

CLARION BOROUGH

2026 BUDGET

Clarion Borough
Capital Projects Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31th 2025	Budget 2026
REVENUE:								
	Interest, Rent, & Royalties							
341.000	Interest Earnings	\$ 17,815	\$ 4,259	\$ 1,585	\$ 17,938	\$ 32,139	\$ 36,250	\$ 30,500
	Intergovernmental Revenues							
351.125	PA Small Water & Sewer Program	-	-	-	286,761	64,844	-	-
	TASA GRANT (TA SET-ASIDE)	-	-	-	-	-	-	-
	MTF Grant	-	-	-	-	-	-	-
	Total Intergovernmental Revenue	-	-	-	286,761	64,844	-	-
364.000	Charges for Services:							
	Total Charges for Services:							
	Contributions on Projects							
	School District							
	SWA							
	Total Project Contributions							
380.000	Miscellaneous Revenues	39,192	77,335	65,751	56,583	112,231	39,280	85,160
	Total Revenue	\$ 57,007	\$ 81,594	\$ 67,336	\$ 361,282	\$ 209,214	\$ 75,530	\$ 115,660

Clarion Borough
Capital Projects Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31th 2025	Budget 2026
EXPENDITURES:								
	Administration							
400.314	Engineering Services Space Study	-	-	-	-	-	-	-
400.751	Capital - Office Reconstruction							
	Public Works -							
411.220	Operating Expense	12.00	-	-	-	22,712.00	4,300.00	4,750.00
436.220	Operation Supplies Sewer Water				-		-	
436.221	Equipment Rental	-	-	-	-		-	
	Paving and Storm Sewer	-	-	-	-		-	
	(Expenditures restricted based on Sale Agreement)							
436.200	Capital Outlay - Equipment	2,548	131	420	527	300	-	
436.210	Capital Outlay - Software and Computers	237	3,400	4,862	6,913	322	10,675	2,500
436.310	Professional Services	83,168	40,254	44,916	6,840	16,119	675	7,500
436.314	Engineering Services	-	-	-	-		-	
436.319	Storm Management Review							
436.320	Legal Services	-	-	-	16,434	-	-	
436.340	Advertising	256	1,030	74	-	707	350	550
436.384	Equipment Rental		8,000	-	1,158	1,107	-	
436.450	Contracted Services Sewer Water	-	-	1,425	-	-	-	
436.561	Capital - White Hill Place Construction			116,082	25,759	25,759	-	-
436.562	Capital - White Hill Place Engineering				-		-	
436.571	Capital - Boundary Street - Construction			75,596	-		-	
436.572	Capital - Boundary Street - Engineering				-		-	
436.581	Capital - Tippin Drive - Construction				-		-	
436.582	Capital - Tippin Drive - Engineering				-		-	
436.583	Capital - 78 North First Avenue				-		-	
436.591	Capital - Sunset Drive - Construction				162,877		-	
436.592	Capital - Sunset Drive - Engineering				-		-	
436.594	Capital - 2nd Avenue Streetscape Project						36,135	85,160
	Capital - Tippin Drive & Gemmill							-
489.100	Miscellaneous	24.00	36.00	-		2,372	25	
436.570	Capital Storm Water Projects 2018 to 2019						-	
	Total Expenditures	86,245	52,851	243,375	220,508	69,398	52,160	100,460
	Excess Revenue over Expenditures					69,398.00		
	(Deficit)	(29,238)	28,743	(176,039)	140,774	139,816	23,370	15,200

Clarion Borough
Capital Projects Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31th 2025	Budget 2026
Interfund Operating Transfers								
380.100	Loan Proceeds	-	-	-	-	-	-	-
392.010	Transfer in from General Fund	106,697	49,544	-	150,000	-	280,875	-
392.111	Transfer in from ARPA Funds	-	-	-	-	-	-	-
392.000	Transfer in from Penn Vest Fund	125,907	14,972	-	-	-	-	-
392.155	Transfer in From Storm Sewer	-	-	-	-	-	-	-
	Total Transfers In	232,604	64,516	-	150,000	-	280,875	-
492.000	Transfer (Out) to Fire Equipment Fund	-	-	-	-	-	-	-
492.000	Transfer (Out) to Recreation Fund	-	-	-	-	-	-	-
492.000	Transfer (out) General Fund	(125,907)	(99,175)	(25,679)	(175,679)	(186,384)	(306,401)	(192,512)
492.000	Transfer (Out) to Penn Vest Fund	(66,943)	(27,841)	-	-	(25,679)	-	-
492.000	Transfer (Out) to Debt Service Fund	-	-	-	-	-	-	-
492.000	Transfer (Out) to Recycling Fund	-	-	-	-	-	-	-
	Total Transfer Out	(192,850)	(127,016)	(25,679)	(175,679)	(212,063)	(306,401)	(192,512)
	Net Transfers	39,754	(62,500)	(25,679)	(25,679)	(212,063)	(25,526)	(192,512)
	Excess (Deficiency) : Revenue over Expenditures	10,516	(33,757)	(201,718)	115,095	(72,247)	(2,156)	(177,312)
	Assigned Fund Balance - Beginning	855,964	899,092	865,336	663,618	778,713	706,466	704,310
	Assigned Fund Balance - Ending	\$ 866,480	\$ 865,336	\$ 663,618	\$ 778,713	\$ 706,466	\$ 704,310	\$ 526,998

Clarion Borough
Debt Service Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
REVENUE:								
	Interest, Rent, & Royalties							
341.000	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Intergovernmental Revenues							
		-	-	-	-	-	-	-
	Total Intergovernmental Revenues	-	-	-	-	-	-	-
	Miscellaneous Revenue							
380.000	Miscellaneous Revenue	-	-	-	-	-	-	-
	Total Miscellaneous	-	-	-	-	-	-	-
	Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:								
	Debt Principal							
471.160	Principal 2016 Police Car (7-5-16)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
471.165	Principal 2016 Front -End Loader (7-5-16)	-	-	-	-	-	-	-
471.162								
471.169	Principal 2017 PW Truck	10,105	-	-	-	-	-	-
471.168	Principal 2022 PW Street Sweeper			9,042	37,048	38,521	40,095	41,715
471.170	Principal 2018 GON							
471.171	Principal 2018 GON SS Authority							
471.172	Principal 2019 Police Vehicle (3-1-19)	13,650	14,069	9,606	-	-	-	-
471.175	Principal 2020 Police Vehicle (7-1-20)							
471.173								
471.xxx	Principal 2025 - Fire Service - Roof							
471.176	Principal 2021 Police Vehicle (4-1-21)		6,836	13,918	-	7,225	-	-
471.177	Principal 2023 Police Vehicle 6-30-23				14,248	14,664	15,524	16,385
471.180	Principal 2022 PW Truck			6,773	13,832	14,216	7,229	-
	Principal 2026 Police Vehicle							5,320
	Principal 2026 PW Truck							9,220
	Principal 2026 Fire House Roof							6,830
	Principal 2026 Park Improvement							5,665
471.250	Total Debt Principal	23,755	20,905	39,339	65,128	74,626	62,848	85,135
	Debt Interest							
472.160	Interest 2016 Police Car	-	-	-	-	-	-	-
472.160	Interest 2016 Front-end Loader	-	-	-	-	-	-	-
472.161								
472.169	Interest 2017 PW Truck	62	-	-	-	-	-	-
472.170	Interest 2022 PW Street Sweeper			2,374	8,616	7,143	5,568	3,950
472.172	Interest 2019 Police Car	936	518	108	-	-	-	-
472.175	Interest 2020 Police Car							
472.173								
472.XXX	Interest 2025 Fire Service Roof							
472.176	Interest 2021 Police Vehicle (4-1-21)		464	683	-	48	-	-
472.177	Interest 2023 Police Vehicle 6-30-23				352	2,212	1,352	490
472.178	Interest 2022 PW Truck			541	797	413	57	-
	Interest 2026 Police Vehicle 6-30-26							1,275
	Interest 2026 PW Truck							2,235
	Interest 2026 FIRE HOUSE ROOF							3,775
	Interest 2026 Park Improvement							1,375
472.250	Total Public Works	998	982	3,706	9,765	9,816	6,977	13,100
	Total Expenditures	\$ 24,753	\$ 21,887	\$ 43,045	\$ 74,893	\$ 84,442	\$ 69,825	\$ 98,235

Clarion Borough
Fire Service Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
REVENUE								
	Tax Mill Rate:	1.630	1.630	1.600	1.600	1.500		0.230
	Real Property Taxes							
301.100	Real Estate Taxes Current	\$ 60,965	\$ 62,943	\$ 60,685	\$ 60,359	\$ 60,275	\$ 56,005	\$ 56,005
301.400	Real Estate Taxes Delinquent	5,149	4,387	3,456	3,342	1,512	3,595	3,595
	Total Taxes	66,114	67,330	64,141	63,701	61,787	59,600	59,600
	Interest, Rent, & Royalties							
341.000	Interest Earnings	49	16	419	817	247	85	90
	Intergovernmental Revenues							
350.010	Payment In Lieu of Taxes	-	-	-	-	-	-	-
	Charge For Service							
365.000	Municipal Reimb Workers' Comp	7,000	7,000	7,000	7,000	7,000	7,000	7,000
365.100	CUP Fire Reimbursement	5,700	5,700	5,700	5,700	5,700	5,700	5,700
		12,700	12,700	12,700	12,700	12,700	12,700	12,700
387.000	Contributions - Fire Hall Campaign	-	-	-	-	-	-	-
380.000	Miscellaneous - Revenue	171	-	-	28,462	100	100	100
393.000	Loan Proceeds							170,500
	Total Revenue	\$ 79,034	\$ 80,046	\$ 77,260	\$ 105,680	\$ 74,834	\$ 72,485	\$ 242,990

