

Borough of Freemansburg - 2023 Final Budget

		2021 Budgeted	2021 Final	2022 Budgeted	2022 FINAL	2023 Budgeted
01-GENERAL FUND 1/1/23 ASSESSED VALUE \$46,808,700						
REVENUES						
301.00 · Taxes Revenue						
301.10 · Real Estate Taxes - Current at		\$701,991	\$742,334	\$714,653	\$718,711	\$802,834
301.20 · Real Estate Taxes - Prior Year		\$40,000	\$48,620	\$35,000	\$22,564	\$33,000
310.10 · Real Estate Transfer Taxes		\$38,000	\$61,633	\$44,000	\$47,825	\$40,000
310.20 · Earned Income Tax		\$261,000	\$322,582	\$270,000	\$371,885	\$280,000
310.30 - OPT / EMST / LST(see LST budget)		\$0	\$0	\$0	\$0	\$0
310.80 · Business Priv Tax		\$30,000	\$26,769	\$28,000	\$31,410	\$28,000
Total · Taxes Revenue		\$1,070,991	\$1,201,938	\$1,091,653	\$1,192,394	\$1,183,834
321.80 · Cable Franchise		\$30,000	\$24,780	\$27,100	\$22,464	\$26,100
322.80 · Street and curb permits		\$900	\$3,050	\$1,580	\$3,485	\$1,580
331.00 · Police Fines		\$45,000	\$62,815	\$45,000	\$28,845	\$45,000
341.00 · Interest Earnings		\$500	\$93	\$200	\$4,126	\$200
342.10 · Rent of Land		\$6,000	\$5,028	\$6,000	\$4,997	\$6,000
351.00 · LSA Grants		\$0	\$0	\$0	\$0	\$0
355.02 - Highway /Liquid Fuels(see liquid fuels budget)		\$0	\$0	\$0	\$0	\$0
354.00 · State Comm. Development Grant		\$0	\$0	\$0	\$0	\$0
355.04 · Alcohol Beverages Licenses		\$0	\$0	\$0	\$0	\$0
355.05 · Pension State Aid		\$29,400	\$37,375	\$32,684	\$43,524	\$43,000
355.07 · Fire Relief Insurance Tax		\$12,800	\$12,353	\$14,500	\$15,922	\$15,000
355.09 · State recycling grants		\$834	\$0	\$0	\$0	\$0
355.10 · Public Utility Commission		\$1,075	\$1,126	\$1,126	\$1,180	\$1,180
361.30 · Planning Commission		\$500	\$450	\$500	\$300	\$500
361.34 · Zoning Hearing Board		\$1,000	\$750	\$1,000	\$4,000	\$1,000
361.50 · Sales of Reports		\$1,100	\$1,290	\$1,100	\$875	\$1,100
362.10 · Crossing Guard Reimbursement		\$19,000	\$15,025	\$20,350	\$19,671	\$22,000
362.14 · DUI Reimbursements		\$6,000	\$3,514	\$3,000	\$0	\$0
362.40 · BOF Admin fee for Permits		\$1,200	\$4,215	\$1,600	\$7,496	\$3,700
362.41 · Building Permits		\$4,000	\$10,242	\$5,500	\$37,674	\$7,000
362.42 · Zoning Permits		\$1,200	\$3,180	\$2,600	\$1,410	\$2,600
362.44 · SAN Certificates		\$1,700	\$1,825	\$1,500	\$1,125	\$1,500
362.45 · Use & Occupancy Permits		\$12,000	\$20,690	\$12,000	\$18,540	\$13,000
362.46 · SEW Certification		\$1,700	\$1,825	\$1,500	\$1,175	\$1,500
364.20 · SEW Connection / tapping fees		\$0	\$0	\$0	\$0	\$0
367.000 - Developer's Recreation Fees		\$0	\$0	\$0	\$0	\$0
367.10 · P&R events and donations		\$7,000	\$6,730	\$7,000	\$9,701	\$7,000
383.00 · Hall Rental-Borough Hall		\$300	\$88	\$300	\$88	\$88
387.15 · Police Donation/NNO Account		\$3,000	\$500	\$3,000	\$0	\$0
387.20 · Restitution		\$0	\$0	\$0	\$0	\$0
387.25 · Storm Water transfer from sewer		\$0	\$0	\$25,000	\$0	\$25,000
387.30 · SEW Salary,Admin,Benefits(Jan-Sep 23)		\$122,944	\$113,731	\$123,548	\$106,198	\$128,493
387.31 · SEW Prior year (Oct-Dec 2022)		\$40,981	\$38,990	\$43,870	\$49,466	\$42,831
387.40 - SAN Salary, Admin ,Benefits		\$41,461	\$35,043	\$43,139	\$39,688	\$46,121
