# EAST GOSHEN TOWNSHIP

*Respecting the Past, Serving the Present, Preparing for the Future.*

# 2027 Preliminary Budget

## GENERAL FUND

## PART 1

OCTOBER 6, 2026



PEOPLE | SERVICE | COMMUNITY

*A Stronger Tomorrow Together.*

# GENERAL FUND | 2027 PROPOSED BUDGET

## Finance & Administration



Township Building



Blacksmith Shop

**2027 PROPOSED REVENUE**

**$11.1M**

2026 Budget: $8.65M

**2027 PROPOSED EXPENSE**

**$3.3M**

2026 Budget: $4.44M

**NET RESULT**

**$7.7M**

Revenue less expenses

## KEY 2027 BUDGET ITEMS

### Major Revenue Sources

| | |
|---|---|
| Earned Income Tax | **$6,815,885** |
| Real Estate Property Tax | **$2,780,516** |
| Local Services Tax | **$350,000** |
| Franchise Fees | **$338,134** |
| Interest Earnings | **$246,172** |
| Quarterly Transfers | **$202,790** |

### Major 2027 Expense Items

| | |
|---|---|
| Personnel Costs (8 full time & 5 BoS) | **$1,099,632** |
| Debt Payments | **$461,700** |
| Insurance Coverage - W.C./Cyber/Fiduciary | **$237,335** |
| Capital Replacement – Township Building | **$237,145** |
| Pension – DC Non-Uniform (All Employees) | **$184,050** |
| Consulting Services | **$176,000** |
| Township Building – Maintenance & Repairs | **$120,000** |

# GENERAL FUND | 2027 PROPOSED BUDGET

## Parks & Recreation



Pavilion Rental




Community Day Events

**2027 PROPOSED REVENUE**

**$404,122**

2026 Budget: $369,600

**2027 PROPOSED EXPENSE**

**$703,600**

2026 Budget: $584,701

**NET RESULT**

**($299,478)**

Revenue less expenses

## KEY 2027 BUDGET ITEMS

### Major Revenue Sources

| | |
|---|---|
| Summer Program | **$200,000** |
| Adult & Youth Tennis/Pickleball Lessons | **$53,900** |
| Friends of East Goshen | **$45,000** |
| Golf – Applebrook/HMV | **$26,972** |
| Trips | **$20,000** |
| Pavilion Rental | **$12,000** |
| Ball Field Rental | **$10,500** |

### Major 2027 Expense Sources

| | |
|---|---|
| Personnel Costs (2 full time & 39 S.C. part time) | **$373,568** |
| Capital Replacement Park & Rec | **$83,968** |
| Adult & Youth Tennis/Pickleball (offset by rev) | **$47.202** |
| Summer Program Field Trips (offset by revenue) | **$30,000** |
| Community Day (partially offset by Friends of E.G.) | **$30,000** |
| Golf Day – Applebrook (offset by revenue) | **$26,972** |

Several program expenses are fully or partially offset by related revenues.

# GENERAL FUND | 2027 PROPOSED BUDGET

## Public Works



Milling



Hershey Mill Dam Park

**2027 PROPOSED REVENUE**

**$727,879**

2026 Budget: $1,069,856

**2027 PROPOSED EXPENSE**

**$4M**

2026 Budget: $3.32M

**NET RESULT**

**($3.3M)**

Revenue less expenses

## KEY 2027 BUDGET ITEMS

### Major Revenue Sources

| | |
|---|---|
| Transfer from Liquid Fuels | **$516,500** |
| Transfer from Sewer, Refuse & MA | **$470,295** |
| Street Encroachment Permit | **$5,000** |

### Major 2027 Expense Items

| | |
|---|---|
| Personnel Costs (17 full time) | **$2,301,875** |
| Resurfacing Materials & Supplies | **$400,000** |
| Capital Replacement – Highway Equipment | **$236,529** |
| Vehicle Maintenance & Repair Snow | **$170,000** |
| Materials & Supplies | **$150,000** |
| Stormwater Materials & Supplies | **$100,000** |

