

# General Fund (01)

FY 2026 BUDGET

## PURPOSE OF THE FUND

The General Fund is the Township's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

## BUDGET OVERVIEW: GENERAL FUND

### FY 2026 Budget

The chief and base operating fund of the Township is the general fund, and its sources of revenue provide the financial resources for core services, including administration, police, public works, engineering, parks, library, and code inspection services and property maintenance. The general fund, in FY 2026, continues to be the primary method for accounting for general operating expenditures, with real property and business, mercantile and other Act 511 taxes and represents seventy - three percent (73%) of the sources of revenue. The 2026 general fund property tax levy is projected to generate \$17,654,442 in income, the earned income tax is projected to generate \$11,400,000 in income, and the mercantile and business privilege taxes are projected to generate \$8,765,000 in income. These stated income levels are greater than 2025 levels.

2026 GENERAL FUND			
REVENUE RECAPITULATION		EXPENDITURE RECAPITULATION	
<u>OPERATING REVENUES AND CAPITAL</u>		<u>OPERATING EXPENDITURES</u>	
REAL ESTATE TAXES	\$ 16,700,803	GENERAL GOVERNMENT	\$ 3,849,564
EARNED INCOME TAXES	\$ 11,400,000	PUBLIC SAFETY	\$ 30,117,905
OTHER TAXES	\$ 10,190,000	CODE ENFORCEMENT	\$ 1,217,582
FEES, LICENSES AND PERMITS	\$ 3,649,239	HIGHWAYS AND ROADS	\$ 8,893,718
INVESTMENT INCOME AND RENT	\$ 2,875,000	CULTURE AND RECREATION <sup>1</sup>	\$ 6,696,139
INTERGOVERNMENTAL REVENUES	\$ 3,029,673	INSURANCE AND EMPLOYEE BENEFITS	\$ 1,499,767
FINES AND FORFEITURES	\$ 225,500		
PROGRAM REVENUES	\$ 1,033,604		
OTHER	\$ 1,810,644		
OPERATING REVENUE TOTAL	\$ 50,914,463		
FUND BALANCE APPROPRIATION	\$ 1,360,212		
TOTAL OPERATING & NON-OPERATING REVENUES	\$ 52,274,675	TOTAL	\$ 52,274,675
FUND BALANCE AVAILABLE - 12/31/2026	\$ 19,685,693	INTERFUND OPERATING TRANSFERS	\$ -
TOTAL NON-OPERATING REVENUES	\$ 1,360,212	TOTAL NON-OPERATING EXPENSES	\$ -
TOTAL ALL REVENUE SOURCES	\$ 71,960,368	TOTAL OPERATING & NON-OPERATING EXPENSES	\$ 52,274,675
NET FUND SURPLUS	\$ 19,685,693	<sup>1</sup> INCLUDES LIBRARY	

# General Fund Budget Overview

	2017	2018	2019	2020	2021	2022*	2023	2024	2025	2026	% INC.
OPERATING	\$ 38,026,723	\$ 39,338,103	\$ 41,165,625	\$ 44,552,541	\$ 44,471,763	\$ 42,597,990	\$ 44,022,702	\$ 47,358,059	\$ 49,925,345	\$ 52,274,675	4.71%
2026 PROJECTED REVENUES				\$ 50,914,463							
FUND BALANCE FORWARD				\$ 1,360,212							
2026 PROJECTED EXPENDITURES				\$ 52,274,675							
DIFFERENCE - SURPLUS/(DEFICIT)				\$ -							
*Beginning in 2022, Debt Service and Fire Service Funds are segregated.											

## General Fund Budget Overview-Revenues

▼ Revenues	\$ 52,274,675
▼ Real Property Taxes	16,700,803
(39100) R.E. TAXES-CURRENT YEAR'S LEVY	17,654,442
(10405) R.E. TAXES - DELINQUENT	131,000
(10404) R.E. TAXES-DLQ PENALTY/INTRST.	12,000
(12600) R.E. TAXES - INTERIMS	5,000
(21200) R.E. TAXES - PRIOR YEAR'S LEVY	3,000
(11404) R.E. TAXES - DLQ COMMISSIONS	100
(12101) R.E. TAXES ASSESS. SETTLEMENTS	-1,104,739
▼ Earned Income Tax	11,400,000
(10210) EARNED INCOME TAX-CURR YR LEVY	11,400,000
▼ Other Taxes	10,190,000
(10360) BUSINESS PRIVILEGE TAX	4,600,000
(10310) MERCANTILE TAXES	2,750,000
(11510) LOCAL SERV. TAX - CURR YR LEVY	1,490,000
(10110) R.E. TRANSFER TAX	1,425,000
(12360) BUSINESS TAX REFUNDS	-75,000

## General Fund Budget Overview- Revenues (continued)

▼ Fees, Licenses and Permits	3,649,239
(12410) BUILDING PERMITS	1,250,000
(10800) FRANCHISE FEES	980,000
(28100) CONTRACTED POLICE SERVICES	812,769
(12510) CONTRACTED SNOW REMOVAL	193,970
(10400) ENGINEERING PERMIT FEES	80,000
(11210) PARKING METER FEES	70,000
(10430) PLUMBING LIC. AND PERMIT FEES	70,000
(13118) POLICE REPORTS	42,000
(10350) CONTRACTOR REGISTRATION FEES	40,000
(14340) HEARING FEES	35,000
(15101) COURT-VIDEO ARRAIGNMENT FEES	30,000
(10130) ALARM FEES	16,000
(10040) ALCOHOL BEVERAGE LICENSES	12,500
(14350) OTHER ZONING FEES	12,000
(15600) PROFESSIONAL/OCCUPATIONAL FEES	3,000
(14400) PLAN REVIEW FEES	2,000



## General Fund Budget Overview– Revenues (continued)

▼ Intergovernmental Revenues	3,029,673
(11310) PENSION SYSTEM STATE AID	2,179,673
(90000) PAYMENT IN LIEU OF TAXES	660,000
(18001) DEA TASK FORCE	125,000
(24010) PURTA FEES	35,000
(18002) DRUG TASK FORCE-HIDTA-HSI	30,000
▼ Investment Income and Rent	2,875,000
(26100) INTEREST ON INVESTMENTS	2,400,000
(20200) RENT OF PROPERTY	475,000
▼ Fund Balance Forward	1,360,212
(94000) FUND BALANCE FORWARD	1,360,212
▼ Other Financing Sources	1,135,286
(14600) HEALTH COSTS REIMBURSEMENTS	955,286
(22200) INSURANCE CLAIMS	100,000
(10098) FUEL REIMBURSEMENTS	45,000
(92000) ALL OTHER OPERATING REVENUE	35,000
▼ Program Revenues	1,033,604
(30100) RECREATION FEES	423,604
(12110) SWIMMING POOL FEES	420,000
(23200) RECREATION PROGRAM FEES	190,000
▼ Transfers	675,358
(75010) TRANSFER FROM WKCOMP	675,358
▼ Fines and Forfeits	225,500
(25100) COURT-DISTRICT MAGISTRATE	115,000
(12119) VEHICLE CODE VIOLATIONS	90,000
(10140) PARKING VIOLATION FINES	15,000
(10121) VIOLATIONS-ORDINANCES ETC.	5,500



## General Fund Budget Overview-Expenses

▼ Expenses	52,274,675
▼ Personnel	37,013,629
(11112) SALARY EXPENSE-POLICE	13,982,549
(10112) SALARY EXPENSE	7,323,436
(11197) PENSION - DEFINED BENEFIT	5,843,234
(10113) WAGES EXPENSE-HOURLY	3,461,422
(10115) WAGE EXPENSE-PART-TIME	1,972,148
(10192) SOCIAL SECURITY	1,234,378
(10179) LONGEVITY	812,410
(12180) OVERTIME-POLICE OFFICERS	413,999
(10185) RETIREMENT HOURS PAYOUT	356,000
(12197) PENSION - DEFINED CONTRIB MAND	308,788
(10238) CLOTHING AND UNIFORMS	229,150
(14180) OVERTIME REIMBURSABLE	225,000
(10180) OVERTIME	154,000
(16180) OVERTIME-HOLIDAY PAY	144,504
(10198) LIFE AND DISABILITY INSURANCE	105,194
(10105) SALARIES - ELECTED OFFICIALS	85,000
(13180) OVERTIME-POLICE SGTS.	83,200
(10188) EDUCATION INCENTIVE	69,450
(17180) OVERTIME-TRAFFIC SAFETY	55,000
(10197) MUNICIPAL RETIREMENT	40,000
(12189) DEFERRED COMPENSATION	35,460
(11180) OVERTIME-CIVILIAN	33,307
(11188) TUITION REIMBURSEMENT	12,000
(10187) TRAINING-POLICE FTO	12,000
(10117) K-9 UNIT CARE ALLOWANCE	12,000
(10194) PA UNEMPLOYMENT	10,000

## General Fund Budget Overview-Expenses (continued)

▼ Insurance	8,005,914
(12196) MEDICAL BENEFITS	6,408,291
(10351) PROPERTY & LIABILITY INSURANCE	918,259
(11354) WORKERS' COMP INSURANCE	675,364
(10353) SURETY AND FIDELITY	4,000
▼ Services	3,142,375
(10450) CONTRACTED SERVICES	2,189,065
(12310) PROFESSIONAL SERVICES	270,500
(10318) CONTINGENCY EXPENSE	150,000
(10220) LIBRARY OPERATING	146,560
(10342) PRINTING	85,650
(10373) BUILDING MAINTENANCE	82,500
(10311) ACCOUNTING/AUDITING SERVICES	68,000
(11215) POSTAGE	37,500
(11390) BANK SERVICE CHARGES/FEES	35,000
(11341) ADVERTISING	34,000
(10532) ADULT LITERACY PROGRAM	25,000
(10540) PROMOTIONAL EVENTS	8,000
(10229) PRISONER EXPENSE	5,000
(13520) PAYMENT TO OTHER INSTITUTIONS	3,600
(11540) PAYMENT TO NON-GOVERNMENT ORG	2,000
▼ Equipment	2,445,880
(10231) VEHICLE FUEL-GASOLINE	989,800
(10374) MACHINERY AND EQUIPMENT MAINT.	782,600
(10260) SMALL TOOLS AND MINOR EQUIP	610,500
(10255) ACCIDENT REPAIRS	48,000
(10263) COMPUTER EQUIPMENT/PARTS	14,980

## General Fund Budget Overview-Expenses (continued)

▼ Transfers	1,131,919
(12070) TRANSFER TO OPEB FUND	1,104,523
(10023) TRANSFER TO DEBT SERVICE	27,396
▼ Utilities	669,180
(10361) ELECTRIC AND GAS	348,785
(10321) TELEPHONE MONTHLY CHARGES	216,095
(10366) WATER SERVICE	96,800
(10230) HEATING FUEL	7,500
▼ Legal	348,500
(10314) LEGAL SERVICES	290,000
(10317) SPECIAL LEGAL	52,500
(11317) LEGAL-TAX ASSESSMENT APPEALS	6,000
▼ Materials and Supplies	297,073
(10241) GENERAL GOVERNMENT SUPPLIES	103,673
(12210) OFFICE SUPPLIES	50,900
(10221) CHEMICALS	50,000
(10247) CULTURE-RECREATION SUPPLIES	46,500
(10227) SANITATION SUPPLIES	26,000
(10264) TACTICAL SUPPLIES	18,000
(10242) PROT TO PERSONS/PROPERTY SUPPL	2,000
▼ Travel, Training and Dues	158,300
(10460) MEETINGS AND CONFERENCES	99,730
(11420) DUES, SUBSCR. AND MEMBERSHIPS	58,570
▼ Capital	43,000
(10740) MACHINERY	43,000
▼ Chargebacks	-981,095
(13002) VEHICLE MAINTENANCE CHARGEBACK	1,993,932
(17001) INFORMATION TECH. CHARGEBACK	1,034,154
(12040) CHARGEBACK TO HUD	-121,418
(89000) INTERDEPARTMENTAL ALLOCATION	-3,887,763
Revenues Less Expenses	\$ 0



## General Fund Expenses By Department

▼ Public Safety Expenses	\$ 30,117,905
(410) Police	29,142,237
(419) Traffic Safety	886,124
(422) Animal Control	89,544
▼ Public Works - Highways, Roads, and Streets	8,893,718
(430) Public Works	5,558,883
(459) Parks Maintenance	2,397,902
(408) Engineering Services	536,611
(434) Street Lighting	400,322
(437) Repair of Vehicles	0
▼ General Government Expenses	4,122,564
(401) Executive	1,477,501
(402) Financial Administration	823,739
(406) Other General Government Admin	696,421
(403) Tax Collection	394,665
(404) Solicitor/Legal Services	265,000
(412) Ambulance Services	187,500
(409) General Gov Buildings/Plant	171,200
(400) Legislative	106,538
(407) IT-Networking Services	0

## General Fund Expenses By Department (continued)

▼ Culture-Recreation Expenses	3,706,345
(451) Culture-Recreation Admin.	1,671,357
(453) Nature Center	850,121
(452) Participant Recreation	787,468
(454) Parks	316,926
(455) Shade Trees	80,473
▼ Library Expenses	2,989,794
(456) Libraries	2,989,794
▼ Code Expenses	1,217,582
(413) Code Enforcement	927,525
(414) Planning and Zoning	290,057
▼ Interfund Operating Transfers	1,131,919
(492) Interfund Oper Transfers To	1,131,919
▼ Health Insurance Benefit	45,000
(487) Health Insurance	45,000
▼ Insurance, Casualty, and Surety	40,000
(486) Insurance	40,000
▼ Employer Paid Benefits	10,000
(481) Unemployment	10,000
▼ Community Development Expenses	-152
(462) Community Dev. and Housing	-152
<b>Total</b>	<b>\$ 52,274,675</b>

## General Fund Expenses By Activity

▼ Transfers	\$ 1,131,919
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## Expenses By Activity (continued)

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## Expenses By Activity (continued)

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## Expenses By Activity (continued)

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(10255) ACCIDENT REPAIRS	48,000
(10260) SMALL TOOLS AND MINOR EQUIP	610,500
(10263) COMPUTER EQUIPMENT/PARTS	14,980
(10374) MACHINERY AND EQUIPMENT MAINT.	782,600
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(10460) MEETINGS AND CONFERENCES	99,730
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(11317) LEGAL-TAX ASSESSMENT APPEALS	6,000
Total	\$ 52,274,675



# General Fund Revenue Summary Sheet part 1 of 2

GENERAL FUND				
OBJECT #	OBJECT	2025 APPROVED BUDGET	2025 ACTUAL 9 MONTHS	2026 PROPOSED BUDGET
	<b>Fund Equity Projected at 01-01-26</b>			\$ 21,045,905
	<b>Real Property Taxes</b>			
01-39100-301	Real Estate Tax Face	\$ 16,880,918	\$ 16,524,727	\$ 17,654,442
01-12600-301	Real Estate Tax Interims	\$ 5,000	\$ 4,501	\$ 5,000
01-21200-301	Real Estate Tax Prior Year's Levy	\$ 500	\$ 3,308	\$ 3,000
	Sub Total	\$ 16,886,418	\$ 16,532,536	\$ 17,662,442
01-12101-301	Prior Year Tax Settlement	\$ 170,000	\$ 156,281	\$ (1,104,739)
01-10404-301	Delinquent Taxes-Prior Years	\$ 125,200	\$ 166,569	\$ 143,100
01-10405-301	Sub Total	\$ 295,200	\$ 322,849	\$ (961,639)
01-11404-301	<b>Total Property Taxes</b>	<b>\$ 17,181,618</b>	<b>\$ 16,855,385</b>	<b>\$ 16,700,803</b>
01-10210-310	<b>Earned Income Tax</b>	<b>\$ 10,750,000</b>	<b>\$ 6,404,868</b>	<b>\$ 11,400,000</b>
	<b>Other Taxes</b>			
01-10310-310	Mercantile Taxes	\$ 2,500,000	\$ 2,554,853	\$ 2,750,000
01-10360-310	Business Privilege Tax	\$ 5,000,000	\$ 4,550,083	\$ 4,600,000
01-11510-310	Local Service Tax	\$ 1,450,000	\$ 773,193	\$ 1,490,000
01-12360-310	Business Tax Refunds	\$ (75,000)	\$ (67,803)	\$ (75,000)
01-10110-310	Deed Transfer Tax	\$ 1,350,000	\$ 1,089,395	\$ 1,425,000
	<b>Total Other Taxes</b>	<b>\$ 10,225,000</b>	<b>\$ 8,899,721</b>	<b>\$ 10,190,000</b>
	<b>Fees, Licenses And Permits</b>			
01-10350-321	Contractor Registration Fee	\$ 40,000	\$ 28,125	\$ 40,000
01-10600-321	Professional/Occupational Fees	\$ 1,000	\$ 3,400	\$ 3,000
01-12410-362	Building Permit Fees	\$ 1,150,000	\$ 1,181,577	\$ 1,250,000
	Other Permits, Licenses and Fees:			
01-14340-361	Zoning Hearing/Fees	\$ 35,000	\$ 23,925	\$ 35,000
01-14350-361	Other Zoning Fees	\$ 10,000	\$ 14,375	\$ 12,000
01-14400-361	Plan Review Fees	\$ 1,000	\$ 2,400	\$ 2,000
01-10430-362	Plumbing Fee	\$ 70,000	\$ 51,078	\$ 70,000
01-10400-320	Engineering Permit Fees	\$ 80,000	\$ 51,187	\$ 80,000
	Sub Total	\$ 196,000	\$ 142,964	\$ 199,000
01-10800-321	Franchise Fees	\$ 1,000,000	\$ 480,165	\$ 980,000

## General Fund Revenue Summary Sheet part 2 of 2

	Public Safety:			
01-12510-363	State/County Snow Reimb.	\$ 187,056	\$ 21,144	\$ 193,970
01-11210-363	Parking Meter Fees	\$ 25,000	\$ 42,071	\$ 70,000
01-10130-362	Alarm Fees	\$ 15,000	\$ 12,615	\$ 16,000
01-13118-362	Police Reports	\$ 45,000	\$ 27,671	\$ 42,000
01-28100-362	Police Reimbursable Overtime	\$ 676,300	\$ 412,753	\$ 812,769
01-15101-331	Video Arraignment	\$ 30,000	\$ 25,721	\$ 30,000
	Sub Total	\$ 978,356	\$ 541,975	\$ 1,164,739
01-10040-355	Beverage Licenses	\$ 10,000	\$ 13,450	\$ 12,500
	<b>Total Fees, Licenses And Permits</b>	<b>\$ 3,375,356</b>	<b>\$ 2,391,656</b>	<b>\$ 3,649,239</b>
	<b>Investment Income And Rent</b>			
01-25100-341	Interest On Investments	\$ 2,400,000	\$ 1,758,662	\$ 2,400,000
01-20200-342	Rent On Property	\$ 450,000	\$ 482,834	\$ 475,000
	<b>Total Investment Income And Rent</b>	<b>\$ 2,850,000</b>	<b>\$ 2,241,496</b>	<b>\$ 2,875,000</b>
	<b>Intergovernmental Revenues</b>			
01-18001-350	DEA Task Force	\$ 75,000	\$ 153,222	\$ 125,000
01-18002-350	Drug Task Force-HIDTA-HSI	\$ 5,000	\$ 19,510	\$ 30,000
01-10120-351	Emergency Disaster Relief	\$ -	\$ -	\$ -
01-14003-350	Bodehits Fees	\$ -	\$ -	\$ -
01-11500-364	Recyclable Materials	\$ -	\$ 510	\$ -
01-24010-355	Utility Realty Tax	\$ 32,000	\$ -	\$ 35,000
01-11310-355	State Reimb.-Pension Plans	\$ 1,864,924	\$ 2,179,674	\$ 2,179,673
01-90000-359	Payment In Lieu Of Taxes (PILOT)	\$ 637,000	\$ 182,602	\$ 660,000
	<b>Total Intergovernmental Revenues</b>	<b>\$ 2,613,924</b>	<b>\$ 2,535,518</b>	<b>\$ 3,029,673</b>
	<b>Fines And Forfeits</b>			
01-10121-331	Code Violations	\$ 5,500	\$ 3,443	\$ 5,500
01-25100-331	Fines & Forfeitures	\$ 115,000	\$ 80,914	\$ 115,000
01-10140-331	Parking Violations	\$ 15,000	\$ 11,257	\$ 15,000
01-12119-331	Red Light Camera	\$ 80,000	\$ 64,462	\$ 90,000
	<b>Total Fines and Forfeits</b>	<b>\$ 215,500</b>	<b>\$ 160,075</b>	<b>\$ 225,500</b>
	<b>Program Revenue</b>			
01-30100-367	Recreational Facilities	\$ 430,000	\$ 398,423	\$ 423,604
01-12110-367	Swimming Pools	\$ 390,000	\$ 97,588	\$ 420,000
01-23200-367	Parks & Recreation Special Events	\$ 225,000	\$ 210,549	\$ 190,000
	<b>Total Program Revenue</b>	<b>\$ 1,045,000</b>	<b>\$ 706,560</b>	<b>\$ 1,033,604</b>
	<b>Other Financing Sources</b>			
01-31100-391	Sale of Property, Supplies, Equipment	\$ -	\$ -	\$ -
01-22200-391	Insurance Claims	\$ 84,998	\$ 133,835	\$ 100,000
01-14600-365	Health Reimbursements	\$ 335,000	\$ 190,580	\$ 955,286
01-10098-373	Fuel Reimbursements	\$ 54,700	\$ 20,456	\$ 45,000
01-75010-392	Transfer from 'Workers' Comp Fund	\$ -	\$ -	\$ 675,358
01-92000-389	Refunds	\$ 190,000	\$ (8,227)	\$ 35,000
	<b>Total Other Financing Sources</b>	<b>\$ 664,698</b>	<b>\$ 336,643</b>	<b>\$ 1,810,644</b>
	<b>Total Operating Revenues</b>	<b>\$ 48,921,036</b>	<b>\$ 40,531,923</b>	<b>\$ 50,914,463</b>
01-94000-279	<b>Appropriation From Fund Balance</b>	<b>\$ 1,004,249</b>	<b>\$ -</b>	<b>\$ 1,360,212</b>
	<b>Total Revenues &amp; Fund Bal. Appropriation</b>	<b>\$ 49,925,345</b>		<b>\$ 52,274,675</b>
	<b>Fund Equity December 31, 2026</b>			<b>\$ 19,685,693</b>