387.41 - SAN prior year (Oct-Dec 2021)		\$13,820	\$12,057	\$14,380	\$13,376	\$15,374
389.00 · Misc. Revenues		\$500	\$10,360	\$500	\$1,380	\$500
389.22 · Misc Grants		\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$1,476,906	\$1,629,062	\$1,531,230	\$1,629,100	\$1,641,201

Borough of Freemansburg - 2023 Final Budget

	2021 Budgeted	2021 Final	2022 Budgeted	2022 FINAL	2023 Budgeted
EXPENDITURES					
400.00 · LEGISLATIVE/COUNCIL					
400.110 · Council Salaries	\$13,125	\$13,125	\$13,125	\$13,125	\$13,125
400.120 · Salary - Secretary / Treasurer	\$1,300	\$1,177	\$1,300	\$1,314	\$1,520
400.350 · Bonding Insurance for Secretary/Council	\$700	\$392	\$700	\$523	\$700
400.420 · Council Subscript./Dues/Member.	\$300	\$55	\$300	\$220	\$300
400.460 · Council Meetings & Conferences	\$1,200	\$1,742	\$1,200	\$2,034	\$1,200
400.540 · Contributions to Non-Gov't Orgs	\$200	\$198	\$350	\$549	\$350
400.00 · Legislative/Council - Other	\$0	\$0	\$0	\$0	\$0
Total 400.00 · LEGISLATIVE/COUNCIL	\$16,825	\$16,689	\$16,975	\$17,765	\$17,195
401.00 · EXECUTIVE/MAYOR					
401.110 · Mayor's Salary	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
401.420 · Mayor's Dues/Subscriptions/Memb	\$150	\$0	\$150	\$137	\$150
401.460 · meetings and conferences	\$1,875	\$944	\$1,900	\$1,202	\$1,900
401.540 · Contributions to Non-Gov't Orgs	\$225	\$750	\$375	\$417	\$375
Total 401.00 · EXECUTIVE/MAYOR	\$4,750	\$4,194	\$4,925	\$4,256	\$4,925
402.311 · INDEPENDENT AUDITOR	\$6,000	\$6,535	\$6,600	\$6,795	\$7,000
403.00 · TAX COLLECTION					
403.110 · Salary - Tax Collector	\$16,000	\$15,360	\$16,000	\$14,552	\$18,000
403.210 · Tax Collector - Supplies	\$1,200	\$1,323	\$1,100	\$1,760	\$1,100
403.310 · EIT Collection Fees	\$50	\$27	\$50	\$123	\$50
403.311 · BPM Tax Fee	\$0	\$0	\$0	\$0	\$0
403.312 · LST Tax Fee (see LST Budget)	\$0	\$0	\$0	\$0	\$0
403.313 · Real Estate Tax Collection Fee	\$1,500	\$1,972	\$2,000	\$830	\$1,800
403.350 · Tax Collector Bonding Insurance	\$660	\$701	\$660	\$684	\$690
403.420 · Dues, Subscriptions, Membership	\$50	\$0	\$41	\$0	\$41
403.460 · Meetings, conferences training	\$100	\$56	\$50	\$0	\$50
Total 403.00 · TAX COLLECTION	\$19,560	\$19,439	\$19,901	\$17,949	\$21,731
404.311 · BOROUGH ATTORNEY FEES					
404.312 - General legal	\$38,000	\$17,653	\$30,000	\$6,470	\$25,000
404.313 - Special Projects	\$2,000	\$2,699	\$3,508	\$84	\$3,500
404.314 - police related legal items	\$8,000	\$129	\$4,000	\$0	\$2,500
Total 404.311 BOROUGH ATTY FEES	\$48,000	\$20,481	\$37,508	\$6,554	\$31,000
406.00 · ADMINISTRATION					
406.120 · Borough Manager PT Salary (60%)	\$23,744	\$16,077	\$19,812	\$19,812	\$24,001
406.140 · Executive Assistant Salary (5%)	\$2,440	\$2,444	\$2,751	\$2,751	\$2,834
406.141 · Admin Clerk(see Sewer + San)Admin O.T.	\$0	\$0	\$0	\$0	\$0
406.142 - Administrative Assistant (5%)	\$1,955	\$1,847	\$2,127	\$2,096	\$2,194
406.210 · Office Supplies (all departments)	\$10,000	\$8,946	\$10,600	\$8,388	\$9,500
406.325 · Admin Postage (all departments)	\$4,000	\$4,643	\$5,000	\$4,358	\$5,000
406.341 · Legal Advertising	\$2,325	\$3,537	\$3,500	\$4,111	\$3,500
406.342 · Payroll Processing Fees	\$3,950	\$5,395	\$4,400	\$5,890	\$6,000
