

2025 Budget
Chart of Accounts - General

		2025 Approved Budget	2024 Approved Budget	Variance of 2025 from 2024	2024 Actual YTD (Aug)	2024 Projected EOY	Notes & Percentage Change	
GENERAL FUND REVENUE								
Real Estate Taxes								
01.301.100	R/E Taxes - Current Year	\$ 660,000.00	\$ 660,000.00	\$ -	\$ 636,704.76	\$ 649,676.86		
01.301.200	R/E Taxes - Prior Year	\$ 17,000.00	\$ 13,000.00	\$ 4,000.00	\$ 17,521.83	\$ 22,650.78		
Total Real Estate Taxes		\$ 677,000.00	\$ 673,000.00	\$ 4,000.00	\$ 654,226.59	\$ 672,327.64		
Local Taxes								
01.310.100	Real Estate Transfer Tax	\$ 105,000.00	\$ 115,000.00	\$ (10,000.00)	\$ 67,442.77	\$ 100,980.82		
01.310.210	Earned Income Tax - Current Year	\$ 755,000.00	\$ 705,000.00	\$ 50,000.00	\$ 526,918.43	\$ 849,377.77		
01.310.510	Local Services Tax - Current Year	\$ 95,000.00	\$ 90,000.00	\$ 5,000.00	\$ 65,153.76	\$ 100,714.17		
01.310.610	Fire Tax	\$ 52,227.96	\$ -	\$ 52,227.96	\$ -	\$ -		
Total Local Taxes		\$ 1,007,227.96	\$ 910,000.00	\$ 45,000.00	\$ 659,514.96	\$ 1,051,072.76		
Licenses and Permits								
01.321.610	Transient Permit Fee	\$ 800.00	\$ -	\$ 800.00	\$ 870.00	\$ 1,435.00		
01.321.800	Cable Franchise Fee	\$ 70,000.00	\$ 75,000.00	\$ (5,000.00)	\$ 50,870.99	\$ 68,461.89		
01.321.900	Hauler's License Fees	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Licenses and Permits		\$ 70,800.00	\$ 75,000.00	\$ (4,200.00)	\$ 51,740.99	\$ 69,896.89		
Fines								
01.331.100	County Fines	\$ 6,500.00	\$ 3,500.00	\$ 3,000.00	\$ 5,238.83	\$ 8,531.76		
01.331.110	State Fines	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 889.06	\$ 889.06		
01.331.120	District Justice	\$ 10,000.00	\$ 11,000.00	\$ (1,000.00)	\$ 5,503.49	\$ 9,505.09		
01.331.130	Parking Meter/Local Tickets	\$ 6,000.00	\$ 5,000.00	\$ 1,000.00	\$ 5,681.90	\$ 6,171.90		
Total Fines		\$ 24,000.00	\$ 21,000.00	\$ 3,000.00	\$ 17,313.28	\$ 25,097.81		
Interest								
01.341.100	Interest Income	\$ 4,500.00	\$ 3,500.00	\$ 1,000.00	\$ 2,924.51	\$ 4,611.02		
Total Interest		\$ 4,500.00	\$ 3,500.00	\$ 1,000.00	\$ 2,924.51	\$ 4,611.02		
Grants								
01.354.130	Grant Monies	\$ 570,183.00	\$ 882,732.00	\$ (312,549.00)	\$ -	\$ 658,579.00		
Total Grants		\$ 570,183.00	\$ 882,732.00	\$ (312,549.00)	\$ -	\$ 658,579.00		
State Shared Revenue								
01.355.050	State Pension Aid	\$ 176,131.99	\$ 181,546.19	\$ (5,414.20)	\$ -	\$ 169,871.99		
01.355.080	Liquor Licenses	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00		
01.355.130	Foreign Fire Insurance Act	\$ 27,000.00	\$ 27,000.00	\$ -	\$ -	\$ 26,606.26		
01.355.140	Recycling Grant	\$ 2,000.00	\$ 1,800.00	\$ 200.00	\$ 1,984.67	\$ 1,984.67		
Total State Shared Revenue		\$ 206,131.99	\$ 211,346.19	\$ (5,214.20)	\$ 2,984.67	\$ 199,462.92		
Department Earnings								
01.361.310	Subdivision Fees	\$ 1,000.00	\$ 1,500.00	\$ (500.00)	\$ 310.00	\$ 610.00		
01.361.340	Zoning Hearing Fees	\$ 700.00	\$ 350.00	\$ 350.00	\$ 1,050.00	\$ 1,050.00		
01.361.500	Sale of Copies & Supplies	\$ 50.00	\$ 50.00	\$ -	\$ -	\$ -		
Total Department Earnings		\$ 1,750.00	\$ 1,900.00	\$ (150.00)	\$ 1,360.00	\$ 1,660.00		
Public Safety Services								
01.362.100	Police Svcs. - Cont. Protection	\$ -	\$ -	\$ -	\$ 399.00	\$ 399.00		
01.362.110	Police Services - Report Copies	\$ 600.00	\$ 600.00	\$ -	\$ 420.00	\$ 735.00		
01.362.400	Curb/Sidewalk Permit Fees	\$ 100.00	\$ 500.00	\$ (400.00)	\$ 66.00	\$ 91.00		
01.362.410	Zoning/Land Use Permit Fees	\$ 5,000.00	\$ 7,500.00	\$ (2,500.00)	\$ 2,346.00	\$ 3,414.00		
Total Public Safety Services		\$ 5,700.00	\$ 8,600.00	\$ (2,900.00)	\$ 3,231.00	\$ 4,639.00		
Highways & Streets Charges								
01.363.100	Curb/Sidewalk Reimb. Payments	\$ 51,188.33	\$ 115,000.00	\$ (63,811.67)	\$ 13,545.85	\$ 13,545.85		
01.363.210	Parking Meter Receipts	\$ 19,000.00	\$ 18,000.00	\$ 1,000.00	\$ 15,505.09	\$ 19,750.01		
Total Highways & Streets Charges		\$ 70,188.33	\$ 133,000.00	\$ (62,811.67)	\$ 29,050.94	\$ 33,295.86		
Miscellaneous Revenues								
01.381.100	GF - Accounts Receivable	\$ 35,000.00	\$ 20,000.00	\$ 15,000.00	\$ -	\$ -		
01.381.200	GF - AR Penalties	\$ -	\$ -	\$ -	\$ 378.79	\$ 450.79		
01.383.100	Misc./Reimb.	\$ 18,000.00	\$ 18,000.00	\$ -	\$ 18,788.47	\$ 24,866.11		
01.383.120	Police - Grant Revenue	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 127,000.00		
01.383.140	Vehicle Damage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -		
Total Miscellaneous Revenues		\$ 58,000.00	\$ 38,000.00	\$ 20,000.00	\$ 24,167.26	\$ 152,316.90		
Contributions & Donations								
01.387.100	Contributions/Donations	\$ 189,000.00	\$ 191,000.00	\$ (2,000.00)	\$ 2,500.00	\$ 2,500.00		
Total Contributions & Donations		\$ 189,000.00	\$ 191,000.00	\$ (2,000.00)	\$ 2,500.00	\$ 2,500.00		
Sale of Fixed Assets								
01.391.100	Sale of Fixed Assets	\$ 12,500.00	\$ 12,000.00	\$ 500.00	\$ -	\$ 22,000.00		
Total Sale of Fixed Assets		\$ 12,500.00	\$ 12,000.00	\$ 500.00	\$ -	\$ 22,000.00		
Transfer - Other Funds								
01.392.030	Transfer from Capital Reserve Fund	\$ -	\$ 43,000.00	\$ (43,000.00)	\$ -	\$ 43,000.00		
01.392.070	Transfer from ARPA Fund	\$ -	\$ 60,000.00	\$ (60,000.00)	\$ -	\$ 60,000.00		
Total Transfer - Other Funds		\$ -	\$ 103,000.00	\$ (103,000.00)	\$ -	\$ 103,000.00		
Refund of Prior Year Expenses								
01.395.001	Refund of prior year expenses	\$ 20,000.00	\$ 50,000.00	\$ (30,000.00)	\$ 7,951.36	\$ 14,951.36		
Total Refund of Prior Year Expenses		\$ 20,000.00	\$ 50,000.00	\$ (30,000.00)	\$ 7,951.36	\$ 14,951.36		
TOTAL GENERAL FUND REVENUE		\$ 2,916,981.28	\$ 3,314,078.19	\$ (397,096.91)	\$ 1,456,965.56	\$ 3,015,411.16		-12.0%

Fire Tax Calculations	
1 mill	\$ 41,782.37
1.25 mill	\$ 52,227.96
2 mill	\$ 83,564.74

2025 Budget
Chart of Accounts - General

		2025 Approved Budget	2024 Approved Budget	Variance of 2025 from 2024	2024 Actual YTD (Aug)	2024 Projected EOY	Notes & Percentage Change
GENERAL FUND EXPENSES							
Administration							
01.400.112	Salary, Mayor	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 1,500.00	
01.400.113	Salary, Council	\$ 8,700.00	\$ 8,700.00	\$ -	\$ 5,200.00	\$ 8,000.00	
01.400.121	Salary, Manager	\$ 50,000.00	\$ 45,574.38	\$ 4,425.62	\$ 29,949.61	\$ 44,576.45	
01.400.141	Wages, Office	\$ 24,326.12	\$ 17,905.91	\$ 6,420.21	\$ 9,338.33	\$ 14,802.33	
01.400.156	Group Health Insurance	\$ 40,177.46	\$ 32,465.02	\$ 7,712.44	\$ 22,457.43	\$ 33,479.95	
01.400.157	Health Reimbursement Account	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 728.57	\$ 783.07	
01.400.158	Life/Disability Insurance	\$ 1,080.42	\$ 728.83	\$ 351.59	\$ 545.59	\$ 795.71	
01.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 771.46	\$ 1,201.41	
01.400.213	Small Equipment	\$ 166.67	\$ 200.00	\$ (33.33)	\$ -	\$ -	
01.400.220	General Expense	\$ 500.00	\$ 500.00	\$ -	\$ 218.98	\$ 552.86	
01.400.311	Auditing Services	\$ 7,583.33	\$ 7,583.33	\$ -	\$ 7,000.00	\$ 7,000.00	
01.400.314	Legal Services	\$ 10,400.00	\$ 9,000.00	\$ 1,400.00	\$ 6,831.05	\$ 8,031.05	
01.400.321	Phone/Internet Services	\$ 3,000.00	\$ 2,736.00	\$ 264.00	\$ 1,899.77	\$ 2,839.77	
01.400.325	Postage	\$ 1,141.67	\$ 1,141.67	\$ -	\$ 533.04	\$ 767.24	
01.400.331	Travel & Training Expense	\$ 1,350.00	\$ 1,350.00	\$ -	\$ 545.00	\$ 590.00	
01.400.342	Printing & Advertising	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 575.46	\$ 738.83	
01.400.351	Insurance - Manager's Bond	\$ 1,700.00	\$ 1,700.00	\$ -	\$ 1,664.00	\$ 1,664.00	
01.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ -	
01.400.387	Loan Payments	\$ 65,190.47	\$ 66,166.67	\$ (976.20)	\$ 9,455.49	\$ 66,166.67	
01.400.420	Dues & Subscriptions	\$ 1,700.00	\$ 1,300.00	\$ 400.00	\$ 2,527.53	\$ 2,591.70	
01.400.450	Contracted Services	\$ 5,700.00	\$ 6,700.00	\$ (1,000.00)	\$ 4,096.26	\$ 5,979.31	
Total Administration		\$ 232,016.13	\$ 213,051.82	\$ 18,964.32	\$ 105,337.57	\$ 202,060.35	8.9%
Earned Income Tax Collection							
01.403.450	Contracted Services	\$ 23,035.00	\$ 21,035.00	\$ 2,000.00	\$ 16,989.68	\$ 22,577.01	
Total Earned Income Tax Collection		\$ 23,035.00	\$ 21,035.00	\$ 2,000.00	\$ 16,989.68	\$ 22,577.01	9.5%
Tax Collection							
01.404.114	Commission, Collector	\$ 6,750.00	\$ 6,750.00	\$ -	\$ 6,367.01	\$ 6,460.64	
01.404.211	Office Supplies	\$ 400.00	\$ 400.00	\$ -	\$ 349.80	\$ 349.80	
01.404.342	Printing/Postage	\$ 623.63	\$ 580.00	\$ 43.63	\$ 603.63	\$ 603.63	
01.404.351	Bonding	\$ -	\$ -	\$ -	\$ -	\$ -	
01.405.450	Local Services Tax Collection	\$ 5,700.00	\$ 5,400.00	\$ 300.00	\$ 3,242.64	\$ 5,016.64	
Total Tax Collection		\$ 13,473.63	\$ 13,130.00	\$ 343.63	\$ 10,563.08	\$ 12,430.71	2.6%
Information Technology							
01.407.211	Office Supplies	\$ 1,045.00	\$ 1,600.00	\$ (555.00)	\$ 147.99	\$ 157.99	
01.407.450	Contracted Services	\$ 16,500.00	\$ 16,000.00	\$ 500.00	\$ 12,668.03	\$ 13,265.96	
01.407.740	Computer/Software Purchases	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ -	
Total Information Technology		\$ 21,545.00	\$ 17,600.00	\$ 3,945.00	\$ 12,816.02	\$ 13,423.95	22.4%
Buildings							
01.409.213	Small Equipment	\$ 4,000.00	\$ 590.00	\$ 3,410.00	\$ 118.26	\$ 118.26	
01.409.220	General Expense	\$ 1,000.00	\$ 800.00	\$ 200.00	\$ 262.53	\$ 359.42	
01.409.226	Cleaning Supplies	\$ 800.00	\$ 800.00	\$ -	\$ 472.76	\$ 655.43	
01.409.250	Maintenance Supplies	\$ 950.00	\$ 950.00	\$ -	\$ 833.40	\$ 1,004.96	
01.409.361	Electricity	\$ 7,000.00	\$ 6,000.00	\$ 1,000.00	\$ 4,773.53	\$ 6,358.14	
01.409.362	Natural Gas	\$ 2,000.00	\$ 1,500.00	\$ 500.00	\$ 1,380.02	\$ 1,611.12	
01.409.366	Water/Sewer/SPIF	\$ 1,455.08	\$ 1,430.04	\$ 25.04	\$ 1,047.29	\$ 1,370.34	
01.409.373	Maintenance, Buildings	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 641.98	\$ 1,598.93	
01.409.374	Maintenance, Equipment	\$ 1,850.00	\$ 1,850.00	\$ -	\$ 1,656.76	\$ 1,656.76	
01.409.450	Contracted Services	\$ 3,386.00	\$ 3,386.00	\$ -	\$ 2,132.03	\$ 3,760.03	
01.409.730	Buildings	\$ -	\$ 38,000.00	\$ (38,000.00)	\$ 17,563.04	\$ 17,563.04	
01.409.740	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Buildings		\$ 24,941.08	\$ 57,806.04	\$ (32,864.96)	\$ 30,881.60	\$ 36,056.43	-56.9%

