		2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
GENERAL FUND REVENUES				
REAL PROPERTY TAXES				
		7.9711 mills		7.9711 mills
01.300.301.100.00	Current Real Estate Tx	$7,554,500	$7,699,500	$7,605,838
01.300.301.150.00	Refund Current Real Estate	(500)	(145,500)	(135,000)
01.300.301.200.00	Real Estate Tax - Prior Years	12,500	20,578	15,000
01.300.301.500.00	Real Estate Tax - Liens	140,000	180,000	165,000
	TOTAL	***$7,706,500***	***$7,754,578***	***$7,650,838***
REGIONAL ASSET DISTRICT (Sales Tx)				
01.300.309.000.00	Regional Asset District Sales Tax	$635,000	$725,000	$651,140
	TOTAL	***$635,000***	***$725,000***	***$651,140***
LOCAL TAX ENABLING ACT TAX (511)				
01.300.310.100.00	Deed Transfer Tax	$290,000	$311,000	$295,000
01.300.310.210.00	Earned Income Tax	3,450,000	3,105,000	3,586,000
01.300.310.230.00	Earned Income Tax - Delinquent	25,000	28,000	26,000
01.300.310.310.00	Mercantile Tax - Current	283,000	283,000	280,000
01.300.310.330.00	Mercantile Tax - Delinquent	-	-	-
01.300.310.510.00	Local Svc Tax	270,000	285,000	280,000
01.300.310.530.00	Local Service Tax - Delinquent	500	500	150
	TOTAL	***$4,318,500***	***$4,012,500***	***$4,467,150***
PENALTIES & INTEREST-DELINQ TAX				
01.300.319.010.00	Real Estate - Penalty & Interest	$23,500	$28,000	$27,000
01.300.319.120.00	Earned Income Tax - Penalty	5,000	9,500	7,500
01.300.319.130.00	Mercantile Tax - Penalty	30	-	-
01.300.319.150.00	Emergency & Municipal Svc Penalty	-	-	-
	TOTAL	***$28,530***	***$37,500***	***$34,500***
LICENSES AND PERMITS				
Licenses and Permits				
01.320.321.700.00	Mechanical Device Fee	$16,000	$10,500	$10,500
01.320.321.800.00	Cable TV Franchise	$280,000	$303,000	$280,000
01.320.322.830.00	Easement Revenue	-	15,000	-
	TOTAL	***$296,000***	***$328,500***	***$290,500***
FINES AND FORFEITS				
01.330.332.100.00	Court Fines	$1,500	$1,500	$1,550
01.330.331.110.00	Vehicle Code Violations	5,500	7,000	7,100
01.330.331.120.00	Violations of Ordinances	4,500	2,500	2,000
01.330.331.130.00	State Police Fines	5,500	5,500	3,500
01.330.331.140.00	Parking Violation Fines	4,000	1,500	1,800
01.330.331.300.00	NSF Fee	-	120	-
	TOTAL	***$21,000***	***$18,120***	***$15,950***

		2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
INTEREST, RENTS, ROYALTIES				
Interest Earnings				
01.340.341.000.00	Interest on Earnings	$15,000	$55,000	$12,000
Rents and Royalties				
01.340.342.200.00	Rent of Building	13,113	26,375	14,758
01.340.342.500.00	Commissions - Pay Phones	-	-	-
01.340.342.550.00	Bus Shelter Fees	10,000	8,340	8,500
	TOTAL	***$38,113***	***$89,715***	***$35,258***
INTERGOVERNMENTAL REVENUES				
Federal Capital and Operating Grants				
01.350.351.010.00	General Government	$0	$0	$0
01.350.351.020.00	Public Safety		3,191	
01.350.351.030.00	Highways & Streets		-	
01.350.352.200.00	DEA Funds/Re-imbursement		-	
	Sub-Total	$0	$3,191	$0
State Capital and Operating Grants				
01.350.354.010.00	General Government	$0	$32,549	$0
01.350.354.020.00	Public Safety		-	
01.350.354.030.00	Highways & Streets	-	60,845	-
01.350.354.040.00	PCCD Accred.		700,000	
01.350.354.070.00	Parks-Recreation	-	-	-
01.350.354.090.00	Community Development Grant		115,274	
01.350.354.150.00	Recycling Grant		12,844	
	Sub-Total	$0	$921,512	$0
State Shared Revenues & Entitlements				
01.350.355.010.00	PURTA	$8,600	$15,422	$8,000
01.350.355.040.00	Alcoholic Bev/Liquor Licenses	3,850	3,850	3,850
01.350.355.050.00	General MMO State Aid	458,000	477,625	486,000
01.350.355.070.00	Foreign Fire Insurance	105,450	103,368	111,800
01.350.355.090.00	Marcellus Shale Impact Fee	1,980	1,500	1,500
	Sub-Total	$577,880	$601,765	$611,150
Local Government Units Capital & Operating Grants				
01.350.357.020.00	Grant-Local (DA)		30,000	
	Sub-Total	$0	$30,000	$0
Local Government Units Shared Payments Contracted Svc				
01.350.358.100.00	Rosslyn Farm -Police Svcs	$78,843	$78,843	$78,843
01.350.358.100.10	Lock Up Agreement	$0	$0	$0
01.350.358.100.20	Employment Application Fees	-	1,395	-
	Sub-Total	$78,843	$80,238	$78,843
	TOTAL	***$656,723***	***$1,636,706***	***$689,993***

		2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
CHARGES FOR SERVICES				
General Government				
01.360.361.320.00	Fees for Engineering Review	-	-	-
01.360.361.330.00	Subdivision & Land Dev Fee	3,000	5,600	4,000
01.360.361.340.00	Zoning Hearing Fees	7,000	7,934	7,000
01.360.361.500.00	Sale of Maps & Publications	-	-	-
01.360.361.630.00	School District Share-Tax Office	-	-	-
01.360.361.640.00	SHACOG Re-Imbursement	35,000	35,000	35,000
01.360.361.650.00	Tax Cert/Municipal Lien Letters	-	-	-
01.360.361.710.00	Sale of Copies	-	-	-
01.360.361.710.10	Sale of Copies-Tax Office	-	-	-
	Sub-Total	$45,000	$48,534	$46,000
Public Safety				
01.360.362.100.00	Police Services/Contracted	$15,000	$0	$25,000
01.360.362.100.10	Dare Program-School Re-imbursement	-	-	-
01.360.362.100.20	Drug Task Force (Danet)	20,000	15,000	18,000
01.360.362.100.30	DUI Task Force-Re-imbursement Mt. Leb:	2,850	4,000	3,500
01.360.362.100.40	Buckle UP PA Reimbursement	-	-	-
01.360.362.110.00	Sale/Copies of Police Reports	2,600	2,670	2,600
01.360.362.130.00	Alarm Permits	70	-	-
01.360.362.141.00	School Crossing Guard Re-imbursement	13,750	7,500	7,500
01.360.362.141.10	School Re-imbursement SRO	91,500	105,398	108,562
01.360.362.160.00	Fingerprinting	-	-	-
01.360.362.170.00	Soliciting Permits	150	900	150
01.360.362.180.00	Garage Sale Permits	50	84	60
01.360.362.190.00	Handicap Parking Permits	350	640	395
01.360.362.400.00	Protective Insp & UCC Fees	-	-	-
01.360.362.410.00	Building Permits	75,000	112,067	80,000
01.360.362.410.10	Sign Permits	-	630	-
01.360.362.410.12	Grading Permit	-	-	-
01.360.362.421.00	Electrical Permit	-	-	-
01.360.362.450.00	Occupancy Permit	55,000	63,131	58,000
	Sub-Total	$276,320	$312,020	$303,767
Streets & Highways				
01.360.363.100.00	Street Opening/Highway Occ Permits	$17,000	$12,500	$14,000
01.360.363.510.00	Contracted Highway & Street Work	8,500	8,500	6,000
	Sub-Total	$25,500	$21,000	$20,000
Health & Sanitation				
01.360.364.110.00	Sewer Tap-In Fees (in sewer fund)	-	-	-
01.360.364.300.00	Sale of Trash Containers	-	-	-
01.360.364.310.00	Solid Waste & Recyc Collection Fee	-		-
01.360.364.500.00	Sale of Recyclables	350	297	300
01.360.365.500.00	Animal Control Fees	350	-	-
	Sub-Total	$700	$297	$300
Culture-Recreation				
01.360.367.110.00	Pool Passes-Resident	$60,400	$69,548	$62,000
01.360.367.110.01	Pool Passes-Non-Resident	$35,000	49,835	38,000
01.360.367.110.10	Pool Daily Admissions	110,000	113,278	103,138
01.360.367.150.00	Dek Hockey Rental	-	-	-
01.360.367.110.30	Pool Rental	16,400	7,533	8,000
01.360.367.140.00	Park Permits	80,000	80,000	82,000
01.360.367.220.00	Swim Lessons	10,650	6,360	6,360
01.360.367.130.00	Pool Concession Stand Re-Imbursement	7,000	3,564	3,000
01.360.367.130.10	Park Pop Machines	55	80	80
01.360.367.210.00	Recreation Program	-	-	-
	Sub-Total	$319,505	$330,198	$302,578
	TOTAL	***$667,025***	***$712,049***	***$672,645***

