

**Coaldale
Borough**

2025

**ANNUAL
BUDGET**

Building Trust Through Transparency

**Advertised -
November 12, 2024**

COALDALE BOROUGH
221/223 THIRD STREET
P.O. BOX 116
COALDALE, PA 18218-0116

“This institution is an equal opportunity provider and employer

Attn; Borough Council, Mayor, Finance Committee
Coaldale Borough
221-223 Third St.
Coaldale PA 18218

Subject : 2025 Budget Message

Dear Members:

The proposed Fiscal Year 2025 Budget is submitted for review and recommendation. This budget represents a commitment to implementing policies that prioritize sustainable spending, ensuring we look beyond immediate needs and plan for the future of our town. By safeguarding our finances, we aim to alleviate potential financial stress and create a foundation for long-term growth. Our goal is to enhance the town’s vitality and give it the revitalization it truly deserves, setting the stage for a brighter future for all residents.

The formatting of this budget document has been designed to effectively serve as a policy guide, an operations manual, a financial plan, and a means of communication. We have continually updated the document’s format to enhance government transparency and promote public engagement. The primary advantage for citizens is that this format provides a clear overview of both the operations and the financial plan outlined in the 2025 budget.

Over the past year, our town has made significant strides with new personnel across every department, including council, police, streets, and administration. We are focused on achieving a more unified front with a commitment to transparency. While we have faced some challenges, we are dedicated to addressing the disruptions of recent years. As we work to stabilize our finances, we hope to earn your trust in our efforts to overcome this distress and emerge as a more cohesive governing body and a stronger, unified borough.

Difficult decisions must continue to be made to meet our obligations to the Borough's over 2,000 residents. While many of the choices ahead may not be popular, they are essential for establishing a strong fiscal foundation for the Borough of Coaldale.

We present this document, the Borough’s Proposed Budget for Fiscal Year 2025 , confident that it meets our citizens’ essential needs while upholding crucial financial reforms that will protect the integrity of our Borough as we tackle ongoing challenges.

WHAT IS A MILL

A mill in municipal taxation is a unit of measurement used to calculate property taxes. Specifically, one mill represents one-tenth of one cent, or \$1 in tax for every \$1,000 of assessed property value.

For example, if a municipality has a tax rate of 5 mills, a property valued at \$100,000 would incur a tax of \$500 (calculated as 5 mills x \$100,000 / 1,000). This system helps municipalities raise revenue for essential services like schools, public safety, and infrastructure.

COALDALE MILLAGE BREAKDOWN

General Fund	27.5 Mills	Per Capita	\$5.00 Per Person
Street levy	1. Mill	Occupation	9.75 %
Light levy	2 Mills	Property Transfer Tax	1%
Fire Levy	1.5 Mills	Earned Income	1%
Pension Levy	.5 Mills	Local Service tax	\$52.00

Total Millage 32.50 Mills

WHERE IS THE MONEY GOING

In our borough, the average expenses play a vital role in supporting the community as a whole. The largest portion of our budget is allocated to employee salaries and insurance—ensuring our dedicated staff, buildings, and vehicles are well-protected.

In 2025, the borough will continue to prioritize essential services such as police, road maintenance, and recreation. Additionally, we will begin planning for our upcoming 200-year celebration, ensuring a memorable event in the years to come.

PLANNING FOR THE FUTURE

A few items have been added to the 2025 budget to aid in the protection of our citizens and the protection of our budget for the future.

GENERAL FUND

OFFICE ADMINISTRATION:

Looking ahead, the office staff will expand to three members, up from two in previous budgets. Notably, the clerk's position will be fully funded through the Sewer Transmission and Sanitation funds, alleviating the need for any allocation from the general fund. This strategic shift enhances our operational capacity while ensuring fiscal responsibility

DEPARTMENT OF PUBLIC WORKS:

This department has seen a notable increase in part-time staffing, primarily to support summer activities such as grass cutting and road patching. The budget for part-time workers has risen from \$3,000 to \$18,700.00, reflecting our commitment to maintaining our community's infrastructure during the peak season.

