

**BOROUGH COUNCIL SPECIAL MEETING**  
**October 29, 2025**  
**7:00 PM**

**ATTENDANCE:**

|                            |                                  |                                  |
|----------------------------|----------------------------------|----------------------------------|
| _____ Ms. Gerrie Carey     | _____ Mr. Steve Guza             | _____ Mr. Gene Hallinan          |
| _____ Ms. Roni Lopez       | _____ Mr. Joshua Mitchell        | _____ Mr. Robert Sheils          |
| _____ Ms. Kathleen Simrell | _____ Mayor Harold Kelly         | _____ Solicitor Drew Krowiak     |
| _____ Ms. Jenn Basalyga    | _____ Jr. Council James Mitchell | _____ Jr. Council Lauren Bartell |

1.     **WORKSESSION:** **President Carey**
  
2.     **PUBLIC COMMENT:** **President Carey**
  
3.     **DISCUSSION:** **President Carey**
  - Police Car Value \$7,000– Fire Department Interest
  - Fire Company Chief Wesolowski
  - Gregg Kozar- AAJRB parks budget request for 2026
  - Budgets:
  
4.     **REVIEW NOVEMBER 5, 2025 AGENDA**
  
5.     **ADJOURN:** **President Carey**

## Clarks Summit Borough Manager

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**From:** Chief Christopher Yarns  
**Sent:** Thursday, October 23, 2025 2:41 PM  
**To:** Clarks Summit Borough Manager; Council Members  
**Subject:** RE Police Car value

At the request of the Borough Manager, I sought to determine the current market value of the 2017 Ford Police Utility vehicle scheduled for decommissioning. Due to the specialized nature of police vehicles, standard valuation tools such as Kelley Blue Book do not provide pricing for this category.

To obtain a reliable estimate, I consulted Joseph Chermack, owner of Joseph Chermack Inc., a reputable car dealership located on North State Street in Clarks Summit, PA. Mr. Chermack conducted a comparative analysis using recent nationwide sales data for similar 2017 Ford Police Utility vehicles with comparable mileage and condition.

### Vehicle Details:

- Year/Make/Model: 2017 Ford Police Utility
- Mileage: 90,400
- Known Defects:
- Steering wheel menu buttons are non-functional
- Right rear passenger window is inoperable

Mr. Chermack also factored in the recent decline in used car market values since early 2025. Based on his assessment, he estimates the vehicle's current market value to be approximately \$7,000.



Chief Christopher Yarns | Chief of Police  
Clarks Summit Borough Police  
304 South State Street | Clarks Summit PA 18411  
Office: 570-587-3026 | Fax: 570-586-6451  
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**Borough of Clarks Summit**  
**Profit & Loss Budget Performance - DRAFT 2**  
**September 2025**

6:19 AM  
10/10/2025  
Accrual Basis

**Ordinary Income/Expense**

**Income**

**301 · Real Property Taxes**

301.100 · Real Estate Taxes-Curr. Yr

1,302,488.87

1,385,220.63

1,385,220.63

301.400 · Real Estate Tax-Delinq from Cty

27,150.79

40,000.00

30,000.00

**Total 301 · Real Property Taxes**

1,329,639.66

1,425,220.63

1,415,220.63

**310 · Local Enabling Taxes**

310.100 · Real Estate Transfer Tax

89,280.92

129,000.00

119,000.00

310.210 · Earned Income Tax - Curr. Yr

480,615.10

945,000.00

1,012,500.00

310.510 · PA LST Tax-Current Yr

162,918.30

137,000.00

145,500.00

**Total 310 · Local Enabling Taxes**

732,814.32

1,211,000.00

1,277,000.00

**321 · Business License & Permits**

321.600 · Business License Fee

2,425.00

3,300.00

3,300.00

321.611 · Sign Permit

0.00

200.00

150.00

321.612 · Shade Tree Permit

0.00

75.00

50.00

321.800 · Cable Franchise

50,552.50

113,000.00

118,700.00

321 · Business License & Permits - Other

0.00

0.00

0.00

**Total 321 · Business License & Permits**

52,977.50

116,575.00

122,200.00

**322 · Non Bus. Licenses/Permits**

322.820 · Street Encroach./Opening/Demol.

