

MARS BOROUGH 2026 BUDGET - Final Draft

REVENUE	<u>REVENUE</u>	
TAXES	428,909.31	
LICENSES & PERMITS	21,400.00	
FINES	3,800.00	
INTEREST, RENTS & ROYALTIES	41,046.00	
INTERGOVERNMENTAL REVENUES	770,160.00	
CHARGES FOR SERVICES (DEPT. EARNINGS)	753,140.00	
MISCELLANEOUS REVENUES	52,514.12	
OTHER FINANCING SOURCES	100,086.00	
EXPENSES	<u>EXPENSES</u>	
GENERAL GOVERNMENT	318,697.26	
PUBLIC SAFETY	452,088.97	
PUBLIC WORKS - HIGHWAYS/ROADS/STREETS	306,866.69	
PUBLIC WORKS - OTHER SERVICES (INCLUDING WATER)	974,633.56	
RECREATION	94,549.00	
COMMUNITY DEVELOPMENT	0.00	
INTERFUND OPERATING EXPENSES	0.00	
MISCELLANEOUS EXPENSES	0.00	
TOTAL	<u>2,171,055.43</u>	<u>2,146,835.47</u>
SURPLUS / (DEFICIT)	24,219.95	

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

PA CODE	REVENUE (I/O) indicates a matching Expense account.	2026 BUDGET
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TAXES		
REAL PROPERTY TAXES		
3011000	Real Estate Taxes - Current Year	217,209.31
3012000	Real Estate Taxes - Prior Year	5,000.00
TOTAL REAL PROPERTY TAXES		222,209.31

LOCAL TAX ENABLING ACT (ACT 511) TAXES		
3101000	Real Estate Transfer Tax - RTT	16,000.00
3102000	Earned Income Tax - EIT	185,000.00
3105000	Local Services Tax - LST	5,700.00
TOTAL LOCAL TAX ENABLING ACT TAXES		206,700.00

TOTAL TAXES		428,909.31
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LICENSES & PERMITS		
BUSINESS LICENSES AND PERMITS		
3216100	Solicitor Permits	100.00
3218000	Cable Franchise - Armstrong	20,000.00
3219000	Phone Franchise - Consolidated	1,000.00
TOTAL BUSINESS LICENSES AND PERMITS		21,100.00

NON-BUSINESS LICENSES AND PERMITS		
3222000	Demolition Permit	0.00
3223000	Driveway Permit	0.00
3225000	Street Opening Permits	300.00
TOTAL NON-BUSINESS LICENSES AND PERMITS		300.00

TOTAL LICENSES & PERMITS		21,400.00
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FINES		
FINES		
3311000	Magistrate - Violations of Local Ordinances	500.00
3311100	Magistrate - Vehicle Code Violations - Title 75	2,000.00
3311200	Magistrate - Violations of Statutes - Title 18	500.00
3311300	State Police Fines	500.00
3311400	Parking Violation Fines	300.00
TOTAL FINES		3,800.00

TOTAL FINES		3,800.00
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MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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INTEREST, RENTS & ROYALTIES		
INTEREST EARNINGS		
3410100	Interest Earnings - Contingent Checking	60.00
3410200	Interest Earnings - Armco Savings	6.00
3410400	Interest Earnings - PLGIT Reserve Fund	6,000.00
TOTAL INTEREST EARNINGS		6,066.00

RENTS AND ROYALTIES		
3421000	Rental Properties - Land	2,280.00
3422000	Rental Properties - Education Building	32,700.00
3423000	Rental Properties - Church Building	0.00
TOTAL INTEREST EARNINGS		34,980.00

TOTAL INTEREST, RENTS & ROYALTIES		41,046.00
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INTERGOVERNMENTAL REVENUES		
INTERGOVERNMENTAL REVENUES		
3501001	Workers Comp % - Seven Fields	10,300.00
3501002	Workers Comp % - Valencia Boro	2,060.00
3501003	Workers Comp % - Adams Twp	34,505.00
3502000	Adams Twp. Contribution to Discovery Center	0.00
TOTAL INTERGOVERNMENTAL REVENUES		46,865.00

