

**BOROUGH OF LIBERTY  
2024 General Fund Budget**

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Jan - Dec 24

**Ordinary Income/Expense  
Income**

<b>301G · REAL PROPERTY TAXES</b>	
301.10G · LEVY ON 87,180,790 @ 7.0 MILLS	538,000.00
301.50G · KEYSTONE - DELINQUENT RE TAX	20,000.00
301.70G · FIRE TAX @ 1.0 MILLS	76,000.00
<b>Total 301G · REAL PROPERTY TAXES</b>	<b>634,000.00</b>
<b>310G · LOCAL ENABLING TAXES</b>	
301.95G · ACT 77 TAX (RAD)	115,000.00
310.10G · REAL ESTATE TRANSFER TAX	30,000.00
310.20G · EARNED INCOME TAX	290,000.00
310.22G · EARNED INCOME TAX-DELINQUENT	5,000.00
310.40G · LOCAL SERVICES TAX	11,000.00
310.70G · MECH. DEVICES-VENDING MACHINES	1,500.00
<b>Total 310G · LOCAL ENABLING TAXES</b>	<b>452,500.00</b>
<b>320G · LICENSES &amp; PERMITS</b>	
321.30G · ZONING/BUILDING PERMITS	1,600.00
321.91G · BUSINESS & SOLICITOR'S PERMITS	200.00
321.92G · ZONING/OCCUPANCY PERMITS	1,500.00
321.94G · STREET OPENING PERMITS	1,000.00
321.95G · DYE TESTING PERMITS	2,000.00
321.96G · LIEN LETTERS	1,000.00
<b>Total 320G · LICENSES &amp; PERMITS</b>	<b>7,300.00</b>
<b>330G · FINES, FORFEITS AND COSTS</b>	
331.11G · VEHICLE CODE & ORD VIOLATIONS	5,000.00
331.12G · QUALITY OF LIFE ORDINANCE FINES	1,500.00
<b>Total 330G · FINES, FORFEITS AND COSTS</b>	<b>6,500.00</b>
<b>340G · DEPARTMENT EARNINGS</b>	
341.04G · GENERAL FUND INTEREST	10,000.00
341.05G · GENERAL FUND SAVINGS INTEREST	800.00
<b>Total 340G · DEPARTMENT EARNINGS</b>	<b>10,800.00</b>
<b>355G · STATE ENTITLEMENTS</b>	
301.90G · UTILITY TAX REFUND FROM STATE	960.00
321.20G · BEVERAGE (LIQUOR LICENSE)	800.00
355.05G · STATE PENSION AID	13,000.00
355.09G · Act 13 UGWF IMPACT FEE DIST	1,500.00

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	<b>Jan - Dec 24</b>
<b>380.85G · FIRE RELIEF-COMM OF PA</b>	12,000.00
<b>Total 355G · STATE ENTITLEMENTS</b>	28,260.00
<b>367G · CULTURE/RECREATION</b>	
367.14G · PAVILION/FIELD RENTAL FEES	400.00
367.21G · MILITARY BANNERS	195.00
<b>Total 367G · CULTURE/RECREATION</b>	595.00
<b>380G · MISCELLANEOUS-GENERAL</b>	
380.25G · COUNTY REIMBURSE/SNOW REMO...	960.00
380.30G · CONTRIB/HEALTH INS	480.00
380.80G · CABLE TELEVISION (COMCAST)	54,000.00
380.88G · FUN-TO-BE-A-KID DAY DONATIONS	1,500.00
<b>Total 380G · MISCELLANEOUS-GENERAL</b>	56,940.00
 <b>Total Income</b>	 1,196,895.00
 <b>Gross Profit</b>	 1,196,895.00
 <b>Expense</b>	
<b>400G · ADMINISTRATION</b>	
400.10G · SALARY OF COUNCILMEN	13,750.00
401.10G · SALARY OF MAYOR	2,500.00
402.10G · SALARY OF SECRETARY	52,442.00
402.12G · SALARY OF ASST OFFICE CLERK	17,380.00
402.13G · HOSP & INSURANCE - SECRETARY	9,480.00
402.15G · WORKERS COMP-OFFICE	150.00
402.20G · MATERIAL & SUPPLIES-GEN OFFICE	2,000.00
402.21G · COMPUTER SUPPLIES	10,000.00
402.22G · POSTAGE	1,100.00
402.31G · MISCELLANEOUS	500.00
402.33 · ADVERTISING	5,000.00
402.34 · ENGINEERING FEES	45,000.00
402.36G · AUDITOR'S FEES	6,000.00
402.37G · LEGAL SERVICES-SOLICITOR	24,000.00
402.39G · BOND FOR SECRETARY	420.00
402.43G · BOND FOR OFFICE ASSISTANT	378.00
402.46G · ASSOC DUES & CONVENTION EXP	7,000.00
<b>Total 400G · ADMINISTRATION</b>	197,100.00
<b>403G · TAX COLLECTIONS</b>	
403.11G · SALARY OF TAX COLLECTOR	11,400.00
403.15G · SOCIAL SECURITY TAX	875.00

