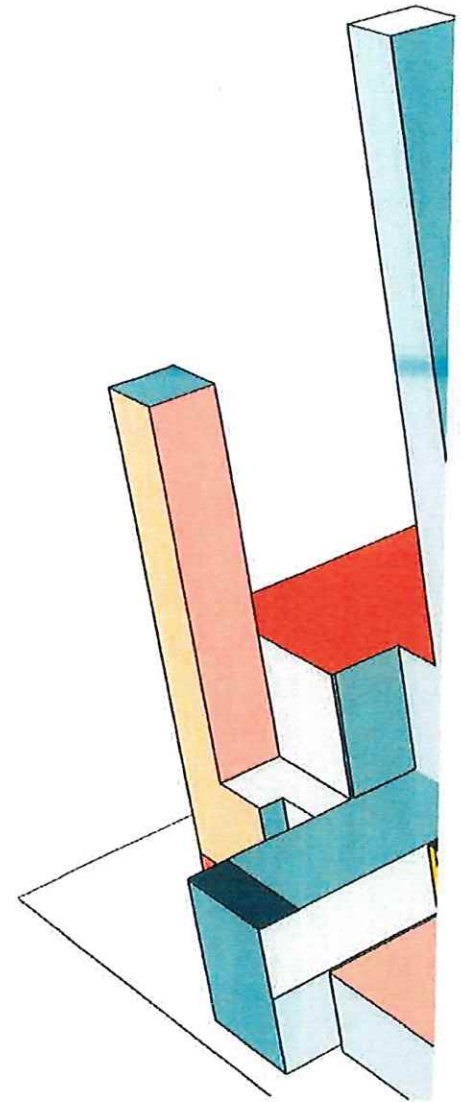


**2026 BUDGET
PRESENTATION
GENERAL FUND
FIRE APPROPRIATIONS
SANITATION
HIGHWAY AID
CAPITAL**

- Introduction
- Assessed Valuation \$132,310,600
 - Real Estate Tax 20 mill
 - Fire Appropriation 1.5 mill
 - 1 mill = \$132,310.60



The Borough of Hellertown								
GENERAL FUND (01)								
Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
Revenue								
	Fund Balance January 1	\$ 1,815,827.00	\$ 1,912,871.00	\$ 1,951,215.00	\$ 253,489.00	\$ 702,768.00	\$ 1,728,146.00	\$ 1,013,000.00
301.100	Real Estate Tax - Discount	\$ 2,093,203.00	\$ 2,124,371.00	\$ 2,135,518.00	\$ 2,130,022.00	\$ 2,135,622.00	\$ 2,119,058.00	\$ 2,126,711.00
301.110	Real Estate Tax - Base	\$ 375,775.00	\$ 284,468.00	\$ 265,510.00	\$ 276,524.00	\$ 276,544.00	\$ 260,474.00	\$ 260,474.00
301.120	Real Estate Tax - Penalty	\$ 80,000.00	\$ 79,731.00	\$ 97,437.00	\$ 71,122.00	\$ 76,465.00	\$ 98,435.00	\$ 80,000.00
301.200	Prior Real Estate Tax	\$ 12,000.00	\$ 12,143.00	\$ 33,917.00	\$ 36,010.00	\$ 35,000.00	\$ 34,554.00	\$ 35,000.00
301.300	Delq. Real Estate Taxes	\$ 55,000.00	\$ 39,670.00	\$ 103,881.00	\$ 119,033.00	\$ 75,000.00	\$ 18,953.00	\$ 75,000.00
301.400	Interim Taxes	\$ 2,000.00	\$ 3,332.00	\$ 11,827.00	\$ 5,947.00	\$ 2,500.00	\$ -	\$ 2,500.00
360.120	Tax Certifications	\$ 3,000.00	\$ 4,990.00	\$ 3,110.00	\$ 3,895.00	\$ 2,780.00	\$ 3,230.00	\$ 3,500.00
	TOTAL REAL ESTATE TAXES	\$ 2,620,978.00	\$ 2,548,705.00	\$ 2,651,200.00	\$ 2,642,553.00	\$ 2,603,911.00	\$ 2,534,704.00	\$ 2,583,185.00
310.100	Real Estate Transfer Tax	\$ 117,000.00	\$ 188,934.00	\$ 121,298.00	\$ 192,354.00	\$ 125,000.00	\$ 137,278.00	\$ 145,000.00
310.200	Earned Income Tax	\$ 700,000.00	\$ 882,946.00	\$ 980,196.00	\$ 996,859.00	\$ 1,009,000.00	\$ 714,682.00	\$ 1,030,000.00
310.510	Local Services Tax	\$ 55,000.00	\$ 63,934.00	\$ 67,639.00	\$ 65,062.00	\$ 65,000.00	\$ 46,352.00	\$ 65,000.00
	TOTAL ACT 511 TAXES	\$ 872,000.00	\$ 1,135,814.00	\$ 1,169,133.00	\$ 1,254,275.00	\$ 1,199,000.00	\$ 898,312.00	\$ 1,240,000.00
321.000	Business Registration	\$ 13,200.00	\$ 13,890.00	\$ 14,835.00	\$ 14,140.00	\$ 13,100.00	\$ 14,175.00	\$ 14,100.00
322.000	Residential Rental	\$ 49,500.00	\$ 51,075.00	\$ 54,906.00	\$ 58,886.00	\$ 57,000.00	\$ 61,537.00	\$ 61,500.00
370.371	Yard Sale Permits	\$ 100.00	\$ 115.00	\$ 75.00	\$ 85.00	\$ 50.00	\$ 65.00	\$ 65.00
320.090	Moving Permits	\$ 400.00	\$ 340.00	\$ 240.00	\$ 360.00	\$ 250.00	\$ 245.00	\$ 250.00
340.020	Coin Operated Devices	\$ 500.00	\$ -	\$ 1,000.00	\$ 3,100.00	\$ 1,600.00	\$ 1,200.00	\$ 1,600.00
340.021	Transient Retail/Food truck	\$ 1,250.00	\$ 1,975.00	\$ 2,560.00	\$ 2,025.00	\$ 1,850.00	\$ 1,025.00	\$ 1,750.00
320.160	Shade Tree Permits	\$ 250.00	\$ 430.00	\$ 300.00	\$ 365.00	\$ 250.00	\$ 240.00	\$ 250.00
340.030	Lease Agreements	\$ 902.00	\$ 902.00	\$ 902.00	\$ 302.00	\$ 302.00	\$ -	\$ -
340.200	Cell Tower Agreements	\$ 1,500.00	\$ 1,200.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ 600.00
370.040	Cable TV Franchise	\$ 96,500.00	\$ 78,182.00	\$ 77,062.00	\$ 73,373.00	\$ 85,000.00	\$ 39,276.00	\$ 65,000.00
	TOTAL LICENSES & PERMITS	\$ 164,102.00	\$ 148,109.00	\$ 152,480.00	\$ 152,636.00	\$ 160,002.00	\$ 117,763.00	\$ 145,115.00
331.120	Vehicle Code Violations	\$ 55,000.00	\$ 31,359.00	\$ 38,573.00	\$ 46,302.00	\$ 35,000.00	\$ 43,431.00	\$ 46,000.00
331.150	State Police Fines	\$ 3,000.00	\$ 2,390.00	\$ 2,352.00	\$ 2,288.00	\$ 1,500.00	\$ 1,008.00	\$ 1,500.00
311.110	County Fines	\$ 7,800.00	\$ 4,002.00	\$ 9,728.00	\$ 5,873.00	\$ 6,000.00	\$ 4,228.00	\$ 6,000.00
331.160	Parking Violations	\$ 1,500.00	\$ 2,340.00	\$ 2,285.00	\$ 1,125.00	\$ 1,500.00	\$ 1,340.00	\$ 1,500.00
331.140	Non-Traffic	\$ 3,000.00	\$ 2,312.00	\$ 3,176.00	\$ 2,565.00	\$ 2,000.00	\$ 4,566.00	\$ 4,500.00
331.130	Ordinance Violations	\$ 750.00	\$ 971.00	\$ 1,615.00	\$ 1,250.00	\$ 1,000.00	\$ 2,200.00	\$ 2,500.00
	TOTAL FINES & FORFEITURES	\$ 71,050.00	\$ 43,374.00	\$ 57,729.00	\$ 59,403.00	\$ 47,000.00	\$ 56,773.00	\$ 62,000.00

