

<u>Account No.</u>	<u>Line Description</u>	
300	<u>TAXES</u>	
301.100	Property Tax-Current Year	1,782,853.00
301.200	Property Tax-Prior Year	1,250
301.300	Property Tax-Interim	600
301.400	Property Tax Delinquent	98,000
	<u>TOTAL TAXES</u>	1,882,703
310	<u>ACT 511 TAXES</u>	
310.100	Real Estate Transfer Tax	100,000
310.200	EIT	896,000
310.500	LST	280,000
	<u>TOTAL ACT 511 TAXES</u>	1,276,000
321	<u>BUSINESS LICENSES/PERMITS</u>	
321.200	Health/Restaurant Licenses	8,000
321.610	Rental License	75,000
321.800	Cable TV Franchise Tax	128,000
	<u>TOTAL LICENSES/PERMITS</u>	211,000
322	<u>NON-BUSINESS PERMITS</u>	
322.810	Event Permit Fee	500
322.820	Street Opening Permits	12,500
322.940	Misc. Permits	2,000
	<u>TOTAL NON-BUSINESS PERMITS</u>	15,000
311	<u>FINES</u>	
331.110	Vehicle Code Violations (fines & forfeitures)	230,000
331.120	Violation of Zoning Ord & Statutes	30,000
331.121	Vehicle Boot Fines	250
	<u>TOTAL FINES</u>	260,250
341	<u>INTEREST</u>	
341.000	Interest Income	75,000
	<u>TOTAL INTEREST</u>	75,000
342	<u>RENTS</u>	
342.470	Borough Property Rental	50
342.531	Royalties Cell Tower	24,915
	<u>TOTAL RENTS</u>	24,965
354	<u>STATE GRANT PROGRAM</u>	
354.121	Transportation Enhancement Grant	10,577
354.120	Performance Grant Receipt	20,000
354.122	LSA Grant	740,000
354.123	PA Small h2o grant Brown St	400,800
354.124	PA Small h2o grant well 3	198,375

354.125	PA Dam Grant	650,484
<u>TOTAL STATE GRANTS</u>		2,020,236
355	<u>STATE SHARED REVENUE</u>	
355.002	Liquid Fuels	275,293
355.003	Turnback Allocation	6,040
355.010	Public Utility Realty/Bev Tax	7,000
355.050	Foreign Cas Ins Pre (pension aid)	100,432
355.070	Foreign Fire Insurance Premium Tax	48,000
<u>TOTAL STATE REVENUE</u>		436,765
359	<u>PMT IN LIEU OF TAXES</u>	
359.001	Housing Authority PILOT	4,040
<u>TOTAL PILOT</u>		4,040
361	<u>GENERAL GOVERNMENT</u>	
361.111	Closing report fee	2,500
361.330	Zoning/Subdivision/Land Development	190,000
361.340	Zoning Plan Review	12,500
361.500	Copies	15
<u>TOTAL GENERAL GOVERNMENT</u>		205,015
362	<u>PUBLIC SAFETY</u>	
362.120	Fire Department Apparatus Donations	9,000
362.471	Rental Unit Reinspection fees	500
<u>TOTAL PUBLIC SAFETY</u>		9,500
363	<u>HIGHWAYS & STREETS</u>	
363.210	Meter Revenue	150,000
363.220	Parking Permits	15,000
363.221	Parking Permits-Residential	1,500
363.230	Meter Bags	300
363.510	Penn DOT Snow Removal	19,773
363.520	Borough DPW Services	5,000
<u>TOTAL HIGHWAYS & STREETS</u>		191,573
364	<u>SANITATION</u>	
364.120	Pretreat Rev	1,000
364.201	Sewer Rentals	1,575,800
364.202	Lien Rents Sewer	8,500
364.301	Solid Waste User Fees	919,894
364.302	Solid Waste Fees Prior/Delin.	15,500
364.315	Lien Rents Solid Waste	33,000
364.316	Lien Interest & Cost	2,500
364.601	Stroud Sewer Rentals	31,850
364.701	Smithfield Sewer Rentals	144,000
364.900	EDU Connection Fees	55,000

