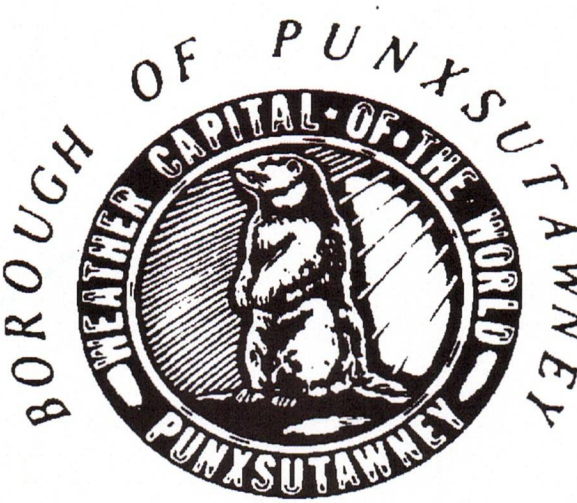


BOROUGH OF PUNXSUTAWNEY

2026

Approved Budget

MILLAGE BREAKDOWN

General Purpose Fund	12.00
Capital Reserve - Police Department	
Fire Department Fund	2.00
Library Fund	0.55
Motor Fund	
Pension & Retirement Fund	0.15
Recreation Fund	0.65
Street Improvements Fund	0.40
Street Light Fund	0.85
TOTAL MILLAGE:	16.60

General Purpose Fund

	Chart of Revenue Accounts	2026
301.10	Current Real Estate	$ 990,000
301.20	Prior Real Estate	$ 30,000
301.30	Delinquent Real Estate	$ 80,000
310.01	Per Capita Taxes	$ 12,000
310.02	Per Capita Taxes - Prior Year	$ 1,500
310.03	Per Capita Taxes - Delinquent	$ 1,500
310.10	Real Estate Transfer Tax	$ 45,000
310.20	Earned Income Tax	$ 400,000
310.51	Local Services Tax	$ 110,000
310.52	LST Tax - Prior	$ 30,000
310.70	Amusement Devices Tax	$ 35,000
321.80	Cable Television Franchise	$ 40,000
331.11	Vehicle Code Violations/ Criminal Fines	$ 15,000
331.12	Violation of Ordinances	$ 3,000
341.00	Interest (Sweep)	$ 12,000
342.00	Rents and Royalties	$ 8,500
355.01	PURTA	$ 2,000
355.04	Alcoholic Beverages Licenses	$ 2,000
355.05	MMO State Aid	$ 160,000
355.09	Act 13 Impact Fee	$ 8,000
356.00	Act 66 - Payment in Lieu of Taxes	$ 5,000
359.00	Payment in Lieu of Taxes	$ 3,700
362.10	SRO Reimbursement	$ 130,000
362.41	Building, Yard Sale, Zoning & St. Openings	$ 15,000
362.50	IUP Academy Payback	$ -
363.00	Public Works Department Services	$ -
364.50	Recycling	$ 4,000
380.01	Miscellaneous Income	$ 3,000
392.08	Sewer System Fund - Manager's Salary	$ 37,500
392.09	Sewer System Fund Reimbursement	$ 128,000
392.60	Allocation from Pension & Retirement Fund	$ 13,500
	Transfer from Sewer Dept - Energy Savings	$ 75,000
	Transfer from Solar farm Revenue (General)	$ 250,000
	Transfer from Solar farm (Maintenance)	$ 25,000
	TOTAL REVENUES:	$ 2,675,200

