

Borough of Parkesburg

Chart of Account List

	2026 Proposed	2026 Proposed w 3 mill increase
Income		
01.301 REAL ESTATE REVENUES		
301.100 Real Estate Tax Income	2,080,000.00	2,433,600.00
301.200 Fire Company Tax	185,000.00	185,000.00
301.210 EMS Tax Revenue	47,000.00	47,000.00
301.400 Delinquent	30,000.00	30,000.00
301.600 Prior Year - Borough	6,000.00	6,000.00
301.700 Prior Year - Fire Co.	2,400.00	2,400.00
Total 01.301 REAL ESTATE REVENUES	2,350,400.00	2,704,000.00
01.310 Local Tax Enabling (Act 511) Tax		
310.100 Real Estate/Transfer Tx	82,000.00	82,000.00
310.210 Earned Income Taxes	610,000.00	610,000.00
310.500 Local Services Tax	21,000.00	21,000.00
01.321 LICENSES & PERMITS		
321.600 Liquor Licenses	400.00	400.00
321.610 Peddler's Permit	500.00	500.00
321.620 Zoning Permits	15,000.00	15,000.00
321.621 SALDO fees received	500.00	500.00
321.630 Tennis Keys	50.00	50.00
321.801 Cell tower Income	10,000.00	10,000.00
321.800 Cable TV Franchise	49,000.00	49,000.00
01.322 NON-BUSINESS LICENSES		
322.700 Vacant Property Registration	200.00	200.00
322.800 Street Openings	600.00	600.00
322.801 Dumpster, yard & other permits	250.00	250.00
322.802 Handicap Renewals & Registrations	400.00	400.00
322.900 Rental licenses/registration	95,000.00	95,000.00
322.901 U&O Resale	5,000.00	5,000.00
01.331 FINES & FORFEITS		
331.100 Fines/Restitution-Parkesburg	44,000.00	44,000.00
331.100-if rental program possible fines	20,000.00	20,000.00
331.101 Fines - Contract Muni	15,000.00	15,000.00
331.130 State Police Fines	1,000.00	1,000.00
331.140 Parking Violations	2,000.00	2,000.00
01.341 INTEREST		
341.100 Interest	35,000.00	35,000.00
RENTS GRANTS		
342.200 District Court Rent	104,040.00	104,040.00

353.090 Drug task Force-MDTF	10,000.00	10,000.00
353.222 Cty Hazardous Waste (HHWC)	1,500.00	1,500.00
354.020 Firemen's Relief Fund	22,000.00	22,000.00
354.030 Winter Services Agreement	12,999.80	12,999.80
354.040 Recycling Performance	1,000.00	1,000.00
354.085 DUI Enforcement Grant	5,000.00	5,000.00
354.090 Fingerprint Scanner	2,700.00	2,700.00
01.361 GENERAL GOVERNMENT01		
361.310 Subdivision Dev Fees		
361.340 ZHB/Cond. Use Hearing Fees	2,500.00	2,500.00
361.600-Reimb-Legal & Engineer fees	70,000.00	70,000.00
01.362 PUBLIC SAFETY		
01.362.01 POLICE		
362.110 Accident/IncidentReport	1,000.00	1,000.00
362.120 PoliceContract-Atglen	233,220.00	233,220.00
362.150 PoliceContract Highland	114,000.00	114,000.00
362.151 Highland car reimburse	17,646.00	17,646.00
362.181 Misc. Police Income	5,000.00	5,000.00
362.185 Live Scan	2,700.00	2,700.00
362.470 Civil Service Test		
01.362.4 Codes Enforcement		
362.410 Building Permits	70,000.00	70,000.00
362.420 Electrical Fee	500.00	500.00
362.430 Plumbing Permits	200.00	200.00
362.431 Plumb/ Contractor Permits	300.00	300.00
362.450 U&O Permits/New Const	20,000.00	20,000.00
01.364 SANITATION		
364.300 Trash Collection	535,000.00	535,000.00
364.320 Trash Certifications	1,200.00	1,200.00
364.330 Trash Delinquent	100,000.00	100,000.00
01.387 CONTRIBUTIONS		
387.402 Football/Baseball League	-	-
01.391 INSURANCECLAIMPAYMENTS		
391.105 Health Insurance Rebate	10,000.00	10,000.00
394.000 Tax Anticipation Note	350,000.00	350,000.00
355.010 PURTA	2,000.00	2,000.00
355.050 Pension Fund-state funds	185,000.00	185,000.00
367.140 Pavilion rental fees	200.00	200.00
389.100 Miscellaneous Income	500.00	500.00
Total Income	5,237,505.80	5,591,105.80
Expenses		
01.400 GEN GOVT-ADMINISTRATION		
400.110 Mayor & Council-Salary	8,000.00	8,000.00
400.200 Operating Supplies	10,000.00	10,000.00

