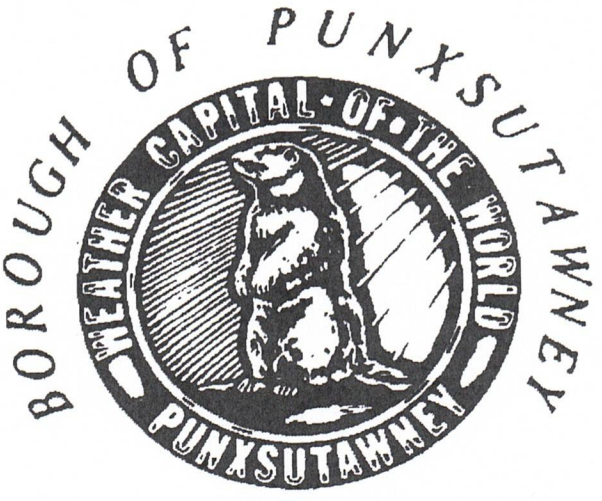



# BOROUGH OF PUNXSUTAWNEY

## 2025

## Approved Budget

# General Purpose Fund

| | Chart of Revenue Accounts | 2025 |
|---|---|---|
| 301.10 | Current Real Estate | $ 998,000 |
| 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 | $ 1,300 |
| 310.03 | Per Capita Taxes - Delinquent | $ 2,000 |
| 310.10 | Real Estate Transfer Tax | $ 35,000 |
| 310.20 | Earned Income Tax | $ 400,000 |
| 310.51 | Local Services Tax | $ 109,915 |
| 310.52 | LST Tax - Prior | $ 30,000 |
| 310.70 | Amusement Devices Tax | $ 50,000 |
| 321.80 | Cable Television Franchise | $ 45,000 |
| 331.11 | Vehicle Code Violations/ Criminal Fines | $ 22,787 |
| 331.12 | Violation of Ordinances | $ 3,500 |
| 341.00 | Interest | $ 16,500 |
| 342.00 | Rents and Royalties | $ 8,500 |
| 355.01 | PURTA | $ 2,000 |
| 355.04 | Alcoholic Beverages Licenses | $ 2,000 |
| 355.05 | MMO State Aid | $ 155,000 |
| 355.09 | Act 13 Impact Fee | $ 7,000 |
| 356.00 | Act 66 - Payment in Lieu of Taxes | $ 4,000 |
| 359.00 | Payment in Lieu of Taxes | $ 3,700 |
| 362.10 | SRO Reimbursement | $ 117,271 |
| 362.41 | Building, Yard Sale, Zoning & St. Openings | $ 19,500 |
| 362.50 | IUP Academy Payback | $ 3,000 |
| 363.00 | Public Works Department Services | $ 500 |
| 364.50 | Recycling | $ 4,000 |
| 380.01 | Miscellaneous Income | $ 500 |
| 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 |
| 391.10 | Sale of Assets | |
| | TOTAL REVENUES: | $ 2,341,973 |

# MILLAGE BREAKDOWN

| | |
|---|---|
| General Purpose Fund | 12.00 |
| Capital Improvement - Major Improvements/ Public Works Equipment | |
| Capital Reserve - Police Department | |
| Fire Department Fund | 2.00 |
| Library Fund | 0.55 |
| Motor Fund | |
| Parking Revenue 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 Expenditures<br>Administration | 2025 |
|---|---|---|
| 400.11 | Salaries of Elected Officials | $ 12,300 |
| 401.13 | Salary of Boro Manager | $ 75,000 |
| 401.12 | Salary of Interim Boro Manager | $ - |
| 401.20 | General Expenses & Office Supplies | $ 15,000 |
| 401.32 | Communications - Telephone/Internet | $ 5,000 |
| 401.34 | Advertising, Printing & Postage | $ 10,000 |
| 401.42 | Dues, Subscriptions and Memberships | $ 2,500 |
| 401.47 | Travel and Training | $ 1,000 |
| 402.13 | Salary of Bookkeeper/Treasurer | $ 43,576 |
| 402.31 | Auditing | $ 17,000 |
| 403.10 | Commissions - Tax Collections | $ 20,000 |
| 404.31 | Legal Services | $ 35,000 |
| 405.13 | Salary of Borough Secretary | $ - |
| 405.14 | Salary of Office Secreatary | $ 35,360 |
| 408.31 | Engineering Services | $ 25,000 |
| 405.74 | Major Equipment | $ - |
| 409.22 | Operating Supplies - Building | $ 4,500 |
| 409.25 | Computer Repairs & Maintenance | $ 10,000 |
| 409.26 | Small Tools and Minor Equipment | $ - |
| 409.30 | Other Services and Charges | $ 32,000 |
| 409.36 | Public Utility Services | $ 45,000 |
| 409.37 | Building Repairs | $ 16,268 |
| 415.30 | Emergency Management Plan | $ 2,500 |
| 419.30 | Workplace Safety | $ - |
| 480.01 | Miscellaneous | $ 1,000 |
| 492.01 | Allocation to Capital Improvement Fund | $ - |
| 492.03 | Allocation to Fire Department | $ - |
| | TOTAL EXPENDITURES: | $ 408,004 |

