

FY 2027 DRAFT BUDGET

01. General Fund Summary Budget

	2024 Actuals	2025 Actuals	2026 Projected	2027 Proposed	2028 Projected	2029 Projected
Fund Balance, January 1st	$ 808,960.12	$ 775,052.88	$ 822,545.19	$ 984,816.67	$ 984,816.67	$ 984,816.67
Revenues						
301.10 - Real Estate Taxes - Current	$ 429,548.64	$ 426,837.22	$ 431,697.72	$ 429,499.48	$ 429,928.98	$ 430,358.91
301.40 - Real Estate Taxes - Delinquent	$ 10,173.82	$ 8,921.49	$ 6,801.97	$ 4,682.45	$ 2,562.93	$ 443.41
310.10 - Real Estate Transfer Tax	$ 55,696.33	$ 73,010.80	$ 62,374.55	$ 63,693.89	$ 66,359.75	$ 64,142.73
310.20 - Earned Income Tax	$ 621,676.15	$ 643,972.94	$ 634,929.35	$ 633,526.15	$ 637,476.15	$ 635,310.55
310.50 - Local Services Tax	$ 2,233.86	$ 2,422.80	$ 2,317.02	$ 2,324.56	$ 2,354.79	$ 2,332.12
321.80 - Cable Television Franchise Fee	$ 34,748.80	$ 33,362.80	$ 31,892.59	$ 30,422.38	$ 28,952.17	$ 27,481.96
331.10 - Magisterial Court Fines	$ 850.00	$ -	$ 250.00	$ -	$ -	$ -
331.13 - State Police Fines	$ 1,496.04	$ 1,429.34	$ 1,473.14	$ 1,466.17	$ 1,456.22	$ 1,465.18
341.01 - General Fund Interest	$ 17,888.73	$ 14,148.19	$ 15,573.97	$ 15,870.30	$ 15,197.49	$ 15,547.25
342.20 - Rent of Municipal Building Room	$ 1,155.00	$ 845.00	$ 725.00	$ 450.00	$ 450.00	$ 450.00
342.46 - Centre Region COG Building Lease Payments	$ 7,295.48	$ 7,295.48	$ 7,295.48	$ 7,295.48	$ 1,823.87	$ -
351.00 - Federal Capital Grants	$ -	$ -	$ -	$ -	$ -	$ -
354.00 - State Capital Grants	$ -	$ -	$ -	$ -	$ -	$ -
355.01 - Public Utility Realty Tax (PURTA)	$ 1,164.37	$ 1,196.13	$ 1,293.87	$ 1,090.40	$ 1,100.00	$ 1,100.00
355.05 - Act 205 Pension State Aid	$ -	$ -	$ 12,397.40	$ 12,063.92	$ 12,230.66	$ 12,147.29
355.07 - Volunteer Fire Relief Aid	$ 20,865.85	$ 22,286.22	$ 21,837.22	$ 21,663.10	$ 21,928.85	$ 21,809.72
355.09 - Act 13 Marcellus Impact Fee	$ 512.74	$ 451.29	$ 692.18	$ 552.07	$ 565.18	$ 603.14
356.01 - State Forest Fee In Lieu	$ 1,236.90	$ 1,401.82	$ 1,236.90	$ 1,236.90	$ 1,236.90	$ 1,236.90
356.02 - Game Commission Fee In Lieu	$ 11,519.84	$ 8,228.46	$ 8,228.46	$ 8,228.46	$ 8,228.46	$ 8,228.46
357.03 - County Liquid Fuels Grant	$ -	$ 20,000.00	$ -	$ 9,512.00	$ -	$ -
361.30 - Zoning & SALDO Fees	$ 2,848.72	$ 2,725.00	$ 400.00	$ -	$ -	$ -
361.33 - Zoning Permit Fees	$ 4,428.53	$ 2,849.35	$ 9,948.33	$ 3,000.00	$ 3,000.00	$ 3,000.00
361.60 - Duplicate Tax Bill Fees	$ 3,830.00	$ 11,759.00	$ 11,585.00	$ 3,800.00	$ 3,800.00	$ 3,800.00
361.62 - Centre County Tax Collection	$ 2,276.00	$ 2,276.00	$ 2,870.00	$ 2,815.00	$ 3,378.00	$ 3,378.00
361.63 - SCASD Tax Collection	$ 3,442.00	$ 3,316.00	$ 3,315.00	$ 3,276.00	$ 3,276.00	$ 3,276.00
361.65 - Tax Certification Fees	$ 660.00	$ 840.00	$ 585.00	$ 450.00	$ 450.00	$ 450.00
361.70 - Reproduction of Records	$ 71.00	$ -	$ -	$ -	$ -	$ -
364.50 - Sale of Recyclable Materials	$ 1,926.20	$ 2,041.45	$ 2,519.18	$ 2,000.00	$ 2,000.00	$ 2,000.00
365.50 - Dog License Fees	$ 39.00	$ -	$ -	$ -	$ -	$ -
367.14 - Pavilion Rental Fees	$ 240.00	$ -	$ 180.00	$ -	$ -	$ -
367.21 - Sporting Field Rental Fees	$ 2,710.00	$ -	$ 1,390.00	$ 1,060.00	$ 1,060.00	$ 1,060.00
389.00 - Miscellaneous Revenue	$ 320.00	$ -	$ -	$ -	$ -	$ -
395.00 - Refund of Prior Year's Expenditures	$ 337.22	$ 353.88	$ -	$ -	$ -	$ -
Total Revenues	$ 1,241,191.22	$ 1,291,970.66	$ 1,273,809.33	$ 1,259,978.71	$ 1,248,816.39	$ 1,239,621.63
Expenditures						
400.12 - Supervisors Wages	$ 9,050.00	$ 9,000.00	$ 9,050.00	$ 9,500.00	$ 9,500.00	$ 9,500.00
400.24 - Supervisor Meeting Supplies	$ -	$ 89.17	$ 96.36	$ 500.00	$ 500.00	$ 500.00
400.42 - Supervisors Dues & Memberships	$ 1,698.00	$ 2,008.00	$ 1,719.00	$ 1,750.00	$ 1,800.00	$ 1,850.00
400.45 - Centre Region COG Services	$ 84,397.00	$ 66,389.04	$ 63,236.04	$ 60,594.00	$ 62,411.82	$ 64,284.17
400.46 - Supervisors Training & Education	$ 935.16	$ 499.00	$ 1,257.87	$ 5,000.00	$ 5,000.00	$ 5,000.00
400.49 - C-Net Services	$ 17,301.75	$ 17,715.50	$ 17,228.25	$ 15,799.50	$ 16,258.19	$ 16,730.63
402.31 - Auditing Services	$ 6,800.00	$ 7,200.00	$ 9,000.00	$ 9,400.00	$ 9,800.00	$ 10,200.00
402.39 - Bank Services Charges/Fees	$ 1.47	$ 216.36	$ 952.13	$ 1,000.00	$ 1,050.00	$ 1,100.00
402.50 - Grant Application Fees	$ -	$ -	$ 200.00	$ 500.00	$ 500.00	$ 500.00
403.31 - Tax Collection Services	$ 1,225.15	$ 479.41	$ 844.76	$ 820.00	$ 560.00	$ 590.00
404.31 - Solicitor/Legal Services	$ 23,462.61	$ 35,085.02	$ 11,681.17	$ 30,500.00	$ 27,859.00	$ 25,218.00
405.12 - Administration Salaries & Wages	$ 121,817.44	$ 126,296.04	$ 130,500.00	$ 137,325.00	$ 141,444.75	$ 145,688.09
405.42 - Administration Dues & Memberships	$ 546.00	$ 345.00	$ 742.00	$ 810.00	$ 900.00	$ 1,000.00

