



ST MARYS
FOUNDED 1842



CITY OF SAINT MARYS
PENNSYLVANIA
BUDGET
2026

www.stmaryspa.gov



**CONGRATULATIONS
CRYSTAL
FIRE DEPT.
125 YEAR
ANNIVERSARY**





COUNCIL

Lyle Garner	Mayor
Shane Schneider	Deputy Mayor
Ned Jacob	Council Member
Jerome Sorg	Council Member
Anthony Gregory	Council Member
Stephen Bagley	Council Member
Joseph Sarginger	Council Member

STAFF

Joseph T. Fleming	City Manager
K Michael Shaffer	Police Chief
Tim Brennan	Public Works Director
Travis Skrzypek	Deputy Public Works Director
Charles Nunamaker	Finance Director
Kerri Shaffer	Deputy Finance Director
Matthew Pfeufer	Economic Development Director
Ted Polinski	Chief Code Inforcement Official
Danielle Kugler	Director of Parks & Recreation

Table of Contents

	<u>Page</u>
<u>Overview</u>	
Budget Message - City Manager	1
2026 Budget Message - Finance Director	2
Budget Information - Finance Director	10
Budget Overview	
Tax Millage Summary	11
Budget Summary of all Funds	12
<u>Governmental Funds</u>	
General Fund	
General Fund Summary	
Budget Summary	13
Budget Comparison - Previous Years	15
Budget Comparison - Dollar & Percentage	16
General Fund - Revenue	17
General Fund - Expenditures	
General Administration	18
Public Safety	24
Police Department	25
Code Enforcement	27
Planning & Zoning	28
Emergency Management	30
Public Works - Highways, Roads and Streets	31
Sanitation	35
Parking Facilities	38
Community & Economic Development	40
General Administration - Other	43
Community Transfers	42
Special Revenue Funds	
Special Revenue - Summary Totals	44
Street Lighting Tax Fund	44
Fire Protection Fund	45
Recreation Fund	48
Library Fund	53
Ambulance Fund	54
Fire Hydrant Fund	57
Debt Fund	59
Shade Tree Fund	61
Capital Funds	
Capital Funds - Summary Totals	62
Capital Reserve Fund	63
Capital Reserve Fund - Streets, Roads & Storm Sewers	65
Capital Reserve Fund - Bridges	67
CDBG Fund	72
Enterprise Funds	
Sewage Treatment Plant - Summary	73
Sewage Treatment Fund - Revenue	74
Sewage Treatment Fund - Expenditures	75
Capital Funds - Sewer Fund I & I Fund SLR Fund	79



City of St. Marys, PA Office of the Manager

October 24, 2025

The Honorable Mayor and City Council
City of Saint Marys
11 LaFayette Street
Saint Marys, PA 15857

Re: 2026 BUDGET MESSAGE

To the Honorable Mayor, Members of the City Council, and Valued Residents of Our City:

I am pleased to present the proposed budget for Fiscal Year 2026. This budget reflects our ongoing commitment to fiscal responsibility, community investment, and sustainable growth, all while maintaining a balanced budget with no increase in city taxes.

Since the beginning of this administration in 2021, with strong support from the City Council and the dedication of our exceptional city staff, we have achieved significant milestones. I am proud to report that city revenues have increased by 25%, and city debt has been reduced by 27%. We have achieved this through a slight adjustment of the real estate taxes and earned income taxes in 2022, with no further increases for the following years.

These outcomes result from prudent financial management, strategic policy decisions, and the stability of our local workforce, which remains strong and continues to grow.

The proposed budget for 2026 prioritizes strategic investments that directly benefit our residents and neighborhoods. Chief among our priorities are improvements to our community parks, upgrades to the local infrastructure, and support for economic growth and development initiatives.

Thanks to careful planning and strong fiscal stewardship, the City has invested millions of dollars back into our community through numerous capital projects completed in 2025. These projects have enhanced our sewer and stormwater systems, improved mobility, and enhanced our recreational areas, laying the groundwork for even greater accomplishments in the coming year.

As we look forward to another successful year in 2026, we remain committed to delivering high-quality services without imposing additional tax burdens on our residents. We will continue working in partnership with the City Council, business leaders, and residents to ensure that our city remains a vibrant, welcoming, and opportunity-rich place to live, work, and grow.

On behalf of the entire city administration, I want to express my sincere appreciation to our hardworking city staff, whose professionalism and dedication are essential to our success. Together, we will meet the challenges ahead and build on the progress we have made.

Respectfully submitted,

Joseph T. Fleming
City Manager

2026 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Presented in the next 75+ pages is the proposed budget for the City of St. Marys for year 2026. This document displays the budget into two major categories: Governmental Funds and Enterprise Funds. Governmental funds include the general fund, special revenue funds and capital funds. The enterprise funds include the operations of the sewage treatment plant; the maintenance of sewer lines and the capital cost to maintain the plant and the sewer lines.

What we will be focusing on:

For the 2026 budget we continue to focus on capital improvements and the long term investments in the City's infrastructure. The capital budgets total \$3,350,500. The plan is to invest in streets and bridges \$1,155,000; Public Safety \$284,500; improvements to City Hall of \$45,000, Shawmut Park \$750,000 and in Public Works an amount of \$1,116,000. In 2022, Council raised earned income tax by .3% and real estate taxes by .5 mills in the general fund creating funding for capital improvements for 2022 and years to come. The increase in tax revenue will allow the City to secure funding for capital projects such as equipment, road improvements and major building improvements. This enabled the general fund to have a balanced budget for this year with no tax increase and with the ability to invest in the city's assets.

In 2022, City Council also restructured the fees for sewer service for residential and non-residential customers. The new rate structure allowed the City to establish capital funds for sewage plant infrastructure improvements along with repairing and replacing sewer lines. With this increase the City has the funds for capital improvements of \$4,542,000 for this year without any additional rate increases.

What are our concerns:

Economic Slow down - For 2026 there is a concern for an economic slow down and slowing of employment growth. With the concern of the possibility of slower job growth it could impact the EIT tax which is a major revenue for the City of St. Marys.

The City has a balanced budget for 2026.

2026 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

General Fund

The General Fund is the operating fund for the City, which pays for costs related to administration, public safety, public works and any activity that is not restricted by tax millage or grant funding or is funded solely by user fees.

Revenue

For 2026 the City has a balanced budget of revenue and expenditures totaling \$9,146,555. This is an increase of \$340,186 from last year.

The increase in revenue includes tax revenue of \$189,791; Charges for services \$19,699; permits and fees \$11,850; and investment income of \$92,523.

Revenue increased 3.86% for 2026.

The majority of the revenue collected in the general fund or any of the governmental funds is tax revenue. Tax revenue makes up 74% of all revenue collected. Tax revenue is estimated at \$6,810,522 for 2026.

Real estate and per capita tax makes up 41% of the tax revenue. The City generally collects between \$2.8M and \$3M annually in real estate tax revenue. This revenue is based on taxable assessed value of property in St. Marys. The assessed value stayed relatively flat.

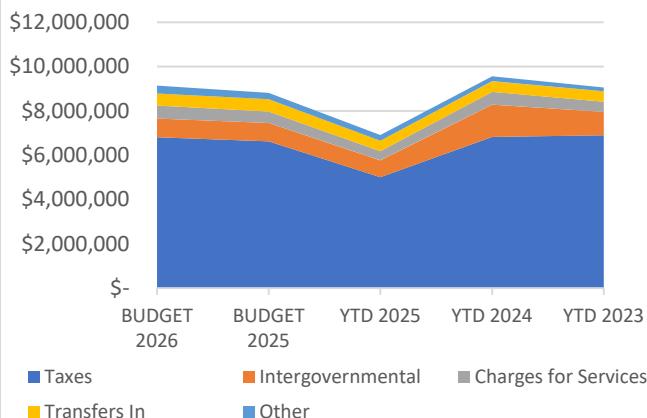
Earned income tax makes up 49% of the tax revenue budgeted for 2026. Earned income is budget at \$3.35M,

The earned income tax rate was increased in 2022 to 1.5%. The remaining 10% of tax revenue is made up of the local service tax and the realty transfer tax. The city receives .5% of the sales price of the property sold in St. Marys
Usually the revenue received is from \$150,000 to \$200,000 yearly

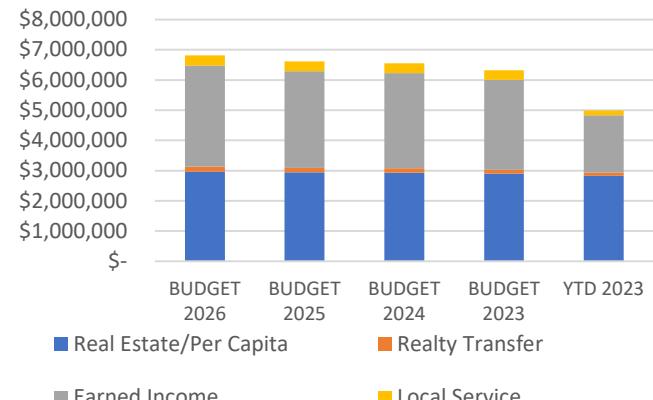
Earned income tax is based on the economy. The revenue is dependent on the residents income.

Real estate tax is based on the assessed value of the residents property and that value stays constant.

General Fund - Total Revenue



TAX REVENUE



The year to date figures for 2025 are to the end of September for both charts shown.

2026 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

General Fund

The General Fund is the operating fund for the City, which pays for cost related to administration, public safety, public works and any activity that is not restricted by tax millage or grant funding or is funded solely by user fees.

Expenditures

For 2026 the City has a balanced budget of revenue and expenditures totaling \$9,146,555. This is an increase of \$237,700 from last year. This is a 2.67% increase.

The chart to the below shows the total expenditures budgeted for 2026 and 2025 with the actual expenditures for 2024 and 2023. Also shown is the expenditures to the end of September of 2025.

Public Safety's budget is at \$2.72M while the Public Work's budget is a little more than \$2.7M for 2026. They are the biggest departments in the general fund.

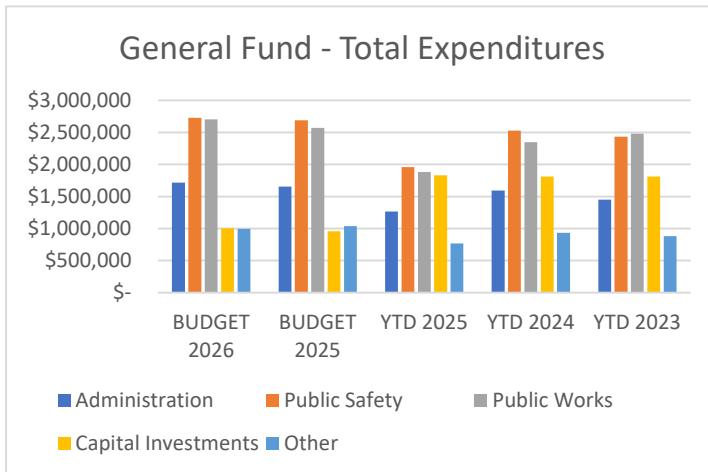
General Administration is budgeted at \$1.7M. For Capital Investments the transfer for 2026 is budgeted at \$1,006,362. This is an increase of \$48,762 from last year. In 2024, 2023 and 2022 the transfer includes the unrestricted fund balance transfer. The capital investments include the amount allocated to streets, roads, bridges and storm sewers.

Administration or General Government expenditures increased 3.8% or \$63,352 for 2026. This includes the Mayor, City Council, the City Manager, Finance department and Administration at City Hall.

Public Safety, which includes the Police Department; Code Enforcement; Planning & Zoning, EMA office and the building cost at 319 Erie Avenue, expenditures increased 1.4% or \$37,966. The Police Department increased 3% or \$63,156; Code Enforcement had an increase in cost of 30,917 or 16% with Planning & Zoning having a decrease of 49% or \$61,812. Increases in wages and benefits are also included.

Public Works, which includes administration, winter maintenance, traffic signals & signs, storm sewers, machinery maintenance and street, road, and bridge minor repairs and building maintenance cost, expenditures increased a netted amount of \$130,582 or 5%. Administration cost increased 8% or \$104,209; operating costs of \$19,623 or 2% and utilities increased \$6,750 or 17%.

The Other expenditures include: Parking Facilities; Community & Economic Development; Transfers to Authorities & Commissions; Debt service; Utility billing with administration; Solid Waste, Health & Sanitation; and Miscellaneous expenses. Total decrease from last year is \$73,268 or 9.7%.



The year to date figures for 2025 are to the end of September.

2026 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Capital Reserve Fund

The capital reserve fund was established in 2015 and is used for infrastructure, buildings & improvements, land acquisition and equipment purchases for general fund purposes. When this was established the initial transfer came from the general fund to support the expenditures. A revenue source was never established to fund these purchases. This number is calculated by holding back 20% of next year's budget of the unrestricted fund balance. So if the funds are not spent in a budget year, it is transferred to the capital reserve fund for capital projects with allowing the reserve of 20% of next years budget to remain in the general fund. So we are dependent on what is remaining in the general fund at the end of the year for capital funding. With the increase in Earned income tax from 2022, the City was able to invest \$1,000,000 from URFB from previous years budget.

Listed below is the cash flow expectations of the funding and uses for the capital reserve fund with the EIT funding and the funding from the unrestricted fund balance.

	CASH FLOW				
	CAPITAL RESERVE FUND				
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Cash on hand 1/1	\$ 1,600,000	\$ 933,362	\$ 949,862	\$ 809,362	\$ 739,362
General Fund - URFB	500,000	450,000	400,000	350,000	300,000
General Fund - EIT .14%	462,362	350,000	350,000	325,000	325,000
Transfers - Parking Fund	20,000	20,000	20,000	20,000	20,000
PIB Loan Proceeds	-	1,000,000	-	-	-
Intergovernmental	152,122	-	-	-	-
Interest Earnings	55,000	55,000	55,000	55,000	55,000
Total Cash	2,789,484	2,808,362	1,774,862	1,559,362	1,439,362
Capital Cost:	(1,856,122)	(1,858,500)	(965,500)	(820,000)	(921,000)
Cash on hand 12/31	<u>\$ 933,362</u>	<u>\$ 949,862</u>	<u>\$ 809,362</u>	<u>\$ 739,362</u>	<u>\$ 518,362</u>

Listed in the chart shows the amount of funding that was invested in the City's infrastructure by departments.

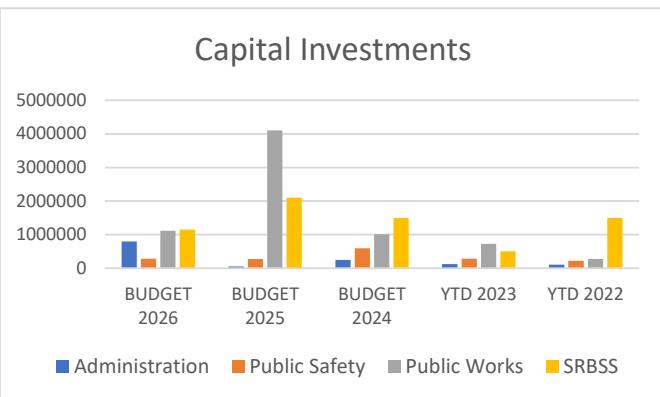
Administration cost consist of improvements to City Hall and grounds and equipment replacements.

Public Safety is the Police Department vehicles and equipment replacement.

Public Works consist of road upgrades before resurfacing, berm work, equipment and truck replacements.

The Street, Road, Bridges and Storm Sewers have their own capital account, but is listed in the chart showing the investments in our streets, roads and bridges.

For 2026, the City has budgeted to reconstruct Ash Street at a cost of \$700,000, start Phase 1 of Market St \$125,000, Engineer bridge on Eberl St and painting of the bridge on Jackson Rd.



2026 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Expenditures - Capital Reserve Fund - Continued

Transferring the unrestricted fund balance is not a guarantee so I estimated \$0 for year 2026 and \$500,000 for 2027.

I have URFB transfers from 2028 at \$450,000 and dropping \$50,000 each year. This funding will be dependent on the Earned Income tax received. With the cash transfers from the general fund we should be able to keep a steady flow of revenue to complete the projects scheduled for each year.

Total capital cost for 2026 for the General fund is \$2,195,500

- ° General Government - \$795,000 - yearly budget for land improvements of \$15,000; Building Improvements of \$15,000 and Computer equipment of \$15,000. Also budgeted is the cost construction of an amphitheater at Shawmut Park. This Project is estimated at \$750,000.
- ° Public Safety - \$284,500. Verkada Surveillance cameras - downtown area at \$14,000. New Office Furniture at the City Police Department for \$30,000. The construction of a garage to house the vehicles at 319 Erie Avenue of \$240,500 - this is the 3rd of a 3 year budget to complete the project in 2026.
- ° Public Works - Mill & fill repairs on roads at \$350,000; Berm Replacements \$114,000; Screen & Crush Millings \$15,000; Vehicle Replacements of 'truck #11 \$75,000 and Truck #8 \$270,000 and a sweeper. Equipment of \$252,000 consist of 3 radios for the new equipment at \$3,500; snow plow at \$8,500; MC 70 Oil Tank at \$115,000 and a Soil compactor at \$125,000.

For the start of parking lot repairs \$40,000.

Total capital cost for public works is \$1,116,000

Special Revenue Funds

Special Revenue Funds are funds that are for specific purposes and have a real estate tax millage. Street Lighting Tax Fund, Fire Protection Fund, Recreation Fund, Library Fund, Ambulance Fund, Fire Hydrant Fund and the Debt Fund are special revenue funds. The City maintains the Shade Tree Fund. This fund has no tax revenue and receives revenue as an operating transfer from the General Fund.

The Street Lighting Tax fund has a budget of \$121,913 and pays for lighting on the streets, lots and the parking garage. The Library fund has a budget of \$129,869 and the Ambulance fund's budget is \$89,555. Tax dollars received in these two funds are distributed to the St. Marys Public Library and the St. Marys Ambulance Association.

The Fire Protection Fund has a budget of \$477,234 and pays for equipment, firehouse maintenance, and cost of fire protection.

The Recreation Fund budget is set at \$573,516 and is managed by the Recreation Board and covers cost of the City's parks and pool.

The Fire Hydrant fund budget of \$67,307 pays for the cost of the fire hydrants located in town and the Debt Fund's budget of \$667,572 covers the cost of the principal and interest payments on the bond issue and the 2 PIB loans.

The Shade Tree funds budget is set at \$16,000.

PROPERTY ASSESSED VALUE	INCREASE IN MILLS						
	0.4	0.5	1	1.5	2	2.5	3
\$10,000	\$4	\$5	\$10	\$15	\$20	\$25	\$30
\$15,000	\$6	\$8	\$15	\$23	\$30	\$38	\$45
\$20,000	\$8	\$10	\$20	\$30	\$40	\$50	\$60
\$25,000	\$10	\$13	\$25	\$38	\$50	\$63	\$75
\$30,000	\$12	\$15	\$30	\$45	\$60	\$75	\$90
\$35,000	\$14	\$18	\$35	\$53	\$70	\$88	\$105
\$40,000	\$16	\$20	\$40	\$60	\$80	\$100	\$120
\$45,000	\$18	\$23	\$45	\$68	\$90	\$113	\$135
\$50,000	\$20	\$25	\$50	\$75	\$100	\$125	\$150
\$55,000	\$22	\$28	\$55	\$83	\$110	\$138	\$165
\$60,000	\$24	\$30	\$60	\$90	\$120	\$150	\$180
\$65,000	\$26	\$33	\$65	\$98	\$130	\$163	\$195
\$70,000	\$28	\$35	\$70	\$105	\$140	\$175	\$210
\$75,000	\$30	\$38	\$75	\$113	\$150	\$188	\$225
\$80,000	\$32	\$40	\$80	\$120	\$160	\$200	\$240
\$85,000	\$34	\$43	\$85	\$128	\$170	\$213	\$255
\$90,000	\$36	\$45	\$90	\$135	\$180	\$225	\$270
\$95,000	\$38	\$48	\$95	\$143	\$190	\$238	\$285
\$100,000	\$40	\$50	\$100	\$150	\$200	\$250	\$300

2026 BUDGET MESSAGE

To The Residents of St. Marys
and to City Council

Enterprise Funds

The Enterprise funds consist of the Sewage Treatment Fund, Sewer Fund, I & I Fund and the Sewer Line Replacement Fund. The Sewage Treatment fund is the operating fund and the sewer, I & I, and sewer line replacement funds are capital funds. Total proposed revenue is \$4,177,371 and total proposed expenditures are \$4,177,371 leaving a balanced budget.

Revenue

In 2022 City Council restructured the sewer rates to generate revenue for capital projects and to maintain the sewage treatment plant and to repair sewer lines. These rates stayed the same for this budget.

The rate for residents changed from a flat fixed rate of \$50.50 a month to a base rate and a consumption fee. The base rate went from \$50.50 to \$45.50 and the consumption rate was set at \$6.80 per thousand gallons of water usage. The resident receives billings quarterly of \$136.50 for the base charge and they also received a 3 thousand gallon water usage credit for each month billed. All service addresses are invoiced compared to billing on meter usage as before.

Estimated base rate fees are \$2,451,540 with 4,490 customers and revenue on consumption is estimated at \$210,225.

The rate for non-residents changed for both base rate and consumption fees. The base rate is charged by meter size ranging from \$50.50 for a 5/8" meter to \$1500 for a 4" meter per month. The consumption fee was set at \$6.80 with no credits for usage. Estimated base rate fee revenue is set at \$381,516 with 478 customers and the consumption revenue is set at \$1,025,086 with an estimated consumption usage of water of 150,748 thousand gallons gallons.

This will generate \$4,068,305 in sewer fees for 2026.

Expenditures

Total expenditures for the Sewage Treatment Fund budget is \$4,177,371. This is a decrease from last year of \$126,373. Increases of \$142,500 is for the sewage treatment plant. Sewer line transfer decreased \$246,965; I & I transfers decreased by \$248,835. A total of \$1,660,855 will be transferred to the capital funds for capital projects. On page 79 of this report shows the projects that will be completed this year, and the following pages, the projects projected to be completed over the next 5 to 7 years.

Total capital cost for this year total \$4,542,000. The Ash Street sewer line replacement of \$550,000 will be completed in 2026. Also scheduled for the sewage plant is improvements to infrastructure of \$2.3M; Improvements of \$175,000 and Equipment cost of \$392,000. The Purchase of a Vactor truck for \$700,000, there will be \$200,000 earmarked for I & I improvements; \$100,000 for a CIPP Project and CCTV inspections of \$125,000.

Budget Increases and decreases:

Sewage Plant - Increases of \$130,107 or 7%

The main increase is due to utility charges increasing by \$142,500 or 13%.

Transfer to Capital Funds - decrease of \$271,418.

2026 Budget Message

To The Residents of St. Marys
and to City Council

Applying the City's Real Estate Tax bill to the Budget

Every homeowner will receive their real estate tax bill in early March of each year. This bill also shows the taxes due to Elk County.

The homeowners bill is based on the assessed value of the property and the City's tax rate (20.5362) for that year.

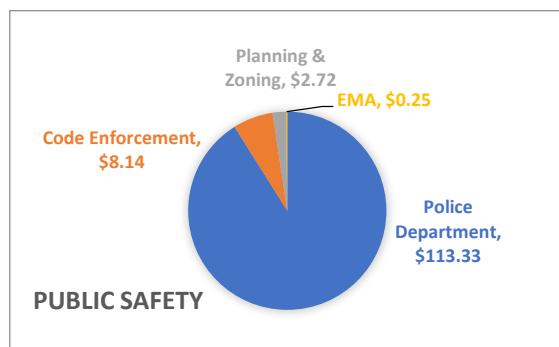
A property with an assessed value of 25,000 will pay in City taxes \$513.41 yearly. $25,000 / 1000 \times 20.5362 = \513.41

Listed below shows where the \$513.41 in tax dollars will be spent;

General Fund	\$326.21
Street Lighting	\$12.50
Fire Protection	\$52.50
Recreation - Parks/Pool	\$42.50
St. Marys Public Library	\$14.50
St. Marys Ambulance	\$10.00
Fire Hydrant Service	\$7.50
Debt Service	\$47.70
	<u>\$513.41</u>

The General Fund is broken down into different departments. The major departments are the administration, public safety, and public works.

Listed below shows the breakdown of the tax dollars received for **Public Safety**



Listed below is the history of revenue and expenditures compared to the inflation rate for each year. Listed is revenue received less any loan proceeds.

