

2021 BUDGET
CHART OF ACCOUNTS

| <u>EXPENDITURES</u> | | | <u>BUDGET</u> | <u>CURRENT</u> | | <u>BUDGET</u> |
|--|--|--|----------------------|-----------------------|--|----------------------|
| <u>GENERAL GOVERNMENT</u> | | | <u>2020</u> | <u>2020</u> | | <u>2021</u> |
| 401.42 | Dues, Mayor | | 50.00 | 60.00 | | 60.00 |
| 402.10 | Salaries & Wages, Auditors | | 500.00 | 775.50 | | 500.00 |
| 403.43 | Tax Collector | | | 227.02 | | 50.00 |
| 404.31 | Borough Solicitor / Legal Services | | 2,000.00 | 1,715.00 | | 2,000.00 |
| 405.10 | Salaries & Wages, Secretary/Treasurer | | 3,700.00 | 3,678.48 | | 3,700.00 |
| 405.43 | Capital Tax Collection Bureau, Local | | 72.00 | 53.55 | | 72.00 |
| 405.43 | PA Department of Revenue, State | | 130.00 | 96.66 | | 130.00 |
| 405.43 | Federal Wage Tax | | 645.00 | 642.60 | | 645.00 |
| 406.21 | Office Supplies | | 240.00 | 434.03 | | 300.00 |
| 406.23 | Certified Letters and Postage | | 100.00 | 101.05 | | 100.00 |
| 406.23 | P.O. Box Rental | | 120.00 | 120.00 | | 120.00 |
| 406.34 | Advertising, Printing & Binding | | 1,000.00 | 306.24 | | 500.00 |
| 406.38 | Safety Deposit Box Rental | | 12.00 | 12.00 | | 12.00 |
| 406.40 | Court Costs / Fees / Prothonotary | | 70.00 | 20.90 | | 70.00 |
| 406.42 | Borough / Council Dues & Subscriptions | | 125.00 | 130.00 | | 130.00 |
| 407.48 | Internet Fees / Web Design | | 150.00 | 224.02 | | 230.00 |
| 409.32 | Freedom Voice, Borough Building | | 130.00 | 126.72 | | 130.00 |
| 409.36 | PP&L, Borough Building | | 335.00 | 331.49 | | 335.00 |
| 409.38 | Fire Co. Hall Rent | | 300.00 | 300.00 | | 300.00 |
| 409.45 | Borough Building Maint. / Mowing | | 120.00 | 4,944.09 | | 720.00 |
| 413.15 | Code Enforcememnt Officer | | 2,300.00 | 2,103.75 | | - |
| | | | 12,099.00 | 16,403.10 | | 10,104.00 |
| <u>PUBLIC SAFETY</u> | | | | | | |
| 411.45 | Fire Suppression | | 2,500.00 | 2,491.43 | | 2,500.00 |
| 411.54 | Fire Relief Fund | | 950.00 | 955.14 | | 950.00 |
| 412.45 | Ambulance / Rescue | | 2,525.00 | 2,522.45 | | 2,525.00 |
| 415.46 | Emergency Management | | 300.00 | 1,176.47 | | 150.00 |
| 419.26 | Flares & Safety Vests | | 100.00 | 130.99 | | 100.00 |
| 419.37 | Street Signs, Repair / Replace | | - | 43.04 | | 500.00 |
| 422.49 | Pest Control | | - | | | - |
| | | | 6,375.00 | 7,319.52 | | 6,725.00 |
| <u>PUBLIC WORKS - SANITATION</u> | | | | | | |
| 426.45 | Spring Clean-Up | | 1,850.00 | 1,463.55 | | 1,500.00 |
| 427.44 | Advance Septic Services | | 1,092.00 | 1,248.00 | | 1,250.00 |
| 427.45 | Junk Removal | | | 100.00 | | - |
| | | | 2,942.00 | 2,811.55 | | 2,750.00 |
| <u>PUBLIC WORKS - HIGHWAYS, ROADS & STREETS</u> | | | | | | |
| 431.37 | Cleaning of Streets and Gutters | | 200.00 | | | |
| 432.45 | Winter Maintenance, Snow Removal | | 300.00 | | | 700.00 |
| 437.37 | Sewer Plant Equipment (tractor) | | - | | | - |
| 438.45 | Maintenance, Repairs & Paving | | 1,600.00 | 10,164.42 | | 3,000.00 |
| | | | 2,100.00 | 10,164.42 | | 3,700.00 |