FEDERAL CAPITAL AND OPERATING GRANTS		
3510201	Body Worn Camera Grant	0.00
TOTAL FEDERAL CAPITAL AND OPERATING GRANTS		0.00

FEDERAL SHARED REVENUE AND ENTITLEMENTS		
3520201	CARES Act Funding	0.00
3520202	American Rescue Plan Act (ARPA) Funding	0.00
TOTAL FEDERAL SHARED REVENUE AND ENTITLEMENTS		0.00

STATE CAPITAL AND OPERATING GRANTS		
3540310	902 DEP Grant	27,945.00
3540320	904 DEP Grant	500.00
3540330	Multimodal Transportation Program Grant	0.00
3540340	Local Share Account (LSA) Grant	610,000.00
3541000	Economic Development	0.00
TOTAL STATE CAPITAL AND OPERATING GRANTS		638,445.00

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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STATE SHARED REVENUE AND ENTITLEMENTS

3550100	Public Utility Realty Tax	350.00
3550200	Motor Vehicle Fuel Tax	45,000.00
3550500	General Municipal Pension System State Aid	6,000.00
3550700	Foreign Fire Insurance Premium Tax	8,500.00
3550900	Unconventional Gas Well Fund	10,000.00
TOTAL STATE SHARED REVENUE AND ENTITLEMENTS		69,850.00

LOCAL GOVT PAYMENTS IN LIEU OF TAXES

3590000	Payments in Lieu of Taxes	15,000.00
TOTAL LOCAL GOVT PAYMENTS IN LIEU OF TAXES		15,000.00

TOTAL INTERGOVERNMENTAL REVENUES

770,160.00

CHARGES FOR SERVICES (DEPT. EARNINGS)

GENERAL GOVERNMENT

3613400	Zoning Hearing Board Fees	600.00
3615000	Sale of Maps / Publications	0.00
3618000	Municipal & Water Lien Letters	1,500.00
TOTAL GENERAL GOVERNMENT		2,100.00

PUBLIC SAFETY

3621000	Police Subcontracting	0.00
3621100	Police Dept. Services - Fees Charged	100.00
3624100	Code Enforcement - Building Permits	3,000.00
3624500	Code Enforcement - Occupancy Permits	300.00
3624600	Code Enforcement - Uniform Construction Code (UCC)	50.00
TOTAL GENERAL GOVERNMENT		3,450.00

RECREATION

3671401	Facility Usage Fees - Marburger Field	5,000.00
3671402	Facility Usage Fees - Clay Avenue Field	0.00
3673000	Electric Reimbursement	0.00
TOTAL RECREATION		5,000.00

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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WATER SYSTEM

3781000	Water Metered Sales	475,000.00
3781010	Water Monthly Base Fees	262,440.00
3781010	Water Late Fees	3,000.00
3789200	Refunds - BCRA Shut-Offs	100.00
3789300	Water Tap-In Fees	2,000.00
3789400	Water NSF Fees	50.00
3789500	Water Reconnect Fee	0.00
TOTAL WATER SYSTEM		742,590.00

TOTAL CHARGES FOR SERVICES (DEPT. EARNINGS)	753,140.00
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MISCELLANEOUS REVENUES

ESCHEATS (SALE OF PERSONAL PROPERTY)

3860100	Sale of Recyclable Material - Scrap Metal	0.00
TOTAL ESCHETS (SALE OF PERSONAL PROPERTY)		0.00

PRIVATE SOURCE (MISC.) REVENUES

3871000	St. John's Care Facility (LAS) Donation	6,000.00
3873000	Other Donations	10,850.00
3874000	Donations - Celebrations & Parades	6,000.00
3875000	Donations - Military Banners	0.00
3875000	Donations - Market Vendors	11,220.00
TOTAL PRIVATE SOURCE (MISC.) REVENUES		34,070.00

