

FOREST CITY GENERAL FUND 2026 BUDGET

TAX RATE - 16.8 MILLS

Submitted to Council at Budget Work Shop Meeting

Council review & advertise to bid - 10/20/2025 Meeting

Motion to advertise:

Councilman Norella made a motion, seconded by Councilman Scalzo

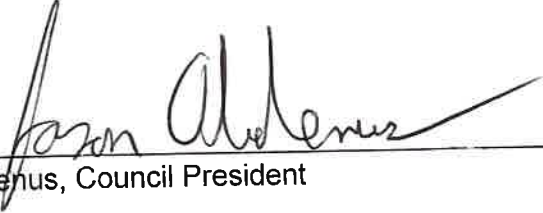
Roll call vote: 6 in favor - 0 opposed

Present Final Budget for approval - 11/6/2025 Council Meeting

Motion to Approve:

Motion Bernie Scalzo, seconded by Rebecca Scoggins

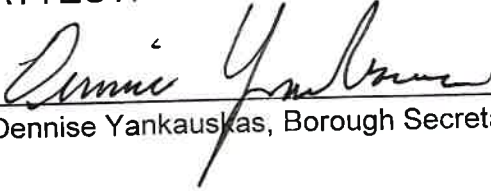
roll call vote - 6 in favor - 0 opposed



Jason Obelenus, Council President

November 6, 2025
Date

ATTEST:



Dennise Yankauskas, Borough Secretary/Treasurer

November 6, 2025
Date

**FOREST CITY BOROUGH
2026 FINAL GENERAL FUND BUDGET**

2026

301.00 · REAL PROPERTY TAXES		
301.10 · REAL ESTATE TAXES - CURRENT		332,000.00
301.11 · CAPITAL RESERVE (R.E. TAX-OLD)		0.00
301.20 · REAL ESTATE TAXES-PRIOR YEAR		12,000.00
301.40 · DELINQ. R. E. TAX FROM COUNTY		23,000.00
301.00 · REAL PROPERTY TAXES - Other		0.00
Total 301.00 · REAL PROPERTY TAXES		367,000.00
310.00 · LOCAL TAXES		
310.10 · REAL ESTATE TRANSFER TAX		26,000.00
310.20 · EARNED INCOME TAX/LOCAL WAGE		115,000.00
310.22 · EARNED INCOME TAX - PRIOR YEARS		58,000.00
310.30 · TAX COMMITTEE FEES		0.00
310.40 · OCCUPATION TAX - FLAT TAX 511		2,800.00
310.50 · OCC. PRIV. TAX - EMS/LST		7,500.00
310.00 · LOCAL TAXES - Other		0.00
Total 310.00 · LOCAL TAXES		209,300.00
321.00 · BUSINESS LICENSES & PERMITS		
321.10 · PERMITS - RENTALS		8,000.00
321.20 · REIMBURSEMENT FROM UTILITIES		0.00
321.40 · SOLICITATION PERMITS		150.00
321.50 · Zoning Permits		565.96
321.70 · LIQUOR LICENSE		0.00
321.80 · CABLE FRANCHISE FEE		12,000.00
321.00 · BUSINESS LICENSES & PERMITS - Other		0.00
Total 321.00 · BUSINESS LICENSES & PERMITS		20,715.96
322.00 · NON-BUSINESS LICENSES/PERMITS		
322.20 · DEMOLITION PERMITS		200.00
322.40 · DUMPSTER PERMIT		200.00
322.80 · PAVE CUT PERMITS		750.00
322.00 · NON-BUSINESS LICENSES/PERMITS - Other		0.00
Total 322.00 · NON-BUSINESS LICENSES/PERMITS		1,150.00
331.00 · FINES		
331.10 · COURT RESTITUTION-DISTR.MAGISTR		750.00
331.11 · VEHICLE CODE VIOLATIONS		5,000.00
331.12 · ORDINANCE VIOLATIONS		0.00
331.125 · RENTAL PERMIT FINES		0.00
331.13 · STATE POLICE FINES		600.00
331.00 · FINES - Other		0.00
Total 331.00 · FINES		6,350.00
341.00 · INTEREST		
341.03 · INTEREST - CERT. OF DEPOSITS		0.00
341.05 · INTEREST - DCNR COMM. GRANT		0.00
341.10 · INTEREST - GENERAL FUND		350.00