405.46 - Administration Training & Education	$ 1,496.85	$ 496.00	$ 509.34	$ 2,000.00	$ 2,000.00	$ 2,000.00
406.21 - Administrative Office Supplies	$ 3,732.48	$ 1,089.56	$ 3,707.14	$ 4,000.00	$ 4,500.00	$ 5,000.00
406.23 - Postage Machine & Postage	$ 754.78	$ 995.68	$ 811.44	$ 1,860.72	$ 2,360.72	$ 2,860.72
406.28 - Copier Lease/Copies	$ 2,575.59	$ 2,539.05	$ 2,577.23	$ 2,616.50	$ 2,766.35	$ 2,816.35
406.31 - Recording, Doc & Admin Services	$ 1,195.00	$ 1,416.60	$ 1,495.00	$ 1,650.00	$ 31,800.00	$ 1,900.00
406.32 - Administrative Office Communications	$ 4,329.03	$ 3,815.80	$ 3,727.45	$ 4,934.47	$ 5,033.16	$ 5,133.82
406.36 - Administrative Office Utilities	$ 4,362.86	$ 5,387.35	$ 6,054.11	$ 6,940.39	$ 7,903.82	$ 9,001.34
406.40- Staff Appreciation Meal	$ 249.93	$ 169.48	$ 200.00	$ 225.00	$ 250.00	$ 275.00
407.31 - IT Professional Services	$ 1,187.69	$ 548.18	$ 1,305.52	$ 1,726.35	$ 1,778.14	$ 1,831.48
407.42 - Technology Dues and Subscriptions	$ 5,509.27	$ 5,452.57	$ 6,262.19	$ 13,832.00	$ 12,572.00	$ 13,222.00
408.31 - Engineering Services	$ -	$ -	$ 2,745.00	$ 7,500.00	$ 5,000.00	$ 5,500.00
409.25 - Building Repairs & Maintenance Supplies	$ 6,205.03	$ 2,345.71	$ 2,922.86	$ 3,500.00	$ 4,000.00	$ 4,500.00
409.31 - Municipal Building Maintenance Services	$ 6,827.70	$ 601.00	$ 3,664.37	$ 9,340.00	$ 9,070.00	$ 9,115.00
411.35 - Fire Protection Workers' Compensation	$ 7,114.85	$ 7,671.18	$ 9,069.13	$ 10,632.33	$ 12,195.53	$ 13,758.73
411.45 - Fire Protection Services	$ 46,112.04	$ 95,496.04	$ 96,857.92	$ 99,831.94	$ 102,956.97	$ 106,206.13
411.54- Volunteer Fire Relief Contributions	$ 20,865.85	$ 6,685.86	$ 37,437.58	$ 21,663.10	$ 21,928.85	$ 21,809.72
412.35 - EMS Workers' Compensation	$ 185.30	$ 163.88	$ 136.68	$ 250.00	$ 300.00	$ 350.00
412.45 - Emergency Medical Services	$ 50,306.70	$ 46,101.56	$ 55,306.00	$ 68,376.00	$ 84,533.25	$ 104,508.46
414.31 - Zoning Officer/Local Planning Services	$ 29,375.83	$ 14,095.91	$ 18,401.72	$ 30,420.00	$ 18,500.00	$ 19,000.00
419.45 - PA One Call Services	$ 68.72	$ 73.96	$ 117.79	$ 150.00	$ 200.00	$ 250.00
427.49 - Riff-Raff Event Expenses	$ 5,305.85	$ 8,184.74	$ 7,537.90	$ 8,000.00	$ 8,500.00	$ 9,000.00
430.12 - Public Works Salaries & Wages	$ 97,913.05	$ 79,340.38	$ 59,872.86	$ 98,514.94	$ 114,324.79	$ 117,754.53
430.15 - PT/Seasonal PW Laborer Wages	$ 10,150.00	$ 28,440.00	$ 40,768.00	$ 47,320.00	$ 48,739.60	$ 50,201.79
430.18 - Public Works Overtime	$ 6,947.27	$ 4,693.24	$ 3,191.84	$ 8,644.32	$ 8,903.65	$ 9,170.76
430.23 - Public Works Operating Supplies	$ 10,515.46	$ 5,235.32	$ 7,454.67	$ 8,000.00	$ 8,500.00	$ 9,000.00
430.28 - Public Works Clothing & Uniforms	$ 2,364.12	$ 2,158.84	$ 3,500.00	$ 4,000.00	$ 4,500.00	$ 5,000.00
430.32 - Public Works Communications	$ 2,922.23	$ 2,235.74	$ 2,379.87	$ 3,325.80	$ 3,392.32	$ 3,460.16
430.33 - Equipment/Vehicle Fuel	$ 9,812.67	$ 12,177.16	$ 10,810.22	$ 16,000.00	$ 16,000.00	$ 16,000.00
430.36 - Public Works Utilities	$ 4,669.21	$ 5,014.65	$ 4,919.91	$ 5,209.29	$ 5,482.88	$ 5,736.57
430.37 - Maintenance Building Maintenance Services	$ 97.00	$ 604.00	$ 110.83	$ 200.00	$ 585.00	$ 200.00
430.42 - Public Works Dues & Memberships	$ 35.00	$ 35.00	$ 45.00	$ 12,585.00	$ 11,393.00	$ 10,769.00
430.46 - Public Works Training & Education	$ 1,221.36	$ 992.81	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
430.47 - CDL, Drug & Alcohol Testing	$ 214.00	$ 527.00	$ 73.75	$ 500.00	$ 500.00	$ 500.00
433.25 - Traffic Control Supplies	$ -	$ -	$ 5,500.00	$ 14,512.00	$ 4,000.00	$ 4,000.00
433.36 - Traffic Control Utilities	$ 336.11	$ 416.10	$ 421.72	$ 450.00	$ 500.00	$ 550.00
434.36 - Stormstown Village Street Lighting	$ 1,174.21	$ 1,327.57	$ 1,476.66	$ 1,550.00	$ 1,600.00	$ 1,650.00
437.25 - Equipment/Vehicle Maintenance Supplies	$ 11,524.68	$ 10,599.22	$ 16,459.55	$ 17,000.00	$ 17,000.00	$ 17,000.00
437.37 - Equipment/Vehicle Maintenance Services	$ 280.44	$ 814.39	$ 848.50	$ 1,000.00	$ 1,000.00	$ 1,000.00
438.25 - Road Repairs & Maintenance Supplies	$ 18,563.46	$ 10,868.98	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
438.37 - Road Repairs & Maintenance Services	$ 7,200.00	$ 4,950.00	$ 486.72	$ 5,000.00	$ 5,000.00	$ 5,000.00
439.61 - Road General Construction	$ 27,041.17	$ 53,179.80	$ 42,612.06	$ 30,000.00	$ -	$ -
454.25 - Park Maintenance Supplies	$ 509.67	$ -	$ 9,360.00	$ 7,000.00	$ 7,500.00	$ 8,000.00
454.36 - Park Electric	$ 306.03	$ -	$ 408.81	$ 450.00	$ 500.00	$ 550.00
454.37 - Park Maintenance Services	$ 2,760.00	$ -	$ 5,640.00	$ 5,640.00	$ 5,809.20	$ 5,983.48
456.42 - Library Contributions	$ 13,950.00	$ 13,950.00	$ 13,950.00	$ 13,950.00	$ 13,950.00	$ 13,950.00
461.42 - Spring Creek Watershed Commission Dues	$ 418.50	$ 418.50	$ 697.50	$ 697.50	$ 697.50	$ 697.50
481.10 - FICA	$ 15,923.88	$ 15,914.76	$ 14,535.45	$ 18,091.86	$ 19,431.59	$ 20,014.54
481.20 - Medicare	$ 3,724.16	$ 3,722.00	$ 3,399.42	$ 4,231.16	$ 4,544.49	$ 4,680.82
481.30 - Unemployment Compensation	$ 525.97	$ 553.68	$ 581.39	$ 609.10	$ 636.81	$ 664.52
481.31 - Longevity Pay	$ -	$ -	$ 2,800.00	$ 2,850.00	$ 3,800.00	$ 3,900.00
481.32 - Insurance Opt-Out Pay	$ -	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00
481.33 - Vacation Pay Buy-Back	$ -	$ -	$ 2,423.26	$ 4,775.27	$ 4,918.53	$ 5,066.08
483.30 - Non-Uniform Pension Contribution	$ -	$ -	$ 14,164.00	$ 13,783.00	$ 13,402.00	$ 13,021.00
484.00 - Workers' Compensation Insurance	$ 5,148.85	$ 4,152.00	$ 4,242.00	$ 5,000.00	$ 5,500.00	$ 6,000.00
486.10 - Insurance - Liability	$ 6,170.30	$ 6,598.60	$ 8,225.20	$ 10,252.77	$ 10,765.41	$ 11,303.68
486.20 - Insurance - Property/Casualty	$ 7,957.60	$ 11,488.80	$ 17,413.60	$ 21,418.73	$ 22,489.67	$ 23,614.15
486.30 - Insurance - Automobile	$ 3,594.08	$ 3,942.00	$ 4,791.20	$ 5,823.34	$ 6,114.51	$ 6,420.23

