

2020 Budget
Chart of Accounts - General

		2020 Approved Budget
GENERAL FUND REVENUE		
Real Estate Taxes		
01.301.100	R/E Taxes - Current Year	\$ 609,000.00
01.301.200	R/E Taxes - Prior Year	\$ 10,000.00
01.301.300	R/E Taxes - Delinquent	\$ 1,000.00
01.301.600	R/E Taxes - Interim	\$ 150.00
Total Real Estate Taxes		\$ 620,150.00
Local Taxes		
01.310.010	Per Capita Tax - Current Year	\$ -
01.310.020	Per Capita Tax - Prior Years	\$ -
01.310.100	Real Estate Transfer Tax	\$ 100,000.00
01.310.210	Earned Income Tax - Current Year	\$ 481,000.00
01.310.220	Earned Income Tax - Prior Year	\$ -
01.310.510	Local Services Tax - Current Year	\$ 100,000.00
01.310.520	Local Services Tax - Prior Year	\$ 100.00
Total Local Taxes		\$ 681,100.00
Licenses and Permits		
01.321.610	Transient Permit Fee	\$ -
01.321.800	Cable Franchise Fee	\$ 74,000.00
01.321.900	Hauler's License Fees	\$ 200.00
Total Licenses and Permits		\$ 74,200.00
Fines		
01.331.100	County Fines	\$ 3,000.00
01.331.110	State Fines	\$ 2,000.00
01.331.120	District Justice	\$ 9,000.00
01.331.130	Parking Meter/Local Tickets	\$ 5,000.00
Total Fines		\$ 19,000.00
Interest		
01.341.100	Interest Income	\$ 1,400.00
Total Interest		\$ 1,400.00
Source: 351		
01.351.120	Emergency Disaster Relief - FEMA	\$ -
Total Source: 351		\$ -
Grants		
01.354.070	Comcast Grant - Culture/Rec.	\$ -
01.354.110	Co. Housing Trust Fund Grant	\$ -
01.354.120	County Emergency Svcs Grant	\$ -
01.354.130	Green Light Go Grant-Grant Monies	\$ 227,050.00
Total Grants		\$ 227,050.00
State Shared Revenue		
01.355.050	State Pension Aid	\$ 85,000.00
01.355.080	Liquor Licenses	\$ 6,000.00
01.355.130	Foreign Fire Insurance Act	\$ 28,140.00
01.355.140	Recycling Grant	\$ 3,320.00
01.355.150	State Grants	\$ -
Total State Shared Revenue		\$ 122,460.00
Payments in Lieu of Taxes		
01.356.010	Payments in Lieu of Taxes	\$ -
Total Payments in Lieu of Taxes		\$ -
Department Earnings		

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01.361.310	Subdivision Fees	\$ 400.00
01.361.340	Zoning Hearing Fees	\$ 700.00
01.361.500	Sale of Copies, Supplies, Recycling Cans	\$ 300.00
Total Department Earnings		\$ 1,400.00
Public Safety Services		
01.362.100	Police Srvs. - Cont. Protection	\$ 200.00
01.362.110	Police Services - Report Copies	\$ 700.00
01.362.400	Curb/Sidewalk Permit Fees	\$ 700.00
01.362.410	Zoning/Land Use Permit Fees	\$ 3,500.00
Total Public Safety Services		\$ 5,100.00

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Highways & Streets Charges		
01.363.100	Curb/Sidewalk Reimb. Payments	\$ -
01.363.110	Street Repair Reimbursement	\$ -
01.363.120	Appeal Fees - Curb/Sidewalk	\$ 100.00
01.363.210	Parking Meter Receipts	\$ 16,000.00
01.363.310	Property Damage Reimbursement	\$ -
Total Highways & Streets Charges		\$ 16,100.00
Miscellaneous Reimbursements		
01.380.100	Miscellaneous Reimbursements	\$ -
01.380.200	Green Light Go Reimbursement from GASD	\$ -
Total Miscellaneous Reimbursements		\$ -
Accounts Receivable Penalties		
01.381.200	GF - AR Penalties	\$ -
Total Accounts Receivable Penalties		\$ -
Miscellaneous Revenues		
01.383.100	Misc./Reimb.	\$ 9,500.00
01.383.110	Canine Revenue - Police	\$ -
01.383.120	Police - Grant Revenue	\$ -
01.383.130	SR 16/US Route 11 Intersection Proj.	\$ -
01.383.140	Vehicle Damage Reimbursement	\$ -
Total Miscellaneous Revenues		\$ 9,500.00
Contributions & Donations		
01.387.100	Contributions/Donations - Private/Market	\$ 2,500.00
Total Contributions & Donations		\$ 2,500.00
Sale of Fixed Assets		
01.391.100	Sale of Fixed Assets	\$ 10,000.00
Total Sale of Fixed Assets		\$ 10,000.00
Transfer - Other Funds		
01.392.090	Transfer from Storm Water Fund	\$ -
Total Transfer - Other Funds		\$ -
Refund of Prior Year Expenses		
01.395.001	Refund of prior year expenses	\$ -
Total Refund of Prior Year Expenses		\$ -
TOTAL GENERAL FUND REVENUE		\$ 1,789,960.00

