Jim Thorpe Borough
General Fund
2019 Budget Adopted

Cash Balance January 1, 2019 (estimate)			344,744.00
D & L Trail Grant DCNR Balance			148,662.00
D & L Trail Grant CC Hotel Tax			65,286.00
2018 CRF Project Transfer			106,877.00
Income	7,543,288.00		7,543,288.00
Available Cash			8,208,857.00
Expenses		8,199,257.00	8,199,257.00
Cash Balance December 31, 2019			9,600.00
Reserved Funds December 31, 2019			9,600.00
Balance Unreserved Funds December 31, 2019			0.00

12/13/2018

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2019

	Jan - Dec 19
Ordinary Income/Expense	
Income	
301.000 · Real Property Taxes	
301.100 · Real Estate Taxes - Current	1,182,107.00
301.300 · Real Estate Taxes - Delinquent	130,032.00
Total 301.000 · Real Property Taxes	1,312,139.00
305.000 · Occupation Taxes	
305.030 · Occupation Taxes - Delinquent	11,300.00
305.100 · Occupation Taxes - Current	45,000.00
Total 305.000 · Occupation Taxes	56,300.00
310.000 · Local Tax Enabling Tax	
310.010 · Current Year Per Capita Revenue	9,400.00
310.030 · Delinquent Per Capita Taxes	1,500.00
310.100 · Realty Transfer Tax	53,533.00
310.210 · Earned Income Tax	462,500.00
310.500 · OPT/EMST/LST	73,000.00
310.600 · Amusement Tax	21,275.00
310.700 · Mechanical Device Tax	200.00
Total 310.000 · Local Tax Enabling Tax	621,408.00
321.000 · Business Licenses and Permits	
321.200 · Health Licenses/Permits	225.00
321.600 · Professional & Occupational	400.00
321.610 · Vendors Permits	8,000.00
321.800 · Cable Television Franchise	69,700.00
Total 321.000 · Business Licenses and Permits	78,325.00
322.000 · Non-Business Licenses & Permits	
322.800 · St/Sidewalk/Moving Permits	1,900.00
322.900 · On Lot Sewage/Well Permits	5,200.00
Total 322.000 · Non-Business Licenses & Permits	7,100.00
331.000 · Fines	
331.110 · Vehicle Code Violation	23,236.00
331.121 · Violation of Ordinances	10,000.00
Total 331.000 · Fines	33,236.00
341.000 · GF Interest Income	
341.010 · Interest on Checking	4,000.00
Total 341.000 · GF Interest Income	4,000.00
351.000 · Federal Capital & Operat Grants	
351.120 · NonUni/Police Pension State Aid	145,216.00
Total 351.000 · Federal Capital & Operat Grants	145,216.00
352.000 · Federal Shared Rev & Entitlemen	
352.102 · Firemans Relief	20,000.00
Total 352.000 · Federal Shared Rev & Entitlemen	20,000.00
354.000 · State Capital & Operating Grant	
354 · Conservation Grant	310,171.00
354.011 · State Grant	0.00
Total 354.000 · State Capital & Operating Grant	310,171.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2019

