

YORK TOWNSHIP 2026 BUDGET



**YORK TOWNSHIP 2026 BUDGET
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INTRODUCTION

The following pages represent the 2026 York Township budget. The staff of York Township has tried to present this budget manual in a way that will effectively communicate the Township's projected revenues, expenses, and fund balances for 2026. The first part of this manual addresses this point, summarizing the Township as a whole and providing general schedules showing the Township's approved capital projects, and the 2026 tax and user fees. The first tabbed section describes and summarizes all funds and gives a top-level view of the revenues and expenditures facing York Township in 2026. The manual is then divided into sections representing each of the funds at a detailed level.

2026 BUDGET HIGHLIGHTS

Listed below are the major assumptions that were used in the preparation of the estimates used in the 2026 budget.

GENERAL FUND:

- 1.40 millage rate general operations – .16 mill increase from 2025 due to increased police services and expenses, as well as increased labor, insurance, benefits, and general expenses. The last General Tax increase was in 2019.
- .58 millage rate fire companies - .08 mill increase to support volunteer fire services
- \$53,142 recycling grant funds based on 2025 actual
- \$273,292 state aid for pension based upon 2025 actual
- 2026 Minimum Municipal Obligation \$695,630 based upon 2025 actual
- 1.0% increase in Real Estate Revenue
- 0.9% increase in Act 511 Revenue
- 2.2% increase in Local Service Tax
- Interest on investments is \$58K more than the 2025 budgeted
- \$210,633 fireman's relief funding based upon 2025 actual
- 12.7% increase in SPCA costs
- 7% increase in Auditor costs over 2025 rates
- 3.0% COL increase in pay for township employees
- \$22K for new part-time codes and property maintenance inspector
- 20.0% increase in health insurance. The 2024 healthcare insurance rebate will be used to offset the 2026 expense increase.
- 5.0% increase in dental, no increase in vision insurance / actual participants
- 5.0% employee contribution to health care costs
- 5.0% increase in liability / 7% increase in workers comp / 25% decrease in firefighters workers comp insurance
- 8.0% increase in short and long-term disability / Life insurance remains flat
- 3.5% increase in solicitor fees

- 2.0% increase in police costs which includes an increase in PPU's by 3, totaling 108 PPU's. Impact on the budget adds \$285K (A .127 millage tax increase should be needed to cover this cost increase)
- 5.5% increase in general fire contributions / \$150K for retention and recruitment program / \$300K for paid drivers / and a one-time \$15K to Jacobus
- 3.0% increase in EMS general contributions, plus a one-time \$100K to First Capital EMS
- No Stormwater fee in 2026. Fee is likely to return in 2027. Fee was \$217,985 in 2023.
- \$25K for MS4 PRP plan development (Application due in 2026)
- \$5,200 continuation of firehouse scholarships
- \$900 contribution to York Co & High School Science Fairs & Envirothon
- \$25K Kaltreider library contribution
- \$30K Golden Connections Community Center
- \$1K donation to York County Advance Tactical Rescue
- \$175 contribution to Jessica and Friends
- \$23K for Recreation and Public Works feasibility study
- \$20K for Recreation comprehensive plan update
- Cable Franchise fees are expected to be lower due to more streaming
- \$635,395 GF transfer to GF capital reserve based upon 20% of the general real estate tax
- A balanced budget is presented with the proposed tax increases

SEWER FUND:

- Sewer rate increase to \$145/qtr. residential customers and a
- Sewer rate increase to \$186/qtr. minimum commercial, plus \$6.20/1,000 gallons over 27,275 gallons per qtr.
- PAWC treatment costs are budgeted 10.6% higher than the 2025 budget, driven by a 4.7% rate increase and higher projected expenses. Also, budgeting a 3.0% increase in PAWC's rate starting May 2026.
- Springettsbury Twp treatment costs are 58.0% higher than the 2025 budget due to higher flows, higher treatment costs, and higher projected expenses.
- IMSF costs are 58.0% higher than the 2025 budget due to higher flows, higher costs to treat flows, and higher projected expenses than the 2025 budget.
- \$15K Act 57 update of Townships Connection and Tapping Fees (Last updated 2008)
- Springettsbury Twp's debt service remained flat from the 2025 budget
- \$1,418,408 SF transfer to SF capital reserve set at 17% of sewer revenue
- A balanced budget is presented with the proposed sewer rate increases.

YORK TOWNSHIP TAX AND USER FEES 2026

REAL ESTATE TAXES

General Purpose 1.40 mills or \$1.40 per \$1,000 of assessed valuation.
(\$124.00 on a property assessment of \$100,000.)

Fire Protection .58 mills or \$0.58 per \$1,000 of assessed valuation.
(\$50.00 on a property assessment of \$100,000.)

Earned Income Tax: The township receives ½ of the 1% local wage tax.
Dallastown Area School District receives the other ½ %.

Realty Transfer Tax: The township receives ½ of the 1% realty transfer tax.
Dallastown Area School District receives the other ½ %.

Mercantile Tax: .50 mills or \$0.50 per thousand dollars of wholesale gross receipts,
1 mill or \$1.00 per thousand dollars of retail gross receipts.

Local Services Tax: \$52.00 for anyone working in the township.
Exemption for earnings of \$12,000 or less

Business Privilege Tax: 1 mill or \$1.00 per thousand dollars of gross service related receipts or rental income.

Sewer Rates: Domestic Consumer \$145.00/ Qtr.
Commercial / Industrial \$186 minimum
\$6.20/ 1,000 gallons over 27,275 gal. per qtr.

ALL FUNDS SUMMARY

DESCRIPTION OF YORK TOWNSHIP OPERATING FUNDS

The accounting records and budgeting for a municipality is different than that of private industry. In contrast to private industry, municipalities break their operations down into smaller segments, which would resemble the various individual companies that may exist within a larger corporation. These individual "companies" are referred to as funds within a municipality. In some cases, these "funds" are required by State guidelines, in other cases the Governmental Accounting Standards require them. The Township prepares budgets for all major funds in accordance with regulatory reporting requirements of the Commonwealth. The primary purpose of each of the funds is described below.

General Fund

The General Fund is used to pay the "general" expenses associated with the government. It pays for the administration of the local governmental offices, the maintenance of the buildings and grounds, including the various parks and athletic fields scattered throughout the Township. The General Fund also pays for all emergency services including the police, ambulance, and fire services which account for 52% of the total operational costs of this fund. Another major cost is the year-round maintenance and improvements of the 122+ miles of local roads and the vehicles needed to maintain them, all storm drains in the Township, all parks within the Township, and the municipal buildings. This amounts to 20% of this budget. The remaining 28% of the budget is used to pay for administration, legal fees, codes enforcement, planning & zoning, engineering, IT and GIS, emergency management, parks & recreation and other general government costs.

The primary sources of revenue for the general fund are the Act 511 taxes, often referred to as nuisance taxes. In 2026, the Act 511 taxes amounted to \$8.9 million and account for 57% of our revenues. The earned income tax, by far the largest of the 511 taxes, of which we receive 1/2 of the 1% tax collected, will amount to \$5.8 million and 36% of the total township general fund revenue.

The general-purpose real estate tax will be increased by .16 mills in 2026 to a 1.40 millage rate representing 20% of our general fund revenue and is estimated at \$3.2 million. This revenue stream is the only funding source over which the Township has some control because it is based upon real estate assessments from the York County Assessment Office, and the York Township Board of Commissioners can set the millage rate based on Township needs and services. One hundred percent of this revenue source is used to fund police protection in the Township but only represents 47% of the total police cost. The remaining police expense is funded through 100% of the local service tax and 36% of the earned income tax.

The Fire Protection real estate tax will be increased by .08 mills in 2026 to a .58 millage rate, representing 8.2% of total revenue, and is estimated at \$1.3 million. This tax was enacted in 2013 to sustain the appropriation of funds being distributed to the five volunteer fire stations that service York Township through a dedicated revenue source, which can be adjusted according to the expenses required for the operation of all five volunteer fire station houses servicing our Township.

The remaining \$2.6 million of the \$16 million revenue budget is comprised of interest, licenses, permits, inter-governmental revenue, and department earnings.

There is no bond debt associated with this fund.

Sewer Fund

York Township has approximately 130 miles of sewer pipe to maintain for its sewer system. The Sewer Fund will collect approximately \$8.1 million in sewer rent from about 8,400 residential and commercial accounts. Of the funds collected, \$ 5.1 million is budgeted to pay for treatment costs at the two plants that serve York Township. \$267 thousand will be used to pay debt service for our percentage of the Springettsbury Township sewer plants. \$1.4 million will be transferred to the sewer capital reserve for future sewer projects and maintenance. The remaining \$1.9 million of expenses will be used to pay wages, benefits, legal and engineering expenses, and other ongoing expenses required to maintain and repair the Township's aging sewer lines. Sewer rates will increase to \$145.00 per quarter for domestic customers and \$186.00 per quarter minimum plus \$6.20/1,000 gallons over 27,275 gallons per quarter for commercial/industrial customers in 2026.

There is no sewer bond debt associated with this fund.

Intermunicipal Sewer Fund

The sole purpose of this fund is to account for the revenues and expenses associated with the inter-municipal sewer lines that link the five surrounding municipalities to York Township. The Township is the first "link" to Springettsbury Township's treatment plant. As such, Springettsbury Township bills York Township. We, in turn, allocate the bill to the surrounding municipalities based on the amount of sewage that they contribute to the system. The other municipalities involved are Dallastown Borough, Red Lion Municipal Authority, Windsor Borough, Windsor Township, and Yoe Borough.

Liquid Fuels Fund

The Commonwealth of Pennsylvania provides money for this fund entirely. The funds are collected by the state through taxes on liquid fuels such as gasoline, hence the name of the fund. The primary restriction placed on these monies is that they can only be used for the maintenance of roads or for equipment used to maintain roads. For 2026, the state has projected that we will receive \$879 thousand. \$950 thousand has been budgeted for the reconstruction of existing roads and bridges, and \$20 thousand for new equipment to be used for those purposes. All other expenditures for roads, snow removal, etc. are budgeted within the Public Works budget within the General Fund or within the General Fund Capital Reserve Fund.

General Capital Reserve Fund

The General Capital Reserve Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. General funds are transferred to this reserve fund based upon a percentage of the established millage rate and in accordance with the Township's five-year capital projects schedule. In 2026, \$635 thousand has been allocated to be transferred to the capital reserve fund, representing 20% of the general real estate tax.

Sewer Capital Reserve Fund

The Sewer Capital Reserve Fund is used for the purchase of all capital items and capital improvement projects involving the 130 miles of sewer pipe running in the York Township sewer system. Funds are transferred from the Sewer Fund based on a percentage of sewer rents. In 2026, \$1.4 million will be transferred from the sewer fund.

