



City of DuBois 2026 Budget

for approval by the City of DuBois Council on January 14, 2026

prepared by

Interim Management Team and Staff

Prepared for and passed by the

Council Members of the City of DuBois

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Letter of Transmittal

Council Members
City of DuBois
16 W. Scribner Avenue
DuBois, PA 15801

January 14, 2026

Dear Members of the new City of DuBois:

You have been entrusted with a sacred responsibility: to steward the legacy of your newly formed community as of January 5, 2026. As current caretakers of this civic inheritance, your charge is to respect tradition while leading with vision and clarity into a new era. Of all the decisions a governing body makes, none is more consequential than creating a new City of DuBois Budget and planning for the years ahead. At Kafferlin Strategies, we understand the weight of this responsibility and have been honored to walk with you through this tedious process.

This budget process began early in 2025, while working with the Pennsylvania Economy League and Herbert, Rowland, & Grubic, Inc. (HRG) to help create a new chart of accounts, tax structure and rate structure according to the Joint Consolidated Agreement that was enacted in 2022 by a referendum vote of the people of the City of DuBois and Sandy Township.

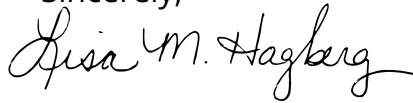
This process continued through 2025 while meeting with department heads and taking the time to understand how we intend to do business as a new city. What would our rate structure look like? What would our zoning protocols look like in this new City? Do we stay with the same accounting system? Do we continue to do billing as we have done in the past? What does consolidated policing and fire services look like in the new City? What use-fees could be enacted to lower property tax rates? As a result of these discussions and many more questions, we have been able to craft what we have outlined in the pages ahead.

While answering those questions, we reaffirmed the new City commitments. We are committed to providing high quality services while still maintaining fiscal responsibility. We have asked the department heads to take a strategic, long view approach in this process. We had to take a disciplined approach when considering

the challenge of rising costs and some uncertainty, specifically in the operations of the newly constructed sewer treatment plant. We did consider the trending numbers of both communities together, but crafted a thoughtful budget based on logic and department head experience.

We thank you for the many hours you have put into this important piece of the new City structure.

Sincerely,

A handwritten signature in black ink that reads "Lisa M. Hagberg". The signature is written in a cursive, flowing style.

Lisa M. Hagberg, Partner

Budget Summary

On January 5, 2026, the City of DuBois and Sandy Township became one City. This first consolidated budget sets a unified tax structure, unified water and sewer rates and a standardized chart of accounts across all the funds. It is a balanced plan that preserves essential services, supports economic recovery, and positions the new City to plan and pay for infrastructure and asset priorities with a long term strategy.

The new City of DuBois is committed to enhancing the overall quality of life and providing residents critical services. This is how we will achieve this commitment.

The FY 2026 budget is balanced across the General, Water, and Sewer Funds and standardizes tax and utility rates for all residents and businesses. The total General Fund is \$12.2 million, with about 42% devoted to Police and 16% to Streets. The property tax totals 13.00 mills, and Water/Sewer rates are unified to support daily operations, address state-regulated debt, and fund critical capital projects. While the plan includes one-time revenues from asset sales and timber, it maintains essential services and invests in facilities, parks, and infrastructure for the consolidated city. These items will help to launch the new City, but will not recur annually.

The new City is beginning its journey with low cash balance, therefore, we created a budget story that does not need to depend upon fund balance to balance the respective budgets. There was a commitment by Sandy Township to bring their funds into the new City to use for several projects that are already underway. Those projects include Industrial Drive, Kiwanis Trail, and match funding for future firehouse buildings at Oklahoma Fire Station and North Point Fire Station due to their strategic placement.

Overall, the 2026 general fund budget accomplishes these key objectives:

- Unifies taxes, fees and rates.
- Includes the implementation of a GIS system for the zoning and codes department, along with the streets and infrastructure departments that will lead to smarter growth, reduced operational costs and data driven planning.
- Ensures level public safety funding for police and fire as a continued investment in community safety.

- Allows for investment into Economic Development as the City has seen some significant business closures in the last year.
- Continues to fund costs related to consolidation in the areas of legal review of zoning and codes, needed IT upgrades, and consolidated debt.
- The new City of DuBois has a robust parks system and this budget continues to fund and upgrade needed maintenance in those parks.
- The department heads have engaged in the creation of this budget and will be able to track revenues and spending within their respective departments on a monthly basis.
- The new City Board will see consistent reporting of budget to actuals and fund balance at each monthly meeting.
- Asset management can be consistently supported with consolidation appraisals as a good starting point and GIS as the tool to house the information.

While the 2026 budget is balanced, the new City will have to commit to multi-year planning for significant projects and upgrades in order to ensure long-term success. For example, upgrades to the water plant in a phased approach.

Multi-Year Priorities

In recent years, Sandy Township and the City of DuBois have embarked on many exciting projects related to tourism, facilities and infrastructure that have used reserve cash funds for match dollars towards grant funding or building projects. There has also been significant borrowing with some of these projects and with rising operational costs and many capital improvements still needed, the new City will need to take a long term approach to capital programming in the upcoming years.

The new City should develop a strategic multi-year approach that focuses on:

- Establishing fund balance (cash reserve) policies, specifically related to upcoming capital projects.
- Creating a clearly articulated strategic plan that drives community and economic initiatives.
- Using Revolving Loan funds to create opportunities for economic growth.
- Investing in staff training in specific niche areas related to GIS and financial software.
- Keeping in mind some one time revenue occurrences in 2026, the Board will need to keep a close eye on general fund budget to actuals to ensure they are meeting their metrics.
- Developing a Stormwater programming
- Water plant modernization and meter replacement projects.
- Sewer extension programs
- Investment in LED streetlight conversions where necessary,
- ADA compliance across the parks and walkable areas
- A Robust Human Resources management system

Something to consider: As the new City becomes more established and sees continued operational excellence beyond consolidation, you could consider the reduction of rates and fees based on the reduction of debt service amongst the funds.

Governmental Funds

General Fund (Fund 01) - The general fund is the primary operating fund for the new City. This fund is supported by taxes, fees and other sources. This is how we care for the community through roads, parks, policing, fire, zoning, and administration to name a few.

CDBG Community Development Block Grant (Fund 04) - The CDBG fund is a federally funded program that funds local projects primarily focused on housing, public infrastructure, economic development and public service. This program is designed to benefit low to moderate income residents.

Tax Collection Fund (Fund 05) - designated bank account for receipt of tax collection to be disbursed to the various taxing bodies.

Water Fund (Fund 06) and Sewer Fund (Fund 08) - These funds receive revenue on meter based consumption through billings to provide clean, safe drinking water and the safe treatment of wastewater.

Sanitation Fund (Fund 10) - These Funds are billed with the utility billing to allow for garbage collection throughout the community in order to maintain a clean and rodent free environment by contracting with a local supplier for collection services.

Library Fund (11) - The Library Fund will house the tax collection dollars collected for library support and match funding for capital grant match.

Parks and Recreation Fund (Fund 12) - The Parks and Recreation fund will be the collection arm for the parks and recreation tax collections. This fund will also hold any donation dollars and will help fund match dollars for any parks and recreation projects throughout the new city.

Capital Reserve Fund (Fund 30) - This fund is used for the purchase of assets.

Fire Escrow (Fund 21) - This fund is designated by ordinance, which allows the City to set aside a portion of fire insurance proceeds to ensure property damage properties are repaired or demolished.

Debt Service Fund (Fund 23) - This fund is specifically used to track debt service tax collections that are used to pay principal and interest on long term debt. The ensures that real estate tax collections specific for debt service are solely used for those obligations.

State Liquid Fuels Fund (Fund 35) - This fund is used to account for proceeds from the State Motor License Fund. Expenditures are restricted to highway purposes and audited annually according to PennDOT regulations.

Revolving Loan Fund (Fund 40) - The fund provides a low interest capital to stimulate economic growth. This allows the funding of small business expansion, job creation, revitalization and infrastructure improvements.

On-Lot Escrow Fund (Fund 95) - The fund is a holding account in order to ensure the property owner fulfills their responsibility to maintain the system. Once the obligation is satisfied, the funds can be returned to the landowner.