UNCLASSIFIED OPERATING REVENUES

3890000	Unclassified Operating Revenue	100.00
3891000	Employee Contributions to Pension - <u>ALL</u>	13,124.72
3892000	Employee Paid Supplemental Insurance	5,219.40
3892220	Health Insurance Premiums Withheld	0.00
TOTAL UNCLASSIFIED OPERATING REVENUES		18,444.12

TOTAL MISCELLANEOUS REVENUES	52,514.12
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OTHER FINANCING SOURCES

PROCEEDS / TRANSFERS / REFUNDS

3900010	Deposit Correction	0.00
TOTAL PROCEEDS / TRANSFERS / REFUNDS		0.00

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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PROCEEDS OF GENERAL FIXED ASSET DISPOSITION		
3911000	Sale of General Fixed Assets	80,000.00
TOTAL PROCEEDS OF GENERAL FIXED ASSET DISPOSITION		80,000.00

INTERFUND OPERATING TRANSFERS		
3920100	Transfer - General Fund (REV)	0.00
3922000	Transfer - Sinking Fund (REV)	0.00
3923000	Transfer - PLGIT Reserve Fund (REV)	0.00
3923500	Transfer - Highway Aid Fund (REV)	20,086.00
3924000	Transfer - Recreation/Celebration Fund (REV)	0.00
3925000	Transfer - American Rescue Plan Fund (REV)	0.00
TOTAL INTERFUND OPERATING TRANSFERS		20,086.00

REFUND OF PRIOR YEAR EXPENDITURES		
3950000	Refunds of Prior Year Expenses	0.00
TOTAL REFUND OF PRIOR YEAR EXPENDITURES		0.00

MISCELLANEOUS RECEIPT OVERPAYMENTS		
3960000	Miscellaneous Receipt Overpayments	0.00
TOTAL MISCELLANEOUS RECEIPT OVERPAYMENTS		0.00

TOTAL OTHER FINANCING SOURCES		100,086.00
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TOTAL REVENUE		2,171,056.43
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GENERAL GOVERNMENT

LEGISLATIVE BODY

4001050	Council Wages	12,600.00
TOTAL LEGISLATIVE BODY		12,600.00

EXECUTIVE

4011050	Mayor Wages	1,800.00
TOTAL EXECUTIVE		1,800.00

AUDITING SERVICES / FINANCIAL ADMINISTRATION

4023110	Auditing Fees	6,500.00
TOTAL AUDITING SERVICES / FINANCIAL ADMINISTRATION		6,500.00

TAX COLLECTION

4031160	Elected Real Estate Tax Collector Commission	3,436.00
4031170	Appointed Income Tax Collector Commission	3,000.00
4031180	Butler Co. Tax Collection Comm. - Boro Allocation	550.00
TOTAL TAX COLLECTION		6,986.00

SOLICITOR / LEGAL SERVICES

4043110	Solicitor Fees - Reese	15,000.00
4043120	Legal Fees - Other	0.00
TOTAL SOLICITOR / LEGAL SERVICES		15,000.00

SECRETARY / CLERK / TREASURER

4051100	Secretary / Treasurer Full Time Wages	55,120.00
4051150	Admin Part Time Wages	39,625.20
4051800	Admin Overtime Wages	3,005.43
4051920	FICA / Social Security (ER)	6,118.72
4051930	Medicare (ER)	1,430.99
4051940	Unemployment Comp (ER)	1,546.00
4051960	Medical Insurance - Group Plan (ER)	6,000.00
4051971	Non-Uniform Pension (ER Contribution)	2,312.92
4051972	Non-Uniform Pension (EE Contribution)	2,312.92
4051975	Non-Uniform Pension Fee (ER)	25.00
4051981	Vision Insurance (ER)	84.12
4051982	Dental Insurance (ER)	317.80
4051983	Life Insurance (ER)	150.00
4051984	Disability Insurance (ER)	248.88
4051985	Supplemental Insurance (EE)	0.00
TOTAL SECRETARY / CLERK / TREASURER		118,297.98

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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OTHER GENERAL GOVERNMENT ADMINISTRATION

