YORK TOWNSHIP
2027 BUDGET

11/19/2026 DRAFT

YORK TOWNSHIP 2027 BUDGET
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INTRODUCTION

The following pages represent the 2027 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 2027. 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 2027 tax and user fees. The first section describes and summarizes all funds and gives a top-level view of the revenues and expenditures facing York Township in 2027. The manual is then divided into sections representing each of the funds at a detailed level.

2027 BUDGET HIGHLIGHTS

Listed below are the major assumptions that were used in the preparation of the estimates used in the 2027 budget.

GENERAL FUND:

- 1.40 millage rate for general operations
- .58 millage rate for fire protection to support volunteer fire services
- 1.1% increase in Real Estate Revenue
- 2% increase in Act 511 Revenue
- 2.8% increase in Local Service Tax
- Cable Franchise fees are expected to be lower due to more streaming
- Investment earnings coming in close to budget, will likely go down as prime goes up
- $53,142 recycling grant funds based on 2025 actual
- $255,170 state aid for pension based upon 2026 actual
- 4% increase in Auditor costs over 2026 rates
- 9% decrease in solicitor fees
- 4% COL increase in pay for township employees
- Short & Long term disability and Life insurances remain flat
- 11.7% increase in health insurance. The 2025 healthcare insurance rebate will be used to offset the 2027 expense increase.
- Dental and vision insurances remain flat
- 5% employee contribution to health care costs
- 2027 Minimum Municipal Obligation $677,163 based upon 2026 actual
- We are anticipating liability and workers comp insurances to remain flat, and a slight decrease in fire fighters workers comp insurance rates
- No Stormwater fee in 2027. Fee is likely to return in 2028 or 29. Fee was $217,985 in 2023.
- $25K for MS4 PRP plan development (Application due in 2027)
- $5,200 continuation of fire house scholarships
- $900 contribution to York Co & High School Science Fairs & Envirothon
- $25K Kaltreider library contribution
- $1K donation to York County Advance Tactical Rescue

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- $175 contribution to Jessica and Friends
- $30K Golden Connections Community Center
- $30K Farmland preservation
- 3.66% or $222K increase in police costs with service level remaining at 108 PPU's. (a .098 mill tax increase is needed to cover this cost increase)
- $207,138 fireman's relief funding based upon 2026 actual
- 4% increase in general fire contributions, plus existing $300K for paid drivers, and $200K for retention and recruitment program
- 3% increase in EMS general contributions
- 7% increase in SPCA costs
- $643,244 GF transfer to GF capital reserve based upon 20% of the general real estate tax
- Use of $356K of unassigned fund balance for a balance budget

SEWER FUND AND INTERMUNICIPAL SEWER FUND:

- Current sewer rates are $145 per quarter for residential and $186 per quarter plus $6.20 per 1K gallons over 27,275 for commercial customers
- A 39% decrease in our share of billings from the Springettsbury WWTP due to an overstatement by depreciation in their 2024 audit
- $19K Act 57 update of Townships Connection and Tapping Fees (last updated 2008)
- PAWC treatment costs are budgeted 5% higher than the 2026 budget due to higher projected billings. Along with a 3% increase in PAWC's rate starting May 2027.
- IMSF costs and revenue are 37% lower than 2026 budget due to an overstatement by depreciation in Springettsbury WWTP 2024 audit.
- Springettsbury Twp debt service will remain flat
- $1,429,380 SF transfer to SF capital reserve set at 17% of sewer revenue
- A balanced budget is presented

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YORK TOWNSHIP TAX AND USER FEES 2027

REAL ESTATE TAXES		
General Purpose	**1.40 mills or $1.40 per $1,000 of assessed valuation.** ***($140.00 on a property assessment of $100,000)***	
Fire Protection	**.58 mills or $0.58 per $1,000 of assessed valuation.** ***($58.00 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** **Commercial / Industrial**	**$145.00/ Qtr.** **$186 minimum** **$6.20/ 1,000 gallons over 27,275 gal. per qtr.**

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ALL FUNDS SUMMARY

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DESCRIPTION OF YORK TOWNSHIP OPERATING FUNDS

The accounting records and budgeting for a municipality are different than those 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 51% 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 29% 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 2027, the Act 511 taxes amounted to $9.2 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 $5.9 million and 37% of the total township general fund revenue.

The general-purpose real estate tax of 1.40 mills will bring in $3.2 million of revenue in 2027 and will represent 20% of our general fund revenue stream. 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 of .58 mills will bring in $1.3 million of revenue, representing 8% of total revenue. This tax was enacted in 2013 to sustain the appropriation of funds being distributed to the five volunteer fire station houses 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.

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The remaining $2.4 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 $8.15 million in sewer rent from about 8,400 residential and commercial accounts. Of the funds collected, $4.3 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 $2.15 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 remain at $145.00 per quarter for residential customers and $186.00 per quarter minimum plus $6.20/1,000 gallons over 27,275 gallons per quarter for commercial/industrial customers in 2027.

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 is the sole provider of revenue for this fund. 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 2027, the state has projected that we will receive $924 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.

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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 2027, $642 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 2027, $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.

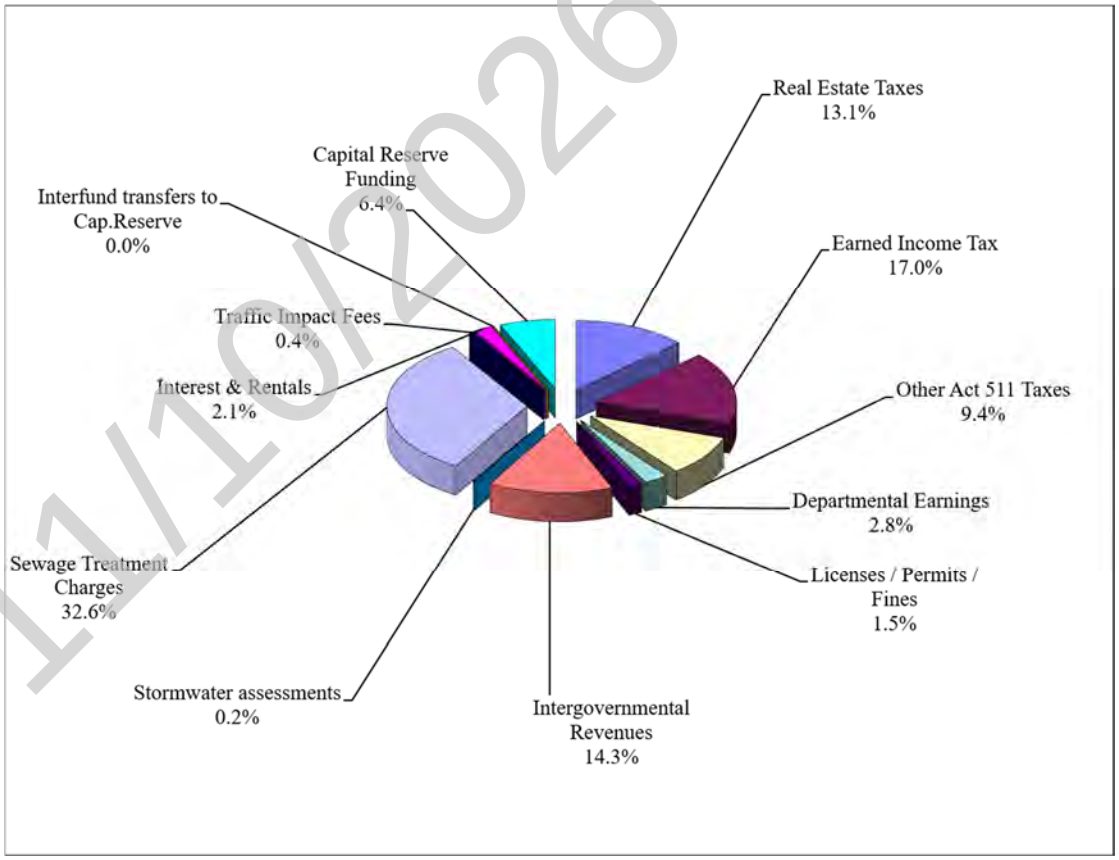
Other Funds

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.

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YORK TOWNSHIP 2027 ALL FUNDS REVENUE SOURCES

