

2025 General Fund Budget

	2023 Actual	2025 Budget	2025 Notes
Income	8037		
301 - Real Property Taxes			Assessment \$45,698,180
301.100 - Real Estate Taxes-Curr. Yr	2,530,832.83 \$	1,385,220.63	31.25 mills at 97% collection rate
301.400 - Real Estate Tax-Delinq from Cty	42,387.53 \$	40,000.00	based on historical data
310 - Local Enabling Taxes			
310.100 - Real Estate Transfer Tax	194,682.69 \$	129,000.00	based on historical data
310.210 - Earned Income Tax - Curr. Yr	1,576,766.28 \$	945,000.00	berkheimer estimate - low
310.410 - PA Occup. Privledge Tax			
310.510 - PA LST Tax-Current Yr	235,922.77 \$	137,000.00	berkheimer estimate - low
321 - Business License & Permits			
321.800 * Advertising Franchise	3,688.67		
321.600 - Business License Fee	27,896.72 \$	3,300.00	based on historical data
321.610 Peddler's permit	0.00		
321.611 - Sign Permit	3,004.17 \$	200.00	
321.612 - Shade Tree Permit	150.00 \$	75.00	
321.613 Parking Meter Permit			
321.800 - Cable Franchise	169,855.55 \$	113,000.00	based on historical data
321 - Business License & Permits - Other	2,792.00		
321 - Business License & Permits - Other			
322 - Non Bus. Licenses/Permits			
322.820 - Street Encroach./Opening/Demc	32,611.38 \$	17,000.00	based on historical data
322 - Non Bus. Licenses/Permits - Other			
331 - Fines			
331.100 - Magist. Fines/Vehicle Code Viol	37,012.12 \$	10,000.00	based on historical data
331.130 - State Police Fines	2,403.93 \$	2,000.00	based on historical data
331.401 - Parking Meter Tickets	12,009.66 \$	6,000.00	based on historical data
341.000 - Interest Earnings	0.00		
331.120 - Violations of Ordinances	1,109.65 \$	100.00	based on historical data
341.001 - Interest on Checking	64,700.84 \$	3,000.00	based on historical data
341.004 - Dividend Earnings	17,169.08 \$	20,000.00	based on historical
341.000 - Interest Earnings - Other	24,043.80		
342 - Rents & Royalties			
342.200 - Senior Center Rental			
342.201 - Sewer Office Rental	61,250.00 \$	35,000.00	
342.202 - Rental of Borough Bldg	100.00 \$	100.00	the gathering place
342.550 * Rent Adv on Public Property	3,570.00		
351 - Federal Capital and Oper Grants			
351.000 - All Other Federal Grants	441.87		
354 - State Capital & Oper. Grants			
354.010 - Performance/Recycling	875.50 \$	6,000.00	based on historical data
354.011 - NEPA Grants			
354.012 - Shade Tree Commission Grant			
354.020 - Public Safety Grants	28,654.81 \$	12,000.00	based on historical data
354.040 - Enforcement -PA Sewer Fac. Act			
354.070 - Lackawanna Cty Arts	500.00 \$	500.00	based on historical data
354.071 - Bulletin Board Grant			
354.072 - Abing. Jt Rec Board Study			
354.140 - DCED			
354.080 - Abington Library Gaming Funds			
354.099 - Other Grants	90,022.75		
354 - State Capital & Oper. Grants - Other			
355 - State Shared Revenue			
355.010 - PURTA Public Utility Tax	2,152.83 \$	2,500.00	based on historical data
355.040 - Alcoholic Beverage License	1,800.00 \$	1,500.00	based on historical data
355.045 - Impact Fee From Gas Companies			
355.050 - Pension System State (MMO) st	72,966.93 \$	63,000.00	based on aid unit of \$4500
355.060 - Supplemental State Pension Aid			
355.070 - Foreign Fire Insurance gaming grant	\$	30,000.00	based on historical data
358 - Local Gov't Shared Payments			
358.001 - Shared Payments - W/C for Fire	\$	2,000.00	
358.002 - Shared Payments - W/C Ambulance	\$	2,000.00	

