



# Borough of Big Beaver

## General Fund Budget

January - December 2026

	GENERAL FUND	TOTAL
<b>Income</b>		
300.000 Fund Cash	25,470.56	\$25,470.56
301.000 TAXES		\$0.00
301.100 Real Estate Tax Current Year	410,000.00	\$410,000.00
301.101 Fire Hydrant Levy	8,860.00	\$8,860.00
301.400 Real Estate Delinquent	20,000.00	\$20,000.00
310.010 Per Capita Tax Current Year	3,500.00	\$3,500.00
310.030 Per Capita Delinquent	2,000.00	\$2,000.00
310.100 Real Estate Transfer Tax	25,000.00	\$25,000.00
310.210 Earned Income Tax	380,000.00	\$380,000.00
310.220 Earned Income Prior Year	100.00	\$100.00
310.510 Local Service Tax	70,000.00	\$70,000.00
310.600 Amusement Tax	1,000.00	\$1,000.00
<b>Total 301.000 TAXES</b>	<b>920,460.00</b>	<b>\$920,460.00</b>
320.000 LICENSES AND PERMITS		\$0.00
321.320 Junk Yard License	200.00	\$200.00
321.610 Peddlers Permits	35.00	\$35.00
321.800 Cable Franchise Fee	14,000.00	\$14,000.00
331.110 Vehicle Code Violations	5,500.00	\$5,500.00
<b>Total 320.000 LICENSES AND PERMITS</b>	<b>19,735.00</b>	<b>\$19,735.00</b>
340.000 INTEREST AND RENTS		\$0.00
340.250 Rent of Park Pavilions	1,500.00	\$1,500.00
341.000 Interest Earnings	46,000.00	\$46,000.00
<b>Total 340.000 INTEREST AND RENTS</b>	<b>47,500.00</b>	<b>\$47,500.00</b>
354.000 STATE FUNDING		\$0.00
355.010 PURTA	700.00	\$700.00
355.040 Liquor Licenses	400.00	\$400.00
355.050 Municipal Pension State Aid	2,475.00	\$2,475.00
355.070 Foreign Fire Insurance Premium	11,000.00	\$11,000.00
355.090 Act 13 Impact Fee	8,000.00	\$8,000.00
356.020 State Game Lands	100.00	\$100.00
<b>Total 354.000 STATE FUNDING</b>	<b>22,675.00</b>	<b>\$22,675.00</b>
360.000 CHARGES FOR SERVICES		\$0.00
361.310 Subdivision & Land Develop Plan	300.00	\$300.00
361.340 Conditional Use/Zoning Hearing	100.00	\$100.00
362.410 Building Permits	20,000.00	\$20,000.00
362.440 Sewage Permits	1,500.00	\$1,500.00
362.460 Driveway/Drainage Permits	120.00	\$120.00
362.470 Heavy Hauling Permits	700.00	\$700.00
<b>Total 360.000 CHARGES FOR SERVICES</b>	<b>22,720.00</b>	<b>\$22,720.00</b>
380.010 Municipal Lein Letters	1,000.00	\$1,000.00



