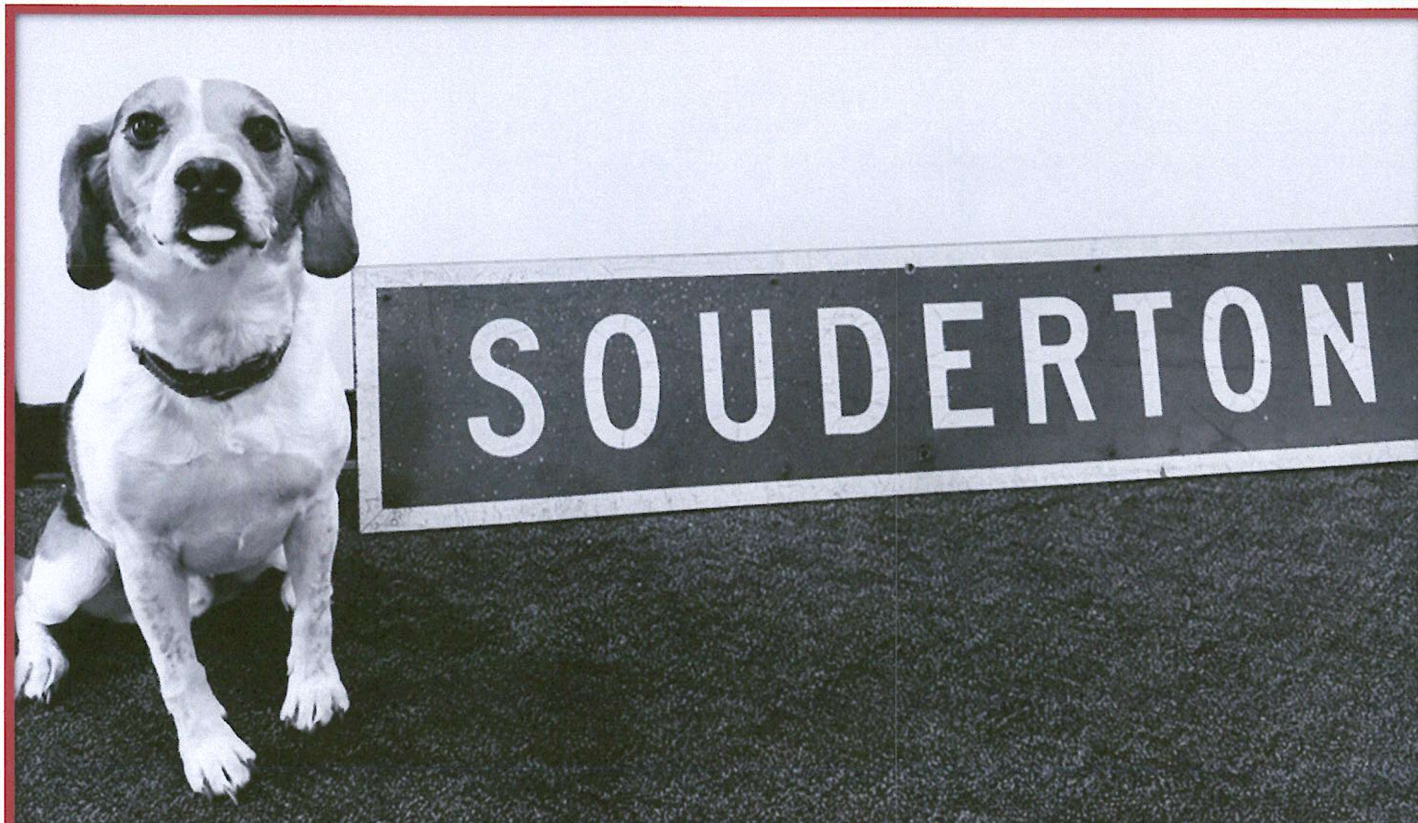


2026 Souderton Borough Budget

Budget Message

Introduction

The Borough's annual budget is the single most important document adopted by Borough Council each year, and it is my pleasure to get to submit it to you for 2026. The budget is designed to guide the management of the Borough throughout the year by identifying the key priorities and objectives for our staff and leadership.

While this year we have been able to accomplish much of what we set out to do at this time last year, it has not been without challenges. What has been consistently reassuring is the commitment that you have to each other and the incredible support you have given to your staff. If anything, you have proven your ability to weather tough situations and apply decision making that is in the best interest of your staff and residents.

2025- A Year of "Whack-a-Mole"

This year seems to be one of "what's next." We have faced many expected challenges and some serious head scratching situations. To name a few, in January we handled a significant heating oil spill at a residence, connected to several other homes, while the homeowner was out of the country, and having to navigate DEP, hazmat remediation, and a seriously angry neighbor. In February, Codes Officer Steven Toy announced his "retirement" and several months of organizing and uncovering, angry phone calls, and navigation of the 3rd party Codes and Building ensued. In October, we are well into our second 3rd party and beginning to see the light at the end of the tunnel on uncovering and digging out. In March, we kicked off our Chief of Police search after Chief Newhall announced his resignation. We underwent several months of a search process and in August, Chief OBrien joined the borough. For those several months, newly promoted Sergeant Lukens worked tirelessly to keep the department functional and operational. Also in March, we began to see the impact of the IRS Audit and hired a specialized tax attorney and HR specialist. Our audit findings are now in appeal, and we await the next steps in the process but face harsh financial penalties. Throughout the year we navigated difficult personnel issues in the Police Department, one resulting in termination in May and some uncertainty with litigation. Also in May, we kicked off the Police Department Union negotiations, which are ongoing. This summer was a challenging pool season with staffing and pool maintenance. In July, we experienced our first plaster failure, which we continue to navigate. Over the summer, we had our first introduction to the Unemployment system and their appeal process, which remains ongoing. In September, we finally completed the Rotary Park project and held the dedication. Additionally, Steven Coll retired, and Jason Kelly stepped into the role of Public Works Director. In October, we have already transitioned to a new IT vendor, got our second newsletter out, and completed the Pickleball Courts at West Street Park. In 2025 we welcomed Luke Mioretti to Wastewater, Chief OBrien to the Police Department, Kurt Wagner to Public Works, and Amanda Koch to Police Department Administration.

When I started the Acting Borough Manager role in April 2024, President Burke handed me the Executive Committee and Mayoral Guidance for 2024. The target was clear- "promote the financial integrity and operational efficiency of the Souderton Borough while developing comprehensive plans." The document highlighted the three pillars: planning, operational excellence and continuous improvement, and cost reduction.

<u>Cost</u>

Opportunities Identified…

- Identify and Achieve 10% Operational Cost Reduction/ Savings in 2024 & 2025
- Hold the line on taxes
- Increase Capital Reserves
- Less Focus on Revenues
- Create culture in which achieving/ measuring cost savings are inherent.
- Develop metrics and reporting to support these items.
- Consider any and all discretionary spending.

<u>Operational Excellence</u>

Opportunities Identified…

- Create operational excellence activities and eliminate non-value activities.
- Create excellent documentation.
- Create efficient end-to-end processes that leverage best-in-class technology.
- Identify municipal staff training and development plans as appropriate.
- Temporary hold on new staff, analysis is appropriate for organizational design.
- Temporary hold on capital projects, option analysis.
- Provide customer centric services and solutions that enable improved decision making and high performance through innovation, standardization, and risk reduction.

<u>Planning</u>

Opportunities Identified…

- Comprehensively learn and understand the full extent of Borough operations and create vision for the future:
    - Analyze, document, communicate, continue to uncover items that don't make sense for today.
    - Learn to properly define our problems which will lead to better solutions.
- Develop current year and 5-year comprehensive plans for capital projects and initiatives.

Moving into 2025, we kept it simple and retained the same goals. While I cannot report that we accomplished each of the key elements that were outlined in the document, I am proud to report that we continued to maintain the progress that was gained in 2024 and made some more progress in 2025. In the 2025 Budget Message, I outlined the goals and objectives listed below:

2025 GOALS AND OBJECTIVES:

- Move forward with the sale of the smaller parcel at Cherry Lane and pay down the loan.
    - **This month, I hope to secure an appraiser to do our counter appraisal. A neighboring township is still interested in purchasing the parcel to preserve for open space. My hope would be to get this done between the end of 2025 and early 2026.**
- Commit Community Park to Rotary Park and pay down project debt.
    - **We did it! In September we officially dedicated Rotary Park! We have $275,000.00, plus a remaining $100,000.00 from Rotary to put towards the park expenses. I will be working with the Finance Committee to allocate those funds in the next few months.**
- Finalize a comprehensive personnel policy.
    - **I have been working with Attorney Katharine Weeder to finalize the Personnel Policy Book. We have gone through all of the relevant polices and we are now in the process of putting together the document. I hope to have it ready to approve by council later this year and implemented in the new year.**
- Negotiate a fair and reasonable Police Department Collective Bargaining Agreement.
    - **We are getting there! Thanks to Councilor Costa, we have finally made some progress with the union. Additionally, we have retained an attorney should we not be able to reach an agreement. Our approach has been fair and reasonable thus far and my intention is that our agreement is reflective of that.**
- Evaluate the current pension plan and make appropriate changes based on actuarial valuations and review.
    - **Our Solicitor drafted an updated Pension Ordinance which will be approved at the end of the year. Although cost savings are not immediate, moving forward our employees will be enrolled in a Defined Contribution Pension Plan which should have long term financial savings.**
- Work towards updating West Street Park.
    - **Just last week, we finished up the surfacing of the new Pickleball Courts at West Street Park. We are gathering quotes for updated fencing and will dedicate time in the spring to other updates and general "sprucing up". With all of the work that was completed at Rotary Park, it is nice to have dedicated time to another park in the Borough.**
- Implement needed MS4 projects for adequate compliance.
    - **In 2025, we secured our overdue MS4 permit. Most recently, our engineers have put together a feasible plan to help us achieve our credits**

    - **for the next 5-years. We are compliant, finally, and will begin sourcing funding to get the projects executed in 2026.**
- Close the gap in pool revenue and expenses.
    - **We achieved this goal in 2025 and narrowly closed the gap between expenses and revenue. This goal will continue to on our list for years to come.**
- Implement new technology and software to streamline operations and customer service.
    - **This year, we implemented Caselle and enhanced our internal and customer-facing software. We have improved our accounting, updated our Codes and Building Permit management, and overhauled our utility billing. Not without some hiccups along the way, but things are working well, and people are getting the hang of the updates. We also recently have updated our IT vendor and hope that their services will help us enhance our IT operations. Finally, we have updated the payroll system and are 100% operational for timekeeping and payroll processing on iSolved. These are leaps and bounds from where we started!**
- Implement succession planning for the Public Works Department.
    - **Nailed it! Steve Coll retired in September. Jason Kelly was able to shadow Mr. Coll beginning in January, had a soft launch in August as Director, and took the steering wheel on September 1st. Mr. Kelly has proved that he was a great choice and is actively engaged in enhancing the Public Works Department.**
- Apply for various grant funding to supplement borough revenues.
    - **This year we applied for 5 grants for a multitude of projects. None have been awarded yet, but we are hopeful to hear about Wastewater funding by the end of the year. We are committed to looking at alternative funding sources for many of our projects and our capital planning document helps us to be proactive.**
- Reduction in outstanding customer utility bills.
    - **Last year, we worked diligently to work on our outstanding balances. We are beginning that process again, currently. I can say that the implementation of online bill pay and account access and autopay has helped to mitigate those who are accidentally delinquent. We remain committed to working with people through payment plans and reasonable accommodation.**
- Expanded community recreation programs and community event partnerships.
    - **Our yoga and group fitness classes continue to be sold out each season! We also continue to run the Medicare program. We are getting creative for 2026 for additional programming and how to engage people in giving it a try. We have been more active at events than previously and are working hard to say yes to events!**
- Proactive planning and comprehensive decision making!
    - **All of our decisions in 2025 have been forward focused! Borough Council and our leadership have been dedicated to making decisions with long-**

term consequences in mind, while thinking about their current impact. This goal will continue throughout my career.

- Continued assessment of current practices and institution of established best practices.
  - **With the transition of literally all of our departments, we have taken a hard look at how things were done and how they will be done moving forward. No processes are safe from change, if it is warranted! As we continue our transition of leadership into 2026, this practice will continue. We never change simply to change, but it is continuing. We try to be deliberate and not stubborn about our choices. If it doesn't work, we try a new approach or abort the mission!**
- Commitment to cost savings and compliance with proper purchasing laws and regulations.
  - **We are constantly mindful of our spending and how we are purchasing for compliance. This will forever be on our goal list during my career.**