14,237.43

17,000.00

15,000.00

**Total 322 · Non Bus. Licenses/Permits**

14,237.43

17,000.00

15,000.00

**331 · Fines**

331.120 · Violations of Ordinances

0.00

100.00

100.00

331.100 · Magist. Fines/Vehicle Code Viol

6,587.63

10,000.00

8,800.00

331.130 · State Police Fines

983.49

2,000.00

2,000.00

331.401 · Parking Meter Tickets

8,968.00

6,000.00

12,000.00

**Total 331 · Fines**

16,539.12

18,100.00

22,900.00

**341.000 · Interest Earnings**

341.001 · Interest on Checking

27,173.70

3,000.00

56,300.00

341.004 · Dividend Earnings

0.00

20,000.00

0.00

341.000 · Interest Earnings - Other

10,392.94

0.00

0.00

**Total 341.000 · Interest Earnings**

37,566.64

23,000.00

56,300.00

**342 · Rents & Royalties**

342.201 · Sewer Office Rental

35,000.00

35,000.00

35,000.00

342.202 · Rental of Borough Building

125.00

100.00

100.00

**Total 342 · Rents & Royalties**

35,125.00

35,100.00

35,100.00

**354 · State Capital & Oper. Grants**

354.010 · Performance/Recycling

1,000.00

6,000.00

6,000.00

354.020 · Public Safety Grants

5,440.23

12,000.00

7,300.00

|                                                     | Jan - Sep 25      | 25 Annual Budget  | 26 Annual Budget  |
|-----------------------------------------------------|-------------------|-------------------|-------------------|
| 354.070 · Lackawanna Cty Arts                       | 0.00              | 500.00            | 500.00            |
| <b>Total 354 · State Capital &amp; Oper. Grants</b> | <b>6,440.23</b>   | <b>18,500.00</b>  | <b>13,800.00</b>  |
| <b>355 · State Shared Revenue</b>                   |                   |                   |                   |
| 355.010 · PURTA - Public Utility Tax                | 0.00              | 2,500.00          | 2,400.00          |
| 355.040 · Alcoholic Beverage License                | 0.00              | 1,500.00          | 1,200.00          |
| 355.050 · Pension System State (MMO)                | 0.00              | 63,000.00         | 98,686.00         |
| 355.070 · Foreign Fire Insurance                    | 0.00              | 30,000.00         | 36,100.00         |
| <b>Total 355 · State Shared Revenue</b>             | <b>0.00</b>       | <b>97,000.00</b>  | <b>138,386.00</b> |
| <b>358 · Local Gov't Shared Payments</b>            |                   |                   |                   |
| 358.001 · Shared Payments - W/C for Fire            | 0.00              | 2,000.00          | 2,000.00          |
| 358.002 · Shared Payments - W/C Ambulance           | 0.00              | 2,000.00          | 2,000.00          |
| 358.003 · Shared payments - CG Police               | 69,377.22         | 92,503.00         | 95,300.00         |
| <b>Total 358 · Local Gov't Shared Payments</b>      | <b>69,377.22</b>  | <b>96,503.00</b>  | <b>99,300.00</b>  |
| <b>361 · General Gov't</b>                          |                   |                   |                   |
| 361.310 · Planning / Subdivision Fees               | 3,980.00          | 300.00            | 5,300.00          |