	<i>Actual</i>	<i>Budget</i>	<i>2025 Notes</i>
358.003 Shared Payments - CG Police Co	118,284.28 \$	92,503.00	per contract
360 - Departmental Charges			
360.100 · Look up fees/copy requests			
360.200 · Fingerprinting Fee			
361 - General Gov't			
361.310 · Planning / Subdivision Fees	\$	300.00	based on historical data
361.330 · Zoning Hearing Board	250.00 \$	1,500.00	based on historical data
361.340 · Hearing Fees (Other)			
361.510 · Sale of Borough Maps			
361.540 · Sale of Zoning Ordinance			
361.999 · Other	1,580.00 \$	500.00	based on historical data
362 - Public Safety			
362.100 · Special Police Service	7,880.50 \$	3,000.00	based on historical data
362.110 · Sale of Accident Report	2,095.00 \$	1,600.00	based on historical data
362.200 · Tobacco Compliance Program			
362.400 · Building/Electrical Permits	42,750.13 \$	27,000.00	based on historical data
362.450 · Occupancy Permit			
362 · Public Safety - Other			
363 - Highway & Streets			
363.210 · Parking Meters	48,693.32 \$	28,000.00	based on historical data
383.000 · Misc. Revenue			
364 - Sanitation			
364.300 · Solid Waste Collection Revenue	311,853.05 \$	378,115.20	using acct total from 12/23
383.000 - Misc. Revenue	23,311.29		95% collection rate
387 - Contrib/Donations			
387.001 · Contributions to Borough	1,288.00 \$	1,000.00	based on historical data
387.002 · Contributions for Sr Ctr			
387.003 · Contributions to Shade Tree Com	911.00 \$	500.00	based on historical data
387.004 · Contributions to Junior Council			
387.006 · Contributions - Other	1,159.04		
387.007 · Contributions - Police	744.28 \$	100.00	based on historical data
391.100 · Sale from Fixed Assets Dispos.	41,400.00		
391.200 · Comp. for Loss of F.A.	75,000.00		
391.300 * Insurance Claims	34,918.51		
393.100 Proceeds of Long-Term Debt			
394 - Proceeds of S/T Debt			
394.100 · Tax Anticipation Note	300,000.00		
395.001 · Refunds Prior Year Expenditure:	5,030.96 \$	50,000.00	
392.000 - Transfers from Other Funds			
392.002 · Interfund Transfer - CapitalRes	52,181.00		
392.080 · Interfund Transfer - Sewer	44,066.02		
Total Income	6,362,402.64 \$	3,549,613.83	
Expense			
400.910 · Uncategorized Expense	4,907.44		
400.352 · Short, Long Term Disability Ins	27,899.93		
492.000 - Interfund Transfers - expenses			
492.037 · Interfund Transfer - RealEstate	300,000.00		
492.036 · Interfund Transfer - Fire	13,000.00		
492.300 · Interfund Transfer -CapitalRese	24,557.48		
492.080 · Interfund Transfers - Sewer	310.00		
492.000 · Interfund Transfers - expenses - Other	-300,000.00		
400.100 - Salaries and Wages			
400.110 · Salaries of Elected Officials	66,003.97 \$	45,000.00	
400.114 · Salary - Treasurer	44,114.57 \$	14,141.01	
400.121 · Salary-Mgr/DPW Forem/Pol.Chi	264,262.63 \$	157,146.80	
400.130 · Salaries - Full Time Police	505,149.46 \$	350,458.48	
400.132 · Wages - Part Time Pol/DPW	283,959.98 \$	150,000.00	
400.140 · Wages - Sec / Clerical / DPW	742,394.05 \$	366,802.58	
400.141 · Wages - Temporary Help	\$	-	
400.172 · Unused Vacation Payout/Accr	9,070.88 \$	20,968.76	
400.176 · Unused Personal Time	\$	-	
400.177 · Unused Sick Time Payout/Accr	2,489.93 \$	13,180.17	

