

Borough of Freemansburg - 2026 Final Budget

		2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted	2025 Final as of 10/30/25	2026 Budgeted
01-GENERAL FUND 9/2025 ASSESSED VALUE \$47,815,700						
REVENUES						
301.00 · Taxes Revenue						
301.10 · Real Estate Taxes - Current at		\$803,129	\$824,708	\$818,200	\$770,897	\$886,139
301.20 · Real Estate Taxes - Prior Year		\$33,000	\$31,231	\$32,000	\$28,283	\$32,000
310.10 · Real Estate Transfer Taxes		\$47,000	\$150,562	\$48,000	\$49,174	\$52,000
310.20 · Earned Income Tax		\$355,000	\$429,799	\$399,975	\$357,386	\$405,000
310.30 - OPT / EMST / LST(see LST budget)		\$0	\$0	\$0	\$0	\$0
310.80 · Business Priv Tax		\$32,000	\$20,722	\$33,950	\$22,627	\$35,000
Total · Taxes Revenue		\$1,270,129	\$1,457,022	\$1,332,125	\$1,228,368	\$1,410,139
321.80 · Cable Franchise		\$26,100	\$17,113	\$26,000	\$11,267	\$27,000
322.80 · Street and curb permits		\$2,000	\$820	\$1,500	\$1,255	\$1,500
331.00 · Police Fines		\$45,000	\$35,861	\$45,000	\$34,178	\$45,000
341.00 · Interest Earnings		\$3,500	\$10,039	\$4,950	\$6,536	\$6,500
342.10 · Rent of Land		\$6,000	\$5,100	\$5,100	\$4,250	\$5,100
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		\$45,100	\$54,791	\$55,000	\$54,712	\$85,000
355.07 · Fire Relief Insurance Tax		\$15,600	\$15,763	\$15,800	\$16,725	\$16,000
355.09 · State recycling grants		\$0	\$0	\$0	\$0	\$0
355.10 · Public Utility Commission		\$1,180	\$1,332	\$1,280	\$1,373	\$1,350
361.30 · Planning Commission		\$500	\$500	\$500	\$0	\$500
361.34 · Zoning Hearing Board		\$1,000	\$0	\$1,000	\$750	\$1,000
361.50 · Sales of Reports		\$1,100	\$1,125	\$1,100	\$590	\$1,100
362.10 · Crossing Guard Reimbursement		\$25,980	\$25,684	\$26,245	\$26,529	\$28,000
362.14 · DUI Reimbursements		\$0	\$0	\$0	\$0	\$0
362.40 · BOF Admin fee for Permits		\$5,000	\$8,578	\$5,500	\$6,960	\$10,000
362.41 · Building Permits		\$10,000	\$26,648	\$16,000	\$28,945	\$23,000
362.42 · Zoning Permits		\$2,600	\$1,950	\$2,000	\$5,335	\$0
362.44 · SAN Certificates		\$1,500	\$1,175	\$1,300	\$1,500	\$1,300
362.45 · Use & Occupancy Permits		\$15,000	\$28,801	\$15,000	\$12,388	\$22,000
362.46 · SEW Certification		\$1,500	\$1,175	\$1,300	\$1,525	\$1,300
364.20 · SEW Connection / tapping fees		\$0	\$0	\$0	\$239,460	\$0
367.000 - Developer's Recreation Fees		\$0	\$0	\$0	\$0	\$0
367.10 · P&R events and donations		\$7,000	\$4,666	\$7,200	\$2,994	\$7,200
383.00 · Hall Rental-Borough Hall		\$88	\$88	\$88	\$44	\$88
387.15 · Police Donation/NNC Account		\$0	\$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 (Jan-Sep)		\$140,646	\$132,479	\$155,318	\$158,030	\$170,033
387.31 · SEW Prior year (Oct-Dec)		\$46,882	\$44,877	\$51,773	\$75,506	\$56,678
387.40 - SAN Salary, Admin ,Benefits (Jan-Sep)		\$47,690	\$45,608	\$48,698	\$49,155	\$53,022
387.41 - SAN prior year (Oct-Dec)		\$15,897	\$15,794	\$16,233	\$23,935	\$17,674
389.00 · Misc. Revenues		\$500	\$5,094	\$500	\$2,605	\$500
