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Cash Basis

Charleroi Borough
Profit & Loss Budget Overview
January through December 2026

	Jan - Dec 26
Ordinary Income/Expense	
Income	
301.00 · Real Estate Taxes	
301.10 · Real Estate Current	855,000.00
301.20 · Real Estate Delinquent	110,000.00
Total 301.00 · Real Estate Taxes	965,000.00
310.00 · Act 511 Taxes	
310.01 · Per Capita - Current	2,000.00
310.02 · Per Capita - Prior Year	1,000.00
310.10 · Real Estate Transfer Tax	26,000.00
310.21 · Earned Income - Current	345,000.00
310.23 · Earned Income - Delinquent	150,000.00
310.31 · Mercantile Tax	43,000.00
310.36 · Business Privilege Tax	32,000.00
310.50 · Local Service Tax	85,000.00
310.70 · Mechanical Device	7,000.00
Total 310.00 · Act 511 Taxes	691,000.00
320.00 · Licenses & Permits	
320.20 · Sign Permits	3,500.00
320.35 · Dumpster Fee	2,900.00
320.40 · Street Openings	20,000.00
320.50 · Building Permits	3,000.00
320.62 · Occupancy Permits	4,000.00
320.63 · Zoning Permit	500.00
320.70 · Rental License Fee #986	21,000.00
320.80 · Cable Franchise Fees	42,000.00
Total 320.00 · Licenses & Permits	96,900.00
330.00 · Fines & Forfeits	
330.10 · Magistrate MV Fines	22,000.00
330.12 · Code Ordinance Violations	22,000.00
330.15 · Magistrate Crimes	20,000.00
330.30 · Sweeper Violation Ticket	17,000.00
330.31 · Magistrate Sani Violations	10,000.00
330.32 · Magis Stormwater Violation	4,500.00
330.40 · State Police Fines	1,000.00
Total 330.00 · Fines & Forfeits	96,500.00
340.00 · Interests, Rents & Royalties	
340.43 · Interest Earnings	48,000.00
340.46 · Office Rent	2,500.00
Total 340.00 · Interests, Rents & Royalties	50,500.00
355.00 · State Shared Revenue	
355.01 · PURTA Tax	1,600.00
355.04 · PLCB Alcoholic Beverage Tax	1,000.00
355.09 · PA Gaming Act	160,000.00
355.10 · PA Liquid Fuels Allocation	128,045.00
355.11 · Road Turnback Annual Maint pymt	200.00
355.14 · Fire Relief Distribution	19,062.00
362.46 · Act 13 Gas Well	60,000.00
387.31 · Municipal Retirement Act 205	5,000.00
Total 355.00 · State Shared Revenue	374,907.00
358.00 · Contracted Intergov Services	
358.11 · Fire Service	40,000.00
358.30 · Snow Removal PENNDOT	27,000.00
358.50 · School Guards	2,520.00
Total 358.00 · Contracted Intergov Services	69,520.00

Charleroi Borough
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	Jan - Dec 26
361.00 · Dept Earnings/Charges for Servi	
361.10 · No Lien Letter/Tax Certs	8,000.00
Total 361.00 · Dept Earnings/Charges for Servi	8,000.00
363.00 · Parking Revenue	
363.26 · Accessible & Leased Spaces	4,600.00
Total 363.00 · Parking Revenue	4,600.00
364.00 · Sanitation	
364.30 · Sanitation - Current	304,000.00
364.31 · Sanitation - Prior Year	52,000.00
Total 364.00 · Sanitation	356,000.00
367.00 · Culture & Recreation	
367.10 · Recreation Donation	500.00
Total 367.00 · Culture & Recreation	500.00
389.00 · Miscellaneous Revenue	
363.50 · Emergency Sewer Income	9,000.00
389.10 · Misc Revenues Admin	3,700.00
389.23 · Insurance Recovery-ADMIN	500.00
389.29 · ABC Street and Sewer Fund	550,000.00
Total 389.00 · Miscellaneous Revenue	563,200.00
392.00 · Interfund Operating Transfers	
392.23 · Transfer from PENNVEST Fund	304,627.00
392.33 · Transfer from Act 13/Impact Fee	5,000.00
392.37 · Transfer from PLGIT	505,451.50
Total 392.00 · Interfund Operating Transfers	815,078.50
Total Income	4,091,705.50
Gross Profit	4,091,705.50
Expense	
400.00 · Council	
400.10 · Council / Mayor Salary	11,000.00
400.35 · Borough Association	200.00
400.45 · Seminars	2,000.00
Total 400.00 · Council	13,200.00
401.00 · Administration	
401.10 · Office Salary	58,000.00
401.12 · Office Wages	32,900.00
401.17 · Borough Manager	65,000.00
401.25 · Tax Liabilities	190,000.00
401.30 · PA Unemployment	2,000.00
401.60 · Postage	3,000.00
402.20 · Auditor / Accounting	5,000.00
405.20 · Office Supplies	3,150.00
405.31 · Payroll Processing	4,500.00
405.32 · Healthcare Fees	6,000.00
405.34 · Legal Notices	2,500.00
405.60 · Dues / Annual Fees	22,000.00
406.10 · Bank / Finance Fees	1,000.00
487.10 · Life Insurance	7,000.00
Total 401.00 · Administration	402,050.00
403.00 · Tax Collection	
403.10 · Commission Tax Collector	33,000.00
403.35 · Error & Omissions Ins & Bonds	605.00
403.50 · Tax Collection Expenses	18,000.00

