



November 18, 2025

Dear Board of Supervisors of East Goshen Township:

We are pleased to present East Goshen Township's 2026 Proposed General Fund Budget.

**We are currently projecting a 2026 Proposed General Fund Budget of Net Zero – neither a surplus nor a deficit.** Aggressive (though attainable) revenue forecasting and internal cost cutting measures has helped East Goshen to achieve this annual goal. Incorporated are the latest actuals and estimates of expenses based on historical and current trends. While this upcoming year will be challenging based on recent inflation and interest rate expectations as well as other economic forecasts, we maintain the goal of a net zero budget which does NOT include borrowing from existing fund balance.

**This proposed budget reflects the Township's continued commitment to public safety.** The Public Safety budget is currently projected to be relatively flat with 2025. This includes funding for WEGO, \$198K increase since 2025 for Goshen Fire Company, \$39K increase since 2025 for Good Fellowship Ambulance & EMS Training Institute, and \$32K increase since 2025 for Malvern Fire Company. The \$200K+ increase year over year for public safety alone is equal to the increase for all other Township costs – personnel, facilities, equipment, insurance, etc.

**In conclusion, we are confident in achieving a balanced budget that, while challenging, is possible, while providing critical municipal services within prudent fiscal constraints.** As always, we will take into consideration input from the Board of Supervisors, residents, and business owners. This collaborative process serves as a foundation of our democratic process in East Goshen Township, and we welcome ideas from all East Goshen Township stakeholders. Transparency in our finances and decision making is important to us.

Sincerely,

*Derek*

Derek Davis  
Township Manager

*Dave*

Dave Ware  
Director of Finance

# East Goshen Township

2026 Proposed Budget –  
Changes since 10/21/2025 Meeting  
November 18, 2025



## Changes to Funds

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### **General Fund:**

- Removed \$76K revenue transfer from existing fund balance and increased EIT by \$76K based on YTD November actual.
- Fully fund Goshen Fire Company's request of \$708K.
- Fund Goodwill Ambulance at \$83K.
- Malvern Fire Company at \$50K.
- Malvern Library contribution at \$37,500 per Board majority.
- Final approved staff payroll and benefits input.
- Decreased consulting services \$11K.

### **Liquid Fuels Fund:**

- No change.

### **Capital Reserve Fund:**

- No change.

### **Highway Fund:**

- No change.

### **Sewer Operating Fund:**

- Decreased transfer to Municipal Authority by \$27K.

### **Refuse Fund:**

### **Bond Fund:**

- No change.

### **Sewer Capital Reserve Fund:**

- Increased transfer from Municipal Authority by \$27K.

### **Operating Reserve Fund:**

### **ARPA Fund:**

- No change.

### **Infrastructure Sustainability Fund:**

- No change.

# East Goshen Township

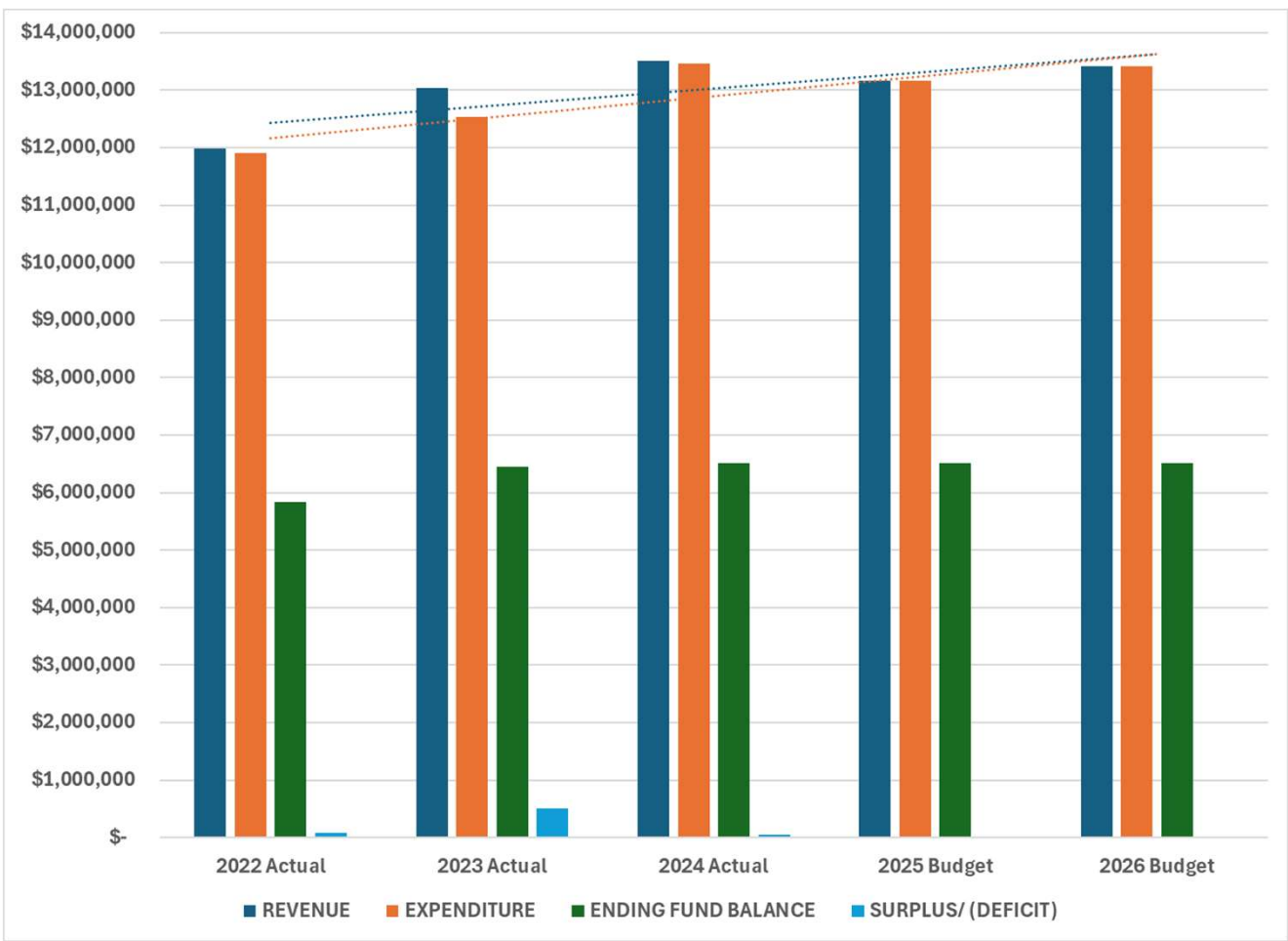
## 2026 Proposed General Fund Budget

(Revenue & Expense by Department)

November 18, 2025



# General Fund: Revenues, Expenditures & Ending Fund Balance

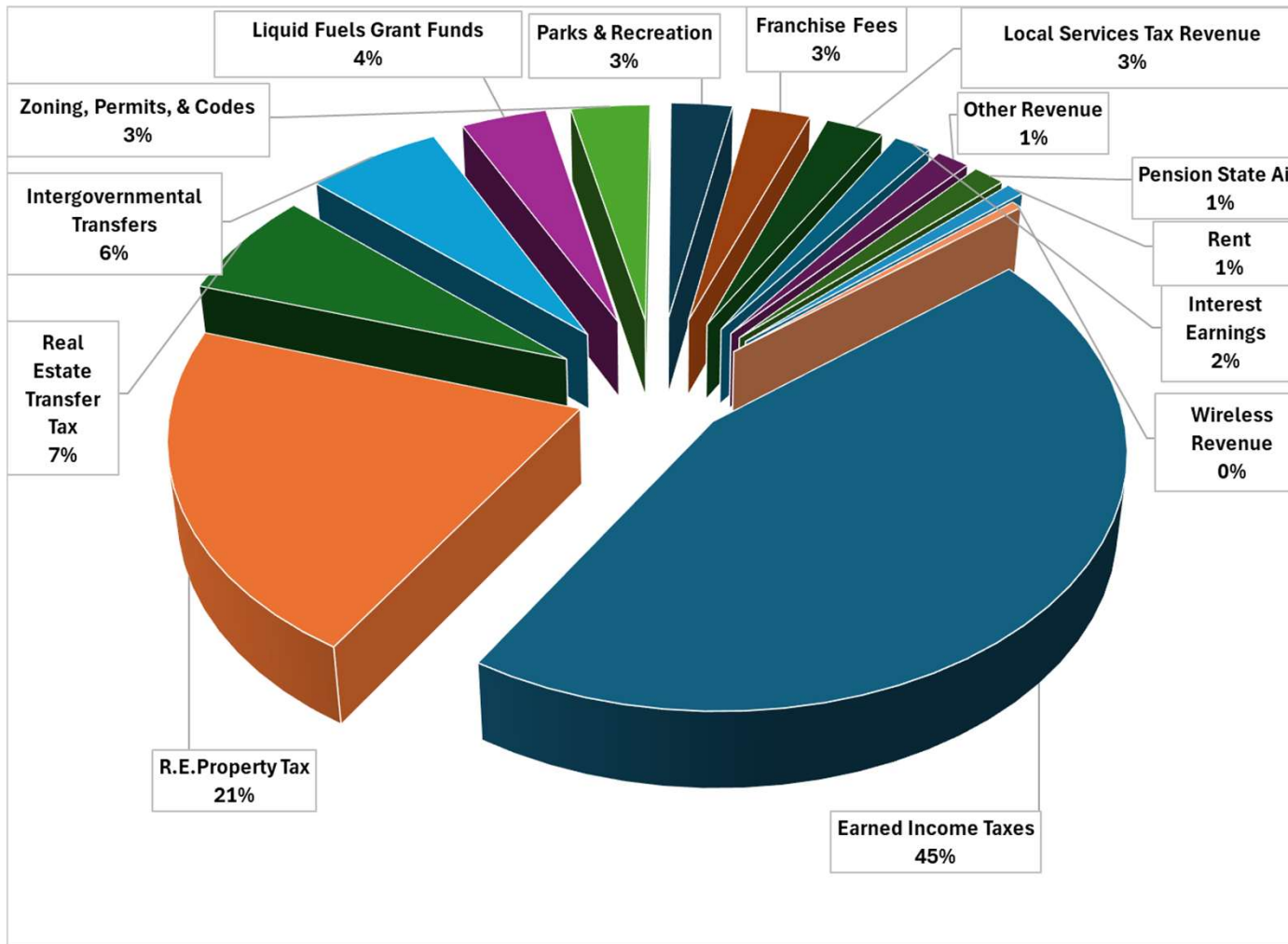


YEAR	REVENUE	EXPENDITURE	ENDING FUND BALANCE	SURPLUS/ (DEFICIT)
2022 Actual	\$ 11,987,004	\$ 11,901,916	\$ 5,829,155	\$ 85,088
2023 Actual	\$ 13,035,173	\$ 12,529,857	\$ 6,452,830	\$ 505,315
2024 Actual	\$ 13,512,484	\$ 13,455,767	\$ 6,514,760	\$ 56,717
2025 Budget	\$ 13,167,503	\$ 13,167,503	\$ 6,514,760	\$ -
2026 Budget	\$ 13,411,511	\$ 13,411,511	\$ 6,514,760	\$ 0

2026 Preliminary Budget is Net Zero, neither a surplus nor deficit.

2026 Preliminary Budget includes \$0K in Transfers from existing fund balance and \$0K use of Police Trust for MMO/OPEB.

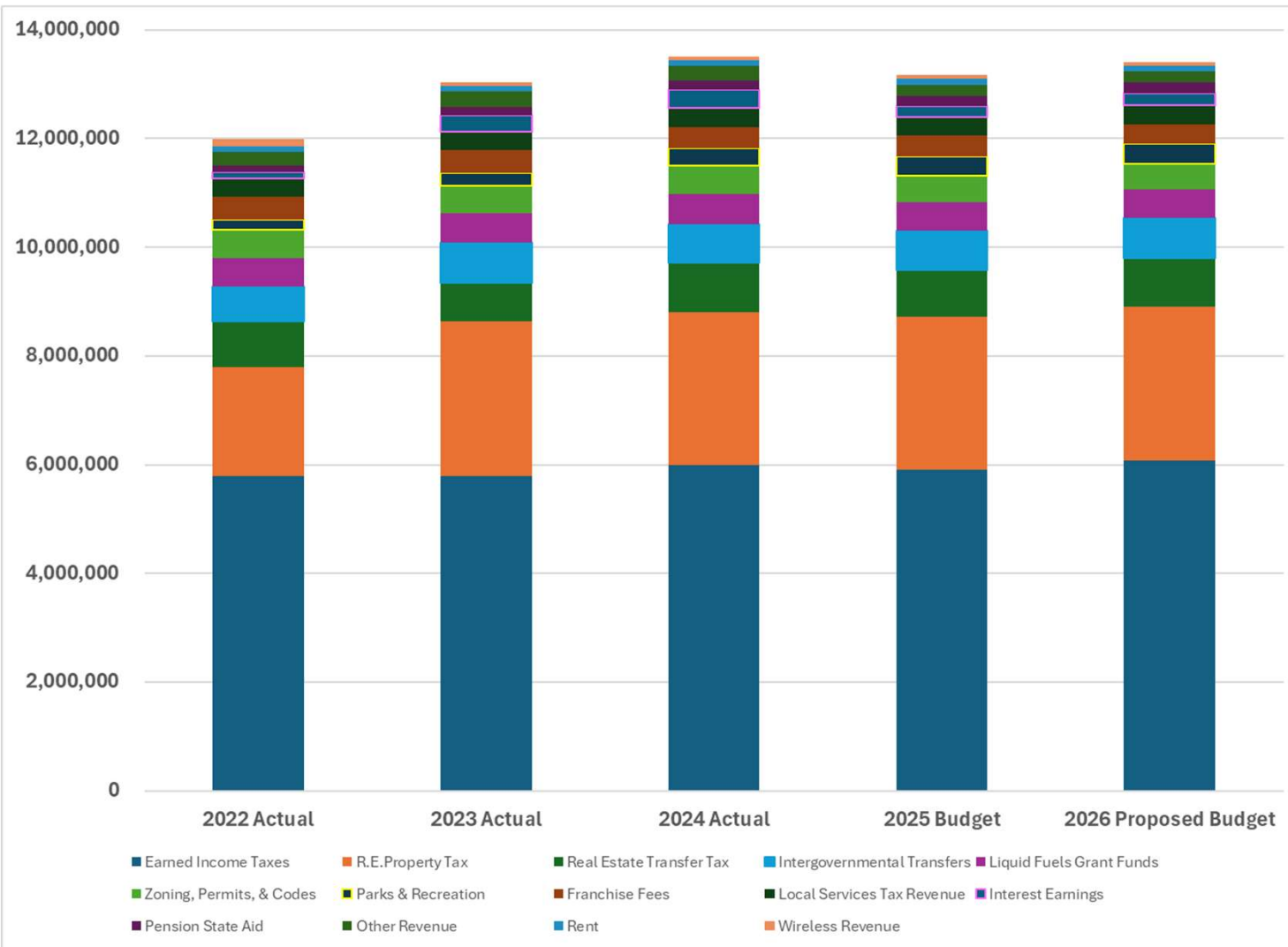
## General Fund – 2026 Budget % of Revenue



<b>BUDGETED REVENUE 2026</b>		% of Total
Earned Income Taxes	\$ 6,076,193	45.3%
R.E. Property Tax	\$ 2,825,000	21.1%
Real Estate Transfer Tax	\$ 900,000	6.7%
Intergovernmental Transfers	\$ 740,000	5.5%
Liquid Fuels Grant Funds	\$ 516,500	3.9%
Zoning, Permits, & Codes	\$ 475,400	3.5%
Parks & Recreation	\$ 369,600	2.8%
Franchise Fees	\$ 362,000	2.7%
Local Services Tax Revenue	\$ 350,000	2.6%
Interest Earnings	\$ 225,000	1.7%
Other Revenue	\$ 200,650	1.5%
Pension State Aid	\$ 194,050	1.4%
Rent	\$ 110,618	0.8%
Wireless Revenue	\$ 66,500	0.5%
	<b>\$13,411,511</b>	<b>100%</b>

- EIT receipts make up nearly half of East Goshen Township's annual revenue
  - The amount varies based on demographics, # of employers located in the Township, and how much residents earn
- Total Taxes account for 76% of East Goshen Township's annual revenue
- Interfund Operating Transfers are recharges to the Sewer Operating, Refuse, and Municipal Authority Funds for administrative and proportionate capital costs

## General Fund – Revenue Trends



- Revenue collected for RE Property Tax increased \$850K from 2022 to 2023 when millage increased. This is expected to be relatively flat unless the millage rate is increased or Chester County reassesses property values.
- Earned Income Tax collections remain strong in 2025 and are projected \$176K higher in 2026.
- Real Estate Transfer Tax YTD 2025 is 2%, or \$14K ahead of Budget. With expected interest rate reductions and new properties to market, 2026 is forecast at a 6% or \$50K increase over the 2025 Budget.
- Cable Franchise Fees continue to decline as the market trends toward streaming services and away from cable. 2026 is anticipated to be 12% or \$50K lower than 2022.
- P&R classes and summer programs remain popular.
- Interest earnings, while rates are expected to drop, should remain strong due to short and intermediate term notes.

## General Fund – Revenue Trends

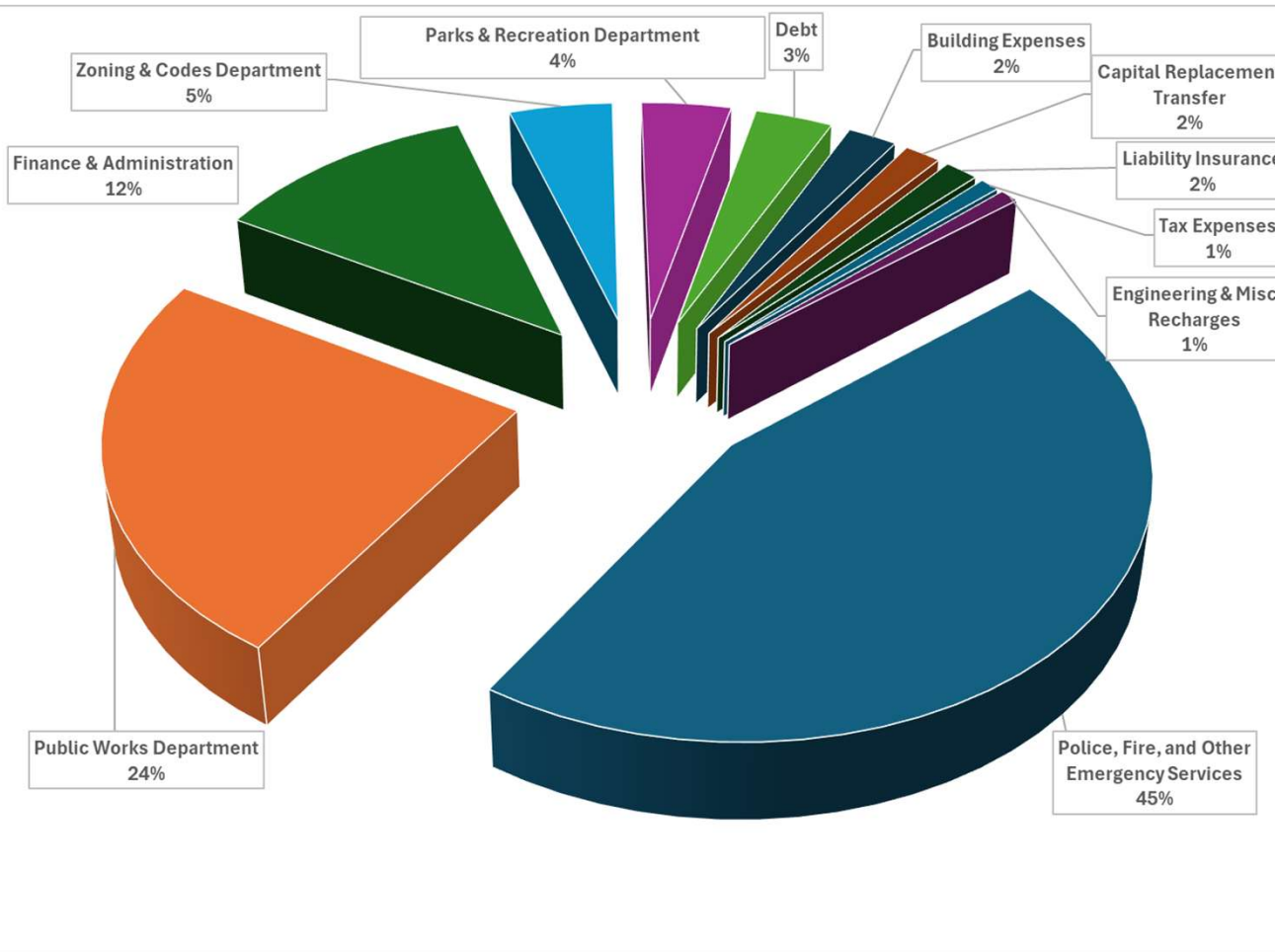
	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget	26 Bud vs 25 Bud	
Earned Income Taxes	5,795,491	5,796,489	5,999,777	5,900,000	6,076,193	3%	• Based on 2025 YTD
R.E.Property Tax	1,992,092	2,841,949	2,801,550	2,823,000	2,825,000	0%	
Real Estate Transfer Tax	855,863	699,876	917,285	850,000	900,000	6%	• Based on 2025 YTD and rate decrease
Intergovernmental Transfers	641,196	742,352	709,359	740,000	740,000	0%	
Liquid Fuels Grant Funds	521,332	547,744	549,667	518,500	516,500	0%	• Conservative projection
Zoning, Permits, & Codes	521,053	500,474	515,662	485,592	475,400	-2%	
Parks & Recreation	182,721	245,850	330,429	353,650	369,600	5%	• Trips and increased participation
Franchise Fees	411,974	404,765	389,953	379,400	362,000	-5%	• Franchise fees continue to decline
Local Services Tax Revenue	351,588	344,348	351,771	350,000	350,000	0%	
Interest Earnings	102,835	312,151	325,667	200,000	225,000	13%	
Other Revenue	252,519	274,175	265,345	213,889	200,650	-6%	
Pension State Aid	121,840	148,345	184,159	174,800	194,050	11%	• In a well funded position overall
Rent	103,066	105,846	105,815	108,672	110,618	2%	• Assumed CPI-U increase per contract
Wireless Revenue	133,432	70,809	66,045	70,000	66,500	-5%	
<b>Total Revenue</b>	<b>11,987,004</b>	<b>13,035,173</b>	<b>13,512,484</b>	<b>13,167,503</b>	<b>13,411,511</b>	<b>2%</b>	

- Proposed 2026 Budget revenue aggressive yet achievable.

