

2026
Proposed Annual Budget

Ordinary Income/Expense

Income

300.000 · Taxes

310.100 · R.E. Transfer Tax \$ 50,000.00

300.000 · Taxes - Other

Total 300.000 · Taxes \$ 50,000.00

301.000 · Real Estate Taxes

301.100 · Real Estate Tax Current \$ 506,000.00

301.200 · Real Estate Prior Yr \$ 1,500.00

301.400 · Real Estate- Delinquent \$ 18,000.00

301.000 · Real Estate Taxes - Other

Total 301.000 · Real Estate Taxes \$ 525,500.00

310.000 · Per Capita Taxes

301.010 · Per Capita Tax-Current \$ 10,500.00

310.030 · Per Capita - Delinquent \$ 4,000.00

310.000 · Per Capita Taxes - Other

Total 310.000 · Per Capita Taxes \$ 14,500.00

310.200 · Earned Income Taxes

310.210 · E.I.T. Current Year \$ 590,000.00

310.220 · E.I.T. - Prior Year \$ 10,000.00

310.230 · E.I.T. Delinquent \$ 5,000.00

Total 310.200 · Earned Income Taxes \$ 605,000.00

310.510 · Local Service Tax \$ 36,000.00

321.000 · Business Licenses and Permits

321.320 · Junkyard License \$ 300.00

310.60 Amusement Tax Devices \$ 21,000.00

321.610 · Solicitation Permit

321.800 · Cable TV Franchise \$ 54,000.00

Total 321.000 · Business Licenses and Permits \$ 75,300.00

322.000 · Non-Business Licenses & Permit

322.300 · Driveway Permit \$ 150.00

322.400 · Road Occ / Hauling \$ 15,000.00

322.500 · Street Opening \$ 1,000.00

Total 322.000 · Non-Business Licenses & Permit \$ 16,150.00

331.000 · Fines

331.100 · District Magistrate \$ 10,000.00

331.120 · Violation local ord \$ 1,500.00

331.130 · State Police Fines \$ 2,000.00

331.140 · DUI/Motor Fines \$ 3,000.00

331.150 · USDOJ/DEA Forfeiture \$ 1,000.00

331.000 · Fines - Other \$ 1,000.00

Total 331.000 · Fines \$ 18,500.00

341.000 · Interest Earnings

341.010 · General Fund Checking

341.020 · Interest Payroll Checking

341.040 · Interest on Credit Card	\$	200.00
341.080 · Interest Earned-Water		
341.000 · Interest Earnings - Other	\$	1,000.00
Total 341.000 · Interest Earnings	\$	1,200.00
352.000 · Federal Shared Rev & Entitle		
352.530 · ARPA Funds		
Total 352.000 · Federal Shared Rev & Entitle		
355.000 · State Shared Revenue & Entitle		
355.010 · Public Realty Utility	\$	1,000.00
355.040 · Liquor Licenses		
355.050 · Act 205 Pension	\$	60,000.00
355.070 · Foreign Fire Ins.	\$	24,000.00
355.090 · Marcellus shale income	\$	40,000.00
Total 355.000 · State Shared Revenue & Entitle	\$	125,000.00
357.000 · Local Govt Grants		
357.031 · Horrell Dirt Road Grant		
357.032 · Horrell Dirt Rd Grant Expenses		
357.031 · Horrell Dirt Road Grant - Other		
Total 357.031 · Horrell Dirt Road Grant		
Total 357.000 · Local Govt Grants		
358.000 · Local Govt Shared Pmts		
358.100 · N. Apollo PD Svc	\$	71,709.00
358.000 · Local Govt Shared Pmts - Other		
Total 358.000 · Local Govt Shared Pmts	\$	71,709.00
361.000 · General Government		
361.300 · Zoning & Sub & Land Fees		
361.330 · Zoning Permit	\$	1,000.00
361.340 · Zone Hearing Fees	\$	850.00
361.420 · Bldg Permit	\$	1,000.00
Total 361.300 · Zoning & Sub & Land Fees	\$	2,850.00
361.410 · Bldg Permit Bureau Veritas	\$	250.00
361.700 · Copies/RTK Requests	\$	100.00
361.800 · Lien Letter	\$	2,500.00
Total 361.000 · General Government	\$	2,850.00
362.000 · Public Safety		
362.100 · Police Special Duty	\$	10,000.00
362.101 · Police reimb. Narcotics		
362.102 · PD Services - ARSD	\$	20,000.00
362.110 · Incident/Acc Report	\$	1,800.00
362.112 · Intoxilyzer Fees	\$	1,000.00
362.140 · School Res. Officer (wages)	\$	114,000.00
School Res. Officer (healthcare, uniform allowance)	\$	11,950.00
362.170 · Training (Wages)		
362.310 · Bldg Prmt Admin Fee		
Total 362.000 · Public Safety	\$	158,750.00
363.000 · Highways and Streets		
363.510 · PaDot Svc Contract	\$	17,000.00

