

2026 Municipal Budget

Approved by Council: December 10, 2025

REVENUE

TAXES - REAL PROPERTY

301.10 Real Estate Taxes—Current Year's Levy	\$193,994
301.20 Real Estate Taxes—Prior Year's Levy	\$1,932
301.30 Real Estate Taxes—Delinquent from Tax Collector	\$0
301.40 Real Estate Taxes--Delinquent Per Bureau	\$10,390
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Subtotal: Real Property Taxes	\$206,316

LOCAL TAX ENABLING ACT (ACT 511) TAXES

310.01 Per Capita Taxes—Current Year's Levy	\$1,940
310.02 Per Capita Taxes—Prior Year's Levy	\$58
310.03 Per Capita Taxes—Delinquent	\$1,533
310.10 Real Estate Transfer Taxes	\$13,952
310.20 Earned Income Taxes/Wage Taxes	\$165,000
310.23 Earned Income Tax—Delinquent	\$0
310.40 Local Services Tax (Occupational tax)	\$1,400
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Subtotal: Local Tax Enabling Act Taxes	\$183,884

LICENSES & PERMITS

321.61 Transient Retailers Permits (Solicitation Permits)	\$216
321.80 Cable Television Franchise Fees	\$9,532
321.90 Rental Occupancy Licenses	\$6,750
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Subtotal: Licenses and Permits	\$16,497

FINES AND FORFEITS

331.11 Vehicle Code Violations (including state fines)	\$2,000
331.12 Violations of Ordinances, Statues, Etc.	\$349
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Subtotal: Fines and Forfeits	\$2,349

INTERESTS, RENTS & ROYALTIES

341.00 Interest Earnings	\$5,952
341.107 Interest Earnings - PLGIT	\$299
342.53 Rents and Royalties (Rent of Land - Cell Tower)	\$18,725
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Subtotal: Interest, Rents, and Royalties	\$24,976

INTERGOVERNMENTAL REVENUES

FEDERAL ENTITLEMENTS

352.00 All Other Federal Shared Revenue and Entitlements	\$0
Subtotal: Federal Intergovernmental Revenues	\$0

STATE ENTITLEMENTS

354.15 Recycling / Act 101	\$0
355.01 Public Utility Realty Tax (PURTA)	\$297
355.02 Refund of Liquid Fuel Tax	\$575
355.07 Foreign Fire Insurance Tax Distribution	\$6,515
355.08 Alcoholic Beverage Licenses	\$200
355.09 Marcellus Shale Impact Fee Distribution (aka Unconventional Gas Well Impact Fee)	\$3,760
Subtotal: State Intergovernmental Revenue	\$11,348

CHARGES FOR SERVICE

GENERAL GOVERNMENT

361.00 General Government	\$0
361.34 Hearing Fees	\$0
Subtotal: General Government	\$0

PUBLIC SAFETY

362.41 Building Permits (Fees)	\$562
362.45 Use and Occupancy Permits (Fees)	\$2,000
362.4x Street Opening Permit (Fees) [excavation]	\$0
Subtotal: Public Safety	\$2,562

SANITATION

364.1 Smoke & Dye Testing Fees	\$650
364.11 Sewage Connection/ Tap In Fee	\$0
364.50 Recyclable Material (Compost Project)	\$0
Subtotal: Sanitation	\$650

CULTURE AND RECREATION

367.13 Parks and Recreation Concessions (and other community events/activities)	\$1,890
367.14 Pavilion Rental Fees (Concession)	\$3,000
367.15 WMYB Concession	\$0