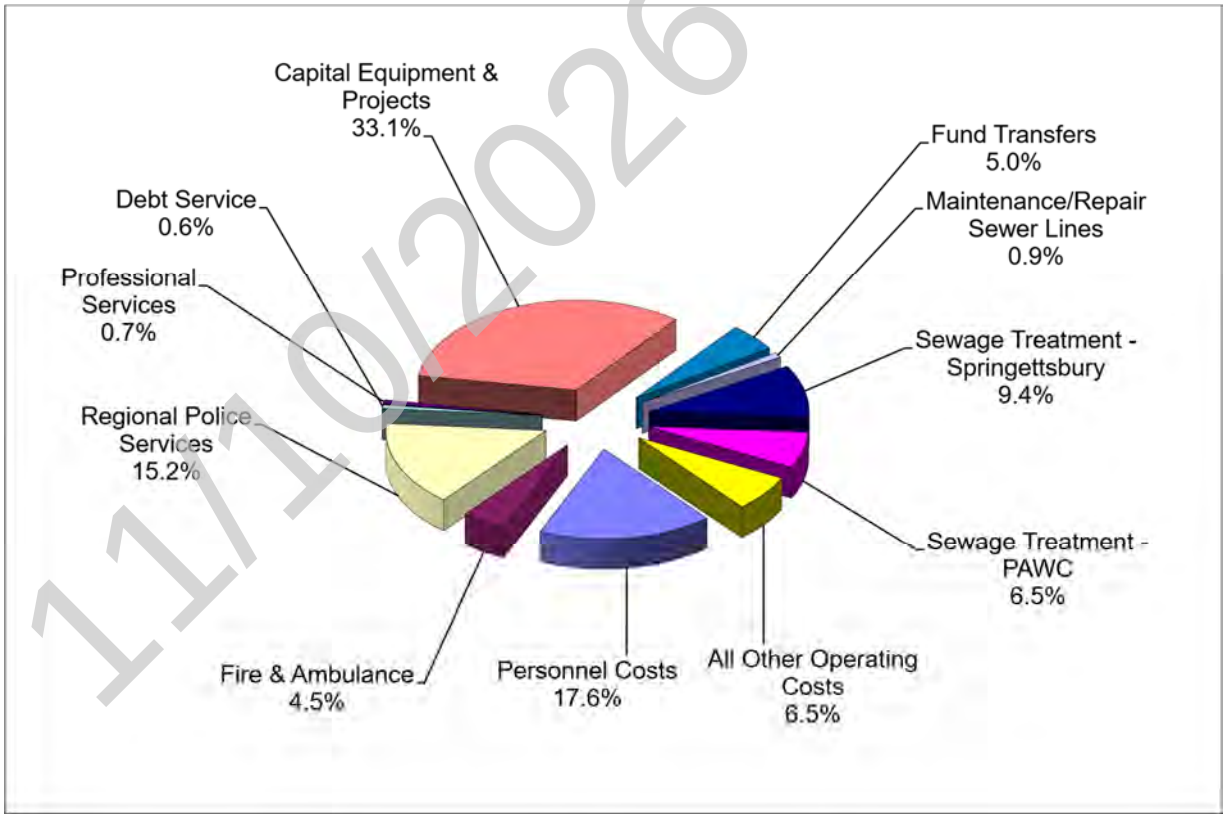
	2027 REQUESTS	PERCENT OF BUDGET
Real Estate Taxes	$ 4,553,294	13.1%
Earned Income Tax	5,917,100	17.0%
Other Act 511 Taxes	3,275,500	9.4%
Departmental Earnings	971,805	2.8%
Licenses / Permits / Fines	538,125	1.5%
Intergovernmental Revenues	4,979,312	14.3%
Stormwater assessments	67,000	0.2%
Sewage Treatment Charges	11,339,717	32.6%
Traffic Impact Fees	125,000	0.4%
Interest & Rentals	746,250	2.1%
Interfund transfers to Cap.Reserve	-	0.0%
Capital Reserve Funding	2,221,624	6.4%
Total Revenues	**$ 34,734,727**	**100%**



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YORK TOWNSHIP 2027 ALL FUNDS EXPENSE APPROPRIATIONS

	2027 REQUESTS	PERCENT OF BUDGET
Personnel Costs	$ 7,284,544	17.6%
Fire & Ambulance	1,862,654	4.5%
Regional Police Services	6,299,100	15.2%
Debt Service	266,541	0.6%
Professional Services	278,275	0.7%
Capital Equipment & Projects	13,676,900	33.1%
Fund Transfers	2,072,624	5.0%
Maintenance/Repair Sewer Lines	375,000	0.9%
Sewage Treatment - Springettsbury	3,880,362	9.4%
Sewage Treatment - PAWC	2,670,000	6.5%
All Other Operating Costs	2,667,964	6.5%
Total Expenditures	**$ 41,333,963**	**100.0%**



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YORK TOWNSHIP 2027 ALL FUNDS REVENUE AND EXPENDITURE SUMMARY

	General Fund	Non Major Government Funds			Proprietary Funds		Capital Projects Funds				
	General	Street Light	Liquid Fuels	Impact Fees	Sewer	IMSF	Storm Water	Recreation Capital Reserve	Gen. fund Capital Reserve	Sewer fund Capital Reserve	Total
Revenue Sources											
General Purpose Real Estate Tax	$ 3,216,218	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,216,218
Fire Protection Tax	1,332,076	-	-	-	-	-	-	-	-	-	1,332,076
Earned Income Taxes	5,917,100	-	-	-	-	-	-	-	-	-	5,917,100
Other Act 511 Taxes	3,275,500	-	-	-	-	-	-	-	-	-	3,275,500
Total Licenses & Permits	392,200	-	-	-	-	-	-	-	-	-	392,200
Total Fines	145,925	-	-	-	-	-	-	-	-	-	145,925
Recreation Department Earnings	287,300	-	-	-	-	-	-	-	-	-	287,300
Other Departmental Earnings	671,710	-	-	-	-	-	-	-	-	-	671,710
State Grants/Entitlements	535,186	-	924,240	-	-	-	-	734,944	2,784,942	-	4,979,312
Street Light Tax	-	5,000	-	-	-	-	-	-	-	-	5,000
York Twp Treatment Charges	-	-	-	-	8,150,000	-	-	-	-	-	8,150,000
Sewer Tapping Fees	-	-	-	-	186,875	-	-	-	-	-	186,875
Intermunicipal Treatment Charges	-	-	-	-	258,118	2,744,724	-	-	-	-	3,002,842
Capital Reserve Funding	-	-	-	-	-	-	-	150,000	642,244	1,429,380	2,221,624
Traffic Impact Fees	-	-	-	125,000	-	-	-	-	-	-	125,000
Stormwater Assesssments	-	-	-	-	-	-	67,000	-	-	-	67,000
Interest & Rentals	373,000	250	10,000	25,000	160,000	8,000	10,000	10,000	60,000	90,000	746,250
Miscellaneous	-	-	-	-	12,795	-	-	-	-		12,795
Total Revenues	**$ 16,146,215**	**$ 5,250**	**$ 934,240**	**$ 150,000**	**$ 8,767,788**	**$ 2,752,724**	**$ 77,000**	**$ 894,944**	**$ 3,487,186**	**$ 1,519,380**	**$ 34,734,727**

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YORK TOWNSHIP 2027 ALL FUNDS REVENUE AND EXPENDITURE SUMMARY

	General Fund	Non Major Government Funds			Proprietary Funds		Capital Projects Funds				
	General	Street Light	Liquid Fuels	Impact Fees	Sewer	IMSF	Storm Water	Recreation Capital Reserve	Gen. fund Capital Reserve	Sewer fund Capital Reserve	Total
Expenditures											
Salaries & Wages	$ 2,622,754	$ -	$ -	$ -	$ 724,617	$ 60,688	$ -	$ -	$ -	$ -	$ 3,408,059
Fringe Benefits	2,550,801	-	-	-	597,775	$ 50,745	-	-	-	-	3,199,321
Pension Contributions	516,335	-	-	-	148,222	12,607	-	-	-	-	677,164
Debt Service	-	-	-	-	266,541	-	-	-	-	-	266,541
Fire & Ambulance Contributions	1,862,654	-	-	-	-	-	-	-	-	-	1,862,654
Professional Services	223,775	-	-	-	14,500	15,000	25,000	-	-	-	278,275
Regional Police Services	6,299,100	-	-	-	-	-	-	-	-	-	6,299,100
All Other Operating Costs	1,967,121	3,600	-	-	616,559	30,684	50,000	-	-	-	2,667,964
Fund transfers	643,244	-	-	-	1,429,380	-	-	-	-		2,072,624
Maintenance/Repair Sewer Lines	-	-	-	-	200,000	175,000	-	-	-	-	375,000
Sewage Treatment - Springettsbury	-	-	-	-	1,480,362	2,400,000	-	-	-	-	3,880,362
Sewage Treatment - PAWC	-	-	-	-	2,670,000	-	-	-	-	-	2,670,000
Capital Projects	-	-	970,000	50,000	-	-	-	777,500	7,108,400	4,771,000	13,676,900
Total Expenditures	**$ 16,685,783**	**$ 3,600**	**$ 970,000**	**$ 50,000**	**$ 8,147,956**	**$ 2,744,724**	**$ 75,000**	**$ 777,500**	**$ 7,108,400**	**$ 4,771,000**	**$ 41,333,963**
Excess or (Deficit)	**(539,568)**	**1,650**	**(35,760)**	**100,000**	**619,832**	**8,000**	**2,000**	**117,444**	**(3,621,214)**	**(3,251,620)**	**(6,599,236)**
Reserve Funds used for budget	**$ 539,982**	**$ -**	**$ 35,760**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,621,214**	**$ 3,251,620**	**$ 7,448,576**
Total Net Change	**$ 414**	**$ 1,650**	**$ -**	**$ 100,000**	**$ 619,832**	**$ 8,000**	**$ 2,000**	**$ 117,444**	**$ -**	**$ -**	**$ 849,340**

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GENERAL FUND

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

AVERAGES BASED UPON YORK COUNTY VALUATION REPORT of 8/5/2026

GENERAL PURPOSE MILLAGE

	unit count	York Co Valuation	AVERAGE valuation/unit	Yearly gen.purpose millage @ 1.4
apartments	94	159,322,460	1,694,920	$ 2,372.89
commercial	497	408,409,384	821,749	$ 1,150.45
farm	273	49,883,840	182,725	$ 255.81
industrial	35	20,717,450	591,927	$ 828.70
residential	**10,418**	**1,696,142,805**	**162,809**	***$ 227.93***

FIRE PROTECTION MILLAGE

	unit count	York Co Valuation	AVERAGE valuation/unit	Yearly Fire protection millage @ 0.58
apartments	94	159,322,460	1,694,920	$ 983.05
commercial	497	408,409,384	821,749	$ 476.61
farm	273	49,883,840	182,725	$ 105.98
industrial	35	20,717,450	591,927	$ 343.32
residential	**10,418**	**1,696,142,805**	**162,809**	***$ 94.43***

At the current millage rates the yearly Real Estate tax on a property assessed at the average residential property valuation in York Twp. of

$ 162,808.87	is:	$ 227.93	general purpose millage
		$ 94.43	Fire protection tax
		$ 322.36	Total Real Estate Tax Per Property
Average received per person based on 2020 population		*$ 113.00*	Total Real Estate Tax Per Person

	Per Person	Per Household
Cost for police protection	$ 211.96	$ 604.64
Cost for volunteer fire & ambulance	$ 62.68	$ 178.79
Total cost for police, vol fire, ambulance protection using 2020 census figures	$ 274.63	$ 783.43