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	<b>Jan - Dec 24</b>
403.22G · MAT & SUPPLIES-REAL ESTATE	1,500.00
403.23G · SUPPLIES & REFUNDS- LOC SVC TAX	500.00
403.35G · COG-MUNICIPAL ACT 77 REVENUE	3,900.00
403.39G · BOND FOR TAX COLLECTOR	641.00
<b>Total 403G · TAX COLLECTIONS</b>	<b>18,816.00</b>
<b>405G · PAYROLL BENEFITS</b>	
405.161 · SOCIAL SECURITY	5,900.00
405.162 · UNEMPLOYMENT COMP - ADMIN	700.00
405.164 · PENSION FUND - SECRETARY	3,120.00
<b>Total 405G · PAYROLL BENEFITS</b>	<b>9,720.00</b>
<b>409G · MUNICIPAL BUILDING</b>	
409.10G · SALARY OF JANITOR	3,200.00
409.20G · MATERIAL & SUPPLIES-JANITOR	1,000.00
409.30G · FUEL & LIGHT-EMS BUILDING	3,000.00
409.31G · FUEL & LIGHT-MUNICIPAL BUILDING	5,600.00
409.32G · TELEPHONES / INTERNET	4,700.00
409.33G · WATER-PAWC MUNICIPAL BUILDING	800.00
409.34G · MAINT & REPAIRS TO BUILDING	5,000.00
409.35G · WATER-PAWC (EMS BUILDING)	275.00
<b>Total 409G · MUNICIPAL BUILDING</b>	<b>23,575.00</b>
<b>410G · PROT TO PERSONS &amp; PROP</b>	
410.100 · BENEFITS REIMBURSEMENT	4,500.00
410.102 · SIGN ON BONUS	0.00
410.103 · RETENTION BONUS	0.00
410.10G · SALARIES-POLICE	265,000.00
410.11G · ANIMAL CONTROL	4,100.00
410.153 · WORKMEN'S COMPENSATION	25,000.00
410.156 · HOSPITALIZATION/INSURANCE	21,500.00
410.15G · PENSION-POLICE	8,500.00
410.161 · SOCIAL SECURITY	16,000.00
410.162 · UNEMPLOYMENT COMPENSATION	2,500.00
410.20G · MATERIAL & SUPPLIES-POLICE	5,000.00
410.22G · GAS & OIL	13,000.00
410.26G · MINOR EQUIPMENT PURCHASES	3,000.00
410.27G · AMMUNITION	2,000.00
410.31G · POLICE INSURANCE	750.00
410.32G · MISC (CHIEF REQ HATS/ BADGES)	2,000.00
410.33G · UNIFORMS-POLICE	4,000.00
410.36G · FALSE ARREST INSURANCE	11,000.00
410.38G · VEHICLE MAINT & REPAIRS	9,000.00

