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Accrual Basis

Borough of Northern Cambria
Profit & Loss Budget Overview
 January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
300 · REAL PROPERTY TAXES 30.5 mills	
301.100 · Real Estate Tax General 25.455	602,866.07
301.200 · Real Estate Tax Delinquent	30,000.00
301.300 · Real Estate Tax, Fire Pro 1.545	38,101.77
301.400 · Real Estate Tax, St. Lite 2	49,299.62
301.500 · Real Estate Parks & Rec. .50	12,288.55
301.600 · Real Estate Tax Library .50	12,288.55
301.700 · Real Estate Ambulance .50	12,288.55
Total 300 · REAL PROPERTY TAXES 30.5 mills	757,133.11
310 · LOCAL TAX ENABLING (511) ACT	
310.010 · Per Capita Tax	13,000.00
310.100 · Real Estate Transfer Tax	15,000.00
310.210 · Earned Income Tax, Current	325,000.00
310.510 · Municipal Emergency Service tax	52,000.00
Total 310 · LOCAL TAX ENABLING (511) ACT	405,000.00
320 · LICENSES AND PERMITS	
321.700 · Mechanical Device Tax	18,000.00
321.800 · Cable Television Franchise Fee	55,000.00
Total 320 · LICENSES AND PERMITS	73,000.00
331 · FINES	
331.100 · Magistrate Fines	12,500.00
331.110 · State Police Fines	2,500.00
331.120 · Clerk of Courts	3,000.00
331.130 · Parking Meter Collections	7,500.00
331.140 · Towing Contract Collections	1,000.00
Total 331 · FINES	26,500.00
340 · INTEREST EARNINGS	
341.010 · Interest General Fund	1,000.00
341.020 · Interest-Bridge Capital Reserve	250.00
341.030 · Interest-Flood Control Reserve	100.00
341.050 · Interest-Police Capital Reserve	250.00
341.060 · Interest-Truck Capital Reserve	250.00
341.070 · Interest-Community Events	10.00
341.080 · Interest-Blight Reserve Fund	50.00
341.090 · Interest-Beautification Fund	5.00
341.100 · Interest-Special Purpose Tax	100.00
Total 340 · INTEREST EARNINGS	2,015.00

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342 · RENTS AND ROYALTIES	
342.400 · Northern Cambria Municipal Auth	7,980.00
Total 342 · RENTS AND ROYALTIES	7,980.00
350 · CAPITAL RESERVE	
350.100 · Bridge Capital Reserve	22,922.47
350.300 · Police Capital Reserve	10,000.00
350.400 · Truck Capital Reserve	27,450.00
Total 350 · CAPITAL RESERVE	60,372.47
354 · State Operating Grants	
354.030 · School Resource Officer	66,000.00
Total 354 · State Operating Grants	66,000.00
355 · State Shared Revenue	
355.010 · PURTA Tax	1,000.00
355.050 · Pension State Aid	87,264.00
355.070 · Foreign Fire Insurance	15,000.00
355.080 · Liquor License Fee	1,700.00
Total 355 · State Shared Revenue	104,964.00
357. · Local Government Capital Grants	
357.030 · County Liquid Fuels Grant	15,000.00
Total 357. · Local Government Capital Grants	15,000.00
358. · Shared Intergovernmental Servic	
358.020 · Drug Task Force	500.00
358.030 · DUI Task Force	500.00
358.090 · Susquehanna Twp & West Carroll	5,500.00
Total 358. · Shared Intergovernmental Servic	6,500.00
361. · Department Earnings	
363.510 · PennDOT Snow Removal	7,000.00
365.100 · Police Reports	500.00
365.200 · Fingerprinting	50.00
Total 361. · Department Earnings	7,550.00
363. · Permits & Fees	
363.210 · Parking Meter Fees	7,200.00
Total 363. · Permits & Fees	7,200.00

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365. · Solid Waste	
365.101 · Collection Fees	281,000.00
Total 365. · Solid Waste	281,000.00
378 · WATER SYSTEM, Northern Cambria	
378.000 · Reimbursement of Expenses	12,000.00
378.9 · Hourly Use of Borough Equipment	1,500.00
Total 378 · WATER SYSTEM, Northern Cambria	13,500.00
380 · MISCELLANEOUS REVENUE	
380.000 · Ins. Claims, Refunds, Sales	10,000.00
380.100 · Miscellaneous	100.00
380.200 · Lien Letter	10.00
380.300 · Fire Escrow	10,000.00
Total 380 · MISCELLANEOUS REVENUE	20,110.00
392 · OPERATING TRANSFERS	
392.01 · General Fund Prior Yr. Balance	100,000.00
Total 392 · OPERATING TRANSFERS	100,000.00
Total Income	1,953,824.58
Expense	
400 · LEGISLATIVE BODY	
400.11 · Elected Officials	4,800.00
400.340 · Advertising & Printing	4,000.00
400.420 · Dues, Subscriptions, Membership	4,500.00
400.460 · Meetings & Conferences	2,000.00
Total 400 · LEGISLATIVE BODY	15,300.00
402 · FINANCIAL ADMINISTRATION	
402.101 · Borough Manager/Secretary	59,404.80
402.141 · Clerical Wages	32,448.00
402.211 · Office Supplies	3,500.00
402.310 · Auditors	6,500.00
402.321 · Telephone	2,500.00
402.325 · Postage	1,000.00
402.39 · Bank Services Charges/Fees	700.00
402.99 · Vacation & Sick Leave	5,000.00
Total 402 · FINANCIAL ADMINISTRATION	111,052.80

