Jim Thorpe Borough
General Fund
2023 Budget

	ADOPTED 12/08/22
Cash Balance January 1, 2023 (estimate)	512,525.00
Income	3,298,073.00
Available Cash	3,810,598.00
Expenses	3,681,954.00
Cash Balance December 31, 2023	128,644.00
Reserved Funds December 31, 2023	128,644.00
Balance Unreserved Funds December 31, 2023	0.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
301.000 · Real Property Taxes	
301.100 · Real Estate Taxes - Current	1,597,301.00
301.300 · Real Estate Taxes - Delinquent	102,521.00
Total 301.000 · Real Property Taxes	1,699,822.00
305.000 · Occupation Taxes	
305.030 · Occupation Taxes - Delinquent	20,200.00
305.100 · Occupation Taxes - Current	40,000.00
305.300 · Delinq 5% Occup Tax	0.00
Total 305.000 · Occupation Taxes	60,200.00
310.000 · Local Tax Enabling Tax	
310.010 · Current Year Per Capita Revenue	8,700.00
310.030 · Delinquent Per Capita Taxes	2,520.00
310.100 · Realty Transfer Tax	90,000.00
310.210 · Earned Income Tax	545,000.00
310.500 · OPT/EMST/LST	62,500.00
310.600 · Amusement Tax	28,000.00
310.700 · Mechanical Device Tax	150.00
Total 310.000 · Local Tax Enabling Tax	736,870.00
321.000 · Business Licenses and Permits	
321.200 · Health Licenses/Permits	255.00
321.340 · Beverage Permits	0.00
321.600 · Professional & Occupational	275.00
321.610 · Vendors Permits	7,000.00
321.800 · Cable Television Franchise	64,000.00
Total 321.000 · Business Licenses and Permits	71,530.00
322.000 · Non-Business Licenses & Permits	
322.800 · St/Sidewalk/Moving Permits	1,360.00
322.900 · On Lot Sewage/Well Permits	6,206.00
Total 322.000 · Non-Business Licenses & Per...	7,566.00
331.000 · Fines	
331.110 · Vehicle Code Violation	10,500.00
331.121 · Violation of Ordinances	4,900.00
331.130 · Nuisance Tickets	1,800.00
Total 331.000 · Fines	17,200.00
341.000 · GF Interest Income	
341.010 · Interest on Checking	2,800.00
Total 341.000 · GF Interest Income	2,800.00
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	0.00
351.120 · NonUni/Police Pension State Aid	166,000.00
Total 351.000 · Federal Capital & Operat Grants	166,000.00
352.000 · Federal Shared Rev & Entitlemen	
352.102 · Firemans Relief	22,865.00
Total 352.000 · Federal Shared Rev & Entitle...	22,865.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2023

