



2023 FINAL BUDGET



COOLBAUGH TOWNSHIP Board of Supervisors

5520 Municipal Drive, Tobyhanna, PA 18466
570-894-8490 Fax 570-894-8413
www.coolbaughtwp.org

December 31, 2022

The Coolbaugh Township Board of Supervisors are pleased to present the 2023 budgets. These budgets set forth a financial plan which reflects our commitment to effectively and efficiently provide services, responsibly maintain and improve our infrastructure, and manage growth and development so that we may build and sustain a better long-term future for our community.

The budget consists of the General Fund, Special Revenue Funds (Fire, Library, EMS, Emergency Management, Liquid Fuels and American Rescue Plan) and Sewer Fund.

The General Fund is the operating fund for the township and is used to account for all the financial resources except for those required to be accounted for in another fund. The Special Revenue Funds account for revenue sources which are legally restricted to expenditures for specific purposes, this includes the Fire, Library, and EMS Tax Funds. As well as the federally granted American Rescue Plan Funds.

The main source of revenue for the General, Fire, Library, and EMS Tax Funds are real estate property taxes. The revenue from property taxes are based on the total assessment value and the millage rate.

Coolbaugh Township's **2022** millage rate was 3.963. This comprised of 2.679 mills for the General Fund, .750 mills for the Fire Tax Fund, .390 mills for the Library Tax Fund, and .144 for the EMS Tax Fund.

The millage rate for **2023** has been adjusted to 4.100, comprised of 2.680 for the General Fund, .800 for the Fire Tax Fund, .420 for the Library Tax Fund, and .200 for the EMS Tax Fund.

Based on the new millage rate, if a property owner had a reassessed property value of \$100,000, their municipal property tax would be \$410.00.



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Board of Supervisors

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Below is a schedule of the township's 2022 millage and budgeted revenue amounts, and the final 2023 millage rates which includes about a 40% increase in the EMS Tax Fund. Also, there is about a 9% and 8% increase in the Library and Fire Tax Funds, respectively. In order to project a reasonable revenue amount, the township uses a rate of 7.76% to calculate the tax that may go unpaid. This uncollectable amount is then deducted from tax revenue to arrive at the budgeted revenue.

| | 2022 | 2023 Final Rate | Annual Increase \$ | Annual Increase % |
|---------------------------------------|---------------------|---------------------|-----------------------|-------------------------|
| General Fund | | | | |
| Millage Rate | 2.679 | 2.680 | | |
| Estimated Tax Revenue | \$ 4,061,640 | \$ 4,112,549 | \$ 50,909 | 1.253% |
| Less: 7.76% Estimate of uncollectable | \$ (315,183) | \$ (319,134) | | |
| Budget Amount | \$ 3,746,457 | \$ 3,793,415 | \$ 46,959 | 1.253% |
| Fire Tax Fund | | | | |
| Millage Rate | 0.750 | 0.800 | | |
| Estimated Tax Revenue | \$ 1,137,077 | \$ 1,227,627 | \$ 90,549 | 7.963% |
| Less: 7.76% Estimate of uncollectable | \$ (88,237) | \$ (95,264) | | |
| Budget Amount | \$ 1,048,840 | \$ 1,132,363 | \$ 83,523 | 7.963% |
| Library Tax Fund | | | | |
| Millage Rate | 0.390 | 0.420 | | |
| Estimated Tax Revenue | \$ 591,180 | \$ 644,504 | \$ 53,324 | 9.020% |
| Less: 7.76% Estimate of uncollectable | \$ (45,876) | \$ (50,014) | | |
| Budget Amount | \$ 545,305 | \$ 594,490 | \$ 49,186 | 9.020% |
| EMS Tax Fund | | | | |
| Millage Rate | 0.144 | 0.200 | | |
| Estimated Tax Revenue | \$ 218,319 | \$ 306,907 | \$ 88,588 | 40.577% |
| Less: 7.76% Estimate of uncollectable | \$ (16,942) | \$ (23,816) | | |
| Budget Amount | \$ 201,377 | \$ 283,091 | \$ 81,713 | 40.577% |
| Total Municipal Millage Rate | 3.963 | 4.100 | | |
| Total Estimated Tax Revenue | \$ 6,008,216 | \$ 6,291,587 | \$ 283,371 | 4.716% |
| Less: 7.76% Estimate of uncollectable | \$ (466,238) | \$ (488,227) | | |
| Total Budget Amount | \$ 5,541,979 | \$ 5,803,360 | \$ 261,381 | 4.716% |