General Purpose Fund

	Chart of Expenditures Administration	2026
400.11	Salaries of Elected Officials	$ 12,300
401.13	Salary of Boro Manager	$ 80,000
401.12	Salary of Interim Boro Manager	$ -
401.20	General Expenses & Office Supplies	$ 15,000
401.32	Communications - Telephone/Internet	$ 8,500
401.34	Advertising, Printing & Postage	$ 10,000
401.42	Dues, Subscriptions and Memberships	$ 2,500
401.47	Travel and Training	$ 8,500
402.13	Salary of Bookkeeper/Treasurer	$ 52,000
402.31	Auditing	$ 17,000
403.10	Commissions - Tax Collections	$ 20,000
404.31	Legal Services	$ 35,000
405.13	Salary of Borough Secretary	$ 44,000
408.31	Engineering Services	$ 30,000
405.74	Major Equipment	$ -
409.22	Operating Supplies - Building	$ 4,500
409.25	Computer Repairs & Maintenance	$ 7,500
409.26	Small Tools and Minor Equipment	$ 500
409.30	Other Services and Charges	$ 10,000
409.36	Public Utility Services	$ 60,000
409.37	Building Repairs	$ 20,000
415.30	Emergency Management Plan	$ -
419.30	Workplace Safety	$ -
480.01	Miscellaneous	$ -
492.01	Allocation to Capital Improvement Fund	$ -
492.03	Allocation to Fire Department	$ -
	TOTAL EXPENDITURES:	$ 437,300

General Purpose Fund

	Chart of Expenditures Police Department	2026
410.130	Salary of Chief of Police	$ 94,738
410.131	Salaries of Officers	$ 525,000
410.132	Salary of Officers - Part-time	$ 71,500
410.144	Meter Collections, Part-Time Meterperson	$ -
410.140	Salary of Chief Clerk	$ 58,240
410.183	Overtime - Officers	$ 42,500
	TOTAL WAGES:	$ 791,978
410.134	Meal Reimbursement	$ 250
410.192	Meal Allowance	$ 200
410.20	General Expense - Office Supplies	$ 2,000
410.238	Uniform Maintenance & Replacement	$ 7,000
410.242	Operating Supplies	$ 3,500
410.243	School Resource Officer Expense	
410.250	Computer Repairs & Maintenance	$ 1,000
410.31	Physical Examinations	$ 500
410.32	Communications - Telephone/Internet	$ 12,000
410.327	Radio Equipment Maintenance	$ 750
410.33	Vehicle Operating Expense - FUEL	$ 16,000
410.37	Vehicle Repairs and Maintenance	$ 7,000
410.42	Dues, Subscriptions and Memberships	$ 9,000
410.44	Laundry and Sanitation Services - Jail	$ 100
410.45	Civil Service	$ 250
410.47	Travel and Training	$ 6,000
410.48	Dog Pound	$ 50
410.490	K-9 Unit	
410.75	Minor Equipment Purchases - Service	$ 20,500
414.31	Legal Services	$ 5,000
480.10	Miscellaneous	$ 100
	transfer to capital reserve account	$ 8,682
	TOTAL EXPENDITURES:	$ 99,882
	TOTAL WAGES & EXPENDITURES:	$ 891,860

General Purpose Fund

	Chart of Expenditures Codes & Zoning	2026
413.13	Salary of Code Officer/Pretreat Coord.	$ 14,500
413.33	Vehicle Operating Expense	$ 1,000
480.20	Miscellaneous	
	TOTAL EXPENDITURES:	$ 15,500

General Purpose Fund

	Chart of Expenditures Public Works Department	2026
430.12	Lead Worker	$ 56,000
430.14	Wages	$ 183,040
430.183	Overtime	$ 5,000
430.142	Seasonal Workers	$ 12,000
	TOTAL WAGES:	$ 256,040
426.00	Recycling Expense	$ -
430.192	Meal Allowance	$ -
430.210	Office Supplies	$ -
430.22	Operating Supplies (Safety Equipment, ect.)	$ 4,500
430.25	Shop Supplies	$ 5,000
430.26	Small Tools and Minor Equipment	$ 5,000
430.31	Legal Services	$ -
430.32	Communications - Telephone	$ 3,000
430.33	Vehicle Operating Expense - Fuel	$ 22,000
430.37	Vehicle & Equipment Maintenance	$ 15,000
430.452	Contracted Services	$ 12,000
430.74	Major Equipment - Capital	$ 11,000
430.47	Travel & Training	$ 1,000
446.37	Flood Dike Repairs/Maintenance	$ 8,000
	TOTAL EXPENDITURES:	$ 86,500
	TOTAL WAGES & EXPENDITURES:	$ 342,540