Street Light Fund

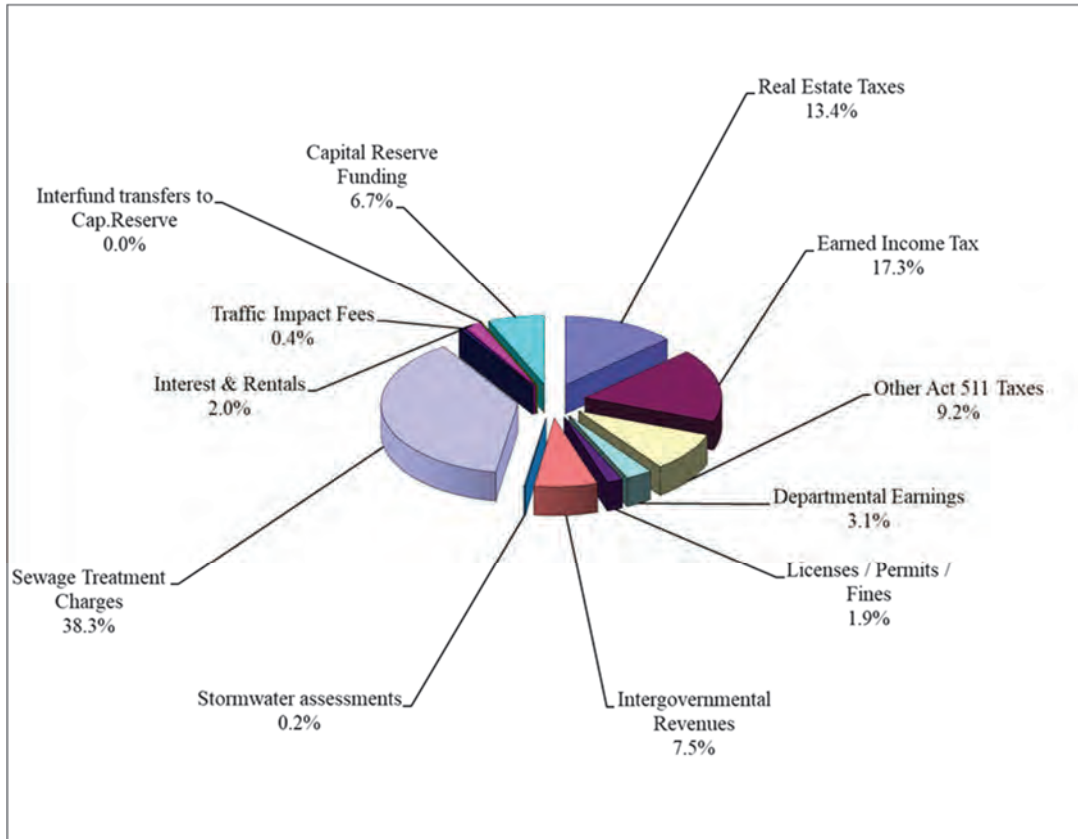
The sole purpose of the Street Light Fund is to collect a street light tax from those individuals that have requested street lights on their streets. Homes are assessed based on the linear footage along the street and their proximity to the street lights. The proceeds are then used to pay the electric bills and maintenance for the street lights.

Other Funds

The Township also maintains several other "capital improvement" funds that are reflected in this budget. These are the Storm Water Management Fund and the Recreation Capital Reserve Fund. The sources of revenue for both capital reserve funds are fees associated with building permits. The Township assesses any individual that is making an improvement to a building lot that adds impervious material to the lot. The reason for this is to provide stormwater management to control water run-off. Likewise, if a developer chooses not to provide a park or recreation facility for a given development, the Township assesses an additional fee for each building unit. The Township then uses these fees when providing recreation facilities. In addition, the Township assesses "traffic impact fees" to developers to fund a major capital improvement plan for our intersection infrastructure system.

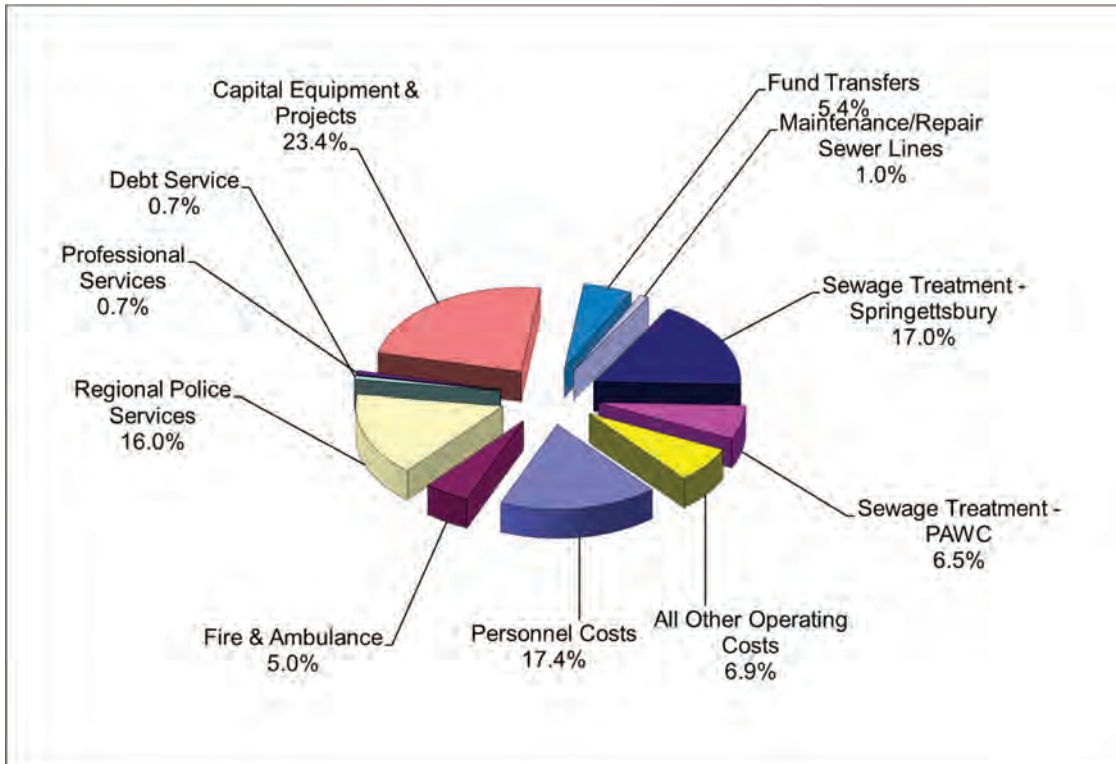
YORK TOWNSHIP 2026 ALL FUNDS REVENUE SOURCES

	2026 REQUESTS	PERCENT OF BUDGET
Real Estate Taxes	\$ 4,494,256	13.4%
Earned Income Tax	5,817,300	17.3%
Other Act 511 Taxes	3,111,500	9.2%
Departmental Earnings	1,053,005	3.1%
Licenses / Permits / Fines	628,000	1.9%
Intergovernmental Revenues	2,522,930	7.5%
Stormwater assessments	67,000	0.2%
Sewage Treatment Charges	12,896,118	38.3%
Traffic Impact Fees	145,000	0.4%
Interest & Rentals	676,800	2.0%
Interfund transfers to Cap.Reserve	-	0.0%
Capital Reserve Funding	2,239,803	6.7%
Total Revenues	\$ 33,651,712	100%



YORK TOWNSHIP 2026 ALL FUNDS EXPENSE APPROPRIATIONS

	2026 REQUESTS	PERCENT OF BUDGET
Personnel Costs	\$ 6,613,962	17.4%
Fire & Ambulance	1,894,945	5.0%
Regional Police Services	6,076,824	16.0%
Debt Service	266,547	0.7%
Professional Services	277,775	0.7%
Capital Equipment & Projects	8,925,200	23.4%
Fund Transfers	2,053,803	5.4%
Maintenance/Repair Sewer Lines	375,000	1.0%
Sewage Treatment - Springettsbury	6,477,836	17.0%
Sewage Treatment - PAWC	2,472,000	6.5%
All Other Operating Costs	2,628,847	6.9%
Total Expenditures	\$ 38,062,739	100.0%



YORK TOWNSHIP 2026 ALL FUNDS REVENUE AND EXPENDITURE SUMMARY

	General Fund		Non Major Government Funds				Proprietary Funds		Capital Projects Funds				Total
	General		Street Light	Liquid Fuels	Impact Fees	Sewer	IMSF	Storm Water	Recreation Capital Reserve	Gen. fund Capital Reserve	Sewer fund Capital Reserve		
Revenue Sources													
General Purpose Real Estate Tax	\$ 3,176,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,176,976
Fire Protection Tax	1,312,230	-	-	-	-	-	-	-	-	-	-	-	1,312,230
Earned Income Taxes	5,817,300	-	-	-	-	-	-	-	-	-	-	-	5,817,300
Other Act 511 Taxes	3,111,500	-	-	-	-	-	-	-	-	-	-	-	3,111,500
Total Licenses & Permits	457,200	-	-	-	-	-	-	-	-	-	-	-	457,200
Total Fines	170,800	-	-	-	-	-	-	-	-	-	-	-	170,800
Recreation Department Earnings	238,490	-	-	-	-	-	-	-	-	-	-	-	238,490
Other Departmental Earnings	706,250	-	-	-	-	-	-	-	-	-	-	-	706,250
State Grant s/Entitlement s	554,289	-	869,753	-	-	-	-	-	455,694	643,194	-	-	2,522,930
Street Light Tax	-	5,050	-	-	-	-	-	-	-	-	-	-	5,050
York Twp Treatment Charges	-	-	-	-	-	8,090,855	-	-	-	-	-	-	8,090,855
Sewer Tapping Fees	-	-	-	-	-	194,350	-	-	-	-	-	-	194,350
Intermunicipal Treatment Charges	-	-	-	-	-	252,722	4,358,191	-	-	-	-	-	4,610,913
Capital Reserve Funding	-	-	-	-	-	-	-	-	186,000	635,395	1,418,408	-	2,239,803
Traffic Impact Fees	-	-	-	145,000	-	-	-	-	-	-	-	-	145,000
Stormwater Assessments	-	-	-	-	-	-	-	67,000	-	-	-	-	67,000
Interest & Rentals	426,000	300	10,000	25,000	8,000	100,000	8,000	10,000	6,000	33,000	58,500	-	676,800
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	108,265	-	-	-	-	-	-	108,265
Total Revenues	\$ 15,971,035	\$ 5,350	\$ 879,753	\$ 170,000	\$ 4,366,191	\$ 8,746,192	\$ 77,000	\$ 647,694	\$ 1,311,589	\$ 1,476,908	\$ 33,651,712		

YORK TOWNSHIP 2026 ALL FUNDS REVENUE AND EXPENDITURE SUMMARY

	General Fund		Non Major Government Funds			Proprietary Funds		Capital Projects Funds				Total
	General	Street Light	Liquid Fuels	Impact Fees	Sewer	IMSF	Storm Water	Recreation Capital Reserve	Gen. fund Capital Reserve	Sewer fund Capital Reserve		
Expenditures												
Salaries & Wages	\$ 2,403,650	\$ -	\$ -	\$ -	\$ 668,246	\$ 54,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,126,840
Fringe Benefits	2,303,904	-	-	-	452,498	35,091	-	-	-	-	-	2,791,493
Pension Contributions	529,512	-	-	-	153,316	12,801	-	-	-	-	-	695,629
Debt Service	-	-	-	-	266,547	-	-	-	-	-	-	266,547
Fire & Ambulance Contributions	1,894,945	-	-	-	-	-	-	-	-	-	-	1,894,945
Professional Services	228,275	-	-	-	14,500	10,000	25,000	-	-	-	-	277,775
Regional Police Services	6,076,824	-	-	-	-	-	-	-	-	-	-	6,076,824
All Other Operating Costs	1,911,597	3,200	-	-	627,720	29,330	57,000	-	-	-	-	2,628,847
Fund transfers	635,395	-	-	-	1,418,408	-	-	-	-	-	-	2,053,803
Maintenance/Repair Sewer Lines	-	-	-	-	200,000	175,000	-	-	-	-	-	375,000
Sewage Treatment - Springettsbury	-	-	-	-	2,436,811	4,041,025	-	-	-	-	-	6,477,836
Sewage Treatment - PAWC	-	-	-	-	2,472,000	-	-	-	-	-	-	2,472,000
Capital Projects	-	-	970,000	50,000	-	-	-	424,500	5,570,150	1,910,550	-	8,925,200
Total Expenditures	\$ 15,984,103	\$ 3,200	\$ 970,000	\$ 50,000	\$ 8,710,046	\$ 4,358,191	\$ 82,000	\$ 424,500	\$ 5,570,150	\$ 1,910,550	\$ 1,910,550	\$ 38,062,739
Excess or (Deficit)	(13,067)	2,150	(90,247)	120,000	36,146	8,000	(5,000)	223,194	(4,258,561)	(433,642)	(433,642)	(4,411,027)
Reserve Funds used for budget	\$ 25,839	\$ -	\$ 90,247	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 4,258,561	\$ 433,642	\$ 433,642	\$ 4,813,289
Total Net Change	\$ 12,772	\$ 2,150	\$ -	\$ 120,000	\$ 36,146	\$ 8,000	\$ -	\$ 223,194	\$ -	\$ -	\$ -	\$ 402,262