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
340.010	General/ Payroll Checking Interest	\$ 120.00		\$ 80.00	\$ 2,791.00	\$ -	\$ 6,875.00	\$ 10,000.00
	General Savings Interest	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
340.000	Collateralized Interest	\$ -		\$ -	\$ 100,000.00	\$ 100,000.00	\$ 108,000.00	\$ 110,000.00
	TOTAL INTEREST	\$ 120.00	\$ -	\$ 80.00	\$ 102,791.00	\$ 100,000.00	\$ 114,875.00	\$ 120,000.00
350.010	Public Utility	\$ 10,995.00	\$ 3,805.00	\$ 11,118.00	\$ 11,475.00	\$ 11,000.00	\$ 7,661.00	\$ 7,600.00
321.910	Alcohol Beverage License	\$ 1,850.00	\$ 2,100.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ 200.00	\$ 1,600.00
350.050	Pension State Aid	\$ 162,486.00	\$ 66,097.00	\$ 44,285.00	\$ 89,170.00	\$ 93,000.00	\$ 83,850.00	\$ 50,000.00
350.040	Foreign Fire Insurance	\$ 34,026.00	\$ 38,342.00	\$ 37,851.00	\$ 38,334.00	\$ 38,334.00	\$ 38,334.00	\$ 38,334.00
	Total State Shared Revenue	\$ 209,357.00	\$ 110,344.00	\$ 94,854.00	\$ 140,579.00	\$ 143,934.00	\$ 130,045.00	\$ 97,534.00
320.150	Zoning Permits	\$ 7,500.00	\$ 9,162.00	\$ 8,753.00	\$ 7,264.00	\$ 7,000.00	\$ 7,349.00	\$ 7,000.00
320.120	Site Plan Review	\$ 650.00	\$ 350.00	\$ 650.00	\$ 150.00	\$ 500.00	\$ -	\$ 500.00
320.030	Building Permits Borough	\$ 7,000.00	\$ 7,831.00	\$ 11,614.00	\$ 10,997.00	\$ 9,000.00	\$ 20,252.00	\$ 11,000.00
320.010	Building Permits BIA	\$ 18,000.00	\$ 23,594.00	\$ 47,181.00	\$ 55,496.00	\$ 40,000.00	\$ 123,464.00	\$ 50,000.00
320.140	Other - UCC/zoning appeals	\$ -	\$ -	\$ 1,500.00	\$ 5,250.00	\$ 500.00	\$ 2,750.00	\$ 1,000.00
320.100	State Fees	\$ 750.00	\$ 783.00	\$ 747.00	\$ 828.00	\$ 600.00	\$ 783.00	\$ 1,000.00
	Total General Government	\$ 33,900.00	\$ 41,720.00	\$ 70,445.00	\$ 79,985.00	\$ 57,600.00	\$ 154,598.00	\$ 70,500.00
360.130	Accident Reports	\$ 1,000.00	\$ 3,925.00	\$ 1,785.00	\$ 1,785.00	\$ 1,300.00	\$ 1,525.00	\$ 1,500.00
360.140	Fingerprinting	\$ 500.00	\$ 600.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 150.00	\$ 100.00
370.311	Reimbursable Police OT	\$ 5,000.00	\$ 4,305.00	\$ 2,430.00	\$ 1,105.00	\$ 1,500.00	\$ 1,877.00	\$ 1,700.00
370.331	False Alarm Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00
362.000	Crossing Guard Reimbursement	\$ 9,560.00	\$ 5,172.00	\$ 4,171.00	\$ 2,388.00	\$ 4,000.00	\$ 2,521.00	\$ 3,000.00
	Total Public Safety	\$ 16,060.00	\$ 14,002.00	\$ 8,786.00	\$ 5,678.00	\$ 7,200.00	\$ 6,273.00	\$ 6,500.00
360.090	Street Opening Permits	\$ 8,700.00	\$ 13,390.00	\$ 6,703.00	\$ 7,285.00	\$ 8,500.00	\$ 8,090.00	\$ 8,500.00
370.359	Contracted Snow Removal	\$ 7,500.00	\$ -	\$ 9,552.00	\$ 16,297.00	\$ 11,000.00	\$ 10,310.00	\$ 10,000.00
	Total Streets & Highways	\$ 16,200.00	\$ 13,390.00	\$ 16,255.00	\$ 23,582.00	\$ 19,500.00	\$ 18,400.00	\$ 18,500.00

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
340.050	User Fees	\$ 350.00	\$ 350.00	\$ 550.00	\$ 500.00	\$ 550.00	\$ 650.00	\$ 650.00
322.100	Developer Rec Fees	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
340.040	Park/Pavilion Rental	\$ 4,000.00	\$ 9,160.00	\$ 12,965.00	\$ 12,275.00	\$ 12,000.00	\$ 10,740.00	\$ 11,000.00
360.016	Refreshment Stand Sales	\$ 35,000.00	\$ 37,742.00	\$ 34,681.00	\$ 45,020.00	\$ 40,000.00	\$ 42,493.00	\$ 42,000.00
360.061	Pool Receipts	\$ 65,000.00	\$ 55,417.00	\$ 48,287.00	\$ 74,211.00	\$ 65,000.00	\$ 70,362.00	\$ 70,000.00
360.062	NR Season Pass	\$ 7,100.00	\$ 11,120.00	\$ 23,805.00	\$ 26,685.00	\$ 24,000.00	\$ 7,125.00	\$ 7,100.00
360.063	Resident Season Pass	\$ 39,000.00	\$ 51,310.00	\$ 24,250.00	\$ 25,050.00	\$ 25,000.00	\$ 26,160.00	\$ 26,000.00
360.064	Agreements	\$ 2,510.00	\$ 4,125.00	\$ 6,964.00	\$ 4,420.00	\$ 4,400.00	\$ 4,750.00	\$ 4,750.00
360.065	LST contribution	\$ -	\$ 22,466.00	\$ -	\$ -	\$ -	\$ 16,740.00	\$ 16,500.00
	Total Recreation	\$ 154,960.00	\$ 191,690.00	\$ 153,502.00	\$ 192,161.00	\$ 172,950.00	\$ 181,020.00	\$ 180,000.00
370.352	NSF Checks	\$ 60.00	\$ 60.00	\$ -	\$ 265.00	\$ -	\$ 92.00	\$ 100.00
370.354	Retiree Benefit Contributions	\$ 42,990.00	\$ 24,896.00	\$ 33,643.00	\$ 38,895.00	\$ 41,135.76	\$ 32,769.00	\$ 51,910.00
370.345	Employee Benefit Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
370.342	Authority Benefit Reimbursement	\$ 243,990.00	\$ 256,350.00	\$ 216,689.00	\$ 59,434.00	\$ -	\$ -	\$ -
370.343	Authority Retiree Reimbursement	\$ 4,651.00	\$ 4,665.00	\$ 8,136.00	\$ 3,122.00	\$ -	\$ -	\$ -
370.344	Duplicate Copies	\$ 10,000.00	\$ 12,915.00	\$ 11,640.00	\$ 11,750.00	\$ 12,000.00	\$ 11,000.00	\$ 11,000.00
370.351	Benecon reimbursement	\$ -	\$ 106,507.00	\$ 70,307.00	\$ 159,245.00	\$ 130,000.00	\$ 173,008.00	\$ 130,000.00
370.000	Miscellaneous Receipts	\$ 1,000.00	\$ 219.00	\$ -	\$ 25,375.00	\$ 2,000.00	\$ 4,757.00	\$ 2,000.00
370.346	Gasoline Reimbursement	\$ 16,500.00	\$ 36,968.00	\$ 21,062.00	\$ 26,484.00	\$ 20,000.00	\$ 18,978.00	\$ 21,000.00
	Total Misc. Receipts	\$ 319,191.00	\$ 442,580.00	\$ 361,477.00	\$ 324,570.00	\$ 205,135.76	\$ 240,604.00	\$ 216,010.00
392.00	fund Operating Transfers ARP Funds			\$ 115,638.55	\$ -	\$ -	\$ -	\$ -
	TOTAL INCOME	\$ 4,477,918.00	\$ 4,692,233.00	\$ 4,851,579.55	\$ 4,978,213.00	\$ 4,716,232.76	\$ 4,453,367.00	\$ 4,739,344.00
	TOTAL INCOME W/FUND BALANCE	\$ 6,293,745.00	\$ 6,605,104.00	\$ 6,802,794.55	\$ 5,231,702.00	\$ 5,419,000.76	\$ 6,181,513.00	\$ 5,752,344.00

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
Expense								
400.010	Mayor Salary	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	\$ 1,800.00	\$ 2,400.00
400.013	Mayor FICA	\$ 184.00	\$ 184.00	\$ 184.00	\$ 184.00	\$ 184.00	\$ 138.00	\$ 184.00
400.020	Council Salary	\$ 13,920.00	\$ 13,920.00	\$ 13,920.00	\$ 13,920.00	\$ 13,920.00	\$ 10,280.00	\$ 13,920.00
400.023	Council FICA	\$ 710.00	\$ 1,065.00	\$ 1,065.00	\$ 1,065.00	\$ 1,065.00	\$ 786.00	\$ 1,065.00
400.059	Dues & Subscriptions	\$ 1,100.00	\$ 1,984.00	\$ 2,880.00	\$ 2,731.00	\$ 2,500.00	\$ 5,508.00	\$ 5,000.00
400.221	Laptops	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400.220	Official Expenses	\$ 5,000.00	\$ 5,242.00	\$ 4,957.00	\$ 5,005.00	\$ 5,000.00	\$ 4,912.00	\$ 5,000.00
	TOTAL LEGISLATIVE	\$ 23,314.00	\$ 24,795.00	\$ 25,406.00	\$ 25,305.00	\$ 25,069.00	\$ 23,424.00	\$ 27,569.00
400.030	Manager's Salary	\$ 102,485.00	\$ 106,634.00	\$ 109,515.00	\$ 112,526.00	\$ 115,902.00	\$ 93,613.00	\$ 121,697.00
400.031	Longevity	\$ 500.00	\$ 550.00	\$ 600.00	\$ 650.00	\$ 1,540.00	\$ 1,540.00	\$ 1,650.00
400.032	Unused Time Buyout	\$ 4,956.00	\$ 4,020.00	\$ 4,793.00	\$ 5,811.00	\$ 4,734.00	\$ 2,569.00	\$ 5,516.00
400.033	FICA	\$ 8,257.49	\$ 8,346.00	\$ 8,828.00	\$ 9,360.00	\$ 9,346.46	\$ 7,389.00	\$ 9,858.02
400.034	Pension Contribution	\$ 3,549.00	\$ 5,331.00	\$ 4,190.00	\$ 4,250.00	\$ 5,318.00	\$ 4,159.00	\$ 5,434.00
400.035	Health/Life/Disability	\$ 34,140.00	\$ 19,007.00	\$ 16,818.00	\$ 18,003.00	\$ 17,544.00	\$ 12,005.00	\$ 19,517.00
400.036	Cell Phone	\$ 960.00	\$ 960.00	\$ 960.00	\$ 960.00	\$ 960.00	\$ 800.00	\$ 960.00
400.037	Professional Development	\$ 500.00	\$ -	\$ 45.00	\$ 112.00	\$ 500.00	\$ 275.00	\$ 500.00
	TOTAL MANAGER	\$ 155,347.49	\$ 144,848.00	\$ 145,749.00	\$ 151,672.00	\$ 155,844.46	\$ 122,350.00	\$ 165,132.02
400.062	Finance Officer	\$ 65,543.00	\$ 68,164.72	\$ 70,039.53	\$ 71,965.00	\$ 74,124.00	\$ 59,867.00	\$ 70,000.00
400.210	Longevity	\$ 850.00	\$ 900.00	\$ 950.00	\$ 1,000.00	\$ 2,310.00	\$ -	\$ -
400.068	Unused Time Buyout	\$ -	\$ 1,311.00	\$ -	\$ -	\$ 1,038.00	\$ 1,038.00	\$ -
400.069	FICA	\$ 5,079.06	\$ 5,214.00	\$ 5,425.00	\$ 5,750.00	\$ 5,926.61	\$ 4,422.00	\$ 5,355.00
400.064	Pension contribution	\$ 2,810.00	\$ 4,512.00	\$ 3,401.00	\$ 3,439.32	\$ 4,482.00	\$ 3,741.00	\$ 4,440.00
400.065	Health/Life/Disability	\$ 34,140.00	\$ 46,835.00	\$ 40,973.00	\$ 44,120.00	\$ 44,300.55	\$ 29,446.00	\$ 49,630.00
486.140	Treasurer Bond	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
402.010	Auditor/Accounting/GASB 75	\$ 25,000.00	\$ 18,500.00	\$ 19,400.00	\$ 32,050.00	\$ 31,655.00	\$ 6,875.00	\$ 23,000.00
400.067	Professional Development/Phone	\$ 1,460.00	\$ 1,172.00	\$ 1,130.00	\$ 1,152.00	\$ 1,000.00	\$ 800.00	\$ 1,000.00
400.066	Payroll Fees	\$ 8,500.00	\$ 7,987.00	\$ 7,303.00	\$ 4,863.00	\$ 10,000.00	\$ 5,909.00	\$ 12,000.00
	TOTAL FINANCE	\$ 144,382.06	\$ 155,095.72	\$ 149,121.53	\$ 164,839.32	\$ 175,336.16	\$ 112,098.00	\$ 165,925.00