364.910	Smithfield EDU Fees	1,000
364.920	Penalties	20,000
	<u>TOTAL SANITATION</u>	2,808,044

367	<u>Golf</u>	
367.101	Membership Fees	4,500
367.102	Gift Certificates	350
367.140	Cart Rental	42,000
367.141	Foot Golf Fees	1,000
367.504	Sales Tax	2,200
367.510	Concessions Pro Shop	2,850
367.570	Golf Sales Pro Shop	5,500
367.580	Greens Fees	100,000
367.650	Rentals	1,000
367.651	Misc. Income	25
	<u>TOTAL GOLF</u>	159,425

378	<u>PMT FROM WATER CO.</u>	
378.111	Turn On/Off Fees	250
378.210	Water Rents	1,822,000
378.211	Lien Rents	24,500
378.212	Lien Costs and Interest	2,000
378.430	Bulk Water Sales BCRA	175,000
378.900	EDU Connection Fees	145,000
378.920	Penalties	38,500
378.930	Sale of Meters and Supplies	1,800
378.940	Water Dept. Services	950
378.941	Penn Vest Loan	2,600,000
	<u>TOTAL PMT FROM WATER CO.</u>	4,810,000

380	<u>MISCELLANEOUS REVENUES</u>	
380.100	Stbg. Share of TB Employee	11,607
380.107	Other Misc. Income	550
380.510	Shopping Carts	6,500
380.941	ESSA Mid Dam Loan	2,000,000
380.942	Pump Station Loan	1,750,000
	<u>TOTAL MISC. REVENUES</u>	3,768,657

387	<u>CONTB. FROM PRIVATE SOURCES</u>	
387.014	Shade Tree Contributions	0
	<u>TOTAL CONTB. PRIVATE SOURCES</u>	0

391	<u>SALE OF ASSETS</u>	
391.001	Sale of Assets	650,000
	<u>TOTAL SALE OF ASSETS</u>	665,000

392 TRANSFERS

392.001	Transfer from General Fund	26,013
392.001.1	Transfer from General Fund Reserves	0
392.001.02	Transfer from Forge Rd Fund	0
392.003	Transfer from Street Fund Res.	0
392.005	Transfer from Cap Imp Fund Res.	0
392.006	Transfer from Water Fund Prior year/Res	646,197
392.008	Transfer from Sewer Fund	0
392.008.01	Sewer Fund Investor	0
392.009	Transfer from Golf Fund	0
392.010	Transfer from Recreation Fund Res.	0
392.012	Transfer from St Light Fund Res	0
392.032	Transfer from Twin Boro Recycling	0
392.035	Transfer from Highway Aid Fund Res	0
392.036	Transfer from Insurance Fund	0
392.085	Transfer from Debt Service Fund	0
<u>TOTAL TRANSFERS</u>		672,210

393	<u>CAPITAL PROCEEDS</u>	
393.120	Subsidy Payments	0
<u>TOTAL CAPITAL PROCEEDS</u>		0

395	<u>DIVIDENDS</u>	
395.100	Dividends Received Workers Comp	0
395.200	Dividends Received General Liability	18,000
395.300	Dividends Received Health Insurance	0
<u>TOTAL DIVIDENDS</u>		18,000

TOTAL 2018 REVENUES 19,513,383

Account No.	Account Name	(25.5) Total Each Line
400	<u>LEGISLATIVE</u>	
400.110	Council Salary	15,000
400.112	Mayor Salary	5,000
400.161	FICA	1,240
400.163	Medicare	290
400.311	Training/Conferences	2,255
400.321	Dues/Subscriptions	4,500
400.331	Misc./Travel	3,000
<u>TOTAL LEGISLATIVE</u>		31,285
401	<u>GENERAL GOVERNMENT</u>	
401.121	Manager Salary	110,635
401.122	Director of Public Works Salary	85,280
401.140	Staff Salary	230,868

