

Borough of Freemansburg - 2024 Final Budget

		2022 Budgeted	2022 FINAL	2023 Budgeted	2023 as of 12/31/23	2024 Budgeted
01-GENERAL FUND 12/31/2023 ASSESSED VALUE \$46,775,200						
REVENUES						
301.00 · Taxes Revenue						
301.10 · Real Estate Taxes - Current at		\$714,653	\$718,711	\$802,834	\$809,501	\$803,129
301.20 · Real Estate Taxes - Prior Year		\$35,000	\$22,564	\$33,000	\$30,265	\$33,000
310.10 · Real Estate Transfer Taxes		\$44,000	\$47,825	\$40,000	\$89,183	\$47,000
310.20 · Earned Income Tax		\$270,000	\$371,885	\$280,000	\$426,893	\$355,000
310.30 - OPT / EMST / LST(see LST budget)		\$0	\$0	\$0	\$0	\$0
310.80 · Business Priv Tax		\$28,000	\$31,410	\$28,000	\$27,676	\$32,000
Total · Taxes Revenue		\$1,091,653	\$1,192,394	\$1,183,834	\$1,383,517	\$1,270,129
321.80 · Cable Franchise		\$27,100	\$22,464	\$26,100	\$19,846	\$26,100
322.80 · Street and curb permits		\$1,580	\$3,485	\$1,580	\$1,460	\$2,000
331.00 · Police Fines		\$45,000	\$28,845	\$45,000	\$38,734	\$45,000
341.00 · Interest Earnings		\$200	\$4,126	\$200	\$10,030	\$3,500
342.10 · Rent of Land		\$6,000	\$4,997	\$6,000	\$5,779	\$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		\$32,684	\$43,524	\$43,000	\$43,951	\$45,100
355.07 · Fire Relief Insurance Tax		\$14,500	\$15,922	\$15,000	\$15,555	\$15,600
355.09 · State recycling grants		\$0	\$0	\$0	\$0	\$0
355.10 · Public Utility Commission		\$1,126	\$1,180	\$1,180	\$1,078	\$1,180
361.30 · Planning Commission		\$500	\$300	\$500	\$1,000	\$500
361.34 · Zoning Hearing Board		\$1,000	\$4,000	\$1,000	\$1,750	\$1,000
361.50 · Sales of Reports		\$1,100	\$875	\$1,100	\$855	\$1,100
362.10 · Crossing Guard Reimbursement		\$20,350	\$19,671	\$22,000	\$24,691	\$25,980
362.14 · DUI Reimbursements		\$3,000	\$0	\$0	\$0	\$0
362.40 · BOF Admin fee for Permits		\$1,600	\$7,496	\$3,700	\$6,462	\$5,000
362.41 · Building Permits		\$5,500	\$37,674	\$7,000	\$33,968	\$10,000
362.42 · Zoning Permits		\$2,600	\$1,410	\$2,600	\$3,100	\$2,600
362.44 · SAN Certificates		\$1,500	\$1,125	\$1,500	\$1,325	\$1,500
362.45 · Use & Occupancy Permits		\$12,000	\$18,540	\$13,000	\$11,714	\$15,000
362.46 · SEW Certification		\$1,500	\$1,175	\$1,500	\$1,375	\$1,500
364.20 · SEW Connection / tapping fees		\$0	\$0	\$0	\$0	\$0
367.000 - Developer's Recreation Fees		\$0	\$0	\$0	\$1,000	\$0
367.10 · P&R events and donations		\$7,000	\$9,701	\$7,000	\$11,533	\$7,000
383.00 · Hall Rental-Borough Hall		\$300	\$88	\$88	\$88	\$88
387.15 · Police Donation/NNO Account		\$3,000	\$0	\$0	\$0	\$0
387.20 · Restitution		\$0	\$0	\$0	\$0	\$0
387.25 · Storm Water transfer from sewer		\$25,000	\$0	\$25,000	\$0	\$25,000
387.30 · SEW Salary,Admin,Benefits		\$123,548	\$106,198	\$128,493	\$123,509	\$140,646
387.31 · SEW Prior year (Oct-Dec 2023)		\$43,870	\$49,466	\$42,831	\$39,847	\$46,882
387.40 - SAN Salary, Admin ,Benefits		\$43,139	\$39,688	\$46,121	\$42,856	\$47,690
387.41 - SAN prior year		\$14,380	\$13,376	\$15,374	\$15,083	\$15,897
389.00 · Misc. Revenues		\$500	\$1,380	\$500	\$439	\$500
