

Proposed 2026 Budget - General Fund

10/14/2025

	2025 Budget	2025 Actual	2025 Projected	Proposed 2026 Budget
Revenues	2,063,033	1,548,397	1,908,089	2,258,709
301 Real Property Tax	977,308	919,350	964,483	967,850
<i>Current Year</i>	<i>920,108</i>	<i>888,727</i>	<i>905,483</i>	<i>908,650</i>
301.100 General	823,635	806,765	822,000	825,000
301.120 Lighting	16,473	1,246	1,246	1,400
301.130 Fire	80,000	80,479	82,000	82,000
301.190 Debt Service	0	237	237	250
<i>Prior Year</i>	<i>27,200</i>	<i>-</i>	<i>26,000</i>	<i>26,200</i>
301.200 Prior General	25,000		24,000	24,000
301.230 Prior Fire	2,200		2,000	2,200
301.290 Prior Debt Service	-		-	-
<i>Delinquent</i>	<i>30,000</i>	<i>30,623</i>	<i>33,000</i>	<i>33,000</i>
301.300 Del General	30,000	30,623	33,000	33,000
310 Local Tax Enabling	581,700	429,775	574,067	587,400
<i>Per Capita Tax</i>	<i>8,200</i>	<i>54,665</i>	<i>9,915</i>	<i>10,300</i>
310.010 Per Capita	7,000	51,959	7,115	7,500
310.020 PC Prior	600		-	-
310.030 PC Delinquent	600	2,706	2,800	2,800
<i>Transfer Tax</i>	<i>50,000</i>	<i>39,968</i>	<i>45,000</i>	<i>50,000</i>
310.100 Transfer Tax	50,000	39,968	45,000	50,000
<i>Earned Income Tax</i>	<i>476,500</i>	<i>295,184</i>	<i>471,200</i>	<i>481,000</i>
310.210 Earned Income	350,000	165,075	340,000	350,000
310.220 EIT Prior	125,000	127,009	128,000	128,000
310.230 EIT Delinquent	1,500	3,100	3,200	3,000
<i>Local Services Tax</i>	<i>45,000</i>	<i>39,959</i>	<i>45,052</i>	<i>46,100</i>
310.510 LST Current	38,000	39,907	45,000	46,000
310.520 LST Prior	7,000	52	52	100
<i>Mechanical Device</i>	<i>2,000.00</i>	<i>2,900.00</i>	<i>2,900.00</i>	<i>2,900</i>
310.710 Mechanical Devices	2,000		-	-
399.511a Amusement Tax	-	2,900.00	2,900.00	2,900
321 Licenses	47,900	42,698	47,000	47,000
321.200 Health	-	-	-	-
321.360 Rental License CY	12,000	16,500	12,000	12,000

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321.361 Rental License PY	500	-	-	-
321.610 Transient Retailers	400	225	400	400
321.800 TV Franchise	35,000	25,973	34,600	34,600
322 Permits	4,200	2,385	4,400	4,700
322.20 Demolition	-	-	-	-
322.300 Driveway	-	-	-	-
322.50 Street Opening	4,000	2,235	4,200	4,500
322.820 Dumpster	200	150	200	200
331 Fines	37,500	25,294	29,300	28,700
331.100 Court-District Magistrate	7,000	1,658	2,900	3,500
331.110 Vehicle Code Violations	5,000	5,406	6,000	6,000
331.120 Local Ordinance Violations	3,000	7,534	8,100	7,500
331.140 Parking Violation	20,000	10,011	11,500	11,000
331.400 Quality of Life	2,500	275	350	300
332.000 Forfeits (Restitution)		410	450	400
341 Interest	5,000	2,235	2,235	2,235
342 Rents	52,000	12,954	29,090	39,500
342.100 PKP Cell Tower Land Lease	28,000	11,014	26,400	27,000
342.120 RV Winter Storage	500	-	500.00	500
342.210 2CC Savidge Room	1,200	1,200	1,200	1,200
342.220 Tax Collector Office	-	115	115	100
342.230 2CC Polling Place	200	100	200	200
342.240 Rescue Building	21,600	-	-	10,000
342.260 Little House	500	525	675	500
355 State Shared Revenues	124,450	400	141,400	151,400
355.010 Public Utility Realty	1,400	-	1,400.00	1,400
355.040 Alcoholic Beverages	1,050	400.00	1,000.00	1,000
355.050 Municipal Pension	122,000	-	120,000.00	130,000
355.07 Fireman's Relief (General Fund)	0	-	19,000.00	19,000
356.090 Recycling Grant Act 101	-	-	-	-
357 Grant Income	-	7,306	7,306	-
357.000 Grant Income	-	7,306	7,306	-
357.016 Covid-19 Local Fiscal Recovery	-	-	-	-

