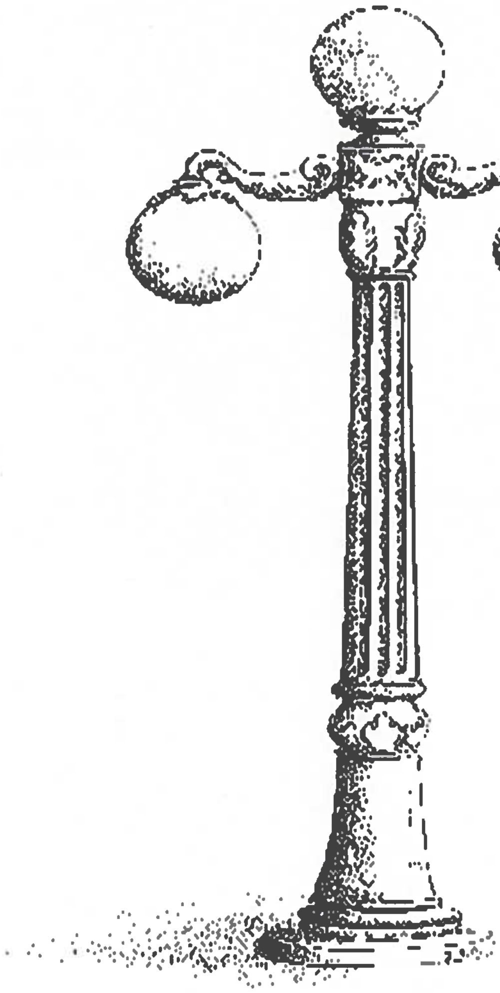
BOROUGH OF LEWISBURG



2026 MUNICIPAL BUDGET

Presented to Borough Council 10/21/25
Approved by Borough Council 11/18/25
Adopted by Borough Council 11/18/25

Posted October 22, 2025

2026 DRAFT BUDGET

**Draft presented to Council Business Meeting 10/21/25*

**Final presented to Council Business Meeting 11/18/25*

2026 BOROUGH OF LEWISBURG Budget Index **2026**

GENERAL FUND - YEAR 2026 **Budget**

REVENUE

01-00-200-01	Anticipated use of Reserve	269,535.47
	Total Cash Reserve	**269,535.47**
01-00-300-01	Current Year Levy - 10.500 Mills ($172,000/mill)	1,806,000.00
01-00-300-02	Prior Years Levy	40,000.00
01-00-300-03	Delinquent Taxes	40,000.00
	Total Real Estate Tax	**1,886,000.00**
01-00-310-03	Real Estate Transfer Tax	100,000.00
01-00-310-04	Earned Income Tax	490,000.00
01-00-310-06	Mercantile/Business Privilege Tax	160,000.00
01-00-310-07	Local Service Tax	108,000.00
	Total Local Enabling Taxes	**858,000.00**
01-00-320-01	Liquor Licenses/State	1,600.00
01-00-320-02	Zoning/Public Hearings/SALDO	500.00
01-00-320-03	Soliciting Permits	300.00
01-00-320-06	Street/Road Encroachment Permit	5,000.00
01-00-320-07	Zoning/Bldg Monthly Fees	10,000.00
01-00-320-08	CATV (SECV) / Windstream Franchise Fees	35,000.00
01-00-320-09	Other Licenses/Permits	1,000.00
	Total Licenses and Permits	**53,400.00**
01-00-330-01	Viol of Ords/U/C Probation	4,500.00
01-00-330-02	Viol of Ords/Red Tickets-Mag Dist Crt	30,000.00
01-00-330-03	Viol of Ords/Green Tickets	8,000.00
	Total Fines, Forfeits and Costs	**42,500.00**
01-00-340-01A	Earnings/Investments - MB&T	75,000.00
01-00-340-01B	Earnings/Investments-Operating Fund	3,500.00
01-00-340-01C	Earnings/Investments-Payroll Fund	500.00
	Total Interest and Rents	**79,000.00**
01-00-350-01	Public Utility Realty Tax/PURTA	2,300.00
01-00-350-16	PennDOT Green Light Go Reimbursement	316,000.00
01-00-350-17	US Federal Highway SSFA Reimbursement	48,000.00
01-00-350-18	North Fourth Street G3 Planning Study	21,950.00
01-00-350-19	PennDOT TASA Market Street	297,000.00
	Total Grants and Gifts	**685,250.00**
01-00-360-06	State Police Fines/Animal Fines	1,800.00
	Total Departmental Earnings	**1,800.00**
01-00-370-03	Refund Current/Prior Year Expenses	60,000.00
01-00-370-03A	Hospitalization/Employee Contributions	6,500.00
01-00-390-52	Fire Company Worker's Comp Payments from other Municipalities	22,000.00
01-00-370-10	Credit Card Service Fee	200.00
	Total Miscellaneous	**88,700.00**
01-00-390-02	Transfer from Street Lighting Fund	2,200.00
01-00-390-03	Transfer from Fire Protection Fund	10,000.00
01-00-390-04	Transfer from Shade Tree Fund	1,000.00
01-00-390-09	Transfer from Refuse Fund/Proj/Salaries	49,500.00
01-00-390-32	Transfer from Ref Equip Dep (2025 Loan)	44,625.00
01-00-390-36	Transfer from Parking Facilities Fund	2,000.00
01-00-390-42	Transfer from HRA Grant Fund	220,250.00
01-00390-52	Transfer from DCNR Wolfe Field	21,250.00
01-00-390-95	DF Green Rec Fuel/Benefit Reimb	3,000.00
01-00-390-96	DF Green Field Fuel/Benefit Reimb	3,000.00
	Total Transfers From Other Funds	**356,825.00**
	GENERAL FUND Revenue Total	**4,321,010.47**

