

GENERAL FUND ("GF")**2026 Budget****INCOME****TAXES**

301.100 · Real Estate Taxes - Current	\$650,124
301.200 · Real Estate Taxes - Prior	-
301.400 · Fire Department Taxes	-
301.300 · Real Estate Taxes - Delinquent	22,109
Total TAXES	\$672,233

LOCAL TAX ENABLING ACT 511

305.100 · Borough Occupation Tax - Current	\$8,500
305.101 · Borough Occupation Tax - Delinquent	3,000
310.010 · Borough Per Capita Tax - Current	7,800
310.011 · Borough Per Capita Tax - Delinquent	3,000
310.100 · Real Estate Transfer Tax	53,000
310.210 · Earned Income Tax - Current	575,000
310.230 · Earned Income Tax - Delinquent	2,000
310.360 · Business Privilege Tax - Current	90,000
310.361 · Business Privilege - Delinquent	25,000
310.410 · LST Tax	71,000
Total LOCAL TAX ENABLING ACT 511	\$838,300

LICENSES AND PERMITS

320.062 · Special Events Permit	\$2,000
320.100 · Landlord Fee	2,500
320.200 · Overweight Truck Permit	-
321.610 · Transient Retailers	2,500
321.700 · Mechanical Devices	3,700
321.800 · Television Franchise	70,000

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322.800 · Street, Sidewalk & Curb Permit	-
Total LICENSES AND PERMITS	\$80,700
FINES AND FORFEITS	
331.110 · Vehicle Code Violations	\$8,000
331.120 · Violations of Ordinances & Other	5,000
331.121 · UCC Code Violations	-
331.140 · Parking Violation Fines	14,500
331.300 · Quality of Life Violations	3,000
332.100 · NSF Check Restitution	100
Total FINES AND FORFEITS	\$30,600
STATE SHARED REV, ENT. & GRANTS	
350.100 · N. Irwin Payment - Police Service	\$35,772
354.030 · Snow Removal - Rt. 993	1,805
355.010 · Property Taxes - Public Utility	1,400
355.012 · Foreign Casualty Insurance Premium	127,501
355.040 · Alcoholic Beverage Tax	2,250
355.070 · Foreign Fire Insurance Premium	21,000
359.001 · In Lieu of Taxes - Irwin Manor	2,000
Total STATE SHARED REV, ENT. & GRANTS	\$191,728
CHARGES FOR SERVICES	
361.340 · Hearing Fees	\$2,000
361.560 · Sale of Lien Letters	3,000
362.009 · Police Special Program Reimbursement	500
362.010 · Reimbursement - Task Force/Driving	1,000
362.100 · Special Police Services	38,217
362.110 · Sale of Accident Report/Copies	1,000
362.410 · Building Permits	30,000

	2026 Budget
362.411 · Vacant Property	1,500
362.430 · Dye Test/Lateral Certification	13,000
362.450 · Commercial Occupancy Permits	800
362.470 · Residential Occupancy Permits	3,000
362.471 · Rental Occupancy Permits	1,000
362.800 · Wireless Communication Annual Fee	-
363.210 · Parking Meters	27,000
363.220 · Monthly Parking Permits	37,000
363.230 · Irwin Park Parking Lot	-
364.110 · Sewer Tap-In Fee	-
364.120 · Sewage Charges - Current	1,440,000
364.121 · Sewage Charges - Delinquent	210,000
364.300 · Garbage & Refuse Collection - Current	648,248
364.301 · Garbage - Delinquent	103,241
367.300 · Playground Use Charges	14,500
Total CHARGES FOR SERVICES	\$2,575,006

MISCELLANEOUS

341.100 · Interest Income	\$8,000
341.200 · Rent - Buildings	-
354.005 · Tap Reimbursement	-
380.001 · General Miscellaneous	15,000
380.100 · Grant - Police Vests	-
380.104 · Police Child Education Money	-
383.110 · Street Lighting Assessments	-
391.200 · Insurance Reimbursement from Losses	-
383.111 · Street Lighting Assessments - Delinquent	-
394.100 · Tax Anticipation Note	-
395.100 · Refund - Prior Year Expenditures	35,000
395.200 · Reimbursement - Insurance	-

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395.300 · Reimbursement - Workers' Compensation	1,000
Total MISCELLANEOUS	\$59,000

TOTAL INCOME	\$4,447,567
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EXPENSES

