Internet		\$6,200.00
				410.369 Cell Phones		\$3,000.00
				<b>410.37 Repairs &amp; Maintenance</b>		\$5,000.00
				<b>410.38 Civil Service Commission</b>		\$3,000.00
				<b>410.39 Civil Service Commission Eligibility List</b>		\$8,000.00
				<b>410.460 Training Expenses</b>		\$3,000.00
				<b>410.48 Grievances/Arbitration</b>		\$3,000.00
				<b>410.48 Grievances/Arbitration Union Contract</b>		\$3,000.00
				<b>410.70 Planned Purchases</b>		\$25,000.00
				<b>410.70 15 New Radios and Accessories</b>		\$0.00
				<b>410.70 2024 Vehicle Outfit</b>		\$0.00
				<b>Total 410 Police Department</b>		<b>\$550,960.50</b>
				<b>411 Fire Department</b>		
				<b>411.54 Foreign FireTax PassThru</b>		\$28,982.00
				<b>411.26 Disbursements to Fire Depart</b>		\$140,000.00
				<b>411.52 Contract Services</b>		\$2,300.00
				<b>Total 411 Fire Department Funds for Disbursement</b>		<b>\$171,282.00</b>
				<b>411.195 Workers Comp-Boro Exp</b>		\$30,000.00
				<b>411.360 Hydrants</b>		\$27,500.00
				<b>411. Hydrant Flaggs Phase 1</b>		\$5,000.00
				<b>Total Fire Department Other Expenses</b>		<b>\$62,500.00</b>
				<b>414.00 Planning and Zoning</b>		
				<b>414.201 BHW Contract</b>		\$50,000.00
				<b>414.194 UC Employer Paid</b>		\$0.00
				<b>414.23 Postage Expense</b>		\$2,000.00

			<b>414.313 Engineering Services</b>		\$10,000.00
			<b>414.32 Consulting Services</b>		\$0.00
			<b>414.321 Recodification</b>		\$30,000.00
			<b>414.321 Zoning Stenographer</b>		\$2,500.00
			<b>414.35 Codification/Supplements</b>		\$3,000.00
			<b>414.41 Zoning Hearing Board</b>		\$5,000.00
			<b>414.Planning Commission</b>		\$500.00
			<b>414.700 iWorQ Annual Fee</b>		\$4,000.00
			<b>Total 414.00 Planning and Zoning</b>		<b>\$107,000.00</b>
			<b>415 Emergency Management</b>		
			<b>415.20 EMA General Expenses</b>		\$200.00
			<b>415. EMA Trailer</b>		\$0.00
			<b>Total 415 Emergency Management</b>		<b>\$200.00</b>
			<b>419 Security</b>		
			<b>419.10 Security Wages</b>		\$3,000.00
			<b>419.192 FICA</b>		\$186.00
			<b>419.193 Medicare</b>		\$43.50
			<b>419.195 UC Employer Paid</b>		\$80.00
			<b>Total 419 Security</b>		<b>\$3,309.50</b>
			<b>426-429 Public Works Sanitation</b>		
			<b>426.10 Refuse Collection</b>		\$15,000.00
			<b>429.245 SEO Services</b>		\$3,000.00
			<b>Total 426-429 Public Works Sanitation</b>		<b>\$18,000.00</b>
			<b>430 Public Works -Highways</b>		
			<b>430.10 DPW Director</b>		\$80,000.00
			<b>430.192 FICA Employer Paid</b>		\$4,960.00
			<b>430.193 Medicare Employer Paid</b>		\$1,160.00
			<b>430.10 DPW Wages</b>		\$250,000.00
			<b>430.186 Uniform Expenses</b>		\$1,500.00
			<b>430.192 FICA Employer Paid</b>		\$15,500.00
			<b>430.193 Medicare Employer Paid</b>		\$3,625.00
			<b>430.194 UC Employer Paid</b>		\$3,000.00
			<b>430.195 Workers Comp</b>		\$28,000.00
			<b>430.201Traffic Paint/Accessorie</b>		\$0.00
			<b>430.202 Signs &amp; Posts</b>		\$3,700.00
			<b>430.205 General Expenses</b>		\$2,000.00
			<b>430.231 Fuel for DPW Vehicles</b>		\$24,000.00
			<b>430.270 Annual Software iWorQ</b>		\$6,000.00
			<b>430.270 Annual Software V</b>		\$5,000.00
			<b>430.28 PPE</b>		\$1,500.00
			<b>430.30 Shop Expenses</b>		\$5,000.00
			<b>430.34 Advertising &amp; Printing</b>		\$1,200.00