## General Fund Revenues by Program

▼ Taxes	\$ 38,290,803
(310) Local Tax Enabling Act Taxes	21,590,000
(301) Real Estate Taxes	16,700,803
▼ Charges for Service	4,492,629
(362) Public Safety	2,190,769
(367) Culture-Recreation	1,033,604
(365) Health	955,286
(363) Highways and Streets	263,970
(361) Zoning Fees	49,000
▼ Interest, Rent, and Royalties	2,875,000
(341) Interest Earnings	2,400,000
(342) Rents and Royalties	475,000
▼ State Shared Revenue and Entitlements	2,227,173
(355) State Shared Revenues	2,227,173
▼ Balance Sheet	1,360,212
(279) Unreserved Fund Balance	1,360,212
▼ Licenses and Permits	1,103,000
(321) Business Licenses and Permits	1,023,000
(320) Licenses and Permits	80,000
▼ Other Financing Sources	775,358
(392) Interfund Oper Transfers From	675,358
(391) General Fixed Asset Disp.	100,000
▼ Local Government Units Capital and Operating Grants	660,000
(359) Payments in Lieu of Taxes	660,000
▼ Fines and Forfeits	255,500
(331) Fines	255,500
▼ Intergovernmental Revenue	155,000
(350) Intergovernmental Revenue	155,000
▼ Public Works - Other Services	45,000
(373) Fuel Reimbursements	45,000
▼ Unclassified Operating Revenues	35,000
(389) All other Operating Revenue	35,000
<b>Total</b>	<b>\$ 52,274,675</b>



## General Fund Revenues by Activity

▼ Real Property Taxes	\$ 16,700,803
(39100) R.E. TAXES-CURRENT YEAR'S LEVY	17,654,442
(10405) R.E. TAXES - DELINQUENT	131,000
(10404) R.E. TAXES-DLQ PENALTY/INTRST.	12,000
(12600) R.E. TAXES - INTERIMS	5,000
(21200) R.E. TAXES - PRIOR YEAR'S LEVY	3,000
(11404) R.E. TAXES - DLQ COMMISSIONS	100
(12101) R.E. TAXES ASSESS. SETTLEMENTS	-1,104,739
▼ Earned Income Tax	11,400,000
(10210) EARNED INCOME TAX-CURR YR LEVY	11,400,000
▼ Other Taxes	10,190,000
(10360) BUSINESS PRIVILEGE TAX	4,600,000
(10310) MERCANTILE TAXES	2,750,000
(11510) LOCAL SERV. TAX - CURR YR LEVY	1,490,000
(10110) R.E. TRANSFER TAX	1,425,000
(12360) BUSINESS TAX REFUNDS	-75,000

## General Fund Revenues by Activity (continued)

▼ Fees, Licenses and Permits	3,649,239
(12410) BUILDING PERMITS	1,250,000
(10800) FRANCHISE FEES	980,000
(28100) CONTRACTED POLICE SERVICES	812,769
(12510) CONTRACTED SNOW REMOVAL	193,970
(10400) ENGINEERING PERMIT FEES	80,000
(11210) PARKING METER FEES	70,000
(10430) PLUMBING LIC. AND PERMIT FEES	70,000
(13118) POLICE REPORTS	42,000
(10350) CONTRACTOR REGISTRATION FEES	40,000
(14340) HEARING FEES	35,000
(15101) COURT-VIDEO ARRAIGNMENT FEES	30,000
(10130) ALARM FEES	16,000
(10040) ALCOHOL BEVERAGE LICENSES	12,500
(14350) OTHER ZONING FEES	12,000
(15600) PROFESSIONAL/OCCUPATIONAL FEES	3,000
(14400) PLAN REVIEW FEES	2,000
▼ Intergovernmental Revenues	3,029,673
(11310) PENSION SYSTEM STATE AID	2,179,673
(90000) PAYMENT IN LIEU OF TAXES	660,000
(18001) DEA TASK FORCE	125,000
(24010) PURTA FEES	35,000
(18002) DRUG TASK FORCE-HIDTA-HSI	30,000

## General Fund Revenue by Activity (continued)

▼ Investment Income and Rent	2,875,000
(26100) INTEREST ON INVESTMENTS	2,400,000
(20200) RENT OF PROPERTY	475,000
▼ Fund Balance Forward	1,360,212
(94000) FUND BALANCE FORWARD	1,360,212
▼ Other Financing Sources	1,135,286
(14600) HEALTH COSTS REIMBURSEMENTS	955,286
(22200) INSURANCE CLAIMS	100,000
(10098) FUEL REIMBURSEMENTS	45,000
(92000) ALL OTHER OPERATING REVENUE	35,000
▼ Program Revenues	1,033,604
(30100) RECREATION FEES	423,604
(12110) SWIMMING POOL FEES	420,000
(23200) RECREATION PROGRAM FEES	190,000
▼ Transfers	675,358
(75010) TRANSFER FROM WKCOMP	675,358
▼ Fines and Forfeits	225,500
(25100) COURT-DISTRICT MAGISTRATE	115,000
(12119) VEHICLE CODE VIOLATIONS	90,000
(10140) PARKING VIOLATION FINES	15,000
(10121) VIOLATIONS-ORDINANCES ETC.	5,500
<b>Total</b>	<b>\$ 52,274,675</b>



# General Operating Fund 2026 Revenue and Budget History

TOWNSHIP OF ABINGTON 2026 REVENUE AND HISTORY BUDGET GENERAL OPERATING FUND										
REVENUE SOURCE	2026 EST.	Collected as 9/30/2025	2025 BUDGET	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL	2021 ACTUAL	2020 ACTUAL	2019 ACTUAL	2018 ACTUAL
Fund Balance Appropriation	1,360,212		1,004,249	0	0	0			0	0
Real Estate Taxes-DLQ Pen/Int	12,000	11,658	10,000	14,857	13,967	12,804	14,546	in 4100		
Real Estate Taxes-DLQ Commissions	100	-38	(1,000)	-43	(70)	0	(93)			
Prior Year Tax Settlement	(1,104,739)	156,281	170,000	9,157	174,577	185,423	225,915	186,128	148,951	141,763
Real Estate Tax Interims	5,000	4,501	5,000	14,915	17,629	39,302	4,502	4,212	10,422	56,654
Real Estate Tax Prior Year's Levy	3,000	3,308	500	5,850	3,015	453	31,128	24,571		
Real Estate Tax Face	17,654,442	16,524,727	16,880,918	16,752,894	16,759,518	16,755,695	13,418,719	13,477,868	12,082,974	11,568,580
Delinquent Taxes-Prior Years	131,000	154,949	116,200	161,489	134,688	134,490	142,477	133,243	166,501	159,186
R.E. Assessment Appeal Refunds							(124,783)	(66,370)	(67,417)	(7,902)
Fire Tax Interims	Moved to Fund 03		Moved to Fund 03				1,112	1,119	2,454	6,459
Fire Tx Assmnt Appeal	Moved to Fund 03		Moved to Fund 03				(29,380)	(14,977)	(13,761)	(1,004)
Disc. On Real Estate Taxes							(240,390)	(260,079)	(218,765)	(214,566)
Real Estate Tax Penalty							20,716	17,578	15,717	14,579
Est R.E Taxes To Be Liened								0	0	0
Fire Taxes	Moved to Fund 03		Moved to Fund 03				3,140,498	3,153,256	3,155,344	2,474,248
Disc. On Fire Taxes	Moved to Fund 03		Moved to Fund 03				(56,193)	(60,800)	(57,079)	(44,500)
Fire Tax Penalty	Moved to Fund 03		Moved to Fund 03				4,718	4,012	3,821	2,903
Reserve For Fire Tax Liens	Moved to Fund 03		Moved to Fund 03					0	0	0
Deed Transfer Tax	1,425,000	1,089,395	1,350,000	1,640,955	1,412,684	2,313,129	2,215,635	1,642,952	1,417,166	1,499,164
Earned Income Tax	11,400,000	6,404,868	10,750,000	10,960,642	11,191,942	9,806,351	9,682,982	8,645,135	8,520,577	8,223,174
Mercantile Taxes	2,750,000	2,554,853	2,500,000	2,388,869	2,595,629	2,671,212	2,076,746	2,127,074	2,317,739	2,136,774
Business Privilege Tax	4,600,000	4,550,083	5,000,000	4,831,372	5,247,798	5,157,279	4,257,980	4,738,177	4,489,517	5,006,595
Business Tax Audits							405	0	19,257	17,140
Local Service Tax	1,490,000	773,193	1,450,000	1,754,290	1,200,645	1,231,403	1,299,107	1,258,791	1,317,960	1,343,216
Business Tax Refunds	(75,000)	-67,803	(75,000)	-96,327	(176,389)	(80,721)	(149,540)	(82,185)	(320,417)	(469,595)
Engineering Permit Fees	80,000	51,187	80,000	73,550	37,764	65,265	236,999	94,217	172,071	232,609
Real Estate Registry Fee				0	920	7,915	8,205	6,240	10,810	11,430
Contractor Registration Fee	40,000	28,125	40,000	40,600	42,950	44,550	40,195	37,550	42,675	31,825
Franchise Fees	980,000	480,165	1,000,000	1,003,981	1,064,039	1,137,629	1,134,426	1,156,876	1,201,808	1,222,238
Professional/Occupational Fees	3,000	3,400	1,000	8,200						
Fines- Code Violations	5,500	3,443	5,500	4,335	12,347			0	0	0
Parking Violations	15,000	11,257	15,000	19,873	14,624	13,135	20,900	12,295	37,573	37,705
Red Light Camera	90,000	64,462	80,000	84,639	87,085	84,369	77,284	68,344	67,974	68,447
Video Arraignment	30,000	25,721	30,000	27,614	27,773	24,622	43,295	52,739	64,960	75,976
Fines & Forfeitures	115,000	80,914	115,000	117,471	125,050	88,234	101,426	115,575	145,641	158,212
Interest On Investments	2,400,000	1,758,562	2,400,000	3,047,079	2,598,749	751,609	214,950	362,261	453,889	342,013
Unrealized Gain/Loss							(851)	(7,962)	22,993	(7,351)
Rent On Property	475,000	482,834	450,000	531,774	488,649	477,996	402,732	322,356	772,712	774,246
Training Center Rental								0	0	500
Bus Shelters							31,680	29,040	31,680	31,680
Bodelhits Fees			0	0	1,500			8,500	750	0
Des Task Force	125,000	153,222	75,000	113,511	25,508	23,155	107,556	0	81,449	63,764
Drug Task Force-HIDTA-HSI	30,000	19,510	5,000	13,110						
PennDOT Edgehill/Tyson Project								0	(10,120)	390,638
Grant - County				53,570						
Emergency Disaster Relief			0	24,497						
Beverage Licenses	12,500	13,450	10,000	12,650	12,250	12,650	2,000	11,050	12,650	13,050
Grants - State				0			493,034	388,485	389,698	356,211
State Reimb.-Pension Plans	2,179,673	2,179,674	1,864,924	2,038,464	1,864,924	1,668,105	1,530,333	1,644,560	1,756,331	1,527,111
Utility Realty Tax	35,000		32,000	39,677	36,947	34,933	34,853	32,315	29,722	34,033
Payment In Lieu of Taxes (PILOT)	660,000	182,802	637,000	848,017	689,638	539,897	666,002	665,997	2,125	471
Zoning Hearing Fees	35,000	23,925	35,000	44,000	35,000					
Other Zoning Fees	12,000	14,375	10,000	7,900	13,100					
Plan Review Fees	2,000	2,400	1,000	1,900	2,400					
Alarm Fees	16,000	12,615	15,000	12,380	14,050	13,900	11,850	14,700	14,270	16,720
Plumbing Fee	70,000	51,078	70,000	70,789	70,913	57,402	100,134	68,663	77,738	55,845
Fire Permits	Moved to Fund 03		Moved to Fund 03				28,513	36,613	53,100	21,238
Fire Inspection Fees	Moved to Fund 03		Moved to Fund 03				11,651	36,764	45,265	24,275
Building Permit Fees	1,250,000	1,181,577	1,150,000	1,042,556	1,127,808	1,644,547	1,277,319	1,092,100	1,660,164	1,251,701
Police Reports	42,000	27,671	45,000	45,140	40,460	45,278	44,689	34,450	73,539	50,192
Police Reimbursable Overtime	812,769	412,753	676,300	801,259	553,374	579,082	273,957	209,699	179,136	246,052
SRO #2							74,320	54,493	104,189	104,189
Parking Meter Fees	70,000	42,071	25,000	35,725	17,117	20,746	28,191	24,498	38,490	36,466
State/County Snow Reimb.	193,970	21,144	187,056	177,661	193,151	151,391	308,144	124,215	60,440	68,120
Recyclable Materials		510	0	3,083	2,027	1,363	3,160	285	3,449	3,175
Health Reimbursements	955,286	190,580	335,000	1,031,524	358,701	37,881	43,175	52,456	62,645	75,156
Swimming Pools	420,000	398,423	390,000	411,942	375,305	324,386	224,978	87,496	288,288	278,626
Parks & Rec. Spec. Events	190,000	97,588	225,000	184,772	213,512	199,348	147,515	14,880	218,599	240,746
Recreational Facilities	423,604	210,549	430,000	343,212	313,263	294,815	280,646	276,659	257,849	272,378
Fuel Reimbursements	45,000	20,456	54,700	35,377	38,294					
Refunds	35,000	-8,227	190,000	37,715	193,803	465,621	604,717	707,307	702,906	744,510
Insurance Claims	100,000	133,835	84,998	118,431	171,954	58,855	80,647	66,940	134,623	52,993
Sale Of Property, Supplies, Equipment			0	6,888		94,368		0	0	100
Transfer from Workers' Comp Fund	675,358									
Proceeds 2017 Bond Issue								0	0	0
Total Revenues	52,274,675	40,531,923	49,925,345	50,953,785	49,440,389	47,209,866	44,625,433	42,832,410	42,253,038	41,230,154

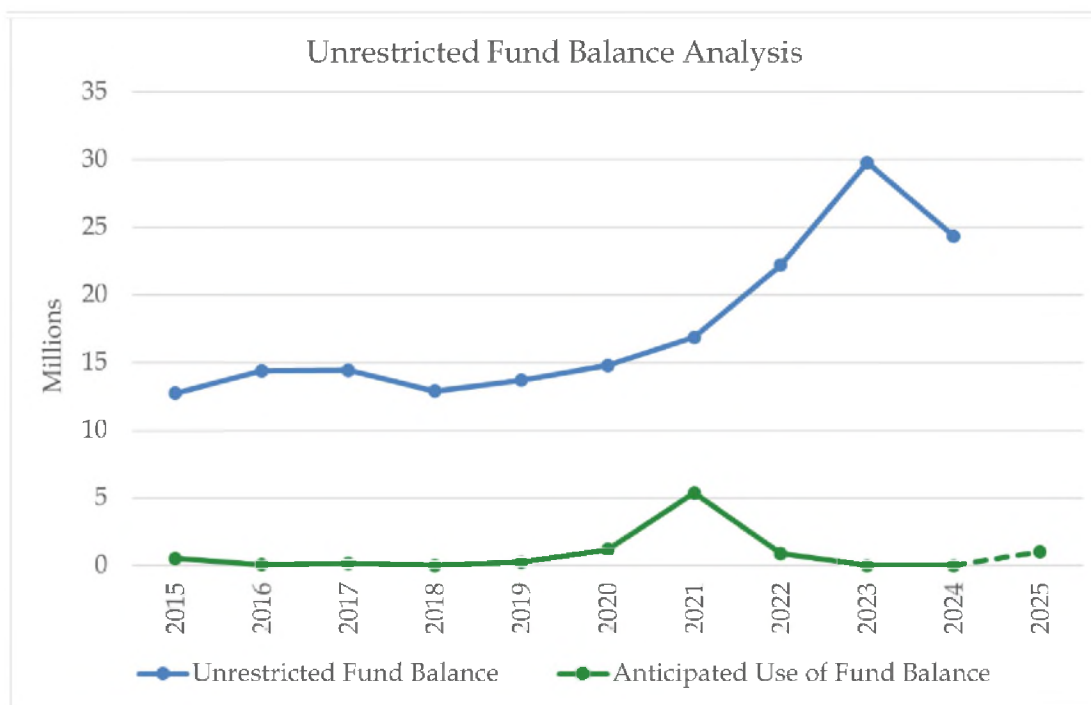
## General Fund- Unrestricted Fund Balance Analysis Modified Accrual Basis

Fund balance represents the difference between assets and liabilities. This difference is further segregated into reserved and unreserved portions. Reserved resources are not available for spending and are not reflected in the information presented.

### TOWNSHIP OF ABINGTON - GENERAL FUND UNRESTRICTED FUND BALANCE ANALYSIS MODIFIED ACCRUAL BASIS

Year	Balance Sheet Unrestricted Fund Bal per Audited Financial Statements @ 12/31	Combined Statement of Rev/Exp Actual Revenues Received per Financial Statements @ 12/31	Combined Statement of Rev/Exp Actual Expenditures per Financial Statements @ 12/31	Percent of Fund Balance to Actual Revenues	Budget Process Anticipated Use of Fund Balance (to close gap)	Fund Balance @ Board Apprvd Minimum of 8.5%
2015	\$ 12,746,095	\$ 39,100,372	\$ 37,001,135	32.60%	\$ 521,932	\$ 3,145,096
2016	\$ 14,399,464	\$ 40,830,602	\$ 39,291,961	35.27%	\$ 69,416	\$ 3,339,817
2017	\$ 14,437,438	\$ 41,265,615	\$ 39,489,385	34.99%	\$ 155,850	\$ 3,356,598
2018	\$ 12,899,334	\$ 40,873,844	\$ 39,905,355	31.56%	\$ -	\$ 3,391,955
2019	\$ 13,686,973	\$ 41,863,342	\$ 40,484,750	32.69%	\$ 242,954	\$ 3,441,204
2020	\$ 14,797,570	\$ 42,452,650	\$ 40,236,587	34.86%	\$ 1,180,041	\$ 3,420,110
2021	\$ 16,877,592	\$ 44,278,583	\$ 42,500,210	38.12%	\$ 5,357,475	\$ 3,612,518
2022	\$ 22,203,376	\$ 47,209,869	\$ 40,420,905	47.03%	\$ 891,733	\$ 3,435,777
2023 <sup>2</sup>	\$ 29,775,472	\$ 49,874,699	\$ 43,019,430	59.70%	\$ -	\$ 3,656,652
2024 <sup>2</sup>	\$ 24,334,979	\$ 50,954,911	\$ 46,156,660	47.76%	\$ -	\$ 3,923,316

<sup>2</sup>Reflects Fund Balance Policy Transfer to Capital



## General Government Overview– Revenues

▼ Revenues	\$ 46,878,620
▼ Real Property Taxes	16,700,803
(39100) R.E. TAXES-CURRENT YEAR'S LEVY	17,654,442
(10405) R.E. TAXES - DELINQUENT	131,000
(10404) R.E. TAXES-DLQ PENALTY/INTRST.	12,000
(12600) R.E. TAXES - INTERIMS	5,000
(21200) R.E. TAXES - PRIOR YEAR'S LEVY	3,000
(11404) R.E. TAXES - DLQ COMMISSIONS	100
(12101) R.E. TAXES ASSESS. SETTLEMENTS	-1,104,739
▼ Earned Income Tax	11,400,000
(10210) EARNED INCOME TAX-CURR YR LEVY	11,400,000
▼ Other Taxes	10,190,000
(10360) BUSINESS PRIVILEGE TAX	4,600,000
(10310) MERCANTILE TAXES	2,750,000
(11510) LOCAL SERV. TAX - CURR YR LEVY	1,490,000
(10110) R.E. TRANSFER TAX	1,425,000
(12360) BUSINESS TAX REFUNDS	-75,000
▼ Investment Income and Rent	2,875,000
(26100) INTEREST ON INVESTMENTS	2,400,000
(20200) RENT OF PROPERTY	475,000



## General Government Overview– Revenues (continued)

▼ Intergovernmental Revenues	2,874,673
(11310) PENSION SYSTEM STATE AID	2,179,673
(90000) PAYMENT IN LIEU OF TAXES	660,000
(24010) PURTA FEES	35,000
▼ Other Financing Sources	1,090,286
(14600) HEALTH COSTS REIMBURSEMENTS	955,286
(22200) INSURANCE CLAIMS	100,000
(92000) ALL OTHER OPERATING REVENUE	35,000
▼ Fees, Licenses and Permits	1,072,500
(10800) FRANCHISE FEES	980,000
(10400) ENGINEERING PERMIT FEES	80,000
(10040) ALCOHOL BEVERAGE LICENSES	12,500
▼ Transfers	675,358
(75010) TRANSFER FROM WKCOMP	675,358

## General Government Overview– Expenses

▼ Personnel	2,105,744
(10112) SALARY EXPENSE	1,537,712
(11197) PENSION - DEFINED BENEFIT	165,413
(10192) SOCIAL SECURITY	130,032
(10105) SALARIES - ELECTED OFFICIALS	85,000
(10115) WAGE EXPENSE-PART-TIME	62,400
(10197) MUNICIPAL RETIREMENT	40,000
(12197) PENSION - DEFINED CONTRIB MAND	27,713
(12189) DEFERRED COMPENSATION	24,960
(10179) LONGEVITY	14,625
(10194) PA UNEMPLOYMENT	10,000
(10198) LIFE AND DISABILITY INSURANCE	7,889
▼ Services	1,811,230
(10450) CONTRACTED SERVICES	1,223,630
(12310) PROFESSIONAL SERVICES	191,000
(10318) CONTINGENCY EXPENSE	150,000
(11390) BANK SERVICE CHARGES/FEES	35,000
(10373) BUILDING MAINTENANCE	30,500
(11341) ADVERTISING	21,000
(10540) PROMOTIONAL EVENTS	8,000
(13520) PAYMENT TO OTHER INSTITUTIONS	3,600
(11540) PAYMENT TO NON-GOVERNMENT ORG	2,000