486.40 - Insurance - Public Officials	$ 2,280.02	$ 2,469.20	$ 3,104.80	$ 3,904.01	$ 4,099.21	$ 4,304.17
486.60 - Fidelity and Surety Bonds	$ 3,846.00	$ 4,223.00	$ 4,598.00	$ 4,973.00	$ 5,348.00	$ 5,723.00
486.70 - Insurance - Cyber	$ 2,639.00	$ 3,399.00	$ 3,449.00	$ 3,500.00	$ 3,550.00	$ 3,600.00
487.00 - Health Insurance Benefits	$ 27,415.20	$ 24,715.25	$ 24,239.76	$ 27,875.72	$ 30,105.78	$ 32,514.24
487.01 - Dental Insurance Benefits	$ 1,494.79	$ 1,229.22	$ 996.00	$ 1,145.40	$ 1,237.03	$ 1,335.99
487.02 - Vision Insurance Benefits	$ 268.26	$ 207.12	$ 178.32	$ 205.07	$ 221.48	$ 239.19
487.03 - Life Insurance Benefits	$ 1,288.00	$ 927.36	$ 973.73	$ 1,119.79	$ 1,209.37	$ 1,306.12
487.04 - ST Disability Insurance Benefits	$ 744.00	$ 535.68	$ 562.46	$ 646.83	$ 698.58	$ 754.46
487.05 - HRA Payments	$ 1,087.00	$ 460.00	$ 1,200.00	$ 1,600.00	$ 1,600.00	$ 1,600.00
489.00 - All Other Unclassified Operating Expenditures	$ 8,669.00	$ 4,645.55	$ 31,374.05	$ 14,277.52	$ 9,133.45	$ 2,785.99
491.00 - Refunds of Prior Year Revenues	$ 11,694.68	$ -	$ -	$ -	$ -	$ -
492.18 - Transfer to Parks & Recreation Fund	$ 20,000.00	$ 75,000.00	$ 20,000.00	$ 65,000.00	$ 55,000.00	$ 35,000.00
492.30 - Transfer to Capital Reserve Fund	$ 130,000.00	$ 330,000.00	$ 170,000.00	$ 140,000.00	$ 115,000.00	$ 115,000.00
Total Expenditures	$ 1,275,098.46	$ 1,244,478.35	$ 1,111,537.85	$ 1,259,978.71	$ 1,248,816.39	$ 1,239,621.62
Net Income	$ (33,907.24)	$ 47,492.31	$ 162,271.48	$ 0.00	$ 0.00	$ 0.00
Fund Balance, December 31st	$ 775,052.88	$ 822,545.19	$ 984,816.67	$ 984,816.67	$ 984,816.67	$ 984,816.67

01. General Fund Detail Budget

	2024 Actuals	2025 Actuals	2026 Projected	2027 Proposed	2028 Projected	2029 Projected
Fund Balance, January 1st	$ 808,960.12	$ 775,052.88	$ 822,545.19	$ 984,816.67	$ 984,816.67	$ 984,816.67
Revenues						
301.10 - Real Estate Taxes - Current	$ 429,548.64	$ 426,837.22	$ 431,697.72	$ 429,499.48	$ 429,928.98	$ 430,358.91
301.40 - Real Estate Taxes - Delinquent	$ 10,173.82	$ 8,921.49	$ 6,801.97	$ 4,682.45	$ 2,562.93	$ 443.41
310.10 - Real Estate Transfer Tax	$ 55,696.33	$ 73,010.80	$ 62,374.55	$ 63,693.89	$ 66,359.75	$ 64,142.73
310.20 - Earned Income Tax	$ 621,676.15	$ 643,972.94	$ 634,929.35	$ 633,526.15	$ 637,476.15	$ 635,310.55
310.50 - Local Services Tax	$ 2,233.86	$ 2,422.80	$ 2,317.02	$ 2,324.56	$ 2,354.79	$ 2,332.12
321.80 - Cable Television Franchise Fee	$ 34,748.80	$ 33,362.80	$ 31,892.59	$ 30,422.38	$ 28,952.17	$ 27,481.96
331.10 - Magisterial Court Fines	$ 850.00	$ -	$ 250.00	$ -	$ -	$ -
331.13 - State Police Fines	$ 1,496.04	$ 1,429.34	$ 1,473.14	$ 1,466.17	$ 1,456.22	$ 1,465.18
341.01 - General Fund Interest	$ 17,888.73	$ 14,148.19	$ 15,573.97	$ 15,870.30	$ 15,197.49	$ 15,547.25
342.20 - Rent of Municipal Building Room	$ 1,155.00	$ 845.00	$ 725.00	$ 450.00	$ 450.00	$ 450.00
342.46 - Centre Region COG Building Lease Payments	$ 7,295.48	$ 7,295.48	$ 7,295.48	$ 7,295.48	$ 1,823.87	$ -
351.00 - Federal Capital Grants	$ -	$ -	$ -	$ -	$ -	$ -
354.00 - State Capital Grants	$ -	$ -	$ -	$ -	$ -	$ -
355.01 - Public Utility Realty Tax (PURTA)	$ 1,164.37	$ 1,196.13	$ 1,293.87	$ 1,090.40	$ 1,100.00	$ 1,100.00
355.05 - Act 205 Pension State Aid	$ -	$ -	$ 12,397.40	$ 12,063.92	$ 12,230.66	$ 12,147.29
355.07 - Volunteer Fire Relief Aid	$ 20,865.85	$ 22,286.22	$ 21,837.22	$ 21,663.10	$ 21,928.85	$ 21,809.72
355.09 - Act 13 Marcellus Impact Fee	$ 512.74	$ 451.29	$ 692.18	$ 552.07	$ 565.18	$ 603.14
356.01 - State Forest Fee In Lieu	$ 1,236.90	$ 1,401.82	$ 1,236.90	$ 1,236.90	$ 1,236.90	$ 1,236.90
356.02 - Game Commission Fee In Lieu	$ 11,519.84	$ 8,228.46	$ 8,228.46	$ 8,228.46	$ 8,228.46	$ 8,228.46
357.03 - County Liquid Fuels Grant	$ -	$ 20,000.00	$ -	$ 9,512.00	$ -	$ -
361.30 - Zoning & SALDO Fees	$ 2,848.72	$ 2,725.00	$ 400.00	$ -	$ -	$ -
361.33 - Zoning Permit Fees	$ 4,428.53	$ 2,849.35	$ 9,948.33	$ 3,000.00	$ 3,000.00	$ 3,000.00
361.60 - Duplicate Tax Bill Fees	$ 3,830.00	$ 11,759.00	$ 11,585.00	$ 3,800.00	$ 3,800.00	$ 3,800.00
361.62 - Centre County Tax Collection	$ 2,276.00	$ 2,276.00	$ 2,870.00	$ 2,815.00	$ 3,378.00	$ 3,378.00
361.63 - SCASD Tax Collection	$ 3,442.00	$ 3,316.00	$ 3,315.00	$ 3,276.00	$ 3,276.00	$ 3,276.00
361.65 - Tax Certification Fees	$ 660.00	$ 840.00	$ 585.00	$ 450.00	$ 450.00	$ 450.00
361.70 - Reproduction of Records	$ 71.00	$ -	$ -	$ -	$ -	$ -
364.50 - Sale of Recyclable Materials	$ 1,926.20	$ 2,041.45	$ 2,519.18	$ 2,000.00	$ 2,000.00	$ 2,000.00
365.50 - Dog License Fees	$ 39.00	$ -	$ -	$ -	$ -	$ -
367.14 - Pavilion Rental Fees	$ 240.00	$ -	$ 180.00	$ -	$ -	$ -
367.21 - Sporting Field Rental Fees	$ 2,710.00	$ -	$ 1,390.00	$ 1,060.00	$ 1,060.00	$ 1,060.00
389.00 - Miscellaneous Revenue	$ 320.00	$ -	$ -	$ -	$ -	$ -
395.00 - Refund of Prior Year's Expenditures	$ 337.22	$ 353.88	$ -	$ -	$ -	$ -
Total Revenues	$ 1,241,191.22	$ 1,291,970.66	$ 1,273,809.33	$ 1,259,978.71	$ 1,248,816.39	$ 1,239,621.63
Expenditures						
400.12 - Supervisors Wages	$ 9,050.00	$ 9,000.00	$ 9,050.00	$ 9,500.00	$ 9,500.00	$ 9,500.00
Annual Salary	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ 9,000.00
CCATO Meeting Attendance	$ 50.00	$ -	$ 50.00	$ 500.00	$ 500.00	$ 500.00
400.24 - Supervisor Meeting Supplies	$ -	$ 89.17	$ 96.36	$ 500.00	$ 500.00	$ 500.00
Meeting Refreshments	$ -	$ 54.32	$ 96.36	$ 200.00	$ 200.00	$ 200.00
Operations & Meetings	$ -	$ 34.85	$ -	$ 300.00	$ 300.00	$ 300.00

