

Beaver Borough

Approved Budget

2026

Income

301.000 · REAL PROPERTY TAXES

301.100 · Prop Tax-Current Year- Face	195,000.00
301.110 · Prop Tax-Current Yea-Delinquent	140,000.00
301.111 · Prop Tax-Prior Year-Delinquent	65,000.00
301.112 · Prop Tax-Current Year-Discount	2,550,000.00
301.200 · Property Tax - Prior Years	15,000.00

Total 301.000 · REAL PROPERTY TAXES	2,965,000.00
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310.000 · LOCAL TAX ENABLING ACT TAXES

310.010 · Per Capita-Current Year	14,000.00
310.012 · Per Capita-Prior Year	400.00
310.100 · Transfer Tax	135,000.00
310.210 · Earned Income Tax-Current Year	750,000.00
310.211 · Earned Income Tax-Delinquent	100.00
310.212 · Earned Income Tax-Prior Years	500.00
310.310 · Mercantile tax - current year	80,000.00
310.510 · Local Services Tax (LST-EMS)	110,000.00
310.512 · LST - EMS - Prior Yrs.	1,000.00
310.800 · Business Privilege Tax	445,000.00

Total 310.000 · LOCAL TAX ENABLING ACT TAXES	1,536,000.00
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321.000 · BUSINESS LICENSES/PERMI TS

321.400 · Mercantile & BP Licenses	0.00
322.800 · Street/Curb/Sidewalks Permit	100.00
322.830 · Dumping Permit	25,000.00
362.410 · Middle Department Inspections	30,000.00
362.411 · \$4.00 State Inspection Fee	100.00
321.800 · CATV	70,000.00
322.840 · Demolition Permits	500.00
361.300 · Zoning Permits	30,000.00
361.800 · Rental Registration Fees	52,000.00
361.340 · Conditional Use Hearings	2,000.00

Total 321.000 · BUSINESS LICENSES/PERMI TS	209,700.00
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341.000 · Interest

341.010 · Interest - Rental Registration	300.00
341.001 · Interest Earnings	300.00
341.005 · Dividends - MRM Prop & Liab	55,000.00
341.007 · Interest - River Response	100.00

Total 341.000 · Interest	55,700.00
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342.000 · RENTS & ROYALTIES

342.001 · Rents & Commissions	22,000.00
342.002 · Community Center Rental Income	23,000.00
342.003 · Community Ctr Security Deposits	-3,000.00

Total 342.000 · RENTS & ROYALTIES	42,000.00
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350.000 · INTERGOVERNMENTAL Income Revenue

Beaver Borough

Approved Budget

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354.000 · State Capital & Operating Grant	0.00
351.002 · FD - Relief Assn-Pass thru pym	25,000.00
353.002 · County Housing Authority Tax	7,000.00
354.003 · Highway Maintenance Agreement	20,000.00
355.001 · Public Utility Tax	3,000.00
355.006 · Pension State Aid	250,000.00
360.001 · Service Charge to Authority	40,000.00
Total 350.000 · INTERGOVERNMENTAL Income Revenue	345,000.00
360.000 · MISCELLANEOUS REVENUE	
331.130 · State Police Fines	1,000.00
355.009 · Marcellus Shale - Act 13 Impact	6,500.00
380.002 · No Lien Letters	4,000.00
389.001 · Miscellaneous Income	6,000.00
395.003 · Boro Reim - Current Yr. Exp.	36,000.00
395.004 · Reim - Tree Purchases	3,000.00
395.006 · Health Inspection reimbursement	4,000.00
Total 360.000 · MISCELLANEOUS REVENUE	60,500.00
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	185,000.00
330.001 · Fines and Forfeits	35,000.00
330.002 · State Police Fines	1,000.00
350.004 · Misc income - police	500.00
350.005 · Grants and Gifts	500.00
350.006 · Reimb - DUI Checkpoint	500.00
350.008 · Reim - School Resource Officer	272,900.00
350.012 · Reim - police expenses	25,000.00
350.016 · Drug Seizure Revenue	100.00
350.017 · Reimbursement For Police Car	25,000.00
350.020 · Service Charge To Industry	223,000.00
380.001 · Donations (Aalncome, etc.)	0.00
350.021 · Boat Revenue	0.00
Total 351.999 · DEPT RECEIPTS - POLICE	768,500.00
363.000 · HIGHWAY, STREETS & CURBS INCOME	
363.100 · Highways & Streets	5,000.00
363.010 · Sidewalk/Curb Repairs	5,000.00
Total 363.000 · HIGHWAY, STREETS & CURBS INCOME	10,000.00
392.100 · TRANSFER REVENUE	
392.035 · Trans from Liquid Fuels Fund	132,000.00
Total 392.100 · TRANSFER REVENUE	132,000.00
393.100 · Proceeds of Long Term Debt	0.00
350.024 · Shade Tree Commission - revenue	0.00
380.000 · DONATIONS	0.00
380.003 · NSF charges	0.00