## General Government Overview– Expenses (continued)

▼ Transfers	1,131,919
(12070) TRANSFER TO OPEB FUND	1,104,523
(10023) TRANSFER TO DEBT SERVICE	27,396
▼ Insurance	572,703
(12196) MEDICAL BENEFITS	460,946
(10351) PROPERTY & LIABILITY INSURANCE	106,006
(10353) SURETY AND FIDELITY	4,000
(11354) WORKERS' COMP INSURANCE	1,751
▼ Legal	258,500
(10314) LEGAL SERVICES	200,000
(10317) SPECIAL LEGAL	52,500
(10361) ELECTRIC AND GAS	77,000
(10366) WATER SERVICE	7,600



## General Government Overview– Expenses (continued)

▼ Equipment	83,000
(10260) SMALL TOOLS AND MINOR EQUIP	76,500
(10374) MACHINERY AND EQUIPMENT MAINT.	6,500
▼ Materials and Supplies	65,450
(12210) OFFICE SUPPLIES	23,650
(10241) GENERAL GOVERNMENT SUPPLIES	21,800
(10227) SANITATION SUPPLIES	20,000
▼ Travel, Training and Dues	49,170
(11420) DUES, SUBSCR. AND MEMBERSHIPS	33,470
(10460) MEETINGS AND CONFERENCES	15,700
▼ Chargebacks	-944,833
(17001) INFORMATION TECH. CHARGEBACK	132,585
(13002) VEHICLE MAINTENANCE CHARGEBACK	62,801
(89000) INTERDEPARTMENTAL ALLOCATION	-1,140,219
Revenues Less Expenses	\$ 41,529,137

## General Government Legislative Expenses 400

▼ Personnel	\$ 80,738
(10105) SALARIES - ELECTED OFFICIALS	75,000
(10192) SOCIAL SECURITY	5,738
▼ Travel, Training and Dues	12,200
(11420) DUES, SUBSCR. AND MEMBERSHIPS	12,200
▼ Materials and Supplies	10,000
(10241) GENERAL GOVERNMENT SUPPLIES	10,000
▼ Services	3,600
(13520) PAYMENT TO OTHER INSTITUTIONS	3,600
Total	\$ 106,538

## General Government Legislative Expenses– Executive 401

▼ Personnel	\$ 1,040,780
(10112) SALARY EXPENSE	841,728
(11197) PENSION - DEFINED BENEFIT	82,706
(10192) SOCIAL SECURITY	64,884
(12189) DEFERRED COMPENSATION	24,960
(12197) PENSION - DEFINED CONTRIB MAND	15,836
(10179) LONGEVITY	6,425
(10198) LIFE AND DISABILITY INSURANCE	4,241
▼ Insurance	266,370
(12196) MEDICAL BENEFITS	207,071
(10351) PROPERTY & LIABILITY INSURANCE	58,073
(11354) WORKERS' COMP INSURANCE	1,226
▼ Chargebacks	142,351
(17001) INFORMATION TECH. CHARGEBACK	79,550
(13002) VEHICLE MAINTENANCE CHARGEBACK	62,801
▼ Travel, Training and Dues	23,000
(11420) DUES, SUBSCR. AND MEMBERSHIPS	13,000
(10460) MEETINGS AND CONFERENCES	10,000
▼ Materials and Supplies	5,000
(12210) OFFICE SUPPLIES	5,000
<b>Total</b>	<b>\$ 1,477,501</b>



## General Government Expenses– Finance 402

▼ Personnel	\$ 574,641
(10112) SALARY EXPENSE	439,842
(11197) PENSION - DEFINED BENEFIT	62,030
(10192) SOCIAL SECURITY	35,704
(10115) WAGE EXPENSE-PART-TIME	20,800
(12197) PENSION - DEFINED CONTRIB MAND	7,918
(10179) LONGEVITY	6,075
(10198) LIFE AND DISABILITY INSURANCE	2,272
▼ Insurance	155,421
(12196) MEDICAL BENEFITS	149,933
(10351) PROPERTY & LIABILITY INSURANCE	5,051
(11354) WORKERS' COMP INSURANCE	437
▼ Services	60,000
(10311) ACCOUNTING/AUDITING SERVICES	60,000
▼ Chargebacks	26,517
(17001) INFORMATION TECH. CHARGEBACK	26,517
▼ Travel, Training and Dues	4,610
(11420) DUES, SUBSCR. AND MEMBERSHIPS	4,610
▼ Materials and Supplies	2,550
(12210) OFFICE SUPPLIES	2,550
<b>Total</b>	<b>\$ 823,739</b>



## General Government Expenses– Tax Collection 403

▼ Services	\$ 338,000
(10450) CONTRACTED SERVICES	330,000
(10311) ACCOUNTING/AUDITING SERVICES	8,000
▼ Chargebacks	26,518
(17001) INFORMATION TECH. CHARGEBACK	26,518
▼ Personnel	10,765
(10105) SALARIES - ELECTED OFFICIALS	10,000
(10192) SOCIAL SECURITY	765
▼ Materials and Supplies	10,000
(12210) OFFICE SUPPLIES	10,000
▼ Insurance	6,882
(10353) SURETY AND FIDELITY	4,000
(10351) PROPERTY & LIABILITY INSURANCE	2,882
▼ Legal	2,500
(10317) SPECIAL LEGAL	2,500
<b>Total</b>	<b>\$ 394,665</b>

## Solicitor/Legal Services 404

▼ Legal	\$ 256,000
(10314) LEGAL SERVICES	200,000
(10317) SPECIAL LEGAL	50,000
(11317) LEGAL-TAX ASSESSMENT APPEALS	6,000
▼ Services	9,000
(10342) PRINTING	9,000
<b>Total</b>	<b>\$ 265,000</b>

## General Government Expenses– Other Gen Govt Admin 406

▼ Services	\$ 461,880
(12310) PROFESSIONAL SERVICES	150,000
(10318) CONTINGENCY EXPENSE	150,000
(10450) CONTRACTED SERVICES	58,380
(11215) POSTAGE	37,500
(11390) BANK SERVICE CHARGES/FEEs	35,000
(11341) ADVERTISING	21,000
(10540) PROMOTIONAL EVENTS	8,000
(11540) PAYMENT TO NON-GOVERNMENT ORG	2,000
▼ Personnel	156,943
(10112) SALARY EXPENSE	66,645
(10115) WAGE EXPENSE-PART-TIME	41,600
(10197) MUNICIPAL RETIREMENT	40,000
(10192) SOCIAL SECURITY	8,281
(10198) LIFE AND DISABILITY INSURANCE	417
▼ Utilities	40,000
(10321) TELEPHONE MONTHLY CHARGES	40,000
▼ Materials and Supplies	17,900
(10241) GENERAL GOVERNMENT SUPPLIES	11,800
(12210) OFFICE SUPPLIES	6,100
▼ Insurance	9,538
(12196) MEDICAL BENEFITS	9,538
▼ Equipment	6,500
(10374) MACHINERY AND EQUIPMENT MAINT.	6,500
▼ Travel, Training and Dues	3,660
(11420) DUES, SUBSCR. AND MEMBERSHIPS	3,660
Total	\$ 696,421

## General Government Expenses- IT/Networking Services (407)

▼ Services	\$ 684,650
(10450) CONTRACTED SERVICES	611,650
(12310) PROFESSIONAL SERVICES	41,000
(10342) PRINTING	32,000
▼ Personnel	231,877
(10112) SALARY EXPENSE	189,497
(11197) PENSION - DEFINED BENEFIT	20,677
(10192) SOCIAL SECURITY	14,660
(12197) PENSION - DEFINED CONTRIB MAND	3,959
(10179) LONGEVITY	2,125
(10198) LIFE AND DISABILITY INSURANCE	959
▼ Utilities	92,000
(10321) TELEPHONE MONTHLY CHARGES	92,000
▼ Equipment	76,500
(10260) SMALL TOOLS AND MINOR EQUIP	76,500
▼ Insurance	49,492
(12196) MEDICAL BENEFITS	49,404
(11354) WORKERS' COMP INSURANCE	88
▼ Travel, Training and Dues	5,700
(10460) MEETINGS AND CONFERENCES	5,700
▼ Chargebacks	-1,140,219
(89000) INTERDEPARTMENTAL ALLOCATION	-1,140,219
Total	\$ 0



## IT Networking Services Details

Departments	Object	Amount (\$)	Itemization Description
IT-Networking Services	CONTRACTED SERV...	18,000.00	Computyme
IT-Networking Services	CONTRACTED SERV...	2,400.00	AMS Maintenance
IT-Networking Services	CONTRACTED SERV...	18,000.00	Tyler Technologies
IT-Networking Services	CONTRACTED SERV...	1,000.00	MEA
IT-Networking Services	CONTRACTED SERV...	5,000.00	Building Security / Swipe Cards
IT-Networking Services	CONTRACTED SERV...	1,250.00	Online Code Book
IT-Networking Services	CONTRACTED SERV...	1,000.00	ASCAP Music Agreement
IT-Networking Services	CONTRACTED SERV...	15,000.00	Printer Contracts
IT-Networking Services	CONTRACTED SERV...	28,000.00	Office 365, Township Plans
IT-Networking Services	CONTRACTED SERV...	40,000.00	Office365, Police Plans
IT-Networking Services	CONTRACTED SERV...	120,000.00	Wireless Data Plans
IT-Networking Services	CONTRACTED SERV...	4,000.00	Viebit Video Service
IT-Networking Services	CONTRACTED SERV...	66,000.00	GIS: ESRI Enterprise and Hub Agreement and consulting ...
IT-Networking Services	CONTRACTED SERV...	4,500.00	Zoom Webinars and Meetings
IT-Networking Services	CONTRACTED SERV...	30,000.00	Comcast Internet and Fiber Network for multiple buildings
IT-Networking Services	CONTRACTED SERV...	21,000.00	Civic Plus Web Hosting and Agenda Management

## IT Networking Services Details (continued)

IT-Networking Services	CONTRACTED SERV...	195,000.00		OpenGov ERP
IT-Networking Services	CONTRACTED SERV...	10,000.00		Cisco DUO security
IT-Networking Services	CONTRACTED SERV...	7,500.00		Bluebeam Integration with OpenGov
IT-Networking Services	CONTRACTED SERV...	5,000.00		Azure Cloud Backup
IT-Networking Services	CONTRACTED SERV...	7,000.00		Cisco Duo Security Software
IT-Networking Services	CONTRACTED SERV...	5,000.00		Network Auditing Software (AuditWizard and WhatsUp G...
IT-Networking Services	CONTRACTED SERV...	7,000.00		Digial Media and Communications Subscriptions
IT-Networking Services	PENSION - DEFINED...	20,677.00		
IT-Networking Services	SALARY EXPENSE	189,497.00	Not in Proposal	Not in Proposal
IT-Networking Services	MEDICAL BENEFITS	49,404.00	Not in Proposal	Not in Proposal
IT-Networking Services	MEETINGS AND CO...	5,700.00		
IT-Networking Services	LONGEVITY	2,125.00	Not in Proposal	Not in Proposal
IT-Networking Services	SOCIAL SECURITY	14,660.00	Not in Proposal	Not in Proposal
IT-Networking Services	TELEPHONE MONT...	92,000.00	Comcast Phone System	
IT-Networking Services	LIFE AND DISABILIT...	959.00	Not in Proposal	Not in Proposal
IT-Networking Services	WORKERS' COMP L...	88.00		
IT-Networking Services	SMALL TOOLS AND ...	5,000.00		Computers, Desktops

## IT Networking Services Details (continued)

IT-Networking Services	SMALL TOOLS AND ...	35,000.00		Computers, Laptops
IT-Networking Services	SMALL TOOLS AND ...	2,000.00		Monitors
IT-Networking Services	SMALL TOOLS AND ...	5,000.00		Computer Hardware
IT-Networking Services	SMALL TOOLS AND ...	15,000.00		Misc. Parts & Equipment
IT-Networking Services	SMALL TOOLS AND ...	4,500.00		Marketing and Branding Materials
IT-Networking Services	SMALL TOOLS AND ...	5,000.00		Networking Equipment
IT-Networking Services	SMALL TOOLS AND ...	5,000.00		Public Information Infrastructure
IT-Networking Services	PRINTING	32,000.00	Calendar and other Printed Mate	
IT-Networking Services	PROFESSIONAL SE...	10,000.00		Consultant Services
IT-Networking Services	PROFESSIONAL SE...	5,000.00		Technology Development Services
IT-Networking Services	PROFESSIONAL SE...	3,500.00		Splashtop Computer Auditing Software
IT-Networking Services	PROFESSIONAL SE...	10,000.00		Adobe Creative Cloud
IT-Networking Services	PROFESSIONAL SE...	2,500.00		Web Site Services
IT-Networking Services	PROFESSIONAL SE...	5,000.00		GIS Development Services
IT-Networking Services	PROFESSIONAL SE...	5,000.00		Update Technology For Commissioners
IT-Networking Services	PENSION - DEFINED...	3,959.00		



## General Government Buildings and Plant Expenses (409)

▼ Utilities	\$ 84,600
(10361) ELECTRIC AND GAS	77,000
(10366) WATER SERVICE	7,600
▼ Services	66,600
(10450) CONTRACTED SERVICES	36,100
(10373) BUILDING MAINTENANCE	30,500
▼ Materials and Supplies	20,000
(10227) SANITATION SUPPLIES	20,000
Total	\$ 171,200

## General Government Expenses– All Other (412/481/86/487/492)

▼ Transfers	\$ 1,131,919
(12070) TRANSFER TO OPEB FUND	1,104,523
(10023) TRANSFER TO DEBT SERVICE	27,396
▼ Services	187,500
(10450) CONTRACTED SERVICES	187,500
▼ Insurance	85,000
(12196) MEDICAL BENEFITS	45,000
(10351) PROPERTY & LIABILITY INSURANCE	40,000
▼ Personnel	10,000
(10194) PA UNEMPLOYMENT	10,000
Total	\$ 1,414,419

Community Development Block Grant (462)

▼ Personnel	\$ 103,552
(10112) SALARY EXPENSE	95,748
(10192) SOCIAL SECURITY	7,325
(10198) LIFE AND DISABILITY INSURANCE	479
▼ Insurance	17,714
(12196) MEDICAL BENEFITS	17,714
▼ Chargebacks	-121,418
(12040) CHARGEBACK TO HUD	-121,418
Total	\$ -152

## Police Overview– Revenues

▼ Fees, Licenses and Permits	970,769
(28100) CONTRACTED POLICE SERVICES	812,769
(11210) PARKING METER FEES	70,000
(13118) POLICE REPORTS	42,000
(15101) COURT-VIDEO ARRAIGNMENT FEES	30,000
(10130) ALARM FEES	16,000
▼ Fines and Forfeits	220,000
(25100) COURT-DISTRICT MAGISTRATE	115,000
(12119) VEHICLE CODE VIOLATIONS	90,000
(10140) PARKING VIOLATION FINES	15,000
▼ Intergovernmental Revenues	155,000
(18001) DEA TASK FORCE	125,000
(18002) DRUG TASK FORCE-HIDTA-HSI	30,000

## Police Overview– Expenses

▼ Expenses	30,117,905
▼ Personnel	23,562,419
(11112) SALARY EXPENSE-POLICE	13,982,549
(11197) PENSION - DEFINED BENEFIT	4,933,468
(10112) SALARY EXPENSE	1,310,399
(10179) LONGEVITY	709,035
(10115) WAGE EXPENSE-PART-TIME	541,023
(12180) OVERTIME-POLICE OFFICERS	413,999
(10192) SOCIAL SECURITY	368,889
(10185) RETIREMENT HOURS PAYOUT	356,000
(14180) OVERTIME REIMBURSABLE	225,000
(10238) CLOTHING AND UNIFORMS	177,750
(16180) OVERTIME-HOLIDAY PAY	144,504
(13180) OVERTIME-POLICE SGTS.	83,200
(10188) EDUCATION INCENTIVE	69,450
(12197) PENSION - DEFINED CONTRIB MAND	59,382
(17180) OVERTIME-TRAFFIC SAFETY	55,000



## Police Overview– Expenses (continued)

(17180) OVERTIME-TRAFFIC SAFETY	55,000
(10198) LIFE AND DISABILITY INSURANCE	52,964
(11180) OVERTIME-CIVILIAN	33,307
(11188) TUITION REIMBURSEMENT	12,000
(10187) TRAINING-POLICE FTO	12,000
(10117) K-9 UNIT CARE ALLOWANCE	12,000
(12189) DEFERRED COMPENSATION	10,500
▼ Insurance	4,210,576
(12196) MEDICAL BENEFITS	3,282,865
(10351) PROPERTY & LIABILITY INSURANCE	484,363
(11354) WORKERS' COMP INSURANCE	443,348
▼ Chargebacks	1,620,843
(13002) VEHICLE MAINTENANCE CHARGEBACK	942,015
(17001) INFORMATION TECH. CHARGEBACK	678,828
▼ Services	318,412
(10450) CONTRACTED SERVICES	282,912
(10373) BUILDING MAINTENANCE	15,500
(12310) PROFESSIONAL SERVICES	9,000
(10342) PRINTING	6,000
(10229) PRISONER EXPENSE	5,000
▼ Equipment	167,900
(10260) SMALL TOOLS AND MINOR EQUIP	156,000
(10374) MACHINERY AND EQUIPMENT MAINT.	11,900

## Police Overview– Expenses (continued)

▼ Travel, Training and Dues	88,530
(10460) MEETINGS AND CONFERENCES	82,530
(11420) DUES, SUBSCR. AND MEMBERSHIPS	6,000
▼ Utilities	84,325
(10321) TELEPHONE MONTHLY CHARGES	68,000
(10361) ELECTRIC AND GAS	16,325
▼ Materials and Supplies	48,900
(10264) TACTICAL SUPPLIES	18,000
(10241) GENERAL GOVERNMENT SUPPLIES	16,650
(12210) OFFICE SUPPLIES	14,250
▼ Capital	16,000
(10740) MACHINERY	16,000
Revenues Less Expenses	\$ -28,772,136

## Police Department– Police (410) Expenses

▼ Personnel	\$ 22,742,480
(11112) SALARY EXPENSE-POLICE	13,689,159
(11197) PENSION - DEFINED BENEFIT	4,933,468
(10112) SALARY EXPENSE	1,189,408
(10179) LONGEVITY	686,787
(12180) OVERTIME-POLICE OFFICERS	385,000
(10185) RETIREMENT HOURS PAYOUT	356,000
(10192) SOCIAL SECURITY	331,554
(10115) WAGE EXPENSE-PART-TIME	243,583
(14180) OVERTIME REIMBURSABLE	225,000
(10238) CLOTHING AND UNIFORMS	168,350
(16180) OVERTIME-HOLIDAY PAY	140,000
(13180) OVERTIME-POLICE SGTS.	83,200
(10188) EDUCATION INCENTIVE	67,500
(12197) PENSION - DEFINED CONTRIB MAND	59,382
(17180) OVERTIME-TRAFFIC SAFETY	55,000
(10198) LIFE AND DISABILITY INSURANCE	50,782
(11180) OVERTIME-CIVILIAN	31,807
(11188) TUITION REIMBURSEMENT	12,000
(10187) TRAINING-POLICE FTO	12,000
(10117) K-9 UNIT CARE ALLOWANCE	12,000
(12189) DEFERRED COMPENSATION	10,500
▼ Insurance	4,088,190
(12196) MEDICAL BENEFITS	3,160,479
(10351) PROPERTY & LIABILITY INSURANCE	484,363
(11354) WORKERS' COMP INSURANCE	443,348



Police Department– Police (410) Expenses- continued

▼ Chargebacks	1,620,843
(13002) VEHICLE MAINTENANCE CHARGEBACK	942,015
(17001) INFORMATION TECH. CHARGEBACK	678,828
▼ Services	295,569
(10450) CONTRACTED SERVICES	260,069
(10373) BUILDING MAINTENANCE	15,500
(12310) PROFESSIONAL SERVICES	9,000
(10342) PRINTING	6,000
(10229) PRISONER EXPENSE	5,000
▼ Equipment	157,900
(10260) SMALL TOOLS AND MINOR EQUIP	150,500
(10374) MACHINERY AND EQUIPMENT MAINT.	7,400
▼ Travel, Training and Dues	88,530
(10460) MEETINGS AND CONFERENCES	82,530
(11420) DUES, SUBSCR. AND MEMBERSHIPS	6,000
▼ Utilities	84,325
(10321) TELEPHONE MONTHLY CHARGES	68,000
(10361) ELECTRIC AND GAS	16,325
▼ Materials and Supplies	48,400
(10264) TACTICAL SUPPLIES	18,000
(10241) GENERAL GOVERNMENT SUPPLIES	16,650
(12210) OFFICE SUPPLIES	13,750
▼ Capital	16,000
(10740) MACHINERY	16,000
Total	\$ 29,142,237

410 Item View	Category	2026
Data Updated Oct 29, 2025, 4:04 PM	Personnel	\$22,742,480.00
	Insurance	\$4,088,190.00
	Chargebacks	\$1,620,843.00
	Services	\$295,569.00
	Equipment	\$157,900.00
	Other	\$237,255.00

# Police Department– Traffic Safety (419) Expenses

▼ Personnel	\$ 746,521
(10115) WAGE EXPENSE-PART-TIME	297,440
(11112) SALARY EXPENSE-POLICE	293,390
(10112) SALARY EXPENSE	54,472
(10192) SOCIAL SECURITY	32,169
(12180) OVERTIME-POLICE OFFICERS	28,999
(10179) LONGEVITY	22,248
(10238) CLOTHING AND UNIFORMS	9,000
(16180) OVERTIME-HOLIDAY PAY	4,004
(10188) EDUCATION INCENTIVE	1,950
(10198) LIFE AND DISABILITY INSURANCE	1,849
(11180) OVERTIME-CIVILIAN	1,000
▼ Insurance	108,760
(12196) MEDICAL BENEFITS	108,760
▼ Services	21,343
(10450) CONTRACTED SERVICES	21,343
▼ Equipment	9,000
(10374) MACHINERY AND EQUIPMENT MAINT.	4,500
(10260) SMALL TOOLS AND MINOR EQUIP	4,500
▼ Materials and Supplies	500
(12210) OFFICE SUPPLIES	500
Total	\$ 886,124