POLICE DEPARTMENT:

As you can see, there has been no increase in the salary budget for the police department this year. This is primarily due to an upcoming officer's retirement. Additionally, our contract with the police union will expire in 2025, and we will be entering negotiations for a new agreement. During this period, we believe it would not be in the best interest of the department to hire a new full-time officer; however, funds are available should that decision change. We have sufficient resources allocated to potentially hire either two part-time officers or one full-time officer.

Furthermore, we have set aside additional funds for pay increases for part-time officers, a topic that will be discussed in an upcoming council meeting to aid in recruitment efforts.

We have also allocated enough funds to cover any accrued time that needs to be paid out as officers leave the department. This is a new line item in our budget, as we have historically not accounted for these expenses. Over the past year, we have paid out nearly \$35,000 in accrued time, with another officer nearing retirement. This proactive approach will help safeguard our budget moving forward and is reflected in line item 410.00.

SANITATION BUDGET

As noted, there has been a significant increase in sanitation charges due to the renegotiation of our contract in July 2024. The new contracted fee for Tamaqua Transfer, under a four-year agreement, is \$1,609,057.00, resulting in a monthly bill of \$33,525.00. Consequently, customer charges have risen from \$77.00 to \$114.00 per month. Additionally, you will see a line item in this budget that covers the fees for the clerk's position in the borough as well.

SEWER MAINT. BUDGET

We have reallocated the budgeted CLSH payment to the Sewer Maintenance Fund. This adjustment will allow us to utilize those funds for sewer repairs. In addition to the \$50,000 allocated for sewer repair, combined with state funding (liquid fuels), we will have approximately \$142,000 available for sewer line and street repairs during the 2025 season. Additionally, there is a line item in the budget for the salary of the clerk.

COMPLEX BUDGET

The complex has finally achieved full sustainability and is projected to generate approximately \$19,150.00. This additional revenue will contribute to addressing the ongoing repair needs of the building. In 2025, we will actively seek grant funding to further support these necessary improvements.

Coaldale Boro GF Profit & Loss Budget vs. Actual January 2024 through December 2025

	2024 Budget	2025 Budget
Income		
300.00 · Taxes		
301.10 · Real Estate-Current Year		
301.11 · Light Tax Levy	38,000.00	37,000.00
301.12 · Fire Tax Levy	29,000.00	27,300.00
301.13 · Streets Tax Levy	19,000.00	18,200.00
301.14 · Pension Tax Levy	9,500.00	9,100.00
301.10 · Real Estate-Current Year - Other	523,000.00	590,000.00
Total 301.10 · Real Estate-Current Year	618,500.00	681,600.00
301.30 · Real Estate-Delinquent	60,000.00	60,000.00
300.00 · Taxes - Other		
Total 300.00 · Taxes	678,500.00	741,600.00
310.00 · Local Tax Enabling Act (Act 511)		
310.01 · Per Capita		
310.02 · General Fund Per Capita	9,500.00	9,500.00
310.01 · Per Capita - Other	5,250.00	4,500.00
Total 310.01 · Per Capita	14,750.00	14,000.00
310.10 · Real Estate Transfer	10,000.00	25,000.32
310.20 · Earned Income Tax	150,000.00	135,000.00
310.21 · EIT-Delinquent-prior yrs levy		0.00
310.45 · LST (Occupation Tax)	11,750.00	12,000.00
310.61 · Housing Authority PILOT	2,000.00	1,700.00
Total 310.00 · Local Tax Enabling Act (Act 511)	188,500.00	187,700.32
320.00 · Licenses & Permits		9,000.00
321.00 · Business Licenses & Permits		
321.10 · Rental License		
321.80 · Cable Television Franchise		28,941.00
322.13 · Solicitation permits		250.00
321.00 · Business Licenses & Permits - Other	5,580.00	
Total 321.00 · Business Licenses & Permits	5,580.00	29,191.00
322.00 · Non Business Licenses & Permits		
322.01 · Handicap Parking permits		300.00
322.10 · Moving Permits	750.00	700.00
322.11 · Yard Sale Permit	50.00	50.00
322.12 · Dumpster permit		50.00
322.14 · Long term Parking- off high way		300.00
Total 322.00 · Non Business Licenses & Permits	800.00	1,400.00
331.00 · Fines		
331.10 · Magistrate Fines	6,500.00	6,500.00
331.13 · State Police Fines	500.00	500.00
331.14 · Parking Violations	2,000.00	3,500.00
Total 331.00 · Fines	9,000.00	10,500.00