EXPENDITURE

01-00-400-000-01	Salary/Council Members	14,400.00
01-00-400-000-02	Salary/Mayor	1,800.00
01-00-400-000-06	Salary/Borough Manager	100,682.50
01-00-400-000-07	Salary/Borough Secretary	66,950.00
01-00-400-000-08	Salary/Clerk II	59,965.78
01-00-400-000-09A	Employee Non-Utilized PTO Pay	6,000.00
01-00-400-000-09B	Salary/Special Project Coor/Grant Admin	65,920.00
	MATERIALS/SUPPLIES	
01-00-400-000-11	Office Supplies	4,000.00
01-00-400-000-12	Postage	5,000.00
01-00-400-000-15	Other Materials/Supplies	250.00
01-00-400-000-20	GENERAL EXPENSE	
01-00-400-000-21	Advertising/Printing	7,000.00
01-00-400-000-22	Insurance/Bonding	350.00
01-00-400-000-23	Dues/Convention Expenses/Training	15,000.00
01-00-400-000-25A	Other General Expense	34,500.00
01-00-400-000-25D	Regional Police/Commission Expenses	1,170,748.80
01-00-400-000-25E	Mayor/General Expense	250.00
01-00-400-000-26	Contracted Services	49,000.00
01-00-400-000-26A	Contracted Services/Edmunds	3,000.00
01-00-400-000-26B	Contracted Services/Website	1,500.00
01-00-400-000-26D	Contracted Service/Town Clock Maint	700.00
01-00-400-000-27	Equipment Rental/Lease	7,000.00
01-00-400-000-28	Auditing Services	16,000.00
01-00-400-000-29A	Legal Services/Borough Solicitor	37,000.00
01-00-400-000-29B	Other Legal Services	20,000.00
01-00-400-000-30	COMMUNICATION EXPENSE	
01-00-400-000-31	Telephone Service	7,000.00
01-00-400-000-35	Radio System	300.00
01-00-400-000-40	MAINTENANCE/REPAIRS	
01-00-400-000-43	Office Machinery/Equipment	300.00
01-00-400-000-50	VEHICLE OPERATING EXPENSE	
01-00-400-000-55	Automobile Allowance	500.00
01-00-400-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-400-000-63	Office Machinery/Equipment	3,000.00
01-00-400-000-70	MAJOR EQUIP PURCHASE/REPLACEMENT	
01-00-400-000-73	Office Machinery/Equipment	3,000.00
	Total Administration	**1,701,117.08**
01-00-401-000-00	TAX COLLECTION/SALARY	
01-00-401-000-03	Salary/Commission/Tax Collector - RE	36,920.00
01-00-401-000-20	GENERAL EXPENSE	
01-00-401-000-21	Advertising/Printing	1,800.00
01-00-401-000-22	Insurance/Bonding	1,500.00
01-00-401-000-25	Other General Expense	750.00
	Total Tax Collection	**40,970.00**
01-00-402-000-00	MUNICIPAL BUILDINGS	
01-00-402-000-02	Salary/Municipal Buildings	10,300.00
01-00-402-000-10	MATERIALS/SUPPLIES	
01-00-402-000-11	Fuel/Light/Water/Sewer	20,000.00
01-00-402-000-15	Other Materials/Supplies	1,500.00
01-00-402-000-20	GENERAL EXPENSE	
01-00-402-000-25	Other General Expense	1.00
01-00-402-000-26	Contracted Services	10,000.00
01-00-402-000-40	MAINTENANCE/REPAIRS	
01-00-402-000-42	Municipal All Buildings/Grounds	100.00
01-00-402-000-42A	Building/Grounds	2,000.00

01-00-402-000-42C	Generator Maintenance	500.00
01-00-402-000-43	Equipment	200.00
01-00-402-000-45	Other Maintenance/Repairs	1,500.00
01-00-402-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-402-000-63A	Other Machinery/Equipment	1,000.00
01-00-402-000-63B	Building Smoke Detectors/Batteries	100.00
01-00-402-000-69	Hand Tools	200.00
01-00-402-000-70	MAJOR EQUIP PURCHASE/REPLACEMENT	
01-00-402-000-71	Machinery/Equipment	500.00
	Total Municipal Buildings	**47,901.00**
01-00-413-000-00	FIRE PROTECTION	
01-00-413-000-20	GENERAL EXPENSE	
01-00-413-000-25	Other General Expense	100.00
01-00-413-000-26	Contracted Service	600.00
	Total Fire Protection	**700.00**
01-00-416-000-00	BLDG REGULATIONS/PLANNING/ZONING	
01-00-416-000-20	GENERAL EXPENSE	
01-00-416-000-21	Advertising/Printing	500.00
01-00-416-000-25	Other General Expense	250.00
01-00-416-000-26A	Contract Services/Code Enforcement	50,000.00
01-00-416-000-26B	Contracted Services/Zoning Admin	30,000.00
01-00-416-000-26C	Contracted Services/Court Reporter	750.00
01-00-416-000-26D	Contracted Services/Zoning Revisions	1,000.00
01-00-416-000-26E	Codification Zoning Ordinance Update	3,500.00
01-00-416-000-29	Legal Services/Solicitor/ZHB	3,000.00
	Total Building Regulation, Planning and Zoning	**89,000.00**
01-00-417-000-00	EMERGENCY MANAGEMENT	
01-00-417-000-01	Salary/Emergency Mgmt	1,075.00
01-00-417-000-03	Salary/Emergency Storms	4,000.00
01-00-417-000-20	GENERAL EXPENSE	
01-00-417-000-25	Other General Expense	250.00
01-00-417-000-26	Contracted Services/Storms	3,000.00
01-00-417-000-27	Training/Related Expenses	1,000.00
01-00-417-000-28	Contracted Services/CRS Expenses	10,000.00
01-00-417-000-30	COMMUNICATION SYSTEM	
01-00-417-000-35	Pager/Radio	100.00
01-00-417-000-50	VEHICLE OPERATING EXPENSE	
01-00-417-000-55	Automobile Allowance	200.00
	Total Emergency Management	**19,625.00**
01-00-418-000-20	GENERAL EXPENSE	
01-00-418-000-26	Contracted Services	1,000.00
01-00-418-000-41B	Participatory Budgeting Activity	10,000.00
	Total Engineering	**11,000.00**
01-00-430-000-00	HIGHWAYS - GENERAL SERVICES	
01-00-430-000-01	Salary/Highway Supervisor	70,163.60
01-00-430-000-02	Salary/Highway Borough Crew	49,440.00
01-00-430-000-10	MATERIALS/SUPPLIES	
01-00-430-000-13	Uniforms	6,000.00
01-00-430-000-15	Other Materials/Supplies	1,200.00
01-00-430-000-20	GENERAL EXPENSE	
01-00-430-000-23	Rentals	100.00
01-00-430-000-25	Other General Expense	250.00
01-00-430-000-27	Training/Other Expenses/CDL Test	750.00
01-00-430-000-30	COMMUNICATION EXPENSE	
01-00-430-000-31	Telephone Service	1,500.00
01-00-430-000-40	MAINTENANCE/REPAIRS	
01-00-430-000-45	Maintenance/Repairs	500.00