2025 Budget
Chart of Accounts - General

		2025 Approved Budget	2024 Approved Budget	Variance of 2025 from 2024	2024 Actual YTD (Aug)	2024 Projected EOY	Notes & Percentage Change
Police Department							
01.410.121	Salary, Chief	\$ 90,000.00	\$ 80,000.00	\$ 10,000.00	\$ 17,426.28	\$ 33,426.28	
01.410.131	Salary, Full-Time, Patrol	\$ 314,923.98	\$ 331,025.15	\$ (16,101.17)	\$ 183,521.00	\$ 275,521.00	
01.410.132	Salary, Part-Time, Patrol	\$ 111,837.60	\$ 102,900.00	\$ 8,937.60	\$ 76,530.10	\$ 110,530.10	
01.410.140	Wages, Secretary	\$ 60,889.92	\$ 55,245.15	\$ 5,644.77	\$ 43,402.87	\$ 64,602.87	
01.410.141	Wages, Meter Enforcement	\$ 2,417.10	\$ 2,014.02	\$ 403.08	\$ 1,922.17	\$ 2,372.17	
01.410.156	Group Health Insurance	\$ 257,630.09	\$ 223,070.58	\$ 34,559.50	\$ 96,658.48	\$ 154,057.88	
01.410.157	Health Reimbursement Account	\$ 12,500.00	\$ 11,500.00	\$ 1,000.00	\$ 8,925.12	\$ 10,478.55	
01.410.158	Life/Disability Insurance	\$ 2,687.84	\$ 2,843.36	\$ (155.52)	\$ 3,158.62	\$ 3,712.18	
01.410.211	Office Supplies	\$ 2,000.00	\$ 1,500.00	\$ 500.00	\$ 1,307.39	\$ 2,825.29	
01.410.213	Small Equipment	\$ 3,700.00	\$ 8,000.00	\$ (4,300.00)	\$ 3,318.59	\$ 3,528.47	
01.410.214	Ammunition Range	\$ 1,500.00	\$ 3,000.00	\$ (1,500.00)	\$ -	\$ -	
01.410.220	General Expense	\$ 500.00	\$ 500.00	\$ -	\$ 442.80	\$ 632.70	
01.410.221	DUI Enforcement	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,089.00	\$ 2,574.00	
01.410.231	Gasoline	\$ 15,000.00	\$ 16,000.00	\$ (1,000.00)	\$ 8,639.08	\$ 12,764.41	
01.410.232	Tires	\$ 500.00	\$ 1,500.00	\$ (1,000.00)	\$ 544.00	\$ 1,132.56	
01.410.238	Uniforms	\$ 6,480.00	\$ 4,480.00	\$ 2,000.00	\$ 6,870.08	\$ 7,035.68	
01.410.314	Legal Services	\$ 6,000.00	\$ 8,000.00	\$ (2,000.00)	\$ 6,853.25	\$ 9,853.25	
01.410.321	Phone/Internet Services	\$ 8,215.00	\$ 8,635.00	\$ (420.00)	\$ 6,386.83	\$ 9,166.83	
01.410.325	Postage	\$ 875.00	\$ 750.00	\$ 125.00	\$ 579.48	\$ 813.68	
01.410.327	Radio Maintenance	\$ 1,000.00	\$ 1,500.00	\$ (500.00)	\$ -	\$ -	
01.410.331	Training and Travel Expense	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00	\$ 759.00	\$ 1,274.56	
01.410.342	Advertising & Printing	\$ 1,730.00	\$ 1,500.00	\$ 230.00	\$ 4,083.76	\$ 5,283.76	
01.410.351	Auto Insurance	\$ 2,159.22	\$ 2,096.33	\$ 62.89	\$ -	\$ 2,035.28	
01.410.352	Liability Insurance	\$ 31,470.47	\$ 25,176.37	\$ 6,294.09	\$ 20,519.00	\$ 20,519.00	
01.410.354	Workers' Compensation	\$ 20,515.88	\$ 17,135.26	\$ 3,380.62	\$ 19,787.75	\$ 19,787.75	
01.410.374	Maintenance - Equipment	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,392.16	\$ 1,392.16	
01.410.375	Maintenance Automobiles	\$ 5,500.00	\$ 10,000.00	\$ (4,500.00)	\$ 9,263.91	\$ 10,263.91	
01.410.420	Dues & Subscriptions	\$ 4,376.25	\$ 2,696.25	\$ 1,680.00	\$ 2,734.66	\$ 5,649.03	
01.410.450	Contracted Services	\$ 17,728.50	\$ 16,467.70	\$ 1,260.80	\$ 15,256.91	\$ 17,689.96	
01.410.530	Drug Task Force Contribution	\$ 1,929.20	\$ 1,929.20	\$ -	\$ -	\$ 1,929.20	
01.410.740	Machinery & Equipment	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 11,074.13	\$ 133,074.13	
01.410.741	Purchase, Automobile	\$ -	\$ 75,000.00	\$ (75,000.00)	\$ 147,166.66	\$ 147,166.66	
Total Police Department		\$ 1,005,566.05	\$ 1,019,964.38	\$ (14,398.33)	\$ 700,613.08	\$ 1,071,093.30	-1.4%
Fire Department							
01.411.500	Foreign Fire Tax Contribution	\$ 28,000.00	\$ 28,000.00	\$ -	\$ -	\$ 26,606.26	
01.411.530	Donation to Fire Company	\$ 87,500.00	\$ 45,000.00	\$ 42,500.00	\$ 53,991.07	\$ 69,991.07	
01.411.531	Fire Company Workers Comp	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 9,632.00	\$ 9,632.00	
01.411.532	Franklin County Trg Center	\$ 860.00	\$ 860.00	\$ -	\$ 850.20	\$ 850.20	
Total Fire Department		\$ 127,360.00	\$ 84,860.00	\$ 42,500.00	\$ 64,473.27	\$ 107,079.53	50.1%
Planning and Zoning							
01.414.313	Engineering Expenses	\$ 35,000.00	\$ 25,000.00	\$ 10,000.00	\$ 55,007.62	\$ 65,007.62	
01.414.314	Legal Services	\$ 10,000.00	\$ 11,000.00	\$ (1,000.00)	\$ 6,906.70	\$ 8,171.00	
01.414.340	Advertising and Printing	\$ 500.00	\$ 500.00	\$ -	\$ 418.31	\$ 418.31	
01.414.450	Contracted Services	\$ 400.00	\$ 400.00	\$ -	\$ 450.00	\$ 450.00	
Total Planning and Zoning		\$ 45,900.00	\$ 36,900.00	\$ 9,000.00	\$ 62,782.63	\$ 74,046.93	24.4%
Waste Collection							
01.427.440	Waste Collection	\$ 4,970.00	\$ 4,720.00	\$ 250.00	\$ 3,039.36	\$ 4,540.28	
Total Waste Collection		\$ 4,970.00	\$ 4,720.00	\$ 250.00	\$ 3,039.36	\$ 4,540.28	5.3%
Streets - General Services							
01.430.123	Wages, Public Works	\$ 95,261.66	\$ 90,534.11	\$ 4,727.55	\$ 100,017.28	\$ 139,088.07	
01.430.156	Group Health Insurance	\$ 49,187.91	\$ 46,385.09	\$ 2,802.82	\$ 22,456.96	\$ 33,685.44	
01.430.157	Health Reimbursement Account	\$ 5,125.00	\$ 6,375.00	\$ (1,250.00)	\$ 2,686.15	\$ 3,186.15	
01.430.158	Life/Disability Insurance	\$ 1,794.93	\$ 1,416.80	\$ 378.13	\$ 1,111.34	\$ 1,720.02	
01.430.211	Office Supplies	\$ 1,200.00	\$ 1,460.00	\$ (260.00)	\$ 1,052.09	\$ 1,713.82	
01.430.220	General Expense	\$ 300.00	\$ 300.00	\$ -	\$ -	\$ 70.84	
01.430.231	Gas, Oil	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 6,721.61	\$ 8,770.17	
01.430.232	Tires	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	
01.430.238	Clothing	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,676.64	\$ 2,434.76	
01.430.250	Maintenance Supplies	\$ 550.00	\$ 575.00	\$ (25.00)	\$ 39.89	\$ 58.88	
01.430.260	Small Equipment	\$ 2,000.00	\$ 2,500.00	\$ (500.00)	\$ 829.69	\$ 961.30	
01.430.313	Engineering Services	\$ 5,000.00	\$ 17,000.00	\$ (12,000.00)	\$ -	\$ -	
01.430.314	Legal Services	\$ 5,000.00	\$ 4,000.00	\$ 1,000.00	\$ 5,107.60	\$ 7,201.85	
01.430.321	Phone/Internet Services	\$ 2,580.00	\$ 2,580.00	\$ -	\$ 1,666.42	\$ 2,497.65	
01.430.327	Radio Maintenance	\$ 325.00	\$ 325.00	\$ -	\$ -	\$ -	
01.430.331	Travel & Training Expense	\$ 500.00	\$ 500.00	\$ -	\$ 110.00	\$ 110.00	
01.430.341	Advertising	\$ 500.00	\$ 1,000.00	\$ (500.00)	\$ 273.96	\$ 614.91	
01.430.374	Maintenance - Equipment	\$ 2,000.00	\$ 1,500.00	\$ 500.00	\$ 2,835.33	\$ 4,096.68	
01.430.375	Vehicle Maintenance	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 2,873.66	\$ 3,774.87	
01.430.420	Dues & Subscriptions - CDLs	\$ 250.00	\$ 125.00	\$ 125.00	\$ -	\$ -	
01.430.450	Contracted Services	\$ 2,500.00	\$ 1,500.00	\$ 1,000.00	\$ 496.15	\$ 496.15	
01.430.710	Capital Purchase - Land	\$ -	\$ -	\$ -	\$ -	\$ -	
01.430.750	Minor Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
01.430.760	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Streets - General Services		\$ 189,074.50	\$ 193,076.00	\$ (4,001.50)	\$ 149,954.77	\$ 210,481.56	-2.1%
Streets - Snow Removal							
01.432.110	Wages - Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	
01.432.231	Gasoline	\$ 1,800.00	\$ 2,000.00	\$ (200.00)	\$ 391.43	\$ 391.43	
01.432.245	Supplies	\$ 16,000.00	\$ 16,000.00	\$ -	\$ 10,141.56	\$ 10,141.56	
01.432.374	Equipment Maintenance	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 2,086.22	\$ 2,262.91	
01.432.384	Equipment Rental	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	
01.432.450	Contracted Services	\$ 8,000.00	\$ 10,000.00	\$ (2,000.00)	\$ 2,222.50	\$ 2,222.50	
Total Streets - Snow Removal		\$ 27,800.00	\$ 30,000.00	\$ (2,200.00)	\$ 14,841.71	\$ 15,018.40	-7.3%

