

**General Fund Income**

**2026 Budget**

Starting Balance (Prior Year Carryover)	\$50,447.77
301.000 · Real Estate Property Tax	
301.100 · Real Estate - Current Year	\$776,534.27
301.200 · Real Estate - Prior Year (Tax Collector)	\$20,000.00
301.400 · Real Estate - Delinquent (Bvr County)	\$25,000.00
Total 301.000 · Real Estate Property Tax	\$821,534.27
310.000 · Local Tax (Act 511)	
310.010 · Per Capita Taxes-Current Year	\$8,457.00
310.020 · Per Capita Taxes-Prior Year	\$2,500.00
310.100 · RE Deed Transfers	\$26,000.00
310.210 · Earned Income Tax-Current Year	\$350,000.00
310.230 · Earned Income Tax-Prior Year	\$500.00
310.410 · Local Service Tax (LST)	\$25,000.00
310.510 · LST Current-Auditor Given	\$0.00
Total 310.000 · Local Tax (Act 511)	\$412,457.00
320.000 · Licenses & Permits	
320.200 · Handicap Parking Permit	\$0.00
320.300 · Rental Annual Registration Fee	\$2,125.00
320.301 · Rental Inspection Fees	\$0.00
Total 320.000 · Licenses & Permits	\$2,125.00
321.000 · Licenses & Permits-Business	
321.200 · Health Licenses	\$2,700.00
321.400 · Mechanical Licenses	\$7,800.00
321.610 · Solicitation Licenses	\$1,500.00
321.700 · Recreation Revenue	\$0.00
321.800 · Cable Franchise Fee	\$33,000.00
Total 321.000 · Licenses & Permits-Business	\$45,000.00
322.000 · License & Permit-Non Business	
322.500 · Street Opening Permits	\$0.00
322.501 · Street Opening Bonds	\$0.00
322.840 · Sign Permits	\$0.00
322.841 · Billboard Permits	\$0.00
322.850 · Right-of-Way App / Permit Fees	\$0.00
322.900 · Mobile Food Vending Permit Fee	\$0.00
Total 322.000 · License & Permit-Non Business	\$0.00
331.000 · Fines	
331.110 · Vehicle Code Violations	\$0.00
331.120 · CEO (Ord) Violations	\$1,000.00
331.130 · State Police Fines	\$0.00
331.140 · Parking Violation Fees	\$0.00
Total 331.000 · Fines	\$1,000.00
341.000 · Interest Earnings	
341.010 · Interest - Checking	\$5,000.00
Total 341.000 · Interest Earnings	\$5,000.00
342.000 · Rents & Royalties	
342.100 · Fire Dept Building Rent	\$0.00
342.101 · Water & Sewer Rent	\$50,000.00
342.102 · Hope Learning Center Rent	\$51,600.00

342.103 · Spinnaker Holding (P2P) Rent	\$3,000.00
342.104 · Lease Agreements	\$0.00
342.105 · BVRPD Rent	\$20,256.00
Total 342.000 · Rents & Royalties	<u>\$124,856.00</u>
350.000 · Intergovernmental Revenue	
350.2010 · BVRPD Reimb-Misc Exp	\$0.00
Total 350.000 · Intergovernmental Revenue	<u>\$0.00</u>
354.000 · State Capital & Operating Grant	
354.020 · Public Safety-Police Vest Grant	\$0.00
354.090 · ADA Curb Ramps	\$0.00
354.121 · COVID Relief Monies	\$0.00
354.150 · Recycling Act 101	\$400.00
354.160 · Playground Grant	\$2,334.40
Total 354.000 · State Capital & Operating Grant	<u>\$2,734.40</u>
355.000 · State Shared Rev & Entitlements	
355.010 · PURTA (Pub Utility Realty Tax)	\$900.00
355.040 · Liquor Licenses	\$1,750.00
355.050 · Gen Municipal Pension State Aid	\$6,260.00
355.070 · Vol. Fire Relief Allocation	\$13,408.00
355.090 · Act 13-Unconventional Gas Well	\$5,000.00
355.100 · ARPA-Amer Rescue Plan Act 2021	\$0.00
Total 355.000 · State Shared Rev & Entitlements	<u>\$27,318.00</u>
361.000 · General Government Revenue	
361.310 · Subdivision-Land Dev Review Fee	\$0.00
361.311 · Subdivision-Land Dev Permit Fee	\$0.00
361.330 · Zoning Permits	\$2,000.00
361.340 · Zoning Hearing Fees	\$0.00
361.341 · Conditional Use Hearing Fees	\$0.00
361.342 · Special Exception Fees	\$0.00
361.500 · Sale of Zoning Ordinance & Maps	\$0.00
361.700 · Record Reproduction Fees	\$0.00
361.760 · Municipal Lien Letters	\$1,000.00
Total 361.000 · General Government Revenue	<u>\$3,000.00</u>
362.000 · Public Safety	
362.150 · BVRPD Misc Exp Reimbursements	\$680.00
362.410 · Building Permits	\$0.00
362.450 · Occupancy Permits	\$0.00
362.470 · Dumpster Permits	\$0.00
362.480 · Demolition-Razing Permits	\$0.00
Total 362.000 · Public Safety	<u>\$680.00</u>
363.000 · Highway and Streets	
363.510 · Winter Maint Agrmnt-PennDot	\$4,050.00
Total 363.000 · Highway and Streets	<u>\$4,050.00</u>
364.000 · Sanitation	
364.300 · Refuse Billing Charges	\$2,000.00
364.510 · Recycle Bin Sales	\$0.00
364.919 · Refuse Billing Late Fees	\$0.00
Total 364.000 · Sanitation	<u>\$2,000.00</u>
367.000 · Culture & Recreation	
367.140 · Pavilion Rental Fees	\$900.00