01-00-430-000-46A	Maintenance/Repair/Traffic Signal	10,000.00
01-00-430-000-46B	Labor/Traffic Signals	750.00
01-00-430-000-46C	Maint/Support Internet/Traffic Signal	3,000.00
01-00-430-000-50	VEHICLE OPERATING EXPENSE	
01-00-430-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-430-000-63	Machinery/Equipment	100.00
01-00-430-000-69	Hand Tools	100.00
	Total General Services	**143,853.60**
01-00-431-000-00	HWY - CLEANING OF STREETS/GUTTERS	
01-00-431-000-02	Salary/Street Cleaning	14,420.00
01-00-431-000-10	MATERIALS/SUPPLIES	
01-00-431-000-11	Materials/Supplies	50.00
01-00-431-000-12	Sweeper Brooms	2,000.00
01-00-431-000-20	GENERAL EXPENSE	
01-00-431-000-25	Other General Expense	100.00
01-00-431-000-26	Contracted Services	100.00
01-00-431-000-40	MAINTENANCE/REPAIRS	
01-00-431-000-43	Machinery/Equipment	5,000.00
01-00-431-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-431-000-69	Hand Tools	100.00
	Total Cleaning of Streets and Gutters	**21,770.00**
01-00-432-000-00	HIGHWAYS - SNOW REMOVAL	
01-00-432-000-02	Salary/Snow Removal	20,600.00
01-00-432-000-03	Salary/Snow Equipment	5,100.00
01-00-432-000-10	MATERIALS/SUPPLIES	
01-00-432-000-11	Salt/Calcium Chloride	24,000.00
01-00-432-000-12	Anti-Skid Materials	0.00
01-00-432-000-15	Other Materials/Supplies	200.00
01-00-432-000-20	GENERAL EXPENSE	
01-00-432-000-23	Equipment Rental	8,000.00
01-00-432-000-25	Other General Expense	100.00
01-00-432-000-40	MAINTENANCE/REPAIRS	
01-00-432-000-43	Machinery/Equipment	5,000.00
01-00-432-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-432-000-69	Hand Tools	100.00
01-00-432-000-70	MAJOR EQUIP PURCHASE/REPLACEMENT	
01-00-432-000-71	Machinery/Equipment	500.00
	Total Snow Removal	**63,600.00**
01-00-433-000-00	HIGHWAYS - STREET SIGNS/MARKINGS	
01-00-433-000-02	Salary/Signs-Markings	30,900.00
01-00-433-000-03	Salary/Banners	1,000.00
01-00-433-000-10	MATERIALS/SUPPLIES	
01-00-433-000-11	Signs/Posts	5,000.00
01-00-433-000-12	Traffic Painting	15,000.00
01-00-433-000-13	Glass Beads Markings	1,500.00
01-00-433-000-15	Other Materials/Supplies	750.00
01-00-433-000-20	GENERAL EXPENSE	
01-00-433-000-25	Other General Expense	250.00
01-00-433-000-40	MAINTENANCE/REPAIRS	
01-00-433-000-43	Machinery/Equipment	500.00
01-00-433-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-433-000-69	Hand Tools	500.00
01-00-433-000-70	MAJOR EQUIP PURCHASE/REPLACEMENT	
	Total Street Signs and Markings	**55,400.00**
01-00-435-000-00	HIGHWAYS - SIDEWALKS/CURBS	
01-00-435-000-02	Salary/Sidewalks-Curbs	1,000.00
01-00-435-000-10	MATERIALS/SUPPLIES	

01-00-435-000-13	Snow/Ice Melt	800.00
01-00-435-000-15	Other Materials/Supplies	500.00
01-00-435-000-20	GENERAL EXPENSE	
01-00-435-000-25	Other General Expense	500.00
01-00-435-000-26	Contracted Services	3,000.00
01-00-435-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-435-000-69	Hand Tools	500.00
	Total Sidewalks and Curbs	**6,300.00**
01-00-436-000-00	HIGHWAYS - BRIDGES/SEWERS/DRAINS	
01-00-436-000-02	Salary/Bridges/Sewers/Drains	8,500.00
01-00-436-000-10	MATERIALS/SUPPLIES	
01-00-436-000-11	Concrete/Ready Mix	250.00
01-00-436-000-12	Cement/Sand/Stone/Brick	500.00
01-00-436-000-13	Pipe/Inlets	3,000.00
01-00-436-000-15	Other Materials/Supplies	500.00
01-00-436-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-436-000-69	Hand Tools	150.00
	Total Storm Sewers and Drains	**12,900.00**
01-00-437-000-00	HWY-VEHICLE REPAIRS/TOOLS/EQUIP	
01-00-437-000-02	Salary/Vehicle Repair/Tools/Equipment	25,000.00
01-00-437-000-10	MATERIALS/SUPPLIES	
01-00-437-000-15	Other Materials/Supplies	300.00
01-00-437-000-20	GENERAL EXPENSE	
01-00-437-000-23	Equipment Rental	100.00
01-00-437-000-25	Other General Expense	250.00
01-00-437-000-26	Contracted Services	4,000.00
01-00-437-000-40	MAINTENANCE/REPAIRS	
01-00-437-000-43	Machinery/Equipment	500.00
01-00-437-000-45	Construction Equipment	500.00
01-00-437-000-50	VEHICLE OPERATING EXPENSE	
01-00-437-000-51	Gasoline/Fuel/Oil/Grease	20,000.00
01-00-437-000-52	Tires/Tubes	8,000.00
01-00-437-000-53	Repair Parts	4,000.00
01-00-437-000-54	Contracted Maintenance/Repair	1,500.00
01-00-437-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-437-000-63	Machinery/Equipment	500.00
01-00-437-000-69	Hand Tools	500.00
01-00-437-000-70	MAJOR EQUIP PURCHASE/REPLACEMENT	
	Total Repairs to Vehicles, Tools & Equipment	**65,150.00**
01-00-438-000-00	HWY - MAINTENANCE/STREET REPAIRS	
01-00-438-000-02	Salary/Maintenance/Street Repairs	30,900.00
01-00-438-000-10	MATERIALS/SUPPLIES	
01-00-438-000-12	Cement/Sand/Stone/Brick	400.00
01-00-438-000-13	Asphalt Materials	3,000.00
01-00-438-000-14	Crack Sealer	8,000.00
01-00-438-000-15	Other Materials/Supplies	500.00
01-00-438-000-20	GENERAL EXPENSE	
01-00-438-000-23	Equipment Rental	250.00
01-00-438-000-25	Other General Expense	250.00
01-00-438-000-26	Contracted Services	0.00
01-00-438-000-60	MINOR EQUIP PURCHASE/REPLACEMENT	
01-00-438-000-63	Machinery/Equipment	500.00
01-00-438-000-64	Traffic Cones/Barricades	500.00
01-00-438-000-69	Hand Tools	500.00
	Total Maintenance and Repairs Streets	**44,800.00**
01-00-439-000-00	HWY - CONSTRUCTION/REBUILDING	
01-00-439-000-20	GENERAL SERVICES	

01-00-439-000-26A	Renovations/Reconstruction	692,000.00
01-00-439-000-26B	Engineering Services	234,000.00
	Total Construction and Rebuilding	**926,000.00**
01-00-454-000-00	PARKS	
01-00-454-000-20	GENERAL SERVICES	
01-00-454-000-26B	Professional Services	49,000.00
	Total Parks	**49,000.00**
01-00-470-000-00	EMPLOYEE PAYROLL TAXES	
01-00-470-000-01	Social Security - Regular	61,885.13
01-00-470-000-02	Social Security - Medicare	14,473.13
01-00-470-000-03B	Non-Uniform Pension MMO Requirement	96,853.16
01-00-470-000-04	Group Life/Disability Insurance Premium	11,012.00
01-00-470-000-05	Health Care Insurance	49,670.06
01-00-470-000-06	Medical Opt-out	273,185.33
01-00-470-000-08	Additional Compensation	30,000.00
01-00-470-000-10	Pennsylvania Military Affairs Pay	3,500.00
	Total Employee Payroll Taxes and Benefits	**540,578.81**
01-00-471-000-00	INSURANCE	
01-00-471-000-01	Fire/Casualty/Auto/Flood/Legal Liability	70,520.98
01-00-471-000-02	Workers Compensation Insurance	17,000.00
01-00-471-000-03	Workers Compensation/Fire Dept.	32,000.00
01-00-471-000-04	Unemployment Compensation Insurance	3,800.00
	Total Insurance	**123,320.98**
01-00-472-000-00	MISCELLANEOUS	
01-00-472-000-01A	Judgments/Losses	250.00
01-00-472-000-01B	Bank Fees/NSFs/Other Non-Check Chgs	1,200.00
01-00-472-000-01C	Check/Deposit Slip Payments	250.00
01-00-472-000-02A	BVRPD Reimbursement U/C Fines & Costs	30,000.00
01-00-472-000-03A	Salary/Holiday Decorations	3,100.00
01-00-472-000-05	Salary/Community Events/Festivals	13,000.00
01-00-472-000-15	LDP Contribution	177,000.00
01-00-472-000-15A	LNC Contribution	33,224.00
	Total Miscellaneous	**258,024.00**
01-00-490-000-00	TRANSFERS TO OTHER FUNDS	
01-00-490-000-31	Transfer to Highway Equipment Dep Fund	70,000.00
01-00-490-000-33	Transfer to Building Depreciation	30,000.00
	Total Transfers To Other Funds	**100,000.00**
	GENERAL FUND Expenditure Total	**4,321,010.47**
	TOTAL General Funds Revenue	**4,321,010.47**
	TOTAL General Funds Expenditure	**4,321,010.47**
	TOTAL Revenue minus Expenditure	**0.00**

