

Borough of Tatamy

2025 Budget

Budget Funds

General | Refuse | Highway Aid | Capital Reserve



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BOROUGH OF TATAMY
NORTHAMPTON COUNTY, PENNSYLVANIA

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Hello, Residents of Tatamy, Mayor, and Borough Council:

It is my pleasure to present to you the proposed 2025 Borough of Tatamy Budget. The borough's budget is one of the most important documents created each year. Without a budget, business cannot effectively transpire in your Borough. In a single document your budget allocates funding between departments, authorizes expenses, and communicates priorities to your residents.

Budgeting can be a challenging task today with increasing demands for municipal services and often scarce resources to meet those demands. The 2025 Budget has been established as a balanced General Fund budget resolution without any property tax increases. The General-Purpose Tax consists of a tax rate of 13.5 mills for FY 2025.

Budget Overview with Tax Revenue Commentary

The property tax supports the following key funds: Borough's General Fund, and Capital Reserve funds. The General fund is without any debts, as the Borough satisfied its loan agreement with the Tatamy Borough Sewer Authority, which was for the purchase of the Public Works Backhoe.

Real Estate taxes provide the Borough with 59.1% of the total General Fund operating revenues. As of 1 February 2024, according to Northampton County Tax Assessments, the Borough has an assessed valuation of \$43,605,200 up \$7,475,100 from 2020 and up \$1,748,900 from 2024. In the last four years, Tatamy has seen an increased assessed property valuation of nearly \$7.5 million or a 17.14% increase. Much of this has been attributed to the Chrin Commerce Centre and Tatamy Farms developments.

The current tax levy of 13.5 mills generates \$588,670, assuming a 98% collection rate and less than the excepted delinquent taxes of \$8,678.00. The Borough also budgets the 2% discount of \$9,049.00 taken by property taxpayers who pay their real estate taxes during the discount period. This value represents a three-year average of discount payments.

As of the 1 February, 2024, Northampton County Tax Assessments, one mill of property tax in the Borough nets \$43,605.20 in revenue if collected at 100%. The 2025 Borough tax rate is anticipated to be 13.5 mills, a 0.0% increase from the 2025 tax rate. For a Borough homeowner with an average assessed property value of \$61,284.91, the total real-estate tax paid to the Borough is \$827.35, an increase of \$46.39 for the year (or \$6.23 per month) from 2022, which was the year previous to the latest tax rate increase.

The Table 1 below provides an historic overview of the tax rate in Tatamy:

Table 1 – 5-Year Borough Tax Millage Rates

| Tatamy Property Tax | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|------|------|------|------|------|
| General Purpose (<i>General Fund</i>) | 13.0 | 13.0 | 13.5 | 13.5 | 13.5 |

Revenue comes from a variety of sources, as stated in Act 511 Taxes, Earned Income Tax, which accounts for approximately 38.1% of the Borough's revenue; which is the second highest source of revenue generated next to property taxes. This is followed by permitting fees, rents, state shared revenues, and fees associated with residential/commercial renovations and/or new development.

According to section 20 of the Local Tax Enabling Act Boroughs may collect from Act 511 taxes, there are overall limits; a total amount equal to the product obtained by multiplying the latest total market value of real estate by 12 mills. Thus, a borough with a market value of \$30,000,000 could legally collect \$360,000 in Act 511 taxes. Act 511 taxes are subject to sharing with the school district. An exemption to this as far as boroughs is concerned is an occupation tax using a millage or percentage as a basis, as opposed to a flat-rate occupation tax.

Earned Income Tax (EIT) collections have fared well for the Borough, The Borough has an added residential unit with working families, which has also strengthened EIT collections.

While EIT collections have been decent for most Lehigh Valley municipalities, the Northampton County Tax Collection Committee is not seeing any signs that collections will level off in 2025 and beyond. This revenue stream will likely continue to outpace COLA in the Southeastern portion of Pennsylvania. The 2025 estimated tax revenue for the EIT tax, as projected from Keystone Collections is \$318,218.00. The proposed budget reflects a lesser amount, while maintaining a balanced budget.

Tatamy's General-Purpose property tax millage rate of 13.0 has remained flat since 2020. The Borough experienced a slight .5 mill increase in 2023. However, this total increase was allocated directly to capital improvement reserve accounts in 2023 and 2024. Record high national inflation rates, soaring energy prices, and geopolitical conflict abroad has impacts on even the lowest levels of local government in the United States. Fiscal Year 2025 will utilize this mileage to offset the increase in Medical Insurance premiums. The Borough's premium increased from \$75,904.92 to \$105,758.60, less the employee contribution of \$17,070.95 leaving a budget line item of approximately \$88,688 and increase of \$23,486.00. This increase represents an 8.1% increase in premiums and the addition of Borough staff and their families.

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For the FY 2025, the Borough will carry over \$20,000 from the previous year's unused funds, resulting in a slight surplus of \$22,245.00 again, allocating \$15,000.00 into Capital Reserve Accounts, planning for the future of the Borough. The Borough has done an outstanding job in managing expenses and balancing our professional expenses against the appropriate fees. During 2024, the Borough has been able to sustain a surplus, while covering unbudgeted items such as the P25 Radio conversion, PD Tasers and minor IT upgrades for the administration office, as well as small capital purchases for the Public Works department. Every facet of the Borough has evaluated processes, adjusted to changes and are proactively planning for the Borough continues success. I am very proud to be part of this growth, along with my colleagues.

Salaries, as one would expect, are the Borough's largest expenses. The Borough has made great strides over the past two years, increasing salaries to stay competitive in Pennsylvania's Southeast region. This region includes Borough's in Berks, Bucks, Chester, Delaware, Lehigh, Montgomery and Northampton Counties. The Southeast region, is growing at a faster pace than the PA and national average, resulting in a higher Cost of Living Adjustment (COLA) than surrounding regions. Having a sustainable and consistent support staff is vital for both Borough's operations and the Managers success for long term growth and planning. I am proud to report that within the FY 2025 draft budget, CLOA adjustments align all the Borough's support staff to the Southeast average salaries., not to be confused with the median salaries. The entire Public Works department, including the Supervisor and the Borough Administrator position, over the past two years have been adjusted to this level. The Police department is in the middle of their current Collective Bargaining Agreement, which expires in 2027. The police Chief and officers are approximately 8 percent below the average for a Borough's in this region. During my research efforts, utilizing PSAB information, hourly positions are for the most part steady across the region, while appointed salary positions are largely based on Council's judgment and budget constraints. I feel that we have positioned the borough to be competitive in this area, while taking in consideration of fringe benefits, such as Health Insurance, Pension, Paid Time Off and Flex Time, as were all adjusted in the latest version of the Borough's employee handbook.

It is very possible the tax increase of 2023 is likely to continue into 2025 or 2026. The costs of doing business in today's market have increased considerably over the last few years. Inflation generally could continue through 2025 which will put added pressure on the Borough's budget next year. The other factor is MS4, Stormwater management. While the Borough has renewed its 5-year waiver, there will be a time when we will be responsible for these added state-mandated, yet unfunded directives.

The subject of raising revenues through taxes and fees always arises during budget meetings because the cost of borough operations keeps rising every year. Officials are reluctant to raise taxes for many reasons. There is a maximum tax levy of 30 mills per Borough Code, however there is legislation to raise this threshold.

Taxes and user fees are two distinct instruments which result in money being paid into the Borough's coffers. Black's Law Dictionary defines taxes as "public burdens imposed generally upon the inhabitants of the whole state, or upon some civil division thereof, for governmental purposes, without reference to peculiar benefits to particular individuals or property." There are two forms of taxes "direct" and "indirect." A direct tax is "one which is demanded from the very persons who it is intended or desired, should pay it." Indirect taxes "are those demanded in the first instance from one person in the expectation that he shall indemnify himself at the expense of another."

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Taxes are revenue raisers whether it's a real estate tax under the Borough Code or an Act 511 tax (Local Tax Enabling Act), but there is a statutory limit. All taxes must comply with the state's Uniformity Tax Clause, Article VIII, Section 1 of the Pennsylvania Constitution. The provision states "all taxes shall be uniform, upon the same class of subjects, within the territorial limits of the authority levying the tax and shall be levied and collected under general laws." A discriminatory tax is one that exempts a taxpayer from paying the per capita tax based on age. On the other hand, an exemption based on income (less than \$12,000 from all sources) is not considered to be discriminatory because it includes many classes of taxpayers (young and old).

A fee is "a charge fixed by law for services of public officers or for use of a privilege under control of government." Section 1201 (1) of the Specific Powers provision of the Borough Code allow boroughs, "to prescribe reasonable fees for the services of their officers and to enforce payment of the same."

According to various court cases, fees cannot be used as a revenue raiser like taxes. In *Commonwealth v. McFadden* (14 Beaver 242, 44 Mun. 202, 1953) the court ruled "where a fee for a license is assessed, it must be such only as will legitimately assist in the regulation, or it will be struck down." Commonwealth Court also held "fees charged by municipality for services rendered are proper if they are reasonably proportional to cost of regulation or services performed," and "municipality may not use its power to collect fees for service as means of raising revenues for other purposes," (*National Properties, Inc. v. Borough of Macungie*, 595 A.2d 742, 1991).

There are several land development projects that will be presented to the Planning Commission, which includes both commercial and residential developments. Chrin Lot 1 will be developed in 2025, as they already have land approval. It is important that we continue to manage the growth and use the added real estate and EIT taxes to maintain an acceptable level of living quality for the entire Borough.

Additionally, the Borough has been successful over the past 3 years in re-aligning its fee schedule to cover professional costs, relocation of funds to cover standard expenses, re-evaluating the purchasing process for all the functional departments of the Borough and creating a month-to-month budget. The Borough had a 3-yr goal to create a suitable operating budget that would carry the first quarter expenses, until tax revenue is received in April and May. I am proud of the job each department has done to achieve this goal for the 2025 Budget Year.

The 2024 Budget Discussion

The 2025 budget contains four funds for the borough: General Operating Fund, Refuse Fund, Capital Reserve/Improvement Fund, and Highway Aid Fund.

Budget representations are provided for all four funds. Detailed information will be provided only for the Borough's General Fund.