**FOREST CITY BOROUGH
2026 FINAL GENERAL FUND BUDGET**

	2026
341.20 · INTEREST - CAPITAL IMPROVEMENTS	150.00
341.30 · INTEREST - LIQUID FUELS	0.00
341.40 · INTEREST - SEWER ACCOUNT	0.00
341.50 · INTEREST - KENNEDY PARK	14.00
341.55 · ARPA COVID INTEREST	0.00
341.60 · INTEREST - IMPACT FEES ACT 13	300.00
341.70 · INTEREST - RENTAL / BLDG.PERMIT	200.00
341.80 · INTEREST - FIRE ESCROW	0.00
341.90 · INTEREST - METERS/SNOW REMOVAL	100.00
341.00 · INTEREST - Other	0.00
Total 341.00 · INTEREST	1,114.00
342.00 · RENTS AND ROYALTIES	
342.20 · RENT OF BUILDINGS	9,000.00
342.40 · RENT OF MACHINERY/EQUIPMENT	0.00
342.00 · RENTS AND ROYALTIES - Other	0.00
Total 342.00 · RENTS AND ROYALTIES	9,000.00
354.00 · STATE GRANTS	
354.03 · HIGHWAYS/STREETS	274,997.00
354.07 · RECREATION GRANTS	0.00
354.09 · COMMUNITY DEVELOPMENT GRANT	0.00
354.15 · RECYCLING GRANT	3,300.00
354.50 · POLICE EQUIPMENT GRANTS	0.00
354.00 · STATE GRANTS - Other	0.00
Total 354.00 · STATE GRANTS	278,297.00
355.00 · STATE SHARED REVENUE	
355.01 · PUBLIC UTILITY REALTY TAX-PURTA	520.00
355.02 · MOTOR VEH. FUEL-LIQUID FUEL TAX	39,900.00
355.04 · ALCOHOLIC BEVERAGE LICENSES	500.00
355.05 · GENERAL MUNI PENSION SYS AID	19,000.00
355.07 · FOREIGN FIRE INSURANCE PREMIUM	8,000.00
355.09 · ACT 13 - IMPACT FEES	96,000.00
355.90 · OTHER STATE SHARED REVENUE	0.00
355.00 · STATE SHARED REVENUE - Other	0.00
Total 355.00 · STATE SHARED REVENUE	163,920.00
359.00 · LOCAL GOVERNMT PAYMTS IN LIEU	
359.10 · PAYMENT IN LIEU OF TAXES	4,200.00
359.00 · LOCAL GOVERNMT PAYMTS IN LIEU - Other	0.00
Total 359.00 · LOCAL GOVERNMT PAYMTS IN LIEU	4,200.00
361.00 · CHARGES FOR SERVICES	
361.20 · READER BOARD FEES	50.00
361.30 · ZONING, PLANNING, SUBDIV. FEES	0.00
361.50 · PUBLIC WORKS SERVICES	150.00
361.71 · FAX/COPIES - DOCUMENTS	0.00
361.80 · JURY DUTY COMPENSATION	0.00