400.420 Dues & Memberships	2,000.00	2,000.00
400.460 Meetings & Conferences	1,500.00	1,500.00
402.311 Auditing Services	20,000.00	20,000.00
402.340 Legal Advertising	5,000.00	5,000.00
404.310 Solicitor - Legal Service	58,000.00	58,000.00
404.312 Solicitor - Reimbursement	8,000.00	8,000.00
404.314 Special Legal Services	10,000.00	10,000.00
405.300 Other Services & Charges	2,500.00	2,500.00
405.321 Telephone	3,200.00	3,200.00
406.100 Bank Service Fees	4,500.00	4,500.00
406.149 Payroll Company Fees	8,200.00	8,200.00
01.401 Executive		
400.174 Education/Training-Manager	2,000.00	2,000.00
401.112 Borough Manager - Salary	95,000.00	95,000.00
401.113 Manager Retire Employer	4,750.00	4,750.00
401.115 Control /Accounting Prof Ser	35,000.00	35,000.00
401.120 Cell Phone Executives	550.00	550.00
401.353 Bonds-Administration	1,000.00	1,000.00
01.403 Tax Collection		
403.114 Tax Collection and Mailing Fee	4,100.00	4,100.00
01.405 Borough Secretary/Adm Asst.		
405.110 Borough Secretary Salary	56,650.00	56,650.00
405.130 Admin. Asst. Salary	42,848.00	42,848.00
405.210 Office Supplies	2,500.00	2,500.00
405.213 Computer Software	10,000.00	10,000.00
405.250 Repairs & Maintenance	5,000.00	5,000.00
405.303 PA One Call	300.00	300.00
405.310 Internet/Telephone Admin	5,000.00	5,000.00
405.324 Cell Phone-PW	550.00	550.00
405.325 Postage Administration	4,500.00	4,500.00
405.330 Mileage Reimbursement	250.00	250.00
405.341 Printing & Advertising	500.00	500.00
405.420 Admin-Dues and Membership	200.00	200.00
407. Data Processing		
407.312IT & Network Administration	2,500.00	2,500.00
01.408 ENGINEER		
408.310 Engineer-Prof. Services	30,000.00	30,000.00
408.316 Engineer Review Fees	12,000.00	12,000.00
408.317 Stream restoration project-match if awarded	98,256.80	98,256.80
408.318 MS4 Reporting	15,000.00	15,000.00
Possible purchase of PRP-Salisbury TWP	10,000.00	10,000.00
STMP grant 10%	8,000.00	8,000.00

