

**Beaver Borough
Profit Loss
January through December 2025**

	<u>2025</u>
	<u>Voted to Advertise 11.26.24</u>
Income	
301.000 · REAL PROPERTY TAXES	
301.100 · Prop Tax-Current Year- Face	162,995.16
301.110 · Prop Tax-Current Yea-Delinquent	133,359.68
301.111 · Prop Tax-Prior Year-Delinquent	88,906.45
301.112 · Prop Tax-Current Year-Discout	2,578,287.14
301.200 · Property Tax - Prior Years	12,500.00
Total 301.000 · REAL PROPERTY TAXES	<u>2,976,048.44</u>
310.000 · LOCAL TAX ENABLING ACT TAXES	
310.010 · Per Capita-Current Year	14,000.00
310.011 · Per Capita-Current Year Delq	0.00
310.012 · Per Capita-Prior Year	400.00
310.100 · Transfer Tax	130,000.00
310.210 · Earned Income Tax-Current Year	730,000.00
310.211 · Earned Income Tax-Delinquent	500.00
310.212 · Earned Income Tax-Prior Years	500.00
310.310 · Mercantile tax - current year	56,000.00
310.510 · Local Services Tax (LST-EMS)	130,000.00
310.512 · LST - EMS - Prior Yrs.	2,000.00
310.800 · Business Privilege Tax	360,000.00
310.812 · Prev. Year Del. BPT	0.00
Total 310.000 · LOCAL TAX ENABLING ACT TAXES	<u>1,423,400.00</u>
321.000 · BUSINESS LICENSES/PERMI TS	
321.400 · Mercantile & BP Licenses	96,000.00
322.800 · Street/Curb/Sidewalks Permit	200.00
322.830 · Dumping Permit	25,000.00
362.410 · Middle Department Inspections	45,000.00
362.411 · \$4.00 State Inspection Fee	150.00
321.800 · CATV	76,000.00
322.840 · Demolition Permits	1,000.00
361.300 · Zoning Permits	35,000.00
361.800 · Rental Registration Fees	55,000.00
361.340 · Conditional Use Hearings	2,000.00
Total 321.000 · BUSINESS LICENSES/PERMI TS	<u>335,350.00</u>
341.000 · Interest	
341.010 · Interest - Rental Registration	100.00
341.001 · Interest Earnings	1,000.00
341.005 · Dividends - MRM Prop & Liab	45,000.00
341.007 · Interest - River Response	0.00
Total 341.000 · Interest	<u>46,100.00</u>
350.000 · INTERGOVERNMENTAL Income Revenue	
354.000 · State Capital & Operating Grant	0.00
351.002 · FD - Relief Assn-Pass thru pym	25,000.00
353.002 · County Housing Authorit y Tax	7,000.00
354.003 · Highway Maintenance Agreement	20,000.00
355.001 · Public Utility Tax	2,500.00
355.006 · Pension State Aid	200,000.00
360.001 · Service Charge to Authorit y	42,000.00
Total 350.000 · INTERGOVERNMENTAL Income Revenue	<u>296,500.00</u>
360.000 · MISCELLANEOUS REVENUE	
342.002 · Community Center Rental Income	60,000.00
363.000 · Highways & Streets	20,000.00
331.130 · State Police Fines	1,000.00
342.001 · Rents & Commissions	20,000.00
355.009 · Marcellus Shale - Act 13 Impact	10,000.00
363.010 · Sidewalk/Curb Repairs	0.00
370.133 · Fire Protection	0.00
380.002 · No Lien Letters	4,000.00
389.001 · Miscellaneous Income	40,000.00
395.003 · Boro Reim - Current Yr. Exp.	200,000.00
395.004 · Reim - Tree Purchases	3,000.00
395.006 · Health Inspection reimbursement	3,000.00
Total 360.000 · MISCELLANEOUS REVENUE	<u>361,000.00</u>
351.999 · DEPT RECEIPTS - POLICE	
362.010 · Shell - Contract Income	0.00
362.020 · Shell - Expense Reimbursements	0.00
350.009 · Service Charge to Vanport	180,000.00
330.001 · Fines and Forfeits	35,000.00
330.002 · State Police Fines	1,000.00
350.004 · Misc income - police	1,000.00
350.005 · Grants and Gifts	1,000.00
350.006 · Reimb - DUI Checkpoint	1,000.00
350.008 · Reim - School Resourse Officer	264,839.00
350.012 · Reim - police expenses	25,000.00
350.016 · Drug Seizure Revenue	500.00
350.017 · Reimbursement For Police Car	20,000.00
350.020 · Service Charge To Industry	218,000.00
350.021 · Boat Revenue	200.00
380.001 · Donations (Aalncome, etc.)	0.00
Total 351.999 · DEPT RECEIPTS - POLICE	<u>747,539.00</u>
RECREATION INCOME	
367.200 · Income - Pool House Rental	
Total RECREATION INCOME	
392.100 · TRANSFER REVENUE	
392.035 · Trans from Liquid Fuels Fund	90,227.84
392.105 · Trans from Captial Projects	0.00
Total 392.100 · TRANSFER REVENUE	
350.024 · Shade Tree Commission - revenue	
370.132 · Miscellaneos	
380.000 · DONATIONS	
380.003 · NSF charges	
385.000 · Workers Comp Reimbursement	
391.001 · Sale of Investments	
395.000 · REFUNDS OF PRIOR YR EXP	
395.001 · Refunds of Prior Year Exp	
Total Income	<u>6,276,165.28</u>
Gross Profit	<u>6,276,165.28</u>
Expense	
401.000 · EXECUTIVE/MANAGER/MAYOR	
400.420 · Assn Dues & Expense	2,500.00
401.120 · Salaries - Manager	42,787.50
401.130 · Salaries - Office	119,469.00