# GENERAL FUND | 2027 PROPOSED BUDGET

## Zoning, Permits & Codes






**2027 PROPOSED REVENUE**

**$471,750**

2026 Budget: $475,400

**2027 PROPOSED EXPENSE**

**$665,262**

2026 Budget: $584,914

**NET RESULT**

**($193,279)**

Revenue less expenses

## KEY 2027 BUDGET ITEMS

### Major Revenue Sources

| | |
|---|---|
| Building Permits | **$400,000** |
| Reoccupancy – Resales | **$32,000** |
| FFA Ordinance | **$18,000** |
| Reoccupancy – Apartment Rentals | **$9,669** |
| Alarm Ordinance Fees | **$6,000** |
| UCC Training Fee | **$3,181** |

### Major 2027 Expense Items

| | |
|---|---|
| Personnel Costs (5 full time) | **$574,165** |
| Engineering Services | **$30,000** |
| Legal – Codes | **$13,000** |
| Legal – Zoning Hearing Board | **$13,000** |
| Code Books/Other | **$8,000** |

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| Finance & Administration Revenue | | | | | | | | |
| *R.E. PROPERTY TAX** | | *1,992,092* | *2,841,949* | *2,801,550* | *2,793,931* | *2,825,000* | *2,838,629* | *2,780,516* |
| *EARNED INCOME TAXES** | | *6,651,355* | *6,496,365* | *6,917,062* | *6,945,269* | *6,976,193* | *5,920,963* | *6,815,885* |
| *LOCAL SERVICES TAX REVENUE** | | *351,588* | *344,348* | *351,771* | *356,885* | *350,000* | *271,448* | *350,000* |
| *FRANCHISE FEES** | | *411,974* | *404,765* | *389,953* | *373,991* | *362,000* | *271,772* | *338,134* |
| FEES FOR ENG. RECHARGES | 01-361-3200 | 30,052 | 48,238 | 48,087 | 48,289 | 100,000 | 41,645 | 60,000 |
| FRIENDS OF EAST GOSHEN | 01-380-0128 | - | - | - | 44,429 | - | - | - |
| HHW REBATES | 01-354-1500 | 3,380 | 4,456 | 4,163 | 4,163 | 4,500 | 4,163 | 4,163 |
| INSURANCE CLAIMS AND DIVIDENDS | 01-380-0120 | 78,379 | 38,344 | 36,756 | 34,448 | 35,000 | 4,212 | 8,423 |
| INTEREST EARNINGS | 01-340-1000 | 102,835 | 312,151 | 325,667 | 259,901 | 225,000 | 184,629 | 246,172 |
| MISCELLANEOUS | 01-380-0100 | 27,480 | 117,621 | 19,519 | 18,298 | - | 1,800 | 2,829 |
| P.U. REALTY TAX | 01-355-0100 | 8,734 | 8,057 | 9,382 | 9,418 | 8,500 | - | 9,000 |
| PA LIQUOR CONTROL BOARD | 01-355-0400 | 650 | 650 | 650 | 650 | 650 | 650 | 650 |
| PENSION AID - STATE DC | 01-355-0510 | 121,840 | 148,345 | 184,159 | 179,868 | 194,050 | - | 179,868 |
| RENT OF PROPERTIES - POLICE | 01-342-2000 | 11,392 | 12,342 | 10,443 | 10,443 | 11,392 | 8,544 | 11,392 |
| RENT REVENUE - DISTRICT COURT | 01-342-2100 | 91,674 | 93,504 | 95,372 | 97,280 | 99,225 | 74,176 | - |
| SALE-MAPS & PUBLICATIONS | 01-361-5000 | 104 | - | - | - | - | 188 | - |
| SALES & DONATIONS - HISTORICAL COMM | 01-361-3420 | (1) | 254 | 71 | - | - | 0 | - |
| WIRELESS REVENUE | 01-380-1000 | 128,668 | 64,707 | 64,707 | 64,707 | 65,000 | 43,138 | 57,517 |
| WIRELESS TOWER REIMBURSEMENT | 01-380-1001 | 4,764 | 6,102 | 1,338 | 6,433 | 1,500 | - | 6,433 |
| WKMEN'S COMP.-OUT OF AREA | 01-380-0110 | 24,464 | 22,578 | 19,161 | 23,669 | 20,000 | 15,176 | 19,000 |
| MISC GRANT REVENUE | 01-388-1000 | - | 372 | - | 1,000 | - | 2,500 | - |
| TRANSFER FROM CAPITAL RESERVE | 01-392-0300 | - | - | - | - | - | - | - |
| TRFR FROM INFRA.STRUCTURE FUND | 01-392-1200 | 927 | - | - | - | - | - | - |
| *TRANSFERS (QUARTERLY, LIQUID FUELS, FUND BALANCE)** | | *195,292* | *195,292* | *200,341* | *200,926* | *199,200* | *88,344* | *202,790* |
| Total Finance & Administration Revenue | | 8,245,551 | 8,318,490 | 8,678,601 | 8,680,067 | 8,652,211 | 6,933,348 | 11,092,773 |