Total 363.000 · Highways and Streets	\$	17,000.00
364.000 · Sanitation		
364.300 · Clean Up Days Fees	\$	300.00
364.500 · Sale of Recyclables	\$	500.00
Total 364.000 · Sanitation	\$	800.00
387.100 · Donations		
389.100 · All Other Unclassified Rev		
391.000 · Proceeds of Gen Fixed Asset		
391.100 · Sale of General Fixed Assets	\$	128,000.00
391.000 · Proceeds of Gen Fixed Asset - Other		
Total 391.000 · Proceeds of Gen Fixed Asset	\$	128,000.00
392.30 · Interfund Transfer Capital Res		
395.000 · Refunds of Prior Yr Exp		
395.352 · Insurance Refunds	\$	2,500.00
399.000 · Carryover funds from Preve Year		
395.000 · Refunds of Prior Yr Exp - Other	\$	42,327.00
Total 395.000 · Refunds of Prior Yr Exp	\$	44,827.00
Total Income	\$	1,893,936.00
Gross Profit		
Expense		
400-409 · General Government.		
400.000 · Legislative Governing Body		
400.105 · Elected Officials Stipend	\$	9,375.00
400.192 · Elect Official Soc Sec	\$	500.00
400.193 · Elect Ofc Medicare	\$	125.00
400.331 · Mileage Reimbursed	\$	-
400.352 · Pub Official Policy	\$	10,000.00
400.460 · Conferences & Seminar Expenses	\$	2,000.00
400.000 · Legislative Governing Body - Other	\$	-
Total 400.000 · Legislative Governing Body	\$	22,000.00
400.341 · Legal Advertising	\$	2,500.00
402.000 · Auditing Services		
402.311 · Acctg / Auditg Srvc	\$	12,000.00
402.000 · Auditing Services - Other	\$	-
Total 402.000 · Auditing Services	\$	12,000.00
403.000 · Tax Collection		
403.105 · RE Tax Coll Comm	\$	11,000.00
403.116 · Act 511 Tax Comm	\$	9,500.00
403.192 · Emp Pd SS Tax	\$	1,300.00
403.193 · Emp Pd Medicare	\$	300.00
403.210 · Act 511 Supplies	\$	1,200.00
403.215 · Act 511 Postage	\$	3,000.00
403.000 · Tax Collection - Other		
Total 403.000 · Tax Collection	\$	26,300.00
404.000 · Solicitor/Legal Services		
404.310 · Legal Services	\$	25,000.00
404.318 · Legal Srvc Labor	\$	5,000.00