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| | | | <u>BUDGET</u> | <u>CURRENT</u> | <u>BUDGET</u> |
|--|-------------------------------------|--|------------------|------------------|------------------|
| | | | <u>2020</u> | <u>2020</u> | <u>2021</u> |
| <u>PUBLIC WORKS - OTHER SERVICES</u> | | | | | |
| 446.45 | Storm Water Management | | - | | - |
| 455.45 | Tree Removal | | 500.00 | | |
| | | | 500.00 | - | - |
| <u>CULTURE - RECREATION</u> | | | | | |
| 452.52 | Donations | | | 100.00 | 100.00 |
| 452.54 | Farmer's Market | | | | - |
| 453.45 | National Night Out | | 1,500.00 | 1,411.35 | 2,000.00 |
| 454.36 | PP&L, Borough Park | | 525.00 | 431.83 | 450.00 |
| 454.37 | Water Shut Off/On + Testing | | 260.00 | 248.08 | 260.00 |
| 454.38 | Borough Park Rental | | 1.00 | 1.00 | 1.00 |
| 454.45 | Park Mowing, Maintenance & Dumpster | | 800.00 | 963.89 | 1,000.00 |
| 457.26 | Outdoor Décor | | 335.00 | 40.00 | 400.00 |
| 457.36 | PP&L, Holiday Lighting | | | 53.13 | 55.00 |
| 457.51 | Holiday Decorations Install | | 40.00 | | 300.00 |
| 457.51 | Flag Detail | | 45.00 | 30.00 | 30.00 |
| | | | 3,506.00 | 3,279.28 | 4,596.00 |
| <u>INSURANCE, CASUALTY & SURETY</u> | | | | | |
| 484.00 | Workers Compensation (Selective) | | 3,200.00 | 2,956.00 | 3,200.00 |
| 484.00 | Workers Compensation (SWIF) | | 11,200.00 | 10,000.00 | 10,000.00 |
| 486.00 | Inland Marine | | 100.00 | 100.00 | 100.00 |
| 486.00 | Secretary/Treasurer Financial Bond | | 325.00 | 650.00 | 650.00 |
| 486.10 | General Liability | | 325.00 | 332.00 | 332.00 |
| 486.20 | Property/Casualty | | 1,600.00 | 1,794.00 | 1,800.00 |
| 486.30 | Automobile | | 194.00 | 200.00 | 200.00 |
| 486.40 | Public Official Liability | | 1,000.00 | 500.00 | 500.00 |
| 486.xx | Crime | | 50.00 | 50.00 | 50.00 |
| 486.xx | SWIF Audit | | - | - | |
| | | | 17,994.00 | 16,582.00 | 16,832.00 |
| <u>INTERFUND OPERATING TRANSFERS</u> | | | | | |
| 492.95 | Operating Reserve Fund | | | 1,545.00 | |
| | | | | 1,545.00 | |
| | <u>TOTAL EXPENDITURES</u> | | 45,516.00 | 58,104.87 | 44,707.00 |