General Purpose Fund

	Chart of Expenditures Special	2026
480.151	Workmen's Compensation	$ 50,000
480.156	Health Benefits and Life Insurance	$ 500,000
480.160	Pension/Retirement	$ 45,000
480.161	F.I.C.A. (SS and Medicare)	$ 55,000
480.162	Unemployment Compensation (PSAB)	$ 15,000
480.163	Municipal Minimum Obligation	$ 180,000
480.38	Land Rental	$ 500
486.00	Insurance	$ 140,000
480.40	Miscellaneous	
	TOTAL EXPENDITURES:	$ 985,500

General Purpose Fund

	2026
Administration	$ 437,300
Police Department	$ 891,860
Codes & Zoning	$ 15,500
Public Works	$ 342,540
Special	$ 985,500
TOTAL EXPENDITURES:	$ 2,672,700
TOTAL REVENUES:	$ 2,675,200

Capital Reserve Account - Police Department

		2026
	Revenues:	
341.002	Interest	$ 25
392.14	Allocation from General Fund for savings toward future police vehicle purchase	$ 8,682
	TOTAL REVENUES:	$ 8,707
	Expenditures:	
410.744	Police Vehicle - Payment	$ -
	TOTAL EXPENDITURES:	$ -
	Added to reserve for 2026:	$ 8,707

Fire Department Fund

		2026
	Revenues:	
301.10	Real Estate Taxes - Current	$ 163,000
301.20	Real Estate Taxes - Prior	$ 3,000
301.30	Real Estate Taxes - Delinquent	$ 2,000
311.15	Township Reimbursement For WC Ins	$ 12,000
341.03	Interest	$ 4,800
362.20	Fire Protection Contracts	$ 40,270
380.03	Miscellaneous	$ -
392.030	Allocation from General Fund	$ -
	TOTAL REVENUES:	$ 225,070
	Expenditures:	
411.33	Equipment Operating Expenses - Fuel	$ 10,000
411.35	Insurance	$ 40,000
411.36	Public Utilities for Buildings	$ 30,000
411.37	Vehicle & Equipment Maintenance	$ 45,000
411.45	Garge Door Repairs	$ 5,000
411.54	Chief & Caretaker Salaries	$ 3,300
411.75	Allocation to Fire Companies	$ 6,000
480.11	Miscellaneous	$ 700
	TOTAL EXPENDITURES:	$ 140,000
	Reserve:	$ 85,070

Library Fund

		2026
	Revenues:	
301.10	Real Estate Taxes - Current	$ 46,300
301.20	Real Estate Taxes - Prior	$ 2,100
301.30	Real Estate Taxes - Delinquent	$ 1,500
341.00	Interest	$ 100
	TOTAL REVENUES:	$ 50,000
	Expenditures:	
456.00	Contributions to Library	$ 50,000
	TOTAL EXPENDITURES:	$ 50,000

Motor Fund

		2026
	Revenues:	
355.05	Liquid Fuels	$ 174,880
341.35	Interest	$ 1,400
	TOTAL REVENUES:	$ 176,280
	Expenditures:	
430.74	Equipment Purchase	$ 35,205
432.20	Winter Maint Services - Snow & Ice - Materials	$ 20,000
433.20	Signs & Markings for Roads	$ 5,000
433.30	Traffic Control Devices - Traffic Signals	$ 7,000
437.20	Rep of Tools & Mach. - Equip. Maintenance	$ 5,000
438.20	Maintenance & Repairs - Roads & Bridges	$ 25,000
439.00	Highway Const & Rebuild Projects - Paving	$ 77,000
	TOTAL EXPENDITURES:	$ 174,205
	Reserve:	$ 2,075

