

MANHEIM BOROUGH

2014 FINAL BUDGET



Manheim Borough Mission Statement

To provide leadership for the citizens and stakeholders located in Manheim Borough, Lancaster County, Pennsylvania, by providing service and direction in areas and programs not provided by the private sector that enhances the quality of life in the Borough and the Manheim community.

2014 BUDGET HIGHLIGHTS

This year's budget document includes the following features:

- Community overview of Manheim
- A summary of all operating funds revenues and expenditures
- A graphic presentation of revenues & expenditures.
- A listing of accomplishments for 2013 and goals for 2014
- Review of Capital fund and Highway fund

General Fund Summary

- General Fund revenues are budgeted at \$3,836197.00.
- Our revenues are historically low.
- There is no increase in real estate taxes for 2014, they will remain at 4.75 mils.
- The local service tax will remain the same.
- Realty transfer tax will have a small increase.
- Health care cost increased by 8.4% plus we added for the transitional reinsurance fee which will be additional cost around \$4,000.00.
- Trash/Recycling contract increased by 1.5%. Residents will see an increase in their Municipal Service fee invoice. In 2013 the municipal fee for 6 months was \$124.00 and will increase in 2014 to \$125.00.
- We removed workers compensation for the ambulance since they are now Northwest Regional.
- Keystone Opportunity Zone ended in 2013, so the Borough will receive those tax dollars in 2014.
- We will no longer receive FEMA fund money from Tropical Storm Lee.

Capital Fund Summary

- Selling 45 Market Square and paying down loan.
- Install the lights on Market Square.
- Will look into a draw down loan to build new police building.
- Plan for improvements at community pool.
- Purchase 1 new police cruiser.

- Purchase a sweeper and sprayer.
- Complete Mill St. / Hazel St. project.

Highway Fund Summary

- Mill St and S Hazel will be one of our major project.
- Stormwater and Road work on S Penn St. and W Stiegel St.

Manheim Borough

COMMUNITY OVERVIEW

The Borough of Manheim is in the heart of Lancaster County and is located approximately 8 miles north of Lancaster City. It is bordered on either side by Penn Township and Rapho Township. The Borough is approximately 1.3 square miles in area and has an estimated population of 4,858.

The borough has a "home town" feel to it and it is quite apparent that many of the residents take great pride in their homes and their community. There is a small downtown area for residents to frequent which is located centrally within the borough, with an active Main Street program. The Manheim Chamber of Commerce and Downtown Development Group work hard to both retain our existing businesses and to attract new one to the area.

The Borough has been, and continues to be interested in shared service opportunities illustrated in its involvement with Penn and Rapho Townships in; a shared school district with Manheim Central. Along with its interest in shared service opportunities are the Manheim Area Economic Development Corp, Manheim Chamber of Commerce, Manheim Library, Hope Volunteer Fire Co and Northwest EMS.

According to 2010 census information, median family income was \$47,500 with and average age of 40 years old, with 65% in the labor force. The average home is valued at \$150,000 and 33% of the community is rental units. The unemployment rate for 2013 in Lancaster County is averaging between 6% - 7%.

Manheim Borough has continued to provide the high level of service for its residents and businesses, while simultaneously trying to control costs. To do so, we have been working with neighboring townships in joint ventures, other organizations and grant writing.

2013 ACCOMPLISHMENTS

- ✓ More energy efficient upgrades to light system for 15 E High St
- ✓ Completed Phase II of Fulton St
- ✓ Hired Borough Manager
- ✓ Pool complex improvements
- ✓ Replaced the Borough car
- ✓ Repaired the Covered Bridge
- ✓ Police added an unmarked car
- ✓ Replace server for computer system and added docstar system
- ✓ Provided all police officers with rifles
- ✓ Storm water at Logan Park – Rain Garden
- ✓ Purchased the American Legion Property for the new police facility
- ✓ Worked together with the Farm Show committee to complete the new facility
- ✓ Receive competitive pricing for all electricity bills

2014 GOALS

The goals for 2014 have taken into account the current budget constraints. Due to the reduced revenues over the last couple of years the Borough will focus on maintaining what we have and carefully monitoring expenditures to conform to budget estimates.

- Develop new and improved website for the Borough
- Market and sell 45 Market Square
- Further the development of the new Police building at N Charlotte St.
- Develop a long range plan for the Community Pool
- Promoting 100% community participation on the recycling program
- Addressing maintenance issues of Municipal Building
- Work on long term police contract with Rapho Township
- Complete Road and storm water improvements for the Mill Street and Hazel Street area
- Continue to build partnerships with regional businesses to encourage economic growth in the Borough
- Continue to work with property owners to improve the look and feel of our neighborhoods
- Continue the efforts to get the state owned bridges repaired or replaced

2014 DESCRIPTION OF REVENUE

GENERAL FUND

The primary fund in any municipality is called the general fund. All operating revenue flows through this fund. The revenue account numbers are assigned a fund number, followed by a three digit numbering system. All general fund numbers start with 01 and then departments follow with three digits in a 300 series. The last three digits are identified as to the activity. This system is recommended by the Department of Community and Economic Development of chart of accounts numerical system. The budgeted General Fund revenue for 2013 was \$3,782,022.00 and in 2014 is projected to be \$3,836,197.00.

The majority of the revenue for Manheim Borough comes from taxes. Real Estate taxes and Earned Income taxes make up 57% of the revenue. Both are collected by Lancaster Tax Bureau. The current real estate mileage is 4.75 and is paid to us monthly by the County. The County currently shows that we have 1,875 taxable accounts and 92 exempt properties. The Borough's current budget for Real Estate taxes are \$1,109,825.00. Earned Income tax is paid to us on a monthly basis and is directly taken out of the working residents pay. It is commonly referred to as "local tax". The Borough's current budget for Earned Income Tax is \$425,000.00.

Other taxes that generate revenue are; Real estate transfer tax and Local services taxes (LST). The real estate transfer tax is a 0.5% tax collected by the County for the transfer of properties, and is paid monthly to the Borough. The transfer tax has been declining due to the economy, but is slowly growing back. Berkheimer collects the LST from employers quarterly. The tax is taken out of employees' salaries if they earn more than \$12,000.00 a year and is due to the Borough.

The Account Intergovernmental (01.350.000) is a 10 year contract with Manheim Central School District that we signed in 2011. The base sum of \$68,672 a year shall increase by the CPI. We bill them quarterly for the lease contract to use certain Borough park facilities and Memorial Park.

Additional revenue the Borough receives is police income and fines. A significant portion of the police revenue comes from Rapho Township who we currently have a contract with for covered services. Manheim Central School District helps pay crossing guard salaries, the school resource officer and police assistance provided during football games. Parking tickets normally bring a small amount of revenue in as well as Motor vehicle violations, code enforcement, and state code violations. It makes up around 5% of the revenue.

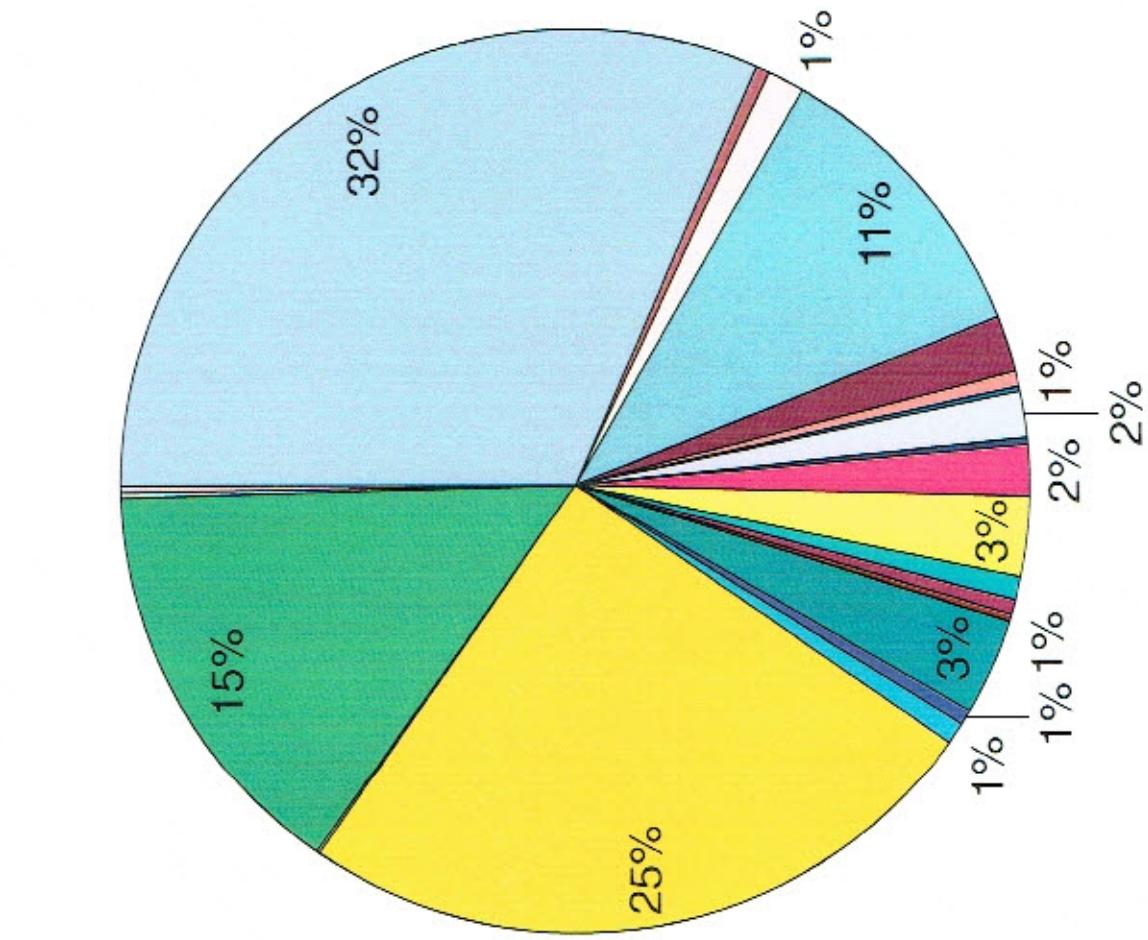
Fees that the Borough charge includes Permits, Municipal service fee, refuse tags, and code permit (apartment licensing fee). The income from permit fees tends to fluctuate year to year but averages out to around \$20,000.00 annually. Municipal service fee for 2014 will be increased to \$125.00 and billed on a bi-annually basis however, the refuse tags price have remained the same. The code permit fee (apartment licensing fee) is \$50.00 per unit per year and shows up on the Municipal service fee invoice in the beginning of every year.