Coaldale Boro GF Profit & Loss Budget vs. Actual January 2024 through December 2025

	2024 Budget	2025 Budget
341.00 · Interest Earnings		
341.01 · Interest on JT General Fund Che	1,500.00	1,500.00
341.00 · Interest Earnings - Other		0.00
Total 341.00 · Interest Earnings	1,500.00	1,500.00
355.04 · Alcoholic Beverages-Liquor Lic		250.00
355.05 · Municipal Pension State Aid		55,000.00
355.07 · Foreign Fire Ins (Firemen's Rel		9,856.00
355.08 · Gaming Grants Local Share		71,121.00
Total 355.00 · State Shared Revenue		136,227.00
361.30 · Zoning & Subdivision Fees		2,000.00
361.45 · Rental Inspection		5,625.00
361.52 · Sale of Ordinances		
361.73 · Sale of Copies of Accident repo		
Total 361.00 · Charges for Services General Go		7,625.00
362.00 · Public Safety		
362.11 · Police Reports	200.00	300.00
362.41 · Building Permits	1,500.00	10,000.00
Total 362.00 · Public Safety	1,700.00	10,300.00
363.00 · Highways & Streets		
363.21 · Line Painting Fee		100.00
363.00 · Highways & Streets - Other		
Total 363.00 · Highways & Streets		100.00
395.00 · Refunds from Prior Year Exp		
Total Income	885,580.00	1,135,143.32
Expense		
400-409 · General Government		
400.00 · Legislatve (Governing) Body		
400.01 · Council Salary	6,300.00	6,300.00
400.02 · Council Dues PSAB		800.00
Total 400.00 · Legislatve (Governing) Body	6,300.00	7,100.00
401.00 · Executive-Mayor Salary		
401.01 · Mayor Dues PSAB		125.00
401.46 · meetings, conf., cont. edu.		1,500.00
401.00 · Executive-Mayor Salary - Other	600.00	600.00
Total 401.00 · Executive-Mayor Salary	600.00	2,225.00
402.00 · Auditing Services	6,000.00	56,000.00
403.00 · Tax Collection		
403.01 · RE Tax Collector Salary	25,000.00	25,000.00
403.02 · RE Tax Bills/Duplicate		500.00
403.03 · Office Supplies	2,500.00	1,000.00

Coaldale Boro GF Profit & Loss Budget vs. Actual January 2024 through December 2025

	2024 Budget	2025 Budget
403.30 · Other Exp	5,000.00	500.00
403.00 · Tax Collection - Other		
Total 403.00 · Tax Collection	32,500.00	27,000.00
404.00 · Solicitor/Legal Fees		
404.10 · Solicitor Retainer	3,000.00	3,000.00
404.20 · Legal Fees	10,000.00	
404.00 · Solicitor/Legal Fees - Other		20,000.00
Total 404.00 · Solicitor/Legal Fees	13,000.00	23,000.00
405.00 · Secretary/Clerk/Treasurer		
405.01 · Secretary Salary	5,625.00	
405.02 · Secretary/Assist Treas	6,000.00	29,950.00
405.03 · Clerk Salary	6,000.00	
405.04 · Treasurer Salary	17,506.68	18,720.00
405.05 · Treasurer Bond	1,000.00	1,000.00
405.20 · Advertising	3,500.00	4,000.00
405.27 · Training		1,000.00
405.30 · Postage	1,000.00	1,000.00
405.40 · IT Computer Repairs		1,000.00
405.60 · Office Supplies	5,000.00	2,000.00
405.61 · Copier maint. contract		960.00
405.00 · Secretary/Clerk/Treasurer - Other		0.00
Total 405.00 · Secretary/Clerk/Treasurer	45,631.68	59,630.00
400-409 · General Government - Other		
Total 400-409 · General Government	104,031.68	174,955.00
406.00 · Other Govt. Admin		
407.00 · IT/Network/Data Process		
407.01 · IT-Computer Pals		3,000.00
407.02 · IT Cpals Project		
407.03 · Northeast Security System		1,000.00
407.20 · Web site		620.00
407.30 · ADP Payroll exp		2,612.00
407.00 · IT/Network/Data Process - Other		
Total 407.00 · IT/Network/Data Process		7,232.00
408.00 · Engineering Services	3,000.00	
409.00 · General Govt. Building Exp		
409.11 · Building Maintenance	8,000.00	10,000.00
409.20 · Cleaning Supplies	100.00	250.00
409.26 · Equipment Purchases	3,500.00	2,000.00
409.30 · Light		
409.31 · Street Lighting 55004		33,110.00
409.32 · 6th & Phillip 43001		350.00
409.33 · 2-Complex 08001		350.00

