			2027 Budget
Ordinary Income/Expense			
Income			
	300.000 · Taxes		
	310.100 · R.E. Transfer Tax	$	52,000.00
	300.000 · Taxes - Other		
	Total 300.000 · Taxes	$	52,000.00
	301.000 · Real Estate Taxes		
	301.100 · Real Estate Tax Current	$	515,000.00
	301.200 · Real Estate Prior Yr	$	1,500.00
	301.400 · Real Estate- Deliquent	$	13,000.00
	301.000 · Real Estate Taxes - Other		
	Total 301.000 · Real Estate Taxes	$	529,500.00
	310.000 · Per Capita Taxes		
	301.010 · Per Capita Tax-Current	$	10,500.00
	310.030 · Per Capita - Deliquent	$	3,000.00
	310.000 · Per Capita Taxes - Other	$	200.00
	Total 310.000 · Per Capita Taxes	$	13,700.00
	310.200 · Earned Income Taxes		
	310.210 · E.I.T. Current Year	$	625,000.00
	310.220 · E.I.T. - Prior Year	$	10,000.00
	310.230 · E.I.T. Deliquent	$	7,500.00
	310.200 · Earned Income Taxes - Other		
	Total 310.200 · Earned Income Taxes	$	642,500.00
	310.510 · Local Service Tax	$	40,000.00
	321.000 · Business Licenses and Permits		
	321.320 · Junkyard License	$	300.00
	321.610 · Solicitation Permit		
	321.800 · Cable TV Franchise	$	53,000.00
	Total 321.000 · Business Licenses and Permits	$	53,300.00
	322.000 · Non-Business Licenses & Permit		
	322.300 · Driveway Permit	$	150.00
	322.400 · Road Occ / Hauling	$	18,500.00
	322.500 · Street Opening	$	1,000.00
	Total 322.000 · Non-Business Licenses & Permit	$	19,650.00
	331.000 · Fines		
	331.100 · District Magistrate	$	10,000.00
	331.120 · Violation local ord	$	1,000.00
	331.130 · State Police Fines	$	3,000.00
	331.140 · DUI/Motor Fines	$	8,000.00
	331.150 · USDOJ/DEA Forfeiture	$	35,000.00
	331.000 · Fines - Other	$	3,500.00
	Total 331.000 · Fines	$	60,500.00
	341.000 · Interest Earnings		
	341.010 · General Fund Checking	$	50.00
	341.020 · Interest Payroll Checking	$	25.00
	341.040 · Interest on Credit Card	$	100.00
	341.080 · Interest Earned-Water	$	10,000.00
	341.000 · Interest Earnings - Other	$	100.00
	Total 341.000 · Interest Earnings	$	10,275.00
	352.000 · Federal Shared Rev & Entitle		
	352.530 · ARPA Funds		

Total 352.000 · Federal Shared Rev & Entitle	$	-
355.000 · State Shared Revenue & Entitle		
355.010 · Public Realty Utility	$	1,000.00
355.040 · Liquor Licenses		
355.050 · Act 205 Pension State Aid- MPRP	$	60,000.00
355.070 · Foreign Fire Ins.	$	24,000.00
355.090 · Marcellus shale income	$	20,000.00
355.000 · State Shared Revenue & Entitle - Other	$	50,000.00
Total 355.000 · State Shared Revenue & Entitle	$	155,000.00
357.000 · Local Govt Grants		
357.031 · Horrell Dirt Road Grant		
357.032 · Horrell Dirt Rd Grant Expenses		
357.031 · Horrell Dirt Road Grant - Other		
Total 357.031 · Horrell Dirt Road Grant	$	-
Total 357.000 · Local Govt Grants	$	-
358.000 · Local Govt Shared Pmts		
358.100 · N. Apollo PD Srvc	$	76,000.00
358.000 · Local Govt Shared Pmts - Other		
Total 358.000 · Local Govt Shared Pmts	$	76,000.00
361.000 · General Government		
361.300 · Zoning & Sub & Land Fees		
361.330 · Zoning Permit	$	1,000.00
361.340 · Zone Hearing Fees	$	850.00
361.420 · Bldg Permit	$	4,000.00
