



Borough of Big Beaver

Budget Overview: 2025

	TOTAL
Income	
301.000 TAXES	
301.100 Real Estate Tax Current Year	410,000.00
301.101 Fire Hydrant Levy	8,860.00
301.400 Real Estate Delinquent	20,000.00
310.010 Per Capita Tax Current Year	3,500.00
310.030 Per Capita Delinquent	2,000.00
310.100 Real Estate Transfer Tax	25,000.00
310.210 Earned Income Tax	380,000.00
310.220 Earned Income Prior Year	100.00
310.510 Local Service Tax	60,000.00
310.600 Amusement Tax	1,500.00
Total 301.000 TAXES	910,960.00
320.000 LICENSES AND PERMITS	
321.320 Junk Yard License	200.00
321.610 Peddlers Permits	35.00
321.800 Cable Franchise Fee	15,800.00
331.110 Vehicle Code Violations	4,500.00
Total 320.000 LICENSES AND PERMITS	20,535.00
340.000 INTEREST AND RENTS	
340.250 Rent of Park Pavilions	2,000.00
341.000 Interest Earnings	35,000.00
Total 340.000 INTEREST AND RENTS	37,000.00
354.000 STATE FUNDING	
354.032 Sherwood Bridge DCED	240,000.00
354.040 Comfort Station Grant	23,790.00
355.010 PURTA	700.00
355.040 Liquor Licenses	400.00
355.050 Municipal Pension State Aid	2,475.00
355.070 Foreign Fire Insurance Premium	11,000.00
355.090 Act 13 Impact Fee	8,000.00
356.020 State Game Lands	100.00
358.300 PennDOT Maint Agreement	35,420.49
Total 354.000 STATE FUNDING	321,885.49
360.000 CHARGES FOR SERVICES	
361.310 Subdivision & Land Develop Plan	750.00
361.340 Conditional Use/Zoning Hearing	200.00
362.410 Building Permits	20,000.00
362.440 Sewage Permits	1,500.00
362.460 Driveway/Drainage Permits	120.00
362.470 Heavy Hauling Permits	700.00



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	TOTAL
Total 360.000 CHARGES FOR SERVICES	23,270.00
370.000 MISCELLANEOUS	
380.010 Municipal Lein Letters	1,000.00
Total 370.000 MISCELLANEOUS	1,000.00
Total Income	\$1,314,650.49
Expenses	
400.000 GENERAL GOV LEGISLATIVE/EXEC	
400.050 Salaries of Elected Officials	13,125.00
400.420 Dues/Subs/Memberships EO	1,800.00
400.460 Conventions & Seminars	500.00
401.050 Mayor Salary	2,500.00
401.420 Dues/Subs/Memberships	100.00
402.310 Auditor	7,725.00
Total 400.000 GENERAL GOV LEGISLATIVE/EXEC	25,750.00
403.000 TAX COLLECTION	
403.050 Tax Collector's Salary	4,980.00
403.210 Supplies	1,000.00
403.340 Advertising/Printing	800.00
Total 403.000 TAX COLLECTION	6,780.00
405.000 GENERAL GOV. ADMINISTRATIVE	
404.310 Legal Services	8,000.00
405.140 Salary of Secretary	52,790.40
405.150 Wages Office Clerk	8,112.00
405.350 Insurance & Bonding	500.00
405.390 Bank Charges	300.00
405.460 Conventions & Seminars	300.00
406.210 Office Supplies	4,000.00
406.211 Copier	2,000.00
406.280 Payroll Processing	2,500.00
406.300 Other Services & Charges	13,000.00
406.340 Advertising & Printing	4,000.00
407.220 Computer Hardware/Software Sup	2,500.00
407.310 Computer Services	3,500.00
408.310 Engineer	7,000.00
Total 405.000 GENERAL GOV. ADMINISTRATIVE	108,502.40
409.000 GEN GOV. MUNICIPAL BUILDINGS	
409.250 Repair and Maintenance	5,100.00
409.260 Minor Equipment Purchase	500.00
409.320 Telephone Charges	1,700.00
409.361 Electricity (Boro Bldg & Gar)	5,500.00
409.362 Gas/Heating (Boro Bldg & Gar)	12,000.00



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409.365 Garbage & Spring Clean Up	11,500.00
409.366 Water & Sewage	1,000.00
409.480 Internet	5,500.00
Total 409.000 GEN GOV. MUNICIPAL BUILDINGS	42,800.00
410.000 PUBLIC SAFETY POLICE/FD	
410.450 Contracted Police Service	163,864.85
411.310 Professional Services	104,563.20
411.350 Fire Dept Insurance (Liab & WC)	14,706.00
411.366 Fire Hydrant	8,860.00
411.540 Contributions Grants	79,500.00
411.541 Foreign Fire Insurance Premium	11,000.00
Total 410.000 PUBLIC SAFETY POLICE/FD	382,494.05
414.000 PUBLIC SAFETY PLANNING AND ZONING	
414.310 Zoning Officer & Mgt Consulting	19,000.00
414.313 Engineering Services	6,000.00
414.314 Legal Services	3,000.00
414.315 Third Party Inspections	25,000.00
414.341 Advertising	3,000.00
415.310 EMC Expense	51.00
Total 414.000 PUBLIC SAFETY PLANNING AND ZONING	56,051.00
420.000 HEALTH & HUMAN SERVICES	
421.312 Appointed SEO Expenses	1,500.00
Total 420.000 HEALTH & HUMAN SERVICES	1,500.00
430.000 PUBLIC WORKS	
430.330 Vehicle Fuel	20,000.00
430.360 PA One Calls	300.00
432.250 Winter Maint and Snow Removal	1,000.00
433.245 Street Sign & Signals Materials	1,000.00
434.361 Street Lighting	7,000.00
437.250 Repairs to Tools & Machinery	15,000.00
438.100 Public Works Director Salary	72,259.44
438.120 Road Crew Wages	83,491.20
438.180 Seasonal Wages/OT Placeholder	3,000.00
438.240 Other Operating Supplies	3,000.00
438.250 Maintenance & Repair of Roads and Bridges	10,000.00
438.260 Small Tools & Minor Equipment	1,000.00
438.300 Other Services & Charges	500.00
438.375 Vehicle Tires & Tubes	3,000.00
438.502 Sherwood Bridge	240,000.00
Total 430.000 PUBLIC WORKS	460,550.64
450.000 CULTURE & RECREATION	



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	TOTAL
451.210 Culture - Recreation	2,600.00
454.210 Operating Materials & Supplies	500.00
454.361 Electric	1,700.00
454.375 Maintenance & Repair	8,000.00
454.500 Comfort Station DCNR Grant	19,870.00
Total 450.000 CULTURE & RECREATION	32,670.00
471.000 DEBT SERVICE	
472.101 General Obligation Serial Bond Note and Interest	16,439.06
Total 471.000 DEBT SERVICE	16,439.06
480.000 EMPLOYER PAID BENEFITS & WITHHOLDING	
481.200 FICA/Medicare Borough Share	19,615.00
481.300 Unemployment Compensation	3,742.00
483.300 Non-Uniform Pension MMO	2,475.00
484.000 Workers Comp Insurance	11,920.00
486.190 Liability Insurance	16,256.00
487.000 Other Group Insurance Benefits	13,400.00
487.191 Life Insurance	3,143.08
487.192 Health Hospitalization Dental Ins	110,562.26
Total 480.000 EMPLOYER PAID BENEFITS & WITHHOLDING	181,113.34
Total Expenses	\$1,314,650.49
NET OPERATING INCOME	\$0.00
NET INCOME	\$0.00