			<b>430.361 DPW Electric</b>		\$3,800.00
			<b>430.362 DPW Gas</b>		\$7,000.00
			<b>430.364 Sewer</b>		\$650.00
			<b>430.366 DPW Water</b>		\$1,000.00
			<b>430.368 DPW Telephone</b>		\$1,200.00
			<b>430.369 DPW Cell Phones</b>		\$3,500.00
			<b>First Sub Total Public Works</b>		<b>\$453,295.00</b>

			<b>430.70 DPW Reserve 2025</b>		
			431 Streets and Gutters		\$15,000.00
			432 Snow Plow Contract		\$22,000.00
			432 Winter Snow Removal		\$10,000.00
			432. 45 SALT BID		\$35,000.00
			432.245ANTI-SKID BID		\$5,000.00
			437 Repairs of Tools/Machinery		
			437.251.01 Repairs Loader		\$5,000.00
			437.251.02 Repairs -Sweeper		\$5,000.00
			437.251.03 Backhoe tires		\$4,000.00
			437.251.04 Other Vehicles		\$9,000.00
			437.260 Tools at Shop		\$1,000.00
			437.260 Tools at Shop Repairs		\$1,000.00
			437.27 Flood Project - Channel		
			Annual Maintenance /Contractor		\$10,000.00
			<b>Second Sub Total Public Works</b>		<b>\$122,000.00</b>
			<b>Grand Total Public Works Above</b>		<b>\$575,295.00</b>
			<b>433 Traffic Control Devices</b>		
			433.20 DPW Traffic control Exp		\$8,000.00
			<b>Total 433 Traffic Control Devices</b>		<b>\$8,000.00</b>
			<b>434 Street Lighting</b>		
			434.20 Street Lighting		\$80,000.00
			<b>Total 434 Street Lighting</b>		<b>\$80,000.00</b>
			<b>438 Repair of Roads</b>		
			438. Corparative with CWRA		\$380,000.00
			438. Pothole Patching Unspecified		\$30,000.00
			438. Street Paving		\$300,000.00
			438. 5th St Bridge Maintenance		\$1,000.00
			<b>Total 430 Public Works -Highways</b>		<b>\$711,000.00</b>
			<b>445.00 Parking Facilities&amp;Meter</b>		
			445.114 Parking & Meter Wages		\$58,344.00
			445.186 Meter Uniform Expense		\$800.00
			445.192 FICA Employer Paid		\$3,617.33
			445.193 Medicare Employer Paid		\$845.99
			445.194 UC Employer Paid		\$500.00
			445.195 Workers Comp Ins		\$5,000.00
			445.20 Parking Ticket Related Expences		\$1,000.00
			445.30 Meters - repair, rental and replacement		\$0.00
			445 purchase new parking equipment		\$35,000.00
			445. Purchase of Parking Softwear and Handhelds		\$3,000.00
			445.32 Meters-Gen Exp Enforcmnt		\$500.00
			445.30 Meters -Meter paint		\$400.00
			445.369 Cell Phones		\$1,000.00
			445.74 Elec Veh charging sta		\$5,000.00
			<b>Total 445.00 Parking Facilities&amp;Meter</b>		<b>\$115,007.32</b>
			<b>446.00 Storm Water &amp; Flood Ctrl</b>		
			446.37 Annual stormwater repairs		\$75,000.00
			446.31 Stormwater engineering		\$15,000.00

					446. Debris Removal Costs; ect.		\$9,000.00
					446.310 FEMA		
					446.17 Jetter services		\$20,000.00
					446.210 Terrace Hts Des Phase 2		\$85,000.00
					446.200 Proj Grove St Phase 1		\$200,000.00
					446.25.2 4th St Phase 1		\$0.00
					446.251 Proj Terrace Hts Surveying & Engineering		\$0.00
					446.230 Emergency Action Plan / Amendment for mural		\$500.00
					<b>Total 446.00 Storm Water &amp; Flood Ctrl</b>		<b>\$404,500.00</b>
					<b>451 Culture Recreation</b>		
					457 Civil & Military		
					457.20 Donations		\$800.00
					<b>Total 457 Civil &amp; Military</b>		
					<b>Total 451 Culture Recreation</b>		<b>\$800.00</b>
					<b>452.00 Pool Expenses</b>		
					452.10 Pool Manager		\$51,417.60
					452.192 FICA Employer Paid		\$3,187.89
					452.193 Medicare Employer Paid		\$745.56
