

**2026 BUDGET
GENERAL FUND**

REVENUE		2022	2023	2024	2025	2025	2026
Account Code	Description	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
	Beginning Balance	219,488	350,750	386,873	267,665	325,440	306,000
301.100	Real Estate Taxes - Current	365,186	360,464	358,757	421,965	406,000	420,000
301.200	Real Estate Taxes - Prior Year	15,616	7,299	11,197	14,931	9,000	12,000
301.400	Real Estate Taxes - Delinquent	22,121	12,790	18,891	15,744	19,000	15,000
301.600	Real Estate Taxes - Fire Current			107,091	109,367	110,000	110,000
301.700	Real Estate Taxes - Fire Tax Prior				4,457		4,000
301.710	Real Estate Taxes - Fire Tax Delinquent				1,405		1,000
310.010	Per Capita Taxes - Current	5,655	6,008	5,780	4,741	5,000	6,000
310.020	Per Capita Taxes - Prior Year	1,106	1,067	643	759	1,000	1,000
310.030	Per Capita Taxes - Delinquent	2,717	2,153	2,221	1,995	200	2,000
310.100	Real Estate Transfer Tax	27,124	38,557	33,790	50,190	25,000	30,000
310.210	Earned Income Taxes - Current	331,558	346,095	359,035	369,451	340,000	340,000
310.220	Earned Income Taxes - Prior Year	518	91	1,607	149	1,000	500
310.230	Earned Income Taxes - Delinquent						
310.510	LST Tax - Current Year	48,156	50,258	49,683	46,021	50,000	45,000
310.520	LST Tax - Prior Year	102	13	49		100	
310.530	LST Tax - Delinquent						
321.800	Cable Television Franchise	36,194	34,727	30,071	26,756	30,000	27,500
331.110	Vehicle Code Violations	4,642	5,973	3,768	4,867	4,000	4,000
331.120	Ordinance & Code Violations		110	270	130		
331.130	DUI Fines	2,429	6,865	2,295	1,986	2,500	2,500
341.000	Interest Earnings	2,187	222	222	158	200	170
342.000	Rent	78	78	78	78	78	78
351.020	Police Vest Grant	1,250		1,199			
351.610	Police Grant	3,000					
351.990	Other Federal Operating Grants	472			1,000		
354.120	Tree Grant						
354.200	Recycling Grant	1,621		2,434		1,500	1,500
355.010	Public Utility Realty Tax	721	743	786	884	750	800
355.040	Alcoholic Beverages Licenses	400	400	400	400	400	400
355.050	Municipal Pension - State Aid	62,165	58,279	62,785	59,991	56,624	53,017
355.070	Foreign Fire Insurance Premium Tax	14,282	14,284	14,469	15,328	14,280	15,000
355.150	Pavilion Income		2,100	2,075	50		
357.030	County Liquid Fuels Tax Grants	7,599	8,019	8,097	9,156	8,000	9,000
361.300	Zoning Fees	330	1,208	1,380	920	500	500
361.500	Sale of Supplies	1,337	1,529	1,370	1,200	1,200	1,200
362.100	Special Police Services	13,823	8,326	9,279	6,371	8,000	4,000
362.110	Accident Reports	90	75	120	70	50	50

