

**General Fund Revenues and Opening Balance**

4 Mills

Account #	Account Title	2025 Budget	2025 Actual	2026 Budget
1.300.000	Opening Balance	\$1,980,978	\$1,980,978	\$470,000
<b>Local (Act 511) Taxes</b>				
1.107.000	Tax Collector Acct	\$0	\$0	\$0
1.109.000	Other Fees	\$0	\$0	\$0
1.310.000	Real Estate Taxes - 4 mills	\$2,585,566	\$2,512,119	\$2,955,000
1.310.008	Prior Year Taxes	\$50,000	\$0	\$50,000
1.310.030	Delinquent Taxes - Tax Claim	\$34,000	\$49,068	\$30,000
1.310.100	Real Estate Transfer Taxes	\$250,000	\$215,090	\$250,000
1.310.210	Earned Income Tax	\$1,600,000	\$1,537,066	\$1,600,000
1.310.310	Mercantile & Business Privilege Taxes	\$610,000	\$595,845	\$610,000
	<b>Sub-total</b>	<b>\$5,129,566</b>	<b>\$4,909,188</b>	<b>\$5,495,000</b>
<b>Licenses and Permits</b>				
1.321.620	Contractors' Licenses	\$5,000	\$4,648	\$5,000
1.321.630	Vendor / Sales	\$3,000	\$1,500	\$3,000
1.321.800	Comcast Franchise Fee	\$110,000	\$94,372	\$110,000
1.321.810	Verizon Franchise Fee	\$70,000	\$62,941	\$70,000
	<b>Sub-total</b>	<b>\$188,000</b>	<b>\$163,461</b>	<b>\$188,000</b>
<b>Fines and Forfeits</b>				
1.331.100	District Justice	\$50,000	\$26,562	\$40,000
1.331.110	Vehicle Code Violations - Parking tickets	\$7,000	\$7,725	\$7,000
1.331.120	Violation of Ordinances	\$5,000	\$3,982	\$5,000
	<b>Sub-total</b>	<b>\$62,000</b>	<b>\$38,269</b>	<b>\$52,000</b>
<b>Interest &amp; Rents</b>				
1.341.000	Earnings on Investments - Interest	\$2,000	\$52,829	\$35,000
1.342.220	Rents on Property - District Court	\$60,000	\$63,621	\$76,000
1.342.225	Cell Tower Rent	\$26,350	\$26,402	\$30,000
	<b>Sub-total</b>	<b>\$88,350</b>	<b>\$142,853</b>	<b>\$141,000</b>

Borough of Brookhaven General Fund Budget

January 1, 2026 - December 31, 2026

<b>Intergovernmental Revenues</b>		<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
1.355.010	PURTA Payment	\$4,000	\$4,212	\$4,000
1.355.070	Act 205 Foreign Fire	\$60,000	\$62,180	\$65,000
1.355.080	Act 205 Pension	\$250,000	\$273,292	\$250,000
1.355.410	Police Grants	\$0	\$0	\$0
1.357.030	County Aid - Liquid Fuels	\$7,128	\$14,256	\$14,000
1.357.080	Police Salary Reimb.	\$2,500	\$1,587	\$2,000
1.358.100	Crossing Guard Refunds	\$18,000	\$17,989	\$20,000
1.358.030	PA COVID-19 ARPA Small Water & Sewer Grant	\$18,500	\$0	\$0
1.358.031	PA COVID-19 ARPA Small Water & Sewer Grant (cover 85% of costs)	\$391,977	\$0	\$0
<b>Sub-total</b>		<b>\$752,105</b>	<b>\$373,516</b>	<b>\$355,000</b>
<b>Departmental Earnings</b>				
1.361.200	Zoning Hearing Board Fees	\$4,000	\$0	\$0
1.361.340	Sub-division / Land Development Fee	\$4,000	\$0	\$0
1.362.110	Police Reports	\$4,500	\$4,044	\$4,000
1.362.410	Building Permits	\$134,027	\$90,604	\$100,000
1.362.400	Permit Citation Fees	\$0	\$2,000	\$2,000
1.362.411	UCC Fee	\$1,500	\$1,189	\$1,500
1.362.420	Electrical Permits & Licenses	\$25,000	\$18,088	\$19,000
1.362.430	Plumbing Permits & Licenses	\$25,000	\$23,846	\$21,000
1.362.440	Fire Inspection Permits	\$5,000	\$364	\$1,000
1.362.450	Use and Occupancy	\$12,000	\$12,380	\$13,000
1.362.455	Rental Property inspection	\$24,000	\$7,655	\$8,000
1.362.460	Zoning Permits	\$6,000	\$3,760	\$5,000
1.362.480	Mechanical Permits & Licenses	\$30,000	\$34,548	\$33,000
1.363.100	Street, Sidewalk and Curb Openings	\$2,000	\$1,374	\$2,000
1.367.415	Rec Board Activities	\$10,000	\$19,573	\$14,000
1.367.421	Family Day Donations	\$10,000	\$16,255	\$12,000
1.367.510	Gym Use Fees	\$4,000	\$2,611	\$4,000
1.367.520	Contract Rentals	\$7,500	\$7,396	\$8,000
<b>Sub-total</b>		<b>\$308,527</b>	<b>\$245,687</b>	<b>\$247,500</b>