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## General Fund Budget

January - December 2026

	GENERAL FUND	TOTAL
<b>Total Income</b>	<b>\$1,059,560.56</b>	<b>\$1,059,560.56</b>
GROSS PROFIT	<b>\$1,059,560.56</b>	<b>\$1,059,560.56</b>
Expenses		
400.000 GENERAL GOV LEGISLATIVE/EXEC		\$0.00
400.050 Salaries of Elected Officials	13,125.00	\$13,125.00
400.420 Dues/Subs/Memberships EO	1,800.00	\$1,800.00
400.460 Conventions & Seminars	1,000.00	\$1,000.00
401.050 Mayor Salary	2,500.00	\$2,500.00
401.420 Dues/Subs/Memberships	1,000.00	\$1,000.00
402.310 Auditor	8,000.00	\$8,000.00
<b>Total 400.000 GENERAL GOV LEGISLATIVE/EXEC</b>	<b>27,425.00</b>	<b>\$27,425.00</b>
403.000 TAX COLLECTION		\$0.00
403.050 Tax Collector's Salary	4,980.00	\$4,980.00
403.210 Supplies	1,500.00	\$1,500.00
403.340 Advertising/Printing	800.00	\$800.00
<b>Total 403.000 TAX COLLECTION</b>	<b>7,280.00</b>	<b>\$7,280.00</b>
405.000 GENERAL GOV. ADMINISTRATIVE		\$0.00
404.310 Legal Services	8,000.00	\$8,000.00
405.140 Salary of Secretary	56,538.52	\$56,538.52
405.150 Wages Office Clerk	8,112.00	\$8,112.00
405.350 Insurance & Bonding	500.00	\$500.00
405.390 Bank Charges	200.00	\$200.00
405.460 Conventions & Seminars	300.00	\$300.00
406.210 Office Supplies	4,500.00	\$4,500.00
406.211 Copier	2,100.00	\$2,100.00
406.280 Payroll Processing	2,800.00	\$2,800.00
406.300 Other Services & Charges	8,026.00	\$8,026.00
406.340 Advertising & Printing	4,000.00	\$4,000.00
407.220 Computer Hardware/Software Sup	3,000.00	\$3,000.00
407.310 Computer Services	3,500.00	\$3,500.00
408.310 Engineer	8,000.00	\$8,000.00
<b>Total 405.000 GENERAL GOV. ADMINISTRATIVE</b>	<b>109,576.52</b>	<b>\$109,576.52</b>
409.000 GEN GOV. MUNICIPAL BUILDINGS		\$0.00
409.250 Repair and Maintenance	500.00	\$500.00
409.260 Minor Equipment Purchase	500.00	\$500.00
409.320 Telephone Charges	1,700.00	\$1,700.00
409.360 Janitorial Services	3,640.00	\$3,640.00
409.361 Electricity ( Boro Bldg & Gar )	5,500.00	\$5,500.00
409.362 Gas/Heating ( Boro Bldg & Gar)	13,000.00	\$13,000.00
409.365 Garbage & Spring Clean Up	11,000.00	\$11,000.00
409.366 Water & Sewage	1,000.00	\$1,000.00



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January - December 2026

	GENERAL FUND	TOTAL
409.480 Internet	6,700.00	\$6,700.00
<b>Total 409.000 GEN GOV. MUNICIPAL BUILDINGS</b>	<b>43,540.00</b>	<b>\$43,540.00</b>
410.000 PUBLIC SAFETY POLICE/FD		\$0.00
410.450 Contracted Police Service	172,000.00	\$172,000.00
411.210 Office Supplies	500.00	\$500.00
411.213 QRS Expenses	5,000.00	\$5,000.00
411.220 Computer Software	2,500.00	\$2,500.00
411.250 Repairs to Tools & Machinery	30,000.00	\$30,000.00
411.252 Equipment Testing	2,000.00	\$2,000.00
411.260 Small Tools & Minor Repair	1,500.00	\$1,500.00
411.310 Professional Services	80,780.00	\$80,780.00
411.320 Internet	3,500.00	\$3,500.00
411.330 Vehicle Fuel	3,000.00	\$3,000.00
411.350 Fire Dept Insurance (Liab & WC)	16,176.60	\$16,176.60
411.361 Electricity	6,500.00	\$6,500.00
411.362 Gas	5,000.00	\$5,000.00
411.365 Refuse & Trash Pick Up	2,000.00	\$2,000.00
411.366 Fire Hydrant	8,860.00	\$8,860.00
411.373 Repairs & Maintenance - Building	2,000.00	\$2,000.00
411.375 Vehicle Tires & Tubes	2,500.00	\$2,500.00
411.420 Association Fees	1,000.00	\$1,000.00
411.480 Water & Sewage	1,000.00	\$1,000.00
411.541 Foreign Fire Insurance Premium	11,000.00	\$11,000.00
<b>Total 410.000 PUBLIC SAFETY POLICE/FD</b>	<b>356,816.60</b>	<b>\$356,816.60</b>
414.000 PUBLIC SAFETY PLANNING AND ZONING		\$0.00
414.310 Zoning Officer & Mgt Consulting	20,000.00	\$20,000.00
414.313 Engineering Services	7,000.00	\$7,000.00
414.314 Legal Services	5,000.00	\$5,000.00
414.315 Third Party Inspections	25,000.00	\$25,000.00
414.341 Advertising	2,000.00	\$2,000.00
415.310 EMC Expense	51.00	\$51.00
<b>Total 414.000 PUBLIC SAFETY PLANNING AND ZONING</b>	<b>59,051.00</b>	<b>\$59,051.00</b>
420.000 HEALTH & HUMAN SERVICES		\$0.00
421.312 Appointed SEO Expenses	1,500.00	\$1,500.00
<b>Total 420.000 HEALTH &amp; HUMAN SERVICES</b>	<b>1,500.00</b>	<b>\$1,500.00</b>
430.000 PUBLIC WORKS		\$0.00
430.330 Vehicle Fuel	16,000.00	\$16,000.00
430.360 PA One Calls	200.00	\$200.00
432.250 Winter Maint and Snow Removal	15,000.00	\$15,000.00
433.245 Street Sign & Signals Materials	1,000.00	\$1,000.00
434.361 Street Lighting	8,500.00	\$8,500.00