419 Item View	Category	2026
Data Updated Oct 29, 2025, 4:04 PM	Personnel	\$746,521.00
	Insurance	\$108,760.00
	Services	\$21,343.00
	Equipment	\$9,000.00
	Materials and Supplies	\$500.00

Police Department– Animal Control (422) Expenses

▼ Personnel	\$ 73,418
(10112) SALARY EXPENSE	66,519
(10192) SOCIAL SECURITY	5,166
(16180) OVERTIME-HOLIDAY PAY	500
(11180) OVERTIME-CIVILIAN	500
(10238) CLOTHING AND UNIFORMS	400
(10198) LIFE AND DISABILITY INSURANCE	333
▼ Insurance	13,626
(12196) MEDICAL BENEFITS	13,626
▼ Services	1,500
(10450) CONTRACTED SERVICES	1,500
▼ Equipment	1,000
(10260) SMALL TOOLS AND MINOR EQUIP	1,000
Total	\$ 89,544

422 Item View	Category	2026
Data Updated Oct 29, 2025, 4:04 PM	Personnel	\$73,418.00
	Insurance	\$13,626.00
	Services	\$1,500.00
	Equipment	\$1,000.00



## Community Development Overview– Revenues

▼ Revenues	\$ 1,417,500
▼ Fees, Licenses and Permits	1,412,000
(12410) BUILDING PERMITS	1,250,000
(10430) PLUMBING LIC. AND PERMIT FEES	70,000
(10350) CONTRACTOR REGISTRATION FEES	40,000
(14340) HEARING FEES	35,000
(14350) OTHER ZONING FEES	12,000
(15600) PROFESSIONAL/OCCUPATIONAL FEES	3,000
(14400) PLAN REVIEW FEES	2,000
▼ Fines and Forfeits	5,500
(10121) VIOLATIONS-ORDINANCES ETC.	5,500

## Community Development Overview– Expenses

▼ Expenses	1,217,582
▼ Personnel	654,654
(10112) SALARY EXPENSE	564,498
(10192) SOCIAL SECURITY	43,445
(11197) PENSION - DEFINED BENEFIT	20,677
(12197) PENSION - DEFINED CONTRIB MAND	19,794
(10179) LONGEVITY	3,400
(10198) LIFE AND DISABILITY INSURANCE	2,840
▼ Insurance	267,307
(12196) MEDICAL BENEFITS	253,457
(10351) PROPERTY & LIABILITY INSURANCE	12,651
(11354) WORKERS' COMP INSURANCE	1,199

## Community Development Overview– Expenses (continued)

▼ Services	106,500
(12310) PROFESSIONAL SERVICES	54,500
(10450) CONTRACTED SERVICES	39,000
(11341) ADVERTISING	13,000
▼ Chargebacks	94,621
(13002) VEHICLE MAINTENANCE CHARGEBACK	62,801
(17001) INFORMATION TECH. CHARGEBACK	31,820
▼ Legal	90,000
(10314) LEGAL SERVICES	90,000
▼ Materials and Supplies	2,500
(12210) OFFICE SUPPLIES	2,500
▼ Travel, Training and Dues	2,000
(11420) DUES, SUBSCR. AND MEMBERSHIPS	1,000
(10460) MEETINGS AND CONFERENCES	1,000
Revenues Less Expenses	\$ 199,918

## Community Development- Code Enforcement Expenses (413)

▼ Personnel	\$ 562,974
(10112) SALARY EXPENSE	479,727
(10192) SOCIAL SECURITY	36,960
(11197) PENSION - DEFINED BENEFIT	20,677
(12197) PENSION - DEFINED CONTRIB MAND	19,794
(10179) LONGEVITY	3,400
(10198) LIFE AND DISABILITY INSURANCE	2,416
▼ Insurance	226,430
(12196) MEDICAL BENEFITS	212,580
(10351) PROPERTY & LIABILITY INSURANCE	12,651
(11354) WORKERS' COMP INSURANCE	1,199
▼ Chargebacks	94,621
(13002) VEHICLE MAINTENANCE CHARGEBACK	62,801
(17001) INFORMATION TECH. CHARGEBACK	31,820
▼ Services	39,000
(10450) CONTRACTED SERVICES	39,000
▼ Materials and Supplies	2,500
(12210) OFFICE SUPPLIES	2,500
▼ Travel, Training and Dues	2,000
(11420) DUES, SUBSCR. AND MEMBERSHIPS	1,000
(10460) MEETINGS AND CONFERENCES	1,000
<b>Total</b>	<b>\$ 927,525</b>



# Planning and Zoning (414)

▼ Personnel	\$ 91,680
(10112) SALARY EXPENSE	84,771
(10192) SOCIAL SECURITY	6,485
(10198) LIFE AND DISABILITY INSURANCE	424
▼ Legal	90,000
(10314) LEGAL SERVICES	90,000
▼ Services	67,500
(12310) PROFESSIONAL SERVICES	54,500
(11341) ADVERTISING	13,000
► Insurance	40,877
Total	\$ 290,057

## Public Works Overview– Revenues and Expenses

▼ Revenues	\$ 318,970
▼ Fees, Licenses and Permits	273,970
(12510) CONTRACTED SNOW REMOVAL	193,970
(10400) ENGINEERING PERMIT FEES	80,000
▼ Other Financing Sources	45,000
(10098) FUEL REIMBURSEMENTS	45,000
▼ Expenses	8,893,718
▼ Personnel	6,408,233
(10113) WAGES EXPENSE-HOURLY	3,461,422
(10112) SALARY EXPENSE	1,524,144
(11197) PENSION - DEFINED BENEFIT	454,882
(10192) SOCIAL SECURITY	413,107
(10115) WAGE EXPENSE-PART-TIME	202,800
(10180) OVERTIME	152,000
(12197) PENSION - DEFINED CONTRIB MAND	75,218
(10179) LONGEVITY	60,700
(10238) CLOTHING AND UNIFORMS	36,900
(10198) LIFE AND DISABILITY INSURANCE	27,060
▼ Equipment	2,150,700
(10231) VEHICLE FUEL-GASOLINE	989,800
(10374) MACHINERY AND EQUIPMENT MAINT.	749,900
(10260) SMALL TOOLS AND MINOR EQUIP	363,000
(10255) ACCIDENT REPAIRS	48,000
▼ Insurance	1,816,361
(12196) MEDICAL BENEFITS	1,493,460
(11354) WORKERS' COMP INSURANCE	183,107
(10351) PROPERTY & LIABILITY INSURANCE	139,794
▼ Services	152,800
(10450) CONTRACTED SERVICES	132,300
(10373) BUILDING MAINTENANCE	20,500

## Public Works Overview- Revenues and Expenses (continued)

▼ Materials and Supplies	56,500
(10221) CHEMICALS	50,000
(12210) OFFICE SUPPLIES	4,500
(10242) PROT TO PERSONS/PROPERTY SUPPL	2,000
▼ Utilities	55,480
(10361) ELECTRIC AND GAS	37,500
(10230) HEATING FUEL	7,500
(10321) TELEPHONE MONTHLY CHARGES	6,320
(10366) WATER SERVICE	4,160
▼ Capital	27,000
(10740) MACHINERY	27,000
▼ Travel, Training and Dues	9,700
(11420) DUES, SUBSCR. AND MEMBERSHIPS	9,700
▼ Capital	27,000
(10740) MACHINERY	27,000
▼ Travel, Training and Dues	9,700
(11420) DUES, SUBSCR. AND MEMBERSHIPS	9,700
▼ Chargebacks	-1,783,056
(13002) VEHICLE MAINTENANCE CHARGEBACK	847,814
(17001) INFORMATION TECH. CHARGEBACK	116,674
(89000) INTERDEPARTMENTAL ALLOCATION	-2,747,544
Revenues Less Expenses	\$ -8,574,748



## Public Works Expenses– General Services Administration (430)

▼ Personnel	\$ 3,652,095
(10113) WAGES EXPENSE-HOURLY	1,903,488
(10112) SALARY EXPENSE	820,643
(11197) PENSION - DEFINED BENEFIT	392,852
(10192) SOCIAL SECURITY	225,087
(10115) WAGE EXPENSE-PART-TIME	93,600
(10180) OVERTIME	85,000
(12197) PENSION - DEFINED CONTRIB MAND	55,423
(10179) LONGEVITY	39,575
(10238) CLOTHING AND UNIFORMS	21,000
(10198) LIFE AND DISABILITY INSURANCE	15,427
▼ Insurance	1,040,788
(12196) MEDICAL BENEFITS	820,493
(11354) WORKERS' COMP INSURANCE	114,401
(10351) PROPERTY & LIABILITY INSURANCE	105,894
▼ Chargebacks	660,040
(13002) VEHICLE MAINTENANCE CHARGEBACK	612,310
(17001) INFORMATION TECH. CHARGEBACK	47,730
▼ Equipment	148,000
(10260) SMALL TOOLS AND MINOR EQUIP	148,000
▼ Utilities	41,660
(10361) ELECTRIC AND GAS	37,500
(10366) WATER SERVICE	4,160
▼ Services	10,800
(10450) CONTRACTED SERVICES	7,300
(10373) BUILDING MAINTENANCE	3,500
▼ Travel, Training and Dues	4,000
(11420) DUES, SUBSCR. AND MEMBERSHIPS	4,000
▼ Materials and Supplies	1,500
(12210) OFFICE SUPPLIES	1,500
Total	\$ 5,558,883

## Public Works Expenses– Street Lighting (434)- Expenses

▼ Personnel	\$ 245,243
(10112) SALARY EXPENSE	110,295
(10113) WAGES EXPENSE-HOURLY	107,950
(10192) SOCIAL SECURITY	17,278
(10179) LONGEVITY	5,600
(10180) OVERTIME	3,000
(10198) LIFE AND DISABILITY INSURANCE	1,120
▼ Insurance	76,079
(12196) MEDICAL BENEFITS	76,079
▼ Equipment	52,000
(10374) MACHINERY AND EQUIPMENT MAINT.	52,000
▼ Capital	27,000
(10740) MACHINERY	27,000
Total	\$ 400,322

## Repair of Vehicles (437)- Expenses

▼ Equipment	\$ 1,750,200
(10231) VEHICLE FUEL-GASOLINE	989,800
(10374) MACHINERY AND EQUIPMENT MAINT.	697,400
(10255) ACCIDENT REPAIRS	48,000
(10260) SMALL TOOLS AND MINOR EQUIP	15,000
▼ Personnel	760,002
(10113) WAGES EXPENSE-HOURLY	526,747
(10112) SALARY EXPENSE	109,259
(10192) SOCIAL SECURITY	49,234
(11197) PENSION - DEFINED BENEFIT	41,353
(12197) PENSION - DEFINED CONTRIB MAND	15,836
(10238) CLOTHING AND UNIFORMS	6,800
(10180) OVERTIME	4,000
(10179) LONGEVITY	3,575
(10198) LIFE AND DISABILITY INSURANCE	3,198
▼ Insurance	209,825
(12196) MEDICAL BENEFITS	174,361
(11354) WORKERS' COMP INSURANCE	22,863
(10351) PROPERTY & LIABILITY INSURANCE	12,601
▼ Materials and Supplies	1,000
(12210) OFFICE SUPPLIES	1,000
▼ Chargebacks	-2,721,027
(17001) INFORMATION TECH. CHARGEBACK	26,517
(89000) INTERDEPARTMENTAL ALLOCATION	-2,747,544
Total	\$ 0



## Engineering Services (408)- Expenses

▼ Personnel	\$ 321,697
(10112) SALARY EXPENSE	271,899
(10192) SOCIAL SECURITY	21,013
(11197) PENSION - DEFINED BENEFIT	20,677
(12197) PENSION - DEFINED CONTRIB MAND	3,959
(10179) LONGEVITY	2,775
(10198) LIFE AND DISABILITY INSURANCE	1,374
▼ Insurance	114,506
(12196) MEDICAL BENEFITS	98,582
(10351) PROPERTY & LIABILITY INSURANCE	8,186
(11354) WORKERS' COMP INSURANCE	7,738
▼ Chargebacks	57,708
(13002) VEHICLE MAINTENANCE CHARGEBACK	47,101
(17001) INFORMATION TECH. CHARGEBACK	10,607
▼ Services	39,000
(10450) CONTRACTED SERVICES	39,000
▼ Materials and Supplies	2,000
(12210) OFFICE SUPPLIES	2,000
▼ Travel, Training and Dues	1,200
(11420) DUES, SUBSCR. AND MEMBERSHIPS	1,200
▼ Equipment	500
(10374) MACHINERY AND EQUIPMENT MAINT.	500
Total	\$ 536,611

## Parks Maintenance (459)- Expenses

▼ Personnel	\$ 1,429,196
(10113) WAGES EXPENSE-HOURLY	923,237
(10112) SALARY EXPENSE	212,048
(10115) WAGE EXPENSE-PART-TIME	109,200
(10192) SOCIAL SECURITY	100,495
(10180) OVERTIME	60,000
(10179) LONGEVITY	9,175
(10238) CLOTHING AND UNIFORMS	9,100
(10198) LIFE AND DISABILITY INSURANCE	5,941
▼ Insurance	375,163
(12196) MEDICAL BENEFITS	323,945
(11354) WORKERS' COMP INSURANCE	38,105
(10351) PROPERTY & LIABILITY INSURANCE	13,113
▼ Chargebacks	220,223
(13002) VEHICLE MAINTENANCE CHARGEBACK	188,403
(17001) INFORMATION TECH. CHARGEBACK	31,820
▼ Equipment	200,000
(10260) SMALL TOOLS AND MINOR EQUIP	200,000
▼ Services	103,000
(10450) CONTRACTED SERVICES	86,000
(10373) BUILDING MAINTENANCE	17,000
▼ Materials and Supplies	52,000
(10221) CHEMICALS	50,000
(10242) PROT TO PERSONS/PROPERTY SUPPL	2,000
▼ Utilities	13,820
(10230) HEATING FUEL	7,500
(10321) TELEPHONE MONTHLY CHARGES	6,320
▼ Travel, Training and Dues	4,500
(11420) DUES, SUBSCR. AND MEMBERSHIPS	4,500
Total	\$ 2,397,902

## Library Overview

Revenues	\$ 0
▼ Expenses	2,989,794
▼ Personnel	2,176,651
(10112) SALARY EXPENSE	1,487,279
(10115) WAGE EXPENSE-PART-TIME	370,000
(10192) SOCIAL SECURITY	143,156
(11197) PENSION - DEFINED BENEFIT	82,706
(12197) PENSION - DEFINED CONTRIB MAND	71,258
(10179) LONGEVITY	14,025
(10198) LIFE AND DISABILITY INSURANCE	8,227
▼ Insurance	625,883
(12196) MEDICAL BENEFITS	558,775
(10351) PROPERTY & LIABILITY INSURANCE	59,458
(11354) WORKERS' COMP INSURANCE	7,650
▼ Services	171,560
(10220) LIBRARY OPERATING	146,560
(10532) ADULT LITERACY PROGRAM	25,000
▼ Chargebacks	15,700
(13002) VEHICLE MAINTENANCE CHARGEBACK	15,700
Revenues Less Expenses	\$ -2,989,794



## Libraries (456)- Expenses

▼ Personnel	\$ 2,176,651
(10112) SALARY EXPENSE	1,487,279
(10115) WAGE EXPENSE-PART-TIME	370,000
(10192) SOCIAL SECURITY	143,156
(11197) PENSION - DEFINED BENEFIT	82,706
(12197) PENSION - DEFINED CONTRIB MAND	71,258
(10179) LONGEVITY	14,025
(10198) LIFE AND DISABILITY INSURANCE	8,227
▼ Insurance	625,883
(12196) MEDICAL BENEFITS	558,775
(10351) PROPERTY & LIABILITY INSURANCE	59,458
(11354) WORKERS' COMP INSURANCE	7,650
▼ Services	171,560
(10220) LIBRARY OPERATING	146,560
(10532) ADULT LITERACY PROGRAM	25,000
▼ Chargebacks	15,700
(13002) VEHICLE MAINTENANCE CHARGEBACK	15,700
<b>Total</b>	<b>\$ 2,989,794</b>

## Culture—Recreation Overview

▼ Revenues	\$ 1,033,604
▼ Program Revenues	1,033,604
(30100) RECREATION FEES	423,604
(12110) SWIMMING POOL FEES	420,000
(23200) RECREATION PROGRAM FEES	190,000
▼ Expenses	3,706,345
▼ Personnel	2,002,376
(10112) SALARY EXPENSE	803,656
(10115) WAGE EXPENSE-PART-TIME	795,925
(11197) PENSION - DEFINED BENEFIT	186,088
(10192) SOCIAL SECURITY	128,424
(12197) PENSION - DEFINED CONTRIB MAND	55,423
(10238) CLOTHING AND UNIFORMS	14,500
(10179) LONGEVITY	10,625
(10198) LIFE AND DISABILITY INSURANCE	5,735
(10180) OVERTIME	2,000
▼ Services	581,873
(10450) CONTRACTED SERVICES	511,223
(10342) PRINTING	38,650
(12310) PROFESSIONAL SERVICES	16,000
(10373) BUILDING MAINTENANCE	16,000

## Culture—Recreation Overview- continued

▼ Insurance	495,370
(12196) MEDICAL BENEFITS	341,074
(10351) PROPERTY & LIABILITY INSURANCE	115,987
(11354) WORKERS' COMP INSURANCE	38,309
▼ Utilities	312,775
(10361) ELECTRIC AND GAS	217,960
(10366) WATER SERVICE	85,040
(10321) TELEPHONE MONTHLY CHARGES	9,775
▼ Chargebacks	137,048
(17001) INFORMATION TECH. CHARGEBACK	74,247
(13002) VEHICLE MAINTENANCE CHARGEBACK	62,801
▼ Materials and Supplies	123,723
(10241) GENERAL GOVERNMENT SUPPLIES	65,223
(10247) CULTURE-RECREATION SUPPLIES	46,500
(12210) OFFICE SUPPLIES	6,000
(10227) SANITATION SUPPLIES	6,000
▼ Equipment	44,280
(10260) SMALL TOOLS AND MINOR EQUIP	15,000
(10263) COMPUTER EQUIPMENT/PARTS	14,980
(10374) MACHINERY AND EQUIPMENT MAINT.	14,300
▼ Travel, Training and Dues	8,900
(11420) DUES, SUBSCR. AND MEMBERSHIPS	8,400
(10460) MEETINGS AND CONFERENCES	500
Revenues Less Expenses	\$ -2,672,741



## Culture—Recreation Administration- Expenses

▼ Personnel	\$ 664,755
(10112) SALARY EXPENSE	346,969
(11197) PENSION - DEFINED BENEFIT	186,088
(12197) PENSION - DEFINED CONTRIB MAND	55,423
(10192) SOCIAL SECURITY	31,654
(10115) WAGE EXPENSE-PART-TIME	31,200
(10238) CLOTHING AND UNIFORMS	6,000
(10179) LONGEVITY	4,600
(10198) LIFE AND DISABILITY INSURANCE	1,821
(10180) OVERTIME	1,000
▼ Services	360,873
(10450) CONTRACTED SERVICES	327,223
(10342) PRINTING	32,650
(10373) BUILDING MAINTENANCE	1,000
▼ Insurance	298,721
(12196) MEDICAL BENEFITS	144,425
(10351) PROPERTY & LIABILITY INSURANCE	115,987
(11354) WORKERS' COMP INSURANCE	38,309

## Culture—Recreation Administration- Expenses– continued

▼ Utilities	171,680
(10361) ELECTRIC AND GAS	130,680
(10366) WATER SERVICE	38,000
(10321) TELEPHONE MONTHLY CHARGES	3,000
▼ Chargebacks	137,048
(17001) INFORMATION TECH. CHARGEBACK	74,247
(13002) VEHICLE MAINTENANCE CHARGEBACK	62,801
▼ Equipment	15,980
(10263) COMPUTER EQUIPMENT/PARTS	14,980
(10374) MACHINERY AND EQUIPMENT MAINT.	1,000
▼ Materials and Supplies	14,500
(10227) SANITATION SUPPLIES	6,000
(12210) OFFICE SUPPLIES	5,000
(10247) CULTURE-RECREATION SUPPLIES	3,500
▼ Travel, Training and Dues	7,800
(11420) DUES, SUBSCR. AND MEMBERSHIPS	7,800
<b>Total</b>	<b>\$ 1,671,357</b>

## Participant Recreation (452)- Expenses

▼ Personnel	\$ 472,323
(10115) WAGE EXPENSE-PART-TIME	427,800
(10192) SOCIAL SECURITY	35,597
(10238) CLOTHING AND UNIFORMS	7,000
(10180) OVERTIME	1,000
(10198) LIFE AND DISABILITY INSURANCE	926
▼ Services	150,000
(10450) CONTRACTED SERVICES	150,000
▼ Utilities	127,095
(10361) ELECTRIC AND GAS	77,080
(10366) WATER SERVICE	45,040
(10321) TELEPHONE MONTHLY CHARGES	4,975
▼ Materials and Supplies	38,050
(10247) CULTURE-RECREATION SUPPLIES	37,300
(10241) GENERAL GOVERNMENT SUPPLIES	750
Total	\$ 787,468



