

Borough of Freemansburg - 2025 Final Budget

		2023 Budgeted	2023 as of 12/31/23	2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted
<b>01-GENERAL FUND 12/31/2024 ASSESSED VALUE \$47,731,700</b>						
<b>REVENUES</b>						
<b>301.00 · Taxes Revenue</b>						
301.10 · Real Estate Taxes - Current at		\$802,834	\$809,501	\$803,129	\$824,708	\$818,200
301.20 · Real Estate Taxes - Prior Year		\$33,000	\$30,265	\$33,000	\$31,231	\$32,000
310.10 · Real Estate Transfer Taxes		\$40,000	\$89,183	\$47,000	\$150,562	\$48,000
310.20 · Earned Income Tax		\$280,000	\$426,893	\$355,000	\$429,799	\$399,975
<b>310.30 - OPT / EMST / LST(see LST budget)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
310.80 · Business Priv Tax		\$28,000	\$27,676	\$32,000	\$20,722	\$33,950
<b>Total · Taxes Revenue</b>		<b>\$1,183,834</b>	<b>\$1,383,517</b>	<b>\$1,270,129</b>	<b>\$1,457,022</b>	<b>\$1,332,125</b>
321.80 · Cable Franchise		\$26,100	\$19,846	\$26,100	\$17,113	\$26,000
322.80 · Street and curb permits		\$1,580	\$1,460	\$2,000	\$820	\$1,500
331.00 · Police Fines		\$45,000	\$38,734	\$45,000	\$35,861	\$45,000
341.00 · Interest Earnings		\$200	\$10,030	\$3,500	\$10,039	\$4,950
<b>342.10 · Rent of Land</b>		<b>\$6,000</b>	<b>\$5,779</b>	<b>\$6,000</b>	<b>\$5,100</b>	<b>\$5,100</b>
<b>351.00 · LSA Grants</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>355.02 - Highway /Liquid Fuels(see liquid fuels budget)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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		\$43,000	\$43,951	\$45,100	\$54,791	\$55,000
355.07 · Fire Relief Insurance Tax		\$15,000	\$15,555	\$15,600	\$15,763	\$15,800
355.09 · State recycling grants		\$0	\$0	\$0	\$0	\$0
355.10 · Public Utility Commission		\$1,180	\$1,078	\$1,180	\$1,332	\$1,280
361.30 · Planning Commission		\$500	\$1,000	\$500	\$500	\$500
361.34 · Zoning Hearing Board		\$1,000	\$1,750	\$1,000	\$0	\$1,000
361.50 · Sales of Reports		\$1,100	\$855	\$1,100	\$1,125	\$1,100
362.10 · Crossing Guard Reimbursement		\$22,000	\$24,691	\$25,980	\$25,684	\$26,245
362.14 · DUI Reimbursements		\$0	\$0	\$0	\$0	\$0
362.40 · BOF Admin fee for Permits		\$3,700	\$6,462	\$5,000	\$8,578	\$5,500
362.41 · Building Permits		\$7,000	\$33,968	\$10,000	\$26,648	\$16,000
362.42 · Zoning Permits		\$2,600	\$3,100	\$2,600	\$1,950	\$2,000
<b>362.44 · SAN Certificates</b>		<b>\$1,500</b>	<b>\$1,325</b>	<b>\$1,500</b>	<b>\$1,175</b>	<b>\$1,300</b>
362.45 · Use & Occupancy Permits		\$13,000	\$11,714	\$15,000	\$28,801	\$15,000
<b>362.46 · SEW Certification</b>		<b>\$1,500</b>	<b>\$1,375</b>	<b>\$1,500</b>	<b>\$1,175</b>	<b>\$1,300</b>
<b>364.20 · SEW Connection / tapping fees</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>367.000 - Developer's Recreation Fees</b>		<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
367.10 · P&R events and donations		\$7,000	\$11,533	\$7,000	\$4,666	\$7,200
383.00 · Hall Rental-Borough Hall		\$88	\$88	\$88	\$88	\$88
387.15 · Police Donation/NNO Account		\$0	\$0	\$0	\$0	\$0
387.20 · Restitution		\$0	\$0	\$0	\$0	\$0
<b>387.25 · Storm Water transfer from sewer</b>		<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>
<b>387.30 · SEW Salary,Admin,Benefits (Jan-Sep)</b>		<b>\$128,493</b>	<b>\$123,509</b>	<b>\$140,646</b>	<b>\$132,479</b>	<b>\$155,318</b>
<b>387.31 · SEW Prior year (Oct-Dec)</b>		<b>\$42,831</b>	<b>\$39,847</b>	<b>\$46,882</b>	<b>\$44,877</b>	<b>\$51,773</b>