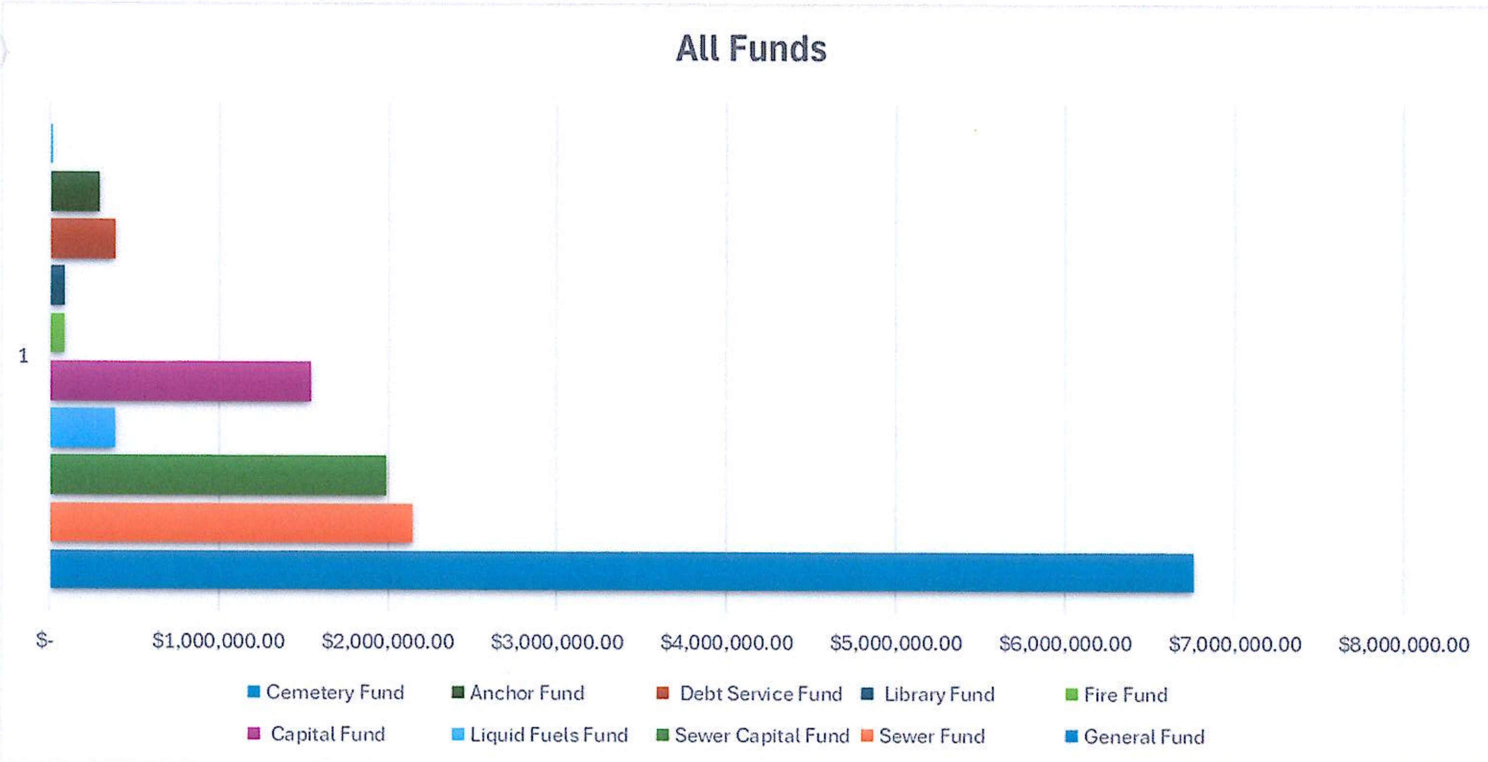
2026- A Year for Stabilization

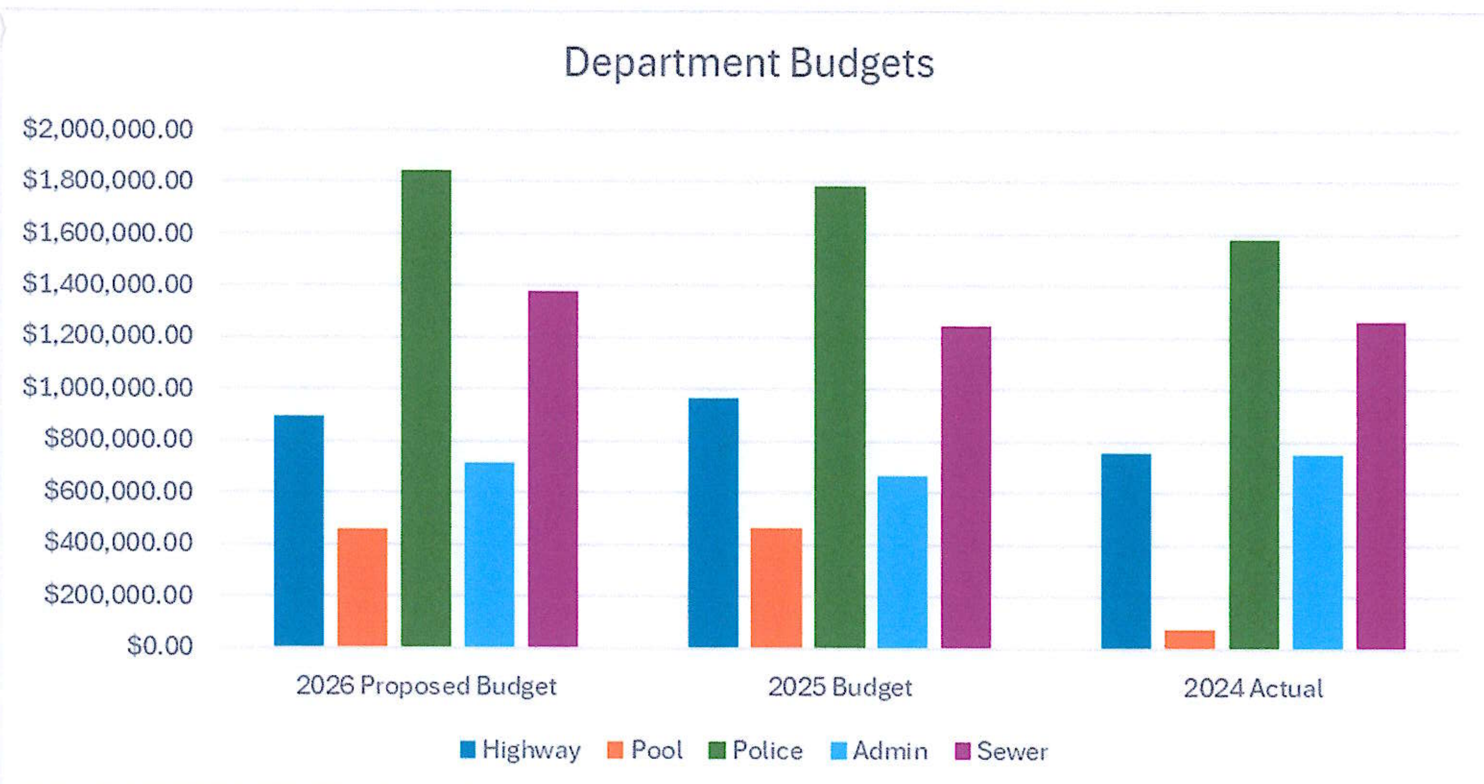
I am pleased to submit to you the proposed 2026 Budget for your review and consideration. The 2026 budget totals $13,705,084.26 which is broken down into the following categories;

- General Fund	$ 6,762,511.92
- Sewer Fund	$ 2,147,608.98
- Sewer Capital Fund	$ 1,990,000.00
- Liquid Fuels Fund	$ 386,640.00
- Capital Fund	$ 1,548,500.00
- Fire Fund	$ 87,675.00
- Library Fund	$ 87,650.00
- Debt Service Fund	$ 390,398.36
- Anchor Fund	$ 291,100.00
- Cemetery Fund	$ 13,000.00

The 2026 budget complies with the Borough Code and the requirements of the Commonwealth of Pennsylvania. It represents our continued commitment to improved financial management practices, and our strategic plan for a sustained future.

The budget is a comprehensive document that addresses anticipated revenues and expenditures for all Borough operations including general government operations, police, streets, sanitary sewer system, recreational improvements, facility improvements, and capital expenses.


All Funds
1
$-
$1,000,000.00
$2,000,000.00
$3,000,000.00
$4,000,000.00
$5,000,000.00
$6,000,000.00
$7,000,000.00
$8,000,000.00
Cemetery Fund
Anchor Fund
Debt Service Fund
Library Fund
Fire Fund
Capital Fund
Liquid Fuels Fund
Sewer Capital Fund
Sewer Fund
General Fund


Department Budgets
$2,000,000.00
$1,800,000.00
$1,600,000.00
$1,400,000.00
$1,200,000.00
$1,000,000.00
$800,000.00
$600,000.00
$400,000.00
$200,000.00
$0.00
2026 Proposed Budget
2025 Budget
2024 Actual
Highway
Pool
Police
Admin
Sewer

GENERAL GUIDELINES:

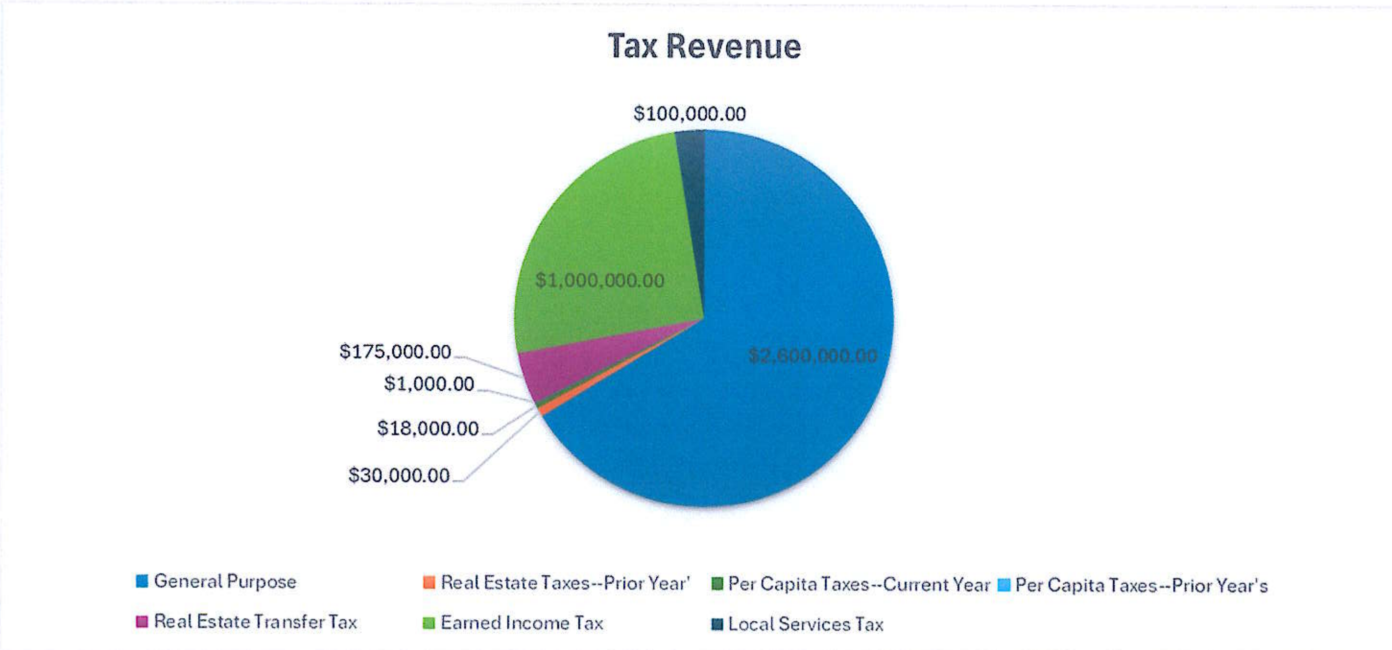
The budget document sets forth the management plan to deliver services and implement programs. As the Borough Council's number one policy statement, the budget accomplishes the following:

- All current municipal services are maintained
- Borough employees are provided with the essential "tools" to deliver the services that residents have come to expect from the Borough.
- Public infrastructure is maintained and improved when necessary
- Public health is protected through recycling, waste collection, and sanitary sewer treatment
- The Borough's financial integrity is maintained to meet service and debt obligations.
- Continuing to enhance the quality of life for all citizens by allocating funds to maintain and improve community assets and enrichment programs
- New technology is acquired to remain up to date in an ever-changing environment
- Recreation opportunities for citizens are provided

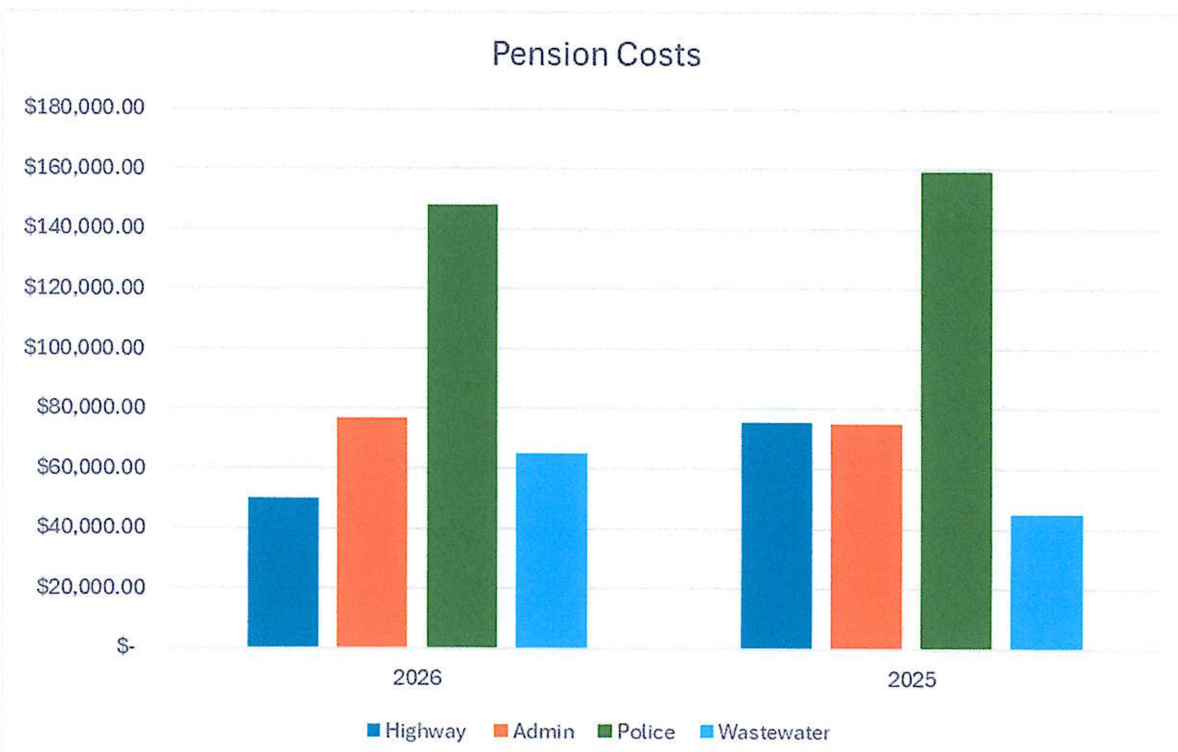
BASIC POLICIES AND ASSUMPTIONS:

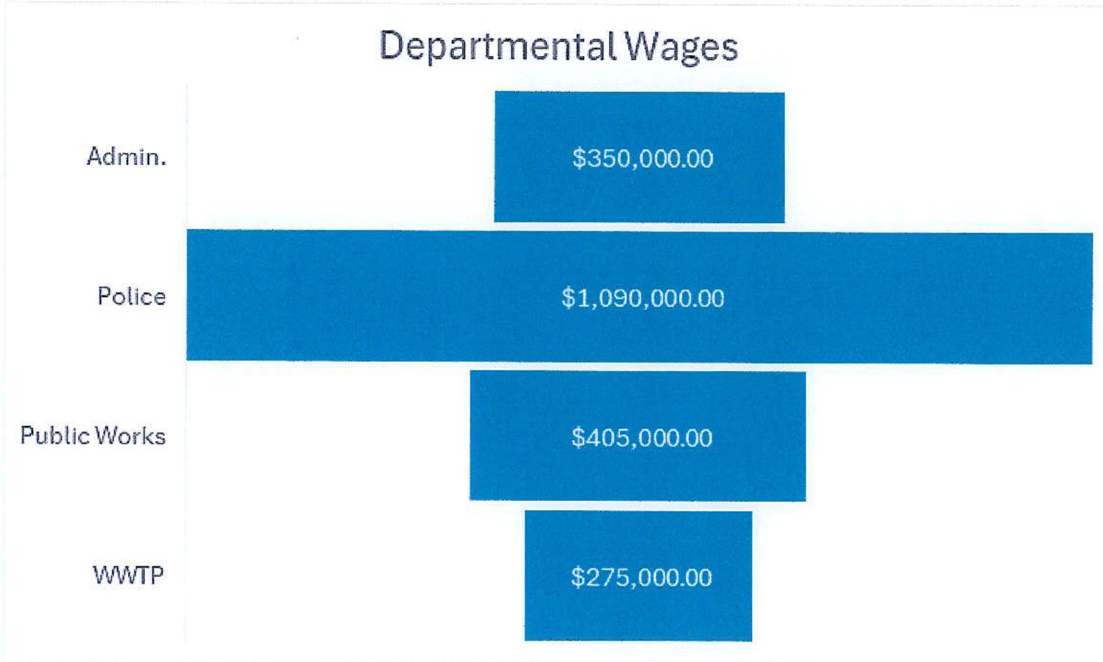
- A basic premise in preparing the 2026 Budget is that there will be no increase in real estate tax rates, as committed to residents after the 2024 increase.
- It is the Borough's policy to estimate revenues conservatively.
- Existing levels of service shall be maintained.
- The Borough will budget adequate funds to maintain all of its assets at a level which protects the Borough's capital investment and minimizes future repair and replacement costs.
- Annual sewer and refuse fees will be set at a level that fully supports the direct and indirect costs of providing the service.
- Reserve Funds will be invested on a continuous basis in legal, safe investments with adequate liquidity and yield.
- The Borough Manager will prioritize the pursuit all State, Federal and private grant sources available for major equipment purchases and projects.

The proposed 2026 budget is funded primarily through tax revenues as depicted below. Revenues remain consistent and were budgeted using conservative estimates for receipts.



Although we have been an incredible effort to reduce costs, wage and benefit costs continue to rise. It is my belief that the current expenses throughout the budget are reflective of true costs. The chart below depicts wage costs across departments and the change in pension costs throughout the years.





We have worked diligently to trim costs in each of the budgets, but costs continue to rise across the board. The tight wallets that we feel at home spread into the Borough's operation. We fuel many vehicles, heat and energize multiple buildings, outfit many employees, and offer services to 7,200 people. We are trying to do more with less- and we are getting creative. I attempted to hold budgets to prior year funding levels, but some have creeped up. Some of the increased costs include employee wages and budgeting for upcoming staffing changes such as retirements, the cost of chemicals, the continuous increase in vehicle costs to purchase and repair, the addition of commercial insurance for buildings/ property that was not insured and catching up on much needed preventative maintenance.

2026 GOALS AND OBJECTIVES:

- **<u>2026 Specific</u>**

- Move forward with the sale of the smaller parcel at Cherry Lane and pay down the loan. (Repeat from 2024)
- Pay down existing debt
- Implement a comprehensive personnel policy.
- Implement needed MS4 projects for adequate compliance. (Repeat from 2024)
- Establish refreshed Civil Service Procedures and achieve adequate staffing level in the Police Department.
- Establish renewed structure within Police Department.
- Enhance Public Works departmental operations under new leadership.
- Maintain commitment to adherence Borough Code Ordinances and safe building standards in partnership with 3rd party provider.

- Streamlined and formalized utility billing and financial administration practices and procedures.

  - **Ongoing Goals and Objectives**
- Close the gap in pool revenue and expenses.
- Apply for various grant funding to supplement borough revenues.
- Continuous assessment of current practices and institution of established best practices.
- Commitment to cost savings and compliance with proper purchasing laws and regulations.
- Reduction in outstanding customer utility bills.
- Expanded community recreation programs and community event partnerships.
- Proactive planning and comprehensive decision making!