* Audit not complete

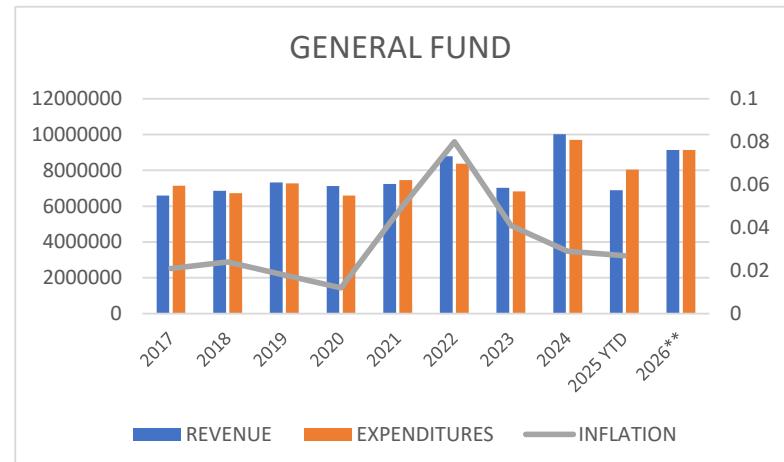
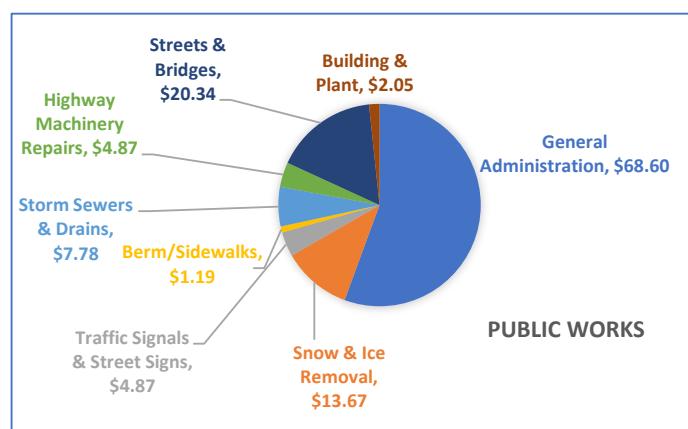
** Budget Information

Inflation rate is based from the information from the US Bureau of Labor Statistics - CPI inflation calculator.

Listed below shows the breakdown of the tax dollars received through the **General Fund**

Administration	\$78.42
Public Safety	124.44
Public Works	123.35
	<u>\$326.21</u>

Listed below shows the breakdown of the tax dollars received for **Public Works**



BUDGET INFORMATION

Real Estate Taxes

- For the 2026 budget there will be no real estate tax increases for the general fund.
- Total Real Estate tax millage is 20.5362 mills. The General fund receives 13.0482. A taxable mill is worth \$223,739. Total estimated real estate tax revenue for 2026 is \$4,594,749
The City budgets to collect 95% of the real estate tax revenue amounting to \$4,365,011
- Taxable assessed value of property in the City is estimated at \$226,086,520. This is an increase from last year of \$38,725. This is an increase of \$796 in current real estate taxes.

A resident who owns a home in St. Marys that has an assessed value of \$24,000 will pay \$1,814 in real estate taxes.

Of this amount \$493 goes to the City; \$387 goes to Elk County and \$934 goes to the St. Marys School District.

- Earned Income Tax**

Rate for St. Marys is 1.5%
1% goes to St. Marys City
.5% goes to the St. Marys Area School District
Estimated revenue generated from EIT is \$3.35M

A resident making \$45,000 a year would pay in earned income tax \$675 for that year.

- History of Millage Increases:

2024 - 0.7 Mill	Fire Protection Fund
2024 - 0.3 Mill	Ambulance Fund
2022 - 0.5 Mill	General Fund
2022 - 0.5 Mill	Recreation Fund
2016 - 0.2 Mill	Fire Protection Fund
2011 - 1.91 Mills	General Fund

Millage Transfers:

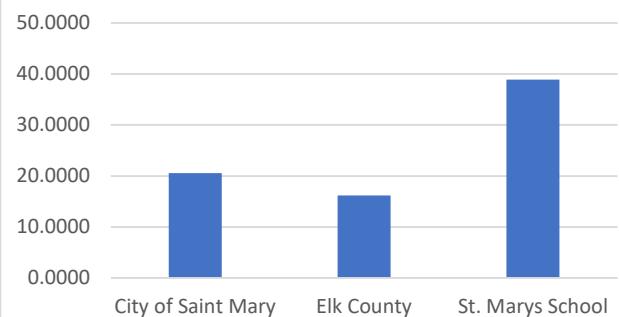
2018 - 0.3 mills from Street Lighting Tax Fund to Recreation Fund

The median assessed value of homeowners property in St. Marys is \$24,000. So the majority of taxpayers pay around \$493 in City real estate taxes.

Real Estate Tax Millage for St. Marys Residents

District	Millage	Tax
City of Saint Mary	20.5362	\$493
Elk County	16.1500	\$387
St. Marys School	38.9080	\$934
Totals	75.5942	\$1,814

RE Tax Millage - St. Marys Resident



BUDGET INFORMATION

General Fund:

- Proposed Revenue - \$9,146,555
- Proposed Expenditures - \$9,146,555
- This leaves a balanced budget

Capital Transfers

- The budget for 2026 shows a capital transfer from the general fund to the capital fund of 1,006,362.
- There are no estimated unrestricted fund balance transfers from 2025
- A revenue source for capital projects was established in 2022. The earned income tax was increased by .3% to the maximum rate of 1.5%. This increase in tax revenue provided the capital reserve fund with an amount of \$830,269 for 2025.

- Real estate tax revenue was increased in 2022 by 1%. Of this the general fund received .5 mills and the recreation fund received the remaining .5% mills.
- In 2011 the general fund millage was increased to cover pension cost and to balance the budget.

- Total increase in revenue is 2.47% or \$220,534**

Major increases:

Real Estate Transfer Tax - \$20,000
Earned income Tax - \$150,000
Intergovernmental - \$12,656
Investment Income - \$10,000

Major decreases:

Licenses, Permit Fees and Fines - \$13,100

Total increase in expenditures is \$220,534 or 2.47%

Major Increases:

- General Government - \$61,974
- Public Safety - \$37,965
- Public Works - \$130,7562
- Transfers to Capital Funds - \$48,762

Capital Funds:

- Total projects scheduled for this budget year is \$4,947,538. Of this \$1,597,038 is funded through Grants; There are \$825,000 scheduled for the streets, and \$330,000 for bridges in the capital funds for 2026.

The balance of \$2,195,500 is projects proposed in the Capital Reserve Fund for capital projects for 2026.

General Government	\$	795,000
Public Safety	\$	284,500
Public Works		1,116,000

- Estimated cash available in the Capital Reserve Fund as of the end of 2026 is \$2.1M. With the increase in the EIT tax and the unrestricted fund balance transfers, capital cost will be covered through 2029 carrying a balance of \$291,252 into 2030.
- \$1,000,000 from the unrestricted fund balance from the General Fund was transferred in 2025.

Sewage Treatment Plant & Sewer Lines

Proposed Revenue - \$4,177,371
Proposed Expenditures - \$4,177,371
This leaves a balanced budget

- A new rate structure was set by Council in the 2022 budget for all customers. The base rate for residents is \$45.50 a month and the consumption is \$6.80 per thousand gallons of water with a credit of 3 thousand gallons a month.
For Industry the base rate is based on the meter size ranging from \$50.50 to \$1500 per month with a consumption rate of \$6.80 per thousand gallons of water used.
- The budget for the sewage plant and sewer lines is balanced with additional funding for capital projects.

- Total decrease in revenue is \$126,373 (3%)**

Major decreases:

Charges for Services - Decrease in consumption estimated of and charges for services of \$136,373.

- Total decreases in expenditures is 3% or \$126,373**

Major increases:

Sewer Line cost - \$4,146
Sewage Plant - \$130,107 - Utilities increase of \$142,500
Administrative Cost - \$5,884

Major decreases:

Transfer to Capital Funds - \$271,418

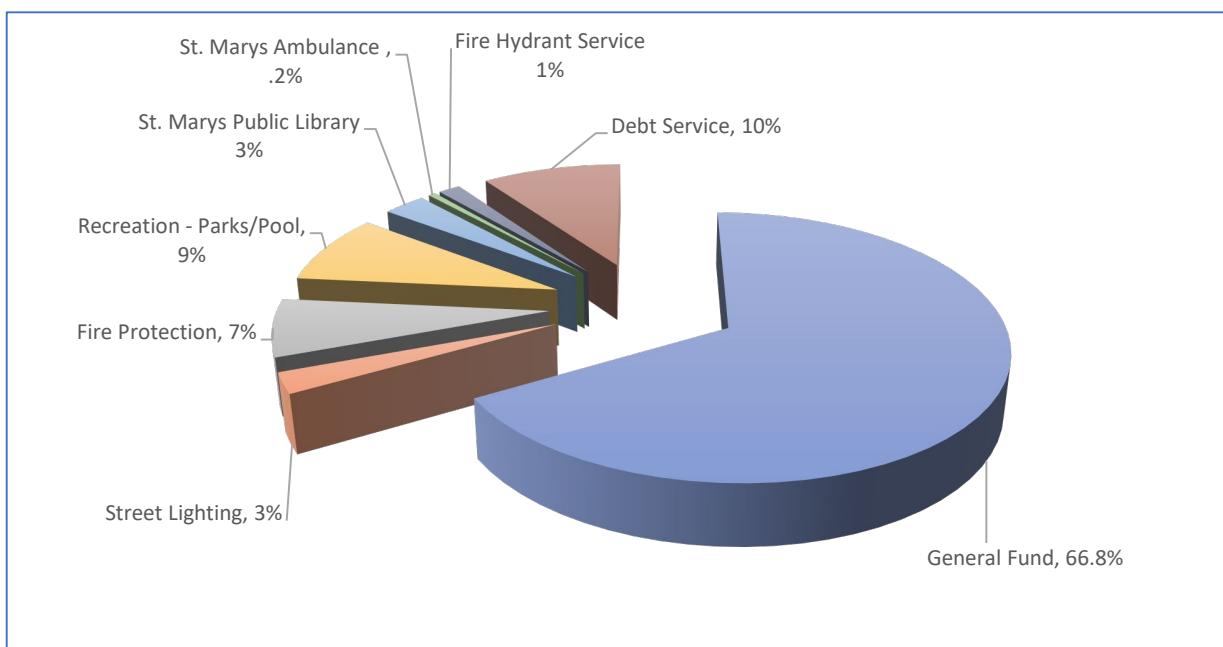
Where does the money come from?

The majority of the money needed to balance the City's budgets come from real estate taxes. Every home owner is charged real estate taxes based on the assessed value of their property. This information comes from the County. The County prepares the tax duplicates and delivers them to the Tax Collector to collect the real estate taxes for the County, the City, and the School District.

The taxable assessed value for the property in St. Marys for 2026 is estimated at \$226,086,520. The City's real estate millage rate for 2026 is 20.5362 mills. A mill equals 1/1000 of the US dollar. So to figure out what a mill is worth, you would divide the assessed value of all taxable real estate by 1,000. One mill is worth \$226,086. Total estimated real estate taxes for the City of St. Marys would be \$4,642,947. We estimate a 95% collection rate, so for 2026 we should collect \$4,410,800 in current real estate taxes.

Your tax duplicate that you receive early March will have the assessed value of your property listed. A property with an assessed value of 25,000 will pay in City taxes \$513.41 yearly.

TAX DOLLARS BY GENERAL & SPECIAL REVENUE PURPOSES



Where does the money go?

Council may levy real estate taxes for general revenue purposes and special revenue purposes by an ordinance.

The *General Fund* will receive 13.0482 mills in real estate tax revenue. This amounts to \$2,802,521. This pays for the administration cost to operate the City; the police force and the public works.

The *Debt Fund* will receive 1.908 mills or \$407,729. This will be used to pay for outstanding loans that the City has acquired.

The *Fire Protection Fund* will receive 2.1 mills or \$451,043 in real estate tax revenue and will be used for fire protection.

The *Recreation Fund* receives 1.7 mills or \$363,281. This will be used for creation, operation, and maintenance of parks and programs.

The *Street Lighting Tax Fund* receives .5 mills or \$107,391 which pays for the operating, maintaining and erecting street lights in the City.

The *Library Fund* receives .58 mills or \$124,574 and this goes directly to the St. Marys Public Library.

The St. Marys Ambulance Association receives from the *Ambulance Fund* .40 mills or \$85,913.

And the *Fire Hydrant Fund* receives in tax dollars \$64,108 or .30 mills and this is used to pay for fire hydrant costs.

2026 Budget - Summary of all Funds

	General Fund	Special Revenue Funds	Capital Projects Funds	Governmental Funds Total	Enterprise Funds Total
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,802,521	\$ 1,604,039		\$ 4,406,560	
Real Estate - Delinquent	118,001	51,228		169,229	
Per Capita Tax	40,000			40,000	
Real Estate Transfer	170,000			170,000	
Earned Income Tax	3,350,000			3,350,000	
Local Service Tax	330,000			330,000	
Total Taxes	<u>\$ 6,810,522</u>	<u>\$ 1,655,267</u>	<u>\$ -</u>	<u>\$ 8,465,789</u>	<u>\$ -</u>
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 845,265	\$ 677,400	\$ 2,049,038	\$ 3,571,703	
Charges for Services	310,425	42,500		352,925	\$ 4,133,371
Licenses, Permits, & Fees	28,200			28,200	
Fines, Forfeits & Penalties	69,500			69,500	
Investments & Rentals	202,823	37,575	135,000	375,398	40,000
Sanitation Services	251,480			251,480	
Miscellaneous Revenue	17,500	92,240	178,455	288,195	4,000
Total Non-Tax Revenue	<u>\$ 1,725,193</u>	<u>\$ 849,715</u>	<u>\$ 2,362,493</u>	<u>\$ 4,937,401</u>	<u>\$ 4,177,371</u>
<u>Other Financing Sources:</u>					
Contributions & Donations		\$ -		\$ -	
Proceeds of Fixed Asset Sales	-	-		-	
Interfund Operating Transfers	\$ 540,840	248,175	\$ 1,026,362	1,815,377	
Assignments - HS Mitigation Funds	\$ -			-	
Assignments - OPEB	55,000			55,000	
Assignments - Pension Liability	15,000			15,000	
Total Other Financing Sources	<u>\$ 610,840</u>	<u>\$ 248,175</u>	<u>\$ 1,026,362</u>	<u>\$ 1,885,377</u>	<u>\$ -</u>
Total Revenue	\$ 9,146,555	\$ 2,753,157	\$ 3,388,855	\$ 15,288,567	\$ 4,177,371
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,717,619		\$ 795,000	\$ 2,512,619	
Public Safety	2,727,599	\$ 397,297	284,500	3,409,396	
Highway, Roads, & Streets	2,701,870	121,500	2,271,000	5,094,370	
Sanitation	378,401			378,401	\$ 2,549,082
Parking	121,285			121,285	
Comm. & Economic Develop	98,251		1,597,038	1,695,289	
Culture & Recreation	16,000	551,885	-	567,885	
Miscellaneous	83,995	3,313		87,308	
Total Operating Expenditures	<u>\$ 7,845,019</u>	<u>\$ 1,073,995</u>	<u>\$ 4,947,538</u>	<u>\$ 13,866,551</u>	<u>\$ 2,549,082</u>
Transfers to Authorities & Comm	63,000			63,000	
Interfund Operating Transfers	232,175			232,175	
Capital Improvements - SRBSS	544,000			544,000	
Debt Service		647,465		647,465	
Capital Improvements - Transfer	<u>462,362</u>	<u>1,149,000</u>		<u>1,611,362</u>	<u>1,628,289</u>
Total Expenditures	\$ 9,146,556	\$ 2,870,459	\$ 4,947,538	\$ 16,964,553	\$ 4,177,371
Surplus (Deficit)	<u>\$ (1)</u>	<u>\$ (117,302)</u>	<u>\$ (1,558,683)</u>	<u>\$ (1,675,986)</u>	<u>\$ (0)</u>

General Fund - Budget Summary

Revenue

Taxes	\$ 6,810,522
Intergovernmental	845,265
Charges for Services	310,425
Licenses, Permits, & Fees	28,200
Fines, Forfeits & Penalties	69,500
Investments & Rentals	202,823
Sanitation Services	251,480
Miscellaneous Revenue	17,500
Transfers- Operating	540,840
Assignments	70,000
Total Proposed Revenue	\$ 9,146,555

Expenditures:

General Government	\$ 1,717,619
Public Safety	2,727,598
Highway, Roads, & Streets	2,701,870
Sanitation	378,401
Parking	121,285
Community & Economic Dev.	98,251
Recreation - Shade Tree Comm.	16,000
Miscellaneous	83,995
Transfers Auth. & Comm.	63,000
Debt Service	232,175
Transfer - SRBSS	544,000
Transfer - Capital Projects	462,362
Total Proposed Expenditures	\$ 9,146,555

Surplus / (Deficit)

\$ 0
\$ (6,278)

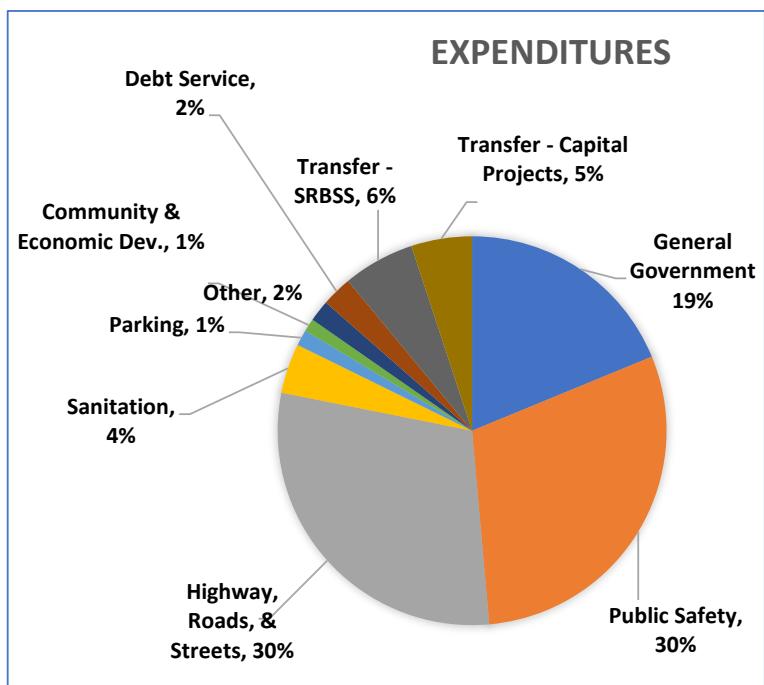
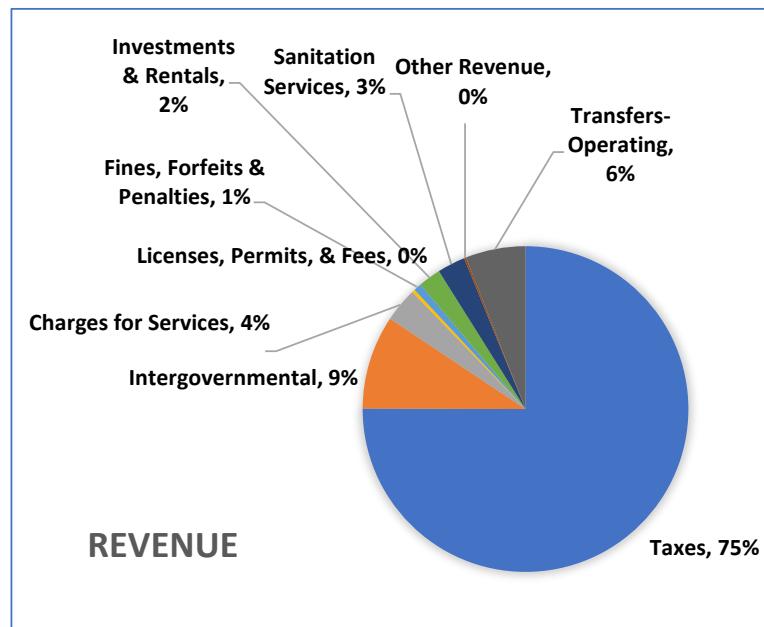
CAPITAL IMPROVEMENT PLAN

The Earned Income Tax is the revenue source for the Capital Improvement Plan. This plan is administered through the Capital Reserve Fund. When the earned income tax was increased in 2022 a portion of the increase was dedicated to capital projects. The breakdown is as follows:

Earned Income Revenue

General Fund	69%
CRF - SRBSS	17%
CRF - Capital projects	14%

OPERATING BUDGET



General Fund**2026 Budget Comparison - Previous Years**

	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026 Budget
Revenues:				
<u>Taxes:</u>				
Real Estate - Current	\$ 2,779,874	\$ 2,779,874	\$ 2,788,328	\$ 2,802,521 0.51%
Real Estate - Delinquent	110,204	98,171	117,403	118,001 0.51%
Per Capita Tax	39,424	39,136	40,000	40,000 0.00%
Real Estate Transfer	152,586	167,876	150,000	170,000 13.33%
Earned Income Tax	3,493,507	3,421,780	3,200,000	3,350,000 4.69%
Local Service Tax	325,707	325,707	325,000	330,000 1.54%
Total Taxes	\$ 6,901,302	\$ 6,832,544	\$ 6,620,731	\$ 6,810,522 2.87%
<u>Non-Tax Revenues:</u>				
Intergovernmental	\$ 1,049,760	\$ 1,449,624	\$ 832,609	\$ 845,265 1.52%
Charges for Services	255,017	377,479	304,102	310,425 2.08%
Licenses, Permits, & Fees	19,325	16,402	35,350	28,200 -20.23%
Fines, Forfeits & Penalties	57,236	60,436	75,500	69,500 -7.95%
Investments & Rentals	72,304	135,798	191,871	202,823 5.71%
Sanitation Services	185,135	185,135	234,000	251,480 7.47%
Miscellaneous Revenue	38,631	29,701	17,500	17,500 0.00%
Total Non-Tax Revenue	1,677,408	2,254,575	1,690,932	1,725,193 2.03%
<u>Other Financing Sources:</u>				
Proceeds of Fixed Asset Sales	\$ -	\$ -	\$ -	\$ -
Interfund Operating Transfers	477,288	476,447	547,358	540,840 -1.19%
Assignments - HS Mitigation Funds	-	-	-	- 0.00%
Assignments - OPEB	-	-	50,000	55,000 10.00%
Assignments - Pension Liability	-	-	15,000	15,000 0.00%
Total Other Financing Sources	477,288	476,447	612,358	610,840 -0.25%
Total Revenue	\$ 9,055,998	\$ 9,563,566	\$ 8,924,021	\$ 9,146,555 2.49%
Expenditures:				
<u>Operating Expenditures</u>				
General Government	\$ 1,473,071	\$ 1,494,881	\$ 1,654,267	\$ 1,717,619 3.83%
Public Safety	2,432,253	2,529,017	2,687,632	2,727,598 1.49%
Highway, Roads, & Streets	2,480,574	2,347,095	2,571,288	2,701,870 5.08%
Sanitation	331,057	342,474	369,321	378,401 2.46%
Parking	91,573	84,967	113,746	121,285 6.63%
Comm. & Economic Develop	69,660	62,076	176,332	98,251 -44.28%
Recreation - Shade Tree	16,000	21,000	16,000	16,000 0.00%
Miscellaneous	84,981	75,463	79,000	83,995 6.32%
Total Operating Expenditures	6,979,169	6,956,973	7,667,586	7,845,018 2.31%
Transfers to Authorities & Comm	66,018	62,010	64,761	63,000 -2.72%
ARPA Expenditures	-	395,978	-	-
Debt Service	218,307	218,307	218,307	232,175 6.35%
Capital Improvements - RSBSS	582,139	583,438	544,000	544,000 0.00%
Capital Improvements - Transfer	1,229,408	1,230,460	413,600	462,362 11.79%
Total Expenditures	\$ 9,075,041	\$ 9,447,166	\$ 8,924,021	\$ 9,146,555 2.49%
Surplus (Deficit)	\$ (19,043)	\$ 116,400	\$ -	\$ 0