Clarion Borough
Fire Service Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
EXPENDITURES								
PUBLIC SAFETY								
	Fire Company							
411.220	Operating Expense	\$ 52	\$ 240	\$ 118	\$ 1,266	\$ 126	\$ 285	\$ 525
411.310	Professional Services	893	-	3,258	673	-	17,565	14,000
411.320	Communications	3,096	3,830	8,811	4,805	5,263	5,250	9,750
411.360	Utilities	26,907	29,473	32,954	34,504	35,850	35,250	35,950
411.354	Workers Compensation	13,583	14,106	14,215	12,931	14,256	14,560	14,560
411.540	Contributions - Tax Millage	13,590	13,590	13,590	13,590	13,590	13,250	13,250
411.541	Contributions - Sale Agreement	-	-	-	-	-	-	-
411.520	Contribution - Fire Building Campaign	-	-	-	-	-	-	-
411.730	Building Rehabilitation Project	-	-	-	86,498	-	-	-
411.751	Building Capital Outlay	-	-	-	-	6,875	-	170,500
411.370	Building Maintenance	1,675	1,763	920	8,094	2,994	4,880	1,750
411.371	Building Equipment - Cameras	-	-	-	-	4,051	-	-
491.100	Tax Refunds	20,274	125	1,228	-	3,515	-	-
	Total Fire Company	80,070	63,127	75,094	162,361	86,520	91,040	260,285
	Interfund Operating Transfers							
	Loan Proceeds							
392.100	Transfer In from General Fund	-	-	-	-	-	-	10,605
392.100	Transfer In from General Fund	-	-	-	-	-	-	12,500
392.000	Transfer In from Capital Project Fund	-	-	-	-	-	-	-
492.100	Transfer (Out) to General Fund	-	-	-	-	-	-	-
492.000	Transfer (Out) to Debt Service Fund	-	-	-	-	-	-	(10,605)
	Total Interfund Transfers	-	-	-	-	-	-	12,500
	Excess (Deficiency) : Revenue over Expenditures	(1,036)	16,919	2,166	(56,681)	(11,686)	(18,555)	(4,795)
	Restricted Fund Balance - Beginning	77,164	76,128	93,047	95,213	38,532	26,846	8,291
	Restricted Fund Balance -Ending	77,164	76,128	93,047	95,213	38,532	8,291	8,291
	Restricted Fund Balance -Ending	-	-	-	-	-	-	-
	Restricted Fund Balance -Ending	\$ 76,128	\$ 93,047	\$ 95,213	\$ 38,532	\$ 26,846	\$ 8,291	\$ 3,496

Clarion Borough
General Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
								Assess Value at 100%
REVENUE:	Tax Mill Rate:	17.0950	17.0950	17.1000	17.1000	17.30	21.4900	3,264,566
-	Real Property Taxes							
301.100	Real Estate Taxes Current	\$ 627,042	\$ 623,525	\$ 648,570	\$ 654,327	\$ 637,343	\$ 802,395	\$ 796,370
301.400	Real Estate Taxes Delinquent	60,733	38,883	36,392	35,196	28,383	39,750	39,875
	Sub-Total	687,775	662,408	684,962	689,523	665,726	842,145	836,245
	Local Enabling Act (Act 511)							
310.010	Per Capita Taxes - Delinquent	-	-	-	-	-	-	-
310.100	Real Estate Transfer Tax	52,149	65,137	65,223	45,017	49,533	63,095	63,095
310.210	Earned Income Tax - Current Tax	271,837	328,406	349,269	370,933	385,147	395,955	395,955
310.510	Emergency Services Tax	121,867	103,689	106,805	111,274	90,991	115,750	115,750
310.700	Mechanical Devices Tax	1,860	2,400	2,430	2,760	3,180	2,520	2,340
	Sub-Total	447,713	499,632	523,727	529,984	528,851	577,320	577,140
	Total Taxes	1,135,488	1,162,040	1,208,689	1,219,507	1,194,577	1,419,465	1,413,385
	LICENSES AND PERMITS							
320.010	Beverage Licenses	1,450	600	1,650	1,850	1,650	3,450	3,450
320.020	Building Permits	21,757	16,442	46,380	15,025	50,291	40,595	30,500
320.030	Franchise Fees	59,581	58,164	58,478	53,458	48,070	53,450	53,450
320.040	Sign Permits	1,920	450	450	760	440	350	350
320.050	Variance or Zoning Request	600	300	600	-	-	-	-
320.060	Street Opening Permits	5,650	4,325	2,025	1,903	2,175	2,505	2,405
320.080	Rental Unit Licenses	102,780	101,970	100,410	100,540	98,810	99,120	99,120
320.090	Miscellaneous Permits	3,290	2,173	3,039	5,057	3,530	2,905	3,500
320.094	Autumn Leaf Festival Permit	-	16,600	16,050	18,759	17,250	18,750	18,750
320.095	Solicitation Permits	1,250	675	975	625	1,525	1,650	1,650
320.100	Parking Permits	5,295	8,072	8,000	6,138	7,960	9,160	9,205
	Total Licenses & Permits	203,573	209,771	238,057	204,115	231,701	231,935	222,380

Clarion Borough
General Fund
Budget Year
2026 :

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
	FINES							
331.110	State and Meter Fines	31,678	34,561	30,466	31,266	31,564	36,165	34,865
331.120	District Justice Fines	20,284	27,216	21,615	24,159	26,894	21,660	23,560
331.300	Prothonotary Fines	5,671	7,188	5,848	7,526	5,735	7,285	7,785
332.010	Forfeits				5,224	5,072	33,620	5,000
	Total Fines	57,633	68,965	57,929	68,175	69,265	98,730	71,210
	Interest, Rents and Royalties							
341.000	Interest Earnings	912	-	50	43	20	16	15
342.200	Rental Income	720	720	720	720	700	700	700
342.040	Trailer Rental	700	700	700	700	180	-	-
	Total Interest, Rents & Royalties	2,332	1,420	1,470	1,463	900	716	715
	Intergovernmental Revenues							
353.010	Payment in Lieu of Taxes	6,511	6,840	7,113	7,503	7,614	2,079	2,080
355.010	Public Utility Realty Tax	1,360	1,345	1,342	1,253	1,318	1,302	1,305
351.020	Grant Drug and DUI PCCD	-	-	-	-	56,471	-	-
351.090	Grant - Other	-	4,500	4,500	-	-	5,000	-
351.091	Grant - Public Works CLARION COUNTY	-	-	-	-	-	20,000	-
351.095	Grant - Police Vest	-	-	-	-	-	-	-
351.100	Grant Recycling	-	-	-	3,498	(3,498)	-	-
351.000	Grant LSA	-	-	-	-	-	-	-
351.020	Grants Local Law Enforcement PCCD	2,000	-	-	77,125	-	-	-
	Total Intergovernmental Revenues	9,871	12,685	12,955	89,379	61,905	28,381	3,385
	Charges For Services (Dept Earnings)							
360.030	Parking Meter Revenue	41,301	48,820	49,063	50,740	50,277	47,440	47,280
362.110	Police Reports	819	625	916	584	795	525	520
362.120	Police Donation	-	345	8,300	23,306	11,465	2,800	2,800
365.500	Animal Control & Shelter Fees SPCA	101	350	-	-	250	-	-
	Police							
362.125	Police Reimbursement for Wages	19,289	34,360	32,527	65,052	29,476	12,221	11,250
362.127	CLARION AREA SCHOOL DISTRICT - REIMBURSEMENT POLICE	-	-	-	5,470	54,768	45,750	52,415
362.130	DARE Reimbursements	-	-	-	-	-	-	-
362.135	Other Police Reimbursements	166	987	1,031	1,509	121	395	395
364.100	Wastewater/sewage Reimbursement	-	-	171	-	-	-	-
360.150	Clarion Chamber Reimbursement	-	8,348	8,711	10,374	11,499	-	-
360.250	Reimbursement for Property Damages	8,220	621	7,751	10,990	6,303	4,490	4,480
360.275	Wage Reimbursements	4,296	-	5,011	(3,756)	728	308	305
360.280	Storm-Water Wage and Benefit Reimbursement	32,633	-	43,224	41,540	48,781	52,644	45,750
360.281	Storm-Water Authority Debt Reimbursement	30,869	-	-	-	-	-	-
360.282	Storm-Water Authority Operation Expense Reimbursement	47,444	10,912	25	919	23,553	-	-
	Total Charges for Services	185,138	105,368	156,730	206,728	238,016	166,573	165,195
	Miscellaneous Revenue							
380.000	Miscellaneous Revenue	13,537	50,790	15,607	35,628	23,272	2,897	2,550
395.000	Refunds	-	-	-	-	-	-	-
	Total Miscellaneous	13,537	50,790	15,607	35,628	23,272	2,897	2,550
	Proceeds of General Fixes Asset Disp.							
391.100	Sale of Property	432	568	7,600	2,500	-	-	-
	Total Sale of Property	432	568	7,600	2,500	-	-	-