361.300 · Zoning & Sub & Land Fees - Ot	$	25.00
Total 361.300 · Zoning & Sub & Land Fees	$	5,875.00
361.410 · Bldg Permit Bureau Veritas	$	250.00
361.700 · Copies/RTK Requests	$	100.00
361.800 · Lien Letter	$	1,800.00
Total 361.000 · General Government	$	8,025.00
362.000 · Public Safety		
362.100 · Police Special Duty	$	10,000.00
362.101 · Police reimb. Narcotics	$	500.00
362.102 · PD Services - ARSD	$	23,000.00
362.103 · Police Workers Comp Payback	$	3,500.00
362.110 · Incident/Acc Report	$	1,000.00
362.112 · Intoxilyzer Fees	$	500.00
362.140 · School Res. Officer	$	130,000.00
362.141 · SRO Healthcare/uniform allow.	$	12,000.00
362.170 · Training (Wages)		
362.310 · Bldg Prmt Admin Fee		
Total 362.000 · Public Safety	$	180,500.00
363.000 · Highways and Streets		
363.510 · PaDot Srvc Contract	$	17,000.00
Total 363.000 · Highways and Streets	$	17,000.00
364.000 · Sanitation		
364.300 · Clean Up Days Fees	$	300.00
364.500 · Sale of Recyclables	$	500.00
Total 364.000 · Sanitation	$	800.00
387.100 · Donations	$	1,000.00
389.100 · All Other Unclassified Rev	$	18,000.00
391.000 · Proceeds of Gen Fixed Asset		

	391.100 · Sale of General Fixed Assets	$	-
	391.000 · Proceeds of Gen Fixed Asset - Other		
	Total 391.000 · Proceeds of Gen Fixed Asset	$	-
	392.30 · Interfund Transfer Capital Res		
	395.000 · Refunds of Prior Yr Exp		
	395.352 · Insurance Refunds	$	1,000.00
	399.000 · Carryover funds from Preve Year		
	395.000 · Refunds of Prior Yr Exp - Other	$	17,500.00
	Total 395.000 · Refunds of Prior Yr Exp	$	18,500.00
Total Income		$	1,896,250.00
Gross Profit		$	1,896,250.00
Expense			
	400-409 · General Government.		
	400.000 · Legislative Governing Body		
	400.105 · Elected Officials Stipend	$	9,375.00
	400.192 · Elect Official Soc Sec	$	500.00
	400.193 · Elect Ofc Medicare	$	125.00
	400.331 · Mileage Reimbursed		
	400.352 · Pub Official Policy	$	10,000.00
	400.460 · Conferences & Seminar Expei	$	2,500.00
	400.000 · Legislative Governing Body - Other		
	Total 400.000 · Legislative Governing Body	$	22,500.00
	400.341 · Legal Advertising	$	2,500.00
	402.000 · Auditing Services		
	402.311 · Acctg / Auditg Srvc	$	10,000.00
	402.000 · Auditing Services - Other		
	Total 402.000 · Auditing Services	$	10,000.00
	403.000 · Tax Collection		
	403.105 · RE Tax Coll Comm	$	9,500.00
	403.116 · Act 511 Tax Comm	$	17,000.00
	403.192 · Emp Pd SS Tax	$	650.00
	403.193 · Emp Pd Medicare	$	300.00
	403.210 · Act 511 Supplies	$	1,500.00
	403.215 · Act 511 Postage	$	3,000.00
	403.000 · Tax Collection - Other		
	Total 403.000 · Tax Collection	$	31,950.00
	404.000 · Solicitor/Legal Services		
	404.310 · Legal Services	$	25,000.00
	404.318 · Legal Srvcs Labor	$	5,000.00
	404.319 · Stenographer Srvcs	$	500.00
	404.000 · Solicitor/Legal Services - Other		
	Total 404.000 · Solicitor/Legal Services	$	30,500.00
	405.000 · Secretary/Clerk/Treasurer/Mgr		
	405.100 · Admin Salaries	$	92,500.00
	405.110 · Admin Overtime		
	405.115 · Boro Manager Salary		
	405.116 · Soc Sec&Medicare Employer	$	1,500.00
	405.192 · Soc Sec Employer Admin	$	6,000.00
