REVENUES	2024 Budget	As of 12/31/2024	2025 BUDGET	As of 12/31/25	2026 BUDGET	2026	2027
301.000 REAL PROPERTY TAXES		Adopted 12/3/2024		Adopted 12/16/25		As of 11/16/26	
301.100 · Real Estate Taxes-Current Year/Rd Tax Taken Out	1,395,813.78	1,707,929.00	1,613,039.79	1,683,380.00	1,683,380.00	1,584,789.74	1,687,232.04
301.101 · RE Taxes Library	37,301.56	45,060.00	44,060.88	44,413.00	44,413.00	43,041.19	44,514.20
301.102 · Fire Co Taxes	37,301.56	45,060.00	44,060.88	44,413.00	44,413.00	43,041.19	44,514.20
301.103 · EMS Taxes	18,767.42	22,676.00	22,173.85	22,350.00	22,350.00	21,656.10	22,130.70
301.200 · Real Estate Taxes-Prior Year	9,619.62	10,000.00	11,238.11	10,000.00	10,000.00	48,195.72	10,000.00
301.300 · RE Taxes - Interest	210.92	100.00		100.00	100.00	0.00	100.00
301.400 · Real Estate Taxes - Delinquent	67,132.05	45,000.00	56,396.35	45,000.00	45,000.00	86,906.18	55,000.00
301.401 . Delinquent Library Taxes	1,932.13	1,300.00	1,481.05	1,300.00	1,300.00	2,208.78	1,400.00
301.402 · Delinquent Fire Company Taxes	1,932.13	1,300.00	1,481.05	1,300.00	1,300.00	2,208.78	1,400.00
301.493 · Delinquent EMS Taxes	858.68	700.00	731.47	700.00	700.00	1,111.30	700.00
301.600 · Real Estate Taxes - Interim A	568.05	50,000.00	47,963.26	500.00	500.00	65.57	100.00
301.610 · Real Estate Taxes - Interim B	8,751.89	5,000.00	2,534.29	500.00	500.00	61.93	100.00
301.620 · Real Estate Taxes - Interim C	0.00	0.00	0.00	0.00	0.00	0.00	0.00
301.000 · REAL PROPERTY TAXES - Other **LOT 28**	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 301.000 · REAL PROPERTY TAXES	1,580,189.79	1,934,125.00	1,845,160.98	1,853,956.00	1,853,956.00	1,833,286.48	1,867,191.14
310.000 LOCAL TAX ENABLING ACT (ACT 511							
310.100 · Real Estate Transfer Taxes	70,000.00	125,487.03	70,000.00	73,796.97	60,000.00	117,418.37	90,000.00
310.210 · Earned Income Taxes-Current Yr	260,000.00	388,844.52	300,000.00	368,776.92	300,000.00	332,363.73	300,000.00
310.410 · LST Tax - Current Year	70,000.00	91,995.90	70,000.00	104,977.73	90,000.00	83,584.03	90,000.00
310.000 · LOCAL TAX ENABLING ACT (ACT 511 - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 310.000 · LOCAL TAX ENABLING ACT (ACT 511	400,000.00	606,327.45	440,000.00	547,551.62	450,000.00	533,366.13	480,000.00
321.000 CABLE TELEVISION FRANCHISE TAX							
321.800 · Cable Television Franchise	15,000.00	13,833.77	12,500.00	13,146.78	12,500.00	11,610.14	11,000.00
Total 321.000 · CABLE TELEVISION FRANCHISE TAX	15,000.00	13,833.77	12,500.00	13,146.78	12,500.00	11,610.14	11,000.00