401.161	FICA	27,205
401.163	Medicare	6,362
401.182	Longevity (Performance Bonus)	2,500
401.183	Overtime	12,000
401.210	Office Supplies	7,000
401.213	Office Equipment/Furniture	750
401.215	Computer Equipment/Supplies	3,000
401.216	Equipment Repair/Maintenance	1,200
401.230	Vehicle Expense	1,000
401.321	Telephone	8,400
401.325	Postage	15,000
401.331	Travel	750
401.340	Advertising/Printing	9,500
401.420	Dues/Subscript/Memberships	2,500
401.460	Conferences/Training	1,850
401.720	CIP	35,000
	TOTAL GENERAL GOV'T	560,800
402	<u>FINANCIAL ADMINISTRATION</u>	
402.310	Trustee Chg. Bond Payment	3,500
402.311	Auditing Services	18,000
420.312	Accounting Services	6,000
402.316	Billing software	21,000
402.317	Accounting software	8,000
402.321	Credit Card Fees	20,300
	TOTAL FINANCIAL ADMIN.	76,800
403	<u>TAX COLLECTION</u>	
403.114	Salary of Tax Collector	9,750
403.161	FICA	605
403.163	Medicare	141
403.210	Materials & Supplies	1,800
403.315	Commissions Del. RE Taxes	5,250
403.317	Commissions LST	5,200
315.318	Commissions EIT	14,000
315.319	Commissions RE Trans Tax	4,500
	TOTAL TAX COLLECTION	41,246
404	<u>LEGAL SERVICES</u>	
404.314	Legal Services Gen Gov.	75,000
404.316	Legal Services WTP	25,000
404.320	Legal-WWTP	35,000
	TOTAL LEGAL SERVICES	135,000
408	<u>ENGINEERING</u>	
408.313	Engineering	375,000
	TOTAL ENGINEERING	375,000

409	<u>MUNICIPAL BUILDING (70/15/15)</u>	
409.236	Materials & Supplies	1,500
409.361	Electricity	8,100
409.362	Electricity Annex	3,750
409.364	Gas (heat) Annex	3,000
409.374	Maintenance & Repair	3,000
409.373	Maintenance & Repair Annex	2,500
	TOTAL MUNICIPAL BUILDING	21,850
410	<u>POLICE DEPARTMENT</u>	
410.760	Regional Costs	2,497,287
	TOTAL POLICE	2,497,287
411	<u>FIRE DEPARTMENT</u>	
411.210	Service Awards	11,000
411.250	Vehicle Maintenance/Supplies	10,250
411.260	Small Tools/Equipment	1,000
411.261	Hydrant Quick Connect Retrofit (A)	0
411.321	Telephone	2,500
411.327	Radio Maintenance	500
411.362	Electricity	10,500
411.363	Gas (heat)	6,500
411.373	Equipment Testing	7,000
411.420	Building Maintenance	14,500
411.460	Contracted Services	7,500
411.530	Contribution	1,000
411.740	Pumper Lease	23,924
	TOTAL FIRE DEPARTMENT	96,174
413	<u>CODE ENFORCEMENT</u>	
413.122	Code Enforcement Officer Salary	52,188
413.140	Staff Salary	42,657
413.161	FICA	5,942
413.163	Medicare	1,390
413.183	Overtime	1,000
413.210	Materials & Supplies	1,500
413.215	Computer Equipment/Supplies CE1	1,500
413.230	Vehicle Operation	1,000
413.250	Vehicle Maintenance	1,500
413.315	Software License	5,500
413.340	Advertising/Printing	3,500
413.420	Dues/Subscriptions/Memberships	2,200
413.460	Conferences/Training	1,000
413.740	CAP Purchase	0
	TOTAL CODE ENFORCEMENT	120,877