Pension and Retirement Fund

		2026
	Revenues:	
301.10	Real Estate Taxes - Current	$ 12,225
301.20	Real Estate Taxes - Prior	$ 450
301.30	Real Estate Taxes - Delinquent	$ 900
341.60	Interest	$ 140
	TOTAL REVENUES:	$ 13,715
	Expenditures:	
492.60	Allocation to General Purpose Fund	$ -
	TOTAL EXPENDITURES:	$ -
	Reserve:	$ 13,715

Recreation Fund

		2026
	Revenues:	
301.10	Real Estate Taxes - Current	$ 53,000
301.20	Real Estate Taxes - Prior	$ 2,000
301.30	Real Estate Taxes - Delinquent	$ 5,000
341.05	Interest	$ 1,000
362.55	Linden, Locust Tree Fund	$ 5,000
387.00	G.C.Brown Pool	$ 25,000
	SPLASH Donation	$ 25,000
387.00	Groundhog Lanes	$ 100,000
	TOTAL REVENUES:	$ 216,000
	Expenditures:	
	Pine Street Cultural Center - PSCC	
451.36	PSCC Public Utility Services	$ 5,000
451.25	PSCC Repairs/Maintenance	$ 5,000
480.07	PSCC Miscellaneous	$ 2,500
		$ 12,500
	Parks	
450.76	Harmon Field Basketball Courts	
451.76	Harmon Field	
451.761	Carter Avenue Playground	$ 5,000
451.762	Barclay Square	$ 5,000
451.763	Memorial Bandstand	$ 5,000
451.76	Community Center	
451.77	Patsy's Park	$ 2,500
454.00	Thomas Barletta/Skate Park	$ -
454.01	East End Playground	$ 10,000
454.03	N. Findley Cememtary Park	$ 5,000
454.36	Tunnel Lights	$ -
457.12	Festivals	$ 5,000
480.05	Miscellaneous Expenses	$ -
		$ 37,500
	Contributions & Grants to Non-Gov't	
453.541	Chamber of Commerce	$ 2,500
453.542	PRD	$ 2,500
453.543	Garden Club	$ 2,500
453.544	Historical Society	$ 2,500
		$ 10,000

Pine Street Indoor Park - PSIP

	Pine Street Indoor Park - PSIP		
454.361	Bus Garage	$	5,000
459.36	PSIP Public Utility Services	$	-
459.25	PSIP Repairs and Maintenance	$	-
480.06	PSIP Miscellaneous	$	-
		$	5,000
	George C. Brown Pool		
452.01	George C. Brown Pool		
452.18	Wages	$	24,500
452.22	GCB Operating Supplies - Concessions	$	6,000
452.24	Other Operating Supplies	$	1,000
452.25	GCB Repairs & Maintenance Supplies	$	20,000
452.31	Professional Services	$	1,500
452.34	Advertising & Fundraising	$	500
452.36	Public Utility Services	$	15,000
480.00	GCB Miscellaneous Expense	$	1,500
		$	70,000
	Groundhog Lanes		
465.30	Groundhog Lanes Expenses		
465.18	G.L. Wages	$	40,000
465.19	G.L. Consultant Fee	$	-
465.20	G.L. Concession Supplies	$	-
465.22	G.L. Operating Supplies	$	1,500
465.25	G.L. Repairs and Maintenance	$	6,510
465.35	G.L. Other Services	$	140
465.36	G.L. Public Utility Services	$	18,000
	Amusement Tax	$	650
465.43	G.L. Real Estate Taxes	$	4,000
		$	70,800
	Community and Economic Development		
462.43	Wayfinding/Signage	$	2,500
463.48	Website/App Maintenance	$	3,700
440.00	Municipal Airport	$	-
464.00	Economic Opportunity	$	-
	Digital Scoring For G.L.	$	4,000
		$	10,200
	Total Recreation Expenses	$	216,000