**FOREST CITY BOROUGH
2026 FINAL GENERAL FUND BUDGET**

		2026
	361.00 · CHARGES FOR SERVICES - Other	0.00
	Total 361.00 · CHARGES FOR SERVICES	200.00
	362.00 · PUBLIC SAFETY	
	362.10 · POLICE SERVICES	6,000.00
	362.11 · POLICE REPORTS/COPIES	200.00
	362.31 · CODE ENFORCEMENT FEES	0.00
	362.41 · BUILDING PERMITS	12,000.00
	362.50 · PLANNING COMMISSION FEES	500.00
	362.60 · ZONING COMMITTEE FEES	600.00
	362.00 · PUBLIC SAFETY - Other	0.00
	Total 362.00 · PUBLIC SAFETY	19,300.00
	363.00 · HIGHWAYS & STREETS	
	363.21 · PARKING METERS	11,250.00
	363.30 · PARKING METER FINES	3,500.00
	363.50 · PARKING METERS - SOLD	0.00
	363.60 · SALE OF ROAD MATERIALS	3,000.00
	363.00 · HIGHWAYS & STREETS - Other	0.00
	Total 363.00 · HIGHWAYS & STREETS	17,750.00
	364.00 · SANITATION	
	364.10 · SEWER CHARGES	0.00
	364.20 · SEWER TRUCK CHARGES	150.00
	364.30 · GARBAGE COLLECTION FEES	182,187.00
	364.35 · GARBAGE EDU CHALLENGE	0.00
	364.40 · BULK STICKERS	0.00
	364.50 · RECYCLING DONATIONS & SALES	3,500.00
	364.00 · SANITATION - Other	0.00
	Total 364.00 · SANITATION	185,837.00
	367.00 · PARKS & RECREATION	
	367.10 · REPAYMENT ACCIDENTAL CHARGE	0.00
	367.20 · RECREATION & PARKS DONATIONS	8,000.00
	367.30 · REIMBURSE PARK - BLDGS/GROUNDS	0.00
	367.40 · RENTAL - KENNEDY PARK	1,200.00
	367.50 · SHADE TREE COMMISSION	0.00
	367.00 · PARKS & RECREATION - Other	0.00
	Total 367.00 · PARKS & RECREATION	9,200.00
	380.00 · MISCELLANEOUS REVENUE	
	387.00 · CONTRIBUTIONS/DONATIONS	
	387.10 · DONATIONS_LITES, SPEC.EVENTS	2,000.00
	387.20 · DONATIONS - P.D. SPECIAL EVENTS	1,500.00
	387.30 · DONATIONS POLICE FISHING DERBY	800.00
	387.40 · CONTRIBUTIONS-GRANT MATCH FUNDS	0.00
	387.50 · DONATIONS-PENTECOST HALL EVENTS	0.00
	387.00 · CONTRIBUTIONS/DONATIONS - Other	0.00
	Total 387.00 · CONTRIBUTIONS/DONATIONS	4,300.00

**FOREST CITY BOROUGH
2026 FINAL GENERAL FUND BUDGET**

		2026
391.00 · GAIN ON SALE OF ASSET		
391.10 · GAIN ON SALE OF PROPERTY/ASSETS		0.00
391.20 · COMPENSATION FOR LOSS OF ASSETS		0.00
391.00 · GAIN ON SALE OF ASSET - Other		0.00
Total 391.00 · GAIN ON SALE OF ASSET		0.00
392.00 · OPERATING TRANSF. INTERFUND		
392.01 · TRANSFER FROM GENERAL FUNDS		0.00
392.05 · TRANSFER FROM KENNEDY PARK		0.00
392.08 · TRANSFERS FROM SEWER FUND		88,500.00
392.09 · TRANSFERS FROM PLANNING COMM.		0.00
392.10 · TRANSFER FROM METERS/SNOW A/C		0.00
392.11 · Transfer from Zoning		894.27
392.12 · Transfer from Permits		10,731.00
392.15 · TRANSFER FROM FIRE ESCROW		0.00
392.20 · TRANSFER FROM IMPACT FEES		150,000.00
392.30 · TRANSFER FROM GRANT FUNDS ACCT		0.00
392.34 · TRANSFER FROM CAPITAL RESERVE		51,036.53
392.54 · PRIOR YEAR COVID RELIEF - ARP		0.00
392.00 · OPERATING TRANSF. INTERFUND - Other		4,000.00
Total 392.00 · OPERATING TRANSF. INTERFUND		305,161.80
4999 · Uncategorized Income		0.00
Total Income		305,161.80
Cost of Goods Sold		
50000 · Cost of Goods Sold		
Total COGS		
		1,610,259.76
Expense		
400.00 · LEGISLATIVE BODY		
400.11 · COUNCIL MEMBER WAGES		6,300.00
400.158 · COUNCIL LIFE INSURANCE		1,040.00
400.21 · OFFICE SUPPLIES		0.00
400.215 · POSTAGE		200.00
400.25 · OFFICE EQUIP. PURCHASE		0.00
400.26 · SOFTWARE PURCHASES		250.00
400.30 · COPIER LEASE/PRINTING		1,000.00
400.31 · PROFESSIONAL SERVICES		0.00
400.32 · BORO BLDG. PHONE/FAX-INTERNET		2,200.00
400.34 · ADVERTISING		1,500.00
400.361 · ELECTRIC - BORO BLDG.		1,500.00
400.366 · BORO BLDG. WATER		900.00
400.42 · MEMBERSHIPS/DUES/SUBSCRIPTIONS		200.00
400.46 · MEETINGS & CONFERENCES		0.00
400.00 · LEGISLATIVE BODY - Other		0.00
Total 400.00 · LEGISLATIVE BODY		15,090.00