414	<u>PLANNING/ZONING</u>	
414.313	Engineering	0
414.314	Legal Services	30,000
414.450	Contracted Permitting	130,000
	TOTAL PLANNING/ZONING	160,000
415	<u>EMERGENCY SERVICES</u>	
415.530	Control Center Payment	33,464
	TOTAL EMERGENCY SERVICES	33,464
421	<u>HEALTH DEPARTMENT</u>	
421.122	Salaries	48,280
421.161	FICA	2,993
421.163	Medicare	700
421.210	Supplies	250
421.215	Computer Equipment/supplies	500
421.460	Conferences Training	500
	TOTAL HEALTH DEPARTMENT	53,223
426	<u>SANITATION (RECYCLING)</u>	
426.140	Staff Salaries	118,500
426.161	FICA	7,812
426.163	Medicare	1,827
426.183	Overtime	7,500
426.227	Supplies	375
426.340	Advertising/Printing	0
426.460	Conferences/Training	500
	TOTAL SANITATION	156,514
427	<u>SOLID WASTE</u>	
427.313	Landfill Engineering	10,000
427.470	Refuse Coll/Disp Contract	754,362
	TOTAL SOLID WASTE	764,362
429	<u>SANITARY SEWER</u>	
429.140	Staff Salaries	210,100
429.161	FICA	13,522
429.163	Medicare	3,162
429.183	Overtime	8,000
429.210	Office Supplies	500
429.211	Chemicals	20,000
429.220	Materials and supplies WWTP	14,000
429.230	Fuel Oil	15,000
429.231	Vehicle Operation	1,200
429.238	Uniforms	2,000
429.260	Small Tools/Minor Equipment	3,200
429.310	I&I Study	14,000

429.316	Laboratory Fees	28,500
429.320	Telephone	1,750
429.361	Electric	80,000
429.370	Pump Station Maint & Repair	4,000
429.371	WWTP Maint & Repair	35,000
429.372	Collection System Maintenance	75,000
429.373	WWTP Building Maint & Repair	15,000
429.374	Equipment Maintenance Collections	5,000
429.410	Sewer Backup Expenses	2,500
429.420	Dues /Subscriptions	3,200
429.450	Contracted Line Maint.	100,000
429.460	Training	1,250
429.470	Sludge Disposal	66,650
429.740	Equip Lease/Purchase	16,183
429.741	Capital Improvements	45,000
	TOTAL COLLECTION SYSTEM	783,718
430	<u>STREET DEPARTMENT (35/30/30/05)</u>	
430.122	Street Superintendent Salary	68,640
430.130	Staff Salary	411,653
430.140	Temp Salary	47,269
430.161	FICA	34,941
430.163	Medicare	8,172
430.183	Overtime (65/15/15/05)	36,000
430.210	Office Supplies	750
430.215	Computer Equipment/Supplies	500
430.216	Office Equipment Maint/Repair	200
430.230	Vehicle Operation (fuel, oil, fluids)	38,000
430.238	Uniforms	11,065
430.250	Vehicle Maintenance/Repair	12,500
430.260	Small Tools/Minor Equipment	2,500
430.315	Drug Testing	700
430.321	Telephone	1,000
430.326	Radio Purchase/Maintenance	750
430.331	Travel	1,000
430.361	Electricity	1,850
430.362	Gas (heat)	6,000
430.373	Building Maintenance	15,000
430.374	Equipment Maintenance & Repair	12,000
430.460	Conferences/Training	2,500
430.740	CAP Improvements	15,000
430.741	Equipment Lease (Loader)	32,147
430.742	Equipment Lease	20,000
	TOTAL STREET DEPARTMENT	780,136
431	<u>STREET CLEANING</u>	
431.374	Machinery Maintenance/Supplies	5,000