| 361.330 · Zoning Hearing Board                      | 700.00            | 1,500.00          | 700.00            |
| 361.550 · Other Fees                                | 100.00            | 0.00              | 0.00              |
| 361.999 · General Govt - Other                      | 0.00              | 500.00            | 0.00              |
| <b>Total 361 · General Gov't</b>                    | <b>4,780.00</b>   | <b>2,300.00</b>   | <b>6,000.00</b>   |
| <b>362 · Public Safety</b>                          |                   |                   |                   |
| 362.100 · Special Police Service                    | 1,123.85          | 3,000.00          | 1,500.00          |
| 362.110 · Sale of Accident Report                   | 1,455.00          | 1,600.00          | 1,900.00          |
| 362.400 · Building/Electrical Permits               | 23,141.59         | 27,000.00         | 30,854.67         |
| <b>Total 362 · Public Safety</b>                    | <b>25,720.44</b>  | <b>31,600.00</b>  | <b>34,254.67</b>  |
| <b>363 · Highway &amp; Streets</b>                  |                   |                   |                   |
| 363.210 · Parking Meter Coins                       | 18,078.23         | 28,000.00         | 24,100.00         |
| <b>Total 363 · Highway &amp; Streets</b>            | <b>18,078.23</b>  | <b>28,000.00</b>  | <b>24,100.00</b>  |
| <b>364 · Sanitation</b>                             |                   |                   |                   |
| 364.300 · Solid Waste Collection charges            | 285,888.17        | 378,115.20        | 414,504.96        |
| 364 · Sanitation - Other                            | 794.00            | 0.00              | 0.00              |
| <b>Total 364 · Sanitation</b>                       | <b>286,682.17</b> | <b>378,115.20</b> | <b>414,504.96</b> |
| <b>383.000 · Misc. Revenue</b>                      | <b>4,913.82</b>   |                   |                   |
| <b>387 · Contrib/Donations</b>                      |                   |                   |                   |
| 387.007 · Contributions - Police Departme           | 100.00            | 100.00            | 100.00            |
| 387.001 · Contributions to Borough                  | 0.00              | 1,000.00          | 0.00              |
| 387.003 · Donations to Shade Tree Com               | 0.00              | 500.00            | 0.00              |
| 387.006 · Contributions - Other                     | 700.00            | 0.00              | 0.00              |
| 387 · Contrib/Donations - Other                     | 50.00             | 0.00              | 0.00              |
| <b>Total 387 · Contrib/Donations</b>                | <b>850.00</b>     | <b>1,600.00</b>   | <b>100.00</b>     |
| <b>391.000 · Proceeds - F.A. Disposit</b>           |                   |                   |                   |
| 391.100 · Sale of General Fixed Assets              | 11,645.00         | 0.00              | 5,000.00          |
| <b>Total 391.000 · Proceeds - F.A. Disposit</b>     | <b>11,645.00</b>  | <b>0.00</b>       | <b>5,000.00</b>   |

