Jim Thorpe Borough
General Fund
2022 Budget

			ADOPTED
Cash Balance January 1, 2022 (estimate)			435,822.00
Income	3,073,698.00		3,073,698.00
Available Cash			3,509,520.00
Expenses		3,280,780.00	3,280,780.00
Cash Balance December 31, 2022			228,740.00
Reserved Funds December 31, 2022			228,740.00
Balance Unreserved Funds December 31, 2022			0.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2022

	Jan - Dec 22
Ordinary Income/Expense	
Income	
301.000 · Real Property Taxes	
301.100 · Real Estate Taxes - Current	1,442,570.00
301.300 · Real Estate Taxes - Delinquent	155,900.00
Total 301.000 · Real Property Taxes	1,598,470.00
305.000 · Occupation Taxes	
305.030 · Occupation Taxes - Delinquent	16,000.00
305.100 · Occupation Taxes - Current	48,000.00
Total 305.000 · Occupation Taxes	64,000.00
310.000 · Local Tax Enabling Tax	
310.010 · Current Year Per Capita Revenue	9,500.00
310.030 · Delinquent Per Capita Taxes	2,000.00
310.100 · Realty Transfer Tax	76,867.00
310.210 · Earned Income Tax	490,000.00
310.500 · OPT/EMST/LST	70,500.00
310.600 · Amusement Tax	25,000.00
310.700 · Mechanical Device Tax	175.00
Total 310.000 · Local Tax Enabling Tax	674,042.00
321.000 · Business Licenses and Permits	
321.200 · Health Licenses/Permits	195.00
321.600 · Professional & Occupational	350.00
321.610 · Vendors Permits	4,000.00
321.800 · Cable Television Franchise	72,345.00
Total 321.000 · Business Licenses and Permits	76,890.00
322.000 · Non-Business Licenses & Permits	
322.800 · St/Sidewalk/Moving Permits	600.00
322.900 · On Lot Sewage/Well Permits	7,000.00
Total 322.000 · Non-Business Licenses & Per...	7,600.00
331.000 · Fines	
331.110 · Vehicle Code Violation	10,000.00
331.121 · Violation of Ordinances	3,200.00
331.130 · Nuisance Tickets	1,000.00
Total 331.000 · Fines	14,200.00
341.000 · GF Interest Income	
341.010 · Interest on Checking	750.00
Total 341.000 · GF Interest Income	750.00
342.000 · Rents & Royalties	
342.200 · Memorial Hall Rent	400.00
Total 342.000 · Rents & Royalties	400.00
351.000 · Federal Capital & Operat Grants	
351.110 · ARP Funds	243,722.00
351.120 · NonUni/Police Pension State Aid	129,152.00
Total 351.000 · Federal Capital & Operat Grants	372,874.00
352.000 · Federal Shared Rev & Entitlemen	
352.102 · Firemans Relief	18,440.00
Total 352.000 · Federal Shared Rev & Entitle...	18,440.00
354.000 · State Capital & Operating Grant	
354.011 · State Grant	0.00
Total 354.000 · State Capital & Operating Grant	0.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2022

	Jan - Dec 22
355.000 · State Shared Rev & Entitlements	
355.008 · Local Share Ass/Gaming Proceeds	0.00
355.010 · Public Utility Real Tax (PURTA)	2,000.00
355.040 · Alcoholic Beverages Licenses	1,000.00
355.200 · State Police Revenues	3,000.00
Total 355.000 · State Shared Rev & Entitleme...	6,000.00
357.000 · Local Govt Capl & Operat Grant	
357.010 · Carbon County Hotel Tax	23,965.00
357.100 · General Government	0.00
Total 357.000 · Local Govt Capl & Operat Grant	23,965.00
359.000 · Local Govt Auth & in Lieu/Taxes	
359.100 · Local - In Lieu of Taxes	245.00