400.42 - Supervisors Dues & Memberships	$ 1,698.00	$ 2,008.00	$ 1,719.00	$ 1,750.00	$ 1,800.00	$ 1,850.00
CCATO	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ 100.00
PA Municipalities Pension Trust	$ 200.00	$ 500.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00
PSATS	$ 1,348.00	$ 1,358.00	$ 1,369.00	$ 1,400.00	$ 1,450.00	$ 1,500.00
Sam's Club	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ 50.00
400.45 - Centre Region COG Services	$ 84,397.00	$ 66,389.04	$ 63,236.04	$ 60,594.00	$ 62,411.82	$ 64,284.17
Administration	$ 35,574.00	$ 34,877.04	$ 31,934.04	$ 27,020.00	$ 27,830.60	$ 28,665.52
Contingency	$ 136.00	$ 882.96	$ -	$ -	$ -	$ -
COG Building	$ 2,791.00	$ 2,879.04	$ 2,898.96	$ 1,614.00	$ 1,662.42	$ 1,712.29
Local Planning	$ 22,963.00	$ -	$ -	$ -	$ -	$ -
Regional Planning	$ 11,224.00	$ 13,148.04	$ 12,783.96	$ 15,708.00	$ 16,179.24	$ 16,664.62
CCMPO	$ 8,918.00	$ 8,355.96	$ 8,627.04	$ 9,942.00	$ 10,240.26	$ 10,547.47
Emergency Management	$ 2,791.00	$ 6,246.00	$ 6,992.04	$ 6,138.00	$ 6,322.14	$ 6,511.80
Emergency Mgmt. - Contingency	$ -	$ -	$ -	$ 172.00	$ 177.16	$ 182.47
400.46 - Supervisors Training & Education	$ 935.16	$ 499.00	$ 1,257.87	$ 5,000.00	$ 5,000.00	$ 5,000.00
Conference Registration Fees	$ 408.00	$ 499.00	$ 708.00	$ 2,500.00	$ 2,500.00	$ 2,500.00
Travel Expenditures	$ 527.16	$ -	$ 549.87	$ 2,500.00	$ 2,500.00	$ 2,500.00
400.49 - C-Net Services	$ 17,301.75	$ 17,715.50	$ 17,228.25	$ 15,799.50	$ 16,258.19	$ 16,730.63
Annual Dues	$ 17,276.25	$ 17,554.00	$ 16,943.50	$ 15,289.50	$ 15,748.19	$ 16,220.63
Closed Captioning Fees	$ 25.50	$ 161.50	$ 284.75	$ 510.00	$ 510.00	$ 510.00
402.31 - Auditing Services	$ 6,800.00	$ 7,200.00	$ 9,000.00	$ 9,400.00	$ 9,800.00	$ 10,200.00
402.39 - Bank Services Charges/Fees	$ 1.47	$ 216.36	$ 952.13	$ 1,000.00	$ 1,050.00	$ 1,100.00
402.50 - Grant Application Fees	$ -	$ -	$ 200.00	$ 500.00	$ 500.00	$ 500.00
403.31 - Tax Collection Services	$ 1,225.15	$ 479.41	$ 844.76	$ 820.00	$ 560.00	$ 590.00
Annual CCTCA Dues	$ 20.00	$ -	$ 20.00	$ 10.00	$ 10.00	$ 10.00
Bonding	$ -	$ -	$ 347.00	$ -	$ -	$ -
Continuing Education	$ -	$ -	$ -	$ 300.00	$ -	$ -
Printing Fees	$ 836.38	$ 140.97	$ 131.99	$ 150.00	$ 175.00	$ 200.00
Postage Fees	$ 368.77	$ 338.44	$ 345.77	$ 360.00	$ 375.00	$ 380.00
404.31 - Solicitor/Legal Services	$ 23,462.61	$ 35,085.02	$ 11,681.17	$ 30,500.00	$ 27,859.00	$ 25,218.00
Solicitor Fees	$ 21,757.42	$ 31,361.70	$ 8,058.68	$ 24,500.00	$ 22,859.00	$ 19,718.00
Legal Advertisements	$ 1,705.19	$ 3,723.32	$ 2,661.99	$ 5,000.00	$ 4,000.00	$ 4,500.00
Zoning Hearing Board Legal Fees	$ -	$ -	$ 960.50	$ 1,000.00	$ 1,000.00	$ 1,000.00
405.12 - Administration Salaries & Wages	$ 121,817.44	$ 126,296.04	$ 130,500.00	$ 137,325.00	$ 141,444.75	$ 145,688.09
Secretary Salary	$ 62,984.40	$ 65,304.00	$ 66,999.96	$ 70,015.00	$ 72,115.45	$ 74,278.91
Treasurer Salary	$ 58,833.04	$ 60,992.04	$ 63,500.04	$ 67,310.00	$ 69,329.30	$ 71,409.18
405.42 - Administration Dues & Memberships	$ 546.00	$ 345.00	$ 742.00	$ 810.00	$ 900.00	$ 1,000.00
PAMA	$ 150.00	$ 150.00	$ 150.00	$ 160.00	$ 175.00	$ 200.00
IIMC	$ 185.00	$ 195.00	$ 195.00	$ 200.00	$ 225.00	$ 250.00
HR Specialist Premium Plus	$ 211.00	$ -	$ 397.00	$ 450.00	$ 500.00	$ 550.00
405.46 - Administration Training & Education	$ 1,496.85	$ 496.00	$ 509.34	$ 2,000.00	$ 2,000.00	$ 2,000.00
Conference Registration Fees	$ 454.00	$ 496.00	$ 509.34	$ 500.00	$ 500.00	$ 500.00
Travel Expenditures	$ 1,042.85	$ -	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00
406.21 - Administrative Office Supplies	$ 3,732.48	$ 1,089.56	$ 3,707.14	$ 4,000.00	$ 4,500.00	$ 5,000.00
406.23 - Postage Machine & Postage	$ 754.78	$ 995.68	$ 811.44	$ 1,860.72	$ 2,360.72	$ 2,860.72
Postage	$ 503.50	$ 744.40	$ 532.80	$ 1,500.00	$ 2,000.00	$ 2,500.00
Postage Machine Lease	$ 251.28	$ 251.28	$ 278.64	$ 360.72	$ 360.72	$ 360.72
406.28 - Copier Lease/Copies	$ 2,575.59	$ 2,539.05	$ 2,577.23	$ 2,616.50	$ 2,766.35	$ 2,816.35
Copies	$ 179.07	$ 142.53	$ 170.72	$ 200.00	$ 250.00	$ 300.00