4061170	Other Regular Wages	0.00
4061950	Workers Comp. Insurance - All Boro employees	18,000.00
4062100	Operating (Office) Supplies - Admin	1,500.00
4062600	Office/Operating Equipment - Not Computers	800.00
4063000	Petty Cash Expense	200.00
4063100	Professional Services	3,100.00
4063170	Travel Expenses / Mileage	200.00
4063400	Advertising/Printing/Postage - All	3,300.00
4063500	Insurance/Bonding - All	46,000.00
4063810	Railroad Leases	2,500.00
4063900	Bank Service Charges / Fees	500.00
4064200	Dues/Subscriptions/Memberships	840.00
4064300	Property Tax	1,400.00
4064600	Meetings/Conferences/Continuing Education	162.50
4064700	Drug/Alcohol Testing & Background Checks - All	0.00
4065000	Contributions / Grants / Subsidies	150.00
4065200	Library Tax (1 mil) to Mars Library	8,575.18
4065210	Donation to Mars Library	5,000.00
4067000	Capital Purchases	0.00
TOTAL OTHER GENERAL GOVERNMENT ADMINISTRATION		92,227.68

IT - NETWORKING SERVICES - DATA PROCESSING

4072600	Computer Hardware	1,500.00
4073100	Computer Professional Services	5,496.00
4074520	Computer Contracted Services	0.00
4074530	Website	274.00
4074800	Computer Software/Licenses	8,711.20
TOTAL IT - NETWORKING SERVICES - DATA PROCESSING		15,981.20

GENERAL GOVERNMENT BUILDINGS AND PLANT

4093210	Telephone (landlines)	1,400.00
4093240	Wireless Telephones	1,000.00
4093250	Internet	959.40
4093610	Electricity	11,400.00
4093620	Gas for Heating	5,000.00
4093640	Sewer	480.00
4093670	Trash Removal	2,040.00
4093730	Building Repair and Maintenance - General	3,725.00
4093731	Building Repair and Maintenance - Ed. Bldg.	0.00
4093732	Building Repair and Maintenance - Church	0.00
4093731	Building Demolition	0.00
4096000	Capital Construction	23,300.00
4097301	Dutilh Loan Payments (principal & interest)	0.00

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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4098000	Depreciation	0.00
TOTAL GOVERNMENT BUILDINGS AND PLANT		49,304.40
TOTAL GENERAL GOVERNMENT		318,697.26

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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PUBLIC SAFETY

POLICE

4101120	Police Chief FT Wages	89,980.80
4101151	Police Lieutenant FT Wages	85,481.76
4101153	Police PT Wages	48,455.68
4101170	Other Regular Wages	0.00
4101800	Police Overtime Wages	30,870.13
4101820	Special Details Wages (not reimbursed)	0.00
4101830	Special Details Reimbursed	0.00
4101920	FICA / Social Security (ER)	15,506.30
4101930	Medicare (ER)	3,626.47
4101940	Police Unemployment Comp (ER)	2,850.00
4101960	Police Medical / Health Insurance Buyout (ER)	5,294.70
4101971	Uniform Pension (ER Contribution)	0.00
4101972	Uniform Pension (EE Contribution)	0.00
4101975	Non-Uniform Pension Fee (ER)	0.00
4101981	Vision Insurance (ER)	84.12
4101982	Dental Insurance (ER)	381.36
4101983	Life Insurance (ER)	972.00
4101984	Disability Insurance (ER)	858.00
4101985	Supplemental Insurance (EE)	0.00
4102310	Vehicle Gas and Oil	4,000.00
4102381	Police Uniform Allowance - Full Time Officers	2,000.00
4102382	Police Uniform Allowance - Part Time Officers	6,300.00
4102383	Police Uniforms - Department	500.00
4102420	Operating Supplies	6,500.00
4102450	Traffic Control Devices (Signs)	4,500.00
4102601	Office Operating Equipment	1,500.00
4102602	Vehicle Equipment	1,000.00
4102610	Firearms and Related Accessories	5,200.00
4102701	Office Computer Hardware	0.00
4102702	Vehicle Computer Hardware	0.00
4103100	Office/Vehicle Professional Services	500.00
4103160	Police Dept. Lab Fees - reimbursed by clients	500.00
4103210	Telephone (landlines)	1,400.00
4103240	Wireless Telephones	1,600.00
4103250	Internet	0.00
4103270	Radio Call System	0.00
4103290	Accutrak	750.00
4103310	Travel Expense / Mileage	200.00
4103400	Postage	100.00
4103610	Electricity	1,200.00
4103620	Gas for Heating - All	2,000.00
4103640	Sewer - All	80.00
4103670	Trash Removal	600.00