DRAFT

DRAFT

331.000 FINES							
331.110 · Vehicle Code Violations	20,000.00	34,876.36	25,000.00	23,733.47	15,000.00	20,888.59	20,000.00
331.120 · Fines & Violations of Ordinance	3,000.00	12,000.00	3,000.00	2,538.00	3,000.00	1,521.89	500.00
331.000 · FINES - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 331.000 · FINES	23,000.00	46,876.36	28,000.00	26,271.47	18,000.00	22,410.48	20,500.00
340.000 INTEREST, RENTS, AND ROYALTIES							
341.000 · Interest Earnings (NBT GF&PR)	5,000.00		100.00	318.10	200.00	295.99	200.00
341.101 · Interest Earings PLGIT (GF,Capt.Fnd,Res. Fnd)	0.00	48,859.59	29,900.00	37,483.47	29,000.00	27,359.81	25,000.00
342.000 · Rents and Royalties	12,000.00	13,800.00	14,400.00	14,400.00	14,400.00	12,000.00	17,400.00
340.000 · INTEREST, RENTS, AND ROYALTIES - Other	0.00	13,393.61	0.00	0.00	0.00	2,568.26	0.00
Total 340.000 · INTEREST, RENTS, AND ROYALTIES	17,000.00	76,053.20	44,400.00	52,201.57	43,600.00	42,224.06	42,600.00
354.000 STATE CAPITAL & OPERATING GRANT							
354.080 · Recycling Grant - State	15,000.00	24,292.82	16,000.00	0.00	20,000.00	28,145.43	25,000.00
354.085 · Visitors Bureau Grant	15,000.00	To P&R	0.00	To P&R	0.00	To P&R	0.00
354.090 · Other Grants	0.00	0.00	0.00	0.00	0.00	26,250.00	0.00
354.092 - State Grants					0.00	490,097.00	0.00
354.530- Fed. Grants					0.00	17,809.25	0.00
Total 354.000 · State Capital & Operating Grant	30,000.00	24,292.82	16,000.00	0.00	20,000.00	562,301.68	25,000.00
355.000 STATE SHARED REV & ENTITLEMENTS							
355.010 · Public Utility Realty (PURTA)	1,600.00	2,463.17	1,700.00	2,036.73	2,000.00	2,348.69	1,700.00
355.051 · PA Severe Weather Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355.052 · PA DOT Winter Contract	0.00	0.00	0.00	0.00	0.00	0.00	0.00
355.080 · Liquor Licenses	1,000.00	1,400.00	1,200.00	1,600.00	1,200.00	1,200.00	1,200.00
355.130 · Firemen's Relief	17,000.00	18,624.00	17,000.00	20,392.02	17,000.00	21,695.31	20,000.00
355.150 · Boro Employees Pension State Aid	37,500.00	31,457.77	30,000.00	33,328.34	19,986.00	26,202.24	20,000.00
355.000 · STATE SHARED REV & ENTITLEMENTS - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 355.000 . State Shared Reb & Entitlements	57,100.00	53,944.94	49,900.00	57,357.09	40,186.00	51,446.24	42,900.00

DRAFT

DRAFT

361.000 GENERAL GOV'T REVENUES								
361.002 · Legal Fee's Reimbursable-ZHB/PC	2,000.00	1,000.00	1,000.00	351.50	1,000.00	340.50	1,000.00
361.003 · Engineering Fees Reimbursable	50,000.00	62,918.14	50,000.00	80,208.17	50,000.00	18,517.78	50,000.00
361.004 · Mayor's Marriage Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361.005 · Insurance Reimb.	0.00	0.00	0.00	9,400.82	0.00	3,218.15	0.00
361.010 · Paradise Township Fire W/C Ins.	6,500.00	6,940.00	6,500.00	7,267.50	6,500.00	7,403.04	7,000.00
361.300 · Application & Startup Fees	5,000.00	16,245.20	6,000.00	6,950.00	6,000.00	10,935.00	6,000.00
361.301 · Building - (Other General Permits)	5,000.00	3,013.04	2,500.00	3,260.27	2,500.00	2,565.02	2,500.00
361.302 · Building (new Construction)	5,000.00	5,904.40	4,000.00	25,823.50	4,000.00	19,098.50	10,000.00
361.303 Escrows						13,836.50	0.00
361.305 · Rentals	5,000.00	6,225.00	2,500.00	5,400.00	2,500.00	3,500.00	3,000.00
361.007 Court Reporter Reimb Fee ZHB/CU						175.00	0.00
361.310 · Sign Permits	1,500.00	1,510.70	200.00	733.81	200.00	2,070.25	500.00
361.315 . Sheds, Pools, Deck, Fences Permits	750.00	2,669.70	1,000.00	3,006.32	2,000.00	1,347.35	1,000.00
361.320 · Driveway Permits	1,000.00	3,900.00	500.00	850.00	500.00	1,275.00	750.00
361.325 ; Roofs & Reroofing						150.00	0.00
361.330 · UO/CO Resale Permits	1,500.00	12,300.00	3,500.00	17,700.00	3,500.00	14,950.00	14,000.00
361.335 · Building Permit & UCC Fee	400,000.00	81,467.05	50,000.00	78,633.33	50,000.00	106,846.08	75,000.00
361.340 · Change of Use (Trash Cert)	500.00	620.00	500.00	720.00	500.00	655.87	500.00
361.530 · Sale of Subdivision and Land Dev.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361.540 · Sale of Zoning Ordinance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361.560 · Sale of Copies (RTK & Other)	0.00	0.00	0.00	112.50	0.00	0.00	0.00
361.740 · 32 Brunswick Ins. Reimb. (Bnk Acct)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
361.000 · GENERAL GOV'T REVENUES - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 361.000 · GENERAL GOV'T REVENUES	483,750.00	204,713.23	128,200.00	240,417.72	129,200.00	206,884.04	171,250.00
362.000 PUBLIC SAFETY REVENUES							
362.111 · Police Service Grant	0.00	26,836.73	0.00	15,116.64	0.00	2,890.73	0.00
362.120 · Ball Field Usage Fee	250.00	250.00	250.00	250.00	250.00	250.00	250.00
362.130 . Scrap Metal Revenue				284.80	0.00	57.60	0.00
362.000 · PUBLIC SAFETY REVENUES - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 362.000 · PUBLIC SAFETY REVENUES	250.00	27,086.73	250.00	15,651.44	250.00	3,198.33	250.00