**Beaver Borough
Profit Loss
January through December 2025**

	<u>2025</u>
401.131 · Salaries office - overtime	500.00
401.150 · Pension(s)	10,993.50
401.156 · Health Care Plans	32,061.51
401.158 · Life Insurance - Gen'l. Govt	1,370.00
401.161 · Social Security - Genl Govt	19,400.90
401.162 · Unempl. Comp. - Genl Govt	1,500.00
401.163 · Workers Comp - Gen' Govt	1,260.00
401.191 · Codification - Contract Service	5,500.00
401.192 · Zoning - contract svcs Expense	52,000.00
401.193 · M.D.I.A. Fees	40,000.00
401.194 · Animal Control	
401.195 · Zoning Hearing Expense	5,000.00
401.199 · Zoning - Enforc. Cntrct Sv cs	
401.210 · Materials & Supplies - Genl Gov	35,000.00
401.211 · IT - Equipment & Software	25,000.00
401.220 · Continuing Education - Council	3,000.00
401.239 · Rental Registration Expenses	25,000.00
401.311 · Continuing Education - Admin	
401.340 · Advertising and Printing	4,000.00
401.352 · Insurance/Liability - Genl Govt	14,000.00
401.491 · Refunds	3,000.00
401.720 · Contingency	898,716.28
401.740 · Major Equip. - Genl Govt	1,000.00
402.130 · Salaries - Auditor	11,000.00
402.310 · Contract Service	60,000.00
404.192 · Solicitor - Special Council	25,000.00
Total 401.000 · EXECUTIVE/MANAGER/MAYOR	1,439,058.69
403.000 · TAX COLLECTION	
403.161 · Soc. Sec. - Genl Govt	4,127.94
403.163 · Tax Collection - Workers Comp	315.00
403.190 · Commissions	53,959.95
403.220 · General Expense	10,000.00
403.000 · TAX COLLECTION - Other	0.00
Total 403.000 · TAX COLLECTION	68,402.89
409.000 · GOVERNMENT BUILDINGS & PLANT	
409.190 · Cleaning Services	7,455.00
409.161 · Cleaning Services - Soc Sec	570.31
409.162 · Cleaning Services - Unempl Comp	52.50
409.220 · Mat'l. & Supplies	3,000.00
409.361 · Electric - Gen'l Govt	14,000.00
409.362 · Gas - Gen'l. Gov't.	7,000.00
409.363 · Telephone - Gen'l. Govt.	18,000.00
409.370 · Boro Building - Maint & Repair	10,000.00
Total 409.000 · GOVERNMENT BUILDINGS & PLANT	60,077.81
404.310 · Planning Commission	7,500.00
404.456 · Library	28,500.00
404.540 · Civic Celebrations	1,000.00
406.390 · Bank Service Charges/Fees	2,500.00
407.311 · Web Site Maintenance	2,000.00
427.600 · Newsletter Expenditure	6,000.00
410.000 · POLICE	
410.120 · Salary - Chief	108,150.00
410.130 · Salaries - Police Officers	1,160,250.00
410.131 · Salary - FT Police Clerk	46,956.00
410.132 · Part Time Officers	189,000.00
410.133 · Salary - PT Police Clerk	45,760.00
410.180 · Police Over-time	360,000.00
410.181 · Police Longevity	13,650.00
410.190 · Shell - Contract Labor	
410.191 · Shell - Labor Burden	
410.192 · Shell - Supplies Expense	
410.220 · Mat'l & Sup - Public Safety	80,000.00
410.221 · Major Equip. - Public Safety	100,000.00
410.231 · Gasoline/Oil - Public Safety	30,000.00
410.234 · Boat Maint- grant account	100.00
410.236 · Networking Events	500.00
410.238 · Uniforms - Police	3,000.00
410.241 · Communications/Radio	20,000.00
410.242 · Telephone	2,500.00
410.310 · Contract/Services	15,000.00
410.316 · Grant Purchases	13,000.00
410.374 · Vehicle Maint. - Public Safety	10,000.00
Total 410.000 · POLICE	2,197,866.00
410.001 · POLICE DEPT - MISC EXPENSES	
410.154 · 457 payment - Police	16,170.00
410.155 · Pensions	335,475.00
410.156 · Health Care Plan - Police	272,653.87
410.158 · Life Insurance - Public Safety	9,565.50
410.160 · Emergency Mgt	300.00
410.161 · Soc. Security - Public Safety	137,630.46
410.162 · Unemploy Comp - Public Safety	7,350.00
410.163 · Workers Comp. - Public Safety	105,000.00
410.174 · Continuing Education	3,000.00
410.351 · Police Professional Liability	55,000.00
Total 410.001 · POLICE DEPT - MISC EXPENSES	942,144.83
411.000 · FIRE PROTECTION.	
411.163 · Workers Comp. - Fire	14,000.00
411.190 · Contribution	15,000.00
411.220 · Mat'l. & Sup. - Fire	10,000.00
411.231 · Gasoline/Oil - Fire	500.00
411.242 · Fire Dept Telephone	5,000.00
411.352 · Insurance/Liab. - Fire	8,000.00
411.361 · Electric - Fire	5,000.00
411.362 · Gas - Fire	5,000.00
411.370 · Maintenance	0.00
411.374 · Vehicle Maintenance	4,000.00
411.530 · Subsidies To Governmental Unit	25,000.00
Total 411.000 · FIRE PROTECTION.	91,500.00
430.000 · HIGHWAY DEPARTMENT	
430.001 · Signs and markings	10,000.00
430.018 · Highway - overtime	31,000.00
430.020 · Longevity - Highway	3,465.00
430.032 · Contract Services - Public Work	12,000.00
430.034 · StIncomeet Lights	50,000.00

