

Factoryville Borough & entities 2026 Adopted Budget

ADOPTED ON December 10th, 2025

Attest: Shannon L. Cantner
Shannon L. Cantner, Borough Manager

William Edwards IV
William Edwards IV, Council President

Gary D. Evans
Gary D. Evans, Mayor

Factoryville Borough & entities 2026 Proposed Budget

Public Inspection period

November 26th through December 10th, 2025

November 11, 2025

Factoryville Borough 2026 Proposed Budget

I am pleased to respectfully submit the proposed 2026 Factoryville Borough Budget for review and consideration by Borough Council and the residents of our community.

The annual budget serves as a comprehensive financial plan that outlines anticipated revenues and expenditures for the upcoming fiscal year. It is designed to provide transparency and clarity regarding the Borough's financial condition, while also reflecting the strategic priorities and recommendations of Borough staff to support continued progress and service delivery.

Budget Highlights

- **General Fund Tax Increase:** The proposed budget includes a modest increase of **0.5 mills** dedicated to supporting **Emergency Medical Services (EMS)** in our area. This targeted funding will help ensure the sustainability and responsiveness of EMS operations.
- **No Additional Tax Increases:** Thanks to prudent fiscal management, including a strict purchasing policy and the successful acquisition of grant funding for local projects, no other tax increases are proposed at this time.
- **2026 Millage Rates:**
 - General Fund: **20.2 mills**
 - Fire Debt Service: **2.0 mills**
 - EMS Tax: **0.5 mills****Total Millage: 22.7 mills**
- **Sewer Authority Rate Adjustment:** Due to rising operational costs and the need to maintain plant efficiency, the Sewer Authority rate will increase to **\$150 per Equivalent Dwelling Unit (EDU)** for 2026.
- **Police Services:** The Borough will continue to receive police coverage from the Dalton Police Department at the current rate of **\$51 per hour**, which is locked in through the end of **2027**.

Conclusion

It is with great pride that I present the proposed 2026 budget. This document reflects our commitment to fiscal responsibility, public service, and the long-term well-being of Factoryville Borough. We believe this budget positions the Borough to maintain high-quality services and infrastructure for our residents—both now and into the future.

Thank you for your continued support and engagement.

Sincerely,



Shannon L. Cantner
Borough Manager

Factoryville Borough 2026 Proposed Budget

Factoryville Borough – Major Expected Expenses for 2026

Expense Item	Estimated Cost
Tar and chip one or two roads	\$46,000.00
Purchase of tar for road projects	\$4,800.00
Police services	\$84,864.00
Road salt for winter season	\$18,000.00
Antiskid material for winter season	\$8,000.00
Total Estimated Borough Expenses	\$161,664.00

Factoryville Sewer Authority – Major Expected Expenses for 2026

Expense Item	Estimated Cost
Sludge removal services	\$45,000.00
Purchase of sewer pickup truck	\$52,000.00
Total Estimated Authority Expenses	\$97,000.00

Top General Fund Expense Categories

- Salaries and employee benefits
- Police coverage
- Insurance premiums
- Road maintenance and care

Factoryville Borough 2026 Proposed Budget

Top Sewer Authority Expense Categories

- Loan repayments
- Salaries
- Contracted services
- Sludge removal
- Electricity

Items for Review and Consideration

Item	Notes
Sewer Truck	A grant has been applied for this if we do not receive funding we will put away \$15k each year in a capital fund
Speed sign for Borough	Estimated cost of \$5,000; proposed to be funded from dump truck proceeds

Notable Cost Increases in 2026

- Health insurance premiums increased by 7%
- Dental insurance premiums increased by 2%
- General operating expenses increased by 4-6%

\$4800 increase for Authority contractor.

Raises for Staff are announced at the end of the budget along with the insurance breakdown and bank balances.