The new City will also maintain funds for specific grant programs and disbursement accounts for all outgoing expenses.

Future Budgeting

The Kafferlin Strategies team has developed a comprehensive and user-friendly budget spreadsheet to support informed decision-making for elected officials and to assist staff in tracking and preparing future budgets. This robust tool features clearly defined budget line items and accurately allocated expenses across all relevant categories.

A key enhancement is the inclusion of centralized distribution sheets that automatically allocate costs, such as healthcare, pensions, insurance, and salaries, into their proper budget categories. This eliminates the need to manually search through individual line items and significantly streamlines the budgeting workflow.

The effort invested in consolidating and refining this system will deliver lasting value, improving efficiency, accuracy, and clarity for years to come.

Budgetary Detail

General Fund

Total Revenues: \$12,239,220

- Real Estate and Dedicated Property Taxes: \$4,517,275 (~37%)
 - Total Levy = 13.0 mills
 - 11.34 General mills = General Gov (including police) 8.09 | Fire 2.0 | Capital 1.25
 - Special millage = Library .50 | Recreation .34 | Debt .82
- ACT 511 Taxes: \$3,620,000 (~30%)
- Charges, Fees, & Permits: \$2.08M (~17%)
- Intergovernmental & State Aid: \$1.06M (~8%)
- Rents, Royalties, Sales, Misc and & Transfers: \$0.96M (~8%)

Total Expenses: \$12,239,220

- Public Safety - Police: \$5,378,297 (~44%)
- Public Works - Highway/Streets: \$2,175,856 (~18%)
- City Administration & Support (finance, treasurer, IT, Legal, engineering, facilities): \$2,393,173 (~20%)
- Fire Department: \$594,200 (~5%)
- Library, Pools, Parks, Recreation \$842,216 (~7%)
- Debt Service - General Fund only: \$304,108 (~2.5%)
- Capital Programming & Savings: \$551,371(~4.5%)

Where Each Dollar Goes

Category:	Amount:	Share of \$1:
Police	\$5,378,297	44 cents
Fire	\$ 594,200	5 cents
Public Works (Streets, Traffic, Lighting, Parking, Flood)	\$2,175,856	18 cents
Community & Recreation	\$ 842,216	7 cents
General Government	\$2,393,172	20 cents
Debt Service	\$ 304,108	2 cents
Capital Projects	\$ 551,371	5 cents

Final Proposed 2026 Expenditure Percentages



City of DuBois - General Fund 2026 Budget

**2026
Budget**

General Fund Operations Revenues

Taxes			
01.301.1100	Real Estate Tax-Current Year	\$	3,847,117.59
01.301.2100	Real Estate Taxes - Prior Year	\$	107,000.00
01.301.1200	Recreation Tax	\$	115,345.68
01.301.1500	Library Tax	\$	169,626.00
01.301.1600	Debt Service	\$	278,186.63
Total			\$ 4,517,275.90
Local Tax Enabling Act			
01.310.0100	Per Capita Taxes - Current Year	\$	-
01.310.0200	Per Capita Taxes - Prior Year	\$	-
01.310.1000	Realty Transfer Tax	\$	370,000.00
01.310.2100	Earned Income Tax	\$	2,650,000.00
01.310.5100	LST Tax Income	\$	600,000.00
01.310.7000	Mechanical Devices		
Total			3,620,000.00
Business Licenses & Permits			
01.321.2000	License Fees	\$	80,000.00
01.321.3200	Junkyards	\$	-
01.321.6100	Transient Permit	\$	500.00
01.321.7100	Outdoor Amusement Permit	\$	-
01.321.7600	Small Cell Tower / Communications	\$	1,800.00
01.321.8000	Cable TV Franchise Payments	\$	265,000.00
Total			\$ 347,300.00
Non-Business Licenses and Permits			
01.322.3000	Sidewalk Permit	\$	-
01.322.4100	Sign Permits	\$	2,000.00
01.322.5000	Degradation Fee for Street Openings	\$	-
01.322.5001	Street Opening Permit	\$	1,000.00
01.322.8000	Driveway Permit	\$	500.00
01.322.9000	Permits	\$	3,000.00
01.322.9001	Shed Permit	\$	-
01.322.9002	Burning Permit	\$	-
01.322.9003	Fireworks Permit	\$	-
Total			\$ 6,500.00
Interest Earnings			
01.341.0100	Interest Earnings	\$	42,000.00
01.341.0400	Realized Gains	\$	-
Total			\$ 42,000.00

City of DuBois - General Fund 2026 Budget

**2026
Budget**

Rents & Royalties		
01.342.1000	Rent of Land	\$ -
01.342.2000	Rent of Buildings	\$ -
01.342.5100	Gas and Oil Royalties	\$ 6,000.00
01.342.5200	Timber Sales	\$ 300,000.00
Total		\$ 306,000.00

State Grants		
01.354.0100	Consolidation Grant Income	\$ -
01.354.0101	RACP City Building	\$ -
01.354.0102	RACP Fire Stations	\$ -
01.354.0200	Local Grants/Contributions	\$ -
01.354.0300	Grant Revenue Brady & Dixon / Liberty & Beaver	\$ -
01.354.0400	Recycling Grant	\$ 20,000.00
01.354.0900	CDBG Reimbursement of Wages	\$ 54,000.00
Total		\$ 74,000.00

State Shared Revenue & Entitlements		
01.355.0100	Public Utility Realty Tax	\$ 5,800.00
01.355.0400	Liquor Licenses	\$ 8,750.00
01.355.0500	State Pension Aid	\$ 339,915.00
01.355.0600	Police Pension State Aid	\$ 413,230.00
01.355.0700	PA FIREMENS RELIEF ASSN	\$ 110,000.00
01.355.0900	Act 13 - Gas Well Impact fees	\$ 50,000.00
Total		\$ 927,695.00

PILOTs State		
01.356.0200	PILOT Game Commission	\$ 10,500.00
Total		\$ 10,500.00

Local Govt/Auth Payment-in-Lieu of Taxes		
01.359.1000	PILOT Housing Authorities	\$ 51,000.00
Total		\$ 51,000.00

General Government Fees, Zoning, Codes		
01.361.3000	Residential Subdivision & Land Development	\$ -
01.361.3100	Nonresidential Land Development Plan	\$ -
01.361.3300	Zoning Permits	\$ -
01.361.3400	Zoning Appeals and Requests	\$ 3,000.00
01.361.4000	Stormwater Review Application	\$ -
01.361.5000	Sale of Maps and Publications Zoning	\$ -
01.361.5100	Zoning Map	\$ -
01.361.5300	Subdivision Ordinance	\$ -

City of DuBois - General Fund 2026 Budget

		2026 Budget
01.361.5400	Zoning Ordinance	\$ -
01.361.5600	Stormwater Ordinance	\$ -
01.361.5700	Vacant Property Fees	\$ 15,000.00
01.361.6200	Tax Collection County Reimburse	\$ 45,000.00
01.361.6300	Tax Collection School Reimburse	\$ 60,000.00
01.361.7000	Public Records Inspection	\$ -
01.361.7100	Reproduction of Records Zoning	\$ 150.00
01.361.7500	No-lien Letter	\$ -
01.361.7600	Property Maint Code Violations	\$ 23,000.00
01.361.7601	Building & Zoning Fees	\$ 250,000.00
Total		\$ 396,150.00

Public Safety Police

01.362.1000	Police Contracted Service Hospital	\$ 250,000
01.362.1001	Police Contracted Service SRO	\$ 34,000
01.362.1010	Fingerprinting	\$ -
01.362.1100	Crash Reports	\$ 4,500
01.362.1101	Other Reports & Background Checks	\$ 2,000
01.362.1500	Task Force Wage Reimbursement	\$ 20,000
01.362.1501	Buckle Up/DUI/Other Enforcement	\$ 8,000
01.362.1502	MOU for Services	\$ 9,000
01.362.1600	Reimbursement Booking Center	\$ 72,500
01.362.1700	Fines - Traffic & Criminal	\$ 92,000
01.362.1701	Violations of Ordinances	\$ 5,000
01.362.1702	Parking Fines	\$ 13,000
01.362.1703	State Police Fines	\$ 3,500
01.362.1800	Police Grants (Opioid Settlement and other fund	\$ 50,000
01.362.1900	Sale of Surplus Policing Equipment	\$ 25,000
01.362.1901	Donation to K9	\$ 5,000
01.362.1902	Event Reimbursements/Donations	\$ 5,000
Total		\$ 598,500.00