DRAFT

DRAFT

364.000 SANITATION REVENUES							
364.300 · Solid Waste Collection & Dispos (LIENS)	1,500.00	0.00	0.00	124.44	0.00	10,236.15	0.00
364.000 · SANITATION REVENUES - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1,500.00	0.00	0.00	124.44	0.00	10,236.15	0.00
380.000 OTHER REVENUES							
380.200 .Miscellaneous Revenue					0.00	7,726.02	0.00
380.000 Donations/Contributions/Sponsor					0.00	48.98	0.00
					0.00	7,775.00	0.00
392.000 INTERFUND OP TRANSFERS IN							
392.101 · Planning Fund	0.00	0.00	0.00		0.00	0.00	0.00
392.102 · Projects Fund	0.00	0.00	0.00		0.00	0.00	0.00
392.104 · 5 Pt Int Fund	0.00	0.00	0.00		0.00	0.00	0.00
392.200 · Stormwater Acct	0.00	0.00	0.00		0.00	0.00	0.00
392.300 · Road Rehab Fund	0.00	0.00	0.00		0.00	0.00	0.00
392.400 · Park & Rec. Fund	30,700.00	30,700.00	32,740.00	32,740.00	26,340.00	26,340.00	26,000.00
392.500 · Park & Rec. Other	0.00	0.00	0.00		0.00	0.00	0.00
392.600 · PLGIT Gen. Fund	240,337.00	240,337.00	0.00		0.00	0.00	0.00
Total 392.000 · Interfund Op Transfers In	271,037.00	271,037.00	32,740.00	32,740.00	26,340.00	26,340.00	26,000.00
393-399 OTHER FINANCING SOURCES							
393.000 · ESSA Loan Proceeds (Closed Bnk Acct 2025)	0.00	0.00	0.00	103,107.87	0.00	0.00	0.00
394.000 · Sale of Fixed Assets	0.00	0.00	0.00		0.00	0.00	0.00
395.000 · Refunds of Prior Yr Expenditure	0.00	0.00	0.00		0.00	0.00	0.00
396.000 · Donations from Private & Public	0.00	0.00	0.00		0.00	0.00	0.00
397.000 · Miscellaneous Revenues	0.00	0.00	0.00		0.00	0.00	0.00
399.000 · Fund Balance Forward (PLGIT)	0.00	0.00	0.00		0.00	0.00	0.00
399.000 · Fund Balance Forward (GF)	176,878.00	176.878.00	179,844.00	179,844.00	289,185.00	289,185.00	162,646.86
Total 393-399 · Other Financing & Fund Balances Forwa	176,878.00	176,878.00	179,844.00	282,951.87	289,185.00	289,185.00	162,646.86
	3,176,018.00						
	3,055,704.79	3,081,233.29	**2,865,959.00**	**3,113,574.98**	**2,883,217.00**	3,600,263.73	2,849,338.00
	2024 BUDGET	As of 12/31/2024	Adopted 12/3/20	AS OF 12/31/2025	2026 Budget	11/16/2026	