406.350 · Bonding Ins. for admin/Treasurer	\$800	\$1,050	\$1,300	\$1,320	\$1,300
406.420 · Dues, subscriptions, membership	\$750	\$315	\$1,000	\$490	\$800
406.460 · meetings, conferences, training	\$1,230	\$2,411	\$2,000	\$1,793	\$2,000
406.500 · Grants Writing Individuals&Subsidies	\$4,749	\$4,700	\$1,500	\$900	\$500
406.999 · misc. expenses, buyout, milage	\$5,000	\$2,967	\$7,000	\$3,897	\$6,000
Total 406.00 · ADMINISTRATION	\$60,943	\$54,332	\$60,990	\$55,806	\$63,629

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408.311 · ENGINEER FEES						
408.300 - Meetings and Misc Borough Activites		\$2,300	\$3,031	\$2,500	\$4,604	\$5,000
408.310 - Roads Program/Yrly St Project-also see LF		\$800	\$0	\$700	\$0	\$1,000
408.320 - MS4 Requirements		\$5,000	\$7,022	\$9,000	\$26,355	\$10,200
408.330 - Special projects		\$4,000	\$21,742	\$4,000	\$6,621	\$10,000
Total 408.311 Engineering fees		\$12,100	\$31,795	\$16,200	\$37,580	\$26,200
409.00 · GEN. GOV'T BUILDINGS						
409.120 · Gen Gov't Cleaning & Cleaning Supplies		\$6,000	\$4,666	\$6,200	\$5,726	\$6,500
409.210 · Gen Gov't Supplies		\$1,600	\$1,961	\$1,900	\$1,059	\$1,900
409.230 · Gen Gov't Heat/Utilities		\$23,000	\$20,842	\$23,000	\$24,160	\$25,000
409.370 · Gen Gov't Repairs & Maint		\$5,000	\$10,498	\$6,000	\$21,587	\$6,000
409.372 · General Gov't Computers		\$6,000	\$4,169	\$6,200	\$8,311	\$6,000
409.999 · Gen Gov't Bldgs Other Expense		\$0	\$0	\$0	\$0	\$0
Total 409.00 · GEN. GOV'T BUILDINGS		\$41,600	\$42,137	\$43,300	\$60,843	\$45,400
410.00 · PUBLIC SAFETY						
POLICE						
410.120 · Salary - Police Chief		\$73,947	\$73,947	\$76,535	\$76,535	\$78,832
410.130 · Salaries - Full Time Officers		\$120,000	\$121,245	\$178,146	\$155,519	\$248,483
410.131 · OT Full time officers (if needed)		\$15,450	\$20,262	\$23,870	\$34,646	\$25,000
410.134 · Heart & Lung		\$0	\$5,632	\$0	\$11,213	\$0
410.140 · Salary - Clerk PT		\$39,250	\$29,500	\$40,035	\$41,250	\$44,023
410.142 · Temporary Enforcement Details PT		\$26,150	\$34,900	\$27,457	\$28,188	\$0
410.180 · Salary - Part Time Officers		\$149,350	\$141,890	\$118,556	\$70,627	\$108,556
410.191 · Uniforms		\$8,250	\$3,358	\$8,250	\$5,939	\$9,000
410.210 · Police law enforcement supplies		\$4,000	\$5,009	\$4,000	\$4,237	\$5,100
410.231 · Police - Fuel Unleaded		\$0	\$0	\$0	\$0	\$0
410.320 · Police Communications		\$7,150	\$6,692	\$7,950	\$7,514	\$8,000
410.420 · Dues, Subscriptions & membership		\$250	\$1,290	\$250	\$2,761	\$500
410.451 · Police - Vehicle Maintenance		\$5,500	\$5,869	\$5,500	\$4,680	\$5,500
410.460 · Meetings, Conferences, Training		\$2,750	\$1,441	\$2,750	\$4,500	\$3,000
410.900 - Reimburseable Expense-Outside		\$0	\$0	\$0	\$0	\$0
410.999 · Police - Misc. & sick buyouts		\$6,970	\$3,951	\$7,302	\$7,638	\$12,000
Total 410.00 · POLICE		\$459,017	\$454,985	\$500,600	\$455,248	\$547,994
Public Safety - Other						
410.133 - DUI Roving Patrol		\$6,000	\$0	\$3,000	\$0	\$0
410.190 · Salary - Crossing Guards		\$36,000	\$31,388	\$40,700	\$37,950	\$44,000
410.192 · Uniform/Supplies-Crossing Guards		\$1,000	\$302	\$1,000	\$2,511	\$1,000