	405.193 · Medicare Employer Admin	$	1,700.00
	405.194 · Unemployment Emp Pd PSAT	$	9,000.00
	405.195 · Workers Comp Ins.	$	10,000.00
	405.196 · Healthcare Ins	$	18,000.00

405.197 · Pension	$	2,500.00
405.198 · Vision/Dental/Life Insurance	$	3,000.00
405.331 · Mileage Reimbursed	$	500.00
405.353 · Sec/ Trsr Bond	$	5,000.00
405.460 · Continuing Education	$	2,500.00
Total 405.000 · Secretary/Clerk/Treasurer/Mgr	$	152,200.00
406.000 · General Govt Administration		
406.210 · Office Supplies	$	2,000.00
406.213 · Copier Lease/Supply	$	3,500.00
406.215 · Postage	$	500.00
406.312 · HR Services	$	-
406.317 · Grant Applications	$	500.00
406.319 · Payroll Services	$	4,500.00
406.321 · Telephone Services	$	3,300.00
406.324 · Wireless Phone Srvc	$	500.00
406.341 · Legal Advertising	$	500.00
406.342 · Printing Fees	$	500.00
406.390 · Bank Fees	$	500.00
406.410 · Judgment Damages	$	-
406.420 · Dues/Subscriptions/Members	$	2,500.00
406.470 · Misc Emp tests/Mdcl	$	500.00
Total 406.000 · General Govt Administration	$	19,300.00
407.000 · IT Networking Services		
407.216 · PC Hardware Purch.	$	1,000.00
407.217 · PC Software Purch	$	5,000.00
407.254 · Software Support/UG	$	5,500.00
407.256 · Website Host/Domain	$	900.00
407.257 · IT Services	$	500.00
407.000 · IT Networking Services - Other		
Total 407.000 · IT Networking Services	$	12,900.00
408.000 · Engineering		
408.312 · Consulting Fees PD Admin Pe	$	3,000.00
408.313 · Engineering Service	$	15,000.00
Total 408.000 · Engineering	$	18,000.00
409.000 · Gen Govt. Building & Plants		
409.236 · Building Supplies	$	500.00
409.246 · Bldg Repairs/Maint	$	5,000.00
409.310 · Custodial Services	$	1,600.00
409.361 · Admin Bldg Electric	$	6,000.00
409.362 · Admin Bldg Gas	$	1,900.00
409.364 · Sewage (A/ISEA)	$	900.00
409.366 · Admin Bldg Water	$	800.00
409.367 · Trash Services	$	1,300.00
409.368 · Admin Security Monitoring	$	1,200.00
409.370 · Bldg Repairs/Maint Services	$	2,500.00
409.371 · Land Maint (Mow)	$	2,700.00
Total 409.000 · Gen Govt. Building & Plants	$	24,400.00
Total 400-409 · General Government.	$	324,250.00
405.117 · Boro Manager Health/Eye/Dental	$	-
410-419 · Public Safety(to Persons)		
410.00 · Police		
410.100 · Admin Wages PD		

410.112 · Regular FT Wages PD	$	290,000.00
410.113 · ARSD Special Events	$	20,000.00
410.115 · PT All Wages PD	$	20,000.00
410.116 · Special Detail Wage	$	5,000.00
410.117 · School Resource Ofc	$	130,000.00
410.178 · Heart/Lung Benefit		
410.180 · Overtime FT Wage PD	$	40,000.00
410.191 · Uniform Allowance	$	5,150.00
410.192 · Soc Sec Employer Pd	$	35,000.00
410.193 · Medicare Employer Pd	$	9,000.00
410.194 · AD&D Insurance - Aflac	$	-
410.195 · Workers Comp Police	$	14,000.00
410.196 · Healthcare Ins	$	44,000.00
410.197 · Pension Police	$	30,000.00
410.198 · Vision Insurance	$	1,000.00
410.199 · Dental Insurance	$	1,500.00
410.200 · Life Insurance Dearborn	$	400.00
410.210 · Office Supplies	$	1,500.00
410.211 · Evidence Pack/Supply	$	500.00
410.213 · PC Hardware Purch	$	2,000.00
410.214 · PC Software Purchase	$	3,000.00