**FOREST CITY BOROUGH
2026 FINAL GENERAL FUND BUDGET**

		2026
401.00 · EXECUTIVE/MAYOR'S OFFICE		
401.11 · SALARIES/WAGES-MAYOR		900.00
401.30 · MILEAGE REIMBURSEMENT		0.00
401.42 · MAYOR'S DUES/MEMBERSHIPS		75.00
401.45 · HOTELS/LODGING		0.00
401.46 · CONFERENCES/TRAININGS		0.00
401.47 · MEALS		0.00
401.50 · MAYOR'S SUPPLIES		0.00
401.00 · EXECUTIVE/MAYOR'S OFFICE - Other		0.00
Total 401.00 · EXECUTIVE/MAYOR'S OFFICE		975.00
402.00 · FINANCIAL ADMINISTRATION		
402.311 · AUDITING SERVICES		6,900.00
402.00 · FINANCIAL ADMINISTRATION - Other		0.00
Total 402.00 · FINANCIAL ADMINISTRATION		6,900.00
403.00 · TAX COLLECTION		
403.114 · TAX COLLECTOR - PAM GREEN		17,000.00
403.43 · COUNTY TAX COLLECTIONS		800.00
403.431 · TAX COLLECTION COMMISSIONS		3,200.00
403.50 · SUSQ. CO TAX COMMITTEE SHARE		325.00
403.00 · TAX COLLECTION - Other		0.00
Total 403.00 · TAX COLLECTION		21,325.00
404.00 · SOLICITOR/LEGAL SERVICES		
404.31 · SOLICITOR/LEGAL SERVICES		9,000.00
404.312 · ATTORNEY'S FEES-SEWER PROJECT		100.00
404.50 · LEGAL EXPENSES REIMB.& TRAINING		0.00
404.00 · SOLICITOR/LEGAL SERVICES - Other		0.00
Total 404.00 · SOLICITOR/LEGAL SERVICES		9,100.00
405.00 · SECRETARY/CLERK		
405.114 · SECRETARY/TREASURER WAGES		43,140.00
405.115 · SECR/TREASURER OVERTIME		100.00
405.18 · CLERICAL WAGES		46,800.00
405.331 · TRAVEL EXPENSES		0.00
405.39 · BANK CHARGES/CHECK FEES		75.00
405.46 · MEETINGS, CONFERENCES, TRAINING		0.00
405.00 · SECRETARY/CLERK - Other		0.00
Total 405.00 · SECRETARY/CLERK		90,115.00
409.00 · GENERAL GOV.BLDGS & PLANT		
409.22 · BLDG. OPERATING SUPPLIES		3,000.00
409.230 · HEAT - BORO BUILDING		6,000.00
409.31 · BUILDING - PROF. SERVICES		0.00
409.361 · ELECTRICITY-LIBRARY/NUTRITION		6,000.00
409.364 · BORO BLDG. SEWER		0.00
409.373 · BORO BLDG. REPAIR/MAINTENANCE		95,000.00
409.40 · MARKETING/ADVERTISING		0.00