2025 Budget
Chart of Accounts - General

		2025 Approved Budget	2024 Approved Budget	Variance of 2025 from 2024	2024 Actual YTD (Aug)	2024 Projected EOY	Notes & Percentage Change
Streets - Traffic							
01.433.221	Supplies, Signs	\$ 6,500.00	\$ 6,500.00	\$ -	\$ 5,190.72	\$ 6,361.88	
01.433.361	Electrical, Signals	\$ 1,680.00	\$ 1,440.00	\$ 240.00	\$ 1,110.52	\$ 1,569.65	
01.433.371	Maintenance, Signals	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	
01.433.372	Maintenance, Parking Meters	\$ 2,500.00	\$ 1,500.00	\$ 1,000.00	\$ 413.78	\$ 570.95	
01.433.450	Contracted Services	\$ 297,000.00	\$ 10,000.00	\$ 287,000.00	\$ 5,146.32	\$ 5,646.32	
Total Streets - Traffic		\$ 308,180.00	\$ 19,940.00	\$ 288,240.00	\$ 11,861.34	\$ 14,148.80	1445.5%
Streets - Lighting							
01.434.361	Electricity	\$ 40,200.00	\$ 38,400.00	\$ 1,800.00	\$ 27,353.56	\$ 40,553.56	
01.434.371	Maintenance, Lights	\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 79.92	
01.434.450	Contracted Services	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -	\$ -	
01.434.750	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 3,800.00	\$ 3,966.57	
Total Streets - Lighting		\$ 44,200.00	\$ 42,400.00	\$ 1,800.00	\$ 31,153.56	\$ 44,600.05	4.2%
Streets - Maintenance							
01.438.110	Wages			\$ -	\$ -	\$ -	
01.438.245	Streets, Supplies	\$ 2,500.00	\$ 2,800.00	\$ (300.00)	\$ 689.88	\$ 1,491.94	
01.438.450	Contracted Services	\$ 8,100.00	\$ 8,500.00	\$ (400.00)	\$ 6,300.00	\$ 6,725.00	
Total Streets - Maintenance		\$ 10,600.00	\$ 11,300.00	\$ (700.00)	\$ 6,989.88	\$ 8,216.94	-6.2%
Streets - Construction							
01.439.313	Engineering Services	\$ 84,000.00	\$ 281,255.00	\$ (197,255.00)	\$ 100,680.46	\$ 135,680.46	
01.439.610	Street Construction	\$ 165,000.00	\$ 160,000.00	\$ 5,000.00	\$ 264,105.44	\$ 294,105.44	
01.439.611	Curb & Sidewalk Construction	\$ 205,000.00	\$ 794,079.00	\$ (589,079.00)	\$ -	\$ 288,770.00	
Total - Streets Construction		\$ 454,000.00	\$ 1,235,334.00	\$ (781,334.00)	\$ 364,785.90	\$ 718,555.90	-63.2%
Recreation							
01.452.540	Contribution, Jerome King	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,100.00	\$ 3,100.00	
01.452.560	Contribution, Library	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	
01.452.570	Community Improvement	\$ 82,000.00	\$ 30,500.00	\$ 51,500.00	\$ 19,590.88	\$ 69,590.88	
Total Recreation		\$ 90,000.00	\$ 38,500.00	\$ 51,500.00	\$ 27,690.88	\$ 77,690.88	133.8%
Shade Tree							
01.455.112	Public Works Wages	\$ 4,000.00	\$ 3,500.00	\$ 500.00	\$ 3,608.25	\$ 5,121.50	
01.455.220	Continuing Education & Technology	\$ 120.00	\$ 120.00	\$ -	\$ 70.88	\$ 106.32	
01.455.450	Contracted Services	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 3,162.00	\$ 7,634.00	
01.455.700	Purchase Trees	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 234.00	\$ 4,234.00	
Total Shade Tree		\$ 13,120.00	\$ 12,620.00	\$ 500.00	\$ 7,075.13	\$ 17,095.82	4.0%
Civil Service							
01.459.220	General Expense	\$ 1,700.00	\$ 200.00	\$ 1,500.00	\$ 2,571.07	\$ 3,371.07	
01.459.314	Legal Services	\$ 500.00	\$ 300.00	\$ 200.00	\$ 1,332.00	\$ 2,332.00	
01.459.315	Medical Services	\$ 750.00	\$ 750.00	\$ -	\$ -	\$ 250.00	
01.459.341	Advertising	\$ 500.00	\$ 750.00	\$ (250.00)	\$ 193.81	\$ 343.81	
Total Civil Service		\$ 3,450.00	\$ 2,000.00	\$ 1,450.00	\$ 4,096.88	\$ 6,296.88	72.5%
Miscellaneous							
01.480.450	Pigeon Control	\$ 1,140.00	\$ 1,710.00	\$ (570.00)	\$ -	\$ 500.00	
Total - Miscellaneous		\$ 1,140.00	\$ 1,710.00	\$ (570.00)	\$ -	\$ 500.00	-33.3%
Insurance							
01.486.351	Package Policy	\$ 26,790.26	\$ 26,009.96	\$ 780.30	\$ 3,437.34	\$ 24,534.58	
01.486.354	Workers' Compensation	\$ 5,866.98	\$ 5,521.99	\$ 345.00	\$ 6,608.75	\$ 6,608.75	
Total Insurance		\$ 32,657.25	\$ 31,531.95	\$ 1,125.30	\$ 10,046.09	\$ 31,143.33	3.6%
Employee Benefits							
01.487.160	Retirement	\$ 176,131.99	\$ 181,546.19	\$ (5,414.20)	\$ -	\$ 159,307.45	
01.487.161	Social Security & Medicare	\$ 54,868.77	\$ 39,803.13	\$ 15,065.64	\$ 40,674.26	\$ 60,493.01	
01.487.162	Unemployment Compensation	\$ 3,346.39	\$ 4,540.10	\$ (1,193.71)	\$ 5,037.77	\$ 5,427.27	
Total Employee Benefits		\$ 234,347.14	\$ 225,889.42	\$ 8,457.73	\$ 45,712.03	\$ 225,227.73	3.7%
TOTAL GENERAL FUND EXPENSES		\$ 2,907,375.78	\$ 3,313,368.60	\$ (405,992.82)	\$ 1,654,726.12	\$ 2,870,676.00	-12.3%
NET TOTAL GENERAL FUND		\$ 9,605.50	\$ 709.59	\$ 8,895.91	\$ (197,760.56)	\$ 144,735.16	

BUDGET REQUEST DETAIL SHEET

Budget Account: Police Dept

Budget Account Code: 01410

				2025 Approved
Police Department - 01.410				
0.121	Salaries & Wages - Police Chief		Amount Approved	\$ 90,000.00
Assumes new chief in position for entire year				
0.131	Salaries & Wages - Full Time Patrol		Amount Approved	\$ 314,923.98
5 FT officers, w/2 new hires - 1 for full year, other new hire at half year				\$ 314,923.98
5% increase per CBA, 200 hrs OT/officer, does not include Sergeant position				
0.132	Salaries & Wages - Part Time Patrol		Amount Approved	\$ 111,837.60
8 shifts per week at 10 hrs = 4,200 hrs at \$26.63/hr				
0.140	Wages - Secretary / Code Enf. Officer		Amount Approved	\$ 60,889.92
0.141	Wages - Meter Enforcement		Amount Approved	\$ 2,417.10
0.156	Group Health Insurance		Amount Approved	\$ 257,630.09
Includes Chief, opt out for EF, 5 FT officers - family plans budgeted for new all hires				\$ 257,630.09
0.157	Health Reimbursement Account		Amount Approved	\$ 12,500.00
Max. reimbursement of \$1,000/\$2,000 per EE based on plan - family plan budgeted for new hires				\$ 11,000.00
Prescription reimbursement - \$250 per full-time employee				\$ 1,500.00
0.158	Life/Disability Insurance		Amount Approved	\$ 2,687.84
Reference - 01.400.158				
0.211	Office Supplies		Amount Approved	\$ 2,000.00
0.213	Small Tools & Equipment		Amount Approved	\$ 3,700.00
2 patrol rifles for units 801 & 824 - \$1,500 each = 3,000				
2 pieces of Body Armor - \$1,100.00 ea				\$ 2,200.00
10 taser cartridges - \$50.00 ea				\$ 500.00
Miscellaneous equipment				\$ 1,000.00
0.214	Ammunition/Range		Amount Approved	\$ 1,500.00
Range Supplies - ammo, targets, etc				\$ 1,500.00
0.220	General Expense		Amount Approved	\$ 500.00
Misc. exps - community involvement items, etc.				

BUDGET REQUEST DETAIL SHEET

Budget Account: Police Dept

Budget Account Code: 01410

0.221	DUI Enforcement		Amount Approved	\$	2,000.00
	Annual Lab Fees (partially reimbursed)				
0.231	Gasoline		Amount Approved	\$	15,000.00
	2024 Actual monthly usage = \$1075, 2025 estimated monthly usage = \$1,250			\$	15,000.00
0.232	Tires		Amount Approved	\$	500.00
	4 tires - \$125.00 ea, reduced due to new cruisers purchased			\$	500.00
0.238	Uniforms		Amount Approved	\$	6,480.00
	FT = 3 summer & 3 winter x 6 = 36 @ \$80/set			\$	2,880.00
	PT = 2 summer & 2 winter x 5 = 20 @ \$80/set			\$	1,600.00
	Class A uniforms			\$	2,000.00
0.314	Legal Services		Amount Approved	\$	6,000.00
	Include legal expenses related to code enforcement, police investigations, police personnel, etc.				
0.321	Phone/Internet Services		Amount Approved	\$	8,215.00
	3SI - tracking service - annual			\$	235.00
	Comcast contract for Borough Office & PD - monthly	\$	360.00	\$	4,320.00
	Verizon cell phone service - monthly	\$	250.00	\$	3,000.00
	Brightspeed - monthly	\$	55.00	\$	660.00
0.325	Postage		Amount Approved	\$	875.00
	Historical - reference 01.400.325				
0.327	Radio Maintenance		Amount Approved	\$	1,000.00
	Misc. radio maintenance & 5 new batteries @ 100.00 ea.			\$	1,000.00
0.331	Travel & Training Expense		Amount Approved	\$	3,000.00
	Mandatory training classes & misc travel expenses				
0.342	Advertising & Printing		Amount Approved	\$	1,730.00
	Misc police related ordinance advertising, PT officer hiring ads, door hanger printing, etc.			\$	350.00
	LEAF - \$115/mo x 12 = \$1,380.00			\$	1,380.00
0.351	Auto Insurance		Amount Approved	\$	2,159.22
	MRM Commercial Package				
0.352	Liability Insurance		Amount Approved	\$	31,470.47
	Professional Governmental Underwriters				

BUDGET REQUEST DETAIL SHEET

Budget Account: Police Dept

Budget Account Code: 01410

0.354	Worker's Comp		Amount Approved	\$	20,515.88
	Susquehanna Municipal Trust				
0.374	Maintenance - Equipment		Amount Approved	\$	1,500.00
0.375	Maintenance - Automobiles		Amount Approved	\$	5,500.00
0.420	Dues & Subscriptions		Amount Approved	\$	4,376.25
	DataWorks Plus - cNet			\$	1,030.00
	Motorola - body camera software - annual license & support			\$	1,650.00
	All Traffic Solutions - speed sign software			\$	1,500.00
	Canva Pro - annual subscription license - media postings			\$	100.00
	CVBA - Chamber of Commerce Dues		\$	385.00	
	Total split among Admin, Water, Sewer, Police		\$	385.00	\$
					96.25
0.450	Contracted Services		Amount Approved	\$	18,666.00
	IT Support (In car units)		\$	1,000.00	\$
	Cleaning services - \$100 weekly		\$	5,200.00	\$
	GIS Account - Code Enforcement		\$	150.00	\$
	Christmas gift cards - 7 FT staff, 4 PT staff		FT = \$100, PT = \$50		\$
					900.00
	Payroll Services - \$360 bi-weekly, \$4/payroll fee for garnishing		\$	9,360.00	
	TOTAL - split between GF, PD, SF, WF		\$	9,360.00	\$
					2,366.00
	Split IT expenses with GF, PD, SF, WF				
	Global Data - Annual MSA		\$	27,000.00	
	Global Data - Remote Backup		\$	2,700.00	
	Global Data - Microsoft Exchange Hosting for (35) Mailboxes		\$	2,500.00	
	Global Data - Anti-Virus Subscription		\$	4,000.00	
	TOTAL IT Expenses - split between GF, PD, SF, WF		\$	36,200.00	\$
					9,050.00
0.530	Drug Task Force Contribution		Amount Approved	\$	1,929.20
	Annual contribution as requested				
0.740	Minor Machinery & Equipment		Amount Approved	\$	15,000.00
	AEDs - \$2,500 each - to be offset by grant funding			\$	5,000.00
	Surveillance drone - to be offset by outside funding			\$	10,000.00