General Fund**2026 Budget Comparison - Dollar & Percentage**

	2025	2025	Proposed	Delta	
	Budget	YTD	2026 Budget	Dollar	%
Revenues:					
<u>Taxes:</u>					
Real Estate - Current	\$ 2,788,328	\$ 2,733,511	\$ 2,802,521	\$ 14,193	0.51%
Real Estate - Delinquent	117,403	69,923	118,001	598	0.51%
Per Capita Tax	40,000	35,340	40,000	-	0.00%
Real Estate Transfer	150,000	108,647	170,000	20,000	13.33%
Earned Income Tax	3,200,000	1,902,369	3,350,000	150,000	4.69%
Local Service Tax	325,000	155,636	330,000	5,000	1.54%
Total Taxes	\$ 6,620,731	\$ 5,005,426	\$ 6,810,522	\$ 189,791	2.87%
<u>Non-Tax Revenues:</u>					
Intergovernmental	\$ 832,609	\$ 768,856	\$ 845,265	\$ 12,656	1.52%
Charges for Services	304,102	224,022	310,425	6,323	2.08%
Licenses, Permits, & Fees	35,350	22,777	28,200	(7,150)	-20.23%
Fines, Forfeits & Penalties	75,500	48,547	69,500	(6,000)	-7.95%
Investments & Rentals	191,871	183,730	202,823	10,952	5.71%
Sanitation Services	234,000	159,227	251,480	17,480	7.47%
Miscellaneous Revenue	17,500	4,783	17,500	-	0.00%
Total Non-Tax Revenue	\$ 1,690,932	\$ 1,411,942	\$ 1,725,193	\$ 34,261	2.03%
<u>Other Financing Sources:</u>					
Proceeds of Fixed Asset Sales	\$ -	\$ -	\$ -	\$ -	-
Interfund Operating Transfers	547,358	472,432	540,840	(6,518)	-1.19%
Assignments - HS Mitigation Funds	-	-	-	-	0.00%
Assignments - OPEB	50,000	-	55,000	5,000	10.00%
Assignments - Pension Liability	15,000	-	15,000	-	0.00%
Total Other Financing Sources	\$ 612,358	\$ 472,432	\$ 610,840	\$ (1,518)	-0.25%
Total Revenue	\$ 8,924,021	\$ 6,889,800	\$ 9,146,555	\$ 222,534	2.49%
Expenditures:					
<u>Operating Expenditures</u>					
General Government	\$ 1,654,267	\$ 1,266,473	\$ 1,717,619	\$ 63,352	3.83%
Public Safety	2,687,632	1,959,959	2,727,599	39,967	1.49%
Highway, Roads, & Streets	2,571,288	1,882,087	2,701,870	130,582	5.08%
Sanitation	369,321	266,658	378,401	9,080	2.46%
Parking	113,746	70,730	121,285	7,539	6.63%
Comm. & Economic Develop	176,332	69,771	98,251	(78,081)	-44.28%
Recreation - Shade Tree	16,000	16,000	16,000	-	0.00%
Miscellaneous	79,000	74,792	83,995	4,995	6.32%
Total Operating Expenditures	\$ 7,667,586	\$ 5,606,470	\$ 7,845,019	\$ 177,433	2.31%
Transfers to Authorities & Comm	64,761	49,961	63,000	(1,761)	-2.72%
ARPA Expenditures	-	104,014	-	-	0.00%
Debt Service	218,307	218,307	232,175	13,868	6.35%
Capital Improvements - RSBSS	500,000	455,309	544,000	44,000	8.80%
Capital Improvements - Transfer	413,600	1,374,960	462,362	48,762	0.00%
Total Expenditures	\$ 8,864,254	\$ 7,809,021	\$ 9,146,556	\$ 282,302	3.18%
Surplus (Deficit)	\$ 59,767	\$ (919,221)	\$ (1)	\$ (59,768)	

General Fund**REVENUE**

Listed below is a summary of each Non-taxable Revenue

INTERGOVERNMENTAL:	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Drug Task Force Program	\$ 87,093	\$ 82,850	\$ 72,200	\$ 60,000
Buckle Up / Aggressive Driving Grants	\$ 3,741	\$ 57,641	\$ 7,500	\$ 5,000
RECYCLING - ACT 101	10,400	7,475	7,500	7,500
Public Utility Commission	6,694	7,940	6,694	7,700
PUC - Drilling Fees ACT 13	292,319	175,900	225,000	225,000
Beverage License	5,650	29,015	5,650	7,000
Pension Aid - ACT 205	352,866	396,874	375,000	385,000
Fireman's Relief Fund - ACT 205	72,065	72,313	71,065	71,065
TAVERN GAMES TAX - ACT 90	-	-	-	0.0%
PA Game Commission Lands	22,014	27,720	55,000	60,000
County Aid - Liquid Fuels Tax	7,000	6,000	7,000	7,000
Elk County - ACT 13	-	-	-	0.0%
ECCD - Jackson Road Project	189,918	189,918	-	-
Local Grants	-	-	-	10,000
Pass Through Grants	-	-	-	0.0%
ARPA Funding	-	395,978	-	-
Totals	\$ 1,049,760	\$ 1,449,624	\$ 832,609	\$ 845,265
				1.5%

CHARGES FOR SERVICES:

Administration:	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Miscellaneous -	\$ 2	\$ 2	\$ 1,000	\$ -
Tax Office Services - Elk County	39,187	41,613	50,501	50,000
Tax Office Services - SMASD	39,187	41,613	50,501	50,000
In House Services	12,354	12,868	14,000	14,325
Totals	\$ 90,730	\$ 96,096	\$ 116,002	\$ 114,325
				-1.4%

Public Safety:

Zoning & Subdivision	\$ 9,460	\$ 12,540	\$ 10,000	\$ 10,000	0.0%
Police Services - Schools	488	1,337	1,000	1,000	0.0%
Accident Reports	2,145	2,231	2,000	2,000	0.0%
Building Permits	39,432	150,127	50,000	52,000	4.0%
Sewage Permit Fees	7,115	4,205	8,000	8,000	0.0%
Occupancy/Use Permits	-	100	100	100	0.0%
LIVESCAN Fees	13,781	19,618	20,000	20,000	0.0%
Totals	\$ 72,421	\$ 190,158	\$ 91,100	\$ 93,100	2.2%

Parking Facilities:

Parking Meters - Streets	\$ 32,930	\$ 31,267	\$ 33,000	\$ 33,000	0.0%
Parking Meters - Lots	32,019	29,320	33,000	33,000	0.0%
Parking Meters - Parking Garage	334	468	1,000	1,000	0.0%
Parking Permits	25,808	29,220	29,000	35,000	20.7%
Totals	\$ 91,091	\$ 90,275	\$ 96,000	\$ 102,000	6.3%

Downtown Event Park

DOWNTOWN PARK FEES	\$ 775	\$ 950	\$ 1,000	\$ 1,000	0.0%
	\$ 775	\$ 950	\$ 1,000	\$ 1,000	0.0%

TOTAL CHARGES FOR SERVICES

TOTAL CHARGES FOR SERVICES	\$ 255,017	\$ 377,479	\$ 304,102	\$ 310,425	
----------------------------	------------	------------	------------	------------	--

General Fund**REVENUE**

Listed below is a summary of each Non-taxable Revenue - Continued

LICENSES, PERMITS, & FEES	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Junkyard Permits	\$ -	\$ 50	\$ 50	\$ -	-100.0%
Amusement Devices	-	-	20,000	15,000	
Cable TV Franchise	15,868	15,084	14,000	12,000	-14.3%
Miscellaneous Permits	3,407	1,178	1,200	1,000	-16.7%
Storm Water Management	50	90	-	100	
Street Encroachments	-	-	100	100	0.0%
Totals	\$ 19,325	\$ 16,402	\$ 35,350	\$ 28,200	-20.2%
FINES, FORFEITS, & PENALTIES	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Vehicle Fines	\$ 16,773	\$ 23,217	\$ 20,000	\$ 20,000	0.0%
Ordinance/Statutes	17,120	15,129	25,000	20,000	-20.0%
Probation Fines	5,871	5,920	15,000	12,000	-20.0%
Miscellaneous Fines	125	200	500	5,000	
Parking Tickets	17,347	15,970	15,000	12,500	-16.7%
Totals	\$ 57,236	\$ 60,436	\$ 75,500	\$ 69,500	-7.9%
INVESTMENTS & RENTALS	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2025	
Earning and Investments	\$ 3,645	\$ 66,551	\$ 120,000	\$ 130,000	8.3%
Interest - Road Assessments	213	-	-	-	#DIV/0!
Rent - Sewer Office	11,322	11,888	13,766	14,454	5.0%
Rent - Farmers National Bank	49,296	49,296	49,296	49,296	0.0%
Rent - Tax Office	7,828	8,063	8,809	9,073	3.0%
Totals	\$ 72,304	\$ 135,798	\$ 191,871	\$ 202,823	
MISCELLANEOUS REVENUE	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
DARE - Donations	\$ 1,300	\$ -	\$ -	\$ -	#DIV/0!
Miscellaneous	2,932	1,720	2,500	2,500	0.0%
Donations - Other	-	8,275	-	-	
Donations - Police	2,858	-	-	-	
Pass Through Grants	19,000	-	-	-	
Refunds PY Expenditures	12,541	19,706	15,000	15,000	0.0%
Totals	\$ 38,631	\$ 29,701	\$ 17,500	\$ 17,500	0.0%
INTERFUND OPERATING TRANSFERS	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Transfer From Liquid Fuels Tax Fund	\$ 465,913	\$ 460,646	\$ 457,358	\$ 470,840	2.9%
Transfer From CDBG Fund	-	-	90,000	70,000	-22.2%
Totals	\$ 465,913	\$ 460,646	\$ 547,358	\$ 540,840	-1.2%

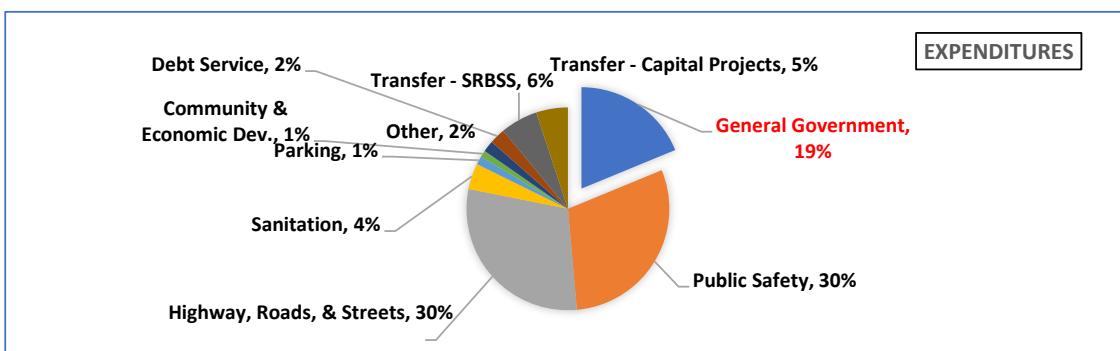
General Fund

General Administration

General Administration cost within the general fund consists of departments or programs such as; Mayor-Council; Manager; Financial Administration; Tax Collection, Solicitor Fees; Personnel Administration, and Building Cost at City Hall.

Expenditures by Program:	2025		2026		Proposed	
	Budget	YTD	Budget		Dollar	%
Mayor - Council	\$ 44,537	\$ 31,997	\$ 46,635		\$ 2,098	4.7%
Manager	186,970	148,945	191,216		4,246	2.3%
Financial Administration	293,682	233,599	302,327		8,645	2.9%
Tax Collection	237,954	160,943	235,250	(2,704)	-1.1%	
Law/Solicitor	32,000	5,626	32,000		-	0.0%
Personal Administration	515,000	449,871	545,000		30,000	5.8%
Other General Administration	113,278	88,209	119,040		5,762	5.1%
IT Services	24,912	13,058	30,203		5,291	21.2%
Engineering Services	37,373	28,919	39,150		1,777	4.8%
Downtown Event Park	40,861	28,867	43,499		2,638	6.5%
Government Buildings - ADMIN	<u>127,700</u>	<u>76,439</u>	<u>133,300</u>		<u>5,600</u>	<u>4.4%</u>
Totals	\$ 1,654,267	\$ 1,266,473	\$ 1,717,619		\$ 63,352	3.8%

Expenditures by Program:	2023		2024		Proposed	
	Actual		Actual		Budget	2026
Mayor - Council	\$ 39,204		\$ 39,996		\$ 44,537	\$ 46,635
Manager	196,030		214,359		186,970	191,216
Financial Administration/HR	265,532		315,395		293,682	302,327
Tax Collection	221,805		226,278		237,954	235,250
Law/Solicitor	28,903		17,130		32,000	32,000
Personal Administration	447,495		406,256		515,000	545,000
Other General Administration	94,050		105,822		113,278	119,040
IT Services	20,210		12,380		24,912	30,203
Engineering Services	30,300		32,458		37,373	39,150
Downtown Event Park	26,560		21,389		40,861	43,499
Government Buildings - ADMIN	<u>102,982</u>		<u>103,418</u>		<u>127,700</u>	<u>133,300</u>
Totals	\$ 1,473,071		\$ 1,494,881		\$ 1,654,267	\$ 1,717,619
	10.8%		1.5%		10.7%	3.8%



General Fund

General Administration

Listed below is a summary of each department or program expense within the general administration budget.

Mayor - Council

Expenditures by Object:	2023		2024		2025		Proposed	
	Actual		Actual		Budget		Budget	%
Wages	\$ 21,600		\$ 22,611		\$ 23,490		\$ 26,136	11.3%
Benefits & Employer Taxes	1,652		1,721		1,797		1,999	11.3%
Program Supplies	100		273		500		500	0.0%
Insurance - Errors & Omissions	11,730		11,730		12,500		12,500	0.0%
Dues, Subscriptions, Memberships	3,634		3,641		4,250		4,000	-5.9%
Conferences, Seminars, Travel	488		20		2,000		1,500	-25.0%
Totals	\$ 39,204		\$ 39,996		\$ 44,537		\$ 46,635	4.7%

Manager

Expenditures by Object:	2023		2024		2025		Proposed	
	Actual		Actual		Budget		Budget	%
Wages	\$ 116,846		\$ 136,031		\$ 128,090		\$ 133,166	4.0%
Benefits & Employer Taxes	54,938		62,667		42,205		41,374	-2.0%
Program Supplies	81		1,713		2,000		2,000	0.0%
Professional Services	21,035		7,196		7,175		7,175	0.0%
Dues, Subscriptions, Memberships	1,075		2,329		2,500		2,500	0.0%
Conferences, Seminars, Travel	2,055		4,423		5,000		5,000	0.0%
Totals	\$ 196,030		\$ 214,359		\$ 186,970		\$ 191,216	2.3%

* Professional Services Bonds: \$2,175 Tyler Software: \$5,000

Financial Administration

Expenditures by Object:	2023		2024		2025		Proposed	
	Actual		Actual		Budget		Budget	%
Wages	\$ 131,795		\$ 168,770		\$ 141,195		\$ 146,843	4.0%
Benefits & Employer Taxes	34,533		48,819		40,587		39,584	-2.5%
Program Supplies	1,586		3,540		2,500		2,500	0.0%
Professional Services	95,899		89,579		102,400		105,400	2.9%
Dues, Subscriptions, Memberships	1,719		2,202		2,000		4,000	100.0%
Conferences, Seminars, Travel	-		2,485		5,000		4,000	-20.0%
Totals	\$ 265,532		\$ 315,395		\$ 293,682		\$ 302,327	2.9%

General Fund**General Administration**

Continued - Listed below is a summary of each department or program expense within the general administration budget.

Tax Collection

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Wages	\$ 71,551	\$ 78,387	\$ 84,584	\$ 89,585	5.9%
Benefits & Employer Taxes	28,972	30,439	32,155	26,324	-18.1%
Commission - LST	4,886	3,664	5,000	5,000	0.0%
Program Supplies	5,823	8,182	9,300	9,300	0.0%
Professional Services	36,052	32,453	33,105	32,968	-0.4%
Rent	8,304	8,553	8,810	9,073	3.0%
Conferences, Seminars, Travel	100	100	1,000	1,000	0.0%
Earned Income Tax Collection Fees	66,117	64,500	64,000	62,000	-3.1%
Totals *	\$ 221,805	\$ 226,278	\$ 237,954	\$ 235,250	-1.1%

* This budget is shared with the St. Marys School District and Elk County.

Cost related to only City expenditures are: Tax Billing - \$17,000; LST Commission - \$5000; EIT- \$62,000 (1.80%)

Law/Solicitor

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Solicitor	\$ 18,298	\$ 2,568	\$ 20,000	\$ 20,000	0.0%
Professional Services	10,605	14,562	12,000	12,000	0.0%
Totals	\$ 28,903	\$ 17,130	\$ 32,000	\$ 32,000	0.0%

Other Administration

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Wages	\$ 22,813	\$ 24,027	\$ 33,788	\$ 34,753	2.9%
Benefits & Employer Taxes	4,936	6,955	7,540	7,737	2.6%
Office Supplies	8,846	11,569	11,000	11,500	4.5%
Postage	6,176	8,279	9,000	10,000	11.1%
Advertising & Printing	9,405	11,385	7,500	9,000	20.0%
Rental/Agreements	3,927	3,532	4,000	3,000	-25.0%
Fees - Bank charges & other charges	2,561	95	1,000	2,000	100.0%
Minor Office Equipment	1,999	2,989	4,000	6,000	50.0%
Communication Expenses	18,000	18,000	18,000	18,000	0.0%
Codification of Ordinances & Res.	3,450	3,870	5,000	5,000	0.0%
Dues, Subscriptions, Memberships	565	805	500	1,000	0.0%
Bond Coverage	448	250	450	450	0.0%
Vehicle Expenses	10,924	14,066	11,500	10,600	-7.8%
Totals	\$ 94,050	\$ 105,822	\$ 113,278	\$ 119,040	5.1%

General Fund

General Administration

Continued - Listed below is a summary of each department or program expense within the general administration budget.

Personnel Administration

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
OPEB- Health Insurance*	\$ 3,754	\$ 54	\$ 25,000	\$ 15,000	-40.0%
OPEB - Compensated Absences	23,584	20,798	15,000	50,000	233.3%
Pension Cost	352,866	301,984	375,000	385,000	2.7%
Workers Compensation	67,291	83,420	100,000	95,000	-5.0%
Totals	\$ 447,495	\$ 406,256	\$ 515,000	\$ 545,000	5.8%

* - AFSMCE retiree's receive 50% of single health coverage until the age of 65 - anyone hired before 1/1/21

IT SERVICES

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Wages	\$ 7,224	\$ 7,579	\$ 7,798	\$ 9,000	15.4%
Benefits & Employer Taxes	1,514	1,685	1,614	1,703	5.5%
Program Supplies	382	250	500	500	0.0%
Web Page Expenses	-	60	3,500	3,500	0.0%
IT - Networking Services	10,140	2,574	7,500	12,500	66.7%
Dues, Subscriptions, Memberships	313	232	1,500	1,000	0.0%
Conferences, Seminars, Travel	-	-	1,000	1,000	0.0%
Training	637	-	1,500	1,000	0.0%
Totals	\$ 20,210	\$ 12,380	\$ 24,912	\$ 30,203	21.2%

ENGINEERING SERVICES

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Wages	\$ 21,148	\$ 22,189	\$ 22,828	\$ 24,250	6.2%
Benefits & Employer Taxes	8,392	8,345	9,045	9,400	3.9%
Program Supplies	461	1,692	2,500	3,000	0.0%
Conferences, Seminars, Travel	-	-	500	500	0.0%
Dues, Subscriptions, Memberships	299	232	500	500	0.0%
Training	-	-	2,000	1,500	0.0%
Totals	\$ 30,300	\$ 32,458	\$ 37,373	\$ 39,150	4.8%

DOWNTOWN EVENT PARK

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Wages	\$ 15,553	\$ 16,303	\$ 26,415	\$ 27,472	4.0%
Benefits & Employer Taxes	4,069	3,921	6,946	7,028	1.2%
Program Supplies	1,558	285	1,000	2,000	0.0%
Professional Services	-	150	1,500	2,000	0.0%
Repairs & Maintenance Services	5,380	730	5,000	5,000	0.0%
Totals	\$ 26,560	\$ 21,389	\$ 40,861	\$ 43,499	6.5%

General Fund**BUILDINGS & PLANT**

Continued - Listed below is a summary of expenditures for the buildings for each department

GENERAL ADMINISTRATION**11 LaFayette Street - City Hall**

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Program Supplies - Maintenance	\$ 1,103	\$ 2,838	\$ 4,000	\$ 3,900
Prof. Services - Janitorial	14,355	12,165	20,000	15,000
Insurance - Building	22,909	17,105	24,000	26,500
Industrial Appraisal	2,235	2,308	2,500	3,000
Maintenance - Building	22,895	26,383	30,000	30,000
Maintenance - Grounds	1,667	7,819	10,000	10,000
Minor Equipment - Buildings	-	162	3,000	3,000
Minor Equipment - Grounds	-	-	1,000	1,000
Utilities	<u>37,818</u>	<u>34,638</u>	<u>33,200</u>	<u>40,900</u>
Totals	\$ 102,982	\$ 103,418	\$ 127,700	\$ 133,300
				4.4%

PUBLIC SAFETY**319 Erie Avenue - Police Station**

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Wages -Janitorial	\$ 25,034	\$ 18,798	\$ 27,058	\$ 28,141
Benefits & Employer Taxes	2,027	1,344	2,269	2,382
Insurance	2,093	2,302	2,200	3,000
Program Supplies - Maintenance	2,646	2,205	1,500	1,500
Professional Services - Maint	1,449	26,855	20,000	20,000
Utilities	<u>31,119</u>	<u>28,550</u>	<u>29,800</u>	<u>33,000</u>
Totals	\$ 64,368	\$ 80,054	\$ 82,827	\$ 88,022
				6.3%

PUBLIC WORKS**1015 Graphite Road - Public Works Building**

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Insurance	\$ 3,706	\$ 4,163	\$ 5,000	\$ 5,500
Program Supplies - Maintenance	2,472	3,250	2,500	3,250
Professional Services - Maint	3,190	7,115	10,000	10,000
PA One Calls	3,077	3,041	3,000	3,000
Utilities	<u>20,908</u>	<u>21,695</u>	<u>19,850</u>	<u>25,350</u>
Totals	\$ 33,353	\$ 39,264	\$ 40,350	\$ 47,100
				16.7%

General Fund

General Administration

General Administration

City Employees: All employees working at City Hall are included in the General Administration department. Listed below is a breakdown by position

Mayor - Council	\$ 26,136	
Manager	74,766	70%
Public Works Director	24,250	25%
IT Director	9,000	10%
Administrative - Manager	57,200	
Receptionist	22,753	50%
Summer Staff	12,000	
Overtime	1,200	
Finance Director	80,340	
Deputy Finance Director	66,503	
Tax Collector	49,186	
Administrative - Tax	40,399	
Parks & Rec Manager	27,472	45%
Custodian - Police	28,141	
	<hr/>	
	519,345	

Employee Benefits

Employer Fica & Medicare	\$ 38,415	
Employer Unemp Comp	1,994	
Health Insurance	76,915	
Employer H.S.A. Contr.	14,875	
Life & Short Term Liab.	2,098	
Vision	698	
Uniforms	1,290	
Workers Comp - tax office	97	
Total Benefits	<hr/>	
	\$ 136,382	

Utilities:

	City		Street Garage
	City Hall	Police Station	
Electric	\$ 17,500	\$ 7,500	\$ 9,500
Gas - Heat	\$ 10,000	4,000	7,000
Water	\$ 900	700	850
Garbage	\$ 2,500	800	3,000
Telephone	\$ 10,000	20,000	5,000
	<hr/>		
	\$ 40,900	\$ 33,000	\$ 25,350

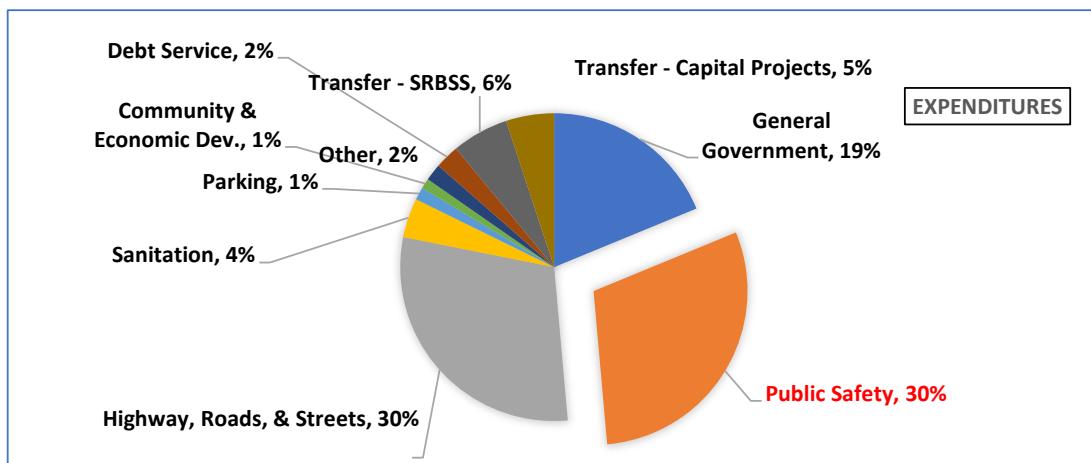
General Fund**Public Safety**

Public Safety includes all services provided by the Police Department, EMA, Code Enforcement Department and the Planning & Zoning Departments.

For 2026, restructuring of Code and Planning & Zoning is reflected in the changes.