Street Improvements Fund

		2026
	Revenues:	
301.10	Real Estate Taxes - Current	$ 33,100
301.20	Real Estate Taxes - Prior	$ 1,200
301.30	Real Estate Taxes - Delinquent	$ 1,000
341.00	Interest	$ 1,700
	TOTAL REVENUES:	$ 37,000
	Expenditures:	
438.33	Road Oil & Chips, Street Resurface	$ 15,000
438.37	Road Repair	$ 4,000
438.74	Equipment	$ 4,000
480.33	Signs - 2 RC Limestone	$ 13,000
480.36	Miscellaneous	$ 1,000
	TOTAL EXPENDITURES:	$ 37,000

Street Light Fund

		2026
	Revenues:	
301.10	Real Estate Taxes - Current	$ 68,000
301.20	Real Estate Taxes - Prior	$ 2,000
301.30	Real Estate Taxes - Delinquent	$ 2,500
341.00	Interest	$ 300
	TOTAL REVENUES:	$ 72,800
	Expenditures:	
434.361	Street Lighting	
434.362	LED Street Lighting	$ 72,800
	TOTAL EXPENDITURES:	$ 72,800

2026 SEWER SYSTEM BUDGET

BEGINNING BALANCE: From reserves	$414,589.00
ESCROW: Major equipment replacement	$0.00

REVENUES:

Residential	$929,854.00
Commercial/Industrial	$273,279.00
Wholesale - Bell & Young Twps.	$217,445.00
Interest	$74,858.00
Wholesale - Septic Treatment	$56,200.00
Total Revenues:	$1,551,636.00
TOTAL BEGINNING BALANCE AND REVENUES:	$1,966,225.00

EXPENDITURES:

Treatment Plant Operation:	
Plant & Sewer Crew Salaries	$281,678.00
Plant Lead Worker	$78,011.00
Plant Supervisor Wages	$34,688.00
Plant Weekend Salary	$13,054.00
Plant & Sewer Crew Overtime	$10,000.00
Plant, Crew FICA	$31,934.00
Plant, Crew Pension	$29,220.00
Plant, Crew Unemployment Tax	$3,500.00
Plant, Crew Health Benefits	$164,453.00
General Fund Reimbursement	$128,000.00
Supplies	$90,000.00
Maintenance & Repairs - Plant and Crew	$95,000.00
Minor Equipment Replacement	$35,000.00
Sludge & Grit Disposal	$146,257.00
Utilities	$170,000.00
Insurance	$85,135.00
Travel, Training, Dues & Uniforms	$12,000.00
Engineering	$15,000.00
Testing & NPDES Permit Fees	$30,000.00
Loan Payment - Indiana Street	$79,946.00
Major line repairs	$100,000.00
Major equipment Replacement	$50,000.00
Major Equipment Loan	$42,781.00
Subtotal Plant Operations	$1,725,657.00

Administration:	
Sewage Office Employee	$53,082.00
Pretreatment/Sewage Office Salary (3/4 of total wages)	$46,722.00
Borough Manager's Salary (1/2 of total wages)	$40,000.00
OT Office & Pretreatment Wages	$2,500.00
Office, Pretreatment & Manager FICA	$10,886.00
Office, Pretreatment & Manager Pension	$9,961.00
Office, Pretreatment & Manager Unemployment	$630.00
Office, Pretreatment & Manager Health Benefits	$21,827.00
Legal	$15,000.00
Office Supplies	$10,000.00
Billing Expenses & Postage	$20,000.00
Office Telephone	$1,860.00
Annual Audit	$8,100.00
Subtotal Administration:	$240,568.00
TOTAL EXPENDITURES:	$1,966,225.00

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