## PROPOSED BUDGET 2026

ADVERTISE FOR PUBLIC INSPECTION ADOPT FINAL BUDGET MONDAY, DECEMBER 1, 2025

PORTER TOWNSHIP 2026 ANNUAL BUDGET

GENERAL FUND

BUDGET2026

RESERVE 10.31.2025 859,108 REVENUES 301.00 Real Property Taxes 301.10 Current Year's Levy 66,264 301.15 EMS Special Levy 33,132 301.40 Delinquent from tax claim 1,676 101,072 310.00 Local Tax Enabling Act 511 310.10 Real Estate Transfer tax 21,747 310.20 Earned Income Tax 36,500 58,247 331.00 Fines 311.10 District court 600 331.13 State police 400 1,000 311.13 State police 400 1,000 311.13 State police 500 250 250 352.00 Federal Entitlements 255.00 Federal Entitlements 155.01 FURTA 102 355.04 Liquor licenses 155 355.07 Foreign Fire Insurance Premium Tax 5,649 5,901 355.07 Foreign Fire Insurance Premium Tax 5,649 5,901 355.01 State Payments-In Lieu of Taxes DCNR 71,609 71,609 71,609 362.41 Building permits 3,000 362.44 Sewage permits 3,000 8,500 363.44 Sewage permits 3,000 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8,500 8			
REVENUES           301.00 Real Property Taxes           301.10 Current Year's Levy         66,264           301.15 EMS Special Levy         33,132           301.40 Delinquent from tax claim         1,676         101,072           310.00 Local Tax Enabling Act 511         310.10 Real Estate Transfer tax         21,747           310.20 Earned Income Tax         36,500         58,247           331.10 District court         600           331.13 State police         400         1,000           341.01 General fund accounts         28,619         28,619           342.20 Rent of building-election         250         250           352.00 Federal Entitlements         250         250           355.01 PURTA         102         355.01 Foreign Fire Insurance Premium Tax         5,649         5,901           355.02 Foreign Fire Insurance Premium Tax         5,649         5,901         356.01 State Payments-In Lieu of Taxes DCNR         71,609         71,609           357.02 Pike County EMS Match         33,132         33,132         33,132           361.30 Zoning and Subdivision fees         2,500           362.41 Building permits         3,000         8,500           363 Highways and Streets         100         100			
REVENUES         301.00 Real Property Taxes           301.10 Current Year's Levy         66,264           301.15 EMS Special Levy         33,132           301.40 Delinquent from tax claim         1,676         101,072           310.00 Local Tax Enabling Act 511         1010 Temped Income Tax         36,500         58,247           310.20 Earned Income Tax         36,500         58,247           331.10 District court         600         331.13 State police         400         1,000           341.01 General fund accounts         28,619         28,619         28,619           342.20 Rent of building-election         250         250         250           352.00 Federal Entitlements         102         355.01 Furr         102         355.01 Furr         355.01 Furr         5,649         5,901         355.01 Furr         71,609         71,609         71,609         71,609         71,609         71,609         71,609         361,362 Fee and Permit Income         361,362 Fee and Permit Income         36.30 Zoning and Subdivision fees         2,500         362.41 Building permits         3,000         8,500           389.00 Miscellaneous Revenue         100         100         100			
REVENUES         301.00 Real Property Taxes           301.10 Current Year's Levy         66,264           301.15 EMS Special Levy         33,132           301.40 Delinquent from tax claim         1,676         101,072           310.00 Local Tax Enabling Act 511         1010 Temped Income Tax         36,500         58,247           310.20 Earned Income Tax         36,500         58,247           331.10 District court         600         331.13 State police         400         1,000           341.01 General fund accounts         28,619         28,619         28,619           342.20 Rent of building-election         250         250         250           352.00 Federal Entitlements         102         355.01 Furr         102         355.01 Furr         355.01 Furr         5,649         5,901         355.01 Furr         71,609         71,609         71,609         71,609         71,609         71,609         71,609         361,362 Fee and Permit Income         361,362 Fee and Permit Income         36.30 Zoning and Subdivision fees         2,500         362.41 Building permits         3,000         8,500           389.00 Miscellaneous Revenue         100         100         100	RESERVE 10 31 2025		859 108
301.00 Real Property Taxes  301.10 Current Year's Levy  301.15 EMS Special Levy  301.40 Delinquent from tax claim  310.10 Real Estate Transfer tax  310.10 Real Estate Transfer tax  310.20 Earned Income Tax  331.00 Dirines  331.10 District court  600  331.13 State police  400  1,000  341.00 Interest earnings  341.01 General fund accounts  28,619  28,619  28,619  352.00 Federal Entitlements  355.00 State Shared Revenue  355.01 PURTA  102  355.07 Foreign Fire Insurance Premium Tax  5,649  5,901  356.01 State Payments- In Lieu of Taxes DCNR  71,609  371,609  361,362 Fee and Permit Income  361,30 Zoning and Subdivision fees  289.00 Miscellaneous Revenue  100  100			033,100