389.22 · Misc Grants		\$0	\$0	\$0	\$0	\$0

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	2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted	2025 Final as of 10/30/25	2026 Budgeted
TOTAL REVENUES	\$1,762,492	\$1,942,083	\$1,861,510	\$1,994,913	\$2,015,984
EXPENDITURES					
400.00 · LEGISLATIVE/COUNCIL					
400.110 · Council Salaries	\$13,125	\$13,125	\$17,500	\$8,125	\$17,500
400.120 · Salary -Council Secretary	\$2,600	\$1,226	\$2,700	\$1,425	\$2,750
400.350 · Bonding Insurance for Secretary/Council	\$700	\$340	\$400	\$310	\$350
400.420 · Council Subscript./Dues/Member.	\$300	\$775	\$400	\$90	\$400
400.460 · Council Meetings & Conferences	\$1,300	\$1,385	\$1,300	\$30	\$1,300
400.540 · Contributions to Non-Gov't Orgs	\$500	\$896	\$500	\$1,055	\$500
400.00 · Legislative/Council - Other	\$0	\$0	\$0	\$0	\$0
Total 400.00 · LEGISLATIVE/COUNCIL	\$18,525	\$17,747	\$22,800	\$11,035	\$22,800
401.00 · EXECUTIVE/MAYOR					
401.110 · Mayor's Salary	\$2,500	\$2,500	\$4,190	\$2,095	\$4,190
401.420 · Mayor's Dues/Subscriptions/Memb	\$150	\$120	\$100	\$0	\$100
401.460 · meetings and conferences	\$1,900	\$1,029	\$1,400	\$454	\$1,400
401.540 · Contributions to Non-Gov't Orgs	\$375	\$500	\$500	\$0	\$500
Total 401.00 · EXECUTIVE/MAYOR	\$4,925	\$4,149	\$6,190	\$2,549	\$6,190
402.311 · INDEPENDENT AUDITOR	\$7,000	\$7,575	\$7,200	\$3,890	\$7,600
403.00 · TAX COLLECTION					
403.110 · Salary - Tax Collector	\$18,200	\$16,782	\$18,500	\$15,625	\$19,500
403.210 · Tax Collector - Supplies	\$1,100	\$1,729	\$1,600	\$1,473	\$1,600
403.310 · EIT Collection Fees	\$70	\$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	\$1,500	\$0	\$500	\$0	\$50
403.350 · Tax Collector Bonding Insurance	\$770	\$723	\$770	\$1,564	\$750
403.420 · Dues, Subscriptions, Membership	\$41	\$0	\$41	\$0	\$41
403.460 · Meetings, conferences training	\$50	\$0	\$50	\$0	\$50
Total 403.00 · TAX COLLECTION	\$21,731	\$19,234	\$21,531	\$18,662	\$22,061
404.311 · BOROUGH ATTORNEY FEES					
404.312 - General legal	\$22,000	\$4,012	\$18,000	\$9,874	\$16,000
404.313 - Special Projects	\$5,500	\$2,544	\$5,500	\$0	\$7,500
404.314 - police related legal items	\$2,500	\$0	\$1,500	\$0	\$1,500
Total 404.311 BOROUGH ATTY FEES	\$30,000	\$6,556	\$25,000	\$9,874	\$25,000
406.00 · ADMINISTRATION					
406.120 · Borough Manager PT Salary (60%)	\$25,681	\$25,682	\$25,681	\$21,730	\$27,479
406.140 · Executive Assist/Treasurer Salary (5%)	\$2,948	\$3,188	\$3,484	\$2,948	\$3,728
406.142 - Administrative Assistant (5%)	\$2,262	\$2,121	\$2,392	\$1,935	\$2,564
406.143 · Admin Clerk(see Sewer + San)Admin O.T.	\$0	\$0	\$0	\$0	\$0
406.210 · Office Supplies (all departments)	\$8,500	\$6,833	\$8,600	\$5,538	\$7,500
406.325 · Admin Postage (all departments)	\$5,000	\$4,444	\$3,500	\$883	\$2,800
406.341 · Legal Advertising	\$3,600	\$794	\$2,500	\$1,279	\$2,200
406.342 · Payroll Processing Fees	\$6,000	\$7,306	\$7,200	\$6,097	\$7,300