On average, York Township will receive $322 **per household** or $113 per person in R.E. taxes. but will spend $783 **per household** or $275 **per person** in the township for fire, police & ambulance services. In revenue dollars this will mean that we project $4,548,294 in Real Estate Tax receipts to cover $6,299,100 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

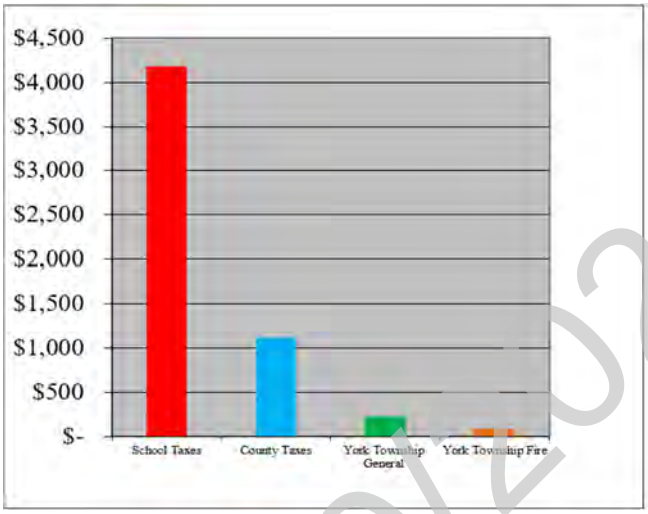
HOME ASSESSED VALUE	General Millage at 1.4 mill	Fire Millage at 0.58 mill	Total Tax at 1.98 mill
$ 100,000.00	$ 140.00	$ 58.00	$ 198.00

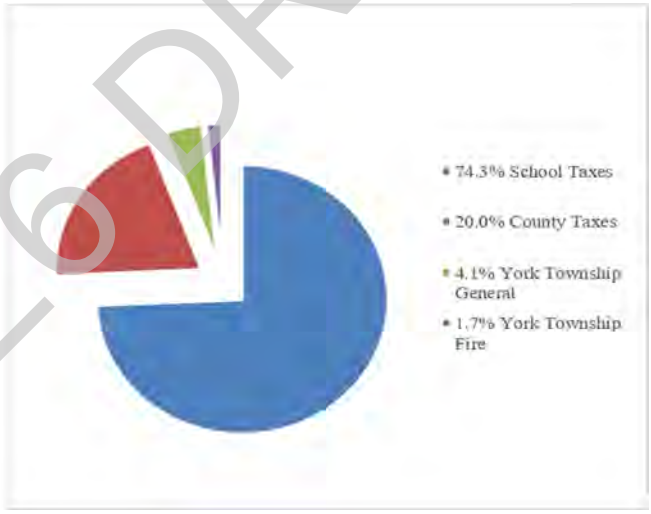
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TAX ALLOCATION CHARTS FOR AVERAGE ASSESSED HOME

	Average home assessed at		$ 162,809	for 2027
	Tax rate	% share		Allocation of total taxes
	25.6861	74.3%	School Taxes	$ 4,181.93
	6.90	20.0%	County Taxes	$ 1,123.38
York Twp	1.40	4.1%	York Township General	$ 227.93
York Twp	0.58	1.7%	York Township Fire	$ 94.43
	34.5661	100.0%		$ 5,627.67

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

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2027 GENERAL FUND BUDGET – MAJOR CATEGORIES

DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED	Var.fr Bud/Bud
REVENUES				
General Purpose Real Estate Tax	$ 3,176,976	$ 3,162,000	$ 3,216,218	**1.2%**
Fire Protection Tax	1,312,230	1,318,000	1,332,076	**1.5%**
Earned Income Taxes	5,817,300	6,578,000	5,917,100	**1.7%**
Other Act 511 Taxes	3,111,500	3,668,000	3,275,500	**5.3%**
Total Licenses & Permits	457,200	392,200	392,200	**-14.2%**
Total Fines	170,800	141,100	145,925	**-14.6%**
Total Interest & Rentals	426,000	391,000	373,000	**-12.4%**
Total Intergovernmental Revenue	554,290	554,162	535,186	**-3.4%**
Recreation Department Earnings	238,490	323,568	287,300	**20.5%**
Other Departmental Earnings	706,250	806,698	671,710	**-4.9%**
Total Revenues	**$ 15,971,036**	**$ 17,334,728**	**$ 16,146,215**	**1.1%**
EXPENSES				
General Government				
Administration	$ 764,686	$ 732,261	$ 807,377	**5.6%**
Solicitor	86,000	67,800	81,000	**-5.8%**
Tax Collector	195,656	220,765	192,265	**-1.7%**
Municipal Buildings	465,369	459,249	496,425	**6.7%**
Engineering	319,966	266,519	298,928	**-6.6%**
IT/GIS	160,035	160,023	165,196	**3.2%**
Other General Government	99,671	98,525	132,025	**32.5%**
Total General Government	**$ 2,091,383**	**$ 2,005,142**	**$ 2,173,215**	**3.9%**
Public Safety				
Police	$ 6,076,824	$ 6,076,824	$ 6,299,100	**3.7%**
Fire & Ambulance Protection	1,894,945	1,900,588	1,862,654	**-1.7%**
Codes Enforcement	519,708	481,319	550,722	**6.0%**
Planning & Zoning	349,287	333,482	393,555	**12.7%**
Emergency Management	30,993	30,993	34,418	**11.1%**
Sewage Enforcement	33,000	33,000	33,000	**0.0%**
Total Public Safety	**$ 8,904,757**	**$ 8,856,206**	**$ 9,173,449**	**3.0%**
Health & Human Services	**$ 38,670**	**$ 35,270**	**$ 41,377**	**7.0%**
Public Works	**$ 3,055,096**	**$ 2,952,568**	**$ 3,269,611**	**7.0%**
Recreation	**$ 1,257,801**	**$ 1,222,181**	**$ 1,384,887**	**10.1%**
Total Operating Expenses	**$ 15,347,707**	**$ 15,071,367**	**$ 16,042,539**	**4.5%**
Funds transferred to Capital Projects	**$ 635,395**	**$ 635,395**	**$ 643,244**	
Total Operating Expense & Fund Transfer	**$ 15,983,102**	**$ 15,706,762**	**$ 16,685,783**	
Excess Revenue over/(under) Expenditures	**$ (12,066)**	**$ 1,627,966**	**$ (539,568)**	
Appropriations used from Fund Balance	**$ 25,839**	**$ 25,839**	**$ 539,982**	