				2025 Approved
Admin - 01.400				
0.112	Salaries & Wages - Mayor		Amount Approved	\$ 1,500.00
Annual salary = \$125.00/month			\$ 125.00	\$ 1,500.00
0.113	Salaries & Wages - Council		Amount Approved	\$ 8,700.00
Council President stipend = \$100/month			\$ 100.00	\$ 1,200.00
Council Member stipend = \$100/month			\$ 100.00	\$ 4,800.00
Council Member stipend = \$75/month			\$ 75.00	\$ 2,700.00
0.121	Salaries & Wages - Manager		Amount Approved	\$ 50,000.00
Manager Annual Salary			\$ 100,000.00	
General Fund		50%		\$ 50,000.00
Water Fund		30%		\$ 30,000.00
Sewer Fund		10%		\$ 10,000.00
Stormwater Fund		10%		\$ 10,000.00
0.141	Salaries & Wages - Office Staff		Amount Approved	\$ 24,326.12
Billing & Program Coordinator			\$ 51,381.20	
General Fund		10%		\$ 5,138.12
Water Fund		40%		\$ 20,552.48
Sewer Fund		40%		\$ 20,552.48
Stormwater Fund		10%		\$ 5,138.12
Administrative Receptionist			\$ 38,376.00	
General Fund		50%		\$ 19,188.00
Water Fund		25%		\$ 9,594.00
Sewer Fund		15%		\$ 5,756.40
Stormwater Fund		10%		\$ 3,837.60
0.156	Group Health Insurance		Amount Approved	\$ 40,177.46
2025 - 14.8% increase, 2024 - 11.5%, 2023 - 9.6%, 2022 - 5%, 2021 - 4.1%				
Manager			\$ 58,273.44	
General Fund		50%		\$ 29,136.72
Water Fund		30%		\$ 17,482.03
Sewer Fund		10%		\$ 5,827.34
Stormwater Fund		10%		\$ 5,827.34
Billing and Program Coordinator			\$ 52,352.88	
General Fund		10%		\$ 5,235.29
Water Fund		40%		\$ 20,941.15
Sewer Fund		40%		\$ 20,941.15
Stormwater Fund		10%		\$ 5,235.29
Administrative Receptionist			\$ 11,610.90	
General Fund		50%		\$ 5,805.45
Water Fund		25%		\$ 2,902.73
Sewer Fund		15%		\$ 1,741.64
Stormwater Fund		10%		\$ 1,161.09
0.157	Health Reimbursement Account		Amount Approved	\$ 4,500.00
Maximum reimbursement of \$1000/\$2000 per employee based on plan				\$ 4,000.00
Prescription reimbursement - \$250 per full-time employee				\$ 500.00

0.158	Life/Disability Insurance		Amount Approved	\$ 1,080.42
Monthly premium rates are based on the employee's estimated earnings				
	Admin	01.400.158		\$ 1,080.42
	Police	01.410.158		\$ 2,687.84
	Streets	01.430.158		\$ 1,794.93
	Water Fund	06.400.158		\$ 2,637.15
	Sewer Fund	08.400.158		\$ 825.12
0.211	Office Supplies		Amount Approved	\$ 1,000.00
Miscellaneous office supplies				
	Total to be split among Admin, Water, Sewer		\$ 3,000.00	\$ 1,000.00
0.213	Small Tools & Equipment		Amount Approved	\$ 166.67
Miscellaneous small tools & equipment				
	Total to be split among Admin, Water, Sewer		\$ 500.00	\$ 166.67
0.220	General Expense		Amount Approved	\$ 500.00
Expenses not otherwise covered in the budget:				
	Outside facilities for Town Hall meetings			\$ 500.00
	Attendance at Chamber breakfasts			
	Expressions of sympathy, events, recognitions			
0.311	Auditing Services		Amount Approved	\$ 7,583.33
Annual Auditing Expenses				
	2020 - \$16,900, 2021 - \$17,400, 2022 - \$18,100			
	2023 - \$21,000		\$ 22,000.00	
	Additional \$750 - GASB 68 reporting requirements		\$ 750.00	
	Total to be split among Admin, Water, Sewer		\$ 22,750.00	\$ 7,583.33
0.314	Legal Services		Amount Approved	\$ 10,400.00
Legal Expenses for:				
	Admin, Council Initiatives, Ordinance Development, Personnel, misc.			\$ 5,000.00
	Solicitor meeting attendance			\$ 5,400.00
0.321	Phone/Internet Service		Amount Approved	\$ 3,000.00
Comcast contract for Borough Office & Police Dept TOTAL				
			\$ 7,500.00	
	PD portion = 60%		\$ 4,500.00	
	Admin portion = 40%		\$ 3,000.00	
0.325	Postage		Amount Approved	\$ 1,141.67
PB postage machine lease, postage, misc. supplies				
	Total split among Admin, Water, Sewer, Police		\$ 3,500.00	\$ 875.00
Newsletter Mailing				
	Total split among Admin, Water, Sewer		\$ 800.00	\$ 266.67

0.331	Travel & Training Expense		Amount Approved	\$	1,350.00
Meals, lodging, & mileage reimbursement to attend meetings and/or training seminars.					
	Annual Mayors Association Conference (Mayor)		\$	400.00	\$ 400.00
	Admin Staff Conference/Training		\$	250.00	\$ 250.00
	Training and/or meetings (Council)		\$	500.00	
	Seminars and Meetings (Manager)		\$	500.00	
	Various training sessions for staff		\$	1,100.00	
	Total split among Admin, Water, Sewer		\$	2,100.00	\$ 700.00
0.342	Printing & Advertising		Amount Approved	\$	2,000.00
					\$ 2,083.33
	Letterhead, envelopes, nameplates, business cards, large scale drawings/plans				\$ 500.00
	Advertising Notices				\$ 750.00
	Meeting notices, annual meeting schedule				
	Budget - meetings, proposed budget				
	Miscellaneous notices as required - split among funds as appropriate				
	Newsletter Printing		\$	2,500.00	
	Total split among Admin, Water, Sewer				\$ 833.33
0.351	Insurance		Amount Approved	\$	1,700.00
	Bond for one year 12/31/2023 - 12/31/2024				\$ 1,700.00
0.374	Maintenance - Equipment		Amount Approved	\$	300.00
	Repair of office equipment not covered under maintenance agreements				
	Total split among Admin, Water, Sewer		\$	900.00	\$ 300.00
0.387	Loan Payments		Amount Approved	\$	65,190.47
	Interest due Jun & Dec	\$	17,571.42		
	Principal due Dec	\$	47,619.05		
0.420	Dues & Subscriptions		Amount Approved	\$	1,700.00
					\$ 1,763.25
	PA Municipal League - PELRAS Membership	\$	450.00		
	PSAB Team, Caucus & CDL Renewal	\$	711.00		
	Total split among Admin, Water, Sewer	\$	1,161.00		\$ 387.00
	CVBA - Chamber of Commerce Dues	\$	385.00		
	Canva Subscription - website postings	\$	200.00		
	Total split among Admin, Water, Sewer, Police	\$	585.00		\$ 146.25
	PA State Mayors' Association	\$	60.00		
	Association of Mayors of the Boroughs of PA	\$	70.00		
	PSAB Membership Dues	\$	650.00		
	PSAB Borough News (Council/Manager)	\$	150.00		
	PSAB Annual Conference - Mayor Thomas attendance	\$	250.00		
	Franklin Co. Council of Governments	\$	50.00		
	Total Misc. Dues & Subscriptions	\$	1,230.00		\$ 1,230.00

0.450	Contracted Services		Amount Approved	\$	5,700.00
				\$	5,640.00
	Annual appraisal for insurance		\$	600.00	
	Total split among Admin, Water, Sewer		\$	600.00	\$ 200.00
	Payroll Services - \$360.00 bi-weekly		\$	9,360.00	
	Total split among Admin, Water, Sewer, Police		\$	9,360.00	\$ 2,340.00
	Monthly cleaning services	\$ 200.00	\$	2,400.00	
	Christmas gift cards - Admin & PW		\$	700.00	
	Total Misc. Contracted Services		\$	3,100.00	\$ 3,100.00

BUDGET REQUEST DETAIL SHEET

Budget Account: Tax Collection

Budget Account Code: 01.403

			2025 Approved
Earned Income Tax Collection - 01.403			
0.450	Contracted Services	Amount Approved	\$ 23,035.00
Commission deducted from EIT remittance received from Franklin Co. Area Tax Bureau			\$ 23,000.00
2023 EIT Revenue		\$ 713,911.70	
3.25% of taxes collected, may vary		\$ 23,202.13	
Annual assessment due to Franklin Co. Tax Collection Committee			\$ 35.00
Current fee = \$33.96/yr			

				2025 Approved
Real Estate Tax Collection - 01.404				
0.114	Commission - Collector		Amount Approved	\$ 6,750.00
Based on collections of Real Estate and Interim Taxes				\$ 6,750.00
1% - 2023 EOY & 2024 YTD/budgeted		\$ 6,590.00		
0.211	Office Supplies		Amount Approved	\$ 400.00
Reimbursement to Borough Tax Collector for misc. office supplies				\$ 400.00
0.342	Printing/Postage		Amount Approved	\$ 623.63
Borough 1/2 share paid to Franklin Co. Tax Services				
Postage & Envelopes - Apr 2024		\$ 603.63		
Minimal postage increase anticipated		\$ 20.00		
0.351	Bonding - Tax Collector		Amount Approved	\$ -
Previous 4 yr bond - pd \$346 on 12/17, term = 1/1/18 -12/31/21				
Current 4 yr bond - pd \$385 on 12/21, term = 1/1/22 -12/31/25				

				2025 Approved
Local Sevices Tax Collection - 01.405				
0.450	Contracted Services		Amount Approved	\$ 5,700.00
Commission deducted from LST remittance received from Franklin Co. Area Tax Bureau				
	2023 Proposed LST Revenue	\$ 95,000.00		
	6% of taxes collected, may vary	\$ 5,700.00		

				2025 Approved
Information Technology - 01.407				
0.211	Office Supplies		Amount Approved	\$ 1,045.00
	Copy paper, toners, misc technology supplies			\$ 500.00
	Wellness Program - reimbursed through approved Wellness Grant Fitbits, gift cards			\$ 545.00
0.450	Contracted Services		Amount Approved	\$ 16,500.00
				\$ 16,467.67
	All to 01.407.450			
	Complete Document Solutions - Monthly Printing (est. \$50/month)			\$ 600.00
	Dot Gov - Domain Name Registration			\$ 400.00
			TOTAL - GF	\$ 1,000.00
	Split expenses with GF, SF, WF			
	Dallas Data - Caselle Software			\$ 11,295.00
	CTI Network - DNS Maintenance (\$15/quarter)			\$ 60.00
	Cermak & Shenberger Technologies - Website Hosting & Updates			\$ 507.00
	General Code - eCode 360 Annual Maintenance			\$ 1,195.00
	General Code - Laserfiche Annual Maintenance			\$ 1,696.00
	Copier Agreement			\$ 4,500.00
	CodeBook Revisions			\$ 2,500.00
			TOTAL - split between GF, SF, WF	\$ 19,253.00
	Split expenses with GF, PD, SF, WF			
	Global Data - Annual MSA			\$ 27,000.00
	Global Data - Remote Backup			\$ 2,700.00
	Global Data - Microsoft Exchange Hosting for (36) Mailboxes			\$ 2,500.00
	Global Data - Anti-Virus Subscription			\$ 4,000.00
			TOTAL - split between GF, PD, SF, WF	\$ 36,200.00
0.740	Computer & Software Purchases		Amount Approved	\$ 4,000.00
	Admin Computer Upgrades			\$ 4,000.00

				2025 Approved
Fire Department - 01.411				
0.500	Foreign Fire Tax Contribution		Amount Approved	\$ 28,000.00
PA State Aid allocation paid to Greencastle-Antrim Volunteer Firefighters Relief Assoc. Money must pass through a municipality - offset by revenue 01.355.130 50% - Municipality population 50% - Market value of real estate in municipality, compared to state average				
Previous annual contributions: 2013 - \$32,103, 2014 - \$30,400, 2015 - \$28,616, 2016 - \$28,425, 2017 - \$25,229.44, 2018 - \$23,013.90 2019 - \$24,447.71, 2020 - \$24,548.34, 2021 - \$21,632.99, 2022 - \$27,267.50				
0.530	Contribution to Fire Company		Amount Approved	\$ 87,500.00
Annual contribution				\$ 17,500.00
Personnel costs, billed quarterly based on actual - Approved \$124,616.41				\$ 70,000.00
0.531	Fire Company Workers Comp		Amount Approved	\$ 11,000.00
25% share of Workers Comp. premium for Rescue Hose Co. #1, reimbursed to Antrim Twp.				
Previous annual contributions: prior to 2019 Borough paid 50%, currently pays 25% of WC amount 2013 - \$13,505, 2014 - \$15,389, 2015 - \$15,084, 2016 - \$15,250.50 2018 - \$32,394.00 - increased significantly due to paid ambulance staff 2019 - \$10,649.33, 2020 - \$8,521.25, 2021 - \$7,613, 2022 - \$9,540				
0.532	Franklin Co. Public Safety Tng Center		Amount Approved	\$ 860.00
Contribution supports Franklin Co. Safety Tng Center for volunteer emergency services Amount given calculated at \$0.20 per Borough resident				