# General Purpose Fund

## Chart of Expenditures
## Police Department

| | | 2025 |
|---|---|---|
| 410.130 | Salary of Chief of Police | $ 82,738 |
| 410.131 | Salaries of Officers | $ 494,582 |
| 410.132 | Salary of Officers - Part-time | $ 65,000 |
| 410.144 | Meter Collections, Part-Time Meterperson | $ - |
| 410.140 | Salary of Chief Clerk | $ 52,416 |
| 410.183 | Overtime - Officers | $ 40,000 |
| | TOTAL WAGES: | $ 734,736 |
| 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 | $ 22,000 |
| 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 | $ 14,500 |
| 414.31 | Legal Services | $ 5,000 |
| 480.10 | Miscellaneous | $ 100 |
| | TOTAL EXPENDITURES: | $ 91,200 |
| | TOTAL WAGES & EXPENDITURES: | $ 825,936 |

# General Purpose Fund

| | Chart of Expenditures<br>Codes & Zoning | 2025 |
|---|---|---|
| 413.13 | Salary of Code Officer/Pretreat Coord. | $ 14,170 |
| 413.33 | Vehicle Operating Expense | $ 1,000 |
| 480.20 | Miscellaneous | |
| | TOTAL EXPENDITURES: | $ 15,170 |

# General Purpose Fund

| Chart of Expenditures<br>Public Works Department | | 2025 |
|---|---|---|
| 430.12 | Lead Worker | $ 49,337 |
| 430.14 | Wages | $ 178,256 |
| 430.183 | Overtime | $ 5,000 |
| | TOTAL WAGES: | $ 232,593 |
| 426.00 | Recycling Expense | $ - |
| 430.192 | Meal Allowance | $ 100 |
| 430.210 | Office Supplies | $ 100 |
| 430.22 | Operating Supplies (Safety Equipment, ect.) | $ 4,000 |
| 430.25 | Shop Supplies | $ 3,500 |
| 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 | $ 20,000 |
| 430.47 | Travel & Training | $ 150 |
| 446.37 | Flood Dike Repairs/Maintenance | $ 5,000 |
| | TOTAL EXPENDITURES: | $ 62,850 |
| | TOTAL WAGES & EXPENDITURES: | $ 295,443 |

# General Purpose Fund

| Chart of Expenditures Special | | 2025 |
|---|---|---|
| 480.151 | Workmen's Compensation | $ 50,000 |
| 480.156 | Health Benefits and Life Insurance | $ 350,000 |
| 480.160 | Pension/Retirement | $ 33,000 |
| 480.161 | F.I.C.A. (SS and Medicare) | $ 43,500 |
| 480.162 | Unemployment Compensation (PSAB) | $ 12,500 |
| 480.163 | Municipal Minimum Obligation | $ 168,170 |
| 480.38 | Land Rental | $ 250 |
| 486.00 | Insurance | $ 140,000 |
| 480.40 | Miscellaneous | |
| | TOTAL EXPENDITURES: | $ 797,420 |