DRAFT

DRAFT

EXPENSES	2024 BUDGET	AS OF 12/31/24	2025 BUDGET	AS OF 12/31/2025	2026 BUDGET	2026 BUDGET	2027
400.000 LEGISLATIVE BODY	12/22/23 Adopted		12/3/24 Adopted		12/16/25 Adopted	11/16/2026	
400.110 · Salary of Elected Officials	3,700.00	3,250.00	3,700.00	3,700.00	0.00	0.00	0.00
400.300 · Other Services & Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400.420 · Dues,Subscriptions, & Membership	1,600.00	943.00	1,000.00	1,358.00	1,400.00	1,484.36	1,400.00
400.460 · Meetings & Conferences/Training	1,500.00	295.00	500.00	200.00	500.00	470.00	500.00
400.000 · LEGISLATIVE BODY - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 400.000 · LEGISLATIVE BODY	6,800.00	4,488.00	5,200.00	5,258.00	1,900.00	1,954.36	1,900.00
401.000 ADMIN MANAGER							
401.121 · Manager Salary M.	68,500.00	84,517.60	78,000.00	85,189.42	89,960.00	82,357.88	95,056.00
401.122-Payroll Grant Transfers			0.00	-11,562.50	-10,000.00	-20,000.00	-25,000.00
401.164 · Employers FICA M.	4,247.00	5,240.09	4,836.00	5,281.74	5,578.00	6,484.25	5,893.47
401.165 · ER's U/C	500.00	499.98	285.00	285.02	285.00	285.00	285.00
401.166 · ER's Medicare M.	994.00	1,225.50	1,131.00	1,235.25	1,304.00	1,516.53	1,378.31
401.331 Milage (SEE GENERAL EXP)	650.00	1,556.91	2,000.00	1,910.82	0.00	0.00	0.00
401.350 · Bonding/ Insurance	490.00	490.00	490.00	490.00	490.00	490.00	490.00
401.351 - Life Insurance (Sun Life)				366.93	650.00	576.62	630.00
401.420 · Dues, Subscriptions, Membership (SEE GEN EXPs)	200.00	290.64	1,300.00	1,561.59	0.00	0.00	0.00
401.460 · Mtgs Training (SEE GEN EXPS)	600.00	2,128.86	2,000.00	1,846.88	0.00	0.00	0.00
Total 401.000 · ADMIN MANAGER	76,181.00	95,949.58	90,042.00	86,605.15	88,267.00	71,710.28	78,732.78
403.000 TAX COLLECTION							
403.110 · Salary - Tax Collector	5,600.00	5,600.00	5,600.00	5,600.00	6,500.00	6,500.00	6,500.00
403.120 · Transfer Tax Commission (GJE)	3,000.00	2,532.78	3,000.00	1,475.94	2,000.00	2,348.37	2,200.00
403.130 · EIT Commission (GJE)	4,000.00	6,398.84	5,200.00	6,420.64	5,200.00	4,195.23	4,000.00
403.131 · LST Commission	1,500.00	1,670.20	1,500.00	1,719.37	1,500.00	1,397.57	1,500.00
403.161 · Employers FICA tax Coll	348.00	347.20	348.00	347.20	403.00	403.00	403.00
403.163 · Employers Medicare-Tax Coll	90.00	81.20	90.00	81.20	94.00	94.25	94.25
403.200 · Supplies-Tax Coll	1,400.00	1,430.11	1,450.00	1,651.34	1,450.00	1,181.46	1,200.00
403.350 · Insurance and Bonding (1 of 4 2026-2029)	0.00	0.00	0.00	0.00	800.00	960.00	2 of 4
403.351 · Refund of RE Taxes Paid (Reassesment)	17,000.00	9,080.44	10,000.00	224.21	1,000.00	5,715.16	4,000.00
403.000 · TAX COLLECTION - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 403.000 · TAX COLLECTION	32,938.00	27,140.77	27,188.00	17,519.90	18,947.00	22,795.04	19,897.25

DRAFT

DRAFT

404.000 LEGAL							
404.310 · Professional Services	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
404.330 · Alternate Solicitor Fees	500.00	0.00	500.00	200.00	500.00	2,037.50	2,000.00
404.331 · Additional Solicitor Fees (Non Retainer)	500.00	628.00	500.00	1,185.00	500.00	3,510.19	3,000.00
404.356 · LEGAL - Labor Attny.	3,000.00	12,487.90	20,000.00	4,768.80	3,000.00	0.00	500.00
Total 404.000 · LEGAL	26,000.00	35,115.90	43,000.00	28,153.80	26,000.00	27,547.69	27,500.00
405.000 OFFICE-TREASURER/ADMIN							
405.120 · Salary of Treasurer	26,000.00	27,450.00	26,000.00	36,287.50	36,400.00	36,337.53	40,000.00
405.140 · Salary of Admin. Assistant	38,557.00	42,552.74	38,557.00	27,413.20	35,100.00	27,760.45	56,160.00
405.161 · Employers FICA	4,630.00	4,340.18	4,630.00	3,923.10	4,433.00	3,974.08	5,961.92
405.162 · Employers U/C	1,000.00	1,016.26	570.00	558.99	570.00	888.43	570.00
405.163 · Employers Medicare	1,083.00	998.80	1,083.00	934.68	1,037.00	929.43	1,394.32
405.164 - Geisinger Health Ins.						1,450.28	8,702.00
405.165 - Highmark Dental/Vison						61.92	400.00
405-166- Sun Life Insurance						259.92	3,110.00
405.200 · Supplies	1,650.00	2,279.50	3,000.00	3,456.44	3,000.00	3,019.76	3,500.00
405.220 · Postage	2,000.00	2,141.32	5,000.00	1,320.01	5,000.00	3,915.15	8,000.00
405.310 · Payroll Service	2,000.00	2,653.25	2,000.00	1,469.31	2,000.00	1,357.17	2,000.00
405.312 · Professional Cost-Audit	9,500.00	9,500.00	10,000.00	10,000.00	10,000.00	10,000.00	12,000.00
405.320 · Communications/Telephone	5,000.00	3,021.04	3,000.00	2,942.54	3,000.00	2,501.05	3,000.00
405.321 · Website	2,000.00	2,822.28	2,500.00	2,054.28	2,500.00	2,033.09	2,500.00
405.325 · Bank Service Charges	350.00	635.44	450.00	331.44	400.00	287.80	400.00
405.340 · Advertising	2,500.00	1,303.53	2,500.00	4,394.07	2,500.00	3,314.71	3,400.00
405.350 · Insurance/Bonding	325.00	325.00	325.00	325.00	325.00	325.00	325.00
405.370 · Repair & Maint-Office Equip	1,000.00	400.97	500.00	623.79	600.00	1,104.64	700.00
405.454 · Contracted Copier	3,000.00	2,378.61	2,500.00	2,183.56	3,000.00	2,285.89	2,500.00
405.000 · Office - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 405.000 OFFICE-TREASUER	100,595.00	103,818.92	102,615.00	98,217.91	109,865.00	101,806.30	154,623.24