Clarion Borough
General Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
						1,819,636		
	Other Financing Sources							
	Interfund Operating Transfers							
392.000	Transfer from Pension Fund	-	-	160.00	-	-	-	-
	Transfer from CDBG Fund	-	-	-	-	-	-	-
	Transfer from Storm-Water Authority	-	-	-	-	-	-	-
	Transfer from Recycling Fund	-	-	-	-	-	-	-
	Transfer from Street Lighting Fund	-	-	-	-	-	-	-
	Transfer from Capital Project Fund	164,625	99,174	-	150,000	186,384	312,809	192,512
	Transfer from Recreation Fund	-	-	-	-	9,200	-	-
	Transfer from Fire Equipment Fund	-	-	-	-	-	-	-
	Transfer from Library Fund	-	33,400	40,000	-	-	-	-
	Transfer from Debt Service Fund	-	-	-	-	-	-	-
	Transfer from Act 13 Fund (Impact Fee)	-	-	-	-	15,250	-	-
	Transfer from ARPA Fund	-	-	1,916	-	-	-	-
	Transfer from Liquid Fuels Fund	-	-	-	-	-	-	-
	Total Interfund Operating Transfers	164,625	132,574	42,076	150,000	210,834	312,809	192,512
	Proceeds of Short Term Debt							
394.100	Tax Anticipation Note	-	-	-	-	46,900	-	50,000
393.000	Proceeds from Long Term Debt	-	42,252	285,571	46,567	-	-	58,955
393.100	Proceeds on Capital Debt	-	-	-	-	-	-	-
393.125	Proceeds on Capital Debt Restructure	-	-	-	-	-	-	-
	Total Tax Anticipation Note	-	42,252	285,571	46,567	46,900	-	108,955
	Total Other Financing Sources	164,625	174,826	327,647	196,567	257,734	312,809	301,467
	TOTAL REVENUE	\$ 1,772,629	\$ 1,786,433	\$ 2,026,684	\$ 2,024,062	\$ 2,077,370	\$ 2,261,506	\$ 2,180,287

Clarion Borough
General Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
EXPENDITURES:								
GENERAL GOVERNMENT								
General Administration								
400.130	Regular Full Time Employees	\$ 117,081	\$ 123,128	\$ 135,240	\$ 139,622	\$ 144,862	\$ 146,050	\$ 145,250
400.131	Part Time Employees	-	-	-	-	-	-	-
400.150	Medical Buy Back	-	-	-	-	-	-	-
400.156	Medical Coverage	30,010	30,732	26,365	14,806	19,983	15,750	15,750
400.161	FICA	7,252	7,756	8,459	8,775	9,068	11,131	8,995
400.163	Medicare	1,696	1,794	1,978	2,052	2,121	2,129	2,275
400.184	Sick Leave Buy Back	720	720	1,290	2,160	2,160	2,160	2,520
400.190	Unemployment Compensation	-	281	51	-	592	-	-
400.210	Office Supplies	793	1,951	1,172	994	1,040	2,912	1,750
400.252	Vehicle Allowance	158	262	247	214	264	386	325
400.310	Professional Services	24,238	44,017	44,432	25,686	8,566	2,365	5,000
400.314	Professional Services -Legal	5,328	4,400	5,986	2,747	3,532	2,168	2,250
400.311	Professional Development	2,016	2,288	2,941	2,331	3,378	3,058	3,075
400.317	Accounting and Auditing Services	45,702	47,312	30,908	42,320	56,727	41,936	38,300
400.320	Communications	2,102	2,114	2,197	1,822	1,735	1,475	1,525
400.340	Advertising	3,321	1,787	4,330	980	634	549	525
400.354	Workers Compensation	102	113	128	124	124	115	125
400.374	Equipment Maintenance	1,568	1,682	1,648	1,762	1,980	1,811	1,750
400.751	Capital Outlay (Copier)	-	654	-	-	-	-	-
400.900	Contingencies	803	-	1,608	1,761	1,820	1,125	1,500
400.910	Pa 250	-	-	-	-	-	-	10,000
	Total General Administration	242,890	270,991	268,978	248,156	258,586	235,120	240,915

Clarion Borough
General Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
	Tax Collections							
403.116	Tax Collector Commissions	1,286	1,302	1,360	1,337	1,354	1,295	1,325
403.161	FICA	83	90	84	83	84	80	85
403.163	Medicare	20	14	20	19	20	19	20
403.310	Tax Collection /Earned Income Tax	7,231	7,228	8,312	8,238	8,465	7,840	8,525
403.010	Tax Collector Collection Expense	448	612	509	486	569	503	505
	Total Tax Collections	9,068	9,246	10,285	10,163	10,492	9,737	10,460
	Computer Operations							
407.210	Computer Supplies	-	-	7,563	1,190	9,662	5,227	6,825
407.310	Computer Services	2,615	3,866	5,618	7,536	3,080	5,217	5,225
407.750	Computer Hardware/Software	1,495	4,737	2,855	5,589	1,367	19,415	7,775
	Total Computer Operations	4,110	8,603	16,036	14,315	14,109	29,859	19,825
	Liability Insurances							
400.351	Insurance Property and General Liability	24,488	27,207	29,059	23,706	24,794	25,752	26,325
400.352	Insurance Professional Liability	17,653	16,519	17,183	18,753	19,959	30,623	22,025
400.353	Commercial Auto	10,262	11,632	8,239	15,591	17,766	18,960	19,885
400.355	Surety and Fidelity	894	681	540	540	540	513	525
400.356	Cyber	2,998	-	-	-	-	-	-
	Total Liability Insurances	56,295	56,039	55,021	58,590	63,059	75,848	68,760
	Building and Grounds							
409.220	Operating Supplies	2,689	3,434	2,612	1,531	4,815	764	1,250
409.360	Utilities	11,504	12,135	11,595	14,157	12,787	14,705	15,725
409.370	Maintenance	1,343	3,653	2,882	3,205	5,165	5,116	5,250
409.450	Contracted Services	14,422	13,546	16,614	20,864	24,476	21,750	24,150
409.751	Capital Outlay	-	2,645	8,644	-	8,514	-	-
	Total Building	29,958	35,413	42,347	39,757	55,757	42,335	46,375
	Total General Government	342,321	380,292	392,667	370,981	402,003	392,899	386,335

Clarion Borough
General Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
PUBLIC SAFETY				392,667				
	Police			-				
410.140	Regular Full Time Employees	550,681	600,423	619,887	706,449	677,772	628,869	629,015
410.141	Part-time	18,500	14,295	4,434	5,610	2,326	44,760	58,175
410.183	Overtime	30,711	30,022	37,498	36,579	35,366	34,685	34,685
410.150	Medical Buy Back	-	-	-	-	-	-	-
410.156	Medical Coverage	151,119	155,870	162,641	226,688	217,321	190,250	193,060
410.161	FICA	37,287	38,665	41,599	46,589	45,589	39,625	45,115
410.163	Medicare	8,721	9,380	9,729	10,896	10,662	10,225	10,550
410.184	Sick Leave Buy Back	4,170	15,420	3,893	5,805	21,518	14,175	8,750
410.191	Uniform Allowance	3,892	3,675	8,272	3,208	4,603	4,519	4,650
410.210	Office Supplies	1,133	1,519	1,660	1,527	1,211	1,163	1,275
410.220	Operating Supplies	2,779	3,521	3,556	3,699	4,594	2,254	2,750
410.231	Gas & Oil	8,643	14,335	18,917	16,641	15,873	14,776	15,275
410.251	Vehicle Maintenance	6,829	7,133	4,430	8,119	2,688	5,407	4,875
410.252	Vehicle Allowance	-	-	20	-	-	-	-
410.310	Professional Services	4,872	5,249	9,233	12,106	11,981	11,275	11,525
410.311	Professional Development	1,077	537	1,639	1,813	1,990	1,246	1,750
410.320	Communications	5,919	6,686	6,696	6,654	6,145	6,629	6,750
410.340	Advertising	190	1,467	428	1,166	504	609	575
410.354	Workers Compensation	18,383	19,325	17,855	16,557	21,152	21,105	21,105
410.374	Equipment Maintenance	276	509	313	444	498	483	475
410.720	PCCD - VIDEO SURVEILLANCE Technology	-	-	-	77,125	55,598	-	-
410.750	Equipment Minor -	-	6,933	-	-	-	-	-
410.751	Capital Outlays Vehicle Charger	-	43,272	52,710	38,026	-	-	58,955
410.752	Capital Guns	-	-	-	-	-	-	12,000
410.755	Capital - Building Interview Room & Camera	-	-	1,207	-	-	-	-
410.756	Capital- Computers, Cameras, printers-Vehicles	-	15,802	-	9,672	-	-	-
410.757	Capital - Protective Gear	-	-	1,960	-	-	-	-
410.758	Capital - Computer Server	13,404	11,089	-	-	-	-	-
410.780	Debt Service (Car Lease Payments vehicles)	1,960	-	-	-	-	-	-
410.900	Contingencies/Refunds	739	493	10,457	2,176	10,727	7,950	6,750
	Less ARPA Government Services	-	(597,347)	-	-	-	-	-
	Total Police	871,285	408,273	1,019,034	1,237,549	1,148,118	1,040,005	1,128,060

