

**PHILIPSBURG BOROUGH-General Fund  
Profit & Loss Budget vs. Actual  
January through December 2021**

	Jan - Dec 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
301 - Real Estate Taxes				
301.10 - Real Estate Taxes-current	0.00	470,000.00	-470,000.00	0.0%
301.20 - Real Estate taxes- prior years	0.00	50,000.00	-50,000.00	0.0%
<b>Total 301 - Real Estate Taxes</b>	0.00	520,000.00	-520,000.00	0.0%
310 - Enabling Act Taxes				
310.00 - Per Capita	0.00	5,800.00	-5,800.00	0.0%
310.01 - Per Capita Taxes-current	0.00	5,500.00	-5,500.00	0.0%
310.02 - Per Capita Taxes- prior years	0.00	300.00	-300.00	0.0%
<b>Total 310.00 - Per Capita</b>	0.00	11,600.00	-11,600.00	0.0%
310.10 - Real Estate Transfer taxes	0.00	15,000.00	-15,000.00	0.0%
310.20 - Earned Income taxes	0.00	230,000.00	-230,000.00	0.0%
310.40 - LST taxes	0.00	40,000.00	-40,000.00	0.0%
<b>Total 310 - Enabling Act Taxes</b>	0.00	290,800.00	-290,800.00	0.0%
320.00 - Licenses and Permits				
320.02 - T.V. Cable Franchise Fee	0.00	41,000.00	-41,000.00	0.0%
320.03 - Building permits	0.00	1,900.00	-1,900.00	0.0%
320.04 - Other Permits	0.00	1,000.00	-1,000.00	0.0%
<b>Total 320.00 - Licenses and Permits</b>	0.00	43,900.00	-43,900.00	0.0%
331.00 - Fines and Forfeits				
331.10 - District magistrate	0.00	5,000.00	-5,000.00	0.0%
331.12 - Ordinance Fines/Code	0.00	7,000.00	-7,000.00	0.0%
<b>Total 331.00 - Fines and Forfeits</b>	0.00	12,000.00	-12,000.00	0.0%
340.00 - Interest and Rents				
341.00 - Interest earned	0.00	500.00	-500.00	0.0%
<b>Total 340.00 - Interest and Rents</b>	0.00	500.00	-500.00	0.0%
355 - State Shared Revenues				
355.01 - Public Utility Realty tax	0.00	750.00	-750.00	0.0%
355.04 - Liquor Licenses	0.00	650.00	-650.00	0.0%
355.05 - MMD-Non Uniformed	0.00	46,000.00	-46,000.00	0.0%
355.10 - Fire Relief	0.00	11,869.00	-11,869.00	0.0%
355.13 - ACT 13	0.00	500.00	-500.00	0.0%
<b>Total 355 - State Shared Revenues</b>	0.00	59,769.00	-59,769.00	0.0%
360.00 - Charges for Services				
361.30 - Zoning hearings	0.00	300.00	-300.00	0.0%
362.40 - Housing Inspections	0.00	10,000.00	-10,000.00	0.0%
362.45 - INI Inspection	0.00	500.00	-500.00	0.0%
363.25 - Parking permits	0.00	3,500.00	-3,500.00	0.0%
<b>Total 360.00 - Charges for Services</b>	0.00	14,300.00	-14,300.00	0.0%
380.00 - Miscellaneous revenues				
385.00 - Fire Council - W/C Insurance	0.00	17,332.00	-17,332.00	0.0%
389.00 - Other miscellaneous revenues	0.00	1,500.00	-1,500.00	0.0%
<b>Total 380.00 - Miscellaneous revenues</b>	0.00	18,832.00	-18,832.00	0.0%

