

**BOROUGH OF LIBERTY**  
**2025 General Fund Budget**

**Income**

**301G REAL PROPERTY TAXES**

301.10G LEVY ON 87,180,790 @ 7.0 MILLS	\$560,000.00
301.20G PRIOR YEAR TAXES	\$0.00
301.50G KEYSTONE - DELINQUENT RE TAX	\$20,000.00
301.70G FIRE TAX @ 1.0 MILLS	\$90,000.00

**Total 301G REAL PROPERTY TAXES** \$670,000.00

**310G LOCAL ENABLING TAXES**

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

**Total 310G LOCAL ENABLING TAXES** \$452,500.00

**320G LICENSES & PERMITS**

321.30G ZONING/BUILDING PERMITS	\$2,000.00
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

**Total 320G LICENSES & PERMITS** \$7,700.00

**330G FINES, FORFEITS AND COSTS**

331.11G VEHICLE CODE & ORD VIOLATIONS	\$5,000.00
331.12G QUALITY OF LIFE ORDINANCE FINES	\$1,500.00

**Total 330G FINES, FORFEITS AND COSTS** \$6,500.00

**340G DEPARTMENT EARNINGS**

341.04G GENERAL FUND INTEREST	\$10,000.00
341.05G GENERAL FUND SAVINGS INTEREST	\$800.00

**Total 340G DEPARTMENT EARNINGS** \$10,800.00

**350G INSURANCE PREMIUM REFUNDS**

351.10G REFUND FROM INSURANCE	\$0.00
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**Total 350G INSURANCE PREMIUM REFUNDS** \$0.00

**355G STATE ENTITLEMENTS**

301.90G UTILITY TAX REFUND FROM STATE	\$0.00
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
380.85G FIRE RELIEF-COMM OF PA	\$12,000.00

**Total 355G STATE ENTITLEMENTS** \$27,300.00

<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>	<b>\$595.00</b>
<b>380G MISCELLANEOUS-GENERAL</b>	
380.10G MISCELLANEOUS	
380.25G COUNTY REIMBURSE/SNOW REMOVAL	\$0.00
380.30G CONTRIB/HEALTH INS	\$0.00
380.80G CABLE TELEVISION (COMCAST)	\$54,000.00
380.88G FUN-TO-BE-A-KID DAY DONATIONS	\$1,500.00
380.90G GRANTS	\$0.00
<b>Total 380G MISCELLANEOUS-GENERAL</b>	<b>\$55,500.00</b>
389.00G ALL OTHER MISC REVENUES	\$0.00
392.00F TRANSFER IN FROM GENERAL FUND	\$0.00
<b>392G TRANSFER</b>	
392.08G TRANSFER FROM SEWER FUND	\$0.00
392.35G TRANSFER FROM HWY AID FUND	\$0.00
<b>Total 392G TRANSFER</b>	<b>\$0.00</b>
<b>Total Income</b>	<b>\$1,230,895.00</b>
<b>Expenses</b>	
<b>400.00P EXPENSES - - PAYROLL</b>	
402.01P Fed W/H & FICA Taxes	\$0.00
402.02P STATE INCOME TAX	\$0.00
402.03P LOCAL TAX WITHHOLDING	\$0.00
402.04P STATE UNEMPLOYMENT TAX	\$0.00
402.05P LOCAL SERVICES TAX	\$0.00
402.06G Employer FICA Expense	\$0.00
402.10P POLICE PENSION EMP W/H	\$0.00
402.11P UNION DUES	\$0.00
402.13P NON-UNIF PENSION EMP W/H	\$0.00
402.14P AFLAC EMPL CONTRIB	\$0.00
<b>Total 400.00P EXPENSES - - PAYROLL</b>	<b>\$0.00</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	\$53,560.00
402.12G SALARY OF ASST OFFICE CLERK	\$19,400.00
402.13G HOSP & INSURANCE - SECRETARY	\$20,055.96
402.15G WORKERS COMP-OFFICE	\$1,500.00
402.20G MATERIAL & SUPPLIES-GEN OFFICE	\$2,000.00
402.21G COMPUTER SUPPLIES	\$10,000.00
402.22G POSTAGE	\$1,100.00
402.26G EQUIP PURCHASES	\$0.00
402.31G MISCELLANEOUS	\$500.00
402.33 ADVERTISING	\$5,000.00