	Jan - Dec 23	
354.000 · State Capital & Operating Grant		
354 · Conservation Grant	0.00	
354.011 · State Grant	0.00	
Total 354.000 · State Capital & Operating Grant		0.00
355.000 · State Shared Rev & Entitlements		
355.008 · Local Share Ass/Gaming Proceeds	30,000.00	
355.010 · Public Utility Real Tax (PURTA)	2,100.00	
355.040 · Alcoholic Beverages Licenses	2,600.00	
355.200 · State Police Revenues	2,000.00	
Total 355.000 · State Shared Rev & Entitleme...		36,700.00
357.000 · Local Govt Capl & Operat Grant		
357.010 · Carbon County Hotel Tax	20,000.00	
357.100 · General Government	0.00	
Total 357.000 · Local Govt Capl & Operat Grant		20,000.00
359.000 · Local Govt Auth & in Lieu/Taxes		
359.100 · Local - In Lieu of Taxes	545.00	
Total 359.000 · Local Govt Auth & in Lieu/Taxes		545.00
361.000 · Charges for Services		
361.320 · Engineering Fees	7,000.00	
361.321 · Stormwater Mgmt Plan Permit	1,830.00	
361.330 · Zoning Permits	4,800.00	
361.340 · Hearing Fees	6,000.00	
361.400 · Short Term Rental Permits	3,720.00	
361.500 · Copies	7.00	
361.501 · Handicap Signs	660.00	
Total 361.000 · Charges for Services		24,017.00
362.000 · Public Safety		
362.100 · Police Services	6,000.00	
362.101 · Drug Task Force	0.00	
362.102 · Police Programs-DARE, Ntl Night	800.00	
362.103 · Police Reports	1,065.00	
362.104 · Civil Service Fees	150.00	
362.150 · Safety Traning/Classes	0.00	
362.211 · Parking Meter Collection	145,402.00	
362.212 · Parking Permits	4,525.00	
362.410 · Building Permits	5,000.00	
Total 362.000 · Public Safety		162,942.00
363.000 · Highways and Streets		
363.100 · Public Works Services	0.00	
363.210 · Parking Meter/Fines	11,000.00	
363.211 · Prohibited Parking Fines	16,000.00	
363.212 · Kiosk Space Rental	800.00	
363.213 · Cone/Barricade Rental	200.00	
363.220 · Parking Lot Rent	450.00	
363.320 · Engineering Fees	11,460.00	
Total 363.000 · Highways and Streets		39,910.00
365.000 · Health		
365.001 · Health Inspection	2,000.00	
Total 365.000 · Health		2,000.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2023

	Jan - Dec 23	
367.000 · Culture-Recreation		
367.140 · Pavilion Rental	4,050.00	
367.141 · Trees in Park	1,800.00	
367.142 · D & L Boro Reimbursements	0.00	
367.200 · Summer Program	2,652.00	
Total 367.000 · Culture-Recreation		8,502.00
372.000 · Electric System		
372.001 · Public Utility Tax	0.00	
372.002 · 6 Mil St. Light Tax	0.00	
Total 372.000 · Electric System		0.00
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	101.00	
Total 380.000 · Miscellaneous		101.00
387.000 · Contr & Donations Private Sourc		
387.100 · Donations Received	700.00	
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...		10,700.00
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	87,029.00	
392.011 · Special Revenue Fund	0.00	
392.027 · Sanitation Fund	32,345.00	
392.031 · General CR Fund	0.00	
392.036 · Transfer From Water CRF	87,029.00	
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		207,403.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2023

	Jan - Dec 23
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	3,298,073.00
Gross Profit	3,298,073.00
Expense	
400.000 · General Govt Legislative	
400.110 · Councilman Salary	9,660.00
400.111 · Mayor's Salary	1,980.00
400.115 · Tax Assessor Salary	0.00
400.116 · Borough Manager Salary	10,314.00
400.126 · Office Equipment	1,930.00
400.139 · IT Support/Contract	2,616.00
400.156 · Blue Cross/Blue Shield	15,672.00
400.157 · Healthcare Fees (ACA)	0.00
400.160 · Pension Fund	5,335.00
400.161 · Social Security/Medicare	8,862.00
400.216 · Other Supplies	2,550.00
400.270 · Computer Hardware/Software	1,937.00
400.310 · Professional Services	9,700.00
400.311 · Auditor	11,875.00
400.313 · General Engineering	2,200.00
400.314 · Legal Services	5,000.00
400.321 · Telephone	4,771.00
400.331 · Travel Expenses	550.00
400.350 · Insurance	23,491.00
400.374 · Equipment Repair	0.00
400.390 · Bank Service Charge	0.00
400.453 · Web Design/Maintenance	617.00
400.460 · Training	4,950.00
400.710 · Capital Purchase Land	0.00
Total 400.000 · General Govt Legislative	124,010.00
402.000 · Auditing Serv/Financial Admin	
402.120 · Treasurers Salary	8,931.00
Total 402.000 · Auditing Serv/Financial Admin	8,931.00
403.000 · Tax Collection	
403.114 · Tax Collect-Salary	33,543.00
403.117 · Payroll Computed	1,776.00
403.118 · Real Estate Tax Refund	1,200.00
403.119 · Earned Income Tax Refund	150.00
403.200 · Tax Collect-Expense	1,500.00
403.430 · Act 511 Taxes Expense	0.00
Total 403.000 · Tax Collection	38,169.00
404.000 · Solicitor/Legal Services	
404.130 · Solicitor's Salary	2,895.00
404.161 · Soc Sec/Medicare	304.00
Total 404.000 · Solicitor/Legal Services	3,199.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2023