<b>387.40 - SAN Salary, Admin ,Benefits (Jan-Sep)</b>		<b>\$46,121</b>	<b>\$42,856</b>	<b>\$47,690</b>	<b>\$45,608</b>	<b>\$48,698</b>
<b>387.41 - SAN prior year (Oct-Dec)</b>		<b>\$15,374</b>	<b>\$15,083</b>	<b>\$15,897</b>	<b>\$15,794</b>	<b>\$16,233</b>
389.00 · Misc. Revenues		\$500	\$439	\$500	\$5,094	\$500
389.22 · Misc Grants		\$0	\$0	\$0	\$0	\$0
<b>TOTAL REVENUES</b>		<b>\$1,641,201</b>	<b>\$1,840,546</b>	<b>\$1,762,492</b>	<b>\$1,942,083</b>	<b>\$1,861,510</b>

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	2023 Budgeted	2023 as of 12/31/23	2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted
<b>EXPENDITURES</b>					
<b>400.00 · LEGISLATIVE/COUNCIL</b>					
400.110 · Council Salaries	\$13,125	\$13,125	\$13,125	\$13,125	\$17,500
400.120 · Salary -Council Secretary	\$1,520	\$1,051	\$2,600	\$1,226	\$2,700
400.350 · Bonding Insurance for Secretary/Council	\$700	\$321	\$700	\$340	\$400
400.420 · Council Subscript./Dues/Member.	\$300	\$130	\$300	\$775	\$400
400.460 · Council Meetings & Conferences	\$1,200	\$842	\$1,300	\$1,385	\$1,300
400.540 · Contributions to Non-Gov't Orgs	\$350	\$538	\$500	\$896	\$500
400.00 · Legislative/Council - Other	\$0	\$1,300	\$0	\$0	\$0
<b>Total 400.00 · LEGISLATIVE/COUNCIL</b>	<b>\$17,195</b>	<b>\$17,307</b>	<b>\$18,525</b>	<b>\$17,747</b>	<b>\$22,800</b>
<b>401.00 · EXECUTIVE/MAYOR</b>					
401.110 · Mayor's Salary	\$2,500	\$2,500	\$2,500	\$2,500	\$4,190
401.420 · Mayor's Dues/Subscriptions/Memb	\$150	\$0	\$150	\$120	\$100
401.460 · meetings and conferences	\$1,900	\$1,304	\$1,900	\$1,029	\$1,400
401.540 · Contributions to Non-Gov't Orgs	\$375	\$0	\$375	\$500	\$500
<b>Total 401.00 · EXECUTIVE/MAYOR</b>	<b>\$4,925</b>	<b>\$3,804</b>	<b>\$4,925</b>	<b>\$4,149</b>	<b>\$6,190</b>
<b>402.311 · INDEPENDENT AUDITOR</b>	<b>\$7,000</b>	<b>\$7,075</b>	<b>\$7,000</b>	<b>\$7,575</b>	<b>\$7,200</b>
<b>403.00 · TAX COLLECTION</b>					
403.110 · Salary - Tax Collector	\$18,000	\$16,253	\$18,200	\$16,782	\$18,500
403.210 · Tax Collector - Supplies	\$1,100	\$1,124	\$1,100	\$1,729	\$1,600
403.310 · EIT Collection Fees	\$50	\$0	\$70	\$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	\$1,800	\$1,124	\$1,500	\$0	\$500
403.350 · Tax Collector Bonding Insurance	\$690	\$769	\$770	\$723	\$770
403.420 · Dues, Subscriptions, Membership	\$41	\$0	\$41	\$0	\$41
403.460 · Meetings, conferences training	\$50	\$24	\$50	\$0	\$50
<b>Total 403.00 · TAX COLLECTION</b>	<b>\$21,731</b>	<b>\$19,295</b>	<b>\$21,731</b>	<b>\$19,234</b>	<b>\$21,531</b>
<b>404.311 · BOROUGH ATTORNEY FEES</b>					
404.312 - General legal	\$25,000	\$4,216	\$22,000	\$4,012	\$18,000
404.313 - Special Projects	\$3,500	\$4,689	\$5,500	\$2,544	\$5,500
404.314 - police related legal items	\$2,500	\$132	\$2,500	\$0	\$1,500
<b>Total 404.311 BOROUGH ATTY FEES</b>	<b>\$31,000</b>	<b>\$9,037</b>	<b>\$30,000</b>	<b>\$6,556</b>	<b>\$25,000</b>
<b>406.00 · ADMINISTRATION</b>					
406.120 · Borough Manager PT Salary (60%)	\$24,001	\$24,001	\$25,681	\$25,682	\$25,681
406.140 · Executive Assist/Treasurer Salary (5%)	\$2,834	\$2,834	\$2,948	\$3,188	\$3,484
406.142 - Administrative Assistant (5%)	\$2,194	\$2,121	\$2,262	\$2,121	\$2,392
406.143 · Admin Clerk(see Sewer + San)Admin O.T.	\$0	\$0	\$0	\$0	\$0
406.210 · Office Supplies (all departments)	\$9,500	\$9,014	\$8,500	\$6,833	\$8,600
406.325 · Admin Postage (all departments)	\$5,000	\$5,063	\$5,000	\$4,444	\$3,500
406.341 · Legal Advertising	\$3,500	\$3,312	\$3,600	\$794	\$2,500