		2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
OPERATING REVENUES-ASSESSMENTS/CONTRIB				
Assessments, Contributions & Donations				
01.380.383.200.00	Payment in Lieu of Taxes	$202,000	$202,000	$202,000
01.380.387.000.00	Contributions, Foundation Donations	0	-	0
01.380.387.100.00	Contributions Dek Hockey Sponsors		0	
	TOTAL	***$202,000***	***$202,000***	***$202,000***
MISCELLANEOUS REVENUES				
01.380.389.000.00	Miscellaneous	$0	$18,890	$0
	TOTAL	***$0***	***$18,890***	***$0***
OTHER GENERAL FINANCING SOURCES				
01.390.390.200.00	Insurance Claim Refunds	$0	$71,895	$0
01.390.391.100.00	Sale of General Fixed Assets	$0	$23,651	$0
01.392.392.000.00	Interfund Operating		$876,691	
01.390.393.100.00	Proceeds from GOB		-	
01.390.393.300.00	Proceeds from Lease Purchase		-	
01.390.394.100.00	Proceeds from T.A.N.		-	
01.390.395.000.00	Refunds from Prior Year Expenditures	10,000	10,000	9,000
	TOTAL	***$10,000***	***$982,237***	***$9,000***
TOTAL GENERAL FUND REVENUE		***$14,579,391***	***$16,517,795***	***$14,718,974***