Beaver Borough
Profit Loss
January through December 2025

	<u>2025</u>
430.035 · Construction	160,000.00
430.036 · Storm Drains	
430.037 · Curb & Sidewalk Replacement	
430.174 · Training	
430.180 · Highway - Base Wages	432,600.00
430.220 · Material and supplies	60,000.00
430.231 · Gasoline/Oil	28,000.00
430.310 · Engineering fees	50,000.00
430.337 · Traffic Signals	5,000.00
430.361 · Electric - Public Works	5,000.00
430.370 · Vehicle Maint/Rep. - Pub Works	30,000.00
430.371 · Vehicle Maintenance - P/R	2,000.00
430.372 · Business District St Maint	500.00
430.390 · Uniforms	5,500.00
435.372 · Crosswalks	30,000.00
Total 430.000 · HIGHWAY DEPARTMENT	915,065.00
430.888 · HIGHWAY MISCELLANEOUS	
430.156 · Health Care Plan - Public Works	61,627.06
430.158 · Life Insurance - Public Works	4,305.00
430.160 · Pension - Public Works	160,000.00
430.161 · Soc Sec - Public Works	35,868.00
430.162 · Unempl. Comp. - Public Works	3,150.00
430.163 · Workers Comp. - Public Works	37,800.00
430.352 · Ins/Liability - Public Works	8,000.00
Total 430.888 · HIGHWAY MISCELLANEOUS	310,750.06
430.999 · HIGHWAY - WINTER MAINTENANCE	
430.620 · Mat'l. & Sup. - Public Works	30,000.00
430.640 · Maintenance and Repairs	2,000.00
430.740 · Major Equip. - Public Works	2,000.00
Total 430.999 · HIGHWAY - WINTER MAINTENANCE	34,000.00
454.000 · RECREATION	
454.220 · Materials and Supplies	40,000.00
454.250 · Equipment Maintenance/Repairs	1,000.00
454.251 · Tree Maintenance/ Repairs	3,000.00
454.252 · Hillside Tree Maintenance	
454.253 · Shade Tree Commission	5,000.00
454.361 · Electric	3,500.00
454.400 · Park & Recr. Enhancements	5,000.00
451.314 · Payments for Events	1,000.00
451.316 · Misc. - Festival	1,000.00
Total 454.000 · RECREATION	59,500.00
452.000 · POOL/CONCESSION STAND	
452.605 · Pool House Renovation	
452.161 · Pool - Social Security	
452.180 · Wages - Recreation	6,000.00
452.220 · Mat'l. & Supplies - Recreation	10,000.00
452.250 · Equip. Maint/Rep. - Recreation	
452.251 · Pool Demolition	
452.361 · Electric - Recreation	5,000.00
452.362 · Gas	4,000.00
452.363 · Phone	
452.000 · POOL/CONCESSION STAND - Other	
Total 452.000 · POOL/CONCESSION STAND	
455.000 · PARKS & RECREATION - MISC	
454.352 · Insurance/Liability	2,500.00
Total 455.000 · PARKS & RECREATION - MISC	27,500.00
427.000 · SPECIAL SERVICES	
427.450 · Trash Removal	
427.500 · Recycling	12,000.00
Total 427.000 · SPECIAL SERVICES	12,000.00
471.400 · Small Borrowing Principal	42,000.00
472.400 · Small Borrowing Interest	28,800.00
492.020 · Transfer to Authority	0.00
546.592 · Capital Improvement	0.00
Total Expense	6,276,165.28
Net Income	0.00