367.300 · Memorial Brick Purchase	\$0.00
Total 367.000 · Culture & Recreation	<u>\$900.00</u>
387.000 · Contributions & Donations	
387.100 · Donations	\$0.00
387.110 · Donations-Grants Police Use	\$0.00
387.200 · Community Day Donation-Vendor	\$0.00
387.300 · Flag Committee	\$0.00
Total 387.000 · Contributions & Donations	<u>\$0.00</u>
389.000 · Miscellaneous Revenue	
389.100 · Misc. Reimbursements-Current Yr	\$1,500.00
389.101 · Misc. Reimbursements-Prior Yr	\$1,500.00
389.110 · Misc Revenue-Unclassified	\$0.00
389.300 · NSF Bank Fee Reimbursements	\$0.00
389.400 · Reimb. Fire Dept Bldg Utilities	\$0.00
389.500 · Insurance Reimb-Adjustments	\$3,000.00
Total 389.000 · Miscellaneous Revenue	<u>\$6,000.00</u>
391.000 · Proceeds-General Fixed Assets	
391.100 · Sale Fixed Assets(Prop/Veh/Equ)	\$500.00
391.200 · Sale of Equipment	\$0.00
Total 391.000 · Proceeds-General Fixed Assets	<u>\$500.00</u>
392.000 · Interfund Operating Transfers	
392.010 · Transfer frm General Fund	\$0.00
392.020 · Transfers frm Col Gas Bond Fund	\$0.00
392.024 · Transfers frm Flag Committee Fund	\$0.00
392.030 · Transfers frm ARPA Fund	\$0.00
392.060 · Transfer frm Water & Sewer Fund	\$0.00
392.350 · Transfer frm Highway Aid Fund	\$0.00
Total 392.000 · Interfund Operating Transfers	<u>\$0.00</u>
394.000 · Proceeds of Short-term Debt	
394.100 · Tax Anticipation Note (TAN)	\$100,000.00
Total 394.000 · Proceeds of Short-term Debt	<u>\$100,000.00</u>
395.000 · Other Financing Services	
395.100 · Prior Refund-Credit Adjustments	\$0.00
Total 395.000 · Other Financing Services	<u>\$0.00</u>
Total Income	<u><u>\$1,609,602.44</u></u>

**General Fund Expense**

**2026 Budget**

400.000 · General Government Expenses	
400.110 · Salary - Council	\$1,800.00
400.161 · FICA (Social Security)-Council	\$111.60
400.351 · Property Liability Insurance	\$12,621.00
400.354 · Public Officials Liability Ins	\$5,500.00
400.420 · Membership Dues-Subscriptions	\$1,300.00
400.460 · Education & Training	\$600.00
Total 400.000 · General Government Expenses	<u>\$21,932.60</u>
401.000 · Executive Expense	
401.112 · Salary - Mayor	\$840.00
401.161 · FICA (Social Security)-Mayor	\$52.08
Total 401.000 · Executive Expense	<u>\$892.08</u>

