

		2023-Adopted 12/13/2022			
		General Fund	Sewer Fund	Liquid Fuels	All Funds Combined
REVENUES					
301-000 · Real Estate Taxes					
	301-100 · Real Estate Tax - Current Year	900,000			900,000
	301-200 · Real Estate Tax - Prior Year	20,000			20,000
	301-400 · Real Estate Tax - Delinquent	45,000			45,000
	301-000 · Real Estate Taxes - Other				0
Total 301-000 · Real Estate Taxes		965,000	0	0	965,000
310-000 · Local Tax Enabling Act Taxes					
	310-100 · Real Estate Transfer Tax	30,000			30,000
	310-210 · Earned Income Tax - Current	250,000			250,000
	310-220 · Earned Income Tax - Delinquent				0
	310-510 · Local Services Tax - Current	55,000			55,000
	310-520 · Local Services Tax - Delinquent				0
	310-000 · Local Tax Enabling Act Taxes - Other				0
Total 310-000 · Local Tax Enabling Act Taxes		335,000	0	0	335,000
321-000 · Business Licenses and Permits					
	321-400 · Licensing Fees	500			500
	321-500 · Regulated Rental License	15,000			15,000
	321-600 · Solicitation Permits				0
	321-700 · Business and Amusement Licenses	13,000			13,000
	321-800 · Cable Television Franchise	32,000			32,000
	321-900 · Clearwire Fee				0
	321-000 · Business Licenses and Permits - Other				0
Total 321-000 · Business Licenses and Permits		60,500	0	0	60,500
331-000 · Fines and Forfeits					
	331-100 · Fines - Court-District Magistrate	1000			1,000
	331-110 · Fines - Vehicle Code Violations	250			250
	331-120 · Fines - Violations of Ordinance	250			250
	331-130 · Fines - State Police Fines	750			750
	331-140 · Fines - Non-Vehicle Police				0

	331-150 · Fines - County DUI Fines				0
	331-170 · Parking Tickets Boro	5,000			5,000
	331-180 - Fines and Forfeits-Misc	8,000			8,000
	331-000 · Fines and Forfeits - Other	0			0
Total 331-000 · Fines and Forfeits		15,250	0	0	15,250
341-000 · Interest Earnings					
	341-010 · Interest on Checking	8			8
	341-000 · Interest Earnings - Other			2	2
Total 341-000 · Interest Earnings		8	0	0	10
342-000 · Rents and Royalties					
	342-200 · Rental Income				0
	342-000 · Rents and Royalties - Other				0
Total 342-000 · Rents and Royalties		0	0	0	0
350-000 · Intergovernmental Revenue					
	350-000 · Intergovernmental Revenue				0
	350-010 · Federal Appropriations/Grants				0
	350-013 · State Grants	75,000			75,000
	350-016 · County Grants				0
	350-020 · Intergovernmental Revenue - Other				0
Total 350-000 · Intergovernmental Revenue		75,000	0	0	75,000
350-530 · Fed Shared Revenues to Gov Unit					
	350-530 · Fed Shared Revenues to Gov Unit				
Total 350-530 · Fed Shared Revenues to Gov Unit		0	0	0	
355-000 · State Shared Revenue and Ent.					
	355-010 · Public Utility Realty Tax	1,000			1,000
	355-040 · Alcoholic Beverages Licenses	2,000			2,000
	355-060 · Supplemental State Pension Aid	54,000			54,000
	355-070 · Foreign Fire Insurance	10,000			10,000
	355-080 · Highway Aid Revenue			70,000	70,000
	355-090 · Regional Sales Tax	100,000			100,000
	355-000 · State Shared Revenue and Ent. - Other				0
Total 355-000 · State Shared Revenue and Ent.		167,000	0	70,000	237,000
361-000 · Charges for Services					
	361-300 · Planning, Subdivision, and Land	0			0