	Jan - Dec 19	
355.000 · State Shared Rev & Entitlements		
355.008 · Local Share Ass/Gaming Proceeds	0.00	
355.010 · Public Utility Real Tax (PURTA)	1,600.00	
355.040 · Alcoholic Beverages Licenses	3,000.00	
355.200 · State Police Revenues	2,700.00	
Total 355.000 · State Shared Rev & Entitlements		7,300.00
357.000 · Local Govt Capl & Operat Grant		
357.010 · Carbon County Hotel Tax	0.00	
357.100 · General Government	0.00	
Total 357.000 · Local Govt Capl & Operat Grant		0.00
359.000 · Local Govt Auth & in Lieu/Taxes		
359.100 · Local - In Lieu of Taxes	260.00	
Total 359.000 · Local Govt Auth & in Lieu/Taxes		260.00
361.000 · Charges for Services		
361.320 · Engineering Fees	250.00	
361.321 · Stormwater Mgmt Plan Permit	150.00	
361.330 · Zoning Permits	12,000.00	
361.340 · Hearing Fees	600.00	
361.500 · Copies	200.00	
361.501 · Handicap Signs	600.00	
Total 361.000 · Charges for Services		13,800.00
362.000 · Public Safety		
362.100 · Police Services	35,000.00	
362.101 · Drug Task Force	0.00	
362.102 · Police Programs-DARE, Ntl Night	300.00	
362.103 · Police Reports	1,000.00	
362.104 · Civil Service Fees	500.00	
362.150 · Safety Traning/Classes	50.00	
362.211 · Parking Meter Collection	98,000.00	
362.410 · Building Permits	12,500.00	
Total 362.000 · Public Safety		147,350.00
363.000 · Highways and Streets		
363.100 · Public Works Services	250.00	
363.210 · Parking Meter/Fines	20,000.00	
363.212 · Meter Bag Rental	1,500.00	
363.220 · Parking Lot Rent	12,240.00	
363.320 · Engineering Fees	0.00	
Total 363.000 · Highways and Streets		33,990.00
365.000 · Health		
365.001 · Health Inspection	2,375.00	
Total 365.000 · Health		2,375.00
367.000 · Culture-Recreation		
367.140 · Pavilion Rental	3,000.00	
367.142 · D & L Boro Reimbursements	0.00	
367.200 · Summer Program	7,800.00	
Total 367.000 · Culture-Recreation		10,800.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2019

	Jan - Dec 19	
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 Reimburseme	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	1,220.00	
387.300 · Packer General Trust	8,400.00	
387.500 · Community Grants	30,000.00	
Total 387.000 · Contr & Donations Private Sourc		39,620.00
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	
391.000 · Proceed General Fixed Asset Dis - Other	0.00	
Total 391.000 · Proceed General Fixed Asset Dis		0.00
392.000 · Transfer from Other Funds		
392.027 · Sanitation Fund	0.00	
392.031 · General CR Fund	5,081.00	
392.036 · Transfer From Water CRF	0.00	
392.039 · Transfer from Sanitation CRF	101,618.00	
392.099 · Transfer from SALDO Fund	11,000.00	
392.103 · Transfers from Fire Dept Trust	0.00	
Total 392.000 · Transfer from Other Funds		117,699.00
393.000 · Proceeds of GLT Debt		
393.100 · Proceeds Facilities Upgrade Deb	4,582,199.00	
393.200 · High Street Wall Loan Proceeds	0.00	
393.300 · Inception of Lease - Purchase	0.00	
Total 393.000 · Proceeds of GLT Debt		4,582,199.00
Total Income		7,543,288.00
Gross Profit		7,543,288.00
Expense		
400.000 · General Govt Legislative		
400.110 · Councilman Salary	9,960.00	
400.111 · Mayor's Salary	1,980.00	
400.116 · Borough Manager Salary	8,816.00	
400.126 · Office Equipment	2,000.00	
400.139 · IT Support/Contract	0.00	
400.156 · Blue Cross/Blue Shield	9,822.00	
400.157 · Healthcare Fees (ACA)	0.00	
400.160 · Pension Fund	3,504.00	
400.161 · Social Security/Medicare	5,073.00	
400.216 · Other Supplies	0.00	
400.270 · Computer Hardware/Software	2,400.00	
400.311 · Auditor	4,725.00	
400.313 · General Engineering	700.00	
400.314 · Legal Services	3,500.00	