406.350 · Bonding Ins. for admin/Treasurer	\$1,300	\$1,000	\$1,200	\$750	\$1,200
406.420 · Dues, subscriptions, membership	\$700	\$408	\$650	\$275	\$650
406.460 · meetings, conferences, training	\$2,000	\$1,038	\$1,900	\$889	\$1,800
406.500 · Grants Writing Individuals&Subsidies	\$500	\$800	\$800	\$600	\$800

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406.999 · misc. expenses, buyout, milage		\$6,000	\$4,107	\$6,500	\$2,394	\$6,500
Total 406.00 · ADMINISTRATION		\$64,491	\$57,721	\$64,407	\$45,318	\$64,521
408.311 · ENGINEER FEES						
408.300 - Meetings and Misc Borough Activites		\$5,000	\$904	\$3,500	\$988	\$3,000
408.310 - Roads Program/Yrly St Project-also see LF		\$1,000	\$0	\$2,200	\$0	\$2,200
408.320 - MS4 Requirements		\$10,200	\$9,848	\$10,300	\$19,210	\$11,000
408.330 - Special projects		\$8,000	\$9,417	\$8,000	\$20,900	\$8,000
Total 408.311 Engineering fees		\$24,200	\$20,169	\$24,000	\$41,097	\$24,200
409.00 · GEN. GOV'T BUILDINGS						
409.120 · Gen Gov't Cleaning (In House)+ supplies		\$7,800	\$13,065	\$22,500	\$15,488	\$22,500
409.210 · Gen Gov't Supplies		\$2,400	\$2,510	\$2,900	\$3,276	\$2,800
409.230 · Gen Gov't Heat/Utilities		\$24,000	\$26,507	\$24,000	\$20,998	\$24,000
409.370 · Gen Gov't Repairs & Maint		\$6,000	\$8,655	\$5,000	\$6,968	\$5,000
409.372 · General Gov't Computers		\$17,000	\$15,132	\$18,000	\$20,578	\$27,000
409.999 · Gen Gov't Bldgs Other Expense		\$0	\$368	\$0	\$0	\$0
Total 409.00 · GEN. GOV'T BUILDINGS		\$57,200	\$66,237	\$72,400	\$67,309	\$81,300
410.00 · PUBLIC SAFETY						
POLICE						
410.120 · Salary - Police Chief		\$85,140	\$85,140	\$88,546	\$74,923	\$94,744
410.130 · Salaries - Full Time Officers		\$259,000	\$208,837	\$274,000	\$170,960	\$301,000
410.131 · OT Full time officers (if needed)		\$25,000	\$34,390	\$24,000	\$42,085	\$22,000
410.134 · Heart & Lung		\$0	\$0	\$0	\$0	\$0
410.140 · Salary - Desk Sergeant		\$45,350	\$46,846	\$46,706	\$39,633	\$49,967
410.142 · Temporary Enforcement Details PT		\$0	\$0	\$0	\$0	\$0
410.180 · Salary - Part Time Officers		\$111,815	\$174,250	\$115,170	\$102,062	\$123,232
410.191 · Uniforms		\$9,000	\$9,862	\$9,000	\$5,177	\$8,000
410.210 · Police law enforcement supplies		\$6,000	\$21,237	\$20,500	\$5,878	\$20,500
410.231 · Police - Fuel Unleaded		\$0	\$0	\$0	\$0	\$0
410.320 · Police Communications		\$9,000	\$5,544	\$8,000	\$6,938	\$8,000
410.420 · Dues, Subscriptions & membership		\$3,000	\$2,195	\$2,500	\$2,249	\$2,500
410.451 · Police - Vehicle Maintenance		\$5,500	\$1,459	\$4,000	\$1,397	\$3,500
410.460 · Meetings, Conferences, Training		\$3,000	\$3,529	\$3,000	\$927	\$3,000
410.900 - Reimburseable Expense-Outside		\$0	\$0	\$0	\$0	\$0
410.999 · Police - Misc. & sick buyouts		\$15,000	\$11,258	\$21,000	\$17,254	\$21,000
Total 410.00 · POLICE		\$576,805	\$604,548	\$616,422	\$469,483	\$657,443
Public Safety - Other						
410.133 - DUI Roving Patrol		\$0	\$0	\$0	\$0	\$0