Account Code	Description	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
362.410	Building Permits	650	18,354	1,214	1,963	1,000	1,500
380.000	Miscellaneous Revenue	664	18,215	890	1,131	1,000	
391.100	Proceeds from sale of assets	7,943			1,531		
392.060	Transfer from Water Fund	25,695					
392.080	Transfer from Sewer Fund	38,000					
392.090	Transfer from Liquid Fuels						
392.360	Transfer from Equipment Dep.	37,318					
392.370	Transfer from Risk Management		307,380				
395.000	Refunds of Prior Year Expenses	3,574	3,250	3,552	5,628	3,250	5,678
395.100	Refund of Current Year Expenses		1,004	156	1,993		
	REVENUE TOTALS	1,305,811	1,666,684	1,482,526	1,450,430	1,425,072	1,419,393
	EXPENSES						
Account Code	Description	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
	ADMINISTRATIVE EXPENSES						
400.100	Salaries & Wages - Office	21,739	21,331	27,437	23,146	40,240	30,601
400.110	Wages - Council	5,640	5,640	5,700	5,580	5,760	5,760
400.200	Office Supplies	704	1,468	1,668	1,108	1,700	1,500
400.300	Other Services & Charges	435	742	1,244	511	500	500
400.302	Education	895	834	250	1,304	1,000	1,500
400.310	Professional Services						14,000
400.311	Auditing Services	4,670	4,936	5,200	5,758	5,300	6,000
400.313	Engineering Services		736	69,463	5,288	1,000	3,000
400.314	Legal Services	7,042	9,385	11,882	9,106	12,000	12,000
400.318	Annual Contracts	4,120	4,828	5,315	3,987	5,500	5,000
400.325	Postage	1,997	1,975	1,498	2,613	2,000	2,300
400.331	Travel Expense	132	200	514	554	500	600
400.340	Advertising & Printing	3,054	2,714	3,664	3,550	4,500	3,500
400.367	Recycling						
400.420	Dues/Subscriptions/Memberships	609	921	1,883	2,463	1,200	2,400
	SUBTOTAL	51,036	55,709	135,715	64,968	81,200	88,661
	TAX COLLECTOR						
403.110	Wages - Tax Collector	15,501	14,994	19,339	22,249	21,000	23,000
403.200	Supplies - Tax Collector	212			318	300	350
403.300	Other Services & Charges	290	100	100	100	100	400
403.325	Postage	581	924	1,053	1,194	1,100	1,500
403.530	ECTCC						
	SUBTOTAL	16,585	16,017	20,492	23,861	22,500	25,250

BUILDING EXPENSES							
Account Code	Description	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
409.100	Salaries & Wages - Building	1,781	1,778	2,406	2,348	3,120	3,120
409.200	Supplies	412	396	448	436	500	500
409.226	Cleaning Supplies	326	265	176	220	400	400
409.260	Small Tools and Minor Equip				261	5,000	7,000
409.300	Other Services and Charges	175	46	148	146	100	150
409.320	Communications	1,575	2,006	2,239	2,368	2,500	3,000
409.361	Electricity	4,080	3,281	3,261	3,846	4,000	4,500
409.362	Gas	2,926	4,016	2,392	2,977	3,000	3,200
409.370	Building Repairs & Maintenance	3,983	18,394	1,207	11,739	10,000	46,000
409.600	Pavilion Expense	997	3,944	1,885	694	1,000	5,000
	SUBTOTAL	16,254	34,125	14,161	25,033	29,620	72,870
POLICE DEPARTMENT							
410.100	Wages - Police Department	269,441	247,078	234,853	275,705	357,771	340,000
410.200	Supplies	749	1,065	1,123	921	1,000	1,000
410.220	Operating supplies	753	7	534	507	1,000	1,000
410.231	Gasoline	5,287	3,807	2,702	3,150	3,000	3,800
410.232	Diesel						
410.238	Clothing & Uniforms	2,309	7,187	1,549	7,752	7,000	4,000
410.242	Ammunition	2,485	3,537			1,000	1,000
410.249	Taser Expense			80		1,000	1,000
410.251	Vehicle parts, tires	2,330	1,086	1,578	1,387	4,000	3,000
410.260	Small tool & minor equipment	812	2,567		181	5,000	2,000
410.261	Small tool & equipment maint.			159	935	500	1,000
410.300	Other Services & Charges	367	314	2,253	340	1,000	1,000
410.302	Education	483	1,091		576	1,000	1,500
410.318	Annual Contracts	3,121	2,055	2,019	3,469	500	11,261
410.320	Communications	2,858	2,557	2,211	2,405	2,700	3,000
410.325	Postage	24	62	21	48	100	100
410.340	Advertising & Printing	430				100	
410.370	Repairs & Maintenance	160	303	531	304	500	500
410.420	Dues, Subscriptions, Memberships						
410.421	Civil Service Commission	132	1,088	514		500	500
410.740	Machinery & Equipment	51,046					
492.000	Transfer to Equipment Depreciation		10,000	10,000	10,000	10,000	10,000
	SUBTOTAL	342,787	283,803	260,127	307,680	397,671	385,661