410.300 · Animal Control		\$500	\$0	\$500	\$0	\$500
410.332 · Civil Service Expense		\$4,500	\$1,555	\$2,500	\$190	\$1,750
410.333 · Freemansburg ACT 111 Arbitration		\$0	\$0	\$0	\$0	\$0
410.334. Loudermill Hearing		\$0	\$0	\$0	\$0	\$0
410.335. charge of unfair Labor Practice		\$0	\$0	\$0	\$0	\$0
410.336. ADEA Compliant		\$0	\$0	\$0	\$0	\$0
410.500 · Police Donation/NNO expenses		\$3,000	\$146	\$3,000	\$0	\$0
Total Public Safety - Other		\$51,000	\$33,390	\$50,700	\$40,651	\$47,250
TOTAL POLICE & PUBLIC SAFETY		\$510,017	\$488,375	\$551,300	\$495,899	\$595,244

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		2021 Budgeted	2021 Final	2022 Budgeted	2022 FINAL	2023 Budgeted
411.00 · FIRE						
411.231 · Fire Company Fuel Unleaded		\$0	\$0	\$0	\$0	\$0
411.232 · Fire Company Fuel Diesel		\$0	\$0	\$0	\$0	\$0
411.360 · Fire Hydrants		\$16,200	\$17,446	\$16,200	\$16,104	\$16,200
411.530 · Volunteer Fire Relief Assoc.		\$12,800	\$12,353	\$12,354	\$15,922	\$15,000
411.540 · Contribution to Fire Company		\$24,000	\$24,000	\$24,000	\$24,000	\$27,000
Total 411.00 · FIRE		\$53,000	\$53,799	\$52,554	\$56,026	\$58,200
413.00 · PROTECTIVE INSPECTION						
413.140 · OCC chg Inspec/Mov'g Keycodes		\$8,000	\$18,260	\$9,000	\$20,900	\$9,000
413.141 · Building Code Insp.-outsourcing		\$6,000	\$4,484	\$5,000	\$16,489	\$7,000
413.144 · Other Bldg. Code Expense / training		\$300	\$41	\$300	\$0	\$300
Total 413.00 · PROTECTIVE INSPECTION		\$14,300	\$22,785	\$14,300	\$37,389	\$16,300
414.00 · PLANNING & ZONING						
414.122 · Zoning Officer -Keycodes		\$12,000	\$12,390	\$11,000	\$14,283	\$12,000
414.130 · Attorney fees		\$1,400	\$1,080	\$1,000	\$4,368	\$3,000
414.140 · Zoning Board Fees/Wages/ads/supplies		\$175	\$105	\$175	\$735	\$175
414.150 · Zoning Supplies & Materials		\$100	\$64	\$125	\$1,066	\$125
414.190 · Zoning stenographer		\$375	\$160	\$375	\$600	\$375
414.240 · Zoning misc		\$0	\$0	\$0	\$0	\$0
414.310 · Prep of rev ordinance / comp plan		\$0	\$0	\$0	\$0	\$0
Total 414.00 · PLANNING & ZONING		\$14,050	\$13,799	\$12,675	\$21,052	\$15,675
415.00 · EMERGENCY MANAGEMENT AGENCY						
415.191 · EMA Uniforms		\$100	\$0	\$200	\$223	\$200
415.192 · EMA supplies/Equipment		\$250	\$0	\$400	\$500	\$500
415.420 · Dues		\$10	\$0	\$10	\$0	\$10
415.460 · Meetings, Conferences, Training		\$100	\$100	\$100	\$0	\$100
Total 415.00 · EMERGENCY MGMT		\$460	\$100	\$710	\$723	\$810
427.100 SANATATION SALARY PERCENTAGES						
427.120 · Salary Manager (20%) PT		\$9,497	\$4,692	\$6,604	\$6,604	\$8,000
427.140 · Salary Secretary 1 (30%)		\$14,640	\$14,664	\$16,505	\$16,505	\$17,004
427.141 · Salary Admin Clerk P/T (50%)		\$5,000	\$3,481	\$6,500	\$4,036	\$6,750
427.142 · Salary Secretary 2 (30%)		\$11,731	\$11,731	\$12,761	\$12,761	\$13,166
Total Salaries		\$40,868	\$34,569	\$42,370	\$39,905	\$44,920
429.100 SEWER SALARY PERCENTAGES						
429.120 · Salary - Manager (20%) PT		\$9,497	\$4,692	\$6,604	\$6,604	\$8,000
429.140 · Salary - Secretary 1 (65%)		\$31,720	\$31,772	\$35,760	\$35,760	\$36,842
429.141 · Salary - Admin Clerk P/T (50%)		\$5,000	\$3,523	\$6,500	\$4,036	\$6,750
429.142 · Salary - Secretary 2 (65%)		\$25,418	\$25,418	\$27,648	\$27,648	\$28,527