State Aid is another source of revenue but plays a small part in the General Fund. The state contributes to the employee's pension fund under Act 205 and the volunteer fire company. Markley Actuarial Services helps the Borough process and submit all required forms to receive state aid.

Refunds of Expenditures is one the the last items listed on the Revenue portion of the budget. This line item is carefully used for vendor reimbursement. A detailed list is provided to the Borough auditors on what is being reimbursed. Last year the majority of the income was reimbursed for fees incurred due to lien properties, right to know, and reimbursement for damaged property.

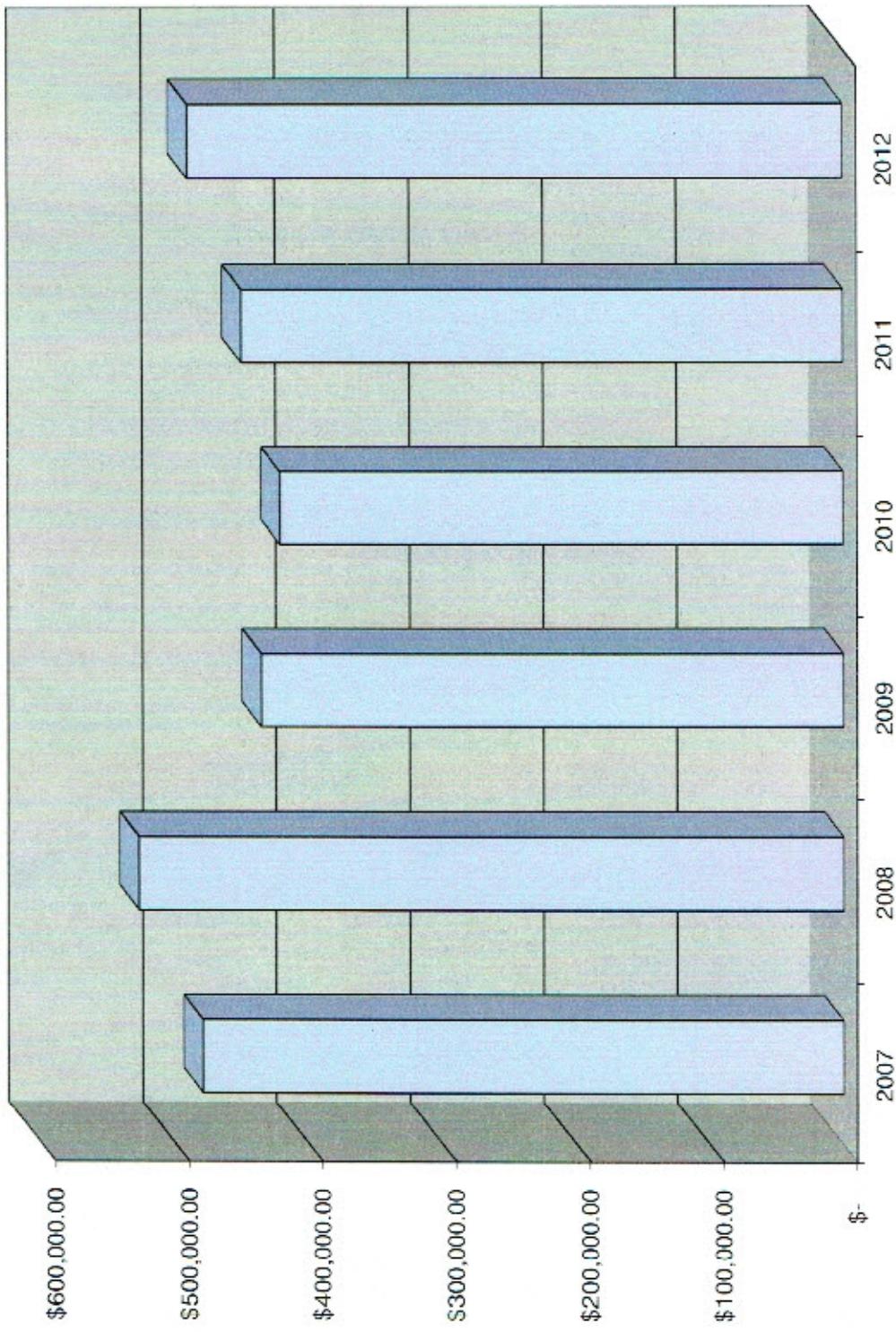
Attached is a detail list of all revenue accounts and budget totals for 2014 and a graph of what makes up the 2014 budget revenue.

2014 Revenue

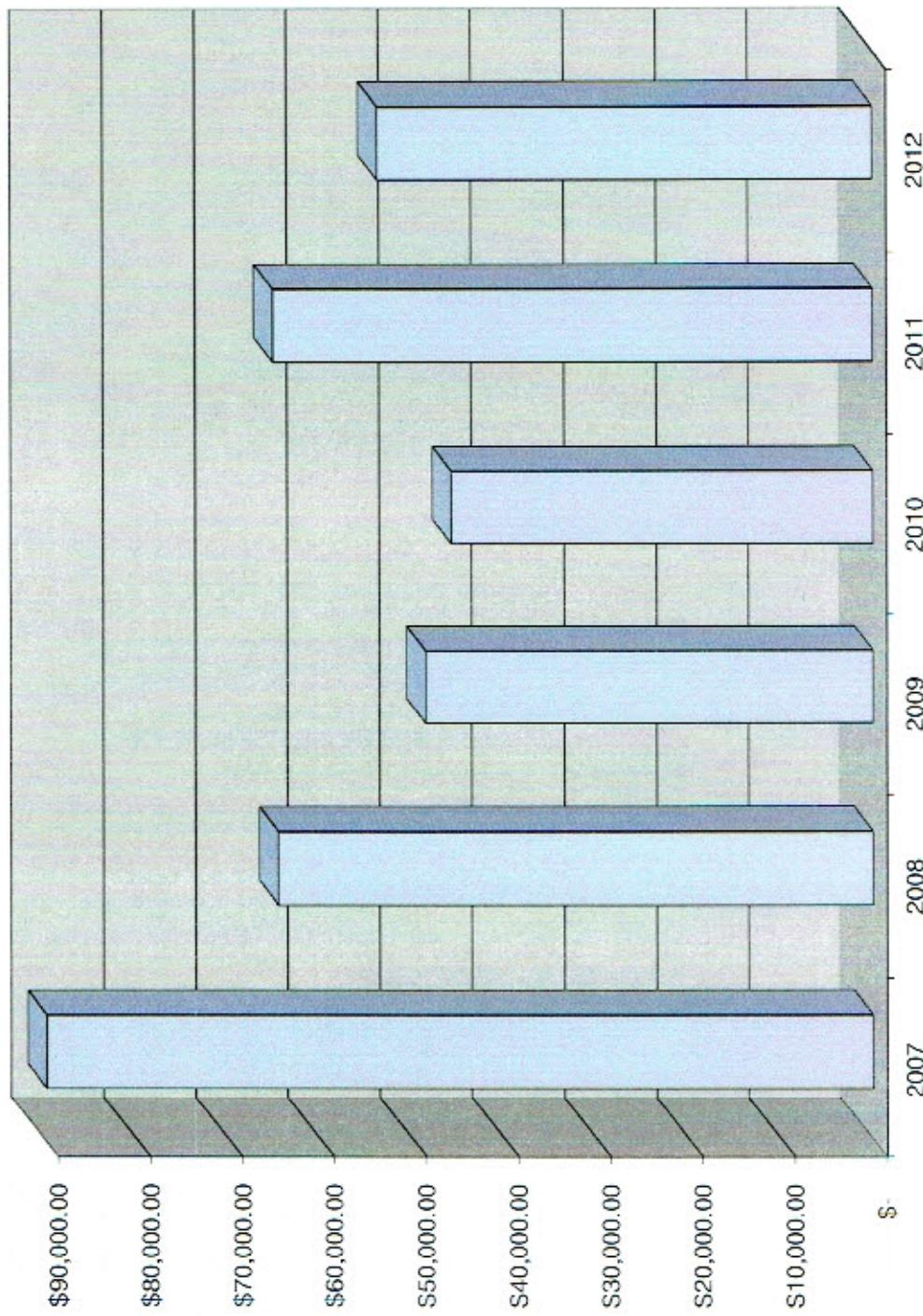


- Real Estate Taxes Current
- Real Estate Taxes Prior
- Real Estate Transfer Tax
- Earned Income Tax
- Emergency & Municipal Svc Tax
- MV Code Violation
- Violation Ordi. Status
- Other Income Cable Tv
- Rent Parks
- Intergovernmental
- Act 205 Pension
- State Fire Relief
- Qt Hauler Rebate
- Pool Capital
- Pool income
- Bldg/Zoning Permits
- Apt. Lic. Fee
- Police Income
- Highway Income
- Municipal Service Fee
- Refuse Tags
- Refunds Of Expenditures