Moving into 2026, I believe that we have a whole year of new opportunities, and hopefully some time to find stable ground! Upcoming, we anticipate seeing some new faces at the council table in January 2026. I hope that we will continue the progress that has been made, the commitment to our residents, and the ability to work cooperatively for the common good. I want to thank our current council for their hard work and dedication. To quote Councilor Stephanie Costa, "this is the busiest free job she's ever had!" She isn't wrong! You dedicate hours of your life to improving Souderton Borough, listening to my doom and gloom updates, and sitting in on countless meetings. I am so thankful to have such an engaged group! We would not be able to accomplish anything without the time you all put in. I'd also like to thank Councilors Burke, DiNenna, and Huber as we say see you later, not goodbye! Your service to our community doesn't go without notice or appreciation! Thank you for your many years of free labor!

The vibrancy and excitement in our office and among our leaders is contagious, and I hope to bring that same energy through 2026 and beyond. I am so proud to call Souderton my Borough and look forward to what is to come in 2026!

Submitted Respectfully,

Sara E. Jarrett-Eaton

Sara E. Jarrett-Eaton
Borough Manager

General Fund			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
REAL PROPERTY TAXES									
	01-301-100	General Purpose	$ 2,600,000.00	$ 2,550,000.00	$ 2,596,205.04	$2,624,776.95	$1,877,489.04	$1,634,310.44	$1,497,861.68
	01-301-200	Real Estate Taxes--Prior Year'	$ 30,000.00	$ 30,000.00	$ 16,741.97	$30,692.44	$24,725.98	$30,827.23	$21,392.87
			$2,630,000.00	**$2,580,000.00**	**$2,612,947.01**	**$2,655,469.39**	**$1,902,215.02**	**$1,665,137.67**	**$1,519,254.55**
LOCAL TAX ENABLING ACT TAXES									
	01-310-010	Per Capita Taxes--Current Year	$ 18,000.00	$ 18,000.00	$ 17,993.31	$18,003.22	$18,283.30	$17,933.60	$17,927.80
	01-310-020	Per Capita Taxes--Prior Year's	$ 1,000.00	$ 2,500.00	$ 792.05	$3,141.51	$4,200.59	$2,491.40	$3,708.08
	01-310-100	Real Estate Transfer Tax	$ 175,000.00	$ 175,000.00	$ 120,924.40	$246,528.34	$184,832.48	$224,094.43	$218,031.64
	01-310-200	Earned Income Tax	$ 1,000,000.00	$ 1,000,000.00	$ 996,690.77	$1,257,180.50	$1,202,074.23	$1,147,449.67	$1,022,192.82
	01-310-510	Local Services Tax	$ 100,000.00	$ 100,000.00	$ 82,710.40	$114,539.93	$108,491.82	$120,153.27	$105,602.86
			$1,294,000.00	**$1,295,500.00**	**$1,219,110.93**	**$1,639,393.50**	**$1,517,882.42**	**$1,512,122.37**	**$1,367,463.20**
BUSINESS LICENSES AND PERMITS									
	01-321-800	Cable Television Franchise	$ 80,000.00	$ 75,000.00	$ 83,664.42	$89,950.08	$95,990.61	$102,377.89	$107,127.45
			$80,000.00	**$75,000.00**	**$83,664.42**	**$89,950.08**	**$95,990.61**	**$102,377.89**	**$107,127.45**
FINES									
	01-331-100	Fines				$ 35,006.60	$24,181.05	$20,428.27	$15,057.75
	01-331-101	Fines- District Magistrate	$ 20,000.00	$ 15,000.00	$ 25,522.68				
	01-331-120	Property Maintenance/ Borough Ord. Violations	$ 20,000.00	$ 5,000.00	$ 19,331.94				
	01-331-130	State Police Fines	$ 3,500.00	$ 2,000.00	$ 4,629.17				
	01-331-140	Parking Tickets	$ 1,000.00	$ 500.00	$ 1,405.00				
			$44,500.00	**$22,500.00**	**$50,888.79**	**$35,006.60**	**$24,181.05**	**$20,428.27**	**$15,057.75**
INTEREST EARNINGS									
	01-341-000	Interest Earnings	$ 8,000.00	$ 5,000.00	$ 5,322.51	$31,953.85	$785.23	$234.87	$126.85
	01-341-010	Interest Earnings-PLGIT	$ 24,000.00	$ 22,000.00	$ 19,557.44	$7,191.51	$24,929.01	$7,103.36	$56.88
			$32,000.00	**$27,000.00**	**$24,879.95**	**$39,145.36**	**$25,714.24**	**$7,338.23**	**$183.73**
RENTS AND ROYALTIES									
	01-342-200	Lease Rental Income	$ 96,419.92	$ 96,419.92	$ 73,849.00	$109,212.67	$57,760.00	$62,640.00	$54,020.00
	01-342-201	Debt Repay- Freight	$ 19,992.00	$ 19,992.00	$ 1,600.00				
			$116,411.92	**$116,411.92**	**$75,449.00**	**$109,212.67**	**$57,760.00**	**$62,640.00**	**$54,020.00**
STATE OPERATING GRANTS									
	01-354-010	State Grant Proceeds	$ -	$ -	$ 14,719.21	$52,694.00	$0.00	$21,527.05	$0.00
	01-354-020	Misc Operating Grants	$ -	$ -	$ 50.00	$547.00	$0.00	$0.00	$0.00
	01-354-030	NMC Recycling Commission	$ 10,000.00	$ -	$ 12,207.89	$10,543.17	$0.00	$26,197.64	$0.00
	01-354-032	State Snow & Ice Control Grant	$ 11,750.00	$ 11,750.00	$ 11,749.89	$11,749.89	$11,706.50	$19,895.10	$822.30
			$21,750.00	**$11,750.00**	**$38,726.99**	**$75,534.06**	**$11,706.50**	**$67,619.79**	**$822.30**
ST SHARED REV & ENTITLEMENTS									
	01-355-010	Public Utility Realty Tax	$ 2,800.00	$ 2,800.00	$ -	$0.00	$2,842.10	$2,806.08	$2,684.49
	01-355-080	Alcoholic Beverage Taxes	$ 1,500.00	$ 1,000.00	$ 1,427.54	$1,000.00	$800.00	$800.00	$0.00
	01-355-120	ACT 205 PA Mun Pension	$ 200,000.00	$ 190,000.00	$ 226,632.74	$176,163.54	$0.00	$0.00	$0.00
	01-355-130	Fireman's Relief Funding	$ 40,000.00	$ 40,000.00	$ 47,158.75	$44,202.56			
			$244,300.00	**$233,800.00**	**$275,219.03**	**$221,366.10**	**$3,642.10**	**$3,606.08**	**$2,684.49**
GEN GOVT-CHARGED FOR SERVICES									
	01-361-300	Zoning and Subdivision Fees	$ 3,500.00	$ 3,500.00	$ 2,205.00	$5,150.00	$5,300.00	$1,450.00	$1,800.00
			$3,500.00	**$3,500.00**	**$2,205.00**	**$5,150.00**	**$5,300.00**	**$1,450.00**	**$1,800.00**
PUBLIC SAFETY--CHRGED FOR SERV									
	01-362-100	Special Police Services, Cross	$ 50,000.00	$ 25,000.00	$ 53,468.59	$23,700.87	$25,843.20	$28,995.24	$29,521.68
	01-362-110	Sale of Copies of Accident Rep	$ 2,000.00	$ 1,500.00	$ 2,075.05	$2,715.00	$1,770.00	$1,765.00	$1,230.00
	01-362-400	Protective Inspection Fees, Pe	$ 140,000.00	$ 130,000.00	$ 129,710.24	$283,428.76	$142,454.41	$120,874.03	$121,276.53
	01-362-401	Developer Engineering Fee Reim	$ 12,500.00	$ 12,500.00	$ 114.00	$4,170.75	$20,521.66	$8,525.39	$119,368.95
			$204,500.00	**$169,000.00**	**$185,367.88**	**$314,015.38**	**$190,589.27**	**$160,159.66**	**$171,397.16**
SOLID WASTE COLLECTION									
	01-364-300	Waste Collection Fees	$ 1,050,000.00	$ 1,050,000.00	$ 670,929.96	$992,171.17	$919,701.85	$88,007.91	$537,887.07
	01-364-310	Waste Collection Deliquent Fee	$ 5,000.00	$ -	$ 4,178.89	$0.00	$0.00	$0.00	$0.00

General Fund			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
	01-364-320	Trash Bag Sales	$ -	$ -	$ 200.00	$125.00	$175.00	$310.00	$515.00
	01-364-330	Misc Waste Collection Fees	$ 1,800.00	$ 1,500.00	$ 1,508.00	$2,860.00	$1,800.00	$2,925.00	$3,651.10
			$1,056,800.00	**$1,051,500.00**	**$676,816.85**	**$995,156.17**	**$921,676.85**	**$883,242.91**	**$542,053.17**
PARKS AND RECREATION									
	01-367-000	Recreation Charges	$0.00	$0.00	$210.00	**$19,015.26**			
	01-367-110	Pool Membership Sales	$305,000.00	$315,000.00	$301,457.99	$0.00			
	01-367-115	Daily Admission Fees	$70,000.00	$70,000.00	$65,139.00	$0.00			
	01-367-130	Concession Stand Rent	$2,250.00	$2,250.00	$2,250.00	$0.00			
	01-367-140	Pavilion/ Park Rental Fees	$10,000.00	$10,000.00	$6,610.00	$0.00			
	01-367-141	Pool Party Room Rental	$3,500.00	$3,500.00	$3,625.00	$0.00			
	01-367-200	Security Deposits - not returned	$0.00	$0.00	$300.00				
	01-367-210	Recreation Program Fee	$2,000.00	$500.00	$3,258.00	$0.00			
	01-367-220	Other Fees/ Charges	$2,500.00	$500.00	$7,971.74	$0.00			
	01-367-230	Swimming Lesson Fees	$0.00	$500.00	$0.00	$0.00			
	01-367-240	Badge Replacement Fees	$500.00	$500.00	$852.00	$0.00			
			$395,750.00	**$402,750.00**	**$391,673.73**	**$19,015.26**			
REVENUES									
	01-380-000	Miscellaneous Revenue	$ 7,500.00	$ 7,500.00	$ 6,517.31	$0.00	$4,448.31	$6,775.00	$3,009.30
			$7,500.00	**$7,500.00**	**$6,517.31**	**$0.00**	**$4,448.31**	**$6,775.00**	**$3,009.30**
CONTR/DONAT FROM PRIV SOURCES									
	01-387-000	Employee Contributions-Health	$ 11,000.00	$ 17,500.00	$ 9,709.16	$13,634.49	$13,739.29	$14,772.08	$16,475.55
	01-387-100	Community Donations	$ 500.00	$ 500.00	$ 2,218.46	$21,888.99	$1,027.00	$7,750.00	$500.00
	01-387-110	Swim Team	$ 20,000.00	$ 20,000.00	$ -				
	01-387-111	Insurance Reim.- NPGS	$ -	$ 5,000.00	$ 5,801.00				
			$31,500.00	**$43,000.00**	**$17,728.62**	**$35,523.48**	**$14,766.29**	**$22,522.08**	**$16,975.55**
INTERFUND OPERATING TRANSFERS									
	01-392-080	Transfer from Sewer Fund	$ 300,000.00	$ 250,000.00	$ (125,000.00)	$5,620.67	$210,000.00	$195,000.00	$195,000.00
	01-392-090	Transfer from Pool Fund	$ -	$ -	$ 22,233.26	$0.00	$0.00	$0.00	$0.00
	01-392-850	Miscellaneous Transfers	$ -	$ -	$ -	$0.00	$0.00	$19,900.00	$18,000.00
			$300,000.00	**$250,000.00**	**($102,766.74)**	**$5,620.67**	**$210,000.00**	**$214,900.00**	**$213,000.00**
PROCEEDS OF SHORT-TERM DEBT									
	01-394-100	Reserved	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
			$0.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
OPERATING REVENUES									
	01-395-000	Refunds of Prior Year Expendit	$ -	$ -	$ 70,539.93	$22,253.20	$26,905.85	$0.00	$24,301.41
			$0.00	**$0.00**	**$70,539.93**	**$22,253.20**	**$26,905.85**	**$0.00**	**$24,301.41**
CASH BALANCE FORWARDED									
	01-399-000	Cash Balance Forwarded	$ 300,000.00	$ 375,000.00	$ -	$0.00	$0.00	$0.00	$0.00
			$300,000.00	**$375,000.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
		Total Revenues	**$6,762,511.92**	**$6,664,211.92**	**$5,628,968.70**	**$6,242,796.66**	**$5,012,778.51**	**$4,753,161.05**	**$4,039,150.06**
ADMINISTRATION									
	01-400-121	Salary - Borough Manager	$ 135,000.00	$ 119,995.00	$ 88,131.31	$145,633.31	$103,461.48	$99,999.89	$99,999.64
	01-400-122	Salary- Finance Director	$ -	$ -	$ -	$132,469.13	$23,076.92	$0.00	
	01-400-123	Salary- Admin. Staff	$ 215,000.00	$ 62,400.00	$ 47,423.44	$102,006.25	$55,040.00	$52,972.00	$51,272.01
	01-400-124	Salary- Sec/Billing Clerk	$ -	$ 54,080.00	$ 39,546.00	$50,783.71	$45,692.00	$43,940.00	$42,640.00
	01-400-140	Salary - Secr/Receptionist	$ -	$ 87,360.00	$ 65,049.60	$60,945.35	$45,363.00	$35,624.00	$35,159.50
	01-400-152	Dental Insurance	$ 7,410.00	$ 7,410.00	$ 4,887.24	$5,259.41	$4,881.88	$4,167.85	$4,539.04
	01-400-156	Eye Care	$ 600.00	$ 600.00	$ 300.00	$0.00	$200.00	$0.00	$400.00
	01-400-157	Health/Prescription Drug ins (9.2%)	$ 178,600.00	$ 172,627.85	$ 72,666.22	$122,419.22	$121,973.29	$101,882.95	$101,703.61
	01-400-158	Life/Disability Insurance (0%)	$ 10,000.00	$ 12,000.00	$ 3,708.63	$3,594.28	$8,254.15	$6,153.88	$6,105.88