|                                                       | Jan - Sep 25        | 25 Annual Budget    | 26 Annual Budget    |
|-------------------------------------------------------|---------------------|---------------------|---------------------|
| <b>392.000 · Transfers from Other Funds</b>           |                     |                     |                     |
| 392.001 · Interfund Transfer-General                  | 1,874.34            | 0.00                | 0.00                |
| 392.002 · Interfund Transfer - CapitalRes             | 63,425.00           | 0.00                | 159,800.00          |
| 392.080 · Interfund Transfer - Sewer                  | 19,869.84           | 0.00                | 0.00                |
| 392.000 · Transfers from Other Funds - Other          | 4,061.83            | 0.00                | 0.00                |
| <b>Total 392.000 · Transfers from Other Funds</b>     | <b>89,231.01</b>    | <b>0.00</b>         | <b>159,800.00</b>   |
| <b>395.001 · Refunds-Prior Year Expenditures</b>      | <b>0.00</b>         | <b>50,000.00</b>    | <b>50,000.00</b>    |
| <b>396.000 · Uncategorized Income</b>                 | <b>371.25</b>       |                     |                     |
| <b>Total Income</b>                                   | <b>2,736,989.04</b> | <b>3,549,613.83</b> | <b>3,888,966.26</b> |
| <b>Gross Profit</b>                                   | <b>2,736,989.04</b> | <b>3,549,613.83</b> | <b>3,888,966.26</b> |
| <b>Expense</b>                                        |                     |                     |                     |
| <b>492.000 · Interfund Transfers - expenses</b>       |                     |                     |                     |
| 492.036 · Interfund Transfer - Fire                   | 85,457.17           | 0.00                | 0.00                |
| 492.000 · Interfund Transfers - expenses - Other      | 1.00                | 0.00                | 0.00                |
| <b>Total 492.000 · Interfund Transfers - expenses</b> | <b>85,458.17</b>    | <b>0.00</b>         | <b>0.00</b>         |
| <b>400.100 · Salaries and Wages Subtotal</b>          |                     |                     |                     |
| 400.110 · Salaries of Elected Officials               | 34,654.66           | 45,000.00           | 44,999.84           |
| 400.114 · Salary - Treasurer                          | 13,277.64           | 14,141.01           | 17,305.24           |
| 400.121 · Salary-Mgr/DPW Forem/Pol.Chief              | 132,547.56          | 157,146.80          | 149,951.44          |
| 400.130 · Salaries - Full Time Police                 | 282,354.35          | 350,458.48          | 385,968.05          |
| 400.132 · Wages - Part Time                           | 93,036.02           | 150,000.00          | 150,000.00          |
| 400.140 · Wages - Sec / Clerical / DPW                | 284,694.61          | 366,802.58          | 411,241.09          |
| 400.172 · Unused Vacation Buyback/Accr'l              | 0.00                | 20,968.77           | 7,212.61            |
| 400.177 · Unused Sick Time Buyback/Accr'l             | 0.00                | 13,180.17           | 61,861.70           |
| 400.183 · Overtime Pay                                | 57,371.58           | 50,000.00           | 67,402.00           |
| 400.185 · Overtime Pay DPW                            | 18,997.73           | 32,000.00           | 27,798.00           |
| 400.187 · Court Wages                                 | 8,837.04            | 9,000.00            | 10,695.76           |
| 400.188 · Wages - Other Misc. Police                  | 0.00                | 1,000.00            | 0.00                |
| 400.189 · Wage transfer to Sewer                      | -1,973.29           | -97,565.53          | -122,964.55         |
| <b>Total 400.100 · Salaries and Wages Subtotal</b>    | <b>923,797.90</b>   | <b>1,112,132.28</b> | <b>1,211,471.18</b> |
| <b>400.150 · Empl. Benefits-Subtotal</b>              |                     |                     |                     |
| 400.152 · Dental Insurance                            | 12,539.05           | 16,001.60           | 15,767.20           |
| 400.155 · Vision Care                                 | 6,426.25            | 17,475.00           | 16,100.00           |
| 400.156 · Health/Hospital./Major Medical              | 507,600.81          | 587,280.60          | 672,526.60          |
| 400.158 · Life Insurance                              | 8,003.84            | 11,295.81           | 11,929.83           |
| 400.160 · Pension                                     | 23,101.68           | 72,988.00           | 81,854.12           |
| 400.161 · FICA                                        | 31,790.42           | 73,139.54           | 80,867.85           |
| 400.162 · PSAB/UC Insur. (employer)                   | 0.00                | 6,768.75            | 6,768.75            |
| 400.163 · Medicare                                    | 13,167.46           | 18,103.01           | 20,016.82           |
| 400.169 · Benefits transfer to Sewer Fund             | -127.46             | -89,074.12          | -111,771.59         |
| <b>Total 400.150 · Empl. Benefits-Subtotal</b>        | <b>602,502.05</b>   | <b>713,978.19</b>   | <b>794,059.58</b>   |
| <b>400.191 · Uniform Maintenance Allow.</b>           | <b>3,044.70</b>     | <b>4,725.00</b>     | <b>4,900.00</b>     |