- Current revenue risks:
  - EIT declines from 2025 levels
  - Inflation outweighs interest rate declines, negatively impacting housing market
  - Demand for building permits decreases
  - Unexpected business property reassessment downwards
  - Continued fall in franchise fees
  - Liquid Fuels Grant funds from the state decrease as electric/hybrid vehicle use increases and the state uses the funds for other purposes



## General Fund – 2026 Budget % of Expenses

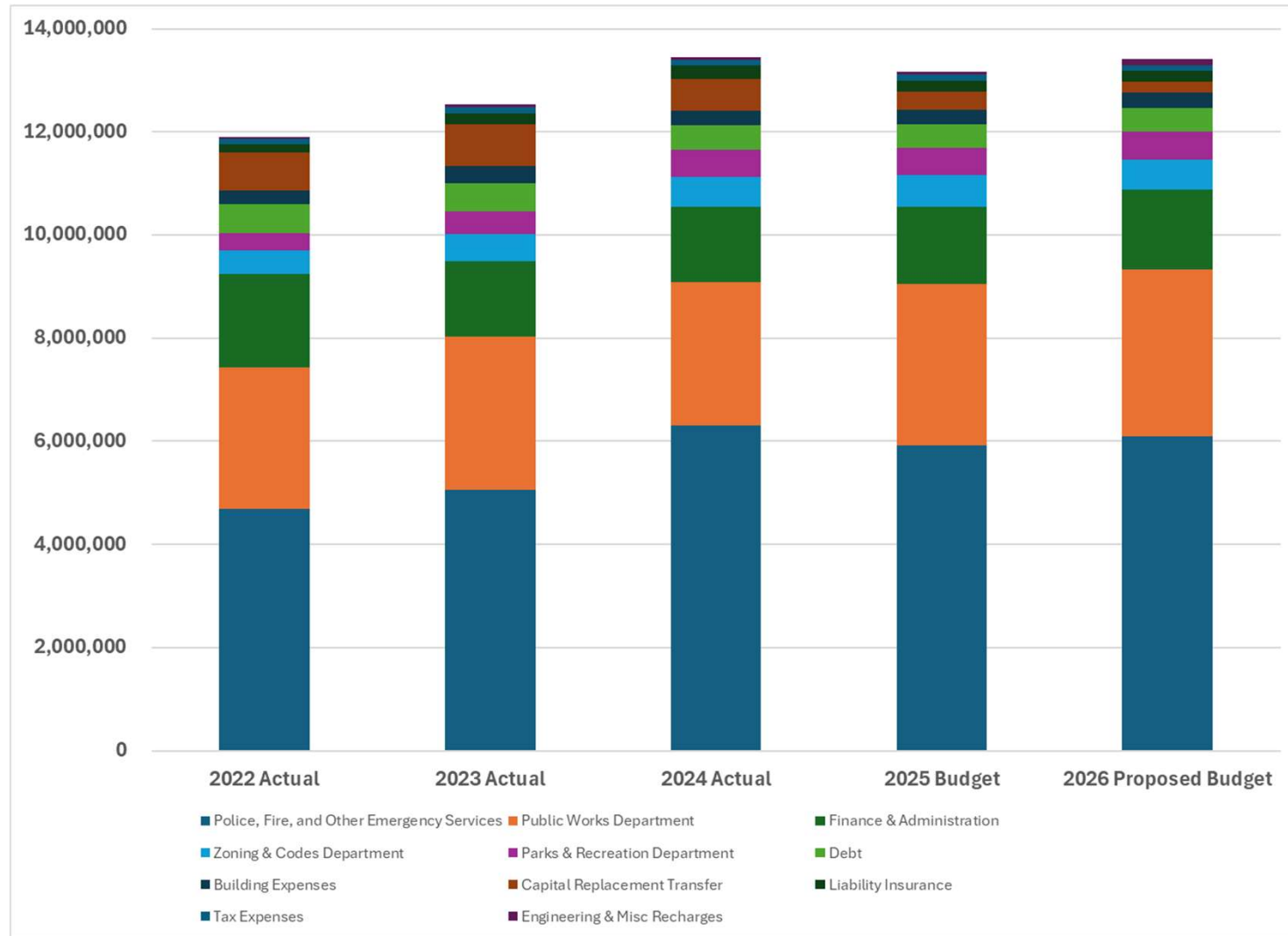


### BUDGETED EXPENSES 2026

		% of Total
Police, Fire, and Other Emergency Services	\$ 6,096,420	45.5%
Public Works Department	\$ 3,239,427	24.2%
Finance & Administration	\$ 1,541,249	11.5%
Zoning & Codes Department	\$ 584,914	4.4%
Parks & Recreation Department	\$ 539,701	4.0%
Debt	\$ 463,400	3.5%
Building Expenses	\$ 295,292	2.2%
Capital Replacement Transfer	\$ 217,000	1.6%
Liability Insurance	\$ 201,535	1.5%
Tax Expenses	\$ 116,575	0.9%
Engineering & Misc Recharges	\$ 115,998	0.9%
	<u>\$ 13,411,511</u>	<u>100%</u>

- Public Safety is nearly half of Budgeted expenses

## General Fund – Expense Trends



## General Fund – Expense Trends

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget	26 Bud vs 25 Bud	
Police, Fire, and Other Emergency Services	4,682,436	5,061,959	6,303,411	5,911,782	6,096,420	3%	<ul style="list-style-type: none"> <li>• WEGO, Goshen Fire Company, Good Fellowship fully funded per request; large increase to Malvern</li> <li>• Increased benefits, pension cost, and IT Consulting costs</li> </ul>
Public Works Department	2,753,531	2,971,435	2,780,341	3,146,771	3,239,427	3%	
Finance & Administration	1,807,380	1,465,349	1,462,472	1,480,952	1,541,249	4%	
Zoning & Codes Department	450,306	519,695	579,546	618,543	584,914	-5%	
Parks & Recreation Department	346,767	442,256	536,330	531,817	539,701	1%	
Debt	550,077	548,790	461,400	465,000	463,400	0%	<ul style="list-style-type: none"> <li>• Increased utility costs</li> <li>• Fund balance healthy, overcontribution in prior yrs</li> <li>• Pay some premiums in 2025</li> </ul>
Building Expenses	279,405	331,307	284,044	266,000	295,292	11%	
Capital Replacement Transfer	736,989	813,209	619,977	360,250	217,000	-40%	
Liability Insurance	146,704	211,419	257,778	219,238	201,535	-8%	
Tax Expenses	119,098	114,706	109,920	117,150	116,575	0%	
Engineering & Misc Recharges	29,223	49,732	60,547	50,000	115,998	132%	<ul style="list-style-type: none"> <li>• Ongoing large projects from 2025 carrying into 2026</li> </ul>
<b>Total Expenses</b>	<b>11,901,916</b>	<b>12,529,857</b>	<b>13,455,767</b>	<b>13,167,503</b>	<b>13,411,511</b>	<b>2%</b>	

- Current expense risks:
  - Inflationary risk above 3% expectation
  - Unanticipated infrastructure failures
  - Additional building and vehicle maintenance needed beyond expectation
  - Additional storm cleanup and/or snow removal needed beyond budget

# 2026 Proposed Budget – Total East Goshen Township Debt

		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2026-2037
General Fund	2017 Principal	335,000	340,000	350,000	355,000	365,000	375,000	390,000	400,000	410,000	425,000	435,000	450,000	4,630,000
	2.7% Interest	128,400	121,700	114,475	106,600	97,725	86,775	75,525	63,825	51,825	39,525	26,775	13,725	926,875
		463,400	461,700	464,475	461,600	462,725	461,775	465,525	463,825	461,825	464,525	461,775	463,725	5,556,875
Total General Fund		463,400	461,700	464,475	461,600	462,725	461,775	465,525	463,825	461,825	464,525	461,775	463,725	5,556,875
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2026-2037
Sewer Operating Fun	2008 Principal	473,000	492,000	512,000	533,000	554,000	576,000	599,000						3,739,000
	4.0% Interest	138,699	119,592	99,713	79,022	57,499	35,125	11,860						541,510
		611,699	611,592	611,713	612,022	611,499	611,125	610,860	-	-	-	-	-	4,280,510
Sewer Operating Fun	2013 Principal	133,000	137,000	142,000	146,000	151,000	156,000	161,000	166,000					1,192,000
	3.1% Interest	36,344	32,289	28,112	23,782	19,331	14,727	9,970	5,061					169,616
		169,344	169,289	170,112	169,782	170,331	170,727	170,970	171,061	-	-	-	-	1,361,616
Sewer Operating Fun	2017 Principal	140,000	145,000	145,000	150,000	155,000	160,000	160,000	165,000	170,000	175,000	185,000	190,000	1,940,000
	2.7% Interest	53,789	50,989	47,908	44,645	40,895	36,245	31,445	26,645	21,695	16,595	11,345	5,795	387,990
		193,789	195,989	192,908	194,645	195,895	196,245	191,445	191,645	191,695	191,595	196,345	195,795	2,327,990
Total Sewer Operating Fund		974,832	976,870	974,732	976,449	977,725	978,097	973,275	362,706	191,695	191,595	196,345	195,795	7,970,116
		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2025-2037
Total EGT Debt		1,438,232	1,438,570	1,439,207	1,438,049	1,440,450	1,439,872	1,438,800	826,531	653,520	656,120	658,120	659,520	13,526,991

## Outstanding Debt 2026 - 2037

General Fund	41%
Sewer Fund	59%

Major Capital projects are funded by multiple revenue sources including Municipal Bonds or Loans, Capital Reserve Funds, Awarded Grant Money (Federal, State, or Local), and additional federal or state disbursements (i.e. FEMA, ARPA). General Fund debt and Capital Reserve Funds are funded by taxes, while Sewer Fund debt and Sewer Capital Reserve Funds are funded by Sewer Rates. In comparison, Municipal Bonds or Loans are dollars received up-front to pay for high-cost projects, then repaid annually (both principal and interest) over a long term. At this time, the remainder of the original \$8.097M of the 2017 Bond proceeds are projected to be spent through 2026/2027.

DEPARTMENT		REVENUE & EXPENSE BY DEPARTMENT					26 vs 25 Bud	%
		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget		
Finance & Administration	Revenue							
	R.E.PROPERTY TAX	\$ 1,992,092	\$ 2,841,949	\$ 2,801,550	\$ 2,823,000	\$ 2,825,000	\$ 2,000	
	REAL ESTATE TRANSFER TAX 01310 1000	\$ 855,863	\$ 699,876	\$ 917,285	\$ 850,000	\$ 900,000	\$ 50,000	
	EARNED INCOME TAXES	\$ 5,795,491	\$ 5,796,489	\$ 5,999,777	\$ 5,900,000	\$ 6,076,193	\$ 176,193	
	LOCAL SERVICES TAX REVENUE	\$ 351,588	\$ 344,348	\$ 351,771	\$ 350,000	\$ 350,000	\$ -	
	FRANCHISE FEES	\$ 411,974	\$ 404,765	\$ 389,953	\$ 379,400	\$ 362,000	\$ (17,400)	
	FEES FOR ENG. RECHARGES 01361 3200	\$ 30,052	\$ 48,238	\$ 48,087	\$ 50,000	\$ 100,000	\$ 50,000	
	HEARINGS-CONDITIONAL USE 01361 3400	\$ -	\$ 550	\$ 550	\$ -	\$ -	\$ -	
	HHW REBATES 01354 1500	\$ 3,380	\$ 4,456	\$ 4,163	\$ 4,500	\$ 4,500	\$ -	
	INSURANCE CLAIMS AND DIVIDENDS 01380 0120	\$ 78,379	\$ 38,344	\$ 36,756	\$ 35,000	\$ 35,000	\$ -	
	INTEREST EARNINGS 01340 1000	\$ 102,835	\$ 312,151	\$ 325,667	\$ 200,000	\$ 225,000	\$ 25,000	
	MISCELLANEOUS 01380 0100	\$ 27,480	\$ 117,621	\$ 19,519	\$ 3,000	\$ -	\$ (3,000)	
	P.U. REALTY TAX 01355 0100	\$ 8,734	\$ 8,057	\$ 9,382	\$ 8,500	\$ 8,500	\$ -	
	PA LIQUOR CONTROL BOARD 01355 0400	\$ 650	\$ 650	\$ 650	\$ 650	\$ 650	\$ -	
	PENSION AID - STATE DC 01355 0510	\$ 121,840	\$ 148,345	\$ 184,159	\$ 174,800	\$ 194,050	\$ 19,250	
	PROPERTY TAX - CERT FEES 01361 6500	\$ 430	\$ -	\$ -	\$ -	\$ -	\$ -	
	RENT OF PROPERTIES - POLICE 01342 2000	\$ 11,392	\$ 12,342	\$ 10,443	\$ 11,392	\$ 11,392	\$ 0	
	RENT REVENUE - DISTRICT COURT 01342 2100	\$ 91,674	\$ 93,504	\$ 95,372	\$ 97,280	\$ 99,225	\$ 1,946	
	SALE-MAPS & PUBLICATIONS 01361 5000	\$ 104	\$ -	\$ -	\$ -	\$ -	\$ -	
	SALES & DONATIONS - HISTORICAL COMM 01361 3420	\$ (1)	\$ 254	\$ 71	\$ -	\$ -	\$ -	
	SPCA RECHARGE FEES COLLECTED 01361 5401	\$ 351	\$ -	\$ -	\$ -	\$ -	\$ -	
	SPRAY IRRIGATION LOAN REV. 01387 1000	\$ 24,758	\$ -	\$ -	\$ -	\$ -	\$ -	
	WIRELESS REVENUE 01380 1000	\$ 128,668	\$ 64,707	\$ 64,707	\$ 65,000	\$ 65,000	\$ -	
	WIRELESS TOWER REIMBURSEMENT 01380 1001	\$ 4,764	\$ 6,102	\$ 1,338	\$ 5,000	\$ 1,500	\$ (3,500)	
	WKMEN'S COMP.-OUT OF AREA 01380 0110	\$ 24,464	\$ 22,578	\$ 19,161	\$ 20,000	\$ 20,000	\$ -	
	ZONING HEARING BOARD - FEES 01361 3410	\$ 550	\$ 2,200	\$ -	\$ -	\$ -	\$ -	
	MISC GRANT REVENUE 01388 1000	\$ -	\$ 372	\$ -	\$ -	\$ -	\$ -	
	TRANSFERS (QUARTERLY, LIQUID FUELS, FUND BALANCE)	\$ 172,411	\$ 195,292	\$ 200,341	\$ 199,200	\$ 199,200	\$ -	
	<b>Total Finance &amp; Administration Revenue</b>	<b>\$ 10,239,925</b>	<b>\$ 11,163,190</b>	<b>\$ 11,480,701</b>	<b>\$ 11,176,722</b>	<b>\$ 11,477,211</b>	<b>\$ 300,489</b>	<b>2.7%</b>

DEPARTMENT		REVENUE & EXPENSE BY DEPARTMENT						26 vs 25 Bud	%
		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget			
<ul style="list-style-type: none"><li>(5) Supervisors</li><li>(1) Township Manager</li><li>(1) Office Admin</li><li>(1) Receptionist</li><li>(1) Finance Director</li><li>(3) Staff Accountants</li></ul>	Expense								
	SALARIES		\$ 650,113	\$ 688,608	\$ 668,356	\$ 683,649	\$ 726,454	\$ 42,805	
	BENEFITS		\$ 151,796	\$ 194,105	\$ 216,742	\$ 236,113	\$ 227,337	\$ (8,777)	
	PAYROLL TAXES		\$ 61,462	\$ 74,195	\$ 74,734	\$ 69,637	\$ 73,038	\$ 3,402	
	ADVERTISING - PRINTING	01401 3400	\$ 6,198	\$ 7,608	\$ 3,913	\$ 5,000	\$ 7,500	\$ 2,500	
	AUDITING EXPENSE	01402 3110	\$ 42,500	\$ 42,500	\$ 49,766	\$ 50,000	\$ 42,500	\$ (7,500)	
	BANK FEES	01401 5001	\$ 3,779	\$ 3,163	\$ 3,450	\$ 3,450	\$ 3,587	\$ 137	
	BOOT & PAOLI LED SIGN	01409 7505	\$ 390	\$ -	\$ -	\$ -	\$ 840		
	CAP REPLACEMENT - OFFICE EQUIP	01401 7400	\$ 22,110	\$ 31,456	\$ 29,804	\$ 12,000	\$ 12,000	\$ -	
	CAP REPLACE - SOFTWARE	01407 7400	\$ -	\$ -	\$ -	\$ 43,250	\$ -	\$ (43,250)	
	CAP REPLACEMENT - TWP BLDG	01409 7400	\$ 81,069	\$ 70,668	\$ 81,207	\$ 40,000	\$ 40,000	\$ -	
	CAP PURCHASE - TWP BLDG	01409 7450	\$ 272,686	\$ 269,521	\$ 10,000	\$ 45,000	\$ 45,000	\$ -	
	CCATO EXPENSES	01401 3080	\$ 770	\$ 580	\$ 850	\$ 580	\$ 450	\$ (130)	
	COMMUNICATION EXPENSE	01401 3210	\$ 42,140	\$ 48,177	\$ 37,310	\$ 35,000	\$ 37,500	\$ 2,500	
	COMPUTER EXPENSE	01407 2130	\$ 12,828	\$ 16,394	\$ 16,391	\$ 15,000	\$ 12,400	\$ (2,600)	
	CONSULTING SERVICES	01401 3120	\$ 51,178	\$ 56,810	\$ 85,533	\$ 51,924	\$ 57,775	\$ 5,851	
	CONTRIB.-MALVERN LIBRARY	01456 5000	\$ 22,500	\$ 30,000	\$ 31,900	\$ 31,900	\$ 37,500	\$ 5,600	
	COUNTY HAZARDOUS WASTE	01427 4901	\$ 8,912	\$ 9,270	\$ 9,173	\$ 8,500	\$ 10,000	\$ 1,500	
	DEBT PAYMENTS		\$ 550,077	\$ 548,790	\$ 461,400	\$ 465,000	\$ 463,400	\$ (1,600)	
	DISTRICT COURT EXPENSES	01409 3840	\$ 27,725	\$ 41,029	\$ 31,751	\$ 40,000	\$ 45,000	\$ 5,000	
	DRUG & ALCOHOL TESTING	01487 1550	\$ 960	\$ 1,152	\$ 861	\$ 1,286	\$ 1,632	\$ 346	
	ENGINEER.& MISC.RECHARGES	01408 3131	\$ 29,223	\$ 49,732	\$ 60,547	\$ 50,000	\$ 115,998	\$ 65,998	
	ENGINEERING SERVICES	01408 3130	\$ 11,789	\$ 58,174	\$ 12,199	\$ 25,000	\$ 16,083	\$ (8,917)	
	E-RECYCLING EVENTS	01427 4900	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	
	GENERAL EXPENSE	01401 3000	\$ 100,001	\$ 16,865	\$ 21,351	\$ 22,000	\$ 22,000	\$ -	
	INSURANCE - BONDING	01401 3500	\$ 1,619	\$ 7,238	\$ 7,238	\$ 7,238	\$ 7,238	\$ -	
	INSURANCE COVERAGE -PREM.	01486 3500	\$ 145,085	\$ 204,181	\$ 250,540	\$ 212,000	\$ 194,297	\$ (17,703)	
	LEGAL - ADMIN	01404 3140	\$ 35,689	\$ 40,062	\$ 26,717	\$ 32,000	\$ 38,024	\$ 6,024	
	MATERIALS & SUPPLIES	01401 2100	\$ 16,210	\$ 17,749	\$ 9,135	\$ 12,500	\$ 9,627	\$ (2,873)	
	MINOR EQUIP. PURCH. &REP.	01401 2600	\$ 1,424	\$ 2,057	\$ 832	\$ 1,000	\$ 1,500	\$ 500	
	NEWSLETTERS	01401 3420	\$ -	\$ 5,373	\$ 12,184	\$ 6,000	\$ 6,915	\$ 915	
	PENSION - DC NON-UNIFORM	01483 5315	\$ 132,827	\$ 148,345	\$ 177,355	\$ 174,800	\$ 194,050	\$ 19,250	
	POSTAGE	01401 3250	\$ 7,668	\$ 4,362	\$ 4,281	\$ 6,500	\$ 5,138	\$ (1,363)	
	PSATS EXPENSE	01401 3070	\$ 2,745	\$ 7,272	\$ 4,864	\$ 4,500	\$ 7,000	\$ 2,500	
	PW BLDG - FUEL,LIGHT,SEWER & WATER	01409 3605	\$ 14,174	\$ 16,453	\$ 19,624	\$ 20,000	\$ 23,549	\$ 3,549	
	PW BUILDING - MAINT REPAIRS	01409 3745	\$ 53,289	\$ 29,481	\$ 29,288	\$ 24,000	\$ 31,546	\$ 7,546	
	RENTAL OF EQUIP. -OFFICE	01401 3840	\$ 7,633	\$ 10,067	\$ 8,196	\$ 8,000	\$ 8,200	\$ 200	
	STATIONERY	01401 2110	\$ 2,121	\$ 1,347	\$ 1,243	\$ 2,500	\$ 1,500	\$ (1,000)	
	TAX EXPENSES		\$ 119,098	\$ 114,706	\$ 109,920	\$ 117,150	\$ 116,575	\$ (575)	
	TWP. BLDG. - FUEL, LIGHT, WATER	01409 3600	\$ 43,244	\$ 43,453	\$ 41,452	\$ 47,000	\$ 57,697	\$ 10,697	
	TWP. BLDG. - MAINT & REPAIRS	01409 3740	\$ 98,833	\$ 152,715	\$ 124,619	\$ 100,000	\$ 100,000	\$ -	
	TRAINING & SEMINARS-EMPLY	01487 4600	\$ 3,631	\$ 6,362	\$ 2,927	\$ 11,864	\$ 15,000	\$ 3,136	
	WIRELESS TOWER TAX PAYMENTS	01409 4300	\$ 5,996	\$ 6,102	\$ 6,164	\$ 6,250	\$ 6,200	\$ (50)	
Total Finance & Administration Expense		\$ 2,851,025	\$ 3,083,955	\$ 2,750,819	\$ 2,734,590	\$ 2,829,049	\$ 94,459	3.5%	
Total Finance & Administration Net Result		\$7,388,900	\$8,079,235	\$8,729,882	\$8,442,131	\$8,648,162	\$ 206,030	2.4%	

<u>DEPARTMENT</u>		<u>REVENUE &amp; EXPENSE BY DEPARTMENT</u>								
			2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget	26 vs 25 Bud	%	
<u>Parks &amp; Recreation</u>	<u>Revenue</u>									
	ADULT & YOUTH TENNIS INSTRUCTION	01367 3701	\$ 20,705	\$ 30,683	\$ 53,923	\$ 34,500	\$ 50,000	\$ 15,500		
	AMPHITHEATER EVENTS	01367 3208	\$ 3,340	\$ 975	\$ 2,075	\$ 1,000	\$ 2,000	\$ 1,000		
	ART	01367 3508	\$ 3,805	\$ -	\$ -	\$ 4,250	\$ 4,000	\$ (250)		
	BALL FIELD RENTAL	01367 3245	\$ 12,797	\$ 20,202	\$ 10,429	\$ 20,000	\$ 10,500	\$ (9,500)		
	BASKETBALL COURT RENT	01367 3750	\$ -	\$ -	\$ 2,592	\$ -	\$ 2,600	\$ 2,600		
	COMMUNITY DAY	01367 3205	\$ 22,390	\$ 1,675	\$ 2,005	\$ 26,680	\$ 25,000	\$ (1,680)		
	FRIENDS OF E.GOSHEN MISC. REVENUE	01367 3204	\$ -	\$ -	\$ 32,290	\$ -	\$ -	\$ -		
	GOLF APPLEBROOK/HMV	01367 3504	\$ 12,280	\$ 23,390	\$ 33,650	\$ 24,000	\$ 30,000	\$ 6,000		
	HOLIDAY TREE CELEBRATION	01367 3720	\$ 1,327	\$ 220	\$ -	\$ 250	\$ -	\$ (250)		
	MISCELLANEOUS EVENTS	01367 3601	\$ 4,150	\$ 4,550	\$ 1,640	\$ 7,500	\$ 7,000	\$ (500)		
	PARK FEES	01367 3240	\$ 7,054	\$ 12,256	\$ 11,560	\$ 12,000	\$ 12,000	\$ -		
	PICKLEBALL COURT	01367 3730	\$ -	\$ -	\$ 528	\$ -	\$ 1,500	\$ 1,500		
	ROBOTICS PROGRAM	01367 3509	\$ 4,900	\$ 5,155	\$ 3,640	\$ 5,000	\$ 3,000	\$ (2,000)		
	ROCKETRY SUMMER CAMP	01367 3719	\$ 1,840	\$ 1,450	\$ 1,450	\$ 1,500	\$ 1,500	\$ -		
	SUMMER PROGRAM	01367 3100	\$ 66,633	\$ 111,076	\$ 142,141	\$ 160,000	\$ 175,000	\$ 15,000		
	TEEN SHOWCASE	01367 3602	\$ -	\$ 1,200	\$ 5,000	\$ -	\$ 5,000	\$ 5,000		
	TENNIS COURT RENT	01367 3700	\$ 2,705	\$ 3,024	\$ 3,005	\$ 1,200	\$ 1,500	\$ 300		
	TRIPS	01367 3020	\$ 2,250	\$ 14,114	\$ 10,965	\$ 33,920	\$ 25,000	\$ (8,920)		
	YOGA CLASSES	01367 3712	\$ 12,567	\$ 14,758	\$ 11,588	\$ 17,400	\$ 12,000	\$ (5,400)		
	ZUMBA	01367 3710	\$ 3,978	\$ 1,122	\$ 1,948	\$ 4,450	\$ 2,000	\$ (2,450)		
<b>Total Parks &amp; Recreation Revenue</b>			<b>\$ 182,721</b>	<b>\$ 245,850</b>	<b>\$ 330,429</b>	<b>\$ 353,650</b>	<b>\$ 369,600</b>	<b>\$ 15,950</b>	<b>4.5%</b>	