Public Safety Fire

01.362.2000	Fire Rescue Billing	\$ -
Total		\$ -

Parking Facilities

01.363.2100	Meter Collections	\$ 40,000.00
01.363.2200	Parking Permits	\$ 5,000.00
01.363.6000	Road Occupancy Fee	\$ -
Total		\$ 45,000.00

Sanitation

01.364.3000	Refuse/Recycling Franchise Fees	\$ 120,000.00
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City of DuBois - General Fund 2026 Budget

			2026 Budget
01.364.3200	Refuse/Recycling Billing Admin	\$	20,000.00
01.364.3500	Refuse/Recycling - Net Revenue from collections	\$	350,000.00
Total		\$	490,000.00
Culture/Recreation			
01.367.1100	Swimming Pool Fees	\$	90,000.00
01.367.1300	Concession Stand Receipts	\$	33,000.00
01.367.1400	Picnic Pavilion / amphitheater Reservation	\$	3,700.00
01.367.2100	Memorial Benches Park	\$	3,500.00
01.367.2110	Showers Field Advertising	\$	2,000.00
01.367.2120	Heindl Field Advertising	\$	2,000.00
01.367.2130	Stern Field Advertising	\$	-
01.367.2210	Showers Field Income	\$	25,000.00
01.367.2220	Heindl Field Income	\$	25,000.00
01.367.2230	Stern Field Income	\$	5,000.00
01.367.2240	Spyder Lake Income	\$	1,000.00
01.367.5000	ATV License Well Property	\$	2,500.00
01.367.6020	Park Benches	\$	3,500.00
01.367.7000	Cemetery Income	\$	-
01.367.9900	Park Court Light Monies	\$	300.00
Total		\$	196,500.00
Miscellaneous			
01.387.0100	Donations	\$	5,000.00
01.389.1000	Miscellaneous Revenues	\$	18,000.00
01.389.1100	MRM WC Pool Trust Dividend	\$	65,000.00
01.389.1200	Insurance/Restitution Reimburse	\$	-
01.389.1300	Dividend / Rebate Income	\$	10,000.00
01.389.1400	Returned Check Fee		
01.391.1000	Sale of Fixed Assets - Non Police items	\$	75,800.00
01.391.1001	Sale of Fixed Assets - Reasinger Property	\$	150,000.00
01.391.1002	Sale of Fixed Assets - Fire Apparatus	\$	150,000.00
01.391.1003	Sale of Fixed Assets - Dock Street Property	\$	40,000.00
01.391.1004	Sale of Fixed Assets - Other Property	\$	50,000.00
01.395.0000	Refunds of Prior Year Expenses	\$	-
01.395.5000	Timber Sales	\$	-
Total		\$	563,800.00
Intergovernmental			
01.392.0000	Interfund Transfers In	\$	47,000.00
01.392.0060	Transfer from Water Fund	\$	-
01.392.0080	Transfer from Sewer Fund	\$	-
01.392.0010	Transfer from Garbage Fund	\$	-
Total		\$	47,000.00

City of DuBois - General Fund 2026 Budget

			2026 Budget
Proceeds from Bonds			
01.393.1000	Proceeds from Loan	\$	-
Total			\$ -
Tax Anticipation Note			
01.394.1000	Proceeds Tax anticipation Loan	\$	-
Total			\$ -
Transfers			
01.395.0040	Transfer from Investments	\$	-
01.395.3000	Transfer from Capital Reserve	\$	-
01.395.9000	Transfer from CDBG	\$	-
01.395.0150	Transfer from PLGIT	\$	-
Total			\$ -
Total Revenues			\$ 12,239,220.90

General Fund Operations Expenses

			2026 Budget
Government			
01.400.1050	Elected Officials	\$	18,000.00
01.400.2150	Postage	\$	6,500.00
01.400.3170	Lobbying & Consulting	\$	40,000.00
01.400.3310	Travel & Meeting Expense	\$	7,000.00
01.400.3410	Advertisement Expense	\$	15,000.00
01.400.4200	Dues & Conferences	\$	3,500.00
01.400.4500	Contractual Services	\$	2,500.00
01.400.4800	Miscellaneous Expense	\$	3,000.00
Total			\$ 95,500.00
Administration			
01.401.1100	Salary Management	\$	112,500.00
01.401.1110	Salary Administrative	\$	31,415.00
01.401.1920	FICA	\$	8,922.73
01.401.1930	Medicare	\$	2,086.77
01.401.1940	Unemployment Comp	\$	992.63
01.401.1950	Worker's Comp	\$	129.52
01.401.1960	Health Insurance	\$	41,170.25
01.401.1965	Health Insurance Employee withholding		(147,939.61)
01.401.1970	Pension	\$	25,740.00
01.401.1980	Life Insurance	\$	421.20

City of DuBois - General Fund 2026 Budget

		2026 Budget
01.401.2100	Office Supplies	\$ 2,000.00
01.401.2130	Computer Part & Supplies	\$ -
01.401.2310	Vehicle Fuel	\$ 3,000.00
01.401.2520	Lease Agreements	\$ 5,600.00
01.401.2700	Software Maintenance and Subscriptions	\$ 18,000.00
01.401.3120	Professional Services	\$ 210,000.00
01.401.3310	Travel & Expense	\$ 2,000.00
01.401.3410	Advertisement Expense	\$ 3,000.00
01.401.3530	Bond expense	\$ 900.00
01.401.3550	Automobile Insurance	\$ 1,300.00
01.401.3740	Vehicle Maintenance	\$ 400.00
01.401.4200	Dues & Subscriptions	\$ 1,000.00
01.401.4500	Contractual Services	\$ -
01.401.4600	Training & Continuing Education	\$ 6,000.00
01.401.4700	Testing CDL / Drug	\$ -
Total		\$ 328,638.49
Finance		
01.402.1050	Salary Controller	\$ 1,800.00
01.402.1110	Salary Finance & Clerical	\$ 114,008.20
01.402.1920	FICA	\$ 7,180.11
01.402.1930	Medicare	\$ 3,453.12
01.402.1940	Unemployment Comp	\$ 1,323.50
01.402.1950	Worker's Comp	\$ 104.23
01.402.1960	Health Insurance	\$ 31,713.10
01.402.1970	Pension	\$ 23,320.00
01.402.1980	Life Insurance	\$ 381.60
01.402.2100	Office Supplies	\$ 1,000.00
01.402.2130	Computer Part & Supplies	\$ 1,000.00
01.402.2520	Lease Agreements	\$ -
01.402.2700	Software Maintenance and Subscriptions	\$ 17,000.00
01.402.3110	Accounting / Auditing Expense	\$ 55,000.00
01.402.3120	Professional Services	\$ -
01.402.3310	Travel & Expense	\$ 1,000.00
01.402.3530	Bond expense	\$ 1,500.00
01.402.4200	Dues & Subscriptions	\$ 500.00
01.402.4500	Contractual Services	\$ -
01.402.4600	Training & Continuing Education	\$ 3,000.00
01.402.4700	Testing CDL / Drug	\$ -
Total		\$ 263,283.86
Treasury		
01.403.1050	Salary Treasurer	\$ 2,400.00
01.403.1110	Salary Clerical	\$ 16,984.70