GENERAL FUND

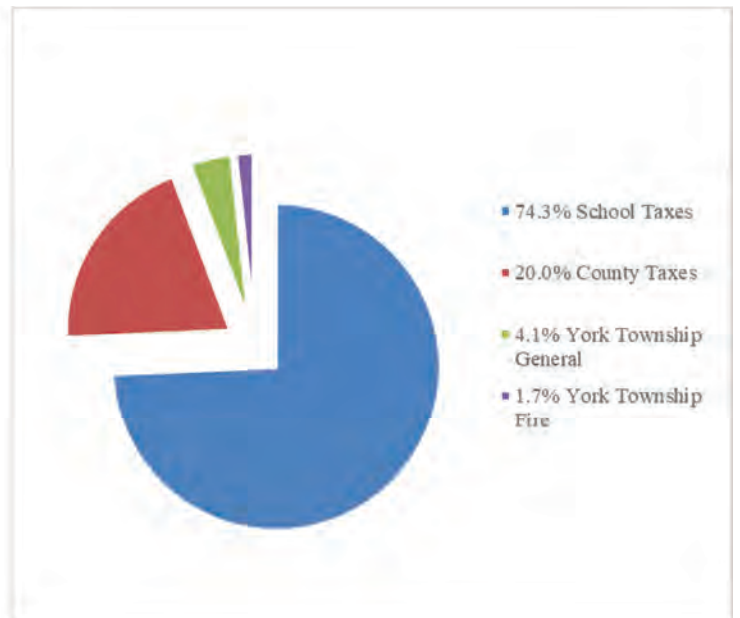
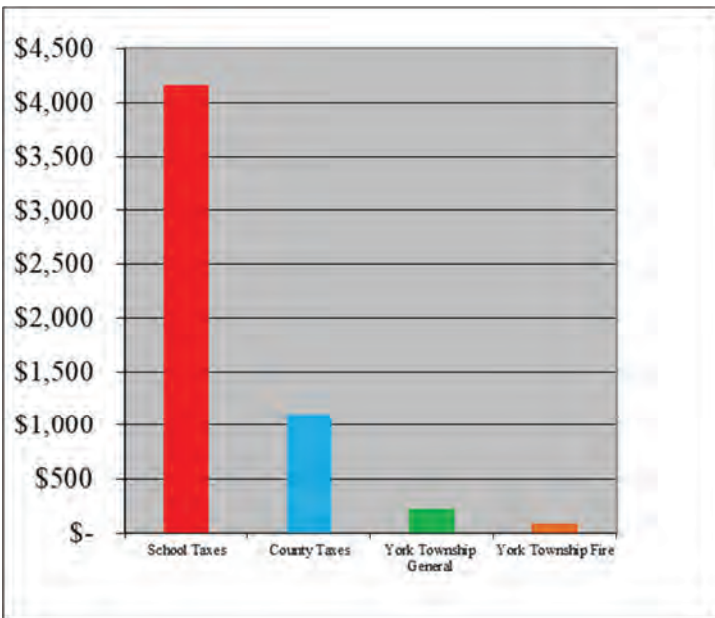
YORK TOWNSHIP MILLAGE RATE ANALYSIS THE REAL ESTATE TAXES YOU PAY FOR YORK TOWNSHIP SERVICES

AVERAGES BASED UPON YORK COUNTY VALUATION REPORT of 8/31/2025				
GENERAL PURPOSE MILLAGE				
	unit count	York Co Valuation	AVERAGE valuation/unit	Yearly gen.purpose millage @ 1.4
apartments	94	152,843,010	1,625,989	\$ 2,276.39
commercial	529	410,414,494	775,831	\$ 1,086.16
farm	274	49,754,930	181,587	\$ 254.22
industrial	35	20,717,450	591,927	\$ 828.70
residential	10,375	1,692,529,750	163,135	\$ 228.39
FIRE PROTECTION MILLAGE				
	unit count	York Co Valuation	AVERAGE valuation/unit	Yearly Fire protection millage @ 0.58
apartments	94	152,843,010	1,625,989	\$ 943.07
commercial	529	410,414,494	775,831	\$ 449.98
farm	274	49,754,930	181,587	\$ 105.32
industrial	35	20,717,450	591,927	\$ 343.32
residential	10,375	1,692,529,750	163,135	\$ 94.62
At the current millage rates the yearly Real Estate tax on a property assessed at the average residential property valuation in York Twp. of				
\$ 163,135.40	is:	\$ 228.39	general purpose millage	
		\$ 94.62	Fire protection tax	
		\$ 323.01	Total Real Estate Tax Per Property	
Average received per person based on 2020 population		\$ 112.76	Total Real Estate Tax Per Person	
		Per Person	Per Household	
Cost for police protection		\$ 204.48	\$ 585.72	
Cost for vol.fire & ambulance		\$ 63.76	\$ 182.65	
Total cost for police, vol.fire, ambulance portection using 2020 census figures		\$ 268.24	\$ 768.36	
On average, York Township will receive \$323 **per household** or \$112.76 per person in R.E. taxes. but will spend \$768 **per household** or \$268 **per person** in the township for fire, police & ambulance services. In revenue dollars this will mean that we project \$4,489,206 in Real Estate Tax receipts to cover \$6,076,824 in police, fire & ambulance costs leaving -0- to cover all other services in the township which are supposed to be part funded by the general purpose millage.				
GUIDE TO BASE YOUR REAL ESTATE PROPERTY TAXES				
HOME ASSESSED VALUE		General Millage at 1.4 mill	Fire Millage at 0.58 mill	Total Tax at 1.98 mill
\$ 100,000.00		\$ 140.00	\$ 58.00	\$ 198.00

TAX ALLOCATION CHARTS FOR AVERAGE ASSESSED HOME

Average home assessed at		\$	163,135 for 2026	
Tax rate	% share		Allocation of total taxes	
	25.6861	74.3%	School Taxes	\$ 4,190.30
	6.90	20.0%	County Taxes	\$ 1,125.63
York Twp	1.40	4.1%	York Township General	\$ 228.39
York Twp	0.58	1.7%	York Township Fire	\$ 94.62
	34.5661	100.0%		\$ 5,638.94

WHERE YOUR TAX DOLLARS GO



ALLOCATION OF YOUR TAX DOLLAR



	School	County	Township
Cents	\$0.74	\$0.20	\$0.06
Millage	25.69	6.90	1.98

2026 GENERAL FUND BUDGET – MAJOR CATEGORIES

DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 REQUESTED	Var.fr Bud/Bud
<u>REVENUES</u>				
General Purpose Real Estate Tax	\$ 2,811,176	\$ 2,811,176	\$ 3,176,976	13.0%
Fire Protection Tax	1,129,616	1,129,616	1,312,230	16.2%
Earned Income Taxes	5,940,400	5,900,000	5,817,300	-2.1%
Other Act 511 Taxes	2,904,900	2,905,100	3,111,500	7.1%
Total Licenses & Permits	466,200	462,150	457,200	-1.9%
Total Fines	170,800	164,723	170,800	0.0%
Total Interest & Rentals	355,650	523,000	426,000	19.8%
Total Intergovernmental Revenue	526,193	560,943	554,289	5.3%
Recreation Department Earnings	281,500	319,972	238,490	-15.3%
Other Departmental Earnings	821,310	823,848	706,250	-14.0%
Total Revenues	\$ 15,407,745	\$ 15,600,528	\$ 15,971,035	3.7%
<u>EXPENSES</u>				
<u>General Government</u>				
Administration	\$ 724,148	\$ 681,749	\$ 765,686	5.7%
Solicitor	79,500	64,434	86,000	8.2%
Treasurer and Tax Collector	179,972	180,113	195,656	8.7%
Municipal Buildings	475,819	418,585	462,469	-2.8%
Engineering	350,037	296,184	319,966	-8.6%
IT/GIS	146,933	135,735	160,035	8.9%
Other General Government	99,671	91,480	99,671	0.0%
Total General Government	\$ 2,056,080	\$ 1,868,280	\$ 2,089,483	1.6%
<u>Public Safety</u>				
Police	\$ 5,792,180	\$ 5,792,180	\$ 6,076,824	4.9%
Fire & Ambulance Protection	1,682,712	1,675,132	1,894,945	12.6%
Codes Enforcement	475,090	438,195	519,708	9.4%
Planning & Zoning	341,089	308,590	349,287	2.4%
Emergency Management	29,291	29,291	30,993	5.8%
Sewage Enforcement	33,000	30,000	33,000	0.0%
Total Public Safety	\$ 8,353,362	\$ 8,273,388	\$ 8,904,756	6.6%
<u>Health & Human Services</u>				
	\$ 36,744	\$ 31,431	\$ 38,670	5.2%
<u>Public Works</u>				
	\$ 2,876,005	\$ 2,575,010	\$ 3,055,096	6.2%
<u>Recreation</u>				
	\$ 1,275,408	\$ 1,184,053	\$ 1,260,701	-1.2%
Total Operating Expenses	\$ 14,597,599	\$ 13,932,161	\$ 15,348,708	5.1%
Funds transferred to Capital Projects	\$ 4,162,235	\$ 4,162,235	\$ 635,395	
Total Operating Expense & Fund Transfer	\$ 18,759,834	\$ 18,094,396	\$ 15,984,103	
Excess Revenue over/(under) Expenditures	\$ (3,352,089)	\$ (2,493,868)	\$ (13,067)	
Appropriations used from Fund Balance	\$ 3,374,224	\$ 3,374,224	\$ 25,839	

