



2026 Curwensville Borough Budget Overview

The creation of the 2026 budget was created with some goals and directions. Thru this effort the borough looks to have better financial standing that any one can see with clarity and ease. This will allow residents to see where their tax money is going.

1. Clean up

1. The current chart of accounts has some out-of-date accounts and descriptions that do not properly follow the state auditing requirements. There for the chart of accounts was reorganized to match proper accounting. Proper alignment will make annual auditing easier and should save taxpayer money by having clean information.

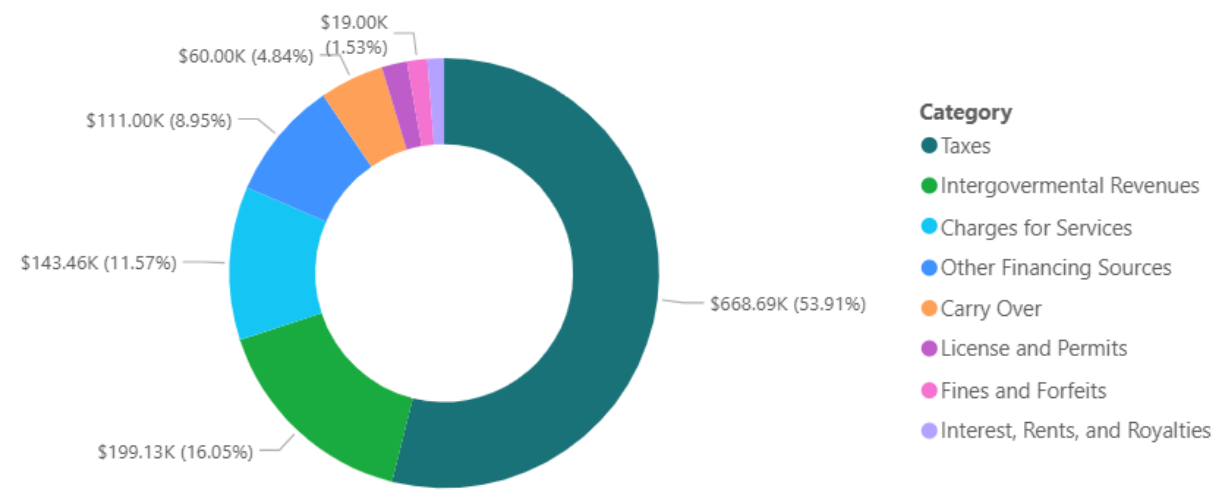
2. Background information

1. Much effort has been to apply notes to line items, creating calculators, and linking information. This will assist with understanding of why each line had the amount placed, how the amount was calculated, and where the money goes or comes from. This information is now placed in an easy to find and useable SharePoint file for future use and reference.

3. Transparency

1. All the accounts have been reviewed to verify if they are needed or if they can be broken down to provide a level of expense control that can easily be analyzed for possible expense control in the future. This includes removal of misc. accounts that should not be used. Any item should have a proper account that it fits into!