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	300.10 · Property taxes	\$170,000.00	\$137,536.92	\$170,000.00	\$136,722.66	170,000.00	166,009.45	173,800.00
	300.11 - Penalty and fees property taxes		\$3,719.39		\$12,119.87			
	301.40 - delinquent from tax claim				\$13,761.45			
	310.10 · Realty Transfer	\$8,000.00	\$12,429.38	\$9,000.00	\$18,048.61	12,000.00	6,436.79	9,000.00
	310.20 · Earned Income	\$84,000.00	\$97,961.84	\$84,000.00	\$93,266.73	91,000.00	72,620.26	91,000.00
	310.30 · Per Capita Taxes		\$21.75		\$10.75	0.00		0.00
	310.40 · LST Income	\$9,500.00	\$10,726.74	\$10,000.00	\$10,241.54	11,000.00	8,313.22	11,000.00
	310.90 - Sunshine printing fee		\$10.75	\$25.00	\$0.00	10.00	0.00	10.00
	320.00 · Licenses and fees	\$600.00	\$650.00	\$750.00	\$0.00	0.00		400.00
	320.10 · Building Permit Fees	\$250.00	\$2,062.49	\$3,000.00	\$1,487.48	1,750.00	2,512.55	2,000.00
	320.20 · Cable Franchise Fee	\$13,000.00	\$13,424.57	\$13,600.00	\$12,444.31	15,000.00	8,658.15	13,000.00
	320.30 - Landlord License Fee	\$800.00	\$175.00	\$200.00	\$50.00	200.00	25.00	175.00
	321.60 - Professional & Occupational				\$35.00	70.00	0.00	100.00
	330.00 · Fines and forfeits	\$4,500.00	\$2,692.79	\$4,500.00	\$2,127.74	3,500.00	0.00	0.00
	330.20 · Fines & Forfeits - State	\$500.00	\$599.89	\$500.00	\$471.24	500.00	0.00	0.00
	330.50 - Municipal Contribution	\$2,000.00		\$2,000.00	\$1,200.00	2,000.00		1,500.00
	331 fines						1,714.07	2,000.00
	331.10 magistrate							
	331.13 state police							
	331.14 parking fine							

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Income

340.00 · Interest Income	\$2,000.00	\$2,878.88	\$6,000.00	\$675.75	8,500.00	1,553.32	8,500.00
342.20 · Office rental sewer	\$4,000.00	\$4,050.00	\$4,500.00	\$4,500.00	4,500.00	2,250.00	4,500.00
350.00 · Intergovernmental	\$12,200.00	\$17,472.53	\$5,000.00	\$1,494.38	2,500.00	500.00	500.00
351.10 - Economic Development Income	\$1,015.00	\$17,383.75	\$5,000.00	\$0.00		1,149.00	
351.11 Park Economic Develop grant		\$5,000.00			5,000.00	5,298.04	5,000.00
352.00 - Road Repairs Grant		\$7,149.54	\$1,500.00	\$12,945.00	13,500.00	0.00	13,500.00
354.01 General Government grant state					125,000.00	75,805.00	0.00
355- State Shared Rev & Eentitlements				\$150.00	0.00		
355.01 - Public Utility Realty Tax PURTA				\$249.90	250.00	0.00	250.00
355.05 · State Pension Aid	\$5,600.00	\$5,404.22	\$5,600.00	\$6,111.60	5,800.00	6,485.17	7,087.64
355.10 · Act 13 Impact Fee	\$22,000.00	\$33,271.44	\$30,000.00	\$19,952.64	22,000.00	17,696.70	18,000.00
355.50 · Volunteer Firefighter Relief	\$5,000.00		\$5,000.00	\$5,355.41	5,300.00	5,782.20	5,500.00
359.00 · Payments in Lieu of Taxes	\$1,000.00	\$979.00	\$1,000.00	\$1,080.00	1,200.00	0.00	1,000.00
361.10 - charges for services plowing			\$10,500.00	\$11,103.20	11,000.00	0.00	11,551.73
362.40 - Protective Inspections	\$750.00	\$600.00	\$750.00	\$0.00	300.00	525.00	300.00
364.30 · Boro Spring Cleanup-001	\$2,300.00	\$2,470.00	\$3,000.00	\$2,435.00	3,000.00	595.00	1,000.00
367.10- CM DAY	\$500.00						
367.20 - Community Events - Xmas Mkt	\$2,500.00	\$8,735.00	\$5,000.00	\$10,495.00	11,000.00	11,357.00	12,000.00
367.25 - Grant Advertise Xmas Mkt	\$2,000.00		\$2,000.00	\$4,632.27	2,000.00	2,500.00	
379.00 · Other Charges for Sewer Snow	\$2,500.00	\$10,885.45	\$2,500.00	\$0.00	2,500.00	4,237.42	2,000.00
380.00 · Miscellaneous Income	\$4,000.00	\$6,262.93	\$4,000.00	\$9,617.66	4,000.00	183.02	1,000.00
380.10 workers comp reimburse				\$505.32			