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## General Fund Budget

January - December 2026

	GENERAL FUND	TOTAL
437.250 Repairs to Tools & Machinery	10,000.00	\$10,000.00
438.100 Public Works Director Salary	54,080.00	\$54,080.00
438.120 Road Crew Wages	49,920.00	\$49,920.00
438.180 Seasonal Wages/OT Placeholder	20,000.00	\$20,000.00
438.240 Other Operating Supplies	2,000.00	\$2,000.00
438.250 Maintenance & Repair of Roads and Bridges	110,000.00	\$110,000.00
438.260 Small Tools & Minor Equipment	1,000.00	\$1,000.00
438.300 Other Services & Charges	2,000.00	\$2,000.00
438.375 Vehicle Tires & Tubes	6,000.00	\$6,000.00
<b>Total 430.000 PUBLIC WORKS</b>	<b>295,700.00</b>	<b>\$295,700.00</b>
450.000 CULTURE & RECREATION		\$0.00
451.210 Culture - Recreation	2,300.00	\$2,300.00
454.210 Operating Materials & Supplies	500.00	\$500.00
454.361 Electric	1,800.00	\$1,800.00
454.375 Maintenance & Repair	5,000.00	\$5,000.00
<b>Total 450.000 CULTURE &amp; RECREATION</b>	<b>9,600.00</b>	<b>\$9,600.00</b>
480.000 EMPLOYER PAID BENEFITS & WITHHOLDING		\$0.00
481.200 FICA/Medicare Borough Share	14,500.00	\$14,500.00
481.300 Unemployment Compensation	4,172.00	\$4,172.00
483.300 Non-Uniform Pension MMO	2,475.00	\$2,475.00
484.000 Workers Comp Insurance	11,920.00	\$11,920.00
486.190 Liability Insurance	17,881.60	\$17,881.60
487.000 Other Group Insurance Benefits	1,500.00	\$1,500.00
487.191 Life Insurance	2,522.98	\$2,522.98
<b>Total 480.000 EMPLOYER PAID BENEFITS &amp; WITHHOLDING</b>	<b>54,971.58</b>	<b>\$54,971.58</b>
486.000 486.000 INSURANCE		\$0.00
486.156 Health/Hospital/Dental	94,099.86	\$94,099.86
<b>Total 486.000 486.000 INSURANCE</b>	<b>94,099.86</b>	<b>\$94,099.86</b>
<b>Total Expenses</b>	<b>\$1,059,560.56</b>	<b>\$1,059,560.56</b>
NET OPERATING INCOME	\$0.00	\$0.00
NET INCOME	\$0.00	\$0.00