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| Finance & Administration Expenses | | | | | | | | |
| *SALARIES** | | *650,113* | *688,608* | *668,356* | *751,430* | *726,454* | *445,900* | *772,479* |
| *BENEFITS** | | *151,796* | *194,105* | *216,742* | *229,232* | *227,337* | *148,815* | *261,952* |
| *PAYROLL TAXES** | | *61,462* | *74,195* | *74,734* | *80,726* | *73,038* | *58,135* | *65,200* |
| ADVERTISING - PRINTING | 01-401-3400 | 6,198 | 7,608 | 3,913 | 2,498 | 7,500 | 2,671 | 3,722 |
| AUDITING EXPENSE | 01-402-3110 | 42,500 | 42,500 | 49,766 | 41,500 | 42,500 | 41,500 | 41,500 |
| BANK FEES | 01-401-5001 | 3,779 | 3,163 | 3,450 | 4,207 | 3,587 | 2,588 | 3,605 |
| BOOT & PAOLI LED SIGN | 01-409-7505 | 390 | - | - | 420 | 840 | 420 | 420 |
| CAP REPLACEMENT - OFFICE EQUIP | 01-401-7400 | 22,110 | 31,456 | 29,804 | 40,000 | 12,000 | - | 13,595 |
| CAP REPLACE - SOFTWARE | 01-407-7400 | - | - | - | - | - | - | - |
| CAP REPLACEMENT - TWP BLDG | 01-409-7400 | 81,069 | 70,668 | 81,207 | 25,910 | 40,000 | - | 237,145 |
| CAP PURCHASE - TWP BLDG | 01-409-7450 | 272,686 | 269,521 | 10,000 | 2,879 | 45,000 | - | 15,340 |
| CCATO EXPENSES | 01-401-3080 | 770 | 580 | 850 | - | 450 | 450 | 627 |
| COMMUNICATION EXPENSE | 01-401-3210 | 42,140 | 48,177 | 37,310 | 29,389 | 37,500 | 27,360 | 38,122 |
| COMPUTER EXPENSE | 01-407-2130 | 12,828 | 16,394 | 16,391 | 16,010 | 12,400 | 12,980 | 18,086 |
| CONSULTING - PERSONNEL | 01-401-3130 | - | 565 | - | - | - | - | - |
| CONSULTING SERVICES | 01-401-3120 | 51,178 | 56,810 | 85,533 | 71,078 | 57,775 | 33,626 | 176,000 |
| CONTRIB.-MALVERN LIBRARY | 01-456-5000 | 22,500 | 30,000 | 31,900 | 31,900 | 37,500 | 37,500 | 43,000 |
| COUNTY HAZARDOUS WASTE | 01-427-4901 | 8,912 | 9,270 | 9,173 | 11,779 | 10,000 | 6,498 | 14,000 |
| *DEBT PAYMENTS** | | *178,077* | *161,158* | *461,400* | *465,000* | *463,400* | *64,200* | *461,700* |
| DISTRICT COURT EXPENSES | 01-409-3840 | 27,725 | 41,029 | 31,751 | 39,148 | 45,000 | 30,871 | 43,014 |