410.190 · Salary - Crossing Guards		\$50,960	\$47,372	\$52,490	\$39,363	\$54,020
410.192 · Uniform/Supplies-Crossing Guards		\$1,000	\$283	\$950	\$369	\$800
410.300 · Animal Control		\$480	\$0	\$400	\$0	\$200
410.332 · Civil Service Expense		\$1,000	\$404	\$450	\$0	\$500
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

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410.336. ADEA Compliant		\$0	\$0	\$0	\$0	\$0
410.500 . Police Donation/NNO expenses		\$0	\$0	\$0	\$0	\$0
Total Public Safety - Other		\$53,440	\$48,059	\$54,290	\$39,733	\$55,520
TOTAL POLICE & PUBLIC SAFETY		\$630,245	\$652,607	\$670,712	\$509,216	\$712,963
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	\$16,368	\$16,368	\$13,640	\$16,368
411.530 · Volunteer Fire Relief Assoc.		\$15,555	\$15,763	\$15,800	\$16,725	\$16,000
411.540 · Contribution to Fire Company		\$28,000	\$28,000	\$29,000	\$21,750	\$31,500
Total 411.00 · FIRE		\$59,755	\$60,131	\$61,168	\$52,115	\$63,868
413.00 · PROTECTIVE INSPECTION						
413.140 · OCC chg Inspec/Mov'g		\$9,000	\$22,838	\$11,000	\$11,581	\$13,000
413.141 - Building Code Insp.-outsourcing		\$7,000	\$33,101	\$12,000	\$21,961	\$19,000
413.144 · Other Bldg. Code Expense / training		\$150	\$0	\$150	\$0	\$150
Total 413.00 · PROTECTIVE INSPECTION		\$16,150	\$55,939	\$23,150	\$33,542	\$32,150
414.00 · PLANNING & ZONING						
414.122 · Zoning Officer/Permit software		\$13,000	\$27,431	\$24,700	\$27,225	\$21,260
414.130 · Attorney fees		\$3,000	\$96	\$2,500	\$1,765	\$1,300
414.140 · Zoning Board Fees/Wages/ads/supplies		\$175	\$0	\$175	\$125	\$175
414.150 . Zoning Supplies & Materials		\$125	\$0	\$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
Total 414.00 · PLANNING & ZONING		\$16,675	\$27,527	\$27,875	\$29,115	\$23,235
415.00 · EMERGENCY MANAGEMENT AGENCY						
415.191 · EMA Uniforms		\$200	\$0	\$200	\$0	\$200
415.192 · EMA supplies/Equipment		\$500	\$720	\$500	\$0	\$500
415.420 . Dues		\$10	\$0	\$10	\$0	\$10
415.460 · Meetings, Conferences, Training		\$100	\$435	\$100	\$0	\$100
Total 415.00 · EMERGENCY MGMT		\$810	\$1,155	\$810	\$0	\$810
427.100 SANATATION SALARY PERCENTAGES						
427.120 . Salary Manager (20%) PT		\$8,560	\$8,560	\$8,560	\$7,243	\$9,160
427.140 · Salary Exec Assist/Treasurer(30%)		\$17,690	\$19,130	\$20,904	\$17,688	\$22,370
427.142 · Salary Administrative Assist (30%)		\$13,572	\$13,031	\$14,352	\$11,989	\$15,382
427.143 · Salary Admin PT/OT(50%)		\$7,000	\$4,014	\$3,000	\$613	\$3,000
Total Salaries		\$46,822	\$44,735	\$46,816	\$37,533	\$49,912
429.100 SEWER SALARY PERCENTAGES						
429.120 · Salary - Manager (20%) PT		\$8,560	\$8,560	\$8,560	\$7,243	\$9,160
429.140 · Salary - Exec Assist/Treasurer(65%)		\$38,329	\$41,449	\$45,292	\$38,324	\$48,469
429.142 · Salary - Administrative Assist(65%)		\$29,406	\$28,140	\$31,096	\$25,976	\$33,327
429.143 · Salary - Admin Clerk P/T (50%)		\$7,000	\$5,657	\$3,000	\$613	\$3,000
429.180 · Salary - PW Supervisor (40%)		\$18,886	\$18,886	\$19,843	\$16,790	\$21,258