# General Purpose Fund

| | 2025 |
|---|---|
| Administration | $ 408,004 |
| Police Department | $ 825,936 |
| Codes & Zoning | $ 15,170 |
| Public Works | $ 295,443 |
| Special | $ 797,420 |
| TOTAL EXPENDITURES: | $ 2,341,973 |
| TOTAL REVENUES: | $ 2,341,973 |

# Capital Improvement Account

| | | 2025 |
|---|---|---|
| | Beginning Balance | $ 101,451 |
| | Revenues: | |
| 341.001 | Interest | $ 2,000 |
| 392.01 | Allocation from General Fund - Admin. | $ - |
| 392.31 | Allocation from General Fund - DPW | $ - |
| | TOTAL REVENUES: | $ 2,000 |
| | TOTAL BALANCE & REVENUES: | $ 103,451 |
| | Expenditures: | |
| 409.31 | Professional Services | $ 20,000 |
| 442.00 | Electric System - Solor Panel Farm | $ 15,000 |
| 456.37 | Library Coffee Shop/Restrooms | $ 7,500 |
| | Professional Services - EIS Solar | $ - |
| | TOTAL EXPENDITURES: | $ 42,500 |
| | Reserve: | $ 60,951 |

# Capital Reserve Account - Police Department

| | | 2025 |
|---|---|---|
| | Beginning Balance | $ 1,600 |
| | Revenues: | |
| 341.002 | Interest | $ 25 |
| 392.14 | Allocation from Parking Revenue for Police Vehicle Payment | $ - |
| | TOTAL REVENUES: | $ 25 |
| | TOTAL BALANCE & REVENUES: | $ 1,625 |
| | Expenditures: | |
| 410.744 | Police Vehicle - Payment | $ - |
| | TOTAL EXPENDITURES: | $ - |
| | Reserve: | $ 1,625 |

# Fire Department Fund

| | | 2025 |
|---|---|---|
| | Beginning Balance | $ 311,900 |
| | 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 |
| | TOTAL BALANCE & REVENUES: | $ 536,970 |
| | Expenditures: | |
| 411.33 | Equipment Operating Expenses - Fuel | $ 10,000 |
| 411.35 | Insurance | $ 24,000 |
| 411.36 | Public Utilities for Buildings | $ 25,000 |
| 411.37 | Vehicle & Equipment Maintenance | $ 40,000 |
| 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 | $ - |
| | TOTAL EXPENDITURES: | $ 113,300 |
| | Reserve: | $ 423,670 |

# Library Fund

| | | 2025 |
|---|---|---|
| | Beginning Balance | $ 10 |
| | Revenues: | |
| 301.10 | Real Estate Taxes - Current | $ 45,000 |
| 301.20 | Real Estate Taxes - Prior | $ 2,000 |
| 301.30 | Real Estate Taxes - Delinquent | $ 1,500 |
| 341.00 | Interest | $ 100 |
| | TOTAL REVENUES: | $ 48,600 |
| | TOTAL BALANCE & REVENUES: | $ 48,610 |
| | Expenditures: | |
| 456.00 | Contributions to Library | $ 48,590 |
| | TOTAL EXPENDITURES: | $ 48,590 |
| | Reserve: | $ 30 |

# Motor Fund

| | | 2025 |
|---|---|---|
| | Beginning Balance | $ 35,550 |
| | Revenues: | |
| 355.05 | Liquid Fuels | $ 177,766 |
| 341.35 | Interest | $ 1,400 |
| | TOTAL REVENUES: | $ 179,166 |
| | TOTAL BALANCE & REVENUES: | $ 214,716 |
| | Expenditures: | |
| 430.74 | Equipment Purchase | $ 65,000 |
| 432.20 | Winter Maint Services - Snow & Ice - Materials | $ 25,000 |
| 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 | $ 7,500 |
| 438.20 | Maintenance & Repairs - Roads & Bridges | $ 25,000 |
| 439.00 | Highway Const & Rebuild Projects - Paving | $ 80,000 |
| | TOTAL EXPENDITURES: | $ 214,500 |