FINANCE/PERSONNEL

400.112 · Salary of Mayor	\$2,500
400.113 · Salary of Council	13,128
400.115 · Code Enforcement Officer	49,213
400.116 · Solicitor	41,740
400.121 · Salary of Manager	68,315
400.122 · Salary of Assistant Manager	49,712
400.125 · Salary of Planning and Zoning Manager	-
400.143 · Billing Clerk	41,517
400.149 · Borough Portion - Police Pension	60,000
400.150 · Borough Portion - Non-Uniformed Pension	15,000
400.151 · Borough Portion - Healthcare Deductions	6,750
400.152 · Dental Insurance	3,100
400.153 · Borough Payment - In Lieu of Healthcare	7,309
400.154 · Short Term Disability	2,800
400.155 · Eyecare	172
400.156 · Hospitalization	61,945
400.158 · Life Insurance & Accidental Death	500
400.160 · Non-Uniformed Contribution - Pension	-
400.164 · State Aid Pensions - Non-Uniformed	34,000
400.165 · State Aid Pensions - Police	94,000
400.183 · Overtime	2,500
400.210 · Office Supplies - General	4,500
400.214 · Books & Subscriptions	50

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400.215 · Safe Deposit Box	-
400.216 · Miscellaneous	900
400.310 · Appraisal Services	625
400.311 · Auditing Services	11,000
400.314 · Legal Services	-
400.316 · Magistrate & Constable Fees	500
400.317 · Ordinance Codification Services	4,000
400.321 · Telephone	5,500
400.325 · Postage	500
400.341 · Advertising and Printing	7,500
400.352 · Public Officials Liability Insurance	12,000
400.420 · Association Dues	3,000
400.421 · Conference Expenses	4,000
400.500 · Contributions & Donations	
400.501 · JCP Expenses	250
400.750 · Equipment Replacement	400
Total FINANCE/PERSONNEL	\$608,926

TAX COLLECTION

403.114 · Commission - Real Estate Tax	\$35,000
403.213 · Materials & Supplies	500
403.240 · County Wage Tax Collection Cost	-
403.316 · Commission - LST	-
403.317 · Commission - Wage Tax	100
403.318 · Commission - Business Privilege Tax	5,800
403.319 · Berkheimer - Occupation Tax	-
403.320 · Berkheimer - Per Capita Tax	-
403.325 · Postage - EIT and LST Collection	-
403.353 · Tax Collector's & Manager's Bond	1,750
Total TAX COLLECTION	\$43,150

2026 Budget

DATA PROCESSING

407.316 · Utility & Business Privilege - Billing Service	\$2,700
407.317 · Computer Hardware	500
407.318 · Computer Supplies	-
407.319 · Computer Programs & Service	8,500
407.480 · Internet Website Fees	-
Total DATA PROCESSING	\$11,700

PROPERTY - BUILDINGS & LOTS

409.216 · Miscellaneous	\$100
409.239 · Supplies - General	1,500
409.242 · Building Security	500
409.246 · Warehouse Suppliers - Public Works Building	800
409.316 · Building Appraisal	-
409.361 · Electric - Allegheny Power	8,700
409.362 · Gas - Columbia	12,600
409.364 · Sewage Service	2,000
409.366 · Water - MAWC	2,000
409.373 · Maintenance & Repairs - Buildings	17,000
409.374 · Maintenance - Fire Extinguishers	1,200
409.375 · Janitorial Services	-
409.376 · Emergency Repairs to Property	-
Total PROPERTY - BUILDINGS & LOTS	\$46,400

PUBLIC SAFETY - POLICE DEPARTMENT

410.122 · Salary of Chief	\$86,944
410.130 · Salary of Full-Time Police	357,813
410.131 · Salary of Part-Time Police	-
410.134 · Salary of Full-Time Police - IM	-

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410.135 · Salary of Full-Time Police - OT IM	10,000
410.136 · Salary of Part-Time Police - IM	-
410.137 · Salary of Part-Time Police - OT IM	10,000
410.151 · Borough Portion - Healthcare Deductions	5,500
410.152 · Dental Insurance	4,433
410.153 · Borough Payment - In Lieu of Healthcare	22,150
410.154 · Disability Insurance	1,550
410.155 · Eyecare	575
410.156 · Hospitalization	70,750
410.157 · Borough Portion - Healthcare	-
410.158 · Life Insur. / Accidental Death	515
410.163 · Berkheimer Reimbursement	-
410.182 · Overtime - FT	49,945
410.183 · Overtime - PT	-
410.191 · Uniforms - FT	8,000
410.192 · Uniforms - PT	-
410.193 · Sign-on Bonus	5,000
410.230 · SWAT Team	2,500
410.195 · Bullet Proof Vests	4,000
410.210 · Office Supplies - General	1,500
410.212 · Forms	1,200
410.213 · Small Items (Office)	150
410.214 · Police Education Materials	-
410.215 · Books & Subscriptions	250
410.216 · Miscellaneous	250
410.217 · Copy Machine Supplies	100
410.231 · Vehicle Gasoline	10,000
410.235 · Vehicle Lubrication and Wash	600
410.238 · Tasers	2,000
410.239 · Ammunition & Similar Supplies	6,000