**COOLBAUGH TOWNSHIP
GENERAL FUND
FINAL 2023 BUDGET**

| REVENUE | | 2023 |
|------------|---|--------------|
| ACCOUNT | DESCRIPTION | BUDGET |
| 01.301.000 | REAL PROPERTY TAXES | |
| 01.301.100 | REAL ESTATE REVENUE TAX, NET | \$ 3,793,415 |
| 01.301.400 | REAL ESTATE TX DELINQUENT | 270,000 |
| | TOTAL PROPERTY TAXES | 4,063,415 |
| 01.310.000 | ACT 511 TAXES | |
| 01.310.100 | REAL ESTATE TRANSFER TAX | 850,000 |
| 01.310.210 | EARNED INCOME TAX CURRENT | 1,700,000 |
| 01.310.500 | LST | 360,000 |
| | TOTAL ACT 511 TAXES | 2,910,000 |
| 01.321.000 | LICENSES & PERMITS | |
| 01.321.350 | FIRE ALARM REGISTRATION | 2,000 |
| 01.321.360 | SHORT TERM RENTAL PERMITS | 150,000 |
| 01.321.800 | CABLE TV FRANCHISE | 150,000 |
| | TOTAL LICENSES & PERMITS | 302,000 |
| 01.331.000 | FINES & FOREFITS | |
| 01.331.110 | VEHICLE CODE VIOLATIONS | 20,000 |
| 01.331.120 | VIOLATIONS ORDINANCES & STAT | 7,000 |
| 01.331.121 | VIOLATIONS ALARM ORDINANCE | 1,000 |
| | TOTAL FINES | 28,000 |
| 01.340.000 | RENTS | |
| 01.340.002 | MONROE COUNTY RENTS | 31,200 |
| 01.340.100 | NON-GOVERNMENTAL RENTS | 15,000 |
| 01.340.200 | PARK PAVILION RENTAL FEE | 1,000 |
| | TOTAL RENT | 47,200 |
| 01.341.000 | INTEREST EARNED | 20,000 |
| | TOTAL INTEREST | 20,000 |
| 01.354.000 | STATE CAPITAL & OPER. GRANTS | |
| 01.354.081 | RECYCLING GRANT | 350,000 |
| 01.354.082 | ACT 101/ SECT 904 | 35,000 |
| 01.354.084 | REIMBURSEMENT FOR GRANT PROJECT | 135,300 |
| | TOTAL STATE & OPERATING GRANTS | 520,300 |
| 01.355.000 | STATE SHARED REV/ENTITLEMENTS | |
| 01.355.010 | PUBLIC UTILITY TAX | 7,000 |
| 01.355.080 | ALCOHOL BEVERAGE TAX | 1,500 |
| 01.355.130 | FOREIGN FIRE CASUALTY INS. | 110,000 |
| | TOTAL STATE SHARED REVENUE | 118,500 |
| 01.356.000 | STATE PMTS IN LIEU OF TAXES | |
| 01.356.020 | GAME COMMISSION | 31,360 |
| | TOTAL STATE PMTS IN LIEU OF TAXES | 31,360 |
| 01.358.000 | LOCAL GOVT UNITS SHARED REVEN | |
| 01.358.532 | NON-UNIFORM PENSION | 90,000 |
| | TOTAL LOCAL GOV UNITS SHARED REVENUE | 90,000 |

**COOLBAUGH TOWNSHIP
GENERAL FUND
FINAL 2023 BUDGET**

| REVENUE | | 2023 | |
|------------|-------------------------------------|--------------|--------|
| ACCOUNT | DESCRIPTION | | BUDGET |
| 01.361.000 | GENERAL GOVERNMENT | | |
| 01.361.300 | ZONING FEES | 60,000 | |
| 01.361.301 | SUBDIVISION FEES | 1,000 | |
| 01.361.302 | VARIANCE & SPECIAL EXCEPTION | 3,000 | |
| 01.361.535 | ADMIN CHARGE ESCROW | 3,000 | |
| 01.361.536 | BUILDING CODES FEES 20% | 30,000 | |
| 01.361.537 | SEPTIC PUMPER/HAULER REGISTRATION | 400 | |
| | TOTAL GENERAL GOVERNMENT | 97,400 | |
| 01.362.000 | PUBLIC SAFETY | | |
| 01.362.440 | SEWAGE PERMITS | 45,000 | |
| 01.362.520 | DRIVEWAY PERMITS | 1,500 | |
| 01.362.530 | ROAD OPENING & OCCUPANCY PERMI | 6,000 | |
| | TOTAL PUBLIC SAFETY | 52,500 | |
| 01.363.000 | HIGHWAYS & STREETS | | |
| 01.363.510 | SNOW REMOVAL | 8,100 | |
| | TOTAL HIGHWAYS & STREETS | 8,100 | |
| 01.380.000 | MISCELLANEOUS | | |
| 01.380.451 | RECYCLE | 12,000 | |
| | TOTAL MISCELLANEOUS | 12,000 | |
| 01.399.000 | GENERAL FUND CARRYOVER | | |
| 01.399.100 | PROVIDED FROM FUND BALANCE | 288,785 | |
| | TOTAL CARRYOVER | 288,785 | |
| | TOTAL REVENUE | \$ 8,589,560 | |