# Parking Revenue Fund

| | | 2025 |
|---|---|---|
| | Beginning Balance | $ 5,153 |
| | Revenues: | |
| | Meter Collections: | |
| 363.230 | Cash Vault Deposits | $ 14,200 |
| 341.09 | Interest | $ 350 |
| | TOTAL REVENUES: | $ 14,550 |
| | TOTAL BALANCE & REVENUES: | $ 19,703 |
| | Expenditures: | |
| 445.25 | Meter Repairs/Tickets/Supplies | $ 1,000 |
| 445.631 | Utilities | $ 550 |
| 492.13 | Allocation for Police Vehicle Payment #1 | |
| | TOTAL EXPENDITURES: | $ 1,550 |
| | Reserve: | $ 18,153 |

# Pension and Retirement Fund

| | | 2025 |
|---|---|---|
| | **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 | $ 13,715 |
| | TOTAL EXPENDITURES: | $ 13,715 |
| | Reserve: | $ - |

## Recreation Fund

| | | 2025 |
|---|---|---|
| | BEGINNING BALANCE | $ 81,392 |
| | 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 | $ - |
| 387.00 | G.C.Brown Pool | $ 65,000 |
| 387.00 | Groundhog Lanes | $ 100,000 |
| | TOTAL REVENUES: | $ 225,000 |
| | TOTAL BALANCE & REVENUES: | $ 306,392 |
| | 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 | $ 3,000 |
| 451.76 | Harmon Field | $ 2,500 |
| 451.76 | Carter Avenue Playground | $ 5,000 |
| 451.76 | Barclay Square | $ 2,500 |
| 451.76 | Memorial Bandstand | $ 2,000 |
| 451.76 | Community Center | $ 5,000 |
| 451.77 | Patsy's Park | $ 3,000 |
| 453.00 | Community Center Outdoor Park | $ 15,000 |
| 454.00 | Thomas Barletta/Skate Park | $ - |
| 454.01 | East End Playground | $ 10,000 |
| 454.03 | N. Findley Cememtary Park | $ 7,500 |
| 454.36 | Tunnel Lights | $ - |
| 480.05 | Miscellaneous Expenses | $ 2,500 |
| | | $ 58,000 |
| | 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 | | |
| 459.36 | PSIP Public Utility Services | $ | 5,000 |
| 459.25 | PSIP Repairs and Maintenance | $ | 15,000 |
| 480.06 | PSIP Miscellaneous | $ | 2,500 |
| | | $ | 22,500 |
| | George C. Brown Pool | | |
| 452.01 | George C. Brown Pool | $ | 4,000 |
| 452.18 | Wages | $ | 30,000 |
| 452.22 | GCB Operating Supplies - Concessions | $ | 5,500 |
| 452.24 | Other Operating Supplies | $ | 1,000 |
| 452.25 | GCB Repairs & Maintenance Supplies | $ | 2,500 |
| 452.31 | Professional Services | $ | 2,500 |
| 452.34 | Advertising & Fundraising | $ | 500 |
| 452.36 | Public Utility Services | $ | 15,000 |
| 480.00 | GCB Miscellaneous Expense | $ | 2,500 |
| | | $ | 63,500 |
| | Groundhog Lanes | | |
| 465.30 | Groundhog Lanes Expenses | $ | 4,000 |
| 465.18 | G.L. Wages | $ | 30,000 |
| 465.19 | G.L. Consultant Fee | $ | - |
| 465.20 | G.L. Concession Supplies | $ | - |
| 465.22 | G.L. Operating Supplies | $ | 5,000 |
| 465.25 | G.L. Repairs and Maintenance | $ | 12,500 |
| 465.35 | G.L. Other Services | $ | 240 |
| 465.36 | G.L. Public Utility Services | $ | 5,000 |
| 465.43 | G.L. Real Estate Taxes | $ | 6,000 |
| | | $ | 62,740 |
| | Community and Economic Development | | |
| 461.38 | Kayak/Boat Launches | $ | 20,000 |
| 462.43 | Wayfinding/Signage | $ | 5,000 |
| 463.48 | Website/App Maintenance | $ | 3,700 |
| 440.00 | Municipal Airport | $ | 10,000 |
| 464.00 | Economic Opportunity | $ | - |
| | | $ | 38,700 |
| | Total Recreation Expenses | $ | 267,940 |
| | Reserve: | $ | 38,452 |