**FOREST CITY BOROUGH
2026 FINAL GENERAL FUND BUDGET**

	2026
409.45 · SPECIAL EVENTS - PENTECOST HALL	600.00
409.471 · Library Donations	0.00
409.50 · SHADE TREE COMMITTEE	0.00
409.55 · IMPACT FEES-BLDG.MAINT/UPGRADES	0.00
409.60 · DOUGH BOY MONUMENT	250.00
409.75 · COAL MINERS' MEMORIAL-MAINT.	500.00
409.00 · GENERAL GOV.BLDGS &PLANT - Other	0.00
Total 409.00 · GENERAL GOV.BLDGS &PLANT	111,350.00
410.00 · POLICE DEPARTMENT	
410.180 · POLICE WAGES - FULL TIME	123,531.20
410.181 · POLICE WAGES - PART TIME	65,700.00
410.182 · SIGNING BONUS	0.00
410.183 · POLICE OVERTIME	12,000.00
410.184 · P.D. CLERICAL WAGES	0.00
410.185 · POLICE COMP TIME PAID	0.00
410.186 · POLICE TRAINING FULL- TIME	500.00
410.187 · POLICE TRAINING PART-TIME	500.00
410.188 · POLICE EVENT COVERAGE	6,000.00
410.189 · POLICE PART-TIME OVERTIME	500.00
410.19 · POLICE UNIFORMS	2,500.00
410.20 · P.D. COPIER LEASE/MAINTENANCE	5,000.00
410.21 · POLICE OFFICE SUPPLIES	1,000.00
410.212 · POLICE PRINTING/PARKING TICKETS	0.00
410.213 · AMMUNITION & MISC. SUPPLIES	1,000.00
410.22 · SPECIAL EVENT EXPENSES	1,500.00
410.231 · POLICE DEPT. GAS	7,000.00
410.245 · POLICE DEPT. MAJOR PURCHASE	3,000.00
410.246 · Police Dept. Car Loan	10,939.44
410.248 · Police Car Loan Interest	3,254.52
410.25 · POLICE VEHICLES REPAIR	4,000.00
410.251 · P.D.VEHICLE PARTS	500.00
410.30 · P.D. SMALL EQUIPMENT	500.00
410.31 · P.D. PROFESSIONAL/LEGAL SVCS	250.00
410.32 · POLICE PHONES	2,000.00
410.325 · POLICE DEPT. POSTAGE	200.00
410.42 · POLICE DUES	0.00
410.460 · TRAINING/CONT.ED TRAVEL EXPENSE	500.00
410.47 · BOOKS, MEMBERSHIP DUES	0.00
410.48 · INTERNET FEES & IT SUPPORT	1,000.00
410.54 · COVID RELIEF EXPENSES - ARP	0.00
410.55 · IMPACT FEES -ACT 13-POLICE	0.00
410.00 · POLICE DEPARTMENT - Other	0.00
Total 410.00 · POLICE DEPARTMENT	252,875.16
411.00 · FIRE DEPARTMENT	