429.181 · Salary - FT PW Foreman (40%)		\$0	\$0	\$0	\$0	\$0

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	429.184 · Salary - FT PW Laborer 1 (40%)	\$14,560	\$10,488	\$17,056	\$12,333	\$18,304
	429.184 · Salary - FT PW Laborer 2 (40%)	\$0	\$8,080	\$16,640	\$14,240	\$18,304
	429.185 · Salary - PT PW 1 and winter (20%)	\$15,018	\$10,835	\$6,157	\$3,054	\$5,990
	429.186 · Salary - Pump Station Oper/OT	\$4,500	\$4,547	\$5,100	\$4,811	\$7,300
	Total Salaries	\$136,259	\$136,642	\$152,744	\$123,384	\$165,112
430.00 · STREETS						
	430.120 · Streets - Salary - FT Supervisor (60%)	\$28,330	\$28,330	\$29,765	\$25,186	\$31,886
	430.131 · Streets - Salary - FT Laborer 1 (60%)	\$21,840	\$15,732	\$25,584	\$18,499	\$27,456
	430.131 · Streets - Salary - FT Laborer 2 (60%)	\$0	\$11,891	\$24,960	\$21,360	\$27,456
	430.132 · Streets - Salaries - PT + winter (80%)	\$60,070	\$45,214	\$31,126	\$12,216	\$18,628
	430.133 · Streets - Salaries - Winter/SEE PT PW	\$4,000	\$0	\$0	\$0	\$0
	430.180 · Streets salary OT & On Call (100%)	\$2,800	\$5,268	\$3,500	\$5,220	\$15,574
	430.191 · Streets - Uniform Expense	\$1,000	\$1,032	\$1,200	\$1,161	\$1,200
	430.192 · Streets Related Supplies	\$4,200	\$6,502	\$5,000	\$8,948	\$5,000
	430.230 · Streets - Utilities	\$3,450	\$4,433	\$4,200	\$4,733	\$4,900
	430.231 · Streets unleaded gasoline (all depts)	\$9,000	\$7,625	\$8,000	\$4,937	\$8,000
	430.232 · Streets diesel gasoline (all depts)	\$7,500	\$11,904	\$11,400	\$7,093	\$11,400
	430.321 · Street - Communications - cell phones	\$1,700	\$2,357	\$1,800	\$1,517	\$1,800
	430.420 · Dues, Subscriptions, Membership	\$79	\$0	\$48	\$0	\$48
	430.451 · Streets- Vehicle Maint.	\$3,000	\$3,999	\$3,000	\$3,272	\$3,000
	430.460 · Streets - Mtg, Conf, Training	\$500	\$1,086	\$625	\$306	\$625
	430.740 · Streets - Major Equip Purchase	\$5,000	\$0	\$5,000	\$7,901	\$5,000
	432.000 · Winter Maintenance Supplies	\$5,500	\$5,147	\$5,500	\$7,675	\$5,500
	433.000 · Traffic Control devices	\$910	\$546	\$879	\$542	\$879
	434.000 · Street Lighting & Flashing School Zone	\$29,000	\$30,616	\$29,600	\$25,800	\$29,600
	435.000 · Sidewalks and Crosswalks	\$0	\$0	\$0	\$0	\$0
	437.000 · Repairs of Tools & Machinery	\$2,100	\$6,484	\$3,000	\$3,080	\$3,000
	438.000 · Maintenance & Repairs to Roads	\$2,000	\$937	\$1,000	\$148	\$1,000
	439.999 · Streets - Other/misc, buyout	\$3,900	\$704	\$5,500	\$1,363	\$6,500
	Total 430.00 · STREETS	\$195,879	\$189,807	\$200,687	\$160,957	\$208,452
450.00 · CULTURE & RECREATION						
451.000 · Recreation Programs						
	451.200 · Recreation supplies	\$3,400	\$1,300	\$3,400	\$477	\$2,000
	451.240 · Recreation Foods	\$840	\$1,474	\$840	\$583	\$840
	451.270 · Recreation Prizes	\$400	\$360	\$400	\$0	\$400
	451.300 · Recreation Entertainment	\$1,500	\$3,070	\$1,500	\$4,400	\$2,900
	451.380 · Recreation Rentals	\$500	\$315	\$500	\$0	\$500
	451.400 · Parks & Rec Advertisements	\$60	\$684	\$60	\$0	\$60