Borough of Brookhaven General Fund Budget

January 1, 2026 - December 31, 2026

<b>Reimbursements and Contributions</b>		<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
1.372.000	Fire Truck sinking Fund	\$0	\$0	\$0
1.383.200	Reimb. Sewer - Tax Collection & Ins. Liab.	\$25,000	\$0	\$25,000
1.383.205	Reimb. IBC & Insurance Premiums	\$1,000	\$15,316	\$1,000
1.383.210	Refunds & Reimbursements - General	\$2,000	\$5,992	\$2,000
1.383.212	Employee medical Insurance reimbursement	\$5,000	\$1,386	\$2,000
1.383.215	Fire Safety - smoke detector sales	\$1,500	\$1,859	\$2,000
1.383.220	all Donations - (not including police)	\$500	\$29	\$0
1.383.310	Reimb. Cell Tower Taxes	\$13,500	\$0	\$14,000
1.383.340	Hero Banners - purchase & donations	\$0	\$1,156	\$0
1.383.355	Escrow Income	\$0	\$37,120	\$0
1.383.420	Police - Donations & Forfeiture	\$15,000	\$7,545	\$8,000
1.383.425	Police - Booking Center Fee	\$15,000	\$1,148	\$0
1.383.431	H&L / Workers' Comp	\$5,000	\$0	\$0
1.383.440	Municibid - Vehicles	\$5,000	\$2,078	\$30,000
1.383.469	Insurance Claim proceeds	\$5,000	\$26,787	\$50,000
1.383.475	Engineering Reimbursement/ Land Dev.	\$5,000	\$0	\$0
1.383.485	Solicitor Reimbursement/ Land Dev.	\$5,000	\$0	\$0
1.383.490	Liens / reimbursement	\$1,000	\$0	\$0
	<b>Sub-total</b>	<b>\$104,500</b>	<b>\$100,415</b>	<b>\$134,000</b>
1.383.500	Miscellaneous Revenue	\$2,000	\$5,851	\$5,000
<b>Greenways, Trails and Recreation Program Grant</b>				
1.354.090	Greenways Grant, LED Lights	\$211,140	\$0	\$0
1.354.090.1,2,3	LED Field Lights - 15% Baseball, Softball, Boro	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$211,140</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Grants</b>				
1.393.100	Our Lady of Charity - loan	\$1,000,000	\$1,000,000	\$0
1.354.100	Our Lady of Charity -Grant	\$500,000	\$250,000	\$0
1.354.101	Our Lady of Charity (grant)	\$100,000	\$350,000	\$0
	<b>Sub-total</b>	<b>\$1,600,000</b>	<b>\$1,600,000</b>	<b>\$0</b>

<b>General Fund Revenue</b>	<b>\$8,446,188</b>	<b>\$7,579,240</b>	<b>\$6,617,500</b>
<b>Opening Balance +</b>	<b>\$1,980,978</b>	<b>\$1,980,978</b>	<b>\$470,000</b>
<b>General Fund Annual Balance</b>	<b>\$10,427,166</b>	<b>\$9,560,218</b>	<b>\$7,087,500</b>

**General Fund Expenditures**

Account #	Account Title	2025 Budget	2025 Actual	2026 Budget
<b>Gen. Gov't Administration</b>				
1.400.210	Office Supplies	\$5,000	\$3,978	\$4,000
1.400.220	General Expenses	\$18,000	\$12,355	\$15,000
1.400.220.1	Postage - Office	\$4,000	\$2,802	\$3,000
1.400.220.2	Printing / Postage Calendar	\$4,000	\$2,366	\$3,000
1.400.223	Payroll Expenses	\$15,000	\$12,170	\$13,000
1.400.224	PA Unemployment Fund	\$12,000	\$4,998	\$8,000
1.400.225	Office Copy machine lease, paper usage	\$6,000	\$4,167	\$5,000
1.400.240	Computer Purch., Maint. / Upgrades, ink	\$9,500	\$27,966	\$30,000
1.400.340	Advertising/Printing	\$0	\$8,013	\$7,000
1.400.345	Tech.Web-design,Comcast, Google,Spear	\$16,000	\$15,599	\$15,000
1.400.351	Bonding	\$1,000	\$7,422	\$1,000
1.400.370	GIS Plan - Mapping Software Program	\$18,000	\$684	\$1,000
1.400.460	Comcast Tech support for channel 5	\$9,580	\$0	\$1,000
1.400.520	Membership , Training, Donations	\$9,000	\$5,702	\$6,000
	<b>Sub-total</b>	<b>\$127,080</b>	<b>\$108,223</b>	<b>\$112,000</b>
<b>Gen. Gov't Salaries</b>				
1.400.110	Council Salaries	\$21,530	\$18,333	\$35,700
1.401.110	Mayor's Salary	\$5,000	\$4,583	\$5,100
1.405.140	Secretarial Staff Salaries	\$122,000	\$112,911	\$125,000
	<b>Sub-total</b>	<b>\$148,530</b>	<b>\$135,828</b>	<b>\$165,800</b>
<b>Financial Administration</b>				
1.402.130	Personnel Services - Contract Auditor	\$13,000	\$10,000	\$13,000
1.402.140	Treasurer's Salary	\$90,000	\$136,489	\$93,000
	<b>Sub-total</b>	<b>\$103,000</b>	<b>\$146,489</b>	<b>\$106,000</b>
<b>Tax Collection</b>				
1.403.110	Personnel Salaries- Tax Collector	\$19,800	\$19,219	\$21,300
1.403.115.2	Tax Collector Audit & Bonding	\$6,000	\$1,170	\$5,000
1.403.120	Business Privledge / Merchantile Commission	\$50,000	\$66,734	\$65,000
1.403.220	General Expenses	\$6,000	\$9,640	\$10,000
1.403.400	Delaware County Tax Commission	\$800	\$0	\$0
1.403.430	Wage Tax Commissions - EIT - 1.45%	\$22,000	\$19,802	\$23,000
1.403.500	R.E. Assess. Appraisal Fee	\$4,000	\$272	\$1,000
1.403.600	Cell Tower Taxes - Reimb.	\$13,500	\$14,584	\$15,000
	<b>Sub-total</b>	<b>\$122,100</b>	<b>\$131,420</b>	<b>\$140,300</b>