429.180 · Salary - PW Supervisor (40%)		\$17,514	\$10,104	\$0	\$3,552	\$15,850
429.181 · Salary - FT PW Foreman (40%)		\$17,971	\$18,338	\$0	\$0	\$0
429.184 · Salary - FT PW Laborer (40%)		\$0	\$5,386	\$14,320	\$3,426	\$14,976
429.184 · Salary - FT PW Laborer 2 (40%)		\$0	\$4,573	\$14,320	\$10,446	\$0
429.185 · Salary -PW/STREETS PT -1(20%)		\$0	\$0	\$3,900	\$7,225	\$6,370
429.185 · Salary -PW/STREETS PT-2 (20%)		\$2,496	\$3,622	\$5,876	\$4,817	\$6,244
429.186 · Salary - Pump Station Oper/OT		\$2,000	\$373	\$2,000	\$3,876	\$1,542
Total Salaries		\$111,616	\$107,801	\$116,929	\$107,390	\$125,101

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		2021 Budgeted	2021 Final	2022 Budgeted	2022 FINAL	2023 Budgeted
430.00 · STREETS						
430.120 · Streets - Salary - FT Supervisor (60%)		\$26,270	\$15,145	\$0	\$5,328	\$23,774
430.130 · Streets - Salaries - FT Foreman (60%)		\$26,957	\$27,097	\$0	\$0	\$0
430.131 · Streets - Salary - FT Laborer (60%)		\$0	\$7,262	\$21,480	\$5,139	\$22,464
430.131 · Streets - Salary - FT Laborer 2 (60%)		\$0	\$6,044	\$21,480	\$15,668	\$0
430.132 · Streets - Salaries - PT -1 (80%)		\$11,484	\$16,229	\$30,581	\$49,719	\$25,480
430.132 · Streets - Salaries - PT -2 (80%)		\$0	\$0	\$0	\$0	\$24,976
430.133 · Streets - Salaries - Winter/Other Help		\$0	\$0	\$0	\$0	\$4,000
430.180 · Streets salary OT & On Call (100%)		\$4,000	\$3,050	\$3,000	\$1,444	\$2,314
430.191 · Streets - Uniform Expense		\$1,000	\$1,187	\$1,000	\$1,124	\$1,000
430.192 · Streets Related Supplies		\$3,800	\$7,996	\$3,800	\$5,903	\$3,800
430.230 · Streets - Utilities		\$3,550	\$2,575	\$3,550	\$2,435	\$3,550
430.231 · Streets unleaded gasoline (all depts)		\$8,000	\$9,905	\$8,000	\$11,610	\$10,000
430.232 · Streets diesel gasoline (all depts)		\$4,000	\$4,577	\$4,000	\$9,538	\$6,500
430.321 · Street - Communications - cell phones		\$1,700	\$1,342	\$1,600	\$1,858	\$1,600
430.420 · Dues, Subscriptions, Membership		\$100	\$0	\$100	\$66	\$80
430.451 · Streets- Vehicle Maint.		\$3,300	\$1,528	\$3,300	\$4,638	\$3,000
430.460 · Streets - Mtg, Conf, Training		\$365	\$1,145	\$500	\$648	\$500
430.740 · Streets - Major Equip Purchase		\$5,000	\$8,464	\$5,000	\$6,830	\$5,000
432.000 · Winter Maintenance Supplies		\$4,000	\$4,552	\$5,000	\$5,602	\$5,000
433.000 · Traffic Control devices		\$550	\$510	\$500	\$518	\$600
434.000 · Street Lighting & Flashing School Zone		\$28,175	\$28,291	\$29,000	\$28,004	\$30,000
435.000 · Sidewalks and Crosswalks		\$0	\$0	\$0	\$0	\$0
437.000 · Repairs of Tools & Machinery		\$2,000	\$3,722	\$2,000	\$8,877	\$2,000
438.000 · Maintenance & Repairs to Roads		\$2,300	\$847	\$2,100	\$5,915	\$2,100
439.999 · Streets - Other/misc, buyout		\$4,000	\$3,453	\$3,950	\$3	\$3,500
Total 430.00 · STREETS		\$140,551	\$154,922	\$149,941	\$170,866	\$181,238
450.00 · CULTURE & RECREATION						
451.000 · Recreation Programs						
451.200 · Recreation supplies		\$3,400	\$296	\$3,400	\$5,827	\$3,400
451.240 · Recreation Foods		\$840	\$81	\$840	\$1,320	\$840
451.270 · Recreation Prizes		\$400	\$0	\$400	\$121	\$400
451.300 · Recreation Entertainment		\$1,500	\$0	\$1,500	\$2,665	\$1,500