|                                                        | Jan - Sep 25     | 25 Annual Budget  | 26 Annual Budget  |
|--------------------------------------------------------|------------------|-------------------|-------------------|
| <b>400.240 · Oper./Office Suppl.-Subtotal</b>          |                  |                   |                   |
| 400.200 · Office Supplies, Small Equip.                | 2,840.62         | 2,650.00          | 2,650.00          |
| 400.220 · Operating Supplies                           | 22,844.05        | 33,250.00         | 33,000.00         |
| 400.231 · Fuel-Gasoline                                | 8,136.67         | 25,000.00         | 25,000.00         |
| 400.232 · Fuel-Diesel                                  | 6,978.27         | 16,000.00         | 16,500.00         |
| 400.238 · Clothing/Uniforms                            | 3,839.30         | 7,550.00          | 7,600.00          |
| 400.242 · Ammunition                                   | 6,501.82         | 6,500.00          | 7,000.00          |
| 400.245 · H/W Supplies-Salt & Cinders                  | 0.00             | 10,800.00         | 0.00              |
| <b>Total 400.240 · Oper./Office Suppl.-Subtotal</b>    | <b>51,140.73</b> | <b>101,750.00</b> | <b>91,750.00</b>  |
| <b>400.300 · Prof. Svcs and Charges Subtotal</b>       |                  |                   |                   |
| 400.309 · Other Prof. Services                         | 860.00           | 500.00            | 500.00            |
| 400.310 · Legal Services                               | 11,141.16        | 38,000.00         | 19,781.00         |
| 400.311 · Accounting/Auditing                          | 50.00            | 20,000.00         | 20,000.00         |
| 400.313 · Engineering and Architect Svcs               | 3,152.50         | 6,000.00          | 15,000.00         |
| 400.314 · Reimbursable Expenses                        | 25.40            | 0.00              | 0.00              |
| 400.315 · Medical Services                             | 545.00           | 1,300.00          | 1,320.00          |
| 400.316 · Licenses / Permits / Fees                    | 10,053.71        | 12,150.00         | 14,720.00         |
| 400.317 · Payroll Service Fee                          | 8,529.94         | 3,488.82          | 3,500.00          |
| 400.319 · Bank Charges                                 | 110.00           | 0.00              | 0.00              |
| 400.300 · Prof. Svcs and Charges Subtotal - Other      | 0.00             | 0.00              | 0.00              |
| <b>Total 400.300 · Prof. Svcs and Charges Subtotal</b> | <b>34,467.71</b> | <b>81,438.82</b>  | <b>74,821.00</b>  |
| <b>400.320 · Communication - Subtotal</b>              |                  |                   |                   |
| 400.321 · Telephone Charges                            | 6,753.85         | 12,654.12         | 13,000.00         |
| 400.325 · Postage                                      | 2,469.89         | 9,600.00          | 13,005.00         |
| 400.327 · Radio Equip. Maintenance                     | 5,414.50         | 2,000.00          | 5,500.00          |
| 400.329 · Internet Service                             | 5,331.67         | 9,801.73          | 11,000.00         |
| <b>Total 400.320 · Communication - Subtotal</b>        | <b>19,969.91</b> | <b>34,055.85</b>  | <b>42,505.00</b>  |
| 400.331 · Travel Expense                               | 0.00             | 130.00            | 100.00            |
| 400.341 · Advertising                                  | 5,592.52         | 8,000.00          | 8,000.00          |
| <b>400.350 · Insur. &amp; Bonding-Subtotal</b>         |                  |                   |                   |
| 400.355 · Heart/Lung Williams                          | 0.00             | 0.00              | 0.00              |
| 400.351 · Property & Liability Insurance               | 78,463.02        | 67,041.00         | 70,620.00         |
| 400.353 · Surety and Bonding                           | 2,452.00         | 400.00            | 400.00            |
| 400.354 · Workers Comp.                                |                  |                   |                   |
| 218.003 · WC Police Union Dues                         | 0.00             | 0.00              | 0.00              |
| 215.001 · WC Police Pension                            | -125.00          | 0.00              | 0.00              |
| 400.354 · Workers Comp. - Other                        | 14,330.97        | 79,555.82         | 106,063.00        |
| <b>Total 400.354 · Workers Comp.</b>                   | <b>14,205.97</b> | <b>79,555.82</b>  | <b>106,063.00</b> |
| <b>Total 400.350 · Insur. &amp; Bonding-Subtotal</b>   | <b>95,120.99</b> | <b>146,996.82</b> | <b>177,083.00</b> |
| <b>400.360 · Utilities - Subtotal</b>                  |                  |                   |                   |
| 400.361 · Electricity                                  | 5,689.00         | 20,000.00         | 20,000.00         |
| 400.362 · Gas                                          | 3,515.94         | 6,000.00          | 6,000.00          |