Borough of Brookhaven General Fund Budget

January 1, 2026 - December 31, 2026

<u>Legal Services</u>		2025 Budget	2025 Actual	2026 Budget
1.404.130	Solicitor - Legal Services	\$55,000	\$57,342	\$50,000
1.404.130.12	Solicitor - 315 W. Brookhaven	\$0	\$16,951	\$17,000
1.404.130.14	Solicitor - Brk Storage	\$0	\$759	\$0
1.404.130.5	Solicitor - Land Developments	\$10,000	\$0	\$0
1.404.133	Legal Notices and Advertising	\$12,000	\$0	\$2,000
1.404.131	Legal - Labor public Works	\$0	\$0	\$0
1.404.132	Legal - Labor Police	\$10,000	\$51,227	\$50,000
1.404.134	Property Expense & Liens	\$1,000	\$0	\$0
<b>Sub-total</b>		<b>\$87,000</b>	<b>\$126,278</b>	<b>\$119,000</b>
<u>Engineering Services</u>				
1.408.130	Personnel - Engineering Services	\$40,000	\$34,727	\$40,000
<b>Sub-total</b>		<b>\$40,000</b>	<b>\$34,727</b>	<b>\$40,000</b>
<u>Buildings - General Gov.</u>				
1.409.140	Maintenance Personnel Salaries	\$100,000	\$108,723	\$100,000
1.409.142	Boro-PublicWorks	\$0	\$0	\$0
1.409.150	Building Rental Salary	\$15,000	\$15,832	\$15,000
1.409.210	Supplies - General	\$9,000	\$17,500	\$10,000
1.409.211	Supplies Cleaning	\$2,000	\$619	\$2,000
1.409.215	Water Treatment - Testing	\$2,700	\$2,470	\$3,000
1.409.230	Building Rental deposit returns	\$500	\$0	\$0
1.409.361	PECO	\$32,000	\$43,664	\$50,000
1.409.362	CWA	\$10,000	\$6,530	\$8,000
1.409.363.1	Phone (Verizon) - land line Local & LD	\$0	\$0	\$0
1.409.363.3	Communications Service - Vonage	\$8,500	\$5,403	\$6,000
1.409.363.4	Wireless cellular Service & supplies	\$12,000	\$12,868	\$15,000
1.409.363.5	Com Exp-Cell Pur	\$0	\$0	\$0
1.409.370	Trash Hauling	\$5,000	\$0	\$0
1.409.380	Exterminator	\$1,500	\$540	\$1,000
1.409.390	Generator - Maint. and Contract	\$5,000	\$1,779	\$2,000
1.409.400	Security System	\$5,000	\$4,636	\$6,000
1.409.410	HVAC Maint. And Contract	\$80,000	\$38,301	\$40,000
1.409.410.1	HVAC Unit Replacement	\$0	\$0	\$20,000
1.409.430	Electric Upgrades & Repairs	\$10,000	\$1,097	\$2,000
1.409.450	Roof /Caps Maintenance	\$8,000	\$0	\$2,000
1.409.460	Building Repairs	\$50,000	\$27,841	\$40,000
1.409.461	District Court Expenses	\$500	\$1,295	\$2,000
1.409.462	Building Refurbishing	\$323,000	\$287,382	\$5,000
1.409.700	Capital Reserve - Building	\$100,000	\$0	\$0
1.409.702	Veterans Hero Banners	\$0	\$2,798	\$4,000
1.409.744	Security - Doors & Camera Maintenance	\$8,000	\$4,469	\$5,000



Borough of Brookhaven General Fund Budget

January 1, 2026 - December 31, 2026

Police - Public Safety		2025 Budget	2025 Actual	2026 Budget
1.410.121	Chief of Police	\$0	\$0	\$155,000
1.410.131	Full-time Patrolmen's Salaries	\$1,500,000	\$1,477,261	\$1,435,000
1.410.140	Crossing Guards Salary	\$35,000	\$31,737	\$35,000
1.410.141	Police Secretarial Salaries	\$55,620	\$54,374	\$59,000
1.410.143	Animal Control Expenses	\$8,000	\$10,420	\$13,000
1.410.160	Service Disability benefit	\$3,600	\$3,600	\$3,600
1.410.174	Education Expenses	\$15,000	\$7,701	\$15,000
1.410.175	Dues, Memberships, Publications	\$500	\$255	\$1,000
1.410.177	Investigative Expenses	\$2,400	\$1,189	\$2,400
1.410.190	Accreditation (PLEAC)	\$13,500	\$13,500	\$13,500
1.410.210	Supplies and Materials	\$3,000	\$3,021	\$3,000
1.410.211	Police - Copy Machine	\$3,300	\$2,997	\$3,300
1.410.213	Printing & Photography	\$1,500	\$1,179	\$2,000
1.410.214	Postage	\$1,500	\$1,570	\$2,300
1.410.225	Live Scan Processing - prisoner expenses	\$12,600	\$12,102	\$14,000
1.410.226	DUI Expenses, Testing	\$5,000	\$250	\$2,000
1.410.227	Police Testing ,Physicals & Civil Service	\$2,500	\$3,774	\$3,000
1.410.231	Gas, Oil, Grease	\$30,000	\$21,248	\$30,000
1.410.235	Uniforms New -	\$8,000	\$7,863	\$8,000
1.410.236	Police Vests	\$10,000	\$3,042	\$5,000
1.410.237	Uniform Maint.	\$5,000	\$2,785	\$2,500
1.410.238	Police Donation Fund	\$0	\$112	\$0
1.410.239	Ammunition and Weapons	\$10,000	\$6,326	\$10,000
1.410.240	Computer Purchase & Maintenance	\$10,000	\$3,347	\$8,000
1.410.242	Body Camera - Reimbursable)	\$7,450	\$7,638	\$12,000
1.410.244	Contract Maint.(Alert) & internet	\$14,759	\$14,760	\$15,000
1.410.320	Verizon Fios internet	\$4,000	\$2,706	\$4,000
1.410.321	SWAT Dues	\$3,000	\$3,000	\$3,000
1.410.322	Cellular Service & Supplies - PD	\$3,900	\$6,148	\$6,000
1.410.324	Station Security	\$10,000	\$8,196	\$10,000
1.410.326	Communications Expenses - Radios	\$22,100	\$21,223	\$22,000
1.410.328	PD additional equipment	\$30,088	\$16,327	\$10,000