451.380 · Recreation Rentals		\$500	\$0	\$500	\$63	\$500
451.400 · Parks & Rec Advertisements		\$60	\$63	\$60	\$803	\$60
451.900 · Recreation Programs - Other		\$300	\$0	\$300	\$0	\$300
Total 451.000 · Recreation Programs		\$7,000	\$440	\$7,000	\$10,798	\$7,000
452.000 · Parks Facilities Expenses						
452.100 · Portapotties		\$1,300	\$17	\$1,300	\$55	\$1,000
452.200 · Grounds Maintenance		\$2,100	\$423	\$2,100	\$9,303	\$2,400
452.300 · Parks Equipment		\$400	\$88	\$400	\$208	\$400
452.500 · Parks Utilities		\$2,950	\$2,340	\$2,950	\$2,147	\$3,000
452.000 · Other Parks Facilities Expenses		\$0	\$0	\$0	\$0	\$0
Total 452.000 · Parks Facilities Expenses		\$6,750	\$2,868	\$6,750	\$11,713	\$6,800
Total 450.00 · CULTURE & RECREATION		\$13,750	\$3,308	\$13,750	\$22,511	\$13,800

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Total 470.000 Debt Services see Facility Account	\$0	\$0	\$0	\$0	\$0
465.00 . LSA GRANTS MONROE & NORTHAMPTON	\$0	\$0	\$0	\$0	\$0
480.00 · MISCELLANEOUS					
480.000 . Misc Expenses	\$0	\$168	\$0	\$57	\$0
481.999 · Property Acquisition / Rel. Expense	\$0	\$1,800	\$0	\$0	\$0
482.000 · Volunteer Worker's Insur.	\$0	\$0	\$0	\$0	\$0
483.000 · W.C., P & C, Liability	\$113,000	\$115,529	\$120,000	\$124,589	\$123,000
485.000 · Unemployment Compensation/PA UC Solvency	\$9,000	\$11,122	\$11,000	\$11,694	\$12,000
486.151 . Deductibles Insurance Claims	\$0	\$0	\$0	\$0	\$0
486.152 . Misc. Claims	\$0	\$0	\$0	\$0	\$0
486.153 · Employee Disability - Long Term	\$2,500	\$1,852	\$3,000	\$1,491	\$3,200
486.154 · Employee Disability - Short Term	\$3,000	\$2,216	\$3,500	\$1,731	\$4,000
486.155 . Administrative Fees/Dues	\$160	\$160	\$160	\$160	\$160
486.156 · Employee Med/Dental/Vision/Life	\$120,000	\$112,184	\$113,400	\$91,699	\$114,000
486.158 · Mayor & Council Life Ins	\$276	\$277	\$308	\$156	\$308
486.160 · Employee Non-Uniform Pension	\$12,000	\$16,864	\$14,500	\$6,331	\$12,350
486.161 · Police Pension Plan	\$24,830	\$27,963	\$32,684	\$32,684	\$37,065
486.163 . Severance Pay (Held in Escrow Acct)	\$0	\$10,000	\$0	\$0	\$0
486.316 . Physical Exam and Drug Testing	\$250	\$290	\$250	\$103	\$250
486.317 . New Hire Evaluations	\$1,000	\$800	\$1,000	\$400	\$1,000
486.318 . New Hire Background Check	\$500	\$521	\$500	\$575	\$500
487.162 · Employee FICA & Medicare	\$52,000	\$54,796	\$55,000	\$56,674	\$55,000
487.909 . Bank Service Fees	\$0	\$60	\$0	\$41	\$0
489.000 . Misc. Disasters and Storms	\$0	\$1,302	\$0	\$0	\$0
Total 480.00 · MISCELLANEOUS	\$338,516	\$357,904	\$355,302	\$328,386	\$362,833
492.00 Interfund Operating Transfers					
492.08 - Transfers to SEW Capital	\$0	\$0	\$0	\$0	\$0
492.30 - Transfers to BORO Capital	\$0	\$100,000	\$0	\$0	\$0
492.32 - Transfers to Local Service Tax Capital	\$0	\$0	\$0	\$0	\$0
492.31 - Transfers to Facilities Fulton Account	\$30,000	\$30,000	\$15,000	\$129,600	\$10,000
492.33 - Transfers to REC Capital	\$0	\$0	\$0	\$0	\$0
492.35 - Transfers to LF Capital	\$0	\$0	\$0	\$0	\$0
492.37 - Transfer to Develper/Medical Escrow	\$0	\$6,000	\$0	\$21,000	\$0
492.39 - Transfer to LSA Grants	\$0	\$56,000	\$0	\$31,285	\$0