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	2025 Budget	2025 Actual	2025 Projected	Proposed 2026 Budget
357.110 PHEAA/ Degenstein Grant	-	-	-	-
357.120 Drug Task Force	-	-	-	-
357.140 Anselmo	-	-	-	-
357.150 S. Luther Savidge Foundation	-	-	-	-
361 Departmental Earnings	3,375	2,082	2,345	2,350
361.33 Zoning	2,000	887	1,000	1,000
361.34 Zoning Hearing Fee	625	625	625	600
361.730 Police Accident Reports	750	570	720	750
362 Public Safety	34,150	25,432	27,800	35,300
362.41 Building	22,000	10,532	12,000	20,000
362.470 Inspection Fee CY	12,000	13,100	14,000	14,000
362.471 Inspection Fee PY		1,500	1,500	1,000
362.530 Exc Inspector Fee	150	300	300	300
364 Sanitation	-	-	-	-
367 Recreation	450	177	177	500
367.140 2CC Playground pavilion	50		-	-
367.141 KSP Gazebo	50	-73	-73	100
367.142 PKP Pavilion	50	133	133	200
367.200 PKP Ballfield	300	117	117	200
387 Donations	25,000	-	-	-
387.100 Housing Corporation	25,000	-	-	-
389 Miscellaneous	170,000	75,468	75,644	391,774
389.000 Misc Income	20,000	44,824	45,000	20,000
389.395 Refund Prior Year Expenditure	150,000	30,604	30,604	15,000
389.400 Late Fees Rental Ordinance		40	40	50.00
399.000 Prior Year Fund Balance				356,724.00
Other Financing Sources	-	2,842	2,842	-
391 Proceeds of Fixed Assets Dispost	-	2,842	2,842	-
391.100 Sale of General Fixed Assets	-	2,842	2,842	
391.200 Insurance Claims	-	-	-	-
391 Interfund Operating Transfers	-	-	-	-
392.000 Interfund Transfer GF				

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	2025 Budget	2025 Actual	2025 Projected	Proposed 2026 Budget
Expenditures	2,063,033	1,742,653.72	2,198,606.55	2,258,709.00
400 Legislative	14,645	500	500	500
400.105 Mayors Salary	500	500	500	500
400.210 Supplies	0	-	-	-
400.350 Public Officials	8,517	-	-	-
400.352 General Liability	4,142	-	-	-
400.357 Umbrella	1,486	-	-	-
402 Financial Administration	12,000	-	12,000	18,000
402.311 Audit	6,000	-	6,000.00	6,000.00
402.312 Audit Prior Year	6,000	-	6,000.00	12,000.00
403 Tax Collection	37,500	38,960	41,700	41,800
403.116 Commission	35,000	36,438	38,000	38,000
403.117 Comm Reg/Recorder		702	1,200	1,200
403.200 Supplies	1,900	1,820	1,900	2,000
403.353 Surety Bond	600	0	600	600
404 Legal Services	28,000	52,481	63,000	30,000
404.130 Salary	28,000			-
404.315 Legal	0	52,481	63,000	30,000
401 & 405 Office Staff	148,976	87,197	118,226	154,434
<i>401 Manager</i>	<i>84,401</i>	<i>49,076</i>	<i>66,861</i>	<i>88,173</i>
401.112 Wages	65,926	48,130	65,915	67,893
401.196 Health Insurance	17,000			18,360
401.196c Eye/Dental Reimb	875			900.0
401.198 Life Insurance	600	856	856	900
401.324 Mobile Reimb		90	90	120
<i>405 Clerks</i>	<i>64,575</i>	<i>38,121</i>	<i>51,365</i>	<i>66,261</i>
405.112 Admin Assistant	40,911	31,597	40,914	42,141
405.115 Part-time Clerk	15,000	-	-	15,000
405.196 Health Insurance	7,344	3,672	7,344	7,500
405.196c Eye Care/ Dental Reimb	0	167	167	250
405.198 Life Insurance	600	2,265	2,400	650
405.324 Mobile Reimb	720	420	540	720
406 General Administration	0	24,910.58	34,225.00	21,650.00