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Income

	387.00 - Donations	\$1,500.00	\$3,000.00	\$1,622.00		1,700.00	200.00	500.00
	387.10 - Contributions and Donations		\$1,482.28	\$5,000.00	\$1,407.00	1,500.00		
	391.00 - Proceeds from Sale of Assets	\$8,000.00	\$25,000.00	\$0.00				50,000.00
	392.70 transfer from grant match acct						12,292.45	
		\$370,015.00	\$433,936.53	\$395,547.00	\$394,697.51	537,580.00	414,698.81	446,174.37
	Expense							
	uncategorized							
	450.10 Stimulus Outflow				\$24,392.00		30.00	
	Payroll Expenses		\$744.00		\$1,965.54		1,362.76	
	Payroll Expenses - Medicare		\$1,906.30		\$1,964.90		1,649.97	
	Payroll Expenses - Social Security		\$8,151.05		\$8,401.61		7,054.95	
	Payroll Expenses - U/C		\$975.50		\$894.24		765.93	
	total taxes					6,140.68	10,863.61	11,000.00
	400.00 - GENERAL GOVERNMENT							
	400.10 - Personal Services-006	\$7,200.00	\$7,200.00	\$7,200.00	\$7,199.50	7,200.00	5,400.00	7,200.00
	400.17 Payroll taxes	\$540.00	\$0.00	\$540.00	\$0.00	0.00	0.00	0.00
	400.20 - Supplies-001	\$500.00	\$1,121.67	\$600.00	\$282.76	500.00	637.68	600.00
**	400.30 - Other services and chgs-009	\$500.00	\$886.97	\$600.00	\$50.00	1,500.00	298.97	250.00
	400.31 - EIT and LST Tax Collection	\$1,600.00	\$2,186.46	\$1,800.00	\$1,717.96	1,800.00	1,635.68	1,800.00
	400.32 - Telephone	\$700.00	\$1,305.44	\$700.00	\$818.43	770.00	621.20	850.00
	400.34 - Advertising	\$1,200.00	\$1,296.84	\$1,200.00	\$1,385.54	1,200.00	1,219.33	1,200.00
	400.35 - Insurance -005	\$15,000.00	\$25,596.49	\$1,500.00	\$0.00	0.00	0.00	

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	400.366 · Water Service-002	\$100.00	\$80.53	\$100.00	\$13.98	100.00	6.99	50.00
	400.37 Repairs Maintenance 002	\$284.00		\$750.00	\$0.00	750.00	132.89	500.00
	400.38 - Subscription dues		\$1,671.50	\$1,500.00	\$2,648.70	2,000.00	2,216.00	3,500.00
	400.39 - Computer IT services		\$6,566.87	\$4,920.00	\$2,460.00	4,920.00	2,610.00	4,920.00
	400.50 · Contributions	\$200.00		\$200.00	\$0.00	0.00		0.00
	400.70 · Capital purchases-005	\$8,500.00	\$716.52			0.00		0.00
	Total 400.00 · GENERAL GOVERNMENT	\$36,324.00		\$21,610.00		20,740.00		31,870.00
	401.00 · MAYOR							
	401.10 · Personal services-010	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	1,200.00	900.00	1,200.00
	401.17 PAYROLL TAXES	\$90.00	\$0.00	\$90.00	\$0.00		0.00	
	Total 401.00 · MAYOR	\$1,290.00		\$1,290.00		1,200.00		1,200.00
	402.00 · MANAGER							
	402.10 · Personal Services-001	\$20,415.00	\$22,768.00	\$22,096.00	\$24,875.92	23,296.00	31,083.52	24,496.00
	402.14 - other benefits -001	\$300.00	\$1,416.98	\$244.00	\$2,925.32	193.58	3,508.65	3,800.00
	402.15 · Employee Benefits (BC/BS)-001	\$8,785.00	\$4,403.80	\$4,091.00	\$1,807.82	4,383.60	4,081.01	\$7,924.61
	402.17 · Payroll Taxes-005	\$1,572.00	-\$2,425.56	\$1,657.00		0.00	(1,508.56)	
	402.18 unemloyment tax	\$100.00	\$100.00				0.00	
	402.20 · Supplies-002	\$500.00	\$920.04	\$500.00	\$666.29	500.00	939.40	1,000.00
	402.30 · Other services and chgs-002	\$500.00	\$50.00	\$200.00	\$588.31	200.00	580.59	
	402.331 · Cellular Service	\$360.00	\$300.00	\$300.00	-\$600.00	240.00	(300.00)	600.00
	402.33 - Mileage	\$0.00	\$188.05	\$200.00	\$289.26	250.00	212.82	250.00
	402.35 · Insurance-006		\$184.00	\$184.00		0.00		
	402.00 - manager - other expenses			\$0.00	\$852.32	1,000.00		