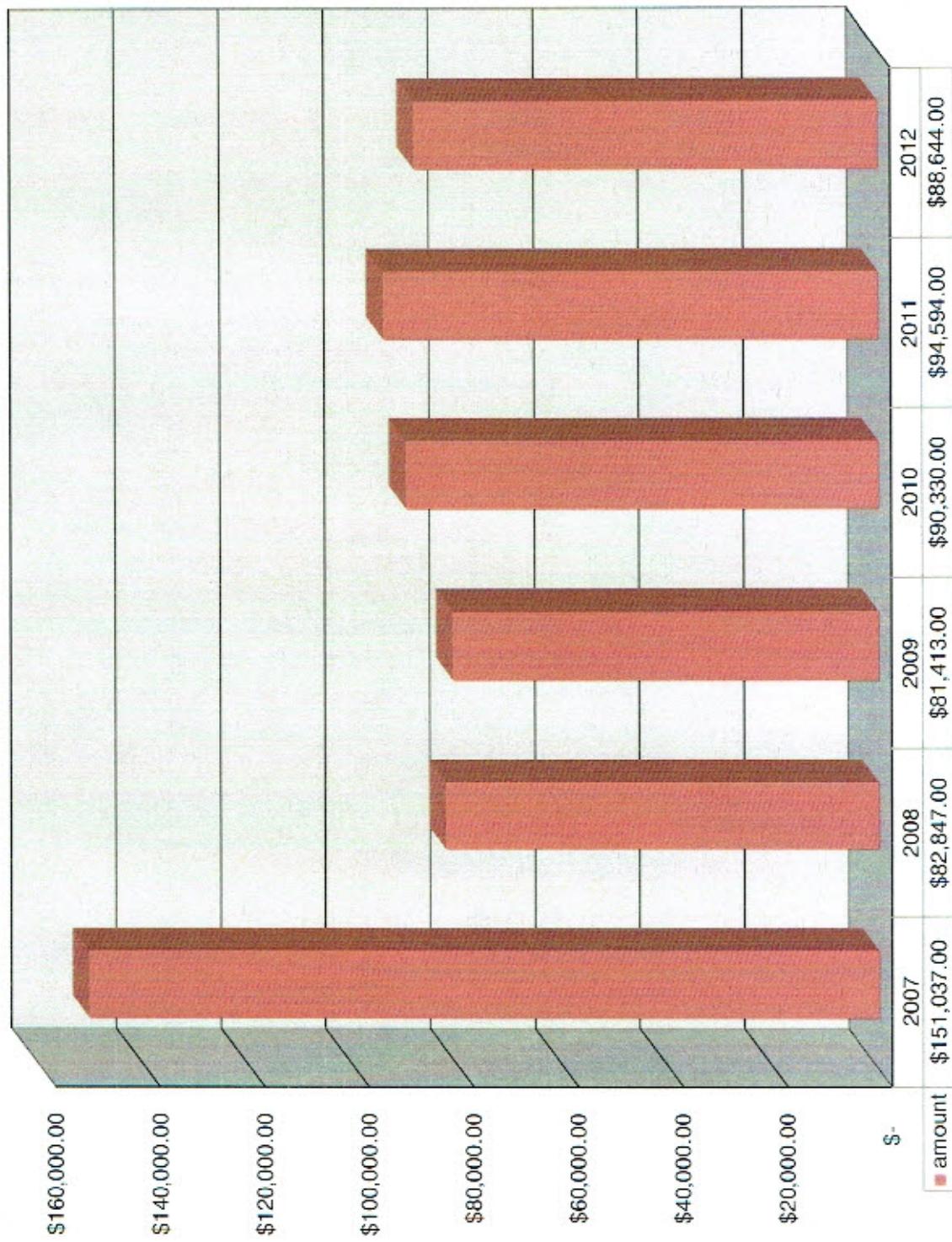
Earned Income Tax



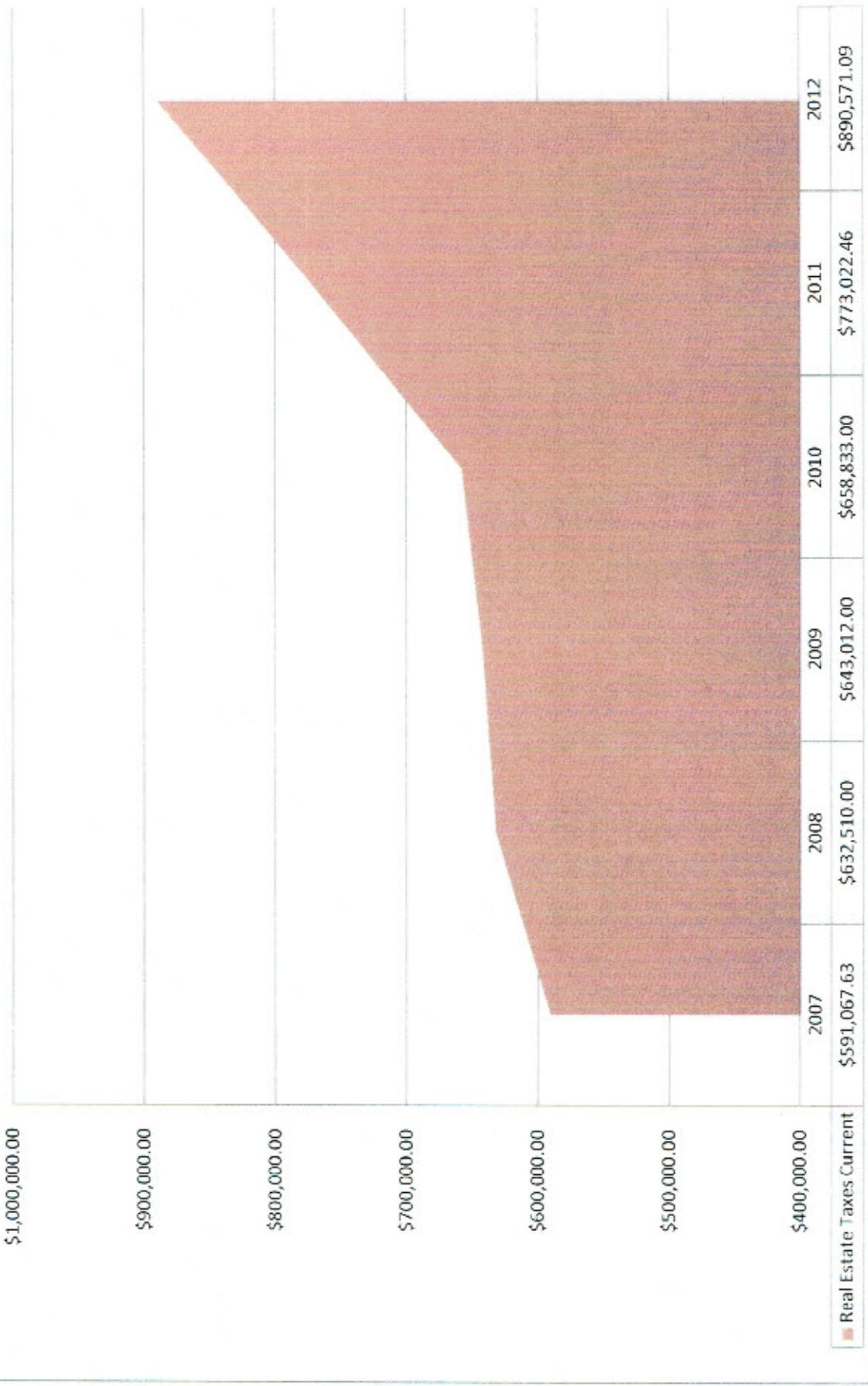
Real Estate Transfer Tax



Local Service Tax



Real Estate Taxes



2014 General Fund Budget - Revenue

Account	Description	2011 Budget	2011 Actual	2012 Budget	2012 Actual	2013 Budget	2013 Actual	2014 Budget
A01.301.010	Real Estate Taxes Current	\$ 814,390.00	\$ 780,896.74	\$ 935,600.00	\$ 890,571.09	\$ 1,109,600.00	\$ 1,041,732.94	\$ 1,190,825.00
A01.301.020	Real Estate Taxes Prior	\$ 15,000.00	\$ 36,998.10	\$ 18,000.00	\$ 40,299.84	\$ 18,000.00	\$ 30,344.97	\$ 18,000.00
A01.310.100	Real Estate Transfer Tax	\$ 45,000.00	\$ 64,223.54	\$ 48,000.00	\$ 53,733.74	\$ 48,000.00	\$ 47,046.39	\$ 52,000.00
A01.310.200	Earned Income Tax	\$ 415,000.00	\$ 450,392.96	\$ 395,000.00	\$ 490,295.93	\$ 395,000.00	\$ 354,675.84	\$ 425,000.00
A01.310.500	Emergency & Municipal Svc Tax	\$ 75,000.00	\$ 94,594.27	\$ 75,000.00	\$ 88,644.39	\$ 75,000.00	\$ 78,061.38	\$ 77,000.00
A01.311.110	MV Code Violation	\$ 25,000.00	\$ 16,311.76	\$ 22,000.00	\$ 18,113.09	\$ 22,000.00	\$ 12,202.44	\$ 20,000.00
A01.311.120	Violation Ord. Status	\$ 6,500.00	\$ 6,492.58	\$ 6,500.00	\$ 6,712.94	\$ 6,500.00	\$ 4,833.22	\$ 6,500.00
A01.311.130	State MV Code Violation	\$ 4,000.00	\$ 4,275.69	\$ 4,000.00	\$ 3,996.05	\$ 4,000.00	\$ 1,416.85	\$ 3,500.00
A01.321.320	Other Income Cable Tv	\$ 57,901.00	\$ 60,114.75	\$ 60,200.00	\$ 60,916.10	\$ 60,200.00	\$ 61,528.26	\$ 61,500.00
A01.331.140	Parking Tickets	\$ 3,000.00	\$ 2,748.00	\$ 3,000.00	\$ 1,725.00	\$ 3,000.00	\$ 1,473.00	\$ 2,000.00
A01.341.000	Interest Income	\$ 3,500.00	\$ 2,568.91	\$ 2,500.00	\$ 4,030.94	\$ 2,500.00	\$ 2,372.14	\$ 3,000.00
A01.342.000	Rent	\$ 4,500.00	\$ 4,894.00	\$ 4,500.00	\$ 4,885.00	\$ 4,500.00	\$ 5,117.00	\$ 4,500.00
A01.342.100	Rent Parks	\$ 10,929.22	\$ 10,000.00	\$ 10,126.00	\$ 9,000.00	\$ 9,000.00	\$ 9,327.50	\$ 9,000.00
A01.350.000	Intergovernmental	\$ 50,000.00	\$ 35,457.20	\$ 68,672.00	\$ 206,764.23	\$ 68,672.00	\$ 52,435.29	\$ 68,572.00
A01.351.100	Fed Grant - FEMA	\$ 56,250.00	\$ 56,250.00	\$ 174,322.11	\$ 100,000.00	\$ 100,000.00	\$ 142,923.68	\$ -
A01.355.010	Public Utility Realty Tax	\$ 1,700.00	\$ 1,617.38	\$ 1,700.00	\$ 1,890.86	\$ 1,700.00	\$ 1,987.33	\$ 1,700.00
A01.355.060	Act 205 Pension	\$ 55,000.00	\$ 71,779.72	\$ 55,000.00	\$ 71,154.00	\$ 55,000.00	\$ 109,919.92	\$ 109,900.00
A01.355.080	Alcoholic Beverage Tax/Licenses	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,000.00	\$ 1,200.00	\$ 1,000.00	\$ 1,200.00
A01.355.090	Recycling/Act 101	\$ 4,000.00	\$ 4,983.00	\$ 3,200.00	\$ 4,877.00	\$ 4,800.00	\$ 7,266.00	\$ 6,000.00
A01.355.140	State Fire Relief	\$ 31,000.00	\$ 49,153.65	\$ 31,000.00	\$ 27,961.18	\$ 31,000.00	\$ 31,650.48	\$ 31,000.00
A01.355.150	Qt Hauler Rebate	\$ 20,000.00	\$ 26,885.87	\$ 20,000.00	\$ 19,318.08	\$ 20,000.00	\$ 13,496.24	\$ 20,000.00
01.358.070	Fool Capital	\$ 37,891.67	\$ 30,000.00	\$ 26,855.00	\$ 30,000.00	\$ 18,000.00	\$ 10,000.00	\$ 10,000.00
01.358.071	Fool income	\$ 128,189.63	\$ 146,031.00	\$ 132,448.58	\$ 145,000.00	\$ 85,133.76	\$ 130,000.00	\$ 130,000.00
A01.361.300	Bldg/Zoning Permits	\$ 15,000.00	\$ 24,863.00	\$ 20,000.00	\$ 19,054.40	\$ 20,000.00	\$ 12,253.15	\$ 20,000.00
A01.361.311	Apt. Lic. Fee	\$ 31,000.00	\$ 31,401.77	\$ 31,000.00	\$ 36,016.28	\$ 30,000.00	\$ 34,887.05	\$ 31,000.00
A01.361.315	Code Enforcement Revenue	\$ 250.00	\$ 918.10	\$ 500.00	\$ 1,381.55	\$ 700.00	\$ 2,309.43	\$ 2,000.00
A01.362.000	Police Income	\$ 50,000.00	\$ 60,138.52	\$ 88,1,200.00	\$ 935,617.47	\$ 890,000.00	\$ 822,924.40	\$ 936,800.00
A01.363.000	Highway Income	\$ 4,100.00	\$ 4,792.00	\$ 4,100.00	\$ 4,589.00	\$ 4,100.00	\$ 4,676.72	\$ 4,100.00
A01.364.300	Municipal Service Fee	\$ 525,936.00	\$ 569,836.26	\$ 555,520.00	\$ 570,976.59	\$ 555,000.00	\$ 555,395.22	\$ 557,500.00