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GENERAL FUND EXPENSES		
Administration		
01.400.112	Salary, Mayor	\$ 1,500.00
01.400.113	Salary, Council	\$ 6,600.00
01.400.114	Salary, EMA Coordinator	\$ -
01.400.121	Salary, Manager/Asst Mgr	\$ 18,000.00
01.400.122	Salary, Finance/HR Manager	\$ 11,440.00
01.400.141	Wages, Office	\$ 15,903.30
01.400.152	Group Dental Insurance	\$ 610.34
01.400.156	Group Health Insurance	\$ 20,245.16
01.400.157	Health Reimbursement Account	\$ 8,000.00
01.400.158	Life/Disability Insurance	\$ 1,120.00
01.400.211	Office Supplies	\$ 1,500.00
01.400.213	Small Equipment	\$ 500.00
01.400.220	General Expense	\$ 800.00
01.400.311	Auditing Services	\$ 6,000.00
01.400.314	Legal Services	\$ 15,000.00
01.400.321	Phone/Internet Services	\$ 2,656.51
01.400.325	Postage	\$ 1,500.00
01.400.331	Travel & Training Expense	\$ 3,500.00
01.400.342	Printing & Advertising	\$ 3,133.33
01.400.351	Insurance	\$ 2,500.00
01.400.374	Maintenance - Equipment	\$ 300.00
01.400.420	Dues & Subscriptions	\$ 4,731.67
01.400.450	Contracted Services	\$ 6,225.00
01.400.750	Minor Machinery & Equipment	\$ -
Total Administration		\$ 131,765.32
Earned Income Tax Collection		
01.403.450	Contracted Services	\$ 16,027.00
Total Earned Income Tax Collection		\$ 16,027.00
Tax Collection		
01.404.114	Commission, Collector	\$ 6,500.00
01.404.211	Office Supplies	\$ 400.00
01.404.342	Printing/Postage	\$ 650.00
01.404.351	Bonding	\$ 300.00
01.405.450	Local Services Tax Collection	\$ 5,070.00
Total Tax Collection		\$ 5,070.00
Information Technology		
01.407.211	Office Supplies	\$ 5,950.00
01.407.450	Contracted Services	\$ 16,255.09
01.407.740	Computer/Software Purchases	\$ -
Total Information Technology		\$ 22,205.09
Buildings		
01.409.110	Bldgs. - Wages	\$ -
01.409.213	Small Equipment	\$ 1,500.00
01.409.220	General Expense	\$ 1,100.00
01.409.226	Cleaning Supplies	\$ 725.00
01.409.250	Maintenance Supplies	\$ 660.00
01.409.361	Electricity	\$ 7,000.00
01.409.362	Natural Gas	\$ 2,000.00
01.409.366	Water/Sewer	\$ 600.00
01.409.373	Maintenance, Buildings	\$ 2,500.00
01.409.374	Maintenance, Machinery	\$ 500.00
01.409.450	Contracted Services	\$ 3,350.00

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01.409.730	Buildings	\$ 8,000.00
01.409.740	Machinery & Equipment	\$ -
Total Buildings		\$ 27,935.00