DEPARTMENT	REVENUE & EXPENSE BY DEPARTMENT								
		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget	26 vs 25 Bud	%	
<div>(1) P&amp;R Director</div> <div>(1) P&amp;R Coordinator</div> <div>(45-50) Summer Program Help</div>	Expense								
	SALARIES	\$ 169,550	\$ 229,707	\$ 264,847	\$ 276,993	\$ 287,015	\$ 10,022		
	BENEFITS	\$ 31,676	\$ 40,292	\$ 42,690	\$ 46,483	\$ 48,587	\$ 2,105		
	PAYROLL TAXES	\$ 13,863	\$ 19,208	\$ 22,079	\$ 23,884	\$ 24,762	\$ 878		
	AMPHITHEATER CONCERTS 01452 5150	\$ 631	\$ 4,132	\$ 1,610	\$ 4,000	\$ 1,552	\$ (2,448)		
	APIARY EDUCATION PROGRAM 01452 3725	\$ 792	\$ (13)	\$ -	\$ -	\$ -	\$ -		
	ART 01452 3508	\$ 3,773	\$ 2,904	\$ -	\$ 2,500	\$ -	\$ (2,500)		
	ART WALK 01452 3506	\$ -	\$ -	\$ 1,724	\$ -	\$ 2,000	\$ 2,000		
	BALL FIELDS 01454 3723	\$ 5,088	\$ 3,765	\$ 3,825	\$ 5,000	\$ 7,000	\$ 2,000		
	BASKETBALL COURT 01454 3720	\$ -	\$ 3,600	\$ -	\$ 1,500	\$ 1,500	\$ -		
	CAPITAL REPLACEMENT - PARK & REC 01454 7400	\$ 44,219	\$ 49,154	\$ 52,380	\$ 45,000	\$ 45,000	\$ -		
	COMMUNITY DAY 01452 3204	\$ 21,010	\$ 127	\$ 22,741	\$ 22,500	\$ 25,000	\$ 2,500		
	COMMUNITY MEMORIAL PROGRAM 01452 3750	\$ 238	\$ 399	\$ 240	\$ -	\$ -	\$ -		
	CRED.CARD BANK CHARGES 01452 3900	\$ 3,764	\$ 5,391	\$ 6,851	\$ 6,750	\$ -	\$ (6,750)		
	EGG HUNT 01452 3050	\$ 1,376	\$ 1,381	\$ 1,315	\$ 2,000	\$ 1,500	\$ (500)		
	GENERAL EXPENSE 01452 3000	\$ 4,670	\$ 5,094	\$ 6,195	\$ 5,000	\$ 5,000	\$ -		
	GOLF DAY - APPLEBROOK 01452 3505	\$ 12,610	\$ 23,060	\$ 33,650	\$ 24,000	\$ 30,000	\$ 6,000		
	HOLIDAY TREE CELEBRATION 01452 3720	\$ 1,121	\$ 444	\$ 584	\$ 500	\$ 750	\$ 250		
	LADIES & YOUTH TENNIS 01452 3701	\$ 17,706	\$ 26,105	\$ 38,973	\$ 25,000	\$ 22,500	\$ (2,500)		
	MISCELLANEOUS EVENTS 01452 3601	\$ 2,497	\$ 3,946	\$ 9,603	\$ 7,500	\$ 5,000	\$ (2,500)		
	PICKLEBALL COURT 01452 3730	\$ 2,603	\$ 2,501	\$ 749	\$ 2,000	\$ 20,000	\$ 18,000		
	PUBLIC WORKS SUPPORT COMM. DAY 01452 1450	\$ 7,170	\$ 3,028	\$ 5,642	\$ 4,180	\$ 6,000	\$ 1,820		
	PUBLIC WORKS SUPPORT PUMPKIN FEST 01452 1455	\$ 4,343	\$ 4,528	\$ 5,895	\$ 4,528	\$ 6,000	\$ 1,472		
	PUMPKIN FESTIVAL 01452 3040	\$ 3,485	\$ 3,115	\$ 3,224	\$ 3,500	\$ 3,500	\$ -		
	ROBOTICS PROGRAM 01452 3509	\$ 118	\$ 400	\$ -	\$ 500	\$ -	\$ (500)		
	ROCKETRY SUMMER CAMP 01452 3719	\$ 971	\$ 938	\$ 993	\$ 1,000	\$ 1,027	\$ 27		
	SOCCER FIELDS 01454 3722	\$ -	\$ 638	\$ -	\$ 750	\$ 750	\$ -		
	SUMMER PROGRAM - ENTERTAINMENT 01452 2020	\$ 875	\$ 725	\$ 1,375	\$ 1,000	\$ 1,500	\$ 500		
	SUMMER PROGRAM FIELD TRIPS 01452 2010	\$ 11,092	\$ 16,623	\$ 28,597	\$ 17,000	\$ 11,000	\$ (6,000)		
	SUMMER PROGRAM GENERAL EXPENSE 01452 2025	\$ 4,708	\$ 504	\$ 694	\$ 500	\$ 600	\$ 100		
	SUMMER PROGRAM SUPPLIES 01452 2000	\$ 7,278	\$ 9,685	\$ 12,299	\$ 10,000	\$ 7,500	\$ (2,500)		
	TEEN SHOWCASE 01452 3602	\$ -	\$ 1,985	\$ 1,793	\$ 2,000	\$ 2,000	\$ -		
	TENNIS COURT MAINTENANCE 01454 3716	\$ 13	\$ 371	\$ 24	\$ 500	\$ 500	\$ -		
	TRIPS 01452 3020	\$ 100	\$ 14,284	\$ 7,330	\$ 17,500	\$ 6,000	\$ (11,500)		
	YOGA EXPENSE 01452 3712	\$ 9,648	\$ 12,248	\$ 9,132	\$ 12,000	\$ 9,456	\$ (2,544)		
	ZUMBA 01452 3710	\$ 3,999	\$ 1,142	\$ 1,657	\$ 1,250	\$ 1,701	\$ 451		
Total Parks & Recreation Expense		\$ 390,986	\$ 491,410	\$ 588,710	\$ 576,817	\$ 584,701	\$ 7,883	1.4%	
Total Parks & Recreation Net Result		(\$208,265)	(\$245,560)	(\$258,281)	(\$223,167)	(\$215,101)	\$ 8,067	-3.6%	



DEPARTMENT	REVENUE & EXPENSE BY DEPARTMENT								
			2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget	26 vs 25 Bud	%
Public Works	Public Works Revenue							\$ -	
	INSURANCE PROCEEDS - PUBLIC WORKS	01391 2000	\$ 27,776	\$ -	\$ 90,984	\$ -	\$ -	\$ -	
	MAINTENANCE RECHARGES - CCCBI	01363 6001	\$ 170	\$ 1,256	\$ 613	\$ 1,500	\$ 500	\$ (1,000)	
	MISCELLANEOUS - PUBLIC WORKS	01363 2000	\$ 433	\$ 273	\$ 1,100	\$ 500	\$ 500	\$ -	
	PENN DOT RECHARGE GRASS CUTTING	01363 6000	\$ 443	\$ -	\$ -	\$ -	\$ -	\$ -	
	SEWER INSPECTION FEES	01364 1001	\$ 150	\$ 40	\$ -	\$ -	\$ -	\$ -	
	TRANSFER FROM LIQUID FUELS		\$ 521,332	\$ 547,744	\$ 549,667	\$ 518,500	\$ 516,500	\$ (2,000)	
	TRANSFER FROM SEWER, REFUSE, & MA		\$ 468,785	\$ 547,060	\$ 509,018	\$ 540,800	\$ 540,800	\$ -	
	Total Public Works Revenue		\$ 1,019,088	\$ 1,096,372	\$ 1,151,382	\$ 1,061,300	\$ 1,058,300	\$ (3,000)	-0.3%

DEPARTMENT		REVENUE & EXPENSE BY DEPARTMENT						26 vs 25 Bud	%
			2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget		
<ul style="list-style-type: none"> <li>(1) PW Director</li> <li>(1) Asst PW Director</li> <li>(1) PW Clerk</li> <li>(9) Equipment Operator (includes 1 new hire)</li> <li>(1) Sr. Equipment Operator</li> <li>(1) Foreman</li> <li>(1) Mechanic</li> </ul>	Public Works Expense								
	SALARIES		\$ 1,138,171	\$ 1,231,904	\$ 1,333,654	\$ 1,378,450	\$ 1,505,276	\$ 126,826	
	BENEFITS		\$ 191,408	\$ 225,860	\$ 213,044	\$ 244,367	\$ 334,181	\$ 89,815	
	PAYROLL TAXES		\$ 76,825	\$ 64,954	\$ 75,934	\$ 93,984	\$ 103,559	\$ 9,575	
	BOW TREE POND 1	01454 3707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	BUTTERFLY GARDEN	01454 3708	\$ -	\$ -	\$ 65	\$ -	\$ 250	\$ 250	
	CAP PURCHASE - HWY EQUIP	01430 7450	\$ 14,740	\$ 18,252	\$ 200,000	\$ 30,000	\$ 30,000	\$ -	
	CAP REPLACEMENT - HWY EQUIP	01430 7400	\$ 302,165	\$ 374,158	\$ 246,586	\$ 145,000	\$ 45,000	\$ (100,000)	
	EQUIP. RENTAL - RESURFAC.	01438 3845	\$ 42,530	\$ 40,325	\$ 25,407	\$ 40,000	\$ 40,000	\$ -	
	EQUIPMENT RENTAL	01438 3840	\$ 34,487	\$ 75,487	\$ 45,653	\$ 75,000	\$ 81,000	\$ 6,000	
	GENERAL EXPENSE	01454 3000	\$ 16,795	\$ 16,934	\$ 8,880	\$ 10,071	\$ 15,000	\$ 4,929	
	GENERAL EXPENSE - SHOP	01437 2460	\$ 26,312	\$ 26,273	\$ 23,264	\$ 25,000	\$ 25,000	\$ -	
	HERSHEY MILL DAM REPAIR	01454 7300	\$ -	\$ 1,580	\$ 7,108	\$ -	\$ 2,000	\$ 2,000	
	LANDSCAPING	01454 3710	\$ 15,195	\$ 1,640	\$ 1,628	\$ 2,000	\$ 2,000	\$ -	
	LEGAL - PUBLIC WORKS	01438 1510	\$ 900	\$ 650	\$ 600	\$ 600	\$ 600	\$ -	
	MAINT. REPAIRS.TRAFF.SIG.	01433 2500	\$ 85,757	\$ 132,121	\$ 75,042	\$ 75,000	\$ -	\$ (75,000)	
	MAINTENANCE AND REPAIRS - FUEL TANK	01430 2325	\$ 1,061	\$ -	\$ 910	\$ -	\$ 2,000	\$ 2,000	
	MAINTENANCE SUPPLIES	01454 2000	\$ 2,140	\$ 78	\$ 658	\$ 1,250	\$ 2,000	\$ 750	
	MARYDELL POND REHAB	01454 3717	\$ 845	\$ 989	\$ 895	\$ -	\$ 750	\$ 750	
	MATER. & SUPPLY-RESURFAC.	01438 2455	\$ 370,317	\$ 188,732	\$ 87,747	\$ 200,000	\$ 250,000	\$ 50,000	
	MATERIALS & SUPPLIES - SIGNS	01433 2450	\$ 16,446	\$ 10,912	\$ 5,767	\$ 10,000	\$ 10,000	\$ -	
	MATERIALS & SUPPLIES-HIGHWAYS	01438 2450	\$ 57,569	\$ 144,546	\$ 21,592	\$ 150,000	\$ 160,000	\$ 10,000	
	MILLTOWN DAM	01454 3718	\$ -	\$ -	\$ 1,953	\$ -	\$ -	\$ -	
	MINOR EQUIP. PURCHASE	01430 2600	\$ 35,226	\$ 22,860	\$ 18,662	\$ 20,000	\$ 25,000	\$ 5,000	
	PARK MAINTENANCE & REPAIR	01454 3740	\$ 52,786	\$ 22,592	\$ 37,991	\$ 38,846	\$ -	\$ (38,846)	
	POND LANDSCAPING	01454 3712	\$ -	\$ 159	\$ -	\$ 250	\$ 250	\$ -	
	POND TREATMENT	01454 3711	\$ 9,090	\$ 6,780	\$ 2,053	\$ -	\$ -	\$ -	
	PROFESSIONAL SERVICES	01454 3100	\$ 300	\$ 2,882	\$ 475	\$ 556	\$ 750	\$ 194	
	SATELITE PARK IMPROVEMENT (PONDS)	01454 3725	\$ 930	\$ 9,448	\$ 2,115	\$ -	\$ -	\$ -	
	SHOP - TOOLS	01437 2600	\$ 6,736	\$ 1,699	\$ 1,883	\$ 2,500	\$ 15,000	\$ 12,500	
	SNOW - EQUIPMENT RENTAL	01432 3840	\$ 21,271	\$ 11,808	\$ 15,717	\$ 12,500	\$ 12,500	\$ -	
	SNOW - MAINTENANCE & REPAIRS	01432 2500	\$ 19,816	\$ 8,345	\$ 13,620	\$ 10,000	\$ 50,000	\$ 40,000	
	SNOW - MATERIALS & SUPPLIES	01432 2460	\$ 41,707	\$ 53,132	\$ 92,651	\$ 60,000	\$ 100,000	\$ 40,000	
	STORMWATER EQUIPMENT RENTAL	01436 3840	\$ 17,528	\$ 40,901	\$ 27,844	\$ 40,000	\$ 30,000	\$ (10,000)	
	STORMWATER MATERIALS & SUPPLIES	01436 2450	\$ 63,559	\$ 141,639	\$ 135,107	\$ 150,000	\$ 75,000	\$ (75,000)	
	STORMWATER MGMT.EXPENSE MS4	01436 3000	\$ 3,000	\$ 2,500	\$ 3,000	\$ 4,500	\$ 4,500	\$ -	
	STREET LIGHTING	01434 3610	\$ 14,039	\$ 10,942	\$ 16,952	\$ 12,500	\$ 15,000	\$ 2,500	
	TREE REMOVAL	01438 2460	\$ 88,992	\$ 83,347	\$ 109,905	\$ 100,000	\$ 80,000	\$ (20,000)	
	TREE REMOVAL-PARK	01454 2460	\$ 21,417	\$ 43,188	\$ 68,964	\$ 85,714	\$ -	\$ (85,714)	
	UNIFORMS	01487 1910	\$ 43,946	\$ 51,499	\$ 50,369	\$ 55,000	\$ 47,500	\$ (7,500)	
	UTILITIES	01454 3600	\$ 4,977	\$ 8,135	\$ 8,704	\$ 10,683	\$ 17,310	\$ 6,628	
	UTILITIES - TRAFFIC LIGHTS	01433 2470	\$ 7,188	\$ 7,125	\$ 7,624	\$ 8,000	\$ 8,000	\$ -	
	VEHICLE MAINT AND REPAIR	01430 2330	\$ 131,079	\$ 199,540	\$ 156,846	\$ 150,000	\$ 150,000	\$ -	
	VEHICLE OPERATION - FUEL	01430 2320	\$ 92,692	\$ 79,929	\$ 80,059	\$ 80,000	\$ 75,000	\$ (5,000)	
Total Public Works Expense			\$ 3,070,437	\$ 3,363,845	\$ 3,226,927	\$ 3,321,771	\$ 3,314,427	\$ (7,343)	-0.2%
Total Public Works Net Result			(\$2,051,349)	(\$2,267,472)	(\$2,075,546)	(\$2,260,471)	(\$2,256,127)	\$ 4,343	-0.2%

DEPARTMENT	REVENUE & EXPENSE BY DEPARTMENT										
			2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget	26 vs 25 Bud	%		
Zoning, Permits, & Codes	Zoning, Permits, & Codes Revenue										
	ALARM ORDINANCE FEES	01331 1400	\$ 26,520	\$ 25,300	\$ 4,100	\$ -	\$ 7,200	\$ 7,200			
	BUILDING PERMITS	01362 4100	\$ 403,577	\$ 395,873	\$ 369,630	\$ 400,000	\$ 375,000	\$ (25,000)			
	CONTRACTOR LICENSING PER.	01362 4600	\$ 2,050	\$ 3,670	\$ -	\$ -	\$ -	\$ -			
	FEES ZON.SUBDIV.LAND DEV.	01361 3000	\$ 775	\$ 6,300	\$ 7,500	\$ -	\$ -	\$ -			
	FFA ORDINANCE	01331 1401	\$ -	\$ -	\$ 81,750	\$ 25,000	\$ 25,000	\$ -			
	MISCELLANEOUS CODES REVENUE	01362 6000	\$ 100	\$ 1,000	\$ 2,000	\$ 400	\$ 500	\$ 100			
	ON-LOT MANAGEMENT FEES	01364 1000	\$ 1,440	\$ 520	\$ -	\$ -	\$ -	\$ -			
	RENTAL INSPECTION - COMMERCIAL	01362 4515	\$ 500	\$ 1,100	\$ 1,000	\$ -	\$ 1,000	\$ 1,000			
	REOCCUPANCY PERMIT FEES-APT RENTALS	01362 4500	\$ 31,020	\$ 23,565	\$ 29,290	\$ 30,000	\$ 25,000	\$ (5,000)			
	REOCCUPANCY PERMIT FEES-RESALES	01362 4510	\$ 17,650	\$ 26,350	\$ 11,850	\$ 22,000	\$ 30,000	\$ 8,000			
	STORMWATER MNGT INSPECTION FEE	01362 4800	\$ -	\$ 100	\$ 1,000	\$ 500	\$ 500	\$ -			
	STREET ENCROACH. PERMITS	01322 8000	\$ 13,580	\$ 10,285	\$ 6,035	\$ 4,000	\$ 7,500	\$ 3,500			
	UCC TRAINING FEE (DCED)	01362 5000	\$ 3,618	\$ 5,637	\$ 1,332	\$ 3,492	\$ 3,500	\$ 8			
	WIRELESS ANNUAL REGISTRATION FEE	01362 4700	\$ 200	\$ 175	\$ 175	\$ 200	\$ 200	\$ -			
	WORKING WITHOUT A PERMIT FEE	01362 4530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	ZONING - CIVIL VIOLATIONS	01331 1300	\$ 20,024	\$ 600	\$ -	\$ -	\$ -	\$ -			
		Total Zoning, Permits, & Codes Revenue		\$ 521,053	\$ 500,474	\$ 515,662	\$ 485,592	\$ 475,400	\$ (10,192)	-2.1%	
	<div>(1) Codes Director/Zoning Officer</div> <div>(1) Fire Marshal/Emergency Management Coordinator/Code Inspector</div> <div>(2) Code Inspector</div> <div>(1) Permit Coordinator</div>	Zoning, Permits, & Codes Expense									
		SALARIES		\$ 298,604	\$ 305,178	\$ 362,879	\$ 406,517	\$ 426,077	\$ 19,561		
BENEFITS			\$ 54,770	\$ 94,521	\$ 98,023	\$ 125,953	\$ 66,412	\$ (59,541)			
PAYROLL TAXES			\$ 22,378	\$ 23,549	\$ 27,787	\$ 32,174	\$ 33,670	\$ 1,496			
CODE BOOKS/OTHER		01414 3000	\$ 8,099	\$ 7,671	\$ 8,128	\$ 8,000	\$ 8,250	\$ 250			
COURT REPORTERS		01414 3100	\$ 1,506	\$ 336	\$ 1,058	\$ 1,000	\$ 1,000	\$ -			
ENGINEERING SERVICES		01413 3130	\$ 20,327	\$ 43,330	\$ 19,710	\$ 7,000	\$ -	\$ (7,000)			
FIRE MARSHAL - EXPENSES		01411 3000	\$ -	\$ 6,023	\$ 745	\$ 1,000	\$ -	\$ (1,000)			
GENERAL EXPENSE		01413 3000	\$ 960	\$ 4,006	\$ 445	\$ 500	\$ 1,000	\$ 500			
LEGAL			\$ 39,630	\$ 16,321	\$ 41,574	\$ 30,500	\$ 35,000	\$ 4,500			
MINOR EQUIP.PURCH. & REP.		01413 2600	\$ -	\$ -	\$ 585	\$ -	\$ -	\$ -			
RENTAL OF EQUIP. -CODES		01413 3840	\$ -	\$ 2,750	\$ 2,567	\$ 3,000	\$ 2,192	\$ (808)			
UNIFORM CONSTRUCTION CODE FEES		01413 3720	\$ 3,695	\$ 2,925	\$ 3,015	\$ 2,500	\$ 3,000	\$ 500			
ZONING IT CONSULTING		01414 5001	\$ 336	\$ 13,086	\$ 13,030	\$ 400	\$ 8,313	\$ 7,913			
		Total Zoning, Permits, & Codes Expense		\$ 450,306	\$ 519,695	\$ 579,546	\$ 618,543	\$ 584,914	\$ (33,629)	-5.4%	
		Total Total Zoning, Permits, & Codes Net Result		\$70,748	(\$19,221)	(\$63,884)	(\$132,951)	(\$109,514)	\$ 23,437	-17.6%	

DEPARTMENT		REVENUE & EXPENSE BY DEPARTMENT								
			2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget	26 vs 25 Bud	%	
Police	Revenue									
	CREDIT ISSUED FROM POLICE	01331 0900	\$ -	\$ -	\$ -	\$ 63,739	\$ -	\$ (63,739)		
	DISTRICT COURT FINES	01331 1000	\$ 10,983	\$ 16,507	\$ 22,549	\$ 15,000	\$ 20,000	\$ 5,000		
	EAST GOSHEN TWP FINES	01331 1200	\$ 4,833	\$ 4,818	\$ 3,804	\$ 5,000	\$ 5,000	\$ -		
	VEHICLE CODE VIOLATIONS,STATE FINES	01331 1100	\$ 7,144	\$ 7,033	\$ 6,842	\$ 5,500	\$ 5,000	\$ (500)		
	Total Police Revenue		\$ 22,961	\$ 28,358	\$ 33,195	\$ 89,239	\$ 30,000	\$ (59,239)	-66.4%	
	Expense									
	CAPITAL CONTRIBUTION - POLICE BLDG	01410 5330	\$ 20,600	\$ 21,100	\$ 21,650	\$ 22,150	\$ 22,650	\$ 500		
	POLICE ARBITRATION AND LEGAL FEES	01410 3140	\$ 1,150	\$ 4,050	\$ -	\$ -	\$ -	\$ -		
	POLICE GEN.EXPENSE	01410 5300	\$ 3,991,623	\$ 4,278,382	\$ 5,596,008	\$ 5,138,994	\$ 5,054,750	\$ (84,244)		
	REGIONAL POLICE BLDG INTEREST	01410 5310	\$ 13,026	\$ 11,049	\$ -	\$ -	\$ -	\$ -		
	REGIONAL POLICE BLDG PRINCIPAL	01410 5320	\$ 109,474	\$ 113,653	\$ -	\$ -	\$ -	\$ -		
	Total Police Expense		\$ 4,135,873	\$ 4,428,234	\$ 5,617,658	\$ 5,161,144	\$ 5,077,400	\$ (83,744)	-1.6%	
	Total Police Net Result		(\$4,112,912)	(\$4,399,875)	(\$5,584,464)	(\$5,071,904)	(\$5,047,400)	\$24,505	-0.5%	
Other Emergency Services	Revenue									
	Total Other Emergency Services Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Expense									
	CONTRIB. TO VOL. FIRE CO.	01411 5000	\$ 400,594	\$ 488,382	\$ 535,727	\$ 572,310	\$ 841,635	\$ 269,325		
	ER PAYROLL TAXES - FIRE FIRE STIPEN	01487 1635	\$ -	\$ -	\$ -	\$ 1,728	\$ 1,728	\$ -		
	FIREFIGHTER STIPEND FOR PW	01411 1301	\$ 8,800	\$ 9,500	\$ 17,200	\$ 21,600	\$ 21,600	\$ -		
	HYDRANT & WATER SERVICE	01411 3630	\$ 80,078	\$ 84,176	\$ 84,083	\$ 90,000	\$ 100,000	\$ 10,000		
	S.P.C.A. CONTRACT	01410 5400	\$ 9,492	\$ 11,048	\$ 11,448	\$ 25,000	\$ 14,057	\$ (10,943)		
	VOLUNTEER FIREFIGHTER WORKERS COMP	01411 6000	\$ 47,599	\$ 40,619	\$ 37,294	\$ 40,000	\$ 40,000	\$ -		
	Total Other Emergency Services Expense		\$ 546,562	\$ 633,725	\$ 685,753	\$ 750,638	\$ 1,019,020	\$ 268,382	35.8%	
Total Other Emergency Services Net Result		(\$546,562)	(\$633,725)	(\$685,753)	(\$750,638)	(\$1,019,020)	(\$268,382)	35.8%		
ABC's	ABC's Revenue									
	BLACKSMITH REVENUE	01361 3425	\$ 1,256	\$ 928	\$ 1,116	\$ 1,000	\$ 1,000	\$ -		
	Total ABC's Revenue		\$ 1,256	\$ 928	\$ 1,116	\$ 1,000	\$ 1,000	\$ -	0.0%	
	ABC's Expense									
	ESAC	SUSTAINABILITY COMMITTEE EXPENSES	01401 3040	\$ 1,579	\$ 1,893	\$ 447	\$ 1,500	\$ -	\$ (1,500)	
	All ABC's	ABC APPRECIATION EVENT	01401 3410	\$ -	\$ 5,065	\$ -	\$ -	\$ -	\$ -	
	Conservancy	GENERAL EXPENSE	01461 2482	\$ -	\$ -	\$ 336	\$ -	\$ -	\$ -	
	Conservancy	LANDSCAPING	01461 3720	\$ 1,320	\$ 550	\$ 3,534	\$ 750	\$ -	\$ (750)	
	Conservancy	MATERIALS & SUPPLIES	01461 2480	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ -	
	Conservancy	PROFESSIONAL SERVICES	01461 3100	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	
	Conservancy	WAGES - CONSERVANCY	01461 1400	\$ 471	\$ 685	\$ 702	\$ 750	\$ -	\$ (750)	
	Historical	BLACKSMITH SUPPLIES	01462 2485	\$ 2,328	\$ 61	\$ 468	\$ 500	\$ -	\$ (500)	
	All ABC's	GENERAL EXPENSE	01462 2492	\$ -	\$ 180	\$ -	\$ -	\$ 2,000	\$ 2,000	
	Historical	PROFESSIONAL SERVICES	01462 3100	\$ -	\$ 560	\$ 845	\$ 500	\$ -	\$ (500)	
	Total ABC's Expense		\$ 6,148	\$ 8,994	\$ 6,354	\$ 4,000	\$ 2,000	\$ (2,000)	-50.0%	
	Total ABC's Net Result		(\$4,892)	(\$8,066)	(\$5,238)	(\$3,000)	(\$1,000)	\$ 2,000	-66.7%	