402.34 ENGINEERING FEES	\$45,000.00
402.36G AUDITOR'S FEES	\$6,250.00
402.37G LEGAL SERVICES-SOLICITOR	\$14,000.00
402.38G MISC LEGAL SERVICES	\$0.00
402.39G BOND FOR SECRETARY	\$420.00
402.43G BOND FOR OFFICE ASSISTANT	\$378.00
402.46G ASSOC DUES & CONVENTION EXP	\$7,000.00
402.48G ERRORS & OMISSIONS-COUNCILMEN	\$23,397.00
<b>Total 400G ADMINISTRATION</b>	<b>\$225,810.96</b>
<b>403G TAX COLLECTIONS</b>	
403.11G SALARY OF TAX COLLECTOR	\$11,400.00
403.15G SOCIAL SECURITY TAX	\$875.00
403.22G MAT & SUPPLIES-REAL ESTATE	\$1,500.00
403.23G SUPPLIES & REFUNDS- LOC SVC TAX	\$500.00
403.25G REFUND ON REAL ESTATE TAXES	\$0.00
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	\$0.00
410.102 SIGN ON BONUS	\$0.00
410.103 RETENTION BONUS	\$0.00
410.10G SALARIES-POLICE	\$285,000.00
410.11G ANIMAL CONTROL	\$4,100.00
410.153 WORKMEN'S COMPENSATION	\$25,000.00
410.156 HOSPITALIZATION/INSURANCE	\$40,966.44
410.15G PENSION-POLICE	\$8,500.00
410.161 SOCIAL SECURITY	\$16,000.00
410.162 UNEMPLOYMENT COMPENSATION	\$2,500.00
410.163 COMPREHENSIVE BUSINESS POLICY	\$22,283.00

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	\$1,500.00
410.31G POLICE INSURANCE	\$9,000.00
410.32G MISC (CHIEF REQ HATS/ BADGES)	\$2,000.00
410.33G UNIFORMS-POLICE	\$4,000.00
410.34G POLICE TRAINING-GENERAL EXPENSE	\$2,000.00
410.35G POLICE INVESTIGATIONS	\$0.00
410.36G FALSE ARREST INSURANCE	\$11,000.00
410.38G VEHICLE MAINT & REPAIRS	\$9,000.00
410.39G RADIO MAINT & REPAIRS	\$1,000.00
410.45G POLICE CAR PURCHASE	\$15,278.88
<b>Total 410G PROT TO PERSONS &amp; PROP</b>	<b>\$480,128.32</b>
<b>411G FIRE PROTECTION</b>	
411.10G FIRE RELIEF FUND	\$11,200.00
411.151 COMPREHENSIVE BUSINESS POLICY	\$10,124.00
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 FUND	\$52,500.00
<b>Total 411G FIRE PROTECTION</b>	<b>\$129,324.00</b>
<b>412G EMS</b>	
412.31G EMS SERVICE	\$12,000.00
<b>Total 412G EMS</b>	<b>\$12,000.00</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	\$41,820.96
430.161 SOCIAL SECURITY	\$8,700.00
430.162 UNEMPLOYMENT COMPENSATION	\$800.00