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Police Department		
01.410.115	Wages, Zoning Insp/Com Service Officer	\$ -
01.410.121	Salary, Chief	\$ 70,367.60
01.410.131	Salary, Full-Time, Patrol	\$ 284,630.00
01.410.132	Salary, Part-Time, Patrol	\$ 115,000.00
01.410.140	Wages, Secretary	\$ 42,265.60
01.410.141	Wages, Meter Enforcement	\$ 3,300.00
01.410.142	Wages, Crossing Guards	\$ -
01.410.152	Group Dental Insurance	\$ 6,276.48
01.410.156	Group Health Insurance	\$ 160,225.74
01.410.157	Health Reimbursement Account	\$ 12,500.00
01.410.158	Life/Disability Insurance	\$ 2,435.28
01.410.211	Office Supplies	\$ 1,500.00
01.410.213	Small Equipment	\$ 7,300.00
01.410.214	Ammunition Range	\$ 3,900.00
01.410.220	General Expense	\$ 1,000.00
01.410.221	DUI Enforcement	\$ 2,000.00
01.410.222	Training	\$ -
01.410.231	Gasoline	\$ 11,400.00
01.410.232	Tires	\$ 1,500.00
01.410.238	Uniforms	\$ 4,480.00
01.410.310	DCED Grant- Pol. Equip Upgrade	\$ -
01.410.314	Legal Services	\$ 6,000.00
01.410.321	Phone/Internet Services	\$ 8,800.00
01.410.325	Postage	\$ 800.00
01.410.327	Radio Maintenance	\$ 2,000.00
01.410.331	Training and Travel Expense	\$ 6,500.00
01.410.337	Auto Allowance	\$ -
01.410.342	Advertising & Printing	\$ 2,000.00
01.410.351	Auto Insurance	\$ 1,662.00
01.410.352	Liability Insurance	\$ 15,000.00
01.410.354	Workers' Compensation	\$ 14,480.00
01.410.374	Maintenance - Equipment	\$ 750.00
01.410.375	Maintenance Automobiles	\$ 5,000.00
01.410.410	Canine Related Expenses	\$ -
01.410.420	Dues & Subscriptions	\$ 2,395.00
01.410.450	Contracted Services	\$ 11,775.00
01.410.530	Drug Task Force Contribution	\$ 1,929.20
01.410.540	Police - Misc Contributions	\$ -
01.410.740	Machinery & Equipment	\$ 33,000.00
01.410.741	Purchase, Automobile	\$ -
Total Police Department		\$ 842,171.90
Fire Department		
01.411.500	Foreign Fire Tax Contribution	\$ 25,000.00
01.411.530	Contribution to Fire Company	\$ 17,500.00
01.411.531	Fire Company Workers Comp	\$ 34,800.00
01.411.532	Franklin County Trg Center	\$ 900.00
01.411.550	Contribution to Medical Unit	\$ 4,000.00
Total Fire Department		\$ 82,200.00
Planning and Zoning		
01.414.115	Wages, Zoning Inspector/CSO	\$ -
01.414.220	General Expense	\$ -
01.414.313	Engineering Expenses	\$ 4,000.00
01.414.314	Legal Services	\$ 20,000.00
01.414.340	Advertising and Printing	\$ 200.00
01.414.450	Contracted Services	\$ 400.00
Total Planning and Zoning		\$ 24,600.00

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Waste Collection		
01.427.440	Waste Collection	\$ 4,000.00
Total Waste Collection		\$ 4,000.00

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Streets - General Services		
01.430.121	Salary, Mgr/Asst. Mgr	\$ -
01.430.122	Salary, Office Mgr	\$ -
01.430.123	Wages, Public Works	\$ 51,299.87
01.430.152	Group Dental Insurance	\$ 168.12
01.430.156	Group Health Insurance	\$ 27,294.86
01.430.157	Health Reimbursement Account	\$ 7,000.00
01.430.158	Life/Disability Insurance	\$ 1,485.00
01.430.211	Office Supplies	\$ 275.00
01.430.220	General Expense	\$ 400.00
01.430.231	Gas, Oil	\$ 5,500.00
01.430.232	Tires	\$ 1,650.00
01.430.238	Clothing	\$ 1,940.00
01.430.250	Maintenance Supplies	\$ 600.00
01.430.260	Small Equipment	\$ 6,500.00
01.430.313	Engineering Services	\$ 10,000.00
01.430.314	Legal Services	\$ 3,500.00
01.430.321	Phone/Internet Services	\$ 1,950.00
01.430.327	Radio Maintenance	\$ 300.00
01.430.331	Travel & Training Expense	\$ 700.00
01.430.341	Advertising	\$ 700.00
01.430.374	Maintenance - Equipment	\$ 1,000.00
01.430.375	Vehicle Maintenance	\$ 3,500.00
01.430.420	Dues & Subscriptions	\$ 120.00
01.430.441	Training	\$ -
01.430.450	Contracted Services	\$ 750.00
01.430.710	Capital Purchase - Land	\$ -
01.430.750	Minor Machinery & Equipment	\$ -
01.430.760	Vehicles	\$ -
Total Streets - General Services		\$ 126,632.85
Streets - Cleaning		
01.431.110	Wages - Cleaning Streets	\$ -
01.431.250	Maintenance Supplies	\$ 225.00
01.431.260	Small Equipment	\$ 225.00
01.431.374	Maintenance, Equipment	\$ 2,500.00
01.431.450	Contracted Services	\$ -
Total Streets - Cleaning		\$ 2,950.00
Streets - Snow Removal		
01.432.110	Wages - Snow Removal	\$ -
01.432.231	Gasoline	\$ 2,000.00
01.432.245	Supplies	\$ 16,000.00
01.432.374	Equipment Maintenance	\$ 2,500.00
01.432.384	Equipment Rental	\$ 2,000.00
01.432.450	Contracted Services	\$ 10,000.00
Total Streets - Snow Removal		\$ 32,500.00
Streets - Traffic		
01.433.110	Wages - Signs & Markings	\$ -
01.433.111	Wages - Parking Meters	\$ -
01.433.221	Supplies, Signs	\$ 4,000.00
01.433.361	Electrical, Signals	\$ 1,300.00
01.433.371	Maintenance, Signals	\$ 500.00
01.433.372	Maintenance, Parking Meters	\$ 1,000.00
01.433.450	Contracted Services	\$ 9,000.00
Total Streets - Traffic		\$ 15,800.00
Streets - Lighting		
01.434.361	Electricity	\$ 61,600.00