**BOROUGH OF LIBERTY  
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	Jan - Dec 24
410.39G · RADIO MAINT & REPAIRS	1,000.00
410.45G · POLICE CAR PURCHASE	18,500.00
<b>Total 410G · PROT TO PERSONS &amp; PROP</b>	<b>416,350.00</b>
<b>411G · FIRE PROTECTION</b>	
411.10G · FIRE RELIEF FUND	11,200.00
411.154 · WORKMENS COMPENSATION	21,000.00
411.20G · FIRE HYDRANTS	14,000.00
411.31G · GASOLINE-FIREMEN	500.00
411.32G · CONTRIBUTION TO FIRE CO	20,000.00
411.33G · CONTRIBUTION TO FIRE TRUCK FU...	52,500.00
<b>Total 411G · FIRE PROTECTION</b>	<b>119,200.00</b>
<b>412G · EMS</b>	
412.31G · EMS SERVICE	11,775.00
<b>Total 412G · EMS</b>	<b>11,775.00</b>
<b>413G · CODE ENFORCEMENT</b>	
413.10G · SALARY	9,800.00
413.161 · SOCIAL SECURITY	750.00
413.194 · UNEMPLOYMENT COMP	300.00
413.195 · WORKERS COMP	160.00
413.239 · CODE ENFORCEMENT SUPPLIES	150.00
413.240 · CELL PHONE	800.00
<b>Total 413G · CODE ENFORCEMENT</b>	<b>11,960.00</b>
<b>414G · REGULATION PLANNING &amp; ZONING</b>	
414.10G · BUILDING INSPECTOR	1,200.00
414.32 · Solicitors Fees - Zoning Board	800.00
414.33 · Zoning Board Advertising	250.00
<b>Total 414G · REGULATION PLANNING &amp; ZONING</b>	<b>2,250.00</b>
<b>430G · HIGHWAYS</b>	
430.10G · WAGES	110,000.00
430.154 · WORKMENS COMPENSATION	15,600.00
430.156 · HOSPITALIZATION & INSURANCE	44,500.00
430.161 · SOCIAL SECURITY	8,700.00
430.162 · UNEMPLOYMENT COMPENSATION	800.00
430.164 · PENSION FUND - STREETS	10,000.00
430.20G · CLOTHING ALLOWANCE	1,000.00
430.26G · EQUIPMENT PURCHASE	2,500.00
430.27G · VEHICLE	5,000.00

**BOROUGH OF LIBERTY  
2024 General Fund Budget**

	<b>Jan - Dec 24</b>
430.31G · STEEL RIVERS COG STREET SWEE...	800.00
430.32G · MATERIAL FOR STREETS	20,000.00
430.33G · EQUIP MAINT AND REPAIR	10,000.00
430.34G · GAS AND OIL	12,000.00
430.35G · STREET SIGNS AND MARKINGS	3,000.00
430.37G · STREET RECONSTRUCTION	20,000.00
430.70G · MAJOR BUILDING REPAIR	14,874.00
430.85G · UTILITIES GARAGE	5,000.00
430.86G · PHONE GARAGE	960.00
<b>Total 430G · HIGHWAYS</b>	<b>284,734.00</b>
<b>450G · CULTURE-RECREATION</b>	
454.32G · PARKS, PLAY GROUNDS, EQUIP MTL	4,000.00
454.35G · FUN-TO-BE-A-KID DAY EXPENSES	2,000.00
454.40 · PARKS & REC ACTIVITIES SUPPLIES	3,000.00
454.51G · CONTRIBUTION ATHLETIC ASSOC	600.00
<b>Total 450G · CULTURE-RECREATION</b>	<b>9,600.00</b>
<b>480G · MISCELLANEOUS-G</b>	
480.163 · COMPREHENSIVE BUSINESS POLICY	81,315.00
480.20G · DEMOLITION	8,000.00
480.31G · STEEL RIVERS COG DUES	3,400.00
480.35G · CODIFICATION OF ORDINANCE	500.00
<b>Total 480G · MISCELLANEOUS-G</b>	<b>93,215.00</b>
<b>6560 · Payroll Expenses</b>	
6560ADP · ADP INVOICE	2,600.00
<b>Total 6560 · Payroll Expenses</b>	<b>2,600.00</b>
<b>Total Expense</b>	<b>1,200,895.00</b>
<b>Net Ordinary Income</b>	<b>-4,000.00</b>
<b>Other Income/Expense</b>	
Other Income	
341.0FP · INTEREST INCOME	4,000.00
<b>Total Other Income</b>	<b>4,000.00</b>
<b>Net Other Income</b>	<b>4,000.00</b>
<b>Net Income</b>	<b>0.00</b>