389.22 · Misc Grants		\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$1,531,230	\$1,629,100	\$1,641,201	\$1,840,546	\$1,762,492

Borough of Freemansburg - 2024 Final Budget

	2022 Budgeted	2022 FINAL	2023 Budgeted	2023 as of 12/31/23	2024 Budgeted
EXPENDITURES					
400.00 · LEGISLATIVE/COUNCIL					
400.110 · Council Salaries	\$13,125	\$13,125	\$13,125	\$13,125	\$13,125
400.120 · Salary -Council Secretary	\$1,300	\$1,314	\$1,520	\$1,051	\$2,600
400.350 · Bonding Insurance for Secretary/Council	\$700	\$523	\$700	\$321	\$700
400.420 · Council Subscript./Dues/Member.	\$300	\$220	\$300	\$130	\$300
400.460 · Council Meetings & Conferences	\$1,200	\$2,034	\$1,200	\$842	\$1,300
400.540 · Contributions to Non-Gov't Orgs	\$350	\$549	\$350	\$538	\$500
400.00 · Legislative/Council - Other	\$0	\$0	\$0	\$1,300	\$0
Total 400.00 · LEGISLATIVE/COUNCIL	\$16,975	\$17,765	\$17,195	\$17,307	\$18,525
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	\$137	\$150	\$0	\$150
401.460 · meetings and conferences	\$1,900	\$1,202	\$1,900	\$1,304	\$1,900
401.540 · Contributions to Non-Gov't Orgs	\$375	\$417	\$375	\$0	\$375
Total 401.00 · EXECUTIVE/MAYOR	\$4,925	\$4,256	\$4,925	\$3,804	\$4,925
402.311 · INDEPENDENT AUDITOR	\$6,600	\$6,795	\$7,000	\$7,075	\$7,000
403.00 · TAX COLLECTION					
403.110 · Salary - Tax Collector	\$16,000	\$14,552	\$18,000	\$16,253	\$18,200
403.210 · Tax Collector - Supplies	\$1,100	\$1,760	\$1,100	\$1,124	\$1,100
403.310 · EIT Collection Fees	\$50	\$123	\$50	\$0	\$70
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	\$2,000	\$830	\$1,800	\$1,124	\$1,500
403.350 · Tax Collector Bonding Insurance	\$660	\$684	\$690	\$769	\$770
403.420 · Dues, Subscriptions, Membership	\$41	\$0	\$41	\$0	\$41
403.460 · Meetings, conferences training	\$50	\$0	\$50	\$24	\$50
Total 403.00 · TAX COLLECTION	\$19,901	\$17,949	\$21,731	\$19,295	\$21,731
404.311 · BOROUGH ATTORNEY FEES					
404.312 - General legal	\$30,000	\$6,470	\$25,000	\$4,216	\$22,000
404.313 - Special Projects	\$3,508	\$84	\$3,500	\$4,689	\$5,500
404.314 - police related legal items	\$4,000	\$0	\$2,500	\$132	\$2,500
Total 404.311 BOROUGH ATTY FEES	\$37,508	\$6,554	\$31,000	\$9,037	\$30,000
406.00 · ADMINISTRATION					
406.120 · Borough Manager PT Salary (60%)	\$19,812	\$19,812	\$24,001	\$24,001	\$25,681
406.140 · Executive Assist/Treasurer Salary (5%)	\$2,751	\$2,751	\$2,834	\$2,834	\$2,948
406.142 - Administrative Assistant (5%)	\$2,127	\$2,096	\$2,194	\$2,121	\$2,262
406.143 · Admin Clerk(see Sewer + San)Admin O.T.	\$0	\$0	\$0	\$0	\$0
406.210 · Office Supplies (all departments)	\$10,600	\$8,388	\$9,500	\$9,014	\$8,500
406.325 · Admin Postage (all departments)	\$5,000	\$4,358	\$5,000	\$5,063	\$5,000
406.341 · Legal Advertising	\$3,500	\$4,111	\$3,500	\$3,312	\$3,600
406.342 · Payroll Processing Fees	\$4,400	\$5,890	\$6,000	\$7,186	\$6,000
406.350 · Bonding Ins. for admin/Treasurer	\$1,300	\$1,320	\$1,300	\$1,000	\$1,300