2026 GENERAL FUND REFERENCE MATERIAL

<u>REVENUES</u>				
REAL ESTATE TAXES				
01-01-301-100	Real Estate general purpose - Current	2,779,376	2,779,376	3,147,176
01-01-301-110	Real Estate general purpose - Prior	7,700	7,700	7,700
01-01-301-120	Real Estate general purpose - Delinquent	24,100	24,100	22,100
01-01-301-200	Fire Protection Tax	1,120,716	1,120,716	1,303,830
01-01-301-210	Fire Protection Tax - Prior	2,000	2,000	2,000
01-01-301-220	Fire Protection Tax - Delinquent	6,900	6,900	6,400
Total Real Estate Taxes		\$ 3,940,792	\$ 3,940,792	\$ 4,489,206
ACT 511 TAXES				
01-02-310-100	Real Estate Transfer Tax	720,000	720,000	870,800
01-02-310-200	Earned Income - Current	4,200,000	4,100,000	4,000,000
01-02-310-210	Earned Income - Prior	1,740,400	1,800,000	1,817,300
01-02-310-310	Mercantile	684,800	685,000	700,000
01-02-310-320	Business Privilege	824,100	824,100	850,000
01-02-310-500	Local Services Tax	676,000	676,000	690,700
Total Act 511 Taxes		\$ 8,845,300	\$ 8,805,100	\$ 8,928,800
LICENSES AND PERMITS				
01-03-320-100	Yard Sale Permits	2,000	2,000	2,000
01-03-320-200	Plumbers Licenses	2,000	7,000	7,000
01-03-320-300	Home Occupation Business	2,000	2,000	2,000
01-03-320-400	Transient Retail Peddlers	1,000	1,000	1,000
01-03-320-500	Seasonal Sales	200	150	200
01-03-321-800	Cable TV Franchise	459,000	450,000	445,000
Total Licenses & Permits		\$ 466,200	\$ 462,150	\$ 457,200
FINES AND FORFEITS				
01-04-330-100	Court Fines - Traffic	130,000	150,000	130,000
01-04-330-200	Court Fines - Non Traffic / Violation of Ordinance	40,000	10,000	40,000
01-04-330-400	Parking Tickets - Other	300	584	300
01-04-330-500	Dog Fines	500	4,139	500
Total Fines		\$ 170,800	\$ 164,723	\$ 170,800
INTEREST AND RENTS				
01-05-341-100	Interest - General Fund	175,000	200,000	200,000
01-05-341-200	Investment Earnings	175,000	300,000	203,000
01-05-342-100	Rent of Buildings	5,650	23,000	23,000
Total Interest & Rentals		\$ 355,650	\$ 523,000	\$ 426,000
INTERGOVERNMENTAL REVENUE				
01-06-352-100	Other Federal Operating Grants	-	-	-
01-06-354-100	Other State & Operating Grants	-	400	-
01-06-354-150	Recycling Grant	58,795	58,795	53,142
01-06-355-101	Public Utility Realty	11,766	11,766	11,766
01-06-355-104	Alcoholic Beverage Tax	4,800	5,400	4,800
01-06-355-105	Act 205 FF/CIP - Non-Uniformed Pension Plan	251,662	273,292	273,292
01-06-355-106	Act 205 Uniformed Pension	-	-	-
01-06-355-107	Firemen's Relief Association	198,513	210,633	210,633
01-06-355-108	Gaming Proceeds - local share	657	657	657
Total Intergovernmental Revenue		\$ 526,193	\$ 560,943	\$ 554,289

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
	CHARGES FOR SERVICES			
01-07-361-010	Building Plumbing Code Books	-	-	-
01-07-361-020	Zoning Maps/Ordinances	50	-	-
01-07-361-100	Subdivision Fees	7,500	6,000	7,000
01-07-361-110	Waivers-Subdivision/Ld Ord.	50	50	50
01-07-361-120	Special Exception/Variance/Use	8,000	4,500	7,000
01-07-361-130	Zoning Inspection Fees	14,000	14,000	14,000
01-07-361-135	Zoning Amendments	500	100	500
01-07-361-140	Certificate of Compliance	4,000	4,000	4,000
01-07-361-150	Temporary Use Permit	150	200	150
01-07-361-160	Zoning Permits	9,000	12,000	10,000
01-07-361-170	Zoning Verification Fees	1,000	1,200	1,000
01-07-362-100	Alarms	100	50	100
01-07-362-110	Building Plan Reviews	85,000	60,000	75,000
01-07-362-111	Building Inspection Fees	115,000	100,000	115,000
01-07-362-112	Building Inspection Fees- Dallastown	-	-	-
01-07-362-113	Building Inspection Fees - Jacobus	-	-	-
01-07-362-120	Electrical Inspection Fees	60,000	50,000	55,000
01-07-362-121	Electrical Inspection Fees - Dallastown	-	-	-
01-07-362-122	Electrical Inspection Fees - Jacobus	-	-	-
01-07-362-140	Plumbing Inspection Fees	40,000	20,000	40,000
01-07-362-150	Stormwater Inspection Fees	2,500	2,000	2,500
01-07-362-200	Building Permits	200,000	200,000	200,000
01-07-362-202	Plumbing Permits	3,500	4,000	4,000
01-07-362-203	Electrical Permits	6,500	7,000	7,000
01-07-362-204	Building Cert. of Use & Occupancy	8,000	7,500	7,500
01-07-362-205	Excavation Permits	30,000	25,000	30,000
01-07-362-206	Driveway Permits	600	1,000	600
01-07-362-207	Sewage Permits	15,000	17,000	15,000
01-07-362-208	Grading Plan Review	-	-	-
01-07-362-209	Fireworks Permit	100	-	100
01-07-362-300	Reimbursed Legal Fees	-	-	-
01-07-362-310	Reimbursed Engineering Fees	-	-	-
01-07-363-100	Highway & Street services (Sign sales)	1,000	1,000	1,000
01-07-364-300	Solid waste collection/svc charge	58,400	57,498	58,400
01-07-367-001	Discount Park Tickets	3,000	884	1,000
01-07-367-002	Golf Tournament & Lessons	-	-	-
01-07-367-003	Trips	143,000	144,944	96,890
01-07-367-004	Park Beautification - Benches / Trees / Tables	1,200	-	-
01-07-367-005	Special Events - Other	6,000	7,520	6,000
01-07-367-007	Misc. Recreation Fees	-	-	-
01-07-367-101	Rentals - Park Building	13,000	17,415	14,500
01-07-367-102	Rentals - Pavillions	3,800	4,510	4,000
01-07-367-103	Rentals - Athletic Fields / Courts	26,000	34,600	30,000
01-07-367-104	Rentals- Tournaments / Special Events	3,200	11,600	5,000
01-07-367-201	Athletics - Softball	-	-	-
01-07-367-202	Athletics - Soccer	-	-	-
01-07-367-203	Athletics - Other	1,800	1,875	1,600
01-07-367-204	Athletics - Ball Pickup	-	-	-
01-07-367-301	Fitness- Senior Strides	-	-	-
01-07-367-302	Fitness - Other	1,500	-	500
01-07-367-401	Playground Program - Registration Fees	65,000	79,466	65,000
01-07-367-402	Playground Program - Miscellaneous	-	-	-
01-07-367-403	Programs - Instructional Camps	-	-	-
01-07-367-404	Programs -Other	14,000	17,158	14,000
01-07-379-500	Misc. Receipts - General	30,000	30,000	30,000
01-07-379-530	Right to know fees	260	260	250
01-07-379-550	Brown Bags	100	100	100
01-07-379-560	Copies	-	-	-
01-07-379-570	Signs	1,000	1,000	1,000
01-07-392-392	Interfund Operating Transfers	100,000	98,390	
01-07-395-395	Refunds of Prior Yr. Expenses	20,000	100,000	20,000
	Total Departmental Earnings	\$ 1,102,810	\$ 1,143,820	\$ 944,740
	Total Revenues	\$ 15,407,745	\$ 15,600,528	\$ 15,971,035

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
	<u>EXPENDITURES</u>			
	<u>GENERAL GOVERNMENT</u>			
	Administration			
01-400-100	Commissioners	20,625	20,625	20,625
01-401-100	Salaries - Manager	114,808	114,808	118,213
01-402-102	Wages - Administrative Staff	158,952	155,117	164,566
01-402-104	Wages PT - Administrative Staff	-	-	-
01-402-120	Overtime	2,000	1,017	2,000
	Total Personnel	\$ 296,385	\$ 291,567	\$ 305,404
01-400-201	Fica-Commissioners	1,578	1,578	1,578
01-401-201	Fica-Manager	8,783	8,783	9,043
01-401-202	Worker's Compensation Insurance mgt	172	150	165
01-401-204	Health & Hospitalization mgt	58,505	58,505	66,542
01-401-205	PPACA tax mgt	7	15	8
01-401-206	Life Insurance mgt	69	69	69
01-401-207	Disability Insurance mgt	699	699	778
01-401-208	Pension - Non-Uniformed mgt	27,271	27,271	28,582
01-402-201	Fica-Administrative Staff	12,313	12,313	12,742
01-402-202	Worker's Compensation Insurance staff	608	608	578
01-402-204	Health & Hospitalization staff	88,318	88,318	102,631
01-402-205	PPACA tax staff	77	7	80
01-402-206	Life Insurance staff	218	218	218
01-402-207	Disability Insurance staff	967	967	1,082
01-402-208	Pension - Non-Uniformed staff	37,757	37,757	39,790
	Total Benefits	\$ 237,342	\$ 237,258	\$ 263,886
	Total Personnel & Benefits	\$ 533,727	\$ 528,825	\$ 569,290
01-400-401	Commissioners Training	500	-	500
01-400-402	Commissioners - Assoc. Dues / Memberships	-	-	-
01-400-505	Commissioners - Professional Services	7,000	3,300	7,000
01-401-401	Training mgt	1,500	200	1,500
01-401-402	Dues, memberships mgt	1,000	1,000	1,000
01-401-406	Liability Insurance	2,512	2,350	2,626
01-402-301	Postage	4,500	2,500	4,500
01-402-302	Office Supplies	6,000	3,500	6,000
01-402-304	Subscriptions	1,500	1,000	1,500
01-402-305	Misc. Supplies	-	-	-
01-402-401	Training staff	7,000	3,000	7,000
01-402-402	Dues, memberships staff	1,300	400	1,300
01-402-403	Travel	2,500	225	2,500
01-402-404	Advertising	4,000	300	4,000
01-402-405	Communications Expense	1,400	2,100	2,100
01-402-406	Liability Insurance	7,934	7,934	8,295
01-402-408	General Expenses	10,000	5,000	10,000
01-402-503	Internet Expenses	1,300	400	1,300
01-402-504	Auditing / Mgt. Advisory Services	41,475	41,475	44,475
01-402-505	Professional Services	60,000	50,000	60,000
01-402-506	Bank Fees	300	40	300
01-402-507	Rental of Equipment	2,700	2,600	4,500
01-402-510	IT maint.	25,200	25,200	25,200
01-402-601	Fuel	800	400	800
	Total Non Personnel	\$ 190,421	\$ 152,924	\$ 196,396
	Total Administration	\$ 724,148	\$ 681,749	\$ 765,686

