

2025 BUDGET
CHART OF ACCOUNTS

| EXPENDITURES | | | | | |
|---|--------------------------------------|--|------------------|-----------------|------------------|
| | | | <u>BUDGET</u> | <u>CURRENT</u> | <u>BUDGET</u> |
| <u>GENERAL GOVERNMENT</u> | | | <u>2024</u> | <u>2024</u> | <u>2025</u> |
| 401.42 | Dues, Mayor | | - | - | - |
| 402.10 | Salaries & Wages, Auditors | | 100.00 | 100.00 | 100.00 |
| 403.43 | Tax Collector | | - | - | - |
| 404.31 | Borough Solicitor / Legal Services | | 1,000.00 | 1,725.11 | 3,000.00 |
| 405.10 | Salaries & Wages, Sec./Treas./Man. | | 4,500.00 | 4,466.64 | 4,500.00 |
| 405.43 | Capital Tax Collection Bureau, Local | | 90.00 | 86.64 | 90.00 |
| 405.43 | PA Department of Revenue, State | | 155.00 | 156.56 | 160.00 |
| 405.43 | Federal Wage Tax | | 1,550.00 | 780.24 | 800.00 |
| 406.21 | Office Supplies | | 500.00 | 501.47 | 500.00 |
| 406.23 | Certified Letters and Postage | | 150.00 | 85.10 | 150.00 |
| 406.23 | P.O. Box Rental | | 150.00 | 154.00 | 160.00 |
| 406.34 | Advertising, Printing & Binding | | 500.00 | 266.68 | 300.00 |
| 406.38 | Safety Deposit Box Rental | | 12.00 | 12.00 | 12.00 |
| 406.39 | General Fund Checks | | | 76.55 | - |
| 406.40 | Court Costs / Fees / Prothonotary | | 100.00 | - | 100.00 |
| 406.42 | Council Dues & Conventions | | 100.00 | 100.00 | 100.00 |
| 407.48 | Internet Fees / Web Design | | 300.00 | 297.04 | 300.00 |
| 409.32 | Freedom Voice, Borough Building | | 130.00 | 126.72 | 130.00 |
| 409.36 | PP&L, Borough Building | | 400.00 | 298.62 | 400.00 |
| 409.38 | Fire Co. Hall Rent | | 600.00 | 300.00 | 600.00 |
| 409.45 | Borough Building Maint. / Mowing | | 200.00 | 223.92 | 500.00 |
| 413.15 | Code Enforcement | | 1,000.00 | - | 1,000.00 |
| | | | 11,537.00 | 9,757.29 | 12,902.00 |
| PUBLIC SAFETY | | | | | |
| 411.45 | Fire Suppression | | 2,500.00 | 2,489.63 | 2,500.00 |
| 411.54 | Fire Relief Fund | | 1,200.00 | 1,056.60 | 1,100.00 |
| 412.45 | Ambulance / Rescue | | 3,000.00 | 4,982.86 | 2,500.00 |
| 415.46 | Emergency Management | | 500.00 | - | 500.00 |
| 419.26 | Flares & Safety | | 20.00 | 155.98 | 100.00 |
| 419.37 | Street Signs, Repair / Replace | | 100.00 | | 100.00 |
| 422.49 | Pest Control | | - | - | - |
| | | | 7,320.00 | 8,685.07 | 6,800.00 |
| PUBLIC WORKS - SANITATION | | | | | |
| 426.45 | Spring Clean-Up | | 2,200.00 | 1,364.73 | 2,200.00 |
| 427.44 | Advance Septic Services | | 1,300.00 | 1,792.50 | 2,000.00 |
| 427.45 | Junk Removal | | | - | |
| | | | 3,500.00 | 3,157.23 | 4,200.00 |
| PUBLIC WORKS - HIGHWAYS, ROADS & STREETS | | | | | |
| 431.37 | Cleaning of Streets and Gutters | | 100.00 | - | 100.00 |
| 432.45 | Winter Maintenance, Snow Removal | | - | - | - |
| 437.37 | Sewer Plant Equipment (tractor) | | - | - | - |
| 438.45 | Maintenance, Repairs & Paving | | 3,000.00 | | 3,000.00 |
| | | | 3,100.00 | - | 3,100.00 |