DEPARTMENT		REVENUE & EXPENSE BY DEPARTMENT						26 vs 25 Bud	%
			2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget		
Intergovernmental Transfers	Intergovernmental Transfers Expense								
	TRANSF. TO CAPITAL RESERVE	01492 0300	\$ 250,322	\$ -	\$ -	\$ -	\$ -		
	TRFR. TO INFRA STRUCTURE FUND	01492 1200	\$ 200,258	\$ -	\$ -	\$ -	\$ -		
	ADDITIONAL TRNSFR TO OTHER FUNDS		\$ 450,580	\$ -	\$ -	\$ -	\$ -	\$ -	
	Total Intergovernmental Transfers Expense		\$ 450,580	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total Revenue	\$ 11,987,004	\$ 13,035,173	\$ 13,512,484	\$ 13,167,503	\$ 13,411,511	\$ 244,007	1.9%
		Total Expense	\$ 11,901,916	\$ 12,529,857	\$ 13,455,767	\$ 13,167,503	\$ 13,411,511	\$ 244,007	1.9%
		Net Result	\$ 85,088	\$ 505,315	\$ 56,717	\$ -	\$ 0	\$ 0	0.0%
Not Including Police and EMS Departments (Township Only)		Revenue	\$ 11,964,043	\$ 13,006,814	\$ 13,479,289	\$ 13,078,264	\$ 13,381,511	\$ 303,247	2.3%
		Expense	\$ 7,219,481	\$ 7,467,898	\$ 7,152,356	\$ 7,255,721	\$ 7,315,091	\$ 59,370	0.8%
		Net Result	\$ 4,744,562	\$ 5,538,916	\$ 6,326,933	\$ 5,822,543	\$ 6,066,420	\$ 243,877	4.2%
Township Supervisor & Employee Costs		Salary	\$ 2,256,437	\$ 2,455,396	\$ 2,629,737	\$ 2,745,608	\$ 2,944,823	\$ 199,214	7.3%
		Benefits	\$ 429,650	\$ 554,778	\$ 570,499	\$ 652,915	\$ 676,517	\$ 23,602	3.6%
		Payroll Taxes	\$ 174,528	\$ 181,907	\$ 200,533	\$ 219,678	\$ 235,029	\$ 15,351	7.0%
		Total	\$ 2,860,616	\$ 3,192,081	\$ 3,400,769	\$ 3,618,202	\$ 3,856,369	\$ 238,167	6.6%

# East Goshen Township

## 2026-2030 Capital Improvement Program

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NOVEMBER 18, 2025





# 2026-2030 Capital Improvement Program Summary

## Expenses

Category	2026	2027	2028	2029	2030
Administration (Office, Buildings, Structures)	\$ 239,725	\$ 30,000	\$ 47,500	\$ 70,000	\$ 65,000
Public Works	\$ 789,475	\$ 627,500	\$ 390,000	\$ -	\$ 275,000
Park	\$ 258,000	\$ -	\$ 200,000	\$200,000	\$ 200,000
Pump Stations & Collections System Infrastruct	\$ 945,650	\$ 609,000	\$1,838,000	\$516,000	\$ 338,000
Ridley Creek STP	\$ 88,000	\$ 194,000	\$ 204,000	\$100,000	\$ 100,000
<b>Total</b>	<b>\$2,320,850</b>	<b>\$1,460,500</b>	<b>\$2,679,500</b>	<b>\$886,000</b>	<b>\$ 978,000</b>

Funding Source	2026	2027	2028	2029	2030
Capital Reserve Fund	\$1,036,200	\$ 657,500	\$ 637,500	\$270,000	\$ 540,000
Sewer Capital Reserve Fund	\$1,033,650	\$ 803,000	\$2,042,000	\$616,000	\$ 438,000
Grants	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Series 2017 Bonds	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Infrastructure Sustainability Fund	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$2,320,850</b>	<b>\$1,460,500</b>	<b>\$2,679,500</b>	<b>\$886,000</b>	<b>\$ 978,000</b>

Large public projects included in the items above are HVAC units and Duct replacement in District Court Building, new park bathrooms with public water by the Hicks Pavilion, continued sanitary sewer lining, Hunt Country Pump Station upgrades/replacement, potential expansion of the sanitary sewer to Morstein Rd., replacement vehicles, additional hybrid/remote access for the Executive Conference room, and installation of protective glass in Township reception area.

# 2026-2030 Capital Improvement Program

## Administration/Office Capital Expenses



Category	2026	2027	2028	2029	2030
Computer/Server Replacement	\$ 23,000		\$ 15,000		\$ 15,000
District Court AC/Duct Replacement	\$ 100,000				
Ceiling Heat/AC Units (1 unit/yr)	\$ 11,525	\$ 12,000	\$ 12,500		
Large Overhead Garage Doors		\$ 18,000	\$ 20,000	\$ 20,000	
Township Building Windows				\$ 50,000	\$ 50,000
Blacksmith Shop Roof, Commerce Building walkway, Twp parking lot	\$ 65,000				
Additional Hybrid Connectivity Executive Conference Room	\$ 10,000				
Purchase/Installation of Bullet Proof Glass in Reception Area	\$ 30,200				
<b>Total</b>	<b>\$ 239,725</b>	<b>\$ 30,000</b>	<b>\$ 47,500</b>	<b>\$ 70,000</b>	<b>\$ 65,000</b>
Category	2026	2027	2028	2029	2030
Capital Reserve Fund	\$ 239,725	\$ 30,000	\$ 47,500	\$ 70,000	\$ 65,000
Sewer Capital Reserve Fund					
Grants					
Series 2017 Bonds					
Infrastructure Sustainability Fund					
<b>Total</b>	<b>\$ 239,725</b>	<b>\$ 30,000</b>	<b>\$ 47,500</b>	<b>\$ 70,000</b>	<b>\$ 65,000</b>

### Notes:

- Replace main server in 2026; minimal computer and laptop replacement.
- Replace original unit and ductwork in District Court Building.
- Possible repairs to Blacksmith Shop roof, the Commerce Building walkway, and repaving of the Township parking lot.
- Additional remote access and hybrid ability for Executive Conference room.
- Protective glass installation in Township reception area.



# 2026-2030 Capital Improvement Program

## Public Works Expenses



Category	2026	2027	2028	2029	2030
Dump Truck	\$ 275,000		\$ 275,000		\$275,000
F350 Pickup w/ Plow & Spreader	\$ 80,000		\$ 80,000		
2 Exmark Mowers	\$ 35,000	\$ 35,000	\$ 35,000		
Chipper (remaining payoff)	\$ 126,475				
Tractor/Mower	\$ 85,000				
Trailer - 25 Ton Tagalong	\$ 57,000				
Paver		\$ 550,000			
Ranger XLT (PW)	\$ 40,000				
Explorer XLT (P&R)	\$ 57,000				
Escape Hybrid (Codes)		\$ 42,500			
Update & expand PW storage, shelving, parts	\$ 20,000				
Scanner Tool for Mechanic (Troubleshoot Trucks)	\$ 14,000				
<b>Total</b>	<b>\$ 789,475</b>	<b>\$ 627,500</b>	<b>\$ 390,000</b>	<b>\$ -</b>	<b>\$275,000</b>
Category	2026	2027	2028	2029	2030
Capital Reserve Fund	\$ 789,475	\$ 627,500	\$ 390,000	\$ -	\$275,000
Sewer Capital Reserve Fund					
Grants					
Series 2017 Bonds					
Infrastructure Sustainability Fund					
<b>Total</b>	<b>\$ 789,475</b>	<b>\$ 627,500</b>	<b>\$ 390,000</b>	<b>\$ -</b>	<b>\$275,000</b>

### Notes:

- Continued replacement of equipment and trucks per Fixed Asset and Capital Depreciation schedule.
- Delay new paver from 2026 to 2027. Current machine from 2016.
- Remaining chipper payoff from 2025.
- Replace 2007 P&R Explorer XLT; replace 2009 PW Ranger XLT.
- Delay replacement of 2012 Codes Escape XLT until 2027; investigate hybrid vehicle options.
- Additional shelving, storage, parts and tools in PW garage for inventory maintenance and organization.

# 2026-2030 Capital Improvement Program

## Park Expenses



Category	2026	2027	2028	2029	2030
Updated Playground Restroom Facilities/Get AQUA in Park	\$ 250,000				
New Ping Pong Tables	\$ 1,000				
Re-Surface EGT Playground Area			\$200,000	\$200,000	\$ 200,000
Update & Restore Volleyball Court and Area	\$ 7,000				
<b>Total</b>	<b>\$ 258,000</b>	<b>\$ -</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$ 200,000</b>

Category	2026	2027	2028	2029	2030
Capital Reserve Fund	\$ 7,000	\$ -	\$200,000	\$200,000	\$ 200,000
Sewer Capital Reserve Fund					
Grants	\$ 1,000				\$ -
Series 2017 Bonds	\$ 250,000				
Infrastructure Sustainability Fund					
<b>Total</b>	<b>\$ 258,000</b>	<b>\$ -</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$ 200,000</b>

### Notes:

- Utilize 2017 Bond Fund money to construct new, expanded restroom facilities near the Hicks Pavilion as the use of park facilities increases year after year. Receiving estimates and designs while investigating access to public water in the park.
- Anticipation of EGT Playground re-surfacing by 2030. Replacement playground equipment could be revisited closer to 2030 as an assessment of its condition and viability is conducted.
- Restore volleyball court area in the park.



# 2026-2030 Capital Improvement Program

## Infrastructure & Sewer

Category	2026	2027	2028	2029	2030
Hunt Country Pump Station Upgrades - Meter, Bypass, Muffin Monster	\$ 494,650				
Hunt Country Force Main Replacement	\$ 70,000				
Ashbridge Pump Station Upgrades		\$ 324,000			
Ashbridge Pump Station Force Main Replacement					TBD
Barkway Pump Station Upgrades				\$ 178,000	
Ridley Creek Collection System Meter Installatoin - Blacksmith Shop	\$ 38,000				
Chester Creek Collection System Meter Replacement - Westtown Way	\$ 43,000				
Chester Creek Collection System Meter Replacement - Ellis Lane			\$ 38,000		
Chester Creek Collection System Meter Replacement - Paoli Pike				\$ 38,000	
Chester Creek Collection System Meter Replacement - Wilson Drive					\$ 38,000
Waterview Sanitary Sewer Pipe Lining	\$ 250,000	\$ 230,000			
Waterview MH Lining	\$ 50,000	\$ 55,000			
Morstein Rd Sanitary Sewer Extension			\$ 1,500,000		
Meadows Sanitary Sewer Pipe Lining			\$ 165,000		
Meadows MH Lining			\$ 40,000		
N. Lochwood Ln & Brooke Dr Pipe Lining			\$ 85,000	\$ 250,000	\$ 250,000
N. Lochwood Ln & Brooke Dr MH Lining			\$ 10,000	\$ 50,000	\$ 50,000
<b>Total</b>	<b>\$ 945,650</b>	<b>\$ 609,000</b>	<b>\$ 1,838,000</b>	<b>\$ 516,000</b>	<b>\$ 338,000</b>
Category	2026	2027	2028	2029	2030
Capital Reserve Fund					
Sewer Capital Reserve Fund	\$ 945,650	\$ 609,000	\$ 1,838,000	\$ 516,000	\$ 338,000
Grants					
Series 2017 Bonds					
Infrastructure Sustainability Fund					
<b>Total</b>	<b>\$ 945,650</b>	<b>\$ 609,000</b>	<b>\$ 1,838,000</b>	<b>\$ 516,000</b>	<b>\$ 338,000</b>

### Notes:

- A 20-year Sewer Capital and Infrastructure Maintenance Plan was completed to inform annual spending.
- Ongoing sewer lining, pump station upgrades, and potential Morstein Rd sewer expansion included.

# 2026-2030 Capital Improvement Program

## EGT Ridley Creek Sanitary Treatment Plant



Category	2026	2027	2028	2029	2030
RCSTP - SBR Pump Replacements	\$ 25,500	\$ 27,500	\$ 28,000		
RCSTP - Sludge Tanks Rehab (1 tank/year)	\$ 62,500	\$ 62,500			
RCSTP - Motor Control Equipment Replacement (x2)		\$ 21,500	\$ 21,500		
RCSTP - Blower Rebuilds (x4)		\$ 30,000			
RCSTP - Centrifuge Rebuild		\$ 15,000			
RCSTP - Screw Replacement		\$ 25,000			
RCSTP - Sludge Dumpster Replacement		\$ 12,500			
RCSTP - SBR Sludge Pump Replacement			\$ 19,500		
RCSTP - Roto-Mat Replacement			\$ 35,000		
RCSTP - SBR Tank Wall Coating/Rehab (1 tank/year)			\$ 100,000	\$ 100,000	\$ 100,000
<b>Total</b>	<b>\$ 88,000</b>	<b>\$ 194,000</b>	<b>\$ 204,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
Category	2026	2027	2028	2029	2030
Capital Reserve Fund					
Sewer Capital Reserve Fund	\$ 88,000	\$ 194,000	\$ 204,000	\$ 100,000	\$ 100,000
Grants					
Series 2017 Bonds					
Infrastructure Sustainability Fund					
<b>Total</b>	<b>\$ 88,000</b>	<b>\$ 194,000</b>	<b>\$ 204,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

### Notes:

- A 20-year Sewer Capital and Infrastructure Maintenance Plan was completed to inform annual spending.
- Ongoing maintenance and upgrades per RCSTP Asset Depreciation inventory.

# East Goshen Township

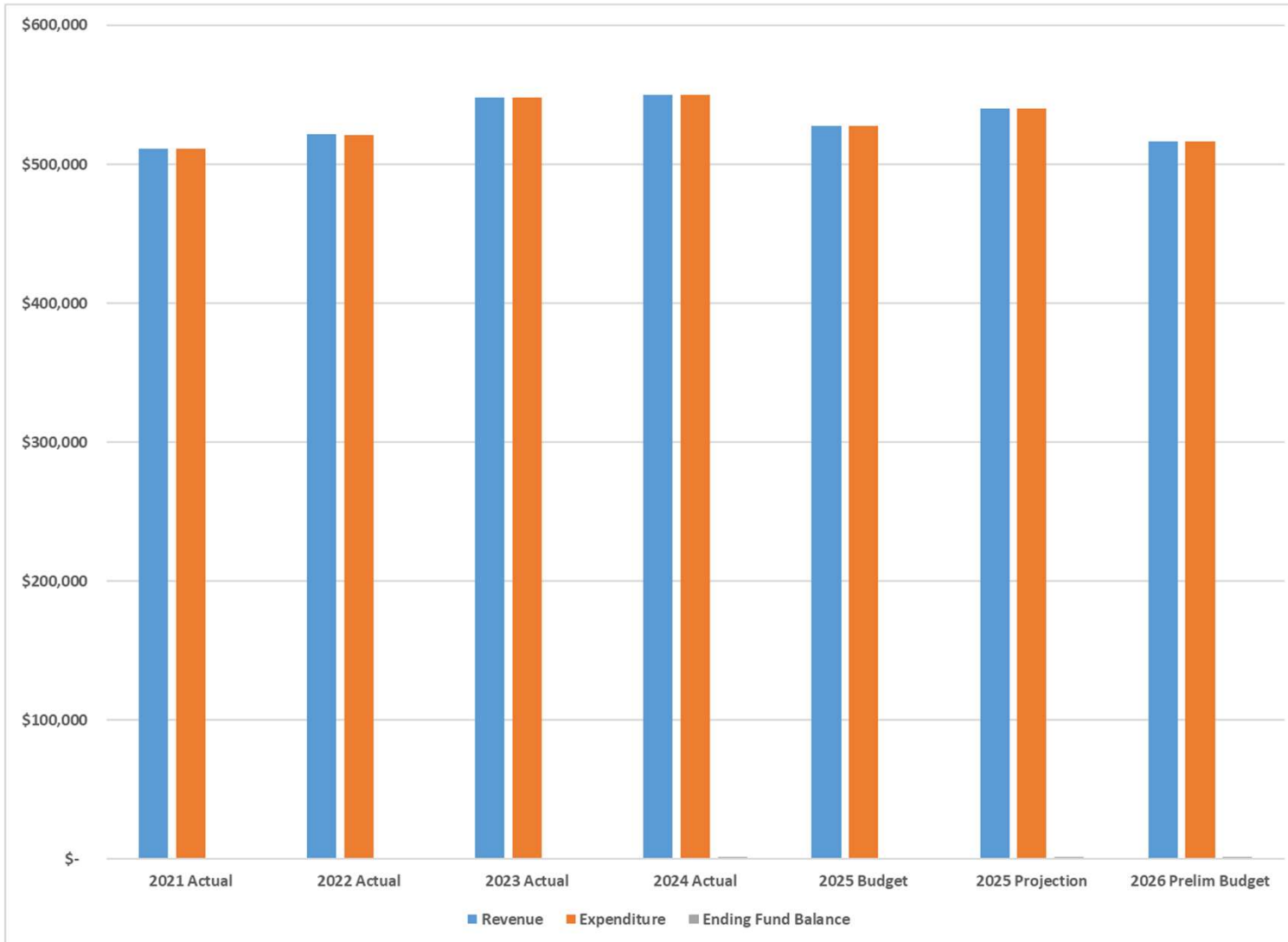
## 2026 Proposed All Other Funds Budget

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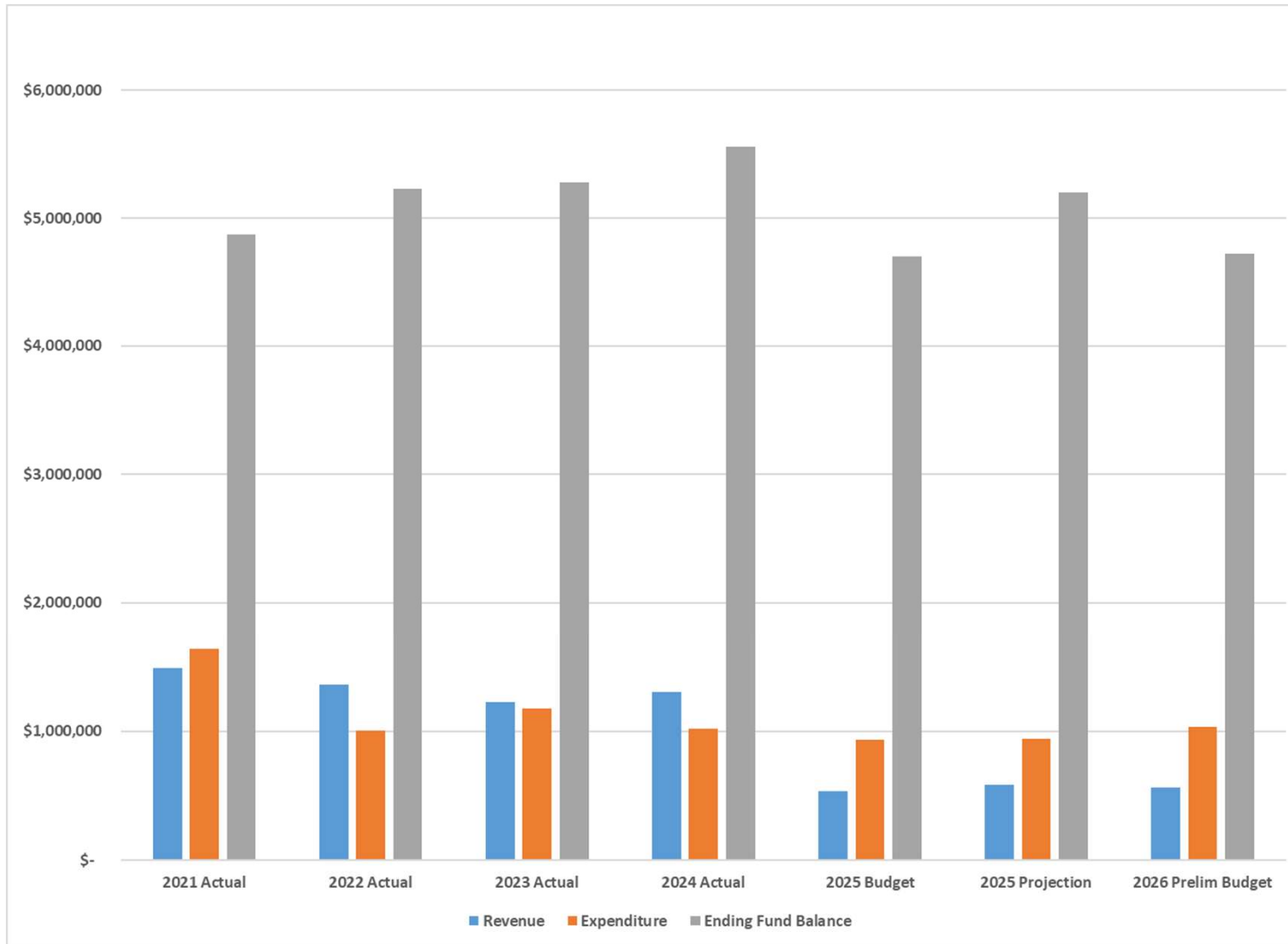
NOVEMBER 18, 2025

## 2026 Proposed Budget – Liquid Fuels Fund Trend



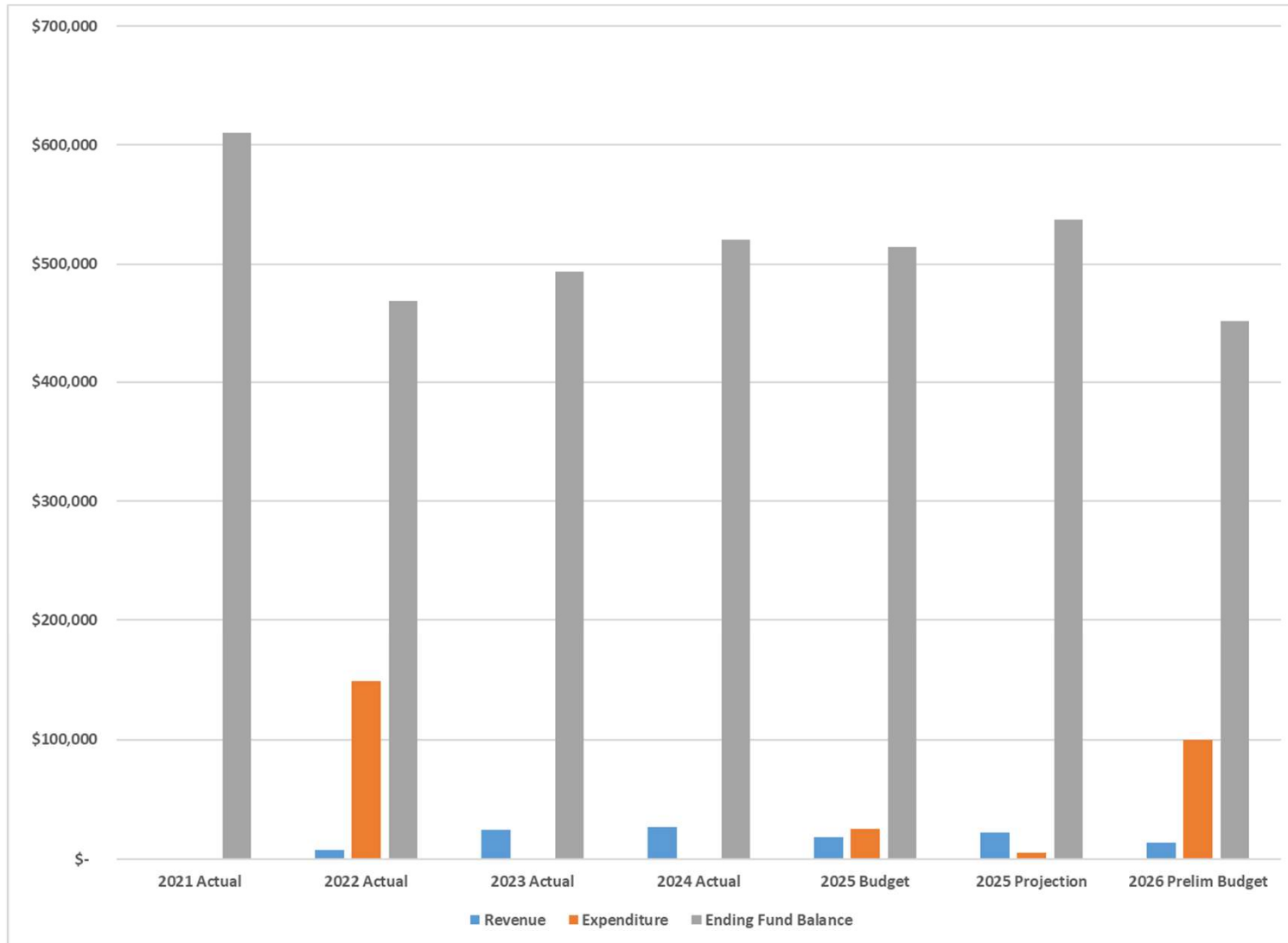
- EGT receives funds from the state (@ \$500K/year) and expends every dollar possible from the General Fund that qualifies for reimbursement.
- Unknown annual receipts until State emails in September of each year.
- Increase use of electric/hybrid vehicles as well as state budget pressures limits amount of annual award.