General Fund

This is the largest and most important of governmental funds. It is considered the 'General Fund' because most of the transactions that occur within this fund are general and cannot be accounted for in any other fund. General government operations such as administration and finance; personnel services, engineering; legal services; code enforcement activities, and plan/permit reviews;

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zoning administration; technology; some highway and facilities maintenance (not covered under the capital improvement fund or Highway Aid fund), and administration support to appointed boards and commissions are all handled through the General Fund.

2025 Revenues

The General Fund is supported primarily through real-estate taxes, Act 511 taxes, permit fees, grants (if available; not typically entered the budget presentation), state-shared subsidies, and other charges for services.

Again, Act 511 is the 'Local Tax Enabling Act' which allows a municipality to levy taxes such as; Occupation Tax, Per Capita Tax, Occupational Privilege Tax, Local Services Tax, Earned Income Tax, Mercantile or Gross Receipts Tax, Business Privilege Tax, Real Property Transfer Tax, Amusement Admissions Tax, and the Mechanical Devices Tax. The administration estimates Act 511 taxes will generate \$352,574 or approximately 38.1% of the total General Fund revenues. This is calculated from Local Service Tax, Real Property Transfer and Earned Income Tax.

The property tax revenues are anticipated to be \$588,670.00, which reflects a three-year average of tax revenue generation in addition to the .5 mill tax increase of 2023. Property taxes are expected to provide 59.1% of the General Fund revenues. The Borough has budgeted \$11,4000.00 in Real-Estate Interim taxes. Interim taxes are assessed in the event of an increase in the assessment property value, which would have taken place before the next general tax billing cycle. This tax is mainly prompted from zoning permits.

The General Fund has needed an infusion of increased tax revenue for many years. The longstanding philosophy of the Borough was to defer tax increases and examine services and rely on grants to fund necessary projects. The recent development, proposed future development and slight tax increase will assist in the Borough's future planning and operation.

The Borough has significant infrastructure replacement and improvements to make. The road network accounts for approximately \$2- \$3 million in assets. The Borough is considering a five-to-ten-year capital improvement plan to stay on top road repairs and reconstruction going forward. This has been a tremendous shift in ideology where the Borough relied heavily on our in-house Public Works Department to repair aging roads with the funds and equipment available to them. Relying on the drying well for grant funding is unsustainable. Public Works needs the necessary equipment.

The Borough has an estimated \$.5 to \$1 million in municipal separate storm sewer systems, (MS4) assets to maintain a potential pollution reduction plan. These are state and federally mandated requirements that have identified thousands of dollars of additional work for the MS4 program over the next five years for Boroughs of Tatamy's size. The council could begin discussions of implementing a stormwater access fee soon. Stormwater fees will need to be collected to maintain the roughly 3 miles of underground storm water piping, outlets, fixtures, and basins.

As the purchasing power of the dollar has eroded away over the last decade, costs to operate municipal services have risen. The Borough's Information Technology is outdated and insufficient. We are limping our way through daily activities with our current equipment. There are no more services to cut within the Borough without significantly jeopardizing public safety. The only thing left to do is to increase

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the property tax incrementally (small adjustments) every other year or possibly every third year to meet the demands placed on the Borough of the 21st century. This ideology can be altered with the addition of core development from our Commercial properties, however, with more assets, traditionally means more expenditures and areas to manage.

The Cost-of-Living Adjustment (COLA), for 2024 has been set at 3.2 percent, by the Social Security (SS) and Supplemental Income (SSI) Administrations. The purpose of the COLA is to ensure that the purchasing power of Social Security and Supplemental Security Income (SSI) benefits is not eroded by inflation. It is based on the percentage increase in the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) from the third quarter of the last year a COLA was determined to the third quarter of the current year. If there is no increase, there can be no COLA.

The CPI-W is determined by the Bureau of Labor Statistics in the Department of Labor. By law, it is the official measure used by the Social Security Administration to calculate COLAs.

The change means that inflation no longer drains value from Social Security benefits. Below are the previous 5-year amounts of COLS's.

- January 2020-- 1.6%
- January 2021-- 1.3%
- January 2022-- 5.9%
- January 2023-- 8.7%
- January 2024-- 3.2%

2025 Expenditures

All General Fund expenditures for 2025 are anticipated to be \$1,068,388.00. The budget is projected to be balanced with \$15,000.00 transferred into Capital Reserve Accounts, with no year-end fund balance leftover. This does not include any efficiency gains, aggressive procurement opportunities or grant funding, all of which can positively lower the overall borough expenditures. While the Operating Reverse accounts are part of the General Operating Fund company, these accounts are generally used for emergencies only.

There will be a carryover from the previous year's funds of \$23,232 to cover the inspection fees for the Land Development Plan, located at 100 Commerce Lane. The developer has paid for the building plan fees in calendar year 2024, however the expenses will be paid for work performed by the inspection agency in 2025. The carryover will be used to balance the Profit and Loss report, maintaining a proper balance.

Operating Reserve Fund

2025 Revenues

The anticipated total revenue available for appropriations (if needed) in 2025 is approximately \$100,581.40. This is comprised of the following accounts:

| | |
|-----------------------|-------------|
| Operating Reserve | \$29,506.71 |
| General Fund Savings | \$38,336.31 |
| Resident Relief Fund | \$7,738.38 |
| CD Account – 12 Month | \$25,000.00 |

2025 Expenditures

There are no planned expenses to be drawn from the reserve fund for 2025.

Municipal Solid Waste & Recycling / Refuse Fund

The Borough's current Municipal Solid Waste & Recycling (MSW) contract expires on December 31, 2026, at midnight. The bidding process for waste and recycling typically occurs well in advance of an expiration contract, 6 to 18 months in advance. This allows for a window of time to handle administrative discrepancies and bid rejections followed by a re-bidding process if necessary. Bidding a contract with less time on an existing and expiring contract is risky. Delays that could lead to a disruption of waste hauling services.

Tatamy entered the MSW/Refuse bidding market at a boisterous time. Inflation was on the rise along with energy prices. Fuel costs reached some of the highest ever recorded levels. Coupled with a labor force drought and a supply chain disruption affecting parts and equipment to operate trash / recycling trucks. These issues made bidders think twice about any MSW contract covering the next three years.

Tatamy residents have enjoyed relatively low waste and recycling bills over the last three years. In the final year of the current contract, waste and recycling bills were \$220.00 annually.

During the life of the existing MSW / Refuse contract, the Borough has not subsidized costs to operate the MSW program through the General Fund to lower customer prices. Going forward, as a matter of sound business practice, the MSW fund will generate revenues consistent with program expenses, including administrative costs. The Borough has recently added an electronic recycling event to the calendar year that is paid for through the Refuse and Recycling fund. The Borough is also investigating including the yard waste facility services from an adjacent municipality, through the Refuse and Recycling fund for 2025. All costs will be distributed among all customers. This factor, along with a turbulent waste haulers bidding market sent MSW prices much higher, although not unexpected. The current cost to each customer is \$370.00, paid through bi-annual invoices of \$185.00.

Although not popular with some residents, one way the Borough could save money on MSW / Refuse bills would forgo the collection of recyclables. While Tatamy is not a mandated recycling community due to its low population, it has maintained a recycling program. Recyclable material was at one time a lucrative operation for waste haulers. It's not anymore and the costs to process recyclable material have increased. Local haulers have noted 25% of recycled material is discarded to landfills

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because of contamination. Recycling has been mainstreamed as environmentally friendly for at least two decades.

Many folks do not realize that an initiative called the 'Ellen MacArthur Foundation New Plastic Economy Initiative' requiring plastics must maintain a 30% recycling rate to even be considered 'recyclable.' This is not the case with the many plastics produced and used by consumers today. Greenpeace has reported in recent studies that only 5% of plastics in the market today are recycled into new products. The rest, whether we realize it or not, simply ends up in landfills.

While I am not advocating this option, I must make the Council aware that it is an option.

2025 Revenues

For the 2025 budget, total revenues are anticipated at \$185,612.00. This considers a 97% collection rate on 507 units that are serviced. There is a budgeted income of \$4,500.00 from Portnoff Collections, relating to delinquent accounts as well as a \$38,890 carry over reform previous years. It's important to remember that the entire contract was calculated at one rate for residents. As the contracted yearly invoices increase, the rate for the residents remains the same. The borough will collect a surplus for 2.5 years and it will balance the invoices through the last 2.5 years of the contract.

2025 Expenditures

Total contracted services along with administrative expenditures are anticipated at \$195,053.00 leaving a \$16,461.00 fund balance over the five-year contract. Again, the first two years of the contract will result in higher than the five-year average revenues, while the final three years will slightly be reduced as a result of maintaining the same cost to customers over the contract, although the boroughs cost increase each year. This amount covers added expenses incurred by the borough to maintain and operate the borough's municipal solid waste program, leaf recycling and electronic recycling event. The MSW/Refuse fund is healthy, maintaining a one-month reserve balance.

Capital Improvement Fund

2025 Revenues

The Capital Improvement Fund is funded primarily through the General Fund, tax revenues, and grant opportunities. This fund is new to Tatamy Borough and will be the start of long-term planning to fund both planned and unplanned expenses, as well as emergency expenses. This fund will operate independently of the General Fund and will result in not overstating income in the General Fund from Interfund transfers to cover unexpected expenses. The borough simply reimburses the expense line items that were used. This is an acceptable practice with DCED, however is different from GAPP Accounting.

It is anticipated that the CIF will receive \$15,000 in cash for the upcoming 2025 budget cycle. This is a combination of General Fund transfers. The Recreation fund may receive an influx with more development of Chrin Lots and Hobson Street development. In 2024, the Borough has invested \$130,000 into its parks and infrastructure, utilizing CIF and grant funds. The CIF is projected to have a combined balance forward to 2025 of \$206,538.00, which includes deposits and current fund balances.

2025 Expenditures

Expenditures included for the CIF are as follows: Master Park Improvement Plan, Municipal Building improvements, Public Works Purchasing Plan, and Tatamy Two Rivers Trail Extension and Grant application matches.

Highway Aid Fund

The Highway Aid Fund is subsidized entirely by the Commonwealth of Pennsylvania's Department of Transportation – Bureau of Municipal Services – Liquid Fuels Funding under Act 655. Fuel taxes (paid at the gas pump) are based on the total miles of locally owned roads and streets in the Borough of Tatamy plus the most recent United States Federal Census figures on record (2020) for population. Tatamy has 4.83 miles of locally owned roads and the population at the time when the 2020 allocation was calculated is 1,203.