**COOLBAUGH TOWNSHIP
GENERAL FUND
FINAL 2023 BUDGET**

| EXPENSES | | | | 2023 |
|-------------------|----------------------------------|--|--|------------------|
| ACCOUNT | DESCRIPTION | | | BUDGET |
| 01.400.000 | GENERAL GOV'T | | | |
| 01.400.110 | SALARIES ELECTED OFFICIALS | | | \$ (20,625) |
| 01.400.200 | HEALTH/DENTAL/VISION INSURANCE | | | (80,347) |
| 01.400.220 | POSTAGE / METER | | | (5,500) |
| 01.400.300 | OTHER SERVICES & CHARGES | | | (6,800) |
| 01.400.312 | COMPUTER MAINT / REPAIR | | | (14,300) |
| 01.400.320 | TELEPHONE | | | (11,000) |
| 01.400.325 | WIRELESS COMM | | | (12,500) |
| 01.400.331 | MILEAGE REIMBURSEMENT | | | (500) |
| 01.400.376 | COPIERS | | | (8,760) |
| 01.400.420 | DUES SUBSCRIPTION & MEMBERSHIP | | | (4,275) |
| 01.400.450 | CONTRACT SERVICE | | | (10,000) |
| 01.400.460 | MEETINGS & CONFERENCES | | | (9,000) |
| 01.400.700 | CAPITAL PURCHASES | | | (14,000) |
| | TOTAL GENERAL GOVERNMENT | | | (197,607) |
| 01.401.000 | MANAGER -EXECUTIVE | | | |
| 01.401.200 | SUPPLIES | | | (500) |
| 01.401.420 | DUES SUBSCRIPTIONS & MEMBERSHIP | | | (600) |
| 01.401.460 | MEETINGS & CONFERENCES | | | (2,000) |
| | TOTAL MANAGER -EXECUTIVE | | | (3,100) |
| 01.402.000 | FINANCIAL ADMIN | | | |
| 01.402.110 | AUDITORS | | | (50) |
| 01.402.200 | SUPPLIES | | | (1,000) |
| 01.402.310 | CPA SERVICES | | | (13,800) |
| 01.402.350 | INSURANCE BOND | | | (2,600) |
| 01.402.460 | MEETINGS & CONFERENCES | | | (500) |
| | TOTAL FINANCIAL ADMIN | | | (17,950) |
| 01.403.000 | TAX COLLECTION | | | |
| 01.403.110 | TAX COLLECTOR SALARY | | | (26,503) |
| 01.403.131 | COMMISSION LST | | | (6,000) |
| 01.403.220 | OPER.EXPENSES POSTAGE /PRIN | | | (8,000) |
| 01.403.316 | R/E TAX REFUNDS | | | (3,000) |
| | TOTAL TAX COLLECTION | | | (43,503) |
| 01.404.000 | LEGAL | | | |
| 01.404.310 | SOLICITOR'S FEE | | | (35,000) |
| 01.404.314 | SPECIAL LEGAL SERVICES | | | (15,000) |
| | TOTAL LEGAL | | | (50,000) |
| 01.405.000 | MUNICIPAL OFFICE | | | |
| 01.405.180 | CLERICAL OVERTIME | | | (3,500) |
| 01.405.200 | OFFICE SUPPLIES | | | (1,000) |
| 01.405.340 | ADVERTISING/PRINTING/BINDING | | | (4,500) |
| | TOTAL MUNICIPAL OFFICE | | | (9,000) |
| 01.408.000 | ENGINEER | | | |
| 01.408.313 | ENGINEER FEES - TOWNSHIP MATTERS | | | (35,000) |
| | TOTAL ENGINEER | | | (35,000) |