Total 359.000 · Local Govt Auth & in Lieu/Taxes	245.00
361.000 · Charges for Services	
361.320 · Engineering Fees	4,500.00
361.321 · Stormwater Mgmt Plan Permit	2,000.00
361.330 · Zoning Permits	5,400.00
361.340 · Hearing Fees	1,200.00
361.400 · Short Term Rental Permits	450.00
361.500 · Copies	0.00
361.501 · Handicap Signs	660.00
Total 361.000 · Charges for Services	14,210.00
362.000 · Public Safety	
362.100 · Police Services	8,550.00
362.101 · Drug Task Force	0.00
362.102 · Police Programs-DARE, Ntl Night	750.00
362.103 · Police Reports	975.00
362.104 · Civil Service Fees	0.00
362.150 · Safety Traning/Classes	0.00
362.211 · Parking Meter Collection	135,000.00
362.212 · Parking Permits	1,875.00
362.410 · Building Permits	6,450.00
Total 362.000 · Public Safety	153,600.00
363.000 · Highways and Streets	
363.100 · Public Works Services	0.00
363.210 · Parking Meter/Fines	10,887.00
363.211 · Prohibited Parking Fines	3,000.00
363.212 · Kiosk Space Rental	0.00
363.220 · Parking Lot Rent	12,430.00
363.320 · Engineering Fees	0.00
Total 363.000 · Highways and Streets	26,317.00
365.000 · Health	
365.001 · Health Inspection	2,145.00
Total 365.000 · Health	2,145.00
367.000 · Culture-Recreation	
367.140 · Pavilion Rental	4,050.00
367.142 · D & L Boro Reimbursements	0.00
367.200 · Summer Program	4,500.00
Total 367.000 · Culture-Recreation	8,550.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2022

	Jan - Dec 22	
380.000 · Miscellaneous		
380.100 · Judgements/Restitutions	0.00	
380.102 · Blue Cross/Blue Shield	0.00	
380.103 · Trust Funds	0.00	
380.104 · Refunds	0.00	
380.106 · Summer Program Refunds	0.00	
380.107 · Employee Pension Reimbursement	0.00	
380.108 · Employee Union Dues Reimburse...	0.00	
380.109 · Miscellaneous Reimbusements	0.00	
Total 380.000 · Miscellaneous		0.00
387.000 · Contr & Donations Private Sourc		
387.100 · Donations Received	0.00	
387.200 · Mary Packer Cummings Trust	0.00	
387.300 · Packer General Trust	10,000.00	
387.500 · Community Grants	0.00	
Total 387.000 · Contr & Donations Private So...		10,000.00
389.000 · Insurance Proceeds		
389.100 · Insurance Proceeds	0.00	
389.200 · Premium Refunds	0.00	
389.300 · WC Reimbursement	0.00	
Total 389.000 · Insurance Proceeds		0.00
391.000 · Proceed General Fixed Asset Dis		
391.100 · Proceeds from sale of assets	0.00	
Total 391.000 · Proceed General Fixed Asset ...		0.00
392.000 · Transfer from Other Funds		
392.008 · JT Sewer Fund	0.00	
392.011 · Special Revenue Fund	0.00	
392.027 · Sanitation Fund	0.00	
392.031 · General CR Fund	0.00	
392.036 · Transfer From Water CRF	0.00	
392.039 · Transfer from Sanitation CRF	0.00	
392.040 · Capital Projects Fund	0.00	
392.050 · Memorial Park Fund	0.00	
392.099 · Transfer from SALDO Fund	1,000.00	
392.103 · Transfers from Fire Dept Trust	0.00	
Total 392.000 · Transfer from Other Funds		1,000.00
393.000 · Proceeds of GLT Debt		
393.100 · Proceeds Facilities Upgrade Deb	0.00	
393.200 · High Street Wall Loan Proceeds	0.00	
393.300 · Inception of Lease - Purchase	0.00	
Total 393.000 · Proceeds of GLT Debt		0.00