Expenditures by Department:	2025 Budget	2025 YTD	2026 Budget	Proposed Delta	
				Dollar	%
Police Department	\$ 2,278,001	\$ 1,685,521	\$ 2,341,167	\$ 63,166	2.8%
Code Enforcement	194,524	143,279	227,441	32,917	16.9%
Planning & Zoning	126,780	71,543	64,968	(61,812)	-48.8%
Emergency Management	5,500	1,078	6,000	500	9.1%
Buildings & Plant	82,827	58,538	88,022	5,195	6.3%
Totals	\$ 2,687,632	\$ 1,959,959	\$ 2,727,599	\$ 39,967	1.5%

Expenditures by Department:	2023 Actual	2024 Actual	2025 Budget	Proposed 2026 Budget	
				Dollar	%
Police Department	\$ 2,034,015	\$ 2,129,730	\$ 2,278,001	\$ 2,341,167	
Code Enforcement	206,665	194,625	194,524	227,441	
Planning & Zoning	125,315	120,533	126,780	64,968	
Emergency Management	1,890	4,075	5,500	6,000	
Buildings & Plant	64,368	80,054	82,827	88,022	
Totals	\$ 2,432,253	\$ 2,529,017	\$ 2,687,632	\$ 2,727,599	



General Fund

Police Department - Operating Budget

The Police department consists of a police chief, 4 sergeants and 10 police officers and one part-time officer. Civilian employees consist of 1.5 administrative assistants, 1 animal enforcement officer, a crossing guard and 1 custodian.

For 2026, the police department shows an increase of 2.4% from the 2025 budget.

Expenditures by Department:	2025		Proposed		Delta	%
	Budget	YTD	2026	Budget		
Police Department	\$ 2,278,001	\$ 1,685,521	\$ 2,341,167		\$ 63,166	2.8%
Expenditures by Department:	2023	2024	2025	Proposed	2026	
Police Department	Actual	Actual	Budget		Budget	
Police Department	\$ 2,034,015	\$ 2,129,730	\$ 2,278,001		\$ 2,341,167	
	0.58%	4.7%	7.0%		2.8%	
Expenditures by Object:	2023	2024	2025	Proposed	2026	
	Actual	Actual	Budget		Budget	Delta
Wages	\$ 1,401,511	\$ 1,450,673	\$ 1,529,382		\$ 1,542,266	\$ 12,884 0.8%
Benefits & Employer Taxes	442,807	474,207	484,862		500,301	15,439 3.2%
Program Supplies	42,131	49,627	73,500		80,500	7,000 9.5%
Professional Services	81,223	85,471	105,757		133,900	28,143 26.6%
Training & Education	27,590	35,538	39,500		42,200	2,700 6.8%
Fuel/Vehicle Maint. & Repairs	38,753	34,214	45,000		42,000	(3,000) -6.7%
Totals	\$ 2,034,015	\$ 2,129,730	\$ 2,278,001		\$ 2,341,167	\$ 63,166 2.8%

Police Department costs are off-set by program revenue such as user fees, operating grants and capital grants. Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2023		2024		2025		Proposed
	Actual		Actual		Budget		2026
Police Department	\$ 2,034,015		\$ 2,129,730		\$ 2,278,001		\$ 2,341,167
Charges for Services		(56,178)		(67,452)		(65,500)	(77,500)
Grants & Contributions		(70,867)		(95,006)		(54,000)	(60,000)
Tax Revenue used to fund project costs		1,906,970		1,967,272		2,158,501	2,203,667

Listed below illustrates total costs for the Police Department. Operating Cost is paid through the General Fund and Capital Costs are paid through the Capital Reserve Fund.

Operating & Capital Expenditures

	2023		2024		2025		Proposed
	Actual		Actual		Budget		2026
Operating Cost	\$ 2,034,015		\$ 2,129,730		\$ 2,278,001		\$ 2,341,167
Capital Cost	\$ 360,666		\$ 593,622		\$ 429,425		\$ 284,500
Total Cost	\$ 2,394,681		\$ 2,723,352		\$ 2,707,426		\$ 2,625,667

General Fund**Police Department - Operating Budget****POLICE DEPARTMENT**

Wages			Program Supplies	
Regular Wages:			Total Budget	
Chief	1	\$ 97,947	Budget consist of :	\$ 80,500
Sergeants	4	341,865	Canine Unit Fees	6,000
Police Officers	10	813,966	Office Supplies	7,500
Other Wages:			Photo & Minor Equipment	1,000
Officer in Charge		2,000	Clothing & Uniforms	10,000
Shift Differential		28,896	Program Supplies	12,000
Longevity Pay		45,282	Firearms & Equipment	18,000
Educational Allowance		9,600	Radio Equipment/Maint.	1,000
Part-time Police Officers		10,000	Dues, Memberships, Fees	9,000
Overtime Wages:			Minor Equipment	13,000
Holiday Overtime pay		12,000	D.A.R.E. Supplies	3,000
Court & DJ Hearings		10,000		
Other		30,000		
Outside Services		60,000 *		
D.A.R.E		6,000		
Civilian Wages:				
Administrative Assistants	1.5	70,910		
Crossing Guard	1	3,800		
Total Wages		\$ 1,542,266		
Employee Benefits				
Employer Fica & Medicare		\$ 27,869	Total Budget	\$ 42,200
Employer Unemp Comp		3,800	Budget consist of :	
Health Insurance		399,591	Training	27,500
Employer H.S.A. Contr.		45,000	Post-Secondary Educ. Reimb.	10,000
Life & Short Term Liab.		6,982	Crime Prevention	1,500
Dental		16,096	D.A.R.E. Training	3,200
Vision		963		
Total Benefits		\$ 500,301		
Fuel/Vehicle Maintenance & Repairs				
Total Budget		\$ 42,000		
Budget consist of :				
Fuel for Vehicles		22,000		
Vehicle Repairs & Maint.		20,000		

* Outside Overtime is reimbursed through grants such as the Aggressive Driving, Buckle-Up and Drug Task Force, and the Central Processing is reimbursed by fees imposed by the court on defendants.

General Fund

Code Enforcement - Operating Budget

The Code Enforcement department consist of 3 full time code enforcement officers including a building inspector. For 2026, the code enforcement department shows an increase of 15.9% from the 2025 budget due to restructuring of Code and Planning & Zoning.

Expenditures by Department:	2025	2025	2026	Proposed	
	Budget	YTD	Budget	Dollar	%
Code Enforcement	\$ 194,524	\$ 143,279	\$ 227,441	\$ 32,917	16.9%
Expenditures by Department:	2023	2024	2023	Proposed	
	Actual	Actual	Budget	2026	
Code Enforcement	\$ 206,665 1.3%	\$ 194,625 -5.8%	\$ 194,524 -0.1%	\$ 227,441	16.9%
Expenditures by Object:	2023	2024	2025	Proposed	
	Actual	Actual	Budget	2026	%
Wages	\$ 122,915	\$ 129,018	\$ 133,207	\$ 179,360	34.6%
Benefits & Employer Taxes	64,226	36,453	39,217	25,981	-33.8%
Program Supplies	1,245	9,129	4,500	4,500	0.0%
Professional Services	13,042	16,102	8,600	8,600	0.0%
Training & Education	946	1,211	4,000	5,500	37.5%
Fuel/Vehicle Maint. & Repairs	4,291	2,712	5,000	3,500	-30.0%
Totals	\$ 206,665	\$ 194,625	\$ 194,524	\$ 227,441	16.9%

The Code Enforcement Department cost are off-set by program revenue such as user fees, operating grants and capital grants. Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Code Enforcement	\$ 206,665	\$ 194,625	\$ 194,524	\$ 227,441
Charges for Services	(66,277)	(235,029)	(50,000)	(52,000)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	140,388	(40,404)	144,524	175,441

Listed below illustrates total cost for the Code Enforcement Department. Operating Cost is paid through the General Fund and Capital Cost is paid through the Capital Reserve Fund.

Operating & Capital Expenditures

	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Operating Cost	\$ 206,665	\$ 194,625	\$ 194,524	\$ 227,441
Capital Cost	\$ -	\$ -	\$ -	\$ -
Total Cost	<u>\$ 206,665</u>	<u>\$ 194,625</u>	<u>\$ 194,524</u>	<u>\$ 227,441</u>

General Fund

Planning & Zoning - Operating Budget

The Planning & Zoning department consist of 20% of the Economic development Director; and 20% of the City Managers wages. For 2026, the planning & zoning department shows a decrease of 48.8% from the 2025 budget due to restructuring of Code and Planning & Zoning.

Expenditures by Department:	2025	2025	2026	Proposed	
	Budget	YTD	Budget	Dollar	%
Planning & Zoning	\$ 126,780	\$ 71,543	\$ 64,968	\$ (61,812)	-48.8%
Expenditures by Department:	2023	2024	2025	Proposed	
	Actual	Actual	Budget	2026	
Planning & Zoning	\$ 125,315	\$ 120,533	\$ 126,780	\$ 64,968	
	-0.2%	-3.8%	5.2%	-48.8%	
Expenditures by Object:	2023	2024	2025	Proposed	
	Actual	Actual	Budget	2026	
Wages	\$ 77,333	\$ 79,919	\$ 85,311	\$ 36,362	-57.4%
Benefits & Employer Taxes	36,041	36,347	25,719	13,857	-46.1%
Program Supplies	-	-	2,000	1,250	-37.5%
Professional Services	11,742	4,035	12,500	12,500	0.0%
Training & Education	199	232	1,250	1,000	-20.0%
Fuel/Vehicle Maint. & Repairs	-	-	-	-	-
Totals	\$ 125,315	\$ 120,533	\$ 126,780	\$ 64,968	-48.8%

The Planning & Zoning Department cost are off-set by program revenue such as user fees, operating grants and capital grants. Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2023	2025	2025	Proposed
	Actual	Actual	Budget	2026
Planning & Zoning	\$ 125,368	\$ 120,533	\$ 126,780	\$ 64,968
Charges for Services	(7,275)	(9,340)	(10,000)	(10,000)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	\$ 118,093	\$ 111,193	\$ 116,780	\$ 54,968

Listed below illustrates total cost for the Planning & Zoning Department. Operating Cost is paid through the General Fund and Capital Cost is paid through the Capital Reserve Fund.

Operating & Capital Expenditures

	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Operating Cost	\$ 125,315	\$ 120,533	\$ 126,780	\$ 64,968
Capital Cost	-	-	-	-
Total Cost	\$ 125,315	\$ 120,533	\$ 126,780	\$ 64,968

General Fund**Code Enforcement - Planning & Zoning - Operating Budget****CODE ENFORCEMENT**

Listed below is the breakdown of wages for 2026:

Wages

Regular Wages:	
Code Official - Inspector (2)	\$ 107,000
Code Official - Building	<u>70,860</u>
Total Full Time Wages	<u>177,860</u>

Overtime Wages:

Overtime	1,500
Total Overtime	<u>1,500</u>
Total Wages	<u>179,360</u>

Employee Benefits

Employer Fica & Medicare	\$ 13,752
Employer Unemp Comp	642
Health Insurance	7,630
Employer H.S.A. Contr.	1,500
Life & Short Term Liab.	1,098
Vision	458
Uniforms	900
Total Benefits	<u>\$ 25,981</u>

Program Supplies

Total Budget	\$ 4,500
Budget consist of :	
Program Supplies	3,000
Minor Office Equipment	500
Minor Program Equipment	1,000

Professional Services

Total Budget	\$ 8,600
Budget consist of :	
Building Permit Inspection Fee	2,000
Prof. Services - Grass Cutting	500
Prof. Serv- Software Maint	6,100

Training & Education

Total Budget	\$ 5,500
Budget consist of :	
Conferences, Seminars, Travel	4,500
Dues, Memberships, Subscriptions	1,000

Fuel/Vehicle Maintenance & Repairs

Total Budget	\$ 3,500
Budget consist of :	
Vehicle Expense	1,500
Fuel - vehicles	2,000

ZONING & PLANNING

Listed below is the breakdown of wages for 2026:

Wages

Regular Wages:	
City Manager	20% \$ 21,362
Economic Development - Zoni	20% <u>15,000</u>
Total Full Time Wages	<u>36,362</u>

Overtime Wages:

Overtime	-
Total Overtime	<u>-</u>
Total Wages	<u>36,362</u>

Employee Benefits

Employer Fica & Medicare	2,868
Employer Unemp Comp	86
Health Insurance	9,375
Employer H.S.A. Contr.	1,200
Life & Short Term Liab.	146
Vision	61
Uniforms	120
Total Benefits	<u>\$ 13,857</u>

Program Supplies

Total Budget	\$ 1,250
Budget consist of :	
Program Supplies	750
Minor Program Equipment	500

Professional Services

Total Budget	\$ 12,500
Budget consist of :	
Professional - Legal Fees	7,000
Hearing Expenses	5,000
Advertising	500

Training & Education

Total Budget	\$ 1,000
Budget consist of :	
Conferences, Seminars, Travel	500
Dues, Memberships, Subscriptions	500

General Fund**Emergency Management**

Expenditures by Department:	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
EMA	\$ 5,500	\$ 1,078	\$ 6,000	\$ 500	9.1%
Expenditures by Department:	2023	2024	2025	Proposed	
	Actual	Actual	Budget	2026	
EMA	\$ 1,890	\$ 4,614	\$ 5,500	\$ 6,000	
Expenditures by Object:	2023	2024	2025	Proposed	
	Actual	Actual	Budget	2026	%
Office Supplies	\$ -	\$ -	\$ -	\$ -	
Program Supplies	\$ 1,890	\$ 4,075	\$ 4,000	\$ 4,500	12.5%
Training & Education	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%
Capital Purchases	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 1,890	\$ 4,075	\$ 5,500	\$ 6,000	9.1%

The Emergency Management Department costs are off-set by program revenue such as user fees, operating grants and capital grants. Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Emergency Management	\$ 1,890	\$ 4,075	\$ 5,500	\$ 6,000
Charges for Services				
Grants & Contributions	\$ -	\$ -	\$ -	\$ -
Tax Revenue used to fund project costs	\$ -	\$ -	\$ -	\$ -
	\$ 1,890	\$ 4,075	\$ 5,500	\$ 6,000

Listed below illustrates total cost for the Emergency Management Department. Operating Cost is paid through the General Fund as well as capital cost.

Operating & Capital Expenditures

	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Operating Cost	\$ 1,890	\$ 4,075	\$ 5,500	\$ 6,000
Capital Cost	\$ -	\$ -	\$ -	\$ -
Total Cost	\$ 1,890	\$ 4,075	\$ 5,500	\$ 6,000

General Fund

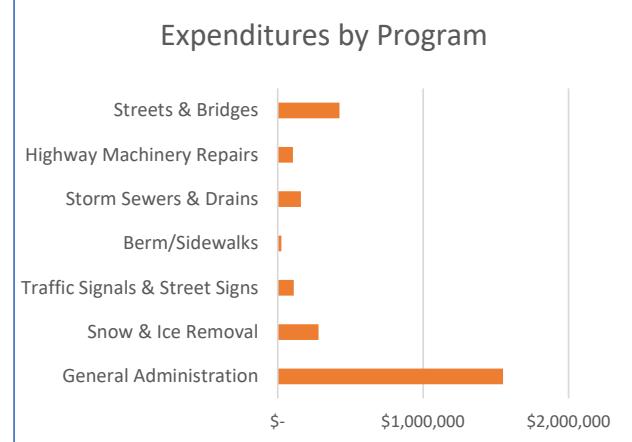
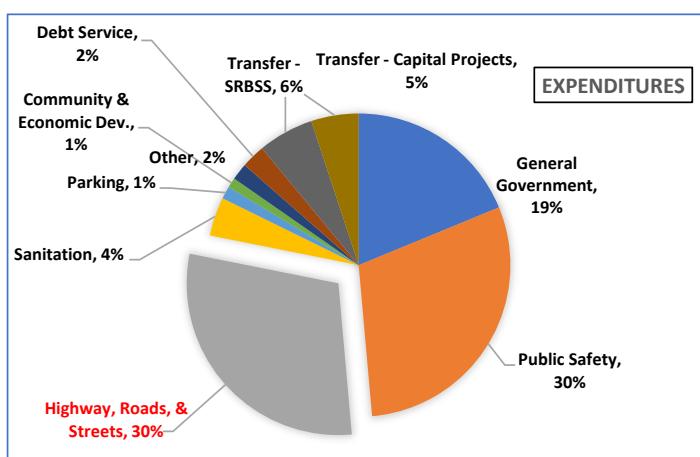
Public Works - Highway, Roads & Streets

The Public Works Department is responsible for the reconstruction and maintenance of City roads; snow removal; traffic signals and street signs; storm sewers and drains; curbs and sidewalks.

For 2026, the public works department shows an increase of 5% from the 2025 budget.

Expenditures by Program:	2025	2025	Proposed	Delta	
	Budget	YTD	2026 Budget	Dollar	%
General Administration	\$ 1,442,438	\$ 1,161,346	\$ 1,549,770	\$ 107,332	7.4%
Snow & Ice Removal	281,000	170,370	281,000	-	0.0%
Traffic Signals & Street Signs	100,000	95,628	109,500	9,500	9.5%
Berm/Sidewalks	24,500	24,343	24,500	-	0.0%
Storm Sewers & Drains	160,000	29,318	160,000	-	0.0%
Highway Machinery Repairs	105,000	93,342	105,000	-	0.0%
Streets & Bridges	418,000	284,411	425,000	7,000	1.7%
Building & Plant	40,350	23,329	47,100	6,750	16.7%
Totals	\$ 2,571,288	\$ 1,882,087	\$ 2,701,870	\$ 130,582	5.1%

Expenditures by Program:	2023	2024	Proposed	2026
	Actual	Actual	Budget	
General Administration	\$ 1,286,765	\$ 1,363,102	\$ 1,442,438	\$ 1,549,770
Snow & Ice Removal	143,085	244,163	281,000	281,000
Traffic Signals & Street Signs	86,789	87,058	100,000	109,500
Berm/Sidewalks	19,230	3,585	24,500	24,500
Storm Sewers & Drains	123,551	159,007	160,000	160,000
Highway Machinery Repairs	304,960	112,582	105,000	105,000
Streets & Bridges	482,841	338,334	418,000	425,000
Building & Plant	33,353	39,264	40,350	47,100
Totals	\$ 2,480,574	\$ 2,347,095	\$ 2,571,288	\$ 2,701,870
	-0.5%	-5.4%	9.6%	5.1%



General Fund**Public Works - Highway, Roads & Streets**

Listed below is a summary of each program expense within the public works budget.

General Administration:

Expenditures by Object:	2023	2024	2025	2026	Proposed
	Actual	Actual	Budget	Budget	%
Wages	\$ 850,769	\$ 889,598	\$ 922,417	\$ 978,031	6.0%
Benefits & Employer Taxes	287,115	310,299	324,212	370,806	14.4%
Program Supplies	58,688	60,876	68,309	68,932	0.9%
Professional Services	31,715	39,754	60,000	64,500	7.5%
Training & Education	729	2,018	2,500	2,500	0.0%
Fuel for Vehicles	57,749	60,557	65,000	65,000	0.0%
Totals	\$ 1,286,765	\$ 1,363,102	\$ 1,442,438	\$ 1,549,770	7.4%

Snow & Ice Removal:

Expenditures by Object:	2023	2023	2025	2026	Proposed
	Actual	Actual	Budget	Budget	%
Overtime	\$ 9,167	\$ 29,063	\$ 35,000	\$ 35,000	0.0%
Program Supplies	133,918	215,100	246,000	246,000	0.0%
Totals	\$ 143,085	\$ 244,163	\$ 281,000	\$ 281,000	0.0%

Traffic Signals & Street Signs:

Expenditures by Object:	2023	2024	2025	2026	Proposed
	Actual	Actual	Budget	Budget	%
Program Supplies	\$ 24,917	\$ 24,619	\$ 25,000	\$ 30,000	20.0%
Traffic Signals - Electric Cost	10,282	8,305	10,000	14,500	45.0%
Professional Services - Maintenance	14,425	10,870	15,000	15,000	0.0%
Professional Services - Line Painting	37,165	43,264	50,000	50,000	0.0%
Totals	\$ 86,789	\$ 87,058	\$ 100,000	\$ 109,500	9.5%

Berm & Sidewalks:

Expenditures by Object:	2023	2024	2025	2026	Proposed
	Actual	Actual	Budget	Budget	%
Program Supplies - Berms	\$ 19,230	\$ 3,585	\$ 23,000	\$ 23,000	0.0%
Professional Services - Sidewalks	-	-	-	-	0.0%
Equipment Rental - Berms	-	-	1,500	1,500	0.0%
Totals	\$ 19,230	\$ 3,585	\$ 24,500	\$ 24,500	0.0%

Storm Sewers & Drains:

Expenditures by Object:	2023	2025	2025	2026	Proposed
	Actual	Actual	Budget	Budget	%
Program Supplies	\$ 78,090	\$ 94,007	\$ 95,000	\$ 95,000	0.0%
Professional Services	45,461	65,000	65,000	65,000	0.0%
Totals	\$ 123,551	\$ 159,007	\$ 160,000	\$ 160,000	0.0%

General Fund

Public Works - Highway, Roads & Streets

Continued - Listed below is a summary of each program expense within the public works budget.

Highway Maintenance & Repairs:

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Program Supplies - Vehicle Parts	\$ 81,817	\$ 56,219	\$ 50,000	\$ 50,000
Professional Services - Maintenance	<u>223,143</u>	<u>56,363</u>	<u>55,000</u>	<u>55,000</u>
Totals	\$ 304,960	\$ 112,582	\$ 105,000	\$ 105,000

Streets and Bridges:

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Overtime	\$ 2,023	\$ 3,309	\$ 6,000	\$ 8,000
Program Supplies	306,225	331,572	356,000	361,000
Special Projects	8,668	-	50,000	50,000
Bridge Inspections	6,169	3,453	6,000	6,000
Jackson Rd Project - ECCD grant	<u>159,756</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	\$ 482,841	\$ 338,334	\$ 418,000	\$ 425,000

Public works costs are off-set by program revenue such as user fees, operating grants and capital grants. Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Public Works	\$ 2,480,574	\$ 2,347,095	\$ 2,571,288	\$ 2,701,870
Intergovernmental Revenues	(558,300)	(440,040)	(471,051)	(484,533)
Grants & Contributions	<u>(189,918)</u>	<u>(189,918)</u>	<u>-</u>	<u>-</u>
Tax Revenue used to fund project costs	<u>\$ 1,732,356</u>	<u>\$ 1,717,137</u>	<u>\$ 2,100,237</u>	<u>\$ 2,217,337</u>

Listed below illustrates total cost for the Public Works Department. Operating Cost is paid through the General Fund and Capital Cost is paid through the Capital Reserve Fund, 2016 Capital Projects Fund and the CDBG Fund.

Operating & Capital Expenditures

	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Operating Cost	\$ 2,480,574	\$ 2,347,095	\$ 2,571,288	\$ 2,701,870
Capital Cost	<u>1,835,444</u>	<u>1,221,101</u>	<u>1,233,200</u>	<u>2,513,500</u>
Total Cost	\$ 4,316,018	\$ 3,568,196	\$ 3,804,488	\$ 5,215,370

General Fund

Public Works - Highway, Roads & Streets

PUBLIC WORKS DEPARTMENT

The City employ's 1 public works director/engineer, 1 deputy PW's director/IT director, a superintendent and an assistant, 1 street supervisor 1 assistant supervisor, 13 street crew members and 1 administrative assistant. Seasonal employees are hired in the summer.

Wage increases for AFSCME employees are based on their collective bargaining contracts. Council approves management wage increases. Listed below is the breakdown of wages and benefits for 2026:

Wages

Regular Wages:

Directors	\$ 97,650	*
Superintendents	154,600	
Street Crew	658,419	***
Administrative	37,362	**
Total Full Time	<u>\$ 948,031</u>	
Seasonal Wages	<u>\$ 30,000</u>	
Total Regular Wages	<u>\$ 978,031</u>	

Overtime Wages:

Snow Removal	\$ 35,000
Streets & Roads	8,000
Total Overtime	<u>43,000</u>

Total Wages

\$ 1,021,031

Employee Benefits

Employer Fica & Medicare	\$ 79,417
Employer Unemp Comp	3,328
Health Insurance	249,496
Employer H.S.A. Contr.	33,770
Life & Short Term Liab.	3,775
Vision	1,020

Total Benefits

\$ 370,806

General Administration

Program Supplies

Total Budget	\$ 68,932
Budget consist of :	
Uniforms	12,432
Program Supplies	30,000
Minor Equipment	18,500
Radio Equipment/Maint.	3,000
Christmas Lights	5,000

Professional Services

Total Budget	\$ 64,500
Budget consist of :	
Insurance	49,500
Equipment Rental	15,000

Training & Education

Total Budget	\$ 2,500
Budget consist of :	
Cont. Ed, Seminars, Travel	2,500

Fuel/Vehicle Maintenance & Repairs

Total Budget	\$ 65,000
Budget consist of :	
Fuel for Vehicles	65,000

* 45% of total wages For Public Works Director
and 60% of total wages for Deputy PW Director

** 70% of total wages for Administrative Assistant

***40% of 2 sewer technicians

General Fund

Sanitation

Sanitation cost in the general fund includes; expenditures to administer the utility billing and managing the sewage plant; recycling cost and on-lot sewage inspections.