406.342 · Payroll Processing Fees	\$6,000	\$7,186	\$6,000	\$7,306	\$7,200
406.350 · Bonding Ins. for admin/Treasurer	\$1,300	\$1,000	\$1,300	\$1,000	\$1,200
406.420 · Dues, subscriptions, membership	\$800	\$225	\$700	\$408	\$650
406.460 · meetings, conferences, training	\$2,000	\$1,978	\$2,000	\$1,038	\$1,900
406.500 · Grants Writing Individuals&Subsidies	\$500	\$300	\$500	\$800	\$800
406.999 · misc. expenses, buyout, milage	\$6,000	\$5,164	\$6,000	\$4,107	\$6,500
<b>Total 406.00 · ADMINISTRATION</b>	<b>\$63,629</b>	<b>\$62,198</b>	<b>\$64,491</b>	<b>\$57,721</b>	<b>\$64,407</b>

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<b>408.311 · ENGINEER FEES</b>						
408.300 · Meetings and Misc Borough Activites		\$5,000	\$745	\$5,000	\$904	\$3,500
408.310 · Roads Program/Yrly St Project-also see LF		\$1,000	\$26	\$1,000	\$0	\$2,200
408.320 · MS4 Requirements		\$10,200	\$10,213	\$10,200	\$9,848	\$10,300
408.330 · Special projects		\$10,000	\$12,530	\$8,000	\$9,417	\$8,000
<b>Total 408.311 Engineering fees</b>		<b>\$26,200</b>	<b>\$23,514</b>	<b>\$24,200</b>	<b>\$20,169</b>	<b>\$24,000</b>
<b>409.00 · GEN. GOV'T BUILDINGS</b>						
409.120 · Gen Gov't Cleaning (In House)+ supplies		\$6,500	\$6,369	\$7,800	\$13,065	\$22,500
409.210 · Gen Gov't Supplies		\$1,900	\$2,759	\$2,400	\$2,510	\$2,900
409.230 · Gen Gov't Heat/Utilities		\$25,000	\$22,966	\$24,000	\$26,507	\$24,000
409.370 · Gen Gov't Repairs & Maint		\$6,000	\$18,515	\$6,000	\$8,655	\$5,000
409.372 · General Gov't Computers		\$6,000	\$31,440	\$17,000	\$15,132	\$18,000
409.999 · Gen Gov't Bldgs Other Expense		\$0	\$0	\$0	\$368	\$0
<b>Total 409.00 · GEN. GOV'T BUILDINGS</b>		<b>\$45,400</b>	<b>\$82,050</b>	<b>\$57,200</b>	<b>\$66,237</b>	<b>\$72,400</b>
<b>410.00 · PUBLIC SAFETY</b>						
<b>POLICE</b>						
410.120 · Salary - Police Chief		\$78,832	\$78,832	\$85,140	\$85,140	\$88,546
410.130 · Salaries - Full Time Officers		\$248,483	\$195,318	\$259,000	\$208,837	\$274,000
410.131 · OT Full time officers (if needed)		\$25,000	\$16,516	\$25,000	\$34,390	\$24,000
410.134 · Heart & Lung		\$0	-\$17,494	\$0	\$0	\$0
410.140 · Salary - Desk Sergeant		\$44,023	\$43,316	\$45,350	\$46,846	\$46,706
410.142 · Temporary Enforcement Details PT		\$0	\$0	\$0	\$0	\$0
410.180 · Salary - Part Time Officers		\$108,556	\$182,498	\$111,815	\$174,250	\$115,170
410.191 · Uniforms		\$9,000	\$12,848	\$9,000	\$9,862	\$9,000
410.210 · Police law enforcement supplies		\$5,100	\$33,004	\$6,000	\$21,237	\$20,500
410.231 · Police - Fuel Unleaded		\$0	\$0	\$0	\$0	\$0
410.320 · Police Communications		\$8,000	\$7,168	\$9,000	\$5,544	\$8,000
410.420 · Dues, Subscriptions & membership		\$500	\$1,290	\$3,000	\$2,195	\$2,500
410.451 · Police - Vehicle Maintenance		\$5,500	\$2,370	\$5,500	\$1,459	\$4,000
410.460 · Meetings, Conferences, Training		\$3,000	\$3,577	\$3,000	\$3,529	\$3,000
410.900 · Reimburseable Expense-Outside		\$0	-\$664	\$0	\$0	\$0
410.999 · Police - Misc. & sick buyouts		\$12,000	\$8,989	\$15,000	\$11,258	\$21,000
<b>Total 410.00 · POLICE</b>		<b>\$547,994</b>	<b>\$567,567</b>	<b>\$576,805</b>	<b>\$604,548</b>	<b>\$616,422</b>
<b>Public Safety - Other</b>						
410.133 · DUI Roving Patrol		\$0	\$0	\$0	\$0	\$0
410.190 · Salary - Crossing Guards		\$44,000	\$44,192	\$50,960	\$47,372	\$52,490
410.192 · Uniform/Supplies-Crossing Guards		\$1,000	\$913	\$1,000	\$283	\$950
410.300 · Animal Control		\$500	\$0	\$480	\$0	\$400