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
	Solicitor			
01-404-519	Legal Expenses - Solicitor-Admin	50,000	50,000	55,000
01-404-521	Legal Expenses - Solicitor-Engin.	2,500	500	2,500
01-404-522	Legal Expenses - Solicitor-Codes	3,000	1,000	4,500
01-404-523	Legal Expenses - Solicitor-Plan&Zon	16,000	10,000	16,000
01-404-524	Legal Expenses - Solicitor-PW	5,000	934	5,000
01-404-525	Legal Expenses - Solicitor-Rec	3,000	2,000	3,000
	Total Solicitor	\$ 79,500	\$ 64,434	\$ 86,000
	Treasurer and Tax Collector			
01-403-102	Compensation of Treasurer	10,000	10,000	13,150
	Total Personnel	\$ 10,000	\$ 10,000	\$ 13,150
01-403-201	Fica	765	765	1,006
	Total Benefits	\$ 765	\$ 765	\$ 1,006
	Total Personnel & Benefits	\$ 10,765	\$ 10,765	\$ 14,156
01-403-406	Liability Insurance	3,348	3,348	3,500
01-403-408	General Expenses	6,000	6,000	8,000
01-403-508	Tax collection fees YATB	159,859	160,000	170,000
	Total Non Personnel	\$ 169,207	\$ 169,348	\$ 181,500
	Total Treasurer and Tax Collector	\$ 179,972	\$ 180,113	\$ 195,656
	Municipal Buildings			
01-409-102	Wages - Building Maintenance FT	150,502	120,000	145,085
01-409-104	Wages - Building Maintenance PT	12,113	12,113	-
01-409-120	Overtime	7,500	3,623	7,500
	Total Personnel	\$ 170,115	\$ 135,736	\$ 152,585
01-409-201	Fica	13,014	13,014	11,673
01-409-202	Worker's Compensation Insurance	7,889	7,889	6,447
01-409-204	Health & Hospitalization	97,333	97,333	105,135
01-409-205	ACA	28	20	27
01-409-206	Life Insurance	226	238	203
01-409-207	Disability Insurance	918	918	876
01-409-208	Pension	35,750	35,750	32,068
	Total Benefits	\$ 155,158	\$ 155,162	\$ 156,429
	Total Personnel & Benefits	\$ 325,273	\$ 290,898	\$ 309,014
01-409-306	Small Tools and Equipment	2,000	1,704	2,000
01-409-307	Janitorial Supplies	8,000	6,500	8,000
01-409-401	Training	100	100	100
01-409-405	Communications	1,450	1,280	1,450
01-409-406	Liability Insurance	8,771	8,771	7,630
01-409-408	General Expenses	1,000	900	1,000
01-409-409	Maintenance & Repairs - Building	50,000	35,000	50,000
01-409-503	Internet	125	150	175
01-409-509	Custodial Service	2,000	2,000	2,000
01-409-510	IT Maintenance	3,100	2,800	3,100
01-409-701	Utilities - Electricity - Municipal Facility	31,000	27,459	35,000
01-409-702	Utilities - Gas - Municipal Facility	35,000	35,000	35,000
01-409-703	Utilities - Water - Municipal Facility	7,500	5,739	7,500
01-409-704	Utilities - Electricity - Fitzkee	500	284	500
	Total Non Personnel	\$ 150,546	\$ 127,687	\$ 153,455
	Total Municipal Buildings	\$ 475,819	\$ 418,585	\$ 462,469

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
	Engineering			
01-408-102	Wages - Engineering	120,935	120,935	118,589
01-408-120	Overtime	500	300	500
	Total Personnel	\$ 121,435	\$ 121,235	\$ 119,089
01-408-201	Fica	9,290	9,290	9,110
01-408-202	Worker's Compensation Insurance	295	295	268
01-408-204	Health & Hospitalization	55,986	55,986	78,289
01-408-205	ACA	14	14	18
01-408-206	Life Insurance	148	148	139
01-408-207	Disability Insurance	736	736	780
01-408-208	Pension - Non-Uniformed	28,727	28,727	28,673
	Total Benefits	\$ 95,196	\$ 95,196	\$ 117,277
	Total Personnel & Benefits	\$ 216,631	\$ 216,431	\$ 236,366
01-408-301	Postage	1,000	500	1,000
01-408-302	Office Supplies	300	300	300
01-408-401	Training	1,200	1,171	1,500
01-408-402	Dues & Subscriptions	500	500	500
01-408-403	Travel	500	100	500
01-408-405	Communications	1,300	1,000	1,300
01-408-406	Liability Insurances	5,356	5,356	5,250
01-408-408	General Expenses	3,000	615	3,000
01-408-501	Engineering fees	20,000	14,961	20,000
01-408-503	Internet	150	150	150
01-408-505	Professional Services	95,000	50,000	45,000
01-408-510	IT maintenance	4,900	4,900	4,900
01-408-601	Fuel	200	200	200
	Total Non Personnel	\$ 133,406	\$ 79,753	\$ 83,600
	Total Engineering	\$ 350,037	\$ 296,184	\$ 319,966
	IT / GIS			
01-407-102	Wages - Geographic Information Systems	70,761	70,761	72,894
01-407-120	Overtime	400	150	400
	Total Personnel	\$ 71,161	\$ 70,911	\$ 73,294
01-407-201	Fica	5,444	5,444	5,607
01-407-202	Worker's Compensation Insurance	129	105	124
01-407-204	Health & Hospitalization	26,629	26,629	36,445
01-407-205	PPACA Tax	8	3	9
01-407-206	Life Insurance	78	78	78
01-407-207	Disability Insurance	430	341	478
01-407-208	Pension	16,808	16,808	17,625
	Total Benefits	\$ 49,526	\$ 49,408	\$ 60,366
	Total Personnel & Benefits	\$ 120,687	\$ 120,319	\$ 133,660
01-407-301	Postage	200	100	200
01-407-302	Office Supplies	1,000	500	1,000
01-407-401	Training	1,000	500	1,000
01-407-402	Dues, memberships, certifications	200	200	200
01-407-403	Travel	500	100	500
01-407-405	Communications	800	620	800
01-407-406	Liability Insurances	2,846	2,846	2,975
01-407-408	General Expenses	600	300	600
01-407-503	Internet	100	100	100
01-407-505	Professional Services	8,800	3,000	8,800
01-407-510	IT maintenance	5,000	5,000	5,000
01-407-511	GIS System	5,000	2,000	5,000
01-407-601	Gasoline	200	150	200
	Total Non Personnel	\$ 26,246	\$ 15,416	\$ 26,375
	Total IT / GIS	\$ 146,933	\$ 135,735	\$ 160,035

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
	Other General Government			
01-406-410	Unemployment comp. Solvency fee	5,096	5,096	5,096
01-406-411	Right to know expense	500	-	500
01-406-412	Township Newsletter	38,000	30,309	38,000
01-406-450	Science fairs & envirothon / MS4credits	900	900	900
01-406-451	Kaltreider Memorial Library Donation	25,000	25,000	25,000
01-406-452	Local Community Donation	175	175	175
01-406-453	Golden Connections Community Center donation	30,000	30,000	30,000
	Total Other General Government	\$ 99,671	\$ 91,480	\$ 99,671
	TOTAL GENERAL GOVERNMENT			
	Total Personnel	\$ 669,096	\$ 629,449	\$ 663,522
	Total Benefits	\$ 537,987	\$ 537,789	\$ 598,964
	Total Non Personnel	\$ 848,997	\$ 701,042	\$ 826,997
	Total General Government	\$ 2,056,080	\$ 1,868,280	\$ 2,089,483
	PUBLIC SAFETY			
	Police			
01-410-512	Regional Police Costs	5,792,180	5,792,180	6,076,824
	Total Police Department	\$ 5,792,180	\$ 5,792,180	\$ 6,076,824
	Fire Protection			
01-411-104	Wages/Pt	-	-	-
01-411-201	FICA	-	-	-
01-411-202	Worker's Compensation	104,006	104,006	94,006
01-411-301	Postage	-	-	-
01-411-302	Office supplies	-	-	-
01-411-303	Computer supplies	-	-	-
01-411-304	Subscriptions	-	-	-
01-411-305	Misc. supplies	-	-	-
01-411-306	Small tools & equipment	-	-	-
01-411-401	Training	-	-	-
01-411-402	Dues/memberships/certifications	-	-	-
01-411-403	Travel	-	-	-
01-411-405	Communication	-	-	-
01-411-406	Liability Insurance	-	-	-
01-411-407	Uniforms	-	-	-
01-411-408	General Expenses	25,000	5,000	25,000
01-411-413	Scholarships	5,200	5,200	5,200
01-411-503	Internet	-	-	-
01-411-510	IT maintenance	-	300	300
01-411-513	Act 205 Foreign Fire Distribution	198,513	210,633	210,633
01-411-514	Vol. Fire Co. Distribution	1,030,342	1,030,342	1,137,431
01-411-601	Fuel	-	-	-
01-411-704	Utilities - Fire Hydrants	228,840	228,840	228,840
01-412-515	Ambulance Services	90,811	90,811	193,535
	Total Fire & Ambulance Protection	\$ 1,682,712	\$ 1,675,132	\$ 1,894,945

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
	Code Enforcement			
01-413-102	Wages - Code Enforcement	198,637	192,196	218,656
01-413-120	Overtime - Codes Enforcement	1,000	250	1,000
	Total Personnel	\$ 199,637	\$ 192,446	\$ 219,656
01-413-201	Fica	15,272	15,272	16,804
01-413-202	Worker's Compensation Insurance	548	548	565
01-413-204	Health & Hospitalization	105,770	105,770	127,118
01-413-205	PPACA Tax	33	33	27
01-413-206	Life Insurance	234	234	239
01-413-207	Disability Insurance	1,204	1,000	1,369
01-413-208	Pension	47,184	47,184	50,605
	Total Benefits	\$ 170,245	\$ 170,041	\$ 196,727
	Total Personnel & Benefits	\$ 369,882	\$ 362,487	\$ 416,383
01-413-301	Postage	2,000	1,500	2,000
01-413-302	Office Supplies	1,000	1,000	1,000
01-413-305	Misc. supplies	2,000	5,000	2,000
01-413-306	Small tools & equipment	-	-	-
01-413-401	Training	5,000	5,000	5,000
01-413-402	Dues & Subscriptions	750	750	750
01-413-403	Travel	-	-	500
01-413-405	Communication	1,700	1,700	1,700
01-413-406	Liability Insurance	11,483	11,483	9,100
01-413-407	Uniforms	2,500	2,500	2,500
01-413-408	General Expenses	1,000	500	1,000
01-413-503	Internet	275	275	275
01-413-505	Professional Services	50,000	20,000	50,000
01-413-510	IT maintenance	23,500	22,000	23,500
01-413-601	Fuel	4,000	4,000	4,000
	Total Non Personnel	\$ 105,208	\$ 75,708	\$ 103,325
	Total Codes Enforcement	\$ 475,090	\$ 438,195	\$ 519,708
	Planning & Zoning			
01-414-102	Wages - Planning, Zoning	151,646	151,646	162,072
01-414-120	Overtime	200	100	200
	Total Personnel	\$ 151,846	\$ 151,746	\$ 162,272
01-414-201	Fica	11,616	11,616	12,414
01-414-202	Worker's Compensation Insurance	322	322	331
01-414-204	Health & Hospitalization	75,545	75,545	88,570
01-414-205	PPACA Tax	16	15	19
01-414-206	Life Insurance	158	160	156
01-414-207	Disability Insurance	921	921	1,001
01-414-208	Pension - Non-Uniformed	36,022	36,022	36,924
01-414-414	Zoning Hearing Board Members	4,200	2,000	4,200
01-414-415	Planning Commission Members	3,000	3,000	3,600
	Total Benefits	\$ 131,800	\$ 129,601	\$ 147,215
	Total Personnel & Benefits	\$ 283,646	\$ 281,347	\$ 309,487