**BOROUGH OF LIBERTY  
2024 General Fund Budget**

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**Filters applied on this Report:**

**Account: Multiple accounts...**

**Date: Custom**

**BOROUGH OF LIBERTY  
2024 Highway Fund Budget**

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	<u>Jan - Dec 24</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>300H · RECEIPTS</b>	
301.10H · COMMONWEALTH OF PA	76,077.00
301.50H · INTEREST	<u>1,000.00</u>
<b>Total 300H · RECEIPTS</b>	<u>77,077.00</u>
<b>Total Income</b>	<u>77,077.00</u>
<b>Gross Profit</b>	77,077.00
<b>Expense</b>	
<b>400H · EXPENSES-HIGHWAY AID FUND</b>	
432.00H · SNOW AND ICE REMOVAL	35,000.00
434.00H · STREET LIGHTING	<u>42,077.00</u>
<b>Total 400H · EXPENSES-HIGHWAY AID F...</b>	<u>77,077.00</u>
<b>Total Expense</b>	<u>77,077.00</u>
<b>Net Ordinary Income</b>	<u>0.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>

**BOROUGH OF LIBERTY  
2024 Sewer Fund Budget**

	<b>Jan - Dec 24</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>300S · RECEIPTS SEWER</b>	
301.10S · RECEIPTS FROM CUSTOMER PAYM...	550,000.00
340.10S · INTEREST RECEIPTS	1,200.00
340.14S · SAVINGS INTEREST	600.00
351.55S · TAP-IN-CHARGE	1,000.00
	552,800.00
<b>Total 300S · RECEIPTS SEWER</b>	<b>552,800.00</b>
<b>Total Income</b>	<b>552,800.00</b>
<b>Gross Profit</b>	<b>552,800.00</b>
<b>Expense</b>	
<b>421S · SALARY EXPENSES</b>	
421.11S · ASST SECRETARY WAGES	0.00
	0.00
<b>Total 421S · SALARY EXPENSES</b>	<b>0.00</b>
<b>422S · SEWAGE DISPOSAL</b>	
422.10S · PAMS/PA ONE CALL/MISC FEES	10,000.00
422.11S · ELECTRIC POWER	2,500.00
422.12S · PAY TO PA AMERICAN WATER	492,000.00
422.15S · REPAIRS TO PUMP STATION	41,225.00
	545,725.00
<b>Total 422S · SEWAGE DISPOSAL</b>	<b>545,725.00</b>
<b>423S · ADMINISTRATION-EXPENSE</b>	
423.41S · ENGINEER'S FEES	2,500.00
423.48S · PEST CONTROL	1,000.00
423.49S · VACTOR / CAMERA	3,575.00
	7,075.00
<b>Total 423S · ADMINISTRATION-EXPENSE</b>	<b>7,075.00</b>
<b>Total Expense</b>	<b>552,800.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>



**BOROUGH OF LIBERTY  
2024 Sinking Fund Budget**

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	<u>Jan - Dec 24</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>300N · RECEIPTS - SINKING FUND</b>	
364.12N · SEWAGE SURCHARGE	69,000.00
364.13N · Interest - Sinking Fund	<u>1,000.00</u>
<b>Total 300N · RECEIPTS - SINKING FU...</b>	<u>70,000.00</u>
<b>Total Income</b>	<u>70,000.00</u>
<b>Gross Profit</b>	70,000.00
<b>Expense</b>	
<b>470N · DEBT SERVICES</b>	
471.20N · PRINCIPAL - PENNVEST	58,481.00
472.20N · INTEREST - PENNVEST	<u>11,519.00</u>
<b>Total 470N · DEBT SERVICES</b>	<u>70,000.00</u>
<b>Total Expense</b>	<u>70,000.00</u>
<b>Net Ordinary Income</b>	<u>0.00</u>
<b>Net Income</b>	<u><u>0.00</u></u>