402.000 · AuditingService/Financial Admin	
402.311 · Prof. Service - Auditors	\$6,700.00
402.312 · Prof. Service-Pension Actuarial	\$0.00
Total 402.000 · AuditingService/Financial Admin	<u>\$6,700.00</u>
403.000 · Tax Collection	
403.114 · RE Tax Collector Commission	\$27,000.00
403.161 · FICA (Social Security)-RE Tx	\$1,674.00
403.210 · RE Tax Collector Expenses	\$750.00
403.215 · RE Tax Collector Postage Exp	\$800.00
403.310 · RE Tax Refunds	\$2,000.00
403.311 · BerkheimerExp Commission-Act 32	\$5,200.00
403.312 · BerkheimerExp Postage-Act 32	\$500.00
403.313 · Per Capita Commission	\$2,650.00
403.314 · Berkheimer TCC Fee-PSD Assmnt	\$0.00
403.315 · Berkheimer LST Commission	\$500.00
403.316 · Berkheimer LST Postage	\$100.00
403.352 · RE Tax Collector Bond	\$500.00
Total 403.000 · Tax Collection	<u>\$41,674.00</u>
404.000 · Solicitor / Legal Services	
404.309 · Solicitor Retainer Fees	\$9,000.00
404.310 · Solicitor Service Fees	\$9,000.00
Total 404.000 · Solicitor / Legal Services	<u>\$18,000.00</u>
405.000 · Administrative Office	
405.120 · Wages - Borough Secretary	\$52,175.76
405.140 · Wages - PT Assistant Secretary	\$25,958.40
405.161 · FICA(Social Security)-Secretary	\$4,844.32
405.171 · Vacation Wages-Secretary	\$0.00
405.172 · Holiday Wages-Secretary	\$0.00
405.177 · Sick Wages-Secretary	\$0.00
405.178 · Bereavement Wages - Secretary	\$0.00
405.183 · Overtime Wages-Secretary	\$1,000.00
405.200 · General Expense - Secretary	\$200.00
405.210 · Office Supplies	\$1,700.00
405.215 · Postage Expense	\$0.00
405.216 · Postage Meter Lease Expense	\$0.00
405.260 · Minor Office Equipment	\$200.00
405.310 · Ordinance Codification Expenses	\$2,000.00
405.311 · Payroll Service Expenses	\$3,000.00
405.321 · Communications-Telephones	\$3,500.00
405.341 · Legal Advertising Expenses	\$3,000.00
405.342 · Printing Expenses	\$0.00
405.350 · Healthcare Insurance-Secretary	\$0.00
405.352 · Bonding & Insurance	\$350.00
405.354 · Workers Comp-Secretary	\$200.00
405.374 · Equipment Repair - Maintenance	\$0.00
405.384 · Equipment Rentals (Copier)	\$3,000.00
405.420 · Dues-Memberships-Subscriptions	\$1,600.00
405.460 · Training-Education-Conferences	\$1,000.00
Total 405.000 · Administrative Office	<u>\$103,728.48</u>
406.000 · Other General Gov Admin Exp	
406.197 · Non-Uniform Pension Exp	\$6,260.00
406.198 · Police Pension Exp	\$0.00
Total 406.000 · Other General Gov Admin Exp	<u>\$6,260.00</u>

407.000 · IT Networking-Computer	
407.210 · Computer Supplies	\$0.00
407.310 · Computer - IT Services	\$1,000.00
407.311 · Website Services-Expenses	\$1,200.00
407.312 · Google Suites Expenses	\$0.00
407.321 · Computer-Internet Service	\$1,000.00
407.329 · Computer Service & Maintenance	\$1,600.00
407.750 · Computer Hardware-Software	\$2,700.00
407.000 - IT Networking-Computer-Other	\$0.00
Total 407.000 · IT Networking-Computer	<u>\$7,500.00</u>
408.000 · Engineering Services	
408.309 · Engineer Retainer-Meeting Fees	\$1,800.00
408.310 · Engineer Service Fees	\$7,500.00
Total 408.000 · Engineering Services	<u>\$9,300.00</u>
409.000 · Government Property & Building	
409.226 · Cleaning Supplies - Building	\$1,000.00
409.236 · Operating Supplies - Building	\$3,000.00
409.310 · Custodial Services - Building	\$6,528.00
409.311 · Appraisal Services	\$0.00
409.360 · Electric Service - 801 1st	\$13,000.00
409.361 · Electric Service - 1208 3rd	\$3,000.00
409.362 · Gas Service - 801 1st	\$30,000.00
409.363 · Gas Service - 1208 3rd	\$6,500.00
409.364 · Elevator Service/Maintenance	\$700.00
409.365 · Fire Extinguisher Service/Maint	\$750.00
409.366 · Elevator Cert of Operation (2yr)	\$0.00
409.367 · Boilers Cert of Operation (2yr)	\$400.00
409.373 · Repairs & Maintenance-801 1st	\$2,000.00
409.374 · Repairs & Maintenance-1208 3rd	\$500.00
409.383 · Bldg Purchase Pmt-Freedom Sch	\$25,500.00
Total 409.000 · Government Property & Building	<u>\$92,878.00</u>
410.000 · Police - Public Safety	
410.220 · BVRPD-Misc Operating Supplies	\$680.00
410.451 · BVRPD-Contracted Pol Services	\$671,290.28
Total 410.000 · Police - Public Safety	<u>\$671,970.28</u>
411.000 · Fire Department - Public Safety	
411.191 · Fire Service Allowance	\$0.00
411.231 · Vehicle Fuel - Fire	\$1,500.00
411.251 · Veh Repair & Maint - Fire	\$10,000.00
411.321 · Telephone Service - Fire	\$3,500.00
411.350 · Equipment Insurance-Fire	\$273.00
411.351 · Vehicle Insurance - Fire	\$5,500.00
411.352 · Errors & Omission Ins - Fire	\$0.00
411.354 · Workers Comp Insurance - Fire	\$10,302.00
411.355 · Property Insurance - Truck + Hall	\$3,028.00
411.361 · Electric Service - Fire Hall	\$5,500.00
411.362 · Gas Service - Fire Hall	\$8,700.00
411.373 · Bldg Repair & Maintenance-Fire	\$11,000.00
411.374 · Equipment Repair & Maint-Fire	\$3,000.00
411.500 · Veh Escrow Contributions	\$0.00
411.530 · Vol. Fire Relief Allocation	\$13,408.00
Total 411.000 · Fire Department - Public Safety	<u>\$75,711.00</u>