492.40 - Grant funds Parks & Rec	\$0	\$0	\$0	\$0	\$0
429.41 - Transfer to OFA Account	\$0	\$0	\$0	\$7,498	\$0
Total 492.00 Interfund Operating Transfers	\$30,000	\$192,000	\$15,000	\$189,383	\$10,000
Total 351.000 OTHER INCOME	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,476,906	\$1,624,963	\$1,531,230	\$1,677,079	\$1,641,201
TOTAL REVENUES	\$1,476,906	\$1,629,062	\$1,531,230	\$1,629,100	\$1,641,201
BALANCED AMOUNT	\$0	\$4,099	\$0	-\$47,979	\$0

Borough of Freemansburg - 2023 Final Budget

		2021 Budgeted	2021 Final	2022 Budgeted	2022 FINAL	2023 Budgeted
08 - SEWER OPERATING FUND						
	Revenues					
	340.00 - Bank interest Pligit + Fulton	\$292	\$111	\$268	\$7,726	\$251
	340.01 - Bank interest CD	\$1,000	\$70	\$0	\$0	\$0
	364.12 - Sewer Income current year	\$370,000	\$366,650	\$348,600	\$362,721	\$348,600
	364.13 -Sewer Prior Yrs /late fees/coll	\$35,000	\$91,532	\$57,400	\$61,136	\$55,000
	364.15 - Storm Water income	\$0	\$0	\$50,000	\$0	\$50,000
	Capital Revenues GRANTS DCED	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$406,292	\$458,363	\$456,268	\$431,583	\$453,851
	Expenditures					
	429.120 · Salary - Manager	\$9,497	\$3,930	\$6,604	\$6,572	\$8,000
	429.140 · Salary - Secretary 1	\$31,720	\$31,554	\$35,760	\$34,687	\$36,842
	429.142 · Salary - Secretary 2	\$25,418	\$25,156	\$27,648	\$27,048	\$28,527
	429.143 · Salary - Admin Clerk P/T	\$5,000	\$3,506	\$6,500	\$3,468	\$6,750
	429.180 · Salary - Supervisor	\$17,514	\$14,483	\$0	\$0	\$15,850
	429.181 · Salary - Foreman	\$17,971	\$17,848	\$0	\$9,206	\$0
	429.184 · Salary - Laborer 1	\$0	\$1,578	\$14,320	\$6,695	\$14,976
	429.184 · Salary - Laborer 2	\$0	\$765	\$14,320	\$13,694	\$0
	429.183 · PW- Maintenance PT	\$0	\$0	\$3,900	\$4,000	\$6,370
	429.183 · Salary - PW PT	\$2,496	\$3,297	\$5,876	\$5,162	\$6,244
	429.185 · Salary Pump Station Oper/OT	\$2,000	\$243	\$2,000	\$2,956	\$1,542
	Total Salaries	\$111,616	\$102,359	\$116,929	\$113,487	\$125,101
	Administrative Expenses	\$11,162	\$10,236	\$11,693	\$11,348	\$12,510
	Benefits related to salary percentages	\$41,148	\$40,125	\$38,797	\$30,829	\$33,755
	TOTAL SALARY,BENEFITS AND ADMIN	\$163,926	\$152,721	\$167,418	\$155,664	\$171,366
	Salary,Admin,Benefits from prior yr	\$0	\$0	\$0	\$0	\$0
	429.192 - Sewer related supplies	\$1,500	\$1,280	\$1,500	\$842	\$1,500
	429.200 - Major Equipment Purchase	\$5,000	\$1,198	\$5,000	\$0	\$5,000
	429.310 - Professional Engineering Fees	\$1,500	\$25,781	\$3,000	\$4,249	\$3,200
	429.314- Attorney Fees	\$685	\$120	\$750	\$0	\$600
	429.320 - Training/Certificates	\$500	\$0	\$500	\$60	\$500
	429.341 - Legal Advertising	\$0	\$0	\$0	\$971	\$0
	429.360 - Utilities	\$3,600	\$3,765	\$4,178	\$3,653	\$4,800
	429.370 - Repairs & Maint. - General	\$5,000	\$1,652	\$5,000	\$2,070	\$5,000
	429.371 - Repairs & Maintenance Extend ESRI	\$10,000	\$2,470	\$5,000	\$2,171	\$5,000
	429.400 - Collection Fee Portnoff/Creditech	\$1,500	\$1,370	\$1,500	\$963	\$1,500
	429.530 - Sewer Rental Fees (CoB)	\$145,000	\$132,679	\$141,000	\$131,905	\$136,000
	429.531 - Sewer Annual Capital Charge	\$15,708	\$15,708	\$18,357	\$18,357	\$18,320