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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4103730	Building Repair and Maintenance	4,517.00
4103740	Vehicle Maintenance	4,000.00
4104200	Dues/Subscriptions/Memberships	500.00
4104520	Office/Vehicle Computer Services	11,580.00
4104540	Office/Vehicle Computer Software/Licenses	3,500.00
4104600	Meetings/Conferences	562.50
4104610	Training/Qualification	500.00
4104800	Computer Software/Licenses	1,238.40
4107000	Capital Purchases	0.00
4108000	Depreciation	0.00
TOTAL POLICE		351,189.22

FIRE		
4113540	Worker's Comp - Firefighters	34,700.00
4115400	Fire Contract	25,150.00
4115410	Donation to Fire Company	0.00
4115420	Foreign Fire Insurance	8,600.00
TOTAL FIRE		68,450.00

AMBULANCE		
4125400	Ambulance Tax (0.5 mills) to Quality Ambulance	4,287.59
4125400	Ambulance Donation to Quality Ambulance	8,697.41
TOTAL AMBULANCE		12,985.00

CODE ENFORCEMENT		
4131150	Part Time Wages	5,150.00
4131170	Other Regular Wages	0.00
4131800	Code Enforcement Overtime Wages	0.00
4131920	FICA / Social Security (ER)	319.30
4131930	Medicare (ER)	74.68
4131940	Code Enforce Unemployment Comp (ER)	146.78
4132100	Code Enforcement Operating Supplies	100.00
4132600	Computer Hardware	0.00
4133101	Building Inspector	3,000.00
4133102	Computer Professional Services	0.00
4133120	Code Legal Fees	1,500.00
4133170	Codification of Ordinances	7,000.00
4133180	UCC Fees	50.00
4133240	Wireless Telephones	500.00
4133310	Code Enforcement Mileage	50.00
4133400	Code Enforcement Postage	200.00
4134520	Computer Contracted Services	0.00
4134600	Code Enforcement Continuing Education	1,374.00
TOTAL CODE ENFORCEMENT		19,464.75

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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OTHER PUBLIC SAFETY		
4193520	Subsidies to Individuals	0.00
TOTAL OTHER PUBLIC SAFETY		0.00
TOTAL PUBLIC SAFETY		452,088.97