GENERAL FUND DEPARTMENT SUMMARY

DEPARTMENT	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
General Administration/IT/Data Processing	$1,049,279	$1,042,558	1,044,255
Tax Collection	134,238	125,638	123,255
Professional Services	341,310	380,000	340,000
Building Maintenance	202,400	214,600	175,760
Police and other Public Safety	5,170,135	5,817,999	5,159,062
Fire Protection	604,785	620,771	626,360
Planning and Zoning	430,254	356,787	392,518
EMS	0	0	0
Emergency Management Coordinator	8,350	8,600	3,349
Health and Sanitation	1,965,835	1,955,326	2,108,413
Recycling	-	-	-
Public Works Department	1,884,989	1,935,096	1,804,707
Pool and Recreation	464,886	375,464	497,476
Parks	711,975	563,405	498,397
Community Program Support	148,279	148,255	152,632
Debt Service and Tax Anticipation	975,094	1,811,585	131,281
Miscellaneous-Refunds, Capital Projects,Property Ins	2,198,949	2,174,757	2,719,585
TOTAL	***$16,290,758***	***$17,530,841***	***$15,777,050***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURE SUMMARY			
EXPENDITURE CATEGORY			
Salaries/Wages/Contributions	$6,118,407	$5,919,714	$6,146,952
Fringe Benefits	3,184,565	3,147,454	3,760,705
Materials/Supplies	545,035	516,045	568,553
Contractual Services	3,937,158	4,023,063	4,127,082
Capital Outlay	1,530,499	2,112,480	1,042,476
Debt Service	975,094	1,811,585	131,281
TOTAL	***$16,290,758***	***$17,530,341***	***$15,777,049***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
GENERAL GOVERNMENT LINE ITEMS			
GENERAL GOVERNMENT			
01.400.400.105.00 Elected Officials/Commissioners	$37,125	$37,125	$37,125
01.400.401.110.00 Manager	145,811	145,811	150,914
01.400.401.112.00 Clerks/Finance	327,258	327,258	341,612
01.400.401.115.00 Part-Time Help	-	-	0
01.400.401.179.00 Longevity	-	-	-
01.400.401.180.00 Overtime	-	43	-
01.400.401.184.00 Sick Time Benefit	9,500	9,000	9,500
01.400.401.187.00 Compensation in Lieu of Benefits	-	-	0
01.400.401.192.00 FICA	37,860	40,713	42,257
01.400.401.191.00 Uniform Allowance			750
01.400.401.194.00 Unemployment Compensation	8,017	8,895	8,700
01.400.401.195.00 Worker's Compensation	591	600	900
01.400.401.196.00 Health Insurance	157,708	141,000	160,460
01.400.401.196.01 Health Insurance HRA	-	-	-
01.400.401.196.02 Health Insurance-Retirees	-	-	-
01.400.401.198.01 Vision Benefit	1,192	1,033	1,228
01.400.401.198.02 Dental Insurance	6,672	6,339	6,872
01.400.401.198.03 Life Insurance/LTD	5,245	6,228	4,633
01.400.401.210.00 Materials and Office Supplies & Vehicle fue	11,000	9,500	10,500
01.400.401.215.00 Postage	7,100	7,400	8,000
01.400.401.232.00 Vehicle Fuel	1,000	1,000	1,000
01.400.401.311.10 SHACOG: Sales Tax Fee	11,500	11,500	11,500
01.400.401.311.20 SHACOG: Cable TV Fee	-	-	-
01.400.401.320.00 Communications Expense	2,500	2,000	2,000
01.400.401.337.00 Auto Allowance	0	-	0
01.400.401.342.00 Advertising and Printing	25,000	25,000	25,000
01.400.401.352.00 Public Officials Insurance	28,000	26,737	28,861
01.400.401.374.00 Machine Maintenance	0	-	-
01.400.401.381.00 Public Utilities Rental	3,200	3,261	3,261
01.400.401.384.00 Leases/Copier/Mail Machine	9,500	9,500	11,000
01.400.401.420.00 Association Dues/Memberships	10,500	10,500	13,000
01.400.401.450.00 Contracted Services (Strategic Plan)	54,000	95,115	55,000
01.400.401.460.00 Training/Continuing Education	30,500	28,000	32,772
01.400.401.700.00 Capital Outlay	0	-	-
01.400.401.740.00 Capital Purchases Equipment	0	-	-
	-	-	-
Subtotal Administration	**930,779**	**953,558**	**966,845**
IT NETWORKING/DATA PROCESSING			
01.400.407.110.00 Salaries	55,000	-	0
01.400.407.184.00 Sick Time Benefit	0	-	0
01.400.407.192.00 FICA Expense	0	-	0
01.400.407.196.00 Health Insurance	0	-	0
01.400.407.198.01 Vision	0	-	0
01.400.407.198.02 Dental	0	-	0
01.400.407.198.03 Life Insurance	0	-	0
01.400.407.210.00 Office Supplies	500	500	0
01.400.407.260.00 Minor Equipment	4,500	4,500	5,000
01.400.407.450.00 Contracted Services	-	-	0
01.400.407.452.00 Computer Support/Maintenance	52,500	78,000	65,500
01.400.407.486.10 Cyber Liability Insurance	-	-	6,910
01.400.407.740.00 Capital Purchases/Server	6,000	6,000	-
Subtotal IT Networking/Data Proc	**118,500**	**89,000**	**77,410**
TOTAL	***$1,049,279***	***$1,042,558***	***$1,044,255***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
TAX COLLECTION			
01.400.403.105.00 Real EstateTax Collector	$10	$10	$10
01.400.403.110.00 511 TaxesTax Collector	-	-	-
01.400.403.112.00 Salary of Clerks	-	-	0
01.400.403.115.00 Part-Time Help	-	-	-
01.400.403.116.00 Commissions	0	-	0
01.400.403.180.00 Overtime	0	-	0
01.400.403.184.00 Sick Time Benefit	0	-	0
01.400.403.187.00 Compensation in Lieu of Benefits	-	-	0
01.400.403.192.00 FICA	0	-	0
01.400.403.194.00 Unemployment Compensation	0	-	0
01.400.403.195.00 Worker's Compensation	0	-	0
01.400.403.196.00 Health Insurance/Retirees	14,500	11,500	8,899
01.400.403.198.01 Vision Insurance	0	-	0
01.400.403.198.02 Dental Insurance	0	-	0
01.400.403.198.03 Life Insurance/STD	0	-	106
01.400.403.210.00 Office Supplies	528	528	540
01.400.403.212.00 Real Estate Tax Forms	0	-	0
01.400.403.215.00 Postage	500	-	0
01.400.403.310.00 Filed Liens-McGrail	8,500	8,500	8,500
01.400.403.311.00 Auditing Services	0	-	0
01.400.403.312.00 Act 32 Expenses	60,000	55,000	55,000
01.400.403.321.00 Communications Expense	0	-	0
01.400.403.342.00 Printing	0	-	0
01.400.403.353.00 Tax Collector's Bond	-	-	-
01.400.403.374.00 Machine Maintenance	1,000	1,000	1,000
01.400.403.384.00 Rental/Leased Equip-Postage Meter & Cop	9,200	9,100	9,200
01.400.403.420.00 Association Dues/Workshops	0	-	0
01.400.403.450.00 Contracted Services-shredding,Jordan	40,000	40,000	40,000
01.400.403.460.00 Training/Continuing Education	-	-	-
01.400.403.600.00 Alarm System Monitoring	-	-	-
01.400.403.740.00 Capital Purchases	-	-	-
TOTAL	***$134,238***	***$125,638***	***$123,255***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
PROFESSIONAL SERVICES			
01.400.404.310.00 Solicitor/Legal Svcs	$120,000	$100,000	$100,000
01.400.402.311.00 Auditing Services	31,310	30,000	30,000
01.400.408.310.00 Engineering Svcs	190,000	250,000	210,000
		-	
TOTAL	***$341,310***	***$380,000***	***$340,000***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
MUNICIPAL BUILDING MAINTENANCE			
01.400.409.226.00 Operating Supplies-Cleaning	6,000	6,000	6,000
01.400.409.236.10 Building Supplies (Light bulbs, landscaping	2,500	2,500	2,500
01.400.409.321.00 Communications	14,000	14,000	15,000
01.400.409.361.00 Electricity - Mun Bldg	35,000	38,000	38,500
01.400.409.361.10 Electricity - PW Bldg	10,200	10,900	11,500
01.400.409.362.00 Gas - Mun Bldg	9,500	10,500	11,000
01.400.409.362.10 Gas - PW Bldg	14,000	12,500	13,000
01.400.409.366.00 Water - Mun Bldg	3,000	2,800	3,000
01.400.409.366.10 Water - PW Bldg	3,000	2,100	2,900
01.400.409.364.00 Sewage - Mun Bldg	2,000	1,800	1,900
01.400.409.364.10 Sewage - PW Bldg	1,200	1,500	1,600
01.400.409.373.00 Maint/Repair to Twp Bldg	12,000	20,000	12,860
01.400.409.373.10 Maint/Repair to PW Bldg	7,000	5,500	6,000
01.400.409.384.00 Leased Equipment	-	-	-
01.400.409.450.00 Contracted Services	45,000	48,500	50,000
01.400.409.450.10 Contracted Services	0	-	0
01.400.409.720.00 Capital Outlay - Mun Bldg	0	-	0
01.400.409.720.10 Capital Outlay - PW Bldg	0	-	-
01.400.409.740.00 Capital Purchase -Equipment	38,000	38,000	-
TOTAL	***$202,400***	***$214,600***	***$175,760***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
POLICE DEPARTMENT			
01.410.410.110.00 Chief Salary	$145,100	$145,100	$150,178
01.410.410.112.10 Captain Wages	$258,414	$258,414	$267,458
01.410.410.112.00 Police Salaries	2,391,139	2,367,373	$2,450,240
01.410.410.112.20 Secretary Wages	59,848	59,842	61,943
01.410.410.114.00 Social Services Coordinator	70,000	44,423	$16,703
01.410.410.115.00 Part Time Jailer's Wages	-	-	-
01.410.410.122.10 Police Heart and Lung Wages	5,000	5,000	5,000
01.410.410.155.01 Health Care Contributions	-	-	-
01.410.410.172.00 Holiday Pay	196,129	196,129	198,601
01.410.410.179.00 Longevity	96,124	96,124	104,206
01.410.410.180.00 Overtime	156,412	204,111	160,000
01.410.410.181.00 Court Time	50,000	50,000	50,000
01.410.410.183.10 Overtime - Traffic Duty & DEA	35,000	53,000	35,000
01.410.410.183.20 Overtime - Gaming Grant	-	-	-
01.410.410.183.30 Overtime Task Force & Buckle UP	20,000	25,000	20,000
01.410.410.184.00 Sick Time Benefits	63,073	60,000	72,042
01.410.410.187.00 Compensation in Lieu of Benefits	52,732	84,500	52,732
01.410.410.191.00 Uniform Allowance (Emp Ben cash pmt)	32,200	32,200	33,600
01.410.410.192.00 FICA	43,573	54,000	45,030
01.410.410.193.00 Education Bonus			3,250
01.410.410.194.00 Unemployment Compens	7,776	-	8,100
01.410.410.195.00 Worker's Compensation	144,710	105,456	148,248
01.410.410.196.00 Health Insurance	622,203	526,100	655,530
01.410.410.196.10 Health Insurance (Retirees)	212,794	283,188	240,528
01.410.410.198.01 Vision	4,625	4,285	4,404
01.410.410.198.02 Dental	24,693	22,878	24,540
01.410.410.198.03 Life Insurance/LTD	21,903	26,170	23,306
01.410.410.210.00 Office Supplies	14,000	12,500	14,000
01.410.410.215.00 Postage	610	500	610
01.410.410.216.00 Supplies - DARE Grant	-	-	-
01.410.410.220.00 Personal Property	300	300	300
01.410.410.228.10 K-9 Unit Expense - Lord	0	-	-
01.410.410.228.20 K-9 Unit Expense - Eddie	-	-	-
01.410.410.231.00 Vehicle Fuel-Gasoline	40,000	51,000	50,000
01.410.410.237.00 Uniform Supplies (Twp Expense)	15,493	17,380	7,400
01.410.410.239.00 Juvenile Safety Program	1,000	1,000	1,000
01.410.410.247.10 Public Relations	4,000	1,500	4,000
01.410.410.242.00 Ammunition	8,000	8,000	8,000
01.410.410.250.00 Vehicle Maintenance	15,000	10,000	13,200
01.410.410.250.10 Fire Extinguisher Recharge (in cars)	450	450	450
01.410.410.251.00 Tires	6,000	3,000	6,000
01.410.410.260.00 Minor Equipment	15,000	10,000	12,000
01.410.410.280.10 DEA Funds Purchase	-	-	-
01.410.410.310.01 Professional Services	18,200	18,200	20,560
01.410.410.314.00 Arbitrator Expense	1,500	-	1,500
01.410.410.314.10 Civil Service Commission	3,000	3,000	3,000
01.410.410.315.00 Medical Evaluations	3,100	3,100	3,100
01.410.410.321.00 Communication Expense	24,493	25,000	22,251
01.410.410.327.00 Maint/Repair to Radio	9,500	3,000	5,000
01.410.410.342.00 Printing	1,500	1,500	1,500