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Total 402.00 · MANAGER	\$32,532.00		\$29,472.00		30,063.18		38,070.61
403.00 · TAX COLLECTION							
403.10 · Personal Services-004	\$7,000.00	\$6,980.44	\$7,000.00	\$7,646.40	7,800.00	7,886.41	7,900.00
403.17 · Payroll taxes-007	\$385.00	\$0.00	\$300.00	\$0.00	0.00		
403.20 · Supplies-007	\$400.00	\$246.40	\$300.00	\$281.28	300.00	30.07	150.00
403.30 · Other services and chgs-005	\$100.00	\$85.00	\$100.00	\$115.43	120.00	128.63	150.00
Total 403.00 · TAX COLLECTION	\$7,885.00		\$7,700.00		8,220.00		8,200.00
404.00 · LEGAL SERVICES							
404.10 · Personal services-007	\$13,000.00	\$14,545.96	\$14,500.00	\$6,892.41	13,000.00	7,137.50	12,000.00
404.30 · Other services and chgs-004	\$500.00	\$2,375.00	\$2,000.00	\$0.00		1,706.66	2,000.00
404.00 legal services - other					2,000.00		
Total 404.00 · LEGAL SERVICES	\$13,500.00		\$16,500.00		15,000.00		14,000.00
405.00 - SECRETARY							
405.10 Personal Services -008	\$5,800.00	\$5,165.67	\$4,914.00	\$4,285.07	5,040.00	3,251.62	5,600.00
405.17 payroll taxes	\$1,216.00			-\$2,533.84		(175.68)	
405.20 - supplies 010	\$100.00	\$8.37	\$100.00	\$529.73	500.00	47.73	250.00
405.331 - cell phone			\$0.00	-\$200.00	300.00	(300.00)	300.00
405.33 mileage							
405.00 OTHER	\$100.00	\$100.00					
TOTAL 405.00 SECRETARY	\$7,216.00		\$5,014.00		5,840.00		6,150.00
409.00 · BUILDINGS AND GROUNDS							