A01.364.310	Refuse Tags	\$ 8,000.00	\$ 7,139.50	\$ 8,000.00	\$ 6,046.25	\$ 7,500.00	\$ 6,653.50	\$ 7,500.00
A01.365.000	Animal Control				\$ 350.00	\$ 350.00	\$ 860.00	\$ 500.00
A01.367.130	Concessions		\$ 12,561.34				\$ 12,623.43	\$ 10,000.00
A01.387.000	Contributions & donations	\$ 500.00	\$ 590.12	\$ 500.00	\$ 400.22	\$ 500.00	\$ 893.19	\$ 500.00
A01.389.000	Miscellaneous Revenues	\$ 274,480.00	\$ 229,277.95	\$ 20,000.00	\$ 3,983.27	\$ 1,200.00	\$ 4,216.84	\$ 5,000.00
A01.399.030	Account Management Service					\$ 50,000.00	\$ 58.68	
A01.392.000	Inter Operating transfer							
A01.395.000	Refunds Of Expenditures	\$ 60,000.00	\$ 57,406.31	\$ 8,000.00	\$ 25,616.15	\$ 8,000.00	\$ 119,067.83	\$ 10,000.00
		\$ 2,601,157.00	\$ 2,960,420.51	\$ 3,470,123.00	\$ 3,944,322.33	\$ 3,782,022.00	\$ 3,690,764.07	\$ 3,836,197.00

2014 DESCRIPTION OF EXPENSES

GENERAL FUND EXPENDITURES

The Borough's expense fund account numbers are assigned a fund number followed by a three digit numbering system. All general fund numbers start with 01 and then departments follow with three digits in a 400 series. The last three digits are identified as to the activity. This system is recommended by the Department of Community and Economic Development of chart of accounts numerical system.

ADMINISTRATION DEPARTMENTS

The administration departments are expense codes 400,401 and 402. 400 is strictly the Mayor's department. There are a few line items that rarely changes. Department 401 includes the Borough Manager, Administrative Assistant. Department 402 is strictly the Finance Director Expense codes. All wages were increased 3% for all employees in 2013 but employee contribution for health care increased the last 3 years. A standard letter in 2013 was .46 cents but will increase in 2014 and will affect line item 401.325.

PROFESSIONAL SERVICES

Professional Services are departments 403 and 404. Department 403 is our tax collector Berkheimer Tax Administrators. Berkheimer Tax Administrator we have been using for many years to collect our Local Service Tax which is \$52.00 a year. Our expenses for Berkheimer are commissions and supplies which didn't increase with our contract with them. Department 404 is our Solicitor and legal services for the Borough.

BUILDINGS

The building is currently shared with the police department, Library, Manheim Chamber of Commerce, and probation office. In 2013, we update all the lighting in the building, and rekeyed to a master lock system. Utilities have increased steadily over the years and we anticipate will continue to do so. In 2013 we upgraded the office server and signed a

lease with Docstar for document management software. In 2014 we plan on upgrading the pool computers.

We purchased 45 Market Square for the Police department but many from the community were unhappy with the downtown location. In September we put it out for bid and purchased the American Legion property located at 213 N Charlotte St. We are currently in discussions with Northwest EMS on a joint building at that location.

POLICE

Starting in 2012 the Police are covering the Borough and Rapho Township. They entered into a three year contract to start but are hoping to extend the contract years moving forward. Most police expenses are billed directly to the police for the Chief to review and code then are forwarded to the Fiscal Director for payment. 2014 will start a new police union contract and we are currently renegotiating the contract. Every year money is budgeted for a new cruiser, and we are currently paying on a Ford lease for two of the cruisers. The last couple year's, money has been set aside and budgeted for the anticipated new countywide radio system. In September, we purchased the new radios total cost of \$62,000. The total police budget for 2014 is \$1,685,589.00.