2025 Revenues

Total anticipated revenue for the Highway Aid Fund heading into the 202 Budget is projected at \$37,560.00, an approximate 2.43% decrease from 2024. The Liquid Fuels anticipated tax revenue is showing signs of a return to normal and vehicle travel expected to increase. However, the price of oil has steadily increased throughout 2024, with uncertainty in Federal Government rebates for electric vehicles, which may continue to stifle consumption and motorist travel behaviors.

The Borough's overall population has increased by roughly 4.3% according to the Borough Offices estimates. The Borough will also gain more road miles once the dedication of Trolley Line Rd and Tatamy Farms is completed. This will increase the Borough's Liquid Fuel allocation in the future.

2025 Expenditures

Expenditures within the Highway Aid Fund are restricted to equipment purchases; snow and ice control; signs and road striping; road repair and road resurfacing work and street lighting, to summarize the uses. This account is the most audited account for the commonwealth and is the most stringent to comply with. The 2025 Budget anticipates \$29,680 in expenditures with a year-end fund balance of \$16,324.00. The expenditure will solely be on street lighting and electricity for traffic control devices.

Final Thoughts

The Borough of Tatamy has made historic progress over the last two and a half years. While making this progress, general-purpose tax revenue was kept flat for a long period of time. While noble, pursuing the merit badge of 'no tax' increases while responding to community improvement needs under changing economic conditions is a difficult balance of responsibility. At some point, it catches up. Expenses exceed revenues, and a municipality enters a phase of revenue 'catch-up.'

The Borough has navigated through the pandemic and the economic downturn that ensued and remains a factor today. All while keeping the general-purpose property tax rate flat until 2023. Tatamy's

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financial success is attributed to three big moves: 1) adjusting the schedule of fee's, ensuring that the Borough is no longer subsidizing engineering, zoning permits, and inspections from the general fund 2) issuing strategic debt obligations to complete necessary infrastructure and equipment improvements and 3) Re-organizing the Borough's entire financial structure, analysis of income and expenditure, while moving to a month to month budget format to match Borough expenses with cash-flow. The continued development of Tatamy Farms and Chrin Commerce Center have increased income, it takes managing that growth to ensure financial stability. These financial moves plugged many budget shortfalls that built up over the years but also provided the thrust needed to tackle big ticket projects.

Of the tax increase that did occur in 2023, none went to general-purpose spending. The entire amount funded the Street Paving Fund. The entire amount in 2024 once again went directly to the Capital Reserve accounts. The allotment for 2025 will once again plug a budget hole, which will be used for Health Insurance premiums.

The national purchasing power of the dollar sits at roughly 31.8 or 68.7% of what it could purchase ten years ago. The dollar has seen an inflation rate of 7.4 percent between 2021 and 2024. The dollar had an average inflation rate of 1.44% per year between 1900 and today, producing a cumulative price increase of 2,336.71%. This means that today's process is 26.47 times as high as average since 1900, according to the Bureau of Labor Statistics consumer price index. The purchasing power of a unit of currency, a dollar, in a given year, expressed in dollars of the base year, is $100/P$, where P is the price index in that year. By definition, the purchasing power of a dollar decreases as the price level rises.

The Valley economically might be in a little better shape, based on the EIT deposits in Northampton County and Lehigh County, but generally costs have risen to the highest levels in decades. The governing body of the Borough has a duty to ensure municipal operations are adequately funded, even though the toughest financial times.

Tatamy has been able to usher in road repair projects, make park improvements and reshape the public works and police departments equipment under the financial limitations in place. There comes a point where scaling back or eliminating programs does not solve fiscal instability. Tax increases are needed to keep pace with the costs of goods, services, and maintain financial elasticity against unforeseen expenditures. These increases are better managed when enacted every two- three years, instead of large, one-time increases.

The Tatamy Borough Police Department is considering a third Full Time Officer. To accomplish this, the Borough must comply with the Borough Code, which states that the Borough must become Civil Service compliant and Act 600 compliant. This would mean that the Borough must create a Civil Service Commission, and covert the Police Pension from a Defined Contribution to a Defined Benefit plan. While we do not have the Actuary report, it is estimated to cost between 30k-40k for the conversion. The state will not be affected by the transition. Once we have more information on costs, Council would ultimately decide if the benefits outweigh the cost.

The unforeseen is not predictable, and it is a problem that does not stop tax revenue. The Borough learned of mandated storm-water sewer upgrades required of Tatamy over the next five years. A bigger question will loom: How does the Borough plan on maintaining all its storm-water sewer facilities (approximately \$1 million in assets) year-over-year? Since the Borough cannot levy taxes or subsidize storm-water sewer improvements through the General Fund, the only other source to pay for these expenses will come from storm sewer user fees. Fees paid by every property owner, whether the property

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is tax exempt or not. Fortunately, the Borough has received another five-year waiver, but the time will come when we have to address this issue, unless the state mandates are lessened.

The realization is this: as with most places in the U.S., the cost of living is high and continues to rise. Tatamy is no different. It will become more expensive to live in Tatamy next year and probably the year after. The pressures of upward price shifting, and the responsibilities imposed against a municipality of the 21st century is driving a lot of these expenses.

Taxes provide needed revenues, and tax increases do not have to be painful but are necessary from time-to-time. The Borough Council is aware of this responsibility and is re-thinking its financial strategies through incremental tax adjustments instead of withholding increases for decades at a time. While a tax increase is uncomfortable, it is not nearly as painful as funding large shortfalls requiring an all-at-once increase (refer to the Catasauqua's single year 51% property tax rate hike of 2023).

Incremental tax increases are pivotal to the success of future Borough programs. The FY 2025 budget has used the 2023 tax increase to cover the rising cost of employees and their family's health benefits. The 2025 Health Care Budget line item has an increase of \$23,486 over 2024. To this end, the Council contemplated FY 2023 as a revenue catch-up year and should consider small increases every three years.

SECTION 3 2025 BUDGET SUMMARY

ESTIMATED FUND SUMMARY
ALL BOROUGH FUNDS – 2024

| FUND | 2023 Estimated Budget | 2024 Proposed Budget | 2025 Proposed Budget |
|--|----------------------------------|---------------------------------|---------------------------------|
| General Fund | | | |
| available Assets and Revenues | \$ 1,036,446.00 | \$ 1,051,535.00 | \$ 1,075,632.00 |
| xpenditures and Transfers | \$ 1,036,446.00 | \$ 1,051,535.00 | \$ 1,075,632.00 |
| losing Balance | \$ 0.00 | \$ 0.00 | \$ 0.0 |
| olid Waste & Recycling Fund / efuse | | | |
| available Assets and Revenues | \$ 187,454.00 | \$ 219,533.00 | \$ 224,502.82 |
| xpenditures and Transfers | \$ 176,999.92 | \$ 190,198.00 | \$ 202,750.00 |
| losing Balance | \$ 10,454.08 | \$ 29,335.00 | \$ 21,752.82 |
| Highway Aid Fund | | | |
| available Assets and Revenues | \$ 41,508.60 | \$ 43,544.48 | \$ 46,004.00 |
| xpenditures and Transfers | \$ 32,300.00 | \$ 35,100.00 | \$ 29,680.00 |
| losing Balance | \$ 9,208.60 | \$ 8,444.48 | \$ 16,324 |
| Capital Reserve Fund | | | |
| available Assets and Revenues | \$ 0.0 | \$ 548,888.00 | \$ 266,538.00 |
| xpenditures and Transfers | \$ 0.0 | \$ 291,350.00 | \$ 60,000 |
| losing Balance | \$ 0.0 | \$ 257,538.00 | \$ 206,538.00 |

2025 Budget - SECTION 4 UNDERSTANDING PROPERTY TAX

Understanding Your Personal Property Tax

What is a millage rate? Millage comes from the root word 'mill' meaning 'thousand.' The millage rate is an amount per \$1,000 of assessed property valuation for a taxing authority to calculate your property tax liability; in effect, one mill or \$1 of tax per \$1,000 of tax-assessed value represented as 1/1000th or 0.001. In other words, a house with an assessed value of \$50,000 divided by 1,000 x (the millage rate) = the amount of property tax owed. There are three taxing authorities:

- | | | |
|--|-------------|-----------|
| 1) Local municipality—Borough of Tatamy | 13.5 mills | (0.0135) |
| 2) School district—Nazareth Area School District | 58.23 mills | (0.05823) |
| 3) County—County of Northampton | 10.8 mills | (0.0108) |

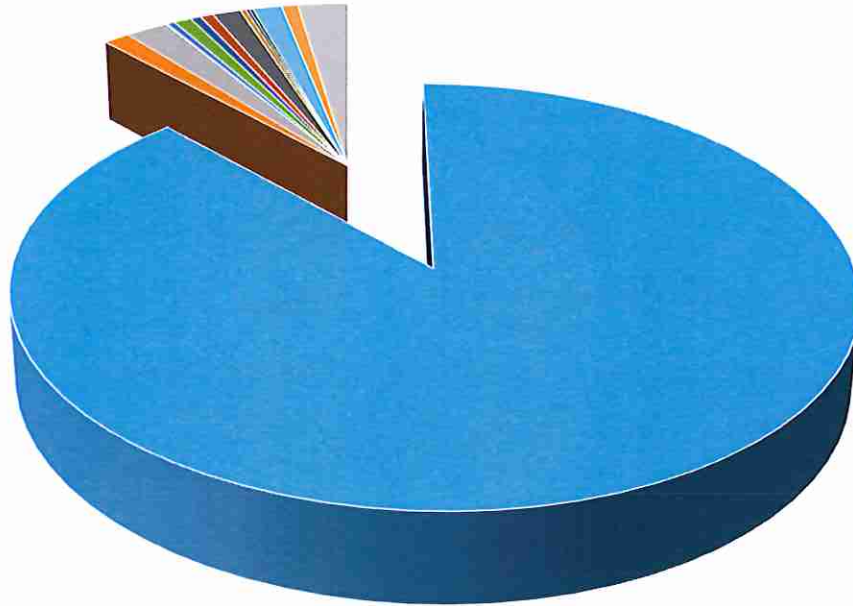
BOROUGH OF TATAMY TAX EXAMPLES

| Taxing Authority | Assessed Home Valuation | Millage | Annual Tax Bill | % of Tax |
|-------------------------------|--------------------------------|----------------|------------------------|-----------------|
| Nazareth Area School District | \$50,000 | 58.23 | \$2,911.50 | 70.6 |
| County of Northampton | \$50,000 | 10.8 | \$540.00 | 13.1 |
| Borough of Tatamy | \$50,000 | 13.5 | \$675.00 | 16.3 |
| Total Tax Bill | | | \$4,126.50 | |

| Taxing Authority | Assessed Home Valuation | Millage | Annual Tax Bill | % of Tax |
|-------------------------------|--------------------------------|----------------|------------------------|-----------------|
| Nazareth Area School District | \$100,000 | 58.23 | \$5,823.00 | 70.6 |
| County of Northampton | \$100,000 | 10.8 | \$1,080.00 | 13.1 |
| Borough of Tatamy | \$100,000 | 13.5 | \$1,350.00 | 16.3 |
| Total Tax Bill | | | \$8,253.00 | |