DRAFT

DRAFT

409.000 - GENERAL GOVERNMENT EXPENSES							
409.100 · Health Benefit Buy Back	250.00	0.00	0.00	6,500.00	6,500.00	6,500.00	6,500.00
409.102 - Grant Admin Fees Reimb.			0.00	10,100.00	15,000.00	8,284.02	15,000.00
409.161 · Employee FICA	0.00	0.00	0.00	1,023.00	1,178.00	1,846.61	1,000.00
409.162 · Employee U/C	0.00	0.00	0.00	0.00	0.00	185.25	190.00
409.163 · Employee Medicare	0.00	0.00	0.00	239.25	276.00	311.74	300.74
409.200 · Building Supplies	3,000.00	3,485.02	3,000.00	4,833.42	4,000.00	3,771.65	3,800.00
409.300 · Other Serv/Charges	25,000.00	1,015.67	1,000.00	1,158.77	1,000.00	1,043.85	1,000.00
409.310 · Professional Services	15,000.00	12,579.98	9,000.00	11,600.66	11,000.00	16,516.94	13,000.00
409.360 · Public Water	500.00	285.34	400.00	338.18	750.00	665.47	750.00
409.361 · Public Electric	10,000.00	7,753.22	16,000.00	8,254.43	10,000.00	8,182.00	10,000.00
409.367 · Building Heat	15,000.00	10,702.49	10,000.00	8,620.45	10,000.00	8,292.68	12,000.00
409.369 · Information Technology (IT)	25,000.00	20,975.37	20,000.00	18,963.71	20,000.00	19,019.36	20,000.00
409.370 · Repairs & Maintenance	4,000.00	9,623.14	4,000.00	12,884.77	7,000.00	8,153.08	6,200.00
409.380 · Lighting Repair & Maintenance	500.00	154.44	500.00	7,848.17	0.00	0.00	5,000.00
409.450 - Beautification				0.00	1,000.00	2,530.97	2,000.00
409.451 · Bottled Water	900.00	749.63	900.00	353.89	400.00	259.64	400.00
409.452 - Dues, Subscriptions, Members					1,300.00	1,066.36	1,300.00
409.453- Mtgs Training					1,000.00	1,579.42	1,400.00
409.454 - Mileage Reimb.					1,000.00	1,050.47	1,100.00
409.530 - Grant Application Fees						200.00	500.00
409.600 - Capital Construction	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
409.700 · Capital Purchase	20,000.00	20,933.85	5,000.00	0.00	0.00	0.00	0.00
409.000 · GENERAL GOVERNMENT EXPENSES - Other		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 409.000 GENERAL EXPENSES	169,150.00	88,258.15	69,800.00	92,718.70	91,404.00	89,459.51	101,440.74
410.000 REGIONAL POLICE							
410.329 · Control Center Fees	5,612.00	5,611.16	6,000.00	6,172.28	6,500.00	6,789.48	7,000.00
410.370 · Police Services Fees	1,029,312.00	1,027,922.06	1,087,369.00	1,087,368.91	1,153,773.00	1,057,624.73	1,242,128.34
410.420 - M.M.O. Pension			0.00	15,631.76	65,392.00	0.00	0.00
410-480 - Non Uniform Pension			0.00	1,496.21	11,558.00	0.00	0.00
TOTAL 410.000 REGIONAL POLICE	1,034,924.00	1,033,533.22	1,093,369.00	1,110,669.16	1,237,223.00	1,064,414.21	1,249,128.34