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01.434.371	Maintenance, Lights	\$ 500.00
01.434.450	Contracted Services	\$ 2,500.00
01.434.750	Machinery & Equipment	\$ -
Total Streets - Lighting		\$ 64,600.00
Storm Sewers		
01.436.110	Wages	\$ -
01.436.313	Engineering Services	\$ -
01.436.314	Legal Services	\$ -
Total Storm Sewers		\$ -

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Equipment Repair		
01.437.374	Maintenance, Machinery	\$ 500.00
Total - Equipment Repair		\$ 500.00
Streets - Maintenance		
01.438.110	Wages	\$ -
01.438.245	Streets, Supplies	\$ 5,500.00
01.438.450	Contracted Services	\$ 5,000.00
01.438.750	Machinery & Equipment	\$ -
Total Streets - Maintenance		\$ 10,500.00
Streets - Construction		
01.439.313	Engineering Services	\$ 37,500.00
01.439.610	Street Construction	\$ 50,000.00
01.439.611	Curb & Sidewalk Construction	\$ 142,342.00
01.439.740	Machinery & Equipment	\$ -
Total - Streets Construction		\$ 229,842.00
Recreation		
01.452.540	Contribution, Jerome King Playground	\$ 3,000.00
01.452.560	Contribution, Library	\$ 5,000.00
01.452.570	Community Improvement	\$ 8,000.00
Total Recreation		\$ 16,000.00
Shade Tree		
01.455.220	Continuing Education	\$ 150.00
01.455.450	Contracted Services	\$ 7,000.00
01.455.700	Purchase Trees	\$ 4,000.00
Total Shade Tree		\$ 11,150.00
Civil Service		
01.459.211	Supplies	\$ -
01.459.220	General Expense	\$ 200.00
01.459.314	Legal Services	\$ 700.00
01.459.315	Medical Services	\$ 1,000.00
01.459.341	Advertising	\$ 750.00
Total Civil Service		\$ 2,650.00
Miscellaneous		
01.480.110	Cash Drawer Over/Short	\$ -
01.480.450	Pigeon Control	\$ 1,140.00
Total - Miscellaneous		\$ 1,140.00
Insurance		
01.486.351	Package Policy	\$ 20,000.00
01.486.354	Workers' Compensation	\$ 5,110.00
Total Insurance		\$ 25,110.00
Employee Benefits		
01.487.160	Retirement	\$ 80,000.00
01.487.161	Social Security & Medicare	\$ 32,980.00
01.487.162	Unemployment Compensation	\$ 5,641.00
Total Employee Benefits		\$ 118,621.00
Refund of Prior Year Revenue		
01.491.000	Refund of Prior Year Revenue	\$ -
Total Refund of Prior Year Revenue		\$ -
Interfund Operating Transfer		
01.492.090	Transfer to Storm Water Fund	\$ -

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Total Interfund Operating Transfer		
TOTAL GENERAL FUND EXPENSES		\$ 1,813,970.16
NET TOTAL GENERAL FUND		\$ (24,010.16)
WATER FUND REVENUE		
Interest		
06.341.100	Interest Income	\$ 1,200.00
Total Interest		\$ 1,200.00
Land		
06.342.110	Land	\$ 6,840.00
Total Land		\$ 6,840.00
Grants		
06.351.120	Emergency Disaster Relief - FEMA	\$ -
06.351.123	DCNR Well No. 4 Grant	\$ -
06.351.124	H2O Grant	\$ -
Total Grants		\$ -
Sale of Supplies		
06.361.500	Sale of Supplies	\$ 10,000.00
Total Sale of Supplies		\$ 10,000.00
Fees and Services		
06.378.100	Metered Sales	\$ 1,559,208.00
06.378.110	Connection Fees	\$ -
06.378.120	Fire Lines	\$ 45,500.00
06.378.130	Tapping Fees - Capacity	\$ 40,000.00
06.378.140	Tapping Fees - Distribution	
06.378.150	Special Purpose Fee - High Service Area	
06.378.160	Tapping Fee - Reimb to Dev. - High Service	
06.378.900	Capital Contributions	
06.378.901	Capital Contrib.- Heritage Est. West	
Total Fees and Services		\$ 1,644,708.00
Miscellaneous		
06.380.100	Misc. Revenue; Reconnection Fees	\$ 2,000.00
Total Miscellaneous Revenue		\$ 2,000.00
Penalties		
06.381.100	Penalty	\$ 9,500.00
06.381.200	Water - AR Penalties	\$ -
Total Penalties		\$ 9,500.00
Sale of Fixed Assets		
06.391.100	Sale of Fixed Assets	\$ -
Total Sale of Fixed Assets		\$ -
Refund of Prior Year Expenses		
06.395.001	Refund of Prior Year Expenses	\$ -
Total Refund of Prior Year Expenses		\$ -
TOTAL WATER FUND REVENUE		\$ 1,674,248.00
WATER FUND EXPENSES		