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	2025 Budget	2025 Actual	2025 Projected	Proposed 2026 Budget
406.210 Office Supplies		152	300.00	500
406.320 Communication		844	1,200.00	1,200
406.325 Internet Fees		1,345	1,800.00	1,800
406.325a Email/Internet		-	-	-
406.341 Advertising		226	300.00	300
406.367 Refuse		11,165	11,700.00	2,000
406.390 Bank Fees		547	700.00	600
406.420 Dues / Subscriptions		25	-	-
406.450 Contracted Services		10,437	18,000	15,000
406.460 Continuing Education		150	150.00	150
406.480 Postage & Misc		20	75.00	100
406I Insurances	5,896	786	-	-
406.350 Line Backer	-	-	-	-
406.I.352 General Liability, Crime	4,200	-	-	-
406.I.353 Automobile		-	-	-
406.I.353 Surety Bond	500	786.00	-	-
406.I.354 Workers Compensation	236	-	-	-
406.I.355 Inland Marine	-	-	-	-
406.I.355 Property	0	-	-	-
406.I.356 Crime Policy	255	-	-	-
406.I.357 Umbrella	205	-	-	-
406.I.393 Surety Bond	500	-	-	-
408 Engineering Services	2,000	629	629	
409 Buildings	50,390	22,858	37,421	43,971
<i>409 Second St Community Center</i>	<i>28,350</i>	<i>11,240</i>	<i>19,770</i>	<i>27,450</i>
409.CC.220 Operating Supplies	800	638	800	800
409.CC.351 Property Insurance	4,200	-	4,200	4,200
409.CC.361 Electricity	8,000	-	-	7,000
409.CC.362 Natural Gas	2,000	1,508	2,262	2,300
409.CC.366 Water	550	422	633	650
409.CC.373 Maintenance	5,000	3,671	5,000	5,000
409.CC.440 Contracted Cleaning	7,800	5,000	6,875	7,500
409.CC.700 Capital Investment	0	-	-	-

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	2025 Budget	2025 Actual	2025 Projected	Proposed 2026 Budget
<i>409 Fire Police Building</i>	3,560	5,045	7,374	6,911
409.FP.351 Property Insurance	460	858	858	961
409.FP.351F Flood Insurance	700	-	-	-
409.FP.361 Electricity	900	321	1,600	1,900
409.FP.362 Natural Gas	1,200	954	1,400	1,500
409.FP.366 Water	200	344	516	550
409.FP.373 Maintenance	100	2,568	3,000	2,000
<i>409 Garage</i>	10,370	4,703	6,270	6,580
409.G.351 Property Insurance	870	-	-	-
409.G.361 Electricity	2,000	925	1,600	1,700
409.G.362 Natural Gas	2,000	230	345	350
409.G.366 Water	500	392	525	530
409.G.373 Building M/R	5,000	3,157	3,800	4,000
<i>409 Kiwanis Bldg</i>	-	90	90	-
<i>409 Little House</i>	2,510	718	2,685	2,580
409.LH.351 Property Insurance	260	-	260	-
409.LH.361 Electricity	1,000	175	1,600	1,700
409.LH.362 Natural Gas	500	349	525	530
409.LH.366 Water	250	162	250	250
409.LH.373 Maintenance	500	32	50	100
<i>409 Pool Building</i>	500	239	410	450
409.PB.351 Property Insurance	500	-	-	-
409.PB.361 Electricity	-	239	410	450
409.PB.362 Natural Gas	-	-	-	-
409.PB.366 Water	-	-	-	-
409.PB.373 Maintenance	-	-	-	-
<i>409 Recycling Center</i>	-	823	822	-
409.RB.351 Property Insurance	-	-	-	-
409.RB.361 Electricity	-	736	736	-
409.RB.362 Natural Gas	-	-	-	-
409.RB.366 Water	-	86	86	-
409.RB.373 Maintenance	-	-	-	-
<i>409 Rescue Building</i>	100	-	-	-

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	2025 Budget	2025 Actual	2025 Projected	Proposed 2026 Budget
409.RS.351 Property Insurance	100			
409 Building Repair Fund	5,000	-	-	-
410 Police Department	953,857	845,430	1,130,336	1,170,745
410A1 Wages	568,815	440,260	575,620	597,979
410.A.100 Chiefs	101,772	79,762	101,774	104,828
410.A.112 Patrolman	387,646	307,697	394,618	406,456
410.A.115 Patrolman PT	4,677	871	2,000	7,475
410.A.140 Admin Assistant	39,720	31,550	39,728	40,920
410.A.141 Accreditation Officer	1,000	-	1,000	1,000
410.A.172 Holiday	20,000	19,519	26,500	27,000
410.A.173 Vacation	10,000	861	10,000	10,300
410.A.176 Personal	0	-	-	-
410.A.177 Illness	4,000	-	-	-
410.A.178 Bereavement	0		-	-
410A3 Wages Overtime	26,500	29,746	35,500	36,800
410.AA.180 Overtime	23,000	23,866	28,500	29,500
410.AA.181 Court OT	3,500	5,880	7,000	7,300
410.AA.183 OT Reimbursable	0		-	-
410B Benefits	245,640	327,906	460,345	425,496
410.B.179 Longevity	13,975	12,350	16,500	17,000
410.B.195 Eye Care/ Dental	4,300	-	-	-
410.B.196 Health Insurance	177,205	311,073	393,540	355,846
410.B.196b Health Reimbursement	-	412	412.00	500.00
410.B.197 PMRS (Pension)	45,000	-	45,000	47,000
410.B.198 Life Insurance	2,000	1,937	2,273	2,300
410.B.237 Footwear/Boots	1,000	35	100	250
410.B.325 Mobile Reimb	2,160	2,100	2,520	2,600
410D Departmental	63,700	39,121	58,871	64,100
410.D.210 Supplies - General	8,000	4,027	5,300	5,400
410.D.215 Postage & Misc Exp	200	252	400	1,000
410.D.231 Vehicle Fuel	7,000	7,578	9,100	10,000
410.D.238 Uniforms, Equipment	4,000	901	4,000	4,000
410.D.240 Surveillance Equipment	200	-310	-	-