| COOLBAUGH TOWNSHIP | | | |
|--------------------|------------------------------------|--|--------------------|
| GENERAL FUND | | | |
| FINAL 2023 BUDGET | | | |
| EXPENSES | | | 2023 |
| ACCOUNT | DESCRIPTION | | BUDGET |
| 01.409.000 | BUILDING | | |
| 01.409.180 | BLDG. / GROUND OVERTIME | | (10,000) |
| 01.409.200 | SUPPLIES | | (13,000) |
| 01.409.238 | CLOTHING & UNIFORMS | | (1,000) |
| 01.409.300 | OTHER SERVICES & CHARGES | | (2,500) |
| 01.409.330 | FUEL | | (500) |
| 01.409.360 | PUBLIC UTILITIES- STREET LIGHT | | (13,500) |
| 01.409.361 | PUBLIC UTILITIES - ELECTRIC | | (20,000) |
| 01.409.362 | PUBLIC UTILITIES - WATER | | (2,000) |
| 01.409.363 | PUBLIC UTILITIES - SEWER | | (4,500) |
| 01.409.367 | PUBLIC UTILITIES - HEAT | | (25,000) |
| 01.409.373 | MAINTENANCE & REPAIRS BLDG | | (29,521) |
| 01.409.374 | MAINTENANCE & REPAIRS EQUIPMEN | | (5,000) |
| 01.409.450 | BOTTLED WATER | | (1,000) |
| 01.409.451 | CONTRACTED SERVICES GENERATORS | | (4,500) |
| 01.409.453 | CONTRACTED SVCS - TRASH COLLEC | | (4,700) |
| 01.409.454 | CONTRACTED SVCS - ELEVATOR/WE | | (5,000) |
| 01.409.455 | CONTRACTED SVCS - TANKS/BOILER | | (9,000) |
| 01.409.456 | CONTRACTED SVCS - FIRE EXTING | | (2,000) |
| 01.409.457 | CONTRACTED SVCS - FLOOR MATS | | (3,000) |
| 01.409.458 | CONTRACTED SVCS - BUILDINGS | | (16,000) |
| 01.409.600 | CAPITAL CONSTRUCTION | | (68,000) |
| 01.409.700 | CAPITAL PURCHASES | | (18,000) |
| | TOTAL BUILDING | | (257,721) |
| 01.410.000 | POLICE | | |
| 01.410.450 | CONTRACTED SVCS - PMRPC | | (2,865,868) |
| | TOTAL POLICE | | (2,865,868) |
| 01.411.000 | FIRE | | |
| 01.411.150 | LOSAP - RETIREMENT | | (30,000) |
| 01.411.400 | FIRE DEPT FUEL | | (10,000) |
| 01.411.450 | CONTRACTED SVCS - FIRE HYDRANT | | (19,500) |
| 01.411.451 | COOLBAUGH TWP VOL FIRE CO DONATION | | (150,000) |
| 01.411.452 | POCONO SUMMIT VOL FIRE CO DONATION | | (20,000) |
| 01.411.453 | THORNHURST FIRE & RESCUE DONATION | | (20,000) |
| 01.411.454 | GOULDSBORO VOL FIRE CO DONATION | | (20,000) |
| 01.411.457 | TOBYHANNA TWP VOL FIRE CO DONATION | | (5,000) |
| 01.411.458 | MOUNT POCONO VOL FIRE CO DONATION | | (5,000) |
| 01.411.500 | FOREIGN FIRE CASUALTY INS EXPE | | (100,000) |
| 01.411.700 | CAPITAL PURCHASES | | (5,000) |
| | TOTAL FIRE | | (384,500) |
| 01.412.000 | AMBULANCE / RESCUE | | |
| 01.412.400 | AMBULANCE FUEL | | (25,000) |
| 01.412.500 | CONTRIBUTIONS | | (100,000) |
| | TOTAL AMBULANCE / RESCUE | | (125,000) |
| 01.413.000 | SEWAGE ENFORCEMENT | | |
| 01.413.144 | CONTRACTED SEO | | (105,000) |
| 01.413.200 | SUPPLIES | | (500) |
| | TOTAL SEWAGE ENFORCEMENT | | (105,500) |