406.420 · Dues, subscriptions, membership	\$1,000	\$490	\$800	\$225	\$700
406.460 · meetings, conferences, training	\$2,000	\$1,793	\$2,000	\$1,978	\$2,000
406.500 · Grants Writing Individuals&Subsidies	\$1,500	\$900	\$500	\$300	\$500
406.999 · misc. expenses, buyout, milage	\$7,000	\$3,897	\$6,000	\$5,164	\$6,000
Total 406.00 · ADMINISTRATION	\$60,990	\$55,806	\$63,629	\$62,198	\$64,491

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		2022 Budgeted	2022 FINAL	2023 Budgeted	2023 as of 12/31/23	2024 Budgeted
408.311 · ENGINEER FEES						
408.300 · Meetings and Misc Borough Activites		\$2,500	\$4,604	\$5,000	\$745	\$5,000
408.310 · Roads Program/Yrly St Project-also see LF		\$700	\$0	\$1,000	\$26	\$1,000
408.320 · MS4 Requirements		\$9,000	\$26,355	\$10,200	\$10,213	\$10,200
408.330 · Special projects		\$4,000	\$6,621	\$10,000	\$12,530	\$8,000
Total 408.311 Engineering fees		\$16,200	\$37,580	\$26,200	\$23,514	\$24,200
409.00 · GEN. GOV'T BUILDINGS						
409.120 · Gen Gov't Cleaning (In House)		\$6,200	\$5,726	\$6,500	\$6,369	\$7,800
409.210 · Gen Gov't Supplies		\$1,900	\$1,059	\$1,900	\$2,759	\$2,400
409.230 · Gen Gov't Heat/Utilities		\$23,000	\$24,160	\$25,000	\$22,966	\$24,000
409.370 · Gen Gov't Repairs & Maint		\$6,000	\$21,587	\$6,000	\$18,515	\$6,000
409.372 · General Gov't Computers		\$6,200	\$8,311	\$6,000	\$31,440	\$17,000
409.999 · Gen Gov't Bldgs Other Expense		\$0	\$0	\$0	\$0	\$0
Total 409.00 · GEN. GOV'T BUILDINGS		\$43,300	\$60,843	\$45,400	\$82,050	\$57,200
410.00 · PUBLIC SAFETY						
POLICE						
410.120 · Salary - Police Chief		\$76,535	\$76,535	\$78,832	\$78,832	\$85,140
410.130 · Salaries - Full Time Officers		\$178,146	\$155,519	\$248,483	\$195,318	\$259,000
410.131 · OT Full time officers (if needed)		\$23,870	\$34,646	\$25,000	\$16,516	\$25,000
410.134 · Heart & Lung		\$0	\$11,213	\$0	-\$17,494	\$0
410.140 · Salary - Clerk PT		\$40,035	\$41,250	\$44,023	\$43,316	\$45,350
410.142 · Temporary Enforcement Details PT		\$27,457	\$28,188	\$0	\$0	\$0
410.180 · Salary - Part Time Officers		\$118,556	\$70,627	\$108,556	\$182,498	\$111,815
410.191 · Uniforms		\$8,250	\$5,939	\$9,000	\$12,848	\$9,000
410.210 · Police law enforcement supplies		\$4,000	\$4,237	\$5,100	\$33,004	\$6,000
410.231 · Police - Fuel Unleaded		\$0	\$0	\$0	\$0	\$0
410.320 · Police Communications		\$7,950	\$7,514	\$8,000	\$7,168	\$9,000
410.420 · Dues, Subscriptions & membership		\$250	\$2,761	\$500	\$1,290	\$3,000
410.451 · Police - Vehicle Maintenance		\$5,500	\$4,680	\$5,500	\$2,370	\$5,500
410.460 · Meetings, Conferences, Training		\$2,750	\$4,500	\$3,000	\$3,577	\$3,000
410.900 · Reimburseable Expense-Outside		\$0	\$0	\$0	-\$664	\$0
410.999 · Police - Misc. & sick buyouts		\$7,302	\$7,638	\$12,000	\$8,989	\$15,000
Total 410.00 · POLICE		\$500,600	\$455,248	\$547,994	\$567,567	\$576,805
Public Safety - Other						
410.133 - DUI Roving Patrol		\$3,000	\$0	\$0	\$0	\$0
410.190 · Salary - Crossing Guards		\$40,700	\$37,950	\$44,000	\$44,192	\$50,960