## Nature Center- Expenses

▼ Personnel	\$ 259,671
(10115) WAGE EXPENSE-PART-TIME	174,720
(10112) SALARY EXPENSE	64,480
(10192) SOCIAL SECURITY	18,299
(10238) CLOTHING AND UNIFORMS	1,500
(10198) LIFE AND DISABILITY INSURANCE	672
▼ Insurance	40,955
(12196) MEDICAL BENEFITS	40,955
▼ Services	7,000
(10450) CONTRACTED SERVICES	7,000
▼ Equipment	5,000
(10260) SMALL TOOLS AND MINOR EQUIP	5,000
▼ Materials and Supplies	2,500
(10247) CULTURE-RECREATION SUPPLIES	2,500
▼ Utilities	1,800
(10321) TELEPHONE MONTHLY CHARGES	1,800
Total	\$ 316,926

## Shade Trees- Expenses

▼ Materials and Supplies	\$ 64,473
(10241) GENERAL GOVERNMENT SUPPLIES	64,473
▼ Services	16,000
(12310) PROFESSIONAL SERVICES	16,000
Total	\$ 80,473

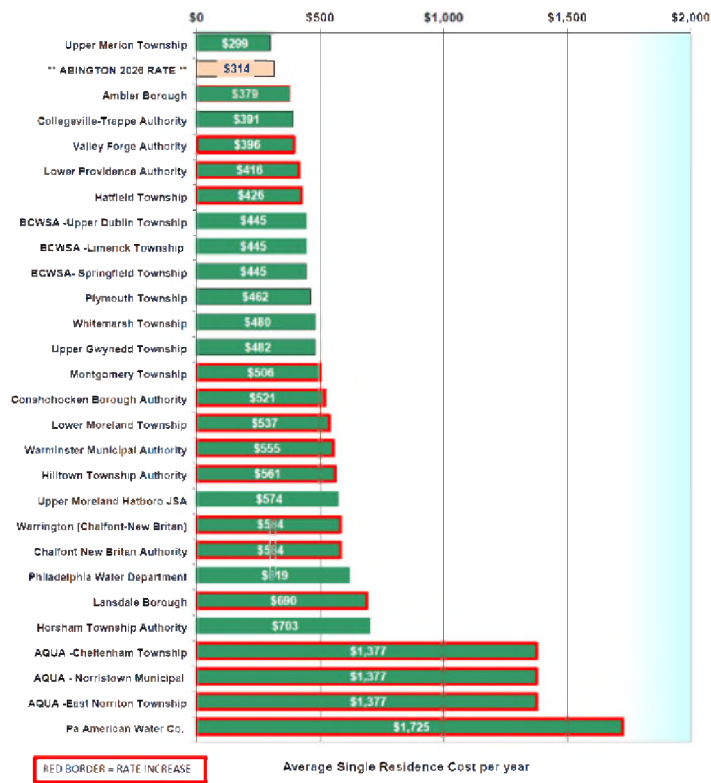
## Sewer Fund (02)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	% INC.
OPERATING	\$ 8,844,000	\$ 8,868,099	\$ 9,145,395	\$ 8,456,670	\$ 7,487,613	\$ 7,572,199	\$ 7,451,651	\$ 7,855,569	\$ 9,236,429	\$ 9,307,485	0.77%
CAPITAL	\$ 470,000	\$ 35,000	\$ 25,000	\$ 45,000	\$ 1,197,055	\$ 350,000	\$ 836,000	\$ 1,378,000	\$ 1,070,000	\$ 925,000	
2026 PROJECTED REVENUES				\$ 9,673,016							
FUND BALANCE FORWARD				\$ 559,469							
2026 CAPITAL EXPENDITURES				\$ 925,000							
2026 PROJECTED EXPENSES				\$ 9,307,485							
DIFFERENCE - SURPLUS/(DEFICIT)				\$ -							

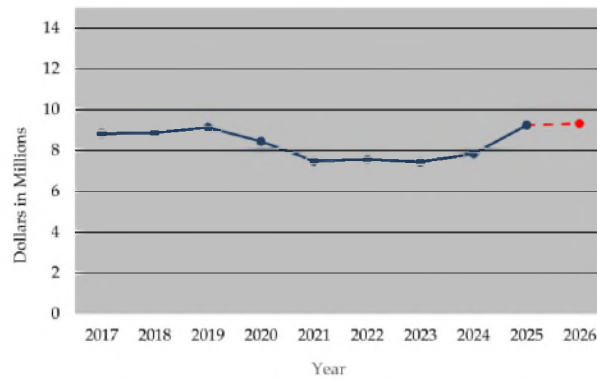
### SEWER FUND BUDGETED RATES FOR 2026

Meter Size	2018-2026 Rate	
	Fixed Fee	\$/1000 Gals
5/8	\$80	\$4.01
3/4	\$161	\$4.40
1	\$483	\$4.83
1-1/2	\$801	\$5.20
2	\$1,601	\$5.62
3	\$3,199	\$6.00
4	\$3,999	\$6.43
6	\$4,800	\$6.83
8	\$5,635	\$7.23
No Increase		
Median usage:		58,400
Total: 1.152 MG		

### 2026 Residential Sewer Charge Comparison (Average = 58,400 Gallons/Year)



### SEWER BUDGET HISTORY





## Sewer Fund Budget– Revenues

▼ Revenues	\$ 9,673,016
▼ User Fees	9,092,000
(33100) SEWER FEES	7,768,000
(41100) SEWAGE CHARGES	1,250,000
(12102) SEWER FEES-DELINQUENT	50,000
(16101) SEWER FEES-INTERIMS	15,000
(11102) SEWER FEES-DLQ PENALTY/INTRST	10,000
(11103) SEWER FEES-REFUNDS	-1,000
▼ Investment Income and Rent	400,000
(26100) INTEREST ON INVESTMENTS	400,000
▼ Other Financing Sources	123,800
(22200) INSURANCE CLAIMS	119,000
(92000) ALL OTHER OPERATING REVENUE	4,000
(31100) SALE OF FIXED ASSETS	800
▼ Transfers	57,216
(75010) TRANSFER FROM WKCOMP	57,216

## Sewer Fund Budget- Expenses

▼ Expenses	9,307,485
▼ Services	4,753,000
(11530) PAYMENT TO OTHER GOVERNMENTS	4,350,000
(10450) CONTRACTED SERVICES	339,000
(10318) CONTINGENCY EXPENSE	50,000
(10373) BUILDING MAINTENANCE	13,000
(11341) ADVERTISING	500
(11215) POSTAGE	500
▼ Personnel	2,318,598
(10113) WAGES EXPENSE-HOURLY	1,231,255
(10112) SALARY EXPENSE	531,861
(11197) PENSION - DEFINED BENEFIT	227,441
(10192) SOCIAL SECURITY	145,102
(10115) WAGE EXPENSE-PART-TIME	55,162
(10180) OVERTIME	54,000
(10179) LONGEVITY	24,475
(12197) PENSION - DEFINED CONTRIB MAND	23,753
(10238) CLOTHING AND UNIFORMS	10,500
(10198) LIFE AND DISABILITY INSURANCE	9,049
(11195) CLAIMS EXPENSE-SEWER FUND	5,000
(10194) PA UNEMPLOYMENT	1,000
▼ Insurance	823,667
(12196) MEDICAL BENEFITS	454,186
(10351) PROPERTY & LIABILITY INSURANCE	310,265
(11354) WORKERS' COMP INSURANCE	57,216
(11351) INSURANCE AND BONDING	2,000

## Sewer Fund Budget- Expenses- continued

▼ Utilities	363,800
(10361) ELECTRIC AND GAS	330,000
(10366) WATER SERVICE	23,000
(10321) TELEPHONE MONTHLY CHARGES	10,800
▼ Materials and Supplies	262,000
(10221) CHEMICALS	187,000
(10245) HIGHWAY SUPPLIES	42,500
(10225) LABORATORY/TESTING SUPPLIES	12,000
(10242) PROT TO PERSONS/PROPERTY SUPPL	8,500
(10227) SANITATION SUPPLIES	4,000
(12210) OFFICE SUPPLIES	3,000
▼ Equipment	261,000
(10374) MACHINERY AND EQUIPMENT MAINT.	200,000
(10260) SMALL TOOLS AND MINOR EQUIP	43,000
(10384) RENT OF MACHINERY/EQUIPMENT	18,000
▼ Transfers	236,684
(12041) TRANSFER TO OPEB FUND	236,684
▼ Chargebacks	225,736
(13002) VEHICLE MAINTENANCE CHARGEBACK	172,703
(17001) INFORMATION TECH. CHARGEBACK	53,033
▼ Capital	46,500
(10740) MACHINERY	46,500
▼ Travel, Training and Dues	13,000
(10460) MEETINGS AND CONFERENCES	8,000
(11420) DUES, SUBSCR. AND MEMBERSHIPS	5,000
▼ Legal	3,500
(10317) SPECIAL LEGAL	3,500
Revenues Less Expenses	\$ 365,531



## Sewer Fund Expenses by Department

▼ Wastewater Expenses	\$ 9,068,801
(429) Wastewater	9,068,801
▼ Interfund Operating Transfers	236,684
(492) Interfund Oper Transfers To	236,684
▼ Debt Service	2,000
(471) Debt Principal	2,000
<b>Total</b>	<b>\$ 9,307,485</b>

## Sewer Fund Expenses by Activity

▼ Services	\$ 4,753,000
(11530) PAYMENT TO OTHER GOVERNMENTS	4,350,000
(10450) CONTRACTED SERVICES	339,000
(10318) CONTINGENCY EXPENSE	50,000
(10373) BUILDING MAINTENANCE	13,000
(11341) ADVERTISING	500
(11215) POSTAGE	500
▼ Personnel	2,318,598
(10113) WAGES EXPENSE-HOURLY	1,231,255
(10112) SALARY EXPENSE	531,861
(11197) PENSION - DEFINED BENEFIT	227,441
(10192) SOCIAL SECURITY	145,102
(10115) WAGE EXPENSE-PART-TIME	55,162
(10180) OVERTIME	54,000
(10179) LONGEVITY	24,475
(12197) PENSION - DEFINED CONTRIB MAND	23,753
(10238) CLOTHING AND UNIFORMS	10,500
(10198) LIFE AND DISABILITY INSURANCE	9,049
(11195) CLAIMS EXPENSE-SEWER FUND	5,000
(10194) PA UNEMPLOYMENT	1,000



## Sewer Fund Expenses by Activity- continued

▼ Insurance	823,667
(12196) MEDICAL BENEFITS	454,186
(10351) PROPERTY & LIABILITY INSURANCE	310,265
(11354) WORKERS' COMP INSURANCE	57,216
(11351) INSURANCE AND BONDING	2,000
▼ Utilities	363,800
(10361) ELECTRIC AND GAS	330,000
(10366) WATER SERVICE	23,000
(10321) TELEPHONE MONTHLY CHARGES	10,800
▼ Materials and Supplies	262,000
(10221) CHEMICALS	187,000
(10245) HIGHWAY SUPPLIES	47,500
(10225) LABORATORY/TESTING SUPPLIES	12,000
(10242) PROT TO PERSONS/PROPERTY SUPPL	8,500
(10227) SANITATION SUPPLIES	4,000
(12210) OFFICE SUPPLIES	3,000

## Sewer Fund Expenses by Activity- continued

▼ Equipment	261,000
(10374) MACHINERY AND EQUIPMENT MAINT.	200,000
(10260) SMALL TOOLS AND MINOR EQUIP	43,000
(10384) RENT OF MACHINERY/EQUIPMENT	18,000
▼ Transfers	236,684
(12041) TRANSFER TO OPEB FUND	236,684
▼ Chargebacks	225,736
(13002) VEHICLE MAINTENANCE CHARGEBACK	172,703
(17001) INFORMATION TECH. CHARGEBACK	53,033
▼ Capital	46,500
(10740) MACHINERY	46,500
▼ Travel, Training and Dues	13,000
(10460) MEETINGS AND CONFERENCES	8,000
(11420) DUES, SUBSCR. AND MEMBERSHIPS	5,000
▼ Legal	3,500
(10317) SPECIAL LEGAL	3,500
Total	\$ 9,307,485

## Sewer Fund Revenue Summary Sheet

WASTEWATER - SEWER OPERATIONS			
OBJECT	2025 APPROVED BUDGET	2025 ACTUAL 9 MONTHS	2026 PROPOSED BUDGET
Interest On Investments	\$ 400,000	\$ 469,441	\$ 400,000
State Grants	\$ -	\$ -	\$ -
Delinquent Sewer Rent Penalties & Interest	\$ 10,000	\$ 8,862	\$ 10,000
Sewer Rent - Refunds	\$ (5,000)	\$ -	\$ (1,000)
Sewer Rents - Delinquent	\$ 50,000	\$ 39,106	\$ 50,000
Sewer Rents - Interims	\$ 25,000	\$ 16,164	\$ 15,000
Sewer Rents - Current	\$ 7,800,000	\$ 7,665,774	\$ 7,760,000
Sewer Rent - Penalty	\$ 8,000	\$ 2,768	\$ 8,000
Payments From Others	\$ 950,000	\$ 27,025	\$ 1,250,000
Refunds	\$ 4,000	\$ 1,355	\$ 4,000
Insurance Claims	\$ -	\$ -	\$ 119,000
Sale Of Property, Supplies, Equipment	\$ 500	\$ -	\$ 800
Transfer from Workers' Comp Fund	\$ -	\$ -	\$ 57,216
Fund Balance Forward	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 9,242,500</b>	<b>\$ 8,230,494</b>	<b>\$ 9,673,016</b>

## Sewer Fund Revenues by Program

▼ Charges for Service	\$ 9,092,000
(364) Sanitation	9,092,000
▼ Interest, Rent, and Royalties	400,000
(341) Interest Earnings	400,000
▼ Other Financing Sources	177,016
(391) General Fixed Asset Disp.	119,800
(392) Interfund Oper Transfers From	57,216
▼ Unclassified Operating Revenues	4,000
(389) All other Operating Revenue	4,000
<b>Total</b>	<b>\$ 9,673,016</b>

## Sewer Fund Revenues by Activity

▼ User Fees	\$ 9,092,000
(33100) SEWER FEES	7,768,000
(41100) SEWAGE CHARGES	1,250,000
(12102) SEWER FEES-DELINQUENT	50,000
(16101) SEWER FEES-INTERIMS	15,000
(11102) SEWER FEES-DLQ PENALTY/INTRST	10,000
(11103) SEWER FEES-REFUNDS	-1,000
▼ Investment Income and Rent	400,000
(26100) INTEREST ON INVESTMENTS	400,000
▼ Other Financing Sources	123,800
(22200) INSURANCE CLAIMS	119,000
(92000) ALL OTHER OPERATING REVENUE	4,000
(31100) SALE OF FIXED ASSETS	800
▼ Transfers	57,216
(75010) TRANSFER FROM WKCOMP	57,216
<b>Total</b>	<b>\$ 9,673,016</b>



## Fire Fund Budget– Revenues

▼ Revenues	\$ 3,687,398
▼ Real Property Taxes	3,079,448
(40100) FIRE TAXES-CURRENT YEAR'S LEVY	3,092,948
(13600) FIRE TAX - INTERIMS	1,000
(21200) R.E. TAXES - PRIOR YEAR'S LEVY	500
(17101) FIRE TAXES ASSESS. SETTLEMENTS	-15,000
▼ Other Financing Sources	403,000
(11070) FOREIGN FIRE INSURANCE PRM TAX	403,000
▼ Fees, Licenses and Permits	191,000
(10481) FIRE INSPECTION FEES	150,000
(10480) FIRE PERMITS	40,000
(10482) MOBILE FOOD VENDOR FEES	1,000
▼ Transfers	13,950
(75010) TRANSFER FROM WKCOMP	13,950

## Fire Fund Budget– Expenses

▼ Expenses	3,254,717
▼ Services	1,621,499
(10550) FIRE COMPANIES	1,015,000
(11550) MISCELLANEOUS EXPENSE	403,000
(10315) HEALTH SAFETY & RISK MGMT PROG	97,000
(10450) CONTRACTED SERVICES	67,000
(12310) PROFESSIONAL SERVICES	39,499
▼ Personnel	737,870
(10112) SALARY EXPENSE	516,816
(10115) WAGE EXPENSE-PART-TIME	94,640
(10192) SOCIAL SECURITY	48,032
(11197) PENSION - DEFINED BENEFIT	41,353
(12197) PENSION - DEFINED CONTRIB MAND	15,836
(11180) OVERTIME-CIVILIAN	9,000
(10238) CLOTHING AND UNIFORMS	4,000
(10179) LONGEVITY	3,900
(10198) LIFE AND DISABILITY INSURANCE	2,793
(16180) OVERTIME-HOLIDAY PAY	1,500
▼ Insurance	364,374
(10355) INSURANCE REIMBURSEMENTS	175,630
(12196) MEDICAL BENEFITS	107,928
(11354) WORKERS' COMP INSURANCE	55,950
(10351) PROPERTY & LIABILITY INSURANCE	24,866

## Fire Fund Budget– Expenses (continued)

▼ Utilities	259,275
(10363) HYDRANT SERVICE	250,000
(10321) TELEPHONE MONTHLY CHARGES	8,000
(10361) ELECTRIC AND GAS	1,275
▼ Chargebacks	131,325
(13002) VEHICLE MAINTENANCE CHARGEBACK	94,202
(17001) INFORMATION TECH. CHARGEBACK	37,123
▼ Equipment	116,874
(10374) MACHINERY AND EQUIPMENT MAINT.	81,874
(10263) COMPUTER EQUIPMENT/PARTS	25,000
(10260) SMALL TOOLS AND MINOR EQUIP	10,000
▼ Travel, Training and Dues	12,000
(10460) MEETINGS AND CONFERENCES	10,000
(11420) DUES, SUBSCR. AND MEMBERSHIPS	2,000
▼ Capital	10,000
(10740) MACHINERY	10,000
▼ Materials and Supplies	1,500
(12210) OFFICE SUPPLIES	1,500
Revenues Less Expenses	\$ 432,681

Expand All	2026 Operating Budget
► Fire Expenses	\$ 3,254,717
Total	\$ 3,254,717

## Fire Fund Budget– Expenses by Activity

▼ Services	\$ 1,621,499
(10550) FIRE COMPANIES	1,015,000
(11550) MISCELLANEOUS EXPENSE	403,000
(10315) HEALTH SAFETY & RISK MGMT PROG	97,000
(10450) CONTRACTED SERVICES	67,000
(12310) PROFESSIONAL SERVICES	39,499
▼ Personnel	737,870
(10112) SALARY EXPENSE	516,816
(10115) WAGE EXPENSE-PART-TIME	94,640
(10192) SOCIAL SECURITY	48,032
(11197) PENSION - DEFINED BENEFIT	41,353
(12197) PENSION - DEFINED CONTRIB MAND	15,836
(11180) OVERTIME-CIVILIAN	9,000
(10238) CLOTHING AND UNIFORMS	4,000
(10179) LONGEVITY	3,900
(10198) LIFE AND DISABILITY INSURANCE	2,793
(16180) OVERTIME-HOLIDAY PAY	1,500
▼ Insurance	364,374
(10355) INSURANCE REIMBURSEMENTS	175,630
(12196) MEDICAL BENEFITS	107,928
(11354) WORKERS' COMP INSURANCE	55,950
(10351) PROPERTY & LIABILITY INSURANCE	24,866
▼ Utilities	259,275
(10363) HYDRANT SERVICE	250,000
(10321) TELEPHONE MONTHLY CHARGES	8,000
(10361) ELECTRIC AND GAS	1,275



## Fire Fund Budget– Expenses by Activity (continued)

(10351) PROPERTY & LIABILITY INSURANCE	24,866
▼ Utilities	259,275
(10363) HYDRANT SERVICE	250,000
(10321) TELEPHONE MONTHLY CHARGES	8,000
(10361) ELECTRIC AND GAS	1,275
▼ Chargebacks	131,325
(13002) VEHICLE MAINTENANCE CHARGEBACK	94,202
(17001) INFORMATION TECH. CHARGEBACK	37,123
▼ Equipment	116,874
(10374) MACHINERY AND EQUIPMENT MAINT.	81,874
(10263) COMPUTER EQUIPMENT/PARTS	25,000
(10260) SMALL TOOLS AND MINOR EQUIP	10,000
▼ Travel, Training and Dues	12,000
(10460) MEETINGS AND CONFERENCES	10,000
(11420) DUES, SUBSCR. AND MEMBERSHIPS	2,000
▼ Capital	10,000
(10740) MACHINERY	10,000
▼ Materials and Supplies	1,500
(12210) OFFICE SUPPLIES	1,500
Total	\$ 3,254,717

<b>Fire Fund Expenses Item View</b>  <small>Data Updated Oct 29, 2025, 4:04 PM</small>	Category	2026
	Services	\$1,621,499.00
	Personnel	\$737,870.00
	Insurance	\$364,374.00
	Utilities	\$259,275.00

## Fire Fund Revenues Summary Sheet

FIRE			
OBJECT	2025 APPROVED BUDGET	2025 ACTUAL 9 MONTHS	2026 PROPOSED BUDGET
Fire Tax Interims	\$ -	\$ 817	\$ 1,000
Fire Tax Assessment Appeal	\$ -	\$ (1,282)	\$ (15,000)
Real Estate Taxes-Prior Year	\$ -	\$ 620	\$ 500
Fire Taxes	\$ 3,101,755	\$ 3,039,420	\$ 3,092,948
Foreign Fire Ins. Premium Tax	\$ -	\$ 467,989	\$ 403,000
Fire Permits	\$ 40,000	\$ 37,228	\$ 40,000
Fire Inspection Fees	\$ 150,000	\$ 70,570	\$ 150,000
Mobile Food Vendor Fees	\$ -	\$ 1,048	\$ 1,000
Transfer from Workers' Comp Fund	\$ -	\$ -	\$ 13,950
All Other Operating Revenue	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 3,291,755</b>	<b>\$ 3,616,410</b>	<b>\$ 3,687,398</b>

### Fire Fund Revenues by Program

▼ Taxes	\$ 3,079,448
(301) Real Estate Taxes	3,079,448
▼ State Shared Revenue and Entitlements	403,000
(355) State Shared Revenues	403,000
▼ Charges for Service	191,000
(362) Public Safety	191,000
▼ Other Financing Sources	13,950
(392) Interfund Oper Transfers From	13,950
<b>Total</b>	<b>\$ 3,687,398</b>

### Fire Fund Revenues by Activity

▼ Real Property Taxes	\$ 3,079,448
(40100) FIRE TAXES-CURRENT YEAR'S LEVY	3,092,948
(13600) FIRE TAX - INTERIMS	1,000
(21200) R.E. TAXES - PRIOR YEAR'S LEVY	500
(17101) FIRE TAXES ASSESS. SETTLEMENTS	-15,000
▼ Other Financing Sources	403,000
(11070) FOREIGN FIRE INSURANCE PRM TAX	403,000
▼ Fees, Licenses and Permits	191,000
(10481) FIRE INSPECTION FEES	150,000
(10480) FIRE PERMITS	40,000
(10482) MOBILE FOOD VENDOR FEES	1,000
▼ Transfers	13,950
(75010) TRANSFER FROM WKCOMP	13,950
<b>Total</b>	<b>\$ 3,687,398</b>

# American Rescue Plan Fund Act (01,04)

## EXPENSES

Due to U.S. Treasury requiring funding obligation by 12/31/24, the Board of Commissioners obligated all funds in FY 2024.