2025 Budget - SECTION 5 General Fund Revenue Breakdown Chart

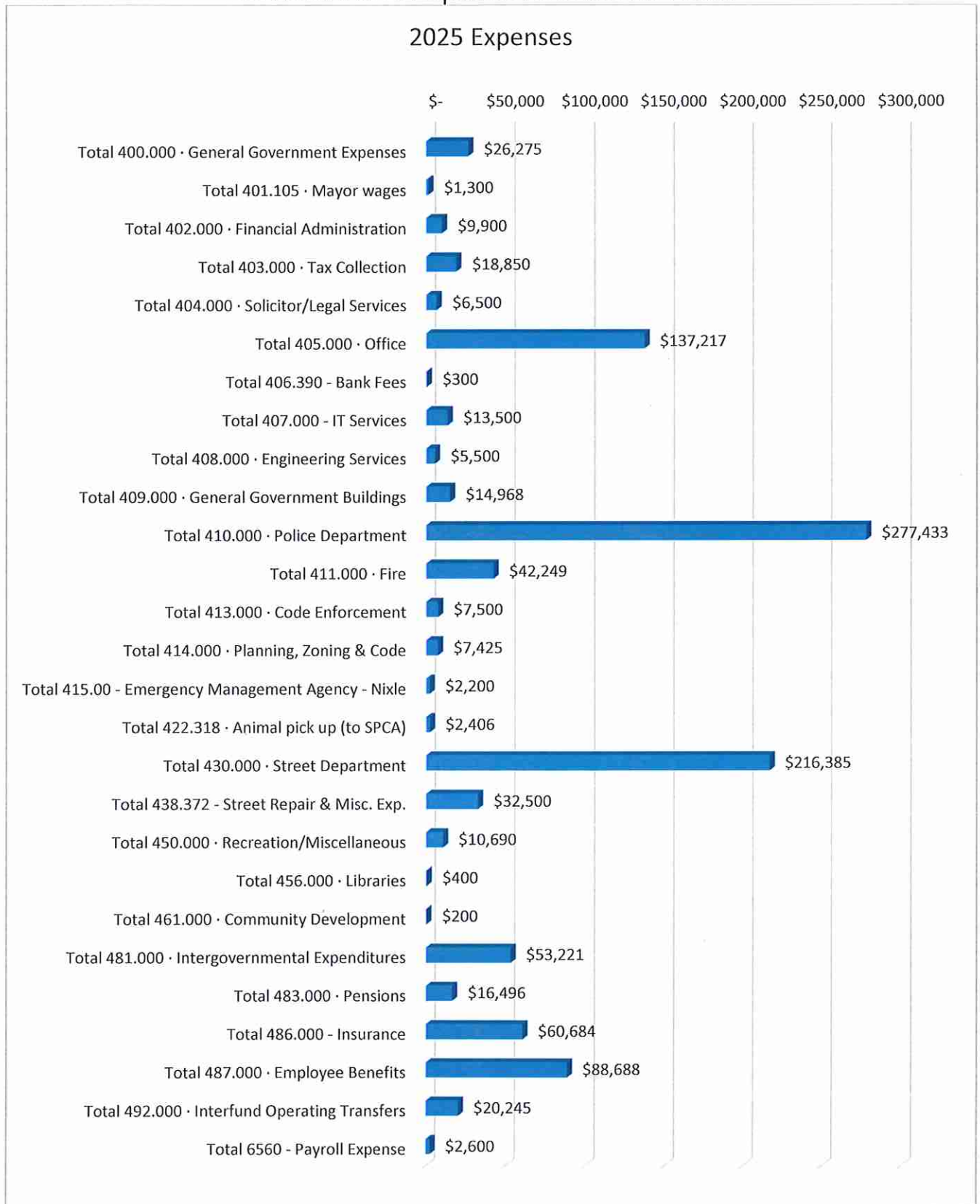
2025 Revenue



- | | |
|---|---|
| ■ Total 300.000 · Taxes | ■ Total 320.000 · Licenses and Permits |
| ■ Total 331.000 · Fines and Forfeits | ■ Total 319.01 · Interest & Penalty (Real Estate) |
| ■ Total 341.100 · Interest Bank Accounts | ■ Total 342.200 · Rent of Building |
| ■ Total 354.000 · State Capital & Operating Grant | ■ Total 355.000 · State Shared Revenue & Entitle |
| ■ Total 360.000 · Departmental Earnings | ■ Total 362.000 · Public Safety |
| ■ Total 364.090 · Annual Ins. Prem for Sewer Auth | ■ Total 387.000 · Cont. from Private Sources (Park Rentals) |
| ■ Total 388.00 · Pension Fund State Aid | ■ Total 392.000 · Transfer from Municipal Funds |
| ■ Total 395.01 · Use of Fund Balance prior year | |

2025 Budget - SECTION 6

General Fund Expense Breakdown Chart



2025 Budget - SECTION 7
Budget Itemizations

- a) General Fund
- b) Refuse Fund
- c) Highway Aid Fund
- d) Capital Improvement Fund