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
	REVENUES			
	REAL ESTATE TAXES			
01-01-301-100	Real Estate general purpose - Current	3,147,176	3,115,000	3,170,218
01-01-301-110	Real Estate general purpose - Prior	7,700	32,000	24,900
01-01-301-120	Real Estate general purpose - Delinquent	22,100	15,000	21,100
01-01-301-200	Fire Protection Tax	1,303,830	1,299,000	1,313,376
01-01-301-210	Fire Protection Tax - Prior	2,000	13,000	12,500
01-01-301-220	Fire Protection Tax - Delinquent	6,400	6,000	6,200
	Total Real Estate Taxes	**$ 4,489,206**	**$ 4,480,000**	**$ 4,548,294**
	ACT 511 TAXES			
01-02-310-100	Real Estate Transfer Tax	870,800	1,010,000	940,400
01-02-310-200	Earned Income - Current	4,000,000	4,500,000	4,000,000
01-02-310-210	Earned Income - Prior	1,817,300	2,078,000	1,917,100
01-02-310-310	Mercantile	700,000	808,000	725,000
01-02-310-320	Business Privilege	850,000	1,050,000	900,000
01-02-310-500	Local Services Tax	690,700	800,000	710,100
	Total Act 511 Taxes	**$ 8,928,800**	**$ 10,246,000**	**$ 9,192,600**
	LICENSES AND PERMITS			
01-03-320-100	Yard Sale Permits	2,000	2,000	2,000
01-03-320-200	Plumbers Licenses	7,000	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	200	200
01-03-321-800	Cable TV Franchise	445,000	380,000	380,000
	Total Licenses & Permits	**$ 457,200**	**$ 392,200**	**$ 392,200**
	FINES AND FORFEITS			
01-04-330-100	Court Fines - Traffic	130,000	130,000	130,000
01-04-330-200	Court Fines - Non Traffic / Violation of Ordinance	40,000	10,000	15,000
01-04-330-400	Parking Tickets - Other	300	300	325
01-04-330-500	Dog Fines	500	800	600
	Total Fines	**$ 170,800**	**$ 141,100**	**$ 145,925**
	INTEREST AND RENTS			
01-05-341-100	Interest - General Fund	200,000	155,000	150,000
01-05-341-200	Investment Earnings	203,000	209,000	200,000
01-05-342-100	Rent of Buildings	23,000	27,000	23,000
	Total Interest & Rentals	**$ 426,000**	**$ 391,000**	**$ 373,000**
	INTERGOVERNMENTAL REVENUE			
01-06-354-150	Recycling Grant	53,142	53,142	53,142
01-06-355-101	Public Utility Realty	11,766	11,766	13,136
01-06-355-104	Alcoholic Beverage Tax	4,800	5,000	6,300
01-06-355-105	Act 205 FF/CIP - Non-Uniformed Pension Plan	273,292	273,292	255,170
01-06-355-107	Firemen's Relief Association	210,633	210,633	207,138
01-06-355-108	Gaming Proceeds - local share	657	329	300
	Total Intergovernmental Revenue	**$ 554,290**	**$ 554,162**	**$ 535,186**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
	CHARGES FOR SERVICES			
01-07-361-020	Zoning Maps/Ordinances	-	100	-
01-07-361-100	Subdivision Fees	7,000	5,000	7,000
01-07-361-110	Waivers-Subdivision/Ld Ord	50	50	50
01-07-361-120	Special Exception/Variance/Use	7,000	6,000	6,000
01-07-361-130	Zoning Inspection Fees	14,000	15,000	15,000
01-07-361-135	Zoning Amendments	500	4,000	4,000
01-07-361-140	Certificate of Use	4,000	1,500	2,000
01-07-361-150	Temporary Use Permit	150	150	150
01-07-361-160	Zoning Permits	10,000	15,000	15,000
01-07-361-170	Zoning Verification Fees	1,000	300	600
01-07-362-100	Alarms	100	100	200
01-07-362-110	Building Plan Reviews	75,000	65,000	70,000
01-07-362-111	Building Inspection Fees	115,000	100,000	100,000
01-07-362-120	Electrical Inspection Fees	55,000	55,000	55,000
01-07-362-140	Plumbing Inspection Fees	40,000	30,000	35,000
01-07-362-150	Stormwater Inspection Fees	2,500	500	1,000
01-07-362-200	Building Permits	200,000	200,000	200,000
01-07-362-202	Plumbing Permits	4,000	4,000	4,000
01-07-362-203	Electrical Permits	7,000	7,000	8,000
01-07-362-204	Certificate of Occupancy	7,500	7,500	7,500
01-07-362-205	Excavation Permits	30,000	22,000	30,000
01-07-362-206	Driveway Permits	600	400	500
01-07-362-207	Sewage Permits	15,000	14,000	15,000
01-07-362-209	Fireworks Permit	100	-	100
01-07-362-300	Reimbursed Legal Fees	-	500	-
01-07-362-310	Reimbursed Engineering Fees	-	500	-
01-07-363-100	Highway & Street services (Sign sales)	1,000	200	200
01-07-364-300	Solid waste collection/svc charge	58,400	57,498	45,000
01-07-367-001	Discount Park Tickets	1,000	1,725	1,600
01-07-367-003	Trips	96,890	121,171	112,000
01-07-367-004	Park Beautification - Benches / Trees / Tables	-	-	-
01-07-367-005	Special Events - Other	6,000	7,458	5,800
01-07-367-101	Rentals - Park Building	14,500	12,195	13,000
01-07-367-102	Rentals - Pavillions	4,000	4,500	4,100
01-07-367-103	Rentals - Athletic Fields / Courts	30,000	38,850	35,000
01-07-367-104	Rentals- Tournaments / Special Events	5,000	8,535	5,500
01-07-367-203	Athletics - Other	1,600	3,540	2,300
01-07-367-302	Fitness - Other	500	-	500
01-07-367-401	Playground Program - Registration Fees	65,000	101,575	90,500
01-07-367-404	Programs -Other	14,000	24,019	17,000
01-07-379-500	Misc. Receipts - General	30,000	15,000	30,000
01-07-379-530	Right to know fees	250	100	100
01-07-379-550	Brown Bags	100	100	100
01-07-379-560	Copies	-	-	10
01-07-379-570	Signs	1,000	200	200
01-07-395-395	Refunds of Prior Yr Expenses	20,000	180,000	20,000
	Total Departmental Earnings	**$ 944,740**	**$ 1,130,266**	**$ 959,010**
	Total Revenues	**$ 15,971,036**	**$ 17,334,728**	**$ 16,146,215**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
	EXPENDITURES			
	GENERAL GOVERNMENT			
	Administration			
01-400-100	Commissioners	20,625	20,625	20,625
01-401-100	Salaries - Manager	118,213	118,213	123,077
01-402-102	Wages - Administrative Staff	164,566	164,566	184,882
01-402-120	Overtime	2,000	1,000	2,000
	Total Personnel	**$ 305,404**	**$ 304,404**	**$ 330,584**
01-400-201	Fica-Commissioners	1,578	1,578	1,578
01-401-201	Fica-Manager	9,043	9,043	9,415
01-401-202	Worker's Compensation Insurance mgt	165	165	130
01-401-204	Health & Hospitalization mgt	66,542	66,542	72,445
01-401-205	PPACA tax mgt	8	8	9
01-401-206	Life Insurance mgt	69	69	69
01-401-207	Disability Insurance mgt	778	778	415
01-401-208	Pension - Non-Uniformed mgt	28,582	28,582	26,438
01-402-201	Fica-Administrative Staff	12,742	12,742	14,296
01-402-202	Worker's Compensation Insurance staff	578	578	504
01-402-204	Health & Hospitalization staff	102,631	102,631	126,279
01-402-205	PPACA tax staff	80	80	83
01-402-206	Life Insurance staff	218	218	227
01-402-207	Disability Insurance staff	1,082	1,082	1,028
01-402-208	Pension - Non-Uniformed staff	39,790	39,790	39,714
	Total Benefits	**$ 263,886**	**$ 263,886**	**$ 292,631**
	Total Personnel & Benefits	**$ 569,290**	**$ 568,290**	**$ 623,215**
01-400-401	Commissioners Training	500	100	500
01-400-505	Commissioners - Professional Services	7,000	5,000	7,000
01-401-401	Training mgt	1,500	1,200	1,500
01-401-402	Dues, memberships mgt	1,000	1,000	1,000
01-401-406	Liability Insurance	2,626	2,626	2,626
01-402-301	Postage	4,500	1,100	3,500
01-402-302	Office Supplies	6,000	4,000	5,500
01-402-304	Subscriptions	1,500	750	1,500
01-402-401	Training staff	7,000	4,500	6,000
01-402-402	Dues, memberships staff	1,300	1,300	1,300
01-402-403	Travel	2,500	225	2,500
01-402-404	Advertising	4,000	2,000	3,500
01-402-405	Communications/ Internet	2,400	2,600	3,130
01-402-406	Liability Insurance	8,295	8,295	8,575
01-402-408	General Expenses	10,000	10,000	10,000
01-402-504	Auditing / Mgt. Advisory Services	44,475	44,475	44,475
01-402-505	Professional Services	60,000	45,000	43,500
01-402-506	Bank Fees	300	400	300
01-402-507	Rental of Equipment	4,500	4,000	4,500
01-402-510	IT maint.	25,200	25,000	32,456
01-402-601	Fuel	800	400	800
	Total Non Personnel	**$ 195,396**	**$ 163,971**	**$ 184,162**
	Total Administration	**$ 764,686**	**$ 732,261**	**$ 807,377**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
	Solicitor			
01-404-519	Legal Expenses - Solicitor-Admin	55,000	50,000	50,000
01-404-521	Legal Expenses - Solicitor-Engin.	2,500	500	2,500
01-404-522	Legal Expenses - Solicitor-Codes	4,500	2,500	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	2,000	5,000
01-404-525	Legal Expenses - Solicitor-Rec	3,000	2,800	3,000
	Total Solicitor	**$ 86,000**	**$ 67,800**	**$ 81,000**
	Tax Collector			
01-403-102	Compensation of Tax Collector	13,150	10,000	10,000
	Total Personnel	**$ 13,150**	**$ 10,000**	**$ 10,000**
01-403-201	Fica	1,006	765	765
	Total Benefits	**$ 1,006**	**$ 765**	**$ 765**
	Total Personnel & Benefits	**$ 14,156**	**$ 10,765**	**$ 10,765**
01-403-406	Liability Insurance	3,500	3,500	3,500
01-403-408	General Expenses	8,000	6,500	8,000
01-403-508	Tax collection fees YATB	170,000	200,000	170,000
	Total Non Personnel	**$ 181,500**	**$ 210,000**	**$ 181,500**
	Total Treasurer and Tax Collector	**$ 195,656**	**$ 220,765**	**$ 192,265**
	Municipal Buildings			
01-409-102	Wages - Building Maintenance	145,085	145,085	159,252
01-409-120	Overtime	7,500	7,500	7,500
	Total Personnel	**$ 152,585**	**$ 152,585**	**$ 166,752**
01-409-201	Fica	11,673	11,673	12,757
01-409-202	Worker's Compensation Insurance	6,447	6,447	6,205
01-409-204	Health & Hospitalization	105,135	105,135	117,714
01-409-205	ACA	27	27	28
01-409-206	Life Insurance	203	203	204
01-409-207	Disability Insurance	876	876	997
01-409-208	Pension	32,068	32,068	31,251
	Total Benefits	**$ 156,429**	**$ 156,429**	**$ 169,156**
	Total Personnel & Benefits	**$ 309,014**	**$ 309,014**	**$ 335,908**
01-409-306	Small Tools and Equipment	2,000	1,100	2,000
01-409-307	Janitorial Supplies	10,900	7,500	12,900
01-409-401	Training	100	100	100
01-409-405	Communications/ Internet	1,625	1,435	1,215
01-409-406	Liability Insurance	7,630	8,000	7,630
01-409-408	General Expenses	1,000	800	1,000
01-409-409	Maintenance & Repairs - Building	50,000	50,000	53,000
01-409-509	Custodial Service	2,000	2,000	2,000
01-409-510	IT Maintenance	3,100	3,000	2,672
01-409-701	Utilities - Electricity - Municipal Facility	35,000	35,000	35,000
01-409-702	Utilities - Gas - Municipal Facility	35,000	35,000	35,000
01-409-703	Utilities - Water - Municipal Facility	7,500	6,000	7,500
01-409-704	Utilities - Electricity - Fitzkee	500	300	500
	Total Non Personnel	**$ 156,355**	**$ 150,235**	**$ 160,517**
	Total Municipal Buildings	**$ 465,369**	**$ 459,249**	**$ 496,425**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
	Engineering			
01-408-102	Wages - Engineering	118,589	118,589	129,601
01-408-120	Overtime	500	100	450
	Total Personnel	**$ 119,089**	**$ 118,689**	**$ 130,051**
01-408-201	Fica	9,110	9,110	9,949
01-408-202	Worker's Compensation Insurance	268	268	242
01-408-204	Health & Hospitalization	78,289	78,289	88,853
01-408-205	ACA	18	18	18
01-408-206	Life Insurance	139	139	136
01-408-207	Disability Insurance	780	780	764
01-408-208	Pension - Non-Uniformed	28,673	28,673	27,839
	Total Benefits	**$ 117,277**	**$ 117,277**	**$ 127,801**
	Total Personnel & Benefits	**$ 236,366**	**$ 235,966**	**$ 257,852**
01-408-301	Postage	1,000	500	1,000
01-408-302	Office Supplies	300	300	300
01-408-401	Training	1,500	500	1,500
01-408-402	Dues & Subscriptions	500	250	500
01-408-403	Travel	500	500	500
01-408-405	Communications/ Internet	1,450	1,353	1,180
01-408-406	Liability Insurances	5,250	5,250	5,145
01-408-408	General Expenses	3,000	2,000	2,800
01-408-501	Engineering fees	20,000	10,000	15,000
01-408-505	Professional Services	45,000	5,000	10,000
01-408-510	IT maintenance	4,900	4,700	2,951
01-408-601	Fuel	200	200	200
	Total Non Personnel	**$ 83,600**	**$ 30,553**	**$ 41,076**
	Total Engineering	**$ 319,966**	**$ 266,519**	**$ 298,928**
	IT / GIS			
01-407-102	Wages - Geographic Information Systems	72,894	72,894	77,705