	451.900 · Recreation Programs - Other	\$500	\$0	\$500	\$50	\$500
	Total 451.000 · Recreation Programs	\$7,200	\$7,203	\$7,200	\$5,510	\$7,200
452.000 · Parks Facilities Expenses						
	452.100 · Portapotties and bathrooms	\$1,000	\$106	\$1,000	\$57	\$1,000
	452.200 · Grounds Maintenance	\$2,400	\$1,152	\$2,400	\$544	\$2,400

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	452.300 · Parks Equipment	\$400	\$1,757	\$400	\$1,220	\$400
	452.500 - Parks Utilities	\$4,000	\$2,510	\$3,500	\$1,950	\$3,500
	452.000 · Other Parks Facilities Expenses	\$0	\$0	\$0	\$0	\$0
	Total 452.000 · Parks Facilities Expenses	\$7,800	\$5,525	\$7,300	\$3,772	\$7,300
	Total 450.00 · CULTURE & RECREATION	\$15,000	\$12,728	\$14,500	\$9,282	\$14,500
	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	\$3,035	\$0	\$750	\$0
	481.999 · Property Acquisition / Rel. Expense	\$0	\$1	\$0	\$0	\$0
	482.000 · Volunteer Worker's Insur.	\$0	\$0	\$0	\$0	\$0
	483.000 · W.C., P & C, Liability	\$126,000	\$163,442	\$148,000	\$134,502	\$158,261
	485.000 · Unemployment Compensation/PA UC Solvency	\$13,072	\$8,985	\$9,500	\$6,538	\$9,500
	486.151 · Deductibles Insurance Claims	\$0	\$500	\$0	\$0	\$0
	486.152 · Misc. Claims	\$0	\$0	\$0	\$0	\$0
	486.153 · Employee Disability - Long Term	\$3,300	\$1,654	\$3,445	\$1,539	\$3,300
	486.154 · Employee Disability - Short Term	\$4,100	\$1,999	\$4,100	\$1,819	\$3,500
	486.155 · Administrative Fees/Dues	\$160	\$160	\$160	\$50	\$160
	486.156 · Employee Med/Dental/Vision/Life	\$150,000	\$97,885	\$120,100	\$83,012	\$133,800
	486.158 · Mayor & Council Life Ins	\$250	\$307	\$270	\$298	\$270
	486.160 · Employee Non-Uniform Pension	\$11,600	\$16,093	\$13,000	\$11,976	\$21,000
	486.161 · Police Pension Plan	\$42,323	\$43,647	\$44,420	\$44,420	\$79,794
	486.163 · Severance Pay (Held in Escrow Acct)	\$0	\$0	\$0	\$0	\$0
	486.316 · Physical Exam and Drug Testing	\$220	\$0	\$125	\$0	\$125
	486.317 · New Hire Evaluations	\$800	\$0	\$400	\$0	\$300
	486.318 · New Hire Background Check	\$500	\$0	\$500	\$0	\$300
	487.162 · Employee FICA & Medicare	\$57,000	\$74,654	\$68,000	\$61,317	\$74,000
	487.909 · Bank Service Fees	\$0	\$2,048	\$0	\$1,557	\$500
	489.000 · Misc. Disasters and Storms	\$0	\$0	\$0	\$0	\$0
	Total 480.00 · MISCELLANEOUS	\$409,325	\$414,408	\$412,020	\$347,778	\$484,810
	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	\$100,000	\$0
	492.32 - Transfers to Local Service Tax Capital	\$0	\$0	\$0	\$0	\$0
	492.31 - Transfers to Facilities Fulton Account	\$0	\$0	\$0	\$300,000	\$0
	492.33 - Transfers to REC Capital	\$0	\$0	\$0	\$0	\$0
	492.34 - Transfer to Yob Park	\$0	\$135,000	\$0	\$95,000	\$0
	492.35 - Transfers to LF Capital	\$0	\$0	\$0	\$0	\$0
	492.37 - Transfer to Developer/Medical Escrow	\$7,500	\$7,500	\$7,500	\$0	\$6,500
	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

Borough of Freemansburg - 2026 Final Budget

	2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted	2025 Final as of 10/30/25	2026 Budgeted