City of DuBois - General Fund 2026 Budget

		2026 Budget
01.403.1920	FICA	\$ 1,201.85
01.403.1930	Medicare	\$ 281.08
01.403.1940	Unemployment Comp	\$ 568.43
01.403.1950	Worker's Comp	\$ 17.45
01.403.1960	Health Insurance	\$ 10,502.68
01.403.1970	Pension	\$ 3,740.00
01.403.1980	Life Insurance	\$ 61.20
01.403.2100	Office Supplies	\$ 2,000.00
01.403.2130	Computer Part & Supplies	\$ -
01.403.2150	Postage	\$ 19,189.00
01.403.2410	Operating Supplies	\$ 3,000.00
01.403.2520	Lease Agreements	\$ -
01.403.2700	Software Maintenance and Subscriptions	\$ 15,500.00
01.403.3110	Accounting / Auditing Expense	\$ 20,000.00
01.403.3120	Professional Services	\$ -
01.403.3310	Travel & Expense	\$ 1,000.00
01.403.3530	Bond expense	\$ 1,350.00
01.403.4200	Dues & Subscriptions	\$ 550.00
01.403.4500	Contractual Services	\$ -
01.403.4600	Training & Continuing Education	\$ 2,000.00
01.403.4700	Testing CDL / Drug	\$ -
Total		\$ 100,346.38
Legal		
01.404.1100	Solicitor Retainer	\$ 68,400.00
01.404.3100	Legal Services	\$ 150,000.00
01.404.3410	Advertisement Expense	\$ 500.00
01.404.4100	Judgments & Damages	\$ 10,000.00
Total		\$ 228,900.00
Information Technology		
01.407.1110	Salary IT	\$ 36,050.00
01.407.1920	FICA	\$ 2,235.10
01.407.1930	Medicare	\$ 522.73
01.407.1940	Unemployment Comp	\$ 212.10
01.407.1950	Worker's Comp	\$ 32.45
01.407.1960	Health Insurance	\$ 15,445.12
01.407.1970	Pension	\$ 5,500.00
01.407.1980	Life Insurance	\$ 90.00
01.407.2100	Office Supplies	\$ 1,000.00
01.407.2130	Computer Part & Supplies	\$ 23,500.00
01.407.2310	Vehicle Fuel	\$ 1,000.00
01.407.2410	Operating Supplies	\$ 2,500.00
01.407.2520	Lease Agreements	\$ -

City of DuBois - General Fund 2026 Budget

			2026 Budget
01.407.2700	Software Maintenance and Subscriptions	\$	40,000.00
01.407.3120	Professional Services	\$	5,000.00
01.407.3240	Wireless Communication Hotspots	\$	45,190.00
01.407.3310	Travel & Expense	\$	1,000.00
01.407.3740	Vehicle Maintenance	\$	400.00
01.407.4200	Dues & Subscriptions	\$	-
01.407.4500	Contractual Services	\$	2,500.00
01.407.4600	Training & Continuing Education	\$	-
01.407.4700	Testing CDL / Drug	\$	-
Total		\$	182,177.49
Engineering			
01.408.1100	Salary Engineer	\$	-
01.408.1110	Salary Engineer Technician	\$	40,170.00
01.408.1920	FICA	\$	2,490.54
01.408.1930	Medicare	\$	582.47
01.408.1940	Unemployment Comp	\$	212.10
01.408.1950	Worker's Comp	\$	36.15
01.408.1960	Health Insurance	\$	15,445.12
01.408.1970	Pension	\$	5,500.00
01.408.1980	Life Insurance	\$	90.00
01.408.2100	Office Supplies	\$	-
01.408.2130	Computer Part & Supplies	\$	3,000.00
01.408.2150	Postage	\$	-
01.408.2310	Vehicle Fuel	\$	1,000.00
01.408.2410	Operating Supplies	\$	2,500.00
01.408.2520	Lease Agreements	\$	-
01.408.2700	Software Maintenance and Subscriptions	\$	12,000.00
01.408.3120	Professional Services	\$	100,000.00
01.408.3310	Travel & Expense	\$	1,000.00
01.408.3550	Automobile Insurance	\$	1,300.00
01.408.3740	Vehicle Maintenance	\$	400.00
01.408.4200	Dues & Subscriptions	\$	1,216.00
01.408.4500	Contractual Services	\$	-
01.408.4600	Training & Continuing Education	\$	500.00
01.408.4700	Testing CDL / Drug	\$	-
Total		\$	187,442.38
Facilities			
01.409.1110	Janitor Contract	\$	37,200.00
01.409.2410	Operating Supplies	\$	20,000.00
01.409.2520	Lease Agreements	\$	-
01.409.2700	Software Maintenance and Subscriptions	\$	15,386.00
01.409.3210	Telecommunications	\$	10,800.00

City of DuBois - General Fund 2026 Budget

			2026 Budget
01.409.3250	Internet	\$	16,527.00
01.409.3510	Property Insurance	\$	60,000.00
01.409.3520	Liability Insurance	\$	60,000.00
01.409.3610	Electric 16 W Scribner	\$	16,000.00
01.409.3611	Electric 1094 Chestnut	\$	5,000.00
01.409.3612	Electric 35 W Scribner	\$	2,000.00
01.409.3613	Electric 10 Parkway Water & Street Garage	\$	15,500.00
01.409.3620	Gas (heat) 16 W Scribner	\$	5,000.00
01.409.3621	Gas (heat) 1094 Chestnut	\$	2,500.00
01.409.3622	Gas (heat) 35 W Scribner	\$	3,000.00
01.409.3623	Gas (heat) 10 Parkway Drive	\$	15,000.00
01.409.3730	Maintenance 16 W Scribner	\$	5,000.00
01.409.3731	Maintenance 1094 Chestnut	\$	2,000.00
01.409.3732	Maintenance 35 W Scribner	\$	2,000.00
01.409.3733	Maintenance 10 Parkway	\$	30,000.00
01.409.4500	Contractual Services	\$	-
Total		\$	322,913.00
Police Department			
01.410.1100	Salary - Chief of Police	\$	121,024.18
01.410.1110	Clerical Wages	\$	104,000.00
01.410.1120	Wages - Police Officers	\$	2,317,519.78
01.410.1150	Wages - Part Time Police	\$	75,648.14
01.410.1410	Wages - School Resource Officer	\$	-
01.410.1720	Holiday Pay	\$	109,747.80
01.410.1790	Longevity	\$	155,747.12
01.410.1800	Overtime	\$	142,000.00
01.410.1830	Reimbursable Overtime	\$	-
01.410.1910	Uniforms	\$	32,000.00
01.410.1920	FICA	\$	187,592.60
01.410.1930	Medicare	\$	43,872.46
01.410.1940	Unemployment Comp	\$	14,847.00
01.410.1950	Worker's Comp	\$	94,756.26
01.410.1960	Health Insurance	\$	614,666.35
01.410.1970	Pension	\$	922,000.00
01.410.1980	Life Insurance	\$	5,760.00
01.410.2100	Office Supplies	\$	5,000.00
01.410.2130	Computer Part & Supplies	\$	-
01.410.2150	Postage	\$	1,000.00
01.410.2310	Vehicle Fuel	\$	30,000.00
01.410.2340	Vehicle Oil	\$	10,000.00
01.410.2410	Operating Supplies	\$	10,000.00
01.410.2411	Ammunition	\$	15,000.00
01.410.2412	Canine Expenses	\$	15,000.00

City of DuBois - General Fund 2026 Budget

		2026 Budget
01.410.2600	Small Items of Equipment	\$ 30,000.00
01.410.2601	Radio Maintenance	\$ 1,500.00
01.410.2700	Software Maintenance and Subscriptions	\$ 25,000.00
01.410.3120	Professional Services	\$ 9,500.00
01.410.3140	Legal Services	\$ -
01.410.3210	Telecommunications	\$ 25,000.00
01.410.3310	Travel & Expense	\$ -
01.410.3520	Liability Insurance	\$ -
01.410.3550	Automobile Insurance	\$ -
01.410.3740	Vehicle Maintenance	\$ 25,000.00
01.410.4200	Dues & Subscriptions	\$ -
01.410.4500	Contractual Services	\$ 210,115.09
01.410.4600	Training & Continuing Education	\$ 25,000.00
01.410.4700	Testing CDL / Drug	\$ -
Total		5,378,296.78
Fire Department		
01.411.1150	Fire Administrator - Salary & Benefits	\$ -
01.411.1151	Salaries/Reimbursement	\$ 1,200.00
01.411.1800	Fire Chiefs - Stipend	\$ 6,000.00
01.411.1820	Task Force Deployment	\$ 5,000.00
01.411.1920	FICA	\$ -
01.411.1930	Medicare	\$ -
01.411.1940	Unemployment Comp	\$ -
01.411.1950	Worker's Comp	\$ 35,000.00
01.411.2100	Office Supplies	\$ 1,000.00
01.411.2130	Computer Part & Supplies	\$ -
01.411.2310	Vehicle Fuel Gasoline	\$ 7,500.00
01.411.2320	Vehicle Fuel Diesel	\$ 12,500.00
01.411.2410	Operating Supplies	\$ 10,000.00
01.411.2600	Small items of Equipment	\$ 25,000.00
01.411.2601	Fire Prevention	\$ 5,000.00
01.411.2602	Recruitment Retention	\$ 20,000.00
01.411.2603	Radio Pager Siren	\$ 25,000.00
01.411.3120	Professional Services	\$ 10,000.00
01.411.2700	Software Maintenance and Subscriptions	\$ 10,000.00
01.411.3140	Legal Services	\$ 2,000.00
01.411.3210	Telecommunications	\$ 6,000.00
01.411.3250	Internet	\$ 14,000.00
01.411.3310	Travel & Expense	\$ 6,000.00
01.411.3510	Property Insurance	\$ 55,000.00
01.411.3520	Liability Insurance	\$ -
01.411.3550	Automobile Insurance	\$ -
01.411.3610	Electric	\$ 55,000.00