		2025 Budget	2025 Actual	2026 Budget
<b>Police - Continued</b>				
1.410.373	Police Vehicle Salaries	\$2,500	\$1,358	\$2,500
1.410.375	Police Car Parts and Repairs	\$15,000	\$10,353	\$15,000
1.410.376	Police Car Tires	\$10,000	\$2,189	\$5,000
1.410.378	Police Car Purchase	\$0	\$0	\$0
1.410.404	Solicitor Legal Services	\$0	\$4,074	\$10,000
1.410.408	Traffic Studies - Engineer	\$2,500	\$0	\$2,500
1.410.540	Youth Aid Panel	\$1,000	\$0	\$1,000
1.410.541	Community Policing - Bike Patrol	\$5,000	\$2,020	\$5,000
1.410.543	Traffic Calming	\$1,500	\$1,301	\$2,500
1.410.545	Police Car Lease	\$67,000	\$66,884	\$112,000
	<b>Sub-total</b>	<b>\$1,935,817</b>	<b>\$1,837,831</b>	<b>\$2,063,100</b>
<b>Fire Safety</b>				
1.411.121	Fire Marshal Salary	\$12,000	\$7,337	\$8,000
1.411.125	Fire Public Safety Officers - Salary	\$115,000	\$110,819	\$115,000
1.411.210	Fire Protection-Alarm Systems	\$3,000	\$6,859	\$1,000
1.411.215	Fire - General Expenses	\$40,000	\$29,136	\$20,000
1.411.220	Fire Department & PFSO - Gasoline/Diesel	\$30,000	\$22,085	\$24,000
1.411.225	Fire Marshal Vehicle w/ fuel usage	\$2,500	\$2,986	\$4,000
1.411.363	Fire Hydrants and Water	\$55,000	\$47,449	\$52,000
1.411.415	Fire Co. EMS Medical Insurance - reimb.	\$85,000	\$19,099	\$30,000
1.411.752	Cap. Reserve Fire Truck	\$82,000	\$0	\$0
1.411.752.1	Leased SUV Fire Safety	\$0	\$28,130	\$0
1.411.754	Fire Truck Maintenance	\$85,000	\$49,183	\$85,000
1.411.762	2016 KME Fire Truck to Fire Co Reimb	\$17,000	\$29,111	\$17,000
1.411.900	ALS Contract	\$0	\$0	\$150,000
	<b>Sub-total</b>	<b>\$526,500</b>	<b>\$352,193</b>	<b>\$506,000</b>
<b>Public Safety</b>				
1.412.130	Emergency Management Salary	\$7,000	\$5,076	\$6,000
1.412.211	Emergency Management	\$10,000	\$319	\$5,000
1.412.213	Public Safety - Emergency Services	\$10,000	\$7,967	\$18,000
1.412.221	Townwatch	\$3,500	\$1,170	\$2,000
	<b>Sub-total</b>	<b>\$30,500</b>	<b>\$14,532</b>	<b>\$31,000</b>