General Fund			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
	01-400-160	Employee Pension Benefits	$ 77,000.00	$ 75,000.00	$ 1,245.78	$2,652.38	$5,471.75	$2,030.16	$3,836.74
	01-400-161	FICA (Social Security)	$ 30,000.00	$ 22,959.65	$ 22,776.60	$46,187.13	$28,844.03	$26,080.81	$24,875.80
	01-400-162	Unemployment Compensation Insu	$ 2,280.00	$ 2,280.00	$ 2,488.63	$2,824.42	$1,995.00	$1,968.40	$1,424.99
	01-400-163	Workers Compensation Insurance	$ 600.00	$ 1,000.00	$ 344.85	$459.80	$6,177.36	$5,121.45	$4,749.29
	01-400-182	Longevity Bonus/Adm Overtime	$ 1,125.00	$ 3,125.00	$ 4,517.92	$11,666.12	$8,594.76	$15,468.94	$6,100.00
	01-400-183	Admin Overtime	$ 4,500.00	$ 4,000.00	$ 5,289.23	$0.00			
	01-400-187	Christmas Bonus	$ -	$ -	$ -	$875.00	$1,077.77	$902.86	$870.50
	01-400-420	Memberships and Training	$ 20,000.00	$ 20,000.00	$ 13,637.31	$26,098.19	$12,948.35	$13,501.82	$11,603.30
			$682,115.00	**$644,837.50**	**$372,012.76**	**$713,873.70**	**$473,051.74**	**$409,815.01**	**$395,280.30**
ADMINISTRATIVE EXPENSES									
	01-401-210	Office Supplies	$ 6,000.00	$ 6,000.00	$ 4,297.05	$10,332.12	$9,087.23	$3,362.07	$3,323.83
	01-401-240	Miscellaneous	$ 1,500.00	$ 2,500.00	$ 2,046.67	$5,030.67	$8,627.33	$593.56	$2,549.71
	01-401-250	Office Machine Repair	$ 2,000.00	$ 2,000.00	$ (250.00)	$0.00	$663.17	$1,804.07	$2,407.51
	01-401-320	Communication - Postage	$ 3,500.00	$ 2,500.00	$ 4,368.57	$4,113.12	$1,500.00	$1,181.22	$1,694.62
	01-401-330	Vehicle Operating Expenses	$ -	$ 2,000.00	$ 1,122.56	$546.00	$2,799.44	$4,706.28	$3,859.00
	01-401-340	Legal Advertisements/Printing	$ 6,000.00	$ 6,000.00	$ 5,486.85	$16,395.70	$6,820.67	$8,200.10	$4,082.06
	01-401-350	Insurance and Bonding	$ 17,000.00	$ 750.00	$ 16,550.00	$250.00	$250.00	$100.00	$584.00
	01-401-740	Office Machine Purchase	$ -	$ -	$ 2,160.69	$0.00	$0.00	$0.00	$0.00
	01-401-750	Vehicle Purchase	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
			$36,000.00	**$21,750.00**	**$35,782.39**	**$36,667.61**	**$29,747.84**	**$19,947.30**	**$18,500.73**
FINANCIAL ADMINISTRATION									
	01-402-311	Accounting and Auditing Servic	$ 15,000.00	$ 20,000.00	$ 3,539.81	$20,185.00	$19,181.25	$17,114.50	$16,500.42
	01-402-390	Bank Service Charges	$ 1,000.00	$ 2,000.00	$ 657.54	$1,701.48	$2,668.49	$4,012.35	$412.47
			$16,000.00	**$22,000.00**	**$4,197.35**	**$21,886.48**	**$21,849.74**	**$21,126.85**	**$16,912.89**
TAX COLLECTION									
	01-403-114	Salary - Elected Tax Collector	$ 8,600.00	$ 8,600.00	$ 6,421.78	$8,710.10	$8,616.28	$8,532.00	$8,450.00
	01-403-200	Supplies	$ 4,500.00	$ 4,000.00	$ 4,528.52	$4,095.87	$3,770.84	$3,904.33	$3,470.70
	01-403-353	Tax Collector's Bond	$ 800.00	$ 800.00	$ -	$541.00	$541.00	$791.00	$541.00
			$13,900.00	**$13,400.00**	**$10,950.30**	**$13,346.97**	**$12,928.12**	**$13,227.33**	**$12,461.70**
LAW									
	01-404-314	Law - Professional Services	$ 55,000.00	$ 45,000.00	$ 64,420.88	$41,320.57	$10,954.17	$13,882.30	$0.00
			$55,000.00	**$45,000.00**	**$64,420.88**	**$41,320.57**	**$10,954.17**	**$13,882.30**	**$0.00**
DATA PROCESSING									
	01-407-310	Payroll Processing Services	$ 7,000.00	$ 7,000.00	$ 4,750.69	$5,956.85	$2,911.95	$3,757.13	$3,547.67
	01-407-480	Website Design Maintenance	$ 3,600.00	$ 2,700.00	$ -	$2,700.00	$743.75	$1,083.00	$1,015.62
	01-407-700	Computer Software-Hardware	$ 50,000.00	$ 35,000.00	$ 61,817.47	$60,983.30	$50,053.91	$52,525.11	$39,652.75
			$60,600.00	**$44,700.00**	**$66,568.16**	**$69,640.15**	**$53,709.61**	**$57,365.24**	**$44,216.04**
ENGINEER									
	01-408-313	Engineering Services	$ 50,000.00	$ 25,000.00	$ 52,474.76	$55,821.72	$18,658.67	$16,682.27	$14,695.22
			$50,000.00	**$25,000.00**	**$52,474.76**	**$55,821.72**	**$18,658.67**	**$16,682.27**	**$14,695.22**
GENL GOVT BUILDINGS & PLANT									
	01-409-220	Materials and Supplies	$ 2,500.00	$ 2,500.00	$ 874.14	$2,223.62	$2,176.43	$3,673.97	$1,752.83
	01-409-230	Electricity	$ 30,000.00	$ 25,000.00	$ 22,766.72	$30,714.12	$18,887.90	$18,142.74	$19,757.33
	01-409-231	Telephone/Cable	$ 18,000.00	$ 12,000.00	$ 11,458.36	$17,171.81	$15,365.33	$11,479.55	$10,670.86
	01-409-232	Water-NPWA	$ 2,500.00	$ 1,750.00	$ 6,320.06	$2,052.82	$1,281.09	$1,536.56	$1,004.75
	01-409-240	Other Operating Supplies	$ -	$ -		$0.00	$0.00	$0.00	$0.00
	01-409-260	Small Tools and Minor Equipmen	$ 1,500.00	$ 1,500.00	$ 145.00	$213.00	$0.00	$198.88	$793.91
	01-409-373	Building Maintenance	$ 20,000.00	$ 20,000.00	$ 14,001.51	$17,178.70	$51,768.52	$34,766.65	$32,305.19
	01-409-381	SEPTA Train Station Lease	$ 8,305.00	$ 8,305.00	$ -	$0.00	$8,063.50	$7,828.64	$7,600.62
	01-409-450	Contracted Services	$ 40,000.00	$ 40,000.00	$ 40,354.82	$91,479.27	$37,251.78	$66,630.53	$36,551.08
			$122,805.00	**$111,055.00**	**$95,920.61**	**$161,033.34**	**$134,794.55**	**$144,257.52**	**$110,436.57**
POLICE									
	01-410-120	Salary - Chief of Police	$ 135,000.00	$ 116,749.00	$ 50,909.38	$114,872.53	$113,236.57	$111,057.76	$127,397.07

General Fund			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
	01-410-132	Salary - Patrol Officers (full	$ 900,000.00	$ 887,638.00	$ 599,375.72	$762,286.85	$648,198.19	$585,274.18	$451,658.32
	01-410-133	E. S. A. - Crossing Guards and	$ 50,000.00	$ 45,000.00	$ 37,190.40	$51,232.16	$46,987.11	$49,442.85	$55,460.79
	01-410-134	Wages - Part Time Personnel	$ -	$ 24,000.00	$ 14,362.24	$24,428.59	$45,352.33	$10,724.20	$56,548.25
	01-410-140	Wages - Police Secretary	$ 55,000.00	$ 69,000.00	$ 35,238.54	$47,311.49	$45,692.00	$43,971.73	$42,640.00
	01-410-152	Dental Insurance	$ 7,620.00	$ 7,620.00	$ 5,371.68	$8,535.05	$7,733.20	$7,075.28	$5,789.41
	01-410-156	Eye Care	$ 1,500.00	$ 1,500.00	$ 488.00	$0.00	$500.00	$594.50	$728.60
	01-410-157	Health/Presciption Drug Ins (9.2%)	$ 140,000.00	$ 168,649.90	$ 83,943.08	$152,807.01	$152,664.19	$36,231.66	$113,156.92
	01-410-158	Life/Disability Insurance(0%)	$ 21,000.00	$ 21,000.00	$ 9,072.35	$15,386.78	$20,555.94	$617.32	$11,947.30
	01-410-160	Employee Pension Benefits	$ 148,000.00	$ 159,527.00	$ 2,929.96	$4,267.95	$3,957.43	$92.28	$3,194.67
	01-410-161	FICA (Social Security)	$ 76,000.00	$ 12,000.00	$ 15,728.05	$15,182.18	$10,707.25	$726.38	$11,915.73
	01-410-162	Unemployment Compensation Insure.	$ 4,520.00	$ 4,520.00	$ 4,404.01	$4,862.15	$4,144.92	$4,178.02	$4,580.96
	01-410-163	Workers Compensation Insurance	$ 40,000.00	$ 40,000.00	$ 17,933.46	$23,911.28	$44,824.87	$39,264.74	$36,457.46
	01-410-164	Law Enforcement Liability	$ 4,200.00	$ 7,908.00	$ 6,003.66	$8,172.11	$7,907.99	$8,554.84	$8,897.20
	01-410-165	Salary/Survivor Benefit Ins	$ 3,500.00	$ 6,640.00	$ 5,023.22	$6,609.50	$6,720.88	$6,639.88	$6,639.88
	01-410-174	Education/Training	$ 25,000.00	$ 17,000.00	$ 2,736.60	$13,852.21	$18,430.55	$17,425.05	$26,790.97
	01-410-182	Longevity Bonus	$ 9,700.00	$ 10,625.00	$ 8,500.00	$10,100.00	$9,000.00	$6,700.00	$6,200.00
	01-410-183	Overtime	$ 70,000.00	$ 40,000.00	$ 70,768.25	$74,296.09	$44,097.75	$51,176.38	$28,858.81
	01-410-187	Christmas Bonus	$ -	$ -	$ -	$2,000.00	$1,554.00	$1,786.16	$1,808.79
	01-410-188	Holiday Pay	$ 30,000.00	$ 30,000.00	$ 23,610.05	$24,240.31	$26,348.64	$28,111.84	$17,791.84
	01-410-191	Clothing Maintenance Allowance	$ 350.00	$ 350.00	$ -	$158.75	$227.50	$309.00	$0.00
	01-410-200	Computer/Office Equip Purchase	$ 5,000.00	$ 5,000.00	$ 1,995.29	$1,844.50	$4,211.62	$1,367.64	$4,224.88
	01-410-210	Office Supplies - General	$ 3,000.00	$ 3,000.00	$ 4,462.25	$4,039.88	$2,027.17	$4,600.90	$1,133.85
	01-410-212	Police Printing	$ -	$ -	$ -		$0.00		$1,080.90
	01-410-229	Prisoner Lodging/Processing	$ 1,500.00	$ 1,500.00	$ 750.00	$450.00	$1,050.00	$2,992.50	$3,120.33
	01-410-231	Vehicle Fuel--Gasoline	$ 20,000.00	$ 20,000.00	$ 9,164.54	$21,741.70	$14,431.16	$17,499.96	$10,519.57
	01-410-236	Uniforms - Full Time Officers	$ 10,000.00	$ 7,500.00	$ 7,579.19	$7,991.97	$6,889.57	$5,536.23	$5,323.63
	01-410-237	Uniforms- Part Time Officers	$ -	$ -	$ -		$0.00		$1,034.65
	01-410-239	Ammunition/Firearms	$ 2,500.00	$ 2,500.00	$ -	$866.51	$3,779.88	$1,838.97	$3,878.12
	01-410-242	First Aid	$ -	$ -	$ -		$0.00		$469.51
	01-410-250	Computer/Copier Maintenance	$ 1,500.00	$ 1,500.00	$ 4,171.10	$932.95	$2,502.45	$2,959.43	$429.45
	01-410-260	Minor Equipment	$ 15,000.00	$ 15,000.00	$ 7,533.13	$63,025.15	$23,512.96	$39,817.68	$17,723.33
	01-410-300	Tactical Response Team	$ 5,500.00	$ 6,000.00	$ 5,000.00	$5,500.00	$4,500.00	$3,500.00	$3,800.00
	01-410-317	Police Testing/Placement	$ 7,500.00	$ -	$ -	$8,615.00	$0.00	$417.00	$2,867.50
	01-410-321	Telephone/Cable Expenses	$ 7,200.00	$ 6,200.00	$ 6,693.40	$9,320.40	$7,672.66	$6,575.87	$6,085.18
	01-410-325	Postage	$ 300.00	$ 300.00	$ 141.12	$216.65	$257.19	$166.04	$375.73
	01-410-326	Radio Equipment	$ -	$ -	$ -				$4,422.28
	01-410-374	Vehicle Maintenance, Repairs &	$ 15,000.00	$ 15,000.00	$ 14,156.34	$21,808.93	$14,870.72	$18,853.45	$28,094.97
	01-410-400	Court Costs and Investigations	$ 400.00	$ 400.00	$ 2,847.00	$2,359.36	$84.70	$0.00	$145.00
	01-410-420	Dues, Subscriptions, and Membe	$ 29,328.00	$ 29,328.00	$ 17,725.02	$7,637.49	$12,975.74	$10,261.13	$3,089.10
	01-410-440	Police Clothing/ Laundry	$ -	$ -	$ -		$0.00		$238.50
	01-410-450	Speed Timing Devices Maintenan	$ 1,000.00	$ 1,000.00	$ 880.50	$902.95	$1,037.90	$749.95	$515.85
	01-410-700	Patrol Car Purchase	$ -	$ -	$ -	$58,065.44			
			$1,846,118.00	**$1,783,954.90**	**$1,076,687.53**	**$1,579,831.87**	**$1,359,348.03**	**$1,286,581.49**	**$1,186,433.21**
AMBULANCE/RESCUE									
	01-411-221	Fireman's Relief	$ 40,000.00	$ 40,000.00	$ -	$44,202.56			
	01-412-521	Contribution-VMSC of IV	$ 25,000.00	$ 25,000.00	$ -	$4,500.00	$4,500.00	$0.00	$0.00
	01-412-522	Contribution-N. P. Goodwill	$ -	$ -	$ -	$4,250.00	$4,250.00	$4,250.00	$4,250.00
			$65,000.00	**$65,000.00**	**$0.00**	**$52,952.56**	**$8,750.00**	**$4,250.00**	**$4,250.00**
PROTECTIVE INSPECTION									
	01-413-120	Code Enforcement Officer	$ -	$ 91,850.00	$ 65,398.92	$91,850.18	$89,075.03	$86,480.00	$83,980.00
	01-413-240	Materials and Supplies	$ 2,000.00	$ 2,000.00	$ 1,434.67	$321.12	$1,829.90	$4,475.79	$4,131.10
	01-413-310	Engineering Inspection Service	$ 5,000.00	$ 15,000.00	$ 1,656.75	$1,708.92	$12,609.44	$21,218.47	$23,085.71
	01-413-450	Contracted Inspection Services	$ 100,000.00	$ 3,500.00	$ 40,196.70	$15,681.63	$1,332.50	$3,575.34	$2,080.00