|                                            | Jan - Sep 25 | 25 Annual Budget | 26 Annual Budget |
|--------------------------------------------|--------------|------------------|------------------|
| 400.366 · Water Utility                    | 1,916.83     | 2,500.00         | 2,600.00         |
| Total 400.360 · Utilities - Subtotal       | 11,121.77    | 28,500.00        | 28,600.00        |
| 400.370 · Reprs & Maint.-Subtotal          |              |                  |                  |
| 400.372 · Rep. & Maint - Other than Bldg   | 10,161.16    | 150,000.00       | 150,000.00       |
| 400.373 · Rep. & Maint - Building          | 7,118.54     | 22,500.00        | 169,800.00       |
| 400.374 · Repairs & Maint. - Mach & Equip  | 14,762.72    | 24,500.00        | 37,000.00        |
| 400.375 · Repairs & Maint. - Vehicles      | 13,247.75    | 13,000.00        | 13,000.00        |
| 400.370 · Reprs & Maint.-Subtotal - Other  | -300.00      | 0.00             | 0.00             |
| Total 400.370 · Reprs & Maint.-Subtotal    | 44,990.17    | 210,000.00       | 369,800.00       |
| 400.380 · Rentals - Subtotal               |              |                  |                  |
| 400.384 · Rental of Mach. & Equip.         | 4,849.36     | 11,700.00        | 12,000.00        |
| Total 400.380 · Rentals - Subtotal         | 4,849.36     | 11,700.00        | 12,000.00        |
| 400.410 · Judgements and Damages           | 444.00       | 0.00             | 0.00             |
| 400.420 · Dues/Memberships/Subscriptions   | 1,320.02     | 12,853.76        | 6,511.00         |
| 400.450 · Contracted Svcs -Subtotal        |              |                  |                  |
| 400.440 · Contracted Svc - Cleaning        | 3,250.00     | 3,000.00         | 6,000.00         |
| 400.451 · Contracted Service - Alarms      | 973.00       | 4,860.00         | 2,500.00         |
| 400.452 · Contracted Service - Mascaro     | 726,975.00   | 969,300.00       | 994,296.00       |
| 400.453 · Foreign Fire Casualty            | 0.00         | 30,000.00        | 36,083.00        |
| 400.455 · Contracted Service - PC Related  | 36,213.13    | 81,163.57        | 30,500.00        |
| 400.459 · Contracted Service-Other         | 26,157.52    | 7,500.00         | 37,100.00        |
| Total 400.450 · Contracted Svcs -Subtotal  | 793,568.65   | 1,095,823.57     | 1,106,479.00     |
| 400.460 · Meetings,Conferences,Training    | 595.00       | 4,150.00         | 3,100.00         |
| 400.500 · Contributions/Goodwill           | 17,388.50    | 23,767.70        | 24,663.59        |
| 400.700 · Capital Purchases Subtotal       |              |                  |                  |
| 400.740 · Major Mach. & Equip. Purchases   | 87,305.00    | 0.00             | 0.00             |
| 400.750 · Minor Mach. & Equip. Purchases   | 688.00       | 3,800.00         | 4,300.00         |
| Total 400.700 · Capital Purchases Subtotal | 87,993.00    | 3,800.00         | 4,300.00         |
| 400.800 · Special Events/Projects          | 2,339.64     | 0.00             | 0.00             |
| Total Expense                              | 2,785,704.79 | 3,593,801.99     | 3,960,143.35     |
| Net Ordinary Income                        | -48,715.75   | -44,188.16       | -71,177.09       |
| Net Income                                 | -48,715.75   | -44,188.16       | -71,177.09       |