	429.532 - Chapter 302 Annual Fee	\$65	\$65	\$65	\$65	\$65
	429.534 - Chp 94/MS4/MS4Permit	\$2,000	\$3,055	\$2,000	\$2,500	\$2,500
	429.535 - chp 102 Individual Permit	\$0	\$0	\$0	\$500	\$500
	429.536 Storm Water Expenses	\$0	\$0	\$25,000	\$0	\$25,000
	429.999 - loan/leases/purchases	\$10,008	\$10,000	\$11,000	\$71,632	\$18,000
	Bank service charge + (CD Fee) check fee	\$300	\$0	\$0	\$326	\$0
	Total Expenditures	\$366,292	\$351,864	\$391,268	\$395,926	\$398,851
	Transfer to Fulton Facility Account	\$40,000	\$80,441	\$40,000	\$90,000	\$30,000
	Transfers to SEW Capital Acct	\$0	\$0	\$0	\$0	\$0
	Transfer to GF Storm Water Expenses	\$0	\$0	\$25,000	\$0	\$25,000
	Capital Expenditures Sewer Upgrades	\$0	\$0	\$0	\$0	\$0
	ACQUISITION LOAN BALANCE	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$406,292	\$432,305	\$456,268	\$485,926	\$453,851
	TOTAL REVENUES	\$406,292	\$458,363	\$456,268	\$431,583	\$453,851
	BALANCED AMOUNT	\$0	\$26,058	\$0	-\$54,343	\$0

Borough of Freemansburg - 2023 Final Budget

		2021 Budgeted	2021 Final	2022 Budgeted	2022 FINAL	2023 Budgeted
00 - Sanitation OPERATING FUND						
	REVENUES					
364.00 - SAN Collection Revenues		\$223,000	\$237,022	\$335,160	\$343,467	\$336,240
364.01 - SAN delinquency coll + late fees		\$44,450	\$67,124	\$48,306	\$46,922	\$52,125
364.02 - SAN Interest		\$48	\$53	\$58	\$24	\$71
364.03 * Extra Garbage Cans		\$0	\$0	\$31,220	\$5,788	\$9,750
364.04 * Extra Items Bags/Bulk/White Metal		\$0	\$0	\$0	\$3,380	\$5,000
Total Revenues		\$267,498	\$304,199	\$414,744	\$399,580	\$403,186
	EXPENDITURES					
427.101. New Hauler 2022		\$173,833	\$188,319	\$304,115	\$279,501	\$305,052
427.102 * Hauler Extra Garbage Cans		\$0	\$0	\$31,220	\$5,963	\$9,750
364.04 * Extra Items Bags/Bulk/White Metal		\$0	\$0	\$0	\$2,060	\$5,000
427.130 Salary,Admin,Benefits from prior yr		\$0	\$0	\$0	\$0	\$0
427.120 - Salary Manager		\$9,497	\$3,930	\$6,604	\$6,572	\$8,000
427.140 · Salary Secretary 1		\$14,640	\$14,563	\$16,505	\$16,009	\$17,004
427.142 · Salary Secretary 2		\$11,731	\$11,556	\$12,761	\$12,484	\$13,166
427.143 · Salary Admin Clerk P/T		\$5,000	\$3,464	\$6,500	\$3,468	\$6,750
Administration costs percentage		\$4,087	\$3,351	\$4,237	\$3,854	\$4,492
Benefits related to salary percentages		\$10,326	\$10,236	\$10,912	\$10,677	\$12,082
Total Salaries		\$55,281	\$47,100	\$57,519	\$53,064	\$61,494
427.200 - Recycling/garbage Bins		\$0	\$0	\$0	\$0	\$0
427.201 - Dumpsters for Cleanup		\$0	\$1,126	\$0	\$0	\$0
427.210 - Labels		\$0	\$0	\$0	\$521	\$0
427.300 -advertising		\$334	\$1,455	\$390	\$0	\$390
427.311 - Attorney Fees		\$2,000	\$5,449	\$1,000	\$264	\$1,000
427.400- collection fees & reimbursements		\$750	\$170	\$450	\$571	\$450
Bank service fees/Reconcilliation discrep		\$300	\$0	\$50	\$54	\$50
427.999 - Misc Expenses		\$0	\$0	\$0	\$30,000	\$0
Total Expenditures		\$232,498	\$243,618	\$394,744	\$371,998	\$383,186
Transfer to Fulton Facility Account		\$35,000	\$55,000	\$20,000	\$50,000	\$20,000
TOTAL EXPENDITURES		\$267,498	\$298,618	\$414,744	\$421,998	\$403,186
TOTAL REVENUES		\$267,498	\$304,199	\$414,744	\$399,580	\$403,186
BALANCED AMOUNT		\$0	\$5,581	\$0	-\$22,417	\$0