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Administration		
06.400.110	Wages, Meter Reading	\$ -
06.400.121	Salary, Manager/Asst Mgr	\$ 25,200.00
06.400.122	Salary, Office Manager	\$ 16,016.00
06.400.141	Wages, Office	\$ 23,053.20
06.400.152	Group Dental Insurance	\$ 1,281.77
06.400.156	Group Health Insurance	\$ 53,297.98
06.400.157	Health Reimbursement Account	\$ 10,500.00
06.400.158	Life/Disability Insurance	\$ 1,895.00
06.400.161	Social Security	\$ -
06.400.162	Unemployment Compensation	\$ -
06.400.163	Employee Benefits	\$ -
06.400.211	Office Supplies	\$ 1,500.00
06.400.213	Small Equipment	\$ 500.00
06.400.220	General Expense	\$ 800.00
06.400.311	Auditing Services	\$ 6,000.00
06.400.312	Consulting Serv/Advisory Fees	\$ -
06.400.313	Engineering Services	\$ -
06.400.314	Legal Services	\$ 6,000.00
06.400.321	Phone/Internet Services	\$ 2,040.00
06.400.325	Postage	\$ 3,406.81
06.400.331	Travel & Training Expense	\$ 1,700.00
06.400.342	Advertising & Printing	\$ 2,833.33
06.400.351	Insurance	\$ 21,000.00
06.400.374	Maintenance - Equipment	\$ 300.00
06.400.420	Dues & Subscriptions	\$ 1,416.67
06.400.430	Taxes, Farm	\$ 1,610.00
06.400.441	Training	\$ -
06.400.450	Contracted Services	\$ 18,550.09
06.400.740	Machinery & Equipment	\$ -
Total Administration		\$ 198,900.85
Operations		
06.448.110	Wages	\$ 308,470.00
06.448.111	Wages, Labor	\$ 50,000.00
06.448.152	Group Dental Insurance	\$ 3,600.00
06.448.156	Group Health Insurance	\$ 131,100.00
06.448.157	Prescription Plan	\$ -
06.448.158	Life/Disability Insurance	\$ -
06.448.200	Supplies	\$ 3,600.00
06.448.220	General Expense	\$ 12,000.00
06.448.222	Chemicals	\$ 47,000.00
06.448.231	Gasoline	\$ 4,000.00
06.448.232	Tires	\$ -
06.448.238	Uniforms	\$ 2,284.00
06.448.245	Street Repair	\$ 10,000.00
06.448.260	Small Tools	\$ 7,000.00
06.448.313	Engineering Services	\$ 45,000.00
06.448.327	Radio Maintenance	\$ 500.00
06.448.331	Travel	\$ -
06.448.361	Electric	\$ 38,000.00
06.448.362	Natural Gas	\$ 6,000.00
06.448.364	Sludge/Sewer Disposal	\$ 143,000.00
06.448.373	Building Maintenance	\$ 8,900.00
06.448.374	Maintenance - Equipment	\$ 46,000.00
06.448.375	Automobile Maintenance	\$ 600.00
06.448.385	Bid Loan Amortization	\$ -
06.448.386	Water Plant PENNVEST Loan	\$ -
06.448.387	Water Plant Bank Loan - 2002 GOB	\$ -