City of DuBois - General Fund 2026 Budget

		2026 Budget
01.411.3620	Gas (heat)	\$ 45,000.00
01.411.3630	Fire Hydrant Rental	\$ 18,000.00
01.411.3730	Building Maintenance	\$ 30,000.00
01.411.3740	Vehicle Maintenance	\$ 25,000.00
01.411.4200	Dues & Subscriptions	\$ 5,000.00
01.411.4500	Contractual Services	\$ 25,000.00
01.411.4600	Training & Continuing Education	\$ 25,000.00
01.411.4700	Testing CDL / Drug	\$ -
01.411.5400	Relief Association Passthrough	\$ 110,000.00
Total		\$ 594,200.00

Code Enforcement		
01.413.1110	Salary - Codes, Zoning, Inspector/GIS	\$ 212,500.00
01.413.1920	FICA	\$ 13,175.00
01.413.1930	Medicare	\$ 3,081.25
01.413.1940	Unemployment Comp	\$ 1,416.83
01.413.1950	Worker's Comp	\$ 488.75
01.413.1960	Health Insurance	\$ 80,198.01
01.413.1970	Pension	\$ 36,740.00
01.413.1980	Life Insurance	\$ 601.20
01.413.2100	Office Supplies	\$ 110.00
01.413.2130	Computer Part & Supplies	\$ -
01.413.2150	Postage	\$ 1,000.00
01.413.2310	Vehicle Fuel	\$ 3,000.00
01.413.2410	Operating Supplies	\$ 6,000.00
01.413.2520	Lease Agreements	\$ -
01.413.2600	Small items of Equipment	\$ -
01.413.2700	Software Maintenance and Subscriptions	\$ -
01.413.3120	Professional Services	\$ -
01.413.3140	Legal Services	\$ 2,000.00
01.413.3550	Automobile Insurance	\$ -
01.413.3740	Vehicle Maintenance	\$ 600.00
01.413.4200	Dues & Subscriptions	\$ 160.00
01.413.4500	Contractual Services	\$ -
01.413.4501	Inspection Fee	\$ 100,000.00
01.413.4510	Inspection Fee - Falls Creek	\$ 2,000.00
01.413.4520	Inspection Fee - Jay Township	\$ 2,000.00
01.413.4600	Training & Continuing Education	\$ 400.00
01.413.4700	Testing CDL / Drug	\$ -
Total		\$ 465,471.04

Planning & Zoning		
01.414.3140	Legal Services - Planning	\$ 6,500.00
01.414.3410	Advertisement Expense - Planning	\$ 5,500.00

City of DuBois - General Fund 2026 Budget

		2026 Budget
Total		\$ 12,000.00
Emergency Management		
01.415.4600	Training	\$ 1,000.00
01.415.2420	HAZMAT Supplies	\$ 3,000.00
01.415.4800	Other Expense	\$ 500.00
Total		\$ 4,500.00
Highways, Roads & Streets		
01.430.1100	Supervisor Salary	\$ 31,480.00
01.430.1120	Wages - Public Works Union	\$ 845,728.00
01.430.1150	Wages - Summer Help	75,000.00
01.430.1800	Overtime	\$ 10,000.00
01.430.1801	Overtime Winter Maint	\$ 12,000.00
01.430.1910	Uniform Allowance	\$ 6,000.00
01.430.1920	FICA	\$ 55,750.90
01.430.1930	Medicare	\$ 13,038.52
01.430.1940	Unemployment Comp	\$ 5,989.70
01.430.1950	Worker's Comp	\$ 37,643.18
01.430.1960	Health Insurance	\$ 292,564.42
01.430.1970	Pension	\$ 155,320.00
01.430.1980	Life Insurance	\$ 2,541.60
01.430.2100	Office Supplies	\$ 15,000.00
01.430.2130	Computer Part & Supplies	\$ -
01.430.2310	Vehicle Fuel Gasoline	\$ 15,000.00
01.430.2320	Vehicle Fuel Diesel	\$ 10,000.00
01.430.2340	Vehicle Oil	\$ 5,000.00
01.430.2410	Operating Supplies	\$ 205,000.00
01.430.2520	Lease Agreements	\$ -
01.430.2600	Small items of Equipment	\$ 3,000.00
01.430.2700	Software Maintenance and Subscriptions	\$ 800.00
01.430.3120	Professional Services	\$ -
01.430.3310	Travel & Expense	\$ -
01.430.3520	Liability Insurance	\$ -
01.430.3550	Automobile Insurance	\$ -
01.430.3740	Vehicle Maintenance	\$ 123,000.00
01.430.4200	Dues & Subscriptions	\$ -
01.430.4500	Contractual Services	\$ 75,000.00
01.430.4510	Berming	\$ 8,000.00
01.430.4520	Line Painting	\$ 15,000.00
01.430.4600	Training & Continuing Education	\$ 4,000.00
01.430.4700	Testing CDL / Drug	\$ -
Total		\$ 2,021,856.32

City of DuBois - General Fund 2026 Budget

			2026 Budget
Traffic Control			
01.433.4500	Contractual Services	\$	30,000.00
Total		\$	30,000.00
Street Lighting			
01.434.3610	Utility Charges	\$	100,000.00
01.434.4500	Contractual Services		
Total		\$	100,000.00
Parking			
01.445.2410	Operating Supplies	\$	2,000.00
01.445.3610	Electric Parking lots	\$	1,500.00
01.445.3740	Meter Repair & Maintenance	\$	500.00
01.445.4500	Contractual Services	\$	-
Total		\$	4,000.00
Flood Control			
01.446.5000	Title 3 Flood Control	\$	5,000.00
01.446.7500	Capital Equipment	\$	15,000.00
Total		\$	20,000.00
Pool Maintenance			
01.452.1100	Salaries & Wages	\$	-
01.452.1150	Summer Help Guards and Concessions	\$	76,000.00
01.452.1920	FICA	\$	4,712.00
01.452.1930	Medicare	\$	1,102.00
01.452.1940	Unemployment Comp	\$	-
01.452.1950	Worker's Comp	\$	68.40
01.452.2100	Office Supplies	\$	500.00
01.452.2130	Computer Part & Supplies	\$	500.00
01.452.2410	Operating Supplies	\$	35,000.00
01.452.2470	Concession Stand Supplies	\$	16,000.00
01.452.2600	Small items of Equipment	\$	-
01.452.3120	Professional Services	\$	-
01.452.3210	Telecommunications	\$	400.00
01.452.3250	Internet	\$	-
01.452.3310	Travel & Expense	\$	-
01.452.3410	Advertisement Expense	\$	1,000.00
01.452.3510	Property Insurance	\$	-
01.452.3520	Liability Insurance	\$	-
01.452.3610	Electric	\$	6,500.00
01.452.3620	Gas (heat)	\$	6,500.00
01.452.3730	Building Maintenance	\$	-
01.452.4200	Dues & Subscriptions	\$	365.00