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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PUBLIC WORKS - HIGHWAYS, ROADS, AND STREETS		
PUBLIC WORKS - STREETS GENERAL SERVICES ADMINISTRATION		
4301120	Streets Full-Time Wages	112,497.42
4301150	Streets Part-Time Wages	12,800.00
4301170	Other Regular Wages	0.00
4301800	Streets Overtime Wages	5,900.70
4301920	FICA / Social Security (ER)	8,042.28
4301930	Medicare (ER)	1,880.85
4301940	Unemployment Comp. (ER)	570.00
4301960	Medical Insurance (ER)	9,443.64
4301971	Non-Uniform Pension (ER Contribution)	5,188.56
4301972	Non-Uniform Pension (EE Contribution)	5,188.56
4301975	Non-Uniform Pension Fee (ER)	50.00
4301981	Vision Insurance (ER)	84.12
4301982	Dental Insurance (ER)	381.36
4301983	Life Insurance (ER)	1,116.00
4301984	Disability Insurance (ER)	758.88
4301985	Supplemental Insurance (EE)	3,549.00
4302310	Vehicle / Equipment Gasoline	3,000.00
4302320	Vehicle / Equipment Diesel	1,500.00
4302340	Vehicle / Equipment Oil	300.00
4302380	Streets Uniforms / Boots	1,800.00
4302450	Streets Operating Supplies	1,000.00
4302700	Computer Hardware	500.00
4303100	Computer Professional Services	2,736.00
4303210	Telephone (landlines)	1,400.00
4303240	Wireless Telephones	1,500.00
4303250	Internet	0.00
4303310	Travel Expenses / Mileage	200.00
4303400	Postage / Shipping	73.00
4303610	Electricity	1,500.00
4303620	Gas for Heating - All	1,700.00
4303640	Sewer - All	80.00
4303670	Trash Removal	600.00
4303730	Building Repair and Maintenance	5,225.00
4303840	Rental of Equipment and Machinery	1,200.00
4304500	Contracted Services	25,000.00
4304600	Meetings/Conferences/Continuing Education	612.50
4484800	Computer Software Licenses	172.80
4307000	Capital Purchases - General	0.00
4307400	Capital Purchases - Machinery/Equipment	1,000.00
4308000	Depreciation	0.00
TOTAL STREETS GEN. SERVICE ADMIN.		218,550.69

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PUBLIC WORKS - CLEANING OF STREETS & GUTTERS

4314500	Street Cleaning	2,000.00
TOTAL CLEANING OF STREETS & GUTTERS		2,000.00

PUBLIC WORKS - WINTER MAINTENANCE - SNOW REMOVAL

4322450	Salt/Ashes	24,116.00
4332450	Street Signs	1,500.00
TOTAL WINTER MAINTENANCE - SNOW REMOVAL		25,616.00

PUBLIC WORKS - STREET LIGHTING

4343610	Street Lighting	15,200.00
TOTAL STREET LIGHTING		15,200.00

PUBLIC WORKS - SIDEWALKS AND CROSSWALKS (NOT AN ALLOWABLE ST

4352450	Curbs, Sidewalks, Crosswalks	21,000.00
TOTAL SIDEWALKS AND CROSSWALKS		21,000.00

PUBLIC WORKS - STORM SEWERS AND DRAINS

4362450	Storm Sewers & Drains	8,000.00
TOTAL STORM SEWERS AND DRAINS		8,000.00

PUBLIC WORKS - REPAIRS OF TOOLS AND MACHINERY

4373740	Vehicle/Machinery/Equipment Repair & Maintenance	10,000.00
TOTAL REPAIRS OF TOOLS AND MACHINERY		10,000.00

PUBLIC WORKS - HIGHWAYS/ROADS/STREETS (MAINTENANCE AND REPAIR)

4382450	Street Repairs and Patching Material	6,500.00
TOTAL HIGHWAYS/ROADS/STREETS		6,500.00

PUBLIC WORKS - HIGHWAY CONSTRUCTION AND REBUILDING PROJECTS

4392450	Street Construction/Rebuilding Projects	0.00
TOTAL HIGHWAY CONSTRUCTION AND REBUILDING PROJ		0.00

TOTAL PUBLIC WORKS - HIGHWAYS, ROADS, AND STREET		303,686.69
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MARS BOROUGH
2026 BUDGET - FINAL DRAFT

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PUBLIC WORKS - OTHER SERVICES

PUBLIC WORKS - OTHER (STORM WATER MANAGEMENT AND FLOOD CONTR

4463130	Storm Water Engineering Fees	10,000.00
4463170	Storm Water Permit	500.00
TOTAL STORM WATER MANAGEMENT AND FLOOD CONTR		10,500.00

PUBLIC WORKS - OTHER (WATER SYSTEM (INCLUDING FIRE HYDRANTS))