410.332 · Civil Service Expense		\$1,750	\$53	\$1,000	\$404	\$450
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		\$0	\$0	\$0	\$0	\$0
<b>Total Public Safety - Other</b>		<b>\$47,250</b>	<b>\$45,158</b>	<b>\$53,440</b>	<b>\$48,059</b>	<b>\$54,290</b>
<b>TOTAL POLICE &amp; PUBLIC SAFETY</b>		<b>\$595,244</b>	<b>\$612,725</b>	<b>\$630,245</b>	<b>\$652,607</b>	<b>\$670,712</b>

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		2023 Budgeted	2023 as of 12/31/23	2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted
<b>411.00 · FIRE</b>						
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	\$16,236	\$16,200	\$16,368	\$16,368
411.530 · Volunteer Fire Relief Assoc.		\$15,000	\$15,555	\$15,555	\$15,763	\$15,800
411.540 · Contribution to Fire Company		\$27,000	\$27,000	\$28,000	\$28,000	\$29,000
<b>Total 411.00 · FIRE</b>		<b>\$58,200</b>	<b>\$58,791</b>	<b>\$59,755</b>	<b>\$60,131</b>	<b>\$61,168</b>
<b>413.00 · PROTECTIVE INSPECTION</b>						
413.140 · OCC chg Inspec/Mov'g Keycodes		\$9,000	\$11,770	\$9,000	\$22,838	\$11,000
413.141 · Building Code Insp.-outsourcing		\$7,000	\$47,484	\$7,000	\$33,101	\$12,000
413.144 · Other Bldg. Code Expense / training		\$300	\$0	\$150	\$0	\$150
<b>Total 413.00 · PROTECTIVE INSPECTION</b>		<b>\$16,300</b>	<b>\$59,254</b>	<b>\$16,150</b>	<b>\$55,939</b>	<b>\$23,150</b>
<b>414.00 · PLANNING &amp; ZONING</b>						
414.122 · Zoning Officer -Keycodes		\$12,000	\$15,170	\$13,000	\$27,431	\$24,700
414.130 · Attorney fees		\$3,000	\$4,116	\$3,000	\$96	\$2,500
414.140 · Zoning Board Fees/Wages/ads/supplies		\$175	\$210	\$175	\$0	\$175
414.150 · Zoning Supplies & Materials		\$125	\$334	\$125	\$0	\$125
414.190 · Zoning stenographer		\$375	\$0	\$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
<b>Total 414.00 · PLANNING &amp; ZONING</b>		<b>\$15,675</b>	<b>\$19,830</b>	<b>\$16,675</b>	<b>\$27,527</b>	<b>\$27,875</b>
<b>415.00 · EMERGENCY MANAGEMENT AGENCY</b>						
415.191 · EMA Uniforms		\$200	\$0	\$200	\$0	\$200
415.192 · EMA supplies/Equipment		\$500	\$75	\$500	\$720	\$500
415.420 · Dues		\$10	\$0	\$10	\$0	\$10
415.460 · Meetings, Conferences, Training		\$100	\$413	\$100	\$435	\$100
<b>Total 415.00 · EMERGENCY MGMT</b>		<b>\$810</b>	<b>\$488</b>	<b>\$810</b>	<b>\$1,155</b>	<b>\$810</b>
<b>427.100 SANATATION SALARY PERCENTAGES</b>						
<b>427.120 · Salary Manager (20%) PT</b>		<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,560</b>	<b>\$8,560</b>	<b>\$8,560</b>
<b>427.140 · Salary Exec Assist/Treasurer(30%)</b>		<b>\$17,004</b>	<b>\$17,004</b>	<b>\$17,690</b>	<b>\$19,130</b>	<b>\$20,904</b>
<b>427.142 · Salary Administrative Assist (30%)</b>		<b>\$13,166</b>	<b>\$13,166</b>	<b>\$13,572</b>	<b>\$13,031</b>	<b>\$14,352</b>
<b>427.143 · Salary Admin PT/OT(50%)</b>		<b>\$6,750</b>	<b>\$4,153</b>	<b>\$7,000</b>	<b>\$4,014</b>	<b>\$3,000</b>
<b>Total Salaries</b>		<b>\$44,920</b>	<b>\$42,324</b>	<b>\$46,822</b>	<b>\$44,735</b>	<b>\$46,816</b>
<b>429.100 SEWER SALARY PERCENTAGES</b>						
<b>429.120 · Salary - Manager (20%) PT</b>		<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,560</b>	<b>\$8,560</b>	<b>\$8,560</b>
<b>429.140 · Salary - Exec Assist/Treasurer(65%)</b>		<b>\$36,842</b>	<b>\$36,842</b>	<b>\$38,329</b>	<b>\$41,449</b>	<b>\$45,292</b>
<b>429.142 · Salary - Administrative Assist(65%)</b>		<b>\$28,527</b>	<b>\$28,390</b>	<b>\$29,406</b>	<b>\$28,140</b>	<b>\$31,096</b>
<b>429.143 · Salary - Admin Clerk P/T (50%)</b>		<b>\$6,750</b>	<b>\$4,153</b>	<b>\$7,000</b>	<b>\$5,657</b>	<b>\$3,000</b>