City of DuBois - General Fund 2026 Budget

		2026 Budget
01.452.4600	Training & Continuing Education	\$ -
01.452.4700	Testing CDL / Drug	\$ -
Total		\$ 148,647.40
Parks & Playgrounds		
01.454.1100	Salaries & Wages	\$ -
01.454.1120	Wages - Public Works Union	\$ 25,376.00
01.454.1150	Part Time Fields	\$ 10,000.00
01.454.1800	Parks- Overtime	\$ 15,000.00
01.454.1920	FICA	\$ 930.00
01.454.1930	Medicare	\$ 217.50
01.454.1940	Unemployment Comp	\$ 848.40
01.454.1950	Worker's Comp	\$ 2,047.11
01.454.1960	Health Insurance	\$ 10,751.52
01.454.1970	Pension	\$ 15,400.00
01.454.1980	Life Insurance	\$ 252.00
01.454.2100	Office Supplies	\$ 500.00
01.454.2130	Computer Part & Supplies	\$ -
01.454.2150	Postage	\$ -
01.454.2410	Operating Supplies	\$ 55,000.00
01.454.2411	Showers Field Expenses	\$ 30,000.00
01.454.2412	Heindl Field Expenses	\$ 25,000.00
01.454.2413	Stern Field Expenses	\$ 10,000.00
01.454.2414	Tournament Expenses	\$ 30,000.00
01.454.2415	Concerts in Park	\$ 10,000.00
01.454.2520	Lease Agreements	\$ -
01.454.2600	Small items of Equipment	\$ 4,000.00
01.454.3120	Professional Services	\$ 1,800.00
01.454.3210	Telecommunications	\$ 6,000.00
01.454.3250	Internet Showers	\$ 2,900.00
01.454.3251	Internet Heindl and Stern	\$ 4,700.00
01.454.3310	Travel & Expense	\$ 500.00
01.454.3410	Advertisement Expense	\$ 1,000.00
01.454.3510	Property Insurance	\$ -
01.454.3520	Liability Insurance	\$ -
01.454.3610	Electric	\$ 43,000.00
01.454.3620	Gas (heat)	\$ -
01.454.3730	Building Maintenance	\$ 33,000.00
01.454.4200	Dues & Subscriptions	\$ 500.00
01.454.4500	Contractual Services	\$ 720.00
01.454.4600	Training & Continuing Education	\$ 500.00
01.454.4700	Testing CDL / Drug	\$ -
Total		\$ 339,942.53

City of DuBois - General Fund 2026 Budget

			2026 Budget
Shade Trees			
01.455.4500	Beautification / Trees / Landscaping	\$	7,000.00
Total		\$	7,000.00
Public Library			
01.456.3730	Building Repair & Maintenance	\$	2,000.00
01.456.5400	Contribution to Libraries	\$	169,626.00
01.456.5410	Keystone Grant	\$	-
Total		\$	171,626.00
Community Development			
01.462.3100	Contractual Services - RDA	\$	100,000.00
Total		\$	100,000.00
Contributions			
01.466.5410	Contribution to Community Days	\$	30,000.00
01.466.5420	Contribution to Airport	\$	20,000.00
01.466.5430	Contribution to Purrfect Cats	\$	5,000.00
01.466.5440	Contribution to Downtown	\$	20,000.00
Total		\$	75,000.00
Debt Service-Principal			
01.471.2100	2024 BOND SERIES A	\$	108,459.58
01.471.2101	2024 Bond Series B - Currently Interest Only	\$	-
01.471.2200	Debt Assumption - Oklahoma Fire Co (Fire Engir	\$	41,967.96
01.471.2201	Debt Assumption - North Point (Fire Engine)	\$	14,819.04
01.471.2202	Debt Assumption - North Point (Fire Engine)	\$	19,269.46
01.471.2203	Debt Assumption - North Point (Fire Engine)	\$	2,293.02
01.471.2204	Debt Assumption - North Point	\$	12,141.24
01.471.2300	Sandy - Section 108 CDBG Loan Repayment	\$	-
01.471.6000	Tax Anticipation Note Debt	\$	-
Total		\$	198,950.30
Debt Service-Interest			
01.472.2100	2024 BOND SERIES A - Debt consolidation	\$	35,540.42
01.472.2101	2024 Bond Series B - Interest Only	\$	65,000.00
01.472.2200	Debt Assumption - Oklahoma Fire Co Tanker#39	\$	4,617.36
01.472.2201	Debt Assumption - North Point)	\$	-
01.472.2202	Debt Assumption - North Point (Fire Engine)	\$	-
01.472.2203	Debt Assumption - North Point (Fire Engine)	\$	-
01.472.2300	Sandy - Section 108 CDBG Loan Repayment	\$	-
01.472.6000	Tax Anticipation Note Principal	\$	-
Total		\$	105,157.78

City of DuBois - General Fund 2026 Budget

		2026 Budget
Insurance		
01.486.1000	Liability Insurance	\$ 25,000.00
01.486.2000	Property Insurance	\$ 55,000.00
01.486.3000	Automobile Insurance	\$ 35,000.00
Total		\$ 115,000.00
Grant Management Expense		
01.488.1000	Consolidation Grant Income	\$ -
01.488.1100	RACP City Building	\$ -
01.488.1101	RACP Fire Stations	\$ -
01.488.1200	Grant Revenue Brady & Dixon / Liberty & Beaver	\$ -
01.488.1300	Local Grants/Contributions	\$ -
01.488.1400	Recycling Grant	\$ -
01.488.1500	CDBG Costs	\$ -
Total		\$ -
Miscellaneous Expense		
01.489.4800	Miscellaneous Expense	\$ 1,000.00
01.489.3100	Timberland Sale Commission	\$ 30,000.00
01.489.3110	Timberland Consulting Fees	\$ 54,000.00
01.489.3010	TV Station Expenses	\$ 2,000.00
Total		\$ 87,000.00
Other		
01.492.1000	Transfer to Disbursement Fund	\$ -
01.492.0350	Transfer to Liquid Fuels	\$ -
01.492.0060	Transfer to Water Fund	\$ -
01.492.0080	Transfer to Sewer Fund	\$ -
01.492.3000	Transfer to Capital Reserve	\$ 551,371.15
Total		\$ 551,371.15
		\$ 12,239,220.89
Capital Expenditures		
See Capital Workbook		
Total Capital Expenditures		
Total Expenditures		\$ 12,239,220.89

Water Fund

Total Revenues: \$5,736,771

- Rates were created based on a consumption of 323,907,904 spread across residential and commercial.
 - Residential \$2,515,728 (\$16.00 per 1,000 gallons)
 - Commercial/Industrial \$1,709,043 (\$16.00 per 1,000 gallons | \$7.50 per 1,000 gallons over 100,000 gallons)
 - Debt Service \$1,134,000 = \$15 per month
- Operating revenue from other sources = \$378,000

Total Expenses: \$5,736,771

- Operations: \$2,943,678 (~51%)
- Debt Service: \$1,745,892 (~30%)
- Capital Programming & Savings: \$1,047,200 (~19%)

Where Your Dollar Goes

Category:	Amount:	Share of \$:
Operations	\$2,943,678	51 cents
Debt Service	\$1,745,892	30 cents
Capital Projects	\$1,047,200	19 cents

City of DuBois - 2026 Water Fund Budget

Revenue Budget		2026 Budget
Operating Income:		
06.378.1100	Residential Water - City	\$ 2,515,728.00
06.378.1200	Commercial Water - City	\$ 1,709,043.00
06.378.1300	Industrial Water - City	\$ -
06.378.2000	Debt Service	\$ 1,134,000.00
06.378.6000	Sales & Jobbing	\$ 5,000.00
06.378.7000	Sykesville Water	\$ 200,000.00
06.378.7001	Union Township Water	\$ 33,000.00
06.378.7002	Falls Creek Water	\$ 125,000.00
06.378.9000	Miscellaneous Revenues	\$ 10,000.00
06.378.9001	SRBC Income	\$ -
06.378.9002	Public Water Tap Fee	\$ -
06.378.9100	Timber Cut	\$ -
06.378.9500	Interest Earnings	\$ 5,000.00
Total Operating Income:		\$ 5,736,771.00
Additional potential revenues:		
	Refund Prior Year Expenditures	\$ -
	Transfer from General Fund	\$ -
	Transfer from Sewer Fund	\$ -
	Grant Income	\$ -
Total Other Income:		\$ -
Total Water Fund Income		\$ 5,736,771.00