4481120	Full-Time Wages	134,089.20
4481150	Part Time Wages	20,000.00
4481170	Other Wages - H2O Monitoring	5,700.00
4481800	Water Overtime Wages	6,571.61
4481920	FICA / Social Security (ER)	8,716.01
4481930	Medicare (ER)	2,038.42
4481940	Unemployment Comp (ER)	570.00
4481960	Medical Insurance (ER)	11,790.00
4481971	Non-Uniform Pension (ER Contribution)	3,528.51
4481972	Non-Uniform Pension (EE Contribution)	3,528.51
4481975	Non-Uniform Pension Fee (ER)	25.00
4481981	Vision Insurance (ER)	84.12
4481982	Dental Insurance (ER)	381.36
4481983	Life Insurance (ER)	600.00
4481984	Disability Insurance (ER)	480.00
4481985	Supplemental Insurance (EE)	1,670.40
4482210	Water Treatment Chemicals	11,000.00
4482380	Water Uniforms / Boots	1,200.00
4482450	Street Repairs and Patching Material	4,500.00
4482460	Water Operating Supplies	1,600.00
4482600	Office and Operating Equipment	4,500.00
4482700	Computer Hardware	0.00
4483100	Professional Services	996.00
4483130	Engineering Fees	2,000.00
4483160	Water Analysis Lab Fees	10,000.00
4483170	Water Plant Operation Permit Fees	2,600.00
4483210	Telephone (landlines)	800.00
4483240	Wireless Telephones	500.00
4483250	Internet	1,007.52
4483310	Travel Expenses / Mileage	200.00
4483400	Water Postage / Shipping	2,044.00
4483610	Electricity	20,120.00
4483620	Gas for Heating	2,620.00
4483640	Sewer	320.00
4483670	Trash Removal	600.00
4483720	Improvements To Water Infrastructure	530,000.00
4483730	Building Repair & Maintenance	2,592.00
4483740	Water Equipment Repair And Maintenance	6,500.00

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

PA CODE	EXPENSES (I/O) indicates a matching Revenue account	2026 BUDGET
4484200	Dues/Subscriptions/Memberships	475.00
4484500	Contracted Services - General	5,020.00
4484501	Contracted Services - Water Plant Operation	33,000.00
4484600	Meetings/Conferences/Continuing Education	612.50
4484800	Computer Software Licenses	9,553.40
4487000	Capital Purchases - General	0.00
4487400	Capital Purchases - Machinery/Equipment	110,000.00
4488100	Depreciation	0.00
TOTAL WATER SYSTEM (INCLUDING FIRE HYDRANTS)		964,133.56
TOTAL PUBLIC WORKS - OTHER SERVICES		974,633.56

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

PA CODE	EXPENSES (I/O) indicates a matching Revenue account	2026 BUDGET
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CULTURE & RECREATION / PARKS		
SPECTATOR RECREATION (DISCOVERY CENTER)		
4532000	Discovery Center Office Supplies	0.00
4532400	Discovery Center Operating Supplies	0.00
4532500	Discovery Center Building Maintenance Supplies	0.00
4533100	Discovery Center Professional Services	0.00
4533120	Discovery Center Consultant Management Services	0.00
4533130	Discovery Center Arch/Eng Services	0.00
4533200	Discovery Center Communications	0.00
TOTAL SPECTATOR RECREATION (DISCOVERY CENTER)		0.00

PARKS		
4542471	Operating Maintenance Supplies - Marburger	2,000.00
4542472	Operating Maintenance Supplies - Garfield	12,500.00
4542473	Operating Maintenance Supplies - Clay	22,500.00
4542601	Equipment - Marburger	2,000.00
4542602	Equipment - Garfield	0.00
4542603	Equipment - Clay	0.00
4543101	Professional Services - Marburger	0.00
4543102	Professional Services - Garfield	0.00
4543103	Professional Services - Clay	0.00
4543131	Engineering And Architectural - Marburger	0.00
4543132	Engineering And Architectural - Garfield	0.00
4543133	Engineering And Architectural - Clay	0.00
4543611	Electricity - Marburger	2,280.00
4543612	Electricity - Garfield	360.00
4543613	Electricity - Clay	444.00
4543671	Garbage Removal - Marburger	2,040.00
4543672	Garbage Removal - Garfield	0.00
4543673	Garbage Removal - Clay	0.00
4543681	Portable Toilets - Marburger	0.00
4543682	Portable Toilets - Garfield	2,500.00
4543683	Portable Toilets - Clay	2,500.00
4543730	Building Repair & Maintenance - General Parks	0.00
4543731	Building Repair & Maintenance - Marburger	3,225.00
4543732	Building Repair & Maintenance - Garfield	0.00
4543733	Building Repair & Maintenance -Clay	0.00
4548100	Depreciation	0.00
TOTAL PARKS		52,349.00