Since funds were obligated in previous fiscal years as required, there are no obligations included within this FY 2026 budget as all funds have been previously committed.

## Capital Fund (02, 03, 09, 18, 19, 35)

### Capital Items by Fund

Funds	2026	Total
Capital Projects Fund	\$4,096,922	\$4,096,922
Fire Services Fund	\$482,631	\$482,631
Highway Aid Fund	\$316,000	\$316,000
Refuse Fund	\$1,340,000	\$1,340,000
Sewer Capital Fund	\$1,580,000	\$1,580,000
Sewer Fund	\$925,000	\$925,000
TOTAL	\$8,740,553	\$8,740,553

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### 2026 Capital Projects

Proposal Name	2026	Total
Community Development - E-Code Updates	\$50,000	\$50,000
Engineering - Grant Match	\$595,589	\$595,589
Engineering - Grant Opportunity Reserve	\$10,000	\$10,000
Engineering - MS4	\$52,000	\$52,000
Engineering - Storm Sewer Projects	\$162,000	\$162,000
Engineering - Stormwater Management	\$110,000	\$110,000
Fire - Air Truck Replacement	\$125,000	\$125,000
Fire - Fire Company Capital Improvements	\$300,000	\$300,000
Fire - Training Facility Maintenance & Improvements	\$57,631	\$57,631
General Government - Building Maintenance	\$40,000	\$40,000
General Government - Corridor Community Signs	\$10,000	\$10,000
General Government - Future Grant Match	\$150,000	\$150,000
General Government - Grant Match	\$70,000	\$70,000
General Government - Grant Opportunity Reserve	\$10,000	\$10,000
Library - Grant Opportunity Reserve	\$10,000	\$10,000
Library - Lighting Replacement	\$10,592	\$10,592
Parks - Grant Opportunity Reserve	\$25,000	\$25,000
Parks - Playground Maintenance & Updates	\$180,000	\$180,000
Police - Axon Body Camera	\$136,041	\$136,041
Police - Axon In-Car Camera System	\$81,368	\$81,368
Police - Axon Interview	\$4,823	\$4,823
Police - Axon Taser	\$99,784	\$99,784
Police - Building Maintenance	\$28,068	\$28,068
Police - Traffic Safety	\$50,000	\$50,000
Police - Vehicle Technology	\$28,691	\$28,691

## 2026 Capital Projects (continued)

Proposal Name	2026	Total
Police - Vehicle Technology	\$28,691	\$28,691
Police - Vehicles	\$308,456	\$308,456
Public Works - Asphalt Paving Program	\$1,000,000	\$1,000,000
Public Works - Briar Bush Replacement HVAC System	\$42,600	\$42,600
Public Works - Diving Board	\$10,800	\$10,800
Public Works - Grant Match	\$306,610	\$306,610
Public Works - Grant Opportunity Reserve	\$55,000	\$55,000
Public Works - Grant Reimbursable Expenses	\$3,000	\$3,000
Public Works - Grant Work Authorizations	\$20,000	\$20,000
Public Works - Milling Machine	\$112,000	\$112,000
Public Works - Paving Machine	\$112,000	\$112,000
Public Works - Police Station Fuel Pump Upgrade	\$70,000	\$70,000
Public Works - Pool Chair Lifts	\$17,500	\$17,500
Public Works - Tree Maintenance	\$125,000	\$125,000
Public Works/Highway Aid - F550 Bucket Truck	\$211,000	\$211,000
Public Works/Highway Aid - F550 Mason Body	\$105,000	\$105,000
Public Works/Refuse - Automated Cans	\$100,000	\$100,000
Public Works/Refuse - Side-Arm Trucks	\$1,200,000	\$1,200,000
Public Works/Refuse - Transfer Station Packing Floor Replacement	\$40,000	\$40,000
Wastewater - Aeration Tank Diffuser Membranes	\$25,000	\$25,000
Wastewater - Aqua Pa (Cheltenham) Interceptor A Improvements	\$550,000	\$550,000
Wastewater - Collection System Pipe Rehabilitation	\$100,000	\$100,000
Wastewater - Compact Zero Turn Excavator	\$55,000	\$55,000
Wastewater - Electrical & Instrument Equipment Replacements	\$200,000	\$200,000
Wastewater - Engineering Evaluation of Sanitary Conveyance to Adjacent Municipalities	\$150,000	\$150,000
Wastewater - Flotation Sludge Thickener Rehabilitation	\$150,000	\$150,000
Wastewater - Mechanical Equipment & Valve Replacements	\$350,000	\$350,000
Wastewater - Phosphorus Sludge Recovery Struvite Removal	\$200,000	\$200,000
Wastewater - Pump Station Equipment Replace & Repairs	\$240,000	\$240,000
Wastewater - Vehicles & Equipment Replace Vector Flush Truck 523	\$485,000	\$485,000
<b>TOTAL</b>	<b>\$8,740,553</b>	<b>\$8,740,553</b>

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# Capital Fund Revenues by Department

Collapse All	2026 Operating Budget
▼ Interest, Rent, and Royalties	\$ 50,000
(341) Interest Earnings	50,000
▼ Other Financing Sources	10,000
(391) General Fixed Asset Disp.	10,000
Total	\$ 60,000

## Sewer Fund (02) Expenses

Proposal Name	2026	Total
Wastewater - Aeration Tank Diffuser Membranes	\$25,000	\$25,000
Wastewater - Electrical & Instrument Equipment Replacements	\$200,000	\$200,000
Wastewater - Flotation Sludge Thickener Rehabilitation	\$150,000	\$150,000
Wastewater - Mechanical Equipment & Valve Replacements	\$350,000	\$350,000
Wastewater - Phosphorus Sludge Recovery Struvite Removal	\$200,000	\$200,000
TOTAL	\$925,000	\$925,000

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## Sewer Capital Fund (19) Revenues

Collapse All	2026 Operating Budget
▼ Interest, Rent, and Royalties	\$ 65,000
(341) Interest Earnings	65,000
▼ Charges for Service	26,250
(364) Sanitation	26,250
Total	\$ 91,250

## Sewer Capital (19) Expenses

Proposal Name	2026	Total
Wastewater - Aqua Pa (Cheltenham) Interceptor A Improvements	\$550,000	\$550,000
Wastewater - Collection System Pipe Rehabilitation	\$100,000	\$100,000
Wastewater - Compact Zero Turn Excavator	\$55,000	\$55,000
Wastewater - Engineering Evaluation of Sanitary Conveyance to Adjacent Municipalities	\$150,000	\$150,000
Wastewater - Pump Station Equipment Replace & Repairs	\$240,000	\$240,000
Wastewater - Vehicles & Equipment Replace Vactor Flush Truck 523	\$485,000	\$485,000
TOTAL	\$1,580,000	\$1,580,000

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### Refuse Fund (09) Expenses

Proposal Name	2026	Total
Public Works/Refuse - Automated Cans	\$100,000	\$100,000
Public Works/Refuse - Side-Arm Trucks	\$1,200,000	\$1,200,000
Public Works/Refuse - Transfer Station Packing Floor Replacement	\$40,000	\$40,000
<b>TOTAL</b>	<b>\$1,340,000</b>	<b>\$1,340,000</b>

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### Fire Services Fund (03) Expenses

Proposal Name	2026	Total
Fire - Air Truck Replacement	\$125,000	\$125,000
Fire - Fire Company Capital Improvements	\$300,000	\$300,000
Fire - Training Facility Maintenance & Improvements	\$57,631	\$57,631
<b>TOTAL</b>	<b>\$482,631</b>	<b>\$482,631</b>

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### Highway Aid Fund (35) Expenses

Proposal Name	2026	Total
Public Works/Highway Aid - F550 Bucket Truck	\$211,000	\$211,000
Public Works/Highway Aid - F550 Mason Body	\$105,000	\$105,000
<b>TOTAL</b>	<b>\$316,000</b>	<b>\$316,000</b>

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## 2026 GRANTS MATCHING FUNDS REQUIREMENTS

<u>Project Name</u>	<u>Match to be spent in 2025</u>	<u>Match to be spent in 2026</u>	<u>2025 &amp; 2026 Combined</u>
<b><u>Admin</u></b>			
2024 AFIG/EECBG Project Support	\$ 70,000.00	\$ -	\$ 70,000.00
<b><u>Engineering</u></b>			
2015 Multimodal Transportation Fund #1	\$ 68,348.12	\$ -	\$ 68,348.12
2015 Multimodal Transportation Fund #2	\$ 176,446.00	\$ -	\$ 176,446.00
2016 Multimodal Transportation Fund #3	\$ 350,794.59	\$ -	\$ 350,794.59
	<u>\$ 595,588.71</u>	<u>\$ -</u>	<u>\$ 595,588.71</u>
<b><u>Public Works</u></b>			
2023 Montco 2040 Bicycle Lane Improvements	\$ -	\$ 23,375.00	\$ 23,375.00
Bowman WA for 2023 GLG Grant \$4,000	\$ 50.00	\$ -	\$ 50.00
Bowman WA 2024 GLG (\$50,850) \$10,450	\$ -	\$ 10,450.00	\$ 10,450.00
2017 MMTF-Jenkintown/Greenwood/Washington Ln	\$ 105,787.98	\$ -	\$ 105,787.98
AJC Work Authorization 817507.2B (2017 MMTF) \$5,535	\$ 2,204.48	\$ -	\$ 2,204.48
AJC Phase 5 Support	\$ -	\$ 110,065.00	\$ 110,065.00
AJC Work Authorization \$98.2K 817507.2C	\$ -	\$ 28,972.50	\$ 28,972.50
AJC Work Authorization 3 \$64.9K 817507.2D	\$ 1,117.10	\$ -	\$ 1,117.10
AJC Work Authorization \$45,690 822811.2A	\$ 24,587.50	\$ -	\$ 24,587.50
Total	<u>\$ 133,747.06</u>	<u>\$ 172,862.50</u>	<u>\$ 306,609.56</u>
Total Grants Match			\$ 972,198.27
Future Grant Match - Admin		\$ 150,000.00	\$ 150,000.00
Reimbursable Expenses for Current Grant Projects		\$ 3,000.00	\$ 3,000.00
Work Authorizations for Additional Services		\$ 20,000.00	\$ 20,000.00
Grant Opportunity Reserve-Admin		\$ 10,000.00	\$ 10,000.00
Grant Opportunity Reserve-Engineering		\$ 10,000.00	\$ 10,000.00
Grant Opportunity Reserve-Public Works		\$ 55,000.00	\$ 55,000.00
Grant Opportunity Reserve-Library		\$ 10,000.00	\$ 10,000.00
Grant Opportunity Reserve-Parks		\$ 25,000.00	\$ 25,000.00
Total			<u>\$ 283,000.00</u>
<b>Grand Total</b>			<b>\$ 1,255,198.27</b>

### BUDGET OVERVIEW: REFUSE FUND

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	% INC.
OPERATING	\$ 5,782,381	\$ 5,867,549	\$ 6,062,324	\$ 5,738,609	\$ 5,669,950	\$ 5,843,665	\$ 5,977,050	\$ 6,053,592	\$ 6,280,023	\$ 7,035,124	12.02%
CAPITAL	\$ 374,000	\$ 54,000	\$ 435,000	\$ 305,000	\$ 550,000	\$ 335,000	\$ 700,000	\$ 450,000	\$ 95,000	\$ 1,340,000	
2026 PROJECTED REVENUES					\$ 8,653,328						
FUND BALANCE FORWARD					\$ (278,204)						
2026 PROJECTED CAPITAL EXPENDITURES					\$ 1,340,000						
2026 PROJECTED EXPENDITURES					<u>\$ 7,035,124</u>						
DIFFERENCE - SURPLUS/(DEFICIT)					<u>\$ -</u>						

## Refuse Fund Revenues

▼ Revenues	\$ 8,653,328
▼ User Fees	7,614,660
(14300) SOLID WASTE COLL/DISPOSAL FEES	7,364,660
(10304) LARGE ITEM PICK-UP	135,000
(10305) COMMERCIAL REFUSE PICK-UP	63,000
(11301) RESIDENTIAL REFUSE FEES-DLQ	38,000
(12301) REFUSE FEE PENALTY/INTRST-DLQ	7,500
(10302) REFUSE FEE - INTERIMS	5,000
(11520) SALE OF REFUSE BAGS	2,000
(10303) RESIDENTIAL REFUSE REFUNDS	-500
▼ Grants	700,000
(10150) STATE GRANTS - RECYCLING	700,000
▼ Investment Income and Rent	150,000
(26100) INTEREST ON INVESTMENTS	150,000
▼ Intergovernmental Revenues	90,000
(11500) RECYCLABLE MATERIALS	90,000
▼ Transfers	83,918
(75010) TRANSFER FROM WKCOMP	83,918
▼ Fees, Licenses and Permits	11,000
(13300) CONTRACT FOR PUBLIC WORKS SERV	11,000
▼ Other Financing Sources	3,750
(92000) ALL OTHER OPERATING REVENUE	2,750
(31100) SALE OF FIXED ASSETS	1,000



## Refuse Fund Expenses

▼ Expenses	7,035,124
▼ Personnel	3,261,858
(10113) WAGES EXPENSE-HOURLY	1,918,539
(10112) SALARY EXPENSE	546,316
(11197) PENSION - DEFINED BENEFIT	372,175
(10192) SOCIAL SECURITY	200,533
(10115) WAGE EXPENSE-PART-TIME	78,000
(10179) LONGEVITY	42,075
(10180) OVERTIME	36,400
(12197) PENSION - DEFINED CONTRIB MAND	35,629
(10238) CLOTHING AND UNIFORMS	17,500
(10198) LIFE AND DISABILITY INSURANCE	12,691
(10194) PA UNEMPLOYMENT	2,000
▼ Services	1,956,850
(10450) CONTRACTED SERVICES	1,950,000
(10318) CONTINGENCY EXPENSE	5,000
(11215) POSTAGE	1,000
(11341) ADVERTISING	850
▼ Insurance	940,974
(12196) MEDICAL BENEFITS	767,157
(10351) PROPERTY & LIABILITY INSURANCE	89,899
(11354) WORKERS' COMP INSURANCE	83,918
▼ Chargebacks	502,618
(13002) VEHICLE MAINTENANCE CHARGEBACK	486,708
(17001) INFORMATION TECH. CHARGEBACK	15,910

## Refuse Fund Expenses (continued)

▼ Transfers	236,684
(12070) TRANSFER TO OPEB FUND	236,684
▼ Equipment	100,440
(10374) MACHINERY AND EQUIPMENT MAINT.	76,440
(10260) SMALL TOOLS AND MINOR EQUIP	24,000
▼ Utilities	27,700
(10361) ELECTRIC AND GAS	15,000
(10366) WATER SERVICE	10,000
(10321) TELEPHONE MONTHLY CHARGES	2,700
▼ Travel, Training and Dues	3,500
(11420) DUES, SUBSCR. AND MEMBERSHIPS	3,500
▼ Legal	2,500
(10317) SPECIAL LEGAL	2,500
▼ Materials and Supplies	2,000
(12210) OFFICE SUPPLIES	2,000
Revenues Less Expenses	\$ 1,618,204

## Refuse Fund Expenses by Department

Expand All	2026 Operating Budget
► Public Works - Sanitation Expenses	\$ 7,035,124
Total	\$ 7,035,124

## Debt Service Fund Overview (23)

▼ Revenues	\$ 27,396
▼ Transfers	27,396
(17010) TRANSFER FROM GENERAL FUND	27,396
▼ Expenses	27,396
▼ Equipment	27,396
(10384) RENT OF MACHINERY/EQUIPMENT	27,396
Revenues Less Expenses	\$ 0

## Debt Service Fund Expended by Department

Collapse All	2026 Operating Budget
▼ Debt Service	\$ 27,396
(471) Debt Principal	27,396
Total	\$ 27,396

## Debt Service Fund Expenses by Activity

Collapse All	2026 Operating Budget
▼ Equipment	\$ 27,396
(10384) RENT OF MACHINERY/EQUIPMENT	27,396
Total	\$ 27,396

## Debt Service Fund Revenue by Program

Expand All	2026 Operating Budget
► Transfers	\$ 27,396
Total	\$ 27,396

## Debt Service Fund Revenue by Program– Other Financing Services

Collapse All	2026 Operating Budget
▼ Other Financing Sources	\$ 27,396
(392) Interfund Oper Transfers From	27,396
Total	\$ 27,396



# Highway Aid Fund Overview and Revenues

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	% INC.
OPERATING	\$ 1,223,178	\$ 1,318,178	\$ 1,518,178	\$ 1,536,178	\$ 1,592,037	\$ 1,602,283	\$ 1,645,274	\$ 1,657,074	\$ 1,682,428	\$ 1,814,819	7.87%
CAPITAL	\$ 311,000	\$ 449,000	\$ 488,000	\$ 515,000	\$ 410,000	\$ 410,000	\$ 445,000	\$ 348,200	\$ 699,500	\$ 316,000	
2026 PROJECTED REVENUES					\$ 1,689,477						
FUND BALANCE FORWARD					\$ 441,342						
2026 CAPITAL EXPENDITURES					\$ 316,000						
2026 PROJECTED EXPENDITURES					\$ 1,814,819						
DIFFERENCE - SURPLUS/(DEFICIT)					\$ -						

▼ Revenues	\$ 1,689,477
▼ Grants	1,583,977
(11020) LIQUID FUELS TAX	1,583,977
▼ Investment Income and Rent	95,000
(26100) INTEREST ON INVESTMENTS	95,000
▼ Other Financing Sources	10,500
(92000) ALL OTHER OPERATING REVENUE	10,000
(31100) SALE OF FIXED ASSETS	500
▼ Expenses	1,814,819
▼ Personnel	560,919
(10113) WAGES EXPENSE-HOURLY	284,057
(10180) OVERTIME	237,000
(10192) SOCIAL SECURITY	39,862
▼ Equipment	483,200
(10374) MACHINERY AND EQUIPMENT MAINT.	400,000
(10255) ACCIDENT REPAIRS	52,000
(10260) SMALL TOOLS AND MINOR EQUIP	31,200
▼ Utilities	462,500
(10361) ELECTRIC AND GAS	462,500
▼ Materials and Supplies	304,200
(10245) HIGHWAY SUPPLIES	304,200
▼ Services	4,000
(11530) PAYMENT TO OTHER GOVERNMENTS	4,000
Revenues Less Expenses	\$ -125,342



## Highway Aid Fund Expenses by Department

	2026 Operating Budget
(433) Traffic Control Devices	\$ 1,212,244
(432) Winter Maint - Snow Removal	487,342
(431) Cleaning of Streets/Gutters	115,233
Total	\$ 1,814,819

## Highway Aid Fund Expenses by Activity

▼ Personnel	\$ 560,919
(10113) WAGES EXPENSE-HOURLY	284,057
(10180) OVERTIME	237,000
(10192) SOCIAL SECURITY	39,862
▼ Equipment	483,200
(10374) MACHINERY AND EQUIPMENT MAINT.	400,000
(10255) ACCIDENT REPAIRS	52,000
(10260) SMALL TOOLS AND MINOR EQUIP	31,200
▼ Utilities	462,500
(10361) ELECTRIC AND GAS	462,500
▼ Materials and Supplies	304,200
(10245) HIGHWAY SUPPLIES	304,200
▼ Services	4,000
(11530) PAYMENT TO OTHER GOVERNMENTS	4,000
Total	\$ 1,814,819

<b>Highway Aid Fund Expenses Item View</b>  <small>Data Updated Oct 29, 2025, 4:04 PM</small>	Category	2026
	Personnel	\$560,919.00
	Equipment	\$483,200.00
	Utilities	\$462,500.00
	Materials and :	\$304,200.00
	Services	\$4,000.00

## Revenues

### REVENUE SUMMARY SHEET

HIGHWAY-AID			
OBJECT	2025 APPROVED BUDGET	2025 ACTUAL 9 MONTHS	2026 PROPOSED BUDGET
Interest On Investments	\$ 75,000	\$ 75,981	\$ 95,000
Liquid Fuels Grant	\$ 1,646,000	\$ 1,638,578	\$ 1,583,977
Refunds	\$ 10,000	\$ 62,516	\$ 10,000
Sale Of Property	\$ 500	\$ -	\$ 500
Fund Balance Forward	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 1,731,500</b>	<b>\$ 1,777,075</b>	<b>\$ 1,689,477</b>

### Highway Aid Revenue by Program

▼ State Shared Revenue and Entitlements	\$ 1,583,977
(355) State Shared Revenues	1,583,977
▼ Interest, Rent, and Royalties	95,000
(341) Interest Earnings	95,000
▼ Unclassified Operating Revenues	10,000
(389) All other Operating Revenue	10,000
▼ Other Financing Sources	500
(391) General Fixed Asset Disp.	500
<b>Total</b>	<b>\$ 1,689,477</b>

### Highway Aid Revenue by Activity

▼ Grants	\$ 1,583,977
(11020) LIQUID FUELS TAX	1,583,977
▼ Investment Income and Rent	95,000
(26100) INTEREST ON INVESTMENTS	95,000
▼ Other Financing Sources	10,500
(92000) ALL OTHER OPERATING REVENUE	10,000
(31100) SALE OF FIXED ASSETS	500
<b>Total</b>	<b>\$ 1,689,477</b>