**COOLBAUGH TOWNSHIP
GENERAL FUND
FINAL 2023 BUDGET**

| EXPENSES | | | | 2023 |
|-----------------|---|--|--|------------------|
| ACCOUNT | DESCRIPTION | | | BUDGET |
| 01.414.000 | CODES/ZONING OFFICE | | | |
| 01.414.180 | ZONING OFFICE OVERTIME | | | (2,500) |
| 01.414.200 | SUPPLIES | | | (1,920) |
| 01.414.300 | OTHER SERVICES & CHARGES | | | (7,295) |
| 01.414.310 | ENGINEERING/ARCHITECTURAL FEES | | | (3,500) |
| 01.414.314 | PROFESSIONAL FEES -SOLICITOR | | | (7,500) |
| 01.414.331 | TRANSPORTATION - MILEAGE | | | (150) |
| 01.414.400 | FUEL | | | (1,500) |
| 01.414.460 | TRAINING/CONFERENCES | | | (1,000) |
| 01.414.700 | CAPITAL PURCHASES | | | (109,751) |
| | TOTAL CODES/ZONING OFFICE | | | (135,116) |
| 01.415.000 | EMERGENCY MANAGEMENT | | | |
| 01.415.200 | SUPPLIES | | | (2,000) |
| 01.415.210 | CRIME WATCH | | | (500) |
| 01.415.250 | APCP EMER. ROAD ACCESS | | | (1,000) |
| 01.415.450 | CONTRACTED SVCS - CONTROL CTR | | | (32,301) |
| 01.415.700 | CAPITAL PURCHASES | | | (71,000) |
| | TOTAL EMERGENCY MANAGEMENT | | | (106,801) |
| 01.418.000 | ZONING HEARING BOARD | | | |
| 01.418.120 | SALARIES ZHB MEMBERS | | | (500) |
| 01.418.200 | SUPPLIES | | | (250) |
| 01.418.314 | ZHB SOLICITOR | | | (2,250) |
| 01.418.316 | SPECIAL SERVICES/STENO | | | (350) |
| 01.418.340 | ADVERTISING & PRINTING | | | (250) |
| | TOTAL ZONING HEARING BOARD | | | (3,600) |
| 01.419.000 | PLANNING COMMISSION | | | |
| 01.419.140 | SALARIES PLANNING COMMISSION | | | (4,800) |
| 01.419.200 | SUPPLIES | | | (250) |
| 01.419.313 | ENGINEERING SERVICES | | | (500) |
| 01.419.314 | PLANNING COMMISSION SOLICITOR | | | (4,000) |
| 01.419.340 | ADVERTISING & PRINTING | | | (100) |
| | TOTAL PLANNING COMMISSION | | | (9,650) |
| 01.426.000 | COMPOST FACILITY | | | |
| 01.426.200 | MATERIAL & SUPPLIES | | | (1,000) |
| 01.426.330 | FUEL | | | (10,000) |
| 01.426.374 | REPAIR/MAINT (BEAST) | | | (15,000) |
| 01.426.700 | CAPITAL PURCHASES | | | (413,558) |
| | TOTAL COMPOST FACILITY | | | (439,558) |
| 01.427.000 | SOLID WASTE COLLECTION / DISPO | | | |
| 01.427.200 | SUPPLIES | | | (500) |
| 01.427.300 | OTHER SERVICES & CHARGES | | | (2,500) |
| 01.427.450 | CONTRACT SERVICES-TWP CLEAN-UP | | | (25,000) |
| | TOTAL SOLID WASTE COLLECTION / DISPO | | | (28,000) |

| COOLBAUGH TOWNSHIP | | | | |
|--------------------|--|--|--|-----------|
| GENERAL FUND | | | | |
| FINAL 2023 BUDGET | | | | |
| EXPENSES | | | | 2023 |
| ACCOUNT | DESCRIPTION | | | BUDGET |
| 01.430.000 | DPW-HIGHWAYS ROADS STREETS | | | |
| 01.430.180 | ROAD CREW OVERTIME | | | (38,000) |
| 01.430.190 | OTHER PERSONAL-UNIFORM CLEANIN | | | (4,500) |
| 01.430.191 | CDL LICENSE REIMBURSEMENT | | | (300) |
| 01.430.192 | BOOT REIMBURSEMENT | | | (2,400) |
| 01.430.240 | SUPPLIES | | | (10,480) |
| 01.430.260 | SMALL TOOLS & MINOR EQUIPMENT | | | (2,000) |
| 01.430.300 | OTHER SERVICES & CHARGES | | | (7,100) |
| 01.430.310 | ENGINEERING SERVICES | | | (20,000) |
| 01.430.320 | COMMUNICATIONS RADIOS & TELEPH | | | (1,500) |
| 01.430.330 | FUEL | | | (55,000) |
| 01.430.700 | CAPITAL PURCHASES | | | (466,609) |
| | TOTALS DPW-HIGHWAYS ROADS STREETS | | | (607,889) |
| 01.431.000 | DPW-STREET CLEANING | | | |
| 01.431.240 | PARTS AND SUPPLIES | | | (2,000) |
| | TOTALS DPW-STREET CLEANING | | | (2,000) |
| 01.432.000 | DPW-SNOW & ICE REMOVAL | | | |
| 01.432.180 | SNOW & ICE REMOVAL OVERTIME | | | (30,000) |
| 01.432.240 | ROAD MATERIALS | | | (155,000) |
| | TOTALS DPW-SNOW & ICE REMOVAL | | | (185,000) |
| 01.433.000 | DPW-TRAFFIC SIGNS STREET SIGN | | | |
| 01.433.240 | ROAD MATERIALS | | | (20,000) |
| 01.433.360 | PUBLIC UTILITY-ELECTRIC | | | (10,000) |
| 01.433.450 | CONTRACTED SERVICES | | | (15,000) |
| 01.433.700 | CAPITAL PURCHASES | | | (10,600) |
| | TOTALS DPW-TRAFFIC SIGNS STREET SIGN | | | (55,600) |
| 01.436.000 | DPW-STORM SEWERS & DRAINS | | | |
| 01.436.384 | EQUIPMENT RENTAL | | | (3,500) |
| 01.436.600 | CAPITAL CONSTRUCTION | | | (3,500) |
| | TOTALS DPW-STORM SEWERS & DRAINS | | | (7,000) |
| 01.437.000 | DPW-REPAIR OF TOOLS & MACHINER | | | |
| 01.437.100 | INSPECTION STATION | | | (500) |
| 01.437.240 | PARTS & MATERIALS | | | (90,000) |
| | TOTALS DPW-REPAIR OF TOOLS & MACHINER | | | (90,500) |
| 01.438.000 | DPW-HIGHWAY REPAIR & MAINT | | | |
| 01.438.240 | ROAD MATERIALS | | | (15,000) |
| | TOTALS DPW-HIGHWAY REPAIR & MAINT | | | (15,000) |
| 01.439.000 | DPW-HIGHWAY CONSTR & REBUILDIN | | | |
| 01.439.310 | ENGINEERING FEES | | | (2,000) |
| 01.439.600 | CAPITAL CONSTRUCTION | | | (30,000) |
| | TOTALS DPW-HIGHWAY CONSTR & REBUILDIN | | | (32,000) |
| 01.453.000 | SPECTATOR RECREATION | | | |
| 01.453.502 | CONTRIBUTION NRHS | | | (5,000) |
| 01.453.503 | CONTRIBUTION HISTORICAL ASSOC | | | (5,000) |
| 01.453.504 | ALARM MONITORING-HIST. ASSOC. | | | (300) |
| | TOTAL SPECTATOR RECREATION | | | (10,300) |