	<u>2026 Budget</u>
410.251 · Tires/Tubes	2,700
410.252 · Maintenance - Vehicles	5,500
410.253 · Maintenance - General Equipment	1,000
410.254 · Maintenance - Office Equipment	400
410.260 · Purchase Minor Equipment	250
410.300 · Blood Alcohol Tests	700
410.301 · InSynch Annual Fee	2,700
410.314 · Legal Services - Employment Issues	-
410.316 · New Hire - Testing, Physicals, etc.	1,000
410.321 · Telephone	5,500
410.325 · Postage	200
410.326 · Contract for Radios	1,500
410.352 · Police Liability Ins.	13,000
410.420 · Association Dues	200
410.450 · Dog Catcher	2,700
410.461 · School/Classes	3,000
Total PUBLIC SAFETY - POLICE DEPARTMENT	\$702,076

PUBLIC SAFETY - FIRE DEPARTMENT

411.166 · SWIF Workmens' Comp.	\$14,000
411.231 · Vehicle Gasoline	-
411.232 · Vehicle Diesel Fuel	-
411.321 · Telephone	-
411.351 · Insurance (Building and Vehicle)	7,500
411.361 · Electric - Allegheny Power	-
411.362 · Gas - Columbia Gas	-
411.385 · Hydrant Rental	4,500
411.520 · Annual Lump Sum	10,000
411.540 · Firemen's Relief Association	21,000
411.750 · Contribution/Fire Truck - CR	-

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412.252 · Ambulance Rep/Accid.	-
Total PUBLIC SAFETY - FIRE DEPARTMENT	\$57,000
CODE ENFORCEMENT	
413.210 · Supplies	\$300
413.215 · Books & Subscriptions	-
413.325 · Postage	-
413.420 · Association Dues	-
413.450 · Contracted Inspection Services	15,000
413.451 · Contracted Cleanup - Abandoned Properties	7,750
413.452 · Blight Remed Research/Removal	2,000
413.461 · School-Classes	-
Total CODE ENFORCEMENT	\$25,050
PLANNING/ZONING	
414.216 · Miscellaneous	\$0
413.462 · Contracted Plan Review	-
414.314 · Legal Services - ZHB	1,500
414.316 · Advertising	500
414.317 · Court Reporter	600
414.318 · Legal Services - Planning Commission	-
Total PLANNING/ZONING	\$2,600
SOLID WASTE - GARBAGE	
427.338 · DEP Waste Hauler Permit Fee	\$400
427.452 · Contracted Garbage Service	628,734
427.490 · St. Sweeper Dumping Charges	6,200
427.491 · West. Cleanways - Household Haz. Waste	-
Total SOLID WASTE - GARBAGE	\$635,334

2026 Budget

WASTE WATER COLLECTION/TREATMENT

429.212 · Supplies	\$0
429.216 · Miscellaneous	100
429.250 · Maintenance and Repairs System	3,000
429.260 · Small Tools and Minor Equipment	150
429.313 · Engineering Services	-
429.325 · Postage	7,000
429.341 · Advertising	-
429.450 · Water Shut-off Fees	1,000
429.452 · W.W.M.A. Sewer Treatment Chrg	950,000
429.453 · Billing Info (MAWC)	100
Total WASTE WATER COLLECTION/TREATMENT	\$961,350

PUBLIC WORKS - STREETS

430.122 · Salary PW Superintendt/Code Off	\$0
430.142 · Salary of PW Director	50,000
430.142 · Salary of PW Supervisor (Matt)	-
430.143 · Salary of Laborers	100,000
430.144 · Salary of Extra Help	-
430.145 · Special Event Extra Staff Exp	-
430.146 · Salary of Temp Emp.	-
430.151 · Employer Port. Healthcare Ded.	6,600
430.152 · Dental Insurance	4,003
430.154 · Disability Ins. - Short Term	1,432
430.155 · Eyecare	162
430.157 · Employee Portion Healthcare	-
430.156 · Hospitalization	78,494
430.158 · Life Insurance/Accid. Death	310
430.183 · Overtime	7,000
430.192 · CDL Testing	-