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06.448.388	Raw Water Line PENNVEST Loan	\$ 65,598.12
06.448.389	Orrstown - 2007	\$ 257,466.00
06.448.390	Debit/Credit Card Expenses	\$ 3,500.00
06.448.441	Training & Travel	\$ 2,100.00
06.448.450	Contracted Services	\$ 37,300.00
06.448.610	Well Site Construction	\$ -
06.448.611	S.R. 11 Water Main	\$ -
06.448.612	Madison St Water Main Project	\$ -
06.448.613	Franklin Street Water Main Repl. Prj.	\$ -
06.448.614	Water Main Replacement Project Holder	\$ -
06.448.615	S. Wash Main Replacement	\$ -
06.448.616	S Antrim Storage Tank Demo Project	\$ -
06.448.621	Meter Relocation Project	\$ -
06.448.710	Purchase of Land	\$ -
06.448.720	ATMA Water System Purchase	\$ -
06.448.740	Machinery & Equipment	\$ 595,850.00
06.448.751	Meter Purchase	\$ 25,000.00
06.448.760	Vehicle Purchase	\$ 14,704.14
06.448.800	Depreciation Expense	\$ -
06.448.900	Bond Costs	\$ -
06.448.910	Trans to Capital Res. (Tapping - Cap & Dist)	\$ 40,000.00
Total Operations		\$ 1,908,572.26
Insurance		
06.486.354	Workers' Compensation	\$ 10,012.12
Total Insurance		\$ 10,012.12
Employee Benefits		
06.487.161	Social Security & Medicare	\$ 31,240.00
06.487.162	Unemployment Compensation	\$ 2,423.00
Total Benefits		\$ 33,663.00
Refund of Prior Year Revenue		
06.491.000	Refund of Prior Yr Revenue (UB Acct. Reim.)	\$ -
Total Refund of Prior Year Revenue		\$ -
TOTAL WATER FUND EXPENSES		\$ 2,151,148.23
NET TOTAL WATER FUND		\$ (476,900.23)
SEWER FUND REVENUE		
Interest Income		
08.341.100	Interest	\$ 300.00
Total Interest Income		\$ 300.00
Source: 351		
08.351.120	Emergency Disaster Relief-FEMA	\$ -
Total Source: 351		\$ -
Grants		
08.354.120	H2O Grant	\$ -
Total Grants		\$ -
Sewerage Charges		
08.364.100	Metered Sales	\$ 1,077,848.00
08.364.110	Sewer Connection Fees	\$ -
08.364.130	Nutrient Credits - Reserve Capacity Fee	\$ -
08.364.510	Rooter Service	\$ -

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Total Sewerage Charges		\$ 1,077,848.00
Miscellaneous		
08.380.100	Miscellaneous	\$ 700.00
Total Miscellaneous		\$ 700.00
Penalties		
08.381.100	Penalty	\$ 4,000.00
08.381.200	UFS - AR Penalties	\$ -
Total Penalties		\$ 4,000.00
Sale of Fixed Assets		
08.391.100	Sale of Fixed Assets	\$ 400.00
Total Sale of Fixed Assets		\$ 400.00
Transfer - Other Funds		
08.392.100	Transfer - Sewer Fund Reserve	\$ -
Total Transfer - Sewer Fund Reserve		\$ -
Revenue Anticipation Note Proceeds		
08.394.100	Revenue Antic Note Proceeds	\$ -
Total Revenue Anticipation Note Proceeds		\$ -
Refund of Prior Year Expenses		
08.395.001	Refund of Prior Year Expenses	\$ -
Total Refund of Prior Year Expenses		\$ -
TOTAL SEWER FUND REVENUE		\$ 1,083,248.00
SEWER FUND EXPENSES		
Administration		
08.400.100	Wages, Meter Reading	\$ -
08.400.121	Salary, Manager/Asst Mgr	\$ 18,000.00
08.400.122	Salary, Finance/HR	\$ 11,440.00
08.400.141	Wages, Office Staff	\$ 23,053.20
08.400.152	Group Dental Insurance	\$ 879.34
08.400.156	Group Health Insurance	\$ 55,340.39
08.400.157	Health Reimbursement Account	\$ 3,500.00
08.400.158	Life/Disability Insurance	\$ 702.00
08.400.161	Social Security	\$ -
08.400.162	Unemployment Compensation	\$ 1,500.00
08.400.163	Employee Benefits	\$ -
08.400.211	Office Supplies	\$ 1,500.00
08.400.213	Small Equipment	\$ 500.00
08.400.220	General Expense	\$ 800.00
08.400.311	Auditing Services	\$ 6,000.00
08.400.313	Engineering Services	\$ -
08.400.314	Legal Services	\$ 3,000.00
08.400.321	Phone/Internet Service	\$ 2,280.00
08.400.325	Postage	\$ 3,021.81
08.400.331	Travel Expense	\$ 1,700.00
08.400.340	Advertising & Printing	\$ 1,833.33
08.400.351	Insurance	\$ 20,000.00
08.400.374	Maintenance - Equipment	\$ 300.00
08.400.386	2004 Bond Issue	\$ -
08.400.387	Series of 2010 Bond Payments	\$ 125,293.00