## 2026 Proposed Budget – Capital Reserve Fund Trend



- Vehicle, computer, equipment, office equipment, and building replacements (Township, Public Works, District Court) based on Fixed Asset/Depreciation Schedule.
- 2024/2025 New GapVax Truck and replacement gas pumps/housing purchases impacted short term fund balance.

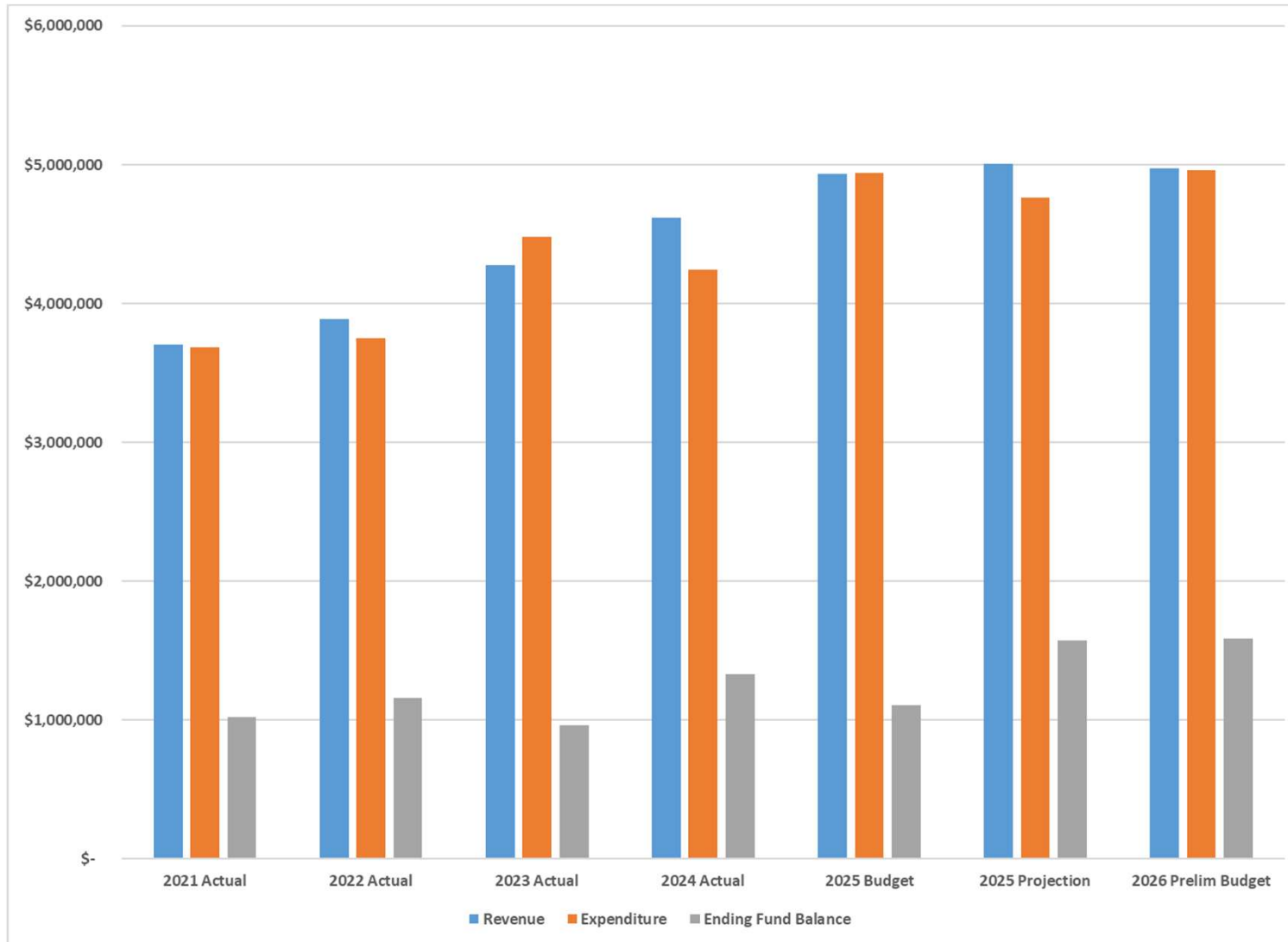
## 2026 Proposed Budget – Transportation Fund Trend



- Split between Impact vs. Non-Impact Funds based on when and how revenue was generated – limits use for each type of expenditure.
- 2026 Spending on new required reflectivity signage and traffic signals.
- Reviewing Route 3 Corridor, Adaptive and camera replacement.
- Possible Traffic Signal/Camera grants available that would warrant waiting on Route 3 Corridor.
- Each intersection pricing (4 in total) between \$80-\$90K.

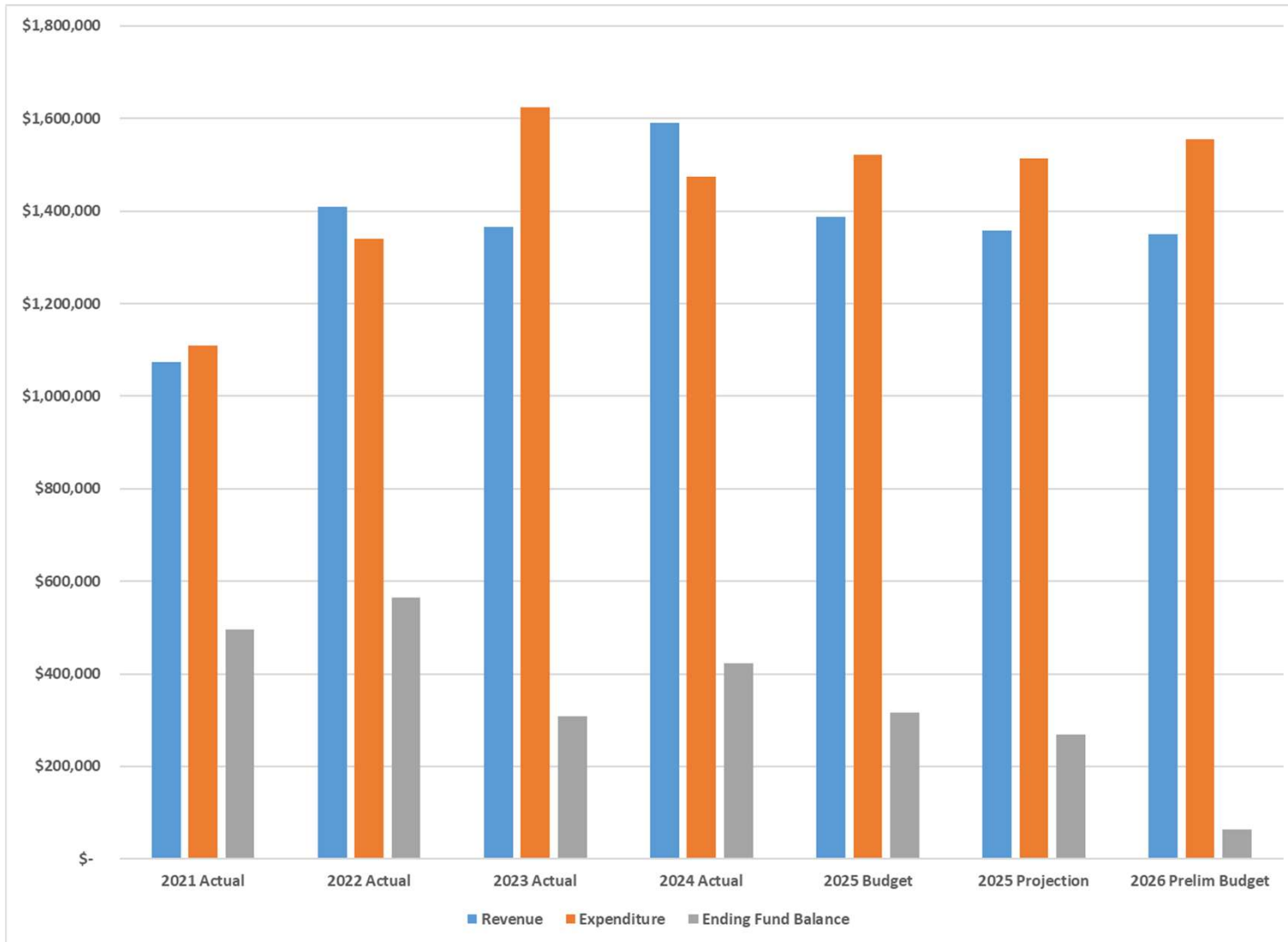


## 2026 Proposed Budget – Sewer Operating Fund Trend



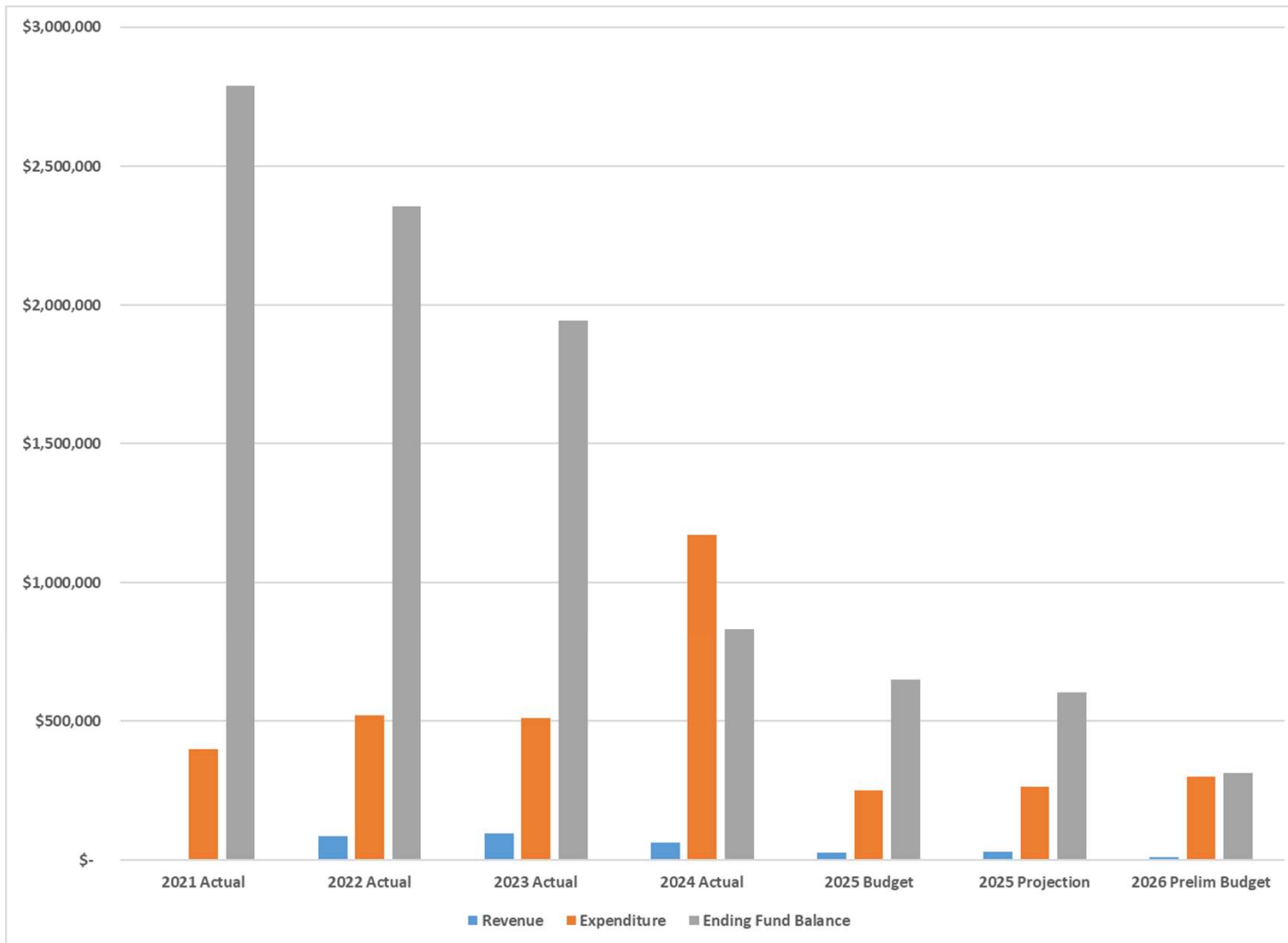
- Increased Operating & Maintenance contractual obligation annually to West Goshen Township as WGSTP Capital Upgrades completed – up 75% since 2023.
- Increased cost of chemicals.
- Continued planned maintenance resulting in additional annual funds transferred to Sewer Capital Reserve. Use of Public Works Department instead of 3<sup>rd</sup> Party keeps costs lower.

## 2026 Proposed Budget – Refuse Fund Trend



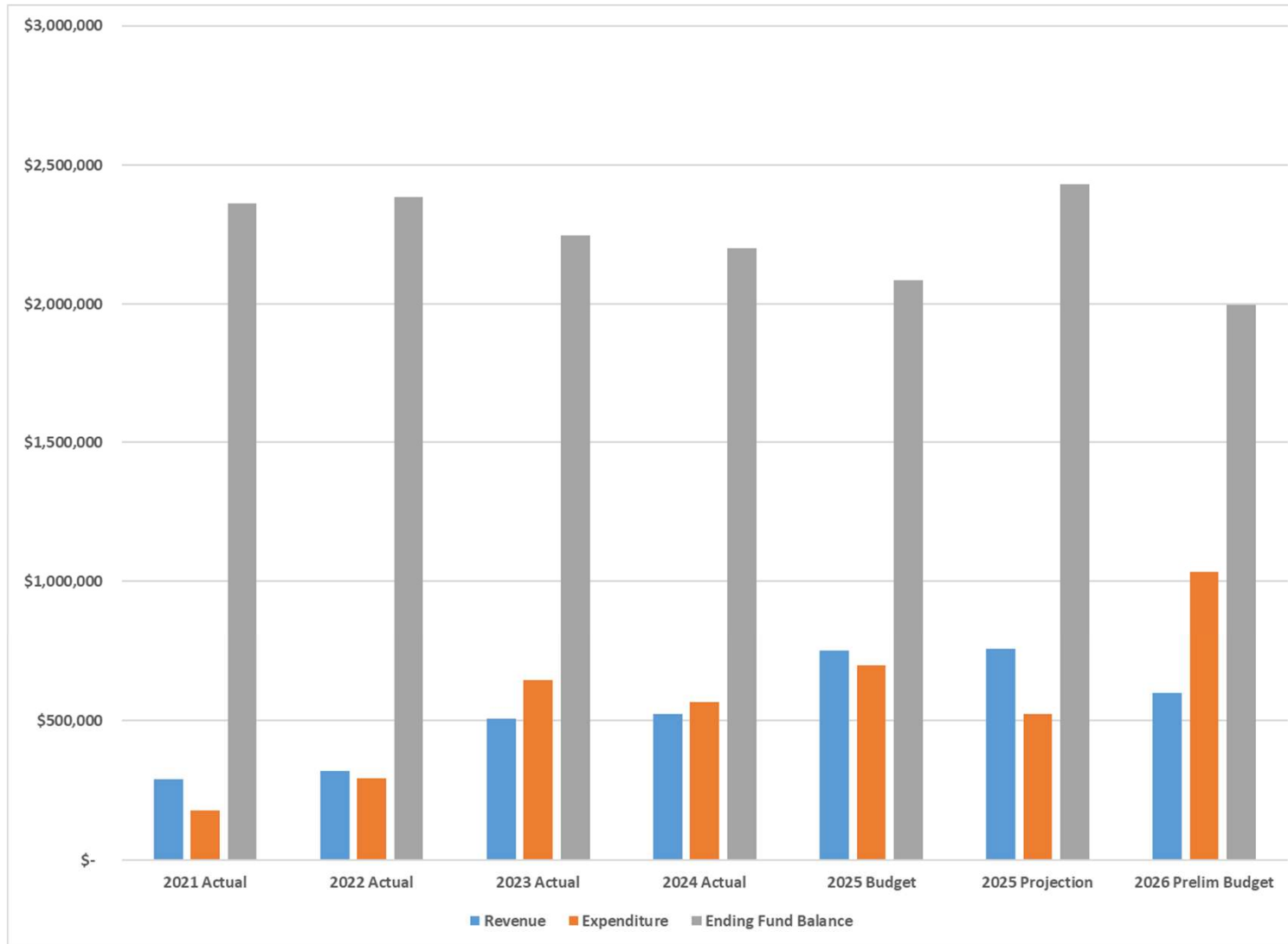
- Current contract extended final year for 2026 to avoid rate increase and allow time for Bid variety and preparation. Cost increase limited to CPI-U TTM 12/31/2025.
- EGT fines implemented fines in 2024 which limited expenditures and increased consumer response performance.
- Current 2026 projection indicates possible rate increase necessary, but will not address until later in 2026 once additional data is gathered, i.e. contract price, changes in recyclable price, and possible grant dollars received.

## 2026 Proposed Budget – Bond Fund Trend



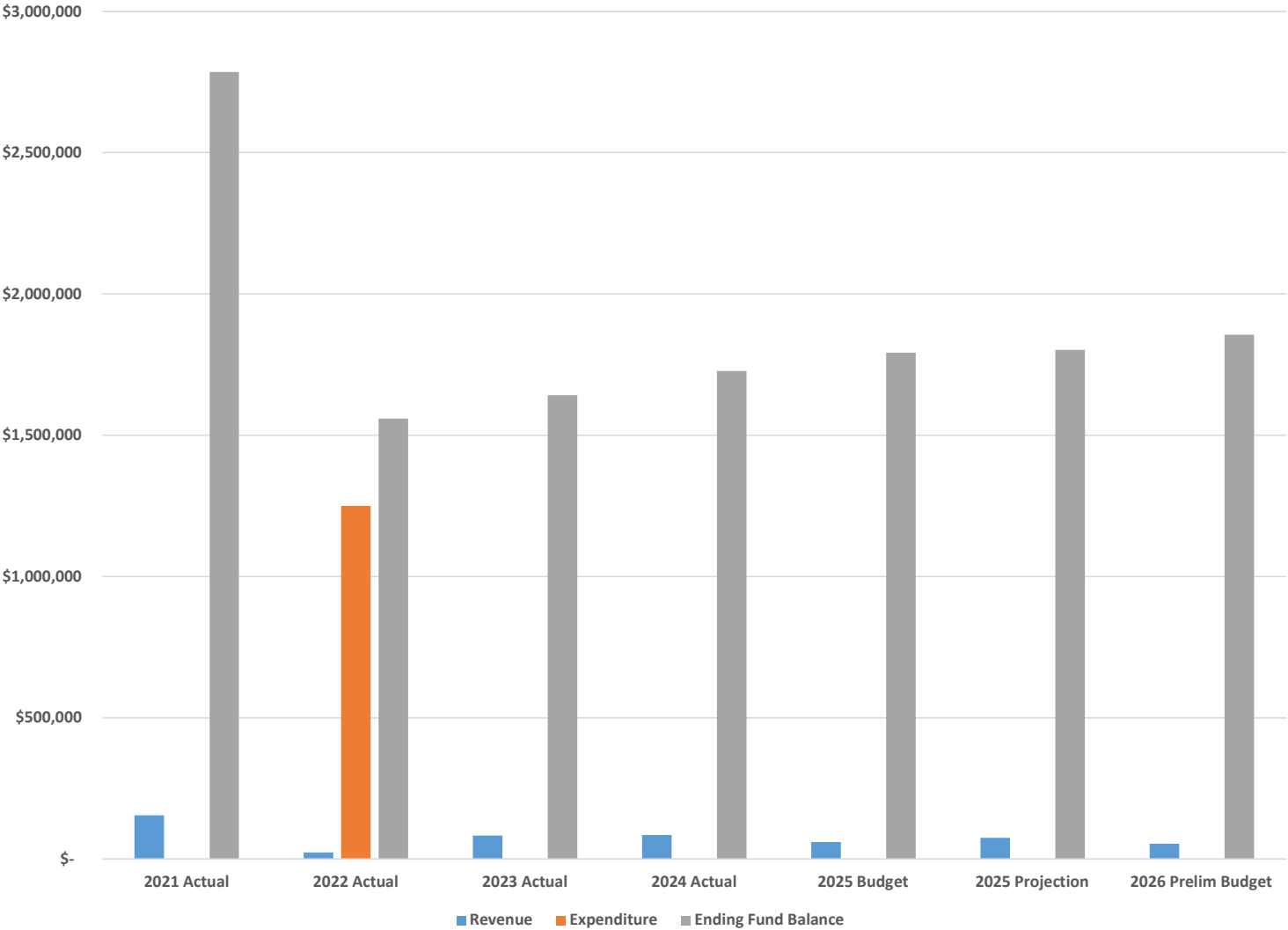
- 2017 Bond proceeds utilized for EGT Community Park, Paoli Pike Trail, Hershey Mill Dam, Milltown Dam, and West Goshen Sewer Treatment Plant capital upgrades.
- 2026 – public water access reviewed for park and new restrooms.