2026 Income by Category

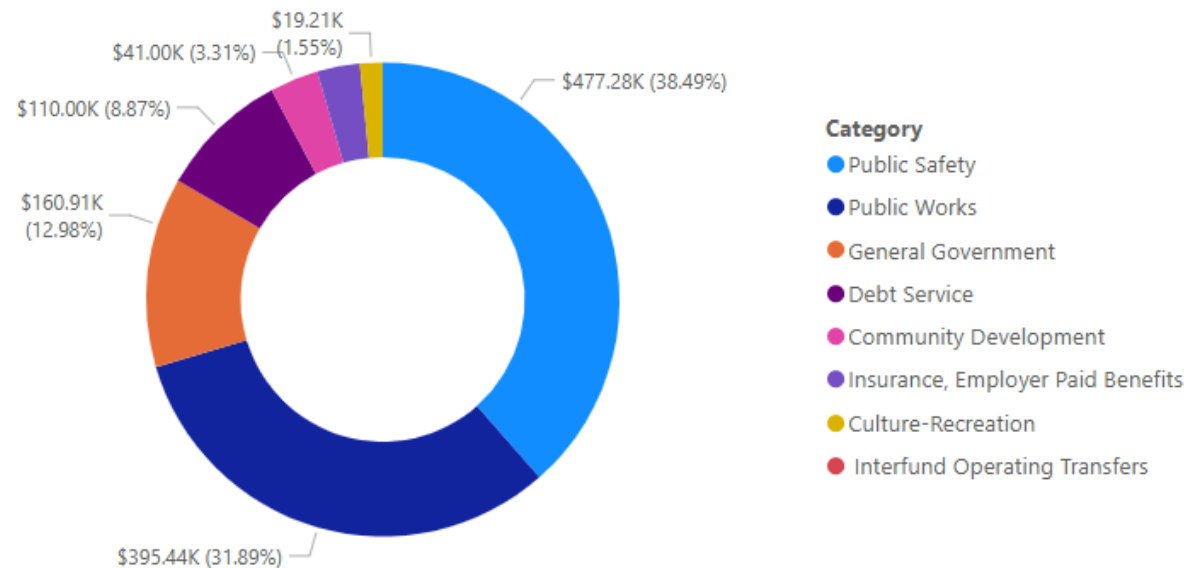


Income Overview

Category	2026 Budget	2025 Budget	2024 Actual	2023 Actual	2022 Actual
Taxes	\$668,692.00	\$644,300.00	681,218.98	669,556.24	698,801.42
Real Property Taxes	\$403,595.00	\$354,000.00	360,281.78	367,246.67	350,262.38
Local Tax Enabling Act 511 Taxes	\$265,097.00	\$290,300.00	320,937.20	302,309.57	348,539.04
Intergovernmental Revenues	\$199,132.00	\$129,880.00	311,211.74	852,096.49	204,832.48
State Shared Revenue and Entitlements	\$170,182.00	\$73,450.00	75,332.61	80,168.85	72,059.38
Local Government Units Capital Operating Grants	\$20,437.00	\$55,430.00	100,000.00		
Local Government Units Shared Payments for Contracted Intergovernmental Services	\$8,513.00		9,400.55	9,133.27	6,691.25
Local Government Units Authority Payments and Payments in Lieu of Taxes	\$0.00				
Federal Capital and Operating Grants	\$0.00				125,607.32
State Capital and Operating Grants	\$0.00		126,478.58	762,794.37	
Local Government Units Authority Payments and Payments in Lieu of Taxes		\$1,000.00		0.00	474.53
Charges for Services	\$143,460.00	\$112,550.00	106,553.54	93,856.78	94,166.41
Public Safety	\$132,450.00	\$107,550.00	93,450.96	89,473.78	86,392.91
Culture-Recreation	\$6,000.00	\$5,000.00	5,510.00	3,600.00	3,367.00
General Government- Zoning and Subdivision and Land Fees	\$5,000.00		6,607.92	0.00	
Public Safety- Protective Inspections & UCC Fees	\$10.00	\$0.00	984.66	783.00	4,406.50
Other Financing Sources	\$111,000.00	\$142,000.00	8,271.99	104,558.00	266,871.04
Interfund Operating Transfers	\$111,000.00	\$120,000.00	-506.11	87,877.52	221,852.00
Contributions and Donations from Private Sources	\$0.00	\$2,000.00	2,118.10	1,080.00	38,019.04
Proceed of General Fixed Asset Disposition		\$20,000.00	6,660.00	15,600.48	7,000.00
Carry Over	\$60,000.00	\$60,000.00			
Carry Over	\$60,000.00	\$60,000.00			
License and Permits	\$23,661.00	\$26,400.00	21,836.00	22,286.00	25,071.50
Business Licenses and Permits	\$21,711.00	\$26,000.00	21,336.00	21,611.00	24,571.50
Non-Business Licenses and Permits	\$1,950.00	\$400.00	500.00	675.00	500.00
Fines and Forfeits	\$19,000.00	\$22,050.00	13,111.62	13,549.02	18,952.13
Fines	\$19,000.00	\$22,050.00	13,111.62	13,549.02	18,952.13
Interest, Rents, and Royalties	\$15,500.00	\$14,200.00	6,022.80	5,832.44	1,905.70
Interest Earnings	\$15,500.00	\$14,200.00	6,022.80	5,832.44	1,905.70
Total	\$1,240,445.00	\$1,151,380.00	1,148,226.67	1,761,734.97	1,310,600.68