	361-320 · Fees for Engineering Review				0
	361-325 · No Lien Letters	1,500			1,500
	361-330 · Zoning Fees	3,000			3,000
	361-340 · Occupancy Permits	0			0
	361-350 · Other Permits	0			0
	361-400 · Sewer Rental Revenue				0
	361-500 · Miscellaneous Fees	0			0
	361-000 · Charges for Services - Other				0
Total 361-000 · Charges for Services		4,500	0	0	4,500
362-000 · Public Safety					
	362-100 · Special Police Services Reimbur				0
	362-110 · Police Reports				0
	362-140 · School Crossing Guard Reimburse	16,800			16,800
	362-200 · DUI Task Force				0
	362-400 · Protective Inspections and UCC				0
	362-470 · Street Opening Permits	5,000			5,000
	362-500 · Miscellaneous Fees	0			0
	362-000 · Public Safety - Other	0			0
Total 362-000 · Public Safety		21,800	0	0	21,800
363-000 · Highways and Streets					
	363-510 · Contracted Snow Removal	3,500			3,500
	363-520 · Contracted Street Sweeping				0
	363-000 · Highways and Streets - Other				0
Total 363-000 · Highways and Streets		3,500	0	0	3,500
364-000 · Sanitation					
	364-300 · Solid Waste Collection and Disp	0			0
	364-510 · Sale of Recycling Bins				0
	364-000 · Sanitation - Other				0
Total 364-000 · Sanitation		0	0	0	0
369-000 · Sewer Fees					
	369-400 · Sewer Fees		996,302		996,302
Total 369-000 · Total Sewer Fees		0	996,302	0	996,302
380-000 · Miscellaneous Revenue					
	380-100 · Parking Lot Revenue	4,500			4,500

	380-150 · Farmers Market	0			0
	380-200 · Insurance Proceeds	500			500
	380-300 · Judgements and Damages	0			0
	380-500 · Miscellaneous Revenue - Other	4,250			4,250
	380-600 · Sidewalk Revenue	0			0
	380-700 · Drug Seizure Money	0			0
	380-800 · Newsletter Revenue	0			0
	380-900 · Bike Derby	2650			2650
	380-000 · Miscellaneous Revenue - Other	0			0
	Total 380-000 · Miscellaneous Revenue	11,900	0	0	11,900
	387-000 · Contributions and Donations				
	387-100 · Donations	0			0
	387-300 · Donations - Recreation	2,500			2,500
	387-000 · Contributions and Donations - Other				0
	Total 387-000 · Contributions and Donations	2,500	0	0	2,500
	391-000 · Proceeds - Fixed Asset Dispos				
	391-100 · Sales of Fixed Assets	0			0
	391-200 · Loss of Fixed Assets	0			0
	391-000 · Proceeds - Fixed Asset Dispos - Other	0			0
	Total 391-000 · Proceeds - Fixed Asset Dispos	0	0	0	0
	392-000 · Interfund Operating Transfers				
	392-001 · Transfers from General Fund		60,000		0
	392-008 · Transfers from Sewer Fund				0
	392-095 · Transfers from Operating Reserv				0
	392-000 · Interfund Operating Transfers - Other				0
	395-035 Transfer from Liquid Fuels				0
	Total 392-000 · Interfund Operating Transfers	0	60,000	0	0
	300 · Revenues - Other				0
	Total 300 · Revenues	1,661,958	1,056,302	70,002	2,728,262
					0
	EXPENDITURES				

401-000 · Administration				
	401-110 · Salary - Borough Manager	76,000	4,000	80,000
	401-111 · Salary - Code Enforcement	28,500	1,500	30,000
	401-112 · Salary - Ass't Borough Secretar			0
	401-115 · Wages - Receptionist	20,200		20,200
	401-172 · Holiday / Vacation Pay			0
	401-192 · FICA / Medicare	9,960	421	10,381
	401-194 · Unemployment Comp. Ins	2,500		2,500
	401-195 · Workers' Comp Insurance	1,000		1,000
	401-196 · Healthcare Insurance	0	0	0
	401-197 · Deferred Compensation Plan Con.	0	0	0
	401-198 · Life Insurance	0	0	0
	401-199 · Disability Insurance	0		0
	401-201 · Consulting Fee	0		0
	401-210 · Office Supplies	1,500		1,500
	401-215 · Postage and Delivery	2,000		2,000
	401-216 · Postage Machine Lease	0		0
	401-217 · Photocopier Lease	2,800		2,800
	401-241 · General Supplies	1,200		1,200
	401-301 · Consulting Fees	0		0
	401-321 · Telephone	4,000		4,000
	401-324 · Cellular Phone Allowance	0		0
	401-337 · Automobile Allowance	0		0
	401-340 · Advertising	1,500		1,500
	401-342 · Printing	1,500		1,500
	401-344 · Newsletter	5,000		5,000
	401-351 · Property, General Liability Ins	4,000		4,000
	401-352 · Public Officials' Liability Ins	7,500		7,500
	401-353 · Surety Bond			0
	401-361 · Electricity	4,000		4,000
	401-362 · Natural Gas	9,500		9,500
	401-366 · Water/Sewage	1000		1000
	401-380 · Penalties and Interest	500		500
	401-420 · Dues, Subscriptions, and Member	8,500		8,500