				2025 Approved
Planning & Zoning - 01.414				
0.313	Engineering Services		Amount Approved	\$ 35,000.00
Plan & zoning reviews (R/B) - offset by revenue 01.381.100				
0.314	Legal Services		Amount Approved	\$ 10,000.00
Solicitor for ZHB and other zoning related issues				\$ 7,000.00
Legal services to mitigate dilapidated properties & process liens				\$ 2,000.00
Legal services for active legal disputes				\$ 1,000.00
0.340	Advertising & Printing		Amount Approved	\$ 500.00
ZHB, zoning ordinance changes, and other misc advertising/printing expenses				\$ 500.00
0.450	Contracted Services		Amount Approved	\$ 400.00
Stenographer for ZHB				\$ 400.00
Est. at \$200/hearing, fee based on length of hearing				

				2025 Approved
Waste Collection - 01.427				
0.440	Waste Collection		Amount Approved	\$ 4,970.00
Monthly collection fees for trash & recycle pickup at Borough shed (\$380/month)				\$ 4,560.00
Bulk days services included as donation from Waste Mgmt, Borough must pay fuel fee				\$ 410.00

				2025 Approved
Recreation - 01.452				
0.540	Contribution - Jerome King Playground		Amount Approved	\$ 3,000.00
Historically \$3,000/yr				
0.560	Contribution - Library		Amount Approved	\$ 5,000.00
Historically \$5,000/yr				
0.570	Community Involvement		Amount Approved	\$ 82,000.00
Maintenance/replacement of banners and other community items				\$ 200.00
G-A Chamber of Commerce - holiday events				\$ 1,800.00
Beautification Committee Requests:				
OHW decorations, plants, and soil				\$ 5,000.00
Lot Development Costs - assuming LSA grant not received				
Engineering - Phase 1B - aestetically improve wall surface		\$	15,000.00	
Construction - Phase 1B - aestetically improve wall surface		\$	60,000.00	
				\$ 75,000.00

				2025 Approved
Civil Service - 01.459				
0.220	General Expense		Amount Approved	\$ 1,700.00
Civil service tests - McCann Assoc. - \$850/round of testing				
0.314	Legal Services		Amount Approved	\$ 500.00
Amount set aside to hire an officer.				
0.315	Medical Services		Amount Approved	\$ 750.00
Amount set aside to hire an officer.				
0.341	Advertising		Amount Approved	\$ 500.00
Amount set aside to hire an officer.				

				2025 Approved
Miscellaneous - 01.480				
0.450	Contracted Services - Pigeon Control		Amount Approved	\$ 1,140.00
Bi-monthly bird baiting and maintenance				
	Est. quarterly cost	\$ 285.00		\$ 1,140.00

				2025 Approved
Insurance - 01.486				
0.351	Commercial Package Policy		Amount Approved	\$ 26,790.26
	Public Officials Liability Policy - HDH - 3% increase	\$ 10,555.86		
	Commercial Package - MRM - 3% increase	\$ 69,814.93		
	Split Among Funds - GF, SF, WF	\$ 26,790.26		
0.354	Workers Compensation		Amount Approved	\$ 5,866.98

				2025 Approved
Employee Benefits - 01.487				
0.160	Retirement		Amount Approved	\$ 176,131.99
Offset by revenue from PA State pension aid - based on MMO				
0.161	Social Security/Medicare		Amount Approved	\$ 54,868.77
Employer pays 6.2% Social Security and 1.45% Medicare (based on wages)				
	01.487.161 - Admin Total	\$	54,868.77	
	06.487.161 - Water Total	\$	44,110.09	
	08.487.161 - Sewer Total	\$	16,486.97	
0.162	Unemployment Compensation		Amount Approved	\$ 3,346.39
Employer pays 0.0285 on first \$10,000				
	01.487.162 - Admin Total	\$	3,346.39	
	06.487.162 - Water Total	\$	2,679.00	
	08.487.162 - Sewer Total	\$	1,099.21	

BUDGET REQUEST DETAIL SHEET

Budget Account: Streets - General Services

Budget Account Code: 01.430

			2025 Approved
Streets - General Services - ADMIN			
0.123	Wages - Public Works		Amount Approved \$ 95,261.66
Total Estimated Public Works Staff Wages			\$ 272,176.17
General Fund	35%		\$ 95,261.66
Water Fund	45%		\$ 122,479.28
Sewer Fund	10%		\$ 27,217.62
Stormwater Fund	10%		\$ 27,217.62
* Includes 25 hrs OT for each employee, billed according to hrs worked			
0.156	Group Health Insurance		Amount Approved \$ 49,187.91
Public Works Personnel			\$ 140,536.88
General Fund	35%		\$ 49,187.91
Water Fund	45%		\$ 63,241.60
Sewer Fund	10%		\$ 14,053.69
Stormwater Fund	10%		\$ 14,053.69
* 2024 - 14.8% increase, employees pay 25% of family coverage			
* 2023 - 8.9% increase, employees pay 25% of family coverage			
* 2022 - 5% increase, employees pay 25% of family coverage			
* 2021 - 4.1% increase, employees pay 25% of family coverage			
0.157	Health Reimbursement Account		Amount Approved \$ 5,125.00
Maximum reimbursement of \$1000/\$2,000 per employee based on plan			\$ 4,500.00
Prescription reimbursement - \$250 per full-time employee			\$ 625.00
0.158	Life/Disability Insurance		Amount Approved \$ 1,794.93
Monthly premium rates are based on the employee's estimated earnings			
Admin	01.400.158		\$ 1,080.42
Police	01.410.158		\$ 2,687.84
General Fund - Streets	01.430.158		\$ 1,794.93
Water Fund	06.400.158		\$ 2,637.15
Sewer Fund	08.400.158		\$ 825.12

			2025 Approved
Buildings - 01.409			
0.213	Small Equipment	Amount Approved	\$ 4,000.00
ITEMS FOR BUILDING SAFETY AND FUNCTION: office fan/heater, desk mats, chairs, tables, shelving			\$ 500.00
New chairs for Council Chambers			\$ 3,500.00
0.220	General Expense	Amount Approved	\$ 1,000.00
ITEMS TO MAINTAIN AESTHETICS OF FACILITIES:			\$ 1,000.00
Such as: mulch, plants, building aesthetics, flags, Town Clock, Boro Hall landscaping			
0.226	Cleaning Supplies	Amount Approved	\$ 800.00
ITEMS TO MAINTAIN CLEANLINESS OF BOROUGH BUILDINGS			
Such as: cleaning supplies, towels, soap, etc.			
0.250	Maintenance Supplies	Amount Approved	\$ 950.00
ITEMS TO MAINTAIN BOROUGH BUILDINGS			
Such as: light bulbs, lumber, hardware, keys, etc.			
0.361	Electricity	Amount Approved	\$ 7,000.00
WPP: \$600/month			\$ 7,200.00
0.362	Natural Gas	Amount Approved	\$ 2,000.00
Columbia Gas: \$170/month			\$ 2,040.00
0.366	Water/Sewer/SPIF	Amount Approved	\$ 1,455.08
Water & Sewer based on historical data.			\$ 720.00
2023 Annual SPIF Amounts - based on .75 SPIF rate			
Admin Building - 60 N Washington Street =			\$ 414.76
PW Shed - 41 Mifflin Lane = \$73.82/qtr			\$ 295.28
Plaza Lot - \$6.26/qtr			\$ 25.04
0.373	Maintenance - Buildings	Amount Approved	\$ 2,500.00
MAINTENANCE OF BUILDING STRUCTURES.			
Such as: lighting, roof gutters, brick, garage door repairs, walk repairs, etc.			
0.374	Maintenance - Equipment	Amount Approved	\$ 1,850.00
MAINTENANCE OF EQUIPMENT - used for unexpected repairs			
Such as: water heaters, HVAC, etc.			
2021 - increase budgeted amount due to age of HVAC system in Admin building			

BUDGET REQUEST DETAIL SHEET

Budget Account: Streets - Buildings

Budget Account Code: 01409

0.450	Contracted Services	Amount Approved	\$ 3,386.00
ANNUAL CONTRACTS:			
	Premier HVAC - Admin	\$ 1,000.00	
	Annual Service Contract		
	Atlantic Security - Shed & Admin, service &		
	Annual alarm testing: Adm = \$350, Shed = \$185	\$ 535.00	
	Annual servicing: Ad = \$460, Shed = \$225	\$ 685.00	
	Battery expenses: Ad = \$25, Shed = \$20	\$ 45.00	
	Gladhill Bug Spraying - Admin		
	\$41 every other month	\$ 246.00	
	Kint Fire Extinguisher - Shed & Admin		
	2021 - \$366, 2022 - \$340, 2023 - \$340	\$ 350.00	
	Keystone Termite Control - Admin - annual service	\$ 175.00	
	Rodgers Clock Service - Town Clock - annual service	\$ 350.00	

BUDGET REQUEST DETAIL SHEET

Budget Account: Streets - General Services

Budget Account Code: 01430

				2025 Approved
Streets - General Services - 01.430				
0.211	Supplies		Amount Approved	\$ 1,200.00
ITEMS FOR BUILDING SAFETY AND FUNCTION				\$ 1,200.00
Such as: trash bags, soap, towels, handsantizer, tar remover, first aid items, cleaning supplies for shed, notebooks, etc.				
0.220	General Expense		Amount Approved	\$ 300.00
MISCELLANEOUS ITEMS NOT COVERED ELSEWHERE				
Such as: Random drug tests, employee condolences/births, gift baskets				
0.231	Vehicle Fuel & Oil		Amount Approved	\$ 10,000.00
GAS & DIESEL				
Increase for expected increase in fuel cost				
0.232	Tires		Amount Approved	\$ 500.00
0.238	Clothing		Amount Approved	\$ 1,500.00
				\$ 1,515.00
ANNUAL CLOTHING ALLOWANCE	4.5	Number of PW employees		
\$200/yr for each employee				\$ 900.00
New shirts for employees - 7 shirts each at \$10 per shirt				\$ 315.00
1 Full replacement set of uniform				\$ 300.00
0.250	Maintenance Supplies		Amount Approved	\$ 550.00
MISCELLANEOUS MAINTENANCE ITEMS				
Such as: brushes, rags, tape, paint for trussels, mulch, watering hoses, etc.				
0.260	Small Tools & Equipment		Amount Approved	\$ 2,000.00
MISCELLANEOUS SMALL TOOLS & EQUIPMENT				
Includes 25 orange cones				
0.313	Engineering Services		Amount Approved	\$ 5,000.00
SIDEWALK INSPECTIONS & MISC ENGINEERING WORK				
Includes annual sidewalk & curb inspections, on-site visits, follow-up				
0.314	Legal Services		Amount Approved	\$ 5,000.00
LEGAL EXPENSES FOR STREET PROJECTS, PW DEPARTMENT, PERSONNEL, & OTHER MISC.				
0.321	Phone/Internet Services		Amount Approved	\$ 2,580.00
Comcast - Phone & Internet - \$195.00/mo x 12 = \$2,340				\$ 2,340.00
Verizon - Tablet Costs - \$20/mo x 12 = \$240				\$ 240.00

BUDGET REQUEST DETAIL SHEET

Budget Account: Streets - General Services

Budget Account Code: 01430

0.327	Radio Maintenance		Amount Approved	\$	325.00
	Miscellaneous radio repairs				
0.331	Travel and Training Expenses		Amount Approved	\$	500.00
	Trainings & travel to seminars, training, meetings, etc.				
0.341	Advertising		Amount Approved	\$	500.00
	Share of advertised expenses (bid adv, meeting schedules, ordinances, etc.)				
0.374	Maintenance - Equipment		Amount Approved	\$	2,000.00
	Maintenance and repair of PW equipment.				
0.375	Maintenance - Automobile		Amount Approved	\$	3,000.00
	Vehicle inspections and repairs				
0.420	Dues, Subscriptions & CDL Reimbursements		Amount Approved	\$	250.00
	Employee reimbursement for CDL costs (every 4 years)				
	2025 - Manahan			\$	125.00
	2023 - Kendall, Lehman				
	2025 - Goshorn			\$	125.00
0.450	Contracted Services		Amount Approved	\$	2,500.00
	Bridge Inspection - Franklin County complete once every two years			\$	1,000.00
	Miscellaneous street/sidewalk related work			\$	1,500.00

BUDGET REQUEST DETAIL SHEET

Budget Account: Streets - Snow Removal

Budget Account Code: 01432

			2025 Approved
Snow Removal - 01.432			
0.231	Vehicle Fuel & Oil		Amount Approved \$ 1,800.00
ITEMS FOR BUILDING SAFETY AND FUNCTION			
0.245	Supplies		Amount Approved \$ 16,000.00
PURCHASE ANTISKID, ROAD SALT, LIQUID CALCIUM.			
0.374	Maintenance - Equipment		Amount Approved \$ 1,000.00
EXTRA MAINTENANCE ANTICIPATED WITH MAJOR SNOW STORM. Such as: Cutting edges, chains, pumps and welding			
0.384	Equipment Rental		Amount Approved \$ 1,000.00
ADDITIONAL RENTALS WITH MAJOR SNOW STORM.			
0.450	Contracted Services		Amount Approved \$ 8,000.00
SNOW REMOVAL/CLEANUP Parking spaces & Center Square after approx. 3" of snow			