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410.D.242 Ammunition	3,000	326	3,000	3,000
410.D.250 Tires & Tubes	1,500	68	500	1,500
410.D.321 Telephone	0	1,482	1,976	2,000
410.D.325 Email/Internet (General Fund)	-	-	-	-
410.D.330 Car Wash	800	347	595	700
410.D.375 Maint. & Repairs Vehicle	1,500	1,017	1,500	2,000
410.D.420 Professional Dues	500	410	500	500
410.D.450 Contracted Services	31,000	21,499	30,000	32,000
410.D.470 Training, Meeting, & Confer.	2,000	1,523	2,000	2,000
410.D.700 Capital Purchases	4,000	-	-	-
<i>410I Insurances</i>	<i>49,202</i>	<i>8,397</i>	<i>-</i>	<i>46,370</i>
410.I.351 Property Ins		-	-	-
410.I.352 General Liabilty	100	-	-	4,804.00
410.I.353 Automobile	6,025	-	-	7,172.00
410.I.354 Workmans Comp	29,000	-	-	28,462.00
410.I.355 Inland Marine	227	-	-	1,528.00
410.I.357 Umbrella	4,850	-	-	-
410.I.358 Police Municipal Liability	4,700	4,444		
410.I.359 Law Enforcement	4,300	3,953		4,404
411 Fire Department	118,034	123,629	51,649	102,550
<i>411A Wages</i>	<i>1,050</i>	<i>1,050</i>	<i>1,050</i>	<i>1,050</i>
411.A.120 Fire Chief	1,050	1,050	1,050	1,050
411.A.122 Fireman	-	-	-	-
<i>411D Departmental</i>	<i>2,000</i>	<i>-</i>	<i>-</i>	<i>2,000</i>
411.D.242 Fire Prevention Materials	1,000	-	-	1,000
411.D.249 Recruitment/Retention Progra	1,000	-	-	1,000
<i>411E Equipment</i>	<i>60,000</i>	<i>85,399</i>	<i>3,411</i>	<i>55,000</i>
411.E.375 Upkeep	5,000	88	100	5,000
411.E.533 Replacement	50,000	82,000		50,000
411.E.700 Capital Purchases	5,000	3,311	3,311	-
<i>411H Fire Hydrants</i>	<i>20,000</i>	<i>14,813</i>	<i>22,220</i>	<i>23,000</i>
<i>411I Insurances</i>	<i>34,984</i>	<i>22,366</i>	<i>24,968</i>	<i>21,500</i>
411.I.004 Insurances	14,500	-	-	-

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411.I.353 Auto	5,234	2,632	5,234	-
411.I.354 Workmans Comp	15,250	19,734	19,734	21,500
<i>411 Fireman's Relief</i>	<i>0</i>			
413 NEIC Code Enforcement	32,000	12,571	20,869	29,700
413.450 Basic Service	7,500	4,885	8,226	8,500
413.452 iWorq (General Fund)	-	-	-	-
413.455 Building Insp	20,000	4,686	7,500	16,000
413.456 Rental Insp	3,500	3,000	5,143	5,200
413.457 Quality of Life	1,000	-	-	-
413.4598 Zoning & Other	-	-	-	-
413 Presvius Code Enforcement		-	-	-
414 Zoning Hearing Board	500	46	46	46
415 Emergency Management	200	-	-	-
419 Fire Police	3,740	8,895	9,183	1,850
419.200 Supplies	500	-	-	-
419.231 Vehicle Fuel	500	347	500	500
419.375 Equipment	500	365	500	500
419.I.353 Auto	1,300	8,183	8,183	850
419.I.355 Inland Marine	720	-	-	-
419.I.357 Umbrella	220	-	-	-
429 Sanitation	-	-	-	-
430 Public Works	369,127	171,136	278,996	321,058
<i>430A Wages</i>	<i>163,547</i>	<i>136,398</i>	<i>160,182</i>	<i>147,241</i>
430.A.110 Supervisor	63,905	50,809	63,898	65,815
430.A.112 Full-time	95,792	84,511	95,784	80,426
430.A.141 PHEAA Wages	1,000	-	-	-
430.A.142 Temporary Employee	0	-	-	-
430.A.173 Vacation Buyout		618	0	0
430.A.180 Overtime	2,500	460	500	1,000
430.A.190 Safety Bonus	350	-	-	-
<i>430B Benefits</i>	<i>147,235</i>	<i>11,993</i>	<i>90,988</i>	<i>150,617.00</i>
430.B.191 Clothing Allowance	600	379	600	600
430.B.192 Uniform Footwear	600	293	600	600