Expense Budget		2026 Budget
Operating Expenses:		
06.448.1100	Wages Management	\$ 179,917.50
06.448.1110	Wages Administrative	\$ 160,946.05
06.448.1120	Wages Union	\$ 771,368.00
06.448.1150	Wages Part-Time	\$ 15,000.00
06.448.1800	Overtime Transmission	\$ 35,000.00
06.448.1801	Overtime Plant	\$ 30,000.00
06.448.1910	Uniform Allowance	\$ 1,500.00
06.448.1920	FICA	\$ 73,918.36
06.448.1930	Medicare	\$ 17,287.36
06.448.1940	Unemployment Comp	\$ 6,859.31
06.448.1950	Worker's Comp Union and PT	\$ 33,969.58

City of DuBois - 2026 Water Fund Budget

06.448.1951	Worker's Comp Management and Admin	\$ 306.78
06.448.1960	Health Insurance	\$ 372,393.34
	Health Insurance Employee withholding	\$ (43,098.72)
06.448.1970	Pension Expenses	\$ 177,870.00
06.448.1980	Life Insurance Premium	\$ 2,910.60
06.448.2100	Office Supplies	\$ 2,000.00
06.448.2130	Computer Equipment	\$ 11,750.00
06.448.2150	Postage	\$ 12,000.00
06.448.2210	Chemicals	\$ 195,000.00
06.448.2250	Labs, testing and Analysis	\$ 35,000.00
06.448.2310	Vehicle Fuel Gasoline	\$ 15,000.00
06.448.2320	Vehicle Fuel Diesel	\$ 15,000.00
06.448.2340	Vehicle oil	\$ 2,000.00
06.448.2410	Operating Supplies	\$ 275,000.00
06.448.2460	Water Shed Expenses	\$ 500.00
06.448.2700	Software Maintenance Subscriptions	\$ 46,000.00
06.448.3110	Accounting/ Auditing Expense	\$ 13,000.00
06.448.3120	Professional Services & Engineering	\$ 30,000.00
06.448.3140	Legal Services	\$ 5,000.00
06.448.3210	Telecommunications	\$ 2,500.00
06.448.3240	Wireless Communication	\$ 2,880.00
06.448.3250	Internet	\$ 9,000.00
06.448.3310	Travel & Expense	\$ 2,500.00
06.448.3410	Advertisement Expense	\$ 1,400.00
06.448.3510	Property Insurance	\$ 45,000.00
06.448.3520	Liability Insurance	\$ 22,000.00
06.448.3550	Automobile Insurance	\$ 13,500.00
06.448.3610	Electric Plant	\$ 63,000.00
06.448.3611	Electric Garage	\$ 10,000.00
06.448.3612	Electric other	\$ 30,000.00
06.448.3620	Gas (heat) Plants	\$ 12,000.00
06.448.3621	Gas (heat) Garage	\$ 5,000.00
06.448.3650	Lagoon Cleaning & Sludge Removal	\$ 55,000.00
06.448.3720	Water Tank Exp. - Highland /Patt/Main St	\$ 10,000.00
06.448.3721	Pump Station - S Main Street Maint	\$ 10,000.00
06.448.3730	Build Repairs & Maintenance	\$ 30,000.00
06.448.3740	Vehicle Maintenance	\$ 10,500.00
06.448.4200	Dues & Subscriptions	\$ 2,000.00
06.448.4500	Contractual Services	\$ 75,000.00
06.448.4600	Training & Continuing Education	\$ 8,000.00
06.448.4700	Testing CDL / Drug	\$ 500.00
06.448.4810	Timber Sale Commission	\$ -
06.448.4811	Timber Consulting	\$ 30,000.00
06.448.5100	Customer Refunds	\$ 500.00
Operating Expenses:		\$ 2,943,678.16

City of DuBois - 2026 Water Fund Budget

Debt Service			
06.471.1020	2024 Bonds Series A City	\$	614,604.30
06.471.1030	Sandy Debt Service Pennvest -Principal	\$	218,862.92
06.471.1040	2021 NexTier Cap Projects - Principal	\$	279,888.22
06.471.1050	Sandy Debt Principal - NexTier	\$	342,822.00
06.471.1060	2022 Sandy Bonds Series A -Principal	\$	-
Total Principal:		\$	1,456,177.44
06.472.1020	2024 Bonds Series A City interest	\$	201,395.70
06.472.1030	Sandy Debt Service Pennvest - Interest	\$	949.82
06.472.1040	2021 NexTier Cap Projects - Interest	\$	78,992.40
06.472.1050	Sandy Debt Interest	\$	8,377.00
06.472.1060	2022 Sandy Bonds Series A -Interest	\$	-
Total Interest:		\$	289,714.92
Capital Expenditures			
06.493.1000	Water Plant	\$	17,000.00
	Replace #2 Pump	\$	150,000.00
	#1 Primary pump from the system	\$	11,000.00
	Replace Mixers	\$	80,000.00
	Clean and inspect clearwell	\$	50,000.00
	replace filter number 4 water valve	\$	25,000.00
	Patterson St water tank new altitude valve	\$	70,000.00
	14 New Filter agitator arms	\$	40,000.00
	Reservoir Toe Drain & _____	\$	-
	Coke Avenue Water Line Project	\$	-
06.493.1200	Sandy Construction	\$	52,000.00
	New lines and upgrades -McClain/Quarry Ave	\$	-
06.493.1300	Saving for infrastructure projects	\$	552,200.48
Capital Expenditures		\$	1,047,200.48
Total Expenditures		\$	5,736,771.00

Sewer Fund

Total Revenues: \$7,026,636

- Rates were created based on a consumption of 323,907,904 spread across residential and commercial.
 - Residential \$2,731,210 (\$22.00 per 1,000 gallons)
 - Commercial/Industrial \$2,563,266 (\$22.00 per 1,000 gallons | \$11.00 per 1,000 gallons over 400,000 gallons | \$8.00 per 1,000 gallons over 800,000 and \$6.00 per 1,000 gallons over 1.2M gallons)
 - Debt Service \$1,448,160 = \$20 per month
- Operating revenue from other sources = \$284,000

Total Expenses: \$7,026,636

- Operations: \$3,040,220 (~43%)
- Debt Service: \$3,568,029(~51%)
- Capital Programming & Savings: \$418,387 (~6%)

Where Your Dollar Goes

Category:	Amount:	Share of \$:
Operations	\$3,040,220	43 cents
Debt Service	\$3,568,029	51 cents
Capital Projects	\$ 418,387	06 cents

The sewer fund is in flux as we start up the new sewer treatment plant and begin to realize actual costs of chemicals, electricity and other unknown expenses.

The future revenue potential in this fund, depending upon creativity of the board and staff, could be critical to funding future infrastructure projects. These sources could be from dumping fees, program compliance enforcement programs and using the administrative facilities for other creative uses.

The plant has the capacity to service additional EDU's therefore the board and team should be on the lookout for additional sewer extension into areas currently underserved.

City of DuBois - 2026 Sewer Budget

Revenue Budget

2026 Budget

Operating Income

08.364.1000	Residential Sewer metered	\$	2,711,210.00
08.364.1001	Residential Sewer unmetered	\$	20,000.00
08.364.1010	Commercial Sewer - City	\$	2,563,266.00
08.364.1100	Public Sewer Tap Fee (per EDU)	\$	-
08.364.1140	SEWER-FALLS CREEK	\$	222,000.00
08.364.1150	Sewer Credits	\$	-
08.364.1160	Sewer Late Charges	\$	10,000.00
08.364.1500	Sewer Tap Fees	\$	35,000.00
08.364.1600	Lien Collection	\$	-
08.364.1700	Home Inspection Fees smoke test	\$	15,000.00
08.364.2150	Certificate of Compliance	\$	-
08.364.2160	Debt Service	\$	1,448,160.00
08.364.3000	Sewer Dumping Fees	\$	-
08.364.3800	Miscellaneous Revenues	\$	-
08.364.3950	Refund/Reimbursements	\$	-
08.364.9500	Interest Earnings	\$	2,000.00

Total Operating Income

\$ 7,026,636.00

Additional potential revenues:

Refund Prior Year Expenditures	\$	-
Transfer from General Fund	\$	-
Transfer from Water Fund	\$	-
Grant Income		