410.215 · Postage	$	100.00
410.231 · Vehicle Fuel	$	15,000.00
410.242 · First Aid/D./Cp Sup	$	-
410.251 · Vehicle Maint/Repair Supplies	$	15,000.00
410.259 · ENRADD	$	10,000.00
410.260 · Small Tools/Equip	$	1,400.00
410.261 · Firearm Purchases	$	1,000.00
410.262 · Ammunition Purchase	$	5,000.00
410.263 · Uniform Non-Clothing	$	3,000.00
410.300 · Other Police Expense	$	500.00
410.310 · IT Services	$	1,500.00
410.316 · Lab Fees	$	15,000.00
410.317 · Towing Services	$	150.00
410.321 · Telephone Services	$	8,500.00
410.324 · Wireless Telephone		
410.327 · Radio/Body Cam	$	4,000.00
410.329 · GPS Devices		
410.338 · Transport Fee		
410.342 · Printing	$	-
410.352 · Comm Vehicle Ins		
410.353 · Police Prof Ins	$	12,500.00
410.380 · Copier Lease/Supply	$	2,500.00
410.410 · Judgement/Damages	$	6,000.00
410.420 · Dues/Subscriptions		
410.460 · Continuing Education	$	5,000.00
410.750 · Capital Purchases	$	10,000.00
410540 · Police-Contribution to Non-Govt		
Total 410.00 · Police	$	768,200.00
411.000 · Fire		
411.195 · Workers Comp Ins	$	18,000.00
411.352 · Liability Insurance	$	5,000.00

411.363 · Fire Hydrant Srvcs	$	11,000.00
411.540 · Donation/Contribute	$	27,500.00
411.541 · Foreign Fire Relief	$	24,000.00
Total 411.000 · Fire	$	85,500.00
413.000 · UCC and Code Enforcement		
413.319 · UCC Stenographer		
Total 413.000 · UCC and Code Enforcement	$	-
414.000 · Planning & Zoning		
414.110 · Zoning Board Stipend	$	-
414.111 · Planning Comm Stipe	$	-
414.115 · Zoning Officer Wage	$	25,000.00
414.192 · Soc Sec Employer Pd	$	-
414.193 · Medicare Employer P	$	-
414.210 · Office Supplies	$	200.00
414.215 · Postage	$	200.00
414.314 · Leg. Srvcs Zoning	$	500.00
414.319 · Stenographer Srvc	$	500.00
414.324 · Wireless Telephone	$	-
414.331 · Mileage Reimburse	$	-
414.341 · Advertising Hearing	$	500.00
414.342 · Printing	$	-
414.420 · Dues/Subscriptions	$	-
414.460 · Continuing Educatio	$	-
414.000 · Planning & Zoning - Other	$	-
Total 414.000 · Planning & Zoning	$	26,900.00
Total 410-419 · Public Safety(to Persons)	$	880,600.00
410.212 · Pension FT Police		
410550 · Bank Service Charges		
426-429 · Public Works-Sanitation		
426.000 · Recycling Collection & Disposal		
426.367 · Clean Up Days	$	12,000.00
Total 426.000 · Recycling Collection & Disposal	$	12,000.00
429.000 · Wastewater Coll.& Treatment		
429.244 · Sewage Maint & Repair Supplies		
Total 429.000 · Wastewater Coll.& Treatment		
Total 426-429 · Public Works-Sanitation	$	12,000.00
430-439 · Public Works-Highways & Strts		
430.000 · Gen Srvcs(Include Purch,Fuel)		
430.112 · Regular FT Wages PW	$	186,000.00
430.115 · Reg Temp Wages PW		
430.180 · Overtime FT Wage PW	$	15,000.00
430.192 · Soc Sec Employer Pd	$	12,500.00
430.193 · Medicare Employer Pd	$	3,000.00
430.196 · Healthcare Ins	$	47,500.00
430.197 · Pension	$	70,500.00
430.210 · Office Supplies	$	1,000.00
430.231 · Fuel	$	19,000.00
430.238 · PW Uniforms	$	1,100.00
430.260 · Small Tool Purchase	$	1,500.00
430.321 · Telephone Services	$	3,000.00
430.327 · Radio Equip Maint	$	500.00
430.331 · Mileage reimbursed	$	-