301.10 Current Year's Levy 301.15 EMS Special Levy 301.40 Delinquent from tax claim 1,676 101,072 310.00 Local Tax Enabling Act 511 310.10 Real Estate Transfer tax 21,747 310.20 Earned Income Tax 36,500 58,247 331.00 Fines 331.10 District court 600 331.13 State police 400 1,000 341.00 Interest earnings 341.01 General fund accounts 28,619 28,619 342.20 Rent of building-election 250 250 352.00 Federal Entitlements 355.00 State Shared Revenue 355.01 PURTA 102 355.04 Liquor licenses 150 355.07 Foreign Fire Insurance Premium Tax 5,649 5,901 356.01 State Payments-In Lieu of Taxes DCNR 71,609 71,609 357.02 Pike County EMS Match 33,132 361,362 Fee and Permit Income 361.30 Zoning and Subdivision fees 362.41 Building permits 3,000 362.44 Sewage permits 3,000 363 Highways and Streets			
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301.40 Delinquent from tax claim 310.00 Local Tax Enabling Act 511 310.10 Real Estate Transfer tax 310.20 Earned Income Tax 331.00 Fines 331.10 District court 331.10 District court 341.00 Interest earnings 341.01 General fund accounts 342.20 Rent of building-election 352.00 Federal Entitlements 355.00 State Shared Revenue 355.01 PURTA 102 355.07 Foreign Fire Insurance Premium Tax 356.01 State Payments-In Lieu of Taxes DCNR 357.02 Pike County EMS Match 361/362 Fee and Permit Income 361.30 Zoning and Subdivision fees 363 Highways and Streets 389.00 Miscellaneous Revenue 100 100	•		
310.00 Local Tax Enabling Act 511   310.10 Real Estate Transfer tax   21,747   310.20 Earned Income Tax   36,500   58,247   331.00 Fines   331.10 District court   600   331.13 State police   400   1,000   341.00 Interest earnings   341.01 General fund accounts   28,619   28,619   342.20 Rent of building-election   250   250   352.00 Federal Entitlements   285.01 PURTA   102   355.00 State Shared Revenue   355.01 PURTA   102   355.07 Foreign Fire Insurance Premium Tax   5,649   5,901   356.01 State Payments-In Lieu of Taxes DCNR   71,609   71,609   357.02 Pike County EMS Match   33,132   33,132   361/362 Fee and Permit Income   361.30 Zoning and Subdivision fees   2,500   362.41 Building permits   3,000   362.44 Sewage permits   3,000   8,500   363 Highways and Streets   100			101 072
310.10 Real Estate Transfer tax  310.20 Earned Income Tax  36,500  58,247  331.00 Fines  331.10 District court  600  331.13 State police  400  1,000  341.00 Interest earnings  341.01 General fund accounts  28,619  342.20 Rent of building-election  355.00 State Shared Revenue  355.01 PURTA  102  355.04 Liquor licenses  355.07 Foreign Fire Insurance Premium Tax  5,649  357.02 Pike County EMS Match  361.30 Zoning and Subdivision fees  362.41 Building permits  363 Highways and Streets  389.00 Miscellaneous Revenue  100  100	•	1,070	101,072
310.20 Earned Income Tax 36,500 58,247  331.00 Fines  331.10 District court 600 331.13 State police 400 1,000  341.00 Interest earnings 341.01 General fund accounts 28,619 28,619 342.20 Rent of building-election 250 250  352.00 Federal Entitlements  355.00 State Shared Revenue 355.01 PURTA 102 355.04 Liquor licenses 150 355.07 Foreign Fire Insurance Premium Tax 5,649 5,901 356.01 State Payments-In Lieu of Taxes DCNR 71,609 71,609 357.02 Pike County EMS Match 33,132 33,132 361/362 Fee and Permit Income 361.30 Zoning and Subdivision fees 2,500 362.41 Building permits 3,000 362.44 Sewage permits 3,000 8,500 363 Highways and Streets		21 747	
331.00 Fines       600         331.10 District court       600         331.13 State police       400       1,000         341.00 Interest earnings		-	58 247
331.10 District court  331.13 State police  400  1,000  341.00 Interest earnings  341.01 General fund accounts  28,619  28,619  342.20 Rent of building-election  250  250  352.00 Federal Entitlements  355.00 State Shared Revenue  355.01 PURTA  102  355.04 Liquor licenses  150  355.07 Foreign Fire Insurance Premium Tax  5,649  5,901  356.01 State Payments-In Lieu of Taxes DCNR  71,609  371,609  371,609  371,609  361,30 Zoning and Subdivision fees  36.31 Zoning and Subdivision fees  362.41 Building permits  3,000  362.44 Sewage permits  3,000  363 Highways and Streets  389.00 Miscellaneous Revenue  100  100		30,300	30,217
331.13 State police 400 1,000  341.00 Interest earnings  341.01 General fund accounts 28,619 28,619  342.20 Rent of building-election 250 250  352.00 Federal Entitlements  355.00 State Shared Revenue 355.01 PURTA 102 355.04 Liquor licenses 150 355.07 Foreign Fire Insurance Premium Tax 5,649 5,901 356.01 State Payments-In Lieu of Taxes DCNR 71,609 71,609 357.02 Pike County EMS Match 33,132 33,132 361,362 Fee and Permit Income 361.30 Zoning and Subdivision fees 2,500 362.41 Building permits 3,000 362.44 Sewage permits 3,000 363 Highways and Streets  389.00 Miscellaneous Revenue 100 100		600	
341.00 Interest earnings       28,619       28,619         342.20 Rent of building-election       250       250         352.00 Federal Entitlements       250       250         355.00 State Shared Revenue       355.00 Fulk Shared Revenue       355.01 PURTA       102         355.07 Foreign Fire Insurance Premium Tax       5,649       5,901         356.01 State Payments-In Lieu of Taxes DCNR       71,609       71,609         357.02 Pike County EMS Match       33,132       33,132         361.362 Fee and Permit Income       2,500         362.41 Building permits       3,000       8,500         363 Highways and Streets       100       100         389.00 Miscellaneous Revenue       100       100			1 000