<b>Code Enforcement &amp; Inspection</b>		<b>2025 Budget</b>	<b>2025 Actual</b>	<b>2026 Budget</b>
1.413.120	Inspectors Salaries	\$75,000	\$86,981	\$87,000
1.413.125	Code Enforcement & Admin. Salary	\$58,200	\$546	\$60,000
1.413.190	Codification Update	\$4,000	\$4,783	\$5,000
1.413.220	General Expenses - Inspectors	\$10,000	\$5,504	\$6,000
1.413.225	Refund- Lic & Permits Developments	\$1,000	\$0	\$0
1.413.245	UCC State Permit Fee	\$1,200	\$125	\$1,000
1.413.250	Inspectors Monthly Gasoline fee	\$0	\$1,200	\$1,200
1.413.350	Truck Lease - White truck	\$21,780	\$18,322	\$30,000
1.413.408	Plan Reviews - Engineer	\$30,000	\$12,343	\$10,000
	<b>Sub-total</b>	<b>\$201,180</b>	<b>\$129,804</b>	<b>\$200,200</b>
<b>Zoning</b>				
1.414.130	Zoning - Legal Services	\$4,000	\$1,072	\$2,000
1.414.141	Court Reporter	\$1,500	\$1,012	\$2,000
1.414.142	Planning / Zoning Secretary' Salary	\$900	\$44	\$1,000
1.414.145	Zoning Officer Salary	\$10,000	\$7,364	\$7,000
1.414.210	Supplies & monthly gas allowance	\$1,500	\$0	\$0
1.414.300	Hearing Refunds	\$500	\$0	\$0
1.414.340	Zoning - Advertising	\$1,500	\$0	\$1,500
	<b>Sub-total</b>	<b>\$19,900</b>	<b>\$9,491</b>	<b>\$13,500</b>
<b>Public Works</b>				
1.430.140	Public Works Personnel Salaries	\$150,000	\$194,955	\$200,000
1.430.141	Vehicle Maint. - Salaries	\$8,000	\$2,461	\$1,000
1.430.142	Vehicle Repairs and Parts	\$15,000	\$33,620	\$14,000
1.430.220	General Expenses	\$13,000	\$13,298	\$14,000
1.430.223	Uniform Maintenance	\$15,000	\$13,275	\$15,000
1.430.226	Garage - Building Repairs-Paving-LED lights	\$60,000	\$68,665	\$10,000
1.430.230	Gas and Oil	\$16,000	\$11,853	\$16,000
1.430.250	Cable Garage	\$0	\$2,484	\$4,000
1.430.260	PECO	\$10,000	\$5,051	\$10,000
1.430.270	Chester Water Authority	\$0	\$594	\$1,000
1.430.408	Engineer	\$55,000	\$20,494	\$4,000
1.432.000	Snow and Ice Removal	\$30,000	\$28,484	\$30,000
1.432.100	Snow & Storm Drain Salaries	\$20,000	\$18,037	\$20,000
1.433.000	Street Signs and Markings	\$6,500	\$3,376	\$4,000
1.434.200	Street & Traffic Light Maintenance	\$16,904	\$4,488	\$6,000
1.436.140	Storm Sewer Salary	\$0	\$11,644	\$12,000
1.438.100	County Aid - Liquid Fuels	\$7,128	\$0	\$0
1.438.203	New Truck	\$106,000	\$108,540	\$0
1.438.203.1	Truck F-150 electric	\$0	\$20,060	\$0
1.438.204	Storm Sewer Replacements- Cap. Reserve	\$190,000	\$1,000	\$45,000
1.438.208	Streets Paving	\$754,200	\$726,687	\$75,000
1.438.210.1	Misc Small Power tool	\$0	\$5,742	\$8,000

Borough of Brookhaven General Fund Budget

January 1, 2026 - December 31, 2026

1,438,212	MS4 Implementation	\$0	\$500	\$500
<b>Sub-total</b>		<b>\$1,472,732</b>	<b>Sub-total</b>	<b>\$1,295,307</b>
			<b>Sub-total</b>	<b>\$489,500</b>

Borough of Brookhaven General Fund Budget

January 1, 2026 - December 31, 2026

<u>Recreation</u>		2025 Budget	2025 Actual	2026 Budget
1.450.140	Maintenance Rec Personal Salaries	\$70,000	\$91,663	\$70,000
1.450.210	Parks - Maintenance & supplies	\$30,000	\$39,648	\$25,000
1.450.220	Rec. Committee	\$16,000	\$20,842	\$16,000
1.451.361	PECO	\$4,500	\$5,431	\$9,600
1.451.363	Water	\$3,000	\$720	\$1,000
1.452.408	Engineer - Parks	\$10,000	\$4,831	\$5,000
1.457.000	Family Day	\$30,000	\$47,158	\$30,000
1.457.100	Holiday Parade	\$10,000	\$10,000	\$10,000
1.459.000	Arbor / Island Shrubbery / Trees	\$20,000	\$8,777	\$20,000
<b>Sub-total</b>		<b>\$193,500</b>	<b>\$229,069</b>	<b>\$186,600</b>
<u>Our Lady of Charity</u>				
1.453.210	OLC fire & security	\$0	\$2,144	\$4,800
1.453.361	PECO OLC Sch Lot Ltg	\$0	(\$2,926)	\$3,600
1.453.363	OLC Fuel & Water	\$0	\$1,717	\$3,600
1.453.460	OLC Building Repairs	\$0	\$5,805	\$10,000
<b>Sub-total</b>		<b>\$0</b>	<b>\$6,740</b>	<b>\$22,000</b>
<u>Grants</u>				
1.452.160	PECO Green Sanctuary - Other	\$0	\$0	\$0
1.452.160.1	PECO Gren Grant	\$0	\$455	\$0
1.452.160.2	PECO Gren BORO	\$0	\$210	\$0
1.452.500.1	Our Lady Of Charity Grant	\$500,000	\$2,599	\$0
1.452.500.4	Our Lady Of Charity Loan	\$1,000,000	\$0	\$0
1.452.500.2	OLC - Engineer	\$0	\$41,909	\$0
1.452.500.3	OLC - other	\$0	\$1,486,296	\$0
1.452.300.2	Garzia Engineer fee	\$0	\$5,713	\$0
1.452.400	Multi park Grant	\$0	\$24,239	\$0
<b>Sub-total</b>		<b>\$1,500,000</b>	<b>\$1,561,421</b>	<b>\$0</b>
1.452.200.2	Greenway Grant - 15% match (3 way)	\$0	\$0	\$0
1.452.200.3	Greenway Grant - Engineer fees from Loan)	\$0	\$100	\$0
1.452.250	Greenway Grant - Loan proceeds	\$0	\$88	\$0
1.452.480.01	Samson Park Multipurpose Park (Grant)	\$0	\$0	\$0

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Borough of Brookhaven General Fund Budget

January 1, 2026 - December 31, 2026

1.452.400.02	Samson Park Multipurpose - Engineer	\$0	\$0	\$0
	<b>Sub-total</b>	<b>\$0</b>	<b>Sub-total</b>	<b>\$188</b>
			<b>Sub-total</b>	<b>\$0</b>