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	409.10 · Personal Services-002	\$15,700.00	\$28,668.00	\$9,360.00	\$19,969.22	16,107.00	18,340.40	17,212.50
	409.16 · Other benefits	\$250.00	\$323.92	\$287.00	\$625.39	435.71	791.52	1,000.00
	409.15 · Employee Benefits (BC/BS)-003	\$16,201.00	-\$3,145.54	\$5,048.00	\$217.94	10,516.30	1,761.27	\$7,307.24
	409.17 · Payroll taxes-004	\$130.00	\$0.00	\$702.00	-\$761.76	0.00	(895.96)	
	409.20 · Supplies-009	\$3,000.00	\$3,452.64	\$3,000.00	\$2,061.72	2,500.00	1,074.35	1,200.00
	409.21 · Building Supplies	\$2,000.00	\$664.91	\$1,000.00	\$345.11	1,500.00	614.03	1,000.00
	409.23 · Fuel (gas & oil) 001	\$2,500.00	\$1,797.15	\$1,800.00	\$1,557.28	2,000.00	3,075.22	3,500.00
	409.26 · Small Tools & Equipment	\$1,200.00	\$2,900.15	\$1,700.00	\$2,360.00	3,000.00	427.32	2,000.00
	409.30 · Other services and chgs-006	\$1,000.00	\$312.70	\$450.00	\$0.00	0.00	150.00	150.00
	409.331 · Cellular Service	\$300.00	\$300.00		-\$600.00	600.00	(300.00)	600.00
	409.361 · PP&L	\$4,500.00	\$4,876.83	\$4,500.00	\$4,705.57	4,500.00	3,901.64	6,000.00
	409.362 · Heating Costs	\$2,500.00	-\$158.78	\$3,000.00	\$1,755.18	2,500.00	1,729.83	2,500.00
	409.366 · Water Service-001	\$4,000.00	\$5,720.28	\$5,000.00	\$5,592.38	5,300.00	5,062.36	5,200.00
	409.37 · Repairs and Maintenance-001	\$2,500.00	\$296.62	\$2,000.00	\$0.00	2,000.00	515.00	2,000.00 =
	409.70 · Capital Construction	\$0.00		\$0.00		0.00		
	Total 409.00 · BUILDINGS AND GROUNDS	\$55,781.00	-\$513.00	\$14,500.00		50,959.01		49,669.74
	410.00 · PUBLIC SAFETY							
	410.10 · Contracted Services	\$74,880.00	\$82,041.00	\$78,120.00	\$69,660.00	84,864.00	69,726.25	84,864.00
	410.20 · Supplies	\$30.00	\$8.13	\$0.00	\$435.76	500.00	118.54	5,000.00
	Total 410.00 · PUBLIC SAFETY					85,364.00		89,864.00
	410.00 EMS in out							3,800.00

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411.00 - Fire Department								
	410.35 EMS FIRE INSURANCE	\$8,100.00		\$5,335.00	\$5,489.67	5,500.00	5,809.86	5,500.00
	411.00 Fire Relief passthrough	\$4,900.00	\$5,286.47	\$5,000.00	\$68.94	5,500.00	5,782.20	5,800.00
	411.35 - Fire Company Tax			\$0.00	\$7,991.62	0.00		
	411.54 Fire Dept Debt Service	\$12,000.00	\$12,001.88	\$14,000.00	\$13,607.19	14,500.00		14,500.00
	Total 411.00 - FIRE DEPARTMENT	\$99,910.00				25,500.00		29,600.00
	Total Public Safety and Fire					110,864.00		119,464.00
	413.00 - Code Enforcement							
	413.10 Enforcement Personal Srvc	\$3,800.00	\$3,800.00	\$6,500.00	\$2,637.50	6,000.00	1,713.75	6,000.00
	413.11 Supplies	\$10.26	\$10.26	\$488.00	\$0.00	250.00		150.00
						6,250.00		6,150.00
	414.00 · PLANNING AND ZONING							
	414.10 · Personal services-009	\$5,000.00	\$720.00	\$2,000.00	\$630.00	750.00	360.00	500.00
	414.11 - Contracted services	\$4,000.00	\$3,777.50	\$5,000.00	\$9,876.00	20,000.00	9,313.75	12,000.00
	414.20 · Supplies-004	\$200.00		\$200.00		0.00		200.00
	414.30 · Other services & chgs	\$500.00	\$410.35	\$500.00	\$1,430.00	1,200.00	1,077.25	1,200.00
	Total 414.00 · PLANNING AND ZONING					21,950.00		13,900.00
	415.00 - Emergency Management	\$500.00	\$12.25	\$500.00	\$522.00	500.00	500.00	500.00