341.01 General fund accounts       28,619       28,619         342.20 Rent of building-election       250       250         352.00 Federal Entitlements	•	100	1,000
342.20 Rent of building-election       250       250         352.00 Federal Entitlements       250       250         355.00 State Shared Revenue       102       355.01 PURTA       102         355.01 FURTA       150       55.01         355.07 Foreign Fire Insurance Premium Tax       5,649       5,901         356.01 State Payments-In Lieu of Taxes DCNR       71,609       71,609         357.02 Pike County EMS Match       33,132       33,132         361/362 Fee and Permit Income       2,500         362.41 Building permits       3,000         362.44 Sewage permits       3,000       8,500         363 Highways and Streets       100       100         389.00 Miscellaneous Revenue       100       100		28.619	28.619
355.00 State Shared Revenue 355.01 PURTA 102 355.04 Liquor licenses 150 355.07 Foreign Fire Insurance Premium Tax 5,649 5,901 356.01 State Payments-In Lieu of Taxes DCNR 71,609 357.02 Pike County EMS Match 33,132 361/362 Fee and Permit Income 361.30 Zoning and Subdivision fees 362.41 Building permits 3,000 362.44 Sewage permits 3,000 363 Highways and Streets 389.00 Miscellaneous Revenue 100 100			·
355.00 State Shared Revenue  355.01 PURTA  102  355.04 Liquor licenses  150  355.07 Foreign Fire Insurance Premium Tax  5,649  5,901  356.01 State Payments-In Lieu of Taxes DCNR  71,609  357.02 Pike County EMS Match  33,132  361/362 Fee and Permit Income  361.30 Zoning and Subdivision fees  362.41 Building permits  3,000  362.44 Sewage permits  3,000  363 Highways and Streets  389.00 Miscellaneous Revenue  100  100			
355.01 PURTA       102         355.04 Liquor licenses       150         355.07 Foreign Fire Insurance Premium Tax       5,649       5,901         356.01 State Payments-In Lieu of Taxes DCNR       71,609       71,609         357.02 Pike County EMS Match       33,132       33,132         361/362 Fee and Permit Income       2,500         362.41 Building permits       3,000         362.44 Sewage permits       3,000       8,500         363 Highways and Streets       100       100         389.00 Miscellaneous Revenue       100       100			
355.04 Liquor licenses       150         355.07 Foreign Fire Insurance Premium Tax       5,649       5,901         356.01 State Payments-In Lieu of Taxes DCNR       71,609       71,609         357.02 Pike County EMS Match       33,132       33,132         361/362 Fee and Permit Income       2,500         362.41 Building permits       3,000         362.44 Sewage permits       3,000       8,500         363 Highways and Streets       100       100         389.00 Miscellaneous Revenue       100       100	355.00 State Shared Revenue		
355.07 Foreign Fire Insurance Premium Tax       5,649       5,901         356.01 State Payments-In Lieu of Taxes DCNR       71,609       71,609         357.02 Pike County EMS Match       33,132       33,132         361/362 Fee and Permit Income       2,500         362.41 Building permits       3,000         362.44 Sewage permits       3,000       8,500         363 Highways and Streets       100       100	355.01 PURTA	102	
355.07 Foreign Fire Insurance Premium Tax       5,649       5,901         356.01 State Payments-In Lieu of Taxes DCNR       71,609       71,609         357.02 Pike County EMS Match       33,132       33,132         361/362 Fee and Permit Income       2,500         362.41 Building permits       3,000         362.44 Sewage permits       3,000       8,500         363 Highways and Streets       100       100	355.04 Liquor licenses	150	
356.01 State Payments-In Lieu of Taxes DCNR       71,609       71,609         357.02 Pike County EMS Match       33,132       33,132         361/362 Fee and Permit Income       2,500         361.30 Zoning and Subdivision fees       2,500         362.41 Building permits       3,000         362.44 Sewage permits       3,000         363 Highways and Streets       100         389.00 Miscellaneous Revenue       100	-	5,649	5,901
361/362 Fee and Permit Income         361.30 Zoning and Subdivision fees       2,500         362.41 Building permits       3,000         362.44 Sewage permits       3,000         363 Highways and Streets         389.00 Miscellaneous Revenue       100         100	-		,
361.30 Zoning and Subdivision fees  362.41 Building permits  362.44 Sewage permits  363 Highways and Streets  389.00 Miscellaneous Revenue  100  100	-	<u> </u>	•
362.41 Building permits       3,000         362.44 Sewage permits       3,000         363 Highways and Streets         389.00 Miscellaneous Revenue       100         100	361/362 Fee and Permit Income		
362.44 Sewage permits 3,000 8,500  363 Highways and Streets  389.00 Miscellaneous Revenue 100 100	361.30 Zoning and Subdivision fees	2,500	
363 Highways and Streets  389.00 Miscellaneous Revenue  100  100	362.41 Building permits	3,000	
389.00 Miscellaneous Revenue 100 100	362.44 Sewage permits	3,000	8,500
	363 Highways and Streets		
Subtotal Revenue 308,430	389.00 Miscellaneous Revenue	100	100
Subtotal Revenue 308,430			
	Subtotal Revenue		308,430