FIRE COMPANY							
Account Code	Description	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
411.000	Fire Relief Payment	14,282	14,284	14,469	15,328	14,000	15,000
411.231	Gasoline						
411.232	Diesel	5,224	4,288	2,444	3,612	3,000	3,900
411.310	Fire Tax				115,229	110,000	110,000
411.352	Vehicle Insurance	3,719	3,468	3,467	3,727	4,000	4,000
411.354	Workers Comp Insurance	10,483	11,270	13,329	10,516	13,500	13,600
411.530	LST	5,000	30,000	14,094			
	SUBTOTAL	38,708	63,309	47,803	148,411	144,500	146,500
	AMBULANCE/RESCUE						
412.100	WCPA LST			35,220	35,220	35,500	35,500
	SUBTOTAL			35,220	35,220	35,500	35,500
	PLANNING AND ZONING						
413.410	Judgements and Damages						
414.310	Professional Services	346	2,411	1,859	1,912	2,000	2,000
414.200	Supplies						
414.300	Other Services & Charges						
	SUBTOTAL	346	2,411	1,859	1,912	2,000	2,000
	MAINTENANCE						
430.100	Wages - Maintenance	87,527	91,073	65,550	96,493	143,702	127,000
430.200	Supplies	289	165	42	67	300	300
430.231	Gasoline	5,081	3,807	2,702	3,150	3,000	3,500
430.232	Diesel	4,783	4,288	2,444	3,612	3,000	3,900
430.238	Safety Equipment	1,436	1,321	619	1,395	1,500	1,500
430.251	Tires & Vehicle Parts	5,291	2,409	5,738	10,374	8,000	5,285
430.260	Small Tools & Minor Equipment	2,332	2,364	571	808	3,000	2,500
430.261	Small Tools & Minor Equipment Rep						
430.300	Other Svc & Charges	826	133	3	550	500	600
430.370	Repairs & Maintenance	14,528	10,936	7,953	23,246	25,000	25,000
430.374	Truck Payments						
430.470	Drug Testing					100	100
430.740	Machinery & Equipment	2,797	307,380	5,077	25,652	28,000	15,000
432.100	Wages - Snow Removal						
432.200	Materials - Snow Removal	6,955	4,074	4,600	10,354	10,000	15,000
433.200	Street Signs & Markings	6,124	5,546	1,381	9,368	78,364	79,000
434.361	Street Lights	43,402	47,869	48,374	53,093	55,000	53,000
435.200	Sidewalks			120	300	2,500	2,500
436.100	Wages - Storm Sewers						
436.200	Materials - Storm Sewers	10,580				5,000	5,000
436.372	Storm Sewer Project	13,305		11,571	4,100	25,000	25,000