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
01.410.410.350.00 Vehicle Insurance	-	-	-
01.410.410.352.00 Police Professionals Insurance	24,104	26,519	28,621
01.410.410.374.00 Equipment Maintenance	10,000	8,000	10,000
01.410.410.384.00 Equipment Lease	5,196	4,000	6,000
01.410.410.420.00 Assoc Dues	2,000	2,000	2,400
01.410.410.420.10 SHACOG Dues - Police (CIRT)	8,000	6,538	6,538
01.410.410.450.00 Contracted Maintenance/Car Wash	3,886	3,239	1,500
01.410.410.452.00 Contracted Maintenance	52,520	55,000	58,285
01.410.410.460.00 Training/Continuing Education	22,000	22,000	22,000
01.410.410.480.00 PCCD Accred.	-	-	-
01.410.410.740.00 Capital Outlay	68,370	70,349	0
01.410.410.740.25 Capital Purchase -Equipment Grant	-	-	-
01.410.410.741.00 Capital Purchase-Equipment Computer	60,477	60,477	0
01.410.410.742.00 Capital Outlay - Grant Command Ctr		670,640	
TOTAL	***$5,151,149***	***$5,801,485***	***$5,139,855***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
FIRE PROTECTION			
01.410.411.195.00 Worker's Compensation	$28,800	$32,682	$28,015
01.410.411.232.10 Fuel, Bower Hill	3,100	4,200	4,500
01.410.411.232.20 Fuel, East Carnegie	3,500	4,800	5,000
01.410.411.232.30 Fuel, Glendale	4,400	6,100	6,300
01.410.411.250.00 Vehicle Maintenance	27,000	30,386	32,000
01.410.411.350.00 Insurance	55,000	63,000	69,642
01.410.411.363.00 Hydrant & Water Service	73,100	71,800	73,100
01.410.411.420.00 SHACOG Dues - Fire	2,538	2,538	2,538
01.410.411.520.00 Contributions	301,897	301,897	301,897
01.410.411.520.10 Fire Utility Shift Compensation	0	0	0
01.410.411.500.00 Foreign Fire Insurance	105,450	103,368	103,368
01.410.411.740.00 Capital Outlay/Purchases	0	0	0
TOTAL	***$604,785***	***$620,771***	***$626,360***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
PLANNING AND ZONING			
01.410.414.110.00 Salary Code Enforcement and Assistant	$163,246	$163,246	168,960
01.410.414.120.00 Planning Comm Compensation	5,400	5,400	5,400
01.410.414.180.00 Overtime	3,000	1,800	3,000
01.410.414.184.00 Sick Time Benefits	7,534	7,534	7,798
01.410.414.187.00 Compensation in Lieu of Benefits	-	-	-
01.410.414.191.00 Uniform Allowance	1,200	1,200	1,600
01.410.414.192.00 FICA	14,065	13,708	14,522
01.410.414.194.00 Unemployment Compensation	0	-	-
01.410.414.195.00 Worker's Compensation	406	408	419
01.410.414.196.00 Health and Hospitalization	42,401	41,113	42,747
01.410.414.198.01 Vision	350	321	361
01.410.414.198.02 Dental	1,765	1,765	1,818
01.410.414.198.03 Life Insurance/LTD	1,752	2,699	1,793
01.410.414.210.00 Office Supplies	6,500	4,500	6,500
01.410.414.232.00 Gas, Oil & Grease	1,500	800	1,500
01.410.414.250.00 Vehicle Maintenance	4,500	2,000	4,000
01.410.414.260.00 Minor Equipment	500	100	500
01.410.414.310.00 Consulting/Profes. Svcs.-Codification	28,335	-	30,000
01.410.414.310.10 Contracted Inspect-PCS	85,000	100,000	40,000
01.410.414.310.20 Contracted Svcs-Demolitions	48,000	-	48,000
01.410.414.312.00 ZHB Compensation	750	750	750
01.410.414.314.00 Legal/Stenographer-ZHB	3,000	2,500	3,000
01.410.414.321.00 Communication Expense	1,600	1,300	1,600
01.410.414.342.00 Printing and Advertising	3,500	1,500	3,500
01.410.414.374.00 Machine Maintenance	-	-	-
01.410.414.384.00 Leased Equipment	-	-	-
01.410.414.420.00 Association Dues	750	750	750
01.410.414.460.00 Training	4,000	2,000	4,000
01.410.414.720.00 Capital Purchase-Bldg Improvement	-	-	-
01.410.414.740.00 Capital Purchases/Mach/Equip/Vehicles New Vehicle	1,200	1,393	-
TOTAL	***$430,254***	***$356,787***	***$392,518***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
EMERGENCY MEDICAL SERVICES			
01.410.412.195.00 Workers' Comp	$0	$0	$0
01.410.412.232.00 Ambulance Fuel	-	-	-
01.410.412.420.00 Training	-	-	-
Total	***$0***	***$0***	***$0***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
EMERGENCY MANAGEMENT COORDINATOR			
01.410.415.210.00 Materials and Supplies	$1,500	$1,500	$750
01.410.415.260.00 Minor Equipment (radios)	3,500	3,500	725
01.410.415.321.00 Communications Expense	1,850	2,100	924
01.410.415.460 Training	1,000	1,000	500
01.410.415.740 Capital Outlay	500	500	450
Total	***$8,350***	***$8,600***	***$3,349***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
OTHER PUBLIC SAFETY			
01.410.419.115.00 School Guard Wages	$13,735	$13,735	13,940
01.410.419.192.00 FICA Employer Paid	1,051	1,051	1,067
01.410.419.194.00 Unemployment Compensation	-	-	-
01.410.419.195.00 Workers Compensation	1,450	528	1,450
01.410.419.238.00 Uniforms	250	-	250
01.410.419.300.00 Physicals & Background Checks	400	-	400
01.410.419.310.00 Guard Services - Lock Up	0	0	0
01.410.419.440.00 Jail Cell Cleaning	2,100	1,200	2,100
01.410.419.700.00 Capital Outlay	0	0	0
Total	***$18,986***	***$16,514***	***$19,207***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
HEALTH & HUMAN SERVICES			
01.420.422.450.00 Animal Control Contract	$54,000	$36,000	$45,000
SANITATION			
01.426.426.260.00 Minor Equipment	$0	$0	$0
01.426.426.450.00 Contracted Services-Recycling	501,229	501,500	545,000
01.427.427.450.00 Solid Waste Removal-Garbage	1,410,606	1,410,606	1,506,413
01.427.427.260.00 Capital Purchases-Carts	-	7,220	12,000
	-	-	-
01.428.428.700.25 Capital Purchases-Equipment-SHACOG	0	0	0
TOTAL	***$1,965,835***	***$1,955,326***	***$2,108,413***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
RECYCLING			
428.100 Salaries & Wages	$0	$0	$0
428.101 Overtime	0	0	0
428.120 Sick Time Benefit	0	0	0
428.154 Life Insurance/LTD	0	0	0
428.155 Health Insurance	0	0	0
428.155 Dental		0	0
428.157 Vision	0	0	0
428.160 Longevity	0	0	0
428.161 FICA	0	0	0
428.162 Unemployment Compensation	0	0	0
428.163 Workers' Compensation	0	0	0
428.231 Gas, Oil & Grease	0	0	0
428.238 Uniforms	0	0	0
428.372 Maintenance & Repairs	0	0	0
428.451 Contracted Services-Recycling	0	0	0
426.251 Tires	0	0	0
428.740 Capital Outlay	0	0	0
TOTAL	***$0***	***$0***	***$0***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
PUBLIC WORKS			
GENERAL SERVICES			
01.430.430.110.00 Public Works Director (merged positions)	$85,009	$44,303	85,000
01.430.430.110.10 PW Supervisor/Working Foreman	88,067	88,067	44,147
01.430.430.112.00 Salaries and Wages	662,396	670,818	775,368
01.430.430.115.00 Part-Time Help - Summer	26,880	6,070	10,000
01.430.430.179.00 Longevity	3,000	3,300	3,900
01.430.430.180.00 Overtime	30,000	50,000	42,000
01.430.430.184.00 Sick Pay	7,000	18,485	19,974
01.430.430.187.00 Compensation in Lieu of Benefits	1,800	866	0
01.430.430.191.00 Uniform Allowance	7,800	8,400	9,100
01.430.430.192.00 FICA	69,168	75,000	75,000
01.430.430.194.00 Unemployment Compensation	5,376	26,000	5,040
01.430.430.195.00 Worker's Compensation	54,701	38,560	45,200
01.430.430.196.00 Health Insurance	270,345	287,945	315,130
01.430.430.198.01 Vision	2,227	2,450	2,655
01.430.430.198.02 Dental	11,658	13,124	13,378
01.430.430.198.03 Life Insurance/LTD	12,266	12,278	12,306
01.430.430.210.00 Supplies (paper, pencils, pens)	1,500	1,500	1,500
01.430.430.220.00 Operating Supplies	5,000	5,000	5,000
01.430.430.232.00 Vehicle Fuel-Gasoline	43,000	55,000	55,000
01.430.430.238.00 Uniforms Expense	1,500	1,000	1,500
01.430.430.241.00 General Expense	3,000	3,000	3,000
01.430.430.246.00 SHACOG Expenses	9,000	8,000	9,000
01.430.430.260.00 Minor Equipment-Hand Tools	4,500	4,500	4,500
01.430.430.261.00 Mowers, Whackers, Etc.	1,500	1,500	2,000
01.430.430.315.00 Medical Services	800	500	800
01.430.430.321.00 Communications Expense	3,700	3,700	5,900
01.430.430.327.00 Maint/Repair to Radio	3,000	3,000	3,000
01.430.430.342.00 Printing	-	-	-
01.430.430.372.00 Tree Removal	3,000	3,000	4,000
01.430.430.384.00 Leased Equipment	16,000	7,000	10,000
01.430.430.420.00 Dues and Memberships	500	35	500
01.430.430.450.00 Contracted Services	2,200	1,800	2,200
01.430.430.460.00 Training	3,000	1,600	3,000
01.430.430.740.00 Capital Outlay	159,000	156,292	-
Street Lighting			
01.430.434.361.00 Street Lighting (in State Fund)	-	-	-
Subtotal General Service	$1,597,892	$1,602,093	$1,569,098