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430.216 · Miscellaneous	1,200
430.217 · Pa. One Call	400
430.231 · Vehicle Gasoline	5,000
430.232 · Vehicle Diesel Fuel	6,700
430.238 · Uniforms	4,000
430.239 · Shoe Allowance	1,000
430.245 · Highway Supplies-Maintenance	6,500
430.246 · Other Supplies	3,500
430.250 · Maintenance & Repairs to Equipment	22,000
430.251 · Maintenance Borough Vehicles	4,500
430.260 · Small Tools & Minor Equipment	5,000
430.313 · Engineering Services	150,000
430.321 · Telephone	5,500
430.325 · Postage	-
430.384 · Rental of Equipment	1,300
430.530 · Fees to DCED for Bldg Permits	-
432.245 · Snow Removal Supplies	75,000
432.310 · Contracted Snow Removal Svcs	-
433.250 · Street Signs - Repair/Replace	9,000
433.252 · Maintenance - Traffic Signal/Electric	7,000
433.254 · Maintenance - Gateways/Electric	4,000
434.361 · Street Lighting Utility	-
Total PUBLIC WORKS - STREETS	\$559,602
 PARKING FACILITIES	
445.140 · Meter Enforcement Officer	\$19,531
445.193 · Meter Enforcement Officer Uniform	500
445.250 · Maintenance - Parking Meters	2,500
445.252 · Lot Repair & Maintenance	1,000
Total PARKING FACILITIES	\$23,531

2026 Budget

RECREATION

451.530 · Cultural Recreation - Civics	\$3,000
454.250 · General Park Supplies/Maintenance	25,000
454.364 · Sewer Service	2,100
454.366 · Water - Rt. 30 & 10th Street Island	-
454.384 · Rental of Port-A-Johns	-
455.250 · Shade Trees - Maintenance	2,000
459.530 · Grant Match	-

TOTAL RECREATION **\$32,100**

BANK FEES

471.060 · Tax Note Principal	43,750
472.600 · Tax Note, Fees & Interest	15,382
480.316 · Bank Fees	1,300

TOTAL BANK FEES **\$60,432**

INSURANCE & BONDING

486.158 · Life Insurance Premium - Council	\$300
486.351 · Package Policy	62,000
486.354 · Staff Workers' Compensation	45,000
486.355 · Insurance Deductible	2,500
486.410 · Judgements and Settlements	-
486.700 · Insurance Coverage Damages	5,000

TOTAL INSURANCE & BONDING **\$114,800**

MISCELLANEOUS EXPENDITURES

489.164 · Payroll Taxes & Fringe Benefits	\$100,000
446.300 · Storm Water - MS4 Compliance	\$3,500
447.530 · Westmoreland County Transit Authority	6,000

2026 Budget

TOTAL MISCELLANEOUS EXPENDITURES	\$109,500
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REFUND PRIOR YEARS REVENUES

491.001 · Refund of Prior Year Revenues	\$1,000
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TOTAL REFUND PRIOR YEARS REVENUES	\$1,000
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TRANSFER TO OPERATING FUNDS

492.023 · Transfer to Sewer Project Fund	\$435,000
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492.083 · Transfer to Irwin VFD	-
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492.081 · Transfer to Comb Sewer Project Phase I	-
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492.082 · Transfer to Comb Sewer Project Phase II&III	-
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TOTAL TRANSFER TO OPERATING FUNDS	\$435,000
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TOTAL EXPENSE	\$4,429,551
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492.030 · Transfer to Capital Reserve	\$18,017
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NET INCOME	\$0
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CAPITAL RESERVE ("CR")**2026 Budget****DEPOSITS****INTEREST AND RENTS**