**FOREST CITY BOROUGH
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		2026
	411.10 · FIRE RELIEF	8,200.00
	411.230 · F.D. HEAT-NATURAL GAS	3,200.00
	411.231 · FIRE DEPT. GAS/DIESEL	800.00
	411.32 · FIRE DEPT. COMMUNICATIONS	400.00
	411.352 · F.D. LIABILITY INSURANCE	0.00
	411.354 · F.D./EMER.SVCS. WORKERS' COMP	10,000.00
	411.361 · SIRENS-ELECTRIC	300.00
	411.363 · HYDRANTS	12,000.00
	411.364 · F.D. SEWER	0.00
	411.366 · F.D. WATER	1,200.00
	411.55 · IMPACT FEES - VOL. FIRE CONTRIB	10,000.00
	411.00 · FIRE DEPARTMENT - Other	0.00
Total 411.00 · FIRE DEPARTMENT		46,100.00
412.00 · AMBULANCE/RESCUE		
	412.231 · AMBULANCE DIESEL	13,000.00
	412.30 · AUTO/PROP.INS.-FIRE/EMER.EQUIP.	13,500.00
	412.354 · EMER. SVCS. WORKERS' COMP	0.00
	412.5 · AMBULANCE ADVERTISING/LEGAL SVC	0.00
	412.55 · IMPACT FEES-AMBULANCE CONTRIB.	0.00
	412.00 · AMBULANCE/RESCUE - Other	0.00
Total 412.00 · AMBULANCE/RESCUE		26,500.00
413.00 · CODE ENFORCEMENT		
	413.18 · CODE ENFORCEMENT WAGES	35,770.00
	413.210 · CODE ENFORCEMENT SUPPLIES	250.00
	413.215 · CODE ENFORCEMENT POSTAGE	500.00
	413.30 · CEO TRAINING - MEMBERSHIP DUES	0.00
	413.31 · CODE ENFORCEMENT - LEGAL FEES	5,000.00
	413.32 · CODE ENFORCEMENT PHONE	0.00
	413.35 · CEO MILEAGE REIMBURSEMENT	0.00
	413.450 · INSPECTION FEES - RENTALS	0.00
	413.60 · PA UCC BLDG. PERMIT FEES - DCED	8,000.00
	413.00 · CODE ENFORCEMENT - Other	0.00
Total 413.00 · CODE ENFORCEMENT		49,520.00
414.00 · PLANNING & ZONING COMMISSIONS		
	414.215 · POSTAGE - PLANNING/ZONING	65.00
	414.30 · PLANNING/ZONING TRAINING	75.00
	414.31 · LEGAL & STENO FEES	800.00
	414.40 · ENGINEER. FEES - ZONING/PLANNING	0.00
	414.50 · Transfer to General Fund	0.00
	414.54 · ADVERTISING - PLANNING	100.00
	414.64 · ADVERTISING - ZONING COMMITTEE	100.00
	414.00 · PLANNING & ZONING COMMISSIONS - Other	0.00
Total 414.00 · PLANNING & ZONING COMMISSIONS		1,140.00
415.00 · EMERGENCY MANAGEMENT		

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		2026
415.12	EMERG.MNGMT / DISASTER RELIEF	0.00
415.54	ARPA - COVID RELIEF EXPENSE	0.00
415.00	EMERGENCY MANAGEMENT - Other	0.00
Total 415.00 · EMERGENCY MANAGEMENT		0.00
426.00 · RECYCLING		
426.18	RECYCLING WAGES	0.00
426.232	RECYCLING - DIESEL	0.00
426.374	RECYCL TRUCK -MAINT. & EQUIP.	0.00
426.00	RECYCLING - Other	0.00
Total 426.00 · RECYCLING		0.00
427.00 · REFUSE - GARBAGE COLLECTION		
427.22	GARBAGE COLLECTION FEES	182,187.00
427.23	BULK STICKERS	0.00
427.24	OTHER SUPPLIES - DUMPSTERS	0.00
427.25	ADMINISTRATIVE EXPENSES	0.00
427.00	REFUSE - GARBAGE COLLECTION - Other	0.00
Total 427.00 · REFUSE - GARBAGE COLLECTION		182,187.00
430.00 · PUBLIC WORKS - HWYS, RDS. & STS		
430.18	P.W. SALARIES & WAGES	99,985.60
430.183	P.W. OVERTIME	6,500.00
430.22	P.W. OPERATING SUPPLIES	500.00
430.230	GARAGE HEATING FUEL	1,500.00
430.231	PUBLIC WORKS GASOLINE	500.00
430.232	PUBLIC WORKS DIESEL	0.00
430.233	OFF-ROAD DIESEL	1,500.00
430.245	MAJOR PURCHASES - P.W.	0.00
430.250	P. W. VEHICLE MAINTENANCE	1,500.00
430.251	P.W. VEHICLE PARTS	1,500.00
430.31	P.W. PROFESSIONAL SVCS.	250.00
430.32	P.W. COMMUNICATIONS	1,450.00
430.334	FREIGHT & HANDLING CHARGES	0.00
430.361	GARAGE ELECTRICITY	1,500.00
430.37	P.W. MACHINE/EQUIP. REPAIR	1,500.00
430.373	P.W.GARAGE/BLDG.MAINT.	800.00
430.55	IMPACT FEES-HEAVY EQUIP./ROADS	0.00
430.00	PUBLIC WORKS - HWYS, RDS. & STS - Other	0.00
Total 430.00 · PUBLIC WORKS - HWYS, RDS. & STS		118,985.60
432.00 · WINTER MAINT./SNOW REMOVAL		
432.18	SNOW PLOWING WAGES	0.00
432.22	ROAD/STREET MATERIALS	0.00
432.23	F550 SNOW PLOW DIESEL	4,000.00
432.30	SNOW PLOW EQUIP.& REPAIR	1,000.00
432.45	CONTRACTED SNOW REMOVAL	16,500.00
432.55	IMPACT FEES - COSTARS SALT	10,000.00