**COOLBAUGH TOWNSHIP
GENERAL FUND
FINAL 2023 BUDGET**

| EXPENSES | | | 2023 |
|------------|--|--|-----------|
| ACCOUNT | DESCRIPTION | | BUDGET |
| 01.454.000 | PARKS | | |
| 01.454.200 | MATERIALS & SUPPLIES | | (9,000) |
| 01.454.250 | SUPPLIES FOR EVENTS | | (3,000) |
| 01.454.310 | ENGINEERING FEES | | (13,000) |
| 01.454.330 | FUEL | | (1,500) |
| 01.454.361 | UTILITIES-ELECTRIC | | (5,200) |
| 01.454.374 | REPAIRS & MAINT. OF EQUIPT. | | (2,500) |
| 01.454.450 | CONTRACTED SERVICES | | (8,500) |
| 01.454.700 | CAPITAL PURCHASES | | (35,000) |
| 01.454.750 | PARK DEVELOPMENT | | (1,500) |
| | TOTAL PARKS | | (79,200) |
| 01.457.000 | CIVIL & MILITARY CELEBRATIONS | | |
| 01.457.500 | VETERANS DONATION | | (18,000) |
| | TOTAL CIVIL & MILITARY | | (18,000) |
| 01.458.000 | CONTRIBUTIONS | | |
| 01.458.555 | DONATIONS - OTHER | | (3,700) |
| 01.458.600 | EAC CONTRIBUTION | | (6,000) |
| | TOTAL CONTRIBUTIONS | | (9,700) |
| 01.461.000 | COMMUNITY DEVELOPMENT | | |
| 01.461.543 | TOBYHANNA CONSERVATION CLUB | | (3,500) |
| 01.461.560 | DEER REMOVAL | | (2,000) |
| | TOTAL COMMUNITY DEVELOPMENT | | (5,500) |
| 01.465.000 | BUSINESS ALLIANCE | | (3,000) |
| | TOTAL BUSINESS ALLIANCE | | (3,000) |
| 01.471.000 | PRINCIPAL PAYMENTS | | |
| 01.471.201 | GO BOND PRINCIPAL 2016 | | (52,520) |
| 01.471.202 | GO BOND INTEREST 2016 | | (657) |
| | TOTAL PRINCIPAL & INTEREST PAYMENTS | | (53,177) |
| 01.480.000 | PAYROLL EXPENSES | | (9,000) |
| 01.480.004 | BANK CHARGES | | (3,500) |
| 01.480.216 | PENSION ADMINISTRATION EXPENSE | | (2,500) |
| | TOTAL PAYROLL EXPENSES | | (15,000) |
| 01.481.000 | INTERGOVT EXPENSES | | |
| 01.481.500 | STATE PORTION - POLICE PENSION | | (148,817) |
| 01.481.510 | STATE PORTION - NON-UNIFORM PENSION | | (3,591) |
| | TOTAL INTERGOVT EXPENSES | | (152,408) |
| 01.486.000 | INSURANCE | | |
| 01.486.352 | LIABILITY PREMIUM (CASUALTY) | | (116,959) |
| 01.486.354 | WORKMEN'S COMPENSATION | | (75,000) |
| | TOTAL INSURANCE | | (191,959) |