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
401.021	Earned Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401.022	Local Service Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403.011	Forms/Postage/Printing	\$ 1,300.00	\$ 964.00	\$ 1,381.00	\$ 4,321.00	\$ 2,500.00	\$ 1,989.00	\$ 2,500.00
403.012	Software/Hardware Updates	\$ 4,500.00	\$ 1,259.00	\$ 1,385.00	\$ 4,538.00	\$ 2,000.00	\$ -	\$ 2,000.00
	TOTAL TAX COLLECTION	\$ 5,800.00	\$ 2,223.00	\$ 2,766.00	\$ 8,859.00	\$ 4,500.00	\$ 1,989.00	\$ 4,500.00
400.061	Administrative Assistant	\$ 43,707.00	\$ 47,168.00	\$ 43,541.00	\$ 44,352.25	\$ 45,355.00	\$ 40,161.00	\$ 45,500.00
400.076	Overtime	\$ -	\$ -	\$ 422.00	\$ -	\$ 500.00	\$ -	\$ 500.00
400.070	Longevity	\$ 550.00	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -
400.071	Unused Time Buyout	\$ 2,100.00	\$ 1,050.00	\$ 3,442.00	\$ -	\$ 2,079.00	\$ 181.00	\$ 878.00
400.072	FICA	\$ 3,546.31	\$ 4,389.00	\$ 4,406.00	\$ 6,097.00	\$ 3,666.95	\$ 5,706.00	\$ 3,586.17
400.073	Pension Contribution	\$ 1,500.00	\$ 3,212.00	\$ 2,000.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
400.074	Health/Life/Disability	\$ 34,140.00	\$ 43,058.00	\$ 19,015.00	\$ 19,749.00	\$ 20,433.55	\$ 13,622.40	\$ 49,630.00
406.010	Office Supplies	\$ 3,000.00	\$ 3,125.00	\$ 2,443.00	\$ 2,554.00	\$ 3,000.00	\$ 1,981.00	\$ 3,000.00
406.012	Software/Hardware Upgrades	\$ 4,500.00	\$ 1,259.00	\$ 2,639.00	\$ 7,652.00	\$ 2,500.00	\$ 588.00	\$ 2,500.00
406.013	Managed Service Contract	\$ 13,000.00	\$ 11,828.00	\$ 16,329.00	\$ 19,177.00	\$ 11,000.00	\$ 11,842.00	\$ 18,000.00
400.200	Copier	\$ 3,100.00	\$ 1,483.00	\$ 1,582.00	\$ 1,392.00	\$ 1,500.00	\$ 1,145.00	\$ 1,500.00
406.021	Printing & Postage	\$ 5,000.00	\$ 5,171.00	\$ 7,721.00	\$ 6,492.00	\$ 7,000.00	\$ 6,070.00	\$ 7,000.00
406.022	Advertising	\$ 8,500.00	\$ 11,097.00	\$ 5,459.00	\$ 11,044.00	\$ 10,000.00	\$ 11,949.00	\$ 12,000.00
406.044	Web Site Maintenance	\$ 500.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ 500.00	\$ -	\$ 500.00
406.023	Codification	\$ 3,000.00	\$ 1,195.00	\$ 2,282.00	\$ 1,195.00	\$ 3,000.00	\$ 1,195.00	\$ 3,000.00
409.010	Capital Contribution	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
406.040	Internet/Phone	\$ 5,000.00	\$ 5,060.00	\$ 5,323.00	\$ 5,367.00	\$ 6,500.00	\$ 3,054.00	\$ 5,000.00
	TOTAL SECRETARY/CLERK	\$ 141,143.31	\$ 150,055.00	\$ 126,964.00	\$ 137,431.25	\$ 130,034.50	\$ 110,494.40	\$ 165,594.17
404.010	Solicitor - General	\$ 18,000.00	\$ 21,654.00	\$ 21,019.00	\$ 22,215.00	\$ 18,000.00	\$ 14,899.00	\$ 18,000.00
404.011	Solicitor - Other	\$ -	\$ -	\$ 38,194.00	\$ 11,550.00	\$ 10,000.00	\$ -	\$ 5,000.00
408.032	Solicitor - Zoning	\$ 1,200.00	\$ 4,573.00	\$ 6,312.00	\$ 4,946.00	\$ 5,000.00	\$ 2,375.00	\$ 5,000.00
408.037	Stenographer/ZHB	\$ 1,300.00	\$ 1,523.00	\$ 949.00	\$ 2,650.00	\$ 2,500.00	\$ 5,671.00	\$ 2,500.00
408.027	Solicitor Labor	\$ 5,000.00	\$ 399.00	\$ 2,209.00	\$ 869.00	\$ 5,000.00	\$ -	\$ 5,000.00
	TOTAL SOLICITOR	\$ 25,500.00	\$ 28,149.00	\$ 68,683.00	\$ 42,230.00	\$ 40,500.00	\$ 22,945.00	\$ 35,500.00

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
408.010	Engineer - General	\$ 20,000.00	\$ 8,697.00	\$ 17,849.00	\$ 14,209.00	\$ 15,000.00	\$ 9,742.00	\$ 15,000.00
408.021	Engineer - MS4	\$ 8,000.00	\$ 8,000.00	\$ 1,982.00	\$ 5,000.00	\$ 5,000.00	\$ 3,430.00	\$ 11,000.00
408.039	Engineer - Stormwater	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
408.011	Engineer - CDBG	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
408.013	Engineer - Parks & Recreation	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
408.038	Engineer - Zoning	\$ 1,000.00	\$ 3,042.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00
408.045	Engineer - Bridges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL ENGINEER	\$ 36,500.00	\$ 25,739.00	\$ 19,831.00	\$ 19,209.00	\$ 23,500.00	\$ 13,172.00	\$ 29,500.00
409.020	Building Supplies	\$ 6,500.00	\$ 6,612.00	\$ 6,035.00	\$ 5,390.00	\$ 6,500.00	\$ 4,140.00	\$ 6,500.00
409.030	Electric	\$ 13,000.00	\$ 18,953.00	\$ 12,117.00	\$ 10,713.00	\$ 12,500.00	\$ 9,506.00	\$ 15,000.00
409.031	Electric Public Works		\$ 201.00	\$ 4,841.00	\$ 4,029.00	\$ 5,000.00	\$ 3,138.00	\$ 5,000.00
409.032	UGI Main Street	\$ 10,500.00	\$ 11,792.00	\$ 11,581.00	\$ 7,226.00	\$ 10,000.00	\$ 7,856.00	\$ 11,780.00
409.033	UGI Public Works		26	\$ 3,059.00	\$ 2,402.00	\$ 4,000.00	\$ 2,955.00	\$ 4,000.00
409.021	Building Appraisal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
409.040	Maintenance	\$ 21,000.00	\$ 20,446.00	\$ 23,277.00	\$ 23,697.00	\$ 26,000.00	\$ 24,514.00	\$ 26,000.00
409.041	Wifi Public works		\$ 268.00	\$ 2,903.00	\$ 2,846.00	\$ 3,000.00	\$ 2,184.00	\$ 3,300.00
409.042	Fire Suppression		\$ -	\$ 1,704.00	\$ 2,377.00	\$ 1,500.00	\$ 2,610.00	\$ 2,000.00
409.070	Capital Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
409.050	Cleaning	\$ 5,000.00	\$ 3,744.00	\$ 3,264.00	\$ 3,182.00	\$ 5,000.00	\$ 2,776.00	\$ 4,000.00
409.053	FICA	\$ 382.50	\$ 286.00	\$ 250.00	\$ 239.00	\$ 382.50	\$ 212.00	\$ 306.00
406.050	Safety Committee	\$ 1,000.00	\$ 1,000.00	\$ 336.00	\$ 260.00	\$ 1,000.00	\$ 262.00	\$ 1,000.00
	TOTAL BUILDING	\$ 57,382.50	\$ 63,328.00	\$ 69,367.00	\$ 62,361.00	\$ 74,500.00	\$ 60,153.00	\$ 78,886.00