Copier Lease	$ 2,396.52	$ 2,396.52	$ 2,406.51	$ 2,416.50	$ 2,516.35	$ 2,516.35
406.31 - Recording, Doc & Admin Services	$ 1,195.00	$ 1,416.60	$ 1,495.00	$ 1,650.00	$ 31,800.00	$ 1,900.00
Ordinance Codification Fees	$ 1,195.00	$ 1,195.00	$ 1,295.00	$ 1,350.00	$ 31,500.00	$ 1,600.00
Recordings/Titling Document Fees	$ -	$ 221.60	$ 200.00	$ 300.00	$ 300.00	$ 300.00
406.32 - Administrative Office Communications	$ 4,329.03	$ 3,815.80	$ 3,727.45	$ 4,934.47	$ 5,033.16	$ 5,133.82
Internet	$ 3,075.28	$ 2,338.23	$ 2,189.28	$ 3,358.20	$ 3,425.36	$ 3,493.87
Telephone	$ 1,253.75	$ 1,477.57	$ 1,538.17	$ 1,576.27	$ 1,607.79	$ 1,639.95
406.36 - Administrative Office Utilities	$ 4,362.86	$ 5,387.35	$ 6,054.11	$ 6,940.39	$ 7,903.82	$ 9,001.34
Electric	$ 3,289.98	$ 4,499.65	$ 5,153.77	$ 5,926.84	$ 6,815.86	$ 7,838.24
Trash Collection	$ 744.00	$ 764.46	$ 789.86	$ 813.56	$ 837.96	$ 863.10
Water	$ 328.88	$ 123.24	$ 110.48	$ 200.00	$ 250.00	$ 300.00
406.40- Staff Appreciation Meal	$ 249.93	$ 169.48	$ 200.00	$ 225.00	$ 250.00	$ 275.00
407.31 - IT Professional Services	$ 1,187.69	$ 548.18	$ 1,305.52	$ 1,726.35	$ 1,778.14	$ 1,831.48
407.42 - Technology Dues and Subscriptions	$ 5,509.27	$ 5,452.57	$ 6,262.19	$ 13,832.00	$ 12,572.00	$ 13,222.00
ADA Website Assistance	$ -	$ -	$ -	$ 3,000.00	$ 2,500.00	$ 2,500.00
AI Meeting Assistant Software	$ -	$ 120.00	$ 300.00	$ 300.00	$ 300.00	$ 300.00
Data & Threat Protection	$ 347.00	$ 292.50	$ 109.35	$ 300.00	$ 300.00	$ 300.00
Dropbox	$ 1,236.98	$ 1,152.00	$ 1,152.00	$ 1,200.00	$ 1,250.00	$ 1,300.00
Microsoft Office	$ 1,529.16	$ 1,404.48	$ 1,513.32	$ 1,650.00	$ 1,700.00	$ 1,750.00
Payroll Tax Reporting	$ 106.43	$ 107.79	$ 142.58	$ 200.00	$ 250.00	$ 300.00
QuickBooks Annual Fee	$ 1,421.89	$ 1,768.00	$ 1,768.00	$ 2,210.00	$ 2,500.00	$ 3,000.00
QuickBooks Monthly Employee Fee	$ 312.00	$ 32.00	$ 259.00	$ 300.00	$ 300.00	$ 300.00
Website Annual Fees	$ 405.91	$ 425.90	$ 817.94	$ 7,472.00	$ 5,772.00	$ 5,772.00
Zoom	$ 149.90	$ 149.90	$ 200.00	$ 200.00	$ 200.00	$ 200.00
408.31 - Engineering Services	$ -	$ -	$ 2,745.00	$ 7,500.00	$ 5,000.00	$ 5,500.00
409.25 - Building Repairs & Maintenance Supplies	$ 6,205.03	$ 2,345.71	$ 2,922.86	$ 3,500.00	$ 4,000.00	$ 4,500.00
409.31 - Municipal Building Maintenance Services	$ 6,827.70	$ 601.00	$ 3,664.37	$ 9,340.00	$ 9,070.00	$ 9,115.00
Cleaning Services	$ 5,533.50	$ -	$ 2,280.00	$ 6,240.00	$ 6,370.00	$ 6,370.00
Fire Extinguisher Services	$ 158.20	$ 41.00	$ 58.37	$ 200.00	$ 200.00	$ 200.00
Mold Sampling	$ -	$ -	$ 570.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
Pest Control Services	$ 796.00	$ 560.00	$ 711.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
Septic Inspections/Pumping	$ 340.00	$ -	$ 45.00	$ 400.00	$ -	$ 45.00
411.35 - Fire Protection Workers' Compensation	$ 7,114.85	$ 7,671.18	$ 9,069.13	$ 10,632.33	$ 12,195.53	$ 13,758.73
PMFC Workers' Compensation	$ 4,374.44	$ 4,975.90	$ 5,882.68	$ 6,954.71	$ 8,026.74	$ 9,098.77
WMFC Workers' Compensation	$ 2,740.41	$ 2,695.28	$ 3,186.45	$ 3,677.62	$ 4,168.79	$ 4,659.96
411.45 - Fire Protection Services	$ 46,112.04	$ 95,496.04	$ 96,857.92	$ 99,831.94	$ 102,956.97	$ 106,206.13
Alpha	$ 13,043.68	$ -	$ -	$ -	$ -	$ -
PMFC	$ 18,050.00	$ 73,268.52	$ 74,627.22	$ 77,569.11	$ 80,671.87	$ 83,898.75
WMFC	$ 15,018.36	$ 22,227.52	$ 22,230.70	$ 22,262.83	$ 22,285.09	$ 22,307.38
411.54- Volunteer Fire Relief Contributions	$ 20,865.85	$ 6,685.86	$ 37,437.58	$ 21,663.10	$ 21,928.85	$ 21,809.72
PM VFRA	$ 14,606.10		$ 30,886.41	$ 15,164.17	$ 15,350.19	$ 15,266.80
WM VFRA	$ 6,259.75	$ 6,685.86	$ 6,551.17	$ 6,498.93	$ 6,578.65	$ 6,542.92
412.35 - EMS Workers' Compensation	$ 185.30	$ 163.88	$ 136.68	$ 250.00	$ 300.00	$ 350.00
412.45 - Emergency Medical Services	$ 50,306.70	$ 46,101.56	$ 55,306.00	$ 68,376.00	$ 84,533.25	$ 104,508.46
Centre LifeLink	$ 5,000.00	$ -	$ -	$ -	$ -	$ -
Port Matilda EMS	$ 45,306.70	$ 46,101.56	$ 55,306.00	$ 68,376.00	$ 84,533.25	$ 104,508.46
414.31 - Zoning Officer/Local Planning Services	$ 29,375.83	$ 14,095.91	$ 18,401.72	$ 30,420.00	$ 18,500.00	$ 19,000.00
Local Planning	$ -	$ 3,834.05	$ 3,843.06	$ 4,000.00	$ 4,000.00	$ 4,000.00
Zoning Officer	$ 29,375.83	$ 10,261.86	$ 14,558.66	$ 26,420.00	$ 14,500.00	$ 15,000.00
419.45 - PA One Call Services	$ 68.72	$ 73.96	$ 117.79	$ 150.00	$ 200.00	$ 250.00