## 2026 Proposed Budget – Sewer Reserve Fund Trend



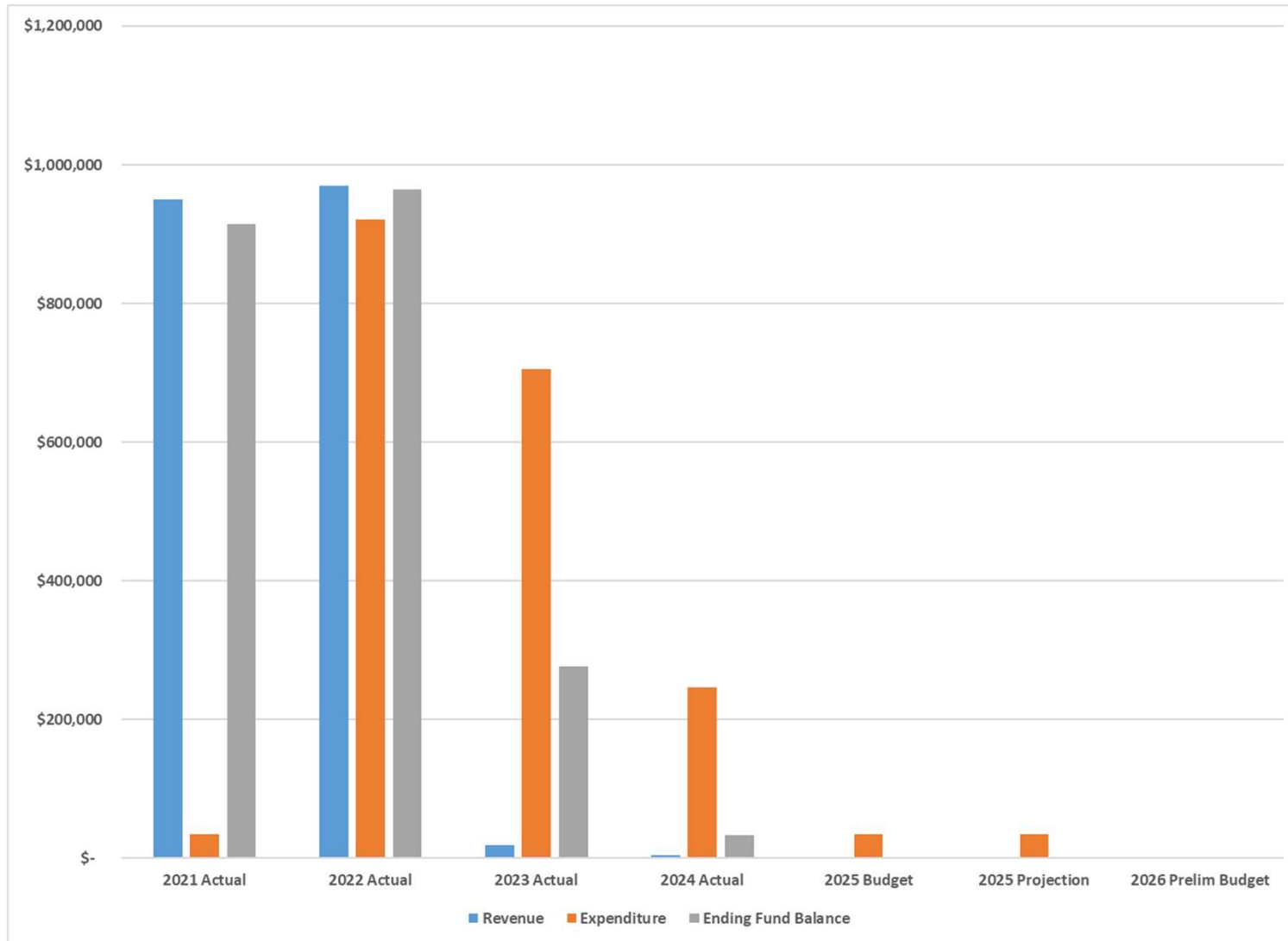
- Annual review of 20-year capital replacement, pipe lining, and maintenance plan with Municipal Authority, Public Works Director, and MA Sr. Engineer to discuss funding and project priorities.
- Possible sewer extension for Morstein Rd being reviewed and interest gauged. Investigating financing and grant opportunities for funding.

2026 Proposed Budget – Operating Reserve Fund Trend



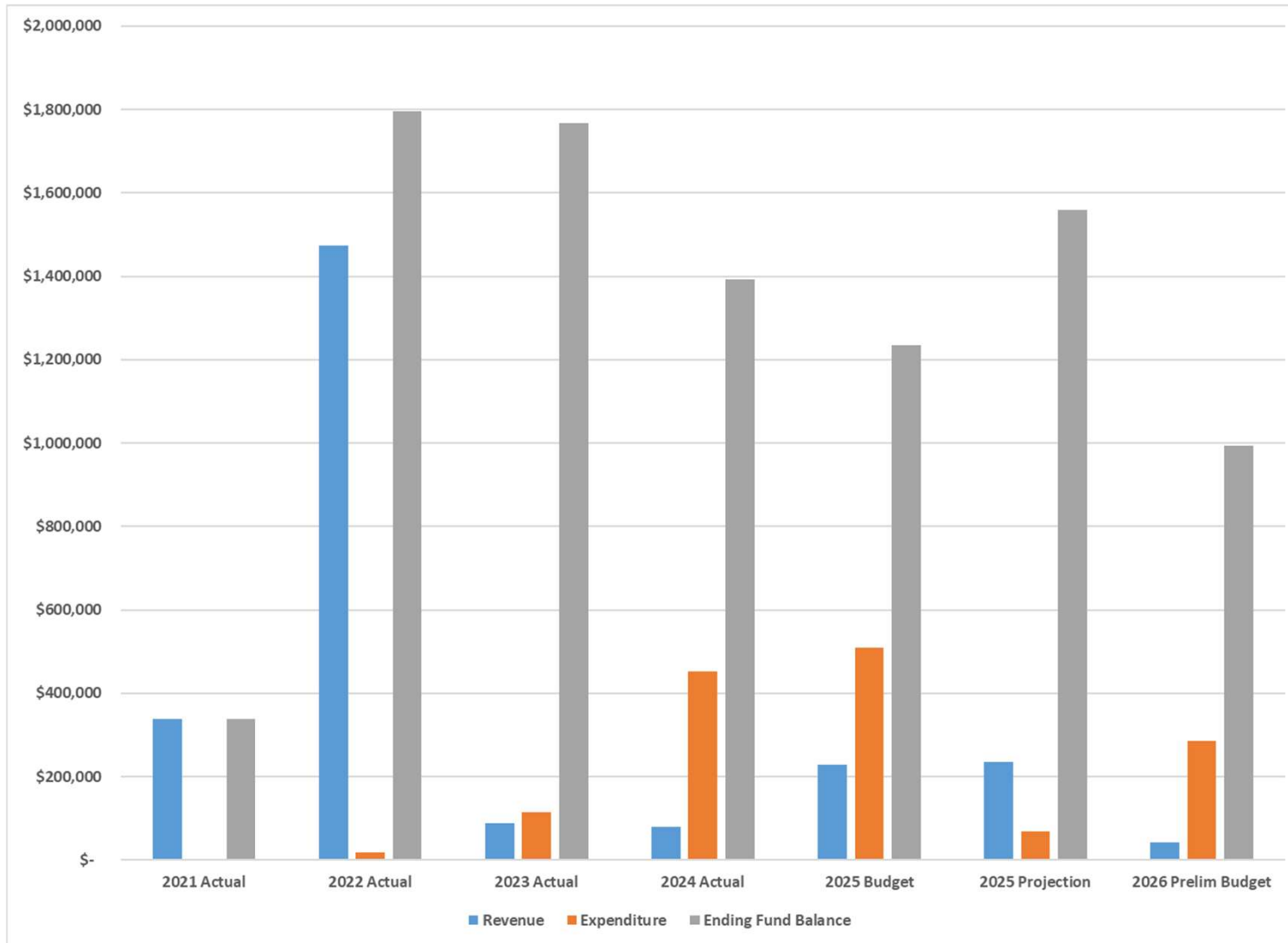
- Operating reserve fund purpose is to provide operational continuity of the Township due to an unforeseen disaster or depletion of General Fund Balance.
- \$1.25M transferred in 2022 to expand Infrastructure Sustainability Fund.
- Additional Operating Reserve funding is reviewed with the Board of Supervisors in the 4<sup>th</sup> Quarter annually, aside from the interest income on the existing fund balance.

## 2026 Proposed Budget – ARPA Fund Trend



- Federal funds applied for and received in 2021 and 2022 totaling \$1.9M as part of the American Rescue Plan Act of 2021, a U.S. federal stimulus bill providing economic and public health relief from the COVID-19 pandemic.
- Board approved expenditures include development of hybrid board room, Westtown Way Pump Station improvements, Hershey Mill Estates sewer replacement, and the 2025 ABC appreciation event.
- Fund balance spent by December 31, 2025.

## 2026 Proposed Budget – Infrastructure Sustainability Fund Trend



- Originally created with 2021 General Fund surplus.
- 2022 inter-fund transfer from Operating Reserve Fund of \$1.25M.
- Purpose of fund is to allow for spending on open space, infrastructure, and pond rehabilitation without additional financial strain on General Fund balance.
- No current funding mechanism other than Year End review with Board of Supervisors in the event of a General Fund surplus.
- Spending to date includes pond treatments, park/open space maintenance, and the Bow Tree Pond Project - dredging and rehabilitation of Bow Tree I. Hershey Mill Pond restoration in 2026 Budget.

EAST GOSHEN TOWNSHIP PASS THRU FUNDS PROPOSED 2026 BUDGET

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Proposed Budget
GENERAL FUND PASS THROUGH ACCOUNTS FIRE							
EXPENSES							
FIREFIGHTERS - WAGE EXPENSE	01411 1300	1,381,838	1,381,838	1,750,355	1,788,247	1,933,019	2,000,000
FIREFIGHTERS - HEALTH INS EXPENSE	01411 2000	262,577	262,577	309,810	327,758	358,929	400,000
FIRE CO. PAYROLL PROCESS - EXPENSE	01411 2300	5,768	5,768	16,951	6,875	25,263	53,052
FIRE CO. WORKERS COMP INS - EXPENSE	01411 2500	81,647	81,647	124,880	98,360	139,116	161,250
FIRE CO. PAYROLL TAX - EXPENSE	01487 1660	116,266	116,266	143,480	127,730	157,741	162,868
VALIC - ER	01487 1661	8,670	8,670	12,764	9,943	13,729	14,175
INR 457 - ER	01487 1665	21,267	21,267	30,471	22,946	33,039	34,113
REVENUE							
FF SHARE OF INSURANCE DIVIDENDS	01380 0121	42,842	42,842	-	-	-	-
PAID FIRE CO. REIMB. - REVENUE	01380 0130	1,835,191	1,835,191	2,388,711	2,381,858	2,660,837	2,825,458
SUBTOTAL		-	-	-	(0)	-	-
HYDRANTS							
HYDRANTS - RECHARGE EXPENSE	01411 3631	28,860	28,860	31,933	36,050	32,751	38,934
HYDRANTS - RECHARGE REVENUE	01383 1200	28,860	28,860	31,933	36,050	32,751	38,934
SUBTOTAL		-	-	-	-	-	-
VOLUNTEER FF RELIEF ASSOCIATION							
VOL.FIRE RELIEF ASSOC.- EXPENSE	01411 5250	121,682	121,682	160,350	156,902	164,242	166,706
VOL.FIRE RELIEF ASSOC.- REVENUE	01355 1000	121,682	121,682	160,350	156,902	164,242	166,706
SUBTOTAL		0	0	-	-	-	-
PENSION FIREFIGHTERS							
FF PENSION - EXPENSE	01483 5320	124,083	124,083	132,074	168,824	184,706	124,622
FF PENSION - REVENUE (STATE AID)	01355 0515	124,083	124,083	132,074	168,824	184,706	124,622
SUBTOTAL		-	-	-	-	-	-
FIREFIGHTERS FUEL CHARGES							
FIRE COMPANY FUEL - EXPENSE	01411 1320	25,916	25,916	46,258	33,556	24,692	37,000
FIRE COMPANY FUEL - REVENUE	01380 0129	25,916	25,916	46,258	33,556	24,692	37,000
SUBTOTAL		-	-	-	-	-	-
TOTAL REVENUES		2,178,574	2,178,574	2,759,325	2,777,191	3,067,229	3,192,720
TOTAL EXPENSES		2,178,574	2,178,574	2,759,325	2,777,191	3,067,229	3,192,720
NET RESULTS		0	0	-	(0)	(0)	(0)



EAST GOSHEN TOWNSHIP OTHER FUNDS PROPOSED 2026 BUDGET

STATE LIQUID FUELS FUND, Proposed 2026 BUDGET								
ESTIMATED BEGINNING FUND BALANCE		41	130	564	1,057	-	1,220	1,220
Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
REVENUE								
STATE INTEREST EARNINGS	02341 1000	454	6,511	19,278	22,253	9,275	13,571	8,800
STATE LIQUID FUELS	02355 0300	510,994	515,255	528,959	527,577	518,500	526,277	507,823
TOTAL REVENUE		511,448	521,766	548,237	549,830	527,775	539,847	516,623
EXPENSES								
MINOR EQUIPMENT - VEHICLE	02430 2600	15,632	8,205	18,690	1,800	25,000	25,000	1,500
CAPITAL REPLACEMENT - HWY EQUIP	02430 7400	-	-	-	106,573	-	100,000	100,000
SNOW - MATERIALS & SUPPLIES	02432 2450	63,194	1,674	56,410	84,903	2,000	2,000	80,000
SNOW-EQUIPMENT RENTAL	02432 3840	19,878	15,418	17,661	10,622	16,500	16,500	10,000
MATERIALS & SUPPLIES	02433 2450	-	-	-	-	9,275	9,275	-
TRAFFIC SIGNS UTILITIES	02433 2470	-	-	-	6,318	-	-	5,000
MAINT. & REPAIRS-TRAF.SIG	02433 3720	6,781	14,148	125,252	69,540	27,000	27,000	65,000
STREET LIGHTING	02434 3720	9,415	-	-	7,719	-	-	5,000
STORM WATER MATERIALS & SUPPLIES	02436 2450	30,649	1,208	-	103,433	-	-	100,000
STORM WATER - EQUIPMENT RENTAL	02436 3840	39,453	15,020	27,274	22,669	1,500	1,500	-
MATERIALS & SUPPLIES	02438 2450	18,845	-	-	-	-	-	-
HIGHWAYS--RESURFACING	02438 2455	208,561	359,945	185,996	85,353	336,500	248,572	100,000
TREE REMOVAL	02438 2460	42,637	39,353	46,670	36,725	40,000	40,000	40,000
EQUIPMENT RENTAL	02438 3840	41,436	33,707	57,830	-	35,000	35,000	-
RESURFACING EQUIP.RENTALS	02438 3845	14,879	32,655	11,961	14,013	35,000	35,000	10,000
TOTAL EXPENSES		511,359	521,332	547,744	549,667	527,775	539,847	516,500
NET RESULT FROM OPERATIONS		89	434	493	163	-	-	123
ESTIMATED ENDING FUND BALANCE		130	564	1,057	1,220	-	1,220	1,343

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
CAPITAL RESERVE FUND, Proposed 2026 BUDGET								
ESTIMATED BEGINNING FUND BALANCE		5,019,917	4,873,286	5,232,573	5,277,882	5,100,452	5,561,619	5,200,778
REVENUE								
INTEREST - CAPITAL RESERVE FUND	03341 1000	1,852	65,861	235,333	251,478	178,516	183,604	182,027
PROCEEDS FROM SALE OF MACH & EQUIP	03341 2000	77,100	-	132,499	51,300	-	40,100	-
C2P2 DAM GRANT LWCF-HERSHEY'S MILL	03354 4004	-	-	-	-	-	-	-
MISC. GRANT REVENUE	03388 1000	-	-	44,126	380,000	-	-	-
CAP.REPLAC.-TRANSF.-OFFICE	03392 0800	13,779	29,619	31,456	29,804	12,000	12,000	12,000
CAP.PURCHASE TRANSF.-TWP.BLDG.	03392 0801	52,608	108,604	70,668	81,207	45,000	45,000	45,000
CAP.REPLACEMENT TRANSF.-TWP.BLDG.	03392 0802	169,157	365,305	269,521	10,000	40,000	40,000	75,000
CAP. REPLACEMENT TRANSF.-HIGHWAY	03392 0804	185,855	404,797	374,158	246,586	145,000	145,000	175,000
CAP.PURCHASE-TRANSF.-HIGHWAY	03392 0805	8,596	19,746	18,252	200,000	30,000	30,000	30,000
CAP.REPLACEMENT -TRANSF.-PARK	03392 0806	27,916	59,239	49,154	52,380	45,000	45,000	45,000
CAP REPLACEMENT TRANSFER-SOFTWARE	03392 0808	75,500	-	-	-	43,250	43,250	-
TOTAL REVENUE		1,490,984	1,362,948	1,225,167	1,302,755	538,766	583,954	564,027
EXPENSES								
CAPITAL REPLACEMENT - OFFICE EQUIP	03401 7400	13,642	-	9,005	8,635	19,195	18,729	20,000
CAPITAL PURCHASE - OFFICE EQUIP	03401 7450	-	-	5,724	7,119	-	5,795	3,000
CAPITAL REPLACEMENT-SOFTWARE	03407 7400	75,500	75,500	-	-	-	-	-
CAPITAL REPLACEMENT-TWP BLDG	03409 7400	11,334	11,934	37,843	87,993	-	50,818	76,525
CAPITAL PURCHASE - TWP BLDG	03409 7450	-	13,480	-	21,000	-	-	40,200
CAP REPLACEMENT SUBSTATION/D.COURT	03409 7452	-	-	-	5,755	-	7,745	100,000
POLICE BUILDING ROOF	03410 7400	-	-	-	-	-	-	-
CAPITAL REPLACEMENT - HWY EQUIP	03430 7400	232,703	161,242	913,730	784,365	504,295	843,802	755,475
CAPITAL PURCHASE - HWY EQUIP	03430 7450	-	-	35,000	79,812	407,500	14,972	34,000
CAPITAL REPLACEMENT - PARK & REC	03454 7400	-	3,675	-	22,960	-	-	7,000
CAPITAL PURCHASE - PARK & REC	03454 7450	-	7,178	122,071	-	1,750	1,555	-
CAPITAL - HERSHEY MILL REPAIR	03457 7450	394,361	668,705	55,222	-	-	-	-
CAPITAL - MILLTOWN DAM NEW	03458 7400	41,600	-	-	-	-	-	-
PAOLI PK.TRAIL - SEGMENT.A	03460 7401	520,569	23,227	-	-	-	-	-
PAOLI PK.TRAIL - SEGMENT.B	03460 7402	-	-	-	-	-	-	-
PAOLI PK.TRAIL - SEGMENT.C	03460 7403	312,739	35,678	-	-	-	-	-
PAOLI PK.TRAIL - SEGMENT.D	03460 7404	14,507	774	-	-	-	-	-
PAOLI PK.TRAIL - SEGMENT.E	03460 7405	14,507	774	-	-	-	-	-
MISC. CAPITAL REPLACEMENT	03480 7400	5,052	-	-	-	-	-	-
BANK FEES	03491 5001	1,104	1,495	1,265	1,380	1,380	1,380	1,380
TRANSFER TO SEWER CAP RESERVE FUND	03492 0900	-	-	-	-	-	-	-
TOTAL EXPENSES		1,637,616	1,003,660	1,179,858	1,019,019	934,120	944,795	1,037,580
NET RESULT FROM OPERATIONS		(146,631)	359,287	45,309	283,737	(395,354)	(360,841)	(473,553)
ESTIMATED ENDING FUND BALANCE		4,873,286	5,232,573	5,277,882	5,561,619	4,705,097	5,200,778	4,727,225

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
TRANSPORTATION FUND, Proposed 2026 BUDGET								
ESTIMATED BEGINNING FUND BALANCE		609,337	610,352	468,926	493,826	520,982	520,473	537,205
Impact Fees		493,146	493,831	350,602	369,222	389,528	389,147	400,342
Non Impact Fees		118,323	118,323	118,323	124,604	131,454	131,326	136,863
REVENUE								
INTEREST EARNINGS	04341 1000	330	1,802	7,560	6,722	4,601	5,537	4,106
INTEREST - IMPACT FEE	04341 1010	319	5,285	17,341	19,925	13,633	16,919	10,009
IMPACT FEES	04387 1010	396	396	-	-	-	-	-
TOTAL REVENUE		1,046	7,483	24,901	26,646	18,234	22,456	14,114
EXPENSES								
TRAFFIC STUDY	04439 6040	-	-	-	-	-	-	-
PAOLI PIKE @ APPLEBROOK PARK	04439 6070	-	-	-	-	-	-	-
ROUTE 3 ADAPTIVE SIGNALS	04439 6076	-	-	-	-	-	-	-
BOOT RD WIDENING	04439 6077	-	148,889	-	-	-	-	-
SIGNALS	04439 6078	-	-	-	-	25,000	5,723	100,000
MISCELLANEOUS FEES	04439 6080	30	21	-	-	-	-	-
PAOLI & AIRPORT SIGNAL	04439 6081	-	-	-	-	-	-	-
TOTAL EXPENSES		30	148,910	-	-	25,000	5,723	100,000
NET RESULT FROM OPERATIONS		1,016	(141,427)	24,901	26,646	(6,766)	16,732	(85,886)
ESTIMATED ENDING FUND BALANCE		610,352	468,926	493,826	520,473	514,216	537,205	451,319
Impact Fees		493,831	350,602	367,944	389,147	403,161	400,342	410,351
Non Impact Fees		116,521	118,323	125,883	131,326	111,055	136,863	40,968

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
<b>SEWER OPERATING FUND, Proposed 2026 BUDGET</b>								
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>1,000,248</b>	<b>1,021,128</b>	<b>1,158,669</b>	<b>959,642</b>	<b>1,118,180</b>	<b>1,333,432</b>	<b>1,572,825</b>
REVENUE								
INTEREST EARNINGS	05341 1000	418	7,664	44,735	57,773	39,136	64,971	47,185
REVENUE - SEWER FEES	05364 1000	3,546,858	3,749,490	4,092,350	4,433,578	4,754,065	4,803,864	4,800,864
REVENUE - SEWER PENALTIES	05364 1010	28,773	34,559	37,697	34,705	35,655	29,932	30,000
REVENUE - LIEN PAYMENTS	05364 1025	72,133	52,830	16,988	9,486	23,770	23,295	16,000
REVENUE - SEWER CERTIFICATION FEES	05364 1030	2,380	4,270	2,850	3,235	2,000	2,865	2,250
REVENUE - WG CONVEYANCE FEE	05364 1040	15,935	22,649	40,928	39,310	50,000	40,000	40,000
ADMIN.COST FROM WESTTOWN	05364 1060	4,827	2,896	4,820	6,424	4,500	6,500	6,500
O&M FEES FOR BARKWAY PUMP STATION	05364 1070	21,625	12,562	35,406	25,630	22,000	27,500	25,000
O&M FEES FOR ASHBRIDGE PUMP STATION	05364 1080	1,807	-	3,650	5,116	4,000	5,000	5,000
MISCELLANEOUS SEWER REVENUE	05380 1000	181	-	-	-	-	-	-
SEWER INSURANCE CLAIMS	05391 2000	8,845	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>3,703,781</b>	<b>3,886,920</b>	<b>4,279,424</b>	<b>4,615,257</b>	<b>4,935,127</b>	<b>5,003,927</b>	<b>4,972,798</b>
CHESTER CREEK EXPENSES								
C.C. METERS -WAGES	05420 1400	12,891	14,175	2,654	2,357	9,907	2,202	2,268
C.C. INTERCEPTOR - WAGES	05420 1401	5,204	16,865	39,561	12,007	20,543	25,273	26,031
C.C. COLLECTION - WAGES	05420 1402	38,874	28,629	44,862	86,931	37,455	31,128	32,062
C.C. COLLECTION - WAGES - I&I	05420 1404	13,297	1,282	1,629	-	5,403	19,188	19,764
ASHBRIDGE WAGES	05420 1405	13,531	11,284	14,573	18,642	13,129	20,521	21,136
MILL VALLEY - WAGES	05420 1406	7,584	10,925	12,279	21,665	10,263	20,130	20,734
C.C. METERS -VEHICLE OPER.	05420 2510	9,406	10,286	1,493	1,638	7,062	2,456	2,529
C.C. INTERCPT-VEHICLE OPER	05420 2511	2,318	13,750	15,228	10,985	10,432	21,375	22,016
C.C. COLLEC.-VEHICLE OPER.	05420 2512	23,191	16,508	37,391	79,284	25,697	27,609	28,437
C.C. COLLECT.-VEH OPER - I&I	05420 2514	6,547	778	5,353	-	4,226	15,338	15,798
ASHBRIDGE - VEHICLE OPER	05420 2515	5,428	5,917	8,314	11,144	6,553	12,026	12,387
MILL VALLEY - VEHICLE OPER	05420 2516	3,270	5,991	7,580	11,725	5,614	11,678	12,028
C.C. METERS - UTILITIES	05420 3600	121	125	727	2,460	325	857	882
C.C. INTERCEPTOR-UTILITIES	05420 3601	1,345	1,442	1,727	1,122	1,505	-	-
C.C. COLLECTION -UTILITIES	05420 3602	6,885	8,741	9,669	7,227	8,431	8,740	9,002
ASHBRIDGE - UTILITIES	05420 3603	5,991	6,492	6,313	9,149	6,265	7,908	8,145
MILL VAL./BARKWAY UTILITIES	05420 3604	3,695	4,449	4,599	5,613	4,248	5,324	5,484
C.C. METERS-MAINT.& REPRS.	05420 3700	3,732	13,616	8,254	5,150	8,534	2,423	2,496
C.C. INTERCEPT.-MAINT.&REP	05420 3701	5,432	12,902	8,154	9,792	8,829	15,245	15,702
C.C. COLLEC.-MAINT.& REPR.	05420 3702	64,812	41,160	116,140	146,495	74,037	51,649	53,198
C.C. INTERCEPT.-MAINT & REP - I&I	05420 3703	3,843	5,499	3,618	4,417	4,320	1,223	1,260
C.C. COLLECT.-MAINT & REP - I&I	05420 3704	15,083	7,844	6,586	20,919	9,838	172	177
ASHBRIDGE-MAINT.&REPR	05420 3705	5,084	19,203	300	6,858	8,196	1,425	1,468
BARKWAY -MAINT.& REPR.	05420 3706	2,204	525	200	300	976	225	232
C.C. WEST GOSHEN OPER/MAINT	05420 3850	608,660	539,224	985,655	669,534	1,000,000	1,072,205	1,150,000
C.C. WEST GOSHEN MISC CAPITAL	05420 3851	-	-	-	-	-	-	-
<b>TOTAL CHESTER CREEK EXPENSES</b>		<b>868,427</b>	<b>797,613</b>	<b>1,342,860</b>	<b>1,145,415</b>	<b>1,291,787</b>	<b>1,376,318</b>	<b>1,463,236</b>