2025 BOROUGH OF TATAMY GENERAL FUND BUDGET

| Ordinary Income/Expense | 2022 Budget | | | 2023 Budget | | | 2024 Budget | | | 2025 Manager's Budget | | | Notes |
|---|---------------|----|------------|-------------|------------|----|-------------|--|--|-----------------------|--|--|-------|
| | | | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | | | |
| 300.000 - Taxes | | | | | | | | | | | | | |
| 301.100 - Real Estate - Current | \$ 500,767.00 | \$ | 563,191.00 | \$ | 556,181.00 | \$ | 579,992.00 | 98.53% Collection Rate - Less \$8678.00 (2024 Delinquent) | | | | | |
| 301.110 - Real Estate- Current Discounts | \$ (8,513.00) | \$ | (9,224.00) | \$ | (6,939.00) | \$ | (9,049.00) | 3-PY mean-Actual | | | | | |
| 301.400 - Real Estate - Delinquent | \$ 4,904.00 | \$ | 8,000.00 | \$ | 8,500.00 | \$ | 8,504.00 | Portnoff Estimate less 20% | | | | | |
| 301.600 - Real Estate Taxes-Interim | \$ 7,960.00 | \$ | 10,000.00 | \$ | 14,250.00 | \$ | 11,400.00 | Based on Permits issued - NorCo | | | | | |
| 310.100 - Realty Transfer | \$ 103,000.00 | \$ | 101,000.00 | \$ | 52,750.00 | \$ | 42,300.00 | 5-year mean, excluding TF /including Land Sals (HS and CC) | | | | | |
| 310.210 - Earned Income - Current | \$ 236,587.00 | \$ | 278,172.00 | \$ | 282,560.00 | \$ | 298,380.00 | Keystone estimate less 10% | | | | | |
| 310.500 - Local Services Tax (LST) | \$ 12,916.00 | \$ | 15,000.00 | \$ | 17,264.00 | \$ | 17,524.00 | Keystone estimate less 10% | | | | | |
| 300.000 - Taxes - Other | \$ (7,011.00) | \$ | (7,996.00) | \$ | - | \$ | - | | | | | | |
| Total 300.000 - Taxes | \$ 850,610.00 | \$ | 958,543.00 | \$ | 974,566.00 | \$ | 949,051.00 | | | | | | |
| 320.000 - Licenses and Permits | | | | | | | | | | | | | |
| 321.600 - Peddler's Permits | \$ - | \$ | - | \$ | - | \$ | - | | | | | | |
| 321.800 - Cable TV | \$ 14,594.00 | \$ | 14,605.00 | \$ | 13,955.00 | \$ | 13,105.00 | 3-PY mean, 6.5% mean decrease | | | | | |
| 320.000 - Licenses and Permits - Other | \$ - | \$ | - | \$ | - | \$ | - | | | | | | |
| Total 320.000 - Licenses and Permits | \$ 14,594.00 | \$ | 14,605.00 | \$ | 13,955.00 | \$ | 13,105.00 | | | | | | |
| 331.000 - Fines and Forfeits | | | | | | | | | | | | | |
| 331.100 - District Justice | \$ 14,000.00 | \$ | 15,000.00 | \$ | 19,500.00 | \$ | 19,500.00 | | | | | | |
| 331.101 - County Criminal Division | \$ - | \$ | - | \$ | 1,000.00 | \$ | 1,300.00 | | | | | | |
| 331.110 - State Police Fines | \$ 500.00 | \$ | 500.00 | \$ | 500.00 | \$ | 250.00 | Mainly patrol and on call | | | | | |
| 331.112 - Municipal Veh. Code Violations | \$ 400.00 | \$ | 400.00 | \$ | 500.00 | \$ | 300.00 | Local parking | | | | | |
| 331.113 - Fines & forfeits- other | \$ 200.00 | \$ | - | \$ | - | \$ | - | | | | | | |
| Total 331.000 - Fines and Forfeits | \$ 15,100.00 | \$ | 15,900.00 | \$ | 21,500.00 | \$ | 21,350.00 | | | | | | |
| Total 319.001 - Interest & Penalty Real Estate | \$ 795.00 | \$ | 700.00 | \$ | 700.00 | \$ | 825.00 | Late payments | | | | | |
| Total 341.000 - Bank Accounts | \$ - | \$ | - | \$ | - | \$ | 3,730.00 | GF Operating Accounts | | | | | |
| Total 342.200 - Rent of Building | \$ 8,712.00 | \$ | 8,712.00 | \$ | 8,712.00 | \$ | 8,712.00 | Post Office | | | | | |
| Total 351.000 - Federal Capital & Op Grants | \$ - | \$ | - | \$ | - | \$ | - | | | | | | |
| 351.040 - American Rescue Plan 2021 | \$ 61,441.00 | \$ | - | \$ | - | \$ | - | | | | | | |
| Total 351.000 - Federal Capital & Op Grants | \$ 61,441.00 | \$ | - | \$ | - | \$ | - | | | | | | |
| 354.000 - State Capital & Operating Grant | \$ - | \$ | - | \$ | - | \$ | - | | | | | | |
| 354.090 - Community Development | \$ - | \$ | - | \$ | - | \$ | - | | | | | | |
| 354.150 - Recycling/Act 101 | \$ - | \$ | 5,085.00 | \$ | 6,085.00 | \$ | 5,090.00 | Yearly 902 Performance | | | | | |
| 354.000 - State Capital & Operating Grant - Other | \$ - | \$ | - | \$ | - | \$ | - | | | | | | |
| Total 354.000 - State Capital & Operating Grant | \$ - | \$ | 5,085.00 | \$ | 6,085.00 | \$ | 5,090.00 | | | | | | |
| 355.000 - State Shared Revenue & Entitle | \$ - | \$ | - | \$ | - | \$ | - | | | | | | |
| 355.010 - Public Utility Realty Tax | \$ - | \$ | - | \$ | - | \$ | - | | | | | | |
| 355.070 - Foreign Fire | \$ 6,964.00 | \$ | 6,327.00 | \$ | 6,327.00 | \$ | 6,327.00 | State Aid to FD / In & Out | | | | | |
| Total 355.000 - State Shared Revenue & Entitle | \$ 6,964.00 | \$ | 6,327.00 | \$ | 6,327.00 | \$ | 6,327.00 | | | | | | |
| 360.000 - Departmental Earnings | | | | | | | | | | | | | |
| 361.301 - Other Zoning & Subdivision Fees | \$ 86,240.00 | \$ | 5,000.00 | \$ | 1,500.00 | \$ | 1,500.00 | Application Fees | | | | | |
| 360.100 & 200 Zoning Permit / Admin Fees Fees | \$ - | \$ | - | \$ | - | \$ | 7,500.00 | Zoning Permits / Review - Offset | | | | | |
| 360.500 Construction / Inspection Permits | \$ - | \$ | - | \$ | 5,000.00 | \$ | 5,000.00 | Construction Permits & Inspections - Offset | | | | | |
| 360.000 - Departmental Earnings - Other | \$ - | \$ | - | \$ | - | \$ | - | | | | | | |
| Total 360.000 - Departmental Earnings | \$ 86,240.00 | \$ | 5,000.00 | \$ | 14,000.00 | \$ | 14,000.00 | | | | | | |
| 362.000 - Public Safety | | | | | | | | | | | | | |
| 362.110 - Police Accident Reports | \$ 100.00 | \$ | 200.00 | \$ | 200.00 | \$ | 200.00 | | | | | | |
| 362.461 - Moving Permits | \$ 250.00 | \$ | 55.00 | \$ | 50.00 | \$ | 50.00 | | | | | | |
| 362.480 - Building Permits | \$ 58,800.00 | \$ | 2,100.00 | \$ | 2,500.00 | \$ | 2,500.00 | New Construction / Commercial Renovations | | | | | |
| 362.481 - Engineering Grading plan | \$ 7,500.00 | \$ | 4,500.00 | \$ | 4,500.00 | \$ | - | Removed Revenue - Fee Schedule | | | | | |
| 362.484 - Dumpster Permit | \$ - | \$ | 15.00 | \$ | - | \$ | - | | | | | | |
| 362.500 - Yard Sale Permit | \$ 10.00 | \$ | 30.00 | \$ | - | \$ | - | | | | | | |
| Total 362.000 - Public Safety | \$ 66,660.00 | \$ | 6,900.00 | \$ | 7,250.00 | \$ | 2,750.00 | | | | | | |

| | | | | | | | | | | | |
|---|----|--------------|----|--------------|----|--------------|----|--------------|----|--|--|
| Total 364.000 - Sanitation | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Total 364.090 - Annual Ins. Prem for Sewer Auth | \$ | 1,522.00 | \$ | 1,486.00 | \$ | 1,533.00 | \$ | 1,687.00 | | Per Sheeley Insurance Agency - C.Lord | |
| 387.000 - Cont. from Private Sources | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| 387.001 - Parks & Recreation | \$ | - | \$ | - | \$ | 1,500.00 | \$ | 1,800.00 | | | |
| 387.005 - Police Dept. donations | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Total 387.000 - Cont. from Private Sources | \$ | - | \$ | - | \$ | 1,500.00 | \$ | 1,800.00 | | Pavilion and Ball Field Rentals | |
| Total 388.00 - Pension Fund State Aid | \$ | 12,832.00 | \$ | 13,188.00 | \$ | 14,233.00 | \$ | 14,233.00 | | | |
| Total 389.00 - Other Income | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Total 391.101 - Sale of Assets Public Works | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Total 392.000 - Transfer from Municipal Funds | \$ | - | \$ | - | \$ | 7,972.00 | \$ | 7,972.00 | | From Refuse Account / Admin and Postage | |
| Total 395.010 - Use of Fund Balance Prior Year | \$ | - | \$ | - | \$ | 20,000.00 | \$ | 53,232.00 | | Funding for Capital Reserve Accounts / SALDO Inspections | |
| Total 395.020 - Refund of Prior Yr Exp. General | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Total 395.000 - Refund of Prior Year - Other | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Total 395.000 - Refund of Prior Year | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| TOTAL REVENUE | \$ | 1,125,470.00 | \$ | 1,036,446.00 | \$ | 1,051,535.00 | \$ | 1,103,864.00 | | 2.3 % Increase | |
| EXPENSES | | | | | | | | | | | |
| 400.000 - General Government Expenses | \$ | 6,300.00 | \$ | 6,300.00 | \$ | 6,300.00 | \$ | 6,300.00 | | | |
| 400.005 - Council Wages | \$ | 1,000.00 | \$ | 1,150.00 | \$ | 2,000.00 | \$ | 2,095.00 | | | |
| 400.210 - Office Supplies | \$ | 500.00 | \$ | 500.00 | \$ | 500.00 | \$ | 500.00 | | | |
| 400.213 - Minor Equipment - Office/Council | \$ | 2,500.00 | \$ | 2,500.00 | \$ | 2,000.00 | \$ | 2,300.00 | | | |
| 400.215 - Computer Expenses | \$ | 500.00 | \$ | 360.00 | \$ | 750.00 | \$ | 375.00 | | | |
| 400.226 - Sanitation and Paper Supplies | \$ | 1,200.00 | \$ | 780.00 | \$ | 830.00 | \$ | 830.00 | | | |
| 400.239 - Rug Cleaning Services | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| 400.240 - Cleaning service | \$ | 1,000.00 | \$ | 1,000.00 | \$ | 1,000.00 | \$ | 475.00 | | | |
| 400.310 - Monitoring fees | \$ | 250.00 | \$ | 250.00 | \$ | 2,850.00 | \$ | 3,350.00 | | \$2500 - Zoning Codification (2.5k for 2 years) | |
| 400.311 - Professional Services | \$ | 600.00 | \$ | 600.00 | \$ | 750.00 | \$ | 900.00 | | Training & Conf. | |
| 400.317 - Meetings and Conferences | \$ | 1,500.00 | \$ | 1,216.00 | \$ | 1,200.00 | \$ | 1,110.00 | | Offset in Revenue | |
| 400.325 - Postage | \$ | 100.00 | \$ | 150.00 | \$ | - | \$ | - | | | |
| 400.331 - Mileage Reimbursement | \$ | 75.00 | \$ | 100.00 | \$ | 150.00 | \$ | 350.00 | | | |
| 400.332 - Travel-Meals | \$ | 1,500.00 | \$ | 1,500.00 | \$ | 1,500.00 | \$ | 1,200.00 | | | |
| 400.341 - Advertising | \$ | 4,320.00 | \$ | 3,641.00 | \$ | 3,641.00 | \$ | 3,940.00 | | Copiers for Office & PD | |
| 400.370 - Office Equipment Maintenance | \$ | 900.00 | \$ | 900.00 | \$ | 900.00 | \$ | 1,200.00 | | | |
| 400.380 - Council meeting space rental | \$ | 750.00 | \$ | 750.00 | \$ | 750.00 | \$ | 1,350.00 | | PSAB / GLVCC | |
| 400.420 - Dues/Subscriptions/Memberships | \$ | 22,995.00 | \$ | 21,697.00 | \$ | 25,121.00 | \$ | 26,275.00 | | | |
| Total 400.000 - General Government Expenses | \$ | 1,300.00 | \$ | 1,300.00 | \$ | 1,300.00 | \$ | 1,300.00 | | | |
| 401.105 - Mayor wages | \$ | 75,000.00 | \$ | 79,181.00 | \$ | 84,661.00 | \$ | 86,777.00 | | | |
| 401.110 - Manager Wages | \$ | 8,200.00 | \$ | 9,600.00 | \$ | 9,900.00 | \$ | 10,300.00 | | | |
| 402.000 - Financial Administration | \$ | 1,200.00 | \$ | - | \$ | - | \$ | - | | | |
| 402.311 - Auditing Expenses | \$ | 9,400.00 | \$ | 9,600.00 | \$ | 9,900.00 | \$ | 10,300.00 | | | |
| 402.312 - Accountant of Record | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Total 402.000 - Financial Administration | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| 403.000 - Tax Collection | \$ | 15,380.90 | \$ | 16,896.00 | \$ | 16,951.80 | \$ | 17,660.00 | | 3% Commission | |
| 403.116 - Real tax Collector Commission | \$ | 1,000.00 | \$ | 1,000.00 | \$ | 1,000.00 | \$ | 815.00 | | | |
| 403.117 - Tax Collector Interim Bill Prep | \$ | 2,585.00 | \$ | 2,585.00 | \$ | 3,673.28 | \$ | - | | | |
| 403.118 - EIT Collector Commission | \$ | 550.00 | \$ | 550.00 | \$ | 300.00 | \$ | 375.00 | | | |
| 403.300 - Tax Collection Expenses | \$ | 767.00 | \$ | - | \$ | - | \$ | - | | | |
| 403.350 - Tax Collector Bond | \$ | 20,282.90 | \$ | 21,031.00 | \$ | 21,925 | \$ | 18,850 | | | |
| Total 403.000 - Tax Collection | \$ | 6,500.00 | \$ | 6,500.00 | \$ | 6,500.00 | \$ | 6,500.00 | | | |
| 404.000 - Solicitor/Legal Services | \$ | 6,500.00 | \$ | 6,500.00 | \$ | 6,500.00 | \$ | 6,500.00 | | | |
| 404.314 - Legal Services Boro/Solicitor | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Total 404.000 - Solicitor/Legal Services | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| 405.000 - Office | \$ | 36,421.00 | \$ | 41,600.00 | \$ | 45,760.00 | \$ | 50,440.00 | | | |
| 405.105 - Borough Administrator Wages | \$ | - | \$ | - | \$ | 385.00 | \$ | - | | | |
| 405.350 - Treasurer Bond | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| Total 405.000 - Office | \$ | - | \$ | - | \$ | - | \$ | - | | | |
| 406.000 - Other General Government | \$ | 36,421.00 | \$ | 41,600.00 | \$ | 46,145.00 | \$ | 50,440.00 | | | |
| 406.390 - Bank fees | \$ | - | \$ | - | \$ | - | \$ | - | | | |