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430.B.194 Dental / Vision Reimb	1,750	135	500	500
430.B.195 Life Insurance	1,000	2,718	3,200	1,400
430.B.196 Health Insurance	67,205	7,323	9,763	69,187
430.B.196b Health Reimb		245	245	-
430.B.197 PMRS (Pension)	75,000	-	75,000	77,250
430.B.324 Mobile Reimb	1,080	900	1,080	1,080
430D Departmental	37,325	22,745	27,826	23,200
430.D.220 Supplies	7,000	3,921	5,300	7,000
430.D.231 Vehicle Fuel	12,500	10,041	13,000	13,000
430.D.320 Telephone	1,000	1,099	1,600	1,600
430.D.450 Contract Services	1,675	1,359	1,600	1,600
430.D.460 Continuing Education	150		-	-
430.D.740 Capital Purchases	10,000	5,266	5,266	-
430.D.999 Equipment Fund	5,000	1,060	1,060	-
430I Municipal Insurances	21,020	-	-	-
430.I.351 Property Insurance		-	-	-
430.I.352 General Liability	620	-	-	-
430.I.353 Automobile	6,600	-	-	-
430.I.354 Workmans Comp	9,300	-	-	-
430.I.355 Inland Marine	2,400	-	-	-
430.I.357 Umbrella	2,100	-	-	-
431 Street Cleaning	14,200	1,400	1,400	-
431.231 Vehicle Fuel	3,000	-	-	-
431.353 Auto Insurance	1,200	-	-	-
431.375 Vehicle M/R	10,000	1,400	1,400	
432 Winter Maintenance	22,000	17,742	25,136	26,000
432.180 Overtime	4,000	7,136	7,136	8,000
432.183 Supplies	18,000	10,606	18,000	18,000
433 Traffic Control Devices	3,035	2,126	3,200	3,702
433.000 Inspection	1,000	-	-	-
433.351 Property Insurance	235	-	-	300.00
433.360 Electricity	1,800	2,126.19	3,200.00	3,402.00
434 Street Lighting	52,300	41,591	55,572	60,000

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	2025 Budget	2025 Actual	2025 Projected	Proposed 2026 Budget
434.246 M/R	300	137	300	300
434.361 SL Electricity	52,000	41,454	55,272	59,700
435 Sidewalks & Crosswalks	-	724	724	-
435.435 Sidewalks & Crosswalks	0	724	724	-
436 Storm Sewers & Drains	1,000	12,593	12,593	2,000
437 Equipment	37,000	52,352	54,092	45,000
437.374 Equipment M/R	17,000	30,818	30,818	25,000
437.375 Vehicle M/R	18,000	16,259	18,000	18,000
437.384 Rental of Equipment	2,000	5,274	5,274	2,000
438 Roads M & R	7,000	1,662	1,862	5,000
438.245 Supplies	5,000	1,662	1,862	3,000
438.436 Street Signs	2,000		-	2,000.00
450 Recreation	16,730	8,730	8,730	8,730
<i>2CC Playground</i>	<i>500</i>	<i>-</i>	<i>-</i>	<i>500</i>
452.000 2nd Street Playground	500		-	500.00
<i>All Parks</i>	<i>2,500</i>	<i>1,480</i>	<i>1,480</i>	<i>2,000</i>
454.000 Landscaping All Parks	2,500	1,480	1,480	2,000
<i>Howling Hollow Dog Park</i>	<i>5</i>	<i>-</i>	<i>-</i>	<i>-</i>
454.DP.351 Property Insurance (HH DogP	5		-	-
<i>King Street Park</i>	<i>3,600</i>	<i>1,955</i>	<i>7,265</i>	<i>8,579</i>
454.KS.351 Property Insurance	100		-	-
454.355 Inland Marine [General Fund]			-	-
454.DP.351 Property Insurance (HH DogPark) [General Fund]			-	-
454.KS.351 Property Insurance [General Fund]			-	-
454.KS.369 KSP Water	500	227	350	400
454.KS.371 KSP Electric	1,000	976	1,400	1,500
454.KS.372 KSP Maintenance	1,000	753	753	1,000
454.KS.372a Maintenance Shade Tree	1,000	-	-	1,000
454.PB.231 Fuel (Cans) [General Fund]	-	-	-	-
454.PB.361 Electricity (BF Lights) [Genera	-	-	2,610	2,819
454.PB.366 Water [General Fund]	-	-	294	300
454.PB.500 Ballfield Expenses [General Fi	-	-	598.00	300.00
454.PB.501 BF RR Facilities [General Func	-	-	1,260.00	1,260.00