Borough of Brookhaven General Fund Budget

January 1, 2026 - December 31, 2026

<u>Debt Service</u>		2025 Budget	2025 Actual	2026 Budget
1.471.000	LED Street Light Loan Principal	\$21,290	\$20,086	\$25,000
1.471.110	LED Street Light Loan Interest	\$1,768	\$1,051	\$2,000
1.472.100	Borough Building Bond Issue - Principal	\$190,000	\$194,382	\$0
1.472.110	Bond Issue Interest	\$4,963	\$720	\$0
1.473.100	Loan -LED Lights, Ballparks, Principal	\$1,000	\$1,000	\$1,000
1.473.110	Loan -LED Lights, Ballparks, Interest	\$8,590	\$7,190	\$9,000
1.474.100	Our Lady Of Charity Loan -Principal	\$58,000	\$0	\$36,000
1.474.110	Our Lady Of Charity Loan - Interest	\$40,460	\$32,689	\$41,000
<b>Sub-total</b>		<b>\$326,071</b>	<b>\$257,119</b>	<b>\$114,000</b>
<u>Employer paid Benefits &amp; Insurance</u>				
1.483.100	MMO - Police Pension Contribution	\$522,578	\$274,821	\$523,000
1.485.000	Insurance Claim payout / Deductible	\$20,000	\$7,735	\$20,000
1.485.001	Safety Boots employee	\$0	\$705	\$0
1.486.003	POL, PPL - General Liability	\$57,000	\$15,029	\$20,000
1.486.005	General Government Liability / Auto	\$150,000	\$201,556	\$170,000
1.486.010	Life and Disability	\$30,000	\$26,349	\$30,000
1.486.020	Workmen's Compensation	\$225,000	\$182,315	\$220,000
1.487.000	Medical Insurance	\$900,000	\$684,485	\$918,000
<b>Sub-total</b>		<b>\$1,904,578</b>	<b>\$1,392,994</b>	<b>\$1,901,000</b>
<u>Act 205 MMO's</u>				
1.493.000	Act 205 Foreign Fire Ins.	\$60,000	\$62,180	\$65,000
1.493.100	Act 205 Pension - Uniform and Non Uniform	\$250,000	\$273,292	\$275,000
<b>Sub-total</b>		<b>\$310,000</b>	<b>\$335,473</b>	<b>\$340,000</b>
<u>ER Taxes</u>				
1.488.160	Employer Withholding - Social Security & Medicare Taxes	\$110,000	\$101,344	\$110,000
* Balancing Account				

**Total General Fund Expenditures**

**\$9,946,188**

**\$8,790,217**

**\$6,998,000**

**Trash Fund Revenues**

Account	Account Title	2025 Budget	Actual 2025	2026 Budget
2.300.000	Opening Balance	\$390,873	\$390,873	\$300,000
2.341.000	Earnings on Investments	\$500	\$14,939	\$30,000
2.357.100	Recycling Reimbursement	\$0	\$23,805	\$24,000
2.364.300	Trash Fees - 2425/units @ \$ 358.49	\$869,335	\$863,664	\$869,000
2.364.308	Del.Co Solid Waste - 2425/unit @ \$ 111.34	\$270,000	\$268,450	\$270,000
2.364.310	Prior Year Trash Fees	\$5,000	\$10,514	\$0
2.364.900	Delinquent Trash Fees	\$1,000	\$3,832	\$0
	<b>Sub-total</b>	<b>\$1,145,835</b>	<b>Sub-total \$1,185,203</b>	<b>Sub-total \$1,193,000</b>
	<b><u>Trash Fund Revenue</u></b>	<b>\$1,145,835</b>	<b>\$1,185,203</b>	<b>\$1,193,000</b>
	<b><u>Trash Fund Annual Balance</u></b>	<b>\$1,536,708</b>	<b>\$1,576,076</b>	<b>\$1,493,000</b>

**Trash Fund Expenditures**

Account	Account Title	2025 Budget	Actual 2025	2026 Budget
<b>Engineering</b>				
2.408.130	Engineering	\$1,000	\$860	\$0
	<b>Sub-total</b>	<b>\$1,000</b>	<b>\$860</b>	<b>\$0</b>
<b>Residential Trash</b>				
2.427.365	Resident Trash Collection	\$869,335	\$798,390	\$870,000
2.427.366	Del.Co Solid Waste Fee	\$270,000	\$227,565	\$270,000
2.427.510	Trash Rebates	\$1,500	\$3,759	\$5,000
2.427.720	Capital Reserve	\$77,500	\$0	\$0
	Return portion of Loan to Sewer	\$100,000	\$0	\$0
	<b>Sub-total</b>	<b>\$1,318,335</b>	<b>\$1,029,714</b>	<b>\$1,145,000</b>
<b>Recycling</b>				
2.427.210	Supplies	\$5,000	\$1,050	\$1,000
2.427.368	Recycling Surcharge	\$0	\$1,440	\$2,000
	<b>Sub-total</b>	<b>\$5,000</b>	<b>\$2,490</b>	<b>\$3,000</b>
<b>Leaf Collection</b>				
2.427.211	Supplies Leaf Collection - Chipper	\$1,500	\$4,293	\$0
2.427.367	Leaf Collection and Chipper - Salaries	\$20,000	\$13,971	\$30,000
	<b>Subtotal</b>	<b>\$21,500</b>	<b>\$18,263</b>	<b>\$30,000</b>
<b>Total Trash Fund Expenses</b>		<b>\$1,345,835</b>	<b>\$1,051,327</b>	<b>\$1,178,000</b>

**Road Maintenance Fund Revenues**

Account	Account Title	2025 Budget	Actual 2025	2026 Budget
35.300.00	Opening Balance	\$24,061	\$24,061	\$5,000
35.341.00	Earnings on Investments	\$150	\$2,128	\$4,000
35.357.030	Liquid Fuels \$	\$211,000	\$215,331	\$216,000
	<b>Subtotal</b>	<b>\$211,150</b>	<b>\$217,459</b>	<b>\$220,000</b>
<b>Road Fund Revenue</b>		<b>\$211,150</b>	<b>\$217,459</b>	<b>\$220,000</b>
<b>Road Fund Annual Balance</b>		<b>\$235,211</b>	<b>\$241,520</b>	<b>\$225,000</b>