404.319 · Stenographer Srvc	\$	500.00
404.000 · Solicitor/Legal Services - Other		
Total 404.000 · Solicitor/Legal Services	\$	30,500.00
405.000 · Secretary/Clerk/Treasurer		
405.100 · Admin Salaries	\$	92,500.00
405.110 · Admin Overtime		
405.192 · Soc Sec Employer Admin	\$	6,000.00
405.193 · Medicare Employer Admin	\$	1,700.00
405.194 · Unemployment Emp Pd PSATS	\$	28,000.00
405.195 · Workers Comp Ins.	\$	24,196.00
405.196 · Healthcare Ins	\$	18,000.00
405.197 · Pension	\$	4,000.00
405.198 · Vision/Dental/Life Insurance	\$	200.00
405.331 · Mileage Reimbursed	\$	500.00
405.353 · Sec/ Trsr Bond	\$	6,200.00
405.460 · Continuing Education	\$	2,500.00
Total 405.000 · Secretary/Clerk/Treasurer	\$	183,796.00
406.000 · General Govt Administration		
406.210 · Office Supplies	\$	2,500.00
406.213 · Copier Lease/Supply	\$	2,200.00
406.215 · Postage	\$	500.00
406.312 · HR Services		
406.317 · Grant Applications	\$	500.00
406.319 · Payroll Services	\$	4,500.00
406.321 · Telephone Services	\$	4,500.00
406.324 · Wireless Phone Srvc	\$	500.00
406.341 · Legal Advertising		
406.342 · Printing Fees	\$	500.00
406.390 · Bank Fees	\$	500.00
406.410 · Judgment Damages	\$	1,000.00
406.420 · Dues/Subscriptions/Memberships	\$	1,500.00
406.470 · Misc Emp tests/Mdcl	\$	500.00
Total 406.000 · General Govt Administration	\$	19,200.00
407.000 · IT Networking Services		
407.216 · PC Hardware Purch.	\$	1,000.00
407.217 · PC Software Purch	\$	3,500.00
407.254 · Software Support/UG	\$	4,400.00
407.256 · Website Host/Domain	\$	1,000.00
407.257 · IT Services	\$	1,500.00
407.000 · IT Networking Services - Other		
Total 407.000 · IT Networking Services	\$	11,400.00
408.000 · Engineering		
408.312 · Consulting Fees PD Admin Pensio	\$	3,000.00
408.313 · Engineering Service	\$	15,000.00
Total 408.000 · Engineering	\$	18,000.00
409.000 · Gen Govt. Building & Plants		
409.236 · Building Supplies	\$	500.00

409.246 · Bldg Repairs/Maint	\$	7,000.00
409.310 · Custodial Services	\$	2,000.00
409.361 · Admin Bldg Electric	\$	6,000.00
409.362 · Admin Bldg Gas	\$	1,500.00
409.364 · Sewage (A/ISEA)	\$	1,200.00
409.366 · Admin Bldg Water	\$	1,200.00
409.367 · Trash Services	\$	1,500.00
409.368 · Admin Security Monitoring	\$	1,200.00
409.370 · Bldg Repairs/Maint Services	\$	3,000.00
409.371 · Land Maint (Mow)	\$	3,000.00
Total 409.000 · Gen Govt. Building & Plants	\$	28,100.00
Total 400-409 · General Government.	\$	353,796.00
410-419 · Public Safety(to Persons)		
410.00 · Police		
410.100 · Admin Wages PD	\$	-
410.112 · Regular FT Wages PD	\$	270,000.00
410.113 · ARSD Special Events	\$	20,000.00
410.115 · Regular PT Wages PD	\$	10,000.00
410.116 · Special Detail Wage	\$	5,000.00
410.117 · School Resource Ofc	\$	114,000.00
410.178 · Heart/Lung Benefit	\$	-
410.180 · Overtime FT Wage PD	\$	40,000.00
410.191 · Uniform Allowance	\$	4,950.00
410.192 · Soc Sec Employer Pd	\$	35,000.00
410.193 · Medicare Employer Pd	\$	9,000.00
410.194 · AD&D Insurance - Aflac		
410.195 · Workers Comp Police		
410.196 · Healthcare Ins	\$	43,800.00
410.197 · Pension Police	\$	30,000.00
410.198 · Vision Insurance	\$	850.00
410.199 · Dental Insurance	\$	2,000.00
410.200 · Life Insurance Dearborn	\$	350.00
410.210 · Office Supplies	\$	1,500.00
410.211 · Evidence Pack/Supply	\$	500.00
410.213 · PC Hardware Purch	\$	2,000.00
410.214 · PC Software Purchase	\$	2,800.00
410.215 · Postage	\$	100.00
410.231 · Vehicle Fuel	\$	16,000.00
410.242 · First Aid/D./Cp Sup	\$	2,000.00
410.251 · Vehicle Maint/Repair Supplies	\$	14,800.00
410.259 · ENRADD	\$	1,200.00
410.260 · Small Tools/Equip	\$	1,400.00
410.261 · Firearm Purchases	\$	1,000.00
410.262 · Ammunition Purchase	\$	4,000.00
410.263 · Uniform Non-Clothing	\$	4,500.00
410.300 · Other Police Expense	\$	500.00
410.310 · IT Services	\$	3,600.00