DRAFT

DRAFT

411.000 FIRE							
411.345 · Fire Work/Comp	13,000.00	13,542.00	14,000.00	10,928.00	14,000.00	14,030.00	14,000.00
411.370 · Hydrants	10,500.00	10,888.64	12,000.00	11,769.70	12,000.00	11,656.65	16,000.00
411.540 · Contributions to Volunteer Fire	37,444.00	39,233.69	45,060.00	45,602.35	44,413.00	45,223.21	44,514.20
411.541 · Firemens Relief Disbursement	17,000.00	18,624.00	17,000.00	20,392.02	17,000.00	21,695.31	17,000.00
411.542 · Fire Truck Fuel Expense	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	5,000.00
411.000 · FIRE - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 411.000 FIRE	80,944.00	85,288.33	91,060.00	91,692.07	90,413.00	92,605.17	96,514.20
412.000 AMBULANCE/EMS	2,826,507.33						
412.500 · Contribution		19,626.10	22,676.00	22,938.73	22,350.00	22,753.84	22,130.67
412.542 · Fuel Reimb - Ambulance	500.00	500.00	500.00	0.00	500.00	0.00	700.00
412.000 · AMBULANCE - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 412.000 Ambulances	500.00	20,126.10	23,176.00	23,438.73	22,850.00	22,753.84	22,830.67
414.000 PLANNING AND ZONING							
414.140 · SFM Planning/Zoning Consults	30,000.00	31,482.50	30,000.00	36,416.25	30,000.00	37,992.50	35,000.00
414.141 · SFM Building Permits	280,000.00	57,244.78	60,000.00	49,249.93	60,000.00	80,702.55	60,000.00
414.142 · SFM Resale U&O Permits	1,000.00	6,930.00	5,000.00	9,240.00	5,000.00	5,880.00	5,000.00
414.200 · Supplies	250.00	493.40	500.00	258.01	500.00	240.00	500.00
414.300 · General Engineering	10,000.00	1,994.86	2,000.00	8,472.50	2,000.00	13,753.00	2,000.00
414.310 · Legal Fees Reimb	5,000.00	8,606.13	5,000.00	4,581.50	5,000.00	820.24	5,000.00
414.313 · Engineering - Planning/Zoning Reimb.	50,000.00	65,648.64	50,000.00	80,208.17	50,000.00	18,517.00	50,000.00
414.314 · Legal Services - Planning Commission	2,500.00	507.50	1,200.00	997.50	1,200.00	0.00	1,200.00
414.315 · Legal Fee-ZHB	2,000.00	2,960.68	2,000.00	632.89	2,000.00	4,932.97	3,000.00
414.316 · Court Reporter-ZHB - Reimb.	1,000.00	2,012.50	1,000.00	1,025.00	1,000.00	1,025.00	1,000.00
414.317 · PA UCC Fees	300.00	247.50	300.00	0.00	300.00	0.00	300.00
414.320 · Telephone/Communication	500.00	618.48	500.00	503.10	500.00	402.65	400.00
414.321 · 32 Brunswick Demolition 2022	0.00	0.00	0.00	0.00	0.00	0.00	0.00
414.331 · Other Court,Postage, Permit Manager, Deeds	4,000.00	3,505.08	5,000.00	2,879.00	5,000.00	2,986.25	5,000.00
414.332 · Codification	1,200.00	0.00	1,200.00	2,790.00	1,200.00	6,005.00	1,200.00
414.341 · Advertising - Planning Commission	300.00	0.00	200.00	0.00	200.00	185.18	200.00
414.342 · Advertising ZHB & PC Reimb	200.00	1,211.18	200.00	1,635.88	200.00	886.58	500.00
414.450 · Plan&Zone Refunds	1,000.00	309.52	500.00	5,015.00	500.00	0.00	500.00