341,400 · Interest Earnings \$300

Total INTEREST AND RENTS \$300**MISCELLANEOUS**

380,002 · General Miscellaneous \$0

Total MISCELLANEOUS \$0**OPERATING TRANSFER**

392,400 · Transfer from GF to CR \$0

Total OPERATING TRANSFER \$0**TOTAL DEPOSITS \$300****EXPENSES****PUBLIC SAFETY - POLICE DEPARTMENT**

410,241 · Guns and Sights \$0

410,570 · Police Car(s) -

410,750 · Reserve for Police Car Lightbar -

410,329 · Computer Equipment -

Total PUBLIC SAFETY - POLICE DEPARTMENT \$0**PUBLIC SAFETY - FIRE DEPARTMENT**

411,193 · Bunker Gear \$0

Total PUBLIC SAFETY - FIRE DEPARTMENT \$0**PUBLIC WORKS - STREETS**

430,316 · Engineering Services - CR \$0

430,750 · Reserve for Dump Truck - CR -

430,751 · Leaf Machine - CR -

430,752 · Tractor Supplies -

438,372 · Street Paving -CR -

438,373 · Fairwood Bridge Engineering Fees - CR -

438,377 · Fairwood Bridge Match - CR -

448,249 · Guide Rail Replacement -

448,248 · Retention Pond Maintenance - CR -

Total PUBLIC WORKS - STREETS \$0**RECREATION**

454,020 · Park Maintenance - CR \$0

455,250 · Shade Trees - Maintenance -

455,251 · Shade Tree Removal - CR -

459,250 · Vegetation Control / Tree Removal - CR -

Total RECREATION \$0**TOTAL WITHDRAWALS \$0****Increase/(Decrease) \$300**

LIQUID FUELS ("LF")**2026 Budget****INCOME**

341.201 · Earning on Investments	\$30
354.120 · Bridge Inspection - Reimbursement	-
355.100 · State Allocation	-

Total INCOME	\$30
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EXPENSE

407.329 · Computer Hardware/Software	0.00
438.378 · Bridge Inspections	-
438.379 · Street Paving	-

Total EXPENSE	\$0
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NET INCOME	\$30
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SEWER/STORM FUND ("SPF")

2026 Budget

INCOME

341.500 · Interest Earnings	\$100
392.500 · Transfer from GF - Real Estate Tax	350,000
392.501 · Transfer from GF - Sewer Fees	-

Total INCOME	\$350,100
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EXPENSE

429.244 · Sewer Line - Video/Repair/Replace	\$0
429.313 · Engineering Services	-
429.316 · Engineering Services - SPF	-
492.081 · Transfer to Comb Sewer Project Phase I	47,650
492.082 · Transfer to Comb Sewer Project Phase II&III	276,550

Total EXPENSE	\$324,200
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NET INCOME	\$25,900
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SEWER PROJECT 1 ("SPF 1")

2026 Budget

INCOME

392.023 · Transfer from Sewer Project Fund \$47,653

Total INCOME \$47,653

EXPENSE

471.041 · Penn Vest Loan - Principal \$36,000

472.041 · Penn Vest Loan - Interest 1,000

Total EXPENSE \$37,000

NET INCOME \$10,653

SEWER PROJECT 2&3 ("SPF 2&3")

2026 Budget

INCOME

392.023 · Transfer from Sewer Project Fund \$276,539

Total INCOME \$276,539

EXPENSE

471.041 · Penn Vest Loan - Principal \$193,000

472.041 · Penn Vest Loan - Interest 80,000

Total EXPENSE \$273,000

NET INCOME \$3,539

CIVICS**2026 Budget****INCOME**

367.400 · Donations	\$10,000
692.000 · Operating Transfer	3,000
341.930 · Interest Income	100

Total INCOME	\$13,100
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EXPENSE

400.219 · Miscellaneous	\$400
433.251 · Signs	263
451-530 · Cultural Recreation	20,000
454.385 · Rental Port-A-Johns	-
454.386 · Miscellaneous #2	-
480.316 · Bank Fees	-

Total EXPENSE	\$20,663
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NET INCOME	(\$7,563)
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ALLHOUSE FUND ("HAF")

2026 Budget

INCOME

341.001 · Interest Income \$100

Total INCOME \$100

EXPENSE

454.251 · Park Supplies \$0

Total EXPENSE \$0

NET INCOME \$100

SINKING FUND ("SF")

2026 Budget

INCOME

341.001 · Interest Income \$0

Total INCOME \$0

EXPENSE

Total EXPENSE \$0

NET INCOME \$0

REC FUND ("REC")

2026 Budget

INCOME

341.001 · Interest Income \$7
387.001 · Donations from Private Sources -

Total INCOME \$7

EXPENSE

Total EXPENSE \$0

NET INCOME \$7

PROPERTY

2026 Budget

INCOME

341.905 · Interest Income \$100

Total INCOME \$100

EXPENSE

Total EXPENSE \$0

NET INCOME \$100

FIRE TAX

2026 Budget

INCOME

301.4 \$90,000

Total INCOME \$90,000

EXPENSE

492.502 · Fire Department Disbursement \$90,000

Total EXPENSE \$90,000

NET INCOME \$0

STREET LIGHT TAX**2026 Budget****INCOME**

383.112 · Street Light Income \$60,000

Total INCOME \$60,000**EXPENSE**

434.361 · Street Lights \$56,000

Total EXPENSE \$56,000**NET INCOME \$4,000**