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	427.00 · Solid Waste Collection							
	427.10 · Boro Spring Cleanup-002	\$3,050.00	\$3,219.69	\$2,600.00	\$2,945.00	3,000.00	786.00	1,000.00
	427.00 · Waste Collection-Recycling		\$587.11	\$500.00	\$596.19	700.00	546.43	700.00
	Total 427.00 · Solid Waste Collection					3,700.00		1,700.00
	429.36 Sanitary Sewer fees	\$584.00	\$0.00	\$584.00	\$0.00	584.00	574.24	582.00
	430.00 · PUBLIC WORKS							
	430.10 · Personal Services-003	\$15,700.00	\$3,996.00	\$22,840.00	\$14,715.00	16,107.00	14,697.40	17,212.50
	430.11 - other personal services	\$100.00				2,500.00	0.00	3,448.28
	430.14 - Other employee benefits		\$1,753.73	\$670.00	\$1,154.49	435.71	723.62	600.00
	430.15 · Employee Benefits-001	\$0.00	\$19,193.46	\$11,778.00	\$12,612.52	10,516.30	10,923.20	7,307.24
	430.17 - payroll taxes	\$1,210.00	-\$769.44	\$1,713.00	-\$761.76		(761.76)	
	430.20 · Supplies-006	\$8,500.00	\$5,938.29	\$5,000.00	\$5,791.58	6,500.00	2,482.34	2,500.00
	430.21 · Supplies (Gas/oil)	\$3,500.00	\$1,849.00	\$2,500.00		0.00	221.97	500.00
	430.22 - Supplies - uniform		\$236.65	\$300.00	\$41.62	300.00	113.98	300.00
	430.23 · Off road diesel-skidsteer	\$2,000.00	\$1,298.28	\$1,500.00	\$285.73	500.00	853.21	1,000.00
	430.30 · Other services and chgs-008	\$2,500.00	\$6,779.32	\$4,000.00	\$709.89	2,500.00	67.91	
	430.31 - Training		\$50.00	\$100.00	\$15.00	75.00		100.00
	430.70 · Capital Purchases-004	\$4,410.00	\$113,808.00	\$37,000.00	\$10,322.21	125,000.00	77,145.73	9,000.00

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	Total 430.00 · PUBLIC WORKS					164,434.01		41,968.02
	430.36 · Contracted Services		\$120.00					
	430.3 - contract legal work				\$3,413.33	0.00		
	430.36 contract services other	\$1,500.00		\$3,000.00	\$14,050.00	8,000.00	4,900.00	8,000.00
						8,000.00		8,000.00
	432.00 snow & ice removal		\$2,205.00				456.45	600.00
	433.00 · Maint Traffic Signs	\$2,000.00	\$171.09	\$2,000.00	\$4,474.55	3,550.00	1,748.21	2,000.00
	434.00 · Street Lighting	\$1,100.00	\$3,717.71	\$1,500.00	\$307.50	1,500.00		1,500.00
	436.00 - Storm Sewers and drainage	\$2,000.00	\$5,120.11	\$2,000.00	\$7,505.06	3,500.00	3,750.00	2,000.00
	438.00 · Road Repairs	\$10,718.00	\$0.00	\$2,500.00	\$14,540.03	20,108.12	11,177.63	10,000.00
	446.31 · Storm Water Management	\$500.00	\$0.00	\$500.00		500.00		500.00
	451.10 cm day	\$500.00						0.00
	451.20 Community outflow xmas market	\$500.00	\$7,515.43	\$488.00	\$8,104.50	11,000.00	6,269.22	10,000.00
	452.30 - Other service and charges		\$2,041.12	\$150.00		150.00		0.00
						40,308.12		26,600.00
	454.00 Parks							
	454.20 Parks - Supplies	\$850.00	\$243.67	\$500.00	\$263.96	275.00	255.45	1,000.00
	454.30 · Parks - Other svcs and charges				\$75.98	100.00	0.00	0.00
	454.70 · Parks - Capital construction			\$8,000.00	\$15,894.13	12,000.00	35,906.36	35,000.00

Factoryville Borough General Fund

Income		Budget	2023 budget	2023 actual	2024 budget	2024 actual	2025 budget	2025 YTD	2026 PROPOSED
	454.00 Parks -Other								
	Total 454.00- Parks						12,375.00		36,000.00
	462.00 · COMMUNITY DEVELOPMENT								
	462.10 · Personal Services		\$5,100.00	\$3,990.40	\$4,826.00	\$475.60	4,224.00	475.60	3,000.00
	462.20 · Supplies		\$500.00	\$0.00	\$100.00		0.00		100.00
	462.30 · Other Services and Charges		\$85.00	\$100.00			100.00		300.00
	462.40 · Projects			\$20,757.00				2,664.81	
	462.70 · Capital Purchases								
	Total 462.00 · COMMUNITY DEVELOPMENT						4,324.00		3,400.00
	465.10 · Engineering				\$500.00		500.00		1,000.00
	481.30 unemployment Insurance		\$3,500.00						200.00
	481.53 · Intergovernmental Outflow		\$1,500.00	\$2,424.84	\$1,500.00	\$150.00	250.00	225.00	250.00
	484.00 · Workers Compensation				\$2,217.00		2,211.00		
	486.00 - Insurance		\$7,000.00	\$5,563.00	\$14,000.00	\$30,158.00	15,000.00		18,000.00
	488.00 · Municipal Retirement Exp.		\$5,900.00	\$6,111.60	\$5,600.00	\$6,485.19	5,665.00	5,563.66	7,800.00
	492.55 · Transfer to Shade Tree		\$2,000.00	\$10.78	\$2,000.00	\$4,000.00	0		500
	492.70 · Transfer - Park Authority		\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	0	574.24	0
							23,626.00		27,750.00
				\$496,613.85		\$421,251.46	620,442.00	426,433.81	446,174.37
	Balanced budget								0.00