410.192 · Uniform/Supplies-Crossing Guards		\$1,000	\$2,511	\$1,000	\$913	\$1,000
410.300 · Animal Control		\$500	\$0	\$500	\$0	\$480
410.332 · Civil Service Expense		\$2,500	\$190	\$1,750	\$53	\$1,000
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	\$0	\$0	\$0	\$0
Total Public Safety - Other		\$50,700	\$40,651	\$47,250	\$45,158	\$53,440
TOTAL POLICE & PUBLIC SAFETY		\$551,300	\$495,899	\$595,244	\$612,725	\$630,245

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		2022 Budgeted	2022 FINAL	2023 Budgeted	2023 as of 12/31/23	2024 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	\$16,104	\$16,200	\$16,236	\$16,200
411.530 · Volunteer Fire Relief Assoc.		\$12,354	\$15,922	\$15,000	\$15,555	\$15,555
411.540 · Contribution to Fire Company		\$24,000	\$24,000	\$27,000	\$27,000	\$28,000
Total 411.00 · FIRE		\$52,554	\$56,026	\$58,200	\$58,791	\$59,755
413.00 · PROTECTIVE INSPECTION						
413.140 · OCC chg Inspec/Mov'g Keycodes		\$9,000	\$20,900	\$9,000	\$11,770	\$9,000
413.141 · Building Code Insp.-outsourcing		\$5,000	\$16,489	\$7,000	\$47,484	\$7,000
413.144 · Other Bldg. Code Expense / training		\$300	\$0	\$300	\$0	\$150
Total 413.00 · PROTECTIVE INSPECTION		\$14,300	\$37,389	\$16,300	\$59,254	\$16,150
414.00 · PLANNING & ZONING						
414.122 · Zoning Officer -Keycodes		\$11,000	\$14,283	\$12,000	\$15,170	\$13,000
414.130 · Attorney fees		\$1,000	\$4,368	\$3,000	\$4,116	\$3,000
414.140 · Zoning Board Fees/Wages/ads/supplies		\$175	\$735	\$175	\$210	\$175
414.150 · Zoning Supplies & Materials		\$125	\$1,066	\$125	\$334	\$125
414.190 · Zoning stenographer		\$375	\$600	\$375	\$0	\$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		\$12,675	\$21,052	\$15,675	\$19,830	\$16,675
415.00 · EMERGENCY MANAGEMENT AGENCY						
415.191 · EMA Uniforms		\$200	\$223	\$200	\$0	\$200
415.192 · EMA supplies/Equipment		\$400	\$500	\$500	\$75	\$500
415.420 · Dues		\$10	\$0	\$10	\$0	\$10
415.460 · Meetings, Conferences, Training		\$100	\$0	\$100	\$413	\$100
Total 415.00 · EMERGENCY MGMT		\$710	\$723	\$810	\$488	\$810
427.100 SANATATION SALARY PERCENTAGES						
427.120 · Salary Manager (20%) PT		\$6,604	\$6,604	\$8,000	\$8,000	\$8,560
427.140 · Salary Exec Assist/Treasurer(30%)		\$16,505	\$16,505	\$17,004	\$17,004	\$17,690
427.142 · Salary Administrative Assist (30%)		\$12,761	\$12,761	\$13,166	\$13,166	\$13,572
427.143 · Salary Admin Clerk P/T (50%)		\$6,500	\$4,036	\$6,750	\$4,153	\$7,000
Total Salaries		\$42,370	\$39,905	\$44,920	\$42,324	\$46,822
429.100 SEWER SALARY PERCENTAGES						
429.120 · Salary - Manager (20%) PT		\$6,604	\$6,604	\$8,000	\$8,000	\$8,560
429.140 · Salary - Exec Assist/Treasurer(65%)		\$35,760	\$35,760	\$36,842	\$36,842	\$38,329
429.142 · Salary - Administrative Assist(65%)		\$27,648	\$27,648	\$28,527	\$28,390	\$29,406
429.143 · Salary - Admin Clerk P/T (50%)		\$6,500	\$4,036	\$6,750	\$4,153	\$7,000
429.180 · Salary - PW Supervisor (40%)		\$0	\$3,552	\$15,850	\$15,404	\$18,886
429.181 · Salary - FT PW Foreman (40%)		\$0	\$0	\$0	\$0	\$0