FIRE

IHope Fire Engine & Hose Co #1 is an all volunteer organization. The Borough pays for their workmen's compensation, auto, property & liability insurance policies. All utilities for there building and gas for the vehicles are also paid for by the Borough. The Borough has a budget of \$96,500.00 for the Fire Dept.

PLANNING & ZONING

This is department 413 and 414 which includes our zoning codes officer. This position does zoning, planning, and historic committee meetings. The Zoning Officer is responsible for rental inspections, code inspections and permits. In 2013 we contracted Commonwealth Code to preform rental inspections for the Borough. This department uses the borough car the most often, so we added item number 413.240 Borough car

maintenance. We make a donation to the Historic society under this department every year.

EMERGENCY MANAGEMENT

The purpose of Emergency management is to limit the loss of life and property during a disaster, whether natural or human-made. Manheim Borough and Penn Township coordinate their emergency management activities together and hold disaster training to improve the skills of the municipalities. Every year \$1000.00 is budgeted for emergency management. This system was activated several times this year due to flooding.

HEALTH & HUMAN SERVICES

Department 420 is Manheim Veteran's Ambulance Association which in Oct 2013 merged with Northwest EMS. They provide basic and advanced life-support, paramedics and an emergency medical technician. The borough pays for all their insurance and gas like the fire department. Total budget for the year is \$17,000.00.

SOLID WASTE COLLECTION

In 2010 Manheim Borough resigned a new contract with Eagle Disposal which came in as the lowest bidder. Manheim provides this hauler to its residents for a fee. Residents are allowed 3 trash cans weekly pick up, recycle container, Christmas tree, disposal newspapers, and woody yard waste for curbside. Manheim Borough provides a cardboard dumpster for all borough residents to insert broken down boxes. It is located off Wolf Street in the municipal parking lot. The borough also provides Kraft bags to dispose of yard waste and leaves as part of the program. For an additional fee, residents can purchase tags to throw out extra trash, tires, oversized items, appliances and Spring yard waste only. Tags are available at the Borough office and currently the Library. Cost for trash contract removal will increase 2% for 2014.

STREET DEPARTMENT

Our Public Works department consists of two full time employees and one part time laborer. They maintain all the parks, pool, streets and buildings for the Borough. We took

over the parks and pool in 2011 but didn't add any additional staff. Our goal in 2014 is to add another full time laborer and additional equipment.

SNOW & ICE REMOVAL

History showed we always have something left over every year in department 432. In 2013 we budget \$28,000.00 but we plan on lowering for 2014. The only items in this department are Ice melt/salt and snowplowing contract.

STREET LIGHTING/PAINT/MAINT

Street Lighting is department 434 and currently only PP&L provide this service. We recently joined the PSAB energy procurement program and bid for the best pricing out there. Paint/Maintenance is department 435 and this normally is paint and supplies bought from Sherwin Williams for the curb and street painting.

STORM SEWERS & DRAINS

Item number 436.100 is hydrants and in 2013 we paid Manheim Borough Authority \$1,112.00 monthly for reservation of capacity. There was a 20% increase since 2010. Department 446 is Storm water and is used strictly for storm water improvements in the borough.

MAINTENANCE/REPAIRS

Currently this is one line item 431 and the only thing we use it for is street sweeping, we always street sweep in the spring for the borough and plan on some fall work.

POOL

The community pool (452) is now run by the Borough with support from Rapho Township. We have made several building improvements including painting, roof repair, and plumbing. The pools got patch repairs and repainted. We bid out contract services for the pool and concession stand and contracted with for 2013 Hammerguard Aquatics. We still have debt on the pool and it will be paid off in 2016. We are planning to upgrade the sound system in 2014 and purchase a new computer.

PARKS

Parks and Recreation are department 454 which we took over in 2011. The borough now maintains all the parks and pavilions. Pavilions can be rented out and scheduled at the borough office. We purchased a golf cart for easy access and trash collection around Memorial Park. The Utilities for the parks annually is around \$15,000.

LIBRARY

Every year the borough makes a donation to the Library. 2002-2004 the borough donated \$3000.00 which was increased in 2005 to \$5000.00 and increased again in 2006 it increased to \$6000.00. Budget for 2014 is \$6300.00. The Library is located in the same building as the borough office so their insurance, electric, water, sewer, trash and restroom supplies are all provided by the borough, this in kind service contribution comes to \$22,000.00 a year.

DRUG TASK FORCE

The Drug Task Force uses a number of different approaches and tools to investigate violations of the Drug Act, including establishing and maintaining an intelligence databank of suspected illegal drug dealers and users, maintaining and utilizing approved electronic surveillance equipment in support of investigations, coordinating drug investigations in the county, drug enforcement agencies, as well as seizing and forfeiting assets found in the possession of drug dealers. Every year the borough make a donation based on the number of resident in Manheim, for 2014 the budgeted amount is \$4800.00.

ECONOMIC DEVELOPMENT CORP

Manheim Area Economic Development Corporation (MAEDC) was formed to oversee revitalization activities within the Manheim area. The Borough has been supportive of this group since 1998 and budgeted \$10,000.00 donation in 2014. Currently the Main Street program is in their last year of state funding and is focusing on sustainability.

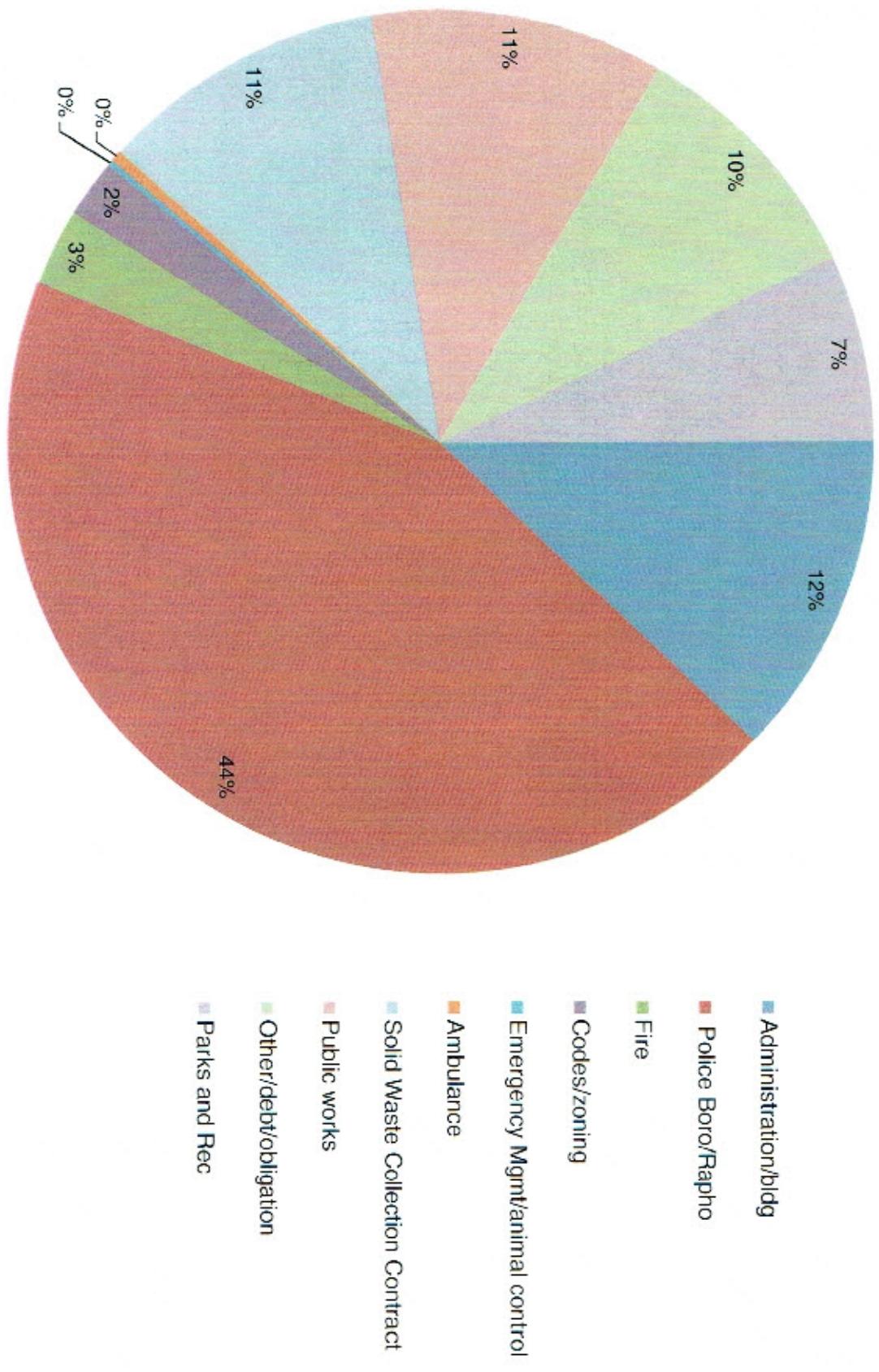
DEBT

In 2011 the borough did a draw down loan with Susquehanna Bank for \$4,000,000 for capital improvements and to move the police into their own facility. Our annual debt service amount is \$227,545.00 for 2014 and can be found under 01.471.100.