**COOLBAUGH TOWNSHIP
GENERAL FUND
FINAL 2023 BUDGET**

| EXPENSES | | | | 2023 |
|------------|----------------------------------|--|--|----------------|
| ACCOUNT | DESCRIPTION | | | BUDGET |
| 01.487.000 | EMPLOYEE BENEFITS | | | |
| 01.487.153 | DISABILITY INSURANCE LONG TERM | | | (9,500) |
| 01.487.156 | HEALTH/EYE/DENTAL INSURANCE | | | (481,978) |
| 01.487.157 | REIMBURSEMENT HEALTH INS | | | (7,500) |
| 01.487.158 | LIFE INSURANCE | | | (5,000) |
| 01.487.160 | PENSION-NON-UNIFORM | | | (169,036) |
| 01.487.161 | SOCIAL SECURITY | | | (99,492) |
| 01.487.162 | UNEMPLOYMENT COMPENSATION | | | (15,000) |
| | TOTAL EMPLOYEE BENEFITS | | | (787,506) |
| 01.492.000 | INTERFUND TRANSFERS | | | |
| 01.492.001 | TRANSFER TO SEWER ACCT. | | | (207,205) |
| | TOTAL INTERFUND TRANSFERS | | | (207,205) |
| | WAGES | | | (1,244,143) |
| | TOTAL EXPENSES | | | \$ (8,589,560) |

**COOLBAUGH TOWNSHIP
FIRE TAX FUND
FINAL 2023 BUDGET**

| Account | Description | 2023 BUDGET |
|----------------|--|------------------------|
| 04.301.000 | TAXES | |
| 04.301.100 | COOLBAUGH TWP VFD R/E TAX | \$ 702,363 |
| 04.301.140 | VFD R/E TAX | 100,000 |
| 04.301.150 | COOLBAUGH FIRE BUILDING FUND R/E TAX | 330,000 |
| | TOTAL FIRE TAXES | 1,132,363 |
| 04.302.000 | TAXES - DELINQUENT | |
| 04.302.001 | FIRE TAX DELINQUENT - CTVFC | 40,000 |
| | TOTAL TAXES - DELINQUENT | 40,000 |
| 04.341.000 | INTEREST | 2,000 |
| | TOTAL INTEREST | 2,000 |
| 04.399.000 | CARRYOVER | |
| 04.399.100 | PROVIDED FROM FUND BALANCE - CTVFC | 492,400 |
| 04.399.130 | PROVIDED FROM FUND BALANCE TOBYHANNA | 61,450 |
| 04.399.140 | PROVIDED FROM FUND BALANCE- VFD | 46 |
| 04.399.150 | PROVIDED FROM FUND BALANCE- COOLBAUGH FIRE BUILDING FUND | 330,000 |
| | TOTAL CARRYOVER | 883,896 |
| | TOTAL REVENUE | \$ 2,058,259 |
| 04.411.000 | TAX DISBURSEMENTS | |
| 04.411.100 | COOLBAUGH TWP VFD TAX DISTRIBUTION | \$ (1,236,763) |
| 04.411.130 | TOBYHANNA TWP VFD TAX DISTRIBUTION | (61,450) |
| 04.411.140 | VFD TAX DISTRIBUTION | (100,046) |
| 04.411.150 | COOLBAUGH FIRE BUILDING FUND DISTRIBUTION | (660,000) |
| | TOTAL TAX DISBURSEMENTS | (1,298,213) |
| | TOTAL EXPENSES | \$ (2,058,259) |

**COOLBAUGH TOWNSHIP
LIBRARY TAX FUND
FINAL 2023 BUDGET**

| Account | Description | 2023 BUDGET |
|----------------|--------------------------------------|------------------------|
| 02.301.000 | TAXES | |
| 02.301.100 | REAL ESTATE TAXES LIBRARY | \$ 594,490 |
| 02.301.400 | REAL ESTATE TAX DELINQUENT - LIBRARY | 40,000 |
| | TOTAL TAXES | 634,490 |
| | TOTAL REVENUE | \$ 634,490 |
| 02.456.000 | TAX DISBURSEMENTS | |
| 02.456.400 | REAL ESTATE TAX DISTRIBUTION | \$ (594,490) |
| 02.456.410 | REAL ESTATE TAX - DELINQUENT LIBRARY | (40,000) |
| | TOTAL TAX DISTRIBUTION | (634,490) |
| | TOTAL EXPENSES | \$ (634,490) |