REVENUE

02-00-200-01	Anticipated use of Reserve	14,864.58
	Total	**14,864.58**
02-00-300-01	Current Year Levy- 0.9 Mills	154,800.00
02-00-300-02	Prior Years Levy	2,000.00
02-00-300-03	Delinquent Taxes	2,000.00
	Total	**158,800.00**
02-00-340-01A	Earnings/Investments - MB&T	3,500.00
	Total	**3,500.00**
02-00-370-03	Refund Current/Prior Year Expenses	2,000.00
	Total	**2,000.00**
	STREET LIGHTING Revenue Total	**179,164.58**

EXPENDITURE

02- - - -	STREET LIGHTING EXPENDITURES	
02-00-400-000-00	ADMINISTRATION/SALARY AND WAGES	
02-00-400-000-03	Salary/Commission/Tax Collector	3,136.00
02-00-400-000-27	Tax Assessment Change	0.00
	Total	**3,136.00**
02-00-434-000-00	STREET LIGHTING/SALARY AND WAGES	
02-00-434-000-02	Salary/Street Lighting	31,518.00
02-00-434-000-03	Salary/Street Lighting Restoration	42,693.50
02-00-434-000-10	MATERIALS/SUPPLIES	
02-00-434-000-11	Electric Service	70,000.00
02-00-434-000-12	Light Bulbs	500.00
02-00-434-000-13	Wire/Conduit	100.00
02-00-434-000-14	Concrete/Asphalt/Stone	500.00
02-00-434-000-15	Other Materials/Supplies	500.00
02-00-434-000-20	GENERAL EXPENSE	
02-00-434-000-25	Other General Expense	500.00
02-00-434-000-40	MAINTENANCE/REPAIRS	
02-00-434-000-45	Maintenance/Repairs/Restoration	18,000.00
02-00-434-000-60	MINOR EQUIPMENT PURCHASE/REPLACEMENT	
02-00-434-000-62	Miscellaneous Equipment	600.00
02-00-434-000-63	Equipment/Globes/Repair Parts	2,000.00
02-00-434-000-70	MAJOR EQUIPMENT PURCHASE/REPLACEMENT	
02-00-434-000-73	Equip/Light Standards	0.00
	Total	**166,911.50**
02-00-470-000-00	EMPLOYEE PAYROLL TAXES	
02-00-470-000-01	Social Security - Regular	4,795.55
02-00-470-000-02	Social Security - Medicare	1,121.54
	Total	**5,917.08**
02-00-490-000-00	TRANSFERS TO OTHER FUNDS	
02-00-490-000-01	Transfer to General Fund	2,200.00
02-00-490-000-31	Transfer to Highway Equipment Dep Fund	1,000.00
	Total	**3,200.00**
	STREET LIGHTING Expenditure Total	**179,164.58**
	TOTAL General Funds Revenue	**179,164.58**
	TOTAL General Funds Expenditure	**179,164.58**
	TOTAL Revenue minus Expenditure	**0.00**

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FIRE PROTECTION - YEAR 2026

REVENUE

03-00-200-01	Anticipated use of Reserve	12,743.42
	Total	**12,743.42**
03-00-300-01	Current Year Levy - 1.6 Mill	275,200.00
03-00-300-02	Prior Years Levy	4,000.00
03-00-300-03	Delinquent Taxes	2,000.00
	Total	**281,200.00**
03-00-340-01A	Earnings/Investments - MB&T	5,000.00
	Total	**5,000.00**
03-00-350-02	State Grant Fire Relief	25,000.00
	Total	**25,000.00**
03-00-370-02	Workers Comp/Municipal Reimbursement	0.00
	FIRE PROTECTION Revenue Total	**323,943.42**

EXPENDITURE

03- - - -	FIRE PROTECTION EXPENDITURES	
03-00-400-000-29	Legal Services/Borough Solicitor	100.00
03-00-413-000-00	FIRE PROTECTION - GENERAL SERVICES	
03-00-413-000-02	Salary/Secretary	0.00
03-00-413-000-03	Salary/Commission/Tax Collector	5,584.00
03-00-413-000-11	Hydrant/Water Service	22,000.00
03-00-413-000-90	CONTRIBUTIONS	
03-00-413-000-91	William Cameron Engine Company	260,832.24
	Total	**288,416.24**
03-00-470-000-00	EMPLOYEE PAYROLL TAXES	
03-00-470-000-01	Social Security - Regular	346.21
03-00-470-000-02	Social Security - Medicare	80.97
03-00-472-000-	MISCELLANEOUS	
03-00-472-000-02	Distribution/Fire Insurance Premium Tax	25,000.00
	Total	**25,000.00**
03-00-490-000-00	TRANSFERS TO OTHER FUNDS	
03-00-490-000-01	Transfer to General Fund/Worker's Comp	10,000.00
	Total	**10,000.00**
	FIRE PROTECTION Expenditure Total	**323,943.42**
	TOTAL General Funds Revenue	**323,943.42**
	TOTAL General Funds Expenditure	**323,943.42**
	TOTAL Revenue minus Expenditure	**0.00**

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SHADE TREE - YEAR 2026 | **Budget**

REVENUE

04-00-300-01	Current Year Levy - 0.100 Mills	17,200.00
04-00-300-02	Prior Years Levy	150.00
04-00-300-03	Delinquent Taxes	100.00
	Total	**17,450.00**
04-00-340-01A	Earnings/Investments - MB&T	300.00
	Total	**300.00**
04-00-350-05	Other Grants/Gifts	1,000.00
	Total	**1,000.00**
	SHADE TREE Revenue Total	**18,750.00**

EXPENDITURE

04-00-455-000-00	SHADE TREE/PLANTINGS	
04-00-455-000-02	Salary/Shade Tree	6,000.00
04-00-455-000-03	Salary/Commission/Tax Collector	347.00
04-00-455-000-10	MATERIALS/SUPPLIES	
04-00-455-000-12	Postage	250.00
04-00-455-000-15	Other Materials/Supplies	500.00
04-00-455-000-20	GENERAL EXPENSE	
04-00-455-000-21	Advertising/Printing	100.00
04-00-455-000-28	Training	100.00
04-00-455-000-29	Legal Services/Borough Solicitor	100.00
04-00-455-000-60	MINOR EQUIPMENT PURCHASE/REPLACEMENT	
04-00-455-000-67	Shade Tree Replacement	9,667.45
04-00-455-000-69	Hand Tools	200.00
	Total	**17,264.45**
04-00-470-000-00	EMPLOYEE PAYROLL TAXES	
04-00-470-000-01	Social Security - Regular	393.51
04-00-470-000-02	Social Security - Medicare	92.03
	Total	**485.55**
04-00-490-000-01	Transfer to General Fund	1,000.00
	Total	**1,000.00**
	SHADE TREE Expenditure Total	**18,750.00**
	TOTAL General Funds Revenue	**18,750.00**
	TOTAL General Funds Expenditure	**18,750.00**
	TOTAL Revenue minus Expenditure	**0.00**