Coaldale Boro GF Profit & Loss Budget vs. Actual January 2024 through December 2025

	2024 Budget	2025 Budget
409.34 · Carnival 98007		470.00
409.35 · Garage 42009		430.00
409.36 · 141 W High Pole Service 89006		300.00
409.37 · Garage 209 42007		1,500.00
409.38 · Town Hall 3rd st 55003		3,150.00
409.39 · E Phillip st lights 79008		671.00
409.30 · Light - Other	11,000.00	
Total 409.30 · Light	11,000.00	40,331.00
409.40 · Communications-Phone	6,000.00	2,300.00
409.50 · Heat	12,000.00	10,000.00
409.60 · Water & sewer	900.00	1,120.00
409.70 · Maintenance Repairs	1,500.00	
409.80 · Other Exp		
Total 409.00 · General Govt. Building Exp	43,000.00	66,001.00
410-419 · Public Safety Protection		
410.00 · Police		
410.01 · FT Police Salaries	240,000.00	240,000.00
410.02 · PT Police Salaries	20,000.00	
410.03 · Police Pension Contributions	73,862.00	
410.04 · Holiday Pay		10,000.00
410.20 · Vehicle Maintenance	5,000.00	5,000.00
410.21 · Vehicle Fuel	12,500.00	10,000.00
410.22 · Vehicle Repairs	1,000.00	5,000.00
410.23 · Uniforms	3,750.00	1,300.00
410.24 · Fire Arm-Amunition	1,000.00	4,000.00
410.25 · Training	2,000.00	3,000.00
410.26 · IT - Insynch - People Search	10,250.00	
410.27 · Supplies	250.00	2,000.00
410.29 · National Nite Out-Comm Programs	1,500.00	500.00
410.30 · AFLAC		2,000.00
410.31 · Maintenance	3,000.00	1,000.00
410.32 · Police Telephone		2,000.00
410.42 · FOP Dues		2,000.00
Total 410.00 · Police	374,112.00	287,800.00
410.40 · MMO Min Municipal Obligation	80,000.00	87,000.00
411.00 · Fire		
411.10 · Foreigne Fire Relief Pymt		9,862.00
411.20 · Workers Comp Fire		12,000.00
411.00 · Fire - Other		30,000.00
Total 411.00 · Fire		51,862.00
413.00 · UCC Code Enforcement		
413.01 · Code Enforcement Salary	4,500.00	26,000.00

Coaldale Boro GF Profit & Loss Budget vs. Actual January 2024 through December 2025