413.000 · UCC & Code Enforcement	
413.317 · UCC Fees	\$0.00
Total 413.000 · UCC & Code Enforcement	<u>\$0.00</u>
414.000 · Planning & Zoning - CEO	
414.216 · Zoning Expenses	\$0.00
414.220 · CEO-PC Operating Supplies	\$0.00
414.310 · BP-CEO-Zoning Officer Services	\$20,000.00
414.311 · Rental Inspection Services	\$0.00
414.312 · Stenographer Services	\$0.00
414.314 · Zoning Special Legal Services	\$0.00
414.320 · Zoning Hearing Advertising	\$0.00
Total 414.000 · Planning & Zoning - CEO	<u>\$20,000.00</u>
415.000 · Emergency Management	
415.220 · Emergency Mgmt Operating Exp.	\$200.00
Total 415.000 · Emergency Management	<u>\$200.00</u>
421.000 · Health & Human Services	
421.220 · Health Service Operating Exp.	\$0.00
421.310 · Health Officer Services	\$2,700.00
Total 421.000 · Health & Human Services	<u>\$2,700.00</u>
426.000 · Recycling & Sanitation	
426.368 · Recycling Disposal Fees	\$1,000.00
Total 426.000 · Recycling & Sanitation	<u>\$1,000.00</u>
430.000 · Public Works Department	
430.122 · PW Supervisor Wages	\$68,390.40
430.123 · Laborer Wages - Full Time (PW)	\$0.00
430.140 · Laborer Wages - Part Time (PW)	\$71,552.00
430.161 · FICA(Social Security) - PW	\$8,676.42
430.171 · Vacation Wages (PW)	\$0.00
430.172 · Holiday Wages (PW)	\$0.00
430.176 · Personal Wages (PW)	\$0.00
430.177 · Sick Wages (PW)	\$0.00
430.178 · Bereavement Wages (PW)	\$0.00
430.179 · Longevity Wages (PW)	\$500.00
430.180 · OT Wages - Full Time (PW)	\$2,500.00
430.181 · OT Wages - Part Time (PW)	\$1,000.00
430.191 · Uniform Allowance (PW)	\$1,950.00
430.220 · Misc Operating Supplies (PW)	\$1,500.00
430.231 · Veh Fuel - Gasoline/Diesel (PW)	\$7,500.00
430.250 · Veh Repair & Maint Parts (PW)	\$2,000.00
430.251 · Tire & Service (PW)	\$1,000.00
430.252 · Veh Contracted Maint Exp (PW)	\$2,000.00
430.253 · Vehicle State Insp/Emissions (PW)	\$250.00
430.260 · Small Tools & Equipment (PW)	\$250.00
430.310 · PW Contracted Services	\$0.00
430.321 · Telephone Service - PW	\$1,800.00
430.350 · Equipment Insurance (PW)	\$25.00
430.351 · Vehicle Insurance (PW)	\$3,750.00
430.352 · Property Insurance (PW)	\$44.00
430.354 · Workers Comp Exp (PW)	\$5,000.00
430.374 · Equip Repair / Maintenance (PW)	\$250.00
430.375 · Equip Repair-Maint Parts	\$700.00
430.384 · Equipment Rental Exp (PW)	\$0.00
430.740 · Major Equipment Purchases (PW)	\$0.00