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2019

	Jan - Dec 19
400.321 · Telephone	3,400.00
400.331 · Travel Expenses	1,060.00
400.350 · Insurance	8,623.00
400.374 · Equipment Repair	2,000.00
400.390 · Bank Service Charge	0.00
400.453 · Web Design/Maintenance	520.00
Total 400.000 · General Govt Legislative	68,083.00
402.000 · Auditing Serv/Financial Admin	
402.120 · Treasurers Salary	7,118.00
Total 402.000 · Auditing Serv/Financial Admin	7,118.00
403.000 · Tax Collection	
403.114 · Tax Collect-Salary	25,825.00
403.117 · Payroll Computed	750.00
403.118 · Real Estate Tax Refund	9,600.00
403.200 · Tax Collect-Expense	3,150.00
403.430 · Act 511 Taxes Expense	0.00
Total 403.000 · Tax Collection	39,325.00
404.000 · Solicitor/Legal Services	
404.130 · Solicitor's Salary	2,572.00
404.161 · Soc Sec/Medicare	345.00
Total 404.000 · Solicitor/Legal Services	2,917.00
405.000 · Secretary/Clerk Treasurer	
405.131 · Secretary's Salary	8,011.00
405.158 · Life Insurance	248.00
405.210 · Office Supplies	5,500.00
405.211 · I/T Support/Contract	0.00
405.215 · Assn Dues/Subscriptions	2,291.00
405.340 · Advertising	2,500.00
Total 405.000 · Secretary/Clerk Treasurer	18,550.00
409.000 · BUILDING EXPENSES	
409.106 · Wages-Building	12,875.00
409.160 · Pension Fund	0.00
409.161 · Soc Sec/Medicare	985.00
409.210 · Well/plumbing Permits	0.00
409.245 · Supplies	7,550.00
409.300 · Legal Fees	1,000.00
409.301 · Engineer	1,000.00
409.302 · Architect/Planning Fees	414,700.00
409.303 · Project Legal Services	93,390.00
409.304 · Project Auditor	7,700.00
409.305 · Project Grant Costs	16,500.00
409.306 · Project Environmental	25,300.00
409.307 · Permits & Inspections	48,549.00
409.310 · Maintenance Contracts	3,610.00
409.350 · Insurance	6,035.00
409.361 · Electric Boro Buildings	20,700.00
409.362 · Fuel Oil Boro Buildings	7,500.00
409.363 · Gas Heating Expense	7,700.00
409.373 · Maint/Repairs/Supplies	20,500.00
409.374 · Boiler Maintenance/Inspections	125.00
409.400 · Liens & Filing Fees	0.00
409.460 · Classes/Training	0.00
409.480 · Miscellaneous Exp	1,000.00
409.500 · Comp Plan - Planning Commission	5,000.00
409.700 · Capital Construction	3,960,000.00
409.701 · PARK Upgrades/MCT Loan	0.00
409.720 · Capital Improvements	0.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2019

	Jan - Dec 19
409.730 · Cap Improve Projects	0.00
409.750 · Minor Purchases	2,500.00
Total 409.000 · BUILDING EXPENSES	4,664,219.00
410.000 · Police Department Expenses	
410.126 · Police Chief Wages	78,403.00
410.127 · Police FT Wages	399,330.00
410.128 · Police Court Time Wages	5,000.00
410.129 · Police Holiday Wages	26,651.00
410.130 · Police OT Wages	30,000.00
410.131 · Police Services Wages	15,000.00
410.132 · Police PT Wages	18,500.00
410.133 · Meter Person Wages	28,683.00
410.134 · Drug Investigation wages	10,000.00
410.139 · I/T Support	1,339.00
410.156 · Blue Cross/Blue Shield	159,406.00
410.157 · Health Insur Deductible Reimb	8,000.00
410.158 · Life Insurance	5,069.00
410.160 · Min Mun Obligation	174,566.00
410.161 · Soc Sec/Medicare	46,785.00
410.162 · Pension Expense	6,240.00
410.198 · Meal Reimbursement	500.00
410.210 · Credit/Debit Card & Ticket Fees	14,452.00
410.213 · Equipment	6,850.00
410.214 · Computer Software	825.00
410.215 · Memberships/Subscriptions	2,891.00
410.231 · Gas/Oil	10,600.00
410.238 · Uniforms/VESTS	10,783.00
410.239 · Uniform Patches	0.00
410.241 · Supplies	3,200.00
410.242 · Target/Ammo	4,580.00
410.250 · Maint/Repairs/Tires	6,400.00
410.251 · Equipment decontamination	0.00
410.301 · K-9 Expenses	633.00
410.310 · Proffesional Services	12,860.00
410.316 · Carbon County K-9 Patrol	0.00
410.317 · Civil Service	250.00
410.318 · 911 Services	5,500.00
410.319 · Education Material	0.00
410.320 · Drug Testing Expense	2,100.00
410.321 · Telephone	6,000.00
410.322 · Cable TV	0.00
410.325 · Postage	850.00
410.331 · Mileage/Gas/Parking	1,000.00
410.340 · Advertising	650.00
410.352 · Insurance/Work Comp	51,035.00
410.361 · Traffic Light Maintenance	1,850.00
410.362 · Nat'l Night Out	500.00
410.374 · Radio Repairs	775.00
410.375 · Meter Repairs & Supplies	2,870.00
410.453 · Web Design/Maintenance	400.00
410.460 · Police Training	3,500.00
410.480 · Miscellaneous Expenses	500.00
410.500 · Capital Expense	0.00
410.740 · Major Purchases	0.00
410.750 · Minor Purchases	1,000.00
Total 410.000 · Police Department Expenses	1,166,326.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2019