01-407-120	Overtime	400	400	400
	Total Personnel	**$ 73,294**	**$ 73,294**	**$ 78,105**
01-407-201	Fica	5,607	5,607	5,975
01-407-202	Worker's Compensation Insurance	124	124	104
01-407-204	Health & Hospitalization	36,445	36,445	40,483
01-407-205	PPACA Tax	9	9	9
01-407-206	Life Insurance	78	78	78
01-407-207	Disability Insurance	478	478	473
01-407-208	Pension	17,625	17,625	16,691
	Total Benefits	**$ 60,366**	**$ 60,366**	**$ 63,813**
	Total Personnel & Benefits	**$ 133,660**	**$ 133,660**	**$ 141,918**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
01-407-301	Postage	200	200	200
01-407-302	Office Supplies	1,000	1,000	1,000
01-407-401	Training	1,000	1,000	1,000
01-407-402	Dues, memberships, cerifications	200	200	200
01-407-403	Travel	500	500	500
01-407-405	Communications/ Internet	900	788	301
01-407-406	Liability Insurances	2,975	2,975	2,975
01-407-408	General Expenses	600	600	600
01-407-505	Professional Services	8,800	8,800	8,800
01-407-510	IT maintenance	5,000	5,100	2,502
01-407-511	GIS System	5,000	5,000	5,000
01-407-601	Gasoline	200	200	200
	Total Non Personnel	**$ 26,375**	**$ 26,363**	**$ 23,278**
	Total IT / GIS	**$ 160,035**	**$ 160,023**	**$ 165,196**
	Other General Government			
01-406-410	Unemployment comp Solvency fee	5,096	5,450	5,450
01-406-411	Right to know expense	500	-	500
01-406-412	Township Newsletter	38,000	37,000	40,000
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
01-406-454	Farmland Preservation	-	-	30,000
	Total Other General Government	**$ 99,671**	**$ 98,525**	**$ 132,025**
	TOTAL GENERAL GOVERNMENT			
	Total Personnel	**$ 663,522**	**$ 658,972**	**$ 715,492**
	Total Benefits	**$ 598,964**	**$ 598,723**	**$ 654,165**
	Total Non Personnel	**$ 828,897**	**$ 747,447**	**$ 803,558**
	Total General Government	**$ 2,091,383**	**$ 2,005,142**	**$ 2,173,215**
	PUBLIC SAFETY			
	Police			
01-410-512	Regional Police Costs	6,076,824	6,076,824	6,299,100
	Total Police Department	**$ 6,076,824**	**$ 6,076,824**	**$ 6,299,100**
	Fire Protection			
01-411-202	Worker's Compensation	94,006	94,006	86,000
01-411-408	General Expenses	25,000	25,000	24,000
01-411-413	Scholarships	5,200	5,200	5,200
01-411-513	Act 205 Foreign Fire Distribution	210,633	210,633	207,138
01-411-514	Vol. Fire Co Distribution	1,137,431	1,137,431	1,209,329
01-411-704	Utilities - Fire Hydrants	228,840	234,646	234,646
01-412-515	Ambulance Services	193,535	193,535	96,341
	Total Fire & Ambulance Protection	**$ 1,894,945**	**$ 1,900,588**	**$ 1,862,654**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
	Code Enforcement			
01-413-102	Wages - Code Enforcement	218,656	218,656	243,359
01-413-120	Overtime - Codes Enforcement	1,000	500	1,000
	Total Personnel	**$ 219,656**	**$ 219,156**	**$ 244,359**
01-413-201	Fica	16,804	16,804	18,693
01-413-202	Worker's Compensation Insurance	565	565	537
01-413-204	Health & Hospitalization	127,118	127,118	157,900
01-413-205	PPACA Tax	27	27	29
01-413-206	Life Insurance	239	239	239
01-413-207	Disability Insurance	1,369	1,369	1,343
01-413-208	Pension	50,605	50,605	49,670
	Total Benefits	**$ 196,727**	**$ 196,727**	**$ 228,411**
	Total Personnel & Benefits	**$ 416,383**	**$ 415,883**	**$ 472,770**
01-413-301	Postage	2,000	1,000	2,000
01-413-302	Office Supplies	1,000	500	1,000
01-413-305	Misc. supplies	2,000	1,000	3,000
01-413-401	Training	5,000	1,500	5,000
01-413-402	Dues & Subscriptions	750	500	750
01-413-403	Travel	500	-	500
01-413-405	Communication/ Internet	1,975	1,736	1,951
01-413-406	Liability Insurance	9,100	9,100	9,100
01-413-407	Uniforms	2,500	2,500	2,500
01-413-408	General Expenses	1,000	1,000	1,000
01-413-505	Professional Services	50,000	20,000	25,000
01-413-510	IT maintenance	23,500	21,600	21,151
01-413-601	Fuel	4,000	5,000	5,000
	Total Non Personnel	**$ 103,325**	**$ 65,436**	**$ 77,952**
	Total Codes Enforcement	**$ 519,708**	**$ 481,319**	**$ 550,722**
	Planning & Zoning			
01-414-102	Wages - Planning, Zoning	162,072	162,072	190,133
01-414-120	Overtime	200	200	200
	Total Personnel	**$ 162,272**	**$ 162,272**	**$ 190,333**
01-414-201	Fica	12,414	12,414	14,560
01-414-202	Worker's Compensation Insurance	331	331	315
01-414-204	Health & Hospitalization	88,570	88,570	105,563
01-414-205	PPACA Tax	19	19	20
01-414-206	Life Insurance	156	156	155
01-414-207	Disability Insurance	1,001	1,001	1,044
01-414-208	Pension - Non-Uniformed	36,924	36,924	38,237
01-414-414	Zoning Hearing Board Members	4,200	1,950	3,600
01-414-415	Planning Commission Members	3,600	2,500	3,600
	Total Benefits	**$ 147,215**	**$ 143,865**	**$ 167,094**
	Total Personnel & Benefits	**$ 309,487**	**$ 306,137**	**$ 357,427**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
01-414-301	Postage	1,500	1,000	1,500
01-414-302	Office Supplies	1,000	500	1,000
01-414-305	Supplies/materials	250	250	300
01-414-401	Training	1,000	500	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/ Internet	1,350	1,325	1,306
01-414-406	Liability Insurances	5,950	5,950	5,880
01-414-408	General Expenses	200	200	250
01-414-511	Legal Expenses - Non Reimburseable	15,000	10,000	12,000
01-414-505	Professional Services	5,000	2,000	5,000
01-414-510	IT maintenance	3,900	3,570	3,242
	Total Non Personnel	**$ 39,800**	**$ 27,345**	**$ 36,128**
	Total Planning & Zoning	**$ 349,287**	**$ 333,482**	**$ 393,555**
	Emergency Management			
01-415-104	Wages PT	23,681	23,681	24,482
01-415-201	Fica	1,812	1,812	1,873
01-415-405	Communications/ Internet	-	-	1,547
01-415-408	EMA general expense	5,500	5,500	4,039
01-415-510	IT maintenance	-	-	2,477
	Total Emergency Management	**$ 30,993**	**$ 30,993**	**$ 34,418**
	Sewage Enforcement			
01-429-518	Engineering Services	33,000	33,000	33,000
	Total Sewage Enforcement	**$ 33,000**	**$ 33,000**	**$ 33,000**
	TOTAL PUBLIC SAFETY			
	Total Personnel	**$ 405,609**	**$ 405,109**	**$ 459,174**
	Total Benefits	**$ 439,760**	**$ 436,410**	**$ 483,379**
	Total Non Personnel	**$ 8,059,388**	**$ 8,014,687**	**$ 8,230,897**
	Total Public Safety	**$ 8,904,757**	**$ 8,856,206**	**$ 9,173,449**
	HEALTH & HUMAN SERVICES			
01-420-516	Dog Enforcement Officer	13,400	10,000	14,338
01-420-517	Animal Control	25,270	25,270	27,039
	Total Health & Human Services	**$ 38,670**	**$ 35,270**	**$ 41,377**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
	PUBLIC WORKS			
	Public Works-Hwys,Roads,Streets			
01-430-102	Wages	824,521	824,521	890,296
01-430-120	Overtime - Laborers	45,000	45,000	45,000
	Total Personnel	**$ 869,521**	**$ 869,521**	**$ 935,296**
01-430-201	Fica	66,518	66,518	71,550
01-430-202	Worker's Compensation Insurance	40,291	40,291	39,539
01-430-204	Health & Hospitalization	569,784	569,784	664,177
01-430-205	PPACA Tax	143	143	158
01-430-206	Life Insurance	1,228	1,228	1,228
01-430-207	Disability Insurance	5,423	5,423	5,825
01-430-208	Pension - Non-Uniformed	199,359	199,359	191,241
	Total Benefits	**$ 882,746**	**$ 882,746**	**$ 973,718**
	Total Personnel & Benefits	**$ 1,752,267**	**$ 1,752,267**	**$ 1,909,014**
01-426-416	Recycling	3,000	510	1,250
01-430-301	Postage	400	200	375
01-430-302	Office Supplies	3,000	1,500	2,800
01-430-306	Small Tools & Equipment	12,000	8,600	12,000
01-430-401	Training	18,000	15,500	17,500
01-430-402	Dues & Subscriptions	1,000	500	1,000
01-430-403	Travel	1,500	500	1,250
01-430-404	Advertising	7,000	4,500	8,000
01-430-405	Communications/ Internet	4,600	4,162	4,454
01-430-406	Liability Insurances	46,829	46,829	46,829
01-430-407	Uniforms	15,000	11,000	15,000
01-430-408	General Expenses	6,000	4,000	6,000
01-430-501	Engineering Services	20,000	20,000	20,000
01-430-510	IT maintenance	9,500	9,900	9,639
01-430-601	Fuel	65,000	43,000	64,000
01-430-602	Oil & Grease	15,000	8,800	15,000
01-430-603	Maintenance- Vehicles	90,000	59,000	90,000
01-430-605	Tires	17,000	13,000	17,000
01-430-700	Materials & Supplies - Snow Removal	225,000	225,000	225,000
01-430-710	Materials & Supplies - Signs	15,000	10,000	15,000
01-430-711	Electric Utility Traffic Signals	14,000	8,900	15,000
01-430-712	Maintenance - Traffic Signals	60,000	95,000	95,000
01-430-720	Electric Utility Street	30,000	23,000	29,500
01-430-730	Materials & Supplies - Stormwater	50,000	30,000	50,000
01-430-740	Maintenance & Repairs - Equipment	5,000	400	5,000
01-430-750	Supplies - Highway Maintenance	175,000	175,000	200,000
01-430-751	Rental of Equipment - Highway Maintenance	4,000	1,500	4,000
01-430-752	Maintenance - Bridges	40,000	30,000	40,000
01-430-760	Road Resurfacing	350,000	350,000	350,000
	Total Non Personnel	**$ 1,302,829**	**$ 1,200,301**	**$ 1,360,597**
	TOTAL PUBLIC WORKS			
	Total Personnel	**$ 869,521**	**$ 869,521**	**$ 935,296**
	Total Benefits	**$ 882,746**	**$ 882,746**	**$ 973,718**
	Total Non Personnel	**$ 1,302,829**	**$ 1,200,301**	**$ 1,360,597**
	Total Public Works	**$ 3,055,096**	**$ 2,952,568**	**$ 3,269,611**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
	RECREATION			
	Recreation Department			
01-451-102	Wages - Recreation	228,786	224,318	240,750
01-451-103	Wages - Public Works	218,212	218,212	251,042
01-451-120	Overtime	18,000	17,835	21,000
	Total Personnel	**$ 464,998**	**$ 460,365**	**$ 512,792**
01-451-201	Fica	35,572	35,572	39,229
01-451-202	Worker's Compensation Insurance	19,810	19,810	19,934
01-451-204	Health & Hospitalization	227,859	227,859	281,395
01-451-205	PPACA Tax	67	67	75
01-451-206	Life Insurance	619	619	625
01-451-207	Disability Insurance	2,621	2,621	3,027
01-451-208	Pension - Non-Uniformed	95,886	95,886	95,254
	Total Benefits	**$ 382,434**	**$ 382,434**	**$ 439,539**
	Total Personnel & Benefits	**$ 847,432**	**$ 842,799**	**$ 952,331**
01-451-301	Postage	1,000	500	900
01-451-302	Office Supplies	1,500	1,736	1,900
01-451-305	Misc supplies	250	-	250
01-451-401	Training	5,000	3,056	3,500
01-451-402	Dues & Subscriptions	2,000	1,958	2,500
01-451-403	Travel	1,000	476	1,250
01-451-404	Advertisement	3,000	8,275	5,000
01-451-405	Communications/ Internet	4,450	4,049	5,831
01-451-406	Liability Insurances	23,379	23,379	23,624
01-451-407	Uniforms	500	500	500
01-451-408	General Expenses	20,000	20,000	27,500
01-451-410	Contribution To Joint Project	500	-	100
01-451-420	Athletics - Other	1,000	-	1,000
01-451-422	Program/Playground Activities & Supplies	38,000	28,923	37,000
01-451-424	Programs - Other	17,000	21,399	19,000
01-451-425	Discount Park Tickets	1,400	2,100	2,200
01-451-426	Special Events - Other	20,000	15,313	21,000
01-451-427	Trips	96,890	108,146	109,000
01-451-428	Park Beautification	300	22	300
01-451-430	Park Maint - Buildings / Maintenance	9,000	9,000	10,000
01-451-431	Park Maint - Fields / Courts	50,000	40,000	45,000
01-451-432	Park Maint - Equipment & Supplies	30,000	18,000	28,000
01-451-434	Park Maint - Playgrounds / Parks	45,000	40,000	45,000
01-451-435	Park Maint - Trails	2,000	250	1,500
01-451-436	Fitness - Other	500	-	500
01-451-510	IT maintenance	11,200	11,200	13,201
01-451-511	Contracted Instructors	1,000	-	-
01-451-601	Fuel	8,000	6,000	10,000
01-451-701	Electric Utility	8,500	8,500	9,000
01-451-703	Water Utility	8,000	6,600	8,000
	Total Non Personnel	**$ 410,369**	**$ 379,382**	**$ 432,556**
	TOTAL RECREATION			
	Total Personnel	**$ 464,998**	**$ 460,365**	**$ 512,792**
	Total Benefits	**$ 382,434**	**$ 382,434**	**$ 439,539**
	Total Non Personnel	**$ 410,369**	**$ 379,382**	**$ 432,556**
	Total Recreation	**$ 1,257,801**	**$ 1,222,181**	**$ 1,384,887**