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
01-414-301	Postage	1,500	1,500	1,500
01-414-302	Office Supplies	1,000	500	1,000
01-414-305	Supplies/materials	250	250	250
01-414-401	Training	1,500	400	1,000
01-414-402	Dues & Subscriptions	150	50	150
01-414-403	Travel	500	-	500
01-414-404	Advertising	4,000	2,000	4,000
01-414-405	Communications	1,200	1,200	1,200
01-414-406	Liability Insurances	6,093	6,093	5,950
01-414-408	General Expenses	200	200	200
01-414-502	Legal Expenses	-	-	-
01-414-511	Legal Expenses - Non Reimbursable	12,000	8,000	15,000
01-414-503	Internet	150	150	150
01-414-505	Professional Services	25,000	3,000	5,000
01-414-510	IT maintenance	3,900	3,900	3,900
	Total Non Personnel	\$ 57,443	\$ 27,243	\$ 39,800
	Total Planning & Zoning	\$ 341,089	\$ 308,590	\$ 349,287
	Emergency Management			
01-415-104	Wages PT	22,100	22,100	23,681
01-415-201	Fica	1,691	1,691	1,812
01-415-408	EMA general expense	5,500	5,500	5,500
	Total Emergency Management	\$ 29,291	\$ 29,291	\$ 30,993
	Sewage Enforcement			
01-429-518	Engineering Services	33,000	30,000	33,000
	Total Sewage Enforcement	\$ 33,000	\$ 30,000	\$ 33,000
	TOTAL PUBLIC SAFETY			
	Total Personnel	\$ 373,583	\$ 366,292	\$ 405,609
	Total Benefits	\$ 407,742	\$ 405,339	\$ 439,759
	Total Non Personnel	\$ 7,572,037	\$ 7,501,757	\$ 8,059,388
	Total Public Safety	\$ 8,353,362	\$ 8,273,388	\$ 8,904,756
	HEALTH & HUMAN SERVICES			
01-420-516	Dog Enforcement Officer	14,313	9,000	13,400
01-420-517	Animal Control	22,431	22,431	25,270
	Total Health & Human Services	\$ 36,744	\$ 31,431	\$ 38,670

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
	<u>PUBLIC WORKS</u>			
	Public Works-Hwys,Roads,Streets			
01-430-102	Wages - Full Time	799,774	729,998	824,521
01-430-104	Wages - Part Time	-	-	-
01-430-105	Wages - Temporary Employees	-	-	-
01-430-120	Overtime - Laborers	45,000	24,142	45,000
	Total Personnel	\$ 844,774	\$ 754,140	\$ 869,521
01-430-201	Fica	64,625	61,000	66,518
01-430-202	Worker's Compensation Insurance	42,003	42,003	40,291
01-430-203	Unemployment	-	-	-
01-430-204	Health & Hospitalization	467,925	467,925	569,784
01-430-205	PPACA Tax	132	132	143
01-430-206	Life Insurance	1,205	1,172	1,228
01-430-207	Disability Insurance	4,868	5,000	5,423
01-430-208	Pension - Non-Uniformed	189,977	189,977	199,359
	Total Benefits	\$ 770,735	\$ 767,209	\$ 882,746
	Total Personnel & Benefits	\$ 1,615,509	\$ 1,521,349	\$ 1,752,267
01-426-416	Recycling	3,000	1,000	3,000
01-430-301	Postage	400	350	400
01-430-302	Office Supplies	3,000	1,411	3,000
01-430-303	Computer Supplies	-	-	-
01-430-305	Misc. Supplies	-	-	-
01-430-306	Small Tools & Equipment	12,000	7,748	12,000
01-430-401	Training	3,000	2,560	18,000
01-430-402	Dues & Subscriptions	1,000	636	1,000
01-430-403	Travel	1,500	-	1,500
01-430-404	Advertising	6,000	6,830	7,000
01-430-405	Communications	4,400	3,500	4,400
01-430-406	Liability Insurances	45,496	45,496	46,829
01-430-407	Uniforms	15,000	11,587	15,000
01-430-408	General Expenses	6,000	3,322	6,000
01-430-501	Engineering Services	20,000	14,969	20,000
01-430-503	Internet	200	200	200
01-430-510	IT maintenance	9,500	8,900	9,500
01-430-601	Fuel	65,000	46,046	65,000
01-430-602	Oil & Grease	15,000	5,938	15,000
01-430-603	Maintenance- Vehicles	90,000	58,325	90,000
01-430-605	Tires	17,000	10,000	17,000
01-430-700	Materials & Supplies - Snow Removal	200,000	150,000	225,000
01-430-701	Rental of Equipment - Snow Removal	-	-	-
01-430-710	Materials & Supplies - Signs	15,000	12,066	15,000
01-430-711	Electric Utility Traffic Signals	14,000	8,822	14,000
01-430-712	Maintenance - Traffic Signals	60,000	46,063	60,000
01-430-720	Electric Utility Street	30,000	30,000	30,000
01-430-730	Materials & Supplies - Stormwater	50,000	48,143	50,000
01-430-740	Maintenance & Repairs - Equipment	5,000	5,000	5,000
01-430-750	Supplies - Highway Maintenance	175,000	145,575	175,000
01-430-751	Rental of Equipment - Highway Maintenance	4,000	3,000	4,000
01-430-752	Maintenance - Bridges	40,000	40,000	40,000
01-430-760	Road Resurfacing	350,000	336,174	350,000
	Total Non Personnel	\$ 1,260,496	\$ 1,053,661	\$ 1,302,829
	<u>TOTAL PUBLIC WORKS</u>			
	Total Personnel	\$ 844,774	\$ 754,140	\$ 869,521
	Total Benefits	\$ 770,735	\$ 767,209	\$ 882,746
	Total Non Personnel	\$ 1,260,496	\$ 1,053,661	\$ 1,302,829
	Total Public Works	\$ 2,876,005	\$ 2,575,010	\$ 3,055,096

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
	RECREATION			
	Recreation Department			
01-451-102	Wages - Full Time-Rec	174,331	168,258	178,358
01-451-103	Wages - Full Time-PW	211,271	196,394	218,212
01-451-104	Wages - P/T	8,798	12,507	9,428
01-451-105	Wages - Temporary Employees	41,000	32,628	41,000
01-451-120	Overtime	15,000	14,275	18,000
	Total Personnel	\$ 450,400	\$ 424,062	\$ 464,998
01-451-201	Fica	34,456	34,456	35,572
01-451-202	Worker's Compensation Insurance	22,620	22,620	19,810
01-451-203	Unemployment Compensation	-	-	-
01-451-204	Health & Hospitalization	220,549	220,549	227,859
01-451-205	PPACA Tax	60	60	67
01-451-206	Life Insurance	619	619	619
01-451-207	Disability Insurance	2,362	2,362	2,621
01-451-208	Pension - Non-Uniformed	91,595	91,595	95,886
	Total Benefits	\$ 372,261	\$ 372,261	\$ 382,434
	Total Personnel & Benefits	\$ 822,661	\$ 796,323	\$ 847,432
01-451-301	Postage	1,000	527	1,000
01-451-302	Office Supplies	1,500	1,000	1,500
01-451-305	Misc. supplies	250	-	250
01-451-401	Training	5,000	2,250	5,000
01-451-402	Dues & Subscriptions	2,000	1,000	2,000
01-451-403	Travel	1,750	600	1,000
01-451-404	Advertisement	2,500	4,074	3,000
01-451-405	Communications	4,200	3,200	4,200
01-451-406	Liability Insurances	22,497	22,000	23,379
01-451-407	Uniforms	500	500	500
01-451-408	General Expenses	11,000	9,287	20,000
01-451-410	Contribution To Joint Project	1,500	-	500
01-451-417	Athletics - Softball	-	-	-
01-451-418	Athletics - Soccer	-	-	-
01-451-419	Athletics - Pickup	-	-	-
01-451-420	Athletics - Other	2,000	-	1,000
01-451-421	Programs - Senior Activities	-	-	-
01-451-422	Playground Program - Supplies	4,000	1,158	3,000
01-451-423	Playground Program - Field Trips	35,000	22,352	35,000
01-451-424	Programs - Other	18,000	12,716	17,000
01-451-425	Discount Park Tickets	3,000	700	1,400
01-451-426	Special Events - Other	20,000	15,305	20,000
01-451-427	Trips	140,000	136,273	96,890
01-451-428	Park Beautification	1,200	85	300
01-451-429	Fitness - Supplies and Equipment	-	-	-
01-451-430	Park Maint. - Buildings / Maintenance	4,000	3,500	9,000
01-451-431	Park Maint. - Fields / Courts	50,000	45,000	50,000
01-451-432	Park Maint. - Equipment	25,000	23,000	25,000
01-451-433	Park Maint. - Minor Equip. and Supplies	5,000	4,000	5,000
01-451-434	Park Maint. - Playgrounds / Parks	45,000	45,000	45,000
01-451-435	Park Maint. - Trails	2,000	250	2,000
01-451-436	Fitness - Other	4,000	-	500
01-451-437	Park Maint - Bldg. Janitorial Supplies	2,900	1,528	2,900
01-451-503	Internet	250	225	250
01-451-510	IT maintenance	11,200	10,200	11,200
01-451-511	Contracted Instructors	1,000	-	1,000
01-451-601	Fuel	9,000	5,500	8,000
01-451-604	Rec. Equipment Maintenance	-	-	-
01-451-701	Electric Utility	8,500	8,500	8,500
01-451-702	Gas Utility	-	-	-
01-451-703	Water Utility	8,000	8,000	8,000
	Total Non Personnel	\$ 452,747	\$ 387,730	\$ 413,269
	TOTAL RECREATION			
	Total Personnel	\$ 450,400	\$ 424,062	\$ 464,998
	Total Benefits	\$ 372,261	\$ 372,261	\$ 382,434
	Total Non Personnel	\$ 452,747	\$ 387,730	\$ 413,269
	Total Recreation	\$ 1,275,408	\$ 1,184,053	\$ 1,260,701

2026 GENERAL FUND REFERENCE MATERIAL

		2025	2025	2026
	DESCRIPTION	BUDGET	PROJECTED	REQUESTED
	Total Personnel	\$ 2,337,853	\$ 2,173,942	\$ 2,403,650
	Total Benefits	\$ 2,088,725	\$ 2,082,598	\$ 2,303,904
	Total Non Personnel	\$ 10,171,021	\$ 9,675,621	\$ 10,641,153
	Total Operating Expense	\$ 14,597,599	\$ 13,932,161	\$ 15,348,708
01-492-801	Funds Transferred to Capital Projects	4,162,235	4,162,235	635,395
	Total Operating Expense & Fund Transfers	\$ 18,759,834	\$ 18,094,396	\$ 15,984,103
	Excess Revenue over (under) Expenditures	\$ (3,352,089)	\$ (2,493,868)	\$ (13,067)
	Appropriation of funds in reserve			
	Fund Balance Reserve for Employee benefits	\$ 174,224	\$ 174,224	\$ 25,839
	Assigned reserve for 2025 MMO pmt	\$ -	\$ -	\$ -
	Use of unassigned fund balance	\$ 3,200,000	\$ 3,200,000	\$ -
	Total Appropriations used from Fund Balance	\$ 3,374,224	\$ 3,374,224	\$ 25,839
	Excess Revenue over (under) Expenditures with Fund Balance Appropriations	\$ 22,135	\$ 880,356	\$ 12,772