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390.00 · Other Financing Sources				
392.00 · Transfers from other funds/PRC	0.00	89,626.00	-89,626.00	0.0%
392.08 · Sewer Management Income	0.00	89,626.00	-89,626.00	0.0%
Total 392.00 · Transfers from other funds/PRC	0.00	40,747.00	-40,747.00	0.0%
392.10 · Sewer Streets				
Total 390.00 · Other Financing Sources	0.00	130,373.00	-130,373.00	0.0%
Total Income	0.00	1,090,474.00	-1,090,474.00	0.0%
Expense				
429.10 · Sewer O/T				
429 · Sewer salaries	0.00	40,747.00	-40,747.00	0.0%
429.01 · Sewer Salary/Street	0.00	31,096.00	-31,096.00	0.0%
429 · Sewer salaries - Other				
Total 429 · Sewer salaries	0.00	71,843.00	-71,843.00	0.0%
400.00 · General Government				
400 · Legislative				
400.01 · Council Salaries	0.00	6,300.00	-6,300.00	0.0%
Total 400 · Legislative	0.00	6,300.00	-6,300.00	0.0%
401 · Executive (mayor/manager)				
401.00 · Mayor's Salary	0.00	1,000.00	-1,000.00	0.0%
401.01 · Boro Manager Salary	0.00	59,267.00	-59,267.00	0.0%
Total 401 · Executive (mayor/manager)	0.00	60,267.00	-60,267.00	0.0%
403 · Tax Collection				
403.50 · Tax Collector - Supplies	0.00	1,500.00	-1,500.00	0.0%
403.45 · Tax Collector - Commissions	0.00	17,170.00	-17,170.00	0.0%
Total 403 · Tax Collection	0.00	18,670.00	-18,670.00	0.0%
404.00 · Legal Fees	0.00	15,000.00	-15,000.00	0.0%
405 · Secretary				
405.01 · Secretary salary	0.00	40,747.00	-40,747.00	0.0%
405.25 · Secretary Overtime	0.00	900.00	-900.00	0.0%
Total 405 · Secretary	0.00	41,647.00	-41,647.00	0.0%
406 · Administration				
406.05 · Supplies	0.00	3,000.00	-3,000.00	0.0%
406.15 · Communications	0.00	5,000.00	-5,000.00	0.0%
406.20 · Advertising and Printing	0.00	2,000.00	-2,000.00	0.0%
406.35 · Dues and Conventions	0.00	2,000.00	-2,000.00	0.0%
Total 406 · Administration	0.00	12,000.00	-12,000.00	0.0%
408.00 · Engineering (New Projects)	0.00	8,000.00	-8,000.00	0.0%

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<b>409 - Buildings &amp; Plant</b>				
409.00 - Public works- wages	0.00	9,600.00	-9,600.00	0.0%
409.01 - Public works-utilities	0.00	65,000.00	-65,000.00	0.0%
409.02 - Public works- garbage removal	0.00	2,500.00	-2,500.00	0.0%
409.04 - Public works- property repairs	0.00	15,000.00	-15,000.00	0.0%
409.06 - Public Works - Supplies	0.00	40,000.00	-40,000.00	0.0%
<b>Total 409 - Buildings &amp; Plant</b>	<b>0.00</b>	<b>132,100.00</b>	<b>-132,100.00</b>	<b>0.0%</b>
<b>Total 400.00 - General Government</b>	<b>0.00</b>	<b>293,984.00</b>	<b>-293,984.00</b>	<b>0.0%</b>
<b>410.00 - Public Safety</b>				
410.00 - Public Safety	0.00	16,000.00	-16,000.00	0.0%
410.66 - LST Tax - Fire Companies	0.00	28,574.00	-28,574.00	0.0%
410.60 - Fire Safety - Fire Council	0.00	11,870.00	-11,870.00	0.0%
410.65 - Fire Safety - Fire Relief	0.00			
<b>Total 410.00 - Fire</b>	<b>0.00</b>	<b>56,444.00</b>	<b>-56,444.00</b>	<b>0.0%</b>
<b>413.00 - Code Enforcement</b>				
413.01 - Code enforcement- salary	0.00	37,190.00	-37,190.00	0.0%
413.02 - Code enforcement-supplies	0.00	1,000.00	-1,000.00	0.0%
<b>Total 413.00 - Code Enforcement</b>	<b>0.00</b>	<b>38,190.00</b>	<b>-38,190.00</b>	<b>0.0%</b>
<b>Total 410.00 - Public Safety</b>	<b>0.00</b>	<b>94,634.00</b>	<b>-94,634.00</b>	<b>0.0%</b>
<b>430.00 - Highways</b>				
430.01 - Administration-Other MMCO	0.00	10,000.00	-10,000.00	0.0%
430.06 - Part-Timers	0.00	15,000.00	-15,000.00	0.0%
430.21 - MMCO-Street(Pension)	0.00	40,513.00	-40,513.00	0.0%
430.22 - MMCO Police Pension	0.00	8,275.00	-8,275.00	0.0%
430.30 - Highways - Uniforms	0.00	4,500.00	-4,500.00	0.0%
433.00 - Highways- traffic signals, etc	0.00	5,000.00	-5,000.00	0.0%
434.00 - Highways/ St Lighting/repair	0.00	2,500.00	-2,500.00	0.0%
437 - Repairs Tools/Machinery	0.00	15,000.00	-15,000.00	0.0%
437.25 - Highways - Vehicle Maintenance	0.00	20,000.00	-20,000.00	0.0%
437.26 - Highways-Gas & Oil	0.00	1,000.00	-1,000.00	0.0%
437.30 - Safety Equipment	0.00			
<b>Total 437 - Repairs Tools/Machinery</b>	<b>0.00</b>	<b>36,000.00</b>	<b>-36,000.00</b>	<b>0.0%</b>
<b>439 - Road Constr./Rebuilding/Other</b>				
439.06 - Road Construction/Rebuilding/	0.00	126,220.00	-126,220.00	0.0%
439 - Road Constr./Rebuilding/Other - Other	0.00	0.00	0.00	0.0%
<b>Total 439 - Road Constr./Rebuilding/Other</b>	<b>0.00</b>	<b>126,220.00</b>	<b>-126,220.00</b>	<b>0.0%</b>
<b>Employees</b>				
430.05 - Highways - Street salaries	0.00	121,201.00	-121,201.00	0.0%
430.10 - Highways - Overtime	0.00	15,000.00	-15,000.00	0.0%
430.15 - Highways - Longevity	0.00	2,550.00	-2,550.00	0.0%
430.20 - Highways - employee benefits	0.00	90,486.00	-90,486.00	0.0%
<b>Total Employees</b>	<b>0.00</b>	<b>229,237.00</b>	<b>-229,237.00</b>	<b>0.0%</b>
<b>Total 430.00 - Highways</b>	<b>0.00</b>	<b>477,245.00</b>	<b>-477,245.00</b>	<b>0.0%</b>