430.346 · Building Maint/Rep	$	1,000.00
430.352 · Comm Vehicle Ins		
430.360 · Garage Security Monitoring	$	2,000.00
430.361 · Garage Electric	$	3,500.00
430.362 · Garage Gas Service	$	4,500.00
430.366 · Garage Water Srvc	$	350.00
430.367 · Trash Service (Dump)	$	500.00
430.368 · PA One Call	$	200.00
430.410 · Judgement/Damages		
430.470 · CDL Testing/Renewal	$	800.00
430.740 · Major Purchases	$	-
Total 430.000 · Gen Srvcs(Include Purch,Fuel)	$	373,450.00
432.000 · Snow Removal		
432.240 · Anti Skid		
432.241 · Road Ash/Anti Skid	$	45,000.00
432.251 · Ash/Anti Skid Hauling	$	3,000.00
432.370 · Anti Skid Hauling		
Total 432.000 · Snow Removal	$	48,000.00
433.000 · Traffic Control Devices (Signs)		
433.245 · Road/Street Signs Supplies	$	2,000.00
433.250 · Signs and Markings	$	500.00
Total 433.000 · Traffic Control Devices (Signs)	$	2,500.00
436.000 · Storm Sewers & Drains		
436.250 · Storm Sewer Main Supplies	$	15,000.00
Total 436.000 · Storm Sewers & Drains	$	15,000.00
437.000 · Repairs of Tools & Machinery		
437.234 · Oil/Lubricants	$	200.00
437.251 · Repair Tools & Mach-Supplies	$	10,000.00
437.374 · Repair & Maint Services	$	12,000.00
437.000 · Repairs of Tools & Machinery	$	1,000.00
Total 437.000 · Repairs of Tools & Machinery	$	23,200.00
438.000 · Maint & Repair of Rds & Bridges		
438.245 · Road Maint Material		
Total 438.245 · Road Maint Material	$	-
438.250 · Maint & Repair Rds-Supplies	$	700.00
438.313 · Maint/Rpair Rd/Brdg-Prof	$	3,500.00
438.380 · Equipment Rental Rd Repair	$	2,500.00
438.000 · Maint & Repair of Rds & Bridges - Other		
Total 438.000 · Maint & Repair of Rds & Bridges	$	6,700.00
Total 430-439 · Public Works-Highways & Strts	$	480,850.00
440-449 · Public Works-Other Services		
451-459 · Culture & Recreation		
454.000 · Parks		
454.112 · Park Maintenance	$	2,000.00
Total 454.000 · Parks	$	2,000.00
Total 451-459 · Culture & Recreation	$	2,000.00
471-475 · Debt Service		
472.000 · Debt Interest	$	3,304.51
	$	8,373.53
Total 471-475 · Debt Service	$	11,678.04

	481-487 · Employer Paid Benefits & Wthldg		
	484.000 · Workers Compensation Ins		
	Total 481-487 · Employer Paid Benefits & Wthldg	$	-
	486.000 · Insurance, Caualty & Surety		
	486.352 · Gen Liability Ins	$	23,000.00
	486.353 · Comm Property Ins	$	8,700.00
	486.355 · Gen Liab Ins Deduct		
	486.356 · Other Insurance Exp		
	Total 486.000 · Insurance, Caualty & Surety	$	31,700.00
	488-489 · Unclassified Operating Expenses		
	489.000 · All Other Unclassified Expenses		
	489.100 · Capital Reserve Funding		
	Total 488-489 · Unclassified Operating Expenses	$	-
	491-493 · Other Financing Uses		
	491.100 · Refund RE Tax Revenue		
	492.300 · Interfund Transfer Cap Improvem		
	492.350 · Interfund Transfer State Fund		
	Total 491-493 · Other Financing Uses	$	-
	66001 · *Payroll Expenses		
	66900 · Reconciliation Discrepancies		
Total Expense		$	1,743,078.04
Net Ordinary Income		$	153,171.96
Other Income/Expense			
Other Expense			
221 · PA UC			
Total Other Expense		$	-
Net Other Income		$	-
Net Income		$	153,171.96