GENERAL FUND CAPITAL RESERVE

2026 GENERAL FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 BUDGET
REVENUES				
32-05-341-100	Interest Earnings	\$ 13,000	\$ 21,700	\$ 13,000
32-05-341-200	Investment Earnings	20,000	101,000	20,000
32-06-354-100	Grants	655,181	510,500	643,194
32-08-389-100	Miscellaneous Receipts	-	-	-
32-08-387-100	Developer Contributions	-	-	-
32-09-391-100	Sale of General Fixed Assets - Miscellaneous	-	-	-
32-09-392-100	Transfers in from general fund	4,162,235	4,162,235	635,395
	Total Revenues	\$ 4,850,416	\$ 4,795,435	\$ 1,311,589
CAPITAL EXPENDITURES				
Reserve for Buildings/Land		\$ 241,750	\$ 85,750	\$ 829,500
401				
32-401-451-a	Municipal building upgrades (75GF/25SF)	30,000	15,000	30,000
32-401-451-b	Admin building front hallway ceiling (75GF/25SF)	6,750	6,750	-
32-401-451-c	Resurfacing/Building/Renovating Sports Courts & Fields	10,000	10,000	10,000
32-401-451-d	Rec/DPW master plan/feasibility study (50GF/50RC)	30,000	24,000	14,500
32-401-451-e	Rec/DPW master plan construction (50GF/50RC) (2026-2028)	-	-	150,000
32-401-451-f	Land acquisition (50GF/50RC)	125,000	-	125,000
32-401-451-g	YCRPD RACP loan	-	-	500,000
32-401-451-h	Paving parks	40,000	30,000	-
Reserve for Machinery & Equipment		\$ 30,000	\$ 25,000	\$ 146,500
402				
32-402-451-a	Playground & Park equipment replacement	10,000	10,000	10,000
32-402-451-b	1570 John Deere recreation mower	-	-	50,000
32-402-430-c	Security/cameras recording systems (GF50/SF50)	5,000	-	5,000
32-402-430-d	Overhaul upgrades to leaf pickers and chippers (26 new belt 35K)	15,000	15,000	50,000
32-402-430-e	EMA radios (2029, batteries in 2026)	-	-	1,500
32-402-430-f	Scissor Lift	-	-	30,000
Reserve for Vehicles		\$ 400,000	\$ 236,458	\$ 985,000
403				
32-403-430-a	Twp use vehicle replacement	-	-	45,000
32-403-430-b	H-21 Boom truck replacement	-	-	185,000
32-403-430-c	H Utility sign truck	150,000	-	150,000
32-403-430-d	CAT loader replacement/refurbished	-	-	250,000
32-403-430-e	Brine spreader system (hook for lift truck)	25,000	-	25,000
32-403-430-f	H-32 Snow accessories/leaf box (Unimog, recycling grant \$200K)	225,000	236,458	170,000
32-403-430-g	H-57 (2026) & H-59 (2030) F550 dump truck replacement	-	-	160,000
Reserve for Traffic Signals		\$ 280,000	\$ 40,000	\$ 370,000
404				
32-404-433-a	Misc equip updates/upgrades	30,000	30,000	30,000
32-404-433-b	Retiming equipment	15,000	-	15,000
32-404-433-c	Springwood & Pauline	-	-	25,000
32-404-433-d	Leader Heights at 83S & 83N	225,000	-	300,000
32-404-433-e	Leader Heights signage	10,000	10,000	-

2026 GENERAL FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 BUDGET
Reserve for Office Equipment		\$ 53,750	\$ 12,500	\$ 97,750
405				
32-405-406-a	Office furniture	10,000	2,500	10,000
32-405-406-b	Work order software (75GF/25SF)	11,250	-	11,250
32-405-406-c	IT general	17,000	10,000	17,000
32-405-406-d	Copier	-	-	4,000
32-405-406-e	Printer	2,500	-	2,500
32-405-406-f	Signage software upgrades, equipment & PC	2,500	-	27,500
32-405-406-g	Large Format Copier Scanner	-	-	15,000
32-405-406-h	Laserfiche cloud upgrade	10,500	-	10,500
Reserve for Roads		\$ 1,088,000	\$ 336,000	\$ 920,000
407				
32-407-439-a	Restriping intersections	20,000	18,000	20,000
32-407-439-b	Guide rail projects	25,000	-	25,000
32-407-439-c	Culvert upgrades	25,000	-	25,000
32-407-439-d	Hess Farm Bridge #419 (2025 Design/2026 const)	780,000	80,000	800,000
32-407-439-e	Small span bridge inspections/maintenance	238,000	238,000	50,000
Reserve for Sidewalks		\$ 5,000	\$ -	\$ 5,000
408				
32-408-435-a	Township public sidewalks	5,000	-	5,000
Reserve for Storm Water		\$ 498,000	\$ 692,500	\$ 1,655,000
411				
32-411-446-a	Queensgate stream bank restoration/YoCo proj	315,000	616,000	-
32-411-446-b	Basin upgrades	25,000	4,000	50,000
32-411-446-c	MS4 field inspection program	5,000	-	5,000
32-411-446-d	Stormwater pipe Lining throughout township	50,000	25,000	100,000
32-411-446-e	Shasta/Allegheny storm pipe replacement const	35,000	35,000	1,250,000
32-411-446-f	Fruitlyn Dr swale/road widening (2026 design and Const)	25,000	-	250,000
32-411-446-g	Brant Dr to Thomas Ave stormwater improvement	43,000	12,500	-
Reserve for Fire Department		\$ -	\$ -	\$ 561,400
412				
32-412-411-a	IT/Phone/Key fob Access/Camera Security	-	-	106,800
32-412-411-b	Misc Building Upgrades	-	-	22,000
32-412-411-c	Vehicle Cameras	-	-	5,600
32-412-411-d	HVAC	-	-	214,000
32-412-411-e	Engine Bay Heat	-	-	28,000
32-412-411-f	Floor	-	-	24,500
32-412-411-g	Windows	-	-	93,000
32-412-411-h	Generator	-	-	67,500
Miscellaneous Expenses		\$ -	\$ -	\$ -
492				
32-492-100	Stop payment fee	-	-	-
Total Capital Expenses		\$ 2,596,500	\$ 1,428,208	\$ 5,570,150
Excess Or (Deficit)		\$ 2,253,916	\$ 3,367,227	\$ (4,258,561)
Reserve Funds Used		\$ -	\$ -	\$ 4,258,561
Net Income (Loss)		\$ 2,253,916	\$ 3,367,227	\$ -

SEWER FUND

2026 SEWER FUND BUDGET – MAJOR CATEGORIES

DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 REQUESTED
<u>REVENUES</u>			
Interest	130,000	300,000	200,000
Sewer Rent	6,870,232	7,085,361	8,343,577
Tapping Fees	194,350	110,000	194,350
Other Revenues	8,265	12,030	8,265
Grants	-	-	-
Total Revenues	\$ 7,202,847	\$ 7,507,391	\$ 8,746,192
<u>EXPENSES</u>			
Personnel & Benefits	\$ 1,228,129	\$ 1,158,823	\$ 1,274,060
Treatment	4,992,463	4,954,042	5,078,832
Debt Service - Sewer System	266,542	266,542	266,547
Sewer Capacity Purchase	-	-	-
Other Operating Expenses	616,756	475,971	672,199
Operational Transfers/projects	1,167,939	1,167,939	1,418,408
Total Expenses	\$ 8,271,829	\$ 8,023,316	\$ 8,710,046
Excess Revenue over (under) Expenditures	(1,068,982)	(515,925)	36,146
Total Appropriations used from Fund Balance	\$ 1,096,278	\$ 515,925	\$ -
Excess Revenue over (under) Expenditures with Fund Balance Appropriations	27,296	(0)	36,146

2026 SEWER FUND REFERENCE MATERIAL

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 REQUESTED
<u>REVENUES</u>				
21-01-341-100	Interest - Sewer Revenue	75,000	150,000	100,000
21-01-341-200	Investment Earnings	55,000	150,000	100,000
21-02-358-100	Sewer Rent - SG Treatment	210,000	234,000	241,020
21-02-358-200	Sewer Rent - SG Transprt	3,961	3,961	4,080
21-02-358-300	Sewer Rent - Violet Hill	6,812	7,400	7,622
21-02-364-110	Sewer Rent	6,649,459	6,840,000	8,090,855
21-03-364-114	Sewer Maintenance Services	5,000	5,000	5,000
21-03-364-115	Tapping Fees	194,350	110,000	194,350
21-03-364-116	Connection Permits	1,765	3,530	1,765
21-03-364-117	Misc Receipts - Sewer	1,000	3,000	1,000
21-03-364-119	Engineering Services	500	500	500
21-08-391-110	Gain/Loss Sale of Fixed Assets	-	-	-
21-09-392-100	Interfund Operating Transfers	-	-	-
21-06-352-100	Other Federal Operating Grants	-	-	-
21-06-354-100	Other State & Operating Grants	-	-	-
	Total Revenues	\$ 7,202,847	\$ 7,507,391	\$ 8,746,192
<u>EXPENDITURES</u>				
21-429-102	Salaries & Wages - FT	626,646	575,000	638,246
21-429-104	Salaries & Wages - PT	4,038	4,038	-
21-429-120	Overtime	30,000	12,340	30,000
	Total Personnel	660,684	591,378	668,246
21-429-201	Fica	50,542	50,542	51,121
21-429-202	Worker's Compensation	21,064	21,064	19,336
21-429-203	Unemployment	-	-	-
21-429-204	Health & Hospitalization	342,134	342,134	376,821
21-429-205	PPACA tax	97	97	105
21-429-206	Life Insurance	924	924	929
21-429-207	Disability Insurance	3,832	3,832	4,186
21-429-208	Pension - non-uniformed	148,852	148,852	153,316
	Total Benefits	567,445	567,445	605,814
	Total Personnel & Benefits	1,228,129	1,158,823	1,274,060

2026 SEWER FUND REFERENCE MATERIAL

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 REQUESTED
21-429-301	Postage	23,760	26,500	26,500
21-429-302	Office Supplies	6,000	2,000	6,000
21-429-304	Subscriptions	200	125	200
21-429-305	Misc Supplies	-	-	-
21-429-306	Sm Tools, Equip & Supplies	15,000	300	15,000
21-429-307	Janitorial Supplies	3,000	5,000	3,000
21-429-401	Training	15,000	1,000	30,000
21-429-402	Dues, memberships, certifications	2,000	2,000	2,000
21-429-403	Travel	2,000	500	500
21-429-404	Advertising	3,500	1,500	3,500
21-429-405	Communication Expenses	8,600	8,600	8,600
21-429-406	Liability Insurance	8,600	8,600	35,384
21-429-407	Uniforms	9,000	8,500	9,000
21-429-408	General Expenses	5,000	4,000	5,000
21-429-409	Maint & Repairs - Buildings	25,000	16,900	25,000
21-429-501	Engineering Services-nonreimbursable	20,000	15,500	20,000
21-429-503	Internet	950	950	950
21-429-504	Sewer Authority Administrative Costs	22,550	16,000	22,550
21-429-505	Professional Services	14,500	12,955	14,500
21-429-506	Bank and Credit Card Fees	15,000	20,336	25,000
21-429-507	Rental of Equipment	1,500	1,000	1,500
21-429-510	IT maintenance	33,500	33,500	33,500
21-429-525	Legal Exp - Solicitor	40,000	25,000	40,000
21-429-601	Fuel	35,500	31,000	35,500
21-429-602	Oil & Grease	500	500	500
21-429-604	Maint & Repairs - Mach & Equip / Vehicles	35,000	18,288	35,000
21-429-606	Maint & Repairs - Sewer System (I & I)	200,000	159,321	200,000
21-429-701	Electric Utilities	55,000	40,000	55,000
21-429-702	Gas Utilities	12,096	12,096	14,515
21-429-703	Water Utilities	4,000	4,000	4,000
21-429-710	Treatment - York City/PAWC	2,234,051	2,400,000	2,472,000
21-429-711	Treatment - Springettsbury	2,641,181	2,436,811	2,436,811
21-429-712	Treatment - Spring Garden	108,988	108,988	139,066
21-429-713	Treatment - Windsor Township	8,243	8,243	30,955
21-429-720	Debt Service - York City	-	-	-
21-429-721	Debt Service - Springettsbury Township	266,542	266,542	266,547
21-429-730	Sewer Capacity Purchase - Springettsbury Twp	-	-	-
21-492-100	Transfer out to Capital Reserve	1,167,939	1,167,939	1,418,408
	Total Non Personnel	7,043,700	6,864,493	7,435,986
	Total Expenditures	\$ 8,271,829	\$ 8,023,316	\$ 8,710,046
	Excess Revenue over (under) Expenditures	\$ (1,068,982)	\$ (515,925)	\$ 36,146