				2025 Approved
Traffic - 01.433				
0.221	Supplies - Signs		Amount Approved	\$ 6,500.00
TRAFFIC SIGNAGE & MISC SUPPLY ITEMS Continue high intensity sign upgrades, hot tape, sign bolts, posts, street line paint, yellow curb paint, misc supplies associated with signs.				
0.361	Electrical - Signals		Amount Approved	\$ 1,680.00
TRAFFIC SIGNAL ELECTRIC MONTHLY BILLS WPP: \$140/mo x 12 = 1,680.00				
0.371	Maintenance - Signals		Amount Approved	\$ 500.00
REPLACEMENT PARTS AND ANY NEW SIGNALS				
0.372	Maintenance - Parking Meters		Amount Approved	\$ 2,500.00
MISCELLANEOUS MAINTENANCE PARKING METERS Repair parts, meter replacements, batteries - increased due to replacement & contractor change				
0.450	Contracted Services		Amount Approved	\$ 297,000.00
Alpha Space - line painting/parking spots at all meters				\$ 4,000.00
Signal Service - maintenance & inspection of signals, Manlift rental for banners				\$ 8,000.00
Green Light Go Signal Controller Upgrades Project - grant funding = \$229,080.00				
Engineering - PT RPR/inspection by signal contractor & PennDOT coordination				\$ 15,000.00
Construction - signal controllers, temp. traffic control				\$ 215,000.00
2023 CDBG Flashing Beacon Project - grant funding = \$55,000.00				
Engineering - survey, bid, PT RPR & PennDOT coordination				\$ 15,000.00
Construction - flashing beacons at Rt 16 & S. Ridge Ave				\$ 40,000.00

BUDGET REQUEST DETAIL SHEET

Budget Account: Streets - Lighting

Budget Account Code: 01434

				2025 Approved
Lighting - 01.434				
0.361	Electricity		Amount Approved	\$ 40,200.00
FLASHING BEACONS & STREET LIGHTS				
WPP - \$3,350/mo x 12 = \$40,200				
0.371	Maintenance - Lights		Amount Approved	\$ 1,500.00
MISCELLANEOUS DOWNTOWN MAINTENANCE				
Such as: Maintenance of the lamp posts and outlets around the Square. Repair of overhead wiring for decorations and other repairs downtown as needed				
0.450	Contracted Services		Amount Approved	\$ 2,500.00
CONTINGENCY FOR ELECTRICAL WORK & MAINTENANCE				
Electrical work/maintenance of electrical components at Square				

BUDGET REQUEST DETAIL SHEET

Budget Account: Streets - Street Maintenance

Budget Account Code: 01438

			2025 Approved
Street Maintenance - 01.438			
0.245	Streets , Supplies	Amount Approved	\$ 2,500.00
ITEMS FOR BUILDING SAFETY AND FUNCTION			
Such as: cold mix, blacktop, crack tar, straw, seed, propane, rented tools/equip.			
0.450	Contracted Services	Amount Approved	\$ 8,100.00
ONGOING CONTRACTED SERVICES			
Such as: curb weed control 2x year, sidewalk replacements for tree issues			\$ 2,500.00
Weed Control - All Seasons Lawn Care - \$2,800/full Borough spray			\$ 5,600.00
Unforeseen street maintenace & repairs at Square, often reimbursable			

BUDGET REQUEST DETAIL SHEET

Budget Account: Streets - Street Construction

Budget Account Code: 01439

				2025 Approved
Street Construction - 01.439				
0.313	Engineering, Street Construction		Amount Approved	\$ 84,000.00
2025 Street Projects to be Engineered:				
	CDBG 2022 Walter/Rt 11 - engineering - PT RPR & PennDOT coordination			\$ 10,000.00
	Moss Spring Traffic Calming - survey, design, bid			\$ 50,000.00
	Moss Spring Traffic Calming - FT RPR			\$ 14,000.00
	Grant application assistance			\$ 10,000.00
0.610	Street Construction		Amount Approved	\$ 165,000.00
2025 Street Projects to be Constructed:				
	Moss Spring Traffic Calming - signs, speed tables, etc.			\$ 115,000.00
	Alley paving			\$ 45,000.00
	Misc. patching			\$ 5,000.00
0.611	Curb & Sidewalk Construction		Amount Approved	\$ 205,000.00
2025 Curb & Sidewalk Projects to be Constructed:				
	CDBG 2022 Walter/Rt 11 - construction - ADA ramps, crosswalk signals, etc.			\$ 200,000.00
	N. Carlisle St Finalization - repairs - replacements & ardex vandalism if not completed in 2024			\$ 5,000.00

				2025 Approved	
Shade Tree - 01.455					
0.112	Wages		Amount Approved	\$	4,000.00
ITEMS FOR BUILDING SAFETY AND FUNCTION					
0.220	Continuing Education		Amount Approved	\$	120.00
Tablets - portion of Admin & PW - \$10/mo x 12 = 120.00					
0.450	Contracted Services		Amount Approved	\$	4,500.00
Planting, pruning, spraying, thinning & removal where necessary					
0.700	Purchase of Trees		Amount Approved	\$	4,500.00

2025 Budget
Chart of Accounts - Sewer

		2025 Approved Budget	2024 Approved Budget	Variance of 2025 from 2024	2024 Actual YTD (Aug)	2024 Projected EOY	Notes & Percentage Change
SEWER FUND REVENUE							
Interest Income							
08.341.100	Interest	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 1,278.93	\$ 1,950.00	
Total Interest Income		\$ 2,500.00	\$ 2,500.00	\$ -	\$ 1,278.93	\$ 1,950.00	
Sewerage Charges							
08.364.100	Metered Sales	\$ 1,184,500.00	\$ 1,159,574.00	\$ 24,926.00	\$ 814,843.50	\$ 1,150,000.00	3% rate increase
08.364.110	Sewer Connection Fees	\$ -	\$ -	\$ -	\$ -	\$ 72,360.00	
08.364.510	Rooter Service	\$ -	\$ -	\$ -	\$ -	\$ 600.00	
Total Sewerage Charges		\$ 1,184,500.00	\$ 1,159,574.00	\$ 24,926.00	\$ 814,843.50	\$ 1,222,960.00	
Miscellaneous							
08.380.100	Miscellaneous	\$ 500.00	\$ 500.00	\$ -	\$ 289.00	\$ 500.00	
Total Miscellaneous		\$ 500.00	\$ 500.00	\$ -	\$ 289.00	\$ 500.00	
Penalties							
08.381.100	Penalty	\$ 5,500.00	\$ 5,000.00	\$ 500.00	\$ 4,493.99	\$ 6,768.99	
08.381.200	AR Penalties	\$ -	\$ -	\$ -	\$ -	\$ 87.75	
Total Penalties		\$ 5,500.00	\$ 5,000.00	\$ 500.00	\$ 4,493.99	\$ 6,856.74	
Sale of Fixed Assets							
08.391.100	Sale of Fixed Assets	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	Sale of dump truck
Total Sale of Fixed Assets		\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	
Transfer - Other Funds							
08.392.100	Transfer - Sewer Fund Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transfer - Sewer Fund Reserve		\$ -	\$ -	\$ -	\$ -	\$ -	
Refund of Prior Year Expenses							
08.395.001	Refund of Prior Year Expenses	\$ 1,500.00	\$ 3,000.00	\$ (1,500.00)	\$ -	\$ 4,527.59	
Total Refund of Prior Year Expenses		\$ 1,500.00	\$ 3,000.00	\$ (1,500.00)	\$ -	\$ 4,527.59	
TOTAL SEWER FUND REVENUE		\$ 1,204,500.00	\$ 1,170,574.00	\$ 33,926.00	\$ 820,905.42	\$ 1,236,794.33	2.9%

2025 Budget
Chart of Accounts - Sewer

		2025 Approved Budget	2024 Approved Budget	Variance of 2025 from 2024	2024 Actual YTD (Aug)	2024 Projected EOY	Notes & Percentage Change
SEWER FUND EXPENSES							
Administration							
08.400.121	Salary, Manager	\$ 10,000.00	\$ 8,286.25	\$ 1,713.75	\$ 5,445.35	\$ 7,698.03	
08.400.141	Wages, Office Staff	\$ 26,308.88	\$ 19,014.61	\$ 7,294.27	\$ 12,372.53	\$ 18,836.80	
08.400.156	Group Health Insurance	\$ 42,563.82	\$ 36,561.05	\$ 6,002.77	\$ 23,109.04	\$ 34,657.80	
08.400.157	Health Reimbursement Acct	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 2,323.60	\$ 3,303.40	
08.400.158	Life/Disability Insurance	\$ 825.12	\$ 820.90	\$ 4.22	\$ 618.78	\$ 899.66	
08.400.211	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 252.73	\$ 880.07	
08.400.213	Small Equipment	\$ 166.67	\$ 200.00	\$ (33.33)	\$ -	\$ -	
08.400.220	General Expense	\$ 275.00	\$ 275.00	\$ -	\$ -	\$ -	
08.400.311	Auditing Services	\$ 7,583.33	\$ 7,583.33	\$ -	\$ 7,000.00	\$ 7,000.00	
08.400.314	Legal Services	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 607.30	\$ 1,555.22	
08.400.321	Phone/Internet Service	\$ 3,300.00	\$ 2,760.00	\$ 540.00	\$ 2,174.32	\$ 3,261.60	
08.400.325	Postage	\$ 3,341.67	\$ 3,341.67	\$ -	\$ 1,494.01	\$ 2,636.59	
08.400.331	Travel Expense	\$ 700.00	\$ 700.00	\$ -	\$ -	\$ 650.00	
08.400.340	Advertising & Printing	\$ 1,583.33	\$ 1,500.00	\$ 83.33	\$ 751.70	\$ 1,600.00	
08.400.351	Insurance	\$ 23,271.64	\$ 26,009.96	\$ (2,738.32)	\$ 3,437.33	\$ 22,660.21	
08.400.374	Maintenance - Equipment	\$ 300.00	\$ 300.00	\$ -	\$ 524.47	\$ 524.47	
08.400.387	Series of 2010 Bond Payments	\$ 127,644.00	\$ 126,668.00	\$ 976.00	\$ 124,073.75	\$ 126,668.00	
08.400.420	Dues & Subscriptions	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,450.00	\$ 1,596.67	
08.400.450	Contracted Services	\$ 17,000.00	\$ 15,600.00	\$ 1,400.00	\$ 14,264.20	\$ 17,617.61	
Total Administration		\$ 272,063.46	\$ 256,820.78	\$ 15,242.69	\$ 199,899.11	\$ 252,046.13	5.9%
Collections and Treatment							
08.429.110	Wages, Operator	\$ 151,989.51	\$ 141,148.35	\$ 10,841.16	\$ 95,298.40	\$ 139,662.60	
08.429.111	Wages, Labor	\$ 27,217.62	\$ 25,866.89	\$ 1,350.73	\$ 7,654.15	\$ 11,254.15	
08.429.156	Group Health Insurance	\$ 75,574.68	\$ 65,829.56	\$ 9,745.12	\$ 43,886.40	\$ 65,829.60	
08.429.200	Supplies	\$ 4,500.00	\$ 5,700.00	\$ (1,200.00)	\$ 2,213.76	\$ 4,465.79	
08.429.220	General Operating Expense	\$ 150.00	\$ 150.00	\$ -	\$ 60.00	\$ 60.00	
08.429.222	Chemicals	\$ 76,780.00	\$ 64,700.00	\$ 12,080.00	\$ 27,977.32	\$ 47,372.73	
08.429.231	Gasoline	\$ 2,100.00	\$ 2,300.00	\$ (200.00)	\$ 1,047.31	\$ 1,307.31	
08.429.232	Tires	\$ 1,500.00	\$ 1,000.00	\$ 500.00	\$ 143.00	\$ 143.00	
08.429.238	Clothing Allowance	\$ 840.00	\$ 840.00	\$ -	\$ 329.07	\$ 787.21	
08.429.245	Street Repairs Restoration	\$ 14,000.00	\$ 14,000.00	\$ -	\$ 3,818.06	\$ 13,063.24	
08.429.246	Pipes & Fittings	\$ 3,000.00	\$ 3,700.00	\$ (700.00)	\$ 170.98	\$ 1,500.00	
08.429.260	Small Tools	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 7.99	\$ 900.00	
08.429.313	Engineering Services	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 16,418.19	\$ 28,000.00	
08.429.327	Radio Maintenance	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -	
08.429.331	Travel & Training	\$ 2,710.00	\$ 1,520.00	\$ 1,190.00	\$ 149.99	\$ 1,368.26	
08.429.361	Electric	\$ 97,000.00	\$ 67,000.00	\$ 30,000.00	\$ 65,463.52	\$ 102,265.80	
08.429.364	Sludge Disposal	\$ 800.00	\$ 850.00	\$ (50.00)	\$ 325.77	\$ 587.93	
08.429.366	Water	\$ 1,700.00	\$ 1,700.00	\$ -	\$ 1,075.02	\$ 1,586.16	
08.429.375	Maintenance, Auto	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 46.00	\$ 1,449.48	
08.429.390	Credit Card Collection Fees	\$ 8,250.00	\$ 5,500.00	\$ 2,750.00	\$ 4,045.28	\$ 8,985.36	
08.429.450	Contracted Services	\$ 49,740.00	\$ 45,905.00	\$ 3,835.00	\$ 31,335.70	\$ 39,073.76	
08.429.600	Construction	\$ 359,900.00	\$ 231,700.00	\$ 128,200.00	\$ 133,415.54	\$ 160,605.57	
08.429.740	Machinery & Equipment	\$ 114,500.00	\$ 79,700.00	\$ 34,800.00	\$ 101,325.11	\$ 121,325.11	
08.429.760	Truck Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Collection and Treatment		\$ 1,026,001.81	\$ 792,859.80	\$ 233,142.01	\$ 536,206.56	\$ 751,593.06	29.4%
Insurance							
08.486.354	Workers' Compensation	\$ 5,500.13	\$ 5,296.22	\$ 203.90	\$ 6,220.75	\$ 6,220.75	
Total Insurance		\$ 5,500.13	\$ 5,296.22	\$ 203.90	\$ 6,220.75	\$ 6,220.75	
Employee Benefits							
08.487.161	Social Security & Medicare	\$ 16,486.97	\$ 14,578.77	\$ 1,908.21	\$ 6,955.33	\$ 10,191.33	
08.487.162	Unemployment Compensation	\$ 1,099.21	\$ 1,007.10	\$ 92.11	\$ 709.63	\$ 709.63	
Total Employee Benefits		\$ 17,586.18	\$ 15,585.87	\$ 2,000.31	\$ 7,664.96	\$ 10,900.96	
TOTAL SEWER FUND EXPENSES		\$ 1,321,151.58	\$ 1,070,562.67	\$ 250,588.92	\$ 749,991.38	\$ 1,020,760.90	23.4%
NET TOTAL SEWER FUND		\$ (116,651.58)	\$ 100,011.33	\$ (216,662.92)	\$ 70,914.04	\$ 216,033.43	