**Borough of Clarks Summit - Sewerage Fund**  
**Profit & Loss Budget Performance - DRAFT 1**  
**September 2025**

11:45 AM  
10/21/2025  
Accrual Basis

|                                                  | Jan - Sep 25        | 25 Annual Budget    | 26 Annual Budget    |
|--------------------------------------------------|---------------------|---------------------|---------------------|
| <b>Ordinary Income/Expense</b>                   |                     |                     |                     |
| <b>Income</b>                                    |                     |                     |                     |
| 341.000 · Interest Earnings                      | 32,694.95           | 10,000.00           | 49,000.00           |
| 358.001 · Local Gov't-C. Green Pass Thru         | 0.00                | 830.30              | 830.30              |
| 358.002 · Local Gov't-S. Abington Pass Thru      | 0.00                | 22,481.28           | 22,806.00           |
| 360.100 · Look Up Fee                            | 600.00              | 500.00              | 800.00              |
| 362.440 · Sewer Permits                          | 1,800.00            | 900.00              | 900.00              |
| 364.100 · Sewer Use Charge                       | 1,285,085.57        | 1,764,600.00        | 1,729,210.00        |
| <b>Total Income</b>                              | <b>1,320,180.52</b> | <b>1,799,311.58</b> | <b>1,803,546.30</b> |
| <b>Gross Profit</b>                              | <b>1,320,180.52</b> | <b>1,799,311.58</b> | <b>1,803,546.30</b> |
| <b>Expense</b>                                   |                     |                     |                     |
| 400.169 · Benefit T/F from General Fund          | 5,296.61            | 91,681.00           | 111,771.59          |
| 400.189 · Wage T/F from General Fund             | 16,673.98           | 105,216.00          | 122,964.55          |
| 400.220 · Operating Supplies                     | 1,495.08            | 6,000.00            | 21,000.00           |
| 400.230 · Fuel                                   | 0.00                | 15,000.00           | 0.00                |
| 400.310 · Legal Services                         | 1,345.50            | 1,000.00            | 1,500.00            |
| 400.313 · Engineering and Architect. Svcs        | 1,310.00            | 15,000.00           | 15,000.00           |
| 400.316 · Prof. Svcs-Sewer Billing/Collec        | 4,893.30            | 7,500.00            | 6,524.00            |
| 400.318 · Bank Charges                           | 45.00               | 200.00              | 100.00              |
| 400.325 · Postage                                | 0.00                | 1,500.00            | 0.00                |
| 400.372 · Rep & Maint-Sewer Lines Repair         | 16,373.00           | 100,000.00          | 100,000.00          |
| 400.373 · Rep. & Maint. - Other                  | 6,913.74            | 10,000.00           | 0.00                |
| 400.374 · Repairs & Maint - Stormwater           | 62,692.57           | 106,000.00          | 116,000.00          |
| 400.381 · Rental - Right of Way                  | 1,778.87            | 1,700.00            | 1,800.00            |
| 400.383 · Rent of Office Space                   | 35,000.00           | 35,000.00           | 35,000.00           |
| 400.385 · Sewer Authority/WWTP                   | 772,737.00          | 1,030,316.00        | 1,141,420.00        |
| 400.420 · PA One Cal Subscription                | 0.00                | 30.00               | 30.00               |
| 400.437 · Repair & Maintenance - Tools Machinery | 0.00                | 4,500.00            | 6,150.00            |
| 400.459 · Contracted Service - Other             | 5,442.60            | 63,000.00           | 50,000.00           |
| 400.492 · Transfer to Capital Reserves           | 0.00                | 55,000.00           | 0.00                |
| 400.670 · Replace Sewer Lines                    | 0.00                | 150,000.00          | 150,000.00          |
| <b>Total Expense</b>                             | <b>931,997.25</b>   | <b>1,798,643.00</b> | <b>1,879,260.14</b> |
| <b>Net Ordinary Income</b>                       | <b>388,183.27</b>   | <b>668.58</b>       | <b>-75,713.84</b>   |
| <b>Net Income</b>                                | <b>388,183.27</b>   | <b>668.58</b>       | <b>-75,713.84</b>   |