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
Winter Maintenance			
01.430.432.245.00 Snow Removal Material + Salt remainder	$8,000	$5,000	$8,000
Subtotal Winter Maintenance	$8,000	$5,000	$8,000
Traffic Control Devices			
01.430.433.321.00 Traffic Signal Communications Exp Telep	$0	$0	$0
01.430.433.361.00 Traffic Signal Electric	-	-	-
01.430.433.374.00 Traffic Signal Repairs/Maintenance	38,200	87,000	25,000
01.430.433.720.00 Traffic Signal Capital Purchases	0	0	0
Subtotal Traffic Control Devices	$38,200	$87,000	$25,000
Storm Sewers and Drains			
01.430.436.245.00 Storm Sewers & Drains Materials	0	0	0
01.430.436.720.00 Storm Sewers Capital Project	0	0	0
01.430.436.720.25 Storm Sewers Grant Projects		-	
Storm Water Management & Flood Control			
01.430.446.420.00 CV Flood Relief	12,512	12,512	12,512
01.430.446.720.00 Capital Projects	0	0	0
Subtotal Storm Sewer & Drains	$12,512	$12,512	$12,512

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
Repairs to Equipment			
01.430.437.112 Salaries and Wages	$71,594	$71,594	$74,110
01.430.437.179.00 Longevity	900	900	900
01.430.437.180.00 Overtime	3,000	6,500	3,000
01.430.437.184.00 Sick Pay	2,600	2,600	2,600
01.430.430.187.00 Compensation in Lieu of Benefits	-	-	0
01.430.437.191.00 Uniform Allowance	600	600	650
01.430.437.192.00 FICA	5,974	6,300	6,167
01.430.437.194.00 Unemployment Compensation	-	-	-
01.430.437.195.00 Worker's Compensation	3,600	2,974	3,600
01.430.437.196.00 Health Insurance	19,731	19,220	21,620
01.430.437.198.01 Vision	238	239	238
01.430.437.198.02 Dental	1,335	1,224	1,335
01.430.437.198.03 Life Insurance/LTD	877	804	877
01.430.437.234.00 Oil & Grease	3,400	3,000	4,000
01.430.437.250.00 Repairs/Supplies	23,000	20,000	23,000
01.430.437.251.00 Tires	12,000	10,000	12,000
01.430.437.260.00 Minor Equipment & Tools	2,000	2,000	2,000
01.430.437.374.00 Repairs and Maintenance Services	14,000	17,000	14,000
Subtotal Repairs to Equipment	$164,849	$164,955	$170,097
Maintenance & Repairs to Roads & Bridges			
01.430.438.220.00 Road Material & Supplies	$19,000	$19,000	$20,000
01.430.438.245.00 Signs	0	0	0
01.430.438.700 Scrubgrass Run Wetlands	-	-	-
01.430.438.700.10 Public Sidewalk Restoration	-	-	-
01.430.438.720.00 Capital Projects (Thermoplastic)	-	-	0
01.430.438.710.00 Capital Purchases	-	-	-
01.430.438.710.10 Capital Outlay	-	-	-
Subtotal Maint/Repairs Roads & Bridge	$19,000	$19,000	$20,000
Road Construction & Rebuild Projects			
01.430.439.700.00 Capital Projects	9,536	9,536	-
01.430.439.710.00 Bridge Project	35,000	35,000	0
01.430.439.720.00 Carothers Avenue	-	-	-
Subtotal Road Construction	$44,536	$44,536	$0
PUBLIC WORKS TOTAL	***$1,884,989***	***$1,935,096***	***$1,804,707***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
POOL/RECREATION BUDGET			
Recreation Program			
01.450.451.115.00 Recreation Wages	$0	$0	$0
01.450.451.192.00 FICA & Medicare	0	0	0
01.450.451.194.00 Unemployment Compensation	-	-	-
01.450.451.195.00 Worker's Compensation	0	0	0
01.450.451.220.00 Materials and Supplies	-	-	-
01.450.451.230.00 Rec Program Lunch	-	-	-
01.450.451.315.00 Medical/Physical Expense	-	-	-
Subtotal Recreation Program	$0	$0	$0
Swimming Pool			
01.450.452.110.00 Pool Wages	$60,000	$42,600	$60,000
01.450.452.115.00 Lifeguards & 3 Cashiers	150,000	125,000	180,000
01.450.452.179.00 Longevity	-	-	-
01.450.452.180.00 Lifeguard Overtime	2,000	2,300	2,000
01.450.452.183.00 Swimming Lessons	6,000	4,290	6,000
01.450.452.184.00 Sick Pay	-	-	-
01.450.452.192.00 FICA	16,000	14,000	16,500
01.450.452.194.00 Unemployment Compensation	-	-	-
01.450.452.195.00 Worker's Compensation	8,820	7,207	9,000
01.450.452.196.00 Health Insurance	-	-	-
01.450.452.196.01 Vision	-	-	-
01.450.452.196.02 Dental	-	-	-
01.450.452.198.03 Life Insurance/LTD	-	-	-
01.450.452.220.00 Materials and Supplies	30,000	25,000	30,000
01.450.452.220.00 Materials and Supplies-Special Events	4,776	2,000	4,776
01.450.452.229.10 Park Pop	0	0	0
01.450.452.238.00 Uniforms	3,500	120	3,500
01.450.452.247.00 Minor Equipment Purchase	3,000	1,000	14,000
01.450.452.250.00 Maintenance & Repairs	30,000	15,000	30,000
01.450.452.310.00 Concession Stand Expenses	3,000	6,500	10,000
01.450.452.315.00 Medical Svc (drug testing, physicals)	1,000	500	1,000
01.450.452.321.00 Communications Expense	5,800	4,500	6,500
01.450.452.361.00 Electricity	40,000	41,600	41,600
01.450.452.364.00 Sewage	15,000	18,000	18,000
01.450.452.366.00 Water	30,000	35,000	30,000
01.450.452.372.00 Repairs and Maint Svc	20,000	7,000	20,000
01.450.452.420.00 Association Dues/Memberships	-	-	-
01.450.452.450.00 Contracted Svc (water testing/mats)	12,000	11,000	12,000
01.450.452.460.00 Training/Continuing Education	2,600	1,800	2,600
01.450.452.720.00 Capital Outlay	11,390	11,047	-
01.450.452.730.00 Capital Purchases - Equip/Vehicles	10,000	-	-
Subtotal Swimming Pool	$464,886	$375,464	$497,476
TOTAL POOL & RECREATION	***$464,886***	***$375,464***	***$497,476***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
SCOTT PARK			
01.450.454.110.00 Events Coordinator	$30,000	$30,000	30,000
01.450.454.112.00 Salaries and Wages	213,322	136,948	147,182
01.450.454.115.00 Part-Time Wages	42,000	30,000	35,000
01.450.454.155.05 Park Empl Health Ins HRA	-		-
01.450.454.179.00 Longevity	1,500	1,200	1,500
01.450.454.180.00 Overtime	7,500	10,500	7,500
01.450.454.184.00 Sick Pay	7,901	-	5,451
01.450.454.191.00 Uniforms Allowance	1,800	1,200	1,300
01.450.454.192.00 FICA	21,827	16,500	17,337
01.450.454.194.00 Unemployment Compensation	500	-	500
01.450.454.195.00 Worker's Compensation	14,343	8,104	12,818
01.450.454.196.00 Health Insurance	95,225	85,180	86,673
01.450.454.198.01 Vision	588	477	491
01.450.454.198.02 Dental	3,141	2,815	2,791
01.450.454.198.03 Life Insurance/LTD	2,628	1,681	1,752
01.450.454.220.00 Materials and Supplies	30,000	25,000	30,000
01.450.454.220.10 Mat. & Sup-Dek Hockey	-	-	-
01.450.454.232.00 Vehicle Fuel - Gasoline	5,000	9,700	5,000
01.450.454.250.00 Vehicle Maintenance & Repairs	6,000	5,000	6,000
01.450.454.260.00 Minor Equipment	2,000	2,000	2,000
01.450.454.321.00 Communications Expense	-	-	-
01.450.454.361.00 Electricity	24,000	27,000	29,000
01.450.454.362.00 Gas	10,500	12,000	13,500
01.450.454.366.00 Water	7,000	6,500	6,500
01.450.454.364.00 Sewer	4,600	3,000	4,000
01.450.454.370.00 Maintenance & Repair Svcs	60,000	60,000	50,000
01.450.454.372.00 Tree Pruning,Removal & other Contracted	2,000	2,000	2,000
01.450.454.384.00 Leased Property (Chartiers Terrace)	100	100	100
01.450.454.384.00 Leased Equipment	-	-	-
01.450.454.700.10 Capital Projects-for Athletic Association	30,000	18,000	0
01.450.454.700.00 Capital Outlay (see attached)	68,500	68,500	0
01.450.454.700.25 Capital Outlay-Grant Park Upgrades DCNR Grant Match	20,000	0	0
01.450.454.710.00 Capital Purchase-Park Acquisition	-	-	-
TOTAL	***$711,975***	***$563,405***	***$498,397***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
COMMUNITY PROGRAM SUPPORT			
01.450.456.540.00 Library $117,420+6,500 grant match	$ 131,555	$ 131,555	135,932
01.450.457.310.00 Fourth of July Fireworks	12,824	12,800	12,800
01.450.457.247.10 Public Relations Events/Safety Day	500	500	500
01.450.457.247.20 Octoberfest/Easter/Sled Ride Event	-	-	-
01.450.457.540.00 Parade	400	400	400
01.450.457.540.10 Scott Conservancy	3,000	3,000	3,000
TOTAL	***$148,279***	***$148,255***	***$152,632***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
DEBT SERVICE & TAX ANTICIPATION			
Debt Principal			
01.470.471.100.10 General Obligation Bond-2002	$0	$0	$0
01.470.471.100.20 General Obligation Bond-2007	-	-	-
01.470.471.100.30 General Obligation Bond-2012	-	-	-
01.470.471.100.40 General Obligation Bond-2013 Series A	-	-	-
01.470.471.100.50 General Obligation Bond-2013 Series B	-	-	-
01.470.471.100.60 General Obligation Bond-2017&2021	550,000	550,000	-
01.470.471.400.00 Ladder Truck Loan	-	-	-
01.470.471.400.10 Pennvest Loan	-	-	-
01.470.471.600.00 TAN Loan Interest (Bonds)	-	-	-
01.470.471.350.01 Lease/Purchase Principal Caterpillar	-	-	-
01.470.471.350.02 Lease/Purchase Police car 2019	-	-	-
01.470.471.350.03 Lease/Purchase Police car 2020	-	-	-
01.470.471.350.04 Lease/Purchase Police car 2021	-	-	-
01.470.471.350.07 Lease/Purchase Principal Wheel loader/Stre	27,680	57,050	30,962
01.470.471.350.08 Lease/Purchase Crack Sealer	-	22,914	24,146
Subtotal Debt Principal	577,680	629,964	55,108
Debt Interest & Fiscal Agent Fees			
01.470.472.100.10 General Obligation Bond-2002	$0	$0	$0
01.470.472.100.20 General Obligation Bond-2007	-	-	-
01.470.472.100.30 General Obligation Bond-2012	-	-	-
01.470.472.100.40 General Obligation Bond-2013 Series A	-	-	-
01.470.472.100.50 General Obligation Bond-2013 Series B	-	-	-
01.470.472.100.60 General Obligation Bond-2017 & 2021	79,009	79,009	67,564
01.470.472.350.01 Lease/Purchase Int. Caterpillar 2020	-	-	-
01.470.472.350.02 Lease/Purchase Int Police car 2019	-	-	-
01.470.472.350.03 Lease/Purchase 2 Police cars 2020	-	-	-
01.470.472.350.04 Lease/Purchase 2 Police cars 2021	-	-	-
01.470.472.350.07 Lease/Purchase Street Sweeper	1,005	9,393	5,312
01.470.472.350.08 Lease/Purchase Int. Crack Sealer	-	2,528	1,297
01.470.472.400.00 Fire Truck Loan	-	-	-
01.470.472.100.70.00 General Obligation Bond-2021 Int	212,400	1,089,091	-
01.470.472.600.00 TAN Loan Interest (Bonds)	102,600	-	-
01.470.475.000.00 Fiscal Agent Fees		-	
01.470.475.390.00 Bank Service Fees	2,400	1,600	2,000
Subtotal Debt Interest	$397,414	$1,181,621	$76,173
TOTAL	***$975,094***	***$1,811,585***	***$131,281***
MISCELLANEOUS EXPENDITURES			
01.489.489.410.00 Judgements & Losses	-	-	-
Pension Contributions			
01.483.483.000.00 Pension/Retirement Fund Contributions	958,923	958,923	1,409,559
Insurance, Casualty and Surety			
01.486.486.000.00 Insurance: Property	115,000	90,808	115,000
Employer Paid Benefits and Withholding Items			
01.481.481.100.00 Prior Year FICA/Medicare	-	-	-
Refund of Prior Year Expenditures			
01.491.491.000.00 EIT Refunds	90,000	90,000	90,000
01.491.491.200.00 Mercantile Tax Refunds		-	
01.491.491.050.00 Local Svcs Tax Refund	500	500	500
01.491.491.100.00 Real Estate Refunds	20,000	20,000	20,000
01.491.491.140.00 Park Permit Refunds	12,000	12,000	12,000
01.491.491.510.00 Refund of Prior Years Revenues	42,500	42,500	42,500
01.489.489.310.00 Codification	-	-	-
Interfund Operating Transfers			
01.492.492.200.00 Transfer to Debt Service	-	-	-
01.492.492.300.00 Transfer to Capital Projects	960,026	960,026	1,030,026
01.492.492.080.00 Transfer to Storm Sewer Fund	-	-	-
TOTAL	***2,198,949***	***2,174,757***	***2,719,585***