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		2026
	432.00 · WINTER MAINT./SNOW REMOVAL - Other	0.00
Total 432.00 · WINTER MAINT./SNOW REMOVAL		31,500.00
433.00 · STREET SIGNS/TRAFFIC CONTROL		
	433.25 · SIGNAGE MAINTENANCE SUPPLIES	300.00
	433.50 · PARKING METER EXPENSES	300.00
	433.00 · STREET SIGNS/TRAFFIC CONTROL - Other	0.00
Total 433.00 · STREET SIGNS/TRAFFIC CONTROL		600.00
434.00 · STREET LIGHTS		
	434.10 · STREETLIGHTS	39,900.00
	434.00 · STREET LIGHTS - Other	0.00
Total 434.00 · STREET LIGHTS		39,900.00
435.00 · SIDEWALKS & CROSSWALKS		
	435.60 · SIDEWALKS - CAPITAL PROJECTS	274,997.00
	435.00 · SIDEWALKS & CROSSWALKS - Other	0.00
Total 435.00 · SIDEWALKS & CROSSWALKS		274,997.00
436.00 · STORM DRAINS		
	436.31 · STORM DRAINS - PROF. SERVICES	0.00
	436.37 · STORM DRAINS - REPAIRS & MAINT.	0.00
	436.55 · IMPACT FEES - STORM DRAINS	0.00
	436.00 · STORM DRAINS - Other	0.00
Total 436.00 · STORM DRAINS		0.00
438.00 · ROAD MAINTENANCE/PAVING		
	438.25 · ROAD REPAIR/MAINT.MATERIALS	0.00
	438.55 · IMPACT FEES - PUBL.SAFETY/ROADS	0.00
	438.00 · ROAD MAINTENANCE/PAVING - Other	0.00
Total 438.00 · ROAD MAINTENANCE/PAVING		0.00
448.00 · WATER SERVICE - HYDRANTS		
	448.363 · FIRE HYDRANTS	0.00
	448.00 · WATER SERVICE - HYDRANTS - Other	0.00
Total 448.00 · WATER SERVICE - HYDRANTS		0.00
451.00 · RECREATION - DISC GOLF ACCOUNT		0.00
452.00 · PARKS/RECREATION		
	452.20 · FUND RAISING EXPENSES	3,200.00
	452.22 · PARKS OPERATING SUPPLIES	2,500.00
	452.25 · PARKS BUILDING & GROUNDS	1,500.00
	452.26 · SMALL TOOLS & MINOR EQUIP.	0.00
	452.30 · PARK SERVICES & OTHER CHARGES	1,000.00
	452.31 · PROFESSIONAL SERVICES - BEACH	1,000.00
	452.32 · PARKS COMMUNICATIONS	0.00
	452.34 · PARKS&REC ADVERTISING	250.00
	452.361 · PARK ELECTRIC	2,000.00
	452.364 · PARK SEWER	0.00
	452.366 · PARK WATER	750.00
	452.37 · PARKS-MACHINE/EQUIP.REPAIR	0.00