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
410.010	Chief Salary	\$ 102,214.00	\$ 107,043.00	\$ 82,807.00	\$ 70,311.00	\$116,918.08	\$ 79,582.00	\$ 122,763.98
410.700	Pension Contribution	\$ 2,044.00	\$ 2,100.00	\$ 1,076.00	\$ 733.00	\$2,338.00	\$ 1,169.00	\$ 2,455.00
410.020	Sergeant Salary	\$ -		\$ -	\$ -	\$ 102,222.82	\$ 69,385.00	\$ 107,333.96
410.030	Corporal	\$ 87,551.00	\$ 91,702.00	\$ 93,805.00	\$ -	\$96,222.82	\$ -	\$ -
410.040	Patrolmen 8	\$ 593,057.00	\$ 571,483.00	\$ 500,863.00	\$ 620,590.00	\$582,204.00	\$ 491,072.00	\$ 704,194.70
410.050	Investigator	\$ 86,051.00	\$ 90,202.00	\$ 92,417.00	\$ 94,190.00	\$97,722.82	\$ 74,795.00	\$ 102,608.96
410.080	Animal Control Officer	\$ 3,600.00	\$ 3,460.00	\$ 3,631.00	\$ 3,100.00	\$3,600.00	\$ 2,324.00	\$ 3,600.00
410.090	Overtime & Holidays	\$ 22,416.00	\$ 29,152.00	\$ 53,780.00	\$ 100,071.00	\$35,000.00	\$ 45,876.00	\$ 40,000.00
410.150	Court Time	\$ 4,400.00	\$ 1,156.00	\$ 1,020.00	\$ 2,409.00	\$3,500.00	\$ 1,815.00	\$ 4,200.00
410.160	Part Time Officers	\$ 85,377.00	\$ 118,518.00	\$ 62,279.00	\$ 114,235.00	\$60,000.00	\$ 64,702.00	\$ 17,000.00
410.170	Part Time OT	\$ 16,201.00	\$ 49,828.00	\$ 6,936.00	\$ 22,051.00	\$5,500.00	\$ 9,944.00	\$ 5,000.00
410.140	Differential	\$ 2,569.00	\$ 2,097.00	\$ 10,318.00	\$ 4,473.00	\$9,855.00	\$ 3,559.00	\$ 5,000.00
410.130	Uniform	\$ 15,000.00	\$ 19,854.00	\$ 13,573.00	\$ 14,091.00	\$16,500.00	\$ 10,972.00	\$ 16,500.00
	COVID Bonus	\$ -	\$ 35,000.00	\$ -	\$ -	\$-	\$ -	\$ -
410.190	Compensatory	\$ 31,066.00	\$ 108,884.00	\$ 186,119.00	\$ 43,026.00	\$41,000.00	\$ 36,210.00	\$ 11,544.00
410.110	Part time Clerk (\$20)	\$ 15,471.00	\$ 15,045.00	\$ 16,052.00	\$ 10,439.00	\$20,080.00	\$ 22,750.00	\$ 26,000.00
410.060	Crossing Guards	\$ 11,662.00	\$ 7,579.00	\$ 3,883.00	\$ 3,318.00	\$11,400.00	\$ 2,943.00	\$ 14,000.00
410.200	Longevity	\$ 14,740.00	\$ 15,070.00	\$ 13,200.00	\$ 11,550.00	\$14,630.00	\$ 13,685.00	\$ 10,120.00
410.280	Fire Marshall	\$ 600.00	\$ -	\$ -	\$ -	\$-	\$ -	\$ -
410.290	Sick Time Buyout	\$ 12,560.00	\$ 13,900.00	\$ 11,147.00	\$ 12,531.00	\$15,735.00	\$ 14,371.00	\$ 14,480.00
410.043	FICA	\$ 24,039.00	\$ 28,701.00	\$ 20,928.00	\$ 24,534.00	\$21,425.00	\$ 18,511.00	\$ 23,000.00
410.045	Health/Life/Disability	\$ 321,797.00	\$ 395,120.00	\$ 331,860.00	\$ 339,064.00	\$434,180.54	\$ 224,751.00	\$ 489,812.00
410.240	Legal Fees	\$ 3,000.00	\$ 10,127.00	\$ 22,025.00	\$ 58,272.00	\$15,000.00	\$ 15,434.00	\$ 7,500.00
410.120	Training	\$ 11,700.00	\$ 9,373.00	\$ 5,163.00	\$ 10,755.00	\$12,000.00	\$ 3,517.00	\$ 12,000.00
410.260	Operational Supplies	\$ 10,200.00	\$ 5,705.00	\$ 6,976.00	\$ 6,993.00	\$9,150.00	\$ 7,749.00	\$ 9,150.00
410.270	Criminal Inv. Supplies	\$ 1,500.00	\$ 1,332.00	\$ 37.00	\$ 740.00	\$1,500.00	\$ 1,478.00	\$ 1,500.00
410.300	Radios Repairs	\$ 1,800.00	\$ 668.00	\$ 1,275.00	\$ 422.00	\$1,500.00	\$ -	\$ 1,500.00
410.310	Office Supplies	\$ 2,500.00	\$ 2,019.00	\$ 552.00	\$ 1,183.00	\$2,000.00	\$ 1,052.00	\$ 2,000.00
410.330	Telephone	\$ 2,000.00	\$ 2,376.00	\$ 2,749.00	\$ 2,732.00	\$3,000.00	\$ 2,546.00	\$ 3,500.00
410.320	Cell Phone	\$ 12,000.00	\$ 9,254.00	\$ 8,955.00	\$ 7,019.00	\$8,700.00	\$ 4,545.00	\$ 7,000.00
410.340	Software/Hardware Upgrades	\$ 1,800.00	\$ 203.00	\$ -	\$ 1,577.00	\$4,000.00	\$ -	\$ 4,000.00
410.380	Civil Service	\$ -	\$ 2,325.00	\$ -	\$ 1,016.00	\$1,000.00	\$ 820.00	\$ 1,000.00
410.500	Vehicle Maintenance	\$ 18,650.00	\$ 33,439.00	\$ 17,941.00	\$ 7,679.00	\$13,500.00	\$ 10,467.00	\$ 13,500.00
410.550	Gas & Oil	\$ 16,500.00	\$ 27,058.00	\$ 18,900.00	\$ 18,431.00	\$20,000.00	\$ 12,078.00	\$ 17,500.00
410.350	Building Maintenance	\$ 900.00	\$ -	\$ 476.00	\$ 4,197.00	\$1,000.00	\$ 568.00	\$ 1,000.00
410.360	Licenses/Contracts	\$ 41,200.00	\$ 53,832.00	\$ 44,501.00	\$ 57,303.00	\$58,400.00	\$ 62,491.00	\$ 65,000.00
410.141	Senior Officer Pay	\$ 2,700.00	\$ 2,022.00	\$ 3,422.00	\$ 4,083.00	\$1,500.00	\$ 2,166.00	\$ 1,500.00
410.750	Police Pension MMO	\$ 141,608.00	\$ 39,295.00	\$ 16,285.00	\$ 65,123.00	\$46,620.00	\$ 46,620.00	\$ -
410.250	Community Outreach	\$ 4,200.00	\$ 4,801.00	\$ 5,181.00	\$ 4,391.00	\$5,200.00	\$ 2,014.00	\$ 5,000.00
410.800	Capital Contribution	\$ 32,000.00	\$ 37,000.00	\$ 37,000.00	\$ 37,000.00	\$37,000.00	\$ 37,000.00	\$ 37,000.00
	TOTAL POLICE DEPARTMENT	\$ 1,756,673.00	\$ 1,946,723.00	\$ 1,697,132.00	\$ 1,779,632.00	\$ 1,931,104.08	\$ 1,398,961.00	\$ 1,909,262.60