	401-460 · Meetings and Conferences	13,000			13,000
	401-750 · Minor Expenditures	6,500			6,500
	401-000 · Administration - Other				0
Total 401-000 · Administration		212,160	5,921	0	218,081
402-000 · Finance					
	402-310 · Payroll Services	3,400	300		3,700
	402-311 · Auditing Services	7,500	500		8,000
	402-312 · Accountant Services	25,000			25,000
	402-317 · Appraisal Services	0			0
	402-318 · Bank Charges	300			300
	402-000 · Finance - Other	0			0
Total 402-000 · Finance		36,200	800	0	37,000
403-000 · Tax Collection					
	403-130 · Real Estate Tax Comm. - Current	4,100			4,100
	403-140 · Real Estate Tax Comm. - Delinq	10,000			10,000
	403-150 · Commissions - Earned Income Tax	6,000			6,000
	403-160 · Commissions - Local Services Tx	0			0
	403-510 · Refunds	0			0
	403-520 · UCC	0			0
	403-540 · ACT 32	0			0
	403-550 · General Expenditures	0			0
	403-000 · Tax Collection - Other	0			0
Total 403-000 · Tax Collection		20,100	0	0	20,100
404-000 · Legal					
	404-110 · Solicitor - Retainer	22,000	300		22,300
	404-111 · Solicitor - Hourly	28,000	500		28,500
	404-117 · Solicitor - Zoning Hearing	1,500			1,500
	404-314 · Special Legal Services	300			300
	404-317 · Court Reporting	600			600
	404-318 · Codification	2,500			2,500
	404-319 · Tax Lien Filing Fees	2,000			2,000
	404-341 · Legal Advertising	3,000			3,000
	404-000 · Legal - Other				0
Total 404-000 · Legal		59,900	800	0	60,700

407-000 · Technology / Data Processing				
	407-270 · Administration Hardware	1,500		1,500
	407-271 · Administration Software	3,500		3,500
	407-272 · Police Hardware			0
	407-273 · Police Software	2000		2000
	407-310 · Website Design and Maintenance	500		500
	407-000 · Technology / Data Processing - Other	3,000		3,000
Total 407-000 · Technology / Data Processing		10,500	0	0
408-000 · Engineering				
	408-313 · Engr. Services - General	40,000	25,000	65,000
	408-317 · Engr. Services - Traffic			0
	408-318 · Engr. Services - Mapping			0
	408-319 · Engr. Services - Site Plan Rev			0
	408-000 · Engineering - Other			0
Total 408-000 · Engineering		40,000	25,000	0
409-000 · General Government Building				
	409-361 · Electricity			0
	409-362 · Natural Gas			0
	409-366 · Water / Sewage			0
	409-373 · Repairs and Maintenance	2,500		2,500
	409-450 · Contracted Services - Janitor	7,500		7,500
	409-451 · Contracted Services - Maint.			0
	409-740 · Major Expenditures			0
	409-750 · Minor Expenditures			0
	409-000 · General Government Building - Other			0
Total 409-000 · General Government Building		10,000	0	0
410-000 · Police				
	410-110 · Salary - Police Chief	70,246		70,246
	410-111 · Salary - Sergeants	115,000		115,000
	410-112 · Salary - Officers (FT)			0
	410-115 · Wages - Officers (PT)	105,000		105,000
	410-116 · Wages - Ticket Officer (PT)			0
	410-117 · Wages - Secretary	35,020		35,020
	410-118 · Wages - Crossing Guards	30,000		30,000