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REFUSE DISPOSAL - YEAR 2026 **Budget**

REVENUE

09-00-200-01	Anticipated use of Reserve	0.00
	Total Cash Reserve	**0.00**
09-00-340-01A	Earnings/Investments - MB&T	4,000.00
	Total	**4,000.00**
09-00-350-02	Grants/Federal/State	3,000.00
	Total	**3,000.00**
09-00-360-01	Garbage/Refuse Fees Charges	706,000.00
09-00-360-02	Special Pickups	15,000.00
09-00-360-03	Special Start-Up Fees	250.00
	Total	**721,250.00**
09-00-370-01	Special Assessments/Liens	3,000.00
09-00-370-03	Refund Current/Prior Yr Exp/WC Reimb	2,500.00
09-00-370-03A	Hospitalization/Employee Contributions	9,750.00
09-00-370-04	Misc. Revenue Receipts	100.00
09-00-370-05	Mulch Recycling Proceeds	1,000.00
09-00-370-06	Aluminum Recycling Proceeds	4,500.00
09-00-370-10	Credit Card Convenience Fee	150.00
	Total	**21,000.00**
09-00-390-36	Transfer from Parking Fund	2,000.00
09-00-390-97	Transfer from Regional Recreation	5,000.00
	Total Receipts	**7,000.00**
	REFUSE DISPOSAL Revenue Total	**756,250.00**

EXPENDITURE

09-00-423-000-00	ADMINISTRATION/SALARIES	
09-00-423-000-07	Salary/Refuse Clerk	26,833.56
09-00-423-000-10	MATERIALS/SUPPLIES	
09-00-423-000-11	Office Supplies	1,937.75
09-00-423-000-12	Postage	4,521.99
09-00-423-000-15	Other Materials/Supplies	150.00
09-00-423-000-20	GENERAL EXPENSE	
09-00-423-000-21	Advertising/Printing	1,800.00
09-00-423-000-22	Insurance/Bonding	150.00
09-00-423-000-25	Other General Expense	200.00
09-00-423-000-26	Contracted Services	5,600.00
09-00-423-000-29	Legal Services/Borough Solicitor	2,000.00
09-00-423-000-30	COMMUNICATION EXPENSE	
09-00-423-000-35	Radio System	100.00
	Total	**43,293.30**
09-00-424-000-00	COLLECTION AND DISPOSAL/SALARY AND WAGES	
09-00-424-000-01	Salary/Collectors/Refuse Disposal	183,340.00
09-00-424-000-02	Salary/Equip Maintenance/Refuse	5,150.00
09-00-424-000-10	MATERIALS/SUPPLIES	
09-00-424-000-13	Uniform Rain/Shoes/Vest/T Shirts	4,000.00
09-00-424-000-14	Chemicals	200.00
09-00-424-000-15	Other Materials/Supplies	250.00
09-00-424-000-20	GENERAL EXPENSE	
09-00-424-000-25	Other General Expense	500.00
09-00-424-000-26	Contracted Services	1,000.00
09-00-424-000-27	Landfill Fees	100,000.00
09-00-424-000-50	VEHICLE OPERATING EXPENSE	

09-00-424-000-51	Gasoline/Fuel/Oil/Grease	20,000.00
09-00-424-000-52	Tires/Tubes	12,000.00
09-00-424-000-53	Repair Parts	2,000.00
09-00-424-000-54	Contracted Maintenance/Repair	3,000.00
09-00-424-000-55	Automobile Allowance	50.00
09-00-424-000-60	MINOR EQUIPMENT PURCHASE/REPLACEMENT	
09-00-424-000-63	Machinery/Equipment	300.00
09-00-424-000-69	Hand Tools	250.00
09-00-424-000-70	MAJOR EQUIPMENT PURCHASE/REPLACEMENT	
09-00-424-000-73	Machinery/Equipment	5,000.00
	Total	**337,040.00**
09-00-425-000-00	RECYCLING/SALARIES AND WAGES	
09-00-425-000-03	Salary/Leaf Picker/Recycling	47,380.00
09-00-425-000-10	MATERIALS/SUPPLIES	
09-00-425-000-15	Other Materials/Supplies	350.00
09-00-425-000-20	GENERAL EXPENSE/RECYCLING	
09-00-425-000-26A	Contracted Services/Explorer Post	5,100.00
09-00-425-000-26C	Contracted Services/Tub Grinder	5,000.00
09-00-425-000-40	MAINTENANCE/REPAIRS	
09-00-425-000-43	Leaf Picking Equipment	1,000.00
09-00-425-000-60	MINOR EQUIPMENT PURCHASE/REPLACEMENT	
09-00-425-000-63	Leaf Picking Equipment	500.00
09-00-425-000-69	Hand Tools	250.00
09-00-425-000-80	CAPITAL OUTLAY	
	Total	**59,580.00**
09-00-470-000-00	EMPLOYEE PAYROLL TAXES	
09-00-470-000-01	Social Security - Regular	18,447.39
09-00-470-000-02	Social Security - Medicare	4,314.31
09-00-470-000-03	Municipal Employee MMO	32,284.38
09-00-470-000-04	Group Life/Disability Insurance Premium	3,671.00
09-00-470-000-05	Health Care Insurance	61,423.50
09-00-470-000-06	Medical Opt-out	24,835.03
09-00-470-000-08	ADDITIONAL COMPENSATION	10,000.00
	Total	**154,975.61**
09-00-471-000-00	INSURANCE	
09-00-471-000-01	Fire/Casualty/Auto/Flood	35,261.09
09-00-471-000-02	Workers Compensation Insurance	8,000.00
09-00-471-000-04	Unemployment Compensation Insurance	2,100.00
	Total	**45,361.09**
09-00-472-000-00	MISCELLANEOUS	
09-00-472-000-01	Judgments/Losses	750.00
09-00-472-000-01B	Bank Fees/NSFs/Other Non-Check Chgs	1,300.00
09-00-472-000-02	Refund Current/Prior Year Revenue	200.00
	Total	**2,250.00**
09-00-490-000-00	TRANSFERS TO OTHER FUNDS	
09-00-490-000-01	Transfer to General Fund	49,500.00
09-00-490-000-32	Transfer to Refuse Equipment Dep Fund	44,625.00
09-00-490-000-33	Transfer to Building Depreciation	19,625.00
	Total	**113,750.00**
	REFUSE DISPOSAL Expenditure Total	**756,250.00**
	TOTAL General Funds Revenue	**756,250.00**
	TOTAL General Funds Expenditure	**756,250.00**
	TOTAL Revenue minus Expenditure	**0.00**

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DEBT SERVICE - YEAR 2026

REVENUE

20-00-200-01	Anticipated use of Reserve	0.00
	Total	**0.00**
20-00-300-01	Current Year Levy - 0.5 Mills	86,000.00
20-00-300-02	Prior Years Levy	1,000.00
20-00-300-03	Delinquent Taxes	1,000.00
	Total	**88,000.00**
20-00-340-01A	Earnings/Investments - MB&T	500.00
	Total	**500.00**
	DEBT SERVICE Revenue Total	**88,500.00**