429.184 · Salary - FT PW Laborer (40%)		\$14,320	\$3,426	\$14,976	\$13,066	\$14,560
429.184 · Salary - FT PW Laborer 2 (40%)		\$14,320	\$10,446	\$0	\$0	\$0
429.185 · Salary - PT PW - 1 and 2 (20%)		\$9,776	\$12,042	\$12,614	\$13,401	\$15,018
429.186 · Salary - Pump Station Oper/OT		\$2,000	\$3,876	\$1,542	\$6,271	\$4,500
Total Salaries		\$116,929	\$107,390	\$125,101	\$125,528	\$136,259

Borough of Freemansburg - 2024 Final Budget

		2022 Budgeted	2022 FINAL	2023 Budgeted	2023 as of 12/31/23	2024 Budgeted
430.00 · STREETS						
430.120 · Streets - Salary - FT Supervisor (60%)		\$0	\$5,328	\$23,774	\$20,357	\$28,330
430.131 · Streets - Salary - FT Laborer 1 (60%)		\$21,480	\$5,139	\$22,464	\$22,600	\$21,840
430.131 · Streets - Salary - FT Laborer 2 (60%)		\$21,480	\$15,668	\$0	\$0	\$0
430.132 · Streets - Salaries - PT -1 and 2 (80%)		\$30,581	\$49,719	\$50,456	\$53,603	\$60,070
430.133 · Streets - Salaries - Winter/Other Help		\$0	\$0	\$4,000	\$0	\$4,000
430.180 · Streets salary OT & On Call (100%)		\$3,000	\$1,444	\$2,314	\$2,008	\$2,800
430.191 · Streets - Uniform Expense		\$1,000	\$1,124	\$1,000	\$1,439	\$1,000
430.192 · Streets Related Supplies		\$3,800	\$5,903	\$3,800	\$5,010	\$4,200
430.230 · Streets - Utilities		\$3,550	\$2,435	\$3,550	\$3,820	\$3,450
430.231 · Streets unleaded gasoline (all depts)		\$8,000	\$11,610	\$10,000	\$9,790	\$9,000
430.232 · Streets diesel gasoline (all depts)		\$4,000	\$9,538	\$6,500	\$9,589	\$7,500
430.321 · Street - Communications - cell phones		\$1,600	\$1,858	\$1,600	\$1,955	\$1,700
430.420 · Dues, Subscriptions, Membership		\$100	\$66	\$80	\$33	\$79
430.451 · Streets- Vehicle Maint.		\$3,300	\$4,638	\$3,000	\$3,898	\$3,000
430.460 · Streets - Mtg, Conf, Training		\$500	\$648	\$500	\$663	\$500
430.740 · Streets - Major Equip Purchase		\$5,000	\$6,830	\$5,000	\$17,499	\$5,000
432.000 · Winter Maintenance Supplies		\$5,000	\$5,602	\$5,000	\$4,970	\$5,500
433.000 · Traffic Control devices		\$500	\$518	\$600	\$5,774	\$910
434.000 · Street Lighting & Flashing School Zone		\$29,000	\$28,004	\$30,000	\$29,625	\$29,000
435.000 · Sidewalks and Crosswalks		\$0	\$0	\$0	\$0	\$0
437.000 · Repairs of Tools & Machinery		\$2,000	\$8,877	\$2,000	\$6,001	\$2,100
438.000 · Maintenance & Repairs to Roads		\$2,100	\$5,915	\$2,100	\$854	\$2,000
439.999 · Streets - Other/misc, buyout		\$3,950	\$3	\$3,500	\$152	\$3,900
Total 430.00 · STREETS		\$149,941	\$170,866	\$181,238	\$199,641	\$195,879
450.00 · CULTURE & RECREATION						
451.000 · Recreation Programs						
451.200 · Recreation supplies		\$3,400	\$5,827	\$3,400	\$3,127	\$3,400
451.240 · Recreation Foods		\$840	\$1,320	\$840	\$1,865	\$840
451.270 · Recreation Prizes		\$400	\$121	\$400	\$843	\$400
451.300 · Recreation Entertainment		\$1,500	\$2,665	\$1,500	\$1,765	\$1,500
451.380 · Recreation Rentals		\$500	\$63	\$500	\$0	\$500
451.400 · Parks & Rec Advertisements		\$60	\$803	\$60	\$0	\$60
451.900 · Recreation Programs - Other		\$300	\$0	\$300	\$589	\$500