Clarion Borough
General Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
	Parking Meters							
413.414	Full Time Employees	-	-	-	-	-	-	-
413.141	Part Time Employees	9,578	12,028	7,305	8,998	8,169	13,536	18,495
413.156	Medical Coverage	866	-	-	-	-	-	-
413.161	FICA	603	746	449	562	513	875	1,145
413.163	Medicare	141	175	105	131	120	205	265
413.165	Unemployment Compensation	1,469	-	-	-	-	-	-
413.354	Workers Compensation	6,359	549	446	282	-	455	477
413.220	Operating Supplies	176	5,631	1,855	3,713	2,494	1,785	2,525
413.252	Vehicle Allowance	642	191	140	130	56	-	-
413.320	Communications	385	621	620	653	601	860	725
413.374	Meters Equipment Maintenance	-	-	-	-	150	-	-
413.750	Minor Equipment	-	-	122	-	250	-	-
413.751	Capital Outlays Meters	-	-	1,093	-	-	-	-
	Total Parking Meters	20,219	19,941	12,135	14,469	12,353	17,716	23,632
	Housing & Zoning							
414.140	Regular Full Time Employees	35,220	36,064	37,571	38,659	34,501	28,773	33,810
414.145	Part-Time	-	-	-	-	-	-	-
414.150	Medical Buy Back	-	-	-	-	-	-	-
414.156	Medical Coverage	23,859	24,056	23,040	26,318	24,725	720	1,095
414.161	FICA	2,084	2,233	2,321	2,396	2,200	1,783	2,095
414.163	Medicare	506	522	543	538	511	417	490
414.184	Sick Leave Buy Back	-	-	-	-	-	-	-
414.213	Office Equipment	-	-	-	-	117	-	-
414.220	Operating Supplies	1,085	1,846	1,690	1,610	1,912	1,327	1,425
414.252	Vehicle Allowance	143	182	303	-	-	-	-
414.310	Professional Services	19,543	14,212	40,942	12,500	44,671	43,213	43,750
414.311	Professional Development	1,231	867	2,119	1,545	292	1,633	1,650
414.320	Communications	1,454	1,493	1,501	1,204	941	1,123	1,150
414.340	Advertising	195	188	1,142	479	190	205	225
414.354	Workers Compensation	196	91	80	57	82	80	85
414.367	Recycling Services	-	-	-	-	-	-	-
414.751	Capital Outlay	-	-	-	-	-	-	-
414.900	Contingencies/Refunds	36	-	-	300	65	150	150
	Total Planning & Zoning	85,792	81,754	111,252	85,606	110,207	79,425	85,925
	Emergency Management and Communications							
415.310	Profession Services and Other	-	-	250	-	13	-	950
411.360	Fire Department Utilities	1,546	-	431	-	231	-	-
412.354	Fire Workers Compensation	-	-	-	943	-	-	-
412.500	Contribution to Borough Ambulance Support to Borough	-	-	-	-	-	-	-
	Total Emergency Management	1,546	-	681	943	244	-	950
	Total Public Safety	978,842	509,968	1,143,102	1,338,567	1,270,922	1,137,145	1,238,567

Clarion Borough
General Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
PUBLIC WORKS								
Public Works - Highways, Roads, Streets								
430.140	Regular Full-Time Employees	165,367	167,083	168,842	189,904	206,388	232,955	220,765
430.141	Part-Time Employees	350	38	1,006	6,264	3,888	3,290	7,500
430.183	Overtime	10,089	8,263	13,659	4,769	8,621	15,195	13,250
430.150	Medical Buy Back	-	-	-	-	-	-	-
430.156	Medical Coverage's	88,508	82,903	94,121	102,469	104,980	104,715	106,300
430.161	FICA	10,745	12,432	11,811	12,656	13,578	15,589	14,385
430.163	Medicare	2,513	2,589	2,762	2,955	3,175	3,415	3,365
430.184	Sick Leave Buy Back	600	3,840	6,300	2,160	1,680	-	780
430.191	Uniform Allowance	2,975	2,247	3,153	2,876	3,092	3,690	3,690
430.210	Office Supplies	653	908	855	743	724	860	765
430.220	Operating Supplies	5,490	5,067	13,146	14,928	4,003	12,372	12,375
430.225	Clean Up Day Expenses	-	-	-	-	-	2,494	2,250
430.231	Gas and Oil	639	-	-	192	870	324	375
430.245	Traffic Control	9,329	2,073	4,334	2,203	6,425	-	-
430.246	Winter Maintenance	-	-	-	-	-	-	-
430.251	Vehicle Maintenance	679	1,751	2,053	748	828	627	770
430.310	Professional Services	480	848	738	923	2,245	436	550
430.311	Professional Development	486	264	635	343	999	265	375
430.320	Communication	2,481	2,426	2,358	2,350	2,421	2,178	2,250
430.330	Vehicle Allowance	-	-	-	-	-	-	-
430.354	Workers Compensation	7,780	8,054	7,463	6,708	8,164	7,350	7,550
430.438	Paving Project	-	-	-	-	-	20,000	-
430.450	Minor Equipment	-	-	-	-	197	1,105	750
430.374	Equipment Maintenance	705	830	873	3,319	1,757	2,073	1,750
430.360	Utilities	7,225	8,793	10,461	10,640	10,655	10,282	10,650
430.384	Equipment Rental	-	-	-	680	1,566	-	750
430.484	Paving Program COUNTY CONTRIBUTION	-	-	-	-	-	-	-
430.750	Capital Outlay - PW Street Sweeper	-	-	243,500	-	-	-	-
430.751	CAPITAL OUTLAY	-	-	42,346	-	-	-	-
430.752	CAPITAL - EXCAVATOR -LSA GRANT	-	-	-	-	-	-	-
430.752	CAPITAL - ROLLER - LSA GRANT	-	-	-	-	-	-	-
430.755	Capital Outlay TRAILER	-	-	-	-	-	-	-
430.780	Debt Payment	-	-	-	-	-	-	-
	Total Public Works	317,094	310,409	630,416	367,830	386,236	439,217	411,195

Clarion Borough
General Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
DEBT								
	Debt Principal	-	-	-	-	-	-	-
471.000	Debt Service (Principal Payments)	-	-	-	-	-	-	-
471.600	Tax Anticipation Note	-	-	-	-	47,200	300	50,000
471.100	Principle Line of Credit	-	-	-	-	-	-	-
472.035	Interest on Tax Anticipation Note	184	300	300	300	386	-	850
472.100	Interest on Note Payable	-	-	-	-	-	-	-
	Total Debt Service	184	300	300	300	47,586	300	50,850
MISCELLANEOUS								
	Miscellaneous Expenditures							
489.100	Miscellaneous Expenditures	884	943	1,041	1,179	1,215	1,100	1,100
491.000	Refund from Prior Years	-	17,736	12,766	-	-	-	-
	Total Miscellaneous	884	18,679	13,807	1,179	1,215	1,100	1,100
OPERATING TRANSFERS								
	Interfund Operating Transfers							
492.020	Transfer to Street Lighting Fund	-	-	-	-	-	-	-
492.030	Transfer to Fire Service Fund	-	-	-	-	-	-	10,605
492.030	Transfer to Fire Service Fund	-	-	-	-	-	-	12,500
492.040	Transfer to Library Fund	-	99,000	38,347	-	-	-	-
492.350	Transfer to Highway Aid (Liquid Fuels)	-	-	-	-	-	-	-
492.880	Transfers to Recreation Fund	-	-	-	52,996	15,609	8,806	-
492.060	Transfer to Capital Fund	108,643	49,544	-	150,000	-	280,875	-
492.080	Transfer to Storm Sewer Fund	-	-	-	-	-	-	-
492.980	Transfer to Recycling Fund	2,784	-	-	-	-	-	-
492.650	Transfer to Pension Fund	2,400	6,000	-	-	-	-	-
492.910	Transfers to CDBG Fund	-	-	-	-	-	-	-
492.200	Transfer to Debt Service Fund	14,587	21,887	35,731	60,264	69,813	68,870	6,595
492.200	Transfer to Debt Service Fund	-	-	-	-	-	-	16,875
492.200	Transfer to Debt Service Fund	-	-	-	-	-	-	45,665
	Total Interfund Operating Transfers	128,414	176,431	74,078	263,260	85,422	358,551	92,240
	Total Expenditures	1,767,739	1,396,079	2,254,370	2,342,117	2,193,384	2,329,212	2,180,287
	Excess (Deficiency) Revenue over Expenditures	4,890	390,354	(227,686)	(318,055)	(116,014)	(67,706)	0
	Unassigned Fund Balance - Beginning of Year	615,351	620,841	1,011,195	783,509	465,454	349,440	281,734
	Unassigned Fund Balance - End of Year	\$ 620,241	\$ 620,841	\$ 1,011,195	\$ 465,454	\$ 465,454	\$ 281,734	\$ 281,734
	Unassigned Fund Balance	\$ 615,351	\$ 620,841	\$ 1,011,195	\$ 783,509	\$ 465,454	\$ 349,440	\$ 281,734
	Excess (Deficiency) Revenue over Expenditures	4,890	390,354	(227,686)	(318,055)	(116,014)	(67,706)	0
	Total Unassigned Fund Balance	\$ 620,241	\$ 1,011,195	\$ 783,509	\$ 465,454	\$ 349,440	\$ 281,734	\$ 281,734