	Subtotal: Culture and Recreation	\$4,890
ALL OTHER CHARGES FOR SERVICES		
379.00 All Other Charges for Service		\$900
	Subtotal: All Other Charges for Service	\$900
UNCLASSIFIED OPERATING REVENUES (MISCELLANEOUS)		
aka: Special Assessments (Not from Real Estate Tax)		
380.02 Municipal No Lien Letters		\$0
383.00 Special Assessments (Not from Real Estate Tax)		\$0
387.00 Contributions and Donations from Private Sectors		\$0
389.00 All Other Unclassified Operating Revenues		\$855
389.02 Municipal Lien Letters		\$163
389.03 Aqua Settlement (Sale of Sewer System)		\$654,570
	Subtotal: Total Miscellaneous	\$655,588
OTHER FINANCING SOURCES		
391.00 Proceeds of General Fixed Asset Disposition		\$0
395.00 Refunds of Prior Year Expenditures		\$411
	Subtotal: Other Financing Sources	\$411
TOTAL REVENUE		
	Total: Revenues	\$1,110,371

EXPENDITURES

GENERAL GOVERNMENT

LEGISLATIVE BODY

400.105 Salaries and Wages – Elected Officials (Council)	\$12,600
400.42 Dues, Subscriptions and Memberships	\$567
400.46 Meetings/Conferences	\$0
400.48 Internet Fees/Web Design	\$1,500
400.49 Committee Discretionary Spending	\$2,000
	Subtotal: Legislative
	\$16,667

EXECUTIVE BODY

401.105 Salaries and Wages – Elected Officials (Mayor)	\$1,800
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401.21 Executive Office Supplies	\$100
401.42 Dues, Subscriptions and Memberships	\$130
401.46 Meetings, Conferences, Continuing Education	\$700
401.49 Executive Discretionary Spending	\$500
Subtotal: Executive	\$3,230

FINANCIAL ADMINISTRATION SERVICES

402.31 Auditing Services/Financial Administration - Professional Services - Municipal Audit (not Tax Collector Audit)	\$8,250
Subtotal: Auditing Services/Financial Administration	\$8,250

TAX COLLECTION

403.105 Salaries and Wages – Elected Officials (Tax Collector)	\$8,009
403.12 Salary/Commission Tax Collector	\$8,392
403.21 Supplies (Postage, etc)	\$331
403.211 Supplies - Tax Collector	\$100
403.27 Tax Collection-Computer, Software, Training	\$400
403.30 Professional Service (Mandatory County Filing Fee for Tax Collector)	\$39
403.31 Realty Transfer Printout	\$30
403.34 Advertising, Printing and Binding - Printing of Tax Bills	\$290
403.342 Other Services and Charges-Data Processing	\$1,150
403.353 Insurance and Bonding	\$213
403.49 Real Estate Tax Collector Audit	\$1,719
Subtotal: Tax Collection	\$20,772

SOLICITOR/LEGAL SERVICES

404.31 Other Services/Charges -Professional Services (Solicitor/Legal Services)	\$6,000
Subtotal: Solicitor/Legal Services	\$6,000

SECRETARY/CLERK/TREASURER

405.11 Salaries and Wages – Appointed Officials - Secretary Salary	\$30,000
405.115 Secretary Part-Time (Asst Treasurer)	\$600
405.21 Office Supplies	\$1,100
405.35 Insurance and Bonding	\$241
Subtotal: Secretary/Clerk/Treasurer	\$31,941

OTHER GENERAL GOVERNMENT ADMINISTRATION

406.215 Services-Personnel, Admin	\$0
406.216 Other Services and Charges, Admin	\$847
406.27 Computer Software, Hardware, Training	\$75
406.341 Services-Advertising	\$4,773
406.390 Other Services and Charges, Bank Service Fees	\$0
406.45 Contracted Service - Website Administrator	\$1,804
406.48 Internet Fees/Web Design-Technical Fees (Website)	\$300
Subtotal: Other General Government Administration	\$6,876

IT-NETWORKING SERVICES-DATA PROCESSING

407.00 IT-Networking Services-Data Processing	\$0
Subtotal: IT-Networking Services-Data Processing	\$0

ENGINEERING SERVICES

408.00 Engineering Service	\$6,500
Subtotal: Engineering Services	\$6,500

GENERAL GOVERNMENT BUILDINGS AND PLANT

409.226 Supplies-Cleaning	\$50
409.250 Supplies-Repairs & Maintenance	\$30
409.260 Supplies-Small Tools and Equipment	\$0
409.321 Services-Telephones	\$2,160
409.325 Services-Internet	\$833
409.361 Utility Service-Electric	\$2,301
409.362 Utility Service-Gas	\$3,000
409.365 Utility Service-Garbage	\$0
409.366 Utility Service-Water	\$361
409.373 Repairs-Building	\$1,011
409.374 Repairs-Maintenance	\$500
409.740 Capital Purchases-Mach & Equip	\$1,860
Subtotal: General Government Buildings and Plant	\$12,106