## Public Works: Highway Aid Fund Revenues and Expenses

▼ Revenues	\$ 1,689,477
▼ Grants	1,583,977
(11020) LIQUID FUELS TAX	1,583,977
▼ Investment Income and Rent	95,000
(26100) INTEREST ON INVESTMENTS	95,000
▼ Other Financing Sources	10,500
(92000) ALL OTHER OPERATING REVENUE	10,000
(31100) SALE OF FIXED ASSETS	500

▼ Expenses	1,814,819
▼ Personnel	560,919
(10113) WAGES EXPENSE-HOURLY	284,057
(10180) OVERTIME	237,000
(10192) SOCIAL SECURITY	39,862
▼ Equipment	483,200
(10374) MACHINERY AND EQUIPMENT MAINT.	400,000
(10255) ACCIDENT REPAIRS	52,000
(10260) SMALL TOOLS AND MINOR EQUIP	31,200
(10374) MACHINERY AND EQUIPMENT MAINT.	400,000
(10255) ACCIDENT REPAIRS	52,000
(10260) SMALL TOOLS AND MINOR EQUIP	31,200
▼ Utilities	462,500
(10361) ELECTRIC AND GAS	462,500
▼ Materials and Supplies	304,200
(10245) HIGHWAY SUPPLIES	304,200
▼ Services	4,000
(11530) PAYMENT TO OTHER GOVERNMENTS	4,000
Revenues Less Expenses	\$ -125,342

## Highway Aid Fund Expenses-Cleaning of Streets/Gutters (431)

▼ Personnel	\$ 113,033
(10113) WAGES EXPENSE-HOURLY	100,000
(10192) SOCIAL SECURITY	8,033
(10180) OVERTIME	5,000
▼ Materials and Supplies	2,200
(10245) HIGHWAY SUPPLIES	2,200
Total	\$ 115,233

## Highway Aid Fund Expenses-Winter Maintenance/Snow Removal (432)

▼ Materials and Supplies	\$ 229,000
(10245) HIGHWAY SUPPLIES	229,000
▼ Personnel	227,142
(10180) OVERTIME	211,000
(10192) SOCIAL SECURITY	16,142
▼ Equipment	31,200
(10260) SMALL TOOLS AND MINOR EQUIP	31,200
Total	\$ 487,342



## Highway Aid Fund Expenses-Traffic Control Devices (433)

▼ Utilities	\$ 462,500
(10361) ELECTRIC AND GAS	462,500
▼ Equipment	452,000
(10374) MACHINERY AND EQUIPMENT MAINT.	400,000
(10255) ACCIDENT REPAIRS	52,000
▼ Personnel	220,744
(10113) WAGES EXPENSE-HOURLY	184,057
(10180) OVERTIME	21,000
(10192) SOCIAL SECURITY	15,687
▼ Materials and Supplies	73,000
(10245) HIGHWAY SUPPLIES	73,000
▼ Services	4,000
(11530) PAYMENT TO OTHER GOVERNMENTS	4,000
Total	\$ 1,212,244

<b>Highway Aid Fund Expenses Item View</b>  <small>Data Updated Oct 29, 2025, 4:04 PM</small>	Category	2026
	Personnel	\$560,919.00
	Equipment	\$483,200.00
	Utilities	\$462,500.00
	Materials and Supplies	\$304,200.00
	Services	\$4,000.00

## Highway Aid Fund Expenses-Traffic Control Devices (433)

▼ Utilities	\$ 462.500
(10361) ELECTRIC AND GAS	462.500
▼ Equipment	452.000
(10374) MACHINERY AND EQUIPMENT MAINT.	400.000
(10255) ACCIDENT REPAIRS	52.000
▼ Personnel	220.744
(10113) WAGES EXPENSE-HOURLY	184.057
(10180) OVERTIME	21.000
(10192) SOCIAL SECURITY	15.687
▼ Materials and Supplies	73.000
(10245) HIGHWAY SUPPLIES	73.000
▼ Services	4.000
(11530) PAYMENT TO OTHER GOVERNMENTS	4.000
<b>Total</b>	<b>\$ 1,212,244</b>

## Other Post-Employment Benefits (OPEB) Fund (70) Revenues

▼ Revenues	\$ 2,115,750
▼ Transfers	1,577,890
(17010) TRANSFER FROM GENERAL FUND	1,104,522
(13090) TRANSFER FROM REFUSE FUND	236,684
(11080) TRANSFER FROM SEWER FUND	236,684
▼ Other Financing Sources	337,860
(14600) HEALTH COSTS REIMBURSEMENTS	337,860
▼ Investment Income and Rent	200,000
(26100) INTEREST ON INVESTMENTS	200,000

## Other Post-Employment Benefits (OPEB) Fund (70) Expenses

▼ Investment Income and Rent	200,000
(26100) INTEREST ON INVESTMENTS	200,000
▼ Expenses	1,915,750
▼ Insurance	1,729,500
(12196) MEDICAL BENEFITS	1,710,000
(12198) GENERAL INSURANCE EXPENSE	19,500
▼ Personnel	186,000
(10196) MEDICAL REIMBURSEMENT	152,000
(11196) OUT OF AREA MEDICAL REIMB.	30,000
(10192) SOCIAL SECURITY	4,000
▼ Services	250
(10450) CONTRACTED SERVICES	250
Revenues Less Expenses	\$ 200,000

## OPEB Fund (70) Expenses by Department

	2026 Operating Budget
(488) Fiduciary Fund Benefits	\$1,915,750
Total	\$1,915,750

## OPEB Fund (70) Expenses by Activity

▼ Insurance	\$1,729,500
(12196) MEDICAL BENEFITS	1,710,000
(12198) GENERAL INSURANCE EXPENSE	19,500
▼ Personnel	186,000
(10196) MEDICAL REIMBURSEMENT	152,000
(11196) OUT OF AREA MEDICAL REIMB.	30,000
(10192) SOCIAL SECURITY	4,000
▼ Services	250
(10450) CONTRACTED SERVICES	250
Total	\$1,915,750

### REVENUE SUMMARY SHEET

#### RETIREE HEALTH FUND

OBJECT	2025 APPROVED BUDGET	2025 ACTUAL 9 MONTHS	2026 PROPOSED BUDGET
Interest On Investments	\$ 200,000	\$ -	\$ 200,000
Retiree Health Cost Reimbursements	\$ 364,000	\$ 183,625	\$ 337,860
Transfer From Sewer Operations	\$ 302,616	\$ 302,616	\$ 236,684
Transfer From Refuse	\$ 151,308	\$ 151,308	\$ 236,684
Transfer From General Fund	\$ 832,276	\$ 895,053	\$ 1,104,522
<b>Total Revenues</b>	<b>\$ 1,850,200</b>	<b>\$ 1,532,602</b>	<b>\$ 2,115,750</b>



## OPEB Fund (70) Revenues by Program (left) and Activity (right)

▼ Other Financing Sources	\$ 1,577,890	▼ Transfers	\$ 1,577,890
(392) Interfund Oper Transfers From	1,577,890	(17010) TRANSFER FROM GENERAL FUND	1,104,522
▼ Charges for Service	337,860	(13090) TRANSFER FROM REFUSE FUND	236,684
(365) Health	337,860	(11080) TRANSFER FROM SEWER FUND	236,684
▼ Interest, Rent, and Royalties	200,000	▼ Other Financing Sources	337,860
(341) Interest Earnings	200,000	(14600) HEALTH COSTS REIMBURSEMENTS	337,860
Total	\$ 2,115,750	▼ Investment Income and Rent	200,000
		(26100) INTEREST ON INVESTMENTS	200,000
		Total	\$ 2,115,750

## Workers' Compensation Fund (73) Expenses

▼ Expenses	1,073,128
▼ Transfers	1,042,628
(13001) TRANSFER TO GENERAL FUND	842,028
(12009) TRANSFER TO REFUSE FUND	108,246
(12002) TRANSFER TO SEWER FUND	73,802
(13003) TRANSFER TO FIRE FUND	18,552
▼ Personnel	25,000
(10195) CLAIMS EXPENSE-GENERAL FUND	25,000
▼ Travel, Training and Dues	2,500
(10460) MEETINGS AND CONFERENCES	2,500
▼ Insurance	2,000
(11354) WORKERS' COMP INSURANCE	2,000
▼ Services	1,000
(10311) ACCOUNTING/AUDITING SERVICES	1,000
Revenues Less Expenses	\$ -1,042,628

## Workers' Compensation Fund (73) Expenses by Activity

▼ Personnel	\$ 25,000
(10195) CLAIMS EXPENSE-GENERAL FUND	25,000
▼ Travel, Training and Dues	2,500
(10460) MEETINGS AND CONFERENCES	2,500
▼ Insurance	2,000
(11354) WORKERS' COMP INSURANCE	2,000
▼ Services	1,000
(10311) ACCOUNTING/AUDITING SERVICES	1,000
Total	\$ 30,500

## Workers' Compensation Fund (73) Revenues by Program

Collapse All	2026 Operating Budget
▼ Unclassified Operating Revenues	\$ 30,500
(395) Worker's Compensation Reimbursements	30,500
Total	\$ 30,500

## Workers' Compensation Fund (73) Revenues by Activity

Collapse All	2026 Operating Budget
▼ Other Financing Sources	\$ 30,500
(92100) WORKER'S COMPENSATION REIMBURS	30,500
Total	\$ 30,500

## All Funds Summary-Revenues

▼ Revenues	\$ 78,302,790
▼ Real Property Taxes	19,780,251
(39100) R.E. TAXES-CURRENT YEAR'S LEVY	17,654,442
(40100) FIRE TAXES-CURRENT YEAR'S LEVY	3,092,948
(10405) R.E. TAXES - DELINQUENT	131,000
(10404) R.E. TAXES-DLQ PENALTY/INTRST.	12,000
(12600) R.E. TAXES - INTERIMS	5,000
(21200) R.E. TAXES - PRIOR YEAR'S LEVY	3,500
(13600) FIRE TAX - INTERIMS	1,000
(11404) R.E. TAXES - DLQ COMMISSIONS	100
(17101) FIRE TAXES ASSESS. SETTLEMENTS	-15,000
(12101) R.E. TAXES ASSESS. SETTLEMENTS	-1,104,739
▼ User Fees	16,732,910
(33100) SEWER FEES	7,768,000
(14300) SOLID WASTE COLL/DISPOSAL FEES	7,364,660
(41100) SEWAGE CHARGES	1,250,000
(10304) LARGE ITEM PICK-UP	135,000
(10305) COMMERCIAL REFUSE PICK-UP	63,000
(12102) SEWER FEES-DELINQUENT	50,000
(11301) RESIDENTIAL REFUSE FEES-DLQ	38,000
(13116) SEWAGE CONNECTION/TAP IN FEES	26,250
(16101) SEWER FEES-INTERIMS	15,000
(11102) SEWER FEES-DLQ PENALTY/INTRST	10,000
(12301) REFUSE FEE PENALTY/INTRST-DLQ	7,500
(10302) REFUSE FEE - INTERIMS	5,000
(11520) SALE OF REFUSE BAGS	2,000
(10303) RESIDENTIAL REFUSE REFUNDS	-500
(11103) SEWER FEES-REFUNDS	-1,000
▼ Earned Income Tax	11,400,000
(10210) EARNED INCOME TAX-CURR YR LEVY	11,400,000



## All Funds Summary-Revenues (continued)

▼ Other Taxes	10,190,000
(10360) BUSINESS PRIVILEGE TAX	4,600,000
(10310) MERCANTILE TAXES	2,750,000
(11510) LOCAL SERV. TAX - CURR YR LEVY	1,490,000
(10110) R.E. TRANSFER TAX	1,425,000
(12360) BUSINESS TAX REFUNDS	-75,000
▼ Fees, Licenses and Permits	3,851,239
(12410) BUILDING PERMITS	1,250,000
(10800) FRANCHISE FEES	980,000
(28100) CONTRACTED POLICE SERVICES	812,769
(12510) CONTRACTED SNOW REMOVAL	193,970
(10481) FIRE INSPECTION FEES	150,000
(10400) ENGINEERING PERMIT FEES	80,000
(11210) PARKING METER FEES	70,000
(10430) PLUMBING LIC. AND PERMIT FEES	70,000
(13118) POLICE REPORTS	42,000
(10480) FIRE PERMITS	40,000
(10350) CONTRACTOR REGISTRATION FEES	40,000
(14340) HEARING FEES	35,000
(15101) COURT-VIDEO ARRAIGNMENT FEES	30,000
(10130) ALARM FEES	16,000
(10040) ALCOHOL BEVERAGE LICENSES	12,500
(14350) OTHER ZONING FEES	12,000
(13300) CONTRACT FOR PUBLIC WORKS SERV	11,000
(15600) PROFESSIONAL/OCCUPATIONAL FEES	3,000
(14400) PLAN REVIEW FEES	2,000
(10482) MOBILE FOOD VENDOR FEES	1,000
▼ Investment Income and Rent	3,835,000
(26100) INTEREST ON INVESTMENTS	3,360,000
(20200) RENT OF PROPERTY	475,000



## All Funds Summary-Revenues (continued)

▼ Intergovernmental Revenues	3,119,673
(11310) PENSION SYSTEM STATE AID	2,179,673
(90000) PAYMENT IN LIEU OF TAXES	660,000
(18001) DEA TASK FORCE	125,000
(11500) RECYCLABLE MATERIALS	90,000
(24010) PURTA FEES	35,000
(18002) DRUG TASK FORCE-HIDTA-HSI	30,000
▼ Transfers	2,435,728
(17010) TRANSFER FROM GENERAL FUND	1,131,918
(75010) TRANSFER FROM WKCOMP	830,442
(13090) TRANSFER FROM REFUSE FUND	236,684
(11080) TRANSFER FROM SEWER FUND	236,684
▼ Grants	2,283,977
(11020) LIQUID FUELS TAX	1,583,977
(10150) STATE GRANTS - RECYCLING	700,000
▼ Other Financing Sources	2,054,696
(14600) HEALTH COSTS REIMBURSEMENTS	1,293,146
(11070) FOREIGN FIRE INSURANCE PRM TAX	403,000
(22200) INSURANCE CLAIMS	219,000
(92000) ALL OTHER OPERATING REVENUE	51,750
(10098) FUEL REIMBURSEMENTS	45,000
(92100) WORKER'S COMPENSATION REIMBURS	30,500
(31100) SALE OF FIXED ASSETS	12,300
▼ Fund Balance Forward	1,360,212
(94000) FUND BALANCE FORWARD	1,360,212
▼ Program Revenues	1,033,604
(30100) RECREATION FEES	423,604
(12110) SWIMMING POOL FEES	420,000
(23200) RECREATION PROGRAM FEES	190,000
▼ Fines and Forfeits	225,500
(25100) COURT-DISTRICT MAGISTRATE	115,000
(12119) VEHICLE CODE VIOLATIONS	90,000
(10140) PARKING VIOLATION FINES	15,000
(10121) VIOLATIONS-ORDINANCES ETC.	5,500

## All Funds Summary-Expenses

▼ Expenses	76,703,094
▼ Personnel	44,103,874
(11112) SALARY EXPENSE-POLICE	13,982,549
(10112) SALARY EXPENSE	8,918,429
(10113) WAGES EXPENSE-HOURLY	6,895,273
(11197) PENSION - DEFINED BENEFIT	6,484,203
(10115) WAGE EXPENSE-PART-TIME	2,199,950
(10192) SOCIAL SECURITY	1,671,907
(10179) LONGEVITY	882,860
(10180) OVERTIME	481,400
(12180) OVERTIME-POLICE OFFICERS	413,999
(12197) PENSION - DEFINED CONTRIB MAND	384,006
(10185) RETIREMENT HOURS PAYOUT	356,000
(10238) CLOTHING AND UNIFORMS	261,150
(14180) OVERTIME REIMBURSABLE	225,000
(10196) MEDICAL REIMBURSEMENT	152,000
(16180) OVERTIME-HOLIDAY PAY	146,004
(10198) LIFE AND DISABILITY INSURANCE	129,727
(10105) SALARIES - ELECTED OFFICIALS	85,000
(13180) OVERTIME-POLICE SGTS.	83,200
(10188) EDUCATION INCENTIVE	69,450
(17180) OVERTIME-TRAFFIC SAFETY	55,000
(11180) OVERTIME-CIVILIAN	42,307
(10197) MUNICIPAL RETIREMENT	40,000
(12189) DEFERRED COMPENSATION	35,460
(11196) OUT OF AREA MEDICAL REIMB.	30,000
(10195) CLAIMS EXPENSE-GENERAL FUND	25,000
(10194) PA UNEMPLOYMENT	13,000
(11188) TUITION REIMBURSEMENT	12,000
(10187) TRAINING-POLICE FTO	12,000
(10117) K-9 UNIT CARE ALLOWANCE	12,000
(11195) CLAIMS EXPENSE-SEWER FUND	5,000

## All Funds Summary-Expenses (continued)

▼ Insurance	11,866,429
(12196) MEDICAL BENEFITS	9,447,562
(10351) PROPERTY & LIABILITY INSURANCE	1,343,289
(11354) WORKERS' COMP INSURANCE	874,448
(10355) INSURANCE REIMBURSEMENTS	175,630
(12198) GENERAL INSURANCE EXPENSE	19,500
(10353) SURETY AND FIDELITY	4,000
(11351) INSURANCE AND BONDING	2,000
▼ Services	11,478,974
(10450) CONTRACTED SERVICES	4,545,315
(11530) PAYMENT TO OTHER GOVERNMENTS	4,354,000
(10550) FIRE COMPANIES	1,015,000
(11550) MISCELLANEOUS EXPENSE	403,000
(12310) PROFESSIONAL SERVICES	309,999
(10318) CONTINGENCY EXPENSE	205,000
(10220) LIBRARY OPERATING	146,560
(10315) HEALTH SAFETY & RISK MGMT PROG	97,000
(10373) BUILDING MAINTENANCE	95,500
(10342) PRINTING	85,650
(10311) ACCOUNTING/AUDITING SERVICES	69,000
(11215) POSTAGE	39,000
(11341) ADVERTISING	35,350
(11390) BANK SERVICE CHARGES/FEES	35,000
(10532) ADULT LITERACY PROGRAM	25,000
(10540) PROMOTIONAL EVENTS	8,000
(10229) PRISONER EXPENSE	5,000
(13520) PAYMENT TO OTHER INSTITUTIONS	3,600
(11540) PAYMENT TO NON-GOVERNMENT ORG	2,000



## All Funds Summary-Expenses (continued)

▼ Equipment	3,434,790
(10374) MACHINERY AND EQUIPMENT MAINT.	1,540,914
(10231) VEHICLE FUEL-GASOLINE	989,800
(10260) SMALL TOOLS AND MINOR EQUIP	718,700
(10255) ACCIDENT REPAIRS	100,000
(10384) RENT OF MACHINERY/EQUIPMENT	45,396
(10263) COMPUTER EQUIPMENT/PARTS	39,980
▼ Transfers	2,647,915
(12070) TRANSFER TO OPEB FUND	1,341,207
(13001) TRANSFER TO GENERAL FUND	842,028
(12041) TRANSFER TO OPEB FUND	236,684
(12009) TRANSFER TO REFUSE FUND	108,246
(12002) TRANSFER TO SEWER FUND	73,802
(10023) TRANSFER TO DEBT SERVICE	27,396
(13003) TRANSFER TO FIRE FUND	18,552
▼ Utilities	1,782,455
(10361) ELECTRIC AND GAS	1,157,560
(10363) HYDRANT SERVICE	250,000
(10321) TELEPHONE MONTHLY CHARGES	237,595
(10366) WATER SERVICE	129,800
(10230) HEATING FUEL	7,500
▼ Materials and Supplies	866,773
(10245) HIGHWAY SUPPLIES	351,700
(10221) CHEMICALS	237,000
(10241) GENERAL GOVERNMENT SUPPLIES	103,673
(12210) OFFICE SUPPLIES	57,400
(10247) CULTURE-RECREATION SUPPLIES	46,500
(10227) SANITATION SUPPLIES	30,000
(10264) TACTICAL SUPPLIES	18,000
(10225) LABORATORY/TESTING SUPPLIES	12,000
(10242) PROT TO PERSONS/PROPERTY SUPPL	10,500



## All Funds Summary-Expenses (continued)

▼ Legal	354,500
(10314) LEGAL SERVICES	290,000
(10317) SPECIAL LEGAL	58,500
(11317) LEGAL-TAX ASSESSMENT APPEALS	6,000
▼ Travel, Training and Dues	189,300
(10460) MEETINGS AND CONFERENCES	120,230
(11420) DUES, SUBSCR. AND MEMBERSHIPS	69,070
▼ Capital	99,500
(10740) MACHINERY	99,500
▼ Chargebacks	-121,416
(13002) VEHICLE MAINTENANCE CHARGEBACK	2,747,545
(17001) INFORMATION TECH. CHARGEBACK	1,140,220
(12040) CHARGEBACK TO HUD	-121,418
(89000) INTERDEPARTMENTAL ALLOCATION	-3,887,763
Revenues Less Expenses	\$ 1,599,696