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2027 GENERAL FUND REFERENCE MATERIAL

	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
	Total Personnel	$ 2,403,650	$ 2,393,967	$ 2,622,754
	Total Benefits	$ 2,303,904	$ 2,300,313	$ 2,550,801
	Total Non Personnel	$ 10,640,153	$ 10,377,087	$ 10,868,985
	Total Operating Expense	$ 15,347,707	$ 15,071,367	$ 16,042,539
01-492-801	**Funds Transferred to Capital Projects**	635,395	635,395	643,244
	Total Operating Expense & Fund Transfers	$ 15,983,102	$ 15,706,762	$ 16,685,783
	Excess Revenue over (under) Expenditures	$ (12,066)	$ 1,627,966	$ (539,568)
	Appropriation of funds in reserve			
	Fund Balance Reserve for Employee benefits	$ 25,839	$ 25,839	$ 183,982
	Assigned reserve for MMO pmt	$ -	$ -	$ -
	Use of unassigned fund balance	$ -	$ -	$ 356,000
	Total Appropriations used from Fund Balance	$ 25,839	$ 25,839	$ 539,982
	Excess Revenue over (under) Expenditures with Fund Balance Appropriations	$ 13,773	$ 1,653,805	$ 414

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GENERAL FUND CAPITAL RESERVE

11/10/2026 DRAFT

2027 GENERAL FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 BUDGET
REVENUES				
32-05-341-100	Interest Earnings	$ 13,000	$ 65,000	$ 40,000
32-05-341-200	Investment Earnings	20,000	22,000	20,000
32-06-354-100	Grants	200,000	200,000	2,784,942
32-09-392-100	Transfers in from general fund	635,395	635,395	642,244
	Total Revenues	**$ 868,395**	**$ 922,395**	**$ 3,487,186**
CAPITAL EXPENDITURES				
Reserve for Buildings/Land		**$ 815,000**	**$ 18,000**	**$ 1,265,500**
401				
32-401-451-a	Municipal building upgrades (75GF/25SF)	30,000	7,500	30,000
32-401-451-b	Car Ports	-	-	50,000
32-401-451-c	Resurfacing/Building/Renovating Sports Courts & Fields	10,000	10,500	13,000
32-401-451-d	Park Bldg HVAC replacement (50GF/50SF)	-	-	12,500
32-401-451-e	Rec/DPW Kehm Park construction plan/ construction (50GF/50RC)	150,000	-	475,000
32-401-451-f	Land acquisition (50GF/50RC)	125,000	-	125,000
32-401-451-g	YCRPD RACP loan	500,000	-	500,000
32-401-451-h	Paving parks	-	-	25,000
32-401-451-i	Tax Office relocation	-	-	35,000
Reserve for Machinery & Equipment		**$ 66,500**	**$ 17,200**	**$ 128,000**
402				
32-402-451-a	Playground & Park equipment replacement	10,000	3,000	10,000
32-402-430-b	Security/cameras recording systems	5,000	2,700	3,000
32-402-430-c	Overhaul upgrades to leaf pickers and chippers	50,000	10,000	15,000
32-402-430-d	EMA radios	1,500	1,500	-
32-402-430-e	Salt brine system replacement	-	-	100,000
Reserve for Vehicles		**$ 565,000**	**$ 93,240**	**$ 870,000**
403				
32-403-430-a	Twp use vehicle replacement	45,000	37,400	45,000
32-403-430-b	H-21 Bucket truck replacement	335,000	55,840	155,000
32-403-430-c	Brine spreader system	25,000	-	-
32-403-430-d	H-57 (2027) & H-59 (2030) F550 dump truck replacement	160,000	-	160,000
32-403-430-e	H-44 & H-45 F350 Utility truck replacements	-	-	200,000
32-403-430-f	H-46 single axle replacement	-	-	310,000
Reserve for Traffic Signals		**$ 370,000**	**$ 15,000**	**$ 557,500**
404				
32-404-433-a	Misc equip updates/upgrades	30,000	15,000	30,000
32-404-433-b	Retiming equipment	15,000	-	15,000
32-404-433-c	Springwood & Pauline	25,000	-	125,000
32-404-433-d	Leader Heights at 83S & 83N	300,000	-	300,000
32-404-433-e	Springwood & Chestnut Hill	-	-	37,500
32-404-433-f	Chambers Rd & E Prospect	-	-	50,000