**FOREST CITY BOROUGH
2026 FINAL GENERAL FUND BUDGET**

		2026
452.381 · RENT/LEASE OF LAND		0.00
452.54 · COVID RELIEF EXP. - ARP		0.00
452.55 · IMPACT FEES-ENVIRONMENTAL/PARKS		0.00
452.00 · PARKS/RECREATION - Other		1,000.00
Total 452.00 · PARKS/RECREATION		13,200.00
457.00 · CIVIL & MILITARY CELEBRATIONS		
457.54 · CONTRIBUTIONS to ORGANIZATIONS		150.00
457.00 · CIVIL & MILITARY CELEBRATIONS - Other		0.00
Total 457.00 · CIVIL & MILITARY CELEBRATIONS		150.00
462.00 · COMMUNITY & ECONOMIC DEVELOP.		
462.31 · PROF. SERVICES/ MEMBERSHIPS		250.00
462.34 · ADVERTISING - COMM. DEVELOP.		150.00
462.372 · MAIN STREET ENHANCEMENTS		1,000.00
462.373 · BUILDINGS - MAINT./DEMOLITION		500.00
462.40 · BUILDING & DEMOLITION PERMITS		0.00
462.45 · Transfer to General Fund		0.00
462.54 · COVID RELIEF EXP. - ARP FUNDS		0.00
462.55 · IMPACT FEES - SIDEWALKS/MAIN ST		82,200.00
462.00 · COMMUNITY & ECONOMIC DEVELOP. - Other		0.00
Total 462.00 · COMMUNITY & ECONOMIC DEVELOP.		84,100.00
481.00 · EMPLOYER PAID TAXES		
481.10 · SOCIAL SECURITY-EMPLOYER PAID		27,000.00
481.20 · MEDICARE - Employer Paid		6,000.00
481.30 · UNEMPLOYMENT COMP - ER		4,000.00
481.40 · UNEMPL.COMP - SOLVENCY FEE - ER		0.00
481.00 · EMPLOYER PAID TAXES - Other		0.00
Total 481.00 · EMPLOYER PAID TAXES		37,000.00
482.00 · JUDGEMENTS & LOSSES		
483.00 · PENSION/RETIREMENT CONTRIB.		
483.10 · POLICE PENSION CONTRIBUTIONS		0.00
483.30 · NON-UNIFORM PENSION CONTR.		19,000.00
483.00 · PENSION/RETIREMENT CONTRIB. - Other		0.00
Total 483.00 · PENSION/RETIREMENT CONTRIB.		19,000.00
484.00 · WORKERS' COMPENSATION		
484.10 · WORKERS' COMP		18,000.00
484.00 · WORKERS' COMPENSATION - Other		0.00
Total 484.00 · WORKERS' COMPENSATION		18,000.00
486.00 · INSURANCE, CASUALTY & SURETY		
486.10 · INSURANCE - AUTO/LIABILITY/PROP		53,000.00
486.35 · PUBLIC BOND		2,000.00
486.00 · INSURANCE, CASUALTY & SURETY - Other		0.00
Total 486.00 · INSURANCE, CASUALTY & SURETY		55,000.00
487.00 · EMPLOYER PAID INSURANCE BENEFIT		
487.195 · UNIFORM HEALTH INSURANCE		26,000.00

**FOREST CITY BOROUGH
2026 FINAL GENERAL FUND BUDGET**

		2026
	487.196 · NON-UNIFORM HEALTH INSURANCE	51,000.00
	487.197 · UNIFORM PAID LIFE INSURANCE	800.00
	487.198 · NON-UNIFORM PAID LIFE INSURANCE	1,900.00
	487.199 · CO-PAYS HLTH INS - UNIFORM	750.00
	487.20 · SUPPLEMENTAL HEALTH INSURANCE	18,000.00
	487.21 · UNIFORM STD/LTD INSURANCE	1,500.00
	487.22 · NON-UNIFORM STD/LTD INSURANCE	500.00
	487.30 · DEDUCTIBLES - UNIFORM	500.00
	487.40 · DEDUCTIBLES -- NON-UNIFORM	1,500.00
	487.50 · VISION/DENTAL/OTHER - UNIFORM	1,500.00
	487.00 · EMPLOYER PAID INSURANCE BENEFIT - Other	0.00
Total 487.00 · EMPLOYER PAID INSURANCE BENEFIT		103,950.00
	488.00 · PAYROLL TAXES	
	489.00 · PAYROLL RELATED EXPENSES	
	489.10 · PROCESSING/SOFTWARE	650.00
	489.39 · PAYROLL DIRECT DEPOSIT BANK FEE	75.00
	489.00 · PAYROLL RELATED EXPENSES - Other	0.00
Total 489.00 · PAYROLL RELATED EXPENSES		700.00
Total Expense		1,610,259.76
		0.00