Total 492.00 Interfund Operating Transfers	\$7,500	\$142,500	\$7,500	\$495,000	\$6,500
Total 351.000 OTHER INCOME	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,762,492	\$1,937,566	\$1,861,510	\$1,997,655	\$2,015,984
TOTAL REVENUES	\$1,762,492	\$1,942,083	\$1,861,510	\$1,994,913	\$2,015,984
BALANCED AMOUNT	\$0	\$4,517	\$0	-\$2,742	\$0
08 - SEWER OPERATING FUND					
Revenues					
340.00 - Bank interest Fulton	\$1,660	\$3,497	\$1,693	\$2,082	\$2,200
340.01 - Bank interest Portnoff Capital	\$0	\$0	\$0	\$0	\$0
364.12 - Sewer Income current year	\$365,287	\$376,454	\$368,688	\$345,266	\$368,688
364.13 -Sewer Prior Yrs /late fees/coll	\$54,000	\$63,542	\$54,000	\$60,736	\$55,000
364.15 - Storm Water income	\$50,000	\$0	\$50,000	\$0	\$50,000
Capital Revenues GRANTS DCED	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$470,947	\$443,493	\$474,381	\$408,084	\$475,888
Expenditures					
429.120 · Salary - Manager	\$8,560	\$8,410	\$8,560	\$9,878	\$9,160
429.140 · Salary - Exec Assist/Treasurer	\$38,329	\$39,593	\$45,292	\$51,841	\$48,469
429.142 · Salary - Administrative Assist	\$29,406	\$32,496	\$31,096	\$35,194	\$33,327
429.143 · Salary - Admin Clerk P/T	\$7,000	\$1,742	\$3,000	\$1,355	\$3,000
429.180 · Salary - Supervisor	\$18,886	\$18,730	\$19,843	\$22,639	\$21,258
429.184 . Salary - Laborer 1	\$14,560	\$17,640	\$17,056	\$17,000	\$18,304
429.184 . Salary - Laborer 2	\$0	\$0	\$16,640	\$17,000	\$18,304
429.185 . PW- Maintenance PT + winter	\$15,018	\$9,679	\$6,157	\$8,526	\$4,032
429.186 . Salary Pump Station Oper/OT	\$4,500	\$4,601	\$5,200	\$6,212	\$7,000
Total Salaries	\$136,259	\$132,891	\$152,844	\$169,645	\$162,854
Administrative Expenses	\$13,626	\$13,166	\$15,284	\$16,965	\$16,511
Benefits related to salary percentages	\$37,642	\$31,299	\$38,962	\$46,926	\$45,388
TOTAL SALARY,BENEFITS AND ADMIN	\$187,527	\$177,356	\$207,090	\$233,536	\$224,753
Sewer portion sick payout	\$0	\$0	\$0	\$0	\$3,105
429.192 - Sewer related supplies	\$2,000	\$1,375	\$1,000	\$6,070	\$1,000
429.200 - Major Equipment Purchase	\$5,000	\$0	\$5,000	\$0	\$2,500
429.310 - Professional Engineering Fees	\$3,700	\$0	\$2,000	\$2,515	\$1,000
429.314- Attorney Fees	\$1,000	\$0	\$900	\$0	\$600
429.320 - Training/Certificates	\$600	\$150	\$600	\$0	\$600
429.341 - Legal Advertising	\$0	\$0	\$0	\$0	\$0
429.360 - Utilities	\$5,200	\$5,063	\$5,100	\$4,204	\$5,200
429.370 - Repairs & Maint. - General	\$5,000	\$1,474	\$5,000	\$2,662	\$2,500
429.371 - Repairs & Maintenance Extend ESRI	\$5,000	\$1,076	\$4,730	\$1,368	\$4,730
429.400 - Collection Fee Portnoff/Creditech	\$1,500	\$3,999	\$1,500	\$3,972	\$3,500
429.530 - Sewer Rental Fees (CoB)	\$148,000	\$136,377	\$145,000	\$107,322	\$145,000
429.531 - Sewer Annual Capital Charge	\$18,355	\$18,355	\$18,396	\$18,396	\$18,335
429.532 - Chapter 302 Annual Fee	\$65	\$65	\$65	\$65	\$65