410.316 · Lab Fees	\$	6,000.00
410.317 · Towing Services	\$	150.00
410.321 · Telephone Services	\$	7,000.00
410.324 · Wireless Telephone		
410.327 · Radio/Body Cam	\$	9,000.00
410.338 · Transport Fee		
410.342 · Printing		
410.352 · Comm Vehicle Ins		
410.353 · Police Prof Ins	\$	11,052.00
410.380 · Copier Lease/Supply	\$	2,500.00
410.410 · Judgement/Damages	\$	6,000.00
410.420 · Dues/Subscriptions		
410.460 · Continuing Education	\$	5,000.00
410.750 · Capital Purchases	\$	10,000.00
410540 · Police-Contribution to Non-Govt		
Total 410.00 · Police	\$	697,552.00
411.000 · Fire		
411.195 · Workers Comp Ins	\$	15,000.00
411.352 · Liability Insurance	\$	5,000.00
411.363 · Fire Hydrant Srvcs	\$	15,000.00
411.540 · Donation/Contribute	\$	27,500.00
411.541 · Foreign Fire Relief	\$	24,000.00
Total 411.000 · Fire	\$	86,500.00
413.000 · UCC and Code Enforcement		
413.319 · UCC Stenographer		
Total 413.000 · UCC and Code Enforcement		
414.000 · Planning & Zoning		
414.110 · Zoning Board Stipend	\$	300.00
414.111 · Planning Comm Stipe		
414.115 · Zoning Officer Wage		30,000.00
414.192 · Soc Sec Employer Pd	\$	-
414.193 · Medicare Employer P	\$	-
414.210 · Office Supplies	\$	500.00
414.215 · Postage	\$	250.00
414.314 · Leg. Srvcs Zoning		
414.319 · Stenographer Srvc	\$	500.00
414.324 · Wireless Telephone		
414.331 · Mileage Reimburse		
414.341 · Advertising Hearing	\$	500.00
414.342 · Printing		
414.420 · Dues/Subscriptions		
414.460 · Continuing Educatio		
414.000 · Planning & Zoning - Other		
Total 414.000 · Planning & Zoning	\$	32,050.00
Total 410-419 · Public Safety(to Persons)		
410.212 · Pension FT Police		
410550 · Bank Service Charges		

426-429 · Public Works-Sanitation**426.000 · Recycling Collection & Disposal**

426.367 · Clean Up Days	\$	12,000.00
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Total 426.000 · Recycling Collection & Disposal	\$	12,000.00
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429.000 · Wastewater Coll.& Treatment**429.244 · Sewage Maint & Repair Supplies****Total 429.000 · Wastewater Coll.& Treatment****Total 426-429 · Public Works-Sanitation****430-439 · Public Works-Highways & Strts****430.000 · Gen Srvcs(Include Purch,Fuel)**

430.112 · Regular FT Wages PW	\$	183,000.00
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430.115 · Reg Temp Wages PW

430.180 · Overtime FT Wage PW	\$	15,000.00
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430.192 · Soc Sec Employer Pd	\$	11,000.00
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430.193 · Medicare Employer Pd	\$	3,000.00
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430.196 · Healthcare Ins	\$	47,500.00
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430.197 · Pension	\$	70,000.00
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430.210 · Office Supplies	\$	750.00
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430.231 · Deisel Fuel	\$	20,000.00
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430.238 · PW Uniforms	\$	1,100.00
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430.260 · Small Tool Purchase	\$	1,500.00
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430.321 · Telephone Services	\$	4,200.00
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430.327 · Radio Equip Maint	\$	500.00
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430.331 · Mileage reimbursed	\$	100.00
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430.346 · Building Maint/Rep	\$	1,000.00
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430.352 · Comm Vehicle Ins

