

	Estimated 2025							
REVENUES - GENERAL								
PROPERTY/OCCUPATION TAXES								
301.100 REAL ESTATE - CURRENT YEAR'S LEVY	\$210,000							
301.400 DELINQUENT TAX	\$3,500							
305.100 OCCUPATION - CURRENT YEAR'S LEVY	\$12,000							
LOCAL TAX ENABLING ACT (ACT 511) TAXES								
310.010 PER CAPITA - CURRENT YEAR'S LEVY	\$7,000							
310.100 REAL ESTATE TRANS TAX/RECORDER OF DEED	\$50,000							
310.200 EARNED INCOME TAX	\$190,000							
310.500 LOCAL SERVICES TAX	\$34,000							
310.800 HOTEL TAX	\$0							
BUSINESS LICENSES & PERMITS								
321.800 CABLE TV FRANCHISE	\$12,000							
FINES								
331.000 FINES - POLICE	\$3,000							
INTEREST EARNINGS								
341.000 INTEREST - CHECKING - GENERAL	\$6,000							
341.010 INTEREST - GENERAL RESERVE	\$200							
341.090 INTEREST - PAYROLL	\$0							
341.400 INTEREST - CD's	\$22,500							
CELL TOWER REVENUE								
342.530 CELL TOWER REVENUE	\$0							
STATE SHARED REVENUES & ENTITLEMENTS								
355.010 PROPERTY TAXES (PUBLIC UTILITY REALTY)	\$440							
355.040 ALCOHOLIC BEVERAGES TAXES (LICENSES)	\$600							
355.080 TAVERN GAMES TAX	\$1,600							
357.040 ACT 205 PENSION PLAN - employee	\$0							
358.110 LOCAL GOV'T SHARED PMTS - W/C	\$16,000							
COMMISSION REVENUES								
361.300 ZONING/SUBDIVISION FEES	\$2,000							
PUBLIC SAFETY								
362.110 SALE OF COPIES OF ACCIDENT REPORTS	\$200							
362.410 BUILDING PERMITS	\$0							

	Estimated							
	2025							
MISCELLANEOUS REVENUE								
380.010 MISCELLANEOUS REVENUES - GENERAL	\$1,500							
380.050 SESTERCENTENNIAL BOOKS (\$25 ea)	\$50							
500.100 RECEIPT OF FIREMAN'S RELIEF	\$8,600							
TOTAL REVENUES - GENERAL	\$583,215							
EXPENDITURES - GERERAL								
LEGISLATIVE BODY (INCL. MAYOR)								
129.000 LOAN RECEIVABLE - EBACC	forgiven							
400.110 SALARIES OF COUNCIL MEMBERS	\$7,000							
401.113 SALARY OF MAYOR	\$1,000							
FINANCIAL ADMINISTRATION								
402.120 SALARY OF ADMINISTRATOR / TREASURER	\$65,000							
402.200 CONSULTING	\$100							
402.310 AUDITING / ACCOUNTING SERVICES	\$10,000							
402.350 BONDING INS - GENERAL	\$525							
402.351 WORKMAN'S COMP - BOROUGH EMPLOYEES	\$4,300							
TAX COLLECTION								
403.110 SALARY OF TAX COLLECTOR	\$5,500							
403.200 SUPPLIES & MATERIALS	\$700							
LAW								
404.310 LEGAL FEES	\$12,000							
GENERAL BOROUGH EXPENSES								
405.210 OFFICE SUPPLIES & MATERIALS	\$3,500							
405.216 OFFICE FURNITURE/EQUIPMENT	\$2,000							
405.315 COMPUTER SERVICES	\$2,000							
405.320 COMMUNICATIONS (TELEPHONE)	\$5,200							
405.325 POSTAGE	\$800							
405.340 ADVERTISING & PRINTING	\$2,500							
405.370 MAINTENANCE & REPAIRS	\$300							
405.420 DUES, SUBSCRIPTIONS, & MEMBERSHIPS	\$3,000							
405.470 MEETINGS & TRAINING (all staff & Boro gov't mem	\$1,500							
CODE ENFORCEMENT OFFICER								
Subcontracted early 2024 /actual cost for first quarter	\$0							