EXPENSES		
400.00 General Government		
400.10 Salaries Elected Officials	6,895	
400.21 Office Supplies	500	
400.22 Office/Computer Equipment	3,430	
400.30 General Government Miscellaneous Expense	250	
400.32 Telephone/Internet	1,234	
400.33 General Mileage Reimbursement	580	
400.34 Advertising and Printing	1,275	
400.42 Dues Subscriptions Memberships	895	
400.46 Meetings Conferences	2,538	17,597
402.00 Financial Administration		
402.00 Intuit payroll expense	350	
402.05 Auditors Compensation	400	
402.35 Treasurers Bond	598	1,348
403.00 Tax Collection		
403.10 Salary Tax Collection	2,000	
403.30 Tax Collector Supplies	1,711	3,711
404.00 Legal Services		
404.31 Township Solicitor Fees	7,000	
404.31 Planning Commission Solicitor Fees	2,000	
404.31 Zoning/Building Hearing Board Solicitor	2,400	11,400
405/406 Secretary/Clerk/Administration		
405.10 Salary Secretary/Treasurer	27,456	
405.46 Seminars/Education	695	28,151
408.00 Engineering Services		
408.00 General Engineering Services	3,700	
408.10 Architectural Services	6,000	9,700
409.00 General Government Building/Plant		
409.36 Electric	750	
409.36 Utilities/Propane	1,950	
409.37 Repairs/Maintenance	2,000	4,700
411/412 Fire & Ambulance		
411.19 Workers Comp Fire Company	1,774	