430.750 · Minor Equipment Purchase (PW)	\$5,500.00
Total 430.000 · Public Works Department	<u>\$186,137.82</u>
433.000 · Traffic Control Devices	
433.245 · Oper. Supplies-ST Signs-Signals	\$0.00
433.361 · Electric Service-Traffic Signal	\$0.00
433.374 · Repair/ Maint Exp-Traffic Signal	\$0.00
Total 433.000 · Traffic Control Devices	<u>\$0.00</u>
434.000 · Street Lighting	
434.361 · Electric Service-Street Light	\$0.00
Total 434.000 · Street Lighting	<u>\$0.00</u>
436.000 · Storm Sewers & Drains	
436.372 · Repair/Maint-StormSewer-Drains	\$400.00
Total 436.000 · Storm Sewers & Drains	<u>\$400.00</u>
439.000 · Highway Construction-Rebuilding	
439.670 · Roadway Maint Contracted Svce	\$175,800.00
439.671 · Roadway Asphalt Exp	\$0.00
439.672 · Other Roadway Expenses	\$500.00
Total 439.000 · Highway Construction-Rebuilding	<u>\$176,300.00</u>
450.000 · Culture - Recreation	
454.247 · Park-Playground Oper Supplies	\$1,000.00
454.248 · Park-Misc Rental/Lease	\$4,200.00
454.249 · Parks-Flag Maint/Repair Exp	\$500.00
454.351 · Property Insurance - Parks	\$1,018.00
454.361 · Electric Service (Parks)	\$2,500.00
454.372 · Parks-Property Services-Improv	\$3,000.00
454.374 · Equip Repair-Maint (Parks)	\$500.00
454.540 · Recreation Board Contributions	\$0.00
454.710 · Park-Playground Capital Imprv	\$5,334.40
457.247 · Community Day Supplies/Exp	\$0.00
457.248 · Celebration Misc Supplies/Exp	\$0.00
457.249 · Memorial Day Celebrations	\$500.00
Total 450.000 · Culture - Recreation	<u>\$18,552.40</u>
465.000 · Community Development Grants	
465.161 · Grant Writing Prof Svces	\$6,000.00
465.161 · Grant Application Fees	\$200.00
Total 465.000 · Community Development Grants	<u>\$6,200.00</u>
470.000 · Debt Service	
471.600 · Tax Anticipation Note Principal	\$100,000.00
472.610 · TAN Debt Interest	\$3,500.00
Total 470.000 · Debt Service	<u>\$103,500.00</u>
481.000 · Employer Paid Benefits/Withheld	
481.192 · FICA - Borough	\$0.00
481.193 · Medicare - Borough	\$1,362.11
481.194 · Unemployment Comp-Solvency	\$0.00
481.195 · Unemployment Comp	\$1,425.00
481.196 · Pol-Long Term Disability Ins.	\$0.00
Total 481.000 · Employer Paid Benefits/Withheld	<u>\$2,787.11</u>
486.000 · Insurance, Casualty & Surety	
486.100 · Ins-General Liability	\$12,000.00

486.200 · Ins-Inland Marine	\$400.00
486.700 · Insurance - Crime	\$4,500.00
486.700 · Insurance - Terrorism	\$0.00
486.700 · Insurance - Excess (Umbrella)	\$0.00
Total 486.000 · Insurance, Casualty & Surety	<u>\$16,900.00</u>
487.000 · Employee Health Ins Benefit (PD)	
487.196 · Health Insurance Premium	\$15,379.68
487.197 · Insurance Premium - Dental/Life/ST Disability	\$1,228.99
487.198 · Insurance Premium - Vision	\$0.00
487.200 · Health Insurance Deductible	\$1,500.00
487.201 · Health Insurance Co-Pays	\$0.00
Total 487.000 · Employee Health Ins Benefit	<u>\$18,108.67</u>
489.000 · Other Unclassified Oper Expense	
489.100 · Misc Prior Year Expenses	\$0.00
489.300 · Miscellaneous Expense	\$500.00
489.301 · Bank Account Closings	\$0.00
489.374 - Pol - Drug Task Force Misc Exps	\$0.00
489.375 · Pol-Freedom Boro Misc Expenses	\$0.00
489.390 · Bank Fees	\$450.00
Total 489.000 · Other Unclassified Oper Expense	<u>\$950.00</u>
491.000 · Other Financing Uses	
491.001 · Refunds - Prior Year Revenue	\$0.00
491.002 · Refunds - Current Year Revenue	\$0.00
491.003 · Dumpster Deposit Refunds	\$0.00
Total 491.000 · Other Financing Uses	<u>\$0.00</u>
492.000 · Interfund Operating Transfer	
492.010 · Transfer to General Fund	\$0.00
492.011 · Transfer to ARPA-Am Rescue Plan	\$0.00
492.012 · Transfer to Fire Truck Escrow	\$0.00
492.060 · Transfer to Water & Sewer Fund	\$0.00
492.530 · Transfer to Highway Aid Fund	\$0.00
Total 492.000 · Interfund Operating Transfer	<u>\$0.00</u>
Total Expense	<u><u>\$1,610,282.44</u></u>