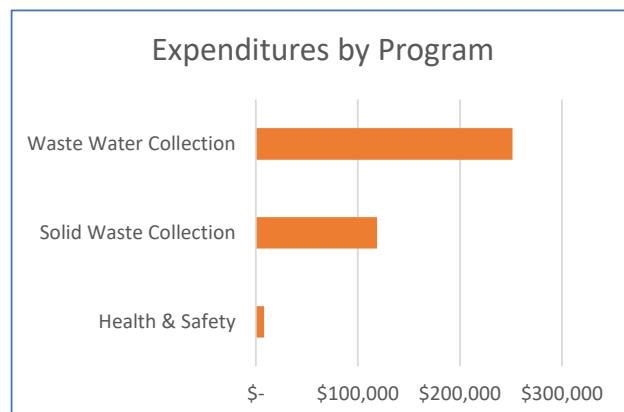
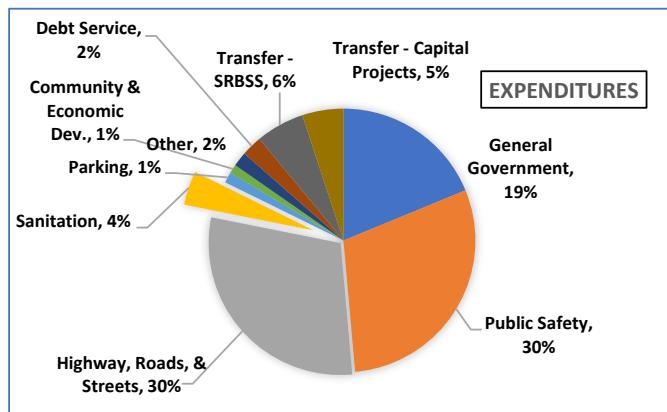
Expenditures by Program:	2025	2025	Proposed	Delta	
	Budget	YTD	Budget	Dollar	%
Health & Safety	\$ 8,000	\$ 5,471	\$ 8,000	\$ -	0.0%
Solid Waste Collection	118,920	88,862	118,920	-	0.0%
Waste Water Collection	242,401	172,325	251,481	9,080	3.7%
Totals	\$ 369,321	\$ 266,658	\$ 378,401	\$ 9,080	2.5%

Expenditures by Program:	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Health & Safety	\$ 9,745	\$ 12,040	\$ 8,000	\$ 8,000
Solid Waste Collection	111,459	109,652	118,920	118,920
Waste Water Collection	209,853	220,782	242,401	251,481
Totals	\$ 331,057	\$ 342,474	\$ 369,321	\$ 378,401
	4.7%	3.4%	7.8%	2.5%

The Sanitation costs are off-set by program revenue such as user fees, operating grants and capital grants.

Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2023	2024	2025	Proposed
	Actual	Actual	Budget	2026
Sanitation	\$ 331,057	\$ 342,474	\$ 369,321	\$ 378,401
Charges for Services	(193,655)	(199,000)	(242,000)	(259,481)
Grants & Contributions	-	-	-	-
Tax Revenue used to fund project costs	\$ 137,402	\$ 143,474	\$ 127,321	\$ 118,920



General Fund**Sanitation**

Listed below is a summary of each program expense within the sanitation budget.

Health & Safety

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Professional Services	\$ 9,745	\$ 12,040	\$ 8,000	\$ 8,000	0.0%
Conferences & Seminars	-	-	-	-	
Totals	\$ 9,745	\$ 12,040	\$ 8,000	\$ 8,000	0.0%

Solid Waste Collection

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Program Supplies	\$ 650	\$ 709	\$ 1,000	\$ 1,000	0.0%
Recyclables - Pick Up	62,520	52,520	62,520	62,520	0.0%
Compost Site	37,571	38,698	40,400	40,400	0.0%
Clean-Up Day	10,718	17,725	15,000	15,000	0.0%
Totals	\$ 111,459	\$ 109,652	\$ 118,920	\$ 118,920	0.0%

Waste Water Collection

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	Budget	2026	
Wages	\$ 135,973	\$ 143,940	\$ 151,144	\$ 160,568	6.2%
Benefits & Employer Taxes	30,364	36,206	35,240	36,208	2.7%
Program Supplies	13,477	12,394	24,000	24,000	0.0%
Professional Services	17,552	15,131	18,250	16,250	-11.0%
Rent	12,487	13,111	13,767	14,455	5.0%
Totals	\$ 209,853	\$ 220,782	\$ 242,401	\$ 251,481	3.7%

General Fund**Sanitation - Waste Water Collection****SANITATION - WASTE WATER COLLECTION**

Management wages include 10% of the manager; 30% of the public works director, 30% of the deputy public works director; 30% of the street dept. secretary and 50% of the administrative assistant at City Hall

Wage increases for AFSCME employees are based on their collective bargaining contracts. Council approves management wage increases. Listed below is the breakdown of wages for 2026:

Wages		Program Supplies	
Regular Wages:		Total Budget	\$ 24,000
Manager	\$ 10,681	Budget consist of :	
Directors	56,100	Program Supplies	1,000
Administrative	<u>93,787</u>	Postage	20,000
Total Wages	<u>\$ 160,568</u>	Minor Capital Projects	3,000

Employee Benefits	
Employer Fica & Medicare	\$ 12,367
Employer Unemp Comp	535
Health Insurance	19,106
Employer H.S.A. Contr.	2,770
Life & Short Term Liab.	822
Vision	127
Uniforms	480
Total Benefits	<u>\$ 36,208</u>

Professional Services	
Total Budget	\$ 16,250
Budget consist of :	
Prof. Services	1,000
Prof. Serv. - Tyler Software Maint	15,000
Bonds	250

Rent	
Total Budget	\$ 14,455
Budget consist of :	
Rent	14,455

General Fund**Parking Facilities**

Parking Facilities costs cover the expenditures related to the parking garage, parking lots on Depot Street, Brusselles Street, N. St. Marys Street and Market Street. It also covers the expenditures related to on- street parking.

Parking Facilities	2025	2025	2026	Proposed	
	Budget	YTD	Budget	Dollar	%
Revenue	\$ 111,000	\$ 85,797	\$ 114,500	3,500	3.2%
Expenditures	<u>113,746</u>	<u>70,730</u>	<u>121,285</u>	<u>7,539</u>	<u>6.6%</u>
Increase (decrease) in fund balance	\$ (2,746)	\$ 15,067	\$ (6,785)	\$ (4,039)	

Parking Facilities	2023	2024	2025	2026	Proposed
	Actual	Actual	Budget	Budget	
Revenue	\$ 114,355	\$ 114,297	\$ 111,000	\$ 114,500	
Expenditures	<u>90,942</u>	<u>102,464</u>	<u>113,746</u>	<u>121,285</u>	
Increase (decrease) in fund balance	\$ 23,413	\$ 11,833	\$ (2,746)	\$ (6,785)	

Revenues by Object:	2023	2024	2025	2026	Proposed
	Actual	Actual	Budget	Budget	%
Fines - Parking Tickets	17,347	15,970	15,000	12,500	-16.7%
Parking Meters - Streets	32,930	31,267	33,000	33,000	0.0%
Parking Meters - Lots	32,019	29,320	30,000	33,000	10.0%
Parking Meters - Garage	334	468	500	1,000	100.0%
Parking Permits	<u>25,808</u>	<u>29,220</u>	<u>25,500</u>	<u>35,000</u>	<u>37.3%</u>
Totals	\$ 108,438	\$ 106,245	\$ 104,000	\$ 114,500	10.1%

Expenditures by Object:	2023	2024	2025	2026	Proposed
	Actual	Actual	Budget	Budget	%
Wages	\$ 17,114	\$ 16,764	\$ 32,549	\$ 33,452	2.8%
Benefits & Employer Taxes	1,409	1,383	3,047	3,133	2.8%
Program Supplies	6,544	4,894	10,000	10,000	0.0%
Professional Services	9,734	9,916	10,000	15,000	50.0%
Utilities	1,785	2,168	2,150	3,100	44.2%
Insurance	4,987	5,244	6,000	6,600	10.0%
Repair & Maintenance - Garage	30,000	24,598	30,000	30,000	0.0%
Debt Service	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0.0%</u>
Totals	\$ 91,573	\$ 84,967	\$ 113,746	\$ 121,285	6.6%

* Supplies for grounds and garage

** Elevator Maintenance, Pro Clean

General Fund**Parking Facilities****PARKING FACILITIES**

Wages include one parking enforcement officer at 50% and costs from the street department for meter repairs.

Wage increases for AFSCME employees are based on their collective bargaining contracts. Council approves management wage increases. Listed below is the breakdown of wages for 2026:

Wages

Regular Wages:	
Enforcement Officer	\$ 23,452
Technician	<u>10,000</u>
Total Wages	<u>\$ 33,452</u>

Program Supplies

Total Budget	\$ 10,000
Budget consist of :	
Program Supplies	10,000

Professional Services

Total Budget	\$ 15,000
Budget consist of :	
Professional Services	15,000

Employee Benefits

Employer Fica & Medicare	\$ 2,559
Employer Unemp Comp	324
Health Insurance	-
Employer H.S.A. Contr.	-
Life & Short Term Liab.	-
Vision	-
Workers Compensation	-
Uniforms	250
Total Benefits	<u>\$ 3,133</u>

Utilities

Total Budget	\$ 3,100
Budget consist of :	
Telephone (Elevator)	1,100
Gas	1,500
Water	500

Insurance

Total Budget	\$ 6,600
Budget consist of :	
Liability & Property	6,600

Repairs & Maintenance - Parking Garage

Total Budget	\$ 30,000
Budget consist of :	
Repairs & Maintenance	30,000

Debt Service

Total Budget	\$ 20,000
Budget consist of :	
Transfer to Capital Reserve Fund	20,000

General Fund

Community & Economic Development

The Community & Economic Development department serves as a communicator between the City and the downtown business and local organizations. The department works with the community in developing economic development through grant revenue. Major funding is through the federal and state governments.

Expenditures by Program:	2025	2025	2026	Proposed	
	Budget	YTD	Budget	Dollar	%
Community & Economic Dev.	\$ 176,332	\$ 69,771	\$ 98,251	\$ (78,081)	-44.3%
Totals	\$ 176,332	\$ 69,771	\$ 98,251	\$ (78,081)	-44.3%

Expenditures by Program:	2023	2024	2025	Proposed	
	Actual	Actual	Budget	2026	Budget
Community & Economic Dev.	\$ 73,059	\$ 110,390	\$ 176,332	\$ 98,251	
Totals	\$ 73,059	\$ 110,390	\$ 176,332	\$ 98,251	-44.3%

Expenditures by Object:	2023	2024	2025	Proposed	
	Actual	Actual	Budget	2026	Budget
Wages	\$ 53,377	\$ 46,698	\$ 115,757	\$ 60,000	-48.2%
Benefits & Employer Taxes	15,812	9,616	43,575	24,251	-44.3%
Program Supplies	29	3,550	5,000	4,000	-20.0%
Professional Services	-	-	3,000	3,000	0.0%
Dues, Memberships, Subscriptions	160	1,253	2,000	2,000	0.0%
Conferences, Seminars, Travel	282	959	7,000	5,000	-28.6%
Totals	\$ 69,660	\$ 62,076	\$ 176,332	\$ 98,251	-44.3%

The C & E Development costs are off-set by program revenue such as user fees, operating grants and capital grants.

Listed below shows the functions or programs off-set by the receipt of revenue. Tax revenue is used to fund the difference.

	2023	2024	2025	Proposed	
	Actual	Actual	Budget	2026	Budget
Community & Economic Dev.	\$ 98,273	\$ 142,410	\$ 176,332	\$ 98,251	
Charges for Services					
Grants & Contributions	(51,143)	(80,334)	(90,000)	(70,000)	
Tax Revenue used to fund project costs	\$ 47,130	\$ 62,076	\$ 86,332	\$ 28,251	

General Fund**Community & Economic Development****COMMUNITY & ECONOMIC DEVELOPMENT**

Wages include one full time C & E Development Director at 80%

Listed below is the breakdown of wages for 2026:

Wages		
Regular Wages:		
Director	\$	60,000
Deputy Director		-
Staff		-
Overtime		-
Total Wages	\$	60,000

Program Supplies		
Total Budget	\$	4,000
Budget consist of :		
Minor Office Equipment		
		4,000

Wages		
Regular Wages:		
Director	\$	60,000
Deputy Director		-
Staff		-
Overtime		-
Total Wages	\$	60,000

Professional Services		
Total Budget	\$	3,000
Budget consist of :		
Advertising-Hearing Expenses		
		3,000

Employee Benefits		
Employer Fica & Medicare	\$	4,660
Employer Unemp Comp		171
Health Insurance		16,483
Employer H.S.A. Contr.		2,400
Life & Short Term Liab.		293
Vision		122
Workers Compensation		-
Uniforms		120
Total Benefits	\$	24,251

Dues - Memberships		
Total Budget	\$	2,000
Budget consist of :		
Dues, Memberships, Subscriptions		
		2,000

Conference, Seminars, Travel		
Total Budget	\$	5,000
Budget consist of :		
Conferences, Seminars, Travel		
		5,000

General Fund**General Administration - Other**

Listed below is the balance of the expenditures that are paid through the general fund.

Interfund Operating Transfers:

Expenditures by Object:	2023	2024	2025	Proposed	%
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>2026</u> <u>Budget</u>	
Recreation - Shade Tree Fund	\$ 16,000	\$ 21,000	\$ 16,000	\$ 16,000	0.0%
Debt Service - Debt Fund	218,307	218,307	218,307	232,175	6.4%
Capital Improvements - Capital Fund	1,229,408	1,230,460	413,600	462,362	11.8%
Capital Improvements -RSBSS	582,139	583,438	544,000	544,000	0.0%
Totals	\$ 2,045,854	\$ 2,053,205	\$ 1,191,907	\$ 1,254,537	5.3%

Miscellaneous

Expenditures by Object:	2023	2024	2025	Proposed	%
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>2026</u> <u>Budget</u>	
Judgements & Damages	\$ -	\$ -	\$ 1,500	\$ 1,500	0.0%
Fire Relief Association - Act 205	59,332	71,454	71,500	76,495	7.0%
Pass Through Grants	21,500	-	-	-	0.0%
Program Supplies	2,456	1,443	1,500	1,500	0.0%
Professional Services	1,386	2,566	3,000	3,000	0.0%
Refunds/Other	307	-	1,500	1,500	0.0%
Totals	\$ 84,981	\$ 75,463	\$ 79,000	\$ 83,995	6.3%

Community Transfers

Expenditures by Object:	2023	2024	2025	Proposed	%
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>2026</u> <u>Budget</u>	
Airport Authority*	\$ 40,973	\$ 36,966	\$ 36,700	\$ 36,700	0.0% *
Airport Authority - Loans**	10,284	10,283	10,800	10,800	0.0% **
Council on the Arts	1,961	1,961	1,961	-	-100.0%
Other Donations - Memorial Parade	300	300	300	500	66.7%
EDC	5,000	5,000	5,000	-	-100.0%
Elk County Humane Society	7,500	7,500	10,000	15,000	50.0%
ARPA Funding	-	-	-	-	-
Totals	\$ 66,018	\$ 62,010	\$ 64,761	\$ 63,000	-2.7%

* \$7,500 of this is for Audits - paid directly from the City to the Auditor. Airport Authority receives \$29,200

**Amount allocated to the Airport Authority - going directly to the City to pay for previous debt

2026 Budget - Special Revenue Funds

	Street Lighting Tax Fund	Fire Protection Fund	Recreation Fund	Library Fund	Ambulance Fund	Fire Hydrant Fund	Debt Fund	Shade Tree Fund	Totals
Revenues:									
<u>Taxes:</u>									
Real Estate - Current	\$ 107,391	\$ 451,043	\$ 363,281	\$ 124,574	\$ 85,913	\$ 64,108	\$ 407,729	\$ -	\$ 1,604,039
Real Estate - Delinquent	4,522	2,681	15,296	5,245	3,617	2,699	17,168	-	\$ 51,228
Total Taxes	<u>\$ 111,913</u>	<u>\$ 453,724</u>	<u>\$ 378,577</u>	<u>\$ 129,819</u>	<u>\$ 89,530</u>	<u>\$ 66,807</u>	<u>\$ 424,897</u>	<u>\$ -</u>	<u>\$ 1,655,267</u>
<u>Non-Tax Revenues:</u>									
Intergovernmental		\$ 600,000	\$ 77,400					-	\$ 677,400
Charges for Services			-	42,500				-	\$ 42,500
Investments & Rentals	10,000	7,000	10,000	50	25	500	10,000	-	\$ 37,575
Miscellaneous Revenue		200	92,040					-	\$ 92,240
Total Non-Tax Revenue	<u>\$ 10,000</u>	<u>\$ 607,200</u>	<u>\$ 221,940</u>	<u>\$ 50</u>	<u>\$ 25</u>	<u>\$ 500</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 849,715</u>
<u>Other Financing Sources:</u>									
Proceeds of Fixed Asset Sales			-						-
Contributions & Donations			-					-	-
Interfund Operating Transfers							232,175	16,000	248,175
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 232,175</u>	<u>\$ 16,000</u>	<u>\$ 248,175</u>
Total Revenue	\$ 121,913	\$ 1,060,924	\$ 600,517	\$ 129,869	\$ 89,555	\$ 67,307	\$ 667,072	\$ 16,000	\$ 2,753,157
Expenditures:									
<u>Operating Expenditures</u>									
Public Safety		241,435			89,055	66,807			397,297
Highway, Roads, & Streets	121,500								121,500
Culture & Recreation		406,516	129,369					16,000	551,885
Miscellaneous	413	-	500	500	500	1,400		-	3,313
Total Operating Expenditures	\$ 121,913	\$ 241,435	\$ 406,516	\$ 129,869	\$ 89,555	\$ 67,307	\$ 1,400	\$ 16,000	\$ 1,073,995
Debt Service							647,465	-	647,465
Capital Improvements - Transfer		\$ 1,000,000	149,000						1,149,000
Total Expenditures	\$ 121,913	\$ 1,241,435	\$ 555,516	\$ 129,869	\$ 89,555	\$ 67,307	\$ 648,865	\$ 16,000	\$ 2,870,459
Surplus (Deficit)	<u>\$ -</u>	<u>\$ (180,511)</u>	<u>\$ 45,001</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,207</u>	<u>\$ -</u>	<u>\$ (117,302)</u>

Street Lighting Tax Fund

Millage Rate: .5 mills
226,086,520

2026 Revenue		2026 Expenditures	
Real Estate Taxes	\$ 111,913	Utilities - Street Lighting	\$ 121,913
Interest Earnings	10,000	Unappropriated Funds	-
Other Revenue	-		
Total Proposed Revenue	<u>\$ 121,913</u>	Total Proposed Expenditures	<u>\$ 121,913</u>

2026 Budget Comparison - Increases						
	2025	2025	Proposed			
	Budget	YTD	2026			
Revenues:						
Real Estate Taxes:						
Current	\$ 106,847	\$ 104,746	\$ 107,391	\$ 544	0.51%	
Delinquent	4,499	2,681	4,522	23	0.51%	
Earnings & Investments	10,000	8,415	10,000	-	0.00%	
Other Revenue	-	-	-			
Total Revenue	<u>\$ 121,346</u>	<u>\$ 115,842</u>	<u>\$ 121,913</u>	<u>\$ 567</u>	0.47%	
Expenditures:						
Supplies	\$ 6,096	\$ 495	\$ 6,500	\$ 404	6.63%	
Utilities	100,000	83,957	100,000	-	0.00%	
Equipment	15,000	-	15,000	-	-	
Refunds/Other	250	1,266	413	163		
Total Expenditures	<u>\$ 121,346</u>	<u>\$ 85,718</u>	<u>\$ 121,913</u>	<u>\$ 567</u>	0.47%	
Surplus (Deficit)	<u>\$ -</u>	<u>\$ 30,124</u>	<u>\$ -</u>	<u>\$ -</u>		

2026 Budget Comparison - Previous Years						
	2023	2024	2025			
	Actual	Actual	YTD			
Revenues:						
Real Estate Taxes:						
Current	\$ 106,523	\$ 107,038	\$ 104,746	\$ 107,391		
Delinquent	4,331	4,012	2,681	4,522		
Earnings & Investments	9,228	11,925	8,415	10,000		
Other Revenue	22	-	-	-		
Total Revenue	<u>\$ 120,104</u>	<u>\$ 122,975</u>	<u>\$ 115,842</u>	<u>\$ 121,913</u>		
Expenditures:						
Supplies	\$ 2,322	\$ 1,274	\$ 495	\$ 6,500		
Utilities	98,670	83,705	83,957	100,000		
Equipment	-	8,882	-	15,000		
Refunds/Others	5	12	1,266	413		
Total Expenditures	<u>\$ 100,997</u>	<u>\$ 93,873</u>	<u>\$ 85,718</u>	<u>\$ 121,913</u>		
Surplus (Deficit)	<u>\$ 19,107</u>	<u>\$ 29,102</u>	<u>\$ 30,124</u>	<u>\$ -</u>		

The Street Lighting Tax Fund receives 2.5% of the RE tax revenue. This revenue pays for the street lighting in town, lighting in the parking garage and parking lots. This funding also pays for new street lights and installation.

Fire Protection Fund

Millage Rate: 2.1 mills
226,086,520

2026 Revenue		2026 Expenditures	
Real Estate Taxes	\$ 470,034	Fire Protection	\$ 57,200
Interest Earnings	7,000	Building Maintenance	\$ 184,235
Contributions & Donations	-	Capital Expenditures	\$ 1,000,000
Sale of Capital Assets	-	Debt Service	-
DCED Grant	600,000		
Total Proposed Revenue	<u><u>\$ 1,077,034</u></u>	Total Proposed Expenditures	<u><u>\$ 1,241,435</u></u>

Totals for Fund	2025	2025	Proposed	Delta	
	Budget	YTD	2026 Budget	Dollar	%
Revenue	\$ 472,853	\$ 457,529	\$ 1,077,234	\$ 604,381	127.8%
Expenditures	<u><u>\$ 213,175</u></u>	<u><u>\$ 309,566</u></u>	<u><u>\$ 1,241,435</u></u>	<u><u>\$ 1,028,260</u></u>	482.4%
Surplus (Deficit)	<u><u>259,678</u></u>	<u><u>147,963</u></u>	<u><u>(164,201)</u></u>	<u><u>(423,879)</u></u>	

Totals for Fund	2023	2024	2025	Proposed	
	Actual	Actual	YTD	2026	Budget
Revenue	\$ 315,674	\$ 474,238	\$ 462,355	\$ 1,077,234	
Expenditures	<u><u>246,374</u></u>	<u><u>153,892</u></u>	<u><u>148,883</u></u>	<u><u>1,241,435</u></u>	
Surplus (Deficit)	<u><u>\$ 69,300</u></u>	<u><u>\$ 320,346</u></u>	<u><u>\$ 313,472</u></u>	<u><u>\$ (164,201)</u></u>	

Fire Protection Fund

2026 Budget Comparison - Increases

	2025 Budget	2025 YTD	Proposed 2026 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 448,758	\$ 439,952	\$ 451,043	\$ 2,285	0.51%
Delinquent	18,895	2,681	18,991	96	0.51%
Earnings & Investments	5,000	14,896	7,000	2,000	40.00%
Contributions & Donations	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
DCED Grant			600,000	600,000	0.00%
Other	200	-	200	-	0.00%
Total Revenue	\$ 472,853	\$ 457,529	\$ 1,077,234	\$ 604,381	127.82%
Expenditures:					
Fire Protection	\$ 56,200	\$ 27,455	\$ 57,200	\$ 1,000	1.78%
Building Maintenance	40,282	17,675	40,035	(247)	-0.61%
Insurance	54,000	48,419	64,200	10,200	18.89%
Utilities	21,000	15,500	26,500	5,500	26.19%
Vehicle Repairs & Maintenance	53,500	33,594	53,500	-	0.00%
Refunds/Other	250	5,320	-	(250)	
Debt Services	-	-	-	-	
Capital Improvements - Transfer	247,621	-	1,000,000	752,379	303.84%
Total Expenditures	\$ 472,853	\$ 147,963	\$ 1,241,435	\$ 768,582	162.54%
Surplus (Deficit)	\$ -	\$ 309,566	\$ (164,201)	\$ (164,201)	

2026 Budget Comparison - Previous Years

	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 298,265	\$ 449,385	\$ 439,952	\$ 451,043
Delinquent	12,065	10,478	2,681	18,991
Earnings & Investments	5,285	13,905	14,896	7,000
Contributions & Donations	-	-	-	-
Sale of Capital Assets	-	-	-	-
DCED Grant				600,000
Other	-	470	-	200
Total Revenue	\$ 315,615	\$ 474,238	\$ 457,529	\$ 1,077,234
Expenditures:				
Fire Protection	\$ 32,772	\$ 33,154	\$ 27,455	\$ 57,200
Building Maintenance	22,474	22,976	17,675	40,035
Insurance	46,124	39,233	48,419	64,200
Utilities	20,342	19,594	15,500	26,500
Vehicle Repairs & Maintenance	91,448	45,009	33,594	53,500
Refunds/Other	15	37	5,320	-
Debt Services	-	-	-	-
Capital Improvements - Transfer	-	141,035	-	
Capital Improvements				1,000,000
Total Expenditures	\$ 213,175	\$ 301,038	\$ 147,963	\$ 1,241,435
Surplus (Deficit)	\$ 102,440	\$ 173,200	\$ 309,566	\$ (164,201)

Fire Protection Fund

FIRE DEPARTMENT

The Fire Protection Fund receives 7.2% of the real estate tax revenue. This is the only revenue generated to pay for fire protection, maintenance on buildings and for debt service. The Fire Protection Fund revenue is also used to purchase new equipment such as fire trucks.