General Fund			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
	01-413-451	Contracted Plan Review Service	$ 25,000.00	$ -	$ 20,157.00				
			$132,000.00	$112,350.00	$128,844.04	$109,561.85	$104,846.87	$115,749.60	$113,276.81
PLANNING AND ZONING									
	01-414-120	Stenographer	$ 700.00	$ 700.00	$ -	$360.00	$800.00	$180.00	$400.00
	01-414-240	Economic Development Services	$ 23,750.00	$ 23,750.00	$ -	$23,750.00	$23,750.00	$23,750.00	$23,750.00
	01-414-314	Legal/ Planning Services	$ 25,000.00	$ 20,000.00	$ 18,757.55	$62,298.47	$12,639.00	$15,787.50	$13,830.00
	01-414-316	Codification Services	$ 1,500.00	$ 1,500.00	$ 1,195.00	$1,195.00	$1,195.00	$1,195.00	$1,195.00
	01-414-510	Misc Zoning/Planning Expenses	$ 1,500.00	$ 250.00	$ 1,975.50	$0.00	$20.00	$20.00	$80.00
			$52,450.00	$46,200.00	$21,928.05	$87,603.47	$38,404.00	$40,932.50	$39,255.00
EMERGENCY MANAGEMENT									
	01-415-100	Emergency Management	$ 6,000.00	$ 1,000.00	$ 2,099.00	$0.00	$5,000.00	$0.00	$0.00
	01-415-200	Emergency Mgmt Supplies	$ 500.00	$ 500.00	$ -	$0.00	$0.00	$0.00	$0.00
	01-415-740	Machinery and Equipment	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
			$6,500.00	$1,500.00	$2,099.00	$0.00	$5,000.00	$0.00	$0.00
SOLID WASTE MANAGEMENT									
	01-427-210	Waste Collection Billing Exp	$ 8,000.00	$ 12,000.00	$ 2,456.81	$11,562.58	$9,460.41	$9,631.77	$10,340.34
	01-427-240	Trash Bags/Supplies	$ -	$ -	$ 456.00	$2,348.50	$0.00	$0.00	$0.00
	01-427-310	County Waste Authority	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
	01-427-450	Contracted Waste Collection Ex	$ 1,037,615.88	$ 970,466.40	$ 668,645.03	$959,725.99	$910,001.15	$906,162.13	$476,931.56
	01-427-530	Leaf Waste Disposal	$ 2,000.00	$ 2,000.00	$ 25.00	$1,483.03	$894.31	$2,581.69	$1,845.00
			$1,047,615.88	$984,466.40	$671,582.84	$975,120.10	$920,355.87	$918,375.59	$489,116.90
HWAY MAINT-GENL SERVICES									
	01-430-100	Wages - Full Time Employees	$ 300,000.00	$ 315,000.00	$ 219,655.14	$284,294.43	$275,392.00	$264,496.00	$241,776.00
	01-430-120	Salary - Public Works Director	$ 90,000.00	$ 70,000.00	$ 72,465.00	$94,154.54	$88,612.00	$86,106.00	$83,616.00
	01-430-150	Wages-Part-Time Employees	$ 15,000.00	$ 35,000.00	$ 1,056.95	$22,113.32	$22,280.35	$21,000.67	$29,678.00
	01-430-170	Employee- Retirement Pay-Outs	$ 20,000.00	$ 50,000.00	$ -				
	01-430-152	Dental Insurance	$ 4,800.00	$ 4,800.00	$ 3,369.84	$4,299.34	$4,371.84	$4,371.84	$4,349.28
	01-430-156	Eye Care	$ 500.00	$ 500.00	$ 100.00	$0.00	$400.00	$0.00	$0.00
	01-430-157	Health/Prescription Drug ins (9.2%)	$ 140,000.00	$ 121,997.44	$ 75,506.56	$87,093.22	$99,046.89	$97,124.09	$111,255.24
	01-430-158	Life/Disability Insurance (0%)	$ 9,425.00	$ 9,425.00	$ 4,206.69	$6,594.51	$9,570.78	$7,672.41	$7,276.86
	01-430-160	Employee Pension Benefits	$ 50,000.00	$ 75,500.00	$ 1,476.48	$2,399.28	$5,132.63	$2,030.16	$4,469.24
	01-430-161	FICA (Social Security)	$ 33,000.00	$ 32,900.00	$ 22,555.89	$33,411.19	$3,185.27	$31,738.04	$29,422.36
	01-430-162	Unemployment Compensation Insu	$ 1,980.00	$ 1,980.00	$ 976.44	$1,709.99	$1,873.72	$1,994.99	$1,846.04
	01-430-163	Workers Compensation Insurance	$ 20,000.00	$ 20,000.00	$ 15,611.34	$21,612.12	$24,120.17	$23,900.28	$22,163.41
	01-430-182	Longevity Bonus	$ 7,375.00	$ 12,625.00	$ 8,409.04	$18,500.00	$13,750.00	$10,800.00	$10,600.00
	01-430-183	Overtime Wages-Full & Part tim	$ 20,000.00	$ 10,000.00	$ 14,747.74	$20,253.70	$11,680.40	$18,082.61	$14,323.23
	01-430-187	Christmas Bonus	$ -	$ -	$ -	$950.00	$98.77	$935.89	$935.89
	01-430-200	Materials & Supplies	$ 5,000.00	$ 5,000.00	$ 2,176.23	$10,905.01	$6,337.45	$8,990.79	$6,140.24
	01-430-231	Vehicle Fuel - Gasoline , Oil	$ 25,000.00	$ 25,000.00	$ 12,972.46	$10,232.03	$22,477.35	$30,838.34	$19,318.94
	01-430-245	Road Materials	$ 7,500.00	$ 7,500.00	$ 2,707.38	$5,974.31	$17,494.22	$5,309.16	$8,498.55
	01-430-260	Small Tools and Minor Equipmen	$ 3,600.00	$ 3,600.00	$ 2,759.51	$2,659.07	$3,897.91	$5,878.67	$1,702.13
	01-430-300	Miscellaneous/Stock Material	$ 3,000.00	$ 2,500.00	$ 2,745.18	$5,578.39	$501.59	$9,184.93	$782.32
	01-430-374	Vehicle Maintenance & Repair	$ 40,000.00	$ 40,000.00	$ 25,967.71	$40,364.54	$87,022.00	$42,136.15	$54,066.04
	01-430-384	Rent of Machinery and Equipmen	$ 5,000.00	$ 5,000.00	$ 85.37	$2,515.78	$2,003.89	$1,260.50	$9,644.73
	01-430-386	Uniform Rental	$ 3,000.00	$ 3,000.00	$ 2,101.84	$3,304.63	$2,730.72	$3,676.45	$2,660.41
			$804,180.00	$851,327.44	$491,652.79	$678,919.40	$731,489.87	$677,437.97	$664,523.91
SNOW AND ICE REMOVAL									
	01-432-200	Snow & Ice Control Supplies	$ 30,000.00	$ 22,500.00	$ 43,996.00	$23,176.51	$592.50	$30,549.74	$28,229.82
			$30,000.00	$22,500.00	$43,996.00	$23,176.51	$592.50	$30,549.74	$28,229.82
STREET SIGNS, TRAFFIC SIGNALS									
	01-433-215	Traffic Signs,Markings	$ -	$ 14,000.00	$ 1,089.32	$5,351.19	$20,755.44	$26,611.16	$2,268.22
			$0.00	$14,000.00	$1,089.32	$5,351.19	$20,755.44	$26,611.16	$2,268.22
STREET LIGHTING									

General Fund			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
	01-434-361	Street Lighting	$ -	$ 3,500.00	$ 282.73	$3,773.10	$1,526.65	$3,777.72	$3,888.95
			$0.00	$3,500.00	$282.73	$3,773.10	$1,526.65	$3,777.72	$3,888.95
SIDEWALKS AND CROSSWALKS									
	01-435-600	Sidewalk Repair/Replacement	$ -	$ -	$ -	$3,200.00	$0.00	$0.00	$0.00
			$0.00	$0.00	$0.00	$3,200.00	$0.00	$0.00	$0.00
STORM SEWERS									
	01-436-200	Maintenance - Storm Sewers	$ 10,000.00	$ 10,000.00	$ 1,250.96	$8,307.39	$17,992.18	$6,832.16	$3,753.86
	01-436-610	MS4 Compliance Work	$ 50,000.00	$ 50,000.00	$ -				
			$60,000.00	$60,000.00	$1,250.96	$8,307.39	$17,992.18	$6,832.16	$3,753.86
HIGHWAY EQUIPMENT									
	01-437-700	Minor Equipment Purchase	$ -	$ 1,000.00	$ 187.14	$1,942.38	$0.00	$0.00	$0.00
			$0.00	$1,000.00	$187.14	$1,942.38	$0.00	$0.00	$0.00
CONSTR OF HWAYS AND BRIDGES									
	01-438-600	Road Maintenance/Patching	$ -	$ 15,000.00	$ 1,716.78	$31,993.16	$12,449.00	$8,187.50	$213.00
			$0.00	$15,000.00	$1,716.78	$31,993.16	$12,449.00	$8,157.50	$213.00
POOL									
	01-452-100	Pool Management Contract	$ 250,000.00	$ 255,000.00	$ 203,018.75	$0.00	$275,827.50	$275,107.75	$247,680.00
	01-452-110	Add Contract Services				$0.00	$1,195.80	$6,975.00	$0.00
	01-452-112	Borough Deck Hands/ Front Desk	$ 70,000.00	$ 70,000.00	$ 70,666.01	$0.00	$38,871.22	$1,372.25	$0.00
	01-452-114	Swim Team Coach Salaries	$ 20,000.00	$ 20,000.00	$ 18,300.00	$0.00	$13,000.00	$14,825.00	$15,400.00
	01-452-161	FICA (Social Security)	$ 5,500.00	$ 6,300.00	$ 6,977.14	$0.00	$3,972.60	$1,260.74	$1,178.10
	01-452-162	Unemployment Compensation Insu	$ 2,000.00	$ 2,000.00	$ 2,535.50	$0.00	$1,479.99	$469.69	$438.92
	01-452-163	Worker's Compensation Insuranc	$ 2,500.00	$ 5,000.00	$ 1,805.00	$0.00	$0.00	$0.00	$0.00
	01-452-200	Administrative Supplies	$ 3,500.00	$ 3,500.00	$ 3,937.31	$5,741.45	$6,297.21	$5,613.55	$12,052.80
	01-452-222	Pool Chemical Supplies	$ 40,000.00	$ 40,000.00	$ 35,074.78	$0.00	$43,137.53	$31,270.51	$20,584.58
	01-452-240	Concession Supplies	$ -	$ -	$ -	$0.00	$0.00	$7,980.00	$0.00
	01-454-260	Equipment Repair/Purchase	$ 3,500.00	$ 3,500.00	$ 2,023.56	$3,798.35	$0.00	$561.16	$1,856.70
	01-452-310	Computer Payroll	$ 300.00	$ 500.00	$ 246.73	$270.00	$300.00	$100.00	$80.00
	01-452-320	Telephone	$ 3,400.00	$ 2,500.00	$ 3,274.54	$2,862.50	$3,546.67	$3,034.68	$3,217.05
	01-452-361	Public Utility Services	$ 30,000.00	$ 30,000.00	$ 20,637.46	$33,269.67	$32,549.44	$38,321.93	$27,938.28
	01-374-370	Maint/Repairs - Parks	$ -	$ -	$ 3,974.54				
	01-452-374	Maintenance and Repairs	$ 25,000.00	$ 25,000.00	$ 18,081.69	$25,340.31	$26,308.17	$31,645.06	$26,452.77
	01-452-390	Bank Service Charges	$ -	$ -	$ -	$0.00	$0.00	$0.00	$4.34
	01-452-450	Contracted Services	$ -	$ 2,500.00	$ -	$4,459.18	$2,250.00	$1,875.00	$1,690.00
	01-452-840	Depreciation Expense - Equipme	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
			$ 455,700.00	$ 465,800.00	$ 390,553.01	$75,741.46	$448,736.13	$420,412.32	$358,573.54
PARKS AND RECREATION									
		Salary- Operations Manager	$ -	$ -	$ -	$0.00	$5,688.00	$15,007.50	$4,716.80
	01-454-100	Mowing Contract	$ 70,000.00	$ 70,000.00	$ 48,940.00				
	01-454-115	Part Time Employees		$ -	$ -	$0.00	$0.00	$0.00	
	01-454-200	Materials and Supplies	$ 7,500.00	$ 7,500.00	$ 6,708.47	$0.00	$8,088.93	$14,692.45	$8,656.88
	01-452-260	Small Tools and Minor Equipmen	$ 6,500.00	$ 6,500.00	$ 4,255.83	$0.00	$5,671.91	$9,124.96	$4,831.00
	01-452-361	Electric Serv- Parks	$ 5,500.00	$ 2,750.00	$ 5,185.39	$0.00	$2,332.95	$1,943.07	$2,337.89
	01-454-370	Maint/Repairs-Parks	$ 15,000.00	$ 15,000.00	$ 7,572.00	$0.00	$38,913.07	$12,947.36	$27,704.82
			$104,500.00	$101,750.00	$72,661.69	$0.00	$60,994.86	$53,715.34	$48,247.39
SHADE TREES									
	01-455-720	Shade Tree Commission	$ 2,000.00	$ 2,000.00	$ -	$247.99	$2,674.25	$1,740.00	$0.00
			$2,000.00	$2,000.00	$0.00	$247.99	$2,674.25	$1,740.00	$0.00
COMMUNITY EVENTS									
	01-457-450	Special Community Events	$ 5,000.00	$ 5,500.00	$ 1,757.50	$206.81	$0.00	$14,750.00	$0.00
			$5,000.00	$5,500.00	$1,757.50	$206.81	$0.00	$14,750.00	$0.00
SENIOR ADULT SERVICES									

General Fund			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
	01-458-500	Generations of Indian Valley	$ 6,000.00	$ 6,000.00	$ -	$6,000.00	$6,000.00	$6,000.00	$6,000.00
	01-458-510	Contribution-Meals on Wheels	$ 6,000.00	$ 6,000.00	$ -	$6,000.00	$6,000.00	$6,000.00	$6,000.00
			$12,000.00	**$12,000.00**	**$0.00**	**$12,000.00**	**$12,000.00**	**$12,000.00**	**$12,000.00**
DEBT INTEREST									
	01-472-600	Tax Anticipation Loan Interest	$ -	$ -	$ -	$3,033.33	$2,874.99	$1,483.33	$1,350.00
			$0.00	**$0.00**	**$0.00**	**$3,033.33**	**$2,874.99**	**$1,483.33**	**$1,350.00**
INSURANCE PREMIUMS									
	01-486-350	Vehicular, SMP, Errors and Omm	$ 120,000.00	$ 105,000.00	$ 61,349.67	$80,191.80	$72,852.80	$58,653.56	$51,045.50
			$120,000.00	**$105,000.00**	**$61,349.67**	**$80,191.80**	**$72,852.80**	**$58,653.56**	**$51,045.50**
INTERFUND OPERATING TRANSFERS									
	01-492-180	Transfer to Capital Reserve	$ 500,000.00	$ 720,000.00	$ -	$600,000.00	$600,000.00	$540,000.00	$495,000.00
	01-492-200	Transfer to Debt Service Fund	$ 333,628.68	$ 333,628.68	$ 255,842.18	$340,842.18	$250,000.00	$250,000.00	$230,000.00
	01-492-320	Miscellaneous Fund Transfers	$ 19,992.00	$ 19,992.00	$ -	$0.00	$0.00	$0.00	$0.00
			$853,620.68	**$1,073,620.68**	**$255,842.18**	**$940,842.18**	**$850,000.00**	**$790,000.00**	**$725,000.00**
		Total Expenses	**$6,633,104.56**	**$6,654,211.92**	**$3,925,808.44**	**$5,723,164.93**	**$4,978,601.75**	**$4,747,931.48**	**$3,985,356.02**
		Difference Between Rev & Exp	**$129,407.36**	**$10,000.00**	**$1,703,160.26**	**$519,631.73**	**$34,176.76**	**$5,229.57**	**$53,794.04**

Capital Reserve Fund		2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
INTEREST EARNINGS								
18-341-000	Interest Income	$ 10,000.00	$ 10,000.00	$ 14,286.81	$17,317.75	$9,558.59	$4,453.77	$139.40
					$17,317.75	**$9,558.59**	**$4,453.77**	**$139.40**
RENTS AND ROYALTIES								
18-342-200	Lease Payment	$ 11,666.00	$ 11,666.00	$ -	$0.00	$11,666.00	$11,666.00	$11,666.00
					$0.00	**$11,666.00**	**$11,666.00**	**$11,666.00**
Department 352								
18-352-010	ARPA Federal Fiscal Recovery	$ -	$ -	$ -	$0.00	$0.00	$371,805.53	$370,633.68
					$0.00	**$0.00**	**$371,805.53**	**$370,633.68**
STATE OPERATING GRANTS								
18-354-010	State Grant Proceeds	$ -	$ -	$ -	$0.00	$225,000.00	$0.00	$252,062.33
18-354-100	Redevelopment Capital Program	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
		$ -	$ -	$ -	**$0.00**	**$225,000.00**	**$0.00**	**$252,062.33**
LOCAL GOV UNITS CAP/OPER GRANT								
18-357-000	Community Dev Block Grants	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
18-357-010	Montgomery County CDBG Grants	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
		$ -	$ -	$ -	**$0.00**	**$0.00**	**$0.00**	**$0.00**
HIGHWAYS & STREETS								
18-363-100	Curb/Sidewak Assessments	$ -	$ 1,500.00	$ -	$838.50	$1,000.00	$578.75	$60,850.00
					$838.50	**$1,000.00**	**$578.75**	**$60,850.00**
REVENUES								
18-380-000	Miscellaneous Revenue	$ -	$ -	$ -	$0.00	$14,500.00	$10,125.00	$0.00
					$0.00	**$14,500.00**	**$10,125.00**	**$0.00**
SPECIAL ASSESSMENTS								
18-383-100	Recreation Impact Fees	$ 15,000.00	$ 15,000.00	$ 15,221.00	$65,340.00	$30,000.00	$7,500.00	$0.00
					$65,340.00	**$30,000.00**	**$7,500.00**	**$0.00**
CONTR/DONAT FROM PRIV SOURCES								
18-387-000	Contributions and Donations	$ -	$ -	$ 387,030.91	$10,000.00	$50,000.00	$250,000.00	$0.00
					$10,000.00	**$50,000.00**	**$250,000.00**	**$0.00**
INTERFUND OPERATING TRANSFERS								
18-392-010	Transfer from General Fund	$ 500,000.00		$ -	$600,000.00	$600,000.00	$540,000.00	$495,000.00
18-392-080	Transfer from Sewer Fund	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
18-392-090	Transfer from Pool Fund	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
		$ 500,000.00	$ -	$ -	**$600,000.00**	**$600,000.00**	**$540,000.00**	**$495,000.00**
PROCEEDS GENERAL OBLIG LOANS								
18-393-130	General Obligation Loan	$ -	$ -	$ -	$0.00	$0.00	$500,000.00	$0.00
					$0.00	**$0.00**	**$500,000.00**	**$0.00**
PROCEEDS OF SHORT-TERM DEBT								
18-394-100	Revolving Line of Credit	$ -	$ -	$ -	$0.00	$77,353.00	$0.00	$0.00
RECREATION IMPACT ACCT.								
18-399-xxx	Recreation Impact Fees Acct.	$ 65,000.00	$ -	$ -	$0.00	$77,353.00	$0.00	$0.00
					$0.00	**$77,353.00**	**$0.00**	**$0.00**
CASH BALANCE FORWARDED								
18-399-000	Cash Reserves	$ 850,000.00	$ 650,000.00	$ -	$0.00	$0.00	$0.00	$0.00
					$0.00	**$0.00**	**$0.00**	**$0.00**
	Total Revenues	$ 1,451,666.00	$ 688,166.00	$ 416,538.72	$693,496.25	$1,019,077.59	$1,696,129.05	$1,190,351.41
FINANCIAL ADMINISTRATION								
18-402-300	Grant Administration Expenses	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00