				2025 Approved
Admin Sewer - 08.400				
0.121	Salaries & Wages - Manager		Amount Approved	\$ 10,000.00
Manager Annual Salary				\$ 100,000.00
	General Fund	50%		\$ 50,000.00
	Water Fund	30%		\$ 30,000.00
	Sewer Fund	10%		\$ 10,000.00
	Stormwater Fund	10%		\$ 10,000.00
0.141	Salaries & Wages - Office Staff		Amount Approved	\$ 26,308.88
Billing & Program Coordinator				\$ 51,381.20
	General Fund	10%		\$ 5,138.12
	Water Fund	40%		\$ 20,552.48
	Sewer Fund	40%		\$ 20,552.48
	Stormwater Fund	10%		\$ 5,138.12
Administrative Receptionist				\$ 38,376.00
	General Fund	50%		\$ 19,188.00
	Water Fund	25%		\$ 9,594.00
	Sewer Fund	15%		\$ 5,756.40
	Stormwater Fund	10%		\$ 3,837.60
0.156	Group Health Insurance		Amount Approved	\$ 42,563.82
2025 - 18.1% increase, 2024 - 11.5%, 2023 - 9.6%, 2022 - 5%, 2021 - 4.1%				
Manager				\$ 58,273.44
	General Fund	50%		\$ 29,136.72
	Water Fund	30%		\$ 17,482.03
	Sewer Fund	10%		\$ 5,827.34
	Stormwater Fund	10%		\$ 5,827.34
Billing and Program Coordinator				\$ 52,352.88
	General Fund	10%		\$ 5,235.29
	Water Fund	40%		\$ 20,941.15
	Sewer Fund	40%		\$ 20,941.15
	Stormwater Fund	10%		\$ 5,235.29
Administrative Receptionist				\$ 11,610.90
	General Fund	50%		\$ 5,805.45
	Water Fund	25%		\$ 2,902.73
	Sewer Fund	15%		\$ 1,741.64
	Stormwater Fund	10%		\$ 1,161.09
Public Works Personnel				\$ 140,536.88
	General Fund	35%		\$ 49,187.91
	Water Fund	45%		\$ 63,241.60
	Sewer Fund	10%		\$ 14,053.69
	Stormwater Fund	10%		\$ 14,053.69

0.157	Health Reimbursement Account		Amount Approved	\$ 3,500.00
	Maximum reimbursement of \$1000/\$2000 per employee based on plan			\$ 3,000.00
	Prescription reimbursement - \$250 per full-time employee			\$ 500.00
0.158	Life/Disability Insurance		Amount Approved	\$ 825.12
	Monthly premium rates are based on the employee's estimated earnings			
	Admin	01.400.158		\$ 1,080.42
	Police	01.410.158		\$ 2,687.84
	General Fund - Streets	01.430.158		\$ 1,794.93
	Water Fund	06.400.158		\$ 2,637.15
	Sewer Fund	08.400.158		\$ 825.12
0.211	Office Supplies		Amount Approved	\$ 1,000.00
	Miscellaneous office supplies			
	Total to be split among Admin, Water, Sewer		\$ 3,000.00	\$ 1,000.00
0.213	Small Tools & Equipment		Amount Approved	\$ 166.67
	Miscellaneous small tools & equipment			
	Total to be split among Admin, Water, Sewer		\$ 500.00	\$ 166.67
0.220	General Expense		Amount Approved	\$ 275.00
	Expenses not otherwise covered in the budget:			
	Expressions of sympathy, events, recognitions		\$ 200.00	\$ 200.00
	CDL Randoms Testing		\$ 75.00	\$ 75.00
0.311	Accounting & Auditing Services		Amount Approved	\$ 7,583.33
	Annual Auditing Expenses			
	2020 - \$16,900, 2021 - \$17,400, 2022 - \$18,100			
	2023 - \$21,000		\$ 22,000.00	
	Additional \$750 - GASB 68 reporting requirements		\$ 750.00	
	Total to be split among Admin, Water, Sewer		\$ 22,750.00	\$ 7,583.33
0.314	Legal Services		Amount Approved	\$ 1,200.00
	Sewer related legal expenses for:			\$ 1,200.00
	Admin, council initiatives, ordinance development, sewer personnel, and other misc.			
0.321	Phone/Internet Service		Amount Approved	\$ 3,300.00
	CenturyLink bundle for phone & internet, monthly est		\$ 275.00	\$ 3,300.00
0.325	Postage		Amount Approved	\$ 3,341.67
	PB postage machine lease, postage, misc. supplies			
	Total split among Admin, Water, Sewer, Police		\$ 3,500.00	\$ 875.00
	Newsletter Mailing			
	Total split among Admin, Water, Sewer		\$ 800.00	\$ 266.67

Postage to mail utility bills				
Total split among Water & Sewer		\$	4,400.00	\$ 2,200.00
0.331	Travel & Training Expense		Amount Approved	\$ 700.00
Meals, lodging, & mileage reimbursement to attend meetings and/or training seminars.				
Training and/or meetings (Council)		\$	500.00	
Seminars and Meetings (Manager)		\$	500.00	
Various training sessions for staff		\$	1,100.00	
Total split among Admin, Water, Sewer		\$	2,100.00	\$ 700.00
0.340	Printing & Advertising		Amount Approved	\$ 1,583.33
Advertising Notices				
Meeting notices, meeting schedule				
Approved budget, financial year audit				
Miscellaneous sewer-related advertising and printing of utility bill forms				
Newsletter Estimate				
Total split among Admin, Water, Sewer		\$	2,500.00	\$ 833.33
0.351	Insurance		Amount Approved	\$ 23,271.64
Sewer Fund portion of Total Commerical Package and Public Officials Liability				
				\$ 23,271.64
0.374	Maintenance - Machinery		Amount Approved	\$ 300.00
Repair of equipment not covered under maintenance agreements				
Total split among Admin, Water, Sewer		\$	900.00	\$ 300.00
0.387	Series of 2010 Bond Issue		Amount Approved	\$ 127,644.00
2025 Debt Service Requirements:				
\$125,000 principal + \$2,094.00 interest + \$550 annual fee				
				\$ 127,644.00
Note: Auditor will reclassify principal to 08.269.010 during year end audit				
0.420	Dues & Subscriptions		Amount Approved	\$ 1,500.00
\$ 1,633.25				
PA Municipal League - PELRAS Membership		\$	450.00	
PSAB Team, Caucus & CDL Renewal		\$	711.00	
Total split among Admin, Water, Sewer		\$	1,161.00	\$ 387.00
CVBA - Chamber of Commerce Dues				
		\$	385.00	
Canva Subscription - website postings				
		\$	200.00	
Total split among Admin, Water, Sewer, Police		\$	585.00	\$ 146.25
PA Municipal Authorities Assn.				
		\$	1,700.00	
PA Rural Water Assn.				
		\$	500.00	
Total split among Water & Sewer		\$	2,200.00	\$ 1,100.00

0.450	Contracted Services	Amount Approved	\$ 17,000.00
			\$ 18,007.67
	See Acct 01.400.450		
	Total split among Admin, Water, Sewer	\$ 600.00	\$ 200.00
	Total split among Admin, Water, Sewer, Police	\$ 9,360.00	\$ 2,340.00
	See Acct 01.407.450		
	Total split among Admin, Water, Sewer	\$ 19,253.00	\$ 6,417.67
	Total split among Admin, Water, Sewer, Police	\$ 36,200.00	\$ 9,050.00

				2025 Approved
Sewer Operations - ADMIN - 08.429				
0.110	Salaries & Wages - Operator		Amount Approved	\$ 151,989.51
	Chief Operator - includes 25 hours of overtime		\$	79,307.79
	Operator II - includes 25 hours of overtime		\$	65,113.13
	Part-time Weekend		\$	7,568.60
0.111	Wages - Public Works - Labor		Amount Approved	\$ 27,217.62
	Total Estimated Public Works Staff Wages		\$	272,176.17
	General Fund	35%	\$	95,261.66
	Water Fund	45%	\$	122,479.28
	Sewer Fund	10%	\$	27,217.62
	Stormwater Fund	10%	\$	27,217.62
	* Includes 25 hrs of overtime for each employee, billed according to hrs worked			
0.156	Group Health Insurance		Amount Approved	\$ 75,574.68
	* 2024 - 14.8% increase, employees pay 25% of family coverage			
	* 2023 - 9.6% increase, employees pay 25% of family coverage			
	* 2022 - 5% increase, employees pay 25% of family coverage			
	* 2021 - 4.1% increase, employees pay 25% of family coverage			

BUDGET REQUEST DETAIL SHEET

08429

				2025 Approved	
Sewer Operations - 08.429					
0.200	Supplies		Amount Approved	\$	4,500.00
Cosumables, lab supplies, batteries, gloves, cleaning supplies, wipes, hand towels, soap, marking paint, printer cartridges, dumpster liners, etc. Budget is largely historically based.					
0.220	General Expense		Amount Approved	\$	150.00
0.222	Chemicals		Amount Approved	\$	76,780.00
	MicroC 2000			\$	23,000.00
	Aluminum Sulfate			\$	8,500.00
	Sodium Bisulfite			\$	9,300.00
	Lime-bulk			\$	9,500.00
	Caustic			\$	2,500.00
	Polymer			\$	3,700.00
	Sodium Hypochlorite			\$	8,000.00
	Ice melt			\$	8,700.00
	Polymer dispersant			\$	2,700.00
	Miscellaneous (distilled water,treatment additives, salt, etc.)			\$	880.00
0.231	Gasoline		Amount Approved	\$	2,100.00
Largely historically based.					
0.232	Tires		Amount Approved	\$	1,500.00
Replace jetter tires in 2025 & miscellaneous tire repair or replace.					
0.238	Clothing Allowance		Amount Approved	\$	840.00
	ANNUAL CLOTHING ALLOWANCE	2	Number of employees		
	\$200/yr for each employee			\$	400.00
	New shirts for employees - 7 shirts each at \$10 per shirt			\$	140.00
	1 Full replacement set of uniform			\$	300.00
0.245	Street Repairs Restoration		Amount Approved	\$	14,000.00
<i>We will be doing some mainline cleaning and televising which may result in the need for digging in the streets in 2025, but we continue to utilize trenchless technology as appropriate. We must also allow some funding for emergency repairs if needed.</i>					

BUDGET REQUEST DETAIL SHEET

08429

0.246	Pipes & Fittings		Amount Approved	\$	3,000.00
<i>Slight increase as pipe fittings have gone up in price.</i>					
0.260	Small Tools		Amount Approved	\$	1,500.00
Miscellaneous					
0.313	Engineering Services		Amount Approved	\$	30,000.00
Review tv inspection reports, as necessary, make recommendations, draft bid specs. Inflow and Infiltration work & inspection work. Additional GIS work.					
0.327	Radio Maintenance		Amount Approved	\$	250.00
No major work anticipated.					
0.331	Travel & Training		Amount Approved	\$	2,710.00
Two overnight conference accomodations				\$	1,080.00
Travel to two overnight conference and one day conference				\$	400.00
Two three day conference and class registration				\$	1,000.00
Miscellaneous day training shops				\$	230.00
<i>Continuing education credits are required for the operators to maintain licenses.</i>					
0.361	Electric		Amount Approved	\$	97,000.00
Est. based on new four year elec contract, consistent with previous contract Include diesel for generators at the plant and pumping stations.					
0.364	Sludge Disposal		Amount Approved	\$	800.00
Miscellaneous biosolids disposal costs				\$	500.00
Postage & shipping for biosolids samples				\$	300.00
0.366	Water		Amount Approved	\$	1,700.00
Historical data - \$425 quarterly				\$	1,700.00
0.375	Maintenance, Automobile		Amount Approved	\$	2,000.00
Truck # 7 & Dump Truck # 14 inspections, maintenance, and repairs as needed. Both trucks are older and will likely require increased service.					
0.390	Credit Card Collection Fees		Amount Approved	\$	8,250.00