Expense Overview

2026 Expense by Category



Category	2026 Budget	2025 Budget	2024 Actual	2023 Actual	2022 Actual
Public Safety	\$477,278.00	\$424,953.00	357,715.28	281,577.79	331,332.73
Police	\$399,203.00	\$324,783.00	293,748.38	231,584.08	268,951.23
Fire	\$41,750.00	\$40,300.00	40,099.96	26,740.69	39,535.54
UCC & Code Enforcement	\$19,275.00	\$18,120.00	15,407.19	14,562.01	13,868.71
Property Maintenance Expenses	\$10,000.00			0.00	300.00
Other Public Safety	\$6,790.00	\$6,750.00	7,312.50	6,750.00	6,750.00
Planning and Zoning	\$260.00	\$35,000.00	1,147.25	1,941.01	1,927.25
Public Works	\$395,435.00	\$293,853.00	1,599,919.24	358,828.51	394,207.85
General Services-Administration	\$274,535.00	\$256,053.00	260,681.14	233,459.10	280,774.60
Winter Maintenance- Snow Removal	\$31,500.00	\$0.00	161,152.31	5,984.24	7,113.41
Street lighting	\$30,500.00	\$30,000.00	192,051.50	38,665.86	31,847.70
Maintenance of Repairs of Roads and Bridges	\$25,000.00	\$6,000.00	159,715.87	5,358.26	195.00
Repairs of Tools and Machinery	\$14,800.00		164,712.98	20,596.59	18,710.36
Cleaning of Streets and Gutters	\$9,400.00		175,490.47	30,178.16	30,082.32
Traffic Control Devices	\$4,750.00	\$1,550.00	163,556.57	12,338.89	11,058.89
Storm Sewers and Drains	\$3,500.00		161,152.31	5,984.24	7,113.41
Sidewalk and Cross walks	\$1,450.00	\$250.00	161,406.09	6,263.17	7,312.16
General Government	\$160,914.00	\$123,351.00	206,087.27	190,460.28	194,122.71
Secretary/Clerk/Treasurer	\$96,168.00	\$63,811.00	102,896.28	85,740.92	116,253.74
General Government Buildings and Plant	\$17,901.00	\$24,135.00	21,652.74	35,392.02	30,990.17
Tax Collection	\$13,188.00	\$12,600.00	11,241.91	11,803.66	11,261.23
Engineering Services	\$10,000.00		30,186.30	29,703.33	18,047.14
Solicitor/Legal	\$8,000.00	\$12,600.00	11,077.90	5,712.30	10,338.76
Legislative Body	\$6,598.00	\$4,200.00	5,000.16	4,200.00	4,188.13
Auditing Services	\$4,000.00	\$4,000.00	10,653.00	3,830.00	0.00
IT-Networking-Data Services	\$2,760.00	\$1,000.00	10,183.18	12,759.85	2,038.54
Executive	\$1,280.00	\$960.00	960.00	960.00	960.00
Other General Govt Admin	\$1,019.00	\$45.00	2,235.80	358.20	45.00
Debt Service	\$110,000.00			-180,312.81	
Debt Principal	\$110,000.00			-199,666.80	
Debt Interest	\$0.00			19,353.99	
Community Development	\$41,000.00				
Community Development & Housing	\$41,000.00				
Insurance, Employer Paid Benefits	\$36,189.00	\$41,600.00	33,896.00	34,368.00	15,520.00
Insurance	\$36,189.00	\$41,600.00	33,896.00	34,368.00	15,520.00
Culture-Recreation	\$19,214.00	\$9,050.00	3,177.83	15,228.19	35,694.98
Parks	\$13,164.00	\$9,050.00	2,674.31	13,417.03	35,394.98
Shade Trees	\$5,000.00				
Civil and Military Celebrations	\$1,000.00		0.00	94.50	100.00
Participant Recreation	\$50.00		0.00	1,513.14	
Cuture-Recreation Administration	\$0.00	\$0.00	203.52	203.52	
Libraries	\$0.00		100.00	0.00	200.00
Etc			200.00		
Interfund Operating Transfers	\$0.00		100,000.00		
General Fund	\$0.00		100,000.00		
Total	\$1,240,030.00	\$892,807.00	2,300,795.62	700,149.96	970,878.27