427.49 - Riff-Raff Event Expenses	$ 5,305.85	$ 8,184.74	$ 7,537.90	$ 8,000.00	$ 8,500.00	$ 9,000.00
Annual Event	$ 4,918.24	$ 7,855.96	$ 7,372.26	$ 7,750.00	$ 8,250.00	$ 8,750.00
Event Consumables	$ 387.61	$ 328.78	$ 165.64	$ 250.00	$ 250.00	$ 250.00
430.12 - Public Works Salaries & Wages	$ 97,913.05	$ 79,340.38	$ 59,872.86	$ 98,514.94	$ 114,324.79	$ 117,754.53
Roadmaster Wages	$ 53,426.80	$ 55,736.88	$ 59,872.86	$ 61,074.94	$ 62,907.19	$ 64,794.40
FT PW Laborer Wages	$ 44,486.25	$ 23,603.50	$ -	$ 37,440.00	$ 51,417.60	$ 52,960.13
430.15 - PT/Seasonal PW Laborer Wages	$ 10,150.00	$ 28,440.00	$ 40,768.00	$ 47,320.00	$ 48,739.60	$ 50,201.79
430.18 - Public Works Overtime	$ 6,947.27	$ 4,693.24	$ 3,191.84	$ 8,644.32	$ 8,903.65	$ 9,170.76
Roadmaster OT	$ 5,189.56	$ 4,276.09	$ 3,191.84	$ 4,756.32	$ 4,899.01	$ 5,045.98
FT PW Laborer OT	$ 1,757.71	$ 417.15	$ -	$ 3,888.00	$ 4,004.64	$ 4,124.78
430.23 - Public Works Operating Supplies	$ 10,515.46	$ 5,235.32	$ 7,454.67	$ 8,000.00	$ 8,500.00	$ 9,000.00
430.28 - Public Works Clothing & Uniforms	$ 2,364.12	$ 2,158.84	$ 3,500.00	$ 4,000.00	$ 4,500.00	$ 5,000.00
430.32 - Public Works Communications	$ 2,922.23	$ 2,235.74	$ 2,379.87	$ 3,325.80	$ 3,392.32	$ 3,460.16
Internet	$ 2,234.99	$ 1,416.14	$ 1,529.28	$ 2,458.20	$ 2,507.36	$ 2,557.51
Telephone	$ 687.24	$ 819.60	$ 850.59	$ 867.60	$ 884.95	$ 902.65
430.33 - Equipment/Vehicle Fuel	$ 9,812.67	$ 12,177.16	$ 10,810.22	$ 16,000.00	$ 16,000.00	$ 16,000.00
Diesel Fuel	$ 8,418.22	$ 10,236.19	$ 8,384.63	$ 13,500.00	$ 13,500.00	$ 13,500.00
Gasoline	$ 1,394.45	$ 1,940.97	$ 2,425.59	$ 2,500.00	$ 2,500.00	$ 2,500.00
430.36 - Public Works Utilities	$ 4,669.21	$ 5,014.65	$ 4,919.91	$ 5,209.29	$ 5,482.88	$ 5,736.57
Electric	$ 1,118.18	$ 1,258.21	$ 1,329.85	$ 1,529.33	$ 1,758.73	$ 2,022.54
Propane	$ 2,807.03	$ 2,991.98	$ 2,800.20	$ 2,866.40	$ 2,886.19	$ 2,850.93
Trash Collection	$ 744.00	$ 764.46	$ 789.86	$ 813.56	$ 837.96	$ 863.10
430.37 - Maintenance Building Maintenance Services	$ 97.00	$ 604.00	$ 110.83	$ 200.00	$ 585.00	$ 200.00
Fire Extinguisher Services	$ 97.00	$ 74.00	$ 110.83	$ 200.00	$ 200.00	$ 200.00
Furnace Repairs	$ -	$ 145.00	$ -	$ -	$ -	$ -
Septic Inspections/Pumping	$ -	$ 385.00	$ -	$ -	$ 385.00	$ -
430.42 - Public Works Dues & Memberships	$ 35.00	$ 35.00	$ 45.00	$ 12,585.00	$ 11,393.00	$ 10,769.00
Pesticide Applicator Licensing	$ 35.00	$ 35.00	$ 45.00	$ 100.00	$ 100.00	$ 100.00
Road Management Software	$ -	$ -	$ -	$ 12,485.00	$ 11,293.00	$ 10,669.00
430.46 - Public Works Training & Education	$ 1,221.36	$ 992.81	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00
Conference Registration Fees	$ 1,141.25	$ 599.00	$ 500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
Travel Expenditures	$ 80.11	$ 393.81	$ 500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
430.47 - CDL, Drug & Alcohol Testing	$ 214.00	$ 527.00	$ 73.75	$ 500.00	$ 500.00	$ 500.00
433.25 - Traffic Control Supplies	$ -	$ -	$ 5,500.00	$ 14,512.00	$ 4,000.00	$ 4,000.00
433.36 - Traffic Control Utilities	$ 336.11	$ 416.10	$ 421.72	$ 450.00	$ 500.00	$ 550.00
434.36 - Stormstown Village Street Lighting	$ 1,174.21	$ 1,327.57	$ 1,476.66	$ 1,550.00	$ 1,600.00	$ 1,650.00
437.25 - Equipment/Vehicle Maintenance Supplies	$ 11,524.68	$ 10,599.22	$ 16,459.55	$ 17,000.00	$ 17,000.00	$ 17,000.00
437.37 - Equipment/Vehicle Maintenance Services	$ 280.44	$ 814.39	$ 848.50	$ 1,000.00	$ 1,000.00	$ 1,000.00
438.25 - Road Repairs & Maintenance Supplies	$ 18,563.46	$ 10,868.98	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00
438.37 - Road Repairs & Maintenance Services	$ 7,200.00	$ 4,950.00	$ 486.72	$ 5,000.00	$ 5,000.00	$ 5,000.00
439.61 - Road General Construction	$ 27,041.17	$ 53,179.80	$ 42,612.06	$ 30,000.00	$ -	$ -
Smith Road	$ 27,041.17	$ 53,179.80	$ 36,612.06	$ 30,000.00	$ -	$ -
Davison Road	$ -	$ -	$ 6,000.00	$ -	$ -	$ -
454.25 - Park Maintenance Supplies	$ 509.67	$ -	$ 9,360.00	$ 7,000.00	$ 7,500.00	$ 8,000.00
454.36 - Park Electric	$ 306.03	$ -	$ 408.81	$ 450.00	$ 500.00	$ 550.00
454.37 - Park Maintenance Services	$ 2,760.00	$ -	$ 5,640.00	$ 5,640.00	$ 5,809.20	$ 5,983.48
Portable Restrooms Svcs	$ 2,760.00	$ -	$ 5,640.00	$ 5,640.00	$ 5,809.20	$ 5,983.48
Tree Trimming Svcs	$ -	$ -	$ -	$ -	$ -	$ -
456.42 - Library Contributions	$ 13,950.00	$ 13,950.00	$ 13,950.00	$ 13,950.00	$ 13,950.00	$ 13,950.00
461.42 - Spring Creek Watershed Commission Dues	$ 418.50	$ 418.50	$ 697.50	$ 697.50	$ 697.50	$ 697.50