**Water & Sewer Income****2026 Budget**

Starting Balance (Prior Year Carryover)	\$150,000.00
331.000 · WS Ordinance Violation Fines	\$0.00
331.120 · WS Ordinance Violation Fines	\$0.00
Total 331.000 · WS Ordinance Violation Fines	<u>\$0.00</u>
341.000 · Interest Earnings	
341.010 · Interest Earned - Checking Acct	\$4,000.00
Total 341.000 · Interest Earnings	<u>\$4,000.00</u>
354.000 · I State Operating Grants	
354.080 · Grant-Public Water System	\$0.00
Total 354.000 · Interest Earnings	<u>\$0.00</u>
364.000 · Sewer-Sanitation System	
364.100 · Sewer Billing Charges	\$745,287.40
364.110 · Sewer Tap In Fees	\$3,000.00
364.160 · Norfolk Southern (2006 Agmnt)	\$75,000.00
364.180 · Dye Testing Fee	\$2,000.00
364.920 · Sewer Misc Revenue	\$0.00
364.931 · Sewer Misc - NLSC Master Meter	\$7,000.00
Total 364.000 · Sewer-Sanitation System	<u>\$832,287.40</u>
378.000 · Water System	
378.100 · Water Billing Charges	\$496,441.00
378.101 · WS Miscellaneous Service Fees	\$11,796.00
378.110 · Water Tap In Fees	\$3,000.00
378.200 · Water Turn On Service Fees	\$300.00
378.201 · Water Shut Off Service Fees	\$200.00
378.500 · Fire Hyd Rental & Standby Fee	\$0.00
378.900 · Water Meter & Remote Fee (Sale)	\$300.00
378.919 · WS Late Fees	\$10,000.00
378.920 · Water Misc Revenue	\$300.00
378.930 · BF Mun Auth - Electric Reimb	\$3,500.00
378.931 · Water Misc - NLSC Master Meter	\$5,000.00
Total 378.000 · Water System	<u>\$530,837.00</u>
389.000 · Misc Unclassified Revenue	
389.100 · Misc Reimbursements	\$0.00
389.200 · Misc Reimbursements - Prior Yr	\$0.00
389.300 · NSF Bank Fees	\$300.00
389.400 · WS Insurance Reimb-Adjustments	\$0.00
Total 389.000 · Misc Unclassified Revenue	<u>\$300.00</u>

391.000 · Proceeds - General Fixed Assets	
391.100 · Sale of General Fixed Assets	\$0.00
Total 391.000 · Proceeds - General Fixed Assets	<u>\$0.00</u>
392.000 · Interfund Transfers	
392.010 · Transfer frm General Fund	\$0.00
392.020 - Transfer frm Columbia Gas Bond	\$0.00
Total 392.000 · Interfund Transfers	<u>\$0.00</u>
395.000 · Refund - Prior Yr Expenditures	
395.100 · Prior Yr Refund - Credit Adj.	\$0.00
395.200 · Prior Yr Refund-Other	\$0.00
Total 395.000 · Refund - Prior Yr Expenditures	<u>\$0.00</u>
Total Income	<u><u>\$1,517,424.40</u></u>

### Water & Sewer Expense

### 2026 Budget

402.000 · Auditing Svce - Finance Admin	
402.311 · Water & Sewer Auditing Service	\$6,700.00
Total 402.000 · Auditing Svce - Finance Admin	<u>\$6,700.00</u>
405.000 · Administrative Office	
405.210 · WS Misc Office Supplies	\$500.00
405.215 · Water & Sewer Postage Expense	\$4,000.00
405.340 · Water-Sewer Advertising Exp	\$0.00
405.385 · Water-Sewer Postage Meter Lease	\$1,440.00
Total 405.000 · Administrative Office	<u>\$5,940.00</u>
407.000 · IT Networking-Computer Exp	
407.210 · Water & Sewer Computer Supplies	\$0.00
407.310 · Water & Sewer Computer Services	\$6,100.00
407.750 · Water-Sewer Computer Hardware	\$2,000.00
Total 407.000 · IT Networking-Computer Exp	<u>\$8,100.00</u>
409.000 · General Gov Bldgs & Plant	
409.373 · Water & Sewer Bldg Improvements	\$2,000.00
409.383 · Rent School (Due to General)	\$50,000.00
Total 409.000 · General Gov Bldgs & Plant	<u>\$52,000.00</u>
427.000 · Solid Waste-Septics	
427.310 · Sewage Enforcement Services	\$0.00
Total 402.000 · Auditing Svce - Finance Admin	<u>\$0.00</u>
429.000 · Sewer - Sanitation Expenditures	
429.130 - Sewer Operator Wages	\$72,097.60
429.131 - Sewer Operator Vacation Wages	\$0.00
429.132 - Sewer Operator Holiday Wages	\$0.00
429.133 - Sewer Operator Personal Wages	\$0.00
429.134 - Sewer Operator Sick Wages	\$0.00
429.135 - Sewer Operator Bereavement Wages	\$0.00
429.136 - Sewer Operator Longevity Wages	\$500.00
429.137 - Sewer Operator OT Wages	\$12,000.00
429.191 · Sewer Uniform Allowance	\$650.00
429.220 · Sewer Operating Supplies	\$5,000.00
429.230 · Sewer Plant HeatingFuel-Propane	\$5,000.00
429.231 · Sewer Vehicle Fuel - Gasoline	\$3,000.00