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
412.010	Contribution to Dewey Ambulance	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
412.020	Contribution to Parade	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
412.000	Contribution to Music in the Park	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 3,000.00
412.040	Contribution to Fireworks	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
412.030	Contribution to SVP	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CONTRIBUTIONS	\$ 14,000.00	\$ 5,000.00	\$ 6,000.00	\$ 10,000.00	\$ 19,000.00	\$ 5,000.00	\$ 18,000.00
400.050	Code Enforcement Salary	\$ 59,319.00	\$ 62,878.00	\$ 63,875.00	\$ 54,864.00	\$ 67,084.00	\$ 28,798.00	\$ 67,275.00
408.022	Contracted Code	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,442.00	\$ -
400.051	Longevity	\$ 450.00	\$ 500.00	\$ 550.00	\$ -	\$ -	\$ -	\$ -
400.052	Unused Time Buyout	\$ 2,851.00	\$ 2,726.00	\$ 2,939.00	\$ 3,196.00	\$ -	\$ -	\$ 1,322.00
400.053	FICA	\$ 4,790.43	\$ 4,837.00	\$ 5,110.00	\$ 4,094.00	\$ 5,131.93	\$ 1,712.00	\$ 5,247.67
400.054	Pension Contribution	\$ 2,686.00	\$ 4,417.00	\$ 3,267.00	\$ 2,976.00	\$ 4,341.68	\$ 3,000.00	\$ 3,000.00
400.055	Health/Life/Disability	\$ 34,140.00	\$ 39,856.53	\$ 40,973.00	\$ 36,948.00	\$ 44,300.55	\$ 10,622.00	\$ 49,630.00
400.056	Cell Phone/Ipad	\$ 1,400.00	\$ 1,254.00	\$ 960.00	\$ 979.00	\$ 1,000.00	\$ 660.00	\$ 1,000.00
400.057	Professional Development	\$ 600.00	\$ 302.00	\$ 279.00	\$ -	\$ 1,000.00	\$ 525.00	\$ 1,000.00
408.025	BIA Inspector	\$ 6,500.00	\$ 5,069.00	\$ 14,732.00	\$ 21,650.00	\$ 15,000.00	\$ 25,416.00	\$ 15,000.00
408.014	BIA Contruction Review	\$ 25,000.00	\$ 47,403.00	\$ 28,475.00	\$ 24,999.00	\$ 25,000.00	\$ 43,055.00	\$ 25,000.00
408.019	State Fees	\$ 850.00	\$ 747.00	\$ 310.00	\$ 1,398.00	\$ 1,000.00	\$ 364.00	\$ 1,000.00
400.058	Software/Hardware Upgrades	\$ 3,400.00	\$ 3,400.00	\$ 3,404.00	\$ 7,002.00	\$ 2,500.00	\$ 588.00	\$ 2,500.00
406.080	Vehicle Maintenance/Gas	\$ 750.00	\$ 463.00	\$ 473.00	\$ 379.00	\$ 500.00	\$ 335.00	\$ 500.00
400.059	Dues & Subscriptions	\$ 750.00	\$ 2,134.00	\$ 2,880.00	\$ 2,731.00	\$ 3,000.00	\$ 5,508.00	\$ 5,500.00
	TOTAL PLANNING & ZONING	\$ 143,486.43	\$ 175,986.53	\$ 168,227.00	\$ 161,216.00	\$ 169,858.16	\$ 179,025.00	\$ 177,974.67
415.010	Emergency Management Off.	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ 675.00	\$ 900.00
415.013	FICA	\$ 68.85	\$ 68.85	\$ 69.00	\$ 68.00	\$ 70.00	\$ 52.00	\$ 70.00
415.100	Supplies	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415.300	Phone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415.330	Emergency Call Systems	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00
415.350	Capital Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EMERGENCY MGMT.	\$ 2,468.85	\$ 968.85	\$ 969.00	\$ 968.00	\$ 1,470.00	\$ 727.00	\$ 1,470.00

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
430.010	PW Superintendent (60%)	\$ 75,000.00	\$ 76,275.00	\$ 79,482.00	\$ 82,990.00	\$ 51,510.79	\$ 33,547.00	\$ 54,086.00
430.012	Crew Leader Addl Pay	\$ 500.00	\$ 432.00	\$ 340.00	\$ -	\$ 500.00	\$ 770.00	\$ 500.00
430.020	Public Works Crew (4)	\$ 230,738.00	\$ 241,007.00	\$ 237,526.00	\$ 250,815.00	\$ 270,086.00	\$ 225,978.00	\$ 290,780.00
430.030	Seasonal Help	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430.040	Overtime	\$ 7,000.00	\$ 21,896.00	\$ 14,388.00	\$ 19,852.00	\$ 21,000.00	\$ 18,523.00	\$ 21,000.00
430.041	Longevity (5)	\$ 2,200.00	\$ 2,900.00	\$ 2,650.00	\$ 3,000.00	\$ 6,798.00	\$ 3,520.00	\$ 8,580.00
430.042	Unused Time Buyout (5)	\$ 6,900.00	\$ 6,242.00	\$ 8,373.00	\$ 6,671.00	\$ 8,034.20	\$ 7,535.00	\$ 9,737.00
430.043	FICA	\$ 24,658.86	\$ 27,207.00	\$ 29,248.00	\$ 32,683.00	\$ 27,381.57	\$ 27,241.00	\$ 29,428.25
430.044	Pension Contribution	\$ 9,000.00	\$ 18,514.00	\$ 12,568.00	\$ 12,638.00	\$ 15,517.03	\$ 16,358.00	\$ 16,900.00
430.045	Health/Life/Disability (3 + 2 family OPO)	\$ 94,070.00	\$ 126,809.00	\$ 130,136.00	\$ 151,085.00	\$ 114,459.43	\$ 76,701.00	\$ 131,465.00
430.046	Cell phone	\$ 3,000.00	\$ 3,840.00		\$ 3,800.00	\$ 3,360.00	\$ 3,200.00	\$ 3,360.00
430.047	Hardware Updates	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 422.00	\$ 500.00
430.100	Supplies/Small Equipment	\$ 6,500.00	\$ 3,861.00	\$ 6,500.00	\$ 6,386.00	\$ 7,500.00	\$ 5,066.00	\$ 7,500.00
430.110	Clothing Allowance	\$ 1,500.00	\$ 1,634.00	\$ 2,500.00	\$ 2,140.00	\$ 2,240.00	\$ 1,744.00	\$ 2,240.00
430.150	Road Maintenance	\$ 80,000.00	\$ 28,274.00	\$ 40,000.00	\$ 29,347.00	\$ 40,000.00	\$ 2,215.00	\$ 40,000.00
430.230	Equipment Rental	\$ 2,000.00	\$ 2,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
430.240	Bridge Inspections	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
430.500	Vehicle Maintenance	\$ 17,000.00	\$ 23,739.00	\$ 17,000.00	\$ 17,167.00	\$ 20,000.00	\$ 18,667.00	\$ 25,000.00
430.550	Gas & Oil	\$ 25,000.00	\$ 50,979.00	\$ 37,000.00	\$ 34,128.00	\$ 39,000.00	\$ 25,282.00	\$ 35,000.00
434.000	Street Lighting	\$ 80,000.00	\$ 94,627.00	\$ 80,000.00	\$ 89,822.00	\$ 92,000.00	\$ 53,835.00	\$ 92,000.00
433.000	Traffic Signal Maintenance	\$ 5,000.00	\$ 16,824.00	\$ 5,000.00	\$ 8,005.00	\$ 6,000.00	\$ 4,118.00	\$ 6,000.00
435.020	Storm Sewer Maintenance	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 1,850.00	\$ 5,000.00
435.000	Sidewalks & Curbs	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 4,342.00	\$ 5,000.00	\$ 5,927.00	\$ 7,500.00
430.800	Capital Contribution	\$ 40,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00
	TOTAL PUBLIC WORKS	\$ 721,566.86	\$ 795,060.00	\$ 749,711.00	\$ 790,871.00	\$ 774,887.02	\$ 568,499.00	\$ 825,576.25

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
450.020	Park Maintenance Crews (2)	\$ 116,920.00	\$ 119,030.00	\$ 128,526.00	\$ 96,308.00	\$ 135,088.00	\$ 101,610.00	\$ 140,714.00
450.030	PT Seasonal (5 @ 12 weeks/480 hrs)	\$ 28,000.00	\$ 37,893.00	\$ 35,000.00	\$ 18,149.00	\$ 35,000.00	\$ 28,082.00	\$ 35,000.00
450.040	Overtime	\$ 3,500.00	\$ 7,907.00	\$ 5,500.00	\$ 3,910.00	\$ 5,500.00	\$ 5,690.00	\$ 6,500.00
450.041	Longevity	\$ 550.00	\$ 650.00	\$ 750.00	\$ 400.00	\$ 1,650.00	\$ 2,202.00	\$ 1,870.00
450.042	Unused Time Buyout	\$ 2,090.00	\$ 2,209.00	\$ 2,401.00	\$ 2,256.00	\$ 2,360.00	\$ 2,241.00	\$ 2,871.00
450.043	FICA	\$ 11,556.09	\$ 13,338.00	\$ 13,174.54	\$ 11,773.00	\$ 13,739.25	\$ 11,599.00	\$ 14,302.06
450.044	Pension Contribution	\$ 3,000.00	\$ 6,425.00	\$ 4,000.00	\$ 3,985.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
450.045	Health/Life/Disability (2)	\$ 48,632.00	\$ 66,009.00	\$ 82,494.00	\$ 65,873.00	\$ 73,670.65	\$ 49,400.00	\$ 82,531.00
450.100	Supplies/Small Equipment	\$ 14,000.00	\$ 12,038.00	\$ 12,000.00	\$ 16,698.00	\$ 17,000.00	\$ 10,514.00	\$ 17,000.00
450.112	Clothing Allowance/phones	\$ 600.00	\$ 1,023.00	\$ 1,000.00	\$ 602.00	\$ 1,000.00	\$ 797.00	\$ 1,000.00
450.200	Utilities	\$ 3,700.00	\$ 4,348.00	\$ 4,000.00	\$ 3,577.00	\$ 5,000.00	\$ 3,061.00	\$ 5,000.00
450.230	Rental	\$ -	\$ 2,190.00	\$ 1,350.00	\$ 1,075.00	\$ 1,350.00	\$ 1,350.00	\$ 1,350.00
450.400	Maintenance	\$ 25,000.00	\$ 18,087.00	\$ 25,000.00	\$ 27,361.00	\$ 30,000.00	\$ 20,391.00	\$ 30,000.00
450.500	Vehicle Maintenance	\$ 4,000.00	\$ 4,525.00	\$ 5,000.00	\$ 5,144.00	\$ 5,500.00	\$ 5,367.00	\$ 7,500.00
450.600	Contribution to Rail Trail	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
450.610	Contribution to Plaza & Auth. Fountain	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
450.550	Gas & Oil	\$ 5,000.00	\$ 8,775.00	\$ 8,100.00	\$ 5,270.00	\$ 6,000.00	\$ 3,481.00	\$ 5,500.00
450.660	Summer Recreation Program	\$ -	\$ -	\$ 9,000.00	\$ 8,855.00	\$ 9,000.00	\$ -	\$ 9,000.00
450.800	Capital Contribution	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
	TOTAL PARK & RECREATION	\$ 293,548.09	\$ 315,447.00	\$ 349,295.54	\$ 272,236.00	\$ 359,857.90	\$ 263,785.00	\$ 378,138.06
406.070	Library Appropriation	\$ 54,816.00	\$ 64,105.00	\$ 61,541.00	\$ 63,420.00	\$ 65,259.00	\$ 54,382.00	\$ 67,151.50
	TOTAL LIBRARY	\$ 54,816.00	\$ 64,105.00	\$ 61,541.00	\$ 63,420.00	\$ 65,259.00	\$ 54,382.00	\$ 67,151.50