**Road Maintenance Fund Expenditures**

Account	Account Title	2025 Budget	Actual 2025	2026 Budget
<b>General</b>				
35.408.130	Engineer	\$3,500	\$4,843	\$6,000
	<b>Subtotal</b>	<b>\$3,500</b>	<b>\$4,843</b>	<b>\$6,000</b>
<b>Lighting</b>				
35.434.001	PECO Street Lighting	\$60,000	\$49,488	\$60,000
35.433.100	PECO Traffic Lighting	\$1,500	\$1,354	\$2,500
35.434.200	Street Light Maintenance	\$2,000	\$1,982	\$0
35.433.300	Traffic Light Maintenance	\$10,000	\$16,426	\$15,000
	<b>Subtotal</b>	<b>\$73,500</b>	<b>\$69,250</b>	<b>\$77,500</b>
<b>Road Repair</b>				
35.439.000	Resurfacing Current Roads	\$161,150	\$161,150	\$136,500
	<b>Subtotal</b>	<b>\$161,150</b>	<b>\$161,150</b>	<b>\$136,500</b>
<b>Total Road Fund Expenditures</b>		<b>\$238,150</b>	<b>\$235,243</b>	<b>\$220,000</b>

**Sewer Fund System Revenues**

\*\*\*\* 2026 fee increase of \$7 per unit

Account	Account Title	2025 Budget	Actual 2025	2026 Budget
	<b>Opening Balance</b>	<b>\$753,229</b>	<b>\$567,969</b>	<b>\$600,000</b>
8.364.127	Maintenance - 2039 units @ \$87.00 each 1043 units @ \$85.00 each (Hilltop Condo)	\$244,394	\$242,296	\$266,048
8.341.000	Earnings on Investments	\$250	\$28,479	\$30,000
8.364.014	Sewer System Rent - prior year	\$11,000	\$167	\$2,000
8.364.900	Delinquent Rent Fees	\$1,000	\$7,945	\$1,000
8.354.000	2018 Small Water & Sewer Grant	\$0	\$0	\$0
8.389.012	Sanitary Tapping Fee	\$406,835	\$0	\$0
8.389.012.1	Charles Ave (Grant) - 2020 SW&SG	\$0	\$0	\$0
	<b>Sub-Total</b>	<b>\$663,479</b>	<b>\$278,888</b>	<b>\$299,048</b>

<b><u>Sewer System Revenue</u></b>	<b>\$663,479</b>	<b>\$278,888</b>	<b>\$299,048</b>
<b><u>Sewer System Annual Balance</u></b>	<b>\$1,416,708</b>	<b>\$846,857</b>	<b>\$899,048</b>

**Sewer Fund System Expenditures**

Account	Account Title	2025 Budget	Actual 2025	2026 Budget
<b>System</b>				
8.404.130	Solicitor Legal	\$1,000	\$345	\$1,000
8.408.130	Engineering	\$20,000	\$3,343	\$8,000
8.408.130.1	Grant-2018 PA	\$0	\$0	\$0
8.421.251	Vehicle Maint. and Repairs	\$1,000	\$0	\$1,000

**Borough of Brookhaven**

**Sewer Fund Budget**

**January 1, 2025 - December 31, 2025**

8.448.026	Pipe Locator	\$0	\$0	\$8,000
8.448.210	Materials and Supplies	\$10,000	\$4,928	\$10,000
8.448.365	Blockage - General	\$40,000	\$3,560	\$40,000
8.448.370	Maintenance Salaries	\$0	\$18,206	\$0
8.448.371	Blockage - Cleaning Salaries	\$0	\$1,141	\$0
8.448.372	Emergency repairs	\$100,000	\$31,889	\$50,000
8.448.373	Sewer Ditch Restorations	\$0	\$9,511	\$10,000
8.448.377	Manhole General - General	\$25,000	\$35,520	\$25,000
8.448.379.1	PA 2019 match Grant	\$0	\$744	\$0
8.448.379.2	PA 2019 match Grant	\$0	\$77	\$0
8.448.380	Right of Way Clearing	\$10,000	\$4,750	\$10,000
8.448.600	Plant Coll Sys Rehab	\$0	\$0	\$5,000
8.486.004	Commission on Collections	\$5,000	\$0	\$0
8.486.005	Sewer Clean-up	\$10,000	\$30,144	\$10,000
8.486.114	General Liability Insurance	\$25,000	\$0	\$0
8.488.750	Capital Reserve / Emergency	\$30,074	\$0	\$25,000
8.488.730	Tapping fee- Sewer System Project	\$348,500	\$0	\$71,900
8.448.379	Charles Ave (Grant) Phase 1	\$674,835	\$3,674	\$0
	Matching 15% - (Grant) 2020 SW&SG	\$0	\$0	\$0
	Charles Ave Phase 2	\$0	\$0	\$0
		<b>\$1,300,409</b>	<b>\$147,833</b>	<b>\$274,900</b>