Total 451.000 · Recreation Programs		\$7,000	\$10,798	\$7,000	\$8,188	\$7,200
452.000 · Parks Facilities Expenses						
452.100 · Portapotties		\$1,300	\$55	\$1,000	\$588	\$1,000
452.200 · Grounds Maintenance		\$2,100	\$9,303	\$2,400	\$525	\$2,400
452.300 · Parks Equipment		\$400	\$208	\$400	\$46	\$400
452.500 · Parks Utilities		\$2,950	\$2,147	\$3,000	\$2,053	\$4,000
452.000 · Other Parks Facilities Expenses		\$0	\$0	\$0	\$0	\$0
Total 452.000 · Parks Facilities Expenses		\$6,750	\$11,713	\$6,800	\$3,212	\$7,800
Total 450.00 · CULTURE & RECREATION		\$13,750	\$22,511	\$13,800	\$11,400	\$15,000

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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	\$57	\$0	\$930	\$0
481.999 · Property Acquisition / Rel. Expense	\$0	\$0	\$0	\$0	\$0
482.000 · Volunteer Worker's Insur.	\$0	\$0	\$0	\$0	\$0
483.000 · W.C., P & C, Liability	\$120,000	\$124,589	\$123,000	\$143,184	\$145,000
485.000 · Unemployment Compensation/PA UC Solvency	\$11,000	\$11,694	\$12,000	\$8,636	\$13,072
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	\$3,000	\$1,491	\$3,200	\$1,542	\$4,000
486.154 · Employee Disability - Short Term	\$3,500	\$1,731	\$4,000	\$1,788	\$4,900
486.155 · Administrative Fees/Dues	\$160	\$160	\$160	\$160	\$160
486.156 · Employee Med/Dental/Vision/Life	\$113,400	\$91,699	\$114,000	\$94,138	\$140,000
486.158 · Mayor & Council Life Ins	\$308	\$156	\$308	\$263	\$250
486.160 · Employee Non-Uniform Pension	\$14,500	\$6,331	\$12,350	\$7,586	\$11,600
486.161 · Police Pension Plan	\$32,684	\$32,684	\$37,065	\$37,065	\$42,323
486.163 · Severance Pay (Held in Escrow Acct)	\$0	\$0	\$0	\$0	\$0
486.316 · Physical Exam and Drug Testing	\$250	\$103	\$250	\$125	\$220
486.317 · New Hire Evaluations	\$1,000	\$400	\$1,000	\$400	\$800
486.318 · New Hire Background Check	\$500	\$575	\$500	\$345	\$500
487.162 · Employee FICA & Medicare	\$55,000	\$56,674	\$55,000	\$69,442	\$57,000
487.909 · Bank Service Fees	\$0	\$41	\$0	\$1,446	\$200
489.000 · Misc. Disasters and Storms	\$0	\$0	\$0	\$0	\$0
Total 480.00 · MISCELLANEOUS	\$355,302	\$328,386	\$362,833	\$367,050	\$420,025
492.00 Interfund Operating Transfers					
492.08 - Transfers to SEW Capital	\$0	\$0	\$0	\$0	\$0
492.30 - Transfers to BORO Capital	\$0	\$0	\$0	\$30,000	\$0
492.32 - Transfers to Local Service Tax Capital	\$0	\$0	\$0	\$0	\$0
492.31 - Transfers to Facilities Fulton Account	\$15,000	\$129,600	\$10,000	\$10,000	\$0
492.33 - Transfers to REC Capital	\$0	\$0	\$0	\$0	\$0
492.34 - Transfer to Yob Park	\$0	\$0	\$0	\$205,000	\$0
492.35 - Transfers to LF Capital	\$0	\$0	\$0	\$0	\$0
492.37 - Transfer to Develper/Medical Escrow	\$0	\$21,000	\$0	\$6,000	\$7,500
492.39 - Transfer to LSA Grants	\$0	\$31,285	\$0	\$0	\$0
492.40 - Grant funds Parks & Rec	\$0	\$0	\$0	\$0	\$0
429.41 - Transfer to OFA Account	\$0	\$7,498	\$0	\$0	\$0
Total 492.00 Interfund Operating Transfers	\$15,000	\$189,383	\$10,000	\$251,000	\$7,500