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
453.030	Pool Manager & Concession Manager	\$ 7,600.00	\$ 7,937.00	\$ 22,000.00	\$ 18,500.00	\$ 19,500.00	\$ 19,502.00	\$ 19,500.00
453.040	Refreshment Stand Salaries/Ticket Booth	\$ 14,408.00	\$ 31,364.00	\$ 13,600.00	\$ 13,085.00	\$ 30,000.00	\$ 31,855.00	\$ 30,000.00
453.010	Lifeguards	\$ 53,712.50	\$ 33,450.00	\$ 81,144.00	\$ 69,691.00	\$ 101,130.00	\$ 72,083.00	\$ 90,000.00
453.020	Locker Room	\$ 5,200.00	\$ 32,040.00	\$ 4,500.00	\$ 4,551.00	\$ 4,600.00	\$ 4,545.00	\$ 4,600.00
453.050	Ticket Booth	\$ 9,600.00	\$ 11,016.00	\$ 11,175.00	\$ 11,500.00	\$ -	\$ -	\$ -
453.013	FICA	\$ 6,924.82	\$ 6,680.00	\$ 10,130.05	\$ 9,212.00	\$ 11,875.10	\$ 10,064.00	\$ 11,023.65
453.110	Uniforms	\$ 2,200.00	\$ 121.00	\$ 1,000.00	\$ 1,684.00	\$ 1,800.00	\$ 1,816.00	\$ 2,000.00
453.150	Supplies/Equipment	\$ 6,200.00	\$ 6,075.00	\$ 8,000.00	\$ 6,291.00	\$ 12,000.00	\$ 5,972.00	\$ 12,000.00
453.160	Chemicals	\$ 9,500.00	\$ 15,952.00	\$ 16,000.00	\$ 14,345.00	\$ 17,500.00	\$ 11,010.00	\$ 15,000.00
453.200	Utilities	\$ 3,600.00	\$ 8,972.00	\$ 6,000.00	\$ 5,216.00	\$ 4,500.00	\$ 4,795.00	\$ 5,200.00
453.260	Ticket Printing	\$ 500.00	\$ -	\$ 600.00	\$ 532.00	\$ 600.00	\$ 244.00	\$ 600.00
453.280	Pool Maintenance	\$ 5,500.00	\$ 4,159.00	\$ 6,000.00	\$ 7,364.00	\$ 8,000.00	\$ 7,671.00	\$ 8,000.00
453.400	Taxable Food	\$ 19,000.00	\$ 26,727.00	\$ 19,000.00	\$ 23,928.00	\$ 25,000.00	\$ 22,131.00	\$ 25,000.00
453.410	Taxable Soda	\$ 6,000.00	\$ 3,788.00	\$ 6,000.00	\$ 7,171.00	\$ 7,000.00	\$ 3,721.00	\$ 7,000.00
453.420	Water/Candy	\$ 5,000.00	\$ 2,429.00	\$ 500.00	\$ 2,144.00	\$ 2,000.00	\$ 1,782.00	\$ 2,000.00
453.440	PA Sales & Use Tax	\$ 1,700.00	\$ 3,059.00	\$ 2,000.00	\$ 2,395.00	\$ 2,500.00	\$ 1,603.00	\$ 2,500.00
453.800	Capital Contribution	\$ 25,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
453.060	Certification Reimbursement	\$ -	\$ 10,258.00	\$ 18,000.00	\$ 3,092.00	\$ 2,500.00	\$ 3,300.00	\$ 2,500.00
	TOTAL POOL	\$ 181,645.32	\$ 214,027.00	\$ 235,649.05	\$ 210,701.00	\$ 260,505.10	\$ 212,094.00	\$ 246,923.65
475.000	Contingency	\$ 500.00	\$ -	\$ 5,000.00	\$ 2,500.00	\$ 10,000.00	\$ -	\$ 10,000.00
	Employee Recognition/Retention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
471.110	Debt Service - Principal	\$ 95,062.00	\$ 82,975.00	\$ 100,446.00	\$ 79,846.00	\$ 82,045.00	\$ 61,324.00	\$ 84,305.00
471.200	Debt Service - Interest	\$ 35,162.00	\$ 46,951.00	\$ 29,778.00	\$ 49,918.00	\$ 47,719.00	\$ 35,998.00	\$ 45,459.00
	TOTAL CONTINGENCY & DEBT	\$ 130,724.00	\$ 129,926.00	\$ 135,224.00	\$ 132,264.00	\$ 139,764.00	\$ 97,322.00	\$ 151,764.00

Acct. No.	Description	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
486.160	Workers Compensation	\$ 82,000.00	\$ 71,798.00	\$ 76,334.00	\$ 56,950.00	\$ 81,556.00	\$ 81,556.00	\$ 97,528.00
489.020	Unemployment	\$ 12,000.00	\$ 17,475.00	\$ 12,000.00	\$ 16,428.00	\$ 16,836.00	\$ 11,193.00	\$ 12,000.00
	MMO	\$ -	\$ -	\$ 22,500.00	\$ 29,986.34	\$ -	\$ -	
487.052	Retiree Benefits	\$ 99,353.00	\$ 69,098.00	\$ 66,456.36	\$ 65,544.00	\$ 88,603.92	\$ 46,903.00	\$ 101,613.00
487.054	Retiree Benefits - Authority	\$ 4,651.00	\$ 5,054.00	\$ 10,417.18	\$ 3,122.00	\$ -	\$ -	\$ -
487.500	Health Care Benefits Authority	\$ 243,970.00	\$ 256,330.00	\$ 264,299.76	\$ 59,434.00	\$ -	\$ -	\$ -
487.070	Foreign Fire Insurance	\$ 34,026.00	\$ 38,342.00	\$ 38,343.00	\$ 37,334.00	\$ 38,334.00	\$ 41,102.00	\$ 41,102.00
486.010	Employee Blanket	\$ 700.00	\$ 699.00	\$ 700.00	\$ 410.00	\$ 750.00	\$ 363.00	\$ 450.00
486.020	Excess Catastrophic	\$ 16,701.00	\$ 14,068.00	\$ 14,200.00	\$ 13,847.00	\$ 14,200.00	\$ 15,827.00	\$ 16,500.00
486.030	Auto	\$ 17,852.00	\$ 18,939.00	\$ 18,500.00	\$ 27,041.00	\$ 28,000.00	\$ 29,096.00	\$ 31,000.00
486.040	Flood	\$ 4,408.00	\$ 3,223.00	\$ 3,500.00	\$ 3,269.00	\$ 3,500.00	\$ 3,265.00	\$ 3,500.00
486.090	Police Enforcement	\$ 23,197.00	\$ 15,157.00	\$ 16,000.00	\$ 13,707.00	\$ 15,000.00	\$ 14,946.00	\$ 16,000.00
486.100	Public Officials Bond	\$ 4,871.00	\$ 5,774.00	\$ 6,000.00	\$ 4,110.00	\$ 4,300.00	\$ 4,141.00	\$ 4,300.00
486.134	Property	\$ 17,826.00	\$ 21,614.00	\$ 22,000.00	\$ 33,595.00	\$ 33,370.00	\$ 38,008.00	\$ 39,000.00
486.133	Liability	\$ 3,930.00	\$ 4,531.00	\$ 4,700.00	\$ 5,837.00	\$ 6,000.00	\$ 6,235.00	\$ 6,500.00
486.131	Heart & Lung	\$ 2,600.00	\$ 2,835.00	\$ -	\$ -	\$ -	\$ 2,608.00	\$ 2,500.00
486.132	Herb & Pesticide	\$ 559.00	\$ 559.00	\$ 600.00	\$ 559.00	\$ 600.00	\$ 559.00	\$ 600.00
486.135	Cyber Insurance	\$ 2,900.00	\$ 4,774.00	\$ 5,000.00	\$ 1,850.00	\$ 1,850.00	\$ 2,420.00	\$ 2,500.00
486.141	Tax Collector Bond	\$ 1,300.00	\$ 2,540.00	\$ 1,300.00	\$ 1,299.00	\$ 1,300.00	\$ -	\$ 1,300.00
486.136	Builders Risk	\$ -	\$ 8,047.00	\$ -	\$ -	\$ -	\$ -	\$ -
486.150	Volunteer coverage	\$ 301.00	\$ 300.00	\$ 350.00	\$ 301.00	\$ 350.00	\$ 301.00	\$ 350.00
	TOTAL INSURANCE	\$ 573,145.00	\$ 561,157.00	\$ 583,200.30	\$ 374,623.34	\$ 334,549.92	\$ 298,523.00	\$ 376,743.00
492.00	Interfund Operating Transfers			\$ -	\$ -	\$ -		
	TOTAL EXPENSES	\$ 4,461,442.91	\$ 4,802,633.10	\$ 4,594,836.42	\$ 4,407,837.91	\$ 4,685,539.29	\$ 3,544,943.40	\$ 4,825,609.92
	REVENUE ALL SOURCES	\$ 4,477,918.00	\$ 4,692,233.00	\$ 4,851,579.55	\$ 4,978,213.00	\$ 4,716,232.76	\$ 4,453,367.00	\$ 4,739,344.00
	REVENUE OVER (UNDER) EXP.	\$ 16,475.09	\$ (110,400.10)	\$ 256,743.13	\$ 570,375.09	\$ 30,693.47	\$ 908,423.60	\$ (86,265.92)
	Use from Fund Balance/Transfer to Capital	\$ 400,000.00	\$ 542,028.00	\$ 95,251.02	\$ -	\$ -	\$ -	\$ -
	REMAINING FUND BALANCE	\$ 1,432,302.09	\$ 1,260,442.90	\$ 2,112,707.11	\$ 823,864.09	\$ 733,461.47	\$ 2,636,569.60	\$ 926,734.08