ACT 205 PENSIONS

This line item 483.100 is an estimated amount of what the borough will put toward the uniform pension plan and the non-uniform pension plan. Under Act 205 the borough must contribute what the resolution states for the minimum municipal obligation for 2014 towards the pension plans. Markley Actuarial helps administrate our plans. For 2014 the borough has budgeted \$130,000.

2014 Expense



2014 Gen Fund Expense

Account	Description	2011 budget	2011 Actual	2012 Budget	2012 Actual	2013 budget	2013 Actual	2014 budget	
								2014 budget	2014 budget
ADMINISTRATION									
A01.400.105	Mayor Salary	\$ 240.00	\$ 240.00	\$ 240.00	\$ 240.00	\$ 1,471.84	\$ 240.00	\$ 360.00	\$ 240.00
A01.400.116	Admin/Board/Comm. Education	\$ 1,500.00	\$ 603.10	\$ 500.00		\$ 1,000.00	\$ 384.47	\$ 1,000.00	
A01.400.150	Payroll Taxes	\$ 30.00	\$ 32.16	\$ 30.00		\$ 30.00	\$ 52.56	\$ 30.00	
A01.400.350	Public Official Liability Ins	\$ 3,500.00	\$ 2,214.00	\$ 2,000.00		\$ 2,200.00	\$ 2,485.00	\$ 3,000.00	
A01.401.110	Wages - Borough Mgr	\$ 64,300.00	\$ 64,384.60	\$ 67,275.00	\$ 111,913.57	\$ 80,000.00	\$ 97,470.01	\$ 77,251.00	
A01.401.140	Wages- admin. assistant	\$ 36,000.00	\$ 37,591.09	\$ 37,300.00		\$ 39,613.62	\$ 42,000.00	\$ 35,544.51	\$ 42,100.00
A01.401.150	Payroll Taxes	\$ 11,000.00	\$ 10,228.78	\$ 9,000.00		\$ 3,868.47	\$ 9,000.00	\$ 5,338.35	\$ 10,000.00
A01.401.151	Unemployment Comp. Tax	\$ 500.00	\$ 1,347.05	\$ 1,150.00		\$ 1,015.85	\$ 1,200.00	\$ 1,120.20	\$ 1,200.00
A01.401.155	Dental/Eye Care Allowance	\$ 2,685.00	\$ 2,706.84	\$ 1,805.00		\$ 1,062.04	\$ 1,925.00	\$ 1,138.62	\$ 1,955.00
A01.401.156	Health/Life Ins.	\$ 35,580.00	\$ 34,367.88	\$ 17,900.00		\$ 19,453.61	\$ 36,900.00	\$ 26,404.81	\$ 42,000.00
A01.401.163	Workmen's Comp	\$ 900.00	\$ 400.00	\$ 800.00		\$ 600.00	\$ 800.00	\$ 974.00	\$ 2,000.00
A01.401.174	Training	\$ 5,000.00	\$ 1,022.61	\$ 3,000.00		\$ 624.00	\$ 3,000.00	\$ 790.00	\$ 3,000.00
A01.401.210	Office Supplies	\$ 4,000.00	\$ 3,477.16	\$ 3,800.00		\$ 4,123.30	\$ 3,800.00	\$ 3,613.36	\$ 3,800.00
A01.401.300	General Expense	\$ 10,000.00	\$ 6,010.37	\$ 9,500.00		\$ 3,724.68	\$ 9,000.00	\$ 3,504.29	\$ 6,000.00
A01.401.311	Auditing	\$ 13,500.00	\$ 15,830.00	\$ 13,500.00		\$ 16,055.00	\$ 14,000.00	\$ 12,905.00	\$ 15,500.00
A01.401.320	Telephone	\$ 1,200.00	\$ 918.17	\$ 1,200.00		\$ 1,059.61	\$ 800.00	\$ 556.39	\$ 700.00
A01.401.325	Postage	\$ 7,000.00	\$ 9,676.32	\$ 8,000.00		\$ 8,382.99	\$ 8,000.00	\$ 2,807.93	\$ 8,000.00
A01.401.340	Advertising/Printing	\$ 9,500.00	\$ 13,370.49	\$ 10,000.00		\$ 15,609.97	\$ 12,000.00	\$ 9,866.07	\$ 12,000.00
A01.401.352	Liability Insurance	\$ 600.00	\$ -	\$ 300.00		\$ 300.00	\$ 300.00	\$ 2,800.00	\$ 500.00
A01.401.420	Dues/Membership/Subscriptions	\$ 2,000.00	\$ 1,867.95	\$ 2,000.00		\$ 2,060.87	\$ 2,000.00	\$ 1,467.40	\$ 2,155.00
A01.401.760	Travel	\$ 1,000.00	\$ 395.37	\$ 700.00		\$ 182.97	\$ 700.00	\$ 219.59	\$ 700.00
A01.402.140	Wages- fiscal	\$ 43,584.00	\$ 43,190.97	\$ 45,200.00		\$ 44,240.04	\$ 48,000.00	\$ 38,556.76	\$ 47,000.00
A01.402.150	Payroll Taxes	\$ 3,100.00	\$ 3,216.72	\$ 3,100.00		\$ 3,294.85	\$ 3,100.00	\$ 2,862.12	\$ 3,200.00
A01.402.151	Unemployment Comp Tax	\$ 150.00	\$ 461.17	\$ 556.00		\$ 515.17	\$ 600.00	\$ 590.75	\$ 600.00
A01.402.155	Dental/Eye Care Allowance	\$ 895.00	\$ 902.28	\$ 895.00		\$ 910.32	\$ 962.00	\$ 641.76	\$ 978.00
A01.402.156	Health/Life Ins.	\$ 17,079.00	\$ 17,047.82	\$ 17,915.00		\$ 19,440.24	\$ 18,700.00	\$ 15,503.18	\$ 21,000.00
A01.402.163	Workmen's Comp	\$ 300.00	\$ 170.00	\$ 300.00		\$ 400.00	\$ 400.00	\$ 390.00	\$ 1,000.00
A01.402.174	Training	\$ 1,200.00	\$ 1,077.38	\$ 1,100.00		\$ 912.83	\$ 1,100.00	\$ 205.00	\$ 1,100.00
A01.402.350	Bond Ins.	\$ 1,200.00	\$ 900.00	\$ 1,200.00		\$ 925.00	\$ 1,200.00	\$ 1,250.00	\$ 1,500.00

2014 Gen Fund Expense

Account	Description	2011 budget		2011 Actual		2012 Budget		2012 Actual		2013 budget		2013 Actual		2014 budget			
		\$	120.00	\$	100.00	\$	100.00	\$	100.00	\$	100.00	\$	100.00	\$	100.00	\$	100.00
A01.402.352	Liability Insurance	\$	2,000.00	\$	2,686.15	\$	2,500.00	\$	4,381.77	\$	4,000.00	\$	2,806.38	\$	4,300.00		
A01.402.360	Payroll Processing	\$	400.00	\$	447.09	\$	400.00	\$	190.35	\$	400.00	\$	48.58	\$	400.00		
A01.402.760	Travel	\$	3,000.00	\$	2,540.78	\$	3,000.00	\$	2,194.83	\$	3,000.00	\$	1,961.24	\$	3,000.00		
A01.403.100	Fee/Commission	\$	2,000.00	\$	876.92	\$	1,000.00	\$	889.65	\$	1,000.00	\$	-	\$	1,000.00		
A01.403.200	Material/Supplies	\$	32,000.00	\$	50,158.56	\$	30,000.00	\$	50,466.75	\$	40,000.00	\$	22,940.36	\$	35,000.00		
A01.404.100	Professional Legal Services	\$	15,000.00	\$	15,122.86	\$	15,000.00	\$	14,247.35	\$	4,000.00	\$	2,954.56	\$	4,000.00		
A01.404.300	Ordinance Update	\$	30,000.00	\$	38,213.83	\$	35,000.00	\$	42,958.65	\$	40,000.00	\$	28,224.20	\$	35,000.00		
A01.408.100	Engineer contract	\$	9,000.00	\$	10,096.30	\$	10,000.00	\$	8,775.20	\$	12,000.00	\$	7,906.00	\$	9,500.00		
A01.409.100	clean svc	\$	1,500.00	\$	1,530.37	\$	1,500.00	\$	919.34	\$	3,000.00	\$	1,013.81	\$	2,000.00		
A01.409.200	Material/Supplies	\$	2,500.00	\$	2,853.31	\$	2,500.00	\$	3,709.07	\$	6,000.00	\$	1,476.34	\$	2,500.00		
A01.409.320	Telephone	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,500.00	\$	6,000.00	\$	3,104.00	\$	4,550.00		
A01.409.351	Property Insurance	\$	25,000.00	\$	29,194.82	\$	25,000.00	\$	24,011.72	\$	30,000.00	\$	22,008.47	\$	24,769.00		
A01.409.360	Utilities	\$	10,000.00	\$	11,069.34	\$	10,000.00	\$	15,757.62	\$	10,000.00	\$	6,139.58	\$	10,000.00		
A01.409.700	Capital Outlay	\$	-									\$	-	\$	10,000.00		
A01.409.740	Computer Training/Equipment	\$	20,800.00	\$	15,405.88	\$	16,000.00	\$	13,308.39	\$	27,500.00	\$	19,372.06	\$	20,150.00		
A01.409.750	Minor Equipment Repair/Purchas	\$	2,000.00	\$	3,262.51	\$	3,000.00	\$	6,985.65	\$	5,000.00	\$	4,970.05	\$	5,000.00		
	admin sub-total	\$	434,863.00	\$	459,209.00	\$	417,266.00	\$	495,357.18	\$	494,957.00	\$	394,917.76	\$	480,778.00		
POLICE DEPT																	
A01.410.140	Wages	\$	431,405.00	\$	411,402.96	\$	858,500.00	\$	828,962.86	\$	799,000.00	\$	758,701.19	\$	720,043.00		
	overtime															\$	40,000.00
A01.410.141	Chief police	\$	71,200.00	\$	70,067.36	\$	73,700.00	\$	75,249.92	\$	76,279.50	\$	64,368.92	\$	79,115.00		
A01.410.142	Police secretary	\$	37,972.00	\$	35,901.20	\$	64,200.00	\$	38,417.60	\$	63,194.00	\$	33,475.20	\$	63,194.00		
	sgt															\$	74,821.00
	Detective															\$	72,742.00
A01.410.143	SRO - school police	\$	67,275.00	\$	45,417.03	\$	69,293.00	\$	60,862.24	\$	63,194.00	\$	55,597.62	\$	69,279.00		
A01.410.144	X-ing Guards	\$	31,185.00	\$	27,441.28	\$	32,276.00	\$	28,107.42	\$	32,000.00	\$	22,435.14	\$	32,000.00		