2021 BUDGET
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| <u>REVENUES</u> | | | | <u>BUDGET</u> | <u>CURRENT</u> | <u>BUDGET</u> |
|---------------------------------------|----------------------------------|--|--|----------------------|-----------------------|----------------------|
| | | | | <u>2020</u> | <u>2020</u> | <u>2021</u> |
| 129.00 | Loans Recievable | | | | 1,545.00 | 18540.00 |
| 310.10 | Real Estate Transfer Tax | | | 1,700.00 | 1,580.25 | 2,000.00 |
| 310.21 | Earned Income Tax | | | 22,500.00 | 17,460.40 | 20,000.00 |
| 331.10 | Fines, Local / County | | | 250.00 | 125.00 | 125.00 |
| 331.13 | Fines, State Police | | | 130.00 | 94.15 | 95.00 |
| 341.00 | Interest, General Savings | | | 15.00 | 12.50 | 12.50 |
| 341.00 | Interest, Borough Park Fund | | | 4.00 | 3.16 | 3.20 |
| 341.00 | Interest, Money Market | | | 1,400.00 | 702.68 | 900.00 |
| 342.20 | Meeting Hall | | | | 150.00 | 150.00 |
| 350.00 | Miscellaneous | | | 120.00 | | |
| 350.00 | Insurance Refund | | | - | | |
| 350.00 | Transfer Funds | | | - | 1,411.35 | - |
| 350.00 | Insurance Premium Reimbursements | | | 23,300.00 | 15,813.00 | 15,813.00 |
| 351.02 | Covid19 Grant | | | | 1,000.00 | |
| 355.01 | PURTA | | | 23.00 | 20.34 | 23.00 |
| 362.20 | Fire Relief Fund | | | 950.00 | 955.14 | 950.00 |
| 364.30 | Park Dumpster / Porta-Potty | | | 700.00 | 658.50 | 500.00 |
| 367.00 | Donations, National Night Out | | | 1,500.00 | 1,510.00 | 2,000.00 |
| 367.00 | Revenue, Borough Park & Pavilion | | | 300.00 | 1,291.15 | 1,290.00 |
| TOTAL REVENUES (General Funds) | | | | 52,892.00 | 44,332.62 | 43,861.70 |
| | Interest, General Savings | | | | (12.50) | |
| | Interest, Borough Park Fund | | | | (3.16) | |
| | Interest, Money Market | | | | (702.68) | |
| | Donations, National Night Out | | | | (1,510.00) | |
| | Borough Park & Pavilion | | | | (1,291.15) | |
| | | | | TOTAL | (3,519.49) | |
| | General Checking Revenue | | | | 40,813.13 | |

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| <u>BOROUGH ACCOUNTS</u> | | | | | | | January 1, 2020 - December 31, 2020 |
|--------------------------------|------------------|-----------------|--------------------|-----------------|-------------|-------------------|-------------------------------------|
| | <u>Beginning</u> | <u>Revenue</u> | <u>Expenditure</u> | <u>Transfer</u> | | <u>Ending</u> | |
| General Checking | 22,353.21 | 40,813.13 | (58,104.87) | - | | 5,061.47 | |
| State Checking | 2,395.13 | 6,385.48 | (4,012.03) | - | | 4,768.58 | |
| | <u>Beginning</u> | <u>Interest</u> | <u>Deposits</u> | <u>Transfer</u> | | <u>Ending</u> | |
| Money Market | 172,984.08 | 702.68 | 8,090.00 | - | | 181,776.76 | |
| General Savings | 8,321.34 | 12.50 | - | - | | 8,333.84 | |
| State Savings | 1,612.33 | 2.42 | - | - | | 1,614.75 | |
| Borough Park Fund | 1,846.81 | 3.16 | 2,801.15 | (1,411.35) | | 3,239.77 | |
| | | | | | | | |
| | | | | | 2020 | 204,795.17 | |
| | | | | | 2019 | 209,512.90 | |
| | | | | | 2018 | 249,748.49 | |
| | | | | | 2017 | 256,983.84 | |
| | | | | | 2016 | 251,979.18 | |
| | | | | | 2015 | 250,129.93 | |
| | | | | | 2014 | 247,408.97 | |
| | | | | | 2013 | 250,206.85 | |
| | | | | | 2012 | 245,997.54 | |
| | | | | | 2011 | 247,175.21 | |
| | | | | | 2010 | 240,009.59 | |