Factoryville and Clinton Sewer Authority

		2025 BUDGET	2025 YTD	2026 PROPOSED	
Budget					
Income					
300 · User Fees		372,700.00	381,500.18	380,000.00	
304 - Collection Income		3,500.00	4,773.47	5,000.00	
305 · Late Charges & Penalties		1,000.00			
310 · Tapping Fees		2,000.00		1,000.00	
340 · Interest Income		6,000.00	5,691.31	6,000.00	
370 · Keystone College Reimburse		1,200.00			
380-Misc Income			5,279.29	21,000.00	sewer truck profit not sure if this goes into sale of proceeds down below?
387 · Contributions and Donations					
Total Income		386,400.00	397,244.25	413,000.00	
Expense					
500.402 · Wages - Treasurer		34,944.00	17,484.48	36,744.00	
500.403 - Wages - Assistant		2,160.00	667.13	2,400.00	
500.405 · Wages- Grants		1,056.00		3,000.00	
500.409 wages Maintenance		21,476.00	11,341.20	22,950.00	
500.999 · Contract Maintenance		45,000.00	33,210.00	49,800.00	
501 · Payroll Tax Expense		4,174.52	3,341.96	4,000.00	
502 · Employee Benefits		16,253.33	8,068.93	\$21,629.89	
510 · Telephone Expense		2,500.00	1,797.15	2,500.00	
511 - lpad locator fees		120.00	60.00	150.00	
520 · Electricity		17,000.00	15,037.86	20,000.00	
525 · Fuel		4,500.00	2,527.50	3,500.00	

Factoryville and Clinton Sewer Authority

Budget	2025 BUDGET	2025 YTD	2026 PROPOSED	higher in 2025 due to accident
528 · Vehicle Expense	2,500.00	6,994.49	3,000.00	
535 · Dues and Subscriptions	3,600.00	2,914.41	3,500.00	
540 · Insurance	13,080.00	602.00	13,000.00	
545 · Education	500.00		500.00	
550 · Professional Fees	4,000.00	2,408.33	6,000.00	
552 · Alarm Service	1,300.00	1,028.00	1,350.00	
555 · Lab Testing Services	14,000.00	10,984.00	16,000.00	
560 · Postage & Office Supplies	4,000.00	2,738.56	5,000.00	
568 · Office space	4,500.00	2,250.00	4,500.00	
580 · Supplies	25,000.00	8,260.70	16,000.00	
590 · Advertising	1,500.00		1,500.00	
600 · Contractor Services	3,000.00	1,917.50	3,000.00	
601 · Sludge Removal	32,000.00	24,311.83	35,000.00	
605 · Solid Waste Removal	1,800.00	1,501.00	2,000.00	
610 · Repairs and Maintenance	27,350.67	7,556.69	5,500.00	
615 · Snow Removal	2,500.00		2,500.00	
618 · Bad Debt Expense	2,500.00		1,500.00	
620 · Collection Expense	1,000.00		150.00	
621 · Credit card fees	150.00	70.00		
625 · Capital Purchases	0.00		0.00	
630.18 - PSBank payment 2021	76,000.00	63,165.00	76,000.00	
630.50 - Capital Reserve allocation	15,635.48		32,826.11	for truck if grant doesn't go through
650 · Miscellaneous Expense		148.00	15,000.00	any dep issues

Factoryville and Clinton Sewer Authority					
	Budget	2025 BUDGET	2025 YTD	2026 PROPOSED	
	651.00- Proceeds from sale of assests			0.00	
Total Expense		385,100.00	230,386.72	413,000.00	
Net Income		1,300.00	166,857.53	0.00	