| DRUG & ALCOHOL TESTING | 01-487-1550 | 960 | 1,152 | 861 | 1,256 | 1,632 | 942 | 1,813 |
| ENGINEER.& MISC.RECHARGES | 01-408-3131 | 29,223 | 49,732 | 60,547 | 88,098 | 115,998 | 22,450 | 60,000 |
| ENGINEERING SERVICES | 01-408-3130 | 11,789 | 58,174 | 12,199 | 53,813 | 16,083 | 14,336 | 60,000 |
| E-RECYCLING EVENTS | 01-427-4900 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 3,500 | 7,000 |
| GENERAL EXPENSE | 01-401-3000 | 100,001 | 16,865 | 21,351 | 16,407 | 22,000 | 18,099 | 25,217 |
| INSURANCE - BONDING | 01-401-3500 | 1,619 | 7,238 | 7,238 | 7,238 | 7,238 | 4,766 | 7,238 |
| INSURANCE COVERAGE -PREM. | 01-486-3500 | 145,085 | 204,181 | 250,540 | 226,626 | 194,297 | 68,619 | 237,335 |
| LEGAL - ADMIN | 01-404-3140 | 35,689 | 40,062 | 26,717 | 35,079 | 38,024 | 25,859 | 36,030 |
| MATERIALS & SUPPLIES | 01-401-2100 | 16,210 | 17,749 | 9,135 | 14,130 | 9,627 | 10,684 | 14,886 |
| MINOR EQUIP. PURCH. &REP. | 01-401-2600 | 1,424 | 2,057 | 832 | 450 | 1,500 | - | - |
| NEWSLETTERS | 01-401-3420 | - | 5,373 | 12,184 | 3,143 | 6,915 | 6,987 | 42,000 |
| PARK LED SIGN | 01-454-7502 | - | - | - | 420 | - | 420 | 420 |
| PENSION - DC NON-UNIFORM | 01-483-5315 | 132,827 | 148,345 | 177,355 | 131,502 | 194,050 | 191,642 | 184,050 |
| POSTAGE | 01-401-3250 | 7,668 | 4,362 | 4,281 | 2,033 | 5,138 | 3,206 | 4,667 |
| PSATS EXPENSE | 01-401-3070 | 2,745 | 7,272 | 4,864 | 7,398 | 7,000 | 11,375 | 12,000 |
| PW BLDG - FUEL,LIGHT,SEWER & WATER | 01-409-3605 | 14,174 | 16,453 | 19,624 | 18,991 | 23,549 | 19,430 | 27,072 |
| PW BUILDING - MAINT REPAIRS | 01-409-3745 | 53,289 | 29,481 | 29,288 | 25,356 | 31,546 | 45,229 | 63,019 |
| RENTAL OF EQUIP. -OFFICE | 01-401-3840 | 7,633 | 10,067 | 8,196 | 7,100 | 8,200 | 6,049 | 9,466 |
| STATIONERY | 01-401-2110 | 2,121 | 1,347 | 1,243 | - | 1,500 | 496 | 1,500 |
| *TAX EXPENSES** | | *119,098* | *114,705* | *109,918* | *115,200* | *116,575* | *83,168* | *126,813* |
| TWP. BLDG. - FUEL, LIGHT, WATER | 01-409-3600 | 43,244 | 43,453 | 41,452 | 55,713 | 57,697 | 50,860 | 71,204 |