	2026 ADOPTED BUDGET	2026 ESTIMATED REV & EXP	2027 PROPOSED BUDGET
FUND 01 - REVENUE TOTAL	**$14,579,391**	**$16,517,795**	**$14,718,974**
FUND 01 - EXPENSE TOTAL	**$16,290,757**	**$17,530,839**	**$15,777,049**
GENERAL FUND SUMMARY			
Beginning Fund Balance (unreserved)	$1,765,017	$2,084,686	$1,071,642
Revenues	14,579,391	16,517,795	14,718,974
Expenditures	16,290,757	17,530,839	15,777,049
Shortage: Expenditures over Revenues	(1,711,366)	(1,013,044)	(1,058,075)
Ending Fund Balance (unreserved)	$53,651	$1,071,642	**$13,567**

	2026 Adopted Budget	2026 Projected Budget	2027 Proposed Budget
COMMUNITY EVENT FUND BUDGET			
Beginning Fund Balance	$ 8,097	$ 7,585	$ 4,743
COMMUNITY EVENT FUND REVENUES			
341.10 Interest	150	450	200
367.11 Amphitheater	-	-	-
367.15 Trivia Night	-	-	-
367.21 4th of July Night Admission	340	221	250
367.22 Pool Special Event Admission	-	-	-
367.39 Snow Kone Revenue	-	-	-
367.40 4th of July Concessions	-	-	-
367.41 Octoberfest Craftbooths/Concessions	-	-	-
367.42 Octoberfest Township Booths	-	-	-
367.45 Farmers Market/Food Truck Vendor Fees	-	-	-
367.47 Community Events	12,225	9,000	8,830
Spring/Summer Celebration 500			
Easter Bunny Breakfast 700			
Community Yard Sale 680			
Touch a Truck/Public Safety $ 400			
Health Fair/CPR/Blood Drive			
Octoberfest 4000			
Truck or Treat			
Tree Lighting/Christmas in Park			
Back to School Pool Party 550			
Santa Breakfast 700			
Over 21 Pool Party 1300			
Movies in the Park			
Music in the Park			
8830			
367.51 Spring Fling/Easter/Craftbooth/Concessions	-	-	-
367.60 4th of July Craftbooth	-	-	-
387.00 4th of July Donations and 50/50	5,000	4,680	5,000
387.10 Octoberfest Donations	1,750	1,750	2,000
387.10 Donations Trunk or Treat	-	-	-
387.20 Event Donations	-	-	-
387.14 Basketball Program Donations	-	-	-
389.00 Misc Revenue	-	-	-
TOTAL	***$ 19,465***	***$ 16,101***	***$ 16,280***
COMMUNITY EVENT FUND EXPENDITURES			
453.200.22 Appreciation Day Expenses	1,500	733	1,000
453.200.23 Pool Special Event Expenses	1,500	700	1,500
453.247.00 4th of July Expenses	2,750	1,210	1,600
453.300.22 Octoberfest Material/Supplies	-	-	-
453.300.31 Octoberfest Entertainment	-	-	-
453.400.22 Sled Riding/Easter Egg	-	-	-
453.450.00 Family Fun Day (was Movies in the Park)	-	-	-
453.544.00 Event Supplies	16,300	16,300	16,100
Spring/Summer Celebration $1,100			
Easter $600			
Community Yard Sale $300			
Touch a Truck/Public Safety $800			
Health Fair/CPR/Blood Drive $250			
Octoberfest $8,000	-		-
Truck or Treat $250			
Tree Lighting/Christmas in Park $1200			
Back to School Pool Party $450			
Santa Breakfast $600	-		-
Over 21 Pool Party $800			
Movies in the Park $0			
Music in the Park $1,500			
Meet our Cops $150			
TOTAL	***$ 22,050***	***$ 18,943***	***$ 20,200***
Interfund Transfer from General Fund	-	-	-
FUND 04 REVENUE TOTAL	**$ 19,465**	**$ 16,101**	**$ 16,280**
FUND 04 EXPENSE TOTAL	**$ 22,050**	**$ 18,943**	**$ 20,200**
Ending Fund Balance	**$ 5,512**	**$ 4,743**	**$ 823**