# Street Improvements Fund

| | | 2025 |
|---|---|---|
| | Beginning Balance | $ 166,799 |
| | Revenues: | |
| 301.10 | Real Estate Taxes - Current | $ 32,500 |
| 301.20 | Real Estate Taxes - Prior | $ 1,200 |
| 301.30 | Real Estate Taxes - Delinquent | $ 1,000 |
| 341.00 | Interest | $ 1,700 |
| | TOTAL REVENUES: | $ 36,400 |
| | TOTAL BALANCE & REVENUES: | $ 203,199 |
| | 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 | $ 15,000 |
| 480.36 | Miscellaneous | $ 1,000 |
| | TOTAL EXPENDITURES: | $ 39,000 |
| | Reserve: | $ 164,199 |

# Street Light Fund

| | | 2025 |
|---|---|---|
| | Beginning Balance | $ 16,859 |
| | Revenues: | |
| 301.10 | Real Estate Taxes - Current | $ 68,000 |
| 301.20 | Real Estate Taxes - Prior | $ 2,500 |
| 301.30 | Real Estate Taxes - Delinquent | $ 5,000 |
| 341.00 | Interest | $ 400 |
| | TOTAL REVENUES: | $ 75,900 |
| | TOTAL BALANCE & REVENUES: | $ 92,759 |
| | Expenditures: | |
| 434.361 | Street Lighting | $ 18,000 |
| 434.362 | LED Street Lighting | $ 38,000 |
| | TOTAL EXPENDITURES: | $ 56,000 |
| | Reserve: | $ 74,759 |

# 2025 SEWER SYSTEM BUDGET

| | |
|---|---|
| BEGINNING BALANCE: From reserves | $391,364.00 |
| ESCROW: Major equipment replacement | $0.00 |

## REVENUES:

| | |
|---|---|
| Residential | $1,115,600.00 |
| Commercial/Industrial | $346,853.00 |
| Wholesale - Bell & Young Twps. | $214,368.00 |
| Interest | $77,110.00 |
| Wholesale - Septic Treatment | $70,121.00 |
| Total Revenues: | $1,824,052.00 |
| TOTAL BEGINNING BALANCE AND REVENUES: | $2,215,416.00 |

## EXPENDITURES:

| | |
|---|---|
| Treatment Plant Operation: | |
| Plant & Sewer Crew Salaries | $460,158.00 |
| Plant Supervisor Salary | $75,838.00 |
| Plant Weekend Salary | $13,054.00 |
| Plant & Sewer Crew Overtime | $10,000.00 |
| Plant, Crew FICA | $42,767.00 |
| Plant, Crew Pension | $41,929.00 |
| Plant, Crew Unemployment Tax | $3,135.00 |
| Plant, Crew Health Benefits | $291,640.00 |
| 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 | $133,240.00 |
| Utilities | $170,000.00 |
| Insurance | $75,502.00 |
| Travel, Training, Dues & Uniforms | $12,000.00 |
| Engineering | $42,000.00 |
| Testing & NPDES Permit Fees | $30,000.00 |
| Loan Payment - Indiana Street | $79,946.00 |
| Major line repairs | $100,000.00 |
| Major equipment Replacement | $0.00 |
| Subtotal Plant Operations | $1,929,209.00 |

| | |
|---|---|
| Administration: | |
| Sewage Office Employee | $47,466.00 |
| Pretreatment/Sewage Office Salary (3/4 of total wages) | $42,510.00 |
| Borough Manager's Salary (1/2 of total wages) | $39,750.00 |
| OT Office & Pretreatment Wages | $2,500.00 |
| Office, Pretreatment & Manager FICA | $10,115.00 |
| Office, Pretreatment & Manager Pension | $9,917.00 |
| Office, Pretreatment & Manager Unemployment | $579.00 |
| Office, Pretreatment & Manager Health Benefits | $43,610.00 |
| Legal | $25,000.00 |
| Office Supplies | $15,000.00 |
| Office Rent | $4,800.00 |
| Billing Expenses & Postage | $35,000.00 |
| Office Telephone | $1,860.00 |
| Annual Audit | $8,100.00 |
| Subtotal Administration: | $286,207.00 |
| TOTAL EXPENDITURES: | $2,215,416.00 |

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