EXPENDITURE

20-00-401-000-00	SALARY/COMMISSION/TAX COLLECTOR	
20-00-401-000-03	Salary/Tax Collector/Debt Service Fund	1,740.00
	Total	**1,740.00**
20-00-470-000-00	EMPLOYEE PAYROLL TAXES	
20-00-470-000-01	Social Security - Regular	107.88
20-00-470-000-02	Social Security - Medicare	25.23
	Total	**133.11**
20-00-483-000-01A	Interest - 27000034121	3,571.93
20-00-483-000-01B	Interest - 27000044828	0.00
20-00-483-000-02A	Principal - 27000034121	65,000.00
20-00-483-000-02B	Principal - 27000044828	0.00
	Total	**68,571.93**
20-00-490-000-01	Transfer to Reserve Fund	18,054.96
	DEBT SERVICE Expenditure Total	**88,500.00**
	TOTAL General Funds Revenue	**88,500.00**
	TOTAL General Funds Expenditure	**88,500.00**
	TOTAL Revenue minus Expenditure	**0.00**

HIGHWAY EQUIPTMENT DEPRECIATION - YEAR 2026 **Budget**

REVENUE

31-00-340-01A	Earnings/Investments - MB&T	5,000.00
	Total	**5,000.00**
31-00-390-01	Transfer from General Fund	70,000.00
31-00-390-02	Transfer from Street Lighting Fund	1,000.00
31-00-390-36	Transfer from Parking Facilities Fund	1,000.00
	Total	**72,000.00**
	HIGHWAY EQUIPMENT DEPRECIATION Revenue Total	**77,000.00**

EXPENDITURE

31-00-424-000-70	MAJOR EQUIPMENT PURCHASE/REPLACEMENT	
31-00-424-000-95	Honda 3200 Portable Generator	3,200.00
31-00-424-000-96	Plasma Cutter	2,500.00
31-00-424-000-97	Two-foot milling machine	23,000.00
	Total	**28,700.00**
31-00-490-000-00	TRANSFERS TO OTHER FUNDS	
31-00-490-000-31	Transfer to Reserve Funds	48,300.00
	Total	**48,300.00**
	HIGHWAY EQUIPMENT DEPRECIATION Expenditure Total	**77,000.00**
	TOTAL General Funds Revenue	**77,000.00**
	TOTAL General Funds Expenditure	**77,000.00**
	TOTAL Revenue minus Expenditure	**0.00**

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REFUSE DISPOSAL EQUIPTMENT DEPRECIATION - YEAR 2026 **Budget**

REVENUE

32-00-200-01	Anticipated use of Reserve	0.00
	Total	**0.00**
32-00-340-01A	Earnings/Investments - MB&T	0.00
	Total	**0.00**
32-00-390-09A	Refuse Disposal Fund/Annual Dep	44,625.00
	Total	**44,625.00**
	REFUSE DISPOSAL EQUIPMENT DEPRECIATION Revenue Total	**44,625.00**

EXPENDITURE

32-00-490-000-00	TRANSFERS TO OTHER FUNDS	
32-00-490-000-01	Transfer to General Fund	44,625.00
	Total	**0.00**
	REFUSE DISPOSAL EQUIPMENT DEPRECIATION Expenditure Total	**44,625.00**
	TOTAL General Funds Revenue	**44,625.00**
	TOTAL General Funds Expenditure	**44,625.00**
	TOTAL Revenue minus Expenditure	**0.00**

BUILDING DEPRECIATION FUND - YEAR 2026

2026 Budget

REVENUE

33-00-340-01	Earnings on Investments	5,000.00
	Total	**5,000.00**
33-00-390-01	Transfer from General Fund	30,000.00
33-00-390-09	Refuse Disposal Fund	19,625.00
33-00-390-36	Transfer from Parking Facilities Fund	1,000.00
	Total	**50,625.00**
	BUILDING DEPRECIATION Revenue Total	**55,625.00**

EXPENDITURE

33-00-402-000-00	GENERAL EXPENSE	
33-00-402-000-01	Municipal Building	10,000.00
33-00-402-000-04	115 N 5th Street	20,000.00
	Total	**30,000.00**
33-00-490-000-00	TRANSFERS TO OTHER FUNDS	
33-00-490-000-33	Transfer to Reserve Funds	25,625.00
	Total	**25,625.00**
	BUILDING DEPRECIATION Expenditure Total	**55,625.00**
	TOTAL General Funds Revenue	**55,625.00**
	TOTAL General Funds Expenditure	**55,625.00**
	TOTAL Revenue minus Expenditure	**0.00**

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HIGHWAY AID FUND (LIQUID FUELS) - YEAR 2026 **Budget**

REVENUE

35-00-200-01	Anticipated use of Reserve	0.00
	Total	**0.00**
35-00-340-01	Earnings on Investments	1,000.00
	Total	**1,000.00**
35-00-350-02	Comm of PA/Liquid Fuel Contribution	120,000.00
	Total	**120,000.00**
	HWY AID FUND (LIQUID FUELS) Revenue Total	**121,000.00**

EXPENDITURE

35-00-439-000-00	CONSTRUCTION/REBUILDING	
35-00-439-000-20	ROADS/BRIDGES	
35-00-439-000-26A	Contracted Services/Reconstruction	121,000.00
	Total	**121,000.00**
	HWY AID FUND (LIQUID FUELS) Expenditure Total	**121,000.00**
	TOTAL General Funds Revenue	**121,000.00**
	TOTAL General Funds Expenditure	**121,000.00**
	TOTAL Revenue minus Expenditure	**0.00**

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PARKING FACILITIES - YEAR 2026 **Budget**

REVENUE

36-00-200-01	Anticipated use of Reserve	121.36
	Total	**121.36**
36-00-330-02	Violation of Ords/Parking Meter Fines	70,000.00
	Total	**70,000.00**
36-00-340-01A	Earnings/Investments - MB&T	2,500.00
	Total	**2,500.00**
36-00-360-03	Parking Meter Receipts	100,000.00
36-00-360-04	Parking Tokens/Parking Permit	27,000.00
	Total	**127,000.00**
36-00-370-03	Refund Current/Prior Year Expenses	500.00
36-00-370-04	Misc. Revenue Receipts	50.00
36-00-370-10	Credit Card Service Fee	1,500.00
	Total	**2,050.00**
	PARKING FACILITIES Revenue Total	**201,671.36**