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Total 403.00 · Tax Collection	51,605.00
404.00 · Solicitor / Legal Services	
404.10 · Solicitor Services	7,000.00
404.11 · Outside Legal Expense	3,000.00
Total 404.00 · Solicitor / Legal Services	10,000.00
407.00 · IT/Networking Services	
407.40 · Office Equip/Copier/Fax	10,500.00
407.45 · Website Maintenance	1,500.00
407.49 · Security Cameras	5,000.00
Total 407.00 · IT/Networking Services	17,000.00
409.00 · General Government Buildings	
409.20 · Building Supplies	8,000.00
409.25 · Repairs and Maintenance	16,000.00
409.36 · Borough Building Utilities	23,000.00
409.37 · Market House Utilities	11,000.00
Total 409.00 · General Government Buildings	58,000.00
410.00 · Public Safety	
410.10 · School Guards	3,000.00
410.31 · NT & TR Fines	110,000.00
410.32 · Payment to Regional Police	932,803.00
410.70 · Animal Control	7,200.00
Total 410.00 · Public Safety	1,053,003.00
411.00 · Fire Protection	
411.10 · Driver	65,877.60
411.11 · Part Time Driver	27,300.00
411.40 · Utilities Fire Dept	16,000.00
411.50 · Truck Maintenance	6,500.00
411.55 · Hydrant Fees	11,000.00
411.60 · Gasoline and Oil	3,500.00
411.65 · Material & Supplies	2,500.00
411.70 · Recruitement & Retention	7,500.00
411.80 · Volunteer Fire Relief Contribut	19,062.00
Total 411.00 · Fire Protection	159,239.60
413.00 · Code Enforcement	
413.10 · Salary	46,500.00
413.12 · Clerical Part Time	20,150.00
413.35 · Consulting	7,000.00
413.40 · Engineering	90,000.00
413.50 · Office Supplies	10,000.00
Total 413.00 · Code Enforcement	173,650.00
427.00 · Solid Waste Collection	
427.20 · Sanitation Contract	386,000.00
Total 427.00 · Solid Waste Collection	386,000.00
430.00 · Street Department	
430.24 Payroll Liabilities	33,000.00
430.10 · Street Dept Wages	286,000.00
430.15 · Overtime Wages	33,600.00
430.20 · Part Time Wages	33,600.00
430.30 · PA Unemployment	15,000.00
430.32 · Utilities	35,000.00
430.33 · Gasoline & Oil	20,000.00
430.34 · Uniform Allowance Street Dept	2,500.00
430.35 · Misc Services & Charges	6,000.00
430.70 · Capital Purchases	120,000.00
432.20 · Snow and Ice Removal	35,000.00

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433.20 · Traffic Signal Repair	5,000.00
433.21 · Street Signs	5,000.00
434.20 · Electric - Street Lighting	70,000.00
438.20 · Maint Highways & Bridges	100,000.00
455.10 · Landscape Contract	10,000.00
487.32 · Medical / Vision / Dental	125,000.00
Total 430.00 · Street Department	934,700.00
436.00 · Storms Sewers & Drains	
436.20 · Sanitary Sewers	2,000.00
Total 436.00 · Storms Sewers & Drains	2,000.00
437.00 · Repairs to Tools & Machinery	
437.20 · Supplies / Tools / Equipment	25,000.00
437.21 · Repairs	20,000.00
437.22 · Borough Garage	3,000.00
Total 437.00 · Repairs to Tools & Machinery	48,000.00
451.00 · Parks & Recreation	
447.20 · Mid Mon Valley Transit	4,300.00
451.20 · Recreation Board	4,000.00
451.21 · Playground Maintenance & Equip	3,000.00
451.22 · Christmas Lights - Electric	10,000.00
451.23 · Library Contribution	5,000.00
451.24 · Fireworks Contribution	6,000.00
Total 451.00 · Parks & Recreation	32,300.00
460.00 · Community & Economic Develepmen	
460.37 · Land Bank	1,000.00
460.40 · Community Reinvestment	20,000.00
460.61 · Contracted Services	5,000.00
Total 460.00 · Community & Economic Develepmen	26,000.00
471.00 · Debt Service	
471.20 · Principal - PENNVEST	304,627.00
Total 471.00 · Debt Service	304,627.00
486.00 · Insurance	
482.21 · Workers Comp - Fire Dept	18,325.00
484.10 · Workers Comp - Admin	17,500.00
486.31 · Commercial Pkg Policy	64,300.00
Total 486.00 · Insurance	100,125.00
487.00 · Employee / Retiree Benefits	
487.18 · Retired Hospitalization/Admin	10,000.00
487.42 · Retired Hospitalization/Police	20,000.00
487.51 · Retired Hospitalization/Street	70,000.00
Total 487.00 · Employee / Retiree Benefits	100,000.00
Total Expense	3,871,499.60
Net Ordinary Income	220,205.90
Net Income	220,205.90