| COOLBAUGH TOWNSHIP | | | |
|-------------------------------|----------------------------------|----|------------------------|
| EMS TAX FUND | | | |
| FINAL 2023 BUDGET | | | |
| Account | Description | | 2023 BUDGET |
| 05.301.000 | TAXES | | |
| 05.301.100 | REAL ESTATE TAXES - EMS | \$ | 283,091 |
| 05.301.400 | REAL ESTATE TAX DELINQUENT - EMS | | 10,000 |
| | TOTAL TAXES | | 293,091 |
| | TOTAL REVENUE | \$ | 293,091 |
| 05.412.000 | TAX DISBURSEMENTS | | |
| 05.412.400 | REAL ESTATE TAX DISTRIBUTION | \$ | (283,091) |
| 05.412.410 | REAL ESTATE TAX - DELINQUENT EMS | | (10,000) |
| | TOTAL TAX DISTRIBUTION | | (293,091) |
| | TOTAL EXPENSES | \$ | (293,091) |
| COOLBAUGH TOWNSHIP | | | |
| LIQUID FUELS FUND | | | |
| FINAL 2023 BUDGET | | | |
| ACCOUNT | DESCRIPTION | | 2023 BUDGET |
| 35.341.000 | INTEREST | \$ | 1,000 |
| 35.355.050 | STATE ENTITLEMENT | | 570,000.00 |
| 35.355.100 | ROAD TURNBACK | | 2,200.00 |
| | TOTAL REVENUE | \$ | 573,200 |
| 35.430.740 | CAPITAL PURCHASES | \$ | (114,000) |
| 35.439.600 | CAPITAL ROAD CONSTRUCTION | | (459,200.00) |
| | TOTAL EXPENSE | \$ | (573,200) |
| COOLBAUGH TOWNSHIP | | | |
| EMERGENCY SERVICE FUND | | | |
| FINAL 2023 BUDGET | | | |
| ACCOUNT | DESCRIPTION | | 2023 BUDGET |
| 19.341.000 | INTEREST | \$ | 550 |
| 19.399.000 | E.S. FUND CARRY OVER | | 222,600 |
| | TOTAL REVENUE | \$ | 223,150 |
| 19.499.000 | ES FUND CARRYOVER | \$ | (223,150) |
| | TOTAL EXPENSE | \$ | (223,150) |

**COOLBAUGH TOWNSHIP
SEWER FUND
FINAL 2023 BUDGET**

| Account | Description | | | 2023 BUDGET |
|----------------|----------------------------------|--|--|------------------------|
| 08.341.000 | INTEREST EARNED | | | \$ 75 |
| 08.364.100 | USERS FEES | | | 160,000 |
| 08.392.010 | TRANSFER FROM GENERAL FUND | | | 207,205 |
| | TOTAL REVENUE | | | \$ 367,280 |
| 08.429.125 | CONTRACT SERVICE PLANT | | | \$ (69,600) |
| 08.429.200 | SUPPLIES | | | (16,000) |
| 08.429.300 | OTHER SERVICES & CHARGES | | | (7,000) |
| 08.429.313 | ENGINEERING SERVICES | | | (60,000) |
| 08.429.314 | PROFESSIONAL FEE SOLICITOR | | | (10,000) |
| 08.429.320 | TELEPHONE | | | (5,000) |
| 08.429.361 | ELECTRIC | | | (43,000) |
| 08.429.373 | MAINT/REPAIR BUILDING | | | (5,000) |
| 08.429.374 | MAINT/REPAIR EQUIPMENT | | | (30,000) |
| 08.429.451 | OUTSIDE LAB TESTING | | | (4,000) |
| 08.429.452 | SLUDGE HAULING | | | (30,000) |
| 08.429.453 | CONTRACTED SERVICE -TRASH | | | (2,200) |
| 08.429.700 | CAPITAL PURCHASES | | | (11,400) |
| 08.471.104 | PENNVEST Principal LN# 27745 | | | (53,455) |
| 08.471.105 | PENNWORKS PRINCIPAL LN #99900048 | | | (10,495) |
| 08.472.105 | PENNVEST INTERST LN# 27745 | | | (9,035) |
| 08.472.106 | PENNWORKS INTEREST LN #99900048 | | | (1,095) |
| | TOTAL EXPENSES | | | \$ (367,280) |

**COOLBAUGH TOWNSHIP
AMERICAN RESCUE PLAN FUND
FINAL 2023 BUDGET**

| ACCOUNT | DESCRIPTION | | | 2023 BUDGET |
|----------------|-------------------------------------|--|--|------------------------|
| 03.341.000 | INTEREST | | | \$ 2,000 |
| 03.399.000 | American Rescue Plan Carryover | | | 386,034 |
| | TOTAL REVENUE | | | \$ 388,034 |
| 03.402.000 | FINANCIAL ADMIN | | | |
| 03.402.310 | CPA SERVICES | | | \$ (11,250) |
| 03.429.000 | WASTEWATER COLLECTION AND TREATMENT | | | |
| 03.429.300 | OTHER SERVICES & CHARGES | | | (150,000) |
| 03.429.374 | MAINT/REPAIR EQUIPMENT | | | (66,774) |
| 03.429.700 | Capital Purchases | | | (89,510) |
| 03.436.000 | STORM SEWERS AND DRAINS | | | |
| 03.436.313 | ENGINEERING SERVICES | | | (50,000) |
| 03.436.370 | REPAIR & MAINTENANCE SERVICES | | | (20,500) |
| | TOTAL EXPENSE | | | \$ (388,034) |