Total Other Income

\$ -

Total Revenues

\$ 7,026,636.00

Expense Budget

2026 Budget

Operating Expenses

08.429.1100	Wages - Management	\$	179,917.50
08.429.1110	Wages - Administrative	\$	160,946.05
08.429.1120	Wages - Union	\$	700,648.00
08.429.1150	Wages - Part-Time	\$	7,500.00
08.429.1800	Overtime Collection	\$	37,600.00
08.429.1801	Overtime Plant	\$	30,000.00
08.429.1910	Uniform Allowance	\$	6,250.00
08.429.1920	FICA	\$	69,229.92
08.429.1930	Medicare	\$	16,190.87
08.429.1940	Unemployment Compensation	\$	6,435.11

City of DuBois - 2026 Sewer Budget

08.429.1950	Worker's Comp Union and PT	\$	30,952.35
08.429.1951	Worker's Comp Management and Admin	\$	306.78
08.429.1960	Health Insurance	\$	414,437.75
	Health Insurance Employee withholding		(42,595.30)
08.429.1970	Pension Expenses	\$	166,870.00
08.429.1980	Life Insurance Premium	\$	2,730.60
08.429.2100	Office Supplies	\$	10,000.00
08.429.2130	Computer Equipment	\$	5,000.00
08.429.2150	Postage	\$	12,000.00
08.429.2210	Chemicals	\$	250,000.00
08.429.2220	Pre-Treatment	\$	70,000.00
08.429.2250	Labs and Testing	\$	70,000.00
08.429.2310	Vehicle Fuel - Gasoline	\$	15,000.00
08.429.2320	Vehicle Fuel - Diesel	\$	15,000.00
08.429.2340	Vehicle Oil	\$	3,500.00
08.429.2410	General Supplies	\$	170,000.00
08.429.2700	Software Maint Subscriptions	\$	30,000.00
08.429.2710	Computer Maintenance	\$	12,000.00
08.429.3110	Accounting & Auditing	\$	13,000.00
08.429.3120	Professional Services & Engineering	\$	20,000.00
08.429.3140	Legal Services	\$	10,000.00
08.429.3170	Permits	\$	2,000.00
08.429.3210	Telecommunications	\$	2,000.00
08.429.3240	Wireless Communication	\$	480.00
08.429.3250	Internet	\$	2,500.00
08.429.3310	Travel Expenses	\$	3,000.00
08.429.3410	Advertisement Expense	\$	1,200.00
08.429.3510	Property Insurance	\$	31,200.00
08.429.3520	Liability Insurance	\$	10,400.00
08.429.3550	Automobile Insurance	\$	12,480.00
08.429.3610	Electric Plant	\$	114,000.00
08.429.3611	Electric Garage	\$	2,000.00
08.429.3612	Electricity Lift Stations	\$	10,000.00
08.429.3620	Gas (heat) Plants	\$	25,000.00
08.429.3621	Gas (heat) Garage	\$	2,600.00
08.429.3622	Gas (heat) other	\$	1,000.00
08.429.3650	Solid Waste Disposal (sludge)	\$	156,000.00
08.429.3720	Non-Building Maintenance	\$	5,000.00
08.429.3730	STP Building Maintenance	\$	1,000.00
08.429.3731	Slab Run Plant	\$	20,800.00
08.429.3732	Lift Station Maintenance	\$	20,000.00
08.429.3740	Vehicle Maintenance	\$	12,000.00
08.429.3810	Property Lease - Rail road	\$	1,600.00
08.429.4500	Contractual Services	\$	75,000.00
08.429.4501	Treatment - Sykesville	\$	27,040.00
08.429.4600	Training & Continuing Education	\$	8,000.00

City of DuBois - 2026 Sewer Budget

08.429.4700	Testing CDL / Drug	\$	500.00
08.429.5100	Customer Refunds	\$	500.00
Total Sewer Fund Operating Expenses		\$	3,040,219.62

Debt Principal

08.471.1020	2008 Pennvest- Loan#P33000948-102	\$	88,854.00
08.471.1030	2024 Bond Issue	\$	180,766.00
08.471.1040	2025 Pennvest -Loan# P33006595-102	\$	2,606,520.83

Total	Sub Total	\$	2,876,140.83
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Debt Interest

08.472.1020	2008 Pennvest- Loan#P33000948-102	\$	1,529.94
08.472.1030	2024 Bond Issue	\$	59,234.03
08.472.1040	2025 Pennvest -Loan# P33006595-102	\$	631,124.29

	Sub Total	\$	691,888.26
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Sewer Fund Capital Expenses

08.429.6000	Sewer Line Construction	\$	70,000.00
	Kiwaniis Trail	\$	200,000.00
08.429.7500	STP Mower Trade In	\$	16,000.00
08.429.7500	Infrastructure	\$	-
08.429.7000	Sewer Capital Savings	\$	132,387.29

Total	\$	418,387.29
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Capital Expenditures	\$	418,387.29
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Sewer Fund Total Expenses	\$	7,026,636.00
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Capital Planning

The consolidation presented a valuable opportunity to take a deep and honest look at the future direction of the newly unified City of DuBois and Sandy Township. As part of this reflection, leadership undertook a thorough review of existing facilities, infrastructure, and equipment. Management and department heads collaborated to prepare detailed needs assessments and evaluations, forming the foundation for sound long-term planning recommendations.

During this process, certain areas showed potential for reduced equipment needs due to efficiencies created by consolidation. However, because most core operations will continue and in some cases expand, it was essential to develop a forward-looking strategy supported by a comprehensive capital needs budget.

To support this work, Kafferlin Strategies designed a customized capital planning spreadsheet that enables multi-year forecasting using present-day cost estimates. Departments were asked to project anticipated capital needs and major projects for the next ten years, helping to establish a clearer picture of future resource demands. While long-range planning naturally involves uncertainty, this exercise is a critical step in building a responsible, proactive approach to meeting the city's future infrastructure and operational needs.

Capital Overview:

Codes - for demo of properties on a blight list.

Fire - new build for Oklahoma Civil Defense fire station \$2.2, a brush truck \$50K, water tanker \$500K, chief vehicle \$72K - with the station build paid for with RACP funding of \$1M and earmarked capital funds of \$1.2M and vehicles paid seeking grant funding with match dollars from both City and fire capital plan (grants are necessary to make these purchases)

IT - scheduled computer and hardware replacements

Library - match dollars for window replacement project

Parks - Park mowers, replacement of flag pole at Stern and bathroom rehab

Police - Body Armor, K9 program (paid for from K9 funding) and vehicles (seeking funds from LSA grant with minimal match if awarded)

Streets - Plow truck and $\frac{1}{3}$ of the cost of a pick up

Flood Control - mowers

Sewer - Kiwanis Trail (2 year project with \$750K earmarked as match funding in the capital fund) and 1/3 of the cost of a pick up

Water - Reservoir project (seeking grant funding), mixer replacement and water line replacements. Paid with water fund surplus and potential grant funding.

	2026	2027	2028	2029	2030
Codes	\$ 35,00.00	\$ 48,204.00-	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities	\$ 0	\$ 47,380.00-	\$ -	\$ -	\$ 187,584.80
Fire	\$ 2,822,000.00	\$ 2,369,000.00	\$ 1,003,611.40	\$ 2,513,272.10	\$ 126,056.99
IT	\$ 10,000.00	\$ 15,450.00	\$ -	\$ 51,139.62	\$ 208,219.13
Library	\$ 50,000.00	\$ -	\$ 106,090.00	\$ -	\$ -
Parks	\$ 90,000.00	\$ 92,700.00	\$ 477,405.00	\$ 519,045.33	\$ 168,826.32
Police	\$ 242,000.00	\$ 231,235	\$ 137,917.00	\$ 27,318.18	\$ 258,867.03
Roads	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -
Street	\$ 180,600.00	\$ 553,950.00	\$ 183,100.08	\$ 150,000.00	\$ 168,826.32
Flood Control	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -
Sewer	\$ 615,600.00	\$ 1,288,750.00	\$ 1,178,550.08	\$ 291,227.23	\$ 581,512.89
Water	\$ 645,600.00	\$ 4,971,600.00	\$ 2,557,945.08	\$ 2,712,624.30	\$ 1,563,093.61
Total	\$4,785,800.00	\$ 9,618,269.00	\$ 5,644,618.64	\$ 6,264,626.75	\$ 3,262,987.08

The 2026 capital items are the highest priority items of this current board, but also realize, unless earmarked, will need to seek or be awarded grant funding in 2026 for it to rise to the top.