Scott Township

Sewer Fund

Last Rate Increase was $1.50 increase approved in 2019 current is $3.00 request change to $5.00	2026 Adopted Budget	2026 Projected Rev/Exp.	2027 Proposed Budget
SEWER FUND BUDGET (Fund 15)			
Beginning Fund Balance	$ 800,631	588,620	$ 186,714
Balance from Bond Issue moved to fund 18			
Total Beginning Balance	$ 800,631	588,620	$ 186,714
SEWER FUND REVENUES			
15.340.341.010.00 Fund Interest	$ 8,000	14,500	$ 7,800
15.350.351.040.00 Federal Grant	-	-	-
15.350.354.040.00 State Grant	-	-	-
15.350.357.040.00 Intergovernmental Grant	-	-	-
15.350.358.040.00 Reimbursement from Alcosan	-	-	-
15.360.361.650.00 Compliance Fees	4,000	4,000	4,000
15.360.364.110.00 Sewer Tap Fees	-	19,800	-
15.360.364.120.00 Sewer Fees	6,084,000	6,000,000	9,055,218
15.360.364.120.10 Delinquent Fees	-	-	-
15.360.364.120.20 Penalty & Interest Fees	40,000	93,350	76,000
15.360.364.120.30 Water Shut Off Fees	-	-	-
15.387.387.000.00 Misc Revenue	-	-	-
15.393.393.100.00 Proceeds from Bond Issue	-	-	-
15.395.395.000.00 Refund of Prior Year Exp	-	-	-
TOTAL	***$ 6,136,000***	***6,131,650***	***$ 9,143,018***
SEWER FUND EXPENDITURES			
15.429.429.210.00 Office Supplies	-	-	-
15.429.429.215.00 Postage	-	-	-
15.429.429.240.00 Operating Supplies	-	-	500
15.429.429.260.00 Small Tools/Minor Equipment	2,500	2,500	2,500
15.429.429.313.00 Engineering Fees	232,000	232,000	220,000
15.429.429.314.00 Legal Fees	-	-	-
15.429.429.342.00 Advertising & Printing	-	-	-
15.429.429.364.00 Sewer Treatment ALCOSAN	5,500,000	5,500,000	7,280,218
15.429.429.372.00 Repairs/Maint Svc	2,500	2,500	2,500
15.429.429.374.00 Machine Maintenance	-	-	-
15.429.429.384.00 SHACOG Fees	28,600	10,000	30,000
15.429.429.410.00 Judgements & Damages	-	-	-
15.429.429.450.00 Contracted Services	42,000	35,000	36,000
15.429.429.460.00 Training/Continued Education	-	-	-
15.429.429.610.00 Sewer Projects	525,000	150,000	800,000
15.429.429.610.02 Worcester Sewer Projects	-	-	-
15.429.429.610.03 ALCOSAN Grow 3 Sewer Project	-		-
15.429.429.610.04 ALCOSAN Grow 6 Sewer Project	-		-
15.429.429.610.05 Noblestown Sewer Projects		-	
15.429.429.610.06 North Wren Sanitary Sewer Proje	-	-	350,000
15.429.429.740.00 Capital Purchases Equipment	-	-	-
15.470.471.100.20 GO Bonds Series B 2007	-	-	-
15.470.471.100.30 GO Bonds Refunding 2012	-	-	-
15.470.471.100.40 GO Bonds 2017	310,000	310,000	315,000
15.470.471.100.50 GO Bond 2021	5,000	5,000	5,000
15.470.472.100.20 GO Series B 2007 Interest	-	-	-
15.470.472.100.30 GO Refunding 2012 Interest	-	-	-
15.470.472.100.40 GO Bond Issue 2017 Interest	136,045	136,045	129,535
15.470.472.100.50 GO Bond 2021 Interest	149,400	149,400	149,250
15.470.475.311.00 Bank Fees	-	-	-
15.491.491.000.00 Sewage Refunds	-	1,111	-
TOTAL	***$ 6,933,045***	***6,533,556***	***$ 9,320,503***
Interfund Transfer For N Wren and Grow 6	-	-	-
FUND 15 REVENUE TOTAL	**$ 6,136,000**	**$ 6,131,650**	**$ 9,143,018**
FUND 15 EXPENSE TOTAL	**$ 6,933,045**	**$ 6,533,556**	**$ 9,320,503**
Ending Fund Balance	**$ 3,586**	**$ 186,714**	**$ 9,229**

Bond Issue Budget 2027 Fund 18

	2026 Adopted Budget	2026 Projected Budget	2027 Proposed Budget
BOND ISSUE-CAPITAL IMPROVEMENTS BUDGET (Fund 18)			
Beginning Fund Balance	$ 8,538,835	$ 8,407,485	$ 1,151,099
BOND ISSUE REVENUES			
18.341.000.000 Interest	$ 200,000	$ 200,000	$ 50,000
18.393.100.000 Proceeds from Bond Issue	-	-	-
TOTAL	***$ 200,000***	***$ 200,000***	***$ 50,000***
BOND ISSUE EXPENDITURES			
18.400.408.310.00 Engineering/Architect	$ 180,000	$ 372,906	$ -
18.400.409.610.00 Capital Construction-Drainag	-	-	-
18.400.409.720.00 Capital Purchase-Municipal E	100,000	344,750	-
18.400.409.720.10 Capital Purchase-PW Bldg R	-	39,775	-
18.400.409.720.20 Capital Purchase-Salt shed	360,000	720,950	-
18.400.409.740.00 Capital Purchase-fire truck	-	-	-
18.426.429.610.00 Sewer Projects	445,000	10,000	-
18.429.429.610.10 CCTV/Defect Repair	950,000	252,000	-
18.429.429.610.20 ACO Sanitary Sewer	-	-	-
18.429.429.610.30 ALCOSAN Regionalization re	108,261	108,261	16,036
18.429.429.610.40 Multi Municipal Sewer Rep	-	-	-
18.429.429.610.50 Scrubgrass/Clairview Sanitar	300,001	570	-
18.429.429.610.60 ALCOSAN Grow 9 Painters F	685,000	482,701	-
18.429.429.610.70 ALCOSAN Grow 9 George's	-	-	-
18.430.436.610.00 Storm Flood Reduction-Oaks	1,400,000	1,205,238	-
18.430.436.610.01 N Wren Storm Sewer	200,000	348,991	-
18.430.436.610.02 PRP Plan	2,238,240	937,000	795,000
18.430.436.610.03 MS 4 NPDES Compliance	-	-	-
18.430.438.610.00 Road Projects	1,000,000	1,597,167	-
18.430.438.700.10 Sidewalk-Bower Hill	105,000	139,211	28,750
18.430.439.610.10 Bridge Replace/Repair	-	-	-
18.450.454.610.00 Park Projects Upgrades	665,000	-	361,313
ADA Doors for Lodge/Bathroom & Park Improvements-Community Room Interior Renovations			
Greg Street Wall and Stairway			
Courts, Paving and Fencing			
Play Equipment $75k			
18.450.454.610.10 Community Rm/Lodge Roof	-		-
18.450.452.610.00 Pool Upgrades	-	20,175	-
18.492.492.300.00 Interfund Transfer		876,691	
TOTAL	***$ 8,736,502***	***$ 7,456,386***	***$ 1,201,099***
Interfund Transfer for Scrubgrass and Rt 50	-	-	-
FUND 18 REVENUE TOTAL	**$ 200,000**	**$ 200,000**	**$ 50,000**
FUND 18 EXPENSE TOTAL	**$ 8,736,502**	**$ 7,456,386**	**$ 1,201,099**
Ending Fund Balance	**$ 2,333**	**$ 1,151,099**	**$ 0**