481.10 - FICA	$ 15,923.88	$ 15,914.76	$ 14,535.45	$ 18,091.86	$ 19,431.59	$ 20,014.54
481.20 - Medicare	$ 3,724.16	$ 3,722.00	$ 3,399.42	$ 4,231.16	$ 4,544.49	$ 4,680.82
481.30 - Unemployment Compensation	$ 525.97	$ 553.68	$ 581.39	$ 609.10	$ 636.81	$ 664.52
481.31 - Longevity Pay	$ -	$ -	$ 2,800.00	$ 2,850.00	$ 3,800.00	$ 3,900.00
481.32 - Insurance Opt-Out Pay	$ -	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00
481.33 - Vacation Pay Buy-Back	$ -	$ -	$ 2,423.26	$ 4,775.27	$ 4,918.53	$ 5,066.08
483.30 - Non-Uniform Pension Contribution	$ -	$ -	$ 14,164.00	$ 13,783.00	$ 13,402.00	$ 13,021.00
484.00 - Workers' Compensation Insurance	$ 5,148.85	$ 4,152.00	$ 4,242.00	$ 5,000.00	$ 5,500.00	$ 6,000.00
486.10 - Insurance - Liability	$ 6,170.30	$ 6,598.60	$ 8,225.20	$ 10,252.77	$ 10,765.41	$ 11,303.68
486.20 - Insurance - Property/Casualty	$ 7,957.60	$ 11,488.80	$ 17,413.60	$ 21,418.73	$ 22,489.67	$ 23,614.15
486.30 - Insurance - Automobile	$ 3,594.08	$ 3,942.00	$ 4,791.20	$ 5,823.34	$ 6,114.51	$ 6,420.23
486.40 - Insurance - Public Officials	$ 2,280.02	$ 2,469.20	$ 3,104.80	$ 3,904.01	$ 4,099.21	$ 4,304.17
486.60 - Fidelity and Surety Bonds	$ 3,846.00	$ 4,223.00	$ 4,598.00	$ 4,973.00	$ 5,348.00	$ 5,723.00
486.70 - Insurance - Cyber	$ 2,639.00	$ 3,399.00	$ 3,449.00	$ 3,500.00	$ 3,550.00	$ 3,600.00
487.00 - Health Insurance Benefits	$ 27,415.20	$ 24,715.25	$ 24,239.76	$ 27,875.72	$ 30,105.78	$ 32,514.24
487.01 - Dental Insurance Benefits	$ 1,494.79	$ 1,229.22	$ 996.00	$ 1,145.40	$ 1,237.03	$ 1,335.99
487.02 - Vision Insurance Benefits	$ 268.26	$ 207.12	$ 178.32	$ 205.07	$ 221.48	$ 239.19
487.03 - Life Insurance Benefits	$ 1,288.00	$ 927.36	$ 973.73	$ 1,119.79	$ 1,209.37	$ 1,306.12
487.04 - ST Disability Insurance Benefits	$ 744.00	$ 535.68	$ 562.46	$ 646.83	$ 698.58	$ 754.46
487.05 - HRA Payments	$ 1,087.00	$ 460.00	$ 1,200.00	$ 1,600.00	$ 1,600.00	$ 1,600.00
489.00 - All Other Unclassified Operating Expenditures	$ 8,669.00	$ 4,645.55	$ 31,374.05	$ 14,277.52	$ 9,133.45	$ 2,785.99
491.00 - Refunds of Prior Year Revenues	$ 11,694.68	$ -	$ -	$ -	$ -	$ -
492.18 - Transfer to Parks & Recreation Fund	$ 20,000.00	$ 75,000.00	$ 20,000.00	$ 65,000.00	$ 55,000.00	$ 35,000.00
492.30 - Transfer to Capital Reserve Fund	$ 130,000.00	$ 330,000.00	$ 170,000.00	$ 140,000.00	$ 115,000.00	$ 115,000.00
Total Expenditures	$ 1,275,098.46	$ 1,244,478.35	$ 1,111,537.85	$ 1,259,978.71	$ 1,248,816.39	$ 1,239,621.62
Net Income	$ (33,907.24)	$ 47,492.31	$ 162,271.48	$ 0.00	$ 0.00	$ 0.00
Fund Balance, December 31st	$ 775,052.88	$ 822,545.19	$ 984,816.67	$ 984,816.67	$ 984,816.67	$ 984,816.67

04. Open Space Preservation Fund Budget

	2024 Actuals	2025 Actuals	2026 Projected	2027 Proposed	2028 Projected	2029 Projected
Fund Balance, January 1st	$ 757,832.99	$ 627,458.60	$ 720,849.54	$ 807,943.26	$ 723,903.08	$ 798,873.01
Revenues						
301.10 - Real Estate Taxes - Current	$ 159,980.74	$ 158,971.07	$ 160,381.50	$ 159,000.00	$ 159,500.00	$ 160,000.00
301.40 - Real Estate Taxes - Delinquent	$ 3,126.25	$ 3,982.04	$ 828.10	$ 500.00	$ 550.00	$ 600.00
341.01 - Interest on Checking	$ 388.47	$ 179.67	$ 178.37	$ 100.00	$ 100.00	$ 100.00
341.02 - Interest on Savings	$ 19,633.15	$ 3,418.27	$ 2,297.35	$ 2,000.00	$ 2,000.00	$ 2,000.00
341.03 - Interest on CD Investments	$ -	$ 21,429.25	$ 18,734.98	$ 18,000.00	$ 18,500.00	$ 19,000.00
395.00 - Annual OSPP Lease Advance Payment Refund	$ -	$ -	$ -	$ 58,413.60	$ -	$ -
Total Revenues	$ 183,128.61	$ 187,980.30	$ 182,420.30	$ 238,013.60	$ 180,650.00	$ 181,700.00
Expenditures						
402.31 - Financial Analysis Services	$ -	$ -	$ -	$ 13,100.00	$ -	$ -
404.31 - Solicitor/Legal Services	$ 8,063.00	$ 3,526.91	$ 6,656.00	$ 9,000.00	$ 9,500.00	$ 10,000.00
406.31 - Recording, Doc & Admin Services	$ 450.00	$ 795.40	$ 445.02	$ 2,600.00	$ 2,600.00	$ 2,600.00
408.31 - Engineering Services	$ -	$ -	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00
461.51 - OSPP Annual Leases	$ 87,145.74	$ 90,267.05	$ 88,225.56	$ 89,796.38	$ 92,580.07	$ 95,450.05
461.55 - Permanent Easement Purchases	$ 217,844.26	$ -	$ -	$ 206,557.40	$ -	$ -
Total Expenditures	$ 313,503.00	$ 94,589.36	$ 95,326.58	$ 322,053.78	$ 105,680.07	$ 109,050.05
Net Income	$ (130,374.39)	$ 93,390.94	$ 87,093.72	$ (84,040.18)	$ 74,969.93	$ 72,649.95
Fund Balance, December 31st	$ 627,458.60	$ 720,849.54	$ 807,943.26	$ 723,903.08	$ 798,873.01	$ 871,522.96

FY 2027 Open Space Preservation Fund Budget Narrative

The following items are noteworthy within the FY 2027 Open Space Preservation Fund Budget:

Repayment of Advance Payment – $58,413.60

The budget includes $58,413.60 for the repayment of an advance payment. This repayment is a necessary component of completing the permanent easement acquisition process.

Financial Analysis Services – $13,100.00

The budget includes $13,100.00 for financial analysis services. This amount is a preliminary budget placeholder and is not based on a formal vendor quotation. The amount has been established within the current applicable quoting threshold. During the first quarter of 2027, the Board of Supervisors will develop and finalize the scope of services, at which time an actual quotation can be obtained.

Permanent Easement Purchases – Gray and Digman Properties

The budget provides for permanent easement purchases involving the Gray and Digman properties. Both properties are in the final stages of the Centre County PACE process. Pending successful completion of the remaining steps, payment for the easements is anticipated to be issued by June 2027.

18. Parks & Recreation Fund Budget

	2024 Actuals	2025 Actuals	2026 Projected	2027 Proposed	2028 Projected	2029 Projected
Fund Balance, January 1st	$ 83,322.24	$ 90,844.95	$ 171,440.79	$ 198,510.70	$ 116,510.70	$ 174,510.70
Revenues						
341.02 - Interest on Savings	$ 3,117.90	$ 3,008.41	$ 303.65	$ 3,000.00	$ 3,000.00	$ 3,000.00
341.03 - Interest on CD Investments	$ -	$ -	$ 5,766.26	$ -	$ -	$ -
351.07 - Federal Parks & Rec Grants	$ -	$ -	$ -	$ -	$ -	$ -
354.07 - State Parks & Rec Grants	$ -	$ -	$ -	$ -	$ -	$ -
361.35 - Parkland Dedication Fees	$ -	$ 8,000.00	$ 1,000.00	$ -	$ -	$ -
392.01 - Transfer from General Fund	$ 20,000.00	$ 75,000.00	$ 20,000.00	$ 65,000.00	$ 55,000.00	$ 35,000.00
Total Revenues	$ 23,117.90	$ 86,008.41	$ 27,069.91	$ 68,000.00	$ 58,000.00	$ 38,000.00
Expenditures						
454.60 - Capital Park Construction	$ -	$ -	$ -	$ 150,000.00	$ -	$ -
454.70 - Capital Park Purchases	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 15,595.19	$ 5,412.57	$ -	$ 150,000.00	$ -	$ -
Net Income	$ 7,522.71	$ 80,595.84	$ 27,069.91	$ (82,000.00)	$ 58,000.00	$ 38,000.00
Fund Balance, December 31st	$ 90,844.95	$ 171,440.79	$ 198,510.70	$ 116,510.70	$ 174,510.70	$ 212,510.70

FY 2027 Parks & Recreation Fund Budget Narrative

The following items are noteworthy within the FY 2027 Parks & Recreation Fund Budget:

Prior-Year Actuals Adjustment

The FY 2024 and FY 2025 actuals reflect total expenditures without corresponding individual line items. These expenditures represent an accounting adjustment related to prior activities that are no longer consistent with the Fund's intended purpose. The Fund has been recalibrated to its original intent as a capital savings account dedicated to the preservation, improvement, and development of Township parks and recreational facilities.