Capital Reserve Fund		2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
18-402-xxx	IRS Debt	$ 110,000.00						
		$ 110,000.00			**$0.00**	**$0.00**	**$0.00**	**$0.00**
ENGINEER								
18-408-313	Engineering and Architectural	$ -	$ -	$ -	$25,824.04	$77,536.68	$192,269.80	$142,800.12
					$25,824.04	**$77,536.68**	**$192,269.80**	**$142,800.12**
GENL GOVT BUILDINGS & PLANT								
18-409-600	Building Construction				$195,386.24	$60,313.78	$17,894.90	$231,878.63
18-409-610	Parking Lot/Site Construction	$ -	$ 87,000.00	$ -	$0.00	$0.00	$0.00	$157,971.16
18-409-611	Souderton Train Station Proj				$46,355.63	$530,665.59	$0.00	$0.00
18-409-710	Capital Purchase				$67,285.00	$0.00	$0.00	$0.00
		$ -	**$ 87,000.00**	**$ -**	**$309,026.87**	**$590,979.37**	**$17,894.90**	**$389,849.79**
STREET SIGNS, TRAFFIC SIGNALS								
18-433-620	Traffic Signal Construction	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
					$0.00	**$0.00**	**$0.00**	**$0.00**
SIDEWALKS AND CROSSWALKS								
18-435-600	Curb and Sidewalk Construction	$ -	$ -	$ -	$11,155.00	$4,210.00	$0.00	$1,213.62
18-435-610	Streetscape Construction	$ -	$ -	$ -	$8,920.62	$4,419.50	$0.00	$14,858.72
		$ -	**$ -**	**$ -**				
POLICE								
18-410-741	Police Vehicle Purchase	$ 75,000.00	$ 30,000.00	$ -				
18-410-751	Computers	$ -	$ -	$ -				
		$ 75,000.00	**$ 30,000.00**	**$ -**	**$20,075.62**	**$8,629.50**	**$0.00**	**$16,072.34**
STORM SEWERS								
18-436-600	Storm Sewer Construction	$ -	$ -	$ -	$0.00	$4,372.25	$42,603.10	$39,657.69
					$0.00	**$4,372.25**	**$42,603.10**	**$39,657.69**
HIGHWAY EQUIPMENT								
18-437-700	Equip. Purchase/Lease- St. Sweeper	$ -	$ 150,000.00	$ -	$46,141.25	$74,772.00	$91,828.40	$25,055.33
18-437-xxx	50% of Ground Pounder	$ 2,500.00						
118-437-xxx	Equip. Tilt Trailer	$ 6,000.00						
		$ 8,500.00						
					$46,141.25	**$74,772.00**	**$91,828.40**	**$25,055.33**
CONSTR AND REBUILDING								
18-439-610	Road Reconstruction	$ -	$ -	$ -	$90,946.43	$6,500.00	$56,005.45	$13,283.36
18-439-611	Mill and Overlay	$ 200,000.00	$ 150,000.00	$ -				
18-439-612	NovaChip	$ 120,000.00	$ 120,000.00	$ 116,808.84				
		$ 320,000.00	**$ 270,000.00**	**$ 116,808.84**	**$90,946.43**	**$6,500.00**	**$56,005.45**	**$13,283.36**
PARKS AND RECREATION								
18-452-610	Swimming Pool Capital Projects	$ -	$ -	$ -	$129,675.00	$0.00	$146,958.00	$0.00
18-452-710	Capital Purchase	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
18-452-740	Park Construction Projects	$ -	$ 70,000.00	$ 186,827.28	$175,100.31	$288,122.22	$1,018,145.92	$91,928.57
18-452-751	Umbrella Replacement	$ -	$ 12,000.00	$ -				
18-452-752	Chair Replacement	$ -	$ 5,000.00	$ -				
18-452-753	Slide Railing Repairs	$ 5,000.00	$ 10,000.00	$ -				
18-452-754	Amenties Maintenance	$ 8,000.00	$ 4,166.00	$ -				
18-452-xxx	Activity Pool- Copings & Tile	$ 80,000.00						
18-452-xxx	Activity Pool- Replace Plaster	$ 175,000.00						
18-452-xxx	Lap Pool Pump Rebuild	$ 2,000.00						
		$ 270,000.00						
RECREATION IMPACT ACCT.								
18-452-xxx	Fencing @ West Street Park	$ 20,000.00	$ -					

Capital Reserve Fund			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
	18-452-xxx	Pour in Place Repair- Chestnut St.	$ 5,000.00	$ -					
	18-452-xxx	Playset Repairs- Chestnut St.	$ 10,000.00	$ 70,000.00					
			$ 35,000.00	**$ 101,166.00**					
INTERFUND OPERATING TRANSFERS									
	18-492-200	Transfer to Debt Service Fund	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
	18-492-201	Misc. Contingency Funds	$ 700,000.00	$ 770,000.00					
	18-492-202	Remaining Rec. Impact Fees	$ 30,000.00		$ -	**$0.00**	**$0.00**	**$0.00**	**$0.00**
			$ 730,000.00	**$ 770,000.00**	$ -				
		Total Expenditures	**$ 1,548,500.00**	**$ 1,408,166.00**	**$ 116,808.84**	**$492,014.21**	**$1,050,912.02**	**$1,565,705.57**	**$718,647.20**
		Difference Between Rev & Exp	**$ (96,834.00)**	**$ (720,000.00)**	**$ 299,729.88**	**$201,482.04**	**-$31,834.43**	**$130,423.48**	**$471,704.21**

Sewer			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
INTEREST EARNINGS									
	08-341-000	Interest Earnings	$ **4,200.00**	$ **4,200.00**	$ **18,344.65**	$7,260.29	$5,755.69	$1,881.25	$64.38
						$7,260.29	**$5,755.69**	**$1,881.25**	**$64.38**
STATE OPERATING GRANTS									
	08-354-040	State 537 Plan Grant	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
SOLID WASTE COLLECTION									
	08-364-110	Sewer Tapping Fees	$ 15,000.00	$ 15,000.00	$ 34,590.76	$54,012.00	$0.00	$8,406.20	$0.00
	08-364-120	Sewer User Fees and Penalties	$ 1,640,000.00	$ 1,640,000.00	$ 874,155.81	$1,763,797.18	$1,613,165.32	$1,638,333.74	$1,670,724.87
	08-364-140	Sewer Certifications	$ 3,500.00	$ 3,500.00	$ 2,545.00	$4,858.00	$2,175.00	$3,215.00	$4,775.00
	08-364-150	Laboratory Service Reimburseme	$ 1,000.00	$ 1,000.00	$ 409.50	$1,696.50	$409.00	$1,028.00	$1,113.00
			$ **1,659,500.00**	$ **1,659,500.00**	$ **911,701.07**	**$1,824,363.68**	**$1,615,749.32**	**$1,650,982.94**	**$1,676,612.87**
REVENUES									
	08-380-000	Miscellaneous Revenue	$ -	$ -	$ **1,118.73**	$184.56	$4,753.11	$0.00	$5,106.32
						$184.56	**$4,753.11**	**$0.00**	**$5,106.32**
SPECIAL ASSESSMENTS									
	08-383-000	Special Assessments	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
CONTR/DONAT FROM PRIV SOURCES									
	08-387-000	Employee Contributions-Health	$ **2,500.00**	$ **3,700.00**	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
CASH BALANCE FORWARDED									
	08-399-000	Cash Balance Forwarded	$ **500,000.00**	$ **100,000.00**	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
		Total Revenues	$ **2,166,200.00**	$ **1,767,400.00**	$ **931,164.45**	**$1,831,808.53**	**$1,626,258.12**	**$1,652,864.19**	**$1,681,783.57**
EXPENDITURES									
	08-429-100	Salaries & Wages	$ 275,000.00	$ 267,584.92	$ 190,618.40	$257,290.52	$284,236.36	$315,293.49	$289,748.06
	08-429-152	Dental Insurance	$ 4,800.00	$ 4,800.00	$ 2,504.16	$3,338.88	$3,703.20	$4,649.36	$4,444.16
	08-429-156	Eye Care	$ 500.00	$ 500.00	$ -	$0.00	$200.00	$629.00	$200.00
	08-429-157	Health/Prescription Drug Ins- 9.2%	$ 105,000.00	$ 73,556.10	$ 43,160.82	$71,434.31	$66,830.89	$101,068.08	$95,734.28
	08-429-158	Life/Disability Insurance- 0%	$ 7,355.00	$ 7,355.00	$ 2,541.04	$4,382.70	$7,416.55	$6,401.19	$6,124.37
	08-429-160	Employee Pension Benefits	$ 65,000.00	$ 45,000.00	$ 1,499.55	$2,370.34	$4,855.79	$1,960.95	$4,192.40
	08-429-161	FICA (Social Security)	$ 20,655.94	$ 20,655.94	$ 15,688.03	$22,215.29	$23,804.87	$25,835.38	$24,321.30
	08-429-162	Unemployment Compensation Insu	$ 1,425.00	$ 1,425.00	$ 1,140.00	$1,140.00	$1,139.99	$1,424.99	$1,425.00
	08-429-163	Worker's Compensation Insuranc	$ 15,000.00	$ 15,000.00	$ 8,621.85	$11,495.80	$15,784.62	$17,071.62	$15,831.02
	08-429-174	Training/Education	$ 10,000.00	$ 5,000.00	$ 1,428.16	$1,005.00	$4,295.94	$3,970.00	$3,140.00
	08-429-180	Longevity Bonus	$ 1,725.00	$ 2,125.00	$ -	$5,750.00	$5,500.00	$4,200.00	$7,000.00
	08-429-183	Overtime	$ 27,500.00	$ 27,500.00	$ 16,086.38	$23,326.53	$22,954.96	$20,719.55	$22,793.05
	08-429-187	Christmas Bonus	$ -	$ -	$ -	$525.00	$681.40	$697.94	$692.95
	08-429-222	Chemical Supplies - WWTP	$ 200,000.00	$ 190,000.00	$ 169,567.70	$273,466.51	$221,892.07	$193,862.92	$140,870.93
	08-429-225	Laboratory Supplies - WWTP	$ 10,000.00	$ 10,000.00	$ 7,595.57	$7,266.21	$10,180.54	$10,937.85	$7,759.80
	08-429-231	Vehicle Fuel - Gas,Oil	$ 3,500.00	$ 3,200.00	$ 2,836.38	$1,790.25	$3,943.22	$3,597.39	$3,002.53
	08-429-240	Material/Supplies - WWTP	$ 12,500.00	$ 12,500.00	$ 7,989.46	$12,287.58	$9,996.76	$13,212.01	$24,025.34
	08-429-244	Material/Supplies-Pump Station	$ 2,000.00	$ 250.00	$ 4,115.05	$0.00	$0.00	$0.00	$40.12
	08-429-310	Computer Billing/Payroll - Mat	$ 20,000.00	$ 12,000.00	$ 5,654.18	$9,928.63	$12,751.39	$12,713.65	$13,622.77
	08-429-313	Consulting Engineer-General Se	$ 10,000.00	$ 10,000.00	$ -	$8,197.68	$13,808.55	$0.00	$3,094.00
	08-429-314	Legal Services	$ 5,000.00	$ 5,000.00	$ 1,853.00	$1,241.00	$0.00	$762.75	$15,477.00

Sewer				2026 Proposed Budget		2025 Budget		2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
	08-429-315	Consulting Engineer-Chap 94 Re	$	5,000.00	$	5,000.00	$	-	$0.00	$513.00	$5,146.00	$5,260.75
	08-429-320	Telephone - WWTP	$	2,500.00	$	1,500.00	$	1,900.72	$1,948.58	$1,767.35	$1,304.98	$1,349.37
	08-429-321	Telephone - Pump Stations	$	1,000.00	$	1,500.00	$	645.42	$1,098.85	$1,023.21	$929.70	$1,045.47
	08-429-350	Liability,Vehicular,Profession	$	50,000.00	$	50,000.00	$	39,921.45	$44,014.93	$49,642.33	$49,356.72	$44,659.42
	08-429-360	NPWA Water Service	$	3,500.00	$	2,000.00	$	3,428.95	$3,301.67	$1,615.41	$2,010.07	$994.97
	08-429-361	Electric Power - WWTP	$	200,000.00	$	180,000.00	$	157,112.68	$221,312.43	$149,889.44	$161,170.69	$166,451.89
	08-429-362	Electric Power - Pump Stations	$	8,000.00	$	6,000.00	$	5,011.46	$6,295.53	$5,725.11	$4,946.19	$5,452.65
	08-429-370	Sewer Lateral Connections	$	5,000.00	$	5,000.00	$	3,772.26	$15,040.38	$5,490.44	$0.00	$0.00
	08-429-371	Repair/Maintenance-Sewer Mains	$	15,000.00	$	10,000.00	$	30,623.77	$34,959.27	$38,456.78	$5,475.33	$2,462.41
	08-429-374	Maintenance/Repairs - WWTP	$	125,000.00	$	140,000.00	$	81,030.27	$88,581.88	$138,412.09	$131,706.86	$142,294.46
	08-429-375	Repair/Maintenance-Pump Statio	$	15,000.00	$	12,000.00	$	20,267.10	$6,545.24	$32,985.87	$11,758.01	$22,946.23
	08-429-386	Uniforms/Work Shoes	$	3,200.00	$	3,000.00	$	2,768.34	$2,957.53	$2,669.45	$2,775.33	$3,502.51
	08-429-390	Bank Service Charges	$	-	$	-	$	40.00	$0.00	$0.00	$0.00	$0.00
	08-429-410	PaDEP Fees and Charges	$	10,000.00	$	5,500.00	$	7,553.00	$5,187.34	$4,856.83	$5,412.00	$1,790.96
	08-429-451	Sewer Sample Analysis - Contra	$	30,000.00	$	30,000.00	$	21,706.56	$30,432.00	$37,773.00	$28,294.92	$25,338.81
	08-429-452	Sludge Disposal - Contracted	$	110,000.00	$	85,000.00	$	102,276.31	$83,219.71	$89,953.94	$79,072.10	$81,993.34
	08-429-840	Depreciation - Equipment/Machi	$	-	$	-	$	-	$0.00	$0.00	$0.00	$0.00
			$	**1,380,160.94**	**$**	**1,249,951.96**	**$**	**960,958.02**	**$1,263,347.57**	**$1,274,751.35**	**$1,228,367.02**	**$1,189,082.32**
INTERFUND OPERATING TRANSFERS												
	08-492-010	Transfer to General Fund	$	300,000.00	$	250,000.00	$	125,000.00	$5,620.67	$210,000.00	$195,000.00	$195,000.00
	08-492-180	Transfer to Capital Reserve Fd	$	-	$	-	$	-	$0.00	$0.00	$0.00	$0.00
	08-492-200	Transfer to Debt Service Fund	$	67,448.04	$	67,448.04	$	44,965.36	$61,465.36	$70,500.00	$67,365.00	$67,365.00
	08-492-300	Transfer to Sewer Capital Fund	$	400,000.00	$	200,000.00	$	-	$0.00	$0.00	$150,000.00	$198,986.08
			$	**767,448.04**	**$**	**517,448.04**	**$**	**169,965.36**	**$67,086.03**	**$280,500.00**	**$412,365.00**	**$461,351.08**
		Total Expenses	**$**	**2,147,608.98**	**$**	**1,767,400.00**	**$**	**1,130,923.38**	**$1,330,433.60**	**$1,555,251.35**	**$1,640,732.02**	**$1,650,433.40**
		Difference Between Rev & Exp	**$**	**18,591.02**	**$**	**(0.00)**	**$**	**(199,758.93)**	**$501,374.93**	**$71,006.77**	**$12,132.17**	**$31,350.17**