	Estimated							
	2025							
GENERAL GOVERNMENT BLDGS								
409.200 SUPPLIES & MATERIALS (TOOLS)	\$3,500							
409.238 UNIFORMS	\$300							
409.350 INSURANCE - PROPERTY	\$13,400							
409.351 INSURANCE - GENERAL LIABILITY	\$10,500							
409.361 ELECTRICITY	\$1,500							
409.362 HEATING - NATURAL GAS	\$3,800							
409.370 MAINTENANCE & REPAIRS	\$15,000							
409.374 MACHINERY & EQUIPMENT	\$3,000							
409.375 ADA COMPLIANCE	\$0							
POLICE								
410.121 SALARY OF OFFICER-IN-CHARGE	\$65,237							
410.122 SALARY OF PATROLMAN	\$0							
410.140 LEGAL FEES POLICE	\$0							
410.156 HEALTH INSURANCE	\$0							
410.158 LIFE & DISABILITY INSURANCE	\$450							
410.200 SUPPLIES	\$500							
410.238 UNIFORMS	\$500							
410.300 OTHER SERVICES & CHARGES	\$300							
410.320 COMMUNICATIONS - TELEPHONE BILL	\$2,200							
410.330 GASOLINE - POLICE VEHICLE	\$3,000							
410.340 ADVERTISING & PRINTING	\$50							
410.350 INSURANCE - POLICE VEHICLE	\$2,500							
410.354 INSURANCE - POLICE WORKMEN'S COMP	\$2,800							
410.355 POLICE PENSION/ACTUARIAL & ADMIN.	\$0							
410.370 MAINTENANCE, REPAIRS & EQUIPMENT	\$1,000							
410.374 MAINTENANCE & REPAIRS - VEHICLE - RADIO	\$600							
410.420 DUES, SUBSCRIPTIONS & MEMBERSHIPS	\$40							
410.470 MEETING & CONFERENCES & EDUCATION	\$60							
410.740 CAPITAL PURCHASE MACHINERY/VEHICLE	\$0							
FIRE								
411.355 INSURANCE - WORKMEN'S COMP	\$20,000							
PROTECTIVE INSPECTION								
408.313 ENGINEERING FEES	\$12,000							
PLANNING & ZONING								
414.300 LEGAL FEES	\$1,000							
414.310 OTHER SERVICES & CHARGES	\$6,500							