<b>429.180 · Salary - PW Supervisor (40%)</b>		<b>\$15,850</b>	<b>\$15,404</b>	<b>\$18,886</b>	<b>\$18,886</b>	<b>\$19,843</b>
<b>429.181 · Salary - FT PW Foreman (40%)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>429.184 · Salary - FT PW Laborer 1 (40%)</b>		<b>\$14,976</b>	<b>\$13,066</b>	<b>\$14,560</b>	<b>\$10,488</b>	<b>\$17,056</b>
<b>429.184 · Salary - FT PW Laborer 2 (40%)</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,080</b>	<b>\$16,640</b>
<b>429.185 · Salary - PT PW 1 and winter (20%)</b>		<b>\$12,614</b>	<b>\$13,401</b>	<b>\$15,018</b>	<b>\$10,835</b>	<b>\$6,157</b>
<b>429.186 · Salary - Pump Station Oper/OT</b>		<b>\$1,542</b>	<b>\$6,271</b>	<b>\$4,500</b>	<b>\$4,547</b>	<b>\$5,100</b>
<b>Total Salaries</b>		<b>\$125,101</b>	<b>\$125,528</b>	<b>\$136,259</b>	<b>\$136,642</b>	<b>\$152,744</b>

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		<b>2023 Budgeted</b>	<b>2023 as of 12/31/23</b>	<b>2024 Budgeted</b>	<b>2024 as of 12/31/2024</b>	<b>2025 Budgeted</b>
<b>430.00 · STREETS</b>						
430.120 · Streets - Salary - FT Supervisor (60%)		\$23,774	\$20,357	\$28,330	\$28,330	\$29,765
430.131 · Streets - Salary - FT Laborer 1 (60%)		\$22,464	\$22,600	\$21,840	\$15,732	\$25,584
430.131 · Streets - Salary - FT Laborer 2 (60%)		\$0	\$0	\$0	\$11,891	\$24,960
430.132 · Streets - Salaries - PT -1 + winter (80%)		\$50,456	\$53,603	\$60,070	\$45,214	\$31,126
430.133 · Streets - Salaries - Winter/SEE PT PW		\$4,000	\$0	\$4,000	\$0	\$0
430.180 · Streets salary OT & On Call (100%)		\$2,314	\$2,008	\$2,800	\$5,268	\$3,500
430.191 · Streets - Uniform Expense		\$1,000	\$1,439	\$1,000	\$1,032	\$1,200
430.192 · Streets Related Supplies		\$3,800	\$5,010	\$4,200	\$6,502	\$5,000
430.230 · Streets - Utilities		\$3,550	\$3,820	\$3,450	\$4,433	\$4,200
430.231 · Streets unleaded gasoline (all depts )		\$10,000	\$9,790	\$9,000	\$7,625	\$8,000
430.232 · Streets diesel gasoline (all depts)		\$6,500	\$9,589	\$7,500	\$11,904	\$11,400
430.321 · Street - Communications - cell phones		\$1,600	\$1,955	\$1,700	\$2,357	\$1,800
430.420 · Dues, Subscriptions, Membership		\$80	\$33	\$79	\$0	\$48
430.451 · Streets- Vehicle Maint.		\$3,000	\$3,898	\$3,000	\$3,999	\$3,000
430.460 · Streets - Mtg, Conf, Training		\$500	\$663	\$500	\$1,086	\$625
430.740 · Streets - Major Equip Purchase		\$5,000	\$17,499	\$5,000	\$0	\$5,000
432.000 · Winter Maintenance Supplies		\$5,000	\$4,970	\$5,500	\$5,147	\$5,500
433.000 · Traffic Control devices		\$600	\$5,774	\$910	\$546	\$879
434.000 · Street Lighting & Flashing School Zone		\$30,000	\$29,625	\$29,000	\$30,616	\$29,600
435.000 · Sidewalks and Crosswalks		\$0	\$0	\$0	\$0	\$0
437.000 · Repairs of Tools & Machinery		\$2,000	\$6,001	\$2,100	\$6,484	\$3,000
438.000 · Maintenance & Repairs to Roads		\$2,100	\$854	\$2,000	\$937	\$1,000
439.999 · Streets - Other/misc, buyout		\$3,500	\$152	\$3,900	\$704	\$5,500
<b>Total 430.00 · STREETS</b>		<b>\$181,238</b>	<b>\$199,641</b>	<b>\$195,879</b>	<b>\$189,807</b>	<b>\$200,687</b>
<b>450.00 · CULTURE &amp; RECREATION</b>						
<b>451.000 · Recreation Programs</b>						
451.200 · Recreation supplies		\$3,400	\$3,127	\$3,400	\$1,300	\$3,400
451.240 · Recreation Foods		\$840	\$1,865	\$840	\$1,474	\$840
451.270 · Recreation Prizes		\$400	\$843	\$400	\$360	\$400
451.300 · Recreation Entertainment		\$1,500	\$1,765	\$1,500	\$3,070	\$1,500