	Jan - Dec 23
405.000 · Secretary/Clerk Treasurer	
405.131 · Secretary's Salary	15,354.00
405.158 · Life Insurance	396.00
405.210 · Office Supplies	5,500.00
405.211 · I/T Support/Contract	0.00
405.215 · Assn Dues/Subscriptions	2,845.00
405.340 · Advertising	3,200.00
Total 405.000 · Secretary/Clerk Treasurer	27,295.00
409.000 · BUILDING EXPENSES	
409.106 · Wages-Building	24,752.00
409.160 · Pension Fund	3,536.00
409.161 · Soc Sec/Medicare	2,599.00
409.210 · Well/plumbing Permits	0.00
409.245 · Supplies	13,500.00
409.300 · Legal Fees	500.00
409.301 · Engineer	1,000.00
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	200.00
409.306 · Project Environmental	0.00
409.307 · Permits & Inspections	0.00
409.310 · Maintenance Contracts	4,781.00
409.350 · Insurance	46,966.00
409.361 · Electric Boro Buildings	21,390.00
409.362 · Fuel Oil Boro Buildings	13,200.00
409.363 · Gas Heating Expense	19,080.00
409.373 · Maint & Repairs	52,394.00
409.374 · Boiler Maintenance/Inspections	305.00
409.400 · Liens & Filing Fees	0.00
409.450 · Contracted Services	5,319.00
409.460 · Classes/Training	0.00
409.480 · Miscellaneous Exp	0.00
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	30,000.00
409.730 · Cap Improve Projects	0.00
409.740 · Capital Purchase	0.00
409.750 · Minor Purchases	0.00
Total 409.000 · BUILDING EXPENSES	239,522.00
410.000 · Police Department Expenses	
410.126 · Police Chief Wages	89,965.00
410.127 · Police FT Wages	503,521.00
410.128 · Police Court Time Wages	7,601.00
410.129 · Police Holiday Wages	30,404.00
410.130 · Police OT Wages	40,000.00
410.131 · Police Services Wages	5,000.00
410.132 · Police PT Wages	10,000.00
410.133 · Meter Person Wages	32,323.00
410.134 · Drug Investigation wages	25,336.00
410.139 · I/T Support	4,641.00
410.156 · Blue Cross/Blue Shield	170,801.00
410.157 · Health Insur Deductible Reimb	0.00
410.158 · Life Insurance	5,257.00
410.160 · Min Mun Obligation	162,680.00
410.161 · Soc Sec/Medicare	60,063.00
410.162 · Pension Expense	7,072.00
410.198 · Meal Reimbursement	700.00
410.210 · Credit/Debit Card & Ticket Fees	16,500.00
410.213 · Equipment	13,101.00
410.214 · Computer Software	13,484.00
410.215 · Memberships/Subscriptions	1,350.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2023