SEWER FUND CAPITAL RESERVE

2026 SEWER FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 BUDGET
REVENUES				
30-05-341-100	Interest Earnings	\$ 8,500	\$ 45,000	\$ 8,500
30-05-341-200	Investment Earnings	50,000	328,990	50,000
30-08-389-100	Miscellaneous Receipts	-	-	-
30-09-391-100	Sale of General Fixed Assets - Miscellaneous	-	-	-
30-09-392-100	Transfer from Sewer Fund	1,167,939	1,167,939	1,418,408
30-06-354-100	Grants	-	-	-
	Total Revenues	\$ 1,226,439	\$ 1,541,929	\$ 1,476,908
CAPITAL EXPENDITURES				
Reserve for Buildings/Land		\$ 12,250	\$ 2,250	\$ 10,000
401				
30-401-429-a	Municipal building upgrades (75GF/25SF)	10,000	-	10,000
30-401-429-b	Admin building front hallway ceiling (75GF/25SF)	2,250	2,250	-
Reserve for Machinery & Equipment		\$ 25,000	\$ 11,000	\$ 25,000
402				
30-402-429-a	Camera system upgrades/cable hardware	25,000	11,000	5,000
30-402-429-b	Misc pump hose & supplies	-	-	25,000
Reserve for Vehicles		\$ 175,000	\$ -	\$ 335,000
403				
30-403-429-a	S-12 camera truck replacement	-	-	-
30-403-429-b	Trailer for mini Ex	25,000	-	20,000
30-403-429-c	S-13 Replacement truck (2026)	150,000	-	90,000
30-403-429-d	S-9 large single axle dump truck replacement	-	-	225,000
Reserve for Office Equipment		\$ 12,750	\$ 2,000	\$ 12,750
405				
30-405-429-a	IT general	4,000	2,000	4,000
30-405-429-b	Work order software (75GF/25SF)	3,750	-	3,750
30-405-429-c	Sewer field inspection program	5,000	-	5,000
Reserve for Sewer- Pump Stations/Flow meters/Lines		\$ 960,000	\$ 308,000	\$ 1,527,800
406				
30-406-429-a	General sewer line upgrades	200,000	150,000	250,000
30-406-429-b	PS upgrades	40,000	40,000	40,000
30-406-429-c	Interceptor upgrade PADOT S George St bridge	240,000	3,000	240,000
30-406-429-d	Update Sewer Authority specs	5,000	5,000	-
30-406-429-e	Green Valley Rd sewer extension design/lateral construction	180,000	50,000	5,000
30-406-429-f	Dairyland and Imperial PS (2026 design, 2027 construction)	260,000	60,000	707,800
30-406-429-g	Lentzlyn PS upgrades	35,000	-	35,000
30-406-429-h	Tyler Run design & construction	-	-	250,000
	Total Capital Expenses	\$ 1,185,000	\$ 323,250	\$ 1,910,550
	Excess Or (Deficit)	\$ 41,439	\$ 1,218,679	\$ (433,642)
	Reserve Funds Used	\$ -	\$ -	\$ 433,642
	Net Income (Loss)	\$ 41,439	\$ 1,218,679	\$ -

INTER- MUNICIPAL SEWER FUND

2026 INTERMUNICIPAL SEWER FUND BUDGET

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 REQUESTED
REVENUES				
22-01-341-100	Interest - Intermunicipal Sewer Fund	4,000	8,000	8,000
22-02-358-111	svc charge - Dallastown	435,842	418,193	435,819
22-02-358-112	svc charge - Red Lion	784,516	752,747	784,474
22-02-358-113	svc charge - Windsor Borough	87,168	83,639	87,164
22-02-358-114	svc charge - Windsor Township	740,931	710,928	740,893
22-02-358-115	svc charge - Yoe Borough	130,753	125,458	130,746
22-02-358-110	svc charge - York Township	2,179,210	2,090,964	2,179,096
Total Revenues		\$ 4,362,420	\$ 4,189,928	\$ 4,366,191
EXPENSES				
22-429-102	Salaries & Wages	52,878	40,000	52,944
22-429-120	Overtime	3,000	2,000	2,000
Total Personnel		55,878	42,000	54,944
22-429-201	Fica	4,275	3,500	4,203
22-429-202	Worker's Compensation	1,872	1,500	1,717
22-429-204	Health & Hospitalization	28,166	22,000	28,727
22-429-205	PPACA tax	6	5	10
22-429-206	Life Insurance	82	62	82
22-429-207	Disability Insurance	326	247	352
22-429-208	Pension	12,561	12,561	12,801
Total Benefits		47,288	39,874	47,892
Total Personnel & Benefits		\$ 103,166	\$ 81,874	\$ 102,836
22-429-301	Postage	50	50	50
22-429-401	Training	400	200	400
22-429-405	Communications	350	350	350
22-429-406	Liability Insurance	2,979	2,979	3,080
22-429-408	General Expenses	-	-	-
22-429-501	Engineering Services	10,000	10,000	10,000
22-429-502	Legal Expenses	-	-	-
22-429-503	Internet	50	50	50
22-429-510	IT maintenance	2,900	2,900	2,900
22-429-604	Maintenance Equipment	4,000	4,000	4,000
22-429-605	Maintenance HVPS	25,000	10,000	25,000
22-429-606	Maintenance Sewer System	150,000	10,000	150,000
22-429-701	Electric Utility-HVPS	18,500	18,500	18,500
22-429-714	Sewer treatment - Springettsbury	4,041,025	4,041,025	4,041,025
Total Non Personnel		4,255,254	4,100,054	4,255,355
Total Expenses		\$ 4,358,420	\$ 4,181,928	\$ 4,358,191
Excess Revenue over (under) Expenditures		\$ 4,000	\$ 8,000	\$ 8,000
Total Appropriations used from Fund Balance		\$ -	\$ -	\$ -
Excess Revenue over (under) Expenditures with Fund Balance Appropriations		\$ 4,000	\$ 8,000	\$ 8,000

RECREATION CAPITAL FUND

2026 RECREATION CAPITAL RESERVE FUND BUDGET

		2025	2025	2026
ACCOUNT #	DESCRIPTION	BUDGET	PROJECTED	BUDGET
REVENUES				
31-05-341-100	Interest	\$ 6,000	\$ 22,000	\$ 6,000
31-07-367-000	Recreation Site Fees	186,000	210,000	186,000
31-06-354-100	Grants	-	70,347	455,694
	Total Revenues	\$ 192,000	\$ 302,347	\$ 647,694
CAPITAL EXPENDITURES				
Reserve for Rec Improvements		\$ 390,000	\$ 185,154	\$ 424,500
451				
31-451-100-a	Park improvements	50,000	-	50,000
31-451-100-b	Roof replacement for pavilions	15,000	15,000	15,000
31-451-100-c	Recreation open space comp plan update	90,000	70,000	20,000
31-451-100-d	Rec/DPW master plan construction (50GF/50RC)	50,000	-	150,000
31-451-100-e	Land acquisition (50GF/50RC)	125,000	-	125,000
31-451-100-f	Playground equipment	30,000	76,154	50,000
31-451-100-g	Rec/DPW master plan/feasibility study (50GF/50RC)	30,000	24,000	14,500
	Total Capital Expenses	\$ 390,000	\$ 185,154	\$ 424,500
	Excess Or (Deficit)	\$ (198,000)	\$ 117,193	\$ 223,194
	Reserve Funds Used	\$ 198,000	\$ -	\$ -
	Net Income (Loss)	\$ -	\$ 117,193	\$ 223,194

IMPACT FEE FUND

2026 IMPACT FEE FUND BUDGET

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 REQUESTED
<u>REVENUES</u>				
12-05-341-100	Interest	25,000	45,000	25,000
12-06-383-100	Traffic Impact Fees 2002	-	-	-
12-06-383-200	Traffic Impact Fees 2012	150,000	136,000	120,000
12-06-383-300	Traffic Impact Fees 2025	25,000	-	25,000
	Total Revenues	\$ 200,000	\$ 181,000	\$ 170,000
<u>EXPENSES</u>				
12-439-107	Capital Improvements	50,000	-	50,000
	Total Expenses	\$ 50,000	\$ -	\$ 50,000
	Excess Revenue over (under) Expenditures	\$ 150,000	\$ 181,000	\$ 120,000
	Total Appropriations used from Fund Balance	\$ -	\$ -	\$ -
	Total Net Change	\$ 150,000	\$ 181,000	\$ 120,000

LIQUID FUEL FUND

2026 LIQUID FUEL FUND BUDGET

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 REQUESTED
<u>REVENUES</u>				
14-05-341-100	Interest - Liquid Fuels	5,000	20,000	10,000
14-06-355-100	Liquid Fuels Tax Allocation	935,009	936,264	869,753
	Total Revenue	\$ 940,009	\$ 956,264	\$ 879,753
<u>EXPENSES</u>				
14-438-107	Major Equipment	20,000	20,000	20,000
14-439-750	Materials & Supplies	950,000	950,000	950,000
	Total Construction And Rebuilding	\$ 970,000	\$ 970,000	\$ 970,000
	Total Expenses	\$ 970,000	\$ 970,000	\$ 970,000
	Excess Revenue over (under) Expenditures	\$ (29,991)	\$ (13,736)	\$ (90,247)
	Total Appropriations used from Fund Balance	\$ 29,991	\$ 13,736	\$ 90,247
	Total Net Change	\$ -	\$ -	\$ -

STORMWATER FUND

2026 STORMWATER FUND BUDGET

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 REQUESTED
<u>REVENUES</u>				
33-05-341-100	Interest	8,000	14,000	10,000
33-07-379-100	Stormwater Assessments	67,000	60,000	67,000
33-06-354-100	Grant	-	-	-
	Total Revenues	\$ 75,000	\$ 74,000	\$ 77,000
<u>EXPENSES</u>				
33-446-409	Stormwater Assessments	57,000	57,000	57,000
33-446-402	Dues / Memberships	-	-	-
33-446-505	Professional Services	25,000	2,000	25,000
33-492-100	Transfer to Capital Reserve	-	-	-
	Total Expenses	\$ 82,000	\$ 59,000	\$ 82,000
	Excess Revenue over (under) Expenditures	\$ (7,000)	\$ 15,000	\$ (5,000)
	Total Appropriations used from Fund Balance	\$ 7,000	\$ -	\$ 5,000
	Total Net Change	\$ -	\$ 15,000	\$ -

STREET LIGHT FUND

2026 STREET LIGHT FUND BUDGET

ACCOUNT #	DESCRIPTION	2025 BUDGET	2025 PROJECTED	2026 REQUESTED
<u>REVENUES</u>				
11-01-301-100	Street Light Tax	5,050	5,050	5,050
11-05-341-100	Interest	300	215	300
11-00-130-001	Transfer of funds from GF	-	-	-
	Total Revenues	\$ 5,350	\$ 5,265	\$ 5,350
<u>EXPENSES</u>				
11-409-701	Utilities - Electricity	3,200	3,200	3,200
	Total Expenses	\$ 3,200	\$ 3,200	\$ 3,200
	Excess Revenue over (under) Expenditures	\$ 2,150	\$ 2,065	\$ 2,150
	Total Appropriations used from Fund Balance	\$ -	\$ -	\$ -
	Total Net Change	\$ 2,150	\$ 2,065	\$ 2,150