431.742	Sweeper Lease	32,000
	TOTAL STREET CLEANING	37,000
432	<u>SNOW & ICE REMOVAL</u>	
432.221	Snow & Ice Removal Supplies (*5/95)	68,000
432.450	Contracted Snow Removal	3,500
	TOTAL SNOW/ICE REMOVAL	71,500
433	<u>TRAFFIC SIGNS/SIGNALS</u>	
433.361	Electricity--Traffic Signals	5,150
433.372	Misc. Supplies-Traffic Signs/Signals (50/50)	7,500
	TOTAL TRAFFIC SIGNALS	12,650
434	<u>STREET LIGHTING</u>	
434.361	Electric	112,000
434.372	Street Light Repair	4,000
434.373	Operation/Maintenance	4,000
	TOTAL STREET LIGHTING	120,000
436	<u>STORM SEWERS & DRAINS</u>	
436.245	Misc. Supplies--Drainage	10,000
436.361	Electricity Pond Pumps	500
436.450	Contracted Services	2,500
	TOTAL STORM SEWER	13,000
438	<u>STREET MAINTENANCE</u>	
438.245	Street Maintenance	20,000
438.372	Street Paving	150,000
	TOTAL STREET MAINTENANCE	170,000
445	<u>PARKING FACILITIES</u>	
445.130	Staff Salaries	103,120
445.161	FICA	6,548
445.163	Medicare	1,531
445.183	Overtime	2,500
445.191	Uniforms	1,200
445.221	Snow Removal Supplies	500
445.241	Vehicle Registration/Inspection	150
445.249	Meter Purchase	2,500
445.313	Parking Management Plan	0
4450315	Software (UP Safety)	1,850
445.325	Postage	2,250
445.326	Radio	250
445.340	Advertising/Printing	1,200
445.371	Parking Lot Maintenance	1,000
445.372	Meter Repair/Maint. Supplies	5,500
445.740	Cap Purchase	0

	TOTAL PARKING FACILITIES	130,100
446	<u>FLOOD CONTROL</u>	
446.313	Engineering	5,000
446.371	Levee Maintenance	25,000
446.373	Equipment Maintenance/Repair	750
	TOTAL FLOOD CONTROL	30,750
448	<u>WATER</u>	
448.130	Staff Salary	241,260
448.161	FICA	15,299
448.163	Medicare	3,578
448.183	Overtime	5,500
448.210	Office Supplies	1,000
448.211	Chemicals	75,000
448.220	Materials and supplies	24,500
4248.230	Fuel Oil	13,500
4248.231	Vehicle Operation	1,000
448.238	Uniforms	1,400
448.239	Boot Allowance	1,500
448.240	Meter M&R supplies/(NEW RADIO READ)	650,000
448.260	Small Tools/Minor Equipment	10,500
448.316	Laboratory Fees	44,000
448.320	Telephone	4,000
448.340	Printing & Advertising	1,250
448.361	Electric WTP	8,250
448.362	Electric Wells	44,000
448.363	Electric Dist.	1,750
448.370	Well Maint.& Repair	16,500
448.372	Distribution System Maiint & Repair	12,000
448.373	Building Maint & Repair	7,500
448.374	WTP Maintenance & Repair	150,000
448.375	Dist Contracted Services (stand pipe)	150,000
448.420	Dues /Subscriptions	1,750
448.450	Contracted Line Maint.	25,000
448.460	Training/Conferences	2,750
448.470	Sludge Removal	55,350
448.740	Capital Improvements MD pmp st	6,400,000
448.741	Capital purchase (UTV)	8,500
	TOTAL WATER FACILITIES	7,976,637
452	<u>RECREATION</u>	
452.130	Staff Salary (Golf)	97,292
452.161	FICA (Golf)	6,249
452.163	Medicare (Golf)	1,461
452.183	Overtime	3,500
452.210	Office Supplies (Golf)	350