		2025 BUDGET	2025 YTD	2026 PROPOSED	
Factoryville Borough State Fund					
Ordinary Income/Expense					
Income					
	340 · Interest	200.00	178.51	300.00	
	355.05 · Liquid Fuels Tax	35,550.40	36,314.94	34,976.99	
	Total Income	35,750.40	36,493.45	35,276.99	
Expenditures					
	430.26 Minor Equip Purch	0.00	0.00	0.00	
	320.74 Major Equip Purch				
	432 · Snow and Ice Removal	16,500.00	18,042.96	19,000.00	
	433 · Maint. Traffic Signals				
	434 · Street Lights	6,400.00	3,519.08	5,000.00	
	436-Storm sewers/drain				
	438 · Highway Maint.	12,850.40	457.50	11,276.99	
	Total Expense	35,750.40	22,019.54	35,276.99	
	Net Income	0.00	14,473.91	0.00	

FACTORYVILLE BOROUGH			
Grant Match Fund			
Annual Budget			
Year: 2023			
	2025 BUDGET	2025 YTD	2026 PROPOSED
Royalty Income			
	16,000.00	\$ 12,138.17	\$ 15,000.00
Interest	6,000.00	\$ 5,838.90	\$ 6,000.00
	22,000.00	\$ 17,977.07	\$ 21,000.00
Expenses	10,000.00	\$ 5,298.04	\$ 21,000.00
TOTAL REVENUE			\$ -

FACTORYVILLE BOROUGH		
Shade Tree		
Annual Budget		
Year: 2026		
	2025 approved	2026 budget
Intergovernmental Tree Revenue	2,000.00	500
General Fund Reimbursement	100.00	0
Interest	2,100.00	500
TOTAL REVENUE		
Tree Plantings	1,000.00	
Garden supplies	150.00	150
	85.00	150
Tools	475.00	100
Pruning and tree care	200.00	100
Insurance bond	190.00	0
Invasive Control		
TOTAL EXPENDITURES	2,100.00	500.00
Excess revenue over expenditures	0.00	

	Balances up to 10/28/25	2024
Borough - Checking Account	\$ 154,507.98	\$ 128,452.46
Borough - Stimulus 2021	\$ -	\$ 71.34
Borough - Money Market Account	\$ 268,560.03	\$ 261,777.15
Borough - Christmas Market	\$ 21,411.35	\$ 11,189.07
Borough - PLGIT	\$ 62,156.81	\$ 60,000.00
Total Borough Funding	\$ 506,636.17	\$ 461,490.02
State Fund:	\$ 91,682.55	\$ 78,896.14
Grant Match Fund:	\$ 253,725.26	\$ 244,760.51
Shade Tree Fund:	\$ 3,669.28	\$ 3,993.45
Shade Tree Savings:	\$ 4,495.46	\$ 4,348.80
Joint Park Fund	\$ 8,960.38	\$ 8,566.28
Joint Park Savings	\$ 118,865.19	\$ 114,642.32
Sewer Authority - Operating Account	\$ 233,664.66	\$ 208,462.65
Sewer Authority - Revenue Account	\$ 137,350.82	\$ 136,849.25
Sewer Authority - PLGIT	\$ 295,246.29	\$ 285,928.48
Total Authority Funds	\$ 666,261.77	\$ 631,240.38
Total all funds (not including joint park)	\$ 1,654,296.06	\$ 1,547,937.90

Insurance Allocations

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Property	9,276	10,294	21,712	14,093	15,291
General Liability	1,709	1,959		2,727	2,479
Linebacker/E&O	1,533	1,415		1,399	1,399
Crime	50	50		65	65
Inland Marine	2,300	2,300		2,727	2,932
Automobile	1,890	1,925		2,343	2,475
Umbrella	673	673		673	880
Cyber	1,340	1,340		750	1,675
Flood	1,040	1,884	2,332	2,878	4,485
WC EE & Amb	2,413	2,253	2,217	2,211	3,447
Blanket Bond	250	250	250	150	150
Treasurer Bond	1,154	1,154	1,154	1,411	602
bond shade/park					552
	23,628	25,497	27,665	31,427	34,059

increase of 7.9%

Park 1545
shade 276