Account Code	Description	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	2026 BUDGET
438.100	Wages - Streets						
438.200	Materials - Streets	6,373	273,712	1,763	4,324	5,000	11,000
492.000	Transfer to equip depr (maint)	5,000					
	SUBTOTALS	216,628	755,077	158,507	246,884	396,966	375,185
447.000	Transit System	1,500					
452.000	Rec and Leisure	1,200	1,200	1,200	1,500	1,500	1,800
455.000	Shade Trees		616	2,150	1,975	5,000	5,000
456.000	Library	1,000	1,000	1,000	1,000	1,000	1,000
480.000	Misc Expense	1,100	15,202	1,500	1,878	5,000	5,000
483.000	Pension						
483.100	Police Pension Contributions	53,231	47,106	52,002	50,927	50,927	53,017
486.000	Insurance Premiums	17,747	20,651	12,915	14,581	15,000	15,000
486.300	Vehicle Insurance	2,670	3,573	3,573	3,693	4,000	4,000
486.354	Workers Compensation Insurance	26,108	27,051	17,911	23,700	23,000	23,000
487.156	Health Insurance	76,333	75,064	79,286	68,516	90,000	92,000
487.157	Dental Fund	2,000	2,000	3,000	2,000	2,000	2,000
487.158	Life Insurance	1,385	1,437	1,256	1,397	1,600	1,600
487.159	Vision Insurance	315	296	419	309	400	400
487.160	Non-Uniform Pension Contributions	10,609	20,155	10,782	10,105	22,931	24,314
487.161	FICA - Borough Share (6.2%)	36,302	36,307	32,405	37,045	49,496	45,100
487.162	Unemployment Compensation .0285	3,410	3,901	3,078	3,733	3,785	3,705
487.163	Medicare - Borough Share (1.45%)	8,490	8,443	7,843	8,664	11,576	10,530
491.000	Refund of Current Year Revenues	472					
493.000	Back Account Expenses	450	342	337	275	300	300
492.000	Equipment Depreciation						
492.001	Transfer to Savings	22,540	45,851	300,000	27,600	27,600	
	SUBTOTAL	266,861	310,194	530,656	258,896	315,115	287,766
	EXPENSE TOTALS:	949,205	1,520,647	1,204,539	1,112,866	1,425,072	1,419,393
Page 5						-	-

**2026 BUDGET
SEWER FUND**

		REVENUE					
		2022	2023	2024	2025	2025	2026
Account Code	Description	Actuals	Actuals	Actuals	Actuals	Budget	Budget
	Beginning Balance	192,358	80,852	124,662	217,685	213,992	215,000
341.000	Interest Earnings	3,605	40	54	71	50	70
354.040	Sanitation Grant						
362.440	Sewage Permits		35		70	35	35
364.100	Sewage Charges	686,565	704,832	714,453	740,159	700,000	715,000
364.110	Connection Fees	600	3,180		600	600	600
364.120	Sewer Use Charges/Inspections	600	575	370	650	500	500
380.000	Miscellaneous Revenue		3,847				
393.000	Sale of Fixed Assets						
395.000	Refund of Prior Year				115		
395.100	Refunds of Current Year	13,389		8,602	3,835	4,000	4,000
	REVENUE TOTALS	897,117	793,360	848,140	963,185	919,177	935,205
		EXPENSES					
		2022	2023	2024	2025	2025	2026
Account Code	Description	Actuals	Actuals	Actuals	Actuals	Budget	Budget
429.100	Wages - Operator/Administration	119,877	123,485	119,237	102,068	161,600	133,000
429.200	Supplies - Office	33	45	157	85	200	200
429.212	Forms						
429.220	Operating Supplies						
429.221	Chemicals - Degreaser						
429.222	Chemicals	53,914	72,090	50,924	82,411	72,000	87,000
429.225	Lab Chemicals	3,158	1,640	1,315	1,033	2,000	1,500
429.226	Supplies - Cleaning		73			100	100
429.227	Supplies - Sanitation						
429.232	Diesel Fuel - Generator	143	175	84	241	200	300
429.238	Safety Allowance	511	350	668	919	1,000	1,000
429.260	Small Tools & Minor Equipment	2,214	1,144	2,835	7,372	10,000	12,000
429.261	Small Tools & Minor Equipment Rep	1,683	200	2,748	6,650	2,000	5,000