DRAFT

DRAFT

414.700 · Capital Purchase (Map Link)- Other	1,495.00	1,495.00	0.00	0.00	0.00	0.00	0.00
Total 414.000 Planning and Zoning	390,745.00	185,267.75	164,600.00	203,904.73	164,600.00	174,328.92	170,800.00
415.000 SAFETY & EMERGENCY MANAGEMENT							
415.600 · Emergency Management	51,000.00	25,113.64	5,000.00	2,117.37	25,000.00	12,027.35	15,000.00
Total 415.000 · Emergency Management	51,000.00	25,113.64	5,000.00	2,117.37	25,000.00	12,027.35	15,000.00
430.000 HIGHWAY MAINTENANCE							
430.140 · Salaries	206,528.00	199,926.34	187,808.00	167,144.03	214,656.00	185,760.00	232,336.00
			58,000.00			0.00	0.00
430.145 · Borough Overtime	200.00	1,565.14	800.00	1,735.15	1,500.00	1,357.89	1,500.00
430.147 Emergency OT	0.00	0.00	0.00	2,181.38	5,000.00	3,362.28	5,000.00
430.150 · Snow OT	7,300.00	9,405.37	8,000.00	14,999.48	10,000.00	9,579.95	12,000.00
430.161 · Employer Fica	14,075.00	13,450.86	15,240.00	11,509.42	13,218.00	12,403.73	14,400.00
430.162 · Employer U/C	2,500.00	2,760.19	1,425.00	1,479.50	1,140.00	960.61	1,140.00
430.163 · Employer Medicare	2,991.00	3,145.77	3,565.00	2,697.87	3,113.00	2,900.87	3,368.00
430.156 · Health Insurance (Geisinger)	85,000.00	73,448.34	80,000.00	22,710.98	49,000.00	44,750.91	49,000.00
430.157 · Dental/Vision (Highmark BCBS)	3,500.00	3,070.20	3,500.00	1,082.18	3,500.00	3,265.24	3,500.00
430.158 · Life/Disab Insurance (Sun Life)	2,500.00	1,914.20	2,500.00	650.94	1,600.00	1,694.83	1,600.00
430.200 · Supplies	40,000.00	28,933.15	30,000.00	28,258.91	30,000.00	8,825.84	20,000.00
430.231 · Gas, Oil, Grease	15,000.00	10,819.78	12,000.00	13,517.14	13,000.00	16,907.54	20,000.00
430.300 · Other Serv/Charges	3,000.00	4,573.69	9,000.00	10,732.19	12,000.00	8,903.80	12,000.00
430.320 · Telephone Communication	1,250.00	1,934.98	1,500.00	3,239.97	3,000.00	4,447.45	4,500.00
430.361 · Garage Heat	15,000.00	11,576.60	15,000.00	11,183.92	12,000.00	12,293.48	15,000.00
430.367 · Public Utility Electric	2,000.00	2,300.35	2,000.00	2,217.69	2,500.00	1,839.81	3,000.00
430.368 · Public Water	400.00	494.74	400.00	695.58	600.00	1,224.64	2,000.00
430.374 · External Fleet Services	35,000.00	50,279.20	30,000.00	24,005.11	20,000.00	34,242.63	25,000.00
430.392 · Rental	500.00	0.00	500.00	0.00	500.00	7,317.50	800.00
430.440 · Uniforms	2,000.00	2,486.31	2,000.00	5,226.94	4,000.00	4,380.04	2,500.00
430.700 · Highway Capital Purchases	150,000.00	696.26	120,000.00	717.00	2,000.00	0.00	0.00
430.701 · Capital Reserve - Equipment	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00
439.600 · Capital Construction (Garage)	50,000.00	31,909.70	50,000.00	10,751.50	50,000.00	97,363.35	0.00
439.000 · Other	*4,000.00*	*3,375.00*	0.00	0.00	0.00	0.00	0.00
Total 430.000 · Highway Maintenance	642,744.00	458,066.17	643.238.00	336,736.88	452,327.00	463,782.39	428,644.00