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2027 GENERAL FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 BUDGET
Reserve for Office Equipment		**$ 71,500**	**$ 20,500**	**$ 126,000**
405				
32-405-406-a	Office furniture	10,000	2,000	10,000
32-405-406-b	IT general	17,000	12,000	17,000
32-405-406-c	Large Copier	4,000	4,000	7,000
32-405-406-d	Printer (Color)	2,500	2,500	-
32-405-406-e	Signage software upgrades, equipment & PC	27,500	-	27,500
32-405-406-f	Laserfiche cloud upgrade	10,500	-	10,500
32-405-406-g	Server Room UPS Upgrades	-	-	4,000
32-405-406-h	Server / Networking replacement and upgrades	-	-	50,000
Reserve for Roads		**$ 920,000**	**$ 76,000**	**$ 945,000**
407				
32-407-439-a	Restriping intersections	20,000	20,000	20,000
32-407-439-b	Guide rail projects	25,000	10,000	25,000
32-407-439-c	Culvert upgrades	25,000	25,000	25,000
32-407-439-d	Hess Farm Bridge #419	800,000	1,000	850,000
32-407-439-e	Small span bridge inspections/maintenance	50,000	20,000	25,000
Reserve for Sidewalks		**$ 5,000**	**$ -**	**$ 20,000**
408				
32-408-435-a	Township public sidewalks	5,000	-	20,000
Reserve for Storm Water		**$ 1,405,000**	**$ 336,000**	**$ 1,655,000**
411				
32-411-446-a	Basin upgrades	50,000	21,000	75,000
32-411-446-b	MS4 field inspection program	5,000	-	5,000
32-411-446-c	Stormwater pipe Lining throughout township	100,000	65,000	75,000
32-411-446-d	Shasta/Allegheny storm pipe replacement const	1,250,000	250,000	1,400,000
32-411-446-e	Sparton Rd stormpipe/ culvert replacement design/construction	-	-	100,000
Reserve for Fire Department		**$ 1,611,400**	**$ 1,050,000**	**$ 1,541,400**
412				
32-412-411-a	IT/Phone/Key fob Access/Camera Security	106,800	-	106,800
32-412-411-b	Misc Building Upgrades	22,000	-	22,000
32-412-411-c	Vehicle Cameras	5,600	-	5,600
32-412-411-d	HVAC	214,000	-	214,000
32-412-411-e	Engine Bay Heat	28,000	-	28,000
32-412-411-f	Floor	24,500	-	24,500
32-412-411-g	Windows	93,000	-	93,000
32-412-411-h	Generator	67,500	-	67,500
32-412-411-i	Replacement Truck (2026) and Rescue/Engine (2027)	1,050,000	1,050,000	980,000
Miscellaneous Expenses		**$ -**	**$ -**	**$ -**
492				
32-492-100	Stop payment fee	$ -	$ -	$ -
	Total Capital Expenses	$ 5,829,400	$ 1,625,940	$ 7,108,400
	Excess Or (Deficit)	$ (4,961,005)	$ (703,545)	$ (3,621,214)
	Reserve Funds Used	$ 4,961,005	$ 703,545	$ 3,621,214
	Net Income (Loss)	$ -	$ -	$ -

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SEWER FUND

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2027 SEWER FUND BUDGET – MAJOR CATEGORIES

DESCRIPTION	2026 ACTUAL	2026 PROJECTED	2027 REQUESTED
REVENUES			
Interest	200,000	240,000	160,000
Sewer Rent	8,343,577	8,350,600	8,408,118
Tapping Fees	194,350	175,000	186,875
Other Revenues	8,265	9,565	12,795
Total Revenues	**$ 8,746,192**	**$ 8,775,165**	**$ 8,767,788**
EXPENSES			
Personnel & Benefits	$ 1,274,060	$ 1,259,060	$ 1,470,614
Treatment	5,078,832	3,065,215	4,305,362
Debt Service - Sewer System	266,547	280,000	266,541
Other Operating Expenses	672,199	554,584	676,059
Operational Transfers/projects	1,418,408	1,418,408	1,429,380
Total Expenses	**$ 8,710,046**	**$ 6,577,267**	**$ 8,147,956**
Excess Revenue over (under) Expenditures	**36,146**	**2,197,899**	**619,832**
Total Appropriations used from Fund Balance	**$ 515,925**	**$ -**	**$ -**
Excess Revenue over (under) Expenditures with Fund Balance Appropriations	**552,071**	**2,197,899**	**619,832**

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2027 SEWER FUND REFERENCE MATERIAL

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
REVENUES				
21-01-341-100	Interest - Sewer Revenue	100,000	160,000	100,000
21-01-341-200	Investment Earnings	100,000	80,000	60,000
21-02-358-100	Sewer Rent - SG Treatment	241,020	239,000	246,170
21-02-358-200	Sewer Rent - SG Transprt	4,080	3,800	3,914
21-02-358-300	Sewer Rent - Violet Hill	7,622	7,800	8,034
21-02-364-110	Sewer Rent	8,090,855	8,100,000	8,150,000
21-03-364-114	Sewer Maintenance Services	5,000	5,000	5,000
21-03-364-115	Tapping Fees	194,350	175,000	186,875
21-03-364-116	Connection Permits	1,765	1,765	1,795
21-03-364-117	Misc Receipts - Sewer	1,000	1,000	1,000
21-03-364-119	Engineering Services	500	1,800	5,000
	Total Revenues	**$ 8,746,192**	**$ 8,775,165**	**$ 8,767,788**
EXPENDITURES				
21-429-102	Salaries & Wages - FT	638,246	638,246	694,617
21-429-120	Overtime	30,000	15,000	30,000
	Total Personnel	**668,246**	**653,246**	**724,617**
21-429-201	Fica	51,121	51,121	55,433
21-429-202	Worker's Compensation	19,336	19,336	19,786
21-429-204	Health & Hospitalization	376,821	376,821	517,535
21-429-205	PPACA tax	105	105	114
21-429-206	Life Insurance	929	929	920
21-429-207	Disability Insurance	4,186	4,186	3,987
21-429-208	Pension - non-uniformed	153,316	153,316	148,222
	Total Benefits	**605,814**	**605,814**	**745,997**
	Total Personnel & Benefits	**1,274,060**	**1,259,060**	**1,470,614**

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2027 SEWER FUND REFERENCE MATERIAL

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
EXPENDITURES				
21-429-301	Postage	26,500	26,500	27,500
21-429-302	Office Supplies	6,000	2,000	6,000
21-429-304	Subscriptions	200	150	200
21-429-306	Sm Tools, Equip & Supplies	15,000	12,000	15,000
21-429-307	Janitorial Supplies	3,000	1,000	4,000
21-429-401	Training	30,000	21,000	30,000
21-429-402	Dues, memberships, certifications	2,000	1,000	2,000
21-429-403	Travel	500	3,000	500
21-429-404	Advertising	3,500	1,100	3,500
21-429-405	Communications/ Internet	9,550	9,050	8,463
21-429-406	Liability Insurance	35,384	35,384	35,034
21-429-407	Uniforms	9,000	2,000	9,000
21-429-408	General Expenses	5,000	4,000	5,000
21-429-409	Maint & Repairs - Buildings	25,000	14,000	25,000
21-429-501	Engineering Services-nonreimbursable	20,000	12,500	20,000
21-429-504	Sewer Authority Administrative Costs	22,550	22,550	22,550
21-429-505	Professional Services	14,500	12,000	14,500
21-429-506	Bank and Credit Card Fees	25,000	24,000	30,000
21-429-507	Rental of Equipment	1,500	1,000	1,500
21-429-510	IT maintenance	33,500	33,250	32,312
21-429-525	Legal Exp - Solicitor	40,000	40,000	45,000
21-429-601	Fuel	35,500	29,000	35,500
21-429-602	Oil & Grease	500	300	500
21-429-604	Maint & Repairs - Mach & Equip / Vehicles	35,000	27,000	35,000
21-429-606	Maint & Repairs - Sewer System (I & I)	200,000	160,000	200,000
21-429-701	Electric Utilities	55,000	48,300	55,000
21-429-702	Gas Utilities	14,515	9,000	9,000
21-429-703	Water Utilities	4,000	3,500	4,000
21-429-710	Treatment - York City/PAWC	2,472,000	2,400,000	2,670,000
21-429-711	Treatment - Springettsbury	2,436,811	541,715	1,480,362
21-429-712	Treatment - Spring Garden	139,066	115,000	145,000
21-429-713	Treatment - Windsor Township	30,955	8,500	10,000
21-429-721	Debt Service - Springettsbury Township	266,547	280,000	266,541
21-492-100	Transfer out to Capital Reserve	1,418,408	1,418,408	1,429,380
	Total Non Personnel	**7,435,986**	**5,318,207**	**6,677,342**
	Total Expenditures	**$ 8,710,046**	**$ 6,577,267**	**$ 8,147,956**
	Excess Revenue over (under) Expenditures	**$ 36,146**	**$ 2,197,899**	**$ 619,832**