411.54 Foreign Fire Insurance	5,649	7,423
412.00 Ambulance/Rescue	66,264	66,264
<b>413.00 Code Enforcement</b> Building/Well/Sewage/Zoning		
413.30 UCC and Code Enforcement-BCO	2,400	
413.30 Zoning Officer Commission	2,000	
413.30 Sewage Office Commission	3,000	7,400
415.00 Emergency Management		
415.15 EMC Stipend	1,200	
415.33 EMC Mileage Reimbursement	500	
415.20 EMC Supplies	1,000	2,700
430.00 Roads and Streets		
430.15 Road Master Stipend	1,200	
430.33 Road Master Mileage Reimbursement	400	
438.02 Dust Suppressant	7,000	
438.03 Spray Patching	4,800	
438.07 Scalping roadways	4,900	
438.08 Hot patch & level roadways	127,000	
438.40 County Bridge Inspection	1,000	146,300
450.00 Donations	8,000	8,000
486.00 Insurance		
486.10 General Liability	4,367	
486.20 Property Casualty	2,630	
486.30 Workers Comp Policy	362	7,359
487.00 Payroll Taxes		
487.19 Employer Payroll Taxes	2,787	2,787
Subtotal Expenses		324,840
Balance to/from reserve		(16,410)

## PORTER TOWNSHIP 2025 ANNUAL BUDGET LIQUID FUELS FUND

<b>RESERVE</b> 10.31.2025		22,488
NBT Checking		
Certificates of Deposit		
REVENUES		
355.02 2024 LIQUID FUELS DISTRIBUTION	28,637	

<b>341.01</b> Interest	496	
Subtotal Revenue		29,133
EXPENSES		
430 Highway Maintenance General:		
431.00 Cleaning Streets/Gutters	3,000	
432.00 Winter Maintenance	20,570	
433.00 Road Signs	750	
438.00 Maintenance repairs roads & bridges:	9,796	
438.01 Daylighting Brush/Tree Trimming	13,200	
438.04 Bridge Approaches	0	
438.06 Guide/Guard Rails	0	
Subtotal Expenses		47,316
Balance to/from reserve		(18,183)

Respectfully submitted, Theresa Koch, SEC/TREAS DEC 2025

Approved and adopted this 1st day December, 2025:

Cheryl Schmitt, Chairman	
Bernard Brennan, Supervisor	
Theresa Koch, Supervisor	