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
RIDLEY CREEK EXPENSES								
R.C. STP- WAGES	05422 1400	11,501	49,539	58,315	31,381	70,928	40,082	41,284
R.C. COLLEC.- WAGES	05422 1401	84,660	33,001	47,998	23,709	58,286	31,371	32,312
R.C. COLLECTIONS WAGES I&I	05422 1402	8,198	10,326	8,079	187	8,500	-	-
R.C. STP- CHEMICALS	05422 2440	109,686	123,321	113,483	97,701	115,250	132,642	136,621
R.C. COLLEC.-CHEMICALS	05422 2441	-	-	11,204	17,923	10,000	10,000	10,300
R.C. STP-VEHICLE OPER.	05422 2510	3,372	45,071	49,832	16,049	30,000	21,479	22,123
R.C. COLLEC-VEHICLE OPER.	05422 2511	49,686	17,514	16,326	13,107	17,500	19,539	20,125
R.C. COLLECT.-VEH OPERATING - I&I	05422 2512	4,222	7,545	8,381	173	6,500	-	-
R.C. STP-MINOR EQUIP.	05422 2600	2,127	-	-	-	9,500	-	-
R.C. COLLEC.-MINOR EQUIP.	05422 2601	-	-	1,450	-	-	-	-
R.C. COLLEC.-PROF.SERVICE	05422 3102	-	-	-	-	-	-	-
R.C STP -UTILITIES	05422 3600	99,795	90,915	97,389	115,109	96,033	81,324	83,764
R.C. COLLEC.-UTILITIES	05422 3601	7,533	7,259	5,905	5,191	6,899	4,968	5,117
R.C. STP-MAINT.& REPAIRS	05422 3700	93,876	100,546	85,025	99,090	93,149	109,734	113,026
R.C. COLLEC.-MAINT.& REPR	05422 3701	72,762	57,922	44,811	32,169	58,498	49,208	50,684
R.C. COLLECTION-MAINT. & REP I&I	05422 3702	6,438	32,078	23,566	-	30,694	2,475	2,549
RCSTP - APPLEBROOK	05422 3703	-	-	7,278	10,276	2,426	-	-
R.C. STP-CONTRACTED SERV.	05422 4500	192,074	214,511	230,878	277,224	237,393	287,421	296,043
R.C. SLUDGE-LAND CHESTER	05422 4502	43,070	44,208	53,859	52,429	55,890	48,567	55,000
TOTAL RIDLEY CREEK EXPENSES		789,000	833,754	863,781	791,719	907,447	838,808	868,949

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
ADMINISTRATION								
MISCELLANEOUS EXPENSE	05424 2700	182	182	182	182	200	182	187
ADMIN.- WAGES	05429 1400	86,208	114,216	119,747	137,690	106,724	133,864	137,880
PA ONE CALL - WAGES	05429 1401	1,723	6,801	12,865	7,064	10,500	7,064	7,276
PA ONE CALL - VEH OPER	05429 2501	-	2,180	13,434	7,079	7,205	7,079	7,291
ADMIN.-COMPUTER EXPENSES	05429 2600	-	-	-	42	-	3,026	3,117
ADMIN.-GENERAL EXPENSE	05429 3000	36,162	37,811	46,448	69,854	40,140		45,000
ADMIN.-PAYMENT PORTAL	05429 3001	6,891	7,661	7,792	431	8,047	-	-
ADMIN.- PROFESSIONAL SERV	05429 3100	1,965	2,000	1,999	2,001	2,779	1,962	2,021
ADMIN - LEGAL	05429 3140	4,616	675	4,068	2,359	3,120	4,556	4,692
ADMIN.- COMMUNICATION EXPENSE	05429 3210	-	-	-	4,648	5,647	2,149	2,213
ADMIN.- POSTAGE	05429 3250	4,726	5,175	5,767	8,045	2,063	6,319	6,508
ADMIN. - PRINTING	05429 3400	722	2,061	2,898	4,055	49,283	-	2,000
ADMIN.- INSURANCE	05429 3500	33,963	32,611	-	(9,276)	94,165	(7,797)	30,000
ADMIN.-BLDG.OVERHEAD	05429 3730	58,801	65,814	82,742	71,554	408,579	98,745	101,707
CONTR. SERV. SUMMIT HOUSE	05429 4500	349,320	369,000	349,320	349,320	92,074	349,320	349,320
CONTR. SERV. CIDER KNOLL	05429 4510	78,720	59,040	78,720	78,720	11,386	78,720	78,720
CONTR. SERV. MALVERN INSTITUTE	05429 4520	7,446	7,949	-	-	-	-	-
Bank Fees	05429 5001	1,311	1,495	1,265	1,380	1,380	1,380	1,380
DVRFA -DEBT SERV.-UPGRADE	05471 7200	-	-	-	-	-	-	-
DVRFA--PRINCIPAL PMT ON \$9,500,000	05471 7220	389,000	405,000	421,000	438,000	455,000	455,000	473,000
DVRFA - PRINCIPAL ON DIVERSION LOAN	05471 7240	114,000	117,000	121,000	125,000	129,000	129,000	133,000
SERIES 2017 GO BONDS - PRINCIPAL	05471 7250	120,000	125,000	130,000	135,000	135,000	135,000	140,000
DVRFA -INTEREST -UPGRADE	05472 7200	-	-	-	-			
DVRFA - INTEREST ON \$9,500,000 LOAN	05472 7220	223,839	208,118	191,763	174,755	157,073	157,073	138,699
DVRFA - INTEREST ON DIVERSION LOAN	05472 7240	53,952	50,453	46,856	43,136	40,277	40,277	36,344
SERIES 2017 GO BONDS - INTEREST	05472 7250	71,589	66,789	61,789	59,189	56,489	56,489	53,789
TRANSFER TO CAPITAL RESERVE FUND	05492 0300	-	-	-	-			
TRANSFER TO MUNIC AUTHORITY	05492 0700	90,338	90,979	162,155	174,105	238,506	200,000	319,438
TRANSFER TO BOND FUND - SEWER	05492 0805	-	50,000	-	-	-	-	-
TRANSFER TO SEWER CAPITAL RESERVE	05492 0900	290,000	290,000	410,000	420,000	690,000	690,000	525,000
<b>TOTAL ADMINISTRATIVE EXPENSES</b>		<b>2,025,473</b>	<b>2,118,013</b>	<b>2,271,810</b>	<b>2,304,332</b>	<b>2,744,637</b>	<b>2,549,407</b>	<b>2,598,583</b>
<b>TOTAL SEWER EXPENSES</b>		<b>3,682,900</b>	<b>3,749,379</b>	<b>4,478,451</b>	<b>4,241,467</b>	<b>4,943,870</b>	<b>4,764,533</b>	<b>4,930,768</b>
<b>NET RESULT FROM OPERATIONS</b>		<b>20,881</b>	<b>137,541</b>	<b>(199,027)</b>	<b>373,790</b>	<b>(8,743)</b>	<b>239,393</b>	<b>42,030</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>1,021,128</b>	<b>1,158,669</b>	<b>959,642</b>	<b>1,333,432</b>	<b>1,109,436</b>	<b>1,572,825</b>	<b>1,614,856</b>

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
REFUSE FUND, Proposed 2026 BUDGET								
ESTIMATED BEGINNING FUND BALANCE		530,140	494,811	564,927	307,555	449,101	423,714	268,285
REVENUE								
INTEREST EARNINGS	06341 1000	165	3,208	14,813	13,927	15,719	12,732	6,000
REVENUE - REFUSE FEES	06364 2000	994,965	1,314,802	1,331,849	1,343,375	1,323,325	1,325,078	1,325,078
REVENUE - REFUSE PENALTIES	06364 2010	9,743	11,254	12,224	12,689	11,739	11,734	11,734
REVENUE - LIEN PAYMENTS	06364 2025	26,313	19,836	6,124	1,581	6,000	6,052	6,052
REVENUE - REFUSE CERTIFICATION FEES	06364 2030	1,250	2,435	1,525	1,805	1,250	1,828	1,828
REVENUE - MISCELLANEOUS GRANTS	06364 2040	38,694	58,191	-	217,738	30,000	-	-
MISCELLANEOUS REFUSE REVENUE	06380 1000	3,075	-	-	-	-	-	-
TOTAL REVENUE		1,074,206	1,409,725	1,366,535	1,591,114	1,388,033	1,357,424	1,350,692
EXPENSES								
REFUSE - WAGES	06427 1400	65,889	76,257	84,392	101,625	100,000	108,715	114,151
MATERIALS & SUPPLIES	06427 2440	5,686	5,095	173,873	25,931	5,000	7,339	5,000
GENERAL EXPENSE	06427 3000	130	150	4,650	4,873	1,643	-	-
ADMIN - PAYMENT PORTAL	06427 3001	6,891	7,661	7,792	431	-	-	-
PROFESSIONAL SERVICES	06427 3100	-	-	-	-	-	-	-
LEGAL SERVICES	06427 3140	4,616	675	1,868	330	2,386	-	-
POSTAGE	06427 3250	4,726	5,175	5,692	6,350	5,197	6,797	8,156
ADVERTISING & PRINTING	06427 3400	722	2,061	1,784	3,997	1,523	2,241	2,353
ADMIN.BLDG.OVERHEAD	06427 3730	5,976	9,515	9,293	4,983	9,572	4,993	5,243
CONTRACTED SERV.	06427 4500	694,920	913,018	971,917	955,894	1,035,616	1,027,738	1,058,570
LANDFILL FEES	06427 4502	308,812	302,094	303,729	329,651	317,841	308,483	314,653
RECYCLING FEES	06427 4504	10,546	17,159	58,284	40,200	42,000	45,857	46,774
Bank Fees	06427 5001	621	748	633	690	667	690	690
TOTAL EXPENSES		1,109,535	1,339,609	1,623,907	1,474,955	1,521,446	1,512,854	1,555,590
NET RESULT FROM OPERATIONS		(35,330)	70,116	(257,372)	116,159	(133,413)	(155,429)	(204,898)
ESTIMATED ENDING FUND BALANCE		494,811	564,927	307,555	423,714	315,688	268,285	63,386



Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
<b>MUNICIPAL AUTHORITY, Proposed 2026 BUDGET</b>								
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>6,372</b>	<b>11,620</b>	<b>5,172</b>	<b>7,562</b>	<b>7,562</b>	<b>15,726</b>	<b>10,882</b>
REVENUE								
INTEREST EARNINGS	07341 1000	3	7	285	332	-	310	-
C.C. TAPPING FEES	07364 1100	2,060	2,300	-	-	2,300	-	2,300
R.C.TAPPING FEES	07364 1110	11,508	2,089	6,074	4,835	6,557	2,750	4,333
CONNECTION FEES - SEWER	07364 1130	3,368	564	564	564	1,498	-	564
MISCELLANEOUS REVENUE (PINE ROCK)	07380 1000	2,664	282	282	282	1,076	-	282
TRANSFER FROM GENERAL ACCT	07392 0100	-	-	-	-	-	-	-
TRANSFER FROM SEWER OPERATING	07392 0500	90,338	90,979	162,155	174,105	238,506	200,000	319,438
TRANSFER FROM SEWER CAP RESV	07392 0501	-	-	-	-	-	-	-
TRANSFER FROM SEWER CAP RESERVE	07392 0900	179,592	286,657	627,010	558,134	698,000	525,000	1,033,650
<b>TOTAL REVENUE</b>		<b>289,534</b>	<b>382,879</b>	<b>796,371</b>	<b>738,251</b>	<b>947,938</b>	<b>728,060</b>	<b>1,360,567</b>
EXPENSES								
ADMINISTRATIVE WAGES	07424 1400	30,920	33,488	40,031	44,761	45,000	47,903	47,871
MISCELLANEOUS EXPENSE	07424 3000	1,693	1,665	2,640	2,761	2,500	1,500	1,646
MUNIC.AUTH.-AUDITING	07424 3110	10,000	10,250	10,500	11,250	15,000	12,000	12,000
ENGINEERING SERVICES	07424 3130	55,389	42,469	50,125	53,534	52,000	52,000	61,000
LEGAL SERVICES	07424 3140	9,194	6,640	8,140	5,338	8,000	6,500	6,500
CHESTER CREEK ENGINEERING	07424 3700	-	-	1,395	10,567	43,000	43,000	42,000
HUNT COUNTRY ENGINEERING	07424 3705	-	-	-	-	22,500	-	95,000
CAPITAL PROJ. - ENGINEERING	07424 7431	-	-	-	-	-	-	60,000
R.C. CAPITAL-STP	07424 7440	-	-	-	-	30,500	-	-
CAP.REPLACEMENT R.C.	07424 7490	(10,985)	-	47,186	45,463	49,500	6,414	126,000
BARKWAY PUMP STATION CAPITAL	07429 1501	5,117	2,215	-	65,892	-	-	-
ASHBRIDGE PUMP STATION CAPITAL	07429 1502	30,324	11,493	-	-	-	-	-
HERSHEYS MILL PUMP STATION CAPITAL	07429 1503	76,693	153,399	10,241	-	-	20,850	-
HUNT CO PUMP STATION CAPITAL	07429 1504	8,277	1,870	-	11,332	150,000	-	515,550
RCSTP CAPITAL	07429 1505	67,251	125,837	294,740	216,850	87,500	86,523	50,000
HERSHEY'S MILL ESTATES PROJECT	07429 1510	-	-	90,789	-	-	-	-
RCSTP - CAUSTIC SODA	07429 1520	-	-	55,933	1,109	-	-	-
MISC. CAPITAL	07429 3000	-	-	-	14,183	-	-	-
CHESTER CREEK CAPITAL	07429 3700	-	-	-	215,560	430,000	410,595	343,000
WEST GOSHEN CAPITAL	07429 6100	-	-	182,262	31,489	20,000	45,618	-
Bank Fees	07491 5001	414	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>284,287</b>	<b>389,327</b>	<b>793,980</b>	<b>730,088</b>	<b>955,500</b>	<b>732,903</b>	<b>1,360,567</b>
<b>NET RESULT FROM OPERATIONS</b>		<b>5,247</b>	<b>(6,448)</b>	<b>2,391</b>	<b>8,163</b>	<b>(7,562)</b>	<b>(4,843)</b>	<b>(0)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>11,620</b>	<b>5,172</b>	<b>7,562</b>	<b>15,726</b>	<b>(0)</b>	<b>10,882</b>	<b>10,882</b>



Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
<b>BOND FUND, Proposed 2026 BUDGET</b>								
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>3,184,623</b>	<b>2,787,907</b>	<b>2,355,921</b>	<b>1,942,405</b>	<b>872,995</b>	<b>832,661</b>	<b>601,611</b>
General Fund Portion		<b>2,377,180</b>	<b>1,979,506</b>	<b>1,899,193</b>	<b>1,941,498</b>	<b>872,041</b>	<b>831,708</b>	<b>601,611</b>
Sewer Portion		<b>807,443</b>	<b>808,401</b>	<b>456,728</b>	<b>906</b>	<b>953</b>	<b>952</b>	<b>-</b>
REVENUE								
INTEREST EARNINGS	08341 1000	487	28,211	93,482	61,840	26,161	32,013	12,032
INTEREST - SEWER	08341 1010	133	9,720	2,520	46	-	6	-
TRANSFER FROM SEWER FUND	08392 0500	-	50,000	-	-	-	-	-
TOTAL REVENUE		620	87,931	96,002	61,886	26,161	32,019	12,032
WEST GOSHEN STP IMPROVEMENTS	08429 6000	2,583	411,392	458,341	-	906	236,772	-
MILLTOWN DAM ENGINEERING	08454 6010	17,576	37,430	42,681	152,265	-	9,290	-
MILLTOWN DAM CONSTRUCTION	08454 6020	-	-	-	1,001,897	-	-	-
HERSHEY'S MILL ENGINEERING	08454 6050	122,495	13,920	7,996	4,144	-	11,160	-
HERSHEY'S MILL CONSTRUCTION	08454 6060	-	39,113	-	12,480	-	-	-
PARK RESTROOM ENGINEERING	08454 6120	-	-	-	-	-	-	50,000
PARK RESTROOM CONSTRUCTION	08454 6130	-	-	-	-	-	-	250,000
MISC TRAIL EXPENSES	08459 6000	105,473	17,812	500	844	250,000	4,888	-
SEGMENTS A&B ENGINEERING	08459 6001	125,954	-	-	-	-	-	-
SEGMENT C ENGINEERING	08459 6003	9,306	-	-	-	-	-	-
SEGMENTS D&E ENGINEERING	08459 6005	7,002	-	-	-	-	-	-
SEGMENTS F&G REIMBURSEMENT	08459 6006	6,947	250	-	-	-	-	-
TRANSFER TO SEWER CAP RESERVE	08492 0900	-	-	-	-	-	959	-
TOTAL EXPENSES		397,336	519,917	509,518	1,171,630	250,906	263,069	300,000
<b>NET RESULT FROM OPERATIONS</b>		<b>(396,716)</b>	<b>(431,986)</b>	<b>(413,516)</b>	<b>(1,109,744)</b>	<b>(224,745)</b>	<b>(231,050)</b>	<b>(287,968)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>2,787,907</b>	<b>2,355,921</b>	<b>1,942,405</b>	<b>832,661</b>	<b>648,250</b>	<b>601,611</b>	<b>313,643</b>
General Fund Portion		<b>1,979,506</b>	<b>1,899,193</b>	<b>1,941,498</b>	<b>831,708</b>	<b>648,203</b>	<b>601,611</b>	<b>313,643</b>
Sewer Portion		<b>808,401</b>	<b>456,728</b>	<b>906</b>	<b>952</b>	<b>47</b>	<b>-</b>	<b>-</b>

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
SEWER CAPITAL RESERVE FUND, Proposed 2026 BUDGET								
ESTIMATED BEGINNING FUND BALANCE		2,250,329	2,361,152	2,384,772	2,246,078	2,031,601	2,200,266	2,432,322
REVENUE								
INTEREST EARNINGS	09341 1000	830	28,246	97,731	102,240	61,106	66,098	72,970
TRFR FROM SEWER OP FOR SEWER CAP RESRV	09342 0500	290,000	290,000	410,000	420,000	690,000	690,000	525,000
TRANSFER FROM SEWER CAP RESERVE	09392 0300	-	-	-	-	-	-	-
TRANSFER FROM BOND FUND- SEWER	09392 0800	-	-	-	-	-	959	-
TOTAL REVENUE		290,830	318,246	507,731	522,240	751,106	757,056	597,970
EXPENSES								
MACHINERY/EQUIPMENT - REPLACEMENT	09429 7400	-	7,969	19,415	9,918	-	-	-
Bank Fees	09491 5001	414	-	-	-	-	-	-
TRANSFER TO MUNIC AUTHORITY	09492 0700	179,592	286,657	627,010	558,134	698,000	525,000	1,033,650
TOTAL EXPENSES		180,006	294,626	646,425	568,052	698,000	525,000	1,033,650
NET RESULT FROM OPERATIONS		110,823	23,620	(138,694)	(45,812)	53,106	232,056	(435,680)
ESTIMATED ENDING FUND BALANCE		2,361,152	2,384,772	2,246,078	2,200,266	2,084,707	2,432,322	1,996,642

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
<b>OPERATING RESERVE FUND, Proposed 2026 BUDGET</b>								
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>2,630,163</b>	<b>2,784,888</b>	<b>1,558,608</b>	<b>1,641,378</b>	<b>1,731,646</b>	<b>1,726,681</b>	<b>1,801,681</b>
REVENUE								
INTEREST EARNINGS	10341 1000	1,022	23,720	82,770	85,303	60,608	75,000	54,050
TRANSFER FROM GENERAL ACCT.	10392 0100	154,117	-	-	-	-	-	-
TOTAL REVENUE		155,139	23,720	82,770	85,303	60,608	75,000	54,050
EXPENSES								
Bank Fees	10491 5001	414	-	-	-	-	-	-
TRANSFER TO INFRASTRUCTURE SUSTAINABILITY FUND	10492 1200	-	1,250,000	-	-	-	-	-
TOTAL EXPENSES		414	1,250,000	-	-	-	-	-
<b>NET RESULT FROM OPERATIONS</b>		<b>154,725</b>	<b>(1,226,280)</b>	<b>82,770</b>	<b>85,303</b>	<b>60,608</b>	<b>75,000</b>	<b>54,050</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>2,784,888</b>	<b>1,558,608</b>	<b>1,641,378</b>	<b>1,726,681</b>	<b>1,792,253</b>	<b>1,801,681</b>	<b>1,855,731</b>
<b>ARPA FUND, Proposed 2026 BUDGET</b>								
<b>ESTIMATED BEGINNING FUND BALANCE</b>		<b>-</b>	<b>914,664</b>	<b>963,936</b>	<b>276,805</b>	<b>34,730</b>	<b>33,877</b>	<b>-</b>
REVENUE								
INTEREST EARNINGS	19341 1000	44	14,173	18,564	3,931	-	723	-
ARPA - COVID RELIEF	19354 1000	949,821	955,827	-	-	-	-	-
TOTAL REVENUE		949,865	970,000	18,564	3,931	-	723	-
EXPENSES								
HYBRID MEETING ROOM	19409 7400	35,201	769	-	-	29,730	29,588	-
ABC APPRECIATION EVENT	19401 3410	-	-	-	-	5,000	5,012	-
BOARD APPROVED SEWER PROJECTS	19409 6099	-	-	-	135,025	-	-	-
WTWPS	19409 6060	-	913,244	-	-	-	-	-
HERSHEY MILL SEWER PROJECT	19409 6050	-	6,716	705,695	111,834	-	-	-
TOTAL EXPENSES		35,201	920,729	705,695	246,859	34,730	34,600	-
<b>NET RESULT FROM OPERATIONS</b>		<b>914,664</b>	<b>49,272</b>	<b>(687,131)</b>	<b>(242,928)</b>	<b>(34,730)</b>	<b>(33,877)</b>	<b>-</b>
<b>ESTIMATED ENDING FUND BALANCE</b>		<b>914,664</b>	<b>963,936</b>	<b>276,805</b>	<b>33,877</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account Title	Acct #	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted Budg	2025 Projection	2026 Proposed Budget
INFRASTRUCTURE SUSTAINABILITY FUND, Proposed 2026 BUDGET								
ESTIMATED BEGINNING FUND BALANCE		-	339,058	1,794,949	1,767,258	1,515,098	1,393,686	1,235,604
REVENUE								
INTEREST EARNINGS	12341 1000	-	23,609	87,633	79,093	53,028	58,156	43,246
INFRASTRUCTURE REVENUE	12354 1000					-	176,000	
TRANSFER FROM OPERATING RESERVE FUND	12392 0110	-	1,250,000	-	-	-	-	-
TRFR FROM GENERAL FUND	12392 0100	339,058	200,258	-	-	176,000	-	-
TOTAL REVENUE		339,058	1,473,867	87,633	79,093	229,028	234,156	43,246
EXPENSES								
STORMWATER MATERIALS & SUPPLIES	12436 2450	-	-	-	-	63,523		100,000
TREE REMOVAL	12454 2460		-	-	-	50,000	30,310	85,000
STORMWATER ENGINEERING	12436 3130	-	-	-	-	-		10,000
STORMWATER EQUIPMENT RENTAL	12436 3840	-	-	-	-	20,000		30,000
BOW TREE POND 1	12454 3707	-	17,048	115,324	429,593	5,000	7,819	2,500
POND TREATMENT	12454 3711	-	-	-	9,077	-	10,688	15,000
HERSHEY MILL POND REHAB	12454 3727				-	350,000		-
PARK MAINTENANCE & REPAIR	12454 3740		-	-	9,420	20,000	18,941	40,000
HERSHEY MILL DAM MAINT/REPAIR	12454 7300	-	-	-	4,575	-	1,690	2,500
TRFR TO GENERAL FUND	12492 0100	-	927	-	-	-	-	-
TOTAL EXPENSES		-	17,975	115,324	452,664	508,523	69,447	285,000
NET RESULT FROM OPERATIONS		339,058	1,455,891	(27,691)	(373,572)	(279,495)	164,709	(241,754)
ESTIMATED ENDING FUND BALANCE		339,058	1,794,949	1,767,258	1,393,686	1,235,604	1,558,395	993,850

The Interim Chief is requesting the replacement of two positions: the Chief and the Officer who resigned at the end of 2024. Currently, we have 31 uniformed officers and are requesting an increase to 33, which aligns with the recommendations in the Staffing Study. Additionally, Chief Leahy is requesting four new vehicles, as supported by the study. Historically, we have purchased four vehicles annually under the agreement between WT and EG; however, only two were approved for 2025. Please note that vehicle maintenance costs have significantly increased: while \$58,000 was approved for 2025, projections now estimate expenses at \$79,000. An additional drone has also been requested. Interim Chief Leahy will provide further details on its necessity. It has been suggested that we establish a drone sinking fund (TBD). Lastly, one E-bike is being requested for the bike unit, anticipating the opening of Crebilly as a public park. **The requests are written in red below.** NOTE: a Sergeant, in the DROP, will be retiring in February 2026. Version 4 changes highlighted in yellow: Portable radio sinking fund reduced to zero. New additions to Version 4 are: 5% salary increase, time served credit, medical expense kitty, Accreditation bonus, 457K contribution, longevity cap, employee health care contributions, on call court increase, and Officer in Charge increase.