	Jan - Dec 23
410.231 · Gas/Oil	15,000.00
410.238 · Uniforms/VESTS	10,330.00
410.239 · Uniform Patches	0.00
410.241 · Supplies	6,100.00
410.242 · Target/Ammo	4,500.00
410.250 · Maint/Repairs/Tires	8,000.00
410.251 · Equipment decontamination	1,000.00
410.301 · K-9 Expenses	665.00
410.310 · Professional Services	7,776.00
410.311 · Fire Police Traffic Control	5,000.00
410.314 · Legal Services	5,000.00
410.316 · Carbon County K-9 Patrol	0.00
410.317 · Civil Service	350.00
410.318 · 911 Services	5,379.00
410.319 · Education Material	750.00
410.320 · Drug Testing Expense	1,600.00
410.321 · Telephone	7,863.00
410.322 · Cable TV	0.00
410.325 · Postage	900.00
410.331 · Mileage/Gas/Parking	450.00
410.340 · Advertising	2,500.00
410.352 · Insurance/Work Comp	62,533.00
410.361 · Traffic Light Maintenance	2,800.00
410.362 · Nat'l Night Out	800.00
410.374 · Radio Repairs	600.00
410.375 · Meter Repairs & Supplies	12,400.00
410.453 · Web Design/Maintenance	597.00
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	1,500.00
410.900 · Cone/Barricade Deposit Refund	150.00
Total 410.000 · Police Department Expenses	1,365,617.00
411.000 · Fire	
411.130 · Wages-Emergency Services	4,380.00
411.131 · Wages - E.S. Coordinator	0.00
411.192 · 911 Services	5,379.00
411.215 · Supplies & Misc	2,760.00
411.231 · Ambulance gas/oil/fall services	17,500.00
411.232 · Gas/Oil - Fire	2,400.00
411.375 · Vehicle Refurb	0.00
411.520 · Volunteer Awareness	0.00
411.521 · Fireman Relief/Trust	22,865.00
411.740 · Tools & Appliances	10,078.00
Total 411.000 · Fire	65,362.00
414.000 · Planning & Zoning	
414.130 · Zoning Off. Salary	0.00
414.131 · Zoning Enforcement	34,900.00
414.133 · Health Off. Salary	3,000.00
414.134 · Property Maintenance Code Enfor	7,500.00
414.135 · Plan & Zoning Ordinance Service	12,200.00
414.300 · On Lot Inspections	5,200.00
414.310 · Professional Services	1,500.00
414.313 · Plan & Zon Engineering	9,500.00
414.314 · Legal Services	14,500.00
414.316 · Zoning Hearing Expenses	4,394.00
414.317 · UCC Building Enforcement	2,500.00
414.318 · Health Off. Inspections	0.00
414.341 · Advertising	6,963.00
414.352 · Insurance	0.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2023

	Jan - Dec 23	
414.400 · Plan & Zon Liens	0.00	
414.900 · Refunds	565.00	
Total 414.000 · Planning & Zoning		102,722.00
415.000 · Emergency Services Expense		
415.161 · Soc Sec/Medicare	0.00	
415.321 · Phone/Alarm	2,722.00	
415.350 · Insurance-Vehicle & Pkg	13,106.00	
415.351 · Insurance-Workers Comp	11,383.00	
415.374 · Vehicle Maintenance	13,128.00	
415.740 · Communication Fire Equip Resv	0.00	
415.741 · Fire Equipment Reserve	0.00	
415.742 · Major Equipment/Radio Upgrades	13,009.00	
Total 415.000 · Emergency Services Expense		53,348.00
430.000 · Public Service Expense		
430.130 · Wages-Public Service	224,624.00	
430.131 · Wages-Supervisor/PS	82,607.00	
430.132 · O/T Wages	12,500.00	
430.133 · Part Time Wages	0.00	
430.156 · Blue Cross/Blue Shield	139,416.00	
430.158 · Life Insurance	3,357.00	
430.160 · Pension Fund	38,189.00	
430.161 · Soc Sec/Medicare	26,697.00	
430.200 · Signs	0.00	
430.202 · Auto Dialer	1,100.00	
430.210 · Office Supplies	300.00	
430.231 · Gas/Oil/Tires	0.00	
430.238 · Uniforms	1,750.00	
430.245 · Supplies	0.00	
430.260 · Office Equipment	1,250.00	
430.310 · Legal Services	500.00	
430.313 · Highways Engineer	2,000.00	
430.314 · Engineer Projects	1,500.00	
430.321 · Telephone	4,400.00	
430.340 · Advertising	1,000.00	
430.350 · General Insurance/Work Comp	29,300.00	
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	707.00	
430.384 · Equipment Rental	1,000.00	
430.740 · Minor Equipment	0.00	
Total 430.000 · Public Service Expense		572,197.00
432.000 · Winter Maint - Snow Removal		
432.130 · Snow Removal	0.00	
432.222 · Chemicals/Cinders	0.00	
432.740 · Minor Equipment	0.00	
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	1,500.00	
435.372 · Handi-cap Curb Cuts	8,000.00	
Total 435.000 · Sidewalks and Crosswalks		9,500.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2023