**Clarion Borough
Highway Aid Fund
(Liquid Fuel Fund)
Budget Year
2026**

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
REVENUE:								
	Interest, Rents, and Royalties							
341.000	Interest Earnings	\$ 120	\$ 44	\$ 1,157	\$ 3,235	\$ 2,790	\$ 1,752	\$ 2,211
	Intergovernmental Revenues							
355.020	Liquid Fuel Tax Allocation	160,804	149,292	124,541	128,395	127,530	127,704	122,999
355.030	Road Turn back Allocation	1,320	1,320	1,320	1,320	1,320	1,320	1,320
	Total Intergovernmental Revenue	162,124	150,612	125,861	129,715	128,850	129,024	124,319
380.000	Miscellaneous	364	468	242	413	169	155	175
391.100	Sale of Property	-	-	-	-	-	-	-
395.000	Refunds	-	-	-	-	-	-	-
	Total Revenue	162,608	151,124	127,260	133,363	131,809	130,931	126,705
EXPENDITURES:								
	Public Works							
430.751	Capital Outlay (Debt Payment Truck)	19,436	11,331	-	-	-	-	-
	Capital Outlay (Debt Payment Truck) 2021	4,108	-	-	-	-	-	-
430.260	Minor Equipment	-	-	5,340	-	5,505	-	-
431.000	Street Cleaning	-	-	-	-	-	1,450	2,500
432.000	Winter Maintenance Services	11,702	24,856	5,463	22,702	9,457	22,930	25,000
433.000	Traffic Control	10,291	7,922	19,389	16,459	11,416	7,750	12,500
434.000	Street Lighting	-	-	-	-	-	-	500
436.000	Storm Sewers & Drains	-	-	-	-	-	-	750
437.000	Repair of Tools and Machinery	11,750	18,416	15,263	15,231	36,257	20,050	15,000
438.000	Highway/Bridges Maintenance Repairs	13,724	15,641	25,355	19,061	18,290	19,595	21,250
439.000	Highway Construction Projects	10,970	93,686	-	87,079	65,079	61,855	70,000
439.100	Capital Outlay	-	-	-	-	-	-	122,880
489.100	Highway Other	-	-	-	-	-	-	-
	Total Public Works Expenditures	81,981	171,852	70,810	160,532	146,004	133,630	270,380
	Other Financing Resources:							
	Interfund Operating Transfers							
	Proceed for Truck Loan	-	-	-	-	-	-	122,880
392.010	Transfer in from General Fund	-	-	-	-	-	-	-
492.020	Transfers (Out) to Debt Service Fund	-	-	-	-	-	-	-
492.020	Transfers (Out) to Debt Service Fund	(10,167)	-	(7,314)	(14,628)	(14,628)	(7,286)	(11,455)
	Total Other Financing Uses:	(10,167)	-	(7,314)	(14,628)	(14,628)	(7,286)	111,425
	Excess (Deficiency) : Revenue over Expenditures	70,460	(20,728)	49,136	(41,797)	(28,823)	(9,985)	(32,250)
	Restricted Fund Balance - Beginning	131,762	202,222	181,494	230,630	188,833	160,010	150,025
	Restricted Fund Balance - Ending	\$ 202,222	\$ 181,494	\$ 230,630	\$ 188,833	\$ 160,010	\$ 150,025	\$ 117,775

Clarion Borough
Impact Fee Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
REVENUE:								
	Interest, Rent, & Royalties							
341.000	Interest Earnings	\$ 4	\$ 1	\$ 2	\$ 2	\$ 2	\$ 1	\$ -
	Intergovernmental Revenues							
		-	-	-	-	-	-	-
	Total Intergovernmental Revenues	-	-	-	-	-	-	-
	Charges for Services							
355.050	Impact Fee	2,026	2,026	3,381	3,498	2,033	1,755	1,550
		-	-	-	-	-	-	-
	Total Contributions	2,026	2,026	3,381	3,498	2,033	1,755	1,550
	Total Revenue	\$ 2,030	\$ 2,027	\$ 3,383	\$ 3,500	\$ 2,035	\$ 1,755	\$ 1,550
EXPENDITURES:								
	Public Safety							
410.750	Minor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410.751	Capital Outlay	-	-	-	-	-	-	-
	Total Public Safety	-	-	-	-	-	-	-
	General Administration / Public Works							
406.121	Manager/Employee Wages				-			
410.750	Adm Capital Outlay							
430.750	Project Cost	-	-	-	-	-	-	-
430.510	Capital Outlay	-	-	-	-	-	-	-
	Total Public Works	-	-	-	-	-	-	-
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Interfund Transfers							
392.010	Transfer In from General Fund	-	-	-	2,918	-	-	-
492.000	Transfer (Out) to General Fund	-	-	-	(3,498)	(15,250)	-	(5,000)
	Total Interfund Transfers	-	-	-	(580)	(15,250)	-	(5,000)
	Excess (Deficiency) : Revenue over Expenditures	2,030	2,027	3,383	2,920	(13,215)	1,755	(3,450)
	Restricted Fund Balance - Beginning	8,319	10,349	12,376	15,759	18,679	5,464	7,219
	Restricted Fund Balance - Ending	\$ 10,349	\$ 12,376	\$ 15,759	\$ 18,679	\$ 5,464	\$ 7,219	\$ 3,769

Clarion Borough
Library Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
REVENUE:								
	Tax Mill Rate:	0.975	0.975	0.975	0.975	0.975		0.116
	Real Property Taxes							
301.100	Real Estate Taxes Current	\$ 36,467	\$ 36,043	\$ 36,415	\$ 36,782	\$ 37,846	\$ 29,086	\$ 28,375
301.400	Real Estate Taxes Delinquent	3,012	2,227	2,129	2,017	1,257	2,240	1,250
	Total Taxes	39,479	38,270	38,544	38,799	39,103	31,326	29,625
	Interest, Rent, & Royalties							
341.000	Interest Earnings	9	2	38	73	110	30	30
	Intergovernmental Revenues							
351.070	Library Grant	-	52,692	47,533	-	-	-	-
350.010	Payment In Lieu of Taxes	-	-	-	-	-	-	-
	Total Intergovernmental Revenue	-	52,692	47,533	-	-	-	-
380.000	Miscellaneous	-	240	-	-	52	-	-
	Contribution from Library	-	30,000	-	-	5,000	-	-
393.000	Loan Proceeds	-	-	-	-	-	-	-
	Total Revenue	39,488	121,204	86,115	38,872	44,265	31,356	29,655
EXPENDITURES:								
	Culture - Recreation							
456.540	Contributions - Tax Millage	35,705	34,550	37,075	36,950	36,950	28,375	28,375
456.310	Professional Services	7,036	21,308	1,342	-	1,259	-	-
456.541	Contributions - Sale Agreement	-	-	-	-	-	-	-
456.340	Advertising	-	1,656	-	-	-	-	125
456.370	Maintenance	-	196	-	-	173	110	1,155
456.751	Building Capital Outlay	-	136,187	41,897	-	9,350	-	-
489.100	Miscellaneous Expenditures	-	-	-	-	-	-	-
491.100	Tax Refunds	-	-	735	-	-	-	-
	Total Expenditures	42,741	193,897	81,049	36,950	47,732	28,485	29,655
	Interfund Operating Transfers							
392.010	Transfer In from General Fund	-	99,000	38,347	-	-	-	-
392.000	Transfer In from Capital Project Fund	-	-	-	-	-	-	-
492.000	Transfer (Out) to General Fund	-	(33,400)	(40,000)	-	-	-	-
	Total Interfund Transfers	-	65,600	(1,653)	-	-	-	-
	Excess (Deficiency) : Revenue over Expenditures	(3,253)	(7,093)	3,413	1,922	(3,467)	2,871	-
	Restricted Fund Balance - Beginning	12,893	9,640	2,547	5,961	7,883	4,416	7,287
	Restricted Fund Balance -Ending	12,893	9,640	2,548	5,961	7,883	4,416	7,287
	Restricted Fund Balance -Ending	-	-	-	-	-	-	-
	Restricted Fund Balance -Ending	\$ 9,640	\$ 2,547	\$ 5,961	\$ 7,883	\$ 4,416	\$ 7,287	\$ 7,287