410-119 · Wages - Ordinance Officer				0
410-174 · Educational Pay				0
410-175 · Holiday Pay	16,000			16,000
410-180 · Overtime Pay	20,000			20,000
410-181 · Overtime Pay - Events				0
410-185 · Vacation Pay Buy-Back	2250			2250
410-189 · Formal Training	3,000			3,000
410-191 · Uniform Maintenance Allowance	3,000			3,000
410-192 · FICA / Medicare	29,500			29,500
410-194 · Unemployment Comp. Insurance	5,000			5,000
410-195 · Workers' Compensation Ins	5,000			5,000
410-196 · Healthcare Insurance	48,000			48,000
410-197 · Police Pension Contributions	62,000			62,000
410-198 · Life Insurance				0
410-199 · Disability Insurance				0
410-210 · Office Supplies	500			500
410-215 · Postage				0
410-217 · Photocopier Lease	2,000			2,000
410-231 · Vehicle Fuel	15,000			15,000
410-239 · Ammunition and Range Supplies	2,000			2,000
410-241 · General Supplies	2,000			2,000
410-242 · Police Protection Supplies	3,000			3,000
410-243 · Ticket Reader and supplies				0
410-310 · Auxillary Police				0
410-317 · Civil Service Commission				0
410-324 · Cellular Phone Service	8,000			8,000
410-327 · Radio Equipment Maintenance	2,000			2,000
410-340 · Advertising and Printing				0
410-351 · Property, General Liability Ins	14,000			14,000
410-352 · Police Professional Liability	10,000			10,000
410-361 · Electricity				0
410-362 · Natural Gas				0
410-373 · HQ Facility - Maintenance				0
410-374 · Vehicle Maintenance	20,000			20,000

	410-420 · Dues, Subscriptions and Memb				0
	410-450 · Animal Control	2,500			2,500
	410-460 · Meetings and Conferences				0
	410-740 · Major Expenditures				0
	410-745 · Police Vehicle Leases				0
	410-750 · Minor Expenditures	1,000			1,000
	410-760 · Security Cameras	3,000			3,000
	410-000 · Police - Other	2,650			2,650
Total 410-000 · Police		636,666	0	0	636,666
411-000 · Fire					
	411-195 · Workers' Comp. Insurance	8,600			8,600
	411-231 · Vehicle Fuel	3,000			3,000
	411-321 · Telephone Expense	1,000			1,000
	411-327 · Radio Equipment Maintenance				0
	411-351 · Volunteer Firefighters Ins	18,000			18,000
	411-361 · Electricity	5,500			5,500
	411-362 · Natural Gas	2,000			2,000
	411-363 · Hydrant Services	7,500			7,500
	411-366 · Water/Sewage	1000			1000
	411-372 · Fire Alarm System				0
	411-373 · HQ Facility - Repair and Maint				0
	411-374 · Vehicle Maint / Repair	5,000			5,000
	411-520 · Contributions to Volunteer Fire	0			0
	411-540 · Foreign Fire State Allocation	10,000			10,000
	411-740 · Major Expenditures				0
	411-750 · Minor Expenditures				0
	411-000 · Fire - Other				0
Total 411-000 · Fire		61,600	0	0	61,600
413-000 · UCC and Code Enforcement					
	413-310 · Code Enforcement / Property	30,000			30,000
	413-313 · Building Inspection Services				
	413-750 · Minor Expenditures				0
	413-000 · UCC and Code Enforcement - Other				0
Total 413-000 · UCC and Code Enforcement		30,000	0	0	30,000

414-000 · Planning and Zoning				
	414-117 · Solicitor - Zoning Hearing Bd.			
	414-310 · Zoning - Prof Fees	2,500		2,500
	414-317 · Court Reporting			0
	414-450 · Comprehensive Plan	0		0
	414-750 · Minor Expenditures			0
	414-000 · Planning and Zoning - Other			0
Total 414-000 · Planning and Zoning		2,500	0	0
429-000 · Sewage Treatment Fees				
	429.360 Sewer Cleaning		8,000	8,000
	429.364 Sewage Treatment Fees		726,072	726,072
Total 429-000 · Sewage Treatment Fees		0	734,072	0
430-000 · Public Works				
	430-112 · Wages - Full Time	118,493	6,236	124,729
	430-115 · Wages - Part Time			0
	430-180 · Overtime Pay	10,000		10,000
	430-192 · FICA / Medicare	9,513	497	10,010
	430-194 · Unemployment Comp. Ins	2,000		2,000
	430-195 · Workers Compensation	2,000		2,000
	430-196 · Health Insurance	28,500	3200	31,700
	430-197 · Non-Uniformed Pension Contrib.			0
	430-198 · Life Insurance	600		600
	430-199 · Disability Insurance			0
	430-231 · Vehicle Fuel	10,000		10,000
	430-238 · Clothing and Uniforms	2,100		2,100
	430-241 · General Supplies	15,000		15,000
	430-245 · Highway Supplies	1,000		1,000
	430-260 · Small Tools and Minor Equip	500		500
	430-310 · Leaf Recycling Services			0
	430-317 · Storm Sewer Contracted Maint.	0		0
	430-324 · Cellular Phone Service	2,000		2,000
	430-351 · Property, General Liability Ins	19,500		19,500
	430-361 · Electricity	500		500
	430-362 · Natural Gas	0		0