Baseball Field Improvements

In conjunction with the use of parkland dedication fees, the Roadmaster has identified several improvements to the Township's baseball fields. Proposed work includes the installation of weed barriers along the fencing at both fields, installation of new infield mix at the upper baseball field, and repairs to known issues with the lower field fencing. The anticipated parkland dedication fee revenues will not cover the full cost of the necessary improvements identified for 2027. Accordingly, available Fund balance will be utilized to supplement these revenues and fund the remaining costs.

Municipal Lane Park Stormwater Mitigation Plan

Consistent with Township goals and staff recommendations, the 2027 budget includes funding for the Township Engineer to develop a stormwater mitigation plan addressing known drainage and stormwater issues at Municipal Lane Park. Due to the uncertainty surrounding the scope and potential cost of the necessary improvements, a budget placeholder of $100,000 has been included for 2027 as a conservative planning measure to ensure adequate funding is available should implementation be necessary during the fiscal year. This amount is intended as a contingency for potential project costs and is not based on a finalized scope or contractor estimate. Future expenditures will be evaluated based on the findings of the mitigation plan and incorporated into subsequent budgets as appropriate.

Given the uncertainty regarding the extent, timing, and cost of any resulting improvements, expenditures for FY 2028 and FY 2029 have not been projected at this time. Additionally, the Township does not currently have a comprehensive master plan for Municipal Lane Park. Until the stormwater mitigation needs are better defined and the Township's longer-term vision for the park is established, maintaining available fund balance provides flexibility to address known needs and future priorities as they are identified.

30. Capital Reserves Fund Budget

	2024 Actuals	2025 Actuals	2026 Projected	2027 Proposed	2028 Projected	2029 Projected
Fund Balance, January 1st	$ 297,229.90	$ 321,860.01	$ 444,444.18	$ 576,088.57	$ 212,938.57	$ 182,938.57
Revenues						
341.02 - Interest on Savings	$ 9,061.61	$ 5,267.77	$ 4,914.16	$ 5,000.00	$ 5,000.00	$ 5,000.00
341.03 - Interest on CD Investments	$ -	$ -	$ 8,171.23	$ -	$ -	$ -
351.01 - Federal Capital Grants	$ -	$ -	$ -	$ -	$ -	$ -
354.01 - State Capital Grants	$ -	$ -	$ -	$ -	$ -	$ -
391.10 - Sales of General Fixed Assets	$ 19,835.00	$ 15,755.00	$ -	$ 1,850.00	$ -	$ -
392.01 - Transfer from General Fund	$ 130,000.00	$ 330,000.00	$ 170,000.00	$ 140,000.00	$ 115,000.00	$ 115,000.00
Total Revenues	$ 158,896.61	$ 351,022.77	$ 183,085.39	$ 146,850.00	$ 120,000.00	$ 120,000.00
Expenditures						
409.60 - Capital Building Construction	$ -	$ -	$ 24,500.00	$ 500,000.00	$ -	$ -
409.70 - Capital Building Purchases	$ -	$ -	$ -	$ 10,000.00	$ -	$ -
430.70 - Capital Equipment Purchases	$ 134,266.50	$ 228,438.60	$ 26,941.00	$ -	$ 150,000.00	$ -
Total Expenditures	$ 134,266.50	$ 228,438.60	$ 51,441.00	$ 510,000.00	$ 150,000.00	$ -
Net Income	$ 24,630.11	$ 122,584.17	$ 131,644.39	$ (363,150.00)	$ (30,000.00)	$ 120,000.00
Fund Balance, December 31st	$ 321,860.01	$ 444,444.18	$ 576,088.57	$ 212,938.57	$ 182,938.57	$ 302,938.57

FY 2027 Capital Reserves Fund Budget Narrative

The following items are noteworthy within the FY 2027 Capital Reserves Fund Budget:

Building Construction – $500,000 Placeholder

The largest expenditure line item currently included in the Capital Reserves Fund is a $500,000 placeholder for building construction. This amount is intended to provide the Board of Supervisors with sufficient flexibility and planning capacity while it evaluates the Township's building needs, available options, and potential long-term solutions. The Board's review and decision-making process is anticipated to occupy a significant portion of 2027. At this time, specific construction expenditures may or may not occur during the fiscal year; however, maintaining a budget placeholder provides the Township with the flexibility to advance projects or address capital needs that may be identified during 2027.

Capital Building Purchases

The Capital Building Purchases line item currently includes a placeholder allocation of $10,000 for potential meeting space furnishings and equipment, such as new chairs, tables, and a meeting podium. Specific purchases and associated expenditures will be discussed and determined in 2027.

Capital Equipment Purchases

The Roadmaster does not currently anticipate any equipment purchases during 2027, unless the planned boom mower purchase is deferred from FY 2026 into FY 2027. A placeholder for an equipment purchase has been included in the FY 2028 projections based on the Roadmaster's preliminary request to replace the 2007 Ford F-550. This amount is provided solely for long-range budgeting and planning purposes and does not constitute an authorization or approval to purchase the vehicle. Any future equipment replacement will be subject to the Township's normal review, budgeting, and approval process when the FY 2028 budget is developed.

35. State Highway Aid Fund Budget

	2024 Actuals	2025 Actuals	2026 Projected	2027 Proposed	2028 Projected	2029 Projected
Fund Balance, January 1st	$ 228,343.89	$ 347,074.10	$ 367,464.33	$ 460,826.43	$ 132,190.45	$ 219,305.46
Revenues						
341.02 - Interest on Savings	$ 11,359.74	$ 11,384.08	$ 10,208.18	$ 9,832.44	$ 9,256.66	$ 8,680.88
355.02 - Motor Vehicle Fuel Taxes	$ 115,129.04	$ 115,275.57	$ 113,453.67	$ 112,944.06	$ 112,106.37	$ 111,268.69
355.03 - State Road Turnback Payments	$ 9,040.00	$ 9,040.00	$ 9,040.00	$ 9,040.00	$ 9,040.00	$ 9,040.00
Total Revenues	$ 135,528.78	$ 135,699.65	$ 132,701.85	$ 131,816.50	$ 130,403.03	$ 128,989.57
Expenditures						
432.24 - Anti-Skid/Salt	$ 8,170.71	$ 32,641.26	$ 34,201.35	$ 35,849.86	$ 37,577.82	$ 39,389.07
433.24 - Street Signs	$ 3,144.00	$ -	$ -	$ -	$ -	$ -
438.31 - Line Painting Services	$ 5,483.86	$ 5,197.12	$ 5,138.40	$ 5,447.62	$ 5,710.20	$ 5,985.43
439.60 - Capital Road Construction	$ -	$ 77,471.04	$ -	$ 419,155.00	$ -	$ -
Total Expenditures	$ 16,798.57	$ 115,309.42	$ 39,339.75	$ 460,452.48	$ 43,288.02	$ 45,374.50
Fund Balance, December 31st	$ 347,074.10	$ 367,464.33	$ 460,826.43	$ 132,190.45	$ 219,305.46	$ 302,920.53

FY 2027 State Highway Aid Fund Budget Narrative

The primary noteworthy item within the FY 2027 State Highway Aid Fund Budget is the placeholder for the Smith Road Overlay Project. The proposed project will include a bituminous leveling course and bituminous overlay over the improved roadway base, extending the length of Smith Road from its intersection with Tow Hill Road to its intersection with Marengo Road.

The Township has submitted two grant applications to assist with funding the Smith Road Overlay Project. If awarded, grant funding could significantly reduce the amount of State Highway Aid funds required for the project, allowing a portion of the currently budgeted funds to be redirected toward other eligible roadway improvements or carried forward for future projects.

The Township also intends to undertake a significant update of its five-year road improvement plan and incorporate the updated plan into the Township's Capital Improvement Plan. This effort is expected to be supported by roadway management software, which will assist the Township in evaluating roadway conditions, prioritizing improvements, and developing a more comprehensive and sustainable approach to long-term road maintenance and capital planning.