**TOTAL SYSTEM EXPENDITURES**

**\$1,300,409**

**\$147,833**

**\$274,900**

**TOTAL SYSTEM BALANCE**

**\$116,299**

**\$699,024**

**\$624,148**

**Brookhaven WWTP**

**Sewer Plant Fund Revenue**

Account	Account title	2025 Budget	Actual 2025	2026 Budget
	<b>Opening Balance</b>	<b>\$192,362</b>	<b>\$192,362</b>	<b>\$100,000</b>
8.341.001	Earnings on investment	\$100	\$4,560	\$3,000
8.364.013	Sewer Plant Rent - prior year	\$5,000	\$2,738	\$5,000
8.364.123	Sewer Rents - 795 units @ \$238.21	\$189,379	\$167,206	\$399,000
8.364.123.1	Maint. & Cap. Taxes 795 units @ \$127.00	\$95,400	\$94,980	\$101,000
8.364.124	Plant Loan - 795 units @ \$134.69	\$107,079	\$106,607	\$107,000
8.364.901	Plant Delinquent Rent	\$500	\$0	\$500
*****	increased fee in 2025 - \$18.21 2024 -\$474.69 2025 -\$492.90			
	<b>Sub-Total</b>	<b>\$397,458</b>	<b>\$376,091</b>	<b>\$615,500</b>

<b>Sewer Plant Revenue</b>	<b>\$397,458</b>	<b>\$376,091</b>	<b>\$615,500</b>
<b>Sewer Plant Annual Balance</b>	<b>\$589,820</b>	<b>\$568,453</b>	<b>\$715,500</b>

**Brookhaven WWTP**

**Sewer Plant Fund Expense**

Account	Account Title	2025 Budget	Actual 2025	2026 Budget
8.429.130	Engineering	\$12,000	\$6,360	\$15,000
8.429.140	Salaries - Borough Personnel	\$3,000	\$2,451	\$3,000
8.429.141	Plant Sal-ER Tax	\$0	\$185	\$0
8.429.142	Plant Operator	\$155,000	\$185,195	\$200,000

**Borough of Brookhaven**

**Sewer Fund Budget**

January 1, 2025 - December 31, 2025

8.429.145	Operator Cleaing & re	\$0	\$5,636	\$0
8.429.154	Collection System Study	\$25,000	\$0	\$0
8.429.180	Commission on Collections	\$0	\$0	\$0
8.429.190	Property Ins. Reimbursement	\$0	\$0	\$0
8.429.210	Materials & Supplies(autodial,lighing,shed)	\$29,500	\$11,457	\$30,000
	AutoDialer Upgrade	\$0	\$0	\$0
	Lighting installation	\$0	\$0	\$0
	Shed Repairs	\$0	\$0	\$0
	Wash Sink	\$0	\$0	\$0
8.429.220	General Expenses	\$0	\$25	\$0
8.429.361	Electric	\$35,000	\$30,413	\$40,000
8.429.362	Emergency Alarm	\$450	\$481	\$1,000
8.429.364	Liquid Waste Hauling	\$3,000	\$19,882	\$15,000
8.429.365	Dumpster Hauling	\$7,500	\$0	\$7,000
8.429.379	Equipment Repair / Replacement	\$25,000	\$0	\$25,000
8.429.380	Site Chemcial Maintenance	\$65,000	\$47,858	\$65,000
8.429.500	Loan to -Infrastructure	\$75,000	\$0	\$75,000
8.429.600	Treatment Plant Collection System Rehabilitation	\$50,000	\$0	\$0
8.429.660	Emergency Fund	\$25,000	\$3,524	\$25,000
	<b>Sub-total</b>	<b>\$510,450</b>	<b>\$313,467</b>	<b>\$501,000</b>
<b>Projects - Plant</b>				
8.429.601	Aluminum Sulfate Storage	\$0	\$0	\$5,000
8.429.602	Portable Pump	\$0	\$0	\$2,500
	<b>Sub-total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>
<b>Debt Service- Plant</b>				
8.269.300	Plant Upgrade Loan - Principal	\$91,000	\$91,000	\$91,000
8.269.310	Plant Upgrade Loan - Interest	\$16,008	\$13,563	\$16,000
	<b>Sub-total</b>	<b>\$107,008</b>	<b>\$104,563</b>	<b>\$107,000</b>
<b>TOTAL PLANT EXPENDITURES</b>		<b>\$617,458</b>	<b>\$418,030</b>	<b>\$615,500</b>

**DELCTORA Income \*\*\*\*\*2025 Increase for Delcora is \$4.00**

Account	Account Title	2025 Budget	Actual 2025	2026 Budget
	Opening Balance			
8.341.003		\$0	\$984	\$1,000
8.364.120		\$0	\$0	\$0
8.364.121	2024 Sewer Rent (3024 units @ \$372.85)	\$1,160,000	\$1,140,611	
8.364.121	2025 Sewer Rents (3082 units @ \$389.36)	2024 service charge		(collect in 2026 \$ 1,200,000 pay in 2027)

**DELCTORA Expenses**

8.489.000	2023 Sewer Charge (3024 units @ \$363.40)	\$1,127,353	\$1,127,353	
8.489.000	2024 Sewer Rents (3024 units @ \$372.85)			(pay in 2025) \$1,160,000 2024 service charge

\$ 40,000.00

**INFRA-STRUCTURE CAPITAL FUND - Income**

	Opening Balance	\$1,179,580	\$1,179,580	\$1,327,977
8.341.002	Earning on Investment	\$1,000	\$27,206	\$30,000
8.364.125	3082 units @ \$40.00	\$123,240	\$121,192	\$123,000
8.379.500	Loan To/From Plant	\$175,000	\$0	\$125,000
	Loan To/From Trash	\$0	\$0	\$0

**Total Capital fund Revenue**

**\$1,478,820**

**\$1,327,977**

**\$1,605,977**

**INFRA-STRUCTURE CAPITAL FUND - Expense**

8.488.720	Loan To/From Plant	\$0	\$0	\$0
	Loan To/From Trash	\$0	\$0	\$0

**Total Capital Fund Expenses**

**\$0**

**\$0**

**\$0**