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		2020 Approved Budget
08.400.420	Dues & Subscriptions	\$ 1,416.67
08.400.450	Contracted Services	\$ 5,475.00
08.400.740	Machinery & Equipment	\$ -
Total Administration		\$ 287,534.74
Collections and Treatment		
08.429.110	Wages, Operator	\$ 112,975.62
08.429.111	Wages, Labor	\$ 53,299.87
08.429.152	Group Dental Insurance	\$ 1,186.08
08.429.156	Group Health Insurance	\$ 44,578.95
08.429.157	Prescription Plan	\$ 3,500.00
08.429.158	Life/Disability Insurance	\$ 702.00
08.429.161	Social Security	\$ -
08.429.163	Employee Benefits (Med Reim)	\$ -
08.429.200	Supplies	\$ 4,500.00
08.429.220	General Expense	\$ 300.00
08.429.222	Chemicals	\$ 48,710.00
08.429.231	Gasoline	\$ 2,200.00
08.429.232	Tires	\$ 2,400.00
08.429.238	Clothing Allowance	\$ 834.00
08.429.245	Street Repairs Restoration	\$ 10,000.00
08.429.246	Pipes & Fittings	\$ 1,200.00
08.429.260	Small Tools	\$ 6,150.00
08.429.313	Engineering Services	\$ 56,000.00
08.429.327	Radio Maintenance	\$ 200.00
08.429.331	Travel & Training	\$ 1,505.00
08.429.354	Workers Comp Insurance	\$ -
08.429.361	Electric	\$ 93,500.00
08.429.364	Sludge Disposal	\$ 800.00
08.429.366	Water	\$ 2,700.00
08.429.373	Maintenance, Building	\$ -
08.429.374	Maintenance, Machinery	\$ -
08.429.375	Maintenance, Auto	\$ 2,000.00
08.429.376	Maintenance, Lines & Manholes	\$ -
08.429.390	Credit Card Collection Fees	\$ 2,300.00
08.429.441	Training/Continuing Education	\$ -
08.429.450	Contracted Services	\$ 46,505.00
08.429.471	Principal - Revenue Antic Note	\$ -
08.429.472	Interest - Revenue Antic Note	\$ -
08.429.600	Construction	\$ 557,390.00
08.429.611	Washington St. Pump Station Repl. Prj.	\$ -
08.429.613	Franklin Street San. Swr. Repair Proj.	\$ -
08.429.613	Franklin Street San. Swr. Repair Proj.	\$ -
08.429.740	Machinery & Equipment	\$ 84,230.00
08.429.760	Truck Purchase	\$ 14,855.00
Total Collection and Treatment		\$ 1,154,521.52
Interest		
08.472.600	Interest	\$ -
Total Interest		\$ -
Amortization & Depreciation		
08.481.500	Amortization - UFS	\$ -
08.481.800	Depreciation Expense	\$ -
Total Amort. & Depreciation Expense		\$ -
Insurance		
08.486.354	Workers' Compensation	\$ 5,447.00
Total Insurance		\$ 5,447.00

2020 Budget
Chart of Accounts - General

		2020 Approved Budget
Employee Benefits		
08.487.161	Social Security & Medicare	\$ 18,100.00
08.487.162	Unemployment Compensation	\$ 1,428.00
Total Employee Benefits		\$ 19,528.00
Refund of Prior Year Revenue		
08.491.000	Refund of Prior Year Revenue	\$ -
Total Refund of Prior Year Revenue		\$ -
TOTAL SEWER FUND EXPENSES		\$ 1,467,031.25
NET TOTAL SEWER FUND		\$ (383,783.25)
STORMWATER FUND REVENUE		
Interest Income		
09.341.100	Interest	\$ -
Total Interest Income		\$ -
Storm Sewer Revenue		
09.364.100	Stormwater Pollutant Impact Fee Charges	\$ 630,000.00
Total SPIF Income		\$ 630,000.00
Transfer - Other Funds		
09.392.010	Transfer from General Fund	\$ -
Total Transfers		\$ -
TOTAL STORMWATER FUND REVENUE		\$ 630,000.00
STORMWATER FUND EXPENSES		
Administration		
09.400.121	Salary, Office Manager	\$ 10,800.00
09.400.122	Salary, Finance/HR	\$ 6,864.00
09.400.141	Wages, Office	\$ 26,043.30
09.400.152	Group Dental Insurance	\$ 715.90
09.400.156	Group Health Insurance	\$ 49,582.43
Total Administration		\$ 94,005.63
Storm Sewer Operations		
09.436.110	Wages	\$ 51,299.87
09.436.220	General Services/Credit Program	\$ 20,000.00
09.436.313	Engineering Services	\$ 29,300.00
09.436.314	Legal Services	\$ 30,000.00
09.436.373	Maintenance - SS Collection System	\$ 1,000.00
09.436.450	Contracted Services	\$ 2,500.00
09.436.610	Storm Sewer Construction	\$ 6,000.00
09.436.613	Besore Library Project & Stream Restore	\$ 110,000.00
09.436.740	Machinery & Equipment	\$ 2,000.00
09.436.910	Transfer to Capital Reserve	\$ 25,000.00
Total Storm Sewer Operation		\$ 277,099.87
Interfund Operating Transfer		
09.492.010	Transfer to General Fund	\$ -
Total Interfund Operating Transfer		\$ -
TOTAL STORMWATER FUND EXPENSES		\$ 371,105.50