	Jan - Dec 23
436.000 · Storm Sewers & Drains	
436.213 · Supplies/small equipment	3,500.00
436.371 · Storm Drains	0.00
436.450 · Contracted Services	0.00
436.741 · Major Cap Improvements	0.00
Total 436.000 · Storm Sewers & Drains	3,500.00
438.000 · Maint & Repairs Rds & Bridges	
438.371 · Patch/Repairs/Resurfacing	0.00
438.372 · Other Highway Care	0.00
438.450 · Contracted Services	115,000.00
438.741 · Major Improve - Paving	0.00
Total 438.000 · Maint & Repairs Rds & Bridges	115,000.00
448.000 · Water System	
448.300 · Lehigh Canal Commission	1,000.00
Total 448.000 · Water System	1,000.00
452.000 · Participan Recreation	
452.115 · Summer Rec Program Wages	2,472.00
452.161 · Summer Rec Program SS/Medi	313.00
452.236 · Park Buildings Supplies & Parts	6,465.00
452.247 · Park Supplies & Parts	9,004.00
452.300 · Summer Rec Program	0.00
Total 452.000 · Participan Recreation	18,254.00
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	3,500.00
454.310 · Professional Services	1,000.00
454.372 · Monument Refurbishment	3,350.00
454.450 · Contracted Services	12,450.00
Total 454.000 · Parks	20,300.00
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	20,065.00
471.101 · Loan Repayment Memorial Hall	41,705.00
471.105 · Debt Prin - High St Wall Projec	44,824.00
471.106 · Debt Prin Facilities Upgrade	0.00
471.300 · Debt Prin - MCT Bridge #21288	0.00
471.400 · Lease Pymts-Police Vehicle	5,674.00
471.402 · Lease Purchase 2019 10T Princip	28,123.00
471.403 · Lease Purchase 2020 10T Princip	0.00
471.404 · Lease Payment Police Kiosk Car	3,134.00
Total 471.000 · Debt Principal	143,525.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2023

	Jan - Dec 23	
472.000 · Debt Interest		
472.100 · MEM St Light Energ Loan #60054	2,215.00	
472.101 · Loan Interest Memorial Hall	2,047.00	
472.105 · Debt Int - High St Wall Project	6,439.00	
472.106 · Debt Int Facilities Upgrade	582,942.00	
472.300 · Debt Int - MCT Bridge #21288	0.00	
472.400 · Lease Pymnts - Police Vehicle	82.00	
472.402 · Lease Purshase 2019 10T Interes	703.00	
472.403 · Lease Purchase 2020 10T Interne	0.00	
Total 472.000 · Debt Interest		594,428.00
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	99,216.00	
492.027 · Transfer to Sanitation Fund	4,792.00	
492.031 · General Capital Reserve Fund	29,719.00	
492.040 · Transfer to Capital Projects Fu	15,531.00	
492.050 · Trans to Memorial Hall Fund	0.00	
492.090 · Transfer to Payroll Fund	0.00	
Total 492.000 · Transfer to Other Funds		158,075.00
Total Expense		3,681,954.00
Net Ordinary Income		-383,881.00
Net Income		**-383,881.00**