**2026 BUDGET
STREETS FUND**

REVENUE		2022	2023	2024	2025	2025	2026
Account Code	Description	Actuals	Actual	Actual	Actual	Budget	Budget
	Beginning Balance	53,415	147,434	9,067	107,399	107,470	14,415
341.000	Interest earnings	2,502	4,906	4,660	4,482	3,000	4,000
355.050	Liquid Fuels	89,597	92,372	91,752	91,878	89,944	88,493
355.106	Turnback Maintenance	1,920.00	1,920.00	1,920.00	1,920.00	1,920	1,920
	REVENUE TOTALS	147,434	246,632	107,399	205,680	202,334	108,828
EXPENSES		2022	2023	2024	2025	2025	2026
Account Code	Description	Actuals	Actual	Actual	Actual	Budget	Budget
435.200	Sidewalks and Crosswalks						
436.000	Stormsewer						
439.000	Streets Paving		237,565		191,327	202,334	108,828
492.010	Transfer to General Fund						
	EXPENSE TOTALS		237,565	0	191,327	202,334	108,828

**2026 BUDGET
WATER FUND**

REVENUE		2022	2023	2024	2025	2025	2026
Account Code	Description	Actual	Actual	Actual	Actual	Budget	Budget
	Beginning Balance	41,449	41,657	50,881	309,228	343,897	40,000
341.000	Interest Earnings	311	41	147	131	150	150
378.100	Metered Sales	156,223	208,503	215,276	199,934	220,000	200,000
378.900	Other Revenues	21,714	23,845	23,449	14,964	22,000	20,000
380.000	Tap In Fees/Meters/Inspections	559	1,547	350	700	600	600
395.000	Refunds of Prior Year Expenses						
395.990	Operating Grant			215,423			
395.100	Refunds of Current Year Expenses		123	34			
	REVENUE TOTALS	220,255	275,715	505,560	524,957	586,647	260,750
EXPENSES		2022	2023	2024	2025	2025	2025
Account Code	Description	Actual	Actual	Actual	Actual	Budget	Budget
448.100	Wages - Operator/Administration	45,481	44,860	46,573	51,351	60,020	63,620
448.222	Chemicals	10,742	13,583	14,692	12,080	15,000	11,000
448.225	Lab Chemicals	636	986	836	412	1,000	500
448.238	Safety Allowance	282		19		250	
448.260	Small Tools & Minor Equipment	41	1,791		1,167	2,000	2,800
448.300	Other Services & Charges	122	50	59	86	500	500
448.301	Laboratory Fees	3,413	4,689	7,236	9,010	8,000	9,000
448.302	Education	295				500	500
448.310	Professional Services	562	3,235	1,220	475	2,000	1,000
448.313	Engineering Services	4,683	20,241	33,132	28,699	25,000	20,000
448.318	Annual Contracts	5,462	5,175	5,107	4,688	5,200	5,000
448.320	Communication	442	472	439	478	450	450
448.325	Postage	1,243	1,644	2,227	1,849	2,000	1,800

EXPENSES							
Account Code	Description	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget
448.340	Advertising and Printing	1,546	417	697	1,749	700	2,000
448.361	Electricity	16,027	17,186	17,046	16,766	16,000	16,660
448.362	Gas	1,087	1,164	817	698	1,200	700
448.370	Repairs & Maintenance	9,918	14,034	3,191	4,033	23,500	26,000
448.420	Memberships/Dues/Subscriptions	78	805	705	2,171	750	4,500
448.700	Capital Projects				105,975	317,247	
448.740	Major Equipment						
449.100	Wages - Crew	18,413	20,364	10,646	19,926	33,080	23,458
449.200	Supplies - Transport & Terminal						
449.260	Small Tools and Minor Equipment	77	929	1,293	215	1,000	1,000
449.261	Small Tools and Minor Equip Rep						
449.300	Other Services & Charges						
449.370	Repairs & Maintenance	21,600	56,618	65,431	40,984	71,000	70,062
449.384	Equipment Rental						
255.300	Copes Well Upgrade Loan Principal						
472.400	Copes Well Upgrade Loan Interest						
480.000	Miscellaneous Exp			252		50	
480.100	Customer NSF Expense	65	156	78	130	200	200
491.100	Refunds of Current Year Revenue		302				
492.000	Transfer to Equipment Fund						
	Transfer to Water Fund			400			
492.010	Transfer to General Fund	25,695					
	EXPENSE TOTALS	167,909	208,700	212,094	302,941	586,647	260,750