Beaver Borough

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2026

385.000 · Workers Comp Reimbursement	0.00
387.000 · Gifts - Festival	4,000.00
391.001 · Sale of Investments	0.00
395.000 · REFUNDS OF PRIOR YR EXP	0.00
395.001 · Refunds of Prior Year Exp	0.00
Total Income	6,124,400.00
Gross Profit	6,124,400.00
Expense	
401.000 · EXECUTIVE/MANAGER/MAYOR	
400.420 · Assn Dues & Expense	2,500.00
401.120 · Salaries - Manager	79,050.00
401.130 · Salaries - Office	139,945.00
401.131 · Salaries office - overtime	500.00
401.150 · Pension(s)	12,500.00
401.156 · Health Care Plans	35,588.28
401.158 · Life Insurance - Gen'l. Govt	1,370.00
401.161 · Social Security - Genl Govt	23,446.87
401.162 · Unempl. Comp. - Genl Govt	1,425.00
401.163 · Workers Comp - Gen' Govt	1,500.00
401.191 · Codification - Contract Service	4,000.00
401.192 · Zoning - contract svcs Expense	62,000.00
401.193 · M.D.I.A. Fees	35,000.00
401.194 · Animal Control	0.00
401.195 · Zoning Hearing Expense	5,000.00
401.199 · Zoning - Enforc. Cntrct Sv cs	0.00
401.210 · Materials & Supplies - Genl Gov	20,000.00
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	0.00
401.340 · Advertising and Printing	4,000.00
401.352 · Insurance/Liability - Genl Govt	15,000.00
401.491 · Refunds	2,000.00
401.720 · Contingency	2,000.00
401.740 · Major Equip-Gen Govt	1,000.00
402.130 · Salaries - Auditor	10,000.00
402.310 · Contract Service	40,000.00
404.192 · Solicitor - Special Council	25,000.00
Total 401.000 · EXECUTIVE/MANAGER/MAYOR	575,825.14
403.000 · TAX COLLECTION	
403.161 · Soc. Sec. - Genl Govt	3,631.84
403.190 · Commissions	47,475.00
403.220 · General Expense	12,000.00
403.163 · TAX COLLECTION - WC Ins	350.00
Total 403.000 · TAX COLLECTION	63,456.84

Beaver Borough Approved Budget 2026

409.000 · GOVERNMENT BUILDINGS & PLANT	
409.190 · Cleaning Services	19,000.00
409.161 · Cleaning Services - Soc Sec	0.00
409.162 · Cleaning Services - Unempl Comp	0.00
409.220 · Mat'l. & Supplies	3,000.00
409.361 · Electric - Gen'l Govt	15,000.00
409.362 · Gas - Gen'l. Gov't.	8,000.00
409.363 · Telephone - Gen'l. Govt.	18,000.00
409.370 · Boro Building - Maint & Repair	20,000.00
Total 409.000 · GOVERNMENT BUILDINGS & PLANT	83,000.00
404.310 · Planning Commission	5,000.00
404.456 · Library	28,500.00
404.540 · Civic Celebrations	1,500.00
406.390 · Bank Service Charges/Fees	3,000.00
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	1,286,200.00
410.131 · Salary - FT Police Clerk	52,000.00
410.132 · Part Time Officers	125,000.00
410.133 · Salary - PT Police Clerk	47,840.00
410.180 · Police Over-time	350,000.00
410.181 · Police Longevity	16,000.00
410.190 · Shell - Contract Labor	
410.191 · Shell - Labor Burden	
410.220 · Mat'l & Sup - Public Safety	85,000.00
410.221 · Major Equip. - Public Safety	141,000.00
410.231 · Gasoline/Oil - Public Safety	30,000.00
410.234 · Boat Maint- grant account	100.00
410.236 · Networking Events	2,000.00
410.238 · Uniforms - Police	30,000.00
410.241 · Communications/Radio	0.00
410.242 · Telephone	25,000.00
410.310 · Contract/Services	15,000.00
410.316 · Grant Purchases	5,000.00
410.374 · Vehicle Maint. - Public Safety	12,000.00
Total 410.000 · POLICE	2,330,290.00
410.001 · POLICE DEPT - MISC EXPENSES	
410.154 · 457 payment - Police	17,600.00
410.155 · Pensions	450,000.00
410.156 · Health Care Plan - Police	310,800.00
410.158 · Life Insurance - Public Safety	12,000.00
410.160 · Emergency Mgt	300.00
410.161 · Soc. Security - Public Safety	153,213.44