Borough of Hellertown 2026 B									
SANITATION FUND (09)									
Acct. No.	Description	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
Income									
	Fund Balance January 1	\$ 222,066.47	\$ 338,543.00	\$ 206,837.96	\$ 399,695.00	\$ 280,718.00	\$ 327,115.00	\$ 455,028.00	\$ 440,324.00
360.010	Sanitation Fees Base	\$ 505,000.00	\$ 520,703.00	\$ 526,842.00	\$ 534,930.00	\$ 578,498.00	\$ 573,690.00	\$ 613,074.00	\$ 613,000.00
360.011	Recycling Fees Base	\$ 273,000.00	\$ 289,027.00	\$ 287,459.00	\$ 294,184.00	\$ 459,039.00	\$ 490,381.00	\$ 448,906.00	\$ 449,000.00
360.030	Sanitation Licns	\$ 5,000.00	\$ 5,251.00	\$ 9,000.00	\$ 22,037.00	\$ 25,397.00	\$ 20,000.00	\$ 4,193.00	\$ 5,000.00
360.020	Sanitation/Recycling Penalty	\$ 30,000.00	\$ 12,400.00	\$ 12,000.00	\$ 10,187.00	\$ 17,564.00	\$ 18,488.00	\$ 16,385.00	\$ 18,000.00
360.040	Recycling Licns	\$ 1,000.00	\$ 1,816.00	\$ 1,500.00	\$ 7,612.00	\$ 8,448.00	\$ 7,000.00	\$ 1,844.00	\$ 5,000.00
321.030	Host Municipality Fee	\$ 231.00	\$ 78.00	\$ 230.00	\$ 54.00	\$ 68.00	\$ 78.00	\$ 78.00	\$ 78.00
320.040	Dumpster Permits	\$ 800.00	\$ 2,475.00	\$ 2,000.00	\$ 750.00	\$ 1,875.00	\$ 1,875.00	\$ 1,425.00	\$ 1,500.00
370.342	Recycling Bins	\$ 100.00	\$ 330.00	\$ 150.00	\$ 190.00	\$ 130.00	\$ 150.00	\$ 160.00	\$ 160.00
360.070	Sanitation/Recycling Delinquent	\$ 18,000.00	\$ 8,399.00	\$ 15,000.00	\$ 4,850.00	\$ 13,640.00	\$ 11,000.00	\$ 10,354.00	\$ 12,000.00
370.341	Dumpster Purchases/Rentals	\$ 3,000.00	\$ 16,192.00	\$ 3,000.00	\$ 6,278.00	\$ 13,650.00	\$ 5,000.00	\$ 3,566.00	\$ 5,000.00
350.030	904 Performance Grants	\$ 10,000.00	\$ 10,148.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 8,050.00	\$ 8,050.00
360.013	Add'l Garbage Pick up	\$ 500.00	\$ 600.00	\$ 400.00	\$ 1,015.00	\$ 1,875.00	\$ 2,000.00	\$ 375.00	\$ 1,000.00
340.010	Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 1,445.00	\$ 3,600.00	\$ 3,768.00	\$ 4,000.00
370.345	Miscellaneous Income	\$ 300.00	\$ 1,707.00	\$ 300.00	\$ 1,816.00	\$ 3,755.00	\$ 1,000.00	\$ 863.00	\$ 1,000.00
370.347	Atty. Filing Fees	\$ 5,300.00	\$ 9,931.00	\$ 6,000.00	\$ 23,891.00	\$ 39,912.00	\$ 18,000.00	\$ 7,416.00	\$ 5,000.00
370.349	Compost Center Cards	\$ -	\$ -	\$ -	\$ 1,825.00	\$ 1,675.00	\$ 1,825.00	\$ -	\$ -
370-350	Williams Township	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 5,000.00	\$ -	\$ -
	Total Sanitation & Recycling	\$ 852,231.00	\$ 879,094.00	\$ 873,881.00	\$ 907,794.00	\$ 1,175,296.00	\$ 1,169,087.00	\$ 1,120,457.00	\$ 1,127,788.00
	Total with Fund Balance	\$ 1,074,297.47	\$ 1,217,637.00	\$ 1,080,718.96	\$ 1,307,489.00	\$ 1,456,014.00	\$ 1,496,202.00	\$ 1,575,485.00	\$ 1,568,112.00
Expense									
		2022 Budget	2022 Actual	2023 Budget	Actual	2024 Actual	2025 Budget	2025 to September	2026 Proposed
427-010	Public Works Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,340.53	\$ 24,979.00	\$ 36,057.00
427.010	Sanitation Crew (3)	\$ 172,008.00	\$ 193,148.00	\$ 179,915.00	\$ 198,168.00	\$ 196,895.00	\$ 180,685.00	\$ 149,800.00	\$ 194,638.00
427.020	PT Seasonal	\$ 3,500.00	\$ 1,876.00	\$ 3,500.00	\$ 2,679.00	\$ -	\$ 3,500.00	\$ 198.00	\$ 2,000.00
427.012	Senior Administrative Assistant	\$ 45,455.00	\$ 47,788.00	\$ 47,273.00	\$ 47,273.00	\$ 48,572.00	\$ 50,030.00	\$ 36,560.00	\$ 56,284.00
427.052	Compost Center OT	\$ 6,943.65	\$ 7,481.00	\$ 7,000.00	\$ 4,765.00	\$ -	\$ 7,500.00	\$ 7,792.00	\$ 8,500.00
427.030	Longevity	\$ 1,200.00	\$ 1,300.00	\$ 1,400.00	\$ 1,400.00	\$ 800.00	\$ 3,102.00	\$ -	\$ 3,366.00
427.050	Overtime	\$ 12,000.00	\$ 10,589.00	\$ 14,000.00	\$ 4,492.00	\$ 3,521.00	\$ 7,000.00	\$ 3,459.00	\$ 7,000.00
427.051	Unused Time Buyout	\$ 5,733.34	\$ 5,455.00	\$ 5,196.00	\$ 6,017.00	\$ 4,421.00	\$ 4,616.80	\$ 1,702.00	\$ 3,035.00
427.013	FICA	\$ 18,883.41	\$ 18,327.00	\$ 19,758.73	\$ 18,298.00	\$ 19,637.00	\$ 23,635.46	\$ 14,413.00	\$ 23,282.31
427.014	Pension Contribution	\$ 8,909.00	\$ 8,000.00	\$ 9,000.00	\$ 6,000.00	\$ 6,000.00	\$ 14,887.00	\$ 12,000.00	\$ 14,284.00
427.015	Health/Life/Disability (4)	\$ 123,902.16	\$ 147,993.00	\$ 178,093.00	\$ 151,208.00	\$ 153,022.00	\$ 179,894.32	\$ 90,150.00	\$ 181,792.00
427.019	Atty Filing Fees	\$ 5,000.00	\$ 6,807.00	\$ 5,000.00	\$ 19,001.00	\$ 32,683.00	\$ 10,000.00	\$ 7,206.00	\$ 10,000.00
427.018	Software/Hardware Upgrades	\$ 12,000.00	\$ 11,194.00	\$ 12,000.00	\$ 13,573.00	\$ 22,478.00	\$ 16,000.00	\$ 8,229.00	\$ 10,000.00
427.060	Supplies	\$ 3,000.00	\$ 2,264.00	\$ 4,000.00	\$ 2,629.00	\$ 2,958.00	\$ 4,000.00	\$ 2,271.00	\$ 5,000.00
427.080	Clothing Allowance	\$ 3,000.00	\$ 2,604.00	\$ 3,000.00	\$ 2,849.00	\$ 2,465.00	\$ 3,660.00	\$ 2,040.00	\$ 3,660.00
427.070	Dumpster Purchases	\$ 3,000.00	\$ 13,111.00	\$ 3,000.00	\$ 12,726.00	\$ 12,476.00	\$ 8,000.00	\$ 4,468.00	\$ 8,000.00
427.100	Postage and Printing	\$ 2,000.00	\$ 2,096.00	\$ 2,000.00	\$ 1,392.00	\$ 2,970.00	\$ 3,000.00	\$ 316.00	\$ 3,000.00
427.110	Vehicle GPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 455.00	\$ 1,000.00
427.200	Landfill Charges	\$ 183,600.00	\$ 193,573.00	\$ 200,000.00	\$ 197,189.00	\$ 202,183.00	\$ 220,000.00	\$ 163,509.00	\$ 220,000.00
426.010	Recycling Charges	\$ 181,032.00	\$ 182,985.00	\$ 181,032.00	\$ 184,152.00	\$ 268,440.00	\$ 268,484.00	\$ 223,700.00	\$ 268,484.00
426.020	Recycling Coordinator Fee	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00
426.030	Recycling Events	\$ 10,000.00	\$ -	\$ 5,000.00	\$ 2,419.00	\$ 3,655.00	\$ 5,000.00	\$ 1,296.00	\$ 5,000.00
426.050	Vehicle Maintenance	\$ 15,500.00	\$ 24,163.00	\$ 15,500.00	\$ 18,405.00	\$ 23,572.00	\$ 22,000.00	\$ 26,364.00	\$ 30,000.00
426.060	Gas & Oil	\$ 14,000.00	\$ 18,356.00	\$ 16,000.00	\$ 13,182.00	\$ 13,394.00	\$ 16,000.00	\$ 11,504.00	\$ 16,000.00
426.080	Capital Contribution	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
426.070	Track Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
426.090	Compost Center	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	\$ 13,058.00	\$ 12,753.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
426.071	Street Sweeper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Worker's Comp	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00	\$ 16,000.00
	Total Expense	\$ 870,018.56	\$ 938,460.00	\$ 941,017.73	\$ 949,725.00	\$ 1,061,745.00	\$ 1,149,185.11	\$ 856,261.00	\$ 1,174,732.31
	Revenue w/Fund Balance	\$ 1,074,297.47	\$ 1,217,637.00	\$ 1,080,718.96	\$ 1,307,489.00	\$ 1,456,014.00	\$ 1,496,202.00	\$ 1,575,485.00	\$ 1,568,112.00
	Fund Balance Expenses (to capital)	\$ (17,787.56)	\$ -	\$ (67,136.73)	\$ (67,136.73)	\$ -	\$ (200,000.00)	\$ -	\$ -
	Total Revenue Over (Under) Expense	\$ (0.00)	\$ (59,366.00)	\$ 0.00	\$ 25,205.73	\$ 113,551.00	\$ 19,901.89	\$ 264,196.00	\$ (46,944.31)