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440 - Public Works - Other	0.00	2,000.00	-2,000.00	0.0%
440.0 - Flood Control	0.00	14,500.00	-14,500.00	0.0%
448.00 - Hydrant Rentals	0.00	16,500.00	-16,500.00	0.0%
Total 440 - Public Works - Other	0.00	1,000.00	-1,000.00	0.0%
434.60 - MINOR EQUIPMENT	0.00	4,000.00	-4,000.00	0.0%
450.00 - Culture and Recreation	0.00	500.00	-500.00	0.0%
451.40 - PRC	0.00	3,000.00	-3,000.00	0.0%
452 - Participant Recreation/Farm Mkt	0.00	3,500.00	-3,500.00	0.0%
457 - Airport	0.00	5,000.00	-5,000.00	0.0%
452.65 - Heritage Days	0.00	5,000.00	-5,000.00	0.0%
Total 452 - Participant Recreation/Farm Mkt	0.00	5,000.00	-5,000.00	0.0%
454 - Parks & Recreation	0.00	5,000.00	-5,000.00	0.0%
454.00 - Playground and Bathroom	0.00	500.00	-500.00	0.0%
Total 454 - Parks & Recreation	0.00	5,000.00	-5,000.00	0.0%
455 - Trees	0.00	5,000.00	-5,000.00	0.0%
455.40 - Herbicides & Pesticides	0.00	5,000.00	-5,000.00	0.0%
455.60 - Shade Tree	0.00	5,500.00	-5,500.00	0.0%
Total 455 - Trees	0.00	15,000.00	-15,000.00	0.0%
456.00 - Library and Theatre	0.00	33,000.00	-33,000.00	0.0%
Total 450.00 - Culture and Recreation	0.00	46,139.00	-46,139.00	0.0%
480 - Miscellaneous Expenditures	0.00	19,751.00	-19,751.00	0.0%
486.01 - Insurance W/C	0.00	36,128.00	-36,128.00	0.0%
486.02 - Misc/Insurance/Food	0.00	102,018.00	-102,018.00	0.0%
486.03 - Insurance,Com Lab,prop/vehicle	0.00	1,090,474.00	-1,090,474.00	0.0%
Total 480 - Miscellaneous Expenditures	0.00	0.00	0.00	0.0%
Total Expense	0.00	0.00	0.00	0.0%
Net Ordinary Income	0.00	0.00	0.00	0.0%
Net Income	0.00	0.00	0.00	0.0%