429.250 · Sewer Vehicle Maint-Rpr Parts	\$400.00
429.251 · Sewer Vehicle Tires & Service	\$600.00
429.252 · Sewer Vehicle Maint-Rpr Service	\$1,000.00
429.260 · Sewer Sm Tools & Minor Equip	\$5,000.00
429.311 · Sewer NPDES Permit Renewal	\$1,000.00
429.312 · Sewer-Pretreatment Engin. Svces	\$0.00
429.313 · Sewer Engineering Services	\$35,000.00
429.314 · Sewer Legal Services	\$2,500.00
429.316 · Sewer CWM Licensing	\$0.00
429.317 · Sewer CWM Additional Services	\$20,000.00
429.318 · Sewer CWM Testing Services	\$25,000.00
429.319 · Sewer Sludge Removal Service	\$50,000.00
429.320 · Sewer Flow Monitoring Svce-Insp	\$13,100.00
429.321 · Sewer Telephone Service	\$1,750.00
429.348 · Sewer-Equip/Machinery Leases	\$450.00
429.351 · Sewer Vehicle Insurance	\$1,000.00
429.355 · Sewer Flood Insurance	\$2,500.00
429.361 · Sewer - Electric Service	\$12,000.00
429.372 · Sewer Repair-Maint Svc NonBldg	\$10,000.00
429.384 · Sewer Machinery & Equip Rental	\$3,000.00
429.400 · Sewer Misc Expenses	\$1,000.00
429.452 · Sewer Line Maintenance	\$0.00
429.670 · Sewer Contracted Line Main/Rprs	\$20,000.00
429.720 · Baden Sewer Interconnect	\$15,000.00
429.750 · Sewer Minor Equipment Purchases	\$7,500.00
429.760 · Sewer Major Equipment Purchases	\$160,000.00
429.761 · Sewer Vehicle Purchase	\$0.00
Total 429.000 · Sewer - Sanitation Expenditures	<u>\$486,047.60</u>
448.000 · Water System Expenditures	
448.220 · Water Operating Supplies	\$10,000.00
448.250 · Water Vehicle Maint-Rpr Parts	\$0.00
448.251 · Water Vehicle Tires & Services	\$0.00
448.252 · Water Vehicle Maint-Rpr Service	\$0.00
448.260 · Water Sm Tools & Minor Equip	\$0.00
448.310 · Water Operate Cert Renewal 3yr	\$0.00
448.311 · Water/Sewer Auditor Services	\$0.00
448.312 · Water Annual PaDEP Renewals	\$4,000.00
448.313 · Water Engineering Services	\$20,000.00
448.314 · Water Legal Services	\$1,000.00
448.315 · W-Misc Renewals-Monitoring Svce	\$2,000.00
448.316 · Water CWM Licensing	\$0.00
448.317 · Water CWM Additional Services	\$5,000.00
448.318 · Water CWM Testing Services	\$7,000.00
448.341 · Water Legal Advertising	\$1,000.00
448.350 · Water Equipment Insurance	\$72.00
448.361 · Water - Electric Service	\$11,000.00
448.362 · Water - Gas Service-16th St Pmp	\$1,500.00
448.366 · Water Purchase - BF Mun Auth	\$379,000.00
448.367 · Water Purchase - AWA	\$5,000.00
448.372 · Water Repair & Maint Services	\$3,500.00
448.400 · Water Misc Expenses	\$3,000.00
448.420 · Water-PA Rural Water Membership	\$600.00
448.460 · Water-Training/Conferences	\$1,000.00
448.670 · Water Contracted Line Main/Rprs	\$35,000.00
448.680 · Water Outlay Expenses	\$0.00
448.750 · Water Minor Equipment Purchases	\$2,500.00
448.751 · Water Meter Purchases	\$6,000.00

448.760 · Water Major Equipment Purchases	\$10,000.00
448.761 · Water Vehicle Purchase	\$0.00
Total 448.000 · Water System Expenditures	<u>\$508,172.00</u>
465.000 · Community Development-MS4	
465.310 · Water-MS4 Expenses	\$500.00
465.660 · Conway-Baden Interconnect-Engin	\$100,000.00
Total 465.000 · Community Development-MS4	<u>\$100,500.00</u>
470.000 · WS Debt Services	
471.600 · Water-Sewer PennVest Principal	\$124,000.00
471.601 · Waterline Replacement-Principal	\$147,000.00
472.610 · Water-Sewer PennVest Interest	\$9,000.00
472.611 · Waterline Replacement-Interest	\$0.00
Total 470.000 · WS Debt Services	<u>\$280,000.00</u>
481.000 · Employer Paid Benefits/Withheld	
481.192 - FICA - Borough	\$4,284.05
481.193 - Medicare - Borough	\$1,001.92
481.195 - FUTA-Unemployment Comp-Borough	\$285.00
Total 481.000 · Employer Paid Benefits/Withheld	<u>\$5,570.97</u>
486.000 · WS Insurance & Surety	
486.351 · Water & Sewer Property Ins.	\$1,925.00
Total 486.000 · WS Insurance & Surety	<u>\$1,925.00</u>
487.000 · WS Health Employee Benefits	
487.195 · Water & Sewer Workers Comp	\$3,000.00
487.196 · Water-Sewer Health Ins Premium	\$29,852.88
487.197 · Insurance Premium - Dental/Life/ST Disability	\$225.00
487.198 · Insurance Premium - Vision	\$0.00
487.200 · Health Insurance Deductible	\$1,500.00
487.201 · Health Insurance Co-Pays	\$0.00
Total 487.000 · WS Health Employee Benefits	<u>\$34,577.88</u>
489.000 · WS Misc Other Expenses	
489.100 · Water & Sewer Misc Prior Yr Exp	\$0.00
489.300 · Water & Sewer Misc Unclassified	\$250.00
489.351 · WS Property Insurance	\$4,000.00
489.368 · Water & Sewer PA One Call Exp	\$250.00
489.390 · Water & Sewer Bank-Cr Card Fees	\$300.00
Total 489.000 · WS Misc Other Expenses	<u>\$4,800.00</u>
491.000 · WS Other Financing Uses	
491.001 · Water-Sewer Refund Prior Yr Rev	\$0.00
491.002 · Water-Sewer Refund Current Yr	\$0.00
Total 491.000 · WS Other Financing Uses	<u>\$0.00</u>
492.000 · WS Interfund OperatingTransfers	
492.001 · WS Transfer to General Fund	\$0.00
492.002 · WS Transfer to Reserve Fund	\$23,090.95
Total 492.000 · WS Interfund OperatingTransfers	<u>\$23,090.95</u>
Total Expense	<u><u>\$1,517,424.40</u></u>