	Jan - Dec 19
411.000 · Fire	
411.130 · Wages-Emergency Services	3,930.00
411.131 · Wages - E.S. Coordinator	0.00
411.192 · 911 Services	5,700.00
411.215 · Supplies & Misc	4,000.00
411.231 · Gas/Oil - Ambulance	2,000.00
411.232 · Gas/Oil - Fire	2,500.00
411.375 · Vehicle Refurb	0.00
411.520 · Volunteer Awareness	250.00
411.521 · Fireman Relief/Trust	20,000.00
411.740 · Tools & Appliances	6,000.00
411.000 · Fire - Other	0.00
Total 411.000 · Fire	44,380.00
414.000 · Planning & Zoning	
414.130 · Zoning Off. Salary	0.00
414.131 · Zoning Enforcement	36,000.00
414.133 · Health Off. Salary	2,500.00
414.134 · Property Maintenance Code Enfor	12,150.00
414.135 · Plan & Zoning Ordinance Service	9,035.00
414.300 · On Lot Inspections	6,000.00
414.310 · Professional Services	5,000.00
414.313 · Plan & Zon Engineering	22,000.00
414.316 · Zoning Hearing Expenses	1,800.00
414.317 · UCC Building Enforcement	9,000.00
414.318 · Health Off. Inspections	0.00
414.341 · Advertising	1,000.00
414.352 · Insurance	0.00
414.400 · Plan & Zon Liens	500.00
414.900 · Refunds	500.00
Total 414.000 · Planning & Zoning	105,485.00
415.000 · Emergency Services Expense	
415.161 · Soc Sec/Medicare	0.00
415.321 · Phone/Alarm	2,800.00
415.350 · Insurance-Vehicle	8,500.00
415.351 · Insurance-Workers Comp	17,220.00
415.374 · Vehicle Maintenance	11,285.00
415.740 · Communication Fire Equip Resv	0.00
415.741 · Fire Equipment Reserve	0.00
415.742 · Major Equipment/Radio Upgrades	2,100.00
Total 415.000 · Emergency Services Expense	41,905.00
430.000 · Public Service Expense	
430.130 · Wages-Public Service	191,351.00
430.131 · Wages-Supervisor/PS	65,385.00
430.132 · O/T Wages	12,500.00
430.133 · Part Time Wages	0.00
430.156 · Blue Cross/Blue Shield	161,850.00
430.158 · Life Insurance	2,344.00
430.160 · Pension Fund	31,746.00
430.161 · Soc Sec/Medicare	20,597.00
430.200 · Signs	0.00
430.202 · Auto Dialer	750.00
430.210 · Office Supplies	250.00
430.231 · Gas/Oil/Tires	15,000.00
430.238 · Uniforms	1,200.00
430.245 · Supplies	25,000.00
430.260 · Office Equipment	2,500.00
430.313 · Highways Engineer	2,500.00
430.314 · Engineer Projects	0.00
430.321 · Telephone	2,250.00
430.340 · Advertising	1,000.00
430.350 · General Insurance/Work Comp	28,747.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2019