2014 Gen Fund Expense

Account	Description	2011 budget		2012 Actual		2013 budget		2013 Actual		2014 budget	
	FIRE DEPT										
A01.411.163	Workmen's Comp	\$ 16,000.00	\$ 16,043.00	\$ 18,000.00	\$ 19,027.00	\$ 20,000.00	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00	
A01.411.240	Vehicle Operation	\$ 7,000.00	\$ 5,630.81	\$ 7,000.00	\$ 4,114.67	\$ 7,000.00	\$ 3,195.99	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
A01.411.351	Property Insurance	\$ 4,500.00	\$ -	\$ 3,500.00	\$ 7,070.00	\$ 3,500.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
A01.411.352	Liability Insurance	\$ 12,000.00	\$ 11,930.00	\$ 12,000.00	\$ 9,202.00	\$ 12,000.00	\$ 9,417.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	
A01.411.360	Utilities	\$ 15,000.00	\$ 13,608.00	\$ 15,000.00	\$ 10,487.14	\$ 15,000.00	\$ 9,112.79	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	
A01.411.370	Maint					\$ 250.00	\$ 597.92	\$ 500.00	\$ 500.00	\$ 500.00	
A01.411.500	State Fire Relief	\$ 31,000.00	\$ 49,153.65	\$ 31,000.00	\$ 27,961.18	\$ 31,000.00	\$ 31,650.48	\$ 31,000.00	\$ 31,000.00	\$ 31,000.00	
	fire-sub total	\$ 85,500.00	\$ 96,365.46	\$ 86,500.00	\$ 77,861.99	\$ 88,750.00	\$ 88,974.18	\$ 96,500.00			
	CODE ENFORCEMENT										
A01.413.140	Wages- codes	\$ 40,000.00	\$ 40,023.04	\$ 41,400.00	\$ 41,112.08	\$ 40,000.00	\$ 40,118.80	\$ 40,118.80	\$ 41,200.00	\$ 41,200.00	
A01.413.110	contract svc - commonwealth										
A01.413.150	Payroll Taxes	\$ 2,500.00	\$ 2,974.39	\$ 3,000.00	\$ 2,902.40	\$ 3,000.00	\$ 1,137.12	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	
A01.413.151	Unemployment Comp Tax	\$ 135.00	\$ 461.34	\$ 556.00	\$ 517.96	\$ 600.00	\$ 590.75	\$ 600.00	\$ 600.00	\$ 600.00	
A01.413.155	Dental/Eye Care Allowance	\$ 895.00	\$ 902.28	\$ 895.00	\$ 910.32	\$ 962.00	\$ 160.44	\$ 978.00	\$ 978.00	\$ 978.00	
A01.413.156	Health/Life Ins.	\$ 15,730.00	\$ 17,022.43	\$ 17,915.00	\$ 16,328.77	\$ 18,700.00	\$ 7,841.15	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	
A01.413.163	Workmen's Comp	\$ 600.00	\$ 400.00	\$ 600.00	\$ 700.00	\$ 700.00	\$ 990.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
A01.413.174	Training	\$ 800.00	\$ 410.00	\$ 800.00	\$ -	\$ 800.00	\$ 560.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
a01.413.240	Boro Car Maint	\$ 1,000.00	\$ 2,230.06	\$ 1,000.00	\$ 1,033.36	\$ 1,000.00	\$ 1,035.74	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
A01.413.300	General Expense	\$ 500.00	\$ 480.00	\$ 500.00	\$ 54.00	\$ 300.00	\$ 150.48	\$ 300.00	\$ 300.00	\$ 300.00	
A01.413.320	Telephone	\$ 500.00	\$ 743.56	\$ 500.00	\$ 679.39	\$ 250.00	\$ 277.53	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	
A01.413.352	Liability Insurance	\$ 150.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 500.00	\$ 500.00	\$ 500.00	
A01.413.400	Code Enforcement Equip	\$ 150.00	\$ 167.26	\$ 150.00	\$ 34.18	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	
A01.413.410	permit state fee	\$ 1,000.00	\$ 76.00	\$ 500.00	\$ 100.00	\$ 400.00	\$ 148.00	\$ 400.00	\$ 400.00	\$ 400.00	
A01.413.760	Travel	\$ 100.00	\$ 5.00	\$ 100.00	\$ -	\$ 50.00	\$ -	\$ 50.00	\$ 50.00	\$ 50.00	
A01.414.100	Secretary Zoning Hearing	\$ 1,000.00	\$ 250.00	\$ 1,000.00	\$ 785.00	\$ 1,000.00	\$ 265.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	
A01.414.300	General Expense	\$ 200.00	\$ 200.00	\$ 200.00	\$ 950.00	\$ 880.00	\$ -	\$ 925.00	\$ 925.00	\$ 925.00	
A01.414.305	Planning Commission	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	
A01.414.310	Professional Service	\$ 7,000.00	\$ 21,023.59	\$ 8,000.00	\$ 3,271.50	\$ 3,271.50	\$ 375.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	
A01.414.312	Consulting Service	\$ 1,500.00	\$ 1,475.00	\$ 2,000.00	\$ 750.00	\$ 2,000.00	\$ 600.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	

2014 Gen Fund Expense

Account	Description	2011 budget		2012 Budget		2012 Actual		2013 budget		2013 Actual		2014 budget	
A01.414.340	Advertising/Printing	\$ 4,000.00	\$ 3,527.10	\$ 4,500.00	\$ 1,726.70	\$ 4,500.00	\$ 486.40	\$ 4,000.00	\$ 4,000.00	\$ 486.41	\$ 86,253.00		
	CODES -sub total	\$ 77,960.00	\$ 92,471.05	\$ 83,916.00	\$ 70,014.16	\$ 78,813.50	\$ 57,186.41						
	EMERGENCY MGMT												
A01.415.100	Emergency Management	\$ 1,000.00	\$ 67,468.51	\$ 1,000.00	\$ 158,179.35	\$ 1,000.00	\$ 588.43	\$ 1,000.00					
A01.419.100	Task Force	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,858.00	\$ 4,800.00	\$ 4,858.00	\$ 4,800.00	\$ 4,800.00		
A01.422.000	Animal control						\$ 1,475.00	\$ 1,500.00	\$ 6,966.49	\$ 2,000.00			
	Emergency Wgmt- sub total	\$ 1,000.00	\$ 67,468.51	\$ 1,000.00	\$ 158,179.35	\$ 7,300.00	\$ 12,412.92	\$ 7,800.00					
	AMBULANCE												
A01.420.163	Workmen's Comp	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 8,400.00	\$ 8,500.00	\$ 7,500.00	\$ -					
A01.420.351	Property Insurance	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00		
A01.420.352	Liability Insurance	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00		
A01.420.370	Maintenance/Repair	\$ -					\$ -		\$ 500.00	\$ 217.47	\$ 5,500.00		
A01.420.500	Ambulance Contr. Vehicle	\$ 7,500.00	\$ 10,296.33	\$ 8,000.00	\$ 9,543.16	\$ 8,500.00	\$ 8,199.75	\$ 8,500.00					
	Ambulance- sub total	\$ 16,400.00	\$ 18,696.33	\$ 16,400.00	\$ 20,843.16	\$ 20,400.00	\$ 18,917.22	\$ 17,000.00					
	TRASH REMOVAL/MAINT												
A01.427.100	Solid Waste Collection Contrac	\$ 210,000.00	\$ 226,219.27	\$ 216,500.00	\$ 236,989.78	\$ 219,000.00	\$ 183,487.22	\$ 221,200.00					
A01.427.145	Tipping Fee/	\$ 160,000.00	\$ 200,211.56	\$ 163,200.00	\$ 144,653.02	\$ 163,200.00	\$ 112,310.12	\$ 163,200.00					
A01.428.450	grass cutting	\$ 12,000.00	\$ 22,920.00	\$ 20,000.00	\$ 23,815.00	\$ 23,300.00	\$ 22,085.75	\$ 26,000.00					
	Trash - sub total	\$ 382,000.00	\$ 449,350.83	\$ 399,700.00	\$ 405,457.80	\$ 405,500.00	\$ 317,883.09	\$ 410,400.00					
	PUBLIC WORKS												
A01.430.112	Wages- street	\$ 72,500.00	\$ 101,659.36	\$ 72,000.00	\$ 72,042.57	\$ 74,000.00	\$ 75,520.01	\$ 105,500.00					
	wages - part time	\$ 24,000.00	\$ -	\$ 47,000.00		\$ 23,960.00							
A01.430.150	payroll taxes	\$ 6,000.00	\$ 7,660.71	\$ 8,000.00	\$ 5,373.56	\$ 8,000.00	\$ 5,649.04	\$ 8,000.00					
A01.430.151	unemployment tax	\$ 375.00	\$ 2,017.04	\$ 2,300.00	\$ 1,441.17	\$ 1,800.00	\$ 1,618.08	\$ 1,800.00					
A01.430.156	health/life	\$ 24,980.00	\$ 16,694.86	\$ 26,215.00	\$ 21,375.02	\$ 37,400.00	\$ 22,518.46	\$ 50,000.00					
A01.430.155	dental/eye	\$ 1,195.00	\$ 899.72	\$ 1,200.00	\$ 935.43	\$ 1,925.00	\$ 856.50	\$ 2,277.00					
A01.430.163	work comp ins	\$ 7,000.00	\$ 4,800.00	\$ 6,500.00	\$ 8,181.00	\$ 8,500.00	\$ 5,345.00	\$ 9,000.00					
A01.430.200	Material/Supplies	\$ 4,000.00	\$ 5,104.07	\$ 5,000.00	\$ 3,767.01	\$ 5,000.00	\$ 2,656.98	\$ 4,000.00					
A01.430.238	uniforms st dept	\$ 500.00	\$ 958.93	\$ 1,000.00	\$ 1,018.90	\$ 1,500.00	\$ 884.88	\$ 1,500.00					
A01.430.232	Vehicle Operation	\$ 7,000.00	\$ 11,020.47	\$ 7,000.00	\$ 5,977.90	\$ 7,000.00	\$ 3,214.67	\$ 6,000.00					