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403 · TAX COLLECTION	
403.110 · Tax Collector Salary	8,500.00
403.211 · Office Supplies	750.00
403.325 · Postage	1,400.00
Total 403 · TAX COLLECTION	10,650.00
 404 · LAW	
404.311 · Legal Services	5,000.00
Total 404 · LAW	5,000.00
 408 · ENGINEERING SERVICES	
408.310 · Engineering Fees	10,000.00
Total 408 · ENGINEERING SERVICES	10,000.00
 409 · GEN. GOV. BUILDINGS & PLANT	
409.241 · Building Supplies	3,000.00
409.310 · Janitorial Supplies	2,000.00
409.361 · Electricity	6,000.00
409.378 · Building Maintance	5,000.00
Total 409 · GEN. GOV. BUILDINGS & PLANT	16,000.00
 410 · POLICE	
410.120 · Chief Police Wages	63,842.49
410.121 · Police Officers Wages	185,646.40
410.122 · School Resource Officer	37,080.00
410.141 · Part Time Police Officers Wages	10,000.00
410.142 · Drug Task Force Wages	1,500.00
410.156 · Hospitalization	67,901.04
410.158 · Life Insurance	687.60
410.159 · Union Health	3,899.88
410.210 · Vehicle Insurance	14,125.00
410.211 · Office Supplies	4,500.00
410.231 · Vehicle Fuel	15,000.00
410.234 · Vehicle Maintenance	5,000.00
410.238 · Uniforms	6,050.00
410.241 · Operating Supplies	20,000.00
410.400 · Capital Reserve	10,000.00
410.99 · Vacation & Sick Leave	10,000.00
Total 410 · POLICE	455,232.41

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411 · FIRE	
411.100 · Hope Fire Company	19,000.00
411.300 · Spangler Fire Company	19,000.00
411.352 · Foreign Fire Insurance	15,000.00
Total 411 · FIRE	53,000.00
412 · AMBULANCE	
412.100 · Veterans Ambulance Service	12,288.55
Total 412 · AMBULANCE	12,288.55
413 · CODES ENFORCEMENT	
413.121 · Property Main. Enforcement	1,200.00
Total 413 · CODES ENFORCEMENT	1,200.00
427 · SOLID WASTE DISPOSAL	
427.100 · Disposal Fees	244,709.00
427.211 · Office Expense	4,150.00
Total 427 · SOLID WASTE DISPOSAL	248,859.00
430 · HIGHWAY MAINTENANCE	
430.120 · Director Wages	49,899.20
430.130 · Highway Laborers, Wages	199,680.00
430.140 · Overtime	5,000.00
430.141 · Part-time Laborers, Wages	32,448.00
430.210 · Insurance	14,125.00
430.231 · Vehicle Fuel	20,000.00
430.238 · Uniforms	3,500.00
430.241 · Operating Supplies	20,000.00
430.251 · Vehicle Repairs	15,000.00
430.361 · Electricity	3,000.00
430.450 · Street Repairs	119,718.41
430.460 · Bridge Repairs	10,000.00
430.760 · Capital Reserve - Equipment	27,450.00
430.761 · Capital Reserve - Bridge	22,922.47
446.241 · Storm Sewer Supplies	15,000.00
Total 430 · HIGHWAY MAINTENANCE	557,743.08
432 · SNOW & ICE REMOVAL	
432.201 · Snow Removal Supplies	3,000.00
Total 432 · SNOW & ICE REMOVAL	3,000.00

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433 · SIGNALS & SIGNS	
433.361 · Electricity	5,500.00
433.374 · Repairs & Maintenance	5,000.00
Total 433 · SIGNALS & SIGNS	10,500.00
434 · STREET LIGHTING	
434.262 · Decorations	1,000.00
434.361 · Electricity	65,000.00
Total 434 · STREET LIGHTING	66,000.00
446 · - Flood Control	
446.010 · Flood Control Maintance	5,000.00
Total 446 · - Flood Control	5,000.00
448 · WATER SYSTEM EXPENSES	
448.130 · Laborers, Wages	1,000.00
448.140 · Part-time laborers	250.00
Total 448 · WATER SYSTEM EXPENSES	1,250.00
452 · PARKS & RECREATION	
452.241 · Recreation Commission	11,288.55
452.374 · Repairs & Maintenance	1,000.00
Total 452 · PARKS & RECREATION	12,288.55
456 · LIBRARY	
456.530 · Library Contribution	12,288.55
Total 456 · LIBRARY	12,288.55
486 · INSURANCE	
486.351 · Property & Casualty Insurance	38,500.00
486.359 · Bonds	700.00
486.361 · Fire Escrow Refund	10,000.00
Total 486 · INSURANCE	49,200.00
487 · EMPLOYEE BENEFITS	
487.155 · Union Health	2,635.08
487.156 · Health Insurance	114,109.92
487.158 · Life Insurance	962.64
487.160 · Pension	87,264.00
487.161 · FICA	50,000.00

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	Jan - Dec 25
487.162 · Unemployment	8,000.00
487.354 · Workers Compensation	35,000.00
Total 487 · EMPLOYEE BENEFITS	297,971.64
Total Expense	1,953,824.58
Net Ordinary Income	0.00
Net Income	0.00