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|--|------------------------------------|--|--|------------------|------------------|------------------|
| | | | | <u>2024</u> | <u>2024</u> | <u>2025</u> |
| <u>PUBLIC WORKS - OTHER SERVICES</u> | | | | | | |
| 446.45 | Storm Water Management | | | 1,000.00 | - | 1,000.00 |
| 455.45 | Tree Removal | | | - | | 2,000.00 |
| | | | | 1,000.00 | - | 3,000.00 |
| <u>CULTURE - RECREATION</u> | | | | | | |
| 452.52 | Florist | | | 60.00 | | 60.00 |
| 452.54 | Farmer's Market | | | - | - | - |
| 453.45 | National Night Out | | | - | - | - |
| 454.36 | PP&L, Borough Park | | | 550.00 | 499.04 | 500.00 |
| 454.37 | Park Water Repairs & Maintenance | | | 350.00 | 406.73 | 400.00 |
| 454.38 | Borough Park Rental | | | 1.00 | 1.00 | 1.00 |
| 454.45 | Park Mowing & Maintenance | | | 1,800.00 | 1,225.87 | 1,800.00 |
| 456.49 | Free Library | | | - | 54.94 | - |
| 457.26 | Outdoor Décor | | | 300.00 | - | 300.00 |
| 457.36 | PP&L, Holiday Lighting | | | 100.00 | 85.23 | 100.00 |
| 457.51 | Holiday Decorations Install | | | 500.00 | 400.00 | 400.00 |
| 457.51 | Flag Detail | | | 100.00 | 111.66 | 100.00 |
| | | | | 3,761.00 | 2,784.47 | 3,661.00 |
| <u>INSURANCE, CASUALTY & SURETY</u> | | | | | | |
| 484.00 | Workers Compensation (Selective) | | | 1,800.00 | 1,289.00 | 1,800.00 |
| 484.00 | Workers Compensation (SWIF) | | | 14,000.00 | 12,759.00 | 14,000.00 |
| 486.00 | Inland Marine | | | 100.00 | 100.00 | 100.00 |
| 486.00 | Secretary/Treasurer Financial Bond | | | 325.00 | - | 325.00 |
| 486.10 | General Liability | | | 400.00 | 358.00 | 400.00 |
| 486.20 | Property/Casualty | | | 2,500.00 | 2,894.00 | 3,000.00 |
| 486.30 | Automobile | | | 250.00 | 254.00 | 260.00 |
| 486.40 | Public Official Liability | | | 500.00 | 500.00 | 500.00 |
| 486.xx | Crime | | | 50.00 | 65.00 | 70.00 |
| 486.xx | SWIF Audit | | | - | - | |
| | | | | 19,925.00 | 18,219.00 | 20,455.00 |
| <u>TOTAL EXPENDITURES</u> | | | | 50,143.00 | 42,603.06 | 54,118.00 |

**2025 BUDGET
CHART OF ACCOUNTS**

| <u>REVENUES</u> | | <u>BUDGET</u> | <u>CURRENT</u> | <u>BUDGET</u> |
|---------------------------------------|----------------------------------|----------------------|-----------------------|----------------------|
| | | <u>2024</u> | <u>2024</u> | <u>2025</u> |
| 310.10 | Real Estate Transfer Tax | 1,500.00 | 2,352.00 | \$ 2,000.00 |
| 310.21 | Earned Income Tax | 25,000.00 | 23,098.10 | 25,000.00 |
| 331.10 | Fines, Local / County | 25.00 | 8.85 | 25.00 |
| 331.13 | Fines, State Police | 75.00 | 78.93 | 75.00 |
| 341.00 | Interest, General Savings | 5.00 | 1.34 | 2.00 |
| 341.00 | Interest, Borough Park Fund | 5.00 | 1.69 | 2.00 |
| 341.00 | Interest, Money Market | 800.00 | 593.61 | 600.00 |
| 350.00 | Miscellaneous | 120.00 | - | - |
| 350.00 | Insurance Refund | 10.00 | 91.73 | 50.00 |
| 350.00 | Transfer Funds | - | - | - |
| 350.00 | Insurance Premium Reimbursements | 13,200.00 | 13,205.00 | 13,200.00 |
| 355.01 | PURTA | 21.00 | 24.42 | 25.00 |
| 362.20 | Fire Relief Fund | 1,200.00 | 1,056.60 | 1,100.00 |
| 364.30 | Park Dumpster / Porta-Potty | 900.00 | 925.61 | 900.00 |
| 367.14 | Revenue, Borough Park & Pavilion | 500.00 | 460.00 | 500.00 |
| TOTAL REVENUES (General Funds) | | 43,361.00 | 41,897.88 | 43,479.00 |
| | Interest, General Savings | | (1.34) | |
| | Interest, Borough Park Fund | | (1.69) | |
| | Interest, Money Market | | (593.61) | |
| | Borough Park Pavilion | | (460.00) | |
| | | TOTAL | (1,056.64) | |
| | General Checking Revenue | | 40,841.24 | |

**2025 BUDGET
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| <u>BOROUGH ACCOUNTS</u> | | | | | | | January 1, 2024 - December 31, 2024 | |
|--------------------------------|------------------|-----------------|-----------------------|-----------------|--|-------------------|-------------------------------------|-------------------|
| | <u>Beginning</u> | <u>Revenue</u> | <u>Expenditure</u> | <u>Transfer</u> | | <u>Ending</u> | | |
| General Checking | 14,747.16 | 40,841.24 | (42,603.06) | - | | 12,985.34 | | |
| State Checking | 5,901.56 | 6,074.59 | (5,244.24) | - | | 6,731.91 | | |
| | <u>Beginning</u> | <u>Interest</u> | <u>Deposits</u> | <u>Transfer</u> | | <u>Ending</u> | | |
| Money Market | 86,719.59 | 593.61 | 19,450.25 | (4,534.72) | | 102,228.73 | | |
| General Savings | 1,341.25 | 1.34 | - | - | | 1,342.59 | | |
| State Savings | 1,619.64 | 1.62 | - | - | | 1,621.26 | | |
| Borough Park Fund | 1,073.77 | 1.69 | 460.00 | - | | 1,535.46 | | |
| ARA Checking | 461.28 | | CLOSED | (461.28) | | - | | |
| ARA Savings | 1,507.24 | | CLOSED | (1,507.24) | | - | | |
| Project Account | 1.00 | | | | | 1.00 | | |
| 21 Month CD | 103,620.50 | 4,642.11 | | (8,262.61) | | 100,000.00 | | |
| | | | | | | | | |
| | | | YEAR END TOTAL | | | | 2024 | 226,446.29 |
| | | | | | | | 2023 | 216,992.99 |
| | | | | | | | 2022 | 208,152.17 |
| | | | | | | | 2021 | 217,517.24 |
| | | | | | | | 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 |