408.319 Engineering - Reimbursement	60,000.00	60,000.00
01.409 PROPERTY		
409.120 Building -Cleaning (A DC)	27,000.00	27,000.00
409.200 Supplies	2,000.00	2,000.00
409.230 Heating Fuel	3,000.00	3,000.00
409.301 Pest Control	3,000.00	3,000.00
409.302 Fire Alarm Monitoring	1,200.00	1,200.00
409.361 Electric	36,000.00	36,000.00
409.366 Water	4,800.00	4,800.00
409.370 Building Main. -(A,PW,DC)	100,000.00	100,000.00
409.430 Borough Owned Property Tax	4,500.00	4,500.00
01.410 PUBLIC SAFETY-POLICE		
406.300 Civil Service Misc	2,500.00	2,500.00
410.122 Chief of Police	140,212.80	140,212.80
410.123 Sergeant wages	320,065.88	320,065.88
410.124 Detective Wages	106,557.36	106,557.36
410.131 Full-time	785,702.88	785,702.88
410.132 Part-Time	120,000.00	120,000.00
410.133 Longevity	9,950.00	9,950.00
SHOW H&L and WC officers payment	(60,200.00)	(60,200.00)
410.140 Clerical Staff- Salary	66,950.00	66,950.00
410.173 Police Overtime	107,500.00	107,500.00
410.174 Education/Training-Police	17,500.00	17,500.00
410.190 Uniform Allowance	18,000.00	18,000.00
410.210 Police Office Supplies	4,000.00	4,000.00
410.220 Police Operating Supplies	54,230.00	54,230.00
410.231 Police Vehicle Fuel	34,000.00	34,000.00
410.240 Ammunition	4,000.00	4,000.00
410.260 Minor Equipment	68,900.00	68,900.00
410.261 IT and Computer Main	10,000.00	10,000.00
410.300 Police Other charges/tolls	100.00	100.00
410.316 Dues & Memberships-Police	7,000.00	7,000.00
410.317 Buyback /Comp/Vacation	30,000.00	30,000.00
410.321 Telephone-Police	4,600.00	4,600.00
410.322 Police Cell Phone	3,350.00	3,350.00
410.370- Police Building Main	10,000.00	10,000.00
410.375 Police Vehicles Parts &Main	18,000.00	18,000.00
410.384 Leases-Police Vehicles	90,261.82	90,261.82
410.410 Fines - Contracted Areas	15,000.00	15,000.00
410.461 Calibrations/speed	2,000.00	2,000.00
410.740 Capital Purchase-Police	35,000.00	35,000.00
01.411 PUBLIC SAFETY - FIRE		

411.310 Firemans Relief Association	23,500.00	23,500.00
411.320 Fire Company Tax	165,000.00	165,000.00
411.321 EMS/ Ambulance tax funds	36,000.00	36,000.00
411.380 Hydrant Rentals	24,000.00	24,000.00
01.414 ZONING/PLANNING		
414.310 Code Inspection Fees	100,000.00	100,000.00
414.314 Legal Services & Hearings	5,000.00	5,000.00
414.315 Zoning Officer	30,000.00	30,000.00
414.430 UCC Fee	500.00	500.00
01.415 EMERGENCY MANAGEMENT		
415.100 Emergency Manage Coord	1,000.00	1,000.00
01.421 HEALTH&HUMAN SERVICES		
421.100 Animal Control	8,500.00	8,500.00
01.427 PUBLIC WORKS - SANITATION		
427.135 Utility Billing System	8,500.00	8,500.00
427.301 Postage - Trash Bills	1,600.00	1,600.00
427.302 Temporary Labor	-	-
427.366 Hazardous Waste Program	2,000.00	2,000.00
427.367 Trash Hauler Fees	487,600.00	487,600.00
01.430 PUBLIC WORKS - STREETS		
430.122 Salary Road Crew Supervisor	72,605.94	72,605.94
430.140 Sal-Road Crew	108,000.00	108,000.00
430.183 Streets OT/Comp payout	3,500.00	3,500.00
430.200 Operating Supplies	20,000.00	20,000.00
430.231 Transportation-Fuel-Streets	15,000.00	15,000.00
430.238 Safety Clothing	1,000.00	1,000.00
430.260 Small Tools & Minor Equip	13,500.00	13,500.00
430.300 Streets Training/old Other Serv	1,000.00	1,000.00
430.369 Lease Streets Vehicle	20,340.76	20,340.76
430.370 Vehicle Streets Repair	8,000.00	8,000.00
430.371 Capital Equip Purchases PW	20,000.00	20,000.00
430.372 Road Repair and Main Non LF	10,500.00	10,500.00
430.384 Rent of Equipment	10,000.00	10,000.00
01.451 CULTURE & RECREATION		
452.247 Supplies	2,000.00	2,000.00
452.361 Electric	1,200.00	1,200.00
452.366 Water-Minch Park	600.00	600.00
452.370 Maintenance	2,000.00	2,000.00
452.610 Minch Park-grant match	30,000.00	30,000.00
456.540 Contributions-Library	10,000.00	10,000.00
456.541 North Park- P & R Com	500.00	500.00
457.316 National Night Out	500.00	500.00
01.460 COMMUNITY DEVELOPMENT		