	430-366 · Water/Sewage	500			500
	430-368 · Contracted Dumpster Service	13,000			13,000
	430-370 · Repairs and Maintenance	1,000			1,000
	430-371 · Repairs and Maintenance - Lawnmower				0
	430-372 · Basic Street Maintenance	7,500			7,500
	430-373 · Repairs and Maintenance - Garage	3,000			3,000
	430-374 · Vehicle Maintenance	8,500			8,500
	430-375 · Vehicle Repair	5000			5000
	430-720 · Vehicle Lease Payments				0
	430-740 · Major Expenditures	0			0
	430-750 · Minor Expenditures	2,500			2,500
	430-751 · Road Salt			32,482	32,482
	430-800 · Street Lighting			65,000	65,000
	430-900 · Sidewalk Project				0
	430-000 · Public Works - Other	500			500
Total 430-000 · Public Works		263,206	9,933	97,482	370,621
435-000 · Sidewalks and Crosswalks					0
	435-310 · Traffic Line Painting Services				0
	435-372 · Sidewalk/Crosswalk Expenditures				0
	435-000 · Sidewalks and Crosswalks - Other				0
Total 435-000 · Sidewalks and Crosswalks		0	0	0	0
454-000 · Parks and Playgrounds					
	454-112 · Wages - FullTime	20,600			20,600
	454-115 · Wages - Part Time				0
	454-117 · Summer Labor				0
	454-172 · Holiday / Vacation Pay				0
	454-180 · Overtime				0
	454-192 · FICA / Medicare	1,576			1,576
	454-194 · Unemployment Comp Ins				0
	454-195 · Workers' Comp. Insurance				0
	454-196 · Healthcare Insurance				0
	454-231 · Fuel				0
	454-241 · General Supplies	3,000			3,000
	454-247 · Recreational Program Supplies	2,360			2,360

	454-311 · Auditing Services				0
	454-320 · Internet Service	3000			3000
	454-324 · Cellular Phone Service				0
	454-351 · Property, General Liability Ins				0
	454-361 · Electricity	1000			1000
	454-362 · Natural Gas				0
	454-366 · Water/Sewage	1,000			1,000
	454-373 · Repairs/Maint - Buildings	8,000			8,000
	454-740 · Major Expenditures	75,000			75,000
	454-750 · Minor Expenditures	500			500
	454-800 · Materials & Supplies - Other				0
	454-000 · Parks and Playgrounds - Other	0			0
Total 454-000 · Parks and Playgrounds		116,036	0	0	116,036
457-000 · Civil / Military Celebrations					
	457-241 · Holiday Supplies	500			500
	457-249 · Holiday Programs	800			800
	457-500 · Civil / Military Celebrations - Other	300			300
Total 457-000 · Civil / Military Celebrations		1,600	0	0	1,600
458-000 · Senior Citizen's Centers					
Total 458 Senior Center		7,000	0	0	7,000
459-000- Community Programs					
	459-580- Community Event Donations	3,500			3,500
459-000- Community Programs		3,500			3,500
471-000 · Debt Principal					
	471-740 · Fire truck Loan Principal	54,000			54,000
Total 471-000 · Debt Principal		54,000	0	0	54,000
472-000 · Debt Interest					
	472-000 · Debt Interest				
	472-740 · Fire Truck Loan Interest	4,500			4,500
Total 472-000 Debt Interest		4,500	0	0	4,500
485-000 · Capital Expenditures					
	485-401· Administration Capital	1,700			1,700
	485-407· General Gov't Building Capital				0
	485-410· Police Capital				0

	485-411· Fire Department Capital				0
	485-429· Sewer Capital		200,000		200,000
	485-430· DPW Capital	105,652			105,652
	485-451· Parks Capital	13,500			13,500
Total 485-000 · Capital Expenditures		120,852	200,000	0	320,852
400 · Expenditures - Other					0
Total 400 · Expenditures					0
Interfund Transfers		0			0
	Transfer to Sewer Fund	\$ 60,000	0	0	60,000
499-000 · Sewage Fee					0
					0
Total Expenditures		1,750,320	976,526	97,482	2,824,328
	Revenue Over (under) expenditures	(\$88,362)	\$79,776	(\$27,480)	
	01-01 Fund Balance	\$380,125	\$786,804	\$112,992	
	12-31 Fund Balance (Estimate)	\$291,763	\$866,580	\$85,512	