451.380 · Recreation Rentals		\$500	\$0	\$500	\$315	\$500
451.400 · Parks & Rec Advertisements		\$60	\$0	\$60	\$684	\$60
451.900 · Recreation Programs - Other		\$300	\$589	\$500	\$0	\$500
<b>Total 451.000 · Recreation Programs</b>		<b>\$7,000</b>	<b>\$8,188</b>	<b>\$7,200</b>	<b>\$7,203</b>	<b>\$7,200</b>
<b>452.000 · Parks Facilities Expenses</b>						
452.100 · Portapotties and bathrooms		\$1,000	\$588	\$1,000	\$106	\$1,000
452.200 · Grounds Maintenance		\$2,400	\$525	\$2,400	\$1,152	\$2,400
452.300 · Parks Equipment		\$400	\$46	\$400	\$1,757	\$400
452.500 · Parks Utilities		\$3,000	\$2,053	\$4,000	\$2,510	\$3,500
452.000 · Other Parks Facilities Expenses		\$0	\$0	\$0	\$0	\$0
<b>Total 452.000 · Parks Facilities Expenses</b>		<b>\$6,800</b>	<b>\$3,212</b>	<b>\$7,800</b>	<b>\$5,525</b>	<b>\$7,300</b>
<b>Total 450.00 · CULTURE &amp; RECREATION</b>		<b>\$13,800</b>	<b>\$11,400</b>	<b>\$15,000</b>	<b>\$12,728</b>	<b>\$14,500</b>

Borough of Freemansburg - 2025 Final Budget

	2023 Budgeted	2023 as of 12/31/23	2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted
<b>Total 470.000 Debt Services see Facility Account</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>465.00 . LSA GRANTS MONROE &amp; NORTHAMPTON</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>480.00 · MISCELLANEOUS</b>					
480.000 · Misc Expenses	\$0	\$930	\$0	\$3,035	\$0
481.999 · Property Acquisition / Rel. Expense	\$0	\$0	\$0	\$1	\$0
482.000 · Volunteer Worker's Insur.	\$0	\$0	\$0	\$0	\$0
483.000 · W.C., P & C, Liability	\$123,000	\$143,184	\$126,000	\$163,442	\$148,000
485.000 · Unemployment Compensation/PA UC Solvency	\$12,000	\$8,636	\$13,072	\$8,985	\$9,500
486.151 · Deductibles Insurance Claims	\$0	\$0	\$0	\$500	\$0
486.152 · Misc. Claims	\$0	\$0	\$0	\$0	\$0
486.153 · Employee Disability - Long Term	\$3,200	\$1,542	\$3,300	\$1,654	\$3,445
486.154 · Employee Disability - Short Term	\$4,000	\$1,788	\$4,100	\$1,999	\$4,100
486.155 · Administrative Fees/Dues	\$160	\$160	\$160	\$160	\$160
486.156 · Employee Med/Dental/Vision/Life	\$114,000	\$94,138	\$150,000	\$97,885	\$120,100
486.158 · Mayor & Council Life Ins	\$308	\$263	\$250	\$307	\$270
486.160 · Employee Non-Uniform Pension	\$12,350	\$7,586	\$11,600	\$16,093	\$13,000
486.161 · Police Pension Plan	\$37,065	\$37,065	\$42,323	\$43,647	\$44,420
486.163 · Severance Pay (Held in Escrow Acct)	\$0	\$0	\$0	\$0	\$0
486.316 · Physical Exam and Drug Testing	\$250	\$125	\$220	\$0	\$125
486.317 · New Hire Evaluations	\$1,000	\$400	\$800	\$0	\$400
486.318 · New Hire Background Check	\$500	\$345	\$500	\$0	\$500
487.162 · Employee FICA & Medicare	\$55,000	\$69,442	\$57,000	\$74,654	\$68,000
487.909 · Bank Service Fees	\$0	\$1,446	\$0	\$2,048	\$0
489.000 · Misc. Disasters and Storms	\$0	\$0	\$0	\$0	\$0
<b>Total 480.00 · MISCELLANEOUS</b>	<b>\$362,833</b>	<b>\$367,050</b>	<b>\$409,325</b>	<b>\$414,408</b>	<b>\$412,020</b>
<b>492.00 Interfund Operating Transfers</b>					
492.08 - Transfers to SEW Capital	\$0	\$0	\$0	\$0	\$0
492.30 - Transfers to BORO Capital	\$0	\$30,000	\$0	\$0	\$0
492.32 - Transfers to Local Service Tax Capital	\$0	\$0	\$0	\$0	\$0
492.31 - Transfers to Facilities Fulton Account	\$10,000	\$10,000	\$0	\$0	\$0
492.33 - Transfers to REC Capital	\$0	\$0	\$0	\$0	\$0
492.34 - Transfer to Yob Park	\$0	\$205,000	\$0	\$135,000	\$0
492.35 - Transfers to LF Capital	\$0	\$0	\$0	\$0	\$0
492.37 - Transfer to Develper/Medical Escrow	\$0	\$6,000	\$7,500	\$7,500	\$7,500