452.211	Credit Card Expenses (Golf)	2,200
452.220	Operating Expense (Golf)	3,600
452.221	Fertilizer, Seed And Chemicals (Golf)	8,500
452.229	Snack Bar Supplies (Golf)	2,000
452.231	Fuel (Golf)	6,000
452.247	Pro Shop Supplies (Golf)	5,000
452.260.1	Building Maintenance/Repair (Golf)	8,500
452.260.2	Building Maintenance/Repair (Pool) 67/33	7,000
452.261	Pool Maintenance/Repair	3,500
452.262.1	Small Tools & Equipment (Golf)	1,200
452.262.2	Small Tools & Equipment (Pool)	100
452.263	Materials and supplies (Pool)	9,250
452.361.1	Electricity (Golf)	3,250
452.361.2	Electricity (pool)	3,500
452.362.1	Heat Gas (Golf)	1,500
452.362.2	Gas (Pool)	1,250
452.374.1	M&R Services (Golf)	1,750
452.374.2	Maint & Repair Services (Pool)	3,500
452.740	CAP Purchases	0
452.454	Stewardship Contribution (SROSRC)	155,122
	TOTAL RECREATION	335,575
453	<u>DONATIONS</u>	
453.540	Contribution to Arts Council	250
453.541	Monroe County Historical Association	250
453.543	Contribution to BWA	250
453.544	MCCD Stream Gage	500
	TOTAL DONATIONS	1,250
454	<u>PARKS</u>	
454.122	Parks Director	0
454.130	Park Caretakers	0
454.161	FICA	0
454.163	Medicare	0
454.230	Fuel/Oil	100
454.260	Recreation Equipment	500
454.270	Tools Minor Equipment	100
454.320	Telephone	1,050
454.361	Electric	6,500
454.371	Land Maintenance	1,000
454.372	Equipment Maintenance	1,200
454.373	Building Maint & Repair	12,500
454.470	Portable Toilet Rentals	6,000
454.740	CAP Purchase/Machinery	650
	TOTAL PARKS	29,600
455	<u>SHADE TREES</u>	

455.246	Materials & Supplies	2,500
455.372	Maintenance	2,500
455.720	New Planting	8,000
	TOTAL SHADE TREES	13,000
463	<u>ECONOMIC DEVELOPMENT</u>	
463.310	Comprehensive Plan Implementation	40,000
	TOTAL Economic development	100,000
465	<u>DOWNTOWN DISTRICT</u>	
465.122	Economic Development Coordinator	62,400
454.161	FICA	3,869
454.163	Medicare	905
465.374	Maintenance/Repair (Decorations)	10,000
465.540	Contribution ECA	10,000
	TOTAL DOWNTOWN DISTRICT	87,174
471	<u>DEBT SERVICE</u>	
471.100	Debt Principal ESSA (2009)	103,500
471.110	Debt Principal New Loan	337,150
471.111	Penn Vest Water Line	42,996
471.112	Penn Vest Dam	34,953
471.115	SARP Building	97,913
	TOTAL DEBT SERVICE	616,512
472	<u>DEBT INTEREST</u>	
472.100	Debt Interest ESSA 2009	46,640
472.110	Debt Interest New Loan	51,000
472.111	Penn Vest Water Line	12,162
472.112	Penn Vest Dam	34,953
472.115	SARP Building	4,326
	TOTAL DEBT INTEREST	149,081
481	<u>INTER-GOVNMTAL. EXPENSES</u>	
481.520	Firemen's Relief Fund	41,955
	TOTAL INTER-GOVERNMTL EXP	41,955
486	<u>INSURANCE</u>	
486.351	Package Insurance (Liability Prop)	130,000
486.353	Workmen's Comp Insurance	78,245
486.353.0001	Workers Comp Fire Dept.	24,672
486.355	Deductible	13,000
486.401	Public Official Liability	13,800
	TOTAL INSURANCE	259,717
487	<u>EMPLOYEE BENEFITS/INS</u>	
487.157	Wellness Program	0

487.158	Life/disability Insurance	24,000
487.159	Major Medical (BC/BS)	500,278
487.15901	Health Ins. Buy-out/HRA Cont.	26,000
487.531	N/U Pension MMO	236,308
	TOTAL EMPLOYEE BENE./INS.	786,586
488	<u>EMPLOYER FICA EXPENSES</u>	
488.162	Unemployment Comp.	25,000
	TOTAL EMPLOYER EXPENSE	25,000
492	<u>TRANSFERS</u>	
492.001	Transfer to General Fund	555,658
492.010	Transfer to Recreation Fund	26,013
492.009	Transfer to Golf Fund	0
492.085	Trans to Debt Service	90,539
	TOTAL TRANSFERS	672,210
	TOTAL 2018 EXPENSES	18,367,033

Total Revenue	19,513,383
Total Expenses	18,367,033
<i>Difference</i>	1,146,350