2014 Gen Fund Expense

2014 Gen Fund Expense

Account	Description	2011 budget		2012 Budget		2013 Actual		2014 budget	
A01.452.260	Pool equip/supply/misc	\$ 30,000.00	\$ 95,000.00	\$ 7,000.00	\$ 16,718.80	\$ 15,000.00	\$ 10,380.82	\$ 15,000.00	
A01.452.300	Pool Loan	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	
A01.452.360	Pool Utilities	\$ -	\$ 20,000.00	\$ 23,882.92	\$ 20,000.00	\$ 28,600.47	\$ 30,000.00		
A01.452.700	Pool Capital			\$ 30,000.00	\$ 13,364.37	\$ 30,000.00	\$ 36,100.25	\$ 10,000.00	
A01.454.200	Park taxes	\$ 6,300.00	\$ 6,164.66	\$ 6,300.00	\$ 6,438.54	\$ 6,500.00	\$ 6,634.55	\$ 7,000.00	
A01.454.351	Property Insurance	\$ 6,000.00	\$ 4,000.00	\$ 5,000.00	\$ 4,900.00	\$ 5,000.00	\$ 4,920.00	\$ 5,500.00	
A01.454.360	Park Utilities		\$ 18,440.83	\$ 16,000.00	\$ 12,021.87	\$ 15,000.00	\$ 8,980.12	\$ 13,000.00	
A01.454.370	Park Maintenance/Repairs	\$ 1,500.00	\$ 14,356.74	\$ 15,000.00	\$ 30,221.19	\$ 20,000.00	\$ 21,993.56	\$ 25,000.00	
A01.456.100	Library Donation Expense	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,300.00	
	Recreation - sub total	\$ 61,800.00	\$ 341,827.34	\$ 236,885.00	\$ 274,837.25	\$ 264,300.00	\$ 282,621.88	\$ 262,800.00	
	OTHER								
A01.457.100	250th fund	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -		
A01.464.100	Main st expense					\$ 8,180.17	\$ -		
A01.464.150	payroll tax-main st					\$ 4,210.55	\$ -		
A01.464.200	Main st Grant	\$ 40,000.00	\$ 35,000.00						
A01.465.100	Economic Development Corp	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,069.06	\$ 10,000.00	
	New Note Interest 2011	\$ 40,000.00	\$ 37,139.56	\$ 40,000.00	\$ 10,980.82	\$ 227,802.00	\$ 49,400.45	\$ 228,000.00	
A01.471.100	Note Principal - ST DEPT LOAN	\$ -						\$ 20,000.00	
A01.471.200	Street light loan- Hometowne	\$ -							
A01.483.100	Act 205 Pension Mmo's	\$ 63,000.00	\$ 71,779.72	\$ 70,000.00	\$ 71,154.00	\$ 132,000.00	\$ 119,292.00	\$ 110,000.00	
	Other - sub total	\$ 156,000.00	\$ 2,572,057.47	\$ 123,000.00	\$ 107,525.54	\$ 369,802.00	\$ 178,761.51	\$ 368,000.00	
	grand totals	\$ 2,476,420.00	\$ 5,326,810.01	\$ 3,465,323.00	\$ 3,528,267.53	\$ 3,782,022.00	\$ 3,007,977.13	\$ 3,836,197.00	

Major Projects 2014	Capital Fund	Highway Fund	General Fund	CDBG	Other
Mill St	\$ 50,000.00	\$ 100,000.00			\$ 100,000.00
Mill St stormwater	\$ 65,000.00				
Police Bldg	\$ 1,500,000.00				
Police Cruiser	\$ 36,000.00				\$ 20,000.00 (grant)
Pool Capital	\$ 25,000.00				
Market Square lights	\$ 8,000.00				
Sprayer	\$ 1,600.00				
Sweeper	\$ 7,000.00				
W Steigel St/S Penn St	\$ 100,000.00				
totals	\$ 1,692,600.00	\$ 200,000.00	\$ 15,000.00	\$ 100,000.00	\$ 20,000.00

Capital Fund

balance end of 2012 \$ 1,161,923.85

Current 2013 projects		budget	actual	notes
Covered bridge	\$ 60,000.00	\$ 7,934.00	hoping to be joint project	
Police bldg	\$ 925,000.00	\$ 30,560.50	45 Market Sq	
Police rifles	\$ -	\$ 27,370.00	this was unplanned expense	
Borough car	\$ -	\$ 7,095.00	this was unplanned expense	
Market sq/study only	\$ 25,000.00	\$ 2,448.50	David Christian/releww - now complete	
Pool Capital	\$ 60,000.00	\$ 9,080.00	used some from general fund & capital	
S Main St	\$ 50,000.00	\$ 51,140.08	2012 project - Penndot sent bill & was paid 2013	
Snyder St inlet	\$ -	\$ 8,500.00	planned for 2014 but moved up	
total expense	\$ 1,120,000.00	\$ 144,128.08		
balance end of 2013	\$ 41,923.85	\$ 1,017,795.77		

For 2014

		budget	
Mill St	\$ 50,000.00		paving/liquid fuels/cdbg 2014
Mill st stormwater	\$ 65,000.00		eng/cdbg for 2014
Police Bldg	\$ 1,500,000.00		N Charlotte St
Pool Capital	\$ 25,000.00		pa system and repairs
Sweeper	\$ 7,000.00		
Sprayer	\$ 1,600.00		
Market Square lights	\$ 8,000.00		
Police Cruiser	\$ 36,000.00		
total expense	\$ 1,692,600.00		

CAPITAL PROJECTS LIST

Completed

Elevator boro bldg	2007
Safe Routes	2007
Boro office A/C Heating	2008
St Lights	2008
N. Main st/Colebrook	2009
S Grant St	2009
Lions Bldg	2010
St. Dept Bldg	2010
Alley Stedmen	2011
bridge power rd	2011
E Gramby	2011
Truck st dept	2011
5 Points	2012
Covered Bridge	2012
Fulton St	2012
Linear Park	2012
Market Square	2012
Police dept bldg	2012
pool Roof	2012
S. Main st	2012
Skid loader	2012
traffic signal pre empter	2012
Police radio	2013
Pool Repair	2013
Pd Cruisers	multi
Boro Car	2013
Police Rifles	2013

HIGHWAY AID FUND

2013 Liquid Fuels	
January 1, 2013	\$ 105,776.88
state road turnback April 2013	\$ 840.00
state allocation April 2013	\$ 96,690.87
Milling and Repaving Street Maint:	
CDBG phase II - fulton/west end	\$ (50,000.00)
balance end 2013	\$ 153,307.75
2014 Liquid Fuels	
state road turnback April 2014	\$ 840.00
state allocation April 2014	\$ 93,915.26
Milling/Repaving/Stormwater:	
CDBG Mill St/ S Hazel St	\$ (100,000.00)
S Penn/W Stiegel	\$ (100,000.00)
balance end of 2014	\$ 48,063.01