The Borough of Hellertown						
FIRE FUND (03)						
Acct. No.	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget	
Income						
	Fund Balance	\$ 124,070.00	\$ 116,572.52	\$ 114,987.00	\$ 94,280.00	
300.04	Fire Tax - Discount	\$ 158,827.00	\$ 159,237.00	\$ 159,699.00	\$ 160,000.00	
300.02	Fire Tax - Base	\$ 21,298.00	\$ 19,893.00	\$ 20,829.00	\$ 20,900.00	
300.03	Fire Tax - Penalty	\$ 5,980.00	\$ 7,193.00	\$ 5,334.00	\$ 3,500.00	
300.05	Fire Tax - Prior	\$ 911.00	\$ 2,540.00	\$ 2,625.00	\$ 2,600.00	
300.06	Fire Tax - Delinq.	\$ 3,605.00	\$ 10,674.00	\$ 10,817.00	\$ 8,700.00	
300.08	PA Fire Recovery Reimbursement	\$ -	\$ -	\$ 3,478.00	\$ 5,000.00	
300.09	Interim Billing	\$ 180.00	\$ 634.00	\$ 342.00	\$ -	
370.3	Grants & Misc. Income	\$ -	\$ -	\$ -	\$ -	
	Transfer from Fund Balance	\$ -	\$ 9,361.30		\$ -	
	TOTAL FIRE TAX	\$ 190,801.00	\$ 209,532.30	\$ 203,124.00	\$ 200,700.00	
340.11	Fire Checking Interest	\$ -	\$ -	\$ 322.00	\$ 250.00	
340.14	Fire Custody Acct Interest	\$ -	\$ -	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	
	TOTAL INTEREST	\$ -	\$ -	\$ 322.00	\$ 250.00	
	TOTAL INCOME	\$ 190,801.00	\$ 209,532.30	\$ 203,446.00	\$ 200,950.00	
	TOTAL INCOME W/ FUND BALANCE	\$ 314,871.00	\$ 326,104.82	\$ 318,433.00	\$ 295,230.00	

Acct. No.	Description	2022 Actual	2023 Actual	2024 Actual	2025 Budget
Expense					
411.02	Fire Chief Salary	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -
411.03	Asst. Chief Salary	\$ -	\$ 1,200.00	\$ -	\$ -
411.04	Engineer Salary	\$ -	\$ -	\$ -	\$ -
411.043	FICA	\$ 229.50	\$ 321.30	\$ -	\$ -
411.05	Chemicals	\$ -	\$ 1,000.00	\$ -	\$ 1,500.00
411.06	Clothing	\$ -	\$ 1,000.00	\$ -	\$ -
403.012	Tax Forms/Postage	\$ 2,180.00	\$ 2,200.00	\$ 5,541.00	\$ 2,500.00
411.07	Radio Maint.	\$ 58.00	\$ -	\$ -	\$ -
411.08	Physical Exams	\$ -	\$ 4,000.00	\$ 388.00	\$ 3,000.00
411.09	Office Supplies	\$ -	\$ -	\$ -	\$ -
411.1	Travel & Training	\$ 2,800.00	\$ 4,000.00	\$ 3,000.00	\$ 3,000.00
411.11	Recruitment/Retention	\$ 11,178.00	\$ 10,000.00	\$ 9,459.00	\$ 20,000.00
411.13	Telephones	\$ 719.00	\$ 1,440.00	\$ -	\$ -
411.014	Auto Insurance	\$ 4,036.00	\$ 5,000.00	\$ 4,805.00	\$ 5,000.00
411.015	Excess Umbrella	\$ 884.00	\$ 1,000.00	\$ 1,128.00	\$ 1,200.00
411.016	Portable Equipment	\$ 220.00	\$ -	\$ 282.00	\$ 300.00
	Worker's Compensation	\$ 18,294.00	\$ 19,000.00	\$ 23,252.00	\$ 26,000.00
411.15	Vehicle Maintenance	\$ 19,107.00	\$ 15,000.00	\$ 29,392.00	\$ 25,000.00
411.16	Gasoline / Oil	\$ 5,859.00	\$ 3,000.00	\$ 3,616.00	\$ 3,000.00
411.17	Minor Equipment	\$ -	\$ -	\$ -	\$ -
411.18	Hose	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
411.19	Contingency	\$ 269.00	\$ 500.00	\$ -	\$ 1,000.00
411.2	Capital Contribution	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	\$ 85,300.00
411.21	Building Rental	\$ 15,400.00	\$ 13,200.00	\$ 13,200.00	\$ 15,000.00
472	PEMA Loan Payment	\$ -		\$ -	\$ -
	Grant Writing	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
	Total Expense	\$ 194,233.50	\$ 201,861.30	\$ 206,063.00	\$ 198,800.00
	Revenue Over (Under) Expense	\$ (3,432.50)	\$ 7,671.00	\$ (2,617.00)	\$ 2,150.00
	Revenue Over (Under) expense w/ Fund Balance	\$ 120,637.50	\$ 124,243.52	\$ 112,370.00	\$ 96,430.00
	11/3/2025				

The Borough of Hellertown									
LIQUID FUELS (35)									
Acct. No.	Description	2022 Budget	2022 Actual	2023 Budget	2023 YTD	2024 Budget	2025 Budget	2025 to September	2026 Proposed
	Fund Balance	\$ 91,177.00	\$ 91,177.00	\$ 16,159.52	\$ 6,699.00	\$ 11,485.00	\$ 20,483.00	\$ 38,130.00	\$ 38,130.00
	Income								
340.050	Liquid Fuels	\$ 166,596.00	\$ 171,203.00	\$ 173,691.00	\$ 175,144.00	\$ 174,000.00	\$ 176,000.00	\$ 174,400.00	\$ 169,848.00
340.060	Interest - Checking	\$ 100.00	\$ 76.00	\$ 55.00	\$ 20.00	\$ 36.00	\$ 100.00	\$ 430.00	\$ 500.00
340.070	Winter Maintenance Agreement	\$ -	\$ 9,364.00	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Highway Aid	\$ 166,696.00	\$ 180,643.00	\$ 182,746.00	\$ 175,164.00	\$ 174,036.00	\$ 176,100.00	\$ 174,830.00	\$ 170,348.00
	Total Highway Aid + Fund Balance	\$ 257,873.00	\$ 271,820.00	\$ 198,905.52	\$ 181,863.00	\$ 185,521.00	\$ 196,583.00	\$ 212,960.00	\$ 208,478.00
	Expense								
432.000	Snow Maintenance (Salt)	\$ 26,000.00	\$ 18,258.00	\$ 26,000.00	\$ 13,229.00	\$ 26,000.00	\$ 20,000.00	\$ 22,954.00	\$ 20,000.00
433.000	Traffic Signals/Signs	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$ 1,900.00	\$ 5,000.00	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00
435.000	Sidewalk & Curbs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
436.000	Storm Sewers	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
438.000	Maintenance & Repairs	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
439.000	Street Construction	\$ 150,000.00	\$ 269,722.00	\$ 150,000.00	\$ 155,252.00	\$ 150,000.00	\$ 160,000.00	\$ 131,724.00	\$ 160,000.00
	Total Expense	\$ 186,000.00	\$ 290,480.00	\$ 191,000.00	\$ 170,381.00	\$ 191,000.00	\$ 195,000.00	\$ 157,178.00	\$ 195,000.00
	Revenue + Fund Balance	\$ 257,873.00	\$ 271,820.00	\$ 198,905.52	\$ 181,863.00	\$ 185,521.00	\$ 196,583.00	\$ 212,960.00	\$ 208,478.00
	Total Revenue Over (Under) Expense	71,873.00	(18,660.00)	7,905.52	11,482.00	(5,479.00)	1,583.00	55,782.00	13,478.00