MARS BOROUGH
2026 BUDGET - FINAL DRAFT

PA CODE	EXPENSES (I/O) indicates a matching Revenue account	2026 BUDGET
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CIVIL & MILITARY CELEBRATIONS		
4572470	Banners (Holiday / Town / Military)	0.00
4572471	Celebrations - Operating Supplies July 4th	10,000.00
4572472	Celebrations - Operating Supplies (Holiday Event & Tr	1,000.00
4572473	Celebrations - Operating Supplies (Markets)	500.00
4573671	Celebrations - Garbage Removal July 4th	500.00
4573672	Celebrations - Garbage Removal (Holiday Event)	500.00
4573673	Celebrations - Garbage Removal (Markets)	1,000.00
4573681	Celebrations - Portable Toilets July 4th	850.00
4573682	Celebrations - Portable Toilets (Holiday Event)	850.00
4573683	Celebrations - Portable Toilets (Markets)	1,350.00
4574501	Celebrations - Contracted Services July 4th	25,000.00
4574502	Celebrations - Contracted Services (Holiday Event)	650.00
4574503	Celebrations - Contracted Services (Markets)	0.00
4578100	Depreciation	0.00
TOTAL CELEBRATIONS		42,200.00

TOTAL CULTURE & RECREATION / PARKS	94,549.00
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MARS BOROUGH
2026 BUDGET - FINAL DRAFT

PA CODE	EXPENSES (I/O) indicates a matching Revenue account	2026 BUDGET
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COMMUNITY DEVELOPMENT (for future use)		
4603000	Redevelopment/Revitalization Project(s)	0.00
	Grand Avenue - Sidewalks	
	Grand Avenue - Curbs	
	Grand Avenue - Light Poles	
	Grand Avenue - Other	
4610000	Conservation of Natural Resources	0.00
	Open Space Preservation	
	Other	
4655000	Contributions, Grands, and Subsidies	0.00
	Façade Grants (Grand Avenue)	
	Sidewalk Grant (Grand Avenue)	

TOTAL COMMUNITY DEVELOPMENT	0.00
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INTERFUND OPERATING EXPENSES		
4920100	Transfer - General Fund (EXP)	0.00
	I/O (Transfers not already accounted for in other expenses)	
	Transfers from General to Reserve (not allocated to specific Capital Improvement)	
	Transfers from General to Reserve (Capital Improvement allocation)	
4922000	Transfer - Sinking Fund (EXP)	0.00
	I/O (Transfers for Dutilh Loan Payments)	
4923000	Transfer - PLGIT Reserve Fund (EXP)	0.00
	I/O (Transfers for PLGIT-Class Fund)	
	I/O (Transfers for PLGIT-Reserve Class Fund)	
4923500	Transfer - Highway Aid Fund (EXP)	0.00
	I/O (Transfers for Liquid Fuel Expenditures)	
4924000	Transfer - Recreation Fund (EXP)	0.00
	I/O (Transfers for Rec Fund)	
4925000	Transfer - ARPA Fund (EXP)	0.00
	I/O (Transfers for ARPA Fund)	

TOTAL INTERFUND OPERATING EXPENSES	0.00
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MISCELLANEOUS EXPENDITURES		
4930000	Unclassified Operating Expenditures	0.00
	Unclassified Operating Expenditures	

TOTAL MISCELLANEOUS EXPENDITURES	0.00
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