EXPENDITURE

36-00-400-000-00	ADMINISTRATIVE/PARKING S&W	
36-00-400-000-05	Salary/Clerk I	26,833.56
36-00-400-000-09	Salary/Parking Meter Attendant	52,595.92
36-00-400-000-10	MATERIALS/SUPPLIES	
36-00-400-000-11	Office Supplies	2,000.00
36-00-400-000-12	Postage	1,500.00
36-00-400-000-13	Uniforms	500.00
36-00-400-000-20	GENERAL EXPENSE	
36-00-400-000-21	Advertising/Printing	3,400.00
36-00-400-000-23	Training	500.00
36-00-400-000-25	Other General Expense	200.00
36-00-400-000-26	Contracted Service	475.00
36-00-400-000-26A	Edmunds Support/Pittney Bowes	850.00
36-00-400-000-27	Rental/Parking Lot	900.00
36-00-400-000-29	Legal Services/Borough Solicitor	1,000.00
	Total	**90,754.48**
36-00-445-000-00	PARKING FACILITIES	
36-00-445-000-02	Salary/Borough Crew	3,090.00
36-00-445-000-03	Salary/Snow Removal	5,150.00
36-00-445-000-10	MATERIALS/SUPPLIES	
36-00-445-000-11	Salt/Calcium Chloride	6,000.00
36-00-445-000-13	Snow/Ice Melt	600.00
36-00-445-000-15	Other Materials/Supplies	700.00
36-00-445-000-20	GENERAL EXPENSE	
36-00-445-000-23	Equipment Rental	200.00
36-00-445-000-40	MAINTENANCE/REPAIRS	
36-00-445-000-43	Equipment	500.00
36-00-445-000-60	MINOR EQUIPMENT PURCHASE/REPLACEMENT	
36-00-445-000-63	Equipment	100.00
36-00-445-000-69	Hand Tools	100.00
36-00-445-000-70	MAJOR EQUIPMENT PURCHASE/REPLACEMENT	
36-00-445-000-73	Electronic Meters/Office Equipment	27,000.00
	Total	**43,440.00**

36-00-470-000-00	EMPLOYEE PAYROLL TAXES	
36-00-470-000-01	Social Security - Regular	7,130.28
36-00-470-000-02	Social Security - Medicare	1,667.57
36-00-470-000-03	Municipal Employee MMO	8,071.09
36-00-470-000-04	Group Life/Disability Insurance Premium	918.00
36-00-470-000-06	Medical Opt-out	24,835.03
36-00-470-000-08	ADDITIONAL COMPENSATION	2,500.00
	Total	**45,121.97**
36-00-471-000-00	INSURANCE	
36-00-471-000-01	Fire/Casualty/Auto/Flood	11,754.91
36-00-471-000-02	Workers Compensation Insurance	2,700.00
36-00-471-000-04	Unemployment Compensation Insurance	300.00
	Total	**14,754.91**
36-00-472-000-00	MISCELLANEOUS	
36-00-472-000-01	Judgments/Losses	100.00
36-00-472-000-01B	Bank Fees/NSFs/Other Non-Check Chgs	1,500.00
	Total	**1,600.00**
36-00-490-000-00	TRANSFERS TO OTHER FUNDS	
36-00-490-000-01	Transfer to General Fund	2,000.00
36-00-490-000-09	Transfer to Refuse Fund	2,000.00
36-00-490-000-31	Transfer to Highway Equipment Dep Fund	1,000.00
36-00-490-000-33	Transfer to Building Depreciation	1,000.00
36-00-490-000-36	Transfer to Reserve Funds	0.00
	Total	**6,000.00**
	PARKING FACILITIES Expenditure Total	**201,671.36**
	TOTAL General Funds Revenue	**201,671.36**
	TOTAL General Funds Expenditure	**201,671.36**
	TOTAL Revenue minus Expenditure	**0.00**

LEWISBURG LOAN PROGRAM - YEAR 2026 **Budget**

REVENUE

39-00-340-01A	Earnings/Investments - MB&T	3,000.00
	Total	**3,000.00**
39-00-374-01	Loan Prinicipal Repay/BVRA	4,631.53
	Total	**4,631.53**
	LEWISBURG LOAN Revenue Total	**7,631.53**

EXPENDITURE

39-00-490-000-39	Transfer to Reserve Funds	7,631.53
	Total	**7,631.53**
	LEWISBURG LOAN Expenditure Total	**7,631.53**
	TOTAL General Funds Revenue	**7,631.53**
	TOTAL General Funds Expenditure	**7,631.53**
	TOTAL Revenue minus Expenditure	**0.00**

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HOUSING REDEV. ASST GRANT (HRA) - YEAR 2026 **Budget**

REVENUE

42-00-200-01	Anticipated use of Reserve	161,199.00
	Total	**161,199.00**
42-00-340-01	Earnings on Investments	4,000.00
	Total	**4,000.00**
42-00-370-04	Bucknell University Annual Disburse until 2034	55,051.00
	Total	**55,051.00**
	HRA Revenue Total	**220,250.00**

EXPENDITURE

42-00-490-000-01	Transfer to General Fund	220,250.00
	Total	**220,250.00**
	HRA Expenditure Total	**220,250.00**
	TOTAL General Funds Revenue	**220,250.00**
	TOTAL General Funds Expenditure	**220,250.00**
	TOTAL Revenue minus Expenditure	**0.00**

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WOLFE FIELD GRANT - YEAR 2026

REVENUE

Revenues:		
52- - -	WOLFE FIELD REVENUE	
52-00-370-03	Grants from DCNR	21,250.00
	Total	**21,250.00**
	WOLFE FIELD Revenue Total	**21,250.00**
Expenditures:		
52- - - -	WOLFE FIELD EXPENSES	
52-00-490-000-01	Transfer to General Fund	21,250.00
	Total	**21,250.00**
	WOLFE FIELD Expenditure Total	**21,250.00**
	TOTAL General Funds Revenue	**21,250.00**
	TOTAL General Funds Expenditure	**21,250.00**
	TOTAL Revenue minus Expenditure	**0.00**

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NON-UNIFORMED PENSION FUND - YEAR 2026 **Budget**

REVENUE

60-00-350-02	Commonwealth of PA/State Aid	113,316.37
	Total	**113,316.37**
60-00-370-01B	Borough Contrib/General Fund	96,853.16
60-00-370-01C	Borough Contrib/Refuse Fund	32,284.38
60-00-370-01D	Borough Contrib/Parking Fund	8,071.09
	Total	**137,208.63**
	NON-UNIFORMED EMPLOYEES' PENSION Revenue Total	**250,525.00**

EXPENDITURE

60-00-470-000-00	EMPLOYEE PENSION BENEFITS	
60-00-470-000-02	Pension Contribution to Principal Financial	250,525.00
	Total	**250,525.00**
	NON-UNIFORMED EMPLOYEES' PENSION Expenditure Total	**250,525.00**
	TOTAL General Funds Revenue	**250,525.00**
	TOTAL General Funds Expenditure	**250,525.00**
	TOTAL Revenue minus Expenditure	**0.00**

C.A. HEISER TRUST FUND - YEAR 2026 **Budget**

REVENUE

94-00-200-01	Anticipated use of Reserve	700.00
	Total	**700.00**
94-00-340-01A	Earnings/Investments - MB&T	300.00
	Total	**300.00**
	C.A.HEISER TRUST Revenue Total	**1,000.00**

EXPENDITURE

94-00-400-000-90	MISCELLANEOUS	
94-00-400-000-92	Heiter Community Center	1,000.00
	C.A.HEISER TRUST Expenditure Total	**1,000.00**
	TOTAL General Funds Revenue	**1,000.00**
	TOTAL General Funds Expenditure	**1,000.00**
	TOTAL Revenue minus Expenditure	**0.00**