**Fire Fund - Borough of Clarks Summit**  
**Profit & Loss Budget Performance - DRAFT 1**  
**September 2025**

4:09 PM  
10/21/2025  
Accrual Basis

|                                              | Jan - Sep 25     | 2025 Annual Budget | 2026 Annual Budget |
|----------------------------------------------|------------------|--------------------|--------------------|
| <b>Ordinary Income/Expense</b>               |                  |                    |                    |
| <b>Income</b>                                |                  |                    |                    |
| 301.100 · Real Estate Taxes - Current Yea    | 85,634.16        | 97,679.48          | 97,679.48          |
| 301.400 · Real Estate Taxes - Delinquent     | 0.00             | 2,500.00           | 1,000.00           |
| 341.001 · Interest on Checking               | 2,653.15         | 300.00             | 3,979.50           |
| 358.001 · Local Share Pmt - WC Reimbursement | 0.00             | 7,233.72           | 10,091.04          |
| <b>Total Income</b>                          | <b>88,287.31</b> | <b>107,713.20</b>  | <b>112,750.02</b>  |
| <b>Expense</b>                               |                  |                    |                    |
| 400.232 · Fuel - Diesel                      | 13,428.21        | 0.00               | 17,904.00          |
| 400.350 · Insurance/WC Fire                  | 0.00             | 20,000.00          | 39,325.00          |
| 400.360 · Utilities - Fire Hydrant           | 17,752.62        | 0.00               | 23,670.67          |
| 400.363 · Hydrant Service                    | 0.00             | 21,000.00          | 0.00               |
| 400.419 · Volunteer Fire Svc Tax Relief      | 0.00             | 500.00             | 500.00             |
| 400.454 · Contracted Svc - Fire Service      | 66,226.48        | 65,871.00          | 66,226.00          |
| <b>Total Expense</b>                         | <b>97,407.31</b> | <b>107,371.00</b>  | <b>147,625.67</b>  |
| <b>Net Ordinary Income</b>                   | <b>-9,120.00</b> | <b>342.20</b>      | <b>-34,875.65</b>  |
| <b>Net Income</b>                            | <b>-9,120.00</b> | <b>342.20</b>      | <b>-34,875.65</b>  |

**Borough of Clarks Summit - Liquid Fuels Fund**  
**Profit & Loss Budget Performance - DRAFT 1**  
September 2025

3:23 PM  
10/21/2025  
Accrual Basis

|                                           | Jan - Sep 25      | 2025 Annual Budget | 2026 Annual Budget |
|-------------------------------------------|-------------------|--------------------|--------------------|
| <b>Ordinary Income/Expense</b>            |                   |                    |                    |
| <b>Income</b>                             |                   |                    |                    |
| 341.000 · Interest Earnings               | 7,716.53          | 10,000.00          | 11,574.00          |
| 355.020 · Liquid Fuels Revenue from State | 168,177.94        | 168,356.64         | 165,635.78         |
| <b>Total Income</b>                       | <b>175,894.47</b> | <b>178,356.64</b>  | <b>177,209.78</b>  |
| <b>Expense</b>                            |                   |                    |                    |
| 400.245 · Highway-Salt                    | 76,252.93         | 119,609.64         | 102,272.45         |
| 400.361 · Electricity                     | 52,452.76         | 58,747.00          | 69,937.33          |
| 432.000 · Winter Maintenance Service      | 1,048.50          | 0.00               | 2,500.00           |
| 433.000 · Traffic Control Devices         | 1,940.00          | 0.00               | 2,500.00           |
| <b>Total Expense</b>                      | <b>131,694.19</b> | <b>178,356.64</b>  | <b>177,209.78</b>  |
| <b>Net Ordinary Income</b>                | <b>44,200.28</b>  | <b>0.00</b>        | <b>0.00</b>        |
| <b>Net Income</b>                         | <b>44,200.28</b>  | <b>0.00</b>        | <b>0.00</b>        |