Clarion Borough
Penn Vest Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31th 2025	Budget 2026
REVENUE:								
	Interest, Rent, & Royalties							
341.000	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Intergovernmental Revenues							
351.000	EPA Grant	-	-	-	-	-	-	-
	PENN VEST GRANT	43,331	4,297	-	-	-	-	-
	LEB EPA	-	-	-	-	-	-	-
	Total Intergovernmental Revenue	43,331	4,297	-	-	-	-	-
364.000	Charges for Services:							
	Storm Water Authority Debt reimbursements	-	-	-	-	-	-	-
	Total Charges for Services:	-	-	-	-	-	-	-
380.000	Miscellaneous Revenues	-	-	-	-	-	-	-
	Total Revenue	\$ 43,331	\$ 4,297	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES:								
	Administration							
406.120	Wages	-	-	-	-	-	-	-
406.220	Project Cost	-	-	-	-	-	-	-
	Public Works -							
	DEBT SERVICE							
472.174	Debt Service PennVest Principal	26,225	23,617	21,549	21,766	21,984	1,845	-
472.175	Debt Service PennVest Interest	4,644	4,657	4,130	3,913	3,695	300	-
	Total Expenditures	30,869	28,274	25,679	25,679	25,679	2,145	-
	Excess Revenue over Expenditures (Deficit)	12,462	(23,977)	(25,679)	(25,679)	(25,679)	(2,145)	-
	Interfund Operating Transfers							
380.100	Loan Proceeds	45,125	3,826	-	-	-	-	-
392.010	Transfer in to General Fund	-	-	-	-	-	-	-
392.010	Transfer in to Capital Fund	30,170	-	-	25,679	25,679	-	-
392.155	Transfer in Debt Service	-	27,841	25,679	-	-	-	-
	Total Transfers In	75,295	31,667	25,679	25,679	25,679	-	-
492.000	Transfer (Out) to Capital Project Fund	(125,907)	(14,971)	-	-	-	-	-
492.000	Transfer (Out) to Debt Service Fund	-	-	-	-	-	-	-
	Total Transfer Out	(125,907)	(14,971)	-	-	-	-	-
	Net Transfers	(50,612)	16,696	25,679	25,679	25,679	-	-
	Excess (Deficiency) : Revenue over Expenditures	(38,150)	(7,281)	-	-	-	(2,145)	-
	Assigned Fund Balance - Beginning	48,070	9,920	2,640	2,640	2,640	2,640	495
	Assigned Fund Balance - Ending	\$ 9,920	\$ 2,640	\$ 2,640	\$ 2,640	\$ 2,640	\$ 495	\$ 495

Clarion Borough
Pension Fund
Budget Year
2026

								Projected December 31 2025	Budget 2026
		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024			
REVENUE:									
	Interest, Rent, & Royalties								
341.000	Interest Earnings	\$ 3	\$ 2	\$ 36	\$ 55	\$ 56	\$ 30	\$ -	
	Intergovernmental Revenues								
355.050	Municipal Pension System State Aid	118,172	119,932	103,068	115,815	101,735	87,530	87,530	
355.070	Foreign Fire Insurance Premium Tax	20,572	18,156	17,870	17,117	17,360	18,115	18,115	
	Total Intergovernmental Revenues	138,744	138,088	120,938	132,932	119,095	105,645	105,645	
	Employee Contributions								
360.010	General Employees	7,824	8,893	9,384	9,976	12,846	10,030	10,030	
360.020	Police	-	-	-	-	-	-	-	
	Total Contributions	7,824	8,893	9,384	9,976	12,846	10,030	10,030	
	Miscellaneous Revenue								
380.000	Miscellaneous Revenue	-	-	160	-	-	-	-	
	Total Miscellaneous	-	-	160	-	-	-	-	
	Total Revenue	\$ 146,571	\$ 146,983	\$ 130,518	\$ 142,963	\$ 131,997	\$ 115,705	\$ 115,675	

Clarion Borough
Pension Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
EXPENDITURES:								
Public Safety								
410.160	MMOs / Police	\$ 55,793	\$ 58,673	\$ 34,867	\$ 36,372	\$ 25,133	\$ 10,425	\$ 5,345
410.161	Police Employee Contribution	-	-	-	-	-	-	-
411.540	Foreign Fire Insurance	20,572	18,156	17,870	17,118	17,360	18,115	18,115
410.540	Pension Contribution Refunds	-	-	-	-	-	-	-
410.600	State Adi-Audit Finding	2,418	-	-	-	-	-	-
	Total Public Safety	78,783	76,829	52,737	53,490	42,493	28,540	23,460
General Administration / Public Works								
489.100	Miscellaneous	-	-	-	23	-	-	-
430.160	MMOs/ General Employees	62,379	66,743	68,200	79,442	76,602	79,761	69,535
430.161	General Employees Contribution	8,765	8,894	9,385	9,976	12,045	9,570	9,780
430.162	Defined Contribution Plan (Contribution)	-	-	-	-	-	-	-
	Total Public Works	71,144	75,637	77,585	89,441	88,647	89,331	79,315
	Total Expenditures	\$ 149,927	\$ 152,466	\$ 130,322	\$ 142,931	\$ 131,140	\$ 117,871	\$ 102,775
Interfunds Transfers								
392.010	Transfer In from General Fund	2,400	6,000	-	-	-	-	-
492.000	Transfer (Out) to General Fund	-	-	(160)	-	-	-	-
	Total Interfund Transfers	2,400	6,000	(160)	-	-	-	-
Excess (Deficiency) : Revenue over Expenditures								
		(956)	517	36	32	857	(2,166)	12,900
Restricted Fund Balance - Beginning								
		4,106	3,150	3,667	3,703	3,735	4,592	2,426
Restricted Fund Balance - Ending								
		\$ 3,150	\$ 3,667	\$ 3,703	\$ 3,735	\$ 4,592	\$ 2,426	\$ 15,326

Clarion Borough
Recreation Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
REVENUE:								
	Tax Mill Rate:	0.5000	0.5000	0.5000	0.4000	0.3000		0.0459
Real Property Taxes								
301.100	Real Estate Taxes Current	\$ 18,702	\$ 19,345	\$ 15,172	\$ 15,455	\$ 10,092	\$ 11,250	\$ 11,250
301.400	Real Estate Taxes Delinquent	1,506	1,142	970	1,052	675	850	775
	Total Taxes	20,208	20,487	16,142	16,507	10,767	12,100	12,025
Interest, Rent, & Royalties								
341.000	Interest Earnings	2,352	131	346	3,143	3,139	8,105	5,505
Intergovernmental Revenues								
350.000	Grant DCNR Recreation Study	-	-	-	-	-	-	-
350.010	Payment In Lieu of Taxes	-	-	-	-	-	-	-
350.111	Grant DCNR Toby Boat	-	-	-	-	-	-	-
	County CDBG Funds							40,730
	Total Intergovernmental Revenues	-	-	-	-	-	-	40,730
Charges for Services								
Culture - Recreation								
367.400	Pool Receipts	-	-	-	-	-	-	-
367.000	Pool Other	-	-	-	-	-	-	-
367.410	Contributions	250	250	250	-	250	250	250
367.500	Park Revenues	2,100	2,100	3,350	3,350	3,350	3,350	3,350
	Total Culture - Recreation	2,350	2,350	3,600	3,350	3,600	3,600	3,600
380.000	Miscellaneous Revenues	1,200	5,753	2,744	419	700	200	200
387.000	Donation From Other Sources	500	500	500	500	500	500	500
395.000	Refunds of Prior Year Expenditures	-	-	-	-	-	-	-
393.000	DEBT PROCEEDS							75,500
	Total Revenue	\$ 26,610	\$ 29,221	\$ 23,332	\$ 23,919	\$ 18,706	\$ 24,505	\$ 138,060