430.163 COMPREHENSIVE BUSINESS POLICY	\$20,695.00
430.164 PENSION FUND - STREETS	\$10,000.00
430.18G ENGINEERING FEES	\$5,000.00
430.20G CLOTHING ALLOWANCE	\$1,000.00
430.26G EQUIPMENT PURCHASE	\$2,500.00
430.27G VEHICLE	\$5,000.00
430.31G STEEL RIVERS COG STREET SWEEPER	\$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	\$15,000.00
430.70G MAJOR BUILDING REPAIR	\$2,500.00
430.85G UTILITIES GARAGE	\$5,000.00
430.86G PHONE GARAGE	\$1,000.00
436.37G STORM SEWERS AND DRAINS	\$0.00
<b>Total 430G HIGHWAYS</b>	<b>\$290,415.96</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	\$14,949.00
480.20G DEMOLITION	\$6,645.76
480.30G MISCELLANEOUS	\$0.00
480.31G STEEL RIVERS COG DUES	\$3,400.00
480.35G CODIFICATION OF ORDINANCE	\$500.00
<b>Total 480G MISCELLANEOUS-G</b>	<b>\$25,494.76</b>
<b>6560 Payroll Expenses</b>	
6560ADP ADP INVOICE	\$2,600.00
6560NC NET CHECKS	
<b>Total 6560 Payroll Expenses</b>	<b>\$2,600.00</b>
<b>Total Expenses</b>	<b>\$1,241,695.00</b>
<b>Other Income</b>	
341.0FP INTEREST INCOME	\$10,000.00
388.1FP CONTRIBUTIONS	\$800.00
<b>Total Other Income</b>	<b>\$10,800.00</b>
<b>Other Expenses</b>	
999999P MISC CHARGE	\$0.00
<b>Net Income</b>	<b>\$0.00</b>

**BOROUGH OF LIBERTY**  
**2025 Highway Fund Budget**

**300H · RECEIPTS**

301.10H COMMONWEALTH OF PA	301.10H	\$75,352.79
301.50H INTEREST	301.50H	\$2,000.00
301.51H INTEREST ON CDS	301.51H	\$0.00
301.52H SAVINGS INTEREST	301.52H	\$0.00
301.53H MISC	301.53H	\$0.00
301.55H INTEREST FROM PLGIT	301.55H	\$0.00
301.60H PURCHASE OF CD	301.60H	\$0.00
301.61H TRANSFER FROM PLGIT	301.61H	\$0.00
300H RECEIPTS - Other	300H RE	\$0.00

**Total 300H · RECEIPTS** \$77,352.79

**400H · EXPENSES-HIGHWAY AID FUND**

430.74H · CAPITAL PURCHASE-MAJOR EQUIP	430.74H	\$0.00
432.00H · SNOW AND ICE REMOVAL	432.00H	\$35,275.79
434.00H · STREET LIGHTING	434.00H	\$42,077.00
436.00H · STORM SEWERS & DRAINS	436.00H	\$0.00
438.00H · REPAIR OF ROADS-ASPHALT	438.00H	\$0.00
480.10H · TRANSFER TO 3 RIVERS BANK	480.10H	\$0.00
480.20H · INVESTMENT PLGIT/CD	480.20H	\$0.00
480.30H · BANK CHARGES	480.30H	\$0.00
400H · EXPENSES-HIGHWAY AID FUND - Other	400H ·	\$0.00

**Total 400H · EXPENSES-HIGHWAY AID FUND** \$77,352.79

**Net Income** \$0.00

**BOROUGH OF LIBERTY**  
**2025 Sinking Fund Budget**

**300N · RECEIPTS - SINKING FUND**

354.04N · GRANTS	354.04N	\$0.00
364.12N · SEWAGE SURCHARGE	364.12N	\$69,000.00
364.13N · Interest - Sinking Fund	364.13N	\$1,000.00
393.12N · PENNVEST LOAN PROCEEDS	393.12N	\$0.00
300N · RECEIPTS - SINKING FUND - Other	300N ·	\$0.00
<b>Total 300N · RECEIPTS - SINKING FUND</b>		<b><u>\$70,000.00</u></b>

**470N · DEBT SERVICES**

471.20N · PRINCIPAL - PENNVEST	471.20N	\$58,481.00
472.20N · INTEREST - PENNVEST	472.20N	\$11,519.00
470N · DEBT SERVICES - Other	470N ·	\$0.00
		<b><u>\$70,000.00</u></b>