| | | | | | |
|--|---------------|---------------|---------------|---------------|---|
| Total 405.000 - Other General Government | \$ - | \$ - | \$ 300.00 | \$ 300.00 | \$ 300.00 |
| 407.00 - IT Services | \$ 6,600.00 | \$ 11,500.00 | \$ 11,500.00 | \$ 13,500.00 | \$ 13,500.00 |
| 408.000 - Engineering Services | | | | | All Subscriptions, Domains and support |
| 408.310 - Engineering Services | \$ - | \$ 2,000.00 | \$ 2,500.00 | \$ 3,000.00 | Meetings, General |
| 408.313 - Grading Plan Inspections | \$ 7,500.00 | \$ 4,500.00 | \$ 4,500.00 | \$ - | Removed Expense - Schedule of Fees |
| 408.315 - Kane Easement | \$ - | \$ - | \$ - | \$ - | |
| 408.316 - MS4 waiver | \$ 2,500.00 | \$ 2,500.00 | \$ - | \$ - | |
| 408.317 - UGI- gas line | \$ - | \$ - | \$ - | \$ - | |
| 408.318 - Tatamy Trail North | \$ - | \$ - | \$ - | \$ - | |
| 408.000 - Engineering Services - Other | \$ 12,000.00 | \$ 6,000.00 | \$ 3,000.00 | \$ 2,500.00 | Borough directed activities |
| Total 408.000 - Engineering Services | \$ 22,000.00 | \$ 15,000.00 | \$ 10,000.00 | \$ 5,500.00 | |
| 409.000 - General Government Buildings | | | | | |
| 409.115 - Office Cleaning | \$ 4,200.00 | \$ - | \$ - | \$ - | |
| 409.321 - Building Phone / Internet | \$ 2,610.00 | \$ 2,575.00 | \$ 2,575.00 | \$ 2,575.00 | Office @ Hand |
| 409.324 - Wireless / Cellphone | \$ 516.00 | \$ 2,400.00 | \$ 2,400.00 | \$ 3,120.00 | Mobile phones - added two floater phones, PW & PD |
| 409.361 - Electricity | \$ 4,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,840.00 | Municipal & PW's Buildings |
| 409.364 - Sewer -Building | \$ 500.00 | \$ 360.00 | \$ 475.00 | \$ 488.00 | |
| 409.365 - Water - Bldgs. | \$ 1,200.00 | \$ 900.00 | \$ 1,100.00 | \$ 1,075.00 | |
| 409.367 - Trash Disposal Pickup(T.Boro) | \$ 400.00 | \$ 370.00 | \$ 370.00 | \$ 370.00 | |
| 409.610 - General Building Construction | \$ 3,600.00 | \$ 3,000.00 | \$ 3,000.00 | \$ 3,500.00 | |
| Total 409.000 - General Government Buildings | \$ 17,526.00 | \$ 13,105.00 | \$ 13,420.00 | \$ 14,988.00 | |
| 410.000 - Police Department | | | | | |
| 410.105 - Police Chief Wages | \$ 79,003.27 | \$ 75,203.00 | \$ 77,444.00 | \$ 79,472.00 | |
| 410.110 - Police Wages | \$ 181,232.32 | \$ 194,205.00 | \$ 156,044.00 | \$ 146,987.00 | |
| 410.174 - Police Training/Education Wages | \$ 6,000.00 | \$ 6,500.00 | \$ 6,500.00 | \$ 6,500.00 | |
| 410.180 - Police Payroll Overtime | \$ 4,500.00 | \$ 4,500.00 | \$ 6,500.00 | \$ 6,500.00 | |
| 410.210 - Office Supplies/Film/Postage | \$ 500.00 | \$ - | \$ - | \$ - | |
| 410.212 - RMS software/ maint. | \$ 1,617.00 | \$ 1,698.00 | \$ 3,577.00 | \$ 3,577.00 | |
| 410.213 - Computer Exp./Software/Copier | \$ 2,500.00 | \$ 2,500.00 | \$ - | \$ - | |
| 410.231 - Vehicle Fuel | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 | |
| 410.238 - Uniform Allowance | \$ 1,000.00 | \$ 1,000.00 | \$ 3,000.00 | \$ 3,000.00 | |
| 410.250 - Vehicle Maintenance | \$ 3,000.00 | \$ 3,000.00 | \$ 3,500.00 | \$ 3,500.00 | |
| 410.251 - Police Project Supplies | \$ 500.00 | \$ - | \$ - | \$ - | |
| 410.260 - Minor Equipment | \$ 1,000.00 | \$ 3,000.00 | \$ 4,500.00 | \$ 4,500.00 | |
| 410.261 - Taser purchase- 260 program | \$ 612.00 | \$ 612.00 | \$ 2,835.00 | \$ 2,835.00 | New Taser 7 Upgrade |
| 410.302 - Certification Exp./Ammunition | \$ 500.00 | \$ 500.00 | \$ 500.00 | \$ 500.00 | |
| 410.310 - Body Cameras | \$ 4,146.00 | \$ 4,830.00 | \$ 4,912.00 | \$ 4,912.00 | |
| 410.317 - Seminars, Meeting, Conf. | | | | \$ 1,500.00 | |
| 410.324 - Wireless Hotspot | \$ 1,800.00 | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | Police Cruisers |
| 410.327 - Radio Equip. Maint/Batteries | \$ 400.00 | \$ 400.00 | \$ 400.00 | \$ 400.00 | |
| 410.332 - Travel-Meals-milage | \$ 1,000.00 | \$ 1,000.00 | \$ 750.00 | \$ 750.00 | |
| 410.374 - Copier Maintenance | \$ 1,350.00 | \$ - | \$ - | \$ - | |
| 410.420 - Due/Subscriptions/Membershi | \$ 600.00 | \$ - | \$ 4,500.00 | \$ 4,500.00 | Civil Service / Lexipol |
| 410.460 - Police Dept. other expenses | \$ 1,000.00 | \$ - | \$ - | \$ - | |
| 410.530 - Donation Expense | \$ - | \$ - | \$ - | \$ - | |
| 410.750 - Equipment-Grants | \$ - | \$ - | \$ - | \$ - | |
| 410.760 - Police Vehicle Purchase | \$ - | \$ - | \$ - | \$ - | |
| 410.000 - Police Department - Other | \$ - | \$ - | \$ - | \$ - | |
| Total 410.000 - Police Department | \$ 296,244.59 | \$ 309,431.00 | \$ 282,962 | \$ 277,433 | |
| 411.000 - Fire | | | | | |
| 411.363 - Fire Hydrant & Water Service | \$ 7,000.00 | \$ 7,125.00 | \$ 7,922.00 | \$ 7,922.00 | |
| 411.430 - Fire Relief Tax | \$ 6,964.00 | \$ 6,327.00 | \$ 6,327.00 | \$ 6,327.00 | Offset in Revenue |
| 411.540 - Fire Co. Contribution | \$ 28,000.00 | \$ 28,000.00 | \$ 28,000.00 | \$ 28,000.00 | |
| Total 411.000 - Fire | \$ 41,964.00 | \$ 41,452.00 | \$ 42,249 | \$ 42,249 | |
| 413.000 - Zoning / Code Enforcement | | | | | |
| 413.110 - Officer Wages | \$ 2,000.00 | \$ 3,000.00 | \$ 7,500.00 | \$ 7,500.00 | Offset in Revenue |
| Total 413.000 - Code Enforcement | \$ 2,000.00 | \$ 3,000.00 | \$ 7,500.00 | \$ 7,500.00 | |