Sewer Capital			2026 Proposed Budget	2025 Budget	2025 Actual -October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
INTEREST EARNINGS									
	30-341-000	Interest Earnings	**$ 40,000.00**	**$ 25,000.00**	**$ 60,569.93**	$51,910.27	$30,352.53	$9,029.44	$337.15
						$51,910.27	**$30,352.53**	**$9,029.44**	**$337.15**
SOLID WASTE COLLECTION									
	30-364-130	Reserve Capacity Fees	**$ 50,000.00**	**$ 150,000.00**	**$ -**	$384,269.00	$517,291.80	$52,703.00	$0.00
						$384,269.00	**$517,291.80**	**$52,703.00**	**$0.00**
SPECIAL ASSESSMENTS									
	30-383-140	Assessments Street Restoration	**$ -**	**$ -**	**$ -**	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
INTERFUND OPERATING TRANSFERS									
	30-392-010	Transfer from General Fund	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
	30-392-080	Transfer from Sewer Fund	$ 400,000.00	$ 200,000.00	$ -	$0.00	$0.00	$150,000.00	$198,986.08
			$ 400,000.00	**$ 200,000.00**	**$ -**	**$0.00**	**$0.00**	**$150,000.00**	**$198,986.08**
PROCEEDS GENERAL OBLIG LOANS									
	30-393-120	General Obligation Bonds and N	**$ -**	**$ -**	**$ -**	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
CASH BALANCE FORWARDED									
	30-399-000	Transfer Cash Reserves	**$ 1,500,000.00**	**$ 1,000,000.00**	**$ -**	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
		Revenues	**$ 1,990,000.00**	**$ 1,375,000.00**	**$ 60,569.93**	**$436,179.27**	**$547,644.33**	**$211,732.44**	**$199,323.23**
EXPENDITURES									
	30-429-314	Legal Services	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
	30-429-316	Sewer Facilties Plan Revision	$ 35,000.00	$ 36,500.00	$ -	$0.00	$0.00	$0.00	$0.00
	30-429-317	Consulting Engineer - Design	$ 40,000.00	$ 40,000.00	$ -	$9,861.31	$0.00	$0.00	$0.00
	30-429-390	Bank Service Fees	$ -	$ -	$ 10.00	$0.00	$0.00	$0.00	$0.00
	30-429-600	Sewer Interceptor Construction				$25,084.54	$21,052.16	$0.00	$30,049.57
	30-429-610	Structural/Mechanical				$0.00	$165,326.53	$98,489.18	$0.00
	30-429-620	HVAC Constr				$0.00	$0.00	$0.00	$0.00
	30-429-630	Plumbing Constr				$0.00	$0.00	$0.00	$0.00
	30-429-640	Electrical Constr				$0.00	$4,774.50	$0.00	$0.00
	30-429-732	Pump Station Upgrade	$ -	$ -	$ -	$169,700.00	$0.00	$0.00	$0.00
	30-429-740	Equipment Purchase				$5,400.00	$0.00	$0.00	$0.00
	30-429-741	Equipment Purchase				$0.00	$0.00	$0.00	$0.00
	30-429-742	Sewer Main	$ 78,000.00	$ 100,000.00	$ -				
	30-429-743	Pump Replacement	$ 25,000.00	$ 25,000.00	$ 16,206.59				
	30-429-744	Valve Replacement	$ 35,000.00	$ 14,000.00	$ -				
	30-429-745	Replacement Steps	$ -	$ 7,000.00	$ -				
	30-429-746	"Muffin Monster" Grinder	$ -	$ 60,000.00	$ 56,512.00				
	30-429-747	Replace Sensors	$ 8,000.00	$ 3,000.00	$ -				
	30-429-748	A/C Repair	$ -	$ 1,500.00	$ -				
	30-429-749	Truck Mounted Salt Spreader	$ -	$ 3,000.00	$ -				
	30-429-750	New Shed	$ -	$ 10,000.00	$ -				
	30-429-751	Tank B Maintenance (Carry Over)	$ -	$ 225,000.00	$ 107,000.00				
	30-429-xxx	Substation Maintenance	$ 8,000.00						
	30-429-xxx	Generator Preventative Main.	$ 2,400.00						
	30-429-xxx	Potential Grant Match	$ 250,000.00						

Sewer Capital			2026 Proposed Budget	2025 Budget	2025 Actual -October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
	30-429-xxx	Pipe Lazer	$ 6,000.00						
	30-429-xxx	50% of Ground Pounder	$ 2,600.00						
			$ 490,000.00	**$ 525,000.00**	**$ 179,728.59**	**$210,045.85**	**$191,153.19**	**$98,489.18**	**$30,049.57**
INTERFUND OPERATING TRANSFERS									
	30-492-201	Misc. Contingency Funds	**$ 1,500,000.00**	**$ 850,000.00**					
DEBT PRINCIPAL									
	30-471-100	Gen Obl Loan-Principal	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
DEBT INTEREST									
	30-472-100	Gen Obl Loan-Interest	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
		Total Expenditrues	**$ 1,990,000.00**	**$ 1,375,000.00**	**$ 179,728.59**	**$210,045.85**	**$191,153.19**	**$98,489.18**	**$30,049.57**
		Difference Between Rev & Exp	**$ -**	**$ -**	**$ (119,158.66)**	**$226,133.42**	**$356,491.14**	**$113,243.26**	**$169,273.66**

Fire			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
REAL PROPERTY TAXES									
	03-301-130	Special Fire Protectection Tax	$ 85,000.00	$ 85,000.00	$ 85,129.15	$86,078.28	$84,699.83	$76,076.03	$75,783.53
	03-301-230	Real Estate Prior Year	$ 1,500.00	$ 1,500.00	$ -	$716.37	$1,124.95	$1,466.01	$894.97
			$ 86,500.00	**$ 86,500.00**	**$ 85,129.15**	**$86,794.65**	**$85,824.78**	**$77,542.04**	**$76,678.50**
INTEREST EARNINGS									
	03-341-000	Interest Earnings	$ 175.00	$ 175.00	$ 225.08	$379.11	$152.95	$103.47	$25.22
			$ 175.00	**$ 175.00**	**$ 225.08**	**$379.11**	**$152.95**	**$103.47**	**$25.22**
CASH BALANCE FORWARDED									
	03-399-000	Cash Balance Forward	$ 1,000.00	$ 1,000.00	$ -	$0.00	$0.00	$0.00	$0.00
			$ 1,000.00	**$ 1,000.00**	**$ -**	**$0.00**	$0.00	$0.00	$0.00
		Total Revenues	**$ 87,675.00**	**$ 87,675.00**	**$ 85,354.23**	**$87,173.76**	**$85,977.73**	**$77,645.51**	**$76,703.72**
FINANCIAL ADMINISTRATION									
	03-402-390	Bank Services/Fees	$ 25.00	$ 25.00	$ 30.00	$15.53	$58.09	$0.00	$37.97
			$ 25.00	**$ 25.00**	**$ 30.00**	**$15.53**	**$58.09**	**$0.00**	**$37.97**
FIRE PROTECTION									
	03-411-384	NPWA Fire Hydrant Fees	$ 11,000.00	$ 11,000.00	$ 10,867.50	$10,867.50	$10,689.25	$10,522.50	$10,522.50
	03-411-521	Contribution - Fire Company	$ 50,460.00	$ 50,460.00	$ -	$40,000.00	$45,500.00	$50,000.00	$53,250.00
	03-411-522	Worker's Compensation - Fire C	$ 26,190.00	$ 26,190.00	$ 12,715.00	$32,253.00	$34,767.00	$26,093.00	$20,099.00
			$ 87,650.00	**$ 87,650.00**	**$ 23,582.50**	**$83,120.50**	**$90,956.25**	**$86,615.50**	**$83,871.50**
		Total Expenses	**$ 87,675.00**	**$ 87,675.00**	**$ 23,612.50**	**$83,136.03**	**$91,014.34**	**$86,615.50**	**$83,909.47**
		Difference Between Rev & Exp	**$ -**	**$ -**	**$ 61,741.73**	**$4,037.73**	**-$5,036.61**	**-$8,969.99**	**$ (7,205.75)**

Library			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
REAL PROPERTY TAXES									
	04-301-140	Special Library Tax	$ 85,000.00	$ 85,000.00	$ 85,129.15	$86,078.28	$84,699.83	$92,982.03	$92,624.64
	04-301-240	Real Estate Prior Year	$ 1,500.00	$ 1,500.00	$ -	$716.37	$1,193.37	$1,791.84	$1,095.83
			$ 86,500.00	**$ 86,500.00**	**$ 85,129.15**	**$86,794.65**	**$85,893.20**	**$94,773.87**	**$93,720.47**
INTEREST EARNINGS									
	04-341-000	Interest Earnings	$ 150.00	$ 150.00	$ 24.13	$294.40	$155.63	$100.58	$18.06
			$ 150.00	**$ 150.00**	**$ 24.13**	**$294.40**	**$155.63**	**$100.58**	**$18.06**
CASH BALANCE FORWARDED									
	04-399-000	Cash Balance Forwarded	$ 1,000.00	$ 1,000.00	$ -	$0.00	$0.00	$0.00	$0.00
			$ 1,000.00	**$ 1,000.00**	**$ -**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
		Total Revenues	**$ 87,650.00**	**$ 87,650.00**	**$ 85,153.28**	**$87,089.05**	**$86,048.83**	**$94,874.45**	**$93,738.53**
FINANCIAL ADMINISTRATION									
	04-402-390	Bank Services Fees	$ 25.00	$ 25.00	$ -	$5.53	$0.00	$0.00	$0.00
			$ 25.00	**$ 25.00**	**$ -**	**$5.53**	**$0.00**	**$0.00**	**$0.00**
LIBRARIES									
	04-456-500	Indian Valley Public Library	$ 87,625.00	$ 87,625.00	$ 65,352.00	$85,852.00	$86,036.00	$94,565.00	$94,088.00
			$ 87,625.00	**$ 87,625.00**	**$ 65,352.00**	**$85,852.00**	**$86,036.00**	**$94,565.00**	**$94,088.00**
		Total Expense	**$ 87,650.00**	**$ 87,650.00**	**$ 65,352.00**	**$85,857.53**	**$86,036.00**	**$94,565.00**	**$94,088.00**
		Difference Between Rev & Exp	**$ -**	**$ -**	**$ 19,801.28**	**$1,231.52**	**$12.83**	**$309.45**	**-$349.47**

Liquid Fuels			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
INTEREST EARNINGS									
	35-341-000	Interest Earnings	$ 7,000.00	$ 5,488.90	$ 11,350.03	$7,360.94	$13,489.14	$3,138.81	$26.10
						$7,360.94	**$13,489.14**	**$3,138.81**	**$26.10**
ST SHARED REV & ENTITLEMENTS									
	35-355-050	Motor Vehicle Fuel Taxes	$ 175,000.00	$ 175,871.10	$ 177,944.07	$178,261.98	$179,010.70	$174,010.99	$164,537.96
	35-355-051	Highway Turnback Program	$ 4,640.00	$ 4,640.00	$ 4,640.00	$4,640.00	$4,640.00	$4,640.00	$4,640.00
			$ 179,640.00	**$ 180,511.10**	**$ 182,584.07**	**$182,901.98**	**$183,650.70**	**$178,741.99**	**$169,177.96**
REVENUES									
	35-380-000	Miscellaneous Revenue	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
CASH BALANCE FORWARDED									
	35-399-000	Cash Balance Forwarded	**$ 200,000.00**	**$ 150,000.00**	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
		Total Revenues	**$ 386,640.00**	**$ 336,000.00**	**$ 193,934.10**	**$190,262.92**	**$197,139.84**	**$181,880.80**	**$169,204.06**
FINANCIAL ADMINISTRATION									
	35-402-300	Misc. Administrative Charges	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
HWAY MAINT-GENL SERVICES									
	35-430-700	Equipment Purchase	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
						$0.00	**$0.00**	**$0.00**	**$0.00**
STREET SIGNS, TRAFFIC SIGNALS									
	35-433-215	Traffic Signs,Markings	$ 12,500.00	$ 12,500.00	$ -	$0.00	$576.00	$5,614.46	$7,018.94
	35-433-361	Electric Service-Traffic Signa	$ 4,000.00	$ 3,500.00	$ 3,155.08	$3,999.52	$3,447.18	$15,862.01	$4,048.75
	35-433-370	Traffic Signal Maintenance	$ 5,140.00	$ 5,000.00	$ 413.80	$0.00	$0.00	$42.00	$86.00
	35-433-600	Traffic Signal Construction	$ -	$ -	$ -	$0.00	$0.00	$0.00	$679.73
			$ 21,640.00	**$ 21,000.00**	**$ 3,568.88**	**$3,999.52**	**$4,023.18**	**$21,518.47**	**$11,833.42**
STREET LIGHTING									
	35-434-361	Street Lighting	**$ 80,000.00**	**$ 80,000.00**	**$ 63,265.65**	$76,404.64	$80,132.12	$69,634.06	$79,338.38
						$76,404.64	**$80,132.12**	**$69,634.06**	**$79,338.38**
STORM SEWERS									
	35-436-200	Maintenance - Storm Sewers	$ -	$ -	$ -	$0.00	$0.00	$0.00	$423.69
						$0.00	**$0.00**	**$0.00**	**$423.69**
CONSTR OF HWAYS AND BRIDGES									
	35-438-200	Bridge Maintenance/Repair	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
	35-438-600	Road Maintenance/Patching	$ 85,000.00	$ 85,000.00	$ -	$0.00	$0.00	$0.00	$0.00
			$ 85,000.00	**$ 85,000.00**	$ -	**$0.00**	**$0.00**	**$0.00**	**$0.00**
CONSTR AND REBUILDING									
	35-439-000	Road Construction	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
	35-439-010	Mill & Overlay Projects	$ -	$ -	$ -	$0.00	$264,063.32	$0.00	$95,762.10
			$ -	$ -	$ -	**$0.00**	**$264,063.32**	**$0.00**	**$95,762.10**
INTERFUND OPERATING TRANSFERS									
	35-492-201	Misc. Contingency Funds	**$ 200,000.00**	**$ 150,000.00**	$ -				
		Total Expenditures	**$ 386,640.00**	**$ 336,000.00**	**$ 66,834.53**	**$80,404.16**	**$348,218.62**	**$91,152.53**	**$187,357.59**
		Difference Between Rev & Exp	$ -	$ -	**$ 127,099.57**	**$109,858.76**	**-$151,078.78**	**$90,728.27**	**-$18,153.53**