					452.10 Pool Assistant Manager		\$8,000.00
					452.192 FICA Employer Paid		\$496.00
					452.193 Medicare Employer Paid		\$116.00
					452.10 Pool Wages		\$35,793.00
					452.186 Uniform Expense		\$2,000.00
					452.192 FICA Employer Paid		\$2,219.17
					452.193 Medicare Employer Paid		\$519.00
					452.194 UC Employer Paid		\$1,500.00
					452.195 Workers Comp		\$11,430.00
					452.20 Operating Expenses		\$15,000.00
					452.201 Clearances & Licenses		\$1,200.00
					452 Contract to Open /Close		\$11,000.00
					452.30 General Expenses		\$5,000.00
					452. Lifeguard Pro		\$6,000.00
					452.31 Snack Bar		\$1,200.00
					452.34 Advertising & Printing		\$1,200.00
					452.361 Pool Electric		\$2,000.00
					452.362 Pool Gas		\$425.00
					452.364 Pool -Sewer		\$700.00
					452.366 Pool Water		\$300.00
					452.368 Telephone		\$500.00
					452.758 Awning Set up/storage		\$500.00
					452.75 Planned / Pool Restoration		\$0.00
					452.75 Emergency Phone		\$500.00
					452 First Aid Hip Packs		\$60.00
					<b>Total 451.00 Pool Expenses</b>		<b>\$163,009.21</b>
					<b>454 Park Expenses</b>		
					454.20 General Expense		\$0.00
					454.25 Repairs to Equipment		\$5,000.00
					454.25 Fountain Maintenance		\$10,000.00
					454.26 Fuel for Equipment		\$700.00

				454. arborist services			\$0.00
				454. Vandalism			\$1,000.00
				454. signage			\$0.00
				454.361 Parks Electric			\$3,000.00
				454.366 Parks Water			\$4,000.00
				454.70 Parks Project -Port a Potty			\$6,000.00
				454.70 Play Area Design			\$5,000.00
				Park Improvement Reserve			\$0.00
				<b>Total 454 Park Expenses</b>			<b>\$34,700.00</b>
				456.00 Library Donation			\$400.00
				472 Tax Anticipation Note			\$0.00
				472 Tax Anticipation Interest Expense			\$0.00
				<b>Total 470-74 Debt</b>			<b>\$0.00</b>
				463.54 Economic Development - GHP/Contract Match			\$15,000.00
				463.54 Economic Development - GHP/ Grant Reviews			\$5,000.00
				463.54 Economic Development - Grant Consultant			\$5,000.00
				<b>Total Economic Development</b>			<b>\$25,000.00</b>
				466.02 GRANTS			
				466.52 Grant writing MATCH FUNDS STMP			\$100,000.00
				446.53 FEMA / PEMA Vine St Area			
				466.08 New Borough Hall Renovation			\$40,000.00
				466.100 LSA Statewide Trail Park Street			\$25,000.00
				466.110 Grant Professional Writing and Compl Hailstone			\$35,000.00
				<b>Total 466 Grants</b>			<b>\$200,000.00</b>
				482.10 Settlement-Spencer Donna			\$50,000.00
				<b>Total 482 Judgements and Losses</b>			<b>\$50,000.00</b>
				481-484 Employer Paid Benefits			
				481.30 UC- Employer Paid			\$100.00
				481.85 Police Medicare			\$1,500.00
				<b>Total 481-484 Employer Paid Benefits</b>			<b>\$1,600.00</b>
				486-488 Insurance			
				486 Insurance Package			\$100,000.00
				486. Current litigation/negotiation/settlement			\$500,000.00
				<b>Total 486-488 Insurance</b>			<b>\$600,000.00</b>
				492 Interfund Transfers			
				492.45 Transfer to pension Fund-State Allocation			\$81,790.00
				492.45 Transfer to Parks and Recreation			\$106,928.88
				<b>Total 492 Interfund Transfers</b>			<b>\$188,718.88</b>
				493 Other Expenditures			
				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>
				494 Uniformed Benefits			