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		2020 Approved Budget
NET TOTAL STORMWATER FUND		\$ 258,894.50
CAPITAL RESERVE REVENUE		
Interest		
30.341.100	Interest Income	\$ 4,500.00
Total Interest		\$ 4,500.00
Department: 400		
30.400.312	Consulting Serv/Advisory Fees	\$ -
Total Department: 400		\$ -
TOTAL CAPITAL RESERVE REVENUE		\$ 4,500.00
CAPITAL RESERVE EXPENSES		
Information Technology		
30.407.740	Computer/Software Purchases	\$ 24,300.00
Total Information Technology		\$ 24,300.00
Streets - General Services		
30.430.750	Minor Machinery & Equipment	\$ 8,720.00
30.430.760	Vehicles	\$ 14,704.14
Total Streets - General Services		\$ 23,424.14
Interfund Operating Transfers		
30.492.001	Transfer to General Fund	\$ -
30.492.100	Transfer to General Fund	\$ -
Total Interfund Operating Transfers		\$ -
TOTAL CAPITAL RESERVE EXPENSES		\$ 47,724.14
NET TOTAL CAPITAL RESERVE FUND		\$ (47,724.14)
HIGHWAY AID FUND		
Interest		
35.341.100	Interest Income	\$ 2,500.00
Total Interest		\$ 2,500.00
State Grant		
35.355.050	State Grant	\$ 125,902.44
Total State Grant		\$ 125,902.44
TOTAL HIGHWAY AID FUND REVENUE		\$ 128,402.44
Vehicle Purchase		
35.400.220	Vehicle Purchase	
35.400.312		
Total Vehicle Purchase		
Construction		

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		2020 Approved Budget
35.439.610	Construction: North Carlisle Street	\$ 350,000.00
35.439.611	Linden Avenue Storm Drain Upgrade	\$ -
35.439.613	Franklin Street/Carl Avenue Paving Project CDBG Grant	\$ -
35.439.612	Construction: Walter Avenue Curb & Sidewalk Borough Curbs and Sidewalks	\$ -
Total Construction		\$ 350,000.00
TOTAL HIGHWAY AID FUND EXPENDITURES		\$ 350,000.00
NET TOTAL HIGHWAY AID FUND		
WATER RESERVE FUND		
36.341.100	Interest Income	\$ 100.00
TOTAL INTEREST		\$ 100.00
36.392.000	Transfer from Water Fund	\$ 40,000.00
TOTAL TRANSFER - WATER FUND		\$ 40,000.00
TOTAL REVENUE		\$ 40,100.00
36.448.600	Project Expenses	\$ -
TOTAL PROJECT EXPENSES		
36.492.00	Transfer to Water Fund	\$ -
TOTAL TRANSFER TO WATER FUND		\$ -
TOTAL EXPENDITURES		\$ -
NET TOTAL WATER RESERVE FUND		\$ 40,100.00
POLICE PENSION FUND		
60.341.200	Change in Fair Market Value	\$ -
60.355.120	Annual Allocation	\$ -
TOTAL POLICE PENSION FUND REVENUE		\$ -
60.483.100	Trustee Fees - Police Pension	\$ -
60.483.300	Benefit Payment Police Pension	\$ -
60.483.400	Other Expenses Police Pension	\$ -
TOTAL POLICE PENSION FUND EXPENDITURES		\$ -
NET TOTAL POLICE PENSION FUND		\$ -
NON UNIFORM PENSION FUND		
65.341.200	Unrealized Gain Non-Un Pension	\$ -
65.355.120	Annual Allocation	\$ 80,000.00
65.355.130	Employer Contribution Non-Unif Pension	\$ -

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		2020 Approved Budget
TOTAL NON UNIFORM PENSION FUND REVENUE		\$ 80,000.00
65.483.100	Trustee Fees Non-Unif Pension	
65.483.400	Other Expenses Non-Unf Pension	
65.487.500	Contribution to Pension Plan	\$ 80,000.00
65.488.500	Pension Payments Non-Unif Plan	
TOTAL NON UNIFORM PENSION FUND EXPENDITURES		\$ 80,000.00
NET TOTAL NON UNIFORM PENSION FUND		\$ -