Total Income		3,073,698.00
Gross Profit		3,073,698.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2022

	Jan - Dec 22
Expense	
400.000 · General Govt Legislative	
400.110 · Councilman Salary	9,960.00
400.111 · Mayor's Salary	1,980.00
400.115 · Tax Assessor Salary	0.00
400.116 · Borough Manager Salary	9,917.00
400.126 · Office Equipment	3,595.00
400.139 · IT Support/Contract	2,374.00
400.156 · Blue Cross/Blue Shield	11,759.00
400.157 · Healthcare Fees (ACA)	0.00
400.160 · Pension Fund	3,860.00
400.161 · Social Security/Medicare	6,310.00
400.216 · Other Supplies	400.00
400.270 · Computer Hardware/Software	1,006.00
400.311 · Auditor	11,625.00
400.313 · General Engineering	4,222.00
400.314 · Legal Services	7,000.00
400.321 · Telephone	4,700.00
400.331 · Travel Expenses	425.00
400.350 · Insurance	16,983.00
400.374 · Equipment Repair	500.00
400.390 · Bank Service Charge	0.00
400.453 · Web Design/Maintenance	575.00
400.460 · Training	3,975.00
400.710 · Capital Purchase Land	0.00
Total 400.000 · General Govt Legislative	101,166.00
402.000 · Auditing Serv/Financial Admin	
402.120 · Treasurers Salary	8,670.00
Total 402.000 · Auditing Serv/Financial Admin	8,670.00
403.000 · Tax Collection	
403.114 · Tax Collect-Salary	31,294.00
403.117 · Payroll Computed	1,644.00
403.118 · Real Estate Tax Refund	1,200.00
403.119 · Earned Income Tax Refund	0.00
403.200 · Tax Collect-Expense	2,140.00
403.430 · Act 511 Taxes Expense	0.00
Total 403.000 · Tax Collection	36,278.00
404.000 · Solicitor/Legal Services	
404.130 · Solicitor's Salary	2,810.00
404.161 · Soc Sec/Medicare	295.00
Total 404.000 · Solicitor/Legal Services	3,105.00
405.000 · Secretary/Clerk Treasurer	
405.131 · Secretary's Salary	12,026.00
405.158 · Life Insurance	284.00
405.210 · Office Supplies	4,500.00
405.211 · I/T Support/Contract	0.00
405.215 · Assn Dues/Subscriptions	2,611.00
405.340 · Advertising	3,500.00
Total 405.000 · Secretary/Clerk Treasurer	22,921.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2022

	Jan - Dec 22
409.000 · BUILDING EXPENSES	
409.106 · Wages-Building	16,167.00
409.160 · Pension Fund	2,310.00
409.161 · Soc Sec/Medicare	1,698.00
409.210 · Well/plumbing Permits	0.00
409.245 · Supplies	7,800.00
409.300 · Legal Fees	250.00
409.301 · Engineer	500.00
409.302 · Architect/Planning Fees	0.00
409.303 · Project Legal Services	0.00
409.304 · Project Auditor	0.00
409.305 · Project Grant Costs	0.00
409.306 · Project Environmental	0.00
409.307 · Permits & Inspections	275.00
409.310 · Maintenance Contracts	4,259.00
409.350 · Insurance	37,753.00
409.361 · Electric Boro Buildings	19,443.00
409.362 · Fuel Oil Boro Buildings	12,000.00
409.363 · Gas Heating Expense	16,700.00
409.373 · Maint & Repairs	22,980.00
409.374 · Boiler Maintenance/Inspections	275.00
409.400 · Liens & Filing Fees	0.00
409.450 · Contracted Services	4,200.00
409.460 · Classes/Training	0.00
409.480 · Miscellaneous Exp	1,000.00
409.500 · Comp Plan - Planning Commission	0.00
409.700 · Capital Construction	0.00
409.701 · PARK Upgrades/MCT Loan	0.00
409.720 · Capital Improvements	0.00