	Estimated							
	2025							
EMERGENCY MANAGEMENT								
415.000 EMERGENCY MANAGEMENT	\$2,000							
415.001 EMA MISC Expenses	\$1,000							
HIGHWAY MAINTENANCE AND GENERAL SERVICES								
430.140 SALARY OF BOROUGH MAINTENANCE TECHNIC	\$56,700							
430.141 SALARY OF BOROUGH MAINTENANCE ASSISTA	\$32,860							
430.231 GASOLINE - VEHICLES	\$3,500							
430.260 HIGHWAY SUPPLIES	\$400							
430.300 MAINTENANCE & REPAIRS - STREETS	\$3,000							
430.350 INSURANCE - BOROUGH VEHICLES	\$4,400							
430.370 MAINTENANCE & REPAIRS - VEHICLES	\$4,500							
430.740 CAPITAL PURCHASE MACHINERY/VEHICLE	\$0							
432.245 SNOW & ICE REMOVAL	\$6,000							
432.250 SAFETY AUDIT	\$0							
SIGNS, SIGNALS, LIGHTING, STORMWATER								
433.245 ROAD & STREET SIGNS	\$19,000							
433.361 TRAFFIC SIGNALS MAINTENANCE	\$1,500							
434.361 STREET LIGHTS (ELECTRICITY)	\$24,000							
430.500 DATA COLLECTION & MAPPING - 1 unit	\$0							
436.000 STORM SEWER/DRAINS MAINT. & REPAIR	\$3,500							
451.530 CULTURAL & RECREATIONAL CONTRIBUTIONS								
ADAMS COUNTY OFFICE OF AGING	TBD							
NORTHEAST ADAMS FIRE & RESCUE (411.540)	TBD							
EAST BERLIN LIBRARY	TBD							
EAST BERLIN AREA COMMUNITY CENTER	TBD							
EAST BERLIN HISTORICAL SOCIETY	TBD							
EAST BERLIN PARKS & REC	TBD							
ADAMS COUNTY SPCA	TBD							
EAST BERLIN AREA JOINT AUTHORITY	TBD							
EAST BERLIN VFW LADIES AUXILARY	TBD							
EAST BERLIN LION'S CLUB	TBD							
454.361 PARK & REC ELECTRICITY (FROM GEN. ACCT.)	\$350							
454.713 PARK & REC OTHER (FROM GEN. ACCT.)	\$3,500							
454.714 PARK & REC Insurance	\$0							
454.715PARK & REC Water & Sewer	\$800							
454.716 PARK & REC locking/un-lockingcleaning	\$2,800							
454.717PARK & REC major mtnce & upkeep (new line item)	\$10,000							
460.720 COMMUNITY DEVELOPMENT IMPROVEMENTS	\$0							

MISCELLANEOUS EXPENDITURES								
480.000 MISCELLANEOUS EXPENDITURES	\$1,000							
	Estimated							
	2025							
EMPLOYEE BENEFITS								
487.156 HEALTH /DENTAL INSURANCE	\$55,000							
487.158 LIFE INSURANCE	\$1,700							
487.160 PENSION	\$0							
487.161 SOCIAL SECURITY	\$16,000							
487.162 PSAB UNEMPLOY. COMP. PLAN	\$2,000							
OTHER EXPENSES AND TRANSFERS								
492.010 GEN FUND XFER TO GENERAL RES	\$5,000							
500.000 PAYMENT OF FIREMAN RELIEF	\$8,600							
TOTAL EXPENDITURES - GENERAL	\$571,847							
PROFIT OR LOSS - GENERAL	\$11,368							
	Estimated							
	2025							
354.030 STATE GRANT HIGHWAYS & STREETS	\$0							
355.02 MOTOR VEHICLE FUEL TAX	\$49,095							
TOTAL REVENUES - HIGHWAY AID	\$49,095							
EXPENDITURES - HIGHWAY AID								
405.340 ADVERTISING & PRINTING	\$300							
430.313 ENGINEERING FEES	\$8,000							
430.300 MAINTENANCE & REPAIRS - STREETS	\$30,000							
430.370 MAINTENANCE & REPAIRS VEHICLES	\$1,000							
432.245 SNOW & ICE REMOVAL	\$500							
432.740 WINTER MAINTENANCE EQUIPMENT	\$2,500							
433.245 ROAD & STREET SIGNS	\$1,000							
433.361 TRAFFIC SIGNALS - MAINTENANCE	\$0							
435.00 SIDEWALKS AND CROSSWALKS	\$2,500							
TOTAL EXPENDITURES - HIGHWAY AID	\$45,800							
PROFIT OR LOSS - HIGHWAY AID	\$3,295							
Total - General Account	\$341,442.00							
Total - Highway Aid	\$275,000.00							
Total - Old Fire House	\$95,153.00							
Total - General Reserve	\$5,298.00							
CD's	\$525,000.00							
Total Revenue / Monetary Assets	\$1,241,893.00							

	Estimated							
	2025							
TOTAL EXPENDITURES - GENERAL	\$571,847							
TOTAL EXPENDITURES - HIGHWAY AID	\$45,800							
Expense	\$617,647							
PROFIT includes CD's	\$624,246							