				494.196 Healthcare			\$205,000.00
				494.1961 Vision			\$1,200.00
				494.1961 Vision - Retirees			\$1,363.00
				494.1962 Dental			\$5,500.00
				494.1962 Dental Retirees			\$11,088.00



<b>BOROUGH OF HONESDALE</b>		
<b>Adopted Budget Borough Council 2025</b>		
<b>Budget - PENSION FUNDS</b>		<b>2026</b>
<b>Beginning Balance</b>		<b>\$113,691.91</b>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>310 ACT 511 LOCAL ENABLING ACT</b>		
	310.96 Pension Taxes -Current	\$132,305.00
	310.97 Prior Year Taxes Collected	\$2,590.00
	Uncollected Current Year Taxes	(\$8,772.00)
<b>Total 310 ACT 511 LOCAL ENABLING ACT</b>		<b>\$126,123.00</b>
<b>341 INTEREST EARNINGS</b>		
	341.10 Interest Earnings	\$500.00
	341 INTEREST EARNINGS - Other	\$0.00
<b>Total 341 INTEREST EARNINGS</b>		<b>\$500.00</b>
<b>355 STATE SHARED REVENUE</b>		
	355.06 Municipal State Aid	\$81,790.00
	355 STATE SHARED REVENUE - Other	
<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>\$322,104.91</b>
<b>Expense</b>		
	Police Pension Minimum Municipal Obligation	\$133,640.00
	LESS Police Department Payroll Contributions (5% of Wages)	\$18,243.00
<b>Total MMO</b>		<b>\$151,883.00</b>
	Non-Uniformed Employee Minimum Municipal Obligation	\$27,000.00
<b>Total MMO</b>		<b>\$27,000.00</b>
	Additional MMO Payment / Uniform -Unfunded Liability	\$50,000.00
<b>Total Expense</b>		<b>\$228,883.00</b>
<b>Carryover Cash</b>		<b>\$93,221.91</b>
<b>Balance</b>		<b>\$0.00</b>
<b>Notes to Pension Figures:</b>		
	Administrative Charges - Uniform Pension	\$36,010.00
	Administrative Charges -Non-Uniform Pension	\$2,300.00
<b>Total Administrative Fees</b>		<b>\$38,310.00</b>

Adopted Budget Borough Council 2025				
		<b>DEBT SERVICE CIP &amp; STORMWATER LOANS</b>		<b>2026 Budget</b>
<b>Ordinary Income/Expense</b>				
		<b>Beginning Balance</b>		\$ 29,416.00
<b>Income</b>				
		<b>301.90 DEBT SERVICE TAXES</b>		
		<b>301.91 Debt Services -Current</b>		\$189,365.41
		<b>301.92 Debt Services Prior Year</b>		\$971.37
		<b>NEW tax claim bureau</b>		\$0.00
		<b>Total 301.90 DEBT SERVICE TAXES</b>		<b>\$190,337.00</b>
		<b>341 INTEREST EARNINGS</b>		
		<b>341.10 Debt Service Interest</b>		\$ 25,000.00
		<b>Total 341 INTEREST EARNINGS</b>		<b>\$ 25,000.00</b>
		<b>392 INTERFUND TRANSFERS</b>		
		<b>392.01 - Tax Anticipation Note Proceeds</b>		\$ -
		<b>392.01 Transfer fm General Fund -Building Reno</b>		\$ -
		<b>392.01 Transfer fm General Fund -</b>		\$ 37,209.82
		<b>392.01 Transfer fm General Fund</b>		
		<b>Total 392 INTERFUND TRANSFERS</b>		<b>\$ 37,209.82</b>
		<b>Total Income</b>		<b>\$ 281,962.82</b>
<b>Expense</b>				
		<b>470-474 DEBT SERVICE</b>		
		<b>471.10 G.O. Note Principal 2019 #1 Stormwater</b>		\$ 80,000.00
		<b>CIP Improvement Note - Principal</b>		\$ 164,250.00
		<b>Tax Anticipation Note Repayment</b>		\$ -
		<b>Total 470-474 DEBT SERVICE</b>		<b>\$ 244,250.00</b>
		<b>472 DEBT INTEREST</b>		
		<b>472.10 G.O. Note Interest 2019 #1 Stormwater</b>		\$ 3,213.82
		<b>Capital Improvement Plan Interest Expense</b>		\$ 34,499.00
		<b>472.60 TA Note Interest</b>		\$ -
		<b>Total 472 DEBT INTEREST</b>		<b>\$ 37,712.82</b>
				\$ -
		<b>Carryover Cash</b>		<b>\$ -</b>
		<b>Total Expense</b>		<b>\$ 281,962.82</b>
		<b>Total</b>		<b>\$ -</b>