2026 BOROUGH OF LEWISBURG Budget Index **2026**

D.F. GREEN RECREATION - YEAR 2026 **Budget**

REVENUE

95-00-340-01A	Earnings on Investments - MB&T	1,500.00
95-00-340-02	Rent Bldg/Property/Equipment	1,000.00
	Total	**2,500.00**
95-00-350-04	DF Green Trust Fund	44,000.00
95-00-350-05	Grants from County/Other Donors	800.00
95-00-350-06	Robert W. Donehower Grant Expenditures	17,500.00
	Total	**62,300.00**
95-00-390-97	Transfer from Regional Recreation	52,950.00
	Total	**52,950.00**
	D.F. GREEN RECREATION Revenue Total	**117,750.00**

EXPENDITURE

95-00-451-000-00	PARKS/PLAYGROUNDS/WAGE	
95-00-451-000-02	Salary/Parks/Playgrounds/Rec	61,800.00
95-00-451-000-10	MATERIALS/SUPPLIES	
95-00-451-000-11	Fuel/Light/Water/Sewer	8,000.00
95-00-451-000-12	Other Materials/Supplies	100.00
95-00-451-000-12A	Other Materials/Supplies	100.00
95-00-451-000-13	Snow/Ice Melt	2,000.00
95-00-451-000-20	GENERAL EXPENSE	
95-00-451-000-25	Other General Expense	5,000.00
95-00-451-000-25A	Rail Trail Expense	1,000.00
95-00-451-000-26	Contracted Services	12,000.00
95-00-451-000-40	MAINTENANCE/REPAIRS	
95-00-451-000-41	Building/Related Equipment	2,000.00
95-00-451-000-42A	Parks/Playground/Equipment	11,000.00
95-00-451-000-43	Equip/Mowers/Weedeaters	1,000.00
95-00-451-000-60	MINOR EQUIPMENT PURCHASE/REPLACEMENT	
95-00-451-000-63	Machinery/Equipment	500.00
95-00-451-000-69	Hand Tools	250.00
95-00-451-000-70	MAJOR EQUIPMENT PURCHASE/REPLACEMENT	
95-00-451-000-73	Equipment	2,000.00
	Total	**106,750.00**
95-00-471-000-00	INSURANCE	
95-00-471-000-01	Flood Insurance	8,000.00
	Total	**8,000.00**
95-00-490-000-00	TRANSFERS TO OTHER FUNDS	
95-00-490-000-01	Transfer to General Fund	3,000.00
	Total	**3,000.00**
	D.F. GREEN RECREATION Expenditure Total	**117,750.00**
	TOTAL General Funds Revenue	**117,750.00**
	TOTAL General Funds Expenditure	**117,750.00**
	TOTAL Revenue minus Expenditure	**0.00**

2026 BOROUGH OF LEWISBURG Budget Index **2026**

D.F. GREEN FIELD - YEAR 2026 **Budget**

REVENUE

96-00-200-01	Anticipated use of Reserve	12,185.00
	Total	**12,185.00**
96-00-340-01A	Earnings on Investments - MB&T	1,200.00
	Total	**1,200.00**
96-00-350-04	DF Green Trust Fund	12,000.00
	Total	**12,000.00**
	D.F. GREEN FIELD Revenue Total	**25,385.00**

EXPENDITURE

96-00-451-000-00	RECREATION - DF GREEN FIELD	
96-00-451-000-02	Salary/DF Green Field Fund	2,575.00
96-00-451-000-10	MATERIALS/SUPPLIES	
96-00-451-000-11	Fuel/Light/Water/Sewer	1,250.00
96-00-451-000-12	Other Materials/Supplies	100.00
96-00-451-000-13	Snow/Ice Melt	600.00
96-00-451-000-20	GENERAL EXPENSE	
96-00-451-000-25	Other General Expense	4,000.00
96-00-451-000-40	MAINTENANCE/REPAIRS	
96-00-451-000-41	Building/Related Equipment	750.00
96-00-451-000-42	Parks/Playground/Equipment	11,000.00
96-00-451-000-43	Equipment/Mowers/Weedeaters	100.00
96-00-451-000-60	MINOR EQUIPMENT PURCHASE/REPLACEMENT	
96-00-451-000-63	Machinery/Equipment	150.00
96-00-451-000-69	Hand Tools	100.00
	Total	**20,625.00**
96-00-471-000-00	INSURANCE	
96-00-471-000-01	Flood Insurance	1,760.00
	Total	**1,760.00**
96-00-490-000-00	TRANSFERS TO OTHER FUNDS	
96-00-490-000-01	Transfer to General Fund	3,000.00
	Total	**3,000.00**
	D.F. GREEN FIELD Expenditure Total	**25,385.00**
	TOTAL General Funds Revenue	**25,385.00**
	TOTAL General Funds Expenditure	**25,385.00**
	TOTAL Revenue minus Expenditure	**0.00**

2026 BOROUGH OF LEWISBURG Budget Index **2026**

REGIONAL RECREATION - YEAR 2026 **Budget**

REVENUE

97-00-300-01	Current Year Levy - 0.800 Mills	137,600.00
97-00-300-02	Prior Years Levy	2,000.00
97-00-300-03	Delinquent Years Levy	1,000.00
	Total	**140,600.00**
97-00-340-01A	Earnings/Investments - MB&T	3,000.00
	Total	**3,000.00**
	REGIONAL RECREATION Revenue Total	**143,600.00**

EXPENDITURE

97-00-400-000-00	ADMINISTRATION REGIONAL RECREATION	
97-00-400-000-03	Salary/Commission/Tax Collector	2,792.00
97-00-400-000-20	GENERAL EXPENSE	
97-00-400-000-80	CONTRIBUTIONS	
97-00-400-000-81	BVRA Contribution	79,157.00
	Total	**81,949.00**
97-00-470-000-00	EMPLOYEE PAYROLL TAXES	
97-00-470-000-01	Social Security - Regular	173.10
97-00-470-000-02	Social Security - Medicare	40.48
	Total	**213.58**
97-00-490-000-00	TRANSFERS TO OTHER FUNDS	
97-00-490-000-09	Transfer to Refuse Fund	5,000.00
97-00-490-000-95	DF Green Recreation	52,950.00
97-00-490-000-97	Transfer to Reserve Funds	3,487.42
	Total	**61,437.42**
	REGIONAL RECREATION Expenditure Total	**143,600.00**
	TOTAL General Funds Revenue	**143,600.00**
	TOTAL General Funds Expenditure	**143,600.00**
	TOTAL Revenue minus Expenditure	**0.00**

2026 Lewisburg Borough Budget - Summary of All Funds

	Proposed 2026
General Fund (01)	$4,321,010.47
Street Lighting Fund (02)	$179,164.58
Fire Fund (03)	$323,943.42
Shade Tree Fund (04)	$18,750.00
Refuse Fund (09)	$756,250.00
Debt Service Fund (20)	$88,500.00
Hwy Eqpt Dep Fund (31)	$77,000.00
Refuse Eqpt Dep Fund (32)	$44,625.00
Building Dep Fund (33)	$55,625.00
Highway Aid/LF Fund (35)	$121,000.00
Parking Fund (36)	$201,671.36
Lewisburg Loan Fund (39)	$7,631.53
HRA Fund (42)	$220,250.00
Wolfe Field DCNR Grant Fund (52)	$21,250.00
Employee Pension Fund (60)	$250,525.00
CA Heiser Trust Fund (94)	$1,000.00
D.F. Green Recreation Fund (95)	$117,750.00
D.F. Green Field Fund (96)	$25,385.00
Regional Recreation Fund (97)	$143,600.00
	$6,974,931.36