Fire Protection		Utilities
Total Budget	\$ 57,200	Total Budget \$ 26,500
Budget consist of :		Budget consist of :
Special Equipment	12,000	Firehouse Electric 18,500
Hose & Couplings	8,000	Firehouse Gas 8,000
Communication Expenses	9,000	
Radio Tower	1,500	
Ladders/Elevator Testing	3,000	
Pump Testing	10,000	
Chiefs - Mileage	7,200	
Maintenance of Air Packs	5,000	
Equipment Repairs	1,500	
Building Maintenance		Fuel/Vehicle Maintenance & Repairs
Total Budget	\$ 40,035	Total Budget \$ 53,500
Budget consist of :		Budget consist of :
Janitorial Services	7,035	Care of Fire Dept. Vehicles 53,500
Firehouse Maint. & Repairs	33,000	
Insurance		Debt
Total Budget	\$ 64,200	Total Budget \$ -
Budget consist of :		Budget consist of :
Property/Auto/Liab. Insurance	24,200	Transfer to Debt Fund -
Worker's Compensation	40,000	
Capital Improvements - Transfers		Other
		Total Budget \$ -
		Budget consist of:
		Future Capital Purchases -
		Truck Replacement -
		Station 12 1,000,000
		Budget consist of:
		Refunds of Prior Year Revenue -

Recreation Fund Operating Budget

Millage Rate: 1.7 mills

Assessed Value: \$226,086,520

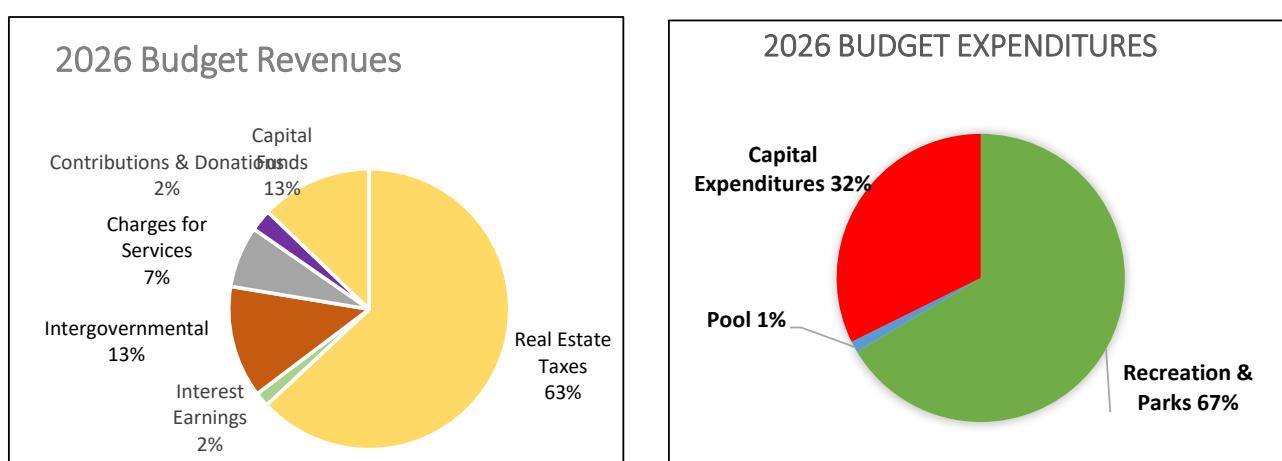
2026 Revenue		2026 Expenditures	
Real Estate Taxes	\$ 378,577	Recreation & Parks	\$ 398,967
Interest Earnings	10,000	Pool	7,550
Intergovernmental	77,400	Other Expenses	-
Charges for Services	42,500	Capital Expenditures	194,000
Contributions & Donations	15,000	Unappropriated Funds	0
Capital Funds	77,040		
Miscellaneous	-		
Total Proposed Revenue	<u>\$ 600,517</u>	Total Proposed Expenditures	<u>\$ 600,517</u>

Totals for Fund	2026	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Revenue	\$ 597,685	\$ 588,261	\$ 573,516	\$ (24,169)	-4.0%
Expenditures	329,666	469,943	573,516	243,850	74.0%
Surplus (Deficit)	<u>\$ 268,019</u>	<u>\$ 118,318</u>	<u>\$ 0</u>	<u>\$ (268,019)</u>	

Totals for Fund	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026
Revenue	\$ 610,919	\$ 889,743	\$ 588,261	\$ 600,517
Expenditures	450,312	451,456	469,943	600,517
Surplus (Deficit)	<u>\$ 160,607</u>	<u>\$ 438,287</u>	<u>\$ 118,318</u>	<u>\$ 0</u>

The Recreation Fund is responsible for the administration, maintenance and operating seasonal programs for Memorial, Benzinger, Luhr, Kaulmont and Diamond Street parks and the Pool.

Tax revenue received equals 8.7% of total real estate tax revenue. The parks & pool charge user fees for programs offered. Park workers wages are offset by PHEAA and Stackpole Hall grants.



Recreation Fund

2026 Budget Comparison - Increases						
	2025 Budget	2025 YTD	Proposed 2026 Budget	Delta Dollar	%	
Revenues:						
Real Estate Taxes:						
Current	\$ 363,281	\$ 356,154	\$ 363,281	\$ -	0.0%	
Delinquent	15,296	9,071	15,296	-	0.0%	
Earnings & Investments/Rentals	8,000	9,877	10,000	2,000	25.0%	
Intergovernmental	72,608	67,328	77,400	4,792	6.6%	
Charges for Services	120,500	126,160	42,500	(78,000)	-64.7%	
Contributions & Donations	18,000	17,758	15,000	(3,000)		
Capital Transfer			50,039			
Miscellaneous	-	1,913	-	-	-	
Total Revenue	\$ 597,685	\$ 588,261	\$ 573,516	\$ (74,208)		-4.0%
Expenditures:						
Recreation & Park	\$ 84,192	\$ 349,571	\$ 398,967	\$ 314,775	373.9%	
Pool	165,474	116,037	7,550	(157,924)	-95.4%	
Transfers - to Capital Projects	80,000	-	167,000	87,000		
Miscellaneous	-	4,335	-	-	-	
Total Expenditures	\$ 329,666	\$ 469,943	\$ 573,516	\$ 243,850		74.0%
Surplus (Deficit)	\$ 268,019	\$ 118,318	\$ 0	\$ (318,058)		

2026 Budget Comparison - Previous Years

	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 362,196	\$ 363,948	\$ 356,154	\$ 363,281
Delinquent	12,297	11,907	9,071	15,296
Earnings & Investments/Rentals	11,349	21,121	9,877	10,000
Intergovernmental	46,224	280,003	67,328	77,400
Charges for Services	140,388	134,628	126,160	42,500
Contributions & Donations	36,149	78,255	17,758	15,000
Capital Transfer				77,040
Miscellaneous	2,316	(119)	1,913	-
Total Revenue	\$ 610,919	\$ 889,743	\$ 588,261	\$ 600,517
Expenditures:				
Recreation & Park	\$ 308,709	\$ 308,836	\$ 349,571	\$ 398,968
Pool	139,854	142,620	116,037	7,550
Capital Projects	1,714	-	-	194,000
Miscellaneous	35	-	4,335	-
Total Expenditures	\$ 450,312	\$ 451,456	\$ 469,943	\$ 600,517
Surplus (Deficit)	\$ 160,607	\$ 438,287	\$ 118,318	\$ 0

Recreation Fund

PARKS & RECREATION

Listed below is a summary of each program revenue and expense for Park & Recreation activities.

Revenue: PARKS & RECREATION

	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget	%
Intergovernmental:					
Co of PA - OVR Program	\$ 14,450	\$ 15,423	\$ -	\$ -	
Stackpole Hall/PHEAA Grants	31,774	34,383	67,608	57,400	-15.1%
Local Grants	-	5,197	5,000	20,000	0.0%
State Grants	-	225,000	-	-	0.0%
Totals	\$ 46,224	\$ 280,003	\$ 72,608	\$ 77,400	6.6%
Charges for Services:					
Park Fees	\$ 46,878	\$ 36,110	\$ 31,860	\$ 30,000	94.2%
Concessions	4,875	10,301	9,025	12,500	
Rent of Buildings	363	756	-	-	0.0%
Totals	\$ 52,116	\$ 47,167	\$ 40,885	\$ 42,500	4.0%
Other Revenue:					
Donations - Contributions	\$ 16,612	\$ 22,905	\$ -	\$ -	0.0%
Sponsorships	-	39,567	17,658	15,000	
	\$ 16,612	\$ 62,472	\$ 17,658	\$ 15,000	0.0%
TOTAL REVENUE	\$ 114,952	\$ 389,642	\$ 131,151	\$ 134,900	2.86%

Expenditures: PARKS & RECREATION

	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget	%
Expenditures by Object:					
Wages	\$ 139,653	\$ 149,450	\$ 159,069	\$ 191,676	20.5%
Benefits & Employer Taxes	23,974	24,733	24,393	55,890	129.1%
Administrative Cost	13,538	10,848	15,291	26,000	70.0%
Program Cost	61,523	42,218	49,311	35,000	-29.0%
Non Program Cost	70,021	81,587	66,026	78,400	18.7%
Small Capital Projects	16,693	2,240	35,481	12,000	0.0%
Miscellaneous	-	-	-	-	0.0%
Totals	\$ 325,402	\$ 311,076	\$ 349,571	\$ 398,967	14.1%
 Tax Revenue used to fund project costs	 \$ 210,450	 \$ (78,566)	 \$ 218,420	 \$ 264,067	 20.9%
					50

Recreation Fund**POOL**

Listed below is a summary of each program revenue and expense for Pool activities.

Revenue: POOL

Charges for Services:	2023	2024	2025	Proposed	%
	Actual	Actual	YTD	2026 Budget	
Membership	\$ 31,850	\$ 33,160	\$ 28,140	\$ -	-100.0%
Admissions	16,393	17,295	24,538	-	-100.0%
Concessions	28,839	25,706	24,162	-	-100.0%
Instructions	11,190	11,300	8,435	-	-100.0%
Totals	\$ 88,272	\$ 87,461	\$ 85,275	\$ -	-100.0%
Other Revenue:	2023	2024	2025	Proposed	%
	Actual	Actual	YTD	2026 Budget	
Donations - Contributions	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUE	\$ 88,272	\$ 87,461	\$ 85,275	\$ -	

Expenditures: POOL

Expenditures by Object:	2023	2024	2025	Proposed	%
	Actual	Actual	YTD	2026 Budget	
Wages	\$ 74,772	\$ 72,207	\$ 49,538	\$ -	-100.0%
Benefits & Employer Taxes	10,674	11,114	9,434	-	-100.0%
Administrative Cost	3,329	4,500	4,900	-	-100.0%
Program Cost	18,760	22,384	15,705	-	-100.0%
Non Program Cost	32,319	32,415	26,710	7,550	-71.7%
Small Capital Projects	1,594	-	9,750	-	
Totals	\$ 141,448	\$ 142,620	\$ 116,037	\$ 7,550	-93.5%
 Tax Revenue used to fund project costs	 \$ 53,176	 \$ 55,159	 \$ 30,762	 \$ 7,550	 -75.5%

Recreation Fund

Listed below is a breakdown of each line item within the budget:

PARKS & RECREATION

Wages			Supplies- Repairs & Maintenance		
Director	\$	33,576	Total Budget	\$	900
Program Coordinators		22,000	Budget consist of:		
PHEAA/Stackpole Hall Wages		57,400	Repair & Maintenance Supplies		900
Non-PHEAA/Stackpole Hall		28,700			
Concession - Benzinger Park		-			
Program Wages - Winter		-			
Maintenance Wages		50,000			
Total Wages	<u>\$</u>	<u>191,676</u>			
Employee Benefits			Services - Repairs & Maintenance		
Medical/Life/Short T Disability	\$	35,177	Total Budget	\$	7,000
Employer Fica & Medicare		13,251	Budget consist of:		
Employer Unemp Comp		3,027	Repair & Maintenance Services		7,000
Workers Compensation		885	Playland		-
Uniforms		3,550			
Total Benefits	<u>\$</u>	<u>55,890</u>			
Supplies - Office			Insurance		
Total Budget	\$	2,000	Total Budget	\$	44,000
Budget consist of:			Budget consist of:		
Office Supplies - Director			Liability Insurance		44,000
Minor Office Equipment		2,000			
Conferences, Seminars, Training			Utilities		
Total Budget	\$	8,000	Total Budget	\$	20,500
Budget consist of:			Budget consist of:		
Conferences, Seminars, Training		8,000	Telephone		-
Dues & Subscriptions			Electric		-
Total Budget	\$	16,000	Gas		9,500
Budget consist of:			Garbage		4,500
Dues & Subscriptions		16,000	Water		6,500
Supplies - Program			Miscellaneous		
Total Budget	\$	35,000	Total Budget	\$	-
Budget consist of:			Budget consist of:		
Concession Supplies		20,000	Refund of PY Revenue		-
Credit Card Fees		10,000			
Program Supplies		5,000			
Services - Program			Capital Projects		
Total Budget	\$	-	Total Budget	\$	206,000
Budget consist of:			Budget consist of:		
Professional Services		-	Capital - Parks		194,000
			Capital Parking Lots		0
			Small Capital Projects		12,000

Recreation Fund

Listed below is a breakdown of each line item within the budget:

POOL

Wages			Supplies- Repairs & Maintenance		
Aquatic Supervisor	\$	-	Total Budget	\$	-
Life Guards	\$	-	Budget consist of:		
Concession Workers	\$	-	Chemicals	\$	-
Maintenance Wages	\$	-	Repair & Maintenance Supplies	\$	-
Total Wages	\$	-			
Employee Benefits			Services - Repairs & Maintenance		
Employer Fica & Medicare	\$	-	Total Budget	\$	-
Employer Unemp Comp	\$	-	Budget consist of:		
Workers Compensation	\$	-	Repair & Maintenance Services	\$	-
Total Benefits	\$	-			
Supplies - Office			Insurance		
Total Budget	\$	-	Total Budget	\$	5,000
Budget consist of:			Budget consist of:		
Administrative Expenses	\$	-	Liability Insurance	\$	5,000
Minor Office Equipment	\$	-			
Conferences, Seminars, Training			Utilities		
Total Budget	\$	-	Total Budget	\$	2,550
Budget consist of:			Budget consist of:		
Certification / In Service Fees	\$	-	Telephone	\$	-
			Electric	\$	800
			Gas	\$	1,250
			Garbage	\$	-
			Water	\$	500
Dues & Subscriptions			Miscellaneous		
Total Budget	\$	-	Total Budget	\$	-
Budget consist of:			Budget consist of:		
Dues & Subscriptions	\$	-			
Supplies - Program			Capital Projects		
Total Budget	\$	-	Total Budget	\$	-
Budget consist of:			Budget consist of:		
Concession Supplies	\$	-	Capital - Pool	\$	-
Program Supplies	\$	-	Small capital projects	\$	-
Credit Card fees	\$	-			
Services - Program					
Total Budget	\$	-			
Budget consist of:					
Professional Services	\$	-			

Recreation Fund
Capital Budget - Major Projects
PLGIT ACCOUNTS

	<u>2026 Projects</u>	<u>2027 Projects</u>	<u>2028 Projects</u>	<u>2029 Projects</u>	<u>2030 Projects</u>
Equipment:					
Diamond St. Pk Equip. Replacement					
Memorial Park Playland Project					
Benzinger Pk Equip. Replacement			20,000		30,000
Kaulmont Pk Equip. Replacement			20,000		
Luhr Park Equip. Replacement	45,000		28,000		
Memorial Pool/Splash Pad Project		129,000			
Total Equipment Projects	<u>45,000</u>	<u>129,000</u>	<u>68,000</u>	<u>-</u>	<u>30,000</u>
Land & Land Improvements:					
Diamond St. Park					
Memorial Park Tennis Courts	30,000				
Benzinger Pk Parking lots/Courts	42,000			25,000	25,000
Bridge replacement Benzinger park	17,000				
Memorial Pk. Parking Lots				40,000	40,000
Luhr Park - Courts	60,000				
Kaulmont Park Parking Lots		-			
Total Land Improvement Projects	<u>149,000</u>	<u>-</u>	<u>-</u>	<u>65,000</u>	<u>65,000</u>
Buildings & Building Improvements:					
Benzinger Park Building		25,000		10,000	10,000
Kaulmont Park Building					
Luhr Park Building		-			
Memorial Park - Upper Building			-		
Total Building Improvements	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total Capital Projects	<u>194,000</u>	<u>154,000</u>	<u>68,000</u>	<u>75,000</u>	<u>105,000</u>

Capital Funds - All

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Beginning Balance 1/1	\$ 270,530	\$ 253,530	\$ 215,030	\$ 269,330	\$ 289,980
Interest Earned	10,000	15,500	22,300	15,650	15,650
Transfer from Operating Fund	167,000	100,000	100,000	80,000	80,000
Grants & Contributions	-	-	-	-	-
Capital Projects	<u>(194,000)</u>	<u>(154,000)</u>	<u>(68,000)</u>	<u>(75,000)</u>	<u>(105,000)</u>
Ending Balance as of 12/31	<u>\$ 253,530</u>	<u>\$ 215,030</u>	<u>\$ 269,330</u>	<u>\$ 289,980</u>	<u>\$ 280,630</u>

Library Fund

Millage Rate: .58 mills
Assessed Value: \$226,086,520

2026 Revenue		2026 Expenditures	
Real Estate Taxes	\$ 129,819	Contributions/Subsidies	\$ 129,369
Interest Earnings	50	Refunds	500
Other Revenue	-		
Total Proposed Revenue	\$ 129,869	Total Proposed Expenditures	\$ 129,869

2026 Budget Comparison - Increases

	2025 Budget	2025 YTD	Proposed 2026 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 123,943	\$ 121,507	\$ 124,574	\$ 631	0.51%
Delinquent	5,219	3,110	5,245	26	0.50%
Earnings & Investments	25	46	50	25	100.00%
Other Revenue	-	25	-	-	0.00%
Total Revenue	\$ 129,187	\$ 124,688	\$ 129,869	\$ 682	0.53%
Expenditures:					
Contributions	\$ 129,072	\$ 115,000	\$ 129,369	\$ 297	0.23%
Refunds	110	1,470	500	390	354.55%
Total Expenditures	\$ 129,182	\$ 116,470	\$ 129,869	\$ 687	0.53%
Surplus (Deficit)	\$ 5	\$ 8,218	-	\$ (5)	

2026 Budget Comparison - Previous Years

	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 123,567	\$ 124,165	\$ 121,507	\$ 124,574
Delinquent	5,003	4,398	3,110	5,245
Earnings & Investments	16	3	46	50
Other Revenue	25	-	25	-
Total Revenue	\$ 128,611	\$ 128,566	\$ 124,688	\$ 129,869
Expenditures:				
Contributions	\$ 131,100	\$ 128,000	\$ 115,000	\$ 129,369
Refunds	6	14	1,470	500
Total Expenditures	\$ 131,106	\$ 128,014	\$ 116,470	\$ 129,869
Surplus (Deficit)	\$ (2,495)	\$ 552	\$ 8,218	\$ -

The Library Fund receives 3% of the real estate tax revenue.

The St. Marys Public Library receives the tax revenue that we collect.

Ambulance Fund

Millage Rate: .4 mills
Assessed Value: \$226,086,520

2026 Revenue		2026 Expenditures	
Real Estate Taxes	\$ 89,530	Contributions/Subsidies	\$ 89,055
Interest Earnings	25	Refunds	500
Other Revenue			
Total Proposed Revenue	\$ 89,555	Total Proposed Expenditures	\$ 89,555

2026 Budget Comparison - Increases

	2025 Budget	2025 YTD	2026 Budget	Proposed	Delta Dollar	%
	2025 Budget	2025 YTD	2026 Budget	Proposed		
Revenues:						
Real Estate Taxes:						
Current	\$ 85,479	\$ 83,704	\$ 85,913	\$ 85,913	\$ 434	0.51%
Delinquent	3,599	536	3,617	3,617	18	0.50%
Earnings & Investments	15	32	25	25	10	66.67%
Other Revenue	-	-	-	-	-	0.00%
Total Revenue	\$ 89,093	\$ 84,272	\$ 89,555	\$ 89,555	\$ 462	0.52%
Expenditures:						
Contributions	\$ 89,068	\$ 77,000	\$ 89,055	\$ 89,055	\$ (13)	-0.01%
Refunds	25	1,013	500	500	475	0.00%
Total Expenditures	\$ 89,093	\$ 78,013	\$ 89,555	\$ 89,555	\$ 462	0.52%
Surplus (Deficit)	\$ -	\$ 6,259	-	\$ -	\$ -	-

2026 Budget Comparison - Previous Years

	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget
	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 21,305	\$ 85,356	\$ 83,704	\$ 85,913
Delinquent	862	758	536	3,617
Earnings & Investments	2	2	32	25
Other Revenue	9	-	-	-
Total Revenue	\$ 22,178	\$ 86,116	\$ 84,272	\$ 89,555
Expenditures:				
Contributions	\$ 22,450	\$ 84,700	\$ 77,000	\$ 89,055
Refunds	1	6	1,013	500
Total Expenditures	\$ 22,451	\$ 84,706	\$ 78,013	\$ 89,555
Surplus (Deficit)	\$ (273)	\$ 1,410	-	\$ 6,259

The Ambulance Fund receives four tenths of a mill or 2% of the real estate tax revenue that the City anticipates on collecting.

Total revenue collected in the Ambulance Fund goes directly to the St. Marys Ambulance Association.

Fire Hydrant Fund

Millage Rate: .3 mills
Assessed Value: \$ 226,086,520

2026 Revenue		2026 Expenditures	
Real Estate Taxes	\$ 66,807	Hydrant Service	\$ 66,807
Interest Earnings	500	Refunds	500
Fund Balance	-		
Other Revenue			
Total Proposed Revenue	\$ 67,307	Total Proposed Expenditures	\$ 67,307

2026 Budget Comparison - Increases

	2025 Budget	2025 YTD	Proposed 2026 Budget	Delta Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 64,108	\$ 62,956	\$ 64,108	\$ -	0.00%
Delinquent	2,663	1,873	2,699	36	1.35%
Earnings & Investments	500	638	500	-	0.00%
Other Revenue	-	-	-	-	0.00%
Total Revenue	\$ 67,271	\$ 65,467	\$ 67,307	\$ 36	0.05%
Expenditures:					
Contributions	\$ 67,207	\$ 50,878	\$ 66,807	\$ (400)	-0.60%
Refunds	100	796	500	400	
Total Expenditures	\$ 67,307	\$ 51,674	\$ 67,307	\$ -	0.00%
Surplus (Deficit)	\$ (36)	\$ 13,793	\$ -	\$ 36	-100.00%

2026 Budget Comparison - Previous Years

	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 63,914	\$ 64,431	\$ 62,956	\$ 64,108
Delinquent	3,649	2,740	1,873	2,699
Earnings & Investments	1,205	871	638	500
Other Revenue	13	-	-	-
Total Revenue	\$ 68,781	\$ 68,042	\$ 65,467	\$ 67,307
Expenditures:				
Contributions	\$ 67,635	\$ 67,736	\$ 50,878	\$ 66,807
Refunds	39	4	796	500
Total Expenditures	\$ 67,674	\$ 67,740	\$ 51,674	\$ 67,307
Surplus (Deficit)	\$ 1,107	\$ 302	\$ 13,793	\$ -

The Fire Hydrant Fund receives 1.5% of the real estate tax revenue. This fund pays for the cost of fire hydrant service from the St. Marys Water Authority.