**Net Income** **\$0.00**

**BOROUGH OF LIBERTY**  
**2025 Sewer Fund Budget**

**300S · RECEIPTS SEWER**

301.10S · RECEIPTS FROM CUSTOMER PAYMENT	301.10S	\$550,000.00
340.10S · INTEREST RECEIPTS	340.10S	\$3,000.00
340.11S · INTEREST FROM PLGIT	340.11S	\$0.00
340.12S · INTEREST FROM CD	340.12S	\$0.00
340.13S · INTEREST FROM INVEST	340.13S	\$0.00
340.14S · SAVINGS INTEREST	340.14S	\$600.00
351.53S · GRANT-IN-AID FED GOVT	351.53S	\$0.00
351.55S · TAP-IN-CHARGE	351.55S	\$1,000.00
354.04S · GRANTS	354.04S	\$0.00
364.10S · SURCHARGE	364.10S	\$0.00
380.00S · MISCELLANEOUS-SHUT OFF	380.00S	\$0.00
380.10S · AIM LOAN	380.10S	\$0.00
380.15S · PURCHASE OF CD	380.15S	\$0.00
380.16S · INVESTMENT IN INVEST	380.16S	\$0.00
392.01S · TRANSFER FROM GENERAL FUND	392.01S	\$0.00
392.05S · TRANSFER FROM PAYROLL	392.05S	\$0.00
392.08S · TRANSFER FROM HUNTINGTON	392.08S	\$0.00
300S · RECEIPTS SEWER - Other	300S ·	\$0.00

**Total 300S · RECEIPTS SEWER** \$554,600.00

**421S · SALARY EXPENSES**

421.10S · SECRETARIES SALARY	421.10S	\$0.00
421.11S · ASST SECRETARY WAGES	421.11S	\$0.00
421S · SALARY EXPENSES - Other	421S ·	\$0.00

**Total 421S · SALARY EXPENSES** **\$0.00**

**422S · SEWAGE DISPOSAL**

422.10S · PAMS/PA ONE CALL/MISC FEES	422.10S	\$10,000.00
422.11S · ELECTRIC POWER	422.11S	\$2,500.00
422.12S · PAY TO PA AMERICAN WATER	422.12S	\$492,000.00
422.13S · ACT 537 COMPLIANCE	422.13S	\$0.00
422.14S · GAS AND OIL	422.14S	\$0.00
422.15S · REPAIRS TO PUMP STATION	422.15S	\$28,100.00
422.1S · WAGES-EXPENSE	422.1S	\$0.00
422S · SEWAGE DISPOSAL - Other	422S ·	\$0.00

**Total 422S · SEWAGE DISPOSAL** \$532,600.00

**423S · ADMINISTRATION-EXPENSE**

423.2S · SOLICITOR'S FEE	423.2S	\$0.00
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423.31S · SALARY OF COUNCILMEN	423.31S	\$0.00
423.32S · ERRORS & OMISSION-COUNCIL	423.32S	\$0.00
423.35S · BOND FOR ASST SECRETARY	423.35S	\$0.00
423.3S · AUDITOR'S FEE	423.3S	\$0.00
423.41S · ENGINEER'S FEES	423.41S	\$3,500.00
423.45S · CUSTODIAN'S SUPPLIES	423.45S	\$0.00
423.46S · OFFICE SUPPLIES AND EQUIPMENT	423.46S	\$2,000.00
423.47S · COMPUTER SUPPLIES	423.47S	\$0.00
423.48S · PEST CONTROL	423.48S	\$1,500.00
423.49S · VACTOR / CAMERA	423.49S	\$5,000.00
423.4S · CUSTODIAN'S WAGES	423.4S	\$0.00
423.50S · WATER-PAWC SEWER EXPENSE	423.50S	\$0.00
423.51S · FUEL AND LIGHT	423.51S	\$0.00
423.52S · TELEPHONES	423.52S	\$0.00
423.53S · REPAIRS TO BUILDING	423.53S	\$10,000.00
423S · ADMINISTRATION-EXPENSE - Other	423S ·	\$0.00
<b>Total 423S · ADMINISTRATION-EXPENSE</b>		<b><u>\$22,000.00</u></b>
<b>Net Income</b>		<b><u><u>\$0.00</u></u></b>