Proposed 2026 Budget - General Fund

10/14/2025

	2025 Budget	2025 Actual	2025 Projected	Proposed 2026 Budget
<i>PKP Ballfield</i>				
<i>Pineknotted Park</i>	2,125	945	1,260	1,260
454.PK.351 Property Insurance	125			
454.PK.600 Construction - M/R	500			
454.PK.601 RR Facilities	1,500	945	1,260	1,260
457 Events & Programs	2,200	-	-	2,000
<i>Events</i>	2,200	-	-	2,000
457.E.216 Supplies (Events) [General Fund]		-	-	-
457.E.247 Special Events	1,000	-	-	1,000
457.E.352 Insurance (Event)	1,200	-	-	1,000
457.E.357 Commercial Umbrella	-	-	-	-
457.E.486 Sp. Event Insurance	-	-	-	-
<i>Programs</i>	-	-	-	-
457.P.115 Program Wages	-	-	-	-
470 Borrowing	17,328	-	-	17,400
471.400 Backhoe Loan #0644	17,328	-	-	17,400
471.401 Skid Steer		-	-	-
471.501 Priestley Ave Culvert		-	-	-
471.502 Street Sweeper		-	-	-
472.400 Loan Interest	-	-	-	-
481 Employer Paid Benefits	.	48,517	71,208	72,680
481.100 Social Security	55,000	30,049	53,611	54,041
481.200 Medicare	12,856	13,409	12,538	12,639
481.300 Unemployment Comp.	3,420	5,059	5,059	6,000
486 Insurance		157,810	157,810	49,893
486.350 Line Backer		11,356	11,356	8,760.00
486.351 Property		38,823	38,823	7,395.00
486.352 General Liability		12,908	12,908	4,898.00
486.353 Automobile		22,963	22,963	6,330.00
486.354 Workers Compensation		54,311	54,311	10,570.00
486.355 Inland Marine		4,329	4,329	2,117.00
486.356 Crime Policy		384	384	395.00
486.357 Umbrella		12,136	12,136	8,828.00

Proposed 2026 Budget - General Fund

10/14/2025

	2025 Budget	2025 Actual	2025 Projected	Proposed 2026 Budget
486.458 Volunteer Accident		600	600	600.00
489 Contingency	20,000	2,877	3,000	23,000
489.000 Contingency	20,000	-	-	20,000.00
489.999 Misc Expenses		2,877	3,000	3,000
490 Contributions	4,500	4,500	4,500	4,500
490.440 Penn Valley Airport Authority	1,500	1,500	1,500	1,500
490.456 Library Contribution	3,000	3,000	3,000	3,000
490.463 Community Improvement	0	-	-	-
492 Interfund Operating Transfers	2,500	-	-	2,500
492.012 Transfer to Parks & Recreation [(	-	-	-	-
492.400 Transfer to Parking Meter [Gene	-	-	-	-
492.500 Transfer to Shade Tree Fund	2,500	-	-	2,500
492.700 Transfer to ARP				
492.800 Transfer to PVest [General Fund]	-	-	-	-
Revenue less Expenses	0	(194,257)	(290,518)	-

Liquid Fuels Fund 2026 Budget

	Proposed 2026 Budget
Revenues	122,135
341.103 - Interest Earned LF	6,459
355.020 - Liquid Fuels Tax	115,676.00
Expenditures	122,135
432.183 - Supplies	10,000
433.436 - Signage	2,135
435.435 - Sidewalks & Crosswalks	-
439.100 - Milling	20,000
439.200 - Asphalt	90,000
Revenue less Expenses	-