492.39 - Transfer to LSA Grants	\$0	\$0	\$0	\$0	\$0
492.40 - Grant funds Parks & Rec	\$0	\$0	\$0	\$0	\$0
429.41 - Transfer to OFA Account	\$0	\$0	\$0	\$0	\$0
<b>Total 492.00 Interfund Operating Transfers</b>	<b>\$10,000</b>	<b>\$251,000</b>	<b>\$7,500</b>	<b>\$142,500</b>	<b>\$7,500</b>
<b>Total 351.000 OTHER INCOME</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,641,201</b>	<b>\$1,972,309</b>	<b>\$1,762,492</b>	<b>\$1,937,566</b>	<b>\$1,861,510</b>
<b>TOTAL REVENUES</b>	<b>\$1,641,201</b>	<b>\$1,840,546</b>	<b>\$1,762,492</b>	<b>\$1,942,083</b>	<b>\$1,861,510</b>
<b>BALANCED AMOUNT</b>	<b>\$0</b>	<b>-\$131,764</b>	<b>\$0</b>	<b>\$4,517</b>	<b>\$0</b>



Borough of Freemansburg - 2025 Final Budget

		2023 Budgeted	2023 as of 12/31/23	2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted
<b>08 - SEWER OPERATING FUND</b>						
	<b>Revenues</b>					
	340.00 - Bank interest Fulton	\$251	\$3,166	\$1,660	\$3,497	\$1,693
	340.01 - Bank interest Portnoff Capital	\$0	\$0	\$0	\$0	\$0
	364.12 - Sewer Income current year	\$348,600	\$371,743	\$365,287	\$376,454	\$368,688
	364.13 -Sewer Prior Yrs /late fees/coll	\$55,000	\$59,294	\$54,000	\$63,542	\$54,000
	364.15 - Storm Water income	\$50,000	\$0	\$50,000	\$0	\$50,000
	Capital Revenues GRANTS DCED	\$0	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$453,851</b>	<b>\$434,203</b>	<b>\$470,947</b>	<b>\$443,493</b>	<b>\$474,381</b>
	<b>Expenditures</b>					
	429.120 · Salary - Manager	\$8,000	\$7,624	\$8,560	\$8,410	\$8,560
	429.140 · Salary - Exec Assist/Treasurer	\$36,842	\$36,551	\$38,329	\$39,593	\$45,292
	429.142 · Salary - Administrative Assist	\$28,527	\$28,291	\$29,406	\$32,496	\$31,096
	429.143 · Salary - Admin Clerk P/T	\$6,750	\$4,397	\$7,000	\$1,742	\$3,000
	429.180 · Salary - Supervisor	\$15,850	\$14,028	\$18,886	\$18,730	\$19,843
	429.184 . Salary - Laborer 1	\$14,976	\$10,357	\$14,560	\$17,640	\$17,056
	429.184 . Salary - Laborer 2	\$0	\$0	\$0	\$0	\$16,640
	429.185 . PW- Maintenance PT + winter	\$12,614	\$14,429	\$15,018	\$9,679	\$6,157
	429.186 . Salary Pump Station Oper/OT	\$1,542	\$6,088	\$4,500	\$4,601	\$5,200
	<b>Total Salaries</b>	<b>\$125,101</b>	<b>\$121,765</b>	<b>\$136,259</b>	<b>\$132,891</b>	<b>\$152,844</b>
	Administrative Expenses	\$12,510	\$12,177	\$13,626	\$13,166	\$15,284
	Benefits related to salary percentages	\$33,755	\$29,414	\$37,642	\$31,299	\$38,962
	<b>TOTAL SALARY,BENEFITS AND ADMIN</b>	<b>\$171,366</b>	<b>\$163,356</b>	<b>\$187,527</b>	<b>\$177,356</b>	<b>\$207,090</b>
	Salary,Admin,Benefits from prior yr	\$0	\$0	\$0	\$0	\$0
	429.192 - Sewer related supplies	\$1,500	\$508	\$2,000	\$1,375	\$1,000
	429.200 - Major Equipment Purchase	\$5,000	\$0	\$5,000	\$0	\$5,000
	429.310 - Professional Engineering Fees	\$3,200	\$430	\$3,700	\$0	\$2,000
	429.314- Attorney Fees	\$600	\$0	\$1,000	\$0	\$900
	429.320 - Training/Certificates	\$500	\$285	\$600	\$150	\$600
	429.341 - Legal Advertising	\$0	\$0	\$0	\$0	\$0
	429.360 - Utilities	\$4,800	\$3,794	\$5,200	\$5,063	\$5,100
	429.370 - Repairs & Maint. - General	\$5,000	\$10,413	\$5,000	\$1,474	\$5,000
	429.371 - Repairs & Maintenance Extend ESRI	\$5,000	\$4,880	\$5,000	\$1,076	\$4,730
	429.400 - Collection Fee Portnoff/Creditech	\$1,500	\$4,310	\$1,500	\$3,999	\$1,500
	429.530 - Sewer Rental Fees (CoB)	\$136,000	\$133,882	\$148,000	\$136,377	\$145,000
	429.531 - Sewer Annual Capital Charge	\$18,320	\$18,320	\$18,355	\$18,355	\$18,396
	429.532 - Chapter 302 Annual Fee	\$65	\$65	\$65	\$65	\$65