430.360 · Garage Security Monitoring	\$	600.00
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430.361 · Garage Electric	\$	2,000.00
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430.362 · Garage Gas Service	\$	3,000.00
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430.366 · Garage Water Srv	\$	300.00
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430.367 · Trash Service (Dump)	\$	1,000.00
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430.368 · PA One Call	\$	500.00
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430.410 · Judgement/Damages

430.470 · CDL Testing/Renewal	\$	800.00
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430.740 · Major Purchases	\$	128,000.00
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Total 430.000 · Gen Srvcs(Include Purch,Fuel)	\$	494,850.00
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432.000 · Snow Removal**432.240 · Anti Skid**

432.241 · Road Ash/Anti Skid	\$	45,000.00
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432.251 · Ash/Anti Skid Hauling	\$	3,000.00
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432.370 · Anti Skid Hauling

Total 432.000 · Snow Removal	\$	48,000.00
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433.000 · Traffic Control Devices (Signs)

433.245 · Road/Street Signs Supplies	\$	4,000.00
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433.250 · Signs and Markings	\$	500.00
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Total 433.000 · Traffic Control Devices (Signs)	\$	4,500.00
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436.000 · Storm Sewers & Drains

436.250 · Storm Sewer Main Supplies	\$	26,000.00
Total 436.000 · Storm Sewers & Drains	\$	26,000.00
437.000 · Repairs of Tools & Machinery		
437.234 · Oil/Lubricants	\$	500.00
437.251 · Repair Tools & Mach-Supplies	\$	10,000.00
437.374 · Repair & Maint Services	\$	5,000.00
437.000 · Repairs of Tools & Machinery - Other	\$	1,000.00
Total 437.000 · Repairs of Tools & Machinery	\$	16,500.00
438.000 · Maint & Repair of Rds & Bridges		
438.245 · Road Maint Material	\$	70,000.00
438.250 · Maint & Repair Rds-Supplies	\$	100.00
438.313 · Maint/Rpair Rd/Brdg-Prof	\$	1,500.00
438.380 · Equipment Rental Rd Repair	\$	500.00
438.000 · Maint & Repair of Rds & Bridges - Other		
Total 438.000 · Maint & Repair of Rds & Bridges	\$	72,100.00
Total 430-439 · Public Works-Highways & Strts		661,950.00
440-449 · Public Works-Other Services		
451-459 · Culture & Recreation		
454.000 · Parks		
454.112 · Park Maintenance	\$	500.00
Total 454.000 · Parks		
Total 451-459 · Culture & Recreation	\$	500.00
471-475 · Debt Service		
472.000 · Debt Interest		
Total 471-475 · Debt Service		
481-487 · Employer Paid Benefits & Wthldg		
484.000 · Workers Compensation Ins		
Total 481-487 · Employer Paid Benefits & Wthldg		
486.000 · Insurance, Causalty & Surety		
486.352 · Gen Liability Ins	\$	21,756.00
486.353 · Comm Property Ins	\$	8,732.00
486.355 · Gen Liab Ins Deduct		
486.356 · Other Insurance Exp		
Total 486.000 · Insurance, Causalty & Surety	\$	30,488.00
488-489 · Unclassified Operating Expenses		
489.000 · All Other Unclassified Expenses	\$	19,100.00
489.100 · Capital Reserve Funding		
488-489 · Unclassified Operating Expenses - Other		
Total 488-489 · Unclassified Operating Expenses	\$	19,100.00
491-493 · Other Financing Uses		
491.100 · Refund RE Tax Revenue		
492.300 · Interfund Transfer Cap Improvem		
492.350 · Interfund Transfer State Fund		
Total 491-493 · Other Financing Uses		
66001 · *Payroll Expenses		
66900 · Reconciliation Discrepancies		
Total Expense	\$	1,893,936.00

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