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| 414.000 - Planning, Zoning & Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | |
|--|----------------|----------------|----------------|----------------|
| 481.000 - Intergovernmental Expenditures | | | | |
| 481.161 - Social Security | \$ 37,459.76 | \$ 37,022.00 | \$ 36,062.00 | \$ 35,947.00 |
| 481.162 - PSAB Unemployment Comp. | \$ 6,801.45 | \$ 6,785.00 | \$ 6,878.00 | \$ 7,878.00 |
| 481.193 - Medicare | \$ 8,763.08 | \$ 8,658.00 | \$ 8,431.00 | \$ 8,407.00 |
| 481.194 - PA UC FUND- Solvency Fee | \$ 800.00 | \$ 800.00 | \$ 989.00 | \$ 989.00 |
| 481.000 - Intergovernmental Expenditures - Other | \$ - | \$ - | \$ - | \$ - |
| Total 481.000 - Intergovernmental Expenditures | \$ 53,834.29 | \$ 53,265.00 | \$ 52,360.00 | \$ 53,221.00 |
| 483.000 - Pension | | | | |
| 483.100 - Police Pension Contribution | \$ 5,473.14 | \$ 9,119.00 | \$ 7,643.00 | \$ 5,969.00 |
| 483.300 - NonUniform Pension Contribution | \$ 12,663.44 | \$ 11,781.00 | \$ 10,133.00 | \$ 10,527.00 |
| 483.000 - Pension - Other | \$ - | \$ - | \$ - | \$ - |
| Total 483.000 - Pension | \$ 18,136.58 | \$ 20,900.00 | \$ 17,776.00 | \$ 16,496.00 |
| 486.000 - Insurance, Prop, Liab, W/C | | | | |
| 486.10 - Insurance - Liability | \$ - | \$ - | \$ 9,975.00 | \$ 11,612.00 |
| 486.20 - Insurance - Property | \$ 21,825.84 | \$ 20,582.00 | \$ 3,870.00 | \$ 4,122.00 |
| 486.70 - Insurance- Workers Comp | \$ 11,318.04 | \$ 11,318.00 | \$ 18,744.00 | \$ 13,906.00 |
| 486.75 - Insurance- Auto liability & Property | \$ 8,369.00 | \$ 8,369.00 | \$ 13,228.00 | \$ 16,793.00 |
| 486.80 - Insurance- FD Workers Comp | \$ 11,163.00 | \$ 11,163.00 | \$ 8,749.00 | \$ 8,614.00 |
| 486.90 - Insurance PD Life, Boro Dis | \$ - | \$ 137.00 | \$ 5,705.00 | \$ 5,637.00 |
| 486.000 - Other | | | | |
| Total 486.000 - Insurance, Prop, Liab, W/C | \$ 52,675.88 | \$ 51,569.00 | \$ 60,271.00 | \$ 60,684.00 |
| 487.000 - Employee Benefits | | | | |
| 487.156 - Health Ins. | \$ 62,808.24 | \$ 62,808.00 | \$ 75,905.00 | \$ 105,759.00 |
| 487.158 - Employee Contrib. health ins. | \$ (15,462.48) | \$ (13,593.00) | \$ (10,703.00) | \$ (17,071.00) |
| Total 487.000 - Employee Benefits | \$ 47,345.76 | \$ 49,215.00 | \$ 65,202.00 | \$ 88,688.00 |
| 6560 - Payroll Expenses | | | | |
| 6571 - Bank Service Charges | \$ 2,000.00 | \$ 2,400.00 | \$ 2,400.00 | \$ 2,600.00 |
| 492.000 - Interfund Operating Transfers | | | | |
| 492.001 - Transfer to Truck Fund | | | \$ - | \$ 2,500 |
| 492.002 - Transfer to Bldg. Fund | | | \$ 5,000 | \$ 2,500 |
| 492.005 - Street Dept Tools & Equipment | | | \$ - | \$ - |
| 492.006 - Transfer to Refuse Fund | | | \$ - | \$ - |
| 492.009 - Transfer to Grant Fund | | | \$ 13,259 | \$ 12,345 |
| 492.301 - Transfer to Police Vehicle Fund | | | \$ 2,500 | \$ 2,500 |
| 492.302 - Transfer to Street Paving Fund | \$ 20,600 | \$ 20,600 | \$ - | \$ - |
| 492.303 - Transfer to MS4 waiver Fund | | | \$ - | \$ - |
| 492.350 - Highway Aid Fund | | | \$ - | \$ - |
| 492.400 - Rec Fee | | | \$ - | \$ - |
| 492.000 - Interfund Operating Transfers | \$ 20,600 | \$ 20,600 | \$ 20,759 | \$ 19,845 |
| TOTAL EXPENSE | | | | |
| | \$ 1,036,446 | \$ 1,051,535 | \$ 1,103,864 | \$ 1,103,864 |
| 3.77% increase | | | | |
| Do not have actuary report for DB (Act 600) | | | | |

2025 BOROUGH OF TATAMY REFUSE BUDGET

REVENUES

| | 2023 Budget | 2024 Budget | 2025 Manager's Budget Budget |
|--|---------------|---------------|---|
| 364.000 Sanitation | | | |
| 364.300 Refuse Collection | \$ 170,716.00 | \$ 175,837.00 | \$ 181,112.82 Assumes \$370 @ 98 % collection rate(507 units) |
| 364.000 Sanitation - Other | \$ - | \$ - | \$ - |
| Total 364.000 Sanitation | \$ 170,716.00 | \$ 175,837.00 | \$ 181,112.82 |
| 364.010 · Refuse Receivables | \$ - | \$ - | \$ - |
| 364.015 · Refuse - Prior Years Collect'd | \$ 5,000.00 | \$ 5,000.00 | \$ 4,500.00 Portnoff Collections |
| 279.010 · Refuse - Retained Earnings from PY | \$ 16,542.00 | \$ 26,195.00 | \$ 38,890.00 2018-2024 (Less 16k for Ops Reserve) |
| 47900 · Sales | \$ - | \$ - | \$ - |
| Total Income | \$ 192,258.00 | \$ 207,032.00 | \$ 224,502.82 |
| Gross Profit | \$ 192,258.00 | \$ 207,032.00 | \$ 224,502.82 |
| 400.325 · Postage | \$ 1,100.00 | \$ 1,100.00 | \$ 1,100.00 Invoice mailings |
| 426.450 · Leaf Collection | \$ - | \$ - | \$ 2,940.00 Dumpsters |
| 427.31 · Portnoff Collections Services | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 Professional Services |
| 427.450 · Refuse removal- contracted | \$ 174,199.92 | \$ 179,426.00 | \$ 184,809.00 Contracted WTD |
| 427.450 · Electroinc Recycling Event | \$ - | \$ 7,972.00 | \$ 880.00 |
| 427.450 · Yard Waste Facilities | \$ - | \$ - | \$ 3,549.00 Flat fee per unit (\$7) |
| 492.00 · Interfund Transfer - General fund Admin Fee | \$ - | \$ - | \$ 7,972.00 Flat fee calculated into Invoice |
| Total Expense | \$ 176,799.92 | \$ 189,998.00 | \$ 202,750.00 |
| Net Ordinary Income | \$ 15,458.08 | \$ 17,034.00 | \$ 21,752.82 |
| Net Income | \$ 15,458.08 | \$ 17,034.00 | \$ 21,752.82 |

Notes: \$ 897,914.00 5-Year Contract
\$ 184,809.00 4th Year
\$ 190,353.00 5th Year

2025 BOROUGH OF TATAMY HIGHWAY-AID BUDGET

| | 2023 Budget | 2024 Budget | 2025 Manager's Budget |
|---------------------------------------|---------------------|---------------------|-----------------------|
| REVENUES | | | |
| 355.020 · Liquid Fuels | \$ 36,508.60 | \$ 36,644.48 | \$ 37,560.00 |
| 395.01 Balance Fowrwd from Prior Year | \$ 5,000.00 | \$ 6,900.00 | \$ 8,444.00 |
| Total Income | \$ 41,508.60 | \$ 43,544.48 | \$ 46,004.00 |
| EXPENSE | | | |
| 430.361 · Traffic Signals - Electric | \$ 1,200.00 | \$ 1,200.00 | \$ 1,310.00 |
| 432.245 · Highway Supplies (Salt) | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 |
| 434.360 · Streets-Electric | | \$ | \$ 6,970.00 |
| 434.361 · Streets-Electric - LED | \$ 19,000.00 | \$ 22,000.00 | \$ 19,900.00 |
| 471.40 · Small borrowing principal | \$ 10,000.00 | \$ 10,000.00 | \$ - |
| 472.40 · Small borrowing interest | \$ 600.00 | \$ 400.00 | \$ - |
| Total Expenses | \$ 32,300.00 | \$ 35,100.00 | \$ 29,680.00 |
| Net Income | \$ 9,208.60 | \$ 8,444.48 | \$ 16,324.00 |