Total 351.000 OTHER INCOME	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,531,230	\$1,677,079	\$1,641,201	\$1,972,309	\$1,773,192
TOTAL REVENUES	\$1,531,230	\$1,629,100	\$1,641,201	\$1,840,546	\$1,762,492
BALANCED AMOUNT	\$0	-\$47,979	\$0	-\$131,764	-\$10,700

Borough of Freemansburg - 2024 Final Budget

		2022 Budgeted	2022 FINAL	2023 Budgeted	2023 as of 12/31/23	2024 Budgeted
08 - SEWER OPERATING FUND						
	Revenues					
340.00	- Bank interest Fulton	\$268	\$7,726	\$251	\$3,166	\$1,660
340.01	- Bank interest CD	\$0	\$0	\$0	\$0	\$0
364.12	- Sewer Income current year	\$348,600	\$362,721	\$348,600	\$371,743	\$365,287
364.13	-Sewer Prior Yrs /late fees/coll	\$57,400	\$61,136	\$55,000	\$59,294	\$54,000
364.15	- Storm Water income	\$50,000	\$0	\$50,000	\$0	\$50,000
	Capital Revenues GRANTS DCED	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$456,268	\$431,583	\$453,851	\$434,203	\$470,947
	Expenditures					
429.120	· Salary - Manager	\$6,604	\$6,572	\$8,000	\$7,624	\$8,560
429.140	· Salary - Exec Assist/Treasurer	\$35,760	\$34,687	\$36,842	\$36,551	\$38,329
429.142	· Salary - Administrative Assist	\$27,648	\$27,048	\$28,527	\$28,291	\$29,406
429.143	· Salary - Admin Clerk P/T	\$6,500	\$3,468	\$6,750	\$4,397	\$7,000
429.180	· Salary - Supervisor	\$0	\$0	\$15,850	\$14,028	\$18,886
429.181	· Salary - Foreman	\$0	\$9,206	\$0	\$0	\$0
429.184	· Salary - Laborer 1	\$14,320	\$6,695	\$14,976	\$10,357	\$14,560
429.184	· Salary - Laborer 2	\$14,320	\$13,694	\$0	\$0	\$0
429.183	· PW- Maintenance PT (2 PT)	\$9,776	\$9,162	\$12,614	\$14,429	\$15,018
429.185	· Salary Pump Station Oper/OT	\$2,000	\$2,956	\$1,542	\$6,088	\$4,500
	Total Salaries	\$116,929	\$113,487	\$125,101	\$121,765	\$136,259
	Administrative Expenses	\$11,693	\$11,348	\$12,510	\$12,177	\$13,626
	Benefits related to salary percentages	\$38,797	\$30,829	\$33,755	\$29,414	\$37,642
	TOTAL SALARY,BENEFITS AND ADMIN	\$167,418	\$155,664	\$171,366	\$163,356	\$187,527
	Salary,Admin,Benefits from prior yr	\$0	\$0	\$0	\$0	\$0
429.192	- Sewer related supplies	\$1,500	\$842	\$1,500	\$508	\$2,000
429.200	- Major Equipment Purchase	\$5,000	\$0	\$5,000	\$0	\$5,000
429.310	- Professional Engineering Fees	\$3,000	\$4,249	\$3,200	\$430	\$3,700
429.314	- Attorney Fees	\$750	\$0	\$600	\$0	\$1,000
429.320	- Training/Certificates	\$500	\$60	\$500	\$285	\$600
429.341	- Legal Advertising	\$0	\$971	\$0	\$0	\$0
429.360	- Utilities	\$4,178	\$3,653	\$4,800	\$3,794	\$5,200
429.370	- Repairs & Maint. - General	\$5,000	\$2,070	\$5,000	\$10,413	\$5,000
429.371	- Repairs & Maintenance Extend ESRI	\$5,000	\$2,171	\$5,000	\$4,880	\$5,000
429.400	- Collection Fee Portnoff/Creditech	\$1,500	\$963	\$1,500	\$4,310	\$1,500
429.530	- Sewer Rental Fees (CoB)	\$141,000	\$131,905	\$136,000	\$133,882	\$148,000
429.531	- Sewer Annual Capital Charge	\$18,357	\$18,357	\$18,320	\$18,320	\$18,355
429.532	- Chapter 302 Annual Fee	\$65	\$65	\$65	\$65	\$65
429.534	- Chp 94/MS4/MS4Permit	\$2,000	\$2,500	\$2,500	\$3,613	\$2,500
429.535	- chp 102 Individual Permit	\$0	\$500	\$500	\$500	\$500