PUBLIC SAFETY

POLICE

410.45 Police - Contracted Services	\$80,121
Subtotal: Police	\$80,121

FIRE

411.00 Foreign Fire Insurance Premium Tax	\$6,508
411.45 Fire - Contracted Services	\$26,250
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Subtotal: Fire	\$32,758

UCC & CODE ENFORCEMENT

413.00 UCC and Code Enforcement	\$857
413.24 Code/Zoning Supplies & Equipment	\$100
413.451 Contracted Services - UCC Inspections & Permitting (CodeSys)	\$0
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Subtotal: UCC and Code Enforcement	\$957

PLANNING AND ZONING

414.115 Salary of Code Enforcement Officer	\$5,300
414.12 Salary of Zoning Officer	\$0
414.21 Planning & Zoning Supplies	\$0
414.215 Other Services and Charges	\$0
414.353 Insurance/Bonding	\$250
414.40 Court Costs	\$0
414.42 Dues, Subscriptions, Memberships	\$0
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Subtotal: Planning and Zoning	\$5,300

EMERGENCY MANAGEMENT

415.11 Contracted Services - Emergency Management Coordinator (aka salary)	\$600
415.21 EM Supplies & Equipment	\$0
415.325 EM Internet Comms	\$0
415.49 Public Education and Outreach (PEOP)	\$50
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Subtotal: Emergency Management and Communications	\$650

PUBLIC WORKS

PUBLIC WORKS - SANITATION

426.00 Recycling Collection and Disposal	\$0
427.01 Solid Waste and Disposal - Community Composting Program	\$2,000
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Subtotal: Public Works - Sanitation	\$2,000

PUBLIC WORKS - STREETS - GENERAL SERVICES - PERSONNEL

430.12 Salaries of Street Dept. Workers	\$72,809
430.15 Salaries and Wages – Part Time Staff	\$0
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Subtotal: Public Works Salaries and Wages	\$72,809

PUBLIC WORKS - VEHICLE OPERATING SUPPLIES

430.231 PW-Vehicle Fuel/Gasoline	\$2,486
430.232 PW-Vehicle Fuel/Diesel	\$2,000
430.234 PW-Vehicle Oil	\$316
430.239 PW-Butler Gas, Inspection	\$482
430.246 PW-Operating Supplies	\$1,096
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Subtotal: Vehicle Operating Supplies	\$6,381

PUBLIC WORKS - REPAIR & MAINTENANCE SUPPLIES

430.251 PW-Repair/Maint Supplies-Vehicle Parts	\$2,500
430.25 PW-Vehicle Tires/Tubes	\$1,500
430.26 PW-Purchase Small Tools	\$1,000
430.37 PW-Repairs And Maintenance	\$1,680
430.384 PW-Machin/Equip Rental	\$500
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Subtotal: Repair & Maintenance Supplies	\$7,180

PUBLIC WORKS - SPECIAL SERVICES

430.329 PW--Communication One Call Karl Messaging	\$150
430.367 PW-Garbage - Refuse Removal	\$60
430.46 PW-Training	\$0
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Subtotal: Special Services	\$210

PUBLIC WORKS - CAPITAL PURCHASES

430.74 PW--Major Purchases	\$0
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Subtotal: Capital Purchases	\$0

PUBLIC WORKS - SNOW AND ICE CONTROL

432.12 PW Salaries/Wages Winter Maint	\$0
432.21 PW Supplies/Operating Supplies (Salt)	\$0
432.374 PW-Repairs And Maintenance	\$0
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Subtotal: 432.00 Winter Maintenance- Snow Removal	\$0