Clarion Borough
Recreation Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
EXPENDITURES:								
Culture - Recreation								
Recreation General Administration								
450.000	Recreation Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
489.100	Miscellaneous Expenditures	-	-	-	-	-	-	-
491.100	Tax Refunds	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-
Pool								
450.220	Operating Supplies - All other	722	941	711	630	-	-	-
450.221	Operating Supplies - Chemicals	-	-	-	-	-	-	-
450.310	Professional Services	35	203	19,872	231	-	-	-
450.320	Communications	-	4	73	36	-	-	-
450.360	Utilities	389	160	292	58	-	-	-
450.370	Maintenance	-	-	-	-	-	-	-
450.374	Equipment Maintenance	234	584	313	2,501	-	-	-
450.450	Contracted Services	264	-	174	-	-	-	-
450.750	Capital Outlay	-	-	999	52,996	-	-	-
450.900	Pool Pass Refunds	-	-	-	-	-	-	-
	Total Pool	1,644	1,892	22,434	56,452	-	-	-
Parks								
454.220	Operating Supplies	591	-	27	26	1,698	1,515	1,515
454.310	Professional Services	-	144	128	-	743	135	150
454.360	Utilities	2,960	1,099	1,111	1,146	5,132	7,555	7,555
454.370	Maintenance	604	-	-	-	-	505	550
454.374	Equipment	187	-	-	-	495	335	425
454.450	Contracted Services	-	653	838	918	3,545	3,010	3,010
454.541	Contribution - Sale Agreement	-	-	-	-	-	-	-
454.750	Capital Park	-	-	-	-	42,779	-	134,500
454.751	Capital Park Water Fountain	-	-	-	-	-	-	5,600
	Total Parks	4,342	1,896	2,104	2,090	54,392	13,055	153,305
Boat Launch								
452.220	Operating Supplies	25	914	364	470	-	25	25
452.310	Professional Services	-	5,895	2,184	1,270	14,929	-	-
452.360	Utilities	363	2,846	4,668	5,905	1,199	1,525	1,525
452.370	Maintenance	61	-	-	-	-	-	-
452.374	Equipment	625	1,489	5,222	2,935	-	-	-
452.450	Contracted Services	-	-	-	-	790	1,025	850
452.751	Capital Boat Launch Grant Project	-	-	-	-	-	-	-
452.750	Capital Outlay	-	-	20,499	-	-	-	-
493.000	Prior Expense	-	-	394	-	-	-	-
	Total Boat Launch	1,074	11,144	33,331	10,580	16,918	2,575	2,400
	Total Expenditures	\$ 7,060	\$ 14,932	\$ 57,869	\$ 69,122	\$ 71,310	\$ 15,630	\$ 155,705

Clarion Borough
Recreation Fund
Budget Year
2026

								Projected	
			Actual	Actual	Actual	Actual	Actual	December 31	Budget
			2020	2021	2022	2023	2024	2025	2026
							71,310		
	Interfunds Transfers								
392.000	Transfer In Capital Project Fund		-	-	-	-	-	-	-
392.111	Transfer In CDBG Fund		-	-	-	-	-	-	-
392.000	Transfer In General Fund		-	-	-	52,995	15,608	8,806	-
492.000	Transfer (Out) to General Fund		-	-	-	-	(9,200)	(6,409)	-
492.010	Transfer (Out) to CDBG Fund		-	-	-	-	-	-	(7,040)
492.000	Transfer (Out) to Debt Service Fund		-	-	-	52,995	6,408	2,398	(7,040)
	Total Interfund Transfers		-	-	-	52,995	6,408	2,398	(7,040)
	Excess (Deficiency) : Revenue over Expenditures								
			19,550	14,289	(34,537)	7,792	(46,196)	11,273	(24,685)
	Restricted Fund Balance - Beginning								
			165,261	184,811	199,100	164,563	172,355	126,159	137,431
	Fund Balance Adjustment								
			-	-	-	-	-	-	-
	Fund Balance Restated								
			-	-	-	-	-	-	-
	Restricted Fund Balance -Ending								
			184,811	199,100	164,563	172,355	172,355	137,431	112,746
	Restricted Fund Balance -Ending								
			\$ 184,811	\$ 199,100	\$ 164,563	\$ 172,355	\$ 126,159	\$ 137,431	\$ 112,746

Clarion Borough
Recycling Fund
Budget Year
2026

								Projected						
								December 31 2025	Budget 2026					
								Assess Value at 100%	Assess Value at 100%					
								Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024		
REVENUE:														
	Tax Mill Rate:		0.70	0.70	0.70	0.70	0.975							
	Real Property Taxes													
301.100	Real Estate Taxes Current	\$ 37,403	\$ 37,375	\$ 36,422	\$ 35,944	\$ 38,406	\$ 1,277	\$ -						
301.400	Real Estate Taxes Delinquent	2,173	1,929	2,107	2,294	1,609	2,112	-						
	Total Taxes	39,576	39,304	38,529	38,238	40,015	3,389	-						
	Interest, Rent, & Royalties													
341.000	Interest Earnings	6	2	2	2	2	1	-						
	Intergovernmental Revenues													
320.010	State Grant Performance	-	1,811	-	-	3,498	-	2,250						
320.150	EPA Grant Collections	-	-	-	-	-	-	-						
	Total Intergovernmental	-	1,811	-	-	3,498	-	2,250						
380.000	Miscellaneous Revenues	90	-	-	3,290	-	-	-						
391.100	Recycle Bin Sale	85	170	120	110	100	-	-						
395.000	Refunds	-	-	-	-	-	-	-						
	Total Revenue	39,757	41,287	38,651	41,640	43,615	3,390	2,250						
EXPENDITURES:														
	Public Works -													
414.220	Recycling Bin Refunds	10	20	5	-	15	25	-						
430.225	Clean Up Expenses	1,564	1,097	1,552	2,619	2,888	-	-						
414.367	Recycling Services	39,280	39,281	39,281	39,392	39,281	-	-						
414.310	Professional Services	-	-	-	-	371	-	-						
414.340	Advertisement	-	-	-	-	-	-	-						
430.751	Capital Outlay	-	-	753	-	851	-	-						
489.100	Miscellaneous -	-	-	-	-	-	-	-						
	Total Expenditures	40,854	40,398	41,591	42,011	43,406	25	-						
	Interfund Operating Transfers													
392.010	Transfer In from General Fund	2,784	-	-	-	-	-	-						
392.000	Transfer In from Capital Project	-	-	-	-	-	-	-						
392.013	Transfer In from ACT 13 Fund	-	-	-	3,498	-	-	(2,250)						
492.010	Transfer (Out) to General Fund	-	-	-	-	-	-	-						
492.013	Transfer (out) to ACT 13	-	-	-	(2,918)	-	-	-						
492.000	Transfer (Out) to Capital Project Fund	-	-	-	-	-	-	(2,250)						
	Total Interfund Transfers	2,784	-	-	580	-	-	(2,250)						
	Excess (Deficiency) : Revenue over Expenditures	1,687	889	(2,940)	(371)	209	3,365	-						
	Restricted Fund Balance - Beginning	9,141	10,828	11,717	8,777	8,986	9,195	12,560						
	Restricted Fund Balance - Ending	\$ 10,828	\$ 11,717	\$ 8,777	\$ 8,986	\$ 9,195	\$ 12,560	\$ 12,560						

Clarion Borough
Street Lighting Fund
Budget Year
2026

		Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Projected December 31 2025	Budget 2026
REVENUE:								
	Tax Mill Rate:	1.100	1.100	0.950	0.950	0.950		0.170
Real Property Taxes								
301.100	Real Estate Taxes Current	\$ 35,532	\$ 38,985	\$ 35,923	\$ 35,839	\$ 32,831	\$ 36,025	\$ 41,500
301.400	Real Estate Taxes Delinquent	3,392	2,945	2,143	1,964	1,370	2,165	1,750
	Total Taxes	38,924	41,930	38,066	37,803	34,201	38,190	43,250
Interest, Rent, & Royalties								
341.000	Interest Earnings	12	4	60	143	122	40	40
Intergovernmental Revenues								
350.010	Payment In Lieu of Taxes	-	-	-	-	-	-	-
	Total Revenue	38,936	41,934	38,126	37,946	34,323	38,230	43,290
EXPENDITURES:								
Public Works - Highways, Road, Streets								
434.360	Utilities	38,512	37,493	36,293	37,833	38,688	42,125	42,750
434.220	Operating Supplies	260	278	90	311	-	735	540
434.750	Capital Improvements				3,750	-	-	-
491.100	Tax Refunds				-	-	-	-
493.000	Pr Year Expenses	-	-	715	-	-	-	-
	Total Expenditures	38,772	37,771	37,098	41,894	38,688	42,860	43,290
Interfund Operating Transfers								
392.010	Transfer In from General Fund	-	-	-	-	-	-	-
492.010	Transfer (Out) to General Fund	-	-	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-	-
Excess (Deficiency) : Revenue over Expenditures		164	4,163	1,028	(3,948)	(4,365)	(4,630)	-
Restricted Fund Balance - Beginning		20,725	20,889	25,052	23,081	19,133	14,768	10,138
Restricted Fund Balance - Ending		\$ 20,889	\$ 25,052	\$ 23,081	\$ 19,133	\$ 14,768	\$ 10,138	\$ 10,138

Resolution 2025-515

A Resolution of the Borough of Clarion Approving the 2026 Fiscal Year Budget of the Borough of Clarion, Pennsylvania.

Be it Resolved by the Borough Council that:

Section 1:

The annual budget of the Borough of Clarion, Pennsylvania, for the fiscal year beginning on January 1, 2026, and ending December 31, 2026, in words and figures therein approved and adopted.

Section 2:

For the purposes of providing the funds necessary and proposed to be expended in the budget for the Borough of Clarion for the fiscal year beginning January 1, 2026, and budget heretofore prepared and submitted to the Borough Council for consideration and approval be, and the same are, hereby appropriated and set aside for the maintenance and operation of the various departments of the Borough of Clarion together with the various activities and improvements set forth in said budget.

Section 3:

The Borough can operate within the departmental fund budget. Anything outside the departmental fund budget will have Council approval.