429.534 - Chp 94/MS4/MS4Permit	\$2,500	\$4,146	\$2,500	\$2,500	\$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	\$25,000	\$70,000	\$15,000	\$8,000	\$10,000
Bank service charge + (CD Fee) check fee	\$0	\$163	\$0	\$96	\$0

Borough of Freemansburg - 2026 Final Budget

		2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted	2025 Final as of 10/30/25	2026 Budgeted
	Total Expenditures	\$435,947	\$420,098	\$439,381	\$391,205	\$450,888
	Transfer to Fulton Facility or Yob Acct	\$10,000	\$50,000	\$10,000	\$0	\$0
	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	\$470,947	\$470,098	\$474,381	\$391,205	\$475,888
	TOTAL REVENUES	\$470,947	\$443,493	\$474,381	\$408,084	\$475,888
	BALANCED AMOUNT	\$0	-\$26,605	\$0	\$16,879	\$0
	00 - Sanitation OPERATING FUND					
	REVENUES					
	364.00 - SAN Collection Revenues	\$336,240	\$343,656	\$336,240	\$322,301	\$336,240
	364.01 - SAN delinquency coll + late fees	\$45,000	\$76,192	\$45,000	\$67,703	\$46,500
	364.02 - SAN Interest	\$100	\$2,426	\$724	\$1,760	\$800
	364.03 * Extra Garbage Cans	\$9,750	\$6,200	\$9,000	\$5,979	\$8,500
	364.04 * Extra Items Bags/Bulk/White Metal	\$5,000	\$4,649	\$5,000	\$3,789	\$5,500
	Total Revenues	\$396,090	\$433,123	\$395,964	\$401,531	\$397,540
	EXPENDITURES					
	427.101. New Hauler 2022	\$305,052	\$305,417	\$305,052	\$254,731	\$305,052
	427.102 * Hauler Extra Garbage Cans	\$9,750	\$8,350	\$9,000	\$7,138	\$8,500
	364.04 * Extra Items Bags/Bulk/White Metal	\$5,000	\$4,889	\$5,000	\$1,147	\$5,500
	Sanitation Portion Sick Payout	\$0	\$0	\$0	\$0	\$1,500
	427.120 - Salary Manager	\$8,560	\$8,410	\$8,560	\$9,878	\$9,160
	427.140 · Salary Exec Assist/Treasurer	\$17,690	\$18,274	\$20,187	\$23,927	\$22,370
	427.142 · Salary Administrative Assist	\$13,572	\$16,058	\$14,352	\$16,243	\$15,382
	427.143 · Salary Admin Clerk P/T	\$7,000	\$1,742	\$3,000	\$1,355	\$3,000
	Administration costs percentage	\$4,682	\$4,449	\$4,682	\$5,140	\$4,991
	Benefits related to salary percentages	\$13,197	\$12,469	\$13,433	\$16,547	\$15,793
	Total Salaries	\$64,701	\$61,402	\$64,214	\$73,090	\$70,696
	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	\$29,740	\$0	\$0	\$0
	427.210 - Labels	\$0	\$525	\$200	\$381	\$287
	427.300 -advertising	\$215	\$0	\$200	\$0	\$255
	427.311 - Attorney Fees	\$900	\$168	\$900	\$0	\$1,150

Borough of Freemansburg - 2026 Final Budget

		2024 Budgeted	2024 as of 12/31/2024	2025 Budgeted	2025 Final as of 10/30/25	2026 Budgeted
	427.400- collection fees & reimbursements	\$450	\$1,647	\$570	\$1,163	\$1,000
	Bank service fees/Reconcilliation discrep	\$22	\$1,427	\$828	\$1,069	\$1,100
	427.999 - Misc Expenses	\$0	\$0	\$0	\$0	\$2,500
	Total Expenditures	\$386,090	\$413,564	\$385,964	\$338,718	\$397,540
	Transfer to Fulton Facility or Yob acct	\$10,000	\$10,000	\$10,000	\$60,000	\$0
	TOTAL EXPENDITURES	\$396,090	\$423,564	\$395,964	\$398,718	\$397,540
	TOTAL REVENUES	\$396,090	\$433,123	\$395,964	\$401,531	\$397,540
	BALANCED AMOUNT	\$0	\$9,559	\$0	\$2,813	\$0