LEGEND
BC BORO COLLECTION

FLOW
NORRY 0.5482
POINT 0.4183
AUGUSTA 0.0335

FIXED JOINT
NORRY 0.5
POINT 0.5

202 Northumberland Borough Sewer Department
Expense Only Budget

October 27, 2025

			SHARED COSTS				
2026 BUDGET	COST TYPE	BORO COLLECTION	NORRY	POINT TWP	UPPER AUGUSTA		
400.000 · Administrative							
400.311 · Auditors	10,000.00	FLOW	0.00	5,482.00	4,183.00	335.00	
400.314 · Legal Services	15,000.00	BC/FLOW	8,000.00	3,837.40	2,928.10	234.50	
400.341 Advertising	500.00	BC/FLOW	500.00	0.00	0.00	0.00	
Total 400.000 · Administrative			25,500.00	8,500.00	9,319.40	7,111.10	569.50
405.000 · Secretary / Clerk Expenses							
405.1 · Personal Services - Reg Comp							
405.115 · Part-time Staff	22,915.44	BC/FLOW	20,165.59	1,507.47	1,150.26	92.12	
Total 405.1 · Personal Services - Reg Comp			22,915.44	20,165.59	1,507.47	1,150.26	92.12
405.200 · Supplies							
405.210 · Office Supplies	5,000.00	BC/FLOW	3,500.00	822.30	627.45	50.25	
405.215 · Postage	5,500.00	BC/FLOW	4,950.00	301.51	230.07	18.43	
405.229 · Water/Food - Human Consumption	250.00	FLOW	0.00	137.05	104.58	8.38	
405.270 · Software	9,455.40	BC	8,509.86	518.35	395.52	31.68	
Total 405.200 · Supplies			20,205.40	16,959.86	1,779.21	1,357.61	108.73
405.3 · Other Services / Charges							
405.317 · Equipment Repair	288.40	FLOW	0.00	158.10	120.64	9.66	

Total 405.3 · Other Services / Charges	288.40		0.00	158.10	120.64	9.66
405.32 · Communication						
405.321 · Telephone/ Internet	5,000.00	FLOW	0.00	2,741.00	2,091.50	167.50
Total 405.32 · Communication	5,000.00		0.00	2,741.00	2,091.50	167.50
405.391 · Bill Collection	1,500.00	BC	1,500.00	0.00	0.00	0.00
405.453 · Web Design / Maintenance	150.00	BC	150.00	0.00	0.00	0.00
405.750 · Minor Capital Purchases	2,000.00	FLOW	0.00	1,096.40	836.60	67.00
Total Misc.	3,650.00		1,650.00	1,096.40	836.60	67.00
Total 405.000 · Secretary / Clerk Expenses	52,059.24		38,775.45	7,282.18	5,556.61	445.01
429 · Wastewater Collection/Treatment						
429.100 · Personal Services - Reg. Comp						
429.110 · Superintendent - Admin Duties	20,215.45	BC	12,500.00	4,231.15	1,463.06	2,021.24
429.112 · Full Time Staff	224,009.40	BC/FLOW	26,449.37	108,302.41	82,639.36	6,618.26
429.180 · Overtime Pay	10,000.00	BC/FLOW	1,545.00	4,635.03	3,536.73	283.24
Total 429.100 · Personal Services - Reg. Comp	254,224.85		40,494.37	117,168.59	87,639.14	8,922.74
429.2 · Supplies						
429.220 · Materials & Supplies	17,500.00	FLOW	0.00	9,593.50	7,320.25	586.25
429.222 · Chemicals	35,000.00	FLOW	0.00	19,187.00	14,640.50	1,172.50
429.225 · Laboratory Testing Supplies	3,000.00	FLOW	0.00	1,644.60	1,254.90	100.50
429.230 · Fuel - Generator	1,500.00	FLOW	0.00	822.30	627.45	50.25
429.231 · Vehicle - Gas	2,500.00	FLOW	0.00	1,370.50	1,045.75	83.75
429.236 · Building Supplies	3,500.00	FLOW	0.00	1,918.70	1,464.05	117.25
429.238 · Clothing Allowance	1,200.00	FLOW	0.00	657.84	501.96	40.20
429.250 · Maintenance & Repairs	35,000.00	FLOW	0.00	19,993.46	13,893.83	1,112.70
Total 429.2 · Supplies	99,200.00		0.00	55,187.90	40,748.69	3,263.40
429.300 · Other Services						
429.310 · Professional Services	20,000.00	BC/FLOW	12,000.00	4,385.60	3,346.40	268.00
429.313 · Engineering	25,000.00	FLOW	0.00	13,705.00	10,457.50	837.50
429.316 · Laboratory Fees	30,000.00	FLOW	0.00	16,446.00	12,549.00	1,005.00