Section 4:

This Resolution shall also approve the Department of Community and Economic Development budget for the fiscal year 2026.

Section 5:

This Resolution shall also establish and approve the 2025 fee schedule for the various licenses, permits, and other services offered at a charge to the public.

This Resolution approved by the Borough Council of the Borough of Clarion this ____ day of December, 2025.

ATTEST:

Linda LaVan-Preston, CAO/Borough Secretary Carol Lapinto, President

This Resolution examined and approved by me this ____ of December, 2025.

Jennifer Fulmer Vinson, Mayor

ORDINANCE NO. 2025-850

AN ORDINANCE OF CLARION BOROUGH, CLARION COUNTY, AND THE COMMON-WEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR OF 2026.

BE IT ORDAINED AND ENACTED, AND IT IS HEREBY ORDAINED AND ENACTED BY THE BOROUGH COUNCIL OF THE BOROUGH OF CLARION, COUNTY OF CLARION, PENNSYLVANIA.

Section 1:

That a tax be and the same is hereby levied on all property and occupations within the said municipality subject to taxation for the fiscal year 2026, as follows:

Tax rate for General purposes, the sum of 3.26456 mills
on each dollar of assessed valuation, or the sum of 32.6456 cents
on each one hundred dollars of assessed valuation.

For Street Lighting purposes, the sum of 0.170 mills
on each dollar of assessed valuation, or the sum of 1.700 cents
on each one hundred dollars of assessed valuation.

For Fire Services purposes, the sum of 0.230 mills
on each dollar of assessed valuation, or the sum of 2.300 cents
on each one hundred dollars of assessed valuation.

For Library purposes, the sum of 0.116 mills
on each dollar of assessed valuation, or the sum of 1.160 cents
on each one hundred dollars of assessed valuation.

For Recreation purposes, the sum of 0.0459 mills
on each dollar of assessed valuation, or the sum of 0.459 cents
on each one hundred dollars of assessed valuation.

Section 2:

The same being summarized in tabular form as follows:

	Mills on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	3.26456 Mills	32.6456 Cents
Tax Rate for Street Lighting	0.1700 Mills	1.700 Cents
Tax Rate for Fire Services	0.2300 Mills	2.300 Cents
Tax Rate for Library	0.1160 Mills	1.160 Cents
Tax Rate for Recreation	0.0459 Mills	0.459 Cents
Total	3.82646 Mills	38.2646 Cents

Section 3:

That a tax be and the same is hereby enacted under the Local Tax Enabling Act, commonly known as Act 511, in the following amounts for the fiscal year 2026:

Local Services Tax	\$52
Earned Income Tax:	
Resident Rate	½ of 1%
Non-Resident Rate	1%
Mechanical Tax	\$60 per unit
Realty Transfer Tax	½ of 1%

Section 4:

Any Ordinance or part of any Ordinance conflicting with the provisions of this Ordinance is hereby repealed, insofar as the same affects this Ordinance.

Section 5:

If any part of this Ordinance should be declared invalid, such decision shall not affect the remaining portions which shall remain in full force and affect, and to the end, the provisions of this Ordinance are severable.

Enacted and Ordained at a meeting of the Borough Council of the Borough of Clarion, Clarion County, Pennsylvania, on the ____ day

of December, 2025.

ATTEST:

Linda LaVan-Preston
Chief Administrative Officer/
Borough Secretary

Carol Lapinto
Council President

Approved this ____ day of December, 2025.

Jennifer Fulmer Vinson
Borough Mayor

FEE SCHEDULE FOR 2026

Zoning

Variance, Special Exception, Appeals, Conditional Use Hearing, Rezoning Petition, Use Variance	\$300.00
Copy of Zoning Ordinance	20.00
Map - 11" x 17"	\$ 5.00

Licenses/Permits

Rental Unit License (per unit)	\$ 60.00
No Show Fee/Missed Inspection Fee (per unit)	50.00
Bed & Breakfast	60.00
Public Solicitation/Vendor Special Event (per day)	50.00
All Others	
1 day	75.00
1-7 days	125.00
8-180 days	200.00
181-365 days	250.00
Mechanical Device (per machine) Yearly	\$ 60.00
Street Openings	
Minimum	\$100.00
Longitudinal in excess of 10 ft. (per 100 ft.)	75.00
Curb Cuts	\$1.00 per lineal foot
Subdivision	\$300.00
Demolition Permit	\$ 40.00
Sidewalk Encumbrance	
Per Day (up to 3 days)	\$ 5.00
7 days	\$ 25.00
Street Encumbrance	
Per Day (up to 3 days)	\$ 10.00
7 days	\$ 40.00

Sign Permit	\$ 40.00
Parking Permits-Quarterly	
Regular	\$ 40.00
Premium	65.00
Parking Ticket Violations	
Sidewalk	\$ 12.00/15.00*
Blocking Driveway	\$ 12.00/15.00*
Crosswalk	\$ 12.00/15.00*
Fire Hydrant	\$ 12.00/15.00*
No Parking Area	\$ 12.00/15.00*
Cross Parking	\$ 12.00/15.00*
2 A.M. - 6 A.M.	\$ 12.00/15.00*
Parking Meter	\$ 5.00/15.00*
Handicapped Space	\$ 45.00/50.00*
Private Property	\$ 50.00/75.00*
Boot Fee	\$ 50.00
Snow Removal on:	
Streets/Lots	\$ 50.00/75.00*
Sidewalks	\$ 25.00/50.00*
Fingerprinting	\$ 30.00
Accident Reports	\$ 15.00
Paved driveways and parking lots under 500 sq. ft.	\$ 35.00
Parking Lots Up to 5,000 sq. ft.	\$ 70.00
Parking Lots 5,000 - 10,000 sq. ft.	\$100.00
Parking Lots Over 10,000 sq. ft.	\$125.00
(Requires Storm Water Management Plan)	
Building/Zoning Permits	
Fences, Walls, Etc.	\$ 35.00
Decks, Porches and Patios, Sheds, and Outbuildings	35.00
Garages Less than 1,000 sq. ft.	50.00
Carports and Car Canopies	40.00
Electric Service Upgrade	96.50 (Min.)

Permit fees for construction projects subject to third-party inspections shall be available upon request. All building permits governed by the Pennsylvania Uniform Construction Code are subject to collection of an additional \$4.50 Act 157 training fee.

*Fine: if paid 1st-7th day, first amount; 8th-20th day, second amount.

**CLARION BOROUGH
2026 SALARY SCHEDULE**

<u>Department</u>	<u>Employee</u>	<u>2025 Wage</u>	<u>2026 Wage</u>
Administration:	LaVan-Preston, Linda	\$58,604 (\$32.20/hr.); \$1,200	\$33.23/hr.; \$1,500
	Colosimo, Todd	\$26.14 (CDBG as needed)	
	Colosimo, Todd	\$47,575 (\$26.14/hr.); \$300	\$26.97/hr.; \$800
	Vacant	\$28,956 (\$15.91/hr.); \$0	\$16.00/hr.; \$0
Public Works:	Preston, Doug	\$52,125 (\$25.06/hr.); \$400	\$26.06/hr.; \$800
	Himes, J. Chris	\$50,440 (\$24.25/hr.); \$400	\$25.25/hr.; \$800
	Sharrar, Eric	\$50,440 (\$24.25/hr.); \$0	\$25.25/hr.; \$500
	MacBeth, Keaton	\$50,440 (\$24.25/hr.); \$0	\$25.25/hr.; \$0
	Part-Time Workers	\$13.50/hr.	\$15/hr.
Public Safety:	Peck, Chief William	\$91,957 (\$44.21/hr.); \$2,500	\$45.42/hr.; \$2,500
	Armstrong, Lewis	\$29.95/hr.; \$30.85/hr.; \$0	\$31.69/hr.; \$0
	Holt, Derek	\$23.29/hr.; \$26.62/hr.; \$0	\$27.35/hr.; \$30.78/hr.; \$0
	Kemmer, Neil	\$33.28/hr. (part-time SPO)	\$33.28/hr.; \$34.20/hr. (p-t SPO)
	Maxwell, Evan	\$69,222 (\$33.28/hr.); \$1,000	\$34.20/hr.; \$1,500
	O'Neil, Justin	\$69,222 (\$33.28/hr.); \$1,500	\$34.20/hr.; \$1,500
	Smith, Taylor	\$64,168 (\$30.85/hr.); \$0	\$31.70/hr.; \$1,000
	Wright, Roger	\$69,222 (\$33.28/hr.); \$1,500	\$34.20/hr.; \$1,500
	Wrhen, Cole	\$23.29/hr.; \$0	\$23.93/hr.; \$27.36/hr.; \$0
	Part-Time Officers	\$16/hr. (part-time/as needed)	\$16/hr. (part-time/as needed)
	Dunlap, Julie	\$34,034 (\$18.70/hr.); \$500	\$19.29/hr.; \$1,100
Meter Enforcement	Kathy Stroop	\$12.36/hr	\$12.75/hr.
Zoning:	Joseff Wolf	\$18.00/hr.; \$0	\$18.57/hr.; \$0