Debt Service		2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
INTEREST EARNINGS								
20-341-000	Interest Income	$ 80.00	$ 80.00	$ 181.65	$171.76	$87.72	$65.05	$7.87
					$171.76	**$87.72**	**$65.05**	**$7.87**
INTERFUND OPERATING TRANSFERS								
20-392-010	Transfer from General Fund	$ 321,736.04	$ 255,842.18	$ 222,419.12	$340,842.18	$250,000.00	$250,000.00	$230,000.00
20-392-080	Transfer from Sewer Fund	$ 67,448.04	$ 44,965.36	$ 44,965.36	$61,465.36	$70,500.00	$64,365.00	$67,365.00
20-392-090	Transfer from Pool Fund	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
20-392-180	Transfer from Capital Reserve	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
		$ 389,184.08	**$ 300,807.54**	**$ 267,384.48**	**$402,307.54**	**$320,500.00**	**$317,365.00**	**$297,365.00**
CASH BALANCE FORWARDED								
20-399-000	Cash Balance Forwarded	$ 1,134.28	$ 1,134.28	$ -	$0.00	$0.00	$0.00	$0.00
					$0.00	**$0.00**	**$0.00**	**$0.00**
	Total Revenues	**$ 390,398.36**	**$ 302,021.82**	**$ 267,566.13**	**$402,479.30**	**$320,587.72**	**$317,430.05**	**$297,372.87**
DEBT PRINCIPAL								
20-471-100	GOL Park Renovations	$ 76,356.00	$ 76,356.00	$ 51,765.87	$82,748.10	$0.00	$0.00	$0.00
20-471-200	GOL 160 Cherry Lane Project	$ 57,000.00	$ 57,000.00	$ 38,814.97	$61,572.85	$55,098.50	$53,442.58	$51,835.35
20-471-300	GOL Pool Renovation Project	$ 135,300.00	$ 135,300.00	$ 92,234.12	$146,371.70	$131,012.17	$127,074.74	$123,253.10
20-471-400	GOL Main Street Parking Lot	$ 23,056.16	$ 33,600.00	$ 22,817.80	$36,167.80	$32,349.29	$31,377.08	$30,433.43
20-471-500	Reserved- New Project Loan	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
20-471-600	Freight Building Project	$ 19,200.00	$ 19,200.00	$ 13,652.50	$21,375.44	$22,469.14	$22,767.81	$21,273.15
		$ 310,912.16	**$ 321,456.00**	**$ 219,285.26**	**$348,235.89**	**$240,929.10**	**$234,662.21**	**$226,795.03**
DEBT INTEREST								
20-472-100	Interest-Park Renovations	$ 16,000.00	$ 16,000.00	$ 9,779.11	$17,326.42	$17,236.11	$5,232.22	$0.00
20-472-200	Interest-160 Cherry Lane	$ 10,475.00	$ 10,475.00	$ 6,150.39	$11,495.86	$12,349.54	$14,005.46	$15,612.69
20-472-300	Pool Renovation Project	$ 33,000.00	$ 33,000.00	$ 19,977.88	$35,972.80	$37,305.83	$41,243.26	$45,064.90
20-472-400	Main Street Parking Lot	$ 811.20	$ 2,160.00	$ 967.48	$2,483.28	$3,328.63	$4,300.84	$5,244.49
20-472-500	Reserved- New Project Loan	$ -	$ -	$ -	$0.00	$0.00	$0.00	
20-472-600	GOL Freight Building Project	$ 19,200.00	$ 19,200.00	$ 11,224.36	$18,985.53	$10,028.06	$9,729.39	$11,224.05
		$ 79,486.20	**$ 80,835.00**	**$ 48,099.22**	**$86,263.89**	**$80,248.17**	**$74,511.17**	**$77,146.13**
	Total Expenditures	**$ 390,398.36**	**$ 402,291.00**	**$ 267,384.48**	**$434,499.78**	**$321,177.27**	**$309,173.38**	**$303,941.16**
	Difference Between Rev & Exp	**$ -**	**$ (100,269.18)**	**$ 181.65**	**($32,020.48)**	**-$589.55**	**$8,256.67**	**-$6,568.29**

Cemetery			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
INTEREST EARNINGS									
	05-341-000	Interest Earnings	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
			$0.00	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Department 371									
	05-371-100	Grave Location/Marking Fees	$500.00	$150.00	$1,350.00	$200.00	$800.00	$750.00	$1,350.00
	05-371-200	Monument Foundation Fees	$500.00	$500.00	$300.00	$1,876.00	$2,743.10	$1,464.05	$3,258.00
	05-371-300	Lot Sales (unresrticted)	$2,000.00	$600.00	$2,500.00	$600.00	$3,600.00	$2,400.00	$1,800.00
			$3,000.00	**$1,250.00**	**$4,150.00**	**$2,676.00**	**$7,143.10**	**$4,614.05**	**$6,408.00**
REVENUES									
	05-380-000	Miscellaneous Revenue	$0.00	$0.00	$12,631.16	$0.00	$0.00	$48,900.00	$1,550.00
			$0.00	**$0.00**	**$12,631.16**	**$0.00**	**$0.00**	**$48,900.00**	**$1,550.00**
CASH BALANCE FORWARDED									
	05-399-000	Cash Balance Forwarded	$10,000.00	$7,013.55	$0.00	$0.00	$0.00	$0.00	$0.00
			$10,000.00	**$7,013.55**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
		Total Revenues	**$13,000.00**	**$8,263.55**	**$16,781.16**	**$2,676.00**	**$7,143.10**	**$53,514.05**	**$7,958.00**
EXPENDITURES									
	05-441-210	Office Supplies	$0.00	$0.00	$0.00	$0.00	$54.00	$0.00	$0.00
	05-441-300	Other Services and Charges	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$390.00
	05-441-310	Professional Services	$0.00	$0.00	$0.00	$999.96	$0.00	$0.00	$0.00
	05-441-370	Mowing/Landscape Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	05-441-374	Maintenance/Repairs	$0.00	$0.00	$0.00	$0.00	$0.00	$32,763.00	$0.00
	05-441-450	Contracted Services	$0.00	$0.00	$0.00	$1,476.00	$7,636.25	$21,065.00	$4,173.00
			$0.00	**$0.00**	**$0.00**	**$2,475.96**	**$7,690.25**	**$53,828.00**	**$4,563.00**
INTERFUND OPERATING TRANSFERS									
	05-492-201	Misc. Contingency Funds	**$13,000.00**	**$8,263.55**	**$0.00**				
		Total Expenditures	**$13,000.00**	**$8,263.55**	**$0.00**	**$2,475.96**	**$7,690.25**	**$53,828.00**	**$4,563.00**
		Difference Between Rev & Exp	**$0.00**	$0.00	$16,781.16	$200.04	($547.15)	($313.95)	$3,395.00

Anchor Fund			2026 Proposed Budget	2025 Budget	2025 Actual - October 6	2024 Actual	2023 Actual	2022 Actual	2021 Actual
INTEREST EARNINGS									
	40-341-000	Interest Income	$ 1,500.00	$ 1,500.00	$ 5,296.52	$2,408.92	$1,612.80	$1,018.41	$207.08
	40-341-100	Interest on Revolving Loans	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
			$ 1,500.00	**$ 1,500.00**	**$ 5,296.52**	**$2,408.92**	**$1,612.80**	**$1,018.41**	**$207.08**
RENTS AND ROYALTIES									
	40-342-201	Debt Repay- Montgomery Theater	$ 6,000.00	$ 6,000.00	$ -	$0.00			
	40-342-202	Debt Repay- Brass Collar	$ 8,600.00	$ 8,600.00	$ -				
			$ 14,600.00	**$ 14,600.00**	**$ -**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
INTERFUND OPERATING TRANSFERS									
	40-392-010	Transfer from General Fund	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
			$ -	$ -	$ -	**$0.00**	**$0.00**	**$0.00**	**$0.00**
CASH BALANCE FORWARDED									
	40-399-000	Cash Balance Forwarded	$ 275,000.00	$ 275,000.00	$ -	$0.00	$0.00	$0.00	$0.00
			$ 275,000.00	**$ 275,000.00**	**$ -**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
		Total Revenues	**$ 291,100.00**	**$ 291,100.00**	**$ 5,296.52**	**$2,408.92**	**$1,612.80**	**$1,018.41**	**$207.08**
INTERFUND OPERATING TRANSFERS									
	40-463-000	Main Street Program	$ 291,100.00	$ 291,100.00	$ -	$0.00	$0.00	$0.00	$0.00
	40-463-039	Bank Service Fees	$ -	$ -	$ 10.00	$0.00	$0.00	$0.00	$0.00
	40-463-045	Contracted Loan Service Fees	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
	40-491-000	Refund Prior Year Revenues	$ -	$ -	$ -	$0.00	$0.00	$0.00	$0.00
			$ 291,100.00	**$ 291,100.00**	**$ 10.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
		Total Expenditures	**$ 291,100.00**	**$ 291,100.00**	**$ 10.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
		Difference Between Rev & Exp	**$ -**	**$ -**	**$ 5,286.52**	**$1,684.44**	**$0.00**	**$0.00**	**$0.00**

COMMON PROJECT TYPES TO CONSIDER

Vehicles

- Police Cruisers
- Trash Trucks
- Dump Trucks

Roads Related Issues

- Paving
- Bridges
- Parking Lot Improvements
- Stormwater Improvements
- Sidewalk Repairs/ADA Upgrades
- Traffic Signals
- Streetscape

Parks & Recreation

- Parks & Recreation- Swimming Pool
- Parks & Recreation- Parks
- Parks & Recreation- Community Center

Sewer

- Sewer- WWTP
- Sewer- Laterals
- Sewer- Lead Service Lines
- Sewer- Pump Stations

Borough Hall

- General Building Improvements
- Copiers
- IT Needs- computers, servers, contracted services, etc
- Emergency Management Equipment - ie radios, etc

Souderton Specific Locations to Consider

- Train Station

SOUDERTON BOROUGH
CAPITAL PROJECTS FRAMEWORK - RECREATION

Project Name	Brief Description	Estimated Cost	2026	2027	2028	2029	2030	Est. Useful Life
WEST STREET PARK	PLAY STRUCTURE- NEW PANELS	$30,000.00	x					
WEST STREET PARK	TENNIS/PICKLEBALL FENCING- Grant App	$20,000.00	x					
CHESTNUT STREET PARK	FIX ASPHALT PATH BETWEEN POUR IN PLACE	$5,000.00	x					
CHESTNUT STREET PARK	SWING SETS & OLD PLAY STRUCTURE REMOVAL	$10,000.00	x					
COMMUNITY PARK	BANDSHELL ROOF	$30,000.00		x				
PARKING LOT	CHESTNUT STREET	$75,000.00		x				
PARKING LOT	MAIN STREET				x			

SOUDERTON BOROUGH
CAPITAL PROJECTS FRAMEWORK - POOL

Project Name	Brief Description	Estimated Cost	2026	2027	2028	2029	2030	Est. Useful Life
POOL HEATER (LOWER POOL)		$30,000.00		x				8-10 YR
PLASTERING	LAST DONE 2023 (LAP) 2024 (ACTIVITY)	$150,000.00						10 YR
PLASTERING	REPLACE ACTIVITY POOL- COPINGS/ TILE	$75,000.00	x					10 YR
PLASTERING	REPLACE ACTIVITY POOL- BAD PLASTER JOB	$175,000.00	x					10 YR
UMBRELLAS	14 TOTAL	$4,000.00		X3	X3	X3	X3	8-10 YR
LOUNGE CHAIRS	150 CHAIRS	$150.00		X30	X30	X30	X30	5-8 YR
AMENITIES	SLIDE RAILING REPAIRS	$5,000.00	x					8-10 YR
POOL PUMPS	LAP POOL REBUILD	$2,000.00	X					8-10 YR
AMENITIES	PALM REPLACEMENT - 100 TOTAL		x					
AMENITIES	FEATURES- REPAINT & REFINISH	$5,000.00	x					

SOUDERTON BOROUGH
CAPITAL PROJECTS FRAMEWORK - SEWER

Project Name	Brief Description	Estimated Cost	2026	2027	2028	2029	2030	Est. Useful Life
CHEMICAL PUMPS	2 SODA ASH/2 FERROUS/1 POLYMER	$5,000 - $6,000	X2	X2	X1			10-15 YEARS
BLOWER PIPE VALVE	X3 (1 MUST BE DONE)	$20,000.00	X1	X1	X1			30+ YEARS
RAS PIPE VALVE	X6	$15,000.00	X1	X1	X1	X1	X1	30+ YEARS
SUBSTATION MAINTAINANCE	GEAR SWITCH-PLANT ELECTRICAL SUBSTATION	$8,000.00	X1		X1			EVERY OTHER YEAR
PLANT PUMP STATION METER PIT	METER PIT VALVES	$5,000.00		X				30+ YEARS
CL2 CONTACT STEPS	REPLACE STEPS	$7,000.00						30+ YEARS
FROTHLINE PUMP	PULL & REPLACE PUMP AND CRANE (TANK B)	$15,000.00						10-15 YEARS
TANK MAINTENANCE	TANK A & B - EVERY 5 YEARS	$225,000.00		TANK A			TANK B	EVERY 5 YEARS
RADAR LEVEL SENSOR	PUMP STATIONS	$3,500.00		X1	X1			15 - 20 YEARS
RADAR LEVEL SENSOR	REPLACE POLYMER	$6,000 - $8,000	X1					15 - 20 YEARS
B1 ROOF	BUILDING ROOF REPLACEMENT & GUTTERS	$60,000.00			X1			20-30 YEARS
A TANK BLOWER LINER	TANK B DONE PREVIOUSLY				X			
BLOWER PIPING AND FLANGE	REPAIR/ REPLACE PIPING AND FLANGE	UNKNOWN						20+ YEARS
BLOWERS	REPLACE BLOWERS IF NO GRANT IS RECEIVED	$500,000.00						30+ YEARS
DIGESTER AERATION REMODEL	DIFFUSER AND PIPING UPGRADE	UNKNOWN						

SOUDERTON BOROUGH
CAPITAL PROJECTS FRAMEWORK - SEWER

UV UNITS	X2 UV UNITS AND INSTALLATION	$1,000,000.00						25+ YEARS
DEWATERING SCREW PRESSS	REPLACE BELT PRESS W/ NEW SCREW PRESS & INSTALL	$500,000.00						30+ YEARS
UTILTY WATER PUMPS	NEW PUMP AND VOLUTE	$11,000.00	X1	X1		X1		
PREVENTATIVE MAINTENANCE	NEW GENERATORS	$2,400.00	X	X	X	X	X	
RAS PUMP VOLUTES	NEW VOLUTES FOR RAS PUMPS	UNKNOWN	X1	X1	X1			20+ YEARS
ENGINEERING	UPGRADE PLANT	$20,000.00	X1	X1				
BASE REPAIR GARFIELD - SCHOOL LANE TO 5TH	SEWER MAIN - SEWER CAPITAL	$32,000.00	X					10-15 YEARS

SOUDERTON BOROUGH
CAPITAL PROJECTS FRAMEWORK - Road Work- HWY

Project Name	Brief Description	Estimated Cost	2026	2027	2028	2029	2030	Est. Useful Life
PAVING N 2ND- CENTRAL TO CHURCH	MILL AND OVERLAY	$85,000.00	x					20-25 YEARS
PAVING N 4TH ST. - RIDGE TO CENTRAL	MILL AND OVERLAY	$120,000.00	x					20-25 YEARS
PAVING HIGHLAND - MIFFLIN TO WASHINGTON	MILL AND OVERLAY	$95,000.00						20-25 YEARS
PAVING LINCOLN AVENUE - S 2ND TO S 5TH	MILL AND OVERLAY	$170,000.00		X				20-25 YEARS
PAVING S 4TH ST - NOBLE TO GARFIELD	MILL AND OVERLAY	$350,000.00			X	X		20-25 YEARS
PAVING E. GARFIELD - S. 4TH TO S. 5TH	MILL AND OVERLAY (2030 Project)	$88,000.00					x	20-25 YEARS
NOVACHIP W. DIAMOND - WEST TO GREEN	NOVACHIP	$85,000.00		X				15 YEARS
NOVACHIP W. GARFIELD - WASHINGTON TO PENN	NOVACHIP	$60,000.00	X					15 YEARS
NOVACHIP W. GARFIELD - PENN TO FRANKLIN	NOVACHIP	$55,000.00	X					15 YEARS
NOVACHIP HUNSBURGER - BROAD TO HIGHLAND	NOVACHIP	$100,000.00			X			15 YEARS

CAPITAL PROJECTS FRAMEWORK - POLICE

Project Name	Brief Description	Estimated Cost	2026	2027	2028	2029	2030	Est. Useful Life
VEHICLE REPLACEMENT	PATROL	$75,000.00	X		X		X	10 YEARS
VEHICLE REPLACEMENT	ADMIN	$10,000.00				X		15 YEARS OLD
COMPUTERS	ADMIN	$1,000.00		X2	X4	X5		4 YEARS
COMPUTERS	VEHICLES	$1,500.00		X1	X3	X2		4 YEARS
BODY ARMOR	OFFICERS	$1,200.00	X3	X2	X3	X2	X3	5 YEARS

CAPITAL PROJECTS FRAMEWORK - HWY VEHICLES/EQUIPMENT

			Budget Year						
Project Name	Brief Description	Estimated Cost	2025	2026	2027	2028	2029	2030	Est. Useful Life
LEAF MACHINE	25 YARD ODB	$100,000.00			x				20-25 YRS
EQUIPMENT TRAILER	3,000 LB (RED)	$5,000.00			x				15-20 YRS
EQUIPMENT TILT TRAILER	For Roller and Saw	$6,000.00		x					10-15 YRS
GROOUND POUNDER	HOBBY HORSE (COMPACTOR)	$5,000.00		x					10-15 YRS
STREET SWEEPER		$150,000.00			x				20-25 YRS
PIPE LAZER	SEWER GRADE LAZER	$6,000.00		x					15-20 YRS
UTILITY TRUCK	REPLACE RED PICKUP	$85,000.00					x		20-25 YRS
6 WHEEL DUMP TRUCK	REPLACE 6 WHEEL DUMP	$200,000.00					x		20-25 YRS
10 WHEEL DUMP TRUCK	REPLACE 2001 VOLVO DUMP	$250,000.00						x	20-25 YRS
MEDIUM DUMP TRUCK	REPLACE INTERNATIONAL	$175,000.00				x			25-30 YRS