DRAFT

DRAFT

451.000 PARKS & RECREATION ADMIN							
451.140 . Part Time Recreation Salary	9,000.00	6,052.50	8,000.00	7,650.00	8,000.00	6,953.72	8,000.00
451.141 · Employers FICA			496.00	474.30	496.00	394.26	496.00
451.142 · Employers U/C			228.00	225.33	228.00	197.20	228.00
451.143 · Employers Medicare			116.00	103.62	116.00	100.32	116.00
451.144 - Grant Writing			10,000.00	0.00	0.00	0.00	0.00
450.200 · Supplies	8,000.00	7,037.24	5,000.00	9,627.15	10,000.00	6,987.31	10,000.00
451.300 · Park Electric	500.00	417.40	500.00	343.80	500.00	625.35	1,100.00
451.370 · Maintenance & Repairs	1,000.00	752.97	1,000.00	1,556.99	1,500.00	1,551.36	7,500.00
451.392 · Rentals - Port a Potties	1,200.00	1,890.64	1,400.00	3,714.43	2,500.00	3,535.00	1,560.00
451.700 · Capital Purchases	10,000.00	2,968.80	5,000.00	919.00	0.00	0.00	0.00
451.706 · Weed & Feed	1,000.00	2,500.00	1,000.00	1,525.00	3,000.00	2,197.44	3,000.00
451.707- Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 451.000 PARKS & RECREATION	30,700.00	21,619.55	32,740.00	26,139.62	26,340.00	22,541.96	32,000.00
456.000 LIBRARIES							
456.500 · Contributions,Grants, And Subs	37,444.00	39,233.69	45,060.00	45,602.35	44,413.00	45,223.21	44,514.20
456.000 · LIBRARIES - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 456.000 · LIBRARIES	37,444.00	39,233.69	45,060.00	45,602.35	44,413.00	45,223.21	44,514.20
471.002 · DEBT SERVICE PRINCIPAL							
471.300 · Loan Principal: Skid Steer	0.00	0.00	0.00	0.00	29,952.00	29,952.29	31,720.72
471.203 · Loan Principal : 2024 Sweeper Truck	0.00	0.00	65,601.00	56,600.26	58,316.00	58,316.00	60,083.74
471.110 · ESSA BUILDING LOAN	20,010.00	20,107.10	20,834.00	19,751.62	22,218.00	21,072.92	0.00
TOTAL 471.002 · DEBT SERVICE - PRINCIPAL	20,010.00	20,107.10	86,435.00	76,351.88	110,486.00	109,341.21	91,804.46
472.000 DEBT SERVICE - INTEREST							
472.100 · Interest on Loan:2024 Sweeper Truck	0.00	0.00	5,305.00	5,304.81	3,589.00	3,589.07	1,821.33
472.110 · Int. Essa Building Loan	10,866.00	10,709.24	11,687.00	7,917.63	8,657.00	6,260.08	0.00
472. 302 Interest on Skid Steer			0.00	0.00	9,950.00	9,949.78	8,181.35
TOTAL 471.000 · DEBT SERVICE -INTEREST	10,886.00	10,709.24	16,992.00	13,222.44	22,196.00	19,798.93	10,002.68
471.003 GARAGE LOAN							
471.400 Principal						6,600.00	79,200.00

DRAFT

DRAFT

471. 401 Interest						874	874.44
TOTAL 471.003 GARAGE LOAN						7,474.44	80,074.44
480.000 MISCELLANEOUS EXPENSES							
480.001 · Miscellaneous Expenditures	2,000.00	0.00	0.00	0.00	1,000.00	5,884.22	1,000.00
480.004 - Centennial Celebrate	0.00	0.00	0.00	0.00	20,000.00	16,850.22	30,000.00
TOTAL 480.000 Miscellanous Expenses	2,000.00	0.00	0.00	0.00	21,000.00	22,734.44	31,000.00
486.000 · INSURANCE							
486.345 · Workers Compensation	14,000.00	17,017.00	15,000.00	14,147.00	15,000.00	14,331.00	15,000.00
486.351 · Insurance,Casualty & Surety	40,000.00	48,683.00	50,000.00	59,351.00	50,000.00	60,582.00	72,500.00
TOTAL: 486.000 · INSURANCE	54,000.00	65,700.00	65,000.00	73,508.00	65,000.00	74,913.00	87,500.00
487.000 EMPLOYEE BENEFITS							
487.160 · Pension/Retirement Boro Employees	37,498.00	37,498.00	41,444.00	41,444.00	19,986.00	26,202.24	30,431.00
Total 487.000 · EMPLOYEE BENEFITS	37,498.00	37,498.00	41,444.00	41,444.00	19,986.00	26,202.24	30,431.00
492.000 INTERFUND TRANSFERS OUT							
492.100 · Traffic Signal Maint. Fund	40,000.00	40,000.00	40,000.00	40,000.00	20,000.00	20,000.00	21,000.00
492.150 · Transfer to Storm Water Fund	40,000.00	40,000.00	40,000.00	80,000.00	20,000.00	20,000.00	21,000.00
492.200 · Trans to Park & Rec Fund	0.00	0.00	0.00	0.00	0.00	26,250.00	11,000.00
492:403 Transfer to Road Rehab					0.00	0.00	11,000.00
492.500 · Transfer to Planning Fund	40,000.00	40,000.00	40,000.00	40,000.00	5,000.00	5,000.00	11,000.00
492.600 · Transfers To PLGIT Capital Fund	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00	*572,597.00*	11.000.00
492.700 · Transfer to PLGIT Fund Balance Reserve	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00	0.00	0.00
Control Adjustment	220,000.00	220,000.00	220,000.00	260,000.00	245,000.00	643,847.00	75,000.00
				9,484.03			
TOTAL EXPENSES							
	3,176,018.00	2,758,162.95	**2,332,324.00**	2,614,300.58	**2,967,509.00**	3,117,261.49	2,849,338.00
	2024	As of 12/31/2024	Adopted 12/3/24	AS of 12/31/25	**2026**	As of 11/16/2026	
					Adopted 12/16/26		

DRAFT

DRAFT