	Jan - Dec 19	
430.354 · Workers' Comp	0.00	
430.355 · Non-Employee Ins Ded Reimb	0.00	
430.361 · Street Lights	14,000.00	
430.362 · MEM Loan #60054	0.00	
430.374 · Equip/Maint/Repairs	12,000.00	
430.375 · CDL Program/Classes	300.00	
430.384 · Equipment Rental	1,000.00	
430.740 · Minor Equipment	5,000.00	
430.000 · Public Service Expense - Other	0.00	
Total 430.000 · Public Service Expense		597,270.00
432.000 · Winter Maint - Snow Removal		
432.130 · Snow Removal	0.00	
432.222 · Chemicals/Cinders	5,000.00	
432.740 · Minor Equipment	0.00	
Total 432.000 · Winter Maint - Snow Removal		5,000.00
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	12,500.00	
435.372 · Handi-cap Curb Cuts	0.00	
Total 435.000 · Sidewalks and Crosswalks		12,500.00
436.000 · Storm Sewers & Drains		
436.213 · Supplies/small equipment	10,000.00	
436.371 · Storm Drains	10,000.00	
436.450 · Contracted Services	10,000.00	
436.741 · Major Cap Improvements	0.00	
Total 436.000 · Storm Sewers & Drains		30,000.00
438.000 · Maint & Repairs Rds & Bridges		
438.371 · Patch/Repairs/Resurfacing	50,000.00	
438.372 · Other Highway Care	0.00	
438.450 · Contracted Services	165,020.00	
Total 438.000 · Maint & Repairs Rds & Bridges		215,020.00
448.000 · Water System		
448.300 · Lehigh Canal Commission	957.00	
Total 448.000 · Water System		957.00
452.000 · Participan Recreation		
452.115 · Summer Rec Program Wages	7,250.00	
452.161 · Summer Rec Program SS/Medi	550.00	
452.236 · Park Buildings Supplies & Parts	900.00	
452.247 · Park Supplies & Parts	5,000.00	
452.300 · Summer Rec Program	600.00	
Total 452.000 · Participan Recreation		14,300.00
453.000 · Spectator Recreation		
453.100 · Donations	0.00	
Total 453.000 · Spectator Recreation		0.00

Borough of Jim Thorpe-General Fund
Profit & Loss Budget Overview
January through December 2019

	Jan - Dec 19
454.000 · Parks	
454.246 · Shade Trees	5,081.00
454.310 · Professional Services	20,000.00
454.372 · Monument Refurbishment	1,000.00
454.450 · Contracted Services	4,300.00
Total 454.000 · Parks	30,381.00
456.000 · Libraries	
456.530 · Library Donation	12,500.00
Total 456.000 · Libraries	12,500.00
459.000 · Trails	
459.313 · Engineering Services	7,915.00
459.450 · Contracted Services	546,204.00
Total 459.000 · Trails	554,119.00
471.000 · Debt Principal	
471.100 · MEM St Light Energy Loan #60054	14,586.00
471.101 · Loan Repayment Memorial Hall	36,206.00
471.105 · Debt Prin - High St Wall Projec	40,353.00
471.106 · Debt Prin Facilities Upgrade	0.00
471.300 · Debt Prin - MCT Bridge #21288	0.00
471.400 · Lease Pymts-Police Vehicle	8,940.00
471.402 · Lease Purchase 2019 10T Princip	28,826.00
Total 471.000 · Debt Principal	128,911.00
472.000 · Debt Interest	
472.100 · MEM St Light Energ Loan #60054	7,694.00
472.101 · Loan Interest Memorial Hall	7,837.00
472.105 · Debt Int - High St Wall Project	10,910.00
472.106 · Debt Int Facilities Upgrade	99,887.00
472.300 · Debt Int - MCT Bridge #21288	0.00
472.400 · Lease Pymnts - Police Vehicle	2,022.00
472.402 · Lease Purshase 2019 10T Interes	4,823.00
Total 472.000 · Debt Interest	133,173.00
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
480.540 · Friends of Animals	500.00
Total 480.100 · Miscellaneous Expense	3,000.00
492.000 · Transfer to Other Funds	
492.006 · Transfer to Water Fund	3,000.00
492.008 · Transfer to Sewer Fund	2,855.00
492.011 · Trans to Special Revenue Fund	87,889.00
492.027 · Transfer to Sanitation Fund	2,494.00
492.031 · General Capital Reserve Fund	207,580.00
492.050 · Trans to Memorial Hall Fund	0.00
492.090 · Transfer to Payroll Fund	0.00
Total 492.000 · Transfer to Other Funds	303,818.00
Total Expense	8,199,257.00
Net Ordinary Income	-655,969.00
Net Income	**-655,969.00**