BUDGET REQUEST DETAIL SHEET

Budget: Operations

08429

0.450	Contracted Services		Amount Approved	\$	49,740.00
	Franklin Analytical			\$	18,000.00
	Waste Management			\$	5,040.00
	Omni Site/Guard Dog			\$	2,300.00
	Generator Servicing			\$	1,350.00
	Material Matters			\$	1,200.00
	Control Systems 21			\$	1,200.00
	Envirep			\$	6,500.00
	Septic Hauling			\$	1,500.00
	BCS Laboratories			\$	1,350.00
	PSU Laboratories			\$	500.00
	Susquehanna/Gas monitors Servicing			\$	850.00
	PA One Call, Flagger Force, and Lawn Care.			\$	2,000.00
	Kint Fire Protection			\$	300.00
	Commonwealth of PA Plant Registration			\$	1,150.00
	Commonwealth of PA Tank Fees (three tanks) Also Alum tank inspection in 2022			\$	250.00
	HVAC			\$	250.00
	Contractor assistance on repairs			\$	2,000.00
	Miscellaneous Services electrical, plumbing, etc.			\$	3,500.00
	Dues for CPWQA and WEF			\$	350.00
	PA Dept of Labor and Industry compressor inspection			\$	150.00
0.600	Construction		Amount Approved	\$	359,900.00
	Reseal driveways at pumping stations			\$	1,200.00
	Replace the four bay garage roof, repairs have been made, ongoing concerns			\$	28,000.00
	Culvert pipe inspection			\$	3,700.00
	Resurface/seal clarifier walls, epoxy done by staff			\$	2,500.00
	Cleaning & televising of Colonial Drive and Carlisle Street force mains			\$	150,000.00
	Replace Colonial Drive air release valve			\$	4,500.00
	Additional line cleaning and televising work will reveal the need for additional point repairs and relining rehabilitation of the lines. Also more manhole inspections will allow us to prioritize manhole rehabilitations.			\$	170,000.00
0.740	Machinery & Equipment		Amount Approved	\$	114,500.00
	Purchase new nitrate pump			\$	25,000.00
	Replace truck body from public works with one suitable for biosolids			\$	14,000.00
	Purchase Inflow and infiltration trackers for three manholes plus software			\$	13,500.00
	Electric winch for pulling pumps			\$	5,000.00
	Install mini splits in the garage bays per 2019 energy audit			\$	20,000.00
	Replace heat pump for the office and lab areas, current heat pump installed in 2007			\$	10,000.00
	Fine screen, grit unit, Landia mixer, decant, digester, and nitrate pumps, replacement			\$	27,000.00
	replacement and or rebuilds. Blower and or motor replacement and or rebuilds.				
	miscellaneous pumps, motors, gearboxes, and or electrical maintenance and				
	lubricants and spare parts. Includes replacement parts for the pumping stations.				

2025 Budget
Chart of Accounts - Storm

		2025 Approved Budget	2024 Approved Budget	Variance of 2025 from 2024	2024 Actual YTD (Aug)	2024 Projected EOY	Notes & Percentage Change
STORMWATER FUND REVENUE							
Interest Income							
09.341.100	Interest	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Interest Income		\$ -	\$ -	\$ -	\$ -	\$ -	
State Grants							
09.350.100	State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Interest Income		\$ -	\$ -	\$ -	\$ -	\$ -	
Storm Sewer Revenue							
09.364.100	SPIF Charges	\$ 88,000.00	\$ 88,000.00	\$ -	\$ 66,250.39	\$ 88,333.85	
09.381.100	Penalty	\$ -	\$ -	\$ -	\$ -	\$ -	
Total SPIF Income		\$ 88,000.00	\$ 88,000.00	\$ -	\$ 66,250.39	\$ 88,333.85	
Transfer - Other Funds							
09.392.002	Transfer from ARPA Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Transfers		\$ -	\$ -	\$ -	\$ -	\$ -	
Refund of Prior Year Expenses							
09.395.001	Refund of Prior Year Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Refund of Prior Year Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL STORMWATER FUND REVENUE		\$ 88,000.00	\$ 88,000.00	\$ -	\$ 66,250.39	\$ 88,333.85	0.0%
STORMWATER FUND EXPENSES							
Administration							
09.400.121	Salary, Manager	\$ 10,000.00	\$ 8,286.25	\$ 1,713.75	\$ 5,445.35	\$ 8,105.35	
09.400.141	Wages, Office	\$ 8,975.72	\$ 6,469.16	\$ 2,506.56	\$ 3,907.73	\$ 6,027.73	
09.400.156	Group Health Insurance	\$ 26,277.41	\$ 22,885.35	\$ 3,392.06	\$ 13,980.32	\$ 20,970.48	
09.400.400	SPIF Refunds	\$ -	\$ -	\$ -	\$ 168.94	\$ 168.94	
Total Administration		\$ 45,253.13	\$ 37,640.76	\$ 7,612.37	\$ 23,502.34	\$ 35,272.50	20.2%
Storm Sewer Operations							
09.436.110	Wages	\$ 27,217.62	\$ 25,866.89	\$ 1,350.73	\$ 13,138.09	\$ 18,698.09	
09.436.220	General Services/Credit Program	\$ 300.00	\$ 500.00	\$ (200.00)	\$ 76.16	\$ 591.29	
09.436.250	Maintenance Supplies	\$ 250.00	\$ 200.00	\$ 50.00	\$ 1,094.59	\$ -	
09.436.260	Small Tools & Equipment	\$ 150.00	\$ 225.00	\$ (75.00)	\$ 46.81	\$ -	
09.436.313	Engineering Services	\$ 18,000.00	\$ 15,000.00	\$ 3,000.00	\$ 144.00	\$ 5,000.00	
09.436.314	Legal Services	\$ 500.00	\$ 500.00	\$ -	\$ -	\$ -	
09.436.373	Storm Sewer Maintenance	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 504.00	\$ 504.00	
09.436.374	Maintenance - Equipment	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 2,285.04	\$ 2,285.04	
09.436.450	Contracted Services	\$ 1,500.00	\$ 2,000.00	\$ (500.00)	\$ -	\$ -	
09.436.610	Storm Sewer Construction	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 8,520.00	\$ 8,520.00	
09.436.740	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	
09.436.910	Transfer to Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Storm Sewer Operation		\$ 55,417.62	\$ 51,791.89	\$ 3,625.73	\$ 25,808.69	\$ 35,598.42	7.0%
TOTAL STORMWATER FUND EXPENSES		\$ 100,670.75	\$ 89,432.65	\$ 11,238.09	\$ 49,311.03	\$ 70,870.92	12.6%
NET TOTAL STORMWATER FUND		\$ (12,670.75)	\$ (1,432.65)	\$ (11,238.09)	\$ 16,939.36	\$ 17,462.93	

				2025 Approved
Admin Stormwater - 09.400				
0.121	Salaries & Wages - Manager		Amount Approved	\$ 10,000.00
Manager Annual Salary				\$ 100,000.00
	General Fund	50%		\$ 50,000.00
	Water Fund	30%		\$ 30,000.00
	Sewer Fund	10%		\$ 10,000.00
	Stormwater Fund	10%		\$ 10,000.00
0.141	Salaries & Wages - Office Staff		Amount Approved	\$ 8,975.72
Billing & Program Coordinator				\$ 51,381.20
	General Fund	10%		\$ 5,138.12
	Water Fund	40%		\$ 20,552.48
	Sewer Fund	40%		\$ 20,552.48
	Stormwater Fund	10%		\$ 5,138.12
Administrative Receptionist				\$ 38,376.00
	General Fund	50%		\$ 19,188.00
	Water Fund	25%		\$ 9,594.00
	Sewer Fund	15%		\$ 5,756.40
	Stormwater Fund	10%		\$ 3,837.60
0.156	Group Health Insurance		Amount Approved	\$ 26,277.41
2025 - 14.8% increase, 2024 - 11.5%, 2023 - 9.6%, 2022 - 5%, 2021 - 4.1%				
Manager				\$ 58,273.44
	General Fund	50%		\$ 29,136.72
	Water Fund	30%		\$ 17,482.03
	Sewer Fund	10%		\$ 5,827.34
	Stormwater Fund	10%		\$ 5,827.34
Billing and Program Coordinator				\$ 52,352.88
	General Fund	10%		\$ 5,235.29
	Water Fund	40%		\$ 20,941.15
	Sewer Fund	40%		\$ 20,941.15
	Stormwater Fund	10%		\$ 5,235.29
Administrative Receptionist				\$ 11,610.90
	General Fund	50%		\$ 5,805.45
	Water Fund	25%		\$ 2,902.73
	Sewer Fund	15%		\$ 1,741.64
	Stormwater Fund	10%		\$ 1,161.09
Public Works Personnel				\$ 140,536.88
	General Fund	35%		\$ 49,187.91
	Water Fund	45%		\$ 63,241.60
	Sewer Fund	10%		\$ 14,053.69
	Stormwater Fund	10%		\$ 14,053.69

			2025 Approved
Storm Sewers - 09.436			
0.110	Wages	Amount Approved	\$ 27,217.62
Est. 10% of PW personnel salary, billed according to hours worked			
0.220	General Services	Amount Approved	\$ 300.00
SPIF reductions, credits			
0.250	Maintenance Supplies	Amount Approved	\$ 250.00
MISCELLANEOUS SUPPLIES: INCREASES BY 10%			
0.260	Small Tools & Equipment	Amount Approved	\$ 150.00
MISCELLANEOUS SMALL TOOLS: Such as: brooms, shovels, hand tools, etc.			
0.313	Engineering Services	Amount Approved	\$ 18,000.00
General Services - grant submittal for Mifflin Lane			\$ 5,000.00
Stormwater sampling & data analysis			\$ 3,000.00
Mifflin Lane comprehensive stormwater design to outfall			\$ 10,000.00
0.314	Legal Services	Amount Approved	\$ 500.00
General Services			
0.373	Storm Sewer Maintenance	Amount Approved	\$ 1,000.00
Grate repairs			
0.374	Maintenance - Equipment	Amount Approved	\$ 1,500.00
MISCELLANEOUS EQUIPMENT MAINTENANCE Such as: brushes, gutter brooms, welding for Bobcat sweeper Brushes need to be replaced on sweeper broom at least once a year			
0.450	Contracted Services	Amount Approved	\$ 1,500.00
Inlet inspections			
0.610	Storm Sewer Construction	Amount Approved	\$ 5,000.00
Inlet installation - \$2,000 each			

2025 Budget
Chart of Accounts - Capital Reserve

Current Capital Reserve Fund Balance		\$ 107,122.30
Projected 2024 EOY Capital Reserve Fund Balance		\$ 74,322.30
		2025 Approved Budget
CAPITAL RESERVE REVENUE		
Interest		
30.341.100	Interest Income	\$ 7,200.00
Total Interest		\$ 7,200.00
TOTAL CAPITAL RESERVE REVENUE		\$ 7,200.00
CAPITAL RESERVE EXPENSES		
Information Technology		
30.407.740	Computer/Software Purchases	\$ -
Total Information Technology		\$ -
Streets - General Services		
30.430.760	Vehicles	\$ -
Total Streets - General Services		\$ -
Interfund Operating Transfers		
30.492.001	Transfer to General Fund	\$ -
Total Interfund Operating Transfers		\$ -
TOTAL CAPITAL RESERVE EXPENSES		\$ -
NET TOTAL CAPITAL RESERVE FUND		\$ 7,200.00
Proposed 2025 EOY Capital Reserve Fund Balance		\$ 81,522.30

2025 Budget
Chart of Accounts - Highway Aid Fund

Current Highway Aid Fund Balance		\$ 668,184.04
Projected 2024 EOY Highway Aid Fund Balance		\$ 605,786.06
		2025 Approved Budget
HIGHWAY AID FUND REVENUE		
Interest		
35.341.100	Interest Income	\$ 14,400.00
Total Interest		\$ 14,400.00
State Grant		
35.355.050	State Grant	\$ 123,372.47
Total State Grant		\$ 123,372.47
TOTAL HIGHWAY AID FUND REVENUE		
		\$ 137,772.47
HIGHWAY AID FUND EXPENSES		
Engineering Fees		
35.400.312	Eng: design for Walter Ave Bridge repairs	\$ 20,000.00
Total Engineering		\$ 20,000.00
Construction		
35.439.610	Construction: Matching funds for GLG grant	\$ 57,000.00
Total Construction		\$ 57,000.00
TOTAL HIGHWAY AID FUND EXPENSES		
		\$ 77,000.00
NET TOTAL HIGHWAY AID FUND		
		\$ 60,772.47
Proposed 2025 EOY Highway Aid Fund Balance		\$ 666,558.53