2025 BOROUGH OF TATAMY CAPITAL RESERVES BUDGET

| | 2024 Manager's Budget | 2025 Manager's Budget | 2026 Manager's Budget |
|--|-----------------------|-----------------------|-----------------------|
| REVENUES | | | |
| 100.000 - Capital Reserves | | | |
| 100.030 Building Fund Balance Forward from PY | \$ 6,324.00 | \$ 8,974.00 | \$ 11,474.00 |
| 392.00 Transfer from General Fund | \$ 5,000.00 | \$ 2,500.00 | \$ 3,054.00 |
| Total Building Fund | \$ 11,324.00 | \$ 11,474.00 | \$ 11,474.00 |
| 100.040 PD Vehicle / Equip. Fund Balance Forward from PY | \$ 554.00 | \$ 554.00 | \$ 3,054.00 |
| 392.00 Transfer from General Fund | \$ 5,000.00 | \$ 2,500.00 | \$ 3,054.00 |
| Total PD Vehicle / Equip. Fund | \$ 5,554.00 | \$ 3,054.00 | \$ 3,054.00 |
| 100.070 Street Paving Fund Balance Forward from PY | \$ 33,242.00 | \$ 33,242.00 | \$ 33,242.00 |
| 392.00 Transfer from General Fund | \$ - | \$ - | \$ - |
| Total Street Paving Equipment Fund | \$ 33,242.00 | \$ 33,242.00 | \$ 33,242.00 |
| 100.080 Truck / Equip. Fund Balance Forward from PY | \$ 3,085.00 | \$ 3,085.00 | \$ 5,585.00 |
| 392.00 Transfer from General Fund | \$ - | \$ 2,500.00 | \$ 5,585.00 |
| Total Truck/Equip. Fund | \$ 3,085.00 | \$ 5,585.00 | \$ 5,585.00 |
| 100.090 Broad St. Paving Fund Balance Forward from PY | \$ 88,905.00 | \$ 88,905.00 | \$ 88,905.00 |
| 392.00 Transfer from General Fund | \$ - | \$ - | \$ - |
| Total Broad St. Paving Fund | \$ 88,905.00 | \$ 88,905.00 | \$ 88,905.00 |
| 100.100 Recreation Fund Balance Forward from PY | \$ 180,770.00 | \$ 116,770.00 | \$ 66,770.00 |
| 392.00 Transfer from General Fund | \$ - | \$ - | \$ - |
| 392.01 Developer's Rec Fee | \$ 71,000.00 | \$ - | \$ - |
| Total Recreation Fund | \$ 251,770.00 | \$ 116,770.00 | \$ 66,770.00 |
| 100.110 Grant Fund Balance Forward from PY | \$ 8.00 | \$ 8.00 | \$ 2,492.00 |
| 392.00 Transfer from General Fund | \$ 10,000.00 | \$ 7,500.00 | \$ - |
| 394.00 Sewer Authority Loan | \$ 138,000.00 | \$ - | \$ - |
| Total Grant Fund | \$ 148,008.00 | \$ 7,508.00 | \$ 2,492.00 |
| Total Capital Reserve Funds | \$ 541,888.00 | \$ 266,538.00 | \$ 211,522.00 |
| EXPENSE | | | |
| 100.030 Building Fund Balance | | | |
| 405.610 General Building Construction | \$ 2,350.00 | \$ - | \$ - |
| PD Shower | \$ 8,974.00 | \$ 11,474.00 | \$ - |
| Ending Balance 2024 Building Fund | \$ - | \$ - | \$ - |
| 100.040 PD Vehicle / Equip. Fund | | | |
| 410.261 - Taser Purchase | \$ 5,000.00 | \$ - | \$ - |
| Ending Balance 2024 PD Vehicle / Equip. Fund | \$ 554.00 | \$ 3,054.00 | \$ - |
| 100.070 Street Paving Fund | | | |
| 430.xxx | \$ - | \$ - | \$ - |
| Ending Balance 2024 Street Paving Fund | \$ 33,242.00 | \$ 33,242.00 | \$ - |
| 100.080 Truck / Equip. Fund | | | |
| 430.xxx | \$ - | \$ - | \$ - |
| Ending Balance 2024 Truck / Equip. Fund | \$ 3,085.00 | \$ 5,585.00 | \$ - |
| 100.100 Recreation Fund | | | |
| 454.26 Park Equipment Purchase | \$ 60,000.00 | \$ 25,000.00 | \$ - |
| 454.26 Park Equipment Purchase | \$ 50,000.00 | \$ - | \$ - |
| 408.318 - Tatamy Trail North, Engineering | \$ 25,000.00 | \$ 25,000.00 | \$ - |
| Grant Match - Engineering | \$ 116,770.00 | \$ 66,770.00 | \$ - |
| Ending Balance 2024 Recreation Fund | \$ - | \$ - | \$ - |
| 100.110 Grant Fund | | | |
| 430.270 Purchase of Larger Tools / Equipment | \$ 138,000.00 | \$ - | \$ - |
| 40.215 Computer Expenses | \$ 10,000.00 | \$ 10,000.00 | \$ - |
| Grant Match | \$ 8.00 | \$ 2,492.00 | \$ - |
| Ending Balance 2024 Grant Fund | \$ 290,350.00 | \$ 60,000.00 | \$ - |
| Total Expenses | \$ 251,538.00 | \$ 206,538.00 | \$ - |
| Net Income | | | |

2025 Budget - SECTION 8
Budget Resolutions and/or Ordinance

- Adoption of the 2025 Budget (Resolution)
- Adoption of the 2025 Real Estate Tax Rate (Resolution)



BOROUGH OF TATAMY

NORTHAMPTON COUNTY, PENNSYLVANIA

423 BROAD STREET PO BOX 218
TATAMY, PA 18085-0218
PHONE: 610.252.7123 FAX: 610.252.2747
BOROUGH.OFFICE@TATAMYPA.GOV

RESOLUTION 2024-013

A RESOLUTION OF THE BOROUGH COUNCIL, OF BOROUGH OF TATAMY, NORTHAMPTON COUNTY, COMMONWEALTH OF PENNSYLVANIA, ADOPTING THE ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING 1 JANUARY 2025 AND ENDING 31 DECEMBER 2025.

WHEREAS, the Borough of Tatamy is required by the Pennsylvania Municipal Code to adopt an annual balanced budget for the Borough of; and

WHEREAS, , the Borough of Tatamy has held a public meeting on the proposed budget for fiscal year beginning 1 January 2025 and ending on 31 December 2025; and

WHEREAS, the Borough Council has considered all public comment on the proposed and;

NOW, THEREFORE, BE AND IT IS HERBY RESOLVED by the Borough Council of the Borough of Tatamy, Northampton County, Pennsylvania, that this resolution shall take precedence over any previous resolution or ordinance adopting the 2024 Annual Budgets as follows:

SECTION 1. BUDGETS

- | | |
|---------------------------------------|----------------|
| • General Operating Budget (Balanced) | \$1,103,865.00 |
| • MSW/Refuse | \$ 202,750.00 |
| • Highway Aid | \$ 29,680.00 |
| • Capital Reserve Funds | \$ 206,538.00 |

SECTION 2. AUTHORIZATION

The Borough Manager is hereby authorized to make expenditures from the various funds in accordance with the adopted budget.

TATAMY BOROUGH RESOLUTION 2024-013

Duly Resolved on this 2nd day of December, 2024 by the Borough Council of the Borough of Tatamy.

ATTEST:

BOROUGH OF TATAMY:



Mark A. Saginario, Secretary



Robert Hayes, Council President

Approved this the 2nd day of December, 2024.

ATTEST:

BOROUGH OF TATAMY

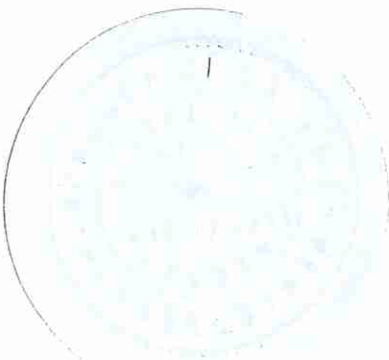


Mark A. Saginario, Secretary



James Pallante, Mayor

Municipal Seal





BOROUGH OF TATAMY
NORTHAMPTON COUNTY, PENNSYLVANIA

423 BROAD STREET PO BOX 218
TATAMY, PA 18085-0218
PHONE: 610.252.7123 FAX: 610.252.2747
BOROUGH.OFFICE@TATAMYP.A.COM

CERTIFICATE

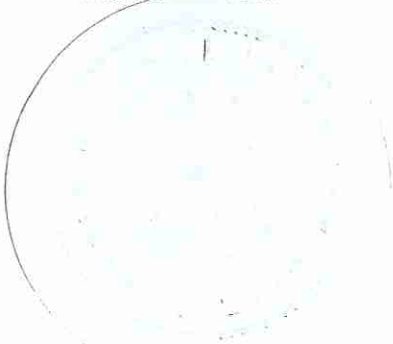
I, Mark A. Saginario, the undersigned, Borough of Tatamy Secretary, Northampton County, Pennsylvania (the "Borough") certify that the foregoing is a true and correct copy of a Resolution of the Borough of Tatamy which was duly enacted by affirmative vote of the majority of the members of the Tatamy Borough Council at a meeting duly held on 2nd December 2024, and that said Resolution remains in effect, unaltered and unamended, as of the date of this certificate.

I further certify that the Council of the Borough of Tatamy met the advance notice requirements of Act No. 93 of the General Assembly of the Commonwealth of Pennsylvania, approved October 15, 1998, by advertising the date of said meeting and posting a notice of said meeting on the bulletin board at the Municipal Building, 423 Broad Street, Tatamy, Pennsylvania, stating the meeting place of Llantrissant Retreat & Wellness Center, 336 Bushkill Street, Tatamy, Pennsylvania.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Borough this 2nd day of December 2024.

Mark A. Saginario, Secretary

Municipal Seal





BOROUGH OF TATAMY
NORTHAMPTON COUNTY, PENNSYLVANIA

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RESOLUTION 2024-014

RESOLUTION PROVIDING FOR THE FIXING OF
THE TAX RATE AND COLLECTING OF AN ANNUAL
TAX FOR THE CALENDAR YEAR 2025 FOR THE
BOROUGH OF TATAMY, NORTHAMPTON COUNTY,
PENNSYLVANIA.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Borough of Tatamy,
Northampton County, Pennsylvania:

WHEREAS, the Borough of Tatamy is required per Act 51 of 2019 to set an annual tax
for calendar year 2025 , and

WHEREAS, the same hereby levied and collected, on each dollar of the valuation of
real property assessed for County purposes within the limits of the Borough of Tatamy, to be
used for general Borough purposes, in the amount of 13.5 mills on each dollar of assessed
valuation of real property.

WHEREAS, any Ordinance or Resolution, or part of any Ordinance or Resolution,
conflicting with this Resolution be, and the same is hereby, repealed insofar as the same
affects this Resolution, and

WHEREAS, nothing contained in this Resolution shall prevent or preclude Borough
Council from borrowing or expending money in any lawful way or for any lawful purposes,

TATAMY BOROUGH RESOLUTION 2024-014

upon compliance with legal requirements; nor shall prevent Council from transferring from one fund to another fund, or from any fund for an emergency or unusual use, by a majority vote of a quorum of Council.

Duly Resolved on this 2nd day of December, 2024 by the Borough Council of the Borough of Tatamy.

ATTEST:



Mark A. Saginario, Secretary

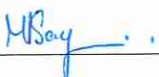
BOROUGH OF TATAMY:



Robert Hayes, Council President

Approved this the 2nd day of December, 2024.

ATTEST:



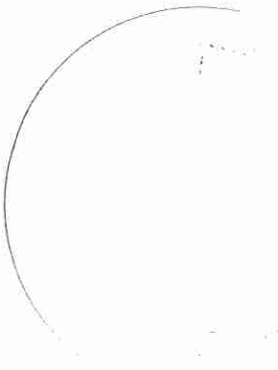
Mark A. Saginario, Secretary

BOROUGH OF TATAMY



James Pallante, Mayor

Municipal Seal





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NORTHAMPTON COUNTY, PENNSYLVANIA

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CERTIFICATE

I, Mark A. Saginario, the undersigned, Borough of Tatamy Secretary, Northampton County, Pennsylvania (the "Borough") certify that the foregoing is a true and correct copy of a Resolution of the Borough of Tatamy which was duly enacted by affirmative vote of the majority of the members of the Tatamy Borough Council at a meeting duly held on 2nd December 2024, and that said Resolution remains in effect, unaltered and unamended, as of the date of this certificate.

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IN WITNESS WHEREOF, I set my hand and affix the official seal of the Borough this 2nd day of December 2024.

Mark A. Saginario, Secretary