Beaver Borough

Approved Budget

2026

410.162 · Unemploy Comp - Public Safety	7,000.00
410.163 · Workers Comp. - Public Safety	120,000.00
410.174 · Continuing Education	4,000.00
410.351 · Police Professional Liability	
410.352 · Insurance/Liab. - Public Safety	70,000.00
Total 410.001 · POLICE DEPT - MISC EXPENSES	1,144,913.44
411.000 · FIRE PROTECTION.	
411.163 · Workers Comp. - Fire	14,000.00
411.190 · Contribution	14,000.00
411.220 · Mat'l. & Sup. - Fire	10,000.00
411.231 · Gasoline/Oil - Fire	1,000.00
411.242 · Fire Dept Telephone	5,000.00
411.352 · Insurance/Liab. - Fire	9,000.00
411.361 · Electric - Fire	5,000.00
411.362 · Gas - Fire	6,000.00
411.370 · Maintenance	0.00
411.374 · Vehicle Maintenance	5,500.00
411.530 · Subsidies To Governmental Unit	25,000.00
Total 411.000 · FIRE PROTECTION.	94,500.00
430.000 · HIGHWAY DEPARTMENT	
435.372 · Crosswalks	30,000.00
430.001 · Signs and markings	8,000.00
430.018 · Highway - overtime	46,000.00
430.020 · Longevity - Highway	4,000.00
430.032 · Contract Services - Public Work	12,000.00
430.034 · StIncomeet Lights	54,000.00
430.035 · Construction	160,000.00
430.036 · Storm Drains	5,000.00
430.037 · Curb & Sidewalk Replacement	0.00
430.174 · Training	0.00
430.180 · Highway - Base Wages	410,000.00
430.220 · Material and supplies	60,000.00
430.231 · Gasoline/Oil	28,000.00
430.310 · Engineering fees	45,000.00
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
Total 430.000 · HIGHWAY DEPARTMENT	910,000.00
430.888 · HIGHWAY MISCELLANEOUS	
430.156 · Health Care Plan - Public Works	59,940.00
430.158 · Life Insurance - Public Works	3,500.00
430.160 · Pension - Public Works	155,000.00

Beaver Borough Approved Budget 2026

430.161 · Soc Sec - Public Works	35,190.00
430.162 · Unempl. Comp. - Public Works	2,800.00
430.163 · Workers Comp. - Public Works	38,400.00
430.352 · Ins/Liability - Public Works	8,000.00
Total 430.888 · HIGHWAY MISCELLANEOUS	302,830.00
430.999 · HIGHWAY - WINTER MAINTENANCE	
430.620 · Mat'l. & Sup. - Public Works	35,000.00
430.640 · Repairs & Maint. - Public Works	2,000.00
430.740 · Major Equip. - Public Works	7,000.00
Total 430.999 · HIGHWAY - WINTER MAINTENANCE	44,000.00
454.000 · RECREATION	
454.220 · Materials and Supplies	85,000.00
454.250 · Equipment Maintenance/Repairs	1,000.00
454.251 · Tree Maintenance/ Repairs	3,000.00
454.252 · Hillside Tree Maintenance	0.00
454.253 · Shade Tree Commission	5,000.00
454.361 · Electric	3,700.00
454.400 · Park & Recr. Enhancements	5,000.00
451.314 · Payments for Events	6,000.00
451.316 · Misc. - Festival	1,000.00
Total 454.000 · RECREATION	109,700.00
452.000 · POOL/CONCESSION STAND	
452.605 · Pool House Renovation	0.00
452.161 · Pool - Social Security	535.50
452.162 · Pool - Unemployment Comp	90.00
452.180 · Wages - Recreation	7,000.00
452.220 · Mat'l. & Supplies - Recreation	15,000.00
452.251 · Pool Demolition	0.00
452.361 · Electric - Recreation	5,000.00
452.362 · Gas	4,000.00
Total 452.000 · POOL/CONCESSION STAND	31,625.50
455.000 · PARKS & RECREATION - MISC	
454.352 · Insurance/Liability	2,500.00
Total 455.000 · PARKS & RECREATION - MISC	2,500.00
427.000 · SPECIAL SERVICES	
427.450 · Trash Removal	0.00
427.500 · Recycling	12,999.00
Total 427.000 · SPECIAL SERVICES	12,999.00
471.400 · Small Borrowing Principal	43,000.00
472.400 · Small Borrowing Interest	28,800.00
492.020 · Transfer to Authority	0.00
546.592 · Capital Improvement	300,960.08
Total Expense	6,124,400.00
Net Income	0.00