Capitol Expenses

There does not seem to be any carry over for future purchase from year to year for equipment. Therefore, council is looking to analyze equipment and start a capitol purchase program. This will assist with limiting large unexpected expenses.

Current purchases planned for this year:

1. Loan for a new police car.
 1. Currently have an LSA grant for additional car submitted in 2025.
2. LSA Grant for a new public work -truck
 1. If grant falls through there is funding for a loan to acquire a new truck
3. Grant for a zero-turn mower
 1. Applied for a LSA grant to pay for the purchase



Future purchase planning

Two tankers for the fire company under shared expense with Pike Township. This will be the next items for discussion going into 2026 and future as of now.

Bucket truck to provide the means for light replacement, inspection of buildings day lighting of roads

Initiatives

Streetscape:

- There is an amount applied to the budget for the matches of the phase 2 of the street scape project.

River Project:

- No borough budget money is set for this project and is not planned for.

Road Paving:

- The borough wants to continue the paving and maintenance of the roads. To accommodate this the borough has brought forth a 1 mil tax that will be used solely for road paving and maintenance. This will also work to set aside money for grant matches instead of looking heavy loans for the borough.

Pay down debt

- The borough currently has a large road paving loan that was utilized to pay for the recent south side paving
- Small loan with CRDC that was used to provide the funding for the phase 1 of street scape.

Strategic Management Planning Program

The STMP program is a three-year finding project that will provide a fifty percent match on items that have been identified during phase one-six of the project. At current level, the borough has not paid anything to the first phases completed and has submitted the grant application for the implantation phase of the project.

- ♦ Codification and E-Code
 - ♦ Review all borough codes and load them to the web-based program to allow all residents to access without having to fill out right to knows
- ♦ Fund Software
 - ♦ Replace the QuickBooks program with a fund software that is properly aligned for governmental accounting.
- ♦ Traffic Study and paper alley study
 - ♦ Review of the borough's roads and right ways to have physical reports that will assist with grant submissions
- ♦ Website
 - ♦ Replace the current website with a .gov website with updated features to provide a next level for residents
- ♦ Zoning updates
 - ♦ Review current zoning maps and ordinance and provide updated information to be passed.
- ♦ Policy Procedures
 - ♦ Creation of public works procedures into
 - ♦ Job descriptions
 - ♦ Employee manual
 - ♦ Code enforcement procedure
 - ♦ Capital planning
 - ♦ Citizen alert
 - ♦ Employee performance review
 - ♦ Fiscal Procedure
 - ♦ Equipment Plan

Policy updates and changes

Purchase Order Policy- Updates

- ♦ Create quick analysis of expense that all council and mayor can see, not waiting until bimonthly meetings
- ♦ Verification for proper coding before items become issues
- ♦ Another level of detail for the expense to understand where the money is going

Process changes

- ♦ Internal review of all expenses as the purchases occur rather than well after
- ♦ Reportable time sheets that can be used for grants and state funding.
- ♦ Expense analysis to provide ways to cut costs of supplies and other such items
- ♦ Use of digital files and folders to track everything and allow information to be easily located

Thank You

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*The information provided in this overview is the subject of my opinion and is not meant to be used for any legal or financial decisions. It is for reference only.