PUBLIC WORKS - TRAFFIC SIGNALS, STREET SIGNS

433.239 PW-Traffic Signals (Control Devices)	\$1,000
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Subtotal: Traffic Control Devices	\$1,000

PUBLIC WORKS - STREET LIGHTING

434.00 PW-Street Lighting	\$22,054
Subtotal: Street Lighting	\$22,054

PUBLIC WORKS - SEWERS AND DRAINS

436.279 Sewers and Drains (Sanitary)	\$20,000
436.278 Sewers and Drains (MS4)	\$6,000
Subtotal: Storm Sewers and Drains	\$26,000

PUBLIC WORKS - REPAIRS OF TOOLS AND MACHINERY

437.374 Repairs of Tools and Machinery	\$2,500
Subtotal: Repairs of Tools and Machinery	\$2,500

PUBLIC WORKS - MAINTENANCE & REPAIRS OF ROADS & BRIDGES

438.245 Maintenance & Repairs of Roads & Bridges	\$60,000
439.00 Highway Construction and Rebuilding Projects	\$0
Subtotal: Maintenance & Repairs of Roads & Bridges	\$60,000

PUBLIC WORKS - OTHER SERVICES

446.00 Storm Water and Flood Control	\$0
446.49 MS4 Public Education and Outreach Program (PEOP)	\$50
446.491 NPDES Permit	\$500
448.363 PW-Hydrant Service	\$3,800
Subtotal: Public Works—Other Services	\$4,350

CULTURE AND RECREATION

454.247 Park Rec-Supplies/Oper Exp	\$200
454.361 Park Rec-Electric/Utility	\$500
454.367 Park Rec-Garbage And Refuse Removal	\$700
454.366 Park Rec-Public Util Ser-Water	\$0
454.373 Park Rec-Maintenance/Repairs Building	\$10,000
457.00 Community Celebrations (holiday decorations, events, activities)	\$500
457.01 Veterans Memorials & Banners Program	\$125
457.02 Annual Car Cruise	\$400
457.03 Annual Holiday Party	\$400

457.04 Firetruck Santa (Candy, etc.)	\$550
454.05 WMYB Concession	\$0
454.06 Park Shelter Rental Concession	\$500
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Subtotal: Culture and Recreation	\$13,875

COMMUNITY DEVELOPMENT

461.00 Conservation of Natural Resources	\$0
462.00 Community Development and Housing	\$0
463.00 Economic Development	\$0
464.00 Economic Opportunity	\$0
465.00-469.00 All Other Comm. Dev. - Strategic & Comprehensive Planning	\$1,000
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Subtotal: Community Development	\$1,000

DEBT SERVICE

471.00 Debt Principal (short-term and long-term)	\$0
472.00 Debt Interest (short-term and long-term)	\$0
475.00 Fiscal Agent Fees	\$0
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Subtotal: Debt Service	\$0

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS

481.10 Social Security (FICA) – Employer Paid	\$6,535
481.20 Medicare – Employer Paid	\$1,528
481.30 Unemployment Compensation (U/C) – Employer Paid	\$687
487.00 Other Group Insurance Benefits	\$0
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Subtotal: Employer Paid Benefits & Withholdings Items	\$8,751

INSURANCE

486.352 Misc Insurance/Property	\$17,547
486.354 Misc Insurance Work Comp	\$4,162
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Subtotal: Insurance, Casualty, and Surety	\$21,709

INTERFUND OPERATING TRANSFERS

492.951 Transfer to Aqua Sewer Maintenance Fund	\$181,825
492.952 Transfer to PLGIT Investment Fund (Emergency Operating Reserve, principle preservation, investment revenue, etc.)	\$75,000
492.953 Transfer to PLGIT Capital Purchase Fund (annual)	\$10,000
492.954 Transfer to Capital Projects Fund (annual)	\$10,000
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Subtotal: Interfund Operating Transfers	\$276,825

TOTAL EXPENDITURES

Total: Expenditures \$758,773