460.301 ECON grant fee	37,080.00	37,080.00
460.350 TMACC Bus Service	1,150.00	1,150.00
460.340 Bridge Project (95% reimb)	12,000.00	12,000.00
460.315 Comprehensive Plan Update		
01.471 DEBT SERVICE		
471.600 TAN Principal (M&T)	350,000.00	350,000.00
TAN needed for December 2025	150,000.00	150,000.00
471.600 TAN Principal unpaid from Prev Yr	346,332.53	346,332.53
472.200 Bond - Interest (DVRFA)	81,091.56	81,091.56
472.201 Bond - Principal (DVRFA)	88,000.00	88,000.00
472.600 TAN - Interest (M&T)-2025	40,000.00	40,000.00
01.480 MISCELLANEOUS		
480.700 Constable Services	1,000.00	1,000.00
01.481 EMPLOYER PAID BENEFITS		
481.100 FICA-Social S/Medicare	65,000.00	65,000.00
481.150 Post retirement Benefits	19,000.00	19,000.00
481.152 Dental Admin	18,000.00	18,000.00
481.155 Debit Card Payments	155,000.00	155,000.00
481.156 Health Insurance Admin	277,092.00	277,092.00
481.157 Debit Card Administration	2,000.00	2,000.00
481.158 Life/Disab Ins	12,000.00	12,000.00
481.300 Unemployment Compensation	12,000.00	12,000.00
01.483 PENSION CONTRIBUTIONS		
483.010 Municipal Contributions	26,530.00	26,530.00
483.020 Police Contributions	218,000.00	218,000.00
483.030 State Contribution	185,000.00	185,000.00
01.486 INSURANCE		
486.352 Liability/Comprehensive	110,000.00	110,000.00
486.353 Cyber policy	10,000.00	10,000.00
486.354 Worker's Compensation	60,000.00	60,000.00
499.111 Reserve Fund Savings	1,000.00	1,000.00
Total Expenses	\$ 6,366,758.33	\$ 6,366,758.33
Net Income/Loss	-\$ 1,129,252.53	-\$ 775,652.53
LIQUID FUELS		
355.020 Liquid Fuel Tax (LF)	101,334.48	101,334.48
355.030 State Rd Turnback Main. (LF)	2,500.00	2,500.00
TOTAL INCOME	103,834.48	103,834.48
430.740 LF Capital Purchases/Dump truck pay	7,000.00	7,000.00
432.000 LF Supplies, Snow Removal	25,000.00	25,000.00

432.010 LF Labor Plowing Reimbursed	-	-
433.245 LF Sign Supplies	500.00	500.00
433.374 LF Traffic Signal Repair	3,000.00	3,000.00
433.450 LF Line Painting	500.00	500.00
434.000 LF Street Lighting	13,000.00	13,000.00
434.010 LF Street Lighting-Electric	35,000.00	35,000.00
436.000 LF Storm Drains	1,000.00	1,000.00
437.000 LF Repair Tools & Machine	16,000.00	16,000.00
434.010 LF Main Roads & Bridges	2,000.00	2,000.00
TOTAL EXPENSES	<u>103,000.00</u>	<u>103,000.00</u>