409.730 · Cap Improve Projects	0.00
409.740 · Capital Purchase	0.00
409.750 · Minor Purchases	6,243.00
Total 409.000 · BUILDING EXPENSES	153,853.00
410.000 · Police Department Expenses	
410.126 · Police Chief Wages	86,505.00
410.127 · Police FT Wages	430,667.00
410.128 · Police Court Time Wages	7,383.00
410.129 · Police Holiday Wages	29,531.00
410.130 · Police OT Wages	35,000.00
410.131 · Police Services Wages	5,000.00
410.132 · Police PT Wages	20,000.00
410.133 · Meter Person Wages	49,966.00
410.134 · Drug Investigation wages	24,610.00
410.139 · I/T Support	3,794.00
410.156 · Blue Cross/Blue Shield	163,528.00
410.157 · Health Insur Deductible Reimb	0.00
410.158 · Life Insurance	5,055.00
410.160 · Min Mun Obligation	155,949.00
410.161 · Soc Sec/Medicare	55,588.00
410.162 · Pension Expense	6,864.00
410.198 · Meal Reimbursement	700.00
410.210 · Credit/Debit Card & Ticket Fees	13,000.00
410.213 · Equipment	16,254.00
410.214 · Computer Software	11,621.00
410.215 · Memberships/Subscriptions	1,300.00
410.231 · Gas/Oil	15,000.00
410.238 · Uniforms/VESTS	5,500.00
410.239 · Uniform Patches	0.00
410.241 · Supplies	3,500.00
410.242 · Target/Ammo	3,000.00
410.250 · Maint/Repairs/Tires	8,000.00
410.251 · Equipment decontamination	500.00
410.301 · K-9 Expenses	633.00
410.310 · Professional Services	10,500.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2022

	Jan - Dec 22
410.314 · Legal Services	5,000.00
410.316 · Carbon County K-9 Patrol	0.00
410.317 · Civil Service	0.00
410.318 · 911 Services	5,650.00
410.319 · Education Material	750.00
410.320 · Drug Testing Expense	1,500.00
410.321 · Telephone	6,905.00
410.322 · Cable TV	0.00
410.325 · Postage	950.00
410.331 · Mileage/Gas/Parking	525.00
410.340 · Advertising	765.00
410.352 · Insurance/Work Comp	40,813.00
410.361 · Traffic Light Maintenance	2,339.00
410.362 · Nat'l Night Out	500.00
410.374 · Radio Repairs	600.00
410.375 · Meter Repairs & Supplies	15,020.00
410.453 · Web Design/Maintenance	570.00
410.460 · Police Training	775.00
410.480 · Miscellaneous Expenses	500.00
410.500 · Capital Expense	0.00
410.740 · Major Purchases	0.00
410.750 · Minor Purchases	3,448.00
Total 410.000 · Police Department Expenses	1,255,558.00
411.000 · Fire	
411.130 · Wages-Emergency Services	4,380.00
411.131 · Wages - E.S. Coordinator	0.00
411.192 · 911 Services	5,650.00
411.215 · Supplies & Misc	2,615.00
411.231 · Gas/Oil - Ambulance	13,250.00
411.232 · Gas/Oil - Fire	1,800.00
411.375 · Vehicle Refurb	0.00
411.520 · Volunteer Awareness	200.00
411.521 · Fireman Relief/Trust	18,440.00
411.740 · Tools & Appliances	10,743.00
Total 411.000 · Fire	57,078.00
414.000 · Planning & Zoning	
414.130 · Zoning Off. Salary	0.00
414.131 · Zoning Enforcement	15,400.00
414.133 · Health Off. Salary	2,207.00
414.134 · Property Maintenance Code Enfor	8,828.00
414.135 · Plan & Zoning Ordinance Service	9,000.00
414.300 · On Lot Inspections	5,840.00
414.310 · Professional Services	1,000.00
414.313 · Plan & Zon Engineering	9,500.00
414.314 · Legal Services	3,347.00
414.316 · Zoning Hearing Expenses	970.00