429.317 · PA One Call Service	300.00	BC	250.00	0.00	50.00	0.00
429.318 · System Services (Contracted)	15,000.00	BC/JC/FLOW	5,000.00	5,500.00	4,200.00	300.00
Total 429.300 · Other Services	90,300.00		17,250.00	40,036.60	30,602.90	2,410.50
429.320 · Communication						
429.324 · Cell Phone Reimbursement	1,440.00	FLOW	0.00	789.41	602.35	48.24
429.325 · Cell Phone Emergency	150.00	FLOW	0.00	82.23	62.75	5.03
Total 429.320 · Communication	1,590.00		0.00	871.64	665.10	53.27
429.338 · Permit Fees	1,500.00	FLOW	0.00	822.30	627.45	50.25
	1,500.00		0.00	822.30	627.45	50.25
429.360 · Public Utility Services						
429.361 · Utility - Electric	200,000.00	BC/FLOW	2,150.00	108,461.37	82,760.66	6,627.98
429.365 · Sludge Disposal	32,500.00	FLOW	0.00	17,816.50	13,594.75	1,088.75
429.366 · Utility - Water	7,000.00	FLOW	0.00	3,837.40	2,928.10	234.50
429.367 · Refuse	3,000.00	FLOW	0.00	1,644.60	1,254.90	100.50
Total 429.360 · Public Utility Services	242,500.00		2,150.00	131,759.87	100,538.41	8,051.73
429.420 · Dues, Subscriptions, Membership	1,250.00	FLOW	0.00	685.25	522.88	41.88
429.451 · Vehicle Service (Contracted)	1,500.00	FLOW	0.00	822.30	627.45	50.25
429.455 · Vehicle Expenses	1,500.00	FLOW	0.00	822.30	627.45	50.25
429.460 · Continuing Education	3,000.00	FLOW	0.00	1,644.60	1,254.90	100.50
429.475 · Licensing	1,500.00	FLOW	0.00	822.30	627.45	50.25
Total 429.400 · Other Expenses	8,750.00		0.00	4,796.75	3,660.13	293.13
429.750 · Minor Capital Purchases	8,000.00	BC/FLOW	2,000.00	3,289.20	2,509.80	201.00
429.751 · Major Capital Expense	15,000.00	FLOW	0.00	8,223.00	6,274.50	502.50
429.756 · Major Capital Purchases	75,000.00	BC/FIXED JOINT	75,000.00	0.00	0.00	0.00
429-800 · Nutrient Credits	8,000.00	FLOW		4,400.00	3,360.00	240.00
429.700 · Total Capital Expenses/Purchases	106,000.00		77,000.00	15,912.20	12,144.30	943.50
Total 429 · Wastewater Collection/Treatment	804,064.85		136,894.37	366,555.85	276,626.11	23,988.51
471.000 · Debt Service						
472.100 · Debt Service	803,036.28	FLOW	0.00	440,224.49	335,910.08	26,901.72
Total 471.000 · Debt Service	803,036.28		0.00	440,224.49	335,910.08	26,901.72

481.00 · Employer Paid Taxes / Benefits						
481.10 · Social Security (FICA)	3,670.92	BC/FIXED SPLIT	1,000.00	1,469.01	1,121.79	80.13
481.200 · Medicare - Employer	15,573.60	BC/FIXED SPLIT	3,114.72	6,852.38	5,232.73	373.77
483.160 · PRMS Employer	27,077.67	BC/FIXED SPLIT	5,415.53	11,914.17	9,098.10	649.86
485.000 · PA Unemployment	6,180.00		1,236.00	2,719.20	2,076.48	148.32
Total 481.00 · Employer Paid Taxes / Benefits	52,502.19		10,766.25	22,954.76	17,529.09	1,252.08
486.000 · Insurance & Bonding						
486.351 · Property	26,325.31	FLOW	0.00	14,431.53	11,011.88	881.90
486.352 · Liability (Casualty)	7,954.76	FLOW	0.00	4,360.80	3,327.48	266.48
486.353 · Surety & Fidelity	1,100.04	FLOW	0.00	603.04	460.15	36.85
486.354 · Workers Compensation	7,021.00	FLOW	0.00	3,848.91	2,936.88	235.20
486.355 · Auto	2,615.17	FLOW	0.00	1,433.64	1,093.93	87.61
486.356 · Crime	228.02	FLOW	0.00	125.00	95.38	7.64
486.357 · Linebacker	2,727.35	FLOW	0.00	1,495.13	1,140.85	91.37
486.358 · Umbrella	1,479.72	FLOW	0.00	811.18	618.97	49.57
Total 486.000 · Insurance & Bonding	49,451.37		0.00	27,109.24	20,685.51	1,656.62
487.00 · Health Insurance Benefits						
487.198 · Other Benefits	1,600.00	FIXED SPLIT	320.00	704.00	537.60	38.40
487.100 · Health Insurance / Stipend	135,150.00	FLOW	0.00	74,089.23	56,533.25	4,527.53
487.200 · Short-term Disability	1,236.00	FLOW	0.00	677.58	517.02	41.41
487.225 · Life Insurance	1,762.41	FLOW	0.00	966.15	737.22	59.04
Total 487.00 · Health Insurance Benefits	139,748.41		320.00	76,436.96	58,325.08	4,666.37
Total Expense	1,926,362.34		195,256.07	949,882.88	721,743.58	59,479.80

BUDGET INCREASE OVER 2025	70,109.81	1,194.66	37,800.75	28,685.24	2,429.16
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