# Supplementary Information

## POSITION SCHEDULES

### Salaried Clerical

<b>Salary/Clerical</b>		
<b>Position Title</b>	<b>Department</b>	<b>2026 Budget</b>
Accountant	Finance	\$ 73,468
Administrative Assistant	Library	\$ 52,743
Administrative Assistant	Police - Non-Uniformed	\$ 69,136
Administrative Assistant/Grants	Administration/CDBG Program	\$ 48,505
Animal Control Officer	Police - Non-Uniformed	\$ 66,518
Assistant Director, Parks and Recreation	Culture-Recreation	\$ 91,936
Assistant Director, Public Works	Public Works - Highway	\$ 127,400
Assistant Fire Marshal	Fire	\$ 81,380
Assistant to Township Manager	Administration	\$ 85,705
Assistant Township Manager	Administration	\$ 143,000
Assistant Township Mgr/Chro	Administration	\$ 169,000
Bibliographic Assistant	Library	\$ 59,002
Building Inspector	Community Development	\$ 94,733
Chief Operator	Wastewater	\$ 109,242
Circulation Assistant	Library	\$ 55,364
Circulation Assistant	Library	\$ 43,680
Clerical, Accounts Payable	Finance	\$ 64,815
Clerical, Accounts Receivable	Finance	\$ 54,080
Clerical, Code Enforcement	Community Development	\$ 64,577
Clerical, Detectives	Police - Non-Uniformed	\$ 56,809
Clerical, Fire	Fire	\$ 67,573
Clerical, Parks	Culture-Recreation	\$ 62,400
Clerical, Public Works	Public Works - Highway/Refuse	\$ 67,573
Clerical, Records & Info.	Police - Non-Uniformed	\$ 69,046
Clerical, Wastewater	Wastewater	\$ 71,362
Community Policing Coordinator	Police - Non-Uniformed	\$ 65,366
Customer Service Specialist	Community Development	\$ 57,045
Customer Service Specialist	Public Works - Engineering	\$ 57,045
Customer Service Specialist	Public Works-Refuse/Highway	\$ 57,045
Development & Events Coordinator	Culture-Recreation	\$ 61,035
Director, Briar Bush	Culture-Recreation	\$ 80,280
Director, Community Development	Community Development	\$ 119,600
Director, Finance	Finance	\$ 156,624
Director, Fire & Emergency Mgmt Svcs	Fire	\$ 129,792
Director, Parks and Recreation	Culture-Recreation	\$ 120,598
Director, Public Works	Public Works - Highway/Refuse	\$ 135,852
Director, Records & Information	Police - Non-Uniformed	\$ 97,644
Director, Youth Programs	Police - Non-Uniformed	\$ 56,496
Engineering Assistant	Public Works - Engineering	\$ 96,293
Environmental Educator	Culture-Recreation	\$ 65,151
Environmental Educator	Culture-Recreation	\$ 59,955
Executive Director, Library	Library	\$ 134,789
Facilities Capital Asset Spr	Wastewater	\$ 112,335
Facilities Manager	Library	\$ 101,297
Fire Marshal	Fire	\$ 113,027
Fire Prevention Specialist	Fire	\$ 59,488
Fire Prevention Specialist	Fire	\$ 65,556
Foreman, Const. Projects	Public Works - Highway	\$ 98,800
Foreman, Parks	Public Works - Buildings and Grounds	\$ 104,000
Foreman, Parks	Public Works - Buildings and Grounds	\$ 108,048
Foreman, Public Works	Public Works - Highway	\$ 109,258
Foreman, Public Works	Public Works - Highway	\$ 104,243
Foreman, Public Works	Public Works - Highway	\$ 104,243
Foreman, Refuse	Refuse	\$ 104,243
Foreman, Refuse	Refuse	\$ 109,258
Foreman, Refuse	Refuse	\$ 104,243
Foreman, Traffic Signal	Public Works - Highway	\$ 110,295
Foreman, Vehicle Maintenance	Public Works - Vehicle Maintenance	\$ 109,258
Foreman, Wastewater	Wastewater	\$ 109,258
Graphic Specialist	Library	\$ 55,120
Head - Circulation	Library	\$ 68,155
Head of Children's Dept.	Library	\$ 70,304
Head of Young Adult Svcs	Library	\$ 67,600
Head Reference Librarian/Assistant Director	Library	\$ 93,813

Head Reference Librarian/Assistant Director	Library	\$	93,813
Ill/Acquisitions Tech	Library	\$	48,602
Library Assistant	Library	\$	45,211
Manager, Adm Svcs/Asst to Chief	Police - Non-Uniformed	\$	79,119
Manager, Admin Svcs and HR	Administration	\$	90,422
Manager, Communications	Administration	\$	88,404
Manager, Financial Services	Finance	\$	90,854
Manager, Fiscal Library	Library	\$	91,670
Manager, Grants	Administration	\$	56,943
Manager, Grants	CDBG Program	\$	56,943
Manager, Human Resources	Administration	\$	104,000
Manager, Records	Police - Non-Uniformed	\$	71,386
Manager, Traffic Safety	Police - Non-Uniformed	\$	54,472
Manager-Administration and Recreation Svcs	Culture-Recreation	\$	72,035
Mclinc Coord/Ref Librarian	Library	\$	57,200
Patrol Administrative Assistant	Police - Non-Uniformed	\$	56,568
Police Co-Responder	Police - Non-Uniformed	\$	59,488
Program Coordinator-Briar Bush	Culture-Recreation	\$	64,426
Property Maintenance Inspector	Community Development	\$	73,468
Property Maintenance Inspector	Community Development	\$	70,304
Public Safety Communicator	Police - Non-Uniformed	\$	61,702
Public Safety Communicator	Police - Non-Uniformed	\$	64,996
Public Safety Communicator	Police - Non-Uniformed	\$	82,308
Public Safety Communicator	Police - Non-Uniformed	\$	61,702
Records and Compliance Control Clerk	Police - Non-Uniformed	\$	54,472
Ref Librarian/Cataloger	Library	\$	55,881
Reference Librarian	Library	\$	60,277
Reference Librarian	Library	\$	60,278
Reference Librarian	Library	\$	60,277
Roslyn Librarian	Library	\$	77,519
Sr. Naturalist - Briar Bush	Culture-Recreation	\$	61,360
Superintendent, Engineering	Public Works - Engineering	\$	118,560
Superintendent, Public Works	Public Works - Highway	\$	121,580
Superintendent, Refuse	Refuse	\$	123,222
Superintendent, Wastewater	Wastewater	\$	129,663
Supervisor, Recreation	Culture-Recreation	\$	64,480
Technical Proc./Circ. Assistant	Library	\$	74,420
Technology Officer	Administration	\$	101,092
Technology Specialist	Police - Non-Uniformed	\$	98,955
Township Manager	Administration	\$	249,600
Training Admin Coordinator	Police - Non-Uniformed	\$	84,217
Youth Services Librarian	Library	\$	54,080
Zoning Officer	Community Development	\$	84,770

## Per Diem

Per Diem		
Position Title	Department	2026 Budget
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Automated Truck Driver	Refuse	\$ 89,930
Collection System Operator	Wastewater	\$ 100,934
Collection System Operator	Wastewater	\$ 100,934
Collection System Operator	Wastewater	\$ 100,934
Collection System Operator	Wastewater	\$ 100,934
Collector	Refuse	\$ 72,965
Collector	Refuse	\$ 87,576
Collector	Refuse	\$ 87,132
Collector	Refuse	\$ 82,096
Collector	Refuse	\$ 87,132
Collector	Refuse	\$ 87,132
Collector	Refuse	\$ 87,132
Collector	Refuse	\$ 71,149
Collector	Refuse	\$ 87,132

Craftsman II, Public Works	Public Works - Highway	\$	87,065
Craftsman II, Public Works	Public Works - Highway	\$	88,635
Craftsman II, Public Works	Public Works - Highway	\$	94,127
Craftsman II, Public Works	Public Works - Highway	\$	94,127
Craftsman III, Public Works	Public Works - Highway	\$	104,630
Craftsman, Parks	Public Works - Buildings and Grounds	\$	75,685
Craftsman, Parks	Public Works - Buildings and Grounds	\$	87,063
Craftsman, Public Works	Public Works - Highway	\$	94,127
Custodian - Property Maint	Public Works - Buildings and Grounds	\$	79,090
Driver	Public Works - Buildings and Grounds	\$	89,930
Driver	Public Works - Highway	\$	89,930
Driver	Public Works - Highway	\$	89,930
Driver	Public Works - Highway	\$	89,930
Driver	Public Works - Highway	\$	89,930
Driver	Public Works - Highway	\$	89,930
Driver	Public Works - Highway	\$	84,677
Equipment Operator	Public Works - Highway	\$	98,512
Equipment Operator	Public Works - Buildings and Grounds	\$	98,512
Equipment Operator	Public Works - Highway	\$	98,512
Equipment Operator	Public Works - Highway	\$	98,512
Equipment Operator	Public Works - Highway	\$	98,512
Equipment Operator	Public Works - Highway	\$	98,512
Laborer	Public Works - Buildings and Grounds	\$	65,345
Laborer	Public Works - Buildings and Grounds	\$	87,132
Laborer	Public Works - Highway	\$	74,054
Laborer	Public Works - Highway	\$	78,097
Laborer	Public Works - Buildings and Grounds	\$	75,192
Laborer	Public Works - Highway	\$	87,132
Landscaper	Public Works - Buildings and Grounds	\$	85,427
Landscaper	Public Works - Buildings and Grounds	\$	89,930
Maintenance Electrical Tech.	Wastewater	\$	107,950
Maintenance Mechanic	Wastewater	\$	100,934
Maintenance Mechanic	Wastewater	\$	100,934
Maintenance Mechanic	Wastewater	\$	100,934
Maintenance Technician	Public Works - Buildings and Grounds	\$	89,930
Mechanic	Public Works - Vehicle Maintenance	\$	104,630
Mechanic/Welder	Public Works - Vehicle Maintenance	\$	104,218
Mechanic-Heavy Duty	Public Works - Vehicle Maintenance	\$	105,966
Mechanic-Heavy Duty	Public Works - Vehicle Maintenance	\$	105,966
Mechanic-Heavy Duty	Public Works - Vehicle Maintenance	\$	105,966
Operator I	Wastewater	\$	100,934
Operator I	Wastewater	\$	100,934
Operator I	Wastewater	\$	100,934
Operator I	Wastewater	\$	100,934
Traffic Sign & Line Crew Leader	Public Works - Highway	\$	94,127
Traffic Signal Technician	Public Works - Highway	\$	107,950

## Uniformed

### Police

Position Title	Department	2026 Budget
Chief of Police	Police	\$ 243,674
Deputy Chief	Police	\$ 219,920
Detective Sergeant	Police	\$ 179,055
Detective Sergeant	Police	\$ 179,055
Police Detective	Police	\$ 155,491
Police Detective	Police	\$ 154,761
Police Detective	Police	\$ 159,141
Police Detective	Police	\$ 151,561
Police Detective	Police	\$ 159,871
Police Detective	Police	\$ 159,141
Police Detective	Police	\$ 155,491
Police Detective	Police	\$ 154,761
Police Detective	Police	\$ 157,681
Police Detective	Police	\$ 157,681
Police Detective	Police	\$ 156,221
Police Detective	Police	\$ 157,681
Police Detective	Police	\$ 154,761
Police Detective Lieutenant	Police	\$ 210,440
Police Lieutenant	Police	\$ 207,597
Police Lieutenant	Police	\$ 207,597



Police Lieutenant	Police	\$	207,597
Police Lieutenant	Police	\$	210,440
Police Lieutenant/DC	Police	\$	219,920
Police Officer	Police	\$	125,256
Police Officer	Police	\$	143,218
Police Officer	Police	\$	151,561
Police Officer	Police	\$	151,561
Police Officer	Police	\$	109,539
Police Officer	Police	\$	109,539
Police Officer	Police	\$	133,940
Police Officer	Police	\$	125,256
Police Officer	Police	\$	152,256
Police Officer	Police	\$	150,866
Police Officer	Police	\$	143,218
Police Officer	Police	\$	143,218
Police Officer	Police	\$	109,539
Police Officer	Police	\$	109,539
Police Officer	Police	\$	125,256
Police Officer	Police	\$	152,952
Police Officer	Police	\$	109,539
Police Officer	Police	\$	154,342
Police Officer	Police	\$	125,256
Police Officer	Police	\$	117,131
Police Officer	Police	\$	154,342
Police Officer	Police	\$	161,295
Police Officer	Police	\$	102,427
Police Officer	Police	\$	152,256
Police Officer	Police	\$	150,866
Police Officer	Police	\$	152,256
Police Officer	Police	\$	152,256
Police Officer	Police	\$	154,342
Police Officer	Police	\$	125,256
Police Officer	Police	\$	154,342
Police Officer	Police	\$	152,256
Police Officer	Police	\$	133,940
Police Officer	Police	\$	154,342
Police Officer	Police	\$	154,342
Police Officer	Police	\$	143,218
Police Officer	Police	\$	150,866
Police Officer	Police	\$	125,256
Police Officer	Police	\$	154,342
Police Officer	Police	\$	152,256
Police Officer	Police	\$	154,342
Police Officer	Police	\$	151,561
Police Officer	Police	\$	151,561
Police Officer	Police	\$	154,342
Police Officer	Police	\$	150,866
Police Officer	Police	\$	152,256
Police Officer	Police	\$	152,952
Police Officer	Police	\$	151,561
Police Officer	Police	\$	143,218
Police Officer	Police	\$	143,218
Police Officer	Police	\$	133,940
Police Officer	Police	\$	151,561
Police Officer	Police	\$	125,256
Police Officer	Police	\$	154,342
Police Officer	Police	\$	151,561
Police Officer	Police	\$	154,342
Police Officer	Police	\$	150,866
Police Officer	Police	\$	154,342
Police Officer	Police	\$	109,539
Police Officer	Police	\$	102,427
Police Officer K-9	Police	\$	143,218
Police Officer K-9	Police	\$	150,866
Police Officer K-9	Police	\$	151,561
Police Sergeant	Police	\$	172,866
Police Sergeant	Police	\$	170,530
Police Sergeant	Police	\$	170,530

## BUDGET ALLOCATION SCHEDULES

The budget allocation schedules reflect those expenses charged to each department to more accurately reflect total costs.

### TOWNSHIP OF ABINGTON INSURANCE ALLOCATION SUMMARY-DVPLT BUDGET YEAR 2026

Department	DVPLT	Account
Administration	\$ 58,074.00	01-10351-401
Finance	\$ 5,051.00	01-10351-402
Tax	\$ 2,882.00	01-10351-403
Engineering	\$ 8,186.00	01-10351-408
Police	\$ 484,363.00	01-10351-410
Community Development	\$ 12,651.00	01-10351-413
Public Works	\$ 105,894.00	01-10351-430
Vehicle Maintenance	\$ 12,601.00	01-10351-437
Culture-Recreation	\$ 115,987.00	01-10351-451
Buildings and Grounds	\$ 13,113.00	01-10351-459
Library	\$ 59,458.00	01-10351-456
Sewer	\$ 310,265.00	02-10351-429
Fire Services	\$ 24,866.00	03-10351-411
Refuse	\$ 89,899.00	09-10351-427
Total	\$ 1,303,290.00	

### TOWNSHIP OF ABINGTON INFORMATION TECHNOLOGY ALLOCATION BUDGET YEAR 2026

Department	Terminals Connected Network	% of Total	Total Chargeback \$	Account
Administration	15	6.98%	\$ 79,550	01-17001-401
Finance	5	2.33%	\$ 26,517	01-17001-402
Tax	5	2.33%	\$ 26,517	01-17001-403
Engineering	2	0.93%	\$ 10,607	01-17001-408
Police	128	59.53%	\$ 678,828	01-17001-410
Community Development	6	2.79%	\$ 31,820	01-17001-413
Public Works	9	4.19%	\$ 47,730	01-17001-430
Vehicle Maintenance	5	2.33%	\$ 26,517	01-17001-437
Culture-Recreation	14	6.51%	\$ 74,247	01-17001-451
Buildings and Grounds	6	2.79%	\$ 31,820	01-17001-459
Sewer	10	4.65%	\$ 53,033	02-17001-429
Fire Services	7	3.26%	\$ 37,123	03-17001-411
Refuse	3	1.40%	\$ 15,910	09-17001-427
Total	215	100.00%	\$ 1,140,219	

TOWNSHIP OF ABINGTON  
PENSION ALLOCATION  
BUDGET YEAR 2026

Department	Number of Employees		% of Total		Police Pension	DB Township Pension		DC Township Pension		Total Budget	DB Account	DC Account
	DB	DC	DB	DC		\$	\$	\$	\$			
Administration	4	4	5.06%	4.12%	-	\$	\$	\$	\$	98,541	01-11197-401	01-12197-401
IT	1	1	1.27%	1.03%	-	\$	\$	\$	\$	24,635	01-11197-407	01-12197-407
Finance	3	2	3.80%	2.06%	-	\$	\$	\$	\$	69,947	01-11197-402	01-12197-402
Police	94				4,850,762	\$	\$	\$	\$	4,850,762	01-11197-410	
Police Civilians	4	15	5.06%	15.46%		\$	\$	\$	\$	142,087	01-11197-410	01-12197-410
Community Development	1	5	1.27%	5.15%	-	\$	\$	\$	\$	40,470	01-11197-413	01-12197-413
Culture-Recreation	9	14	11.39%	14.43%	-	\$	\$	\$	\$	241,510	01-11197-451	01-12197-451
Vehicle Maint.	2	4	2.53%	4.12%	-	\$	\$	\$	\$	57,188	01-11197-437	01-12197-437
Public Works	19	14	24.05%	14.43%	-	\$	\$	\$	\$	448,274	01-11197-430	01-12197-430
Engineering	1	1	1.27%	1.03%	-	\$	\$	\$	\$	24,635	01-11197-408	01-12197-408
Fire	2	4	2.53%	4.12%	-	\$	\$	\$	\$	57,188	03-11197-411	03-12197-411
Library	4	18	5.06%	18.56%		\$	\$	\$	\$	153,963	01-11197-456	01-12197-456
Sewer	11	6	13.92%	6.10%	-	\$	\$	\$	\$	251,193	02-11197-429	02-12197-429
Refuse	18	9	22.78%	9.28%	-	\$	\$	\$	\$	407,804	09-11197-427	09-12197-427
<b>Total</b>	<b>173</b>	<b>97</b>	<b>100.00%</b>	<b>100.00%</b>	<b>4,850,762</b>	<b>\$</b>	<b>1,633,434</b>	<b>\$</b>	<b>384,000</b>	<b>\$</b>	<b>6,868,196</b>	

**TOWNSHIP OF ABINGTON  
VEHICLE MAINTENANCE ALLOCATION  
BUDGET YEAR 2026**

Department	Number of Vehicles	% of Total	\$	Total Budget 2,747,544	Account
Administration	4	2.29%	\$	62,801	01-13002-401
Engineering	3	1.71%	\$	47,101	01-13002-408
Police	60	34.29%	\$	942,015	01-13002-410
Community Development	4	2.29%	\$	62,801	01-13002-413
Public Works	39	22.29%	\$	612,310	01-13002-430
Culture-Recreation	4	2.29%	\$	62,801	01-13002-451
Library	1	0.57%	\$	15,700	01-13002-456
Buildings and Grounds	12	6.86%	\$	188,403	01-13002-459
Sewer	11	6.29%	\$	172,703	02-13002-429
Fire Services	6	3.43%	\$	94,202	03-13002-411
Refuse	31	17.71%	\$	486,708	09-13002-427
<b>Total</b>	<b>175</b>	<b>100.00%</b>	<b>\$</b>	<b>2,747,544</b>	

**TOWNSHIP OF ABINGTON  
WORKERS' COMPENSATION ALLOCATION  
BUDGET YEAR 2026**

Department	DVWCT	Account
Administration	\$ 1,226	01-11354-401
Finance	\$ 437	01-11354-402
IT	\$ 88	01-11354-407
Engineering	\$ 7,738	01-11354-408
Police	\$ 427,001	01-11354-410
Police Civilians	\$ 16,347	01-11354-410
Community Development	\$ 1,199	01-11354-413
Public Works	\$ 114,401	01-11354-430
Vehicle Maintenance	\$ 22,863	01-11354-437
Culture-Recreation	\$ 38,309	01-11354-451
Library	\$ 7,650	01-11354-456
Buildings and Grounds	\$ 38,105	01-11354-459
Sewer	\$ 57,216	02-11354-429
Fire	\$ 13,950	03-11354-411
Refuse	\$ 83,918	09-11354-427
<b>Total</b>	<b>\$ 830,448</b>	

## DEBT SERVICES SCHEDULES

There are currently no outstanding notes or bonds.



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## 2014 FUND BALANCE POLICY FOR UNASSIGNED FUND BALANCE

The Township shall maintain a minimum year-end General Fund (GF) unassigned fund balance amount not less than one month of averaged annual operating expenditures (current policy calls for 7.5% of prior year revenues). This minimum reserve will allow the Township to realize a certain level of investment earnings and provide a minimum GF reserve for emergencies and contingencies. Further, it is the goal of the Township to maintain a year-end GF unassigned fund balance within a minimum of one month expenditures (8.5%) up to a maximum of three months of expenditures (25%). Unassigned GF fund balance is defined as those financial resources available for spending and therefore not reserved for specific purposes such as encumbrances.

### Fund Balance Planning

- Each fiscal (calendar) year during the budget process, the GF fund balance reserve will be evaluated by the Board of Commissioners to determine if adequate levels of reserves are being maintained, based upon the Township's financial strength and economic conditions.
- The Township will retain flexibility to allocate available funds based on the current circumstances and needs of the Township.

### Fund Balance less than 8.5 Percent

- Any temporary, planned reduction of the year-end GF unassigned fund balance below 8.5 percent shall require a two-thirds approval vote of the members of the Board of Commissioners if the year-end GF unassigned fund balance has fallen or is expected to fall below the 8.5 percent.
- The Board of Commissioners shall adopt a plan to provide for a scheduled replenishment back to a minimum of 8.5 percent within one to three years.
- In absence of such a Board plan, the Township Manager and Finance Director shall implement expenditure reduction measures to accomplish such replenishment.

### Fund Balance in excess of 25 percent Goal

- If the year-end GF unassigned fund balance has exceeded or is expected to exceed the maximum goal of 25 percent as outlined in the policy, the Board desires to allocate 55% to 60% of excess fund balance to be transferred to the Permanent Improvement Fund for future capital projects, and 35% to 40% to be transferred to the Other Post Employment Benefit (OPEB) Fund to reduce the existing unfunded liability, and 0% to 10% to support the next year's General Fund budget.
- Any contemplated use of Permanent Improvement Fund Balance outside of the annual budget process will require a two-thirds approval vote of the members of the Board of Commissioners.