Capital Improvement 1 Mil 2027

		2026 Adopted Budget	2026 Projected Budget	2027 Proposed Budget
CAPITAL IMPROVEMENT FUND BUDGET (Fund 30)				
Beginning Fund Balance-Capital Improvement		$ 467,904	$ 760,866	$ 1,459,656
ARPA - Deferred Revenue			$ -	
Total Beginning Balance		$ 467,904	$ 760,866	$ 1,459,656
CAPITAL IMPROVEMENT REVENUES				
30.340.341.000.00	Interest on Earnings	$ 18,000	18,000	$ 10,000
30.350.354.010.00	State Grant - N. Wren +479770	$ 818,383	$ 818,383	$ -
30.350.354.010.10	State Grant Generator			$ 300,000
30.350.354.010.20	State Grant Municipal Bldg			$ 450,000
30.350.354.030.00	State Grant Highway GLG			$ 145,192
30.350.357.040.10	Local Grant	$ -	$ 200,000	$ -
30.389.389.000.00	State Grants (see list)	$ -	$ 87,752	$ 1,250,387
30.392.392.100.00	Fund Transfer 1 mil Revenue	$ 960,026	$ 960,026	$ 960,026
30.392.392.100.20	Route 50 Grant	$ 500,000		$ 500,000
30.392.392.100.30	Grow 6 Kane Blvd.	$ 139,400		$ 139,400
30.392.392.450.00	Fund Transfer - St. Clair Escrow	$ 400,000	-	$ 400,000
TOTAL		***$ 2,835,809***	***$ 2,084,161***	***$ 4,155,005***
CAPITAL IMPROVEMENT EXPENDITURES				
General Government				
30.400.401.342.00	Advertising	2,500	2,500	1,000
30.400.407.740.00	Hardware Replacements-pool	-	-	20,000
30.400.409.720.10	Municipal Building Renov	400,000	-	1,287,143
30.400.409.720.20	Municipal Bldg Roof (main)	-	-	190,000
	Sub-Total	**402,500**	**2,500**	**1,498,143**
Professional Services				
30.400.404.310.00	Solicitor	-	-	-
30.400.408.310.00	Engineering (not including MS4)	150,000	350,000	170,000
30.400.408.310.10	Engineering-MS4/Pool	65,000	80,000	80,000
	Sub-Total	**215,000**	**430,000**	**250,000**
Public Safety				
30.410.410.740.00	Police Vehicle Leases			179,092
30.410.410.741.00	EMC Equipment/Machines	-	-	2,200
	Sub-Total	**-**	**-**	**181,292**
MS4 - Stormwater				
30.400.436.112.10	MS4-Public Works Wages	80,000	80,000	80,000
30.429.429.610.00	Sewer Projects-Alcosan Grow 6	-	-	-
30.429.429.610.10	Sewer Project-Scrubgrass	-		-
30.429.429.610.20	Sanitary Sewer Project-N Wren	1,000,000	-	375,000
30.429.429.610.30	Sewer - Alcosan Regionalization			16,036
30.430.436.239.00	MS4-Public Education & Outrea	4,000	4,000	4,000
30.430.436.245.00	MS4-Maintenance Supplies	20,000	8,000	15,000
30.430.436.340.00	MS4-Printing & Advertising	2,000	2,000	2,000
30.430.436.372.00	MS4-Outside Testing & Inspecti	6,000	6,000	6,000
30.430.436.452.00	MS4-Software/License	11,000	14,500	14,500
30.430.436.610.00	Storm Sewer Project - General	-	80,000	-

30.430.436.610.01	Storm Sewer Project - Boden	-	-	-
30.430.436.610.02	Storm Sewer Project - Rt. 50	500,000	-	500,000
30.430.436.610.03	Storm Sewer Project - White Bir	-	-	-
30.430.436.610.04	Storm Sewer Project - Orchard S	-	-	-
30.430.436.610.05	Storm Sewer Project - Robin Dr	-	-	-
30.430.436.610.06	Storm Sewer Project - Spreadin	-	-	-
30.430.436.610.07	Storm Sewer Project - Stream E	-	-	-
30.430.436.610.08	Stormwater Projects	-	-	205,000
30.430.436.610.09	Stormwater-N. Wren	1,000,000	632,785	375,000
	Sub-Total	**2,623,000**	**827,285**	**1,592,536**
Fire Departments				
30.410.411.740.00	Fire Truck REMOVED	-	-	-
	Sub-Total	**-**	**-**	**-**
Road Construction				
30.450.452.720.00	Capital Purchases (truck/bobcat)			132,935
30.430.433.361.00	Traffic Control			200,000
30.430.438.245.00	Signs	-	-	-
30.430.438.700.00	Road Programs	-	-	350,000
30.430.438.700.10	Sidewalk-Bower Hill	-	-	28,750
30.430.438.700.20	Traffic Study St. Clair Heights	-	-	-
30.430.438.740.25	Salt Storage Shed	38,000	-	-
	Sub-Total	**38,000**	**-**	**711,685**
Pool				
30.450.452.610.00	Capital Projects	-	-	-
	Sub-Total	**-**	**-**	**-**
Parks				
30.450.454.610.03	Hope & Gregg St Park	24,250	24,250	500,000
30.450.454.610.05	General	-	-	7,000
30.450.454.610.06	New Roof Community Room	-	-	-
30.450.454.610.07	Camera Upgrades	-	-	-
30.450.454.700.00	Paving of Court Areas	-	-	-
30.450.454.700.10	Play Equipment/AA Repairs	-	-	30,000
	Sub-Total	**24,250**	**24,250**	**537,000**
Debt Service				
30.470.471.100.70	G. O. Bond 2021	-	-	565,000
30.470.471.400.00	G. O. Loan Principal Community	-	-	-
30.470.472.100.70	G.O. Bond 2021 Interest	-	-	212,250
30.470.472.100.00	G. O. Loan Interest Community	-	-	-
30.491.491.510.00	Refunds of Prior Years	-	101,336	-
	Sub-Total	**-**	**101,336**	**777,250**
TOTAL		***$ 3,786,447***	***$ 1,385,371***	***$ 5,547,906***
Interfund Transfer		-	-	-
Beginning Fund Balance		**$ 1,137,489**	**$ 760,866**	**$ 1,459,656**
FUND 30 REVENUE TOTAL		**$ 2,676,025**	**$ 2,084,161**	**$ 4,155,005**
FUND 30 EXPENSE TOTAL		**$ 3,786,447**	**$ 1,385,371**	**$ 5,547,906**
Ending Fund Balance		**$ 27,067**	**$ 1,459,656**	**$ 66,755**

State Fund Budget 2027 Fund 35

	2026 Adopted Budget	2026 Projected Budget	2027 Proposed Budget
STATE FUND/LIQUID FUELS BUD			
Beginning Fund Balance	$ 280,215	$ 254,724	$ 69,580
STATE FUND REVENUES			
35.340.341.100 Interest	$ 10,000	$ 10,800	$ 10,000
35.350.354.030 State Grant		$ -	
35.350.355.000 Grant	425,694	427,928	435,769
35.390.390.200 Insurance Claim Ref	-	-	-
TOTAL	***$ 435,694***	***$ 438,728***	***$ 445,769***
STATE FUND EXPENDITURES			
35.430.439.385 Projects	$ -	$ -	$ -
35.430.430.313 Engineering	30,000	70,000	30,000
35.430.432.213 Winter Road Materials	-		-
35.430.432.245 Winter Road Salt	176,640	165,000	175,000
35.430.434.000 Street Lighting	245,000	240,000	245,000
35.430.430.340 Advertising	2,000	500	1,000
35.430.433.361 Traffic Control Devices	28,560	125,000	50,508
35.430.438.220 Road Materials & Supplies	225,821	-	-
35.430.438.245 Equipment-Signs	5,000	5,000	6,000
35.430.438.610 Highway Maintenance	-	18,372	-
TOTAL	***$ 713,021***	***$ 623,872***	***$ 507,508***
Interfund Transfer	-		-
FUND 35 REVENUE TOTAL	**$ 435,694**	**$ 438,728**	**$ 445,769**
FUND 35 EXPENSE TOTAL	**$ 713,021**	**$ 623,872**	**$ 507,508**
Ending Fund Balance	**$ 2,888**	**$ 69,580**	**$ 7,841**