Debt Fund

Millage Rate: 1.908 mills
Assessed Value: \$ 226,086,520

2026 Revenue		2026 Expenditures	
Real Estate Taxes	\$ 424,897	Debt Principal	\$ 529,207
Interest Earnings	10,000	Debt Interest	118,258
Interfund Operating Transfers	232,175	Miscellaneous Expenditures	1,400
Fund Balance	-	Unappropriated Funds	18,707
Total Proposed Revenue	<u>\$ 667,072</u>	Total Proposed Expenditures	<u>\$ 667,572</u>

The debt fund budget shows the payments that need to be made in 2026 for the short-term and long-term loans and bond issue. The total outstanding principal for governmental funds as of December 31, 2025 is \$4,770,146

Required Debt Payments: In 2026, principal payments of \$529,207 and interest payments of \$118,258 will be made on short-term loans and the 2021 bond issue. The payments are as follows:

COST BY FUND

Fund:	Principal	Interest	Total
General Fund	\$ 184,207	\$ 49,508	\$ 233,715
Debt Fund	<u>345,000</u>	<u>68,750</u>	<u>413,750</u>
Total Debt Service	<u>\$ 529,207</u>	<u>\$ 118,258</u>	<u>\$ 647,465</u>

COST BY LOAN

Details of the Issues:

Issue	Purpose	Principal	Interest	Total
2025	PIB Loan - Street Improvements	83,505	39,446	122,951
2020	PIB Loan - Street Improvements	100,701	10,062	110,764
2021	2021 bond issue	<u>345,000</u>	<u>68,750</u>	<u>413,750</u>
		<u>\$ 529,207</u>	<u>\$ 118,258</u>	<u>\$ 647,465</u>

OUTSTANDING BALANCE AS OF 12 31 2025

Details of the Issues:

Issue	Purpose	Original Principal	Outstanding Principal	Interest Rate	Year of Maturity
2016	PIB Loan - Street Improvements	1,000,000	-	1.625%	2025
2020	PIB Loan - Street Improvements	1,000,000	520,146	1.625%	2030
2025	PIB Loan - Street Improvements	1,000,000	1,000,000	3.875%	2035
2021	2021 bond issue	<u>4,150,000</u>	<u>3,250,000</u>	<u>2% - 5%</u>	<u>2033</u>
		<u>\$ 7,150,000</u>	<u>\$ 4,770,146</u>		

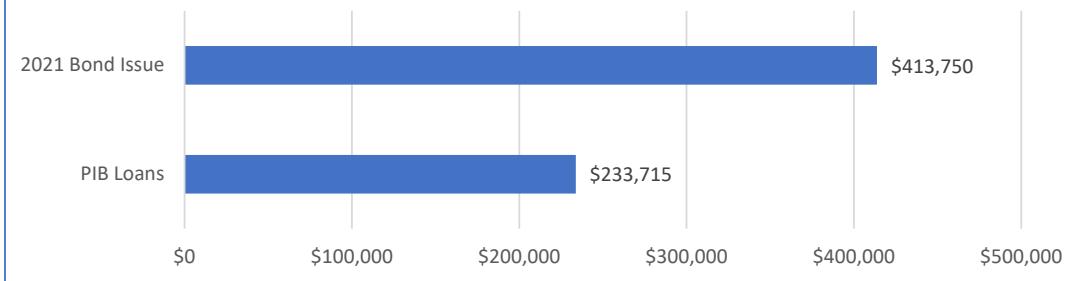
The City uses the Liquid Fuels tax funding to pay for the PIB loans and the bond issue is paid by the real estate tax revenue in the debt fund.

Debt Fund

2026 Budget Comparison - Increases

	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Revenues:					
Real Estate Taxes:					
Current	\$ 407,729	\$ 399,713	\$ 407,729	\$ -	0.00%
Delinquent	17,168	10,231	17,168	-	0.00%
Earnings & Investments	10,000	18,436	10,000	-	0.00%
Transfers:					
General Fund	218,307	218,377	232,175	13,868	6.35%
Fire Protection	-	-	-	-	0.00%
Long Term Debt Proceeds	-	-	-	-	-
Miscellaneous Revenue	<u>100</u>	<u>760</u>	<u>500</u>		
Total Revenue	<u>\$ 653,304</u>	<u>\$ 647,517</u>	<u>\$ 667,572</u>	<u>\$ 13,868</u>	2.18%
Expenditures:					
Debt Principal	\$ 536,499	\$ 536,492	\$ 529,207	\$ (7,292)	-1.36%
Debt Interest	97,058	97,135	118,258	21,200	21.84%
Fiscal Agent Fees	800	-	800	-	0.00%
Refunds	600	4,834	600	-	0.00%
Uncollectable Receivables	-	-	-	-	0.00%
Transfers:					0.00%
Airport Indust Park Fund	-	-	-	-	0.00%
Capital Reserve Fund	-	-	-	-	0.00%
Bond Issue	-	-	-	-	0.00%
Total Expenditures	<u>\$ 634,957</u>	<u>\$ 638,461</u>	<u>\$ 648,865</u>	<u>\$ 13,908</u>	2.19%
Surplus (Deficit)	<u>\$ 18,347</u>	<u>\$ 9,056</u>	<u>- \$ 18,707</u>	<u>\$ (40)</u>	1.96%

Loan Payments for 2026

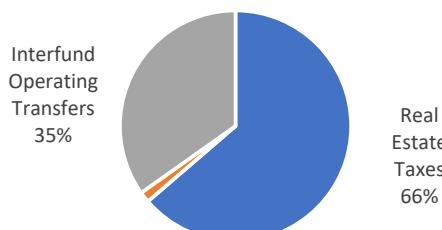


Debt Fund

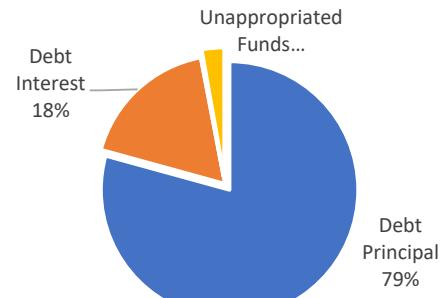
2026 Budget Comparison - Previous Years

	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget
Revenues:				
Real Estate Taxes:				
Current	\$ 406,493	\$ 408,460	\$ 399,713	\$ 407,729
Delinquent	16,458	14,467	10,231	17,168
Earnings & Investments	25,269	27,339	18,436	10,000
Transfers:				
General Fund	218,307	218,307	218,377	232,175
Fire Protection	-	-	-	-
Long Term Debt Proceeds	-	-	-	-
Miscellaneous Revenue	90	-	-	-
Total Revenue	\$ 666,617	\$ 668,573	\$ 646,757	\$ 667,072
Expenditures:				
Debt Principal	\$ 501,508	\$ 518,198	\$ 536,492	\$ 529,207
Debt Interest	134,359	116,110	97,135	118,258
Fiscal Agent Fees	700	700	-	800
Refunds	20	47	4,834	600
Uncollectable Receivables	-	-	-	-
Transfers:				
Airport Indust Park Fund	-	-	-	-
Capital Reserve Fund	-	-	-	-
Bond Issue	-	-	-	-
Total Expenditures	\$ 636,587	\$ 635,055	\$ 638,461	\$ 648,865
Surplus (Deficit)	\$ 30,030	\$ 33,518	\$ 8,296	\$ 18,207

2026 Budget - Revenue



2026 Budget - Expenditures



Shade Tree Fund

NO TAX REVENUE Special Revenue Fund

2026 Revenue		2026 Expenditures	
Interest Earnings	-	Program Cost	16,000
Transfer from General Fund	16,000	Grant Programs	
Other Revenue	-	Memorial Trees	
Total Proposed Revenue	<u><u>\$ 16,000</u></u>	Total Proposed Expenditures	<u><u>\$ 16,000</u></u>

2026 Budget Comparison - Increases

	2025 Budget	2025 YTD	Proposed 2026 Budget	Delta Dollar	%
Revenues:					
Earnings & Investments	-	41	-	-	0.00%
Intergovernmental Funds	-	-	-	-	0.00%
Transfer from General Fund	16,000	16,000	16,000	-	0.00%
Donations	-	1,535	-	-	0.00%
Other Revenue	-	178	-	-	0.00%
Total Revenue	<u><u>\$ 16,000</u></u>	<u><u>\$ 17,754</u></u>	<u><u>\$ 16,000</u></u>	<u><u>\$</u></u>	0.00%
Expenditures:					
4th Grade Arbor Day Project	1,000	\$ 526	\$ 1,000	-	0.00%
Tree Identification Project	500	-	500	-	0.00%
Memorial Trees	-	2,150	-	-	0.00%
City Property - Park Projects	4,000	-	4,000	-	0.00%
Prune-Trim-Existing Trees	6,000	800	6,000	-	0.00%
Plant Trees - St. Marys Streets	2,000	7,035	2,000	-	0.00%
Emergency Tree Removal	2,500	4,420	2,500	-	0.00%
Program Supplies	-	825	-	-	0.00%
Professional Services	-	-	-	-	0.00%
Stackpole Hall Found. Project	-	-	-	-	0.00%
Total Expenditures	<u><u>\$ 16,000</u></u>	<u><u>\$ 15,756</u></u>	<u><u>\$ 16,000</u></u>	<u><u>\$</u></u>	0.00%
Surplus (Deficit)	<u><u>\$</u></u>	<u><u>\$ 1,998</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	0.00%

2026 Budget Comparison - Previous Years

	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget
Revenues:				
Earnings & Investments	\$ 14	\$ 19	\$ 41	\$ -
Intergovernmental Funds	6,750	-	-	-
Transfer from General Fund	9,000	16,000	16,000	16,000
Donations	2,189	1,985	1,535	-
Other Revenue	-	2,400	178	-
Total Revenue	<u><u>\$ 17,953</u></u>	<u><u>\$ 20,404</u></u>	<u><u>\$ 17,754</u></u>	<u><u>\$ 16,000</u></u>
Expenditures:				
4th Grade Arbor Day Project	234	736	526	1,000
Tree Identification Project	-	300	-	500
Memorial Trees	1,733	178	2,150	-
City Property - Park Projects	172	600	-	4,000
Prune-Trim-Existing Trees	1,570	1,660	800	6,000
Plant Trees - St. Marys Streets	-	-	7,035	2,000
Emergency Tree Removal	15,050	2,400	4,420	2,500
Program Supplies	1,035	1,175	825	-
Professional Services	1,718	2,313	-	-
Stackpole Hall Found. Project	-	4,400	-	-
Total Expenditures	<u><u>\$ 21,512</u></u>	<u><u>\$ 13,762</u></u>	<u><u>\$ 15,756</u></u>	<u><u>\$ 16,000</u></u>
Surplus (Deficit)	<u><u>\$ (3,559)</u></u>	<u><u>\$ 6,642</u></u>	<u><u>\$ 1,998</u></u>	<u><u>\$</u></u>

CAPITAL FUNDS

The Capital Reserve Fund and the CDBG fund accounts for all resources and expenditures concerning the acquisition, construction, or improvements of capital facilities, acquisition of equipment and infrastructure cost by the Municipality including special revenue funds and enterprise funds.

Funding comes from grant revenue, interest earnings, and the budget transfers from the General Fund.

Revenue:

Capital Funds:	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Capital Reserve Fund	\$ 2,847,600	\$ 1,947,813	\$ 1,167,817	\$ (1,679,783)	-59.0%
CRF - Streets, Roads, Storm Sewers	279,500	252,735	322,000	42,500	15.2%
CRF - Bridges	277,750	252,735	302,000	24,250	8.7%
CDBG Fund	810,767	157,617	1,597,038	786,271	97.0%
Totals	\$ 4,215,617	\$ 2,610,900	\$ 3,388,855	\$ (826,762)	-19.6%

Expenditures:

Capital Funds:	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Capital Reserve Fund	\$ 4,603,225	\$ 2,497,753	\$ 2,195,500	\$ (2,407,725)	-52.3%
CRF - Streets, Roads, Storm Sewers	700,000	157,128	825,000	125,000	0.0%
CRF - Bridges	1,400,000	32,492	330,000	(1,070,000)	0.0%
CDBG Fund	810,767	154,845	1,597,038	786,271	97.0%
Totals	\$ 7,513,992	\$ 2,842,218	\$ 4,947,538	\$ (2,566,454)	-34.2%

Surplus / (Deficit)

Capital Funds:	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Capital Reserve Fund	\$ (1,755,625)	\$ (549,940)	\$ (1,027,683)	\$ 727,942	-41.5%
CRF - Streets, Roads, Storm Sewers	\$ (420,500)	\$ 95,607	\$ (503,000)	(82,500)	19.6%
CRF - Bridges	(1,122,250)	220,243	(28,000)	1,094,250	-97.5%
CDBG Fund	-	2,772	-	-	0.0%
Totals	\$ (3,298,375)	\$ (231,318)	\$ (1,558,683)	\$ 1,739,692	-52.7%

Capital Funds:	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026
Capital Reserve Fund	\$ 1,205,167	\$ 821,441	\$ 2,456,050	\$ 2,195,500
CRF - Streets, Roads, Storm Sewers	-	-	-	825,000
CRF - Bridges	-	179,800	32,492	330,000
CDBG Fund	181,164	2,126,527	260,025	1,597,038
Totals	\$ 1,386,331	\$ 3,127,768	\$ 2,748,567	\$ 4,947,538

CAPITAL FUNDS**CAPITAL RESERVE FUND**

The Capital Reserve fund accounts for all major capital purchases over \$5,000 for governmental funds. This entails; equipment, improvements and infrastructure costs.

Revenue to support these expenditures comes from grants, interest earned and transfers from the general fund.

Revenue:

Capital Funds	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Earnings & Investments	\$ 120,000	\$ 85,442	\$ 55,000	\$ (65,000)	-54.2%
Intergovernmental	-	-	452,000	452,000	
Interfund Transfers - General Fund	1,707,600	1,830,270	462,362	(1,245,238)	-72.9%
Interfund Transfers - Parking Fund	20,000	-	20,000	-	0.0%
Debt Proceeds	1,000,000	-	-	(1,000,000)	
Miscellaneous/Other	-	32,101	178,455	178,455	
Totals	\$ 2,847,600	\$ 1,947,813	\$ 1,167,817	\$ (1,679,783)	-59.0%

Expenditures:

Capital Funds	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
General Government	\$ 50,000	128,590	\$ 795,000	\$ 745,000	1490.0%
Public Safety - Police	279,425	174,593	284,500	5,075	1.8%
Public Safety - Code Enforcement	-	-	-	-	
Public Works	4,103,800	2,194,570	1,116,000	(2,987,800)	-72.8%
Recreation	-	-	-	-	
Economic Development	170,000	-	-	(170,000)	
Totals	\$ 4,603,225	\$ 2,497,753	\$ 2,195,500	\$ (2,407,725)	-52.3%
Surplus / (Deficit)	(1,755,625)	(549,940)	(1,027,683)	727,942	

Capital Funds:	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026
General Government	\$ 86,864	\$ 110,102	\$ 128,590	\$ 795,000
Public Safety - Police	345,676	54,230	162,487	284,500
Public Safety - Code Enforcement	-	-	-	-
Public Works	772,627	657,109	2,164,973	1,116,000
Recreation	-	-	-	-
Economic Development	-	-	-	-
Totals	\$ 1,205,167	\$ 821,441	\$ 2,456,050	\$ 2,195,500

CAPITAL FUNDS**CAPITAL RESERVE FUND**

Listed below is a detail of capital projects proposed for this years budget.

GENERAL GOVERNMENT:

1	Computer Equipment	15,000	Yearly Budget
2	Improvements - City Hall	15,000	Yearly Budget
3	Land & Land Improvements	15,000	Yearly Budget - City Hall, Diamond
4	Shawmut Park Amphitheater	750,000	
	Total General Government	<u><u>\$ 795,000</u></u>	

PUBLIC SAFETY:**POLICE DEPARTMENT**

5	Police Vehicles	0	
6	Cameras	14,000	Verkada Surveillance cameras - downtown area
7	Office Furniture	30,000	New office furniture for Police station
8	Garage	240,500	319 Erie Avenue - year 3 of 3 Total cost estimated at \$721,500
		0	
		0	
	TOTAL PUBLIC SAFETY	<u><u>\$ 284,500</u></u>	

CODE ENFORCEMENT:

NONE

<u><u>\$</u></u>	<u><u>-</u></u>
------------------	-----------------

PUBLIC WORKS:

9	Infrastructure - Streets & Roads	350,000	Mill & Fill repairs to roads
10	Berm Replacements	114,000	Yearly Project
11	Screen and Crush Millings	15,000	Yearly Project
12	Replace Truck #11	75,000	Replace truck #11 F350 with upfit, snowplow and warning lights
13	Replace Truck # 8	270,000	Replace Truck #8 Freightliner with upfit bed, salt spreader, emergency lighting
14	MC 70 Oil Tank	115,000	
15	Soil Compactor	125,000	
16	3 radios	3,500	
17	Snow Plow	8,500	
18	Parking Lot Repairs	40,000	Municipal lots
	Total Public Works	<u><u>1,116,000</u></u>	

Total Capital Projects for 2026

<u><u>\$</u></u>	<u><u>2,195,500</u></u>
------------------	-------------------------

Revenue Funding:

Cameras	Local grant	14,000
Amphitheater	Reserves	173,000
	LSA Grant	438,000
	Donation RDA	5455

CAPITAL FUNDS**CAPITAL RESERVE FUND****5 Year Plan**

	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030
General Government					
Land & Improvements	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Building & Improvements	765,000	15,000	15,000	15,000	15,000
Equipment & Vehicles	15,000	15,000	15,000	15,000	15,000
Totals	<u>\$ 795,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>
Public Safety - Police					
Land & Improvements	-	-	-	-	-
Building & Improvements	240,500	-	-	-	-
Equipment & Vehicles	44,000	\$ 80,000	\$ 180,000	\$ 215,000	\$ 215,000
Totals	<u>\$ 284,500</u>	<u>\$ 80,000</u>	<u>\$ 180,000</u>	<u>\$ 215,000</u>	<u>\$ 215,000</u>
Public Safety - Code Enforcement					
Land & Improvements	-	-	-	-	-
Building & Improvements	-	-	-	-	-
Equipment & Vehicles	-	-	-	-	-
Totals	<u>\$ -</u>				
Public Works					
Infrastructure	\$ 539,000	\$ 490,000	\$ 501,000	\$ 512,000	\$ 512,000
Building & Improvements	-	-	-	-	-
Equipment & Vehicles	597,000	462,000	462,000	462,500	462,500
Totals	<u>\$ 1,136,000</u>	<u>\$ 952,000</u>	<u>\$ 963,000</u>	<u>\$ 974,500</u>	<u>\$ 974,500</u>
Total Capital Cost:	\$ 2,215,500	\$ 1,077,000	\$ 1,188,000	\$ 1,234,500	\$ 1,234,500

CASH FLOW**CAPITAL RESERVE FUND**

	2026	2027	2028	2029	2030
Cash on hand 1/1	\$ 2,094,447	\$ 873,764	\$ 831,764	\$ 628,764	\$ 329,264
General Fund - URFB	-	500,000	450,000	400,000	400,000
General Fund - EIT .15%	462,362	460,000	460,000	460,000	460,000
Transfers - Parking Fund	20,000	20,000	20,000	20,000	20,000
Donations	5,455	-	-	-	-
Intergovernmental	452,000	-	-	-	-
Interest Earnings	55,000	55,000	55,000	55,000	55,000
Total Cash	3,089,264	1,908,764	1,816,764	1,563,764	1,264,264
Capital Cost:	(2,215,500)	(1,077,000)	(1,188,000)	(1,234,500)	(1,234,500)
Cash on hand 12/31	\$ 873,764	\$ 831,764	\$ 628,764	\$ 329,264	\$ 29,764

CAPITAL FUNDS**CAPITAL RESERVE FUND**
STREETS - ROADS & STORM SEWERS

The Capital Reserve fund - Streets, Roads, Bridges and Storm Sewers was created in the 2019 budget.

Funds allocated to the reserve is for improvements related to streets, roads and bridges.

Revenue to support these expenditures come from the increase in the Earned Income Tax imposed in 2019. 85% of the 2 tenth increase is allocated to this program.

One half of this funding is for Streets, Roads and Storm Sewers and the other half is for Bridges.

Revenue:

Capital Funds	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Earnings & Investments	\$ 7,500	\$ 25,080	\$ 50,000	\$ 42,500	566.7%
Interfund Transfers - General Fund	<u>272,000</u>	<u>227,655</u>	<u>272,000</u>	<u>-</u>	0.0%
Totals	\$ 279,500	\$ 252,735	\$ 322,000	\$ 42,500	15.2%

Expenditures:

Capital Funds	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Public Works	<u>700,000</u>	<u>157,728</u>	<u>825,000</u>	<u>125,000</u>	<u>17.9%</u>
Totals	\$ 700,000	\$ 157,128	\$ 825,000	\$ 125,000	17.9%
Surplus / (Deficit)	(420,500)	95,607	(503,000)	(82,500)	

Capital Funds:

	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026
Public Works	-	-	-	<u>825,000</u>
Totals	\$ -	\$ -	\$ -	\$ 825,000

CAPITAL FUNDS**CAPITAL RESERVE FUND
STREETS - ROADS & STORM SEWERS**

Listed below is a detail of capital projects proposed for this years budget.

PUBLIC WORKS:

1	Ash Street	700,000	
2	Market Street	125,000	Engineering
3			
4			
5			
6			
7			
8			
9			
10			
	Total Public Works	<u>825,000</u>	

Reserve funding for following streets	Cost	Year
Market Street	1,000,000	2027
Eberl Street	325,000	2028
Erie Avenue	1,120,000	2031
Queens Rd	<u>2,100,000</u>	2035

The reserve includes storm sewers 4,545,000

Total Capital Projects for 2024 **\$ 825,000**

CAPITAL FUNDS

CAPITAL RESERVE FUND

STREETS - ROADS

10 Year Plan

	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032	BUDGET YEAR 2033	BUDGET YEAR 2034	BUDGET YEAR 2035
Public Works										
Market Street	125,000		1,000,000							
Ash Street	700,000									
Eberl Street				325,000						
Erie Avenue							1,120,000			
Upper Charles Street										
Queens Rd										2,100,000
Totals	\$ 825,000	\$ 1,000,000	\$ 325,000	\$ -	\$ -	\$ 1,120,000	\$ -	\$ -	\$ -	\$ 2,100,000

CASH FLOW

STREETS, ROADS, STORM SEWERS - RESERVED

	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032	BUDGET YEAR 2033	BUDGET YEAR 2034	BUDGET YEAR 2035
Cash on hand 1/1	\$ 1,095,539	\$ 592,539	\$ (92,461)	\$ (97,461)	\$ 202,539	\$ 502,539	\$ (297,461)	\$ 22,539	\$ 352,539	\$ 682,539
Capital - EIT - transfer	272,000	275,000	280,000	280,000	280,000	290,000	290,000	300,000	300,000	300,000
Interest	50,000	40,000	40,000	20,000	20,000	30,000	30,000	#	30,000	30,000
Projects	\$ (825,000)	\$ (1,000,000)	\$ (325,000)	\$ -	\$ -	\$ (1,120,000)	\$ -	\$ -	\$ -	\$ (2,100,000)
Cash on hand 12/31	\$ 592,539	\$ (92,461)	\$ (97,461)	\$ 202,539	\$ 502,539	\$ (297,461)	\$ 22,539	\$ 352,539	\$ 682,539	\$ (1,087,461)

	2020	2021	2022	2023	2024	2025	2026	Balance as of 10/17/2025
EIT Revenue	\$ 247,533	\$ 253,947	\$ 234,782	\$ 236,729	\$ 220,000	\$ 220,000	272000	\$ 1,412,991
Interest	869	103	4,713	26,157	75,000	75,000	75000	181,842
Ash Street								-
McGill Street	(35,607)							(35,607)
Depot Street								(310,809)
John Street								(152,878)
Balance	\$ 212,795	\$ 254,050	\$ (67,064)	\$ 105,758	\$ 295,000	\$ 295,000	347000	\$ 1,095,539

CAPITAL FUNDS**CAPITAL RESERVE FUND**
BRIDGES

The Capital Reserve fund - Streets, Roads, Bridges and Storm Sewers was created in the 2019 budget.

Funds allocated to the reserve is for improvements related to streets, roads and bridges.

Revenue to support these expenditures come from the increase in the Earned Income Tax imposed in 2019. 85% of the 2 tenth increase is allocated to this program.

One half of this funding is for Streets, Roads and Storm Sewers and the other half is for Bridges.

Revenue:

Capital Funds	2025	2025	2026	Proposed	
	Budget	YTD	Budget	Dollar	%
Earnings & Investments	\$ 10,000	\$ 25,080	\$ 30,000	\$ 20,000	200.0%
Interfund Transfers - General Fund	267,750	227,655	272,000	4,250	1.6%
Totals	\$ 277,750	\$ 252,735	\$ 302,000	\$ 24,250	8.7%

Expenditures:

Capital Funds	2025	2025	2026	Proposed	
	Budget	YTD	Budget	Dollar	%
Public Works	1,400,000	32,492	330,000	(1,070,000)	0.0%
Totals	\$ 1,400,000	\$ 32,492	\$ 330,000	\$ (1,070,000)	0.0%
Surplus / (Deficit)		(1,122,250)	220,243	(28,000)	1,094,250

Capital Funds:	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026
Public Works	-	179,800	32,492	330,000
Totals	\$ -	\$ 179,800	\$ 32,492	\$ 330,000

CAPITAL FUNDS**CAPITAL RESERVE FUND
BRIDGES**

Listed below is a detail of capital projects proposed for this years budget.