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SEWER FUND CAPITAL RESERVE

11/10/2026 DRAFT

2027 SEWER FUND CAPITAL RESERVE BUDGET

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 BUDGET
REVENUES				
30-05-341-100	Interest Earnings	$ 8,500	$ 60,000	$ 30,000
30-05-341-200	Investment Earnings	50,000	180,000	60,000
30-08-389-100	Miscellaneous Receipts	-	-	-
30-09-391-100	Sale of General Fixed Assets - Miscellaneous	-	-	-
30-09-392-100	Transfer from Sewer Fund	1,418,408	1,418,408	1,429,380
30-06-354-100	Grants	-	-	-
	Total Revenues	**$ 1,476,908**	**$ 1,658,408**	**$ 1,519,380**
CAPITAL EXPENDITURES				
Reserve for Buildings/Land		**$ 10,000**	**$ 2,500**	**$ 10,000**
401				
30-401-429-a	Municipal building upgrades (75GF/25SF)	10,000	2,500	10,000
Reserve for Machinery & Equipment		**$ 30,000**	**$ 5,000**	**$ 40,000**
402				
30-402-429-a	Camera system upgrades/cable hardware	5,000	5,000	15,000
30-402-429-b	Misc pump hose & supplies	25,000	-	25,000
Reserve for Vehicles		**$ 225,000**	**$ -**	**$ 710,000**
403				
30-403-429-a	S-12 camera truck replacement	-	-	400,000
30-403-429-b	S-9 large single axle dump truck replacement	225,000	-	310,000
Reserve for Office Equipment		**$ 9,000**	**$ 3,000**	**$ 15,000**
405				
30-405-429-a	IT general	4,000	3,000	5,000
30-405-429-b	Sewer field inspection program	5,000	-	5,000
30-405-429-c	Xpress Bill Pay to Caselle Citizen Portal implementation	-	-	5,000
Reserve for Sewer- Pump Stations/Flow meters/Lines		**$ 1,522,800**	**$ 354,000**	**$ 3,996,000**
406				
30-406-429-a	General sewer line upgrades	250,000	200,000	250,000
30-406-429-b	PS upgrades	40,000	15,000	40,000
30-406-429-c	Interceptor upgrade PADOT S George St bridge	240,000	25,000	215,000
30-406-429-d	Mill Creek Interceptor camera by 3rd party	-	-	-
30-406-429-e	Dairyland and Imperial PS (2026-27 design, 2028 construction)	707,800	94,000	626,000
30-406-429-f	Lentzlyn PS upgrades	35,000	20,000	15,000
30-406-429-g	Tyler Run design & construction	250,000	-	250,000
30-406-429-h	Sewer capacity purchase	-	-	2,500,000
30-406-429-i	Interceptor modeling	-	-	100,000
30-406-429-j	Joppa PS (2028 design, 2029 construction)	-	-	-
	Total Capital Expenses	**$ 1,796,800**	**$ 364,500**	**$ 4,771,000**
	Excess Or (Deficit)	**$ (319,892)**	**$ 1,293,908**	**$ (3,251,620)**
	Reserve Funds Used	$ 319,892	$ -	$ 3,251,620
	Net Income (Loss)	$ -	$ 1,293,908	$ -

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INTER-MUNICIPAL SEWER FUND

11/10/2026 DRAFT

2027 INTERMUNICIPAL SEWER FUND BUDGET

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
REVENUES				
22-01-341-100	Interest - Intermunicipal Sewer Fund	8,000	18,800	8,000
22-02-358-111	svc charge - Dallastown	435,819	108,343	274,472
22-02-358-112	svc charge - Red Lion	784,474	195,017	494,050
22-02-358-113	svc charge - Windsor Borough	87,164	21,669	54,894
22-02-358-114	svc charge - Windsor Township	740,893	184,183	466,603
22-02-358-115	svc charge - Yoe Borough	130,746	32,503	82,342
22-02-358-110	svc charge - York Township	2,179,096	541,715	1,372,362
	Total Revenues	**$ 4,366,192**	**$ 1,102,229**	**$ 2,752,724**
EXPENSES				
22-429-102	Salaries & Wages	52,944	52,944	58,688
22-429-120	Overtime	2,000	2,000	2,000
	Total Personnel	**54,944**	**54,944**	**60,688**
22-429-201	Fica	4,203	4,203	4,643
22-429-202	Worker's Compensation	1,717	1,717	1,759
22-429-204	Health & Hospitalization	28,727	28,727	43,914
22-429-205	PPACA tax	10	10	10
22-429-206	Life Insurance	82	82	82
22-429-207	Disability Insurance	352	352	337
22-429-208	Pension	12,801	12,801	12,607
	Total Benefits	**47,892**	**47,892**	**63,352**
	Total Personnel & Benefits	**$ 102,836**	**$ 102,836**	**$ 124,040**
22-429-301	Postage	50	50	50
22-429-401	Training	400	350	400
22-429-405	Communications/ Internet	400	355	345
22-429-406	Liability Insurance	3,080	3,080	3,080
22-429-408	General Expenses	-	-	-
22-429-501	Engineering Services	10,000	10,000	15,000
22-429-502	Legal Expenses	-	-	-
22-429-510	IT maintenance	2,900	2,700	2,809
22-429-604	Maintenance Equipment	4,000	3,000	4,000
22-429-605	Maintenance HVPS	25,000	22,000	25,000
22-429-606	Maintenance Sewer System	150,000	150,000	150,000
22-429-701	Electric Utility-HVPS	18,500	11,000	20,000
22-429-714	Sewer treatment - Springettsbury	4,041,025	778,058	2,400,000
	Total Non Personnel	**4,255,355**	**980,593**	**2,620,684**
	Total Expenses	**$ 4,358,191**	**$ 1,083,429**	**$ 2,744,724**
	Excess Revenue over (under) Expenditures	**$ 8,001**	**$ 18,800**	**$ 8,000**
	Total Appropriations used from Fund Balance	**$ -**	**$ -**	**$ -**
	Excess Revenue over (under) Expenditures with Fund Balance Appropriations	**$ 8,001**	**$ 18,800**	**$ 8,000**

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RECREATION CAPITAL FUND

11/10/2026 DRAFT

2027 RECREATION CAPITAL RESERVE FUND BUDGET

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 BUDGET
REVENUES				
31-05-341-100	Interest	$ 6,000	$ 22,000	$ 10,000
31-07-367-000	Recreation Site Fees	186,000	186,000	150,000
31-06-354-100	Grants	12,500	12,500	734,944
	Total Revenues	**$ 204,500**	**$ 220,500**	**$ 894,944**
CAPITAL EXPENDITURES				
Reserve for Rec Improvements		**$ 390,000**	**$ 35,000**	**$ 777,500**
451				
31-451-100-a	Park improvements	50,000	25,000	50,000
31-451-100-b	Roof replacement for pavilions	15,000	10,000	15,000
31-451-100-c	Park Bldg HVAC replacement (50GF/50RC)	-	-	12,500
31-451-100-d	Rec/DPW Kehm Park construction plan/ construction (50GF/50RC)	150,000	-	475,000
31-451-100-e	Land acquisition (50GF/50RC)	125,000	-	125,000
31-451-100-f	Playground equipment	50,000	-	75,000
31-451-100-h	YT park bldg upgrades	-	-	10,000
31-451-100-i	YT park 2 bridge replacements	-	-	15,000
	Total Capital Expenses	**$ 390,000**	**$ 35,000**	**$ 777,500**
	Excess Or (Deficit)	**$ (185,500)**	**$ 185,500**	**$ 117,444**
	Reserve Funds Used	$ 185,500	$ -	$ -
	Net Income (Loss)	$ -	$ 185,500	$ 117,444

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IMPACT FEE FUND

11/10/2026 DRAFT

2027 IMPACT FEE FUND BUDGET

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
REVENUES				
12-05-341-100	Interest	25,000	50,600	25,000
12-06-383-200	Traffic Impact Fees 2012	120,000	75,000	50,000
12-06-383-300	Traffic Impact Fees 2025	25,000	50,000	75,000
	Total Revenues	**$ 170,000**	**$ 175,600**	**$ 150,000**
EXPENSES				
12-439-107	Capital Improvements	50,000	-	50,000
	Total Expenses	**$ 50,000**	**$ -**	**$ 50,000**
Excess Revenue over (under) Expenditures		**$ 120,000**	**$ 175,600**	**$ 100,000**
	Total Appropriations used from Fund Balance	**$ -**	**$ -**	**$ -**
	Total Net Change	**$ 120,000**	**$ 175,600**	**$ 100,000**

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LIQUID FUEL FUND

11/10/2026 DRAFT

2027 LIQUID FUEL FUND BUDGET

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
REVENUES				
14-05-341-100	Interest - Liquid Fuels	10,000	25,600	10,000
14-06-355-100	Liquid Fuels Tax Allocation	869,753	924,240	924,240
	Total Revenue	**$ 879,753**	**$ 949,840**	**$ 934,240**
EXPENSES				
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	**$ (90,247)**	**$ (20,160)**	**$ (35,760)**
	Total Appropriations used from Fund Balance	**$ 90,247**	**$ 20,160**	**$ 35,760**
	Total Net Change	**$ -**	**$ -**	**$ -**

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STORMWATER FUND

11/10/2026 DRAFT

2027 STORMWATER FUND BUDGET

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
REVENUES				
33-05-341-100	Interest	10,000	12,000	10,000
33-07-379-100	Stormwater Assessments	67,000	79,000	67,000
	Total Revenues	**$ 77,000**	**$ 91,000**	**$ 77,000**
EXPENSES				
33-446-409	Stormwater Assessments	57,000	50,000	50,000
33-446-505	Professional Services	25,000	20	25,000
	Total Expenses	**$ 82,000**	**$ 50,020**	**$ 75,000**
	Excess Revenue over (under) Expenditures	**$ (5,000)**	**$ 40,980**	**$ 2,000**
	Total Appropriations used from Fund Balance	**$ 5,000**	**$ -**	**$ -**
	Total Net Change	**$ -**	**$ 40,980**	**$ 2,000**

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STREET LIGHT FUND

11/10/2026 DRAFT

2027 STREET LIGHT FUND BUDGET

ACCOUNT #	DESCRIPTION	2026 BUDGET	2026 PROJECTED	2027 REQUESTED
REVENUES				
11-01-301-100	Street Light Tax	5,050	4,900	5,000
11-05-341-100	Interest	300	239	250
	Total Revenues	**$ 5,350**	**$ 5,139**	**$ 5,250**
EXPENSES				
11-409-701	Utilities - Electricity	3,200	3,600	3,600
	Total Expenses	**$ 3,200**	**$ 3,600**	**$ 3,600**
	Excess Revenue over (under) Expenditures	**$ 2,150**	**$ 1,539**	**$ 1,650**
	Total Appropriations used from Fund Balance	**$ -**	**$ -**	**$ -**
	Total Net Change	**$ 2,150**	**$ 1,539**	**$ 1,650**

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