	2024 Budget	2025 Budget
413.02 · Quality of Life Salary	2,500.00	
413.03 · Animcal Control	300.00	1,011.32
413.00 · UCC Code Enforcement - Other	0.00	
Total 413.00 · UCC Code Enforcement	7,300.00	27,011.32
414.00 · Planning & Zoning		
414.30 · Zoning Hearing Board Comp	300.00	2,000.00
414.40 · Zoning Advertising	500.00	1,500.00
414.50 · Zoning Engineering Fees		2,000.00
Total 414.00 · Planning & Zoning	1,350.00	5,500.00
Total 410-419 · Public Safety Protection	462,762.00	459,173.32
421.12 · Board / Health Secretary	300.00	
421.243 · Supplies	50.00	
Total 420-425 · Health & Human Services	350.00	
422 · .00 Animal Control	300.00	300.00
430-439 · Public Works Roads & Streets		
430.00 · DPW		
430.01 · DPW FT Salaries	105,000.00	105,000.00
430.02 · PT DPW salaries	5,000.00	18,720.00
430.04 · Clothing Allowance	1,200.00	1,300.00
430.05 · Vehicle Mainetnance	10,000.00	10,000.00
430.06 · Vehicle Fuel	6,000.00	6,000.00
430.07 · Non Uniform Dues		1,500.00
430.08 · Non-Uniform Pension Contributio	3,150.00	3,500.00
430.09 · Other DPW Exp		
Total 430.00 · DPW	130,350.00	146,020.00
430.74 · Capital Purchases/ Equipment	3,000.00	10,000.00
432.00 · Winter Maintenance Snow Removal		
432.01 · Snow Removal/ Sub Contractors	12,500.00	20,000.00
432.00 · Winter Maintenance Snow Removal - Other	20,000.00	20,000.00
Total 432.00 · Winter Maintenance Snow Removal	32,500.00	40,000.00
433.00 · Traffic Control Devices		
433.26 · Signs/ Equipments	1,500.00	1,500.00
Total 433.00 · Traffic Control Devices	1,500.00	1,500.00
437.00 · Repair of Tools & Machinery		
437.25 · Repairs & Maintenance vehicles	10,000.00	9,000.00
437.00 · Repair of Tools & Machinery - Other	5,000.00	5,000.00
Total 437.00 · Repair of Tools & Machinery	15,000.00	14,000.00
438.01 · Roads (Street Milling)		25,000.00
438.24 · High way General Supplies	300.00	500.00
438.25 · Supplies \$ Maint Garage	2,500.00	1,000.00
Total 438.00 · Maintenance of raods and bridge	2,800.00	26,500.00
439.00 · Highway Construction Projects	20,000.00	

Coaldale Boro GF Profit & Loss Budget vs. Actual January 2024 through December 2025

	2024 Budget	2025 Budget
430-439 · Public Works Roads & Streets - Other		
Total 430-439 · Public Works Roads & Streets	205,150.00	238,020.00
434.36 · Holiday Lighting		2,500.00
450.00 · Complex Playground	2,000.00	
457 · .00 Militatry Memorials		1,000.00
450-459 · Culture-Recreation - Other		2,000.00
Total 450-459 · Culture-Recreation	2,000.00	3,000.00
486.00 · Insurance		
486.10 · Liability Ins	59,000.00	14,000.00
486.111 · Life Insurance	5,775.00	5,000.00
486.192 · FICA	31,500.00	31,500.00
486.195 · Workers Compensation	33,000.00	24,212.00
486.196 · Health Insurance	75,000.00	65,000.00
486.199 · Dental Insurance	4,700.00	3,000.00
486.20 · Property Casualty		7,000.00
486.222 · Unemployment Compensation	850.00	1,000.00
486.30 · Auto Ins		9,000.00
486.40 · Public Officiials Ins		1,250.00
486.50 · Police Professional		23,000.00
Total 486.00 · Insurance	209,825.00	183,962.00
487.00 · Health Ins		
66000 · Payroll Expenses		
Total Expense	1040418.68	1135143.32
Net Income	-154838.68	0

Coaldale Complex Profit & Loss Budget vs. Actual January 2024 through December 2025