PUBLIC WORKS:

1	Eberl St Bridge - engineering	160,000
2	Jackson Rd Bridge Painting	170,000
3		
4		
5		
6		
7		
8		
9		
10		
	Total Public Works	<u><u>330,000</u></u>

Reserve funding for following bridges	Cost	Year
Eberl Street Bridge	120,000	2028 - Construction
W. Mill Street Bridge	200,000	2030 - Design
W. Mill Street Bridge	975,000	2032 - Construction
Stackpole Street Bridge		
Stackpole Street Bridge		
Vine Rd. Bridge		
	<u><u>1,295,000</u></u>	

Total Capital Projects for 2026 \$ 330,000

CAPITAL FUNDS

CAPITAL RESERVE FUND

BRIDGES

10 Year Plan

	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032	BUDGET YEAR 2033	BUDGET YEAR 2034	BUDGET YEAR 2035
Public Works										
N. Michael St. Bridge - Design										
N. Michael St. Bridge - Construction										
Eberl St. Bridge- Engineering	\$ 160,000									
Eberl St. Bridge- Construction			\$ 1,200,000							
W. Mill St. Bridge - Design					\$ 200,000	\$ -				
W. Mill St. Bridge - Construction							\$ 975,000	\$ -		
Stackpole St. Bridge - Design										
Stackpole St. Bridge - Construction										
Vine Rd. Bridge										
Jackson Rd Bridge - Painting	\$ 170,000		\$ -	\$ 1,200,000	\$ -	\$ 200,000	\$ -	\$ 975,000	\$ -	\$ -
Totals	\$ 330,000	\$ -	\$ 1,200,000	\$ -	\$ 200,000	\$ -	\$ 975,000	\$ -	\$ -	\$ -

CASH FLOW

	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032	BUDGET YEAR 2033	BUDGET YEAR 2034	BUDGET YEAR 2035
Cash on hand 1/1	\$ 460,729	\$ 429,729	\$ 734,729	\$ (160,271)	\$ 149,729	\$ 259,729	\$ 569,729	\$ (85,271)	\$ 234,729	\$ 564,729
Capital - EIT - transfer	\$ 269,000	\$ 275,000	\$ 275,000	\$ 280,000	\$ 280,000	\$ 280,000	\$ 290,000	\$ 290,000	\$ 300,000	\$ 300,000
Interest	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Projects	\$ (330,000)	\$ -	\$ (1,200,000)	\$ -	\$ (200,000)	\$ -	\$ (975,000)	\$ -	\$ -	\$ -
Cash on hand 12/31	\$ 429,729	\$ 734,729	\$ (160,271)	\$ 149,729	\$ 259,729	\$ 569,729	\$ (85,271)	\$ 234,729	\$ 564,729	\$ 894,729

	2019	2020	2021	2022	2023	2024	2025	Balance as of 10/17/2025
EIT Revenue	\$ 235,936	\$ 247,533	\$ 253,947	\$ 234,782	\$ 291,070	\$ 240,000	\$ 240,000	\$ 1,743,268
Interest	\$ 2,008	\$ 869	\$ 103	\$ 4,712	\$ 26,156	\$ 37,500	\$ 37,500	\$ 108,848
PennDot Reimbursement				\$ 605,547				\$ 605,547
Sara Road Bridge Project	(2,139)	(85,483)	(669,312)					(756,934)
N Michale St Bridge							\$ (1,200,000)	(1,200,000)
Eberl St Bridge							\$ (40,000)	(40,000)
Balance	\$ 235,805	\$ 162,919	\$ (415,262)	\$ 845,041	\$ 317,226	\$ 277,500	\$ (922,500)	\$ 460,729

CAPITAL FUNDS**CDBG FUND**

Listed below is a breakdown of projects proposed for this year's budget through the Community Development Block Grant Program.

2025 CDBG FUNDING

1	Demo Project	\$ 20,000
	Total 2025 CDBG Funding	<u>\$ 20,000</u>

2024 CDBG Funding

Center St Sidewalks Phase 2	<u>185,608</u>
W Oilwell St Demo	<u>15,000</u>
Brusselles St Demo	<u>29,570</u>
Total 2024 CDBG Grant	<u>\$ 185,608</u>

2023 CDBG Funding

Brusselles St Demo	<u>\$ 52,430</u>
Total 2023 CDBG Grant	<u><u>\$ 52,430</u></u>

2025 Local Share Account Funding

St. Marys Ambulance	<u>\$ 139,000</u>
St. Marys Senior Center	<u>\$ 600,000</u>
Total 2025 LSA Grants	<u><u>\$ 739,000</u></u>

2025 EDCDI Account Funding

Crystal Fire Department	<u>\$ 600,000</u>
Total 2025 EDCDI Grants	<u><u>\$ 600,000</u></u>

Total Capital Projects listed for 2026

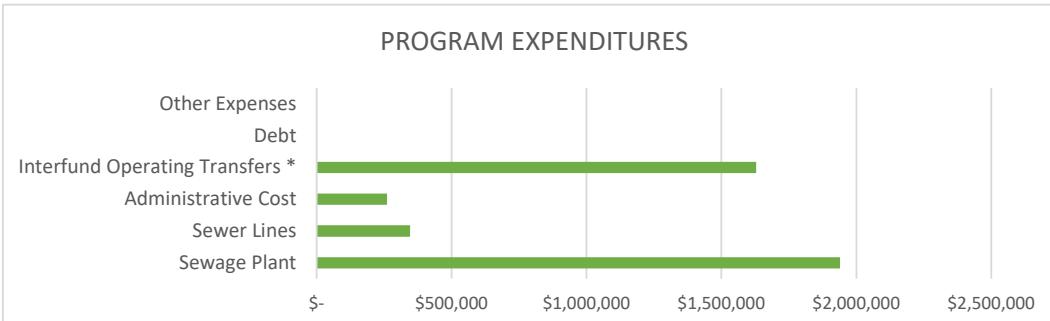
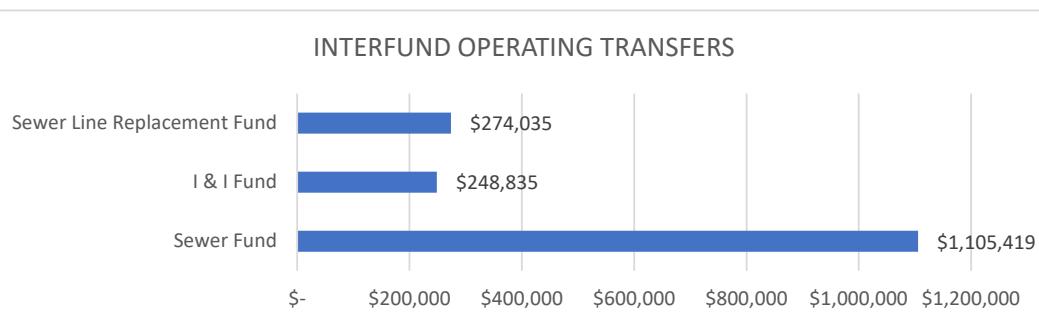
\$ 1,597,038

Sewage Treatment Fund

Cost to manage and operate the Sewage Treatment Plant is paid through the Sewage Treatment Fund. This fund is an operating fund. For capital cost for the Sewage Treatment Plant, the cost is paid through the Sewer Fund and capital cost to upgrade and to maintain the sewer lines is paid through the I & I Fund and the Sewer Line Replacement Fund.

Revenue:	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Charges for Services	4,269,744	\$2,980,402	\$4,133,371	\$ (136,373)	-3.2%
Investments & Rentals	30,000	58,846	40,000	10,000	33.3%
Other Revenue	4,000	274	4,000	-	0.0%
Totals	\$ 4,303,744	\$ 3,039,522	\$ 4,177,371	\$ (126,373)	-2.9%
Expenditures:	2025	2025	Proposed	Delta	
	Budget	YTD	2026	Dollar	%
Sewage Plant	\$ 1,807,362	\$ 1,034,188	\$ 1,940,035	\$ 132,673	7.3%
Sewer Lines	339,708	243,267	346,547	6,839	2.0%
Administrative Cost	252,401	131,130	261,000	8,599	3.4%
Interfund Operating Transfers *	1,902,273	1,782,569	1,628,289	(273,984)	-14.4%
Debt	-	-	-	-	-
Other Expenses	2,000	-	1,500	(500)	0.0%
Totals	\$ 4,303,744	\$ 3,191,154	\$ 4,177,371	\$ (126,372)	-2.9%
Surplus/Deficit	\$ 0	\$ (151,632)	\$ (0)	\$ (1)	

* Interfund operating transfers is the amount that is transferred to the capital funds - Sewer, I & I and Sewer Line replacement



Sewage Treatment Fund

REVENUE

Listed below is a summary of the revenue generated in the Sewage Treatment Fund.

Charges for Services

Revenue of Object	2023 Actual	2024 Actual	2025 YTD	Proposed 2026 Budget
Sewer Charges - Base Rate	\$ 2,352,399	\$ 2,376,078	\$ 1,590,440	\$ 2,356,128
Sewer Charges - Consumption	1,406,391	1,398,817	1,017,945	1,235,315
Sewer Charges - I & I	238,109	226,299	160,384	238,464
Sewer Charges - Line Replacement	238,109	226,299	160,384	238,464
Late Fees Assessed	23,085	24,112	21,838	25,000
Industrial Permits/Surcharges	7,950	6,172	1,896	5,000
Discharge Permits	28,920	27,920	19,990	28,000
Administrative Fines	2,525	150	3,425	1,000
Certificate Of Compliance Fees	4,920	6,176	4,100	6,000
Totals	\$4,302,408	\$4,292,023	\$2,980,402	\$4,133,371

Other Revenue

Earnings & Investments	\$ 42,765	\$ 54,858	\$ 58,846	\$ 40,000
Miscellaneous	248	10	15	500
Refunds of PY Revenue	309	301	259	3,500
Totals	\$ 43,322	\$ 55,169	\$ 59,120	\$ 44,000
TOTAL REVENUE	\$ 4,345,730	\$ 4,347,192	\$ 3,039,522	\$ 4,177,371

UTILITY BILLING CUSTOMERS - WITH SEWER RATES & CONSUMPTION

Base Rate:	Meter Size	Customer Base	Quarterly Charge	Total Revenue
Residential Customers:	N/A	4490	\$136.50	\$2,451,540
Industry & Other	5/8"	296	\$151.50	\$179,376
	3/4"	67	\$165.00	\$44,220
	1"	31	\$180.00	\$22,320
	1 1/2"	39	\$225.00	\$35,100
	2"	29	\$375.00	\$43,500
	3"	13	\$750.00	\$39,000
	4"	3	\$1,500.00	\$18,000
		4968		\$2,833,056

Consumption Rate:	by TG Consumption	Quarterly Charge	Total Revenue
Residential Customers:	30,916	\$6.80	\$210,229
Mixed Use Customers:	0	\$6.80	\$0
Industry & Other	150,748	\$6.80	\$1,025,086
	181,664		\$1,235,315

Total Sewer Charges

\$4,068,371

Sewage Treatment Fund

EXPENDITURES

Listed below is a summary of each program expense within the sewage treatment budget.

Sewage Plant

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026 Budget
Wages	\$ 375,949	\$ 379,801	\$ 328,021	\$ 471,287
Benefits & Employer Taxes	194,594	237,125	154,968	201,248
Program Supplies - Administrative	19,252	20,980	16,252	33,000
Professional Services - Administrative	27,399	26,849	25,691	40,500
Training & Education	1,981	1,799	425	7,500
Program Supplies - Maintenance	121,526	113,937	88,885	181,500
Professional Services - Maintenance	227,544	199,200	168,872	560,500
Buildings & Plant	12,072	15,591	4,651	17,000
Utilities	274,162	281,514	240,299	412,500
Vehicle Expenses	5,379	7,644	6,124	15,000
Totals	\$ 1,259,858	\$ 1,284,440	\$ 1,034,188	\$ 1,940,035

Sewer Lines

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026 Budget
Wages	\$ 62,921	\$ 57,888	\$ 53,366	\$ 81,271
Benefits & Employer Taxes	24,075	36,835	33,300	40,525
Program Supplies - Administrative	5,370	407	-	3,100
Professional Services - Administrative	9,912	13,547	10,057	15,000
Training & Education	170	200	-	1,000
Program Supplies - Maintenance	39,119	33,157	21,145	90,000
Professional Services - Maintenance	50,988	75,324	115,899	87,500
Utilities	4,122	3,380	4,425	5,000
Vehicle Expenses	21,076	8,828	5,075	23,150
Totals	\$ 217,753	\$ 229,566	\$ 243,267	\$ 346,547

Administrative Cost

Expenditures by Object:	2026	2024	2025	Proposed
	Actual	Actual	YTD	2026 Budget
Utility Billing - Admin Cost	\$ 208,852	\$ 220,783	\$ 109,811	\$ 251,000
Exonerations & Adjustments - Billing	14,285	(3,443)	21,319	10,000
Totals	\$ 223,137	\$ 217,340	\$ 131,130	\$ 261,000

Sewage Treatment Fund

Continued - Listed below is a summary of each program expense within the sewage treatment budget.

Interfund Operating Transfers

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026
Sewer Fund	\$ 853,559	\$ 1,224,417	\$ 1,022,096	\$ 1,105,419
I & I Fund	237,440	238,864	299,325	248,835
Sewer Line Replacement Fund	837,440	689,246	461,148	274,035
Totals	\$ 1,928,439	\$ 2,152,527	\$ 1,782,569	\$ 1,628,289

Debt

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026
2015 Bond Issue	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -

Other Expenses

Expenditures by Object:	2023	2024	2025	Proposed
	Actual	Actual	YTD	2026
Refunds/Adjust Uncoll Rec.	\$ (463)	\$ -	\$ -	\$ 1,500
Judgements & Damages	\$ -	\$ -	\$ -	\$ -
Totals	\$ (463)	\$ -	\$ -	\$ 1,500

TOTAL EXPENDITURES

\$3,628,724 **\$3,883,873** **\$3,191,154** **\$4,177,371**

Sewage Treatment Fund

Sewage Treatment Plant - Operating

Wages	
Chief Operator	\$ 78,938
Assistant Chief Operator	78,000
Pretreatment Coordinator	64,659
Certified Operators	226,690
Non-Certified Operators	-
Total FT Wages	<u>\$ 448,287</u>
 Overtime Wages	13,000
Seasonal	10,000
 Total Wages	<u><u>\$ 471,287</u></u>

Program Supplies - Maintenance	
Total Budget	\$ 181,500
Budget consist of :	
Supplies - Replacement Parts	90,000
Laboratory Supplies	42,000
Chemicals	40,000
Cleaning Supplies	2,500
Pretreatment Equipment	6,000
Pretreatment - Misc	1,000

Employee Benefits	
Compensated Absences	\$ 1,500
Employer Fica & Medicare	36,456
Employer Unemp Comp	1,682
Health Insurance	117,282
Employer H.S.A. Contr.	15,800
Life & Short Term Liab.	1,626
Vision	585
Uniforms	6,752
Workers Compensation	19,566
Total Benefits	<u>\$ 201,248</u>

Professional Services - Maintenance	
Total Budget	\$ 560,500
Budget consist of :	
Repairs to Machinery	125,000
Disposal Fees - Sludge	110,000
Analyze Sludge	6,500
Sampling Analyses	19,000
NPDES Permit Expenses	300,000

Program Supplies - Administrative	
Total Budget	\$ 33,000

Buildings & Plant	
Total Budget	\$ 17,000
Budget consist of :	
Maintenance of Grounds	14,500
Maintenance of Buildings	2,500

Fuel/Vehicle Maintenance & Repairs	
Total Budget	\$ 15,000

Professional Services - Administrative	
Total Budget	\$ 40,500

Utilities	
Total Budget	\$ 412,500

Training	
Total Budget	\$ 7,500

Budget consist of :	
Engineering	7,500
Commercial/Auto Insurance	33,000
Budget consist of :	
Telephone	5,500
Electric	380,000
Gas	20,000
Garbage	5,000
Water	2,000

Budget consist of :	
Training	7,500

Sewage Treatment Fund

Sewer Lines - Operating

Wages		
Operators - Level 2	\$ 72,271	*
Overtime	4,000	
Seasonal	5,000	
Total Wages	<u>\$ 81,271</u>	

* 60% of Wage

Employee Benefits		
Employer Fica & Medicare	\$ 6,257	
Employer Unemp Comp	349	
Health Insurance	26,032	
Employer H.S.A. Contr.	3,360	
Life & Short Term Liab.	215	
Vision	65	
Uniforms	1,198	
Workers Compensation	3,050	
Total Benefits	<u>\$ 40,525</u>	

Program Supplies - Maintenance		
Total Budget	\$ 90,000	
Budget consist of :		
Program Supplies	90,000	

Program Supplies - Administrative		
Total Budget	\$ 3,100	
Budget consist of :		
Office Supplies	1,200	
Postage & Shipping	400	
Safety Equipment	1,000	
Other Expenses	500	
Minor Equipment	-	

Professional Services - Maintenance		
Total Budget	\$ 87,500	
Budget consist of :		
Maintenance & Repairs	60,000	
Repairs To Equipment	12,500	
Maintenance - Pump Stations	15,000	

Professional Services - Administrative		
Total Budget	\$ 15,000	
Budget consist of :		

Fuel/Vehicle Maintenance & Repairs		
Total Budget	\$ 23,150	
Budget consist of :		
Fuel for Vehicles	10,000	
Vehicle Maintenance	13,150	
Utilities		
Total Budget	\$ 5,000	
Budget consist of :		
Telephone	500	
Electric/Gas/Water	4,500	

Training		
Total Budget	\$ 1,000	
Budget consist of :		

SEWER SYSTEM**CAPITAL PROJECTS**

Sewer Fund	I & I Fund	Sewer Line Replacement		Totals
		Sewage Plant	Sewer Lines	

Infrastructure

I & I Projects			\$	-
Theresa St - Line			\$	-
CIPP Project	200,000	100,000	300,000.00	
CCTV Inspection		125,000	125,000.00	
Ash St SA Sewers		550,000	550,000.00	
Bridge Replacement- Construction	\$ 2,300,000			2,300,000.00
Totals	\$ 2,300,000	\$ 200,000	\$ 775,000	\$ 3,275,000

Land & Land Improvements

Totals	\$ -	\$ -	\$ -	\$ -
--------	------	------	------	------

Building & Building Improvements

UV System 06-429-681	175,000			175,000
Totals	\$ 175,000	\$ -	\$ -	\$ 175,000

Vehicles

Sewer Combo Vactor Truck 06-429-684	700,000			700,000
Totals	\$ 700,000	\$ -	\$ -	\$ 700,000

Equipment

Sludge thickener Drive Unit	\$ 175,000		\$ 175,000	
Overhaul Pumps (raw sewage & trickling filter)	80,000		80,000	
Replacement parts - UV System (bulbs)	45,000		45,000	
Laboratory Equipment	12,000		12,000	
Replace AC unit Operations Building MCC 06-429-693	30,000		30,000	
Control Panel Upgrade State St Lift Station 06-429-683	30,000		30,000	
Program Upgrades to belt filter press PLC 06-429-683	8,000		8,000	
Replace 1 Refergerated Sampler 06-429-683	12,000		12,000	
	\$ 392,000	\$ -	\$ -	\$ 392,000
Total Capital Projects	\$ 3,567,000	\$ 200,000	\$ 775,000	\$ 4,542,000

CAPITAL FUNDS
I & I FUND
5 Year Plan

	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030
Cash on Hand 1/1	\$ 800,000	\$ 852,000	\$ 194,656	\$ 236,812	\$ 278,468
Revenue:					
Transfer From STP Fund	248,000	238,656	238,656	238,656	238,656
Interest Earnings	4,000	4,000	3,500	3,000	2,500
Total	\$ 252,000	\$ 242,656	\$ 242,156	\$ 241,656	\$ - \$ 241,156
Expenditures:					
Infrastructure	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Brussels St 120 Connector	\$ -	\$ (700,000)			
Equipment					
Transfer to SLR Fund					
Total Capital Projects	\$ (200,000)	\$ (900,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Cash on Hand 12/31	\$ 852,000	\$ 194,656	\$ 236,812	\$ 278,468	\$ 319,624

City of Saint Marys

SEWAGE TREATMENT FUND

CAPITAL FUNDS

SEWER FUNDS

8 Year Plan

	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032	BUDGET YEAR 2033
Sewage Treatment Plant:								
Replace Sludge Thickener Drive Unit 06-429-683		175,000						
Bridge - Engineering, Permitting,								
Replace Check Valves on Raw lines 06-429-683								
Replace Unit Heater								
Laboratory Equipment	12,000		12,000		12,000		15,000	
Office Equipment							15,000	
UV Supplies	45,000						20,000	
Replace AC unit Operations Building MCC 06-429-693	30,000							
Control Panel Upgrade State St Lift Station 06-429-683	30,000							
Program Upgrades to belt Filter Press PLC 06-429-683	8,000		-					
Pump Overhaul	80,000							
Replace 1 refrigerated Sampler 06-429-683	12,000		-					
Infrastructure								
Land & Land Improvements Bridge -	2,300,000			100,000		100,000		
Building & Build Improv. UV System 06-429-	175,000			100,000		100,000		
Vehicles Vactor Truck	700,000			135,000			200,000	
	<u>\$ 3,567,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 350,000</u>	<u>\$ 200,000</u>	<u>\$ 35,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>

CASH FLOW

	SEWAGE TREATMENT PLANT							
	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032	BUDGET YEAR 2033
Cash on hand 1/1	\$ 2,600,000	\$ 159,075	\$ 1,056,150	\$ 1,953,225	\$ 2,512,300	\$ 3,221,375	\$ 4,095,450	\$ 4,804,525
Transfer From STP Fund	1,100,000	903,000	903,000	903,000	903,000	903,000	903,000	903,000
Connection/Tapping Fees	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075
Interest Earnings	25,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Projects	<u>\$ (3,567,000)</u>	<u>\$ (12,000)</u>	<u>\$ (12,000)</u>	<u>\$ (350,000)</u>	<u>\$ (200,000)</u>	<u>\$ (35,000)</u>	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>
Cash on hand 12/31	<u>\$ 159,075</u>	<u>\$ 1,056,150</u>	<u>\$ 1,953,225</u>	<u>\$ 2,512,300</u>	<u>\$ 3,221,375</u>	<u>\$ 4,095,450</u>	<u>\$ 4,804,525</u>	<u>\$ 5,513,600</u>

SEWAGE TREATMENT FUND

CAPITAL FUNDS
SEWER LINE REPLACEMENT
10 Year Plan

	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032	BUDGET YEAR 2033	BUDGET YEAR 2034	BUDGET YEAR 2035
Sewer Line Replacements:										
Erie Ave. /Washington St.										
CIPP Project	100,000									
Theresa St - Line										
N. Michael St. - CIPP										
Cardinal Rd Inter. - CIPP										
Theresa St Bridge										
Ash St SA Sewer	550,000									
CIPP PIPE REPLACEMENT		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
CCTV Inspection	125,000	125,000	125,000							
Totals	\$ 775,000	\$ 625,000	\$ 625,000	\$ 500,000	\$ -	\$ -				

CASH FLOW

	SEWER LINE REPLACEMENT									
	BUDGET YEAR 2026	BUDGET YEAR 2027	BUDGET YEAR 2028	BUDGET YEAR 2029	BUDGET YEAR 2030	BUDGET YEAR 2031	BUDGET YEAR 2032	BUDGET YEAR 2033	BUDGET YEAR 2034	2035
Cash on hand 1/1	\$ 560,000	\$ 61,535	\$ (36,972)	\$ (138,479)	\$ (114,986)	\$ (90,993)	\$ (67,000)	\$ (43,507)	\$ (20,514)	\$ 502,479
Transfer From STP Fund	274,035	522,493	522,493	522,493	522,493	522,493	522,493	522,493	522,493	522,493
Transfer from I & I Fund			-	-	-	-	-	-	-	-
Grant Revenue										
Interest Earnings	2,500	4,000	1,000	1,000	1,500	1,500	1,000	500	500	500
Projects	\$ (775,000)	\$ (625,000)	\$ (625,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ -	\$ -
Cash on hand 12/31	\$ 61,535	\$ (36,972)	\$ (138,479)	\$ (114,986)	\$ (90,993)	\$ (67,000)	\$ (43,507)	\$ (20,514)	\$ 502,479	\$ 1,025,472