429.536	Storm Water Expenses	\$25,000	\$0	\$25,000	\$0	\$25,000
429.999	- loan/leases/purchases	\$11,000	\$71,632	\$18,000	\$22,000	\$25,000
	Bank service charge + (CD Fee) check fee	\$0	\$326	\$0	\$151	\$0
	Total Expenditures	\$391,268	\$395,926	\$398,851	\$366,508	\$435,947
	Transfer to Fulton Facility or Yob Acct	\$40,000	\$90,000	\$30,000	\$80,000	\$10,000
	Transfers to SEW Capital Acct	\$0	\$0	\$0	\$0	\$0
	Transfer to GF Storm Water Expenses	\$25,000	\$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	\$456,268	\$485,926	\$453,851	\$446,508	\$470,947
	TOTAL REVENUES	\$456,268	\$431,583	\$453,851	\$434,203	\$470,947
	BALANCED AMOUNT	\$0	-\$54,343	\$0	-\$12,305	\$0

Borough of Freemansburg - 2024 Final Budget

		2022 Budgeted	2022 FINAL	2023 Budgeted	2023 as of 12/31/23	2024 Budgeted
00 - Sanitation OPERATING FUND						
	REVENUES					
364.00 - SAN Collection Revenues		\$335,160	\$343,467	\$336,240	\$339,342	\$336,240
364.01 - SAN delinquency coll + late fees		\$48,306	\$46,922	\$52,125	\$67,402	\$45,000
364.02 - SAN Interest		\$58	\$24	\$71	\$1,324	\$100
364.03 * Extra Garbage Cans		\$31,220	\$5,788	\$9,750	\$6,258	\$9,750
364.04 * Extra Items Bags/Bulk/White Metal		\$0	\$3,380	\$5,000	\$4,061	\$5,000
	Total Revenues	\$414,744	\$399,580	\$403,186	\$418,388	\$396,090
	EXPENDITURES					
427.101. New Hauler 2022		\$304,115	\$279,501	\$305,052	\$305,052	\$305,052
427.102 * Hauler Extra Garbage Cans		\$31,220	\$5,963	\$9,750	\$8,025	\$9,750
364.04 * Extra Items Bags/Bulk/White Metal		\$0	\$2,060	\$5,000	\$3,876	\$5,000
427.130 Salary,Admin,Benefits from prior yr		\$0	\$0	\$0	\$0	\$0
427.120 - Salary Manager		\$6,604	\$6,572	\$8,000	\$7,624	\$8,560
427.140 - Salary Exec Assist/Treasurer		\$16,505	\$16,009	\$17,004	\$16,870	\$17,690
427.142 - Salary Administrative Assist		\$12,761	\$12,484	\$13,166	\$13,058	\$13,572
427.143 - Salary Admin Clerk P/T		\$6,500	\$3,468	\$6,750	\$4,397	\$7,000
Administration costs percentage		\$4,237	\$3,854	\$4,492	\$4,195	\$4,682
Benefits related to salary percentages		\$10,912	\$10,677	\$12,082	\$11,795	\$13,197
	Total Salaries	\$57,519	\$53,064	\$61,494	\$57,939	\$64,701
427.200 - Recycling/garbage Bins		\$0	\$0	\$0	\$0	\$0
427.201 - Dumpsters for Cleanup		\$0	\$0	\$0	\$0	\$0
427.202 - Equip Maint San Portion		\$0	\$0	\$0	\$1,411	
427.210 - Labels		\$0	\$521	\$0	\$365	\$0
427.300 -advertising		\$390	\$0	\$390	\$0	\$215
427.311 - Attorney Fees		\$1,000	\$264	\$1,000	\$0	\$900
427.400- collection fees & reimbursements		\$450	\$571	\$450	\$565	\$450
Bank service fees/Reconcilliation discrep		\$50	\$54	\$50	\$811	\$22
427.999 - Misc Expenses		\$0	\$30,000	\$0	\$0	\$0
	Total Expenditures	\$394,744	\$371,998	\$383,186	\$378,044	\$386,090
	Transfer to Fulton Facility or Yob acct	\$20,000	\$50,000	\$20,000	\$20,000	\$10,000
TOTAL EXPENDITURES		\$414,744	\$421,998	\$403,186	\$398,044	\$396,090
TOTAL REVENUES		\$414,744	\$399,580	\$403,186	\$418,388	\$396,090
BALANCED AMOUNT		\$0	-\$22,417	\$0	\$20,343	\$0