	Actual 2023	Actual 2024	Approved 2025	As of Jun-25	Projected 2025	Proposed 2026	Comments:
PAYROLL EXPENSES							
CHIEF OF POLICE	\$173,162.86	\$179,656.36	\$186,393.46	\$55,278.88	\$55,278.88	\$191,985.27	Projection 2025 is low due to Chief retiring. For 2026 - 3% estimate - <b>hiring of a new Chief of Police.</b>
LIEUTENANT	\$303,405.25	\$313,068.86	\$324,809.05	\$164,582.83	\$335,327.35	\$352,093.71	Projection 2025 is hire than the approved 2025 amount due to Lt. moving to Interim Chief salary. 2026 is 3% hire than approved 2025 only.
SERGEANTS & 1 CORPORAL	\$888,113.04	\$921,749.33	\$953,562.13	\$467,726.28	\$953,561.44	\$881,191.26	5 sergeants and 1 partial sgt DROP, + corporal
FULL-TIME OFFICERS	\$2,130,081.57	\$2,397,209.80	\$2,663,268.86	\$1,237,057.33	\$2,474,114.66	\$2,884,711.41	Projected 2025 lower since 2 FT officers resigned and not replaced as of now. 2026 proposed 3% increase and <b>replacement Fter</b> ...step raises increased more than 3%.
PART-TIME OFFICERS	\$61,502.64	\$65,995.90	\$0.00	\$33,349.41	\$66,698.82	\$0.00	With 5 officers on a platoon we do not need to fill the "holes" for the perfect schedule. We continue to need Pters to fill vac, sick, comp, personal.
OFFICE STAFF	\$361,902.79	\$346,293.21	\$306,679.24	\$132,016.60	\$292,012.00	\$392,610.00	waiting to hear from the Commission - this will stay the same or go down, it will not go up.tentative until we hear from commission'
VACATION	\$97,799.16	\$111,820.08	\$81,581.12	\$48,841.28	\$97,682.56	\$102,566.69	
SICK	\$137,883.01	\$163,066.09	\$176,375.00	\$97,068.00	\$194,136.00	\$203,842.80	Increased 2025 projection by 5%. Vac, Sick, Comp and Personal individual line-items go up and down each year. Some years officers use more comp than
COMP	\$20,372.04	\$24,210.68	\$41,500.00	\$15,787.98	\$31,575.96	\$33,154.76	vacation, sell sick rather than use it and so on. This is why I group them together in this box.
PERSONAL	\$38,912.92	\$39,072.89	\$49,514.69	\$26,159.36	\$52,318.72	\$54,934.66	
COURT	\$22,111.18	\$24,623.46	\$20,344.90	\$9,344.93	\$18,689.86	\$19,624.35	Increased 5% over projected 2025. Court is hard to predict.
LONGEVITY	\$113,159.11	\$139,883.87	\$141,455.25	\$99,756.07	\$141,455.25	\$157,078.75	Exact amount needed based on an estimated 5% salary increase for 2026. Capped at \$11,000 per officer.
OVERTIME	\$274,214.64	\$96,967.13	\$87,926.90	\$47,193.02	\$94,386.04	\$99,105.34	5% over projected 2025
SHIFT DIFFERENTIAL	\$43,163.59	\$46,485.74	\$47,746.79	\$23,575.10	\$47,150.20	\$49,507.71	5% over projected 2025
HOLIDAYS 13-1/2 DAYS PER YEAR	\$54,928.71	\$67,593.88	\$64,325.00	\$33,943.54	\$67,887.08	\$71,281.43	5% over projected 2025
SCHOOL & FIREARMS TRNG.	\$25,632.16	\$59,980.99	\$58,583.50	\$7,723.20	\$58,583.50	\$61,512.68	5% over projected 2025
TRAINING- NEW HIRES	\$28,429.18	\$13,509.20	\$52,285.44	\$0.00	\$0.00	\$53,227.20	TBD: Hire and retain 3 officers: 3 trained for 288 hrs. 38.02 per hr. (\$32,849.28) and tuition reimbursement: 3 x \$7k (\$21,000).
MISCELLANEOUS- entirely refunded	\$108,137.02	\$121,806.75	\$0.00	\$66,056.56	\$132,113.12	\$0.00	Not budgeted - this would be entirely refunded.
DETECTIVE ALLOWANCE	\$3,900.00	\$3,900.00	\$3,900.00	\$1,950.00	\$3,900.00	\$3,900.00	Exact amount needed according to contract. \$75 per week for 52 weeks.
WORK COMP PAY, partially refunded	\$170,085.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Not budgeted - this is partially refunded. Cannot project work comp injuries.
TOTAL PAYROLL EXPENSES	\$5,056,896.86	\$5,136,894.22	\$5,260,251.32	\$2,567,410.37	\$5,116,871.44	\$5,612,328.02	due to contract being settled at 5%
						6.69%	
BENEFIT EXPENSES							
SOCIAL SECURITY & MED.	\$360,801.77	\$386,243.41	\$401,697.23	\$196,676.13	\$391,440.67	\$428,655.09	7.65% of total payroll expenses. If there is a salary above \$183,000 (estimate) for an individual employee, we do not deduct 7.65%.
UNEMPLOYMENT COMP	\$0.00	\$0.00	\$8,500.00	\$0.00	\$0.00	\$8,500.00	the need for this can change each year but necessary to budget for this dollar amount. Decision to pay it is in October each year.
DENTAL	\$57,337.02	\$56,038.52	\$57,207.21	\$23,226.09	\$50,000.00	\$54,000.00	Reduced from 2025 due to experience.
EYE CARE	\$13,778.02	\$19,577.64	\$22,021.59	\$12,304.48	\$24,608.96	\$25,000.00	Slight increase do to experience.
PHYSICALS	\$3,713.00	\$105.00	\$1,000.00	-\$258.00	\$1,000.00	\$1,000.00	This would be used for new Officer's physicals prior to offer of employment.
CLEANING ALLOWANCE	\$23,663.00	\$25,279.03	\$25,500.00	\$12,237.75	\$25,500.00	\$25,500.00	34 FT times \$750.
CLOTHING ALLOWANCE	\$3,510.00	\$3,510.00	\$3,510.00	\$3,510.00	\$3,510.00	\$3,510.00	Exact amount needed according to contract. 6 Detectives x's \$585.00
SHOE ALLOWANCE	\$13,150.00	\$13,550.00	\$13,900.00	\$0.00	\$13,900.00	\$13,500.00	34 FT times \$400 plus 6 bike unit members @ \$50, per contract.
HEALTH CLUB	\$4,844.97	\$5,243.52	\$5,000.00	\$1,687.30	\$3,374.60	\$5,000.00	No change to budget. Can you reduce slightly if 3 FT hires are not approved.
PRIVATE EDUCATION	\$2,170.34	\$13,056.45	\$12,000.00	\$500.00	\$1,000.00	\$6,500.00	Decreased by \$5,500 from approved 2025. Expect one officer to use the private education benefit.
UNIFORMS	\$35,137.73	\$19,774.51	\$40,000.00	\$13,640.00	\$40,000.00	\$52,000.00	<b>Increase \$12K for replacements uniforms.</b>
INSURANCE HEALTH-BC/BS changed to DVHT 11/1/2020	\$881,094.08	\$865,460.32	\$857,435.00	\$425,980.00	\$851,960.00	\$781,600.00	6.1% increase, added in \$25k for kitty, credit of \$52k
INSURANCE LIFE & DISABIL.	\$57,523.88	\$66,328.55	\$64,541.23	\$30,828.91	\$64,541.23	\$67,768.29	Quote not available as of this date. Estimated 5% increase.
WORK COMP- MRM TRUST	\$230,942.00	\$209,885.06	\$256,512.00	\$150,335.00	\$256,512.00	\$269,400.00	Confirmed quote by HA Thomson: 5% increase
PUBLIC OFF & POLICE PROF.	\$72,874.00	\$86,293.00	\$78,855.00	\$7,404.62	\$78,855.00	\$88,132.00	Confirmed quote by HA Thomson: 2% increase and Cyber Policy at \$7,700.00.
RETIREMENT HEALTH BENEFITS	\$204,744.20	\$201,614.48	\$188,620.20	\$103,828.73	\$207,657.46	\$206,900.00	6.1% increase but then there were status changes
457 K PLAN CONTRIBUTIONS	\$19,860.18	\$20,334.43	\$21,787.50	\$10,328.96	\$22,000.00	\$69,300.00	Inrease 457K contribution to 1.5% of W2 earnings minus sold days and longevity.
WEGO POLICE PENSION	\$840,192.00	\$1,479,021.00	\$1,474,717.00	\$0.00	\$1,474,717.00	\$1,024,235.00	Received confirmation on 8/12/2025 - this is the MMO based upon Market Value of Assets. Otherwise, the MMO is \$1,021,990.00
WEGO Additional Pension Plan Contribution	\$84,019.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Commission cancelled this line item for 2024 budget.
WEGO NON-UNIFORM PENSION	\$0.00	\$0.00	\$13,008.00	\$0.00	\$13,008.00	\$13,008.00	No firm \$ for 2026 as of this date.
TOTAL BENEFIT EXPENSES	\$2,909,355.39	\$3,471,314.92	\$3,545,811.96	\$992,229.97	\$3,523,584.92	\$3,143,508.38	Decreased 11.35% due to reduction in MMO and health insurance credit
						-11.35%	

	Actual 2023	Actual 2024	Approved 2025	As of Jun-25	Projected 2025	Proposed 2026	
<b>VEHICLE EXPENSES</b>							
VEHICLE INSURANCE	\$47,854.00	\$142,442.00	\$80,645.00	\$4,749.66	\$80,645.00	\$105,268.00	This is as a result of the fatal bike accident.
VEHICLE MAINTENANCE	\$51,802.44	\$51,535.25	\$57,680.00	\$39,397.05	\$78,794.10	\$81,157.92	Increased 3% over projected year end.
VEHICLE TIRES/REPAIR	\$11,755.54	\$14,302.52	\$16,800.00	\$6,291.32	\$16,800.00	\$18,800.00	slight increase do to SUV tire prices.
VEHICLE MISCELLANEOUS	\$12,934.86	\$7,723.13	\$11,000.00	\$4,758.13	\$9,516.26	\$10,000.00	Reduced due to experience. Renegotiated car wash.
VEHICLE REPLACEMENT	\$218,489.54	\$234,546.06	\$202,261.00	\$181,044.54	\$202,261.00	\$272,507.49	4 new cars financed at \$54,000 per yr, equipment \$15k each, add in ongoing loans. <b>2 vehicles costs \$57,000 for loan (\$27k) and equipment (\$30k)</b>
VEHICLE GASOLINE	\$106,640.90	\$99,347.03	\$110,000.00	\$38,832.96	\$75,000.00	\$78,750.00	Decreased from 2025 due to experience. Increased 5% over projected year end due to fluctuating gas prices.
<b>TOTAL VEHICLE EXPENSES</b>	<b>\$449,477.28</b>	<b>\$549,895.99</b>	<b>\$478,386.00</b>	<b>\$275,073.66</b>	<b>\$463,016.36</b>	<b>\$566,483.41</b>	<b>18.42% increase due to requesting 4 new vehicles. We only purchased 2 vehicles in 2025.</b>
						18.42%	

	Actual 2023	Actual 2024	Approved 2025	As of Jun-25	Projected 2025	Proposed 2026	Comments:
<b>OTHER EXPENSES</b>							
LEGAL FEES	\$33,070.11	\$48,316.03	\$80,000.00	\$33,051.30	\$80,000.00	\$50,000.00	Contract negotiations in 2025. This does not account for arbitration into 2026.
OFFICE SUPPLIES	\$13,352.46	\$8,491.51	\$13,905.00	\$3,149.37	\$8,000.00	\$8,000.00	Reduced by \$5,905 due to experience.
POLICE SUPPLIES	\$140,205.23	\$328,804.91	\$77,411.00	\$118,099.72	\$185,100.00	\$87,411.00	<b>Added a drone at \$9,000 plus \$1,000 for batteries.</b>
CAMERA/FILM SUPPLIES	\$7,397.00	\$2,075.63	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	No change to budget.
COPIER	\$1,626.00	\$1,683.00	\$6,200.00	\$3,169.76	\$6,200.00	\$6,200.00	No change to budget.
POSTAGE	\$1,187.83	\$1,198.79	\$1,751.00	\$520.83	\$1,500.00	\$1,500.00	Slight reduction due to experience
PRINTING	\$1,118.25	\$1,361.14	\$3,090.00	\$0.00	\$2,000.00	\$2,000.00	Reduced by \$1,000 due to experience.
COMPUTERS	\$320,782.13	\$129,657.97	\$80,000.00	\$81,698.65	\$121,000.00	\$134,000.00	Cody 20K, Dell 11k, Kato 80K, Cellebrite/W.Goshen 10K, Crimewatch 13K
CRIMINAL INVESTIGATION UNIT	\$8,901.05	\$8,146.08	\$8,500.00	\$2,226.82	\$8,500.00	\$8,500.00	no change to budget
TRAFFIC UNIT	\$5,687.95	\$10,720.85	\$9,270.00	\$3,000.00	\$9,270.00	\$9,270.00	No change to budget.
BIKE PATROL UNIT	\$0.00	\$379.21	\$1,200.00	\$0.00	\$1,200.00	\$5,200.00	<b>Added E - Bike request at \$4,000</b>
CIT. POL. ACADEMY/PUBLIC EDUC.	\$11,639.22	\$24,644.18	\$3,000.00	\$1,657.64	\$3,000.00	\$3,000.00	No change to budget.
FIREARMS SUPPLIES/TRNG.	\$25,193.66	\$12,949.10	\$27,200.00	\$7,445.92	\$27,200.00	\$27,200.00	No change to budget.
GENERAL EXPENSE	\$16,845.91	\$72,486.29	\$25,000.00	\$59,598.80	\$83,000.00	\$50,000.00	The projection shows Staffing Study costs of approximately \$25k that was not budgeted for and \$23K for temp (approved by Commission). Added \$25K for temp i
COMMUNICATION	\$38,213.61	\$43,695.46	\$42,000.00	\$22,329.93	\$42,000.00	\$4,200.00	No change to budget.
RADIO PURCHASE/REPAIR	\$10,839.15	\$4,794.11	\$6,500.00	\$1,413.50	\$6,500.00	\$6,500.00	No change to budget.
SCHOOL/TRAINING EXPENSE	\$20,409.41	\$24,368.09	\$20,000.00	\$9,247.71	\$20,000.00	\$25,000.00	Increase by \$5,000. see 2024 actual budget.
SCHOOL/TRAINING TUITION	\$25,217.64	\$17,523.66	\$27,134.00	\$12,204.00	\$27,134.00	\$27,134.00	No change to budget.
BUILDING EXPENSE	\$153,700.78	\$190,744.49	\$170,000.00	\$111,870.30	\$180,000.00	\$189,000.00	5% increase over projected 2025.
EG SUBSTATION- RENT	\$11,392.07	\$10,443.07	\$11,400.00	\$3,797.48	\$11,400.00	\$11,400.00	No change to budget.
MISCELLANEOUS	\$901.10	\$14.95	\$2,000.00	\$33.30	\$33.30	\$0.00	Removing this line item from the budget due to experience. These expenses can go under General Expense.
<b>ACCREDITATION FEES</b>	<b>\$9,338.51</b>	<b>\$10,616.18</b>	<b>\$20,500.00</b>	<b>\$24,439.45</b>	<b>\$27,000.00</b>	<b>\$42,500.00</b>	<b>Hired LEAS as an Accreditation Consultant (12K). Contract approved \$500 bonus for 2025 officers (31 officers currently)</b>
PAYROLL - DIRECT DEPOSIT CHGE	\$3,587.64	\$4,285.25	\$4,400.00	\$2,116.75	\$4,400.00	\$4,400.00	No change to budget.
PHONES - sinking fund	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	No change to budget.
WEAPONS - sinking fund	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	No change to budget.
COMPUTERS - sinking fund	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	No change to budget.
LICENSE PLATE READER-sinking fund	\$6,000.00	\$6,000.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	No change to budget.
MOBILE VIDEO RECORDER - sinking fund	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	No change to budget.
PORTABLE RADIOS - sinking fund	\$14,000.00	\$14,000.00	\$14,000.00	\$0.00	\$14,000.00	\$0.00	No longer need to budget for portable radios
SECURITY CAMERA - sinking fund	\$8,000.00	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	No change to budget.
TASER - sinking fund	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	No change to budget.
BODY CAMERAS - sinking fund	\$7,500.00	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00	\$7,500.00	No change to budget.
EMERGENCY RESPONSE TEAM	\$10,293.13	\$10,000.00	\$10,000.00	\$5,642.64	\$10,000.00	\$10,000.00	No change to budget.
<b>TOTAL OTHER EXPENSE</b>	<b>\$919,899.84</b>	<b>\$1,016,399.95</b>	<b>\$709,461.00</b>	<b>\$506,713.87</b>	<b>\$923,437.30</b>	<b>\$757,415.00</b>	<b>Increased 6.76%</b>
						6.76%	
<b>TOTAL BUDGET</b>	<b>\$9,335,629.37</b>	<b>\$10,174,505.08</b>	<b>\$9,993,910.28</b>	<b>\$4,341,427.87</b>	<b>\$10,026,910.02</b>	<b>\$10,079,734.81</b>	<b>Minimal increase due to MMO reduction of over \$400k</b>
						0.86%	



WESTTOWN-EAST GOSHEN POLICE

2026 Proposed Budget Version 4 - Changes from Version to Version 4 are highlighted in yellow below

	Actual 2023	Actual 2024	Approved 2025	As of Jun-25	Projected 2025	Proposed 2026	Comments:
RECEIPTS							
Carry over from previous Budget	\$0.00	\$30,000.00	\$150,000.00	\$0.00	\$150,000.00	\$225,000.00	Estimate only
Westtown Township	\$3,429,056.84	\$4,081,831.71	\$4,050,577.91	\$2,321,053.08	\$3,941,284.26	\$4,052,907.28	44.50% firm PPU's for 2026 budget according to WT and EG 2022 Agreement.
East Goshen Township	\$4,276,688.89	\$5,090,823.79	\$5,051,844.36	\$2,894,796.56	\$4,915,534.30	\$5,054,749.53	55.50% firm PPU's for 2026 budget according to WT and EG 2022 Agreement.
Thornbury Township	\$652,894.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Receipts:							
Parking	\$770.00	\$705.00	\$8,000.00	\$175.00	\$400.00	\$8,000.00	No change to budget.
Police Reports	\$7,010.69	\$6,007.50		\$3,270.00	\$6,500.00		
Fingerprint Income	\$1,150.00	\$700.00		\$200.00	\$500.00		
Interest	\$1,049.72	\$168.34		\$72.14	\$200.00		
Health Care Contribution	\$0.00	\$0.00	\$14,000.00	\$0.00	\$14,000.00	\$16,990.00	based on current employees on the plan and current status of the employee this will be the income
Miscellaneous Income and GRANTS	\$470,030.87	\$249,373.49	\$77,400.00	\$314,663.38	\$350,000.00	\$80,000.00	SRO Grant thru 2027
Refund of Retirement Insurance Premiums from Reserve	\$0.00	\$259,767.15	\$212,000.00	\$0.00	\$212,000.00	\$212,000.00	Refunded through OPEB Trust. Do we want to begin transferring the money.
Work Comp refund	\$38,190.00	\$0.00	\$0.00	\$10,526.00	\$10,526.00	\$0.00	Not budgeted
Special Detail refund	\$162,659.35	\$0.00	\$0.00	\$78,388.00	\$156,776.00	\$0.00	Not budgeted
Sale of Police Vehicles	\$49,050.00	\$159,392.28	\$40,000.00	\$36,602.00	\$36,602.00	\$40,000.00	The funds will go back into the general fund.
Pension - Act 205 receipts	\$338,017.51	\$0.00	\$375,000.00	\$0.00	\$375,000.00	\$375,000.00	Estimated ACT 205 funds - this will be updated in September.
Pension - Act 205 receipts- non uniformed	\$0.00	\$415,242.64	\$13,088.00	\$0.00	\$13,088.00	\$13,088.00	Estimated MMO for 2025
Dare Donations	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	Donations from 2 catholic schools.
TOTAL RECEIPTS	\$9,426,568.83	\$10,294,011.90	\$9,993,910.28	\$5,659,746.16	\$10,184,410.56	\$10,079,734.81	

FORMULA for TWP Contributions		2025 Approved		2026 Proposed	
Receipts total before WT & EG Contr.		\$891,488.00	Receipts total before WT & EG Contr.	\$972,078.00	
Total Budget		\$9,993,910.28	Total Budget	\$10,079,734.81	
Shared costs		\$9,102,422.28	Shared costs	\$9,107,656.81	
WT's portion 44.50%		\$4,050,577.91	WT's portion 44.50%	\$4,052,907.28	0.06%
EG's portion 55.50%		\$5,051,844.37	EG's portion 55.50%	\$5,054,749.53	0.06%

Capital Contributions	2025 Approved		2026 Approved	Difference
Total amount due	\$44,300.00		\$45,300.00	\$1,000.00
WT's portion	\$22,150.00		\$22,650.00	\$500.00
EG's portion	\$22,150.00		\$22,650.00	\$500.00

Reserve Funds aka Sinking Funds	Actual Balance 12/24	Est. Balance 12/25	Expected year to purchase
INTEREST	\$727.90	\$777.90	interest deposited
PHONES	\$23,500.00	\$25,000.00	2027
WEAPONS	\$24,000.00	\$25,000.00	2024
COMPUTERS & Communication	\$22,242.03	\$27,242.03	Grant 2023
VEHICLES - do we want to begin this again?	\$0.00	\$0.00	We no longer save for vehicles, moved to MVR, Body Cams, Computers
LICENSE PLATE READER (LPR)	\$69,856.00	\$75,856.00	Grant 2023
MOBILE VIDEO RECORDER (MVR)	\$36,585.74	\$41,585.74	Grant 2023
PORTABLE RADIOS	\$154,000.00	\$168,000.00	Unknown at this time
SECURITY CAMERAS	\$63,984.16	\$71,984.16	Ongoing
TASERS	\$44,240.00	\$45,240.00	11 years old in 2025
BODY CAMERAS	\$33,701.00	\$41,201.00	Grant 2023
LIVE SCAN	\$0.00	\$0.00	TBD - if central booking is approved for the county, we won't need livescan
BALANCE	\$472,836.83	\$521,886.83	