414.317 · UCC Building Enforcement	3,000.00
414.318 · Health Off. Inspections	0.00
414.341 · Advertising	1,500.00
414.352 · Insurance	0.00
414.400 · Plan & Zon Liens	150.00
414.900 · Refunds	654.00
Total 414.000 · Planning & Zoning	61,396.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2022

	Jan - Dec 22	
415.000 · Emergency Services Expense		
415.161 · Soc Sec/Medicare	0.00	
415.321 · Phone/Alarm	3,125.00	
415.350 · Insurance-Vehicle & Pkg	12,482.00	
415.351 · Insurance-Workers Comp	11,722.00	
415.374 · Vehicle Maintenance	17,613.00	
415.740 · Communication Fire Equip Resv	0.00	
415.741 · Fire Equipment Reserve	0.00	
415.742 · Major Equipment/Radio Upgrades	300.00	
Total 415.000 · Emergency Services Expense		45,242.00
430.000 · Public Service Expense		
430.130 · Wages-Public Service	218,065.00	
430.131 · Wages-Supervisor/PS	86,650.00	
430.132 · O/T Wages	12,500.00	
430.133 · Part Time Wages	0 00	
430.156 · Blue Cross/Blue Shield	145,882.00	
430.158 · Life Insurance	3,228.00	
430.160 · Pension Fund	37,066.00	
430.161 · Soc Sec/Medicare	26,013.00	
430.200 · Signs	0.00	
430.202 · Auto Dialer	999.00	
430.210 · Office Supplies	250.00	
430.231 · Gas/Oil/Tires	0.00	
430.238 · Uniforms	1,750.00	
430.245 · Supplies	0.00	
430.260 · Office Equipment	1,535.00	
430.310 · Legal Services	500.00	
430.313 · Highways Engineer	2,500.00	
430.314 · Engineer Projects	0.00	
430.321 · Telephone	3,309.00	
430.340 · Advertising	1,000.00	
430.350 · General Insurance/Work Comp	23,941.00	
430.354 · Workers' Comp	0.00	
430.355 · Non-Employee Ins Ded Reimb	0.00	
430.361 · Street Lights	0.00	
430.362 · MEM Loan #60054	0.00	
430.363 · Debt Principal - MEM Loan#60054	0.00	
430.374 · Equip/Maint/Repairs	0.00	
430.375 · CDL Program/Classes	685.00	
430.384 · Equipment Rental	1,000.00	
430.740 · Minor Equipment	0.00	
Total 430.000 · Public Service Expense		566,873.00
432.000 · Winter Maint - Snow Removal		
432.130 · Snow Removal	0.00	
432.222 · Chemicals/Cinders	0.00	
432.740 · Minor Equipment	0.00	
432.000 · Winter Maint - Snow Removal - O...	0.00	
Total 432.000 · Winter Maint - Snow Removal		0.00
434.000 · Street Lighting		
434.213 · Misc	0.00	
Total 434.000 · Street Lighting		0.00
435.000 · Sidewalks and Crosswalks		
435.370 · Repairs & Maintenance	3,000.00	
435.372 · Handi-cap Curb Cuts	0.00	
Total 435.000 · Sidewalks and Crosswalks		3,000.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2022

	Jan - Dec 22
436.000 · Storm Sewers & Drains	
436.213 · Supplies/small equipment	3,500.00
436.371 · Storm Drains	0.00
436.450 · Contracted Services	10,000.00
436.741 · Major Cap Improvements	0.00
Total 436.000 · Storm Sewers & Drains	13,500.00
438.000 · Maint & Repairs Rds & Bridges	
438.371 · Patch/Repairs/Resurfacing	0.00
438.372 · Other Highway Care	0.00
438.450 · Contracted Services	15,000.00
438.741 · Major Improve - Paving	0.00
Total 438.000 · Maint & Repairs Rds & Bridges	15,000.00
448.000 · Water System	
448.300 · Lehigh Canal Commission	961.00
Total 448.000 · Water System	961.00
452.000 · Participan Recreation	