**Liquid Fuels Budget****2026 Budget**

Starting Balance (Prior Year Carryover)	\$90,000.00
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**Liquid Fuels - Income**

341.000 Interest Earnings	
341.000 Interest Earnings	\$0.00
341.010 · Interest Earned - Checking Acct	\$1,300.00
Total 341.000 Interest Earnings	<u>\$1,300.00</u>
355.000 State Shared Revenue	
355.020 · Liquid Fuels Allocation	\$64,133.96
Total 355.000 State Shared Revenue	<u>\$64,133.96</u>
392.000 Interfund Operating-Revenue	
392.100 · Transfer from General Fund	\$0.00
Total 392.000 Interfund Operating-Revenue	<u>\$0.00</u>
Total Revenues	<u><u>\$65,433.96</u></u>

**Liquid Fuels - Expenditures****2026 Budget**

430.000 · Public Works	
430.251 · PW-Tires	\$0.00
430.252 · PW-Veh Contracted Maint/Repairs	\$1,500.00
430.260 · PW-Small Tool & Minor Equipment	\$1,500.00
430.740 · PW-Minor Equipment Purchases	\$0.00
430.750 · PW Major Equipment Purchaes	\$0.00
430.751 · Vehicle Purchase	\$0.00
Total 430.000 · Public Works	<u>\$3,000.00</u>
432.000 · Winter Maintenance - Snow Removal	
432.245 - Salt Exp-Winter Maint.	\$0.00
432.246 - Liquid Magnesium Chloride	\$15,000.00
432.247 - Anti-Skid	\$0.00
432.000 - Winter Maintenance-Snow Removal-Other	\$0.00
Total 432.000 · Winter Maintenance - Snow Removal	<u>\$15,000.00</u>
433.000 · Traffic Control Devices	
433.100 · Street Sign - Marking Exp.	\$0.00
433.245 · Oper. Supplies-ST Signs-Signals	\$0.00
433.361 · Electric Service-Traffic Signal	\$3,000.00
433.374 · Repair/ Maint Exp-Traffic Signal	\$7,500.00
Total 433.000 · Traffic Control Devices	<u>\$10,500.00</u>
434.000 · Street Lighting	
434.100 · Street Light Repairs	\$0.00
434.361 · Electric Service-Street Light	\$50,000.00
Total 434.000 · Street Lighting	<u>\$50,000.00</u>
437.000 · Repairs-Tools & Machinery	
437.000 · Repairs-Tools & Machinery	\$0.00
437.260 · Truck Parts / Supplies	\$1,000.00
Total 437.000 · Repairs-Tools & Machinery	<u>\$1,000.00</u>
438.000 · Maint. & Repairs Roads-Bridges	

438.245 · Cold Patch	\$3,000.00
438.246 - Crack Sealing Material	<u>\$0.00</u>
Total 438.000 · Maint. & Repairs Roads-Bridges	\$3,000.00
439.000 · Highway Reconstruction	
439.670 · Roadway Maint Contracted Svce	\$0.00
439.671 · Roadway Asphalt Exp - Hot Patch	\$0.00
439.672 · Other Roadway Expenses	<u>\$0.00</u>
Total 439.000 · Highway Reconstruction	\$0.00
489.000 - Other Unclassified Expenditures	
489.100 - Misc Unclassified Expenses	<u>\$0.00</u>
Total 489.000 - Other Unclassified Expenditures	\$0.00
492.000 - Interfund Operating Transfers	
492.100 - Transfer to General Fund	\$0.00
492.000 - Interfund Operating Transfers - Other	<u>\$0.00</u>
Total 492.000 - Interfund Operating Transfers	\$0.00
Total Liquid Fuels Expenditures	<u><u>\$82,500.00</u></u>