Complex	24 Budget	25 Budget
Income		
367.00 · Culture- Recreation		
367.10 · Youth Sports Rec		1,500.00
367.11 · Adult Sport Rec		100.00
367.13 · Party Rental		1,000.00
367.14 · Bingo Rental		4,000.00
367.15 · LVCC		31,119.00
367.16 · Carbon Inter. IU		4,590.00
367.00 · Culture- Recreation - Other	43,000.00	
Total 367.00 · Culture- Recreation	43,000.00	42,309.00
380.00 · Misc Income		
Total Income	43,000.00	42,309.00
Expense		
409.00 · General Government Building		
409.36 · Complex electric	5,000.00	5,400.00
409.37 · Repairs and Maintenance Service	5,000.00	5,000.00
409.38 · Pest control		1,560.00
409.49 · Water Sewer Charges	1,100.00	1,100.00
Total 409.00 · General Government Building	11,100.00	13,060.00
426-429 · Public Works - Sanitation		
426.226 · Cleaning Supplies	100.00	200.00
426.44 · Sanitation / Dumptser	2,700.00	2,700.00
Total 426-429 · Public Works - Sanitation	2,800.00	2,900.00
500 · .00 Complex		
230 · complex heating fuel	15,000.00	6,000.00
36 · Complex Water Bills		1,200.00
38 · Rental Refunds		
Total 500 · .00 Complex	15,000.00	7,200.00
Total Expense	28,900.00	23,160.00
Net Income	14,100.00	19,149.00

Sewer Trans

Profit & Loss Budget vs. Actual

January 2024 through December 2025

Sewer Trans.	2024 Budget	2025 Budget
Income		
364.00 · Sewer		
364.10 · Sewage Charges	80,000.00	80,025.00
364.11 · CLSH Sewer Authority		21,739.32
364.90 · Delinquent Sewer		6,390.00
364.00 · Sewer - Other	0.00	
Total 364.00 · Sewer	80,000.00	108,154.32
380.00 · Misc Income		
392.00 · Interfund Operating Transfers		
392.01 · Transfers from General Fund		
392.04 · Transfers from Sanitation Fund		
Total 392.00 · Interfund Operating Transfers		
Total Income	80,000.00	108,154.32
Expense		
405 · Secretary/Clerk/Treasurer		
405.10 · Salary Secretary/Clerk/Treasure	8,000.00	4,680.00
Total 405 · Secretary/Clerk/Treasurer	8,000.00	4,680.00
429 · Sewer Collection		
429.27 · Sewer Software Expense	3,000.00	1,500.00
Total 429 · Sewer Collection	3,000.00	1,500.00
436 · Storm Sewer and Drains		
436.37 · Repairs and Maint. Services	76,750.00	80,000.00
Total 436 · Storm Sewer and Drains	76,750.00	80,000.00
480.00 · Misc Exp		
492.00 · Interoperatin Transfers		
492.04 · Transfers to General Fund		
492.08 · Transfers to Sewer Fund	250.00	
Total 492.00 · Interoperatin Transfers	250.00	
Total Expense	88,000.00	84,680.00
Net Income	-8,000.00	23,474.32

JT Sanitation Profit & Loss Budget vs. Actual January 2024 through December 2025

Sanitation

	<u>2024 Budget</u>	<u>2025 Budget</u>
Ordinary Income/Expense		
351.041 · Delinquent Sanitation	25,000.00	25,000.00
364.00 · Sanitation		
364.10 · Sanitation Charges	297,168.00	410,400.00
Total 364.00 · Sanitation	297,168.00	410,400.00
380.00 · Misc.		
380.01 · Misc. Error		
380.00 · Misc. - Other		
Total 380.00 · Misc.		
Total Income	322,168.00	435,400.00
Expense		
427.00 · Solid Waste Colletion & Dispos		
427.01 · Sanitation Contract Fees		402,264.24
427.03 · Sanitation Dumpster charges		3,000.00
427.38 · NSF Check Fee		
427.39 · payroll Clerk		14,976.00
Total 427.00 · Solid Waste Colletion & Dispos		420,240.24
492.00 · Interoperating transfers		
492.08 · Transfer to Sewer Fund		
Total 492.00 · Interoperating transfers		
66000 · Payroll Expenses		0.00
Total Expense		420,240.24
Net Ordinary Income	322,168.00	15,159.76
Other Income/Expense		
Other Income		
341.00 · Interest		
341.01 · Sanitation interest		
Total 341.00 · Interest		
Total Other Income		
Net Other Income	0.00	0.00
Net Income	322,168.00	15,159.76