	<i>Actual</i>	<i>Budget</i>	<i>2025 Notes</i>
400.183 · Overtime Pay Police	84,021.37 \$	50,000.00	
400.183 · Overtime Pay DPW	23,803.22 \$	32,000.00	
400.187 · Court Wages	11,701.08 \$	9,000.00	
400.188 · Wages - Other Misc. Police	275.00 \$	1,000.00	
400.189 · Wage transfer to Sewer	(115,347.97) \$	(97,565.53)	
400.150 · Empl. Benefits-Subtotal	\$	-	
400.152 · Dental Insurance	21,200.64 \$	16,001.60	
400.155 · Vision Care	10,688.87 \$	17,475.00	
400.156 · Health/Hospital./Major Medical	765,440.40 \$	587,280.60	high
400.158 · Life Insurance	22,634.92 \$	11,295.81	
400.160 · Pension	188,233.06 \$	72,988.00	
400.161 · FICA	77,658.51 \$	73,139.54	MMO announced 8/31
400.162 · Unemploy. Comp. Insur. (emplo	7,538.21 \$	6,768.75	
400.163 · Medicare	31,070.40 \$	18,103.01	
400.169 · Benefits transfer to Sewer Fund	-72,844.60 \$	(89,074.12)	
400.191 · Uniform Maintenance Allow.	6,371.08 \$	4,725.00	
400.246 * Public SafeEGrant expenditures	28,086.00		
400.200 · Office Supplies, Small Equip.	6,269.23 \$	2,650.00	
400.220 · Operating Supplies	159,300.06 \$	33,250.00	
400.231 · Fuel-Gasoline	55,111.49 \$	25,000.00	
400.232 · Fuel-Diesel	\$	16,000.00	
400.238 · Clothing/Uniforms	32,187.89 \$	7,550.00	
400.240 · Oper./Office Suppl.	\$	-	
400.242 · Ammunition	10,043.03 \$	6,500.00	
400.245 · H/W Supplies-Salt & Cinders	\$	10,800.00	
400.300 · Prof. Svcs and Charges	14,466.45 \$	-	
400.308 · Finance Charges	0.00 \$	-	
400.309 · Other Prof. Services	0.00 \$	500.00	
400.310 · Legal Services	41,470.37 \$	38,000.00	
400.311 · Accounting/Auditing	31,005.00 \$	20,000.00	
400.312 · Management Consulting Service	\$	-	
400.313 · Engineering and Architect Svcs	7,364.17 \$	6,000.00	
400.314 · Reimbursable Expenses	785.62 \$	-	
400.315 · Medical Services	2,903.40 \$	1,300.00	
400.316 · Licenses / Permits / Fees	24,650.60 \$	12,150.00	
400.317 · Payroll Service Fee	6,049.35 \$	3,488.82	
400.318 · County Tax Collector Fee	175.00 \$	-	
400.319 · Bank Charges	1,086.00 \$	-	
400.320 · Communication - Subtotal	1,000.00 \$	-	
400.321 · Telephone Charges	26,474.53 \$	12,654.12	
400.325 · Postage	14,714.91 \$	9,600.00	
400.327 · Radio Equip. Maintenance	1,127.30 \$	2,000.00	
400.329 · Internet Service	356.21 \$	9,801.73	
400.331 · Travel Expense	250.48 \$	130.00	
400.341 · Advertising	4,747.33 \$	8,000.00	
400.350 · Insur. & Bonding-Subtotal	\$	-	
100.355 - Heart/Lung Williams	108,828.55		
400.351 · Property & Liability Insurance	77,259.93 \$	67,041.00	
400.353 · Surety and Bonding	1,083.00 \$	400.00	
400.354 · Workers Comp.	179,752.31 \$	79,555.82	
400.360 · Utilities - Subtotal	\$	-	
400.361 · Electricity	31,821.11 \$	20,000.00	
400.362 · Gas	7,562.72 \$	6,000.00	
400.363 · Hydrant Service	3,898.57 \$	-	
400.366 · Water Utility	4,228.71 \$	2,500.00	
400.372 · Rep. & Maint - Other than Bldg	114,525.66 \$	150,000.00	
400.373 · Rep. & Maint - Building	26,407.28 \$	22,500.00	
400.374 · Repairs & Maint. - Mach & Equip	55,615.79 \$	37,500.00	

	<i>Actual</i>	<i>Budget</i>	<i>2025 Notes</i>
400.375 · Repairs & Maint. - Vehicles	74,416.15 \$	-	
400.381 · Rent of Land	930.00 \$	-	
400.383 · Rent of Building	0.00 \$	-	
400.384 · Rental of Mach. & Equip.	4,377.15 \$	11,700.00	
400.400 · Court Costs & Investigations	\$	-	
400.410 · Judgements and Damages	0.00 \$	-	
400.420 · Dues/Memberships/Subscriber	5,667.37 \$	12,853.76	
400.440 · Contracted Svc - Cleaning	6,785.00 \$	3,000.00	
400.441 · Contracted Svc - Bldg Mats	\$	-	
400.451 · Contracted Service - Alarms	3,178.68 \$	4,860.00	
400.452 · Contracted Service - Mascaro	1,514,709.90 \$	969,300.00	
400.453 · Foreign Fire Casualty	33,724.11 \$	30,000.00	
400.454 · Contracted Fire Service	782.21 \$	-	
400.455 · Contracted Service - PC Related	53,488.08 \$	81,163.57	
400.459 · Contracted Service-Other	21,071.63 \$	7,500.00	
400.460 · Meetings, Conferences, Training	2,507.99 \$	4,150.00	
400.471 · Debt - Principal	300,000.00 \$	-	
400.472 · Debt - Interest	4,015.65 \$	-	
400.490 · Refund of Prior Year's Receipts	\$	-	
400.491 · Transfer to Sewer Fund	0.00 \$	-	
400.492 · Transfer to Capital Fund	0.00 \$	-	
400.493 · Transfer to Debt Service	0.00 \$	-	
400.494 · Transfer to Fire Fund	0.00 \$	-	
400.500 · Contributions/Goodwill	45,353.20 \$	23,767.70	
400.610 · General Construction Contracts	\$	-	
400.620 · HVAC Construction Contracts	0.00 \$	-	
400.740 · Major Mach. & Equip. Purchase:	186,287.08 \$	-	
400.750 · Minor Mach. & Equip. Purchase:	29,127.35 \$	3,800.00	
400.800 · Special Events/Projects	11,404.05 \$	-	
400.900 · Prior Year Expenditures	0.00 \$	-	
	0.00 \$	-	
400.999 · Payroll Clearing	126.59 \$	-	
4000 · Reconciliation Discrepancies	47.16	-	
6999 · Uncategorized Expenses	2,073.26	-	
Total Expense	6,427,874.16 \$	3,548,801.96	
252.300 · Other Deferred Revenue	62,760.00		
Total	(2,711.52) \$	811.86	