452.115 · Summer Rec Program Wages	4,177.00
452.161 · Summer Rec Program SS/Medi	439.00
452.236 · Park Buildings Supplies & Parts	2,217.00
452.247 · Park Supplies & Parts	5,196.00
452.300 · Summer Rec Program	0.00
Total 452.000 · Participan Recreation	12,029.00
453.000 · Spectator Recreation	
453.100 · Donations	0.00
453.300 · Asa Packer	0.00
Total 453.000 · Spectator Recreation	0.00
454.000 · Parks	
454.246 · Shade Trees	225.00
454.310 · Professional Services	0.00
454.372 · Monument Refurbishment	3,250.00
454.450 · Contracted Services	10,450.00
Total 454.000 · Parks	13,925.00
456.000 · Libraries	
456.530 · Library Donation	13,500.00
Total 456.000 · Libraries	13,500.00
459.000 · Trails	
459.313 · Engineering Services	0.00
459.450 · Contracted Services	1,000.00
459.451 · D & L Boro Reimbursements	0.00
Total 459.000 · Trails	1,000.00
471.000 · Debt Principal	
471.001 · Premium on Bonds	0.00
471.100 · MEM St Light Energy Loan #60054	19,571.00
471.101 · Loan Repayment Memorial Hall	40,252.00
471.105 · Debt Prin - High St Wall Projec	43,662.00
471.106 · Debt Prin Facilities Upgrade	0.00
471.300 · Debt Prin - MCT Bridge #21288	0.00
471.400 · Lease Pymts-Police Vehicle	11,027.00
471.402 · Lease Purchase 2019 10T Princip	27,031.00
471.403 · Lease Purchase 2020 10T Princip	16,135.00
471.404 · Lease Payment Police Kiosk Car	3,134.00
Total 471.000 · Debt Principal	160,812.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2022

	Jan - Dec 22	
472.000 · Debt Interest		
472.100 · MEM St Light Energ Loan #60054	2,709.00	
472.101 · Loan Interest Memorial Hall	3,791.00	
472.105 · Debt Int - High St Wall Project	7,601.00	
472.106 · Debt Int Facilities Upgrade	20,355.00	
472.300 · Debt Int - MCT Bridge #21288	0.00	
472.400 · Lease Pymnts - Police Vehicle	487.00	
472.402 · Lease Purshase 2019 10T Interes	1,795.00	
472.403 · Lease Purchase 2020 10T Interne	3,650.00	
Total 472.000 · Debt Interest		40,388.00
480.100 · Miscellaneous Expense		
480.000 · Miscellaneous Expense	2,000.00	
480.101 · Misc/increase allowance	0.00	
480.156 · COBRA BC/BS	0.00	
480.200 · Other Expenses/Misc	500.00	
480.249 · Well/Plumbing Permits	0.00	
480.539 · Scout Project	500.00	
480.540 · Friends of Animals	500.00	
Total 480.100 · Miscellaneous Expense		3,500.00
486.000 · Insurance, Casualty & Surety		
486.100 · General Insurance/Work Comp	0.00	
486.101 · Worker's Comp	0.00	
Total 486.000 · Insurance, Casualty & Surety		0.00
487.000 · Health Insurance Benefit		
487.100 · Donations	0.00	
Total 487.000 · Health Insurance Benefit		0.00
492.000 · Transfer to Other Funds		
492.006 · Transfer to Water Fund	4,183.00	
492.008 · Transfer to Sewer Fund	4,634.00	
492.011 · Trans to Special Revenue Fund	90,104.00	
492.027 · Transfer to Sanitation Fund	3,912.00	
492.031 · General Capital Reserve Fund	59,755.00	
492.040 · Transfer to Capital Projects Fu	528,437.00	
492.050 · Trans to Memorial Hall Fund	0.00	
492.090 · Transfer to Payroll Fund	0.00	
Total 492.000 · Transfer to Other Funds		691,025.00
Total Expense		3,280,780.00
Net Ordinary Income		-207,082.00
Net Income		**-207,082.00**