	429.534 - Chp 94/MS4/MS4Permit	\$2,500	\$3,613	\$2,500	\$4,146	\$2,500
	429.535 - chp 102 Individual Permit	\$500	\$500	\$500	\$500	\$500
	429.536 Storm Water Expenses	\$25,000	\$0	\$25,000	\$0	\$25,000
	429.999 - loan/leases/purchases	\$18,000	\$22,000	\$25,000	\$70,000	\$15,000
	Bank service charge + (CD Fee) check fee	\$0	\$151	\$0	\$163	\$0
	<b>Total Expenditures</b>	<b>\$398,851</b>	<b>\$366,508</b>	<b>\$435,947</b>	<b>\$420,098</b>	<b>\$439,381</b>
	Transfer to Fulton Facility or Yob Acct	\$30,000	\$80,000	\$10,000	\$50,000	\$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
	<b>TOTAL EXPENDITURES</b>	<b>\$453,851</b>	<b>\$446,508</b>	<b>\$470,947</b>	<b>\$470,098</b>	<b>\$474,381</b>
	<b>TOTAL REVENUES</b>	<b>\$453,851</b>	<b>\$434,203</b>	<b>\$470,947</b>	<b>\$443,493</b>	<b>\$474,381</b>
	<b>BALANCED AMOUNT</b>	<b>\$0</b>	<b>-\$12,305</b>	<b>\$0</b>	<b>-\$26,605</b>	<b>\$0</b>

Borough of Freemansburg - 2025 Final Budget

		2023 Budgeted	2023 as of 12/31/23	2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted
<b>00 - Sanitation OPERATING FUND</b>						
	<b>REVENUES</b>					
364.00 - SAN Collection Revenues		\$336,240	\$339,342	\$336,240	\$343,656	\$336,240
364.01 - SAN delinquency coll + late fees		\$52,125	\$67,402	\$45,000	\$76,192	\$45,000
364.02 - SAN Interest		\$71	\$1,324	\$100	\$2,426	\$724
364.03 * Extra Garbage Cans		\$9,750	\$6,258	\$9,750	\$6,200	\$9,000
364.04 * Extra Items Bags/Bulk/White Metal		\$5,000	\$4,061	\$5,000	\$4,649	\$5,000
	<b>Total Revenues</b>	<b>\$403,186</b>	<b>\$418,388</b>	<b>\$396,090</b>	<b>\$433,123</b>	<b>\$395,964</b>
	<b>EXPENDITURES</b>					
427.101. New Hauler 2022		\$305,052	\$305,052	\$305,052	\$305,417	\$305,052
427.102 * Hauler Extra Garbage Cans		\$9,750	\$8,025	\$9,750	\$8,350	\$9,000
364.04 * Extra Items Bags/Bulk/White Metal		\$5,000	\$3,876	\$5,000	\$4,889	\$5,000
427.130 Salary,Admin,Benefits from prior yr		\$0	\$0	\$0	\$0	\$0
427.120 - Salary Manager		\$8,000	\$7,624	\$8,560	\$8,410	\$8,560
427.140 · Salary Exec Assist/Treasurer		\$17,004	\$16,870	\$17,690	\$18,274	\$20,187
427.142 · Salary Administrative Assist		\$13,166	\$13,058	\$13,572	\$16,058	\$14,352
427.143 · Salary Admin Clerk P/T		\$6,750	\$4,397	\$7,000	\$1,742	\$3,000
Administration costs percentage		\$4,492	\$4,195	\$4,682	\$4,449	\$4,682
Benefits related to salary percentages		\$12,082	\$11,795	\$13,197	\$12,469	\$13,433
	<b>Total Salaries</b>	<b>\$61,494</b>	<b>\$57,939</b>	<b>\$64,701</b>	<b>\$61,402</b>	<b>\$64,214</b>
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	\$1,411	\$0	\$29,740	\$0
427.210 - Labels		\$0	\$365	\$0	\$525	\$200
427.300 -advertising		\$390	\$0	\$215	\$0	\$200
427.311 - Attorney Fees		\$1,000	\$0	\$900	\$168	\$900
427.400- collection fees & reimbursements		\$450	\$565	\$450	\$1,647	\$570
Bank service fees/Reconcillation discrep		\$50	\$811	\$22	\$1,427	\$828
427.999 - Misc Expenses		\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>		<b>\$383,186</b>	<b>\$378,044</b>	<b>\$386,090</b>	<b>\$413,564</b>	<b>\$385,964</b>
	<b>Transfer to Fulton Facility or Yob acct</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$403,186</b>	<b>\$398,044</b>	<b>\$396,090</b>	<b>\$423,564</b>	<b>\$395,964</b>
<b>TOTAL REVENUES</b>		<b>\$403,186</b>	<b>\$418,388</b>	<b>\$396,090</b>	<b>\$433,123</b>	<b>\$395,964</b>
<b>BALANCED AMOUNT</b>		<b>\$0</b>	<b>\$20,343</b>	<b>\$0</b>	<b>\$9,559</b>	<b>\$0</b>