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| TWP. BLDG. - MAINT & REPAIRS | 01-409-3740 | 98,833 | 152,715 | 124,619 | 103,903 | 100,000 | 78,504 | 120,000 |
| TWP. BLDG. - MATERIALS & SUPPLIES | 01-409-2400 | 884 | 34 | - | 881 | - | - | - |
| TWP. BLDG. - MINOR EQUIPEMENT | 01-409-2600 | 1,650 | - | - | - | - | - | - |
| TRAINING & SEMINARS-EMPLY | 01-487-4600 | 3,631 | 6,362 | 2,927 | 9,647 | 15,000 | 8,457 | 15,000 |
| WIRELESS TOWER TAX PAYMENTS | 01-409-4300 | 5,996 | 6,102 | 6,164 | 6,433 | 6,200 | 6,597 | 6,597 |
| Total Finance & Administration Expense | | 4,011,571 | 4,315,858 | 4,281,967 | 4,422,513 | 4,435,853 | 2,395,407 | 3,342,834 |
| Total Finance & Administration Net Result | | 4,233,980 | 4,002,632 | 4,396,634 | 4,257,554 | 4,216,358 | 4,537,940 | 7,749,939 |

* Total includes multiple budget lines.

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| Parks & Recreation Revenue | | | | | | | | |
| TRIPS | 01-367-3020 | 2,250 | 14,114 | 10,965 | 24,014 | 25,000 | 12,057 | 20,000 |
| SUMMER PROGRAM | 01-367-3100 | 66,633 | 111,076 | 142,141 | 174,823 | 175,000 | 181,889 | 200,000 |
| FOAM CANNON RENTAL | 01-367-3201 | - | - | - | 700 | - | 300 | - |
| FRIENDS OF E.GOSHEN MISC. REVENUE | 01-367-3204 | - | - | 32,290 | - | - | - | - |
| COMMUNITY DAY FT | 01-367-3205 | 22,390 | 1,675 | 2,005 | 1,125 | 25,000 | 1,425 | 1,500 |
| COMMUNITY DAY/AMERICA 250 | 01-367-3206 | - | - | - | - | - | 2,740 | - |
| FOOD TRUCK FESTIVAL | 01-367-3208 | 3,340 | 975 | 2,075 | 775 | 2,000 | 175 | 1,200 |
| CAMP OUT FT | 01-367-3209 | - | - | - | 300 | - | - | - |
| PAVILION RENTAL FEE | 01-367-3240 | 7,054 | 12,256 | 11,560 | 12,960 | 12,000 | 12,311 | 12,000 |
| BALL FIELD RENTAL | 01-367-3245 | 12,797 | 20,202 | 10,429 | 10,592 | 10,500 | 2,040 | 10,500 |
| VOLLEYBALL COURT RENTAL | 01-367-3300 | - | - | - | - | - | 624 | 600 |
| GOLF APPLEBROOK/HMV | 01-367-3504 | 12,280 | 23,390 | 33,650 | 23,875 | 30,000 | 29,485 | 26,972 |
| ART WALK | 01-367-3506 | - | - | - | 3,300 | - | 6,745 | 6,000 |
| ART | 01-367-3508 | 3,805 | - | - | - | 4,000 | - | - |
| ROBOTICS PROGRAM | 01-367-3509 | 4,900 | 5,155 | 3,640 | 3,070 | 3,000 | - | - |
| ADAPTIVE EVENTS | 01-367-3600 | - | - | - | - | - | - | 1,000 |
| MISCELLANEOUS EVENTS | 01-367-3601 | 4,150 | 4,550 | 1,640 | 526 | 7,000 | 3,514 | 1,500 |
| TEEN SHOWCASE | 01-367-3602 | - | 1,200 | 5,000 | 5,000 | 5,000 | - | - |
| TENNIS COURT RENT | 01-367-3700 | 2,705 | 3,024 | 3,005 | 4,550 | 1,500 | 1,180 | 3,000 |
| ADULT & YOUTH TENNIS/PICKLEBALL LESSONS | 01-367-3701 | 20,705 | 30,683 | 53,923 | 38,310 | 50,000 | 43,510 | 53,900 |
| ZUMBA | 01-367-3710 | 3,978 | 1,122 | 1,948 | 4,370 | 2,000 | 4,435 | 4,200 |
| YOGA CLASSES | 01-367-3712 | 12,567 | 14,758 | 11,588 | 12,297 | 12,000 | 5,519 | 11,000 |
| ROCKETRY SUMMER CAMP | 01-367-3719 | 1,840 | 1,450 | 1,450 | 2,000 | 1,500 | 1,200 | 2,000 |
| HOLIDAY TREE CELEBRATION | 01-367-3720 | 1,327 | 220 | - | - | - | - | - |
| PICKLEBALL COURT | 01-367-3730 | - | - | 528 | 1,000 | 1,500 | - | 750 |
| BASKETBALL COURT RENT | 01-367-3750 | - | - | 2,592 | 4,320 | 2,600 | - | 3,000 |
| FRIENDS OF EAST GOSHEN | 01-380-0128 | - | - | - | 44,429 | - | - | 45,000 |
| Misc. Grant Revenue | 01-388-1000 | - | 372 | - | 1,000 | - | 2,500 | - |
| Total Parks & Recreation Revenue | | 182,721 | 245,850 | 330,429 | 327,906 | 369,600 | 309,149 | 404,122 |

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| Parks & Recreation Expenses | | | | | | | | |
| *SALARIES** | | *169,550* | *229,707* | *264,847* | *277,519* | *287,015* | *229,996* | *295,157* |
| *BENEFITS** | | *31,676* | *40,292* | *42,690* | *45,143* | *48,587* | *36,439* | *49,553* |
| *PAYROLL TAXES** | | *13,863* | *19,208* | *22,079* | *23,384* | *24,762* | *18,654* | *28,858* |
| AMPHITHEATER CONCERTS | 01-452-5150 | 631 | 4,132 | 1,610 | 1,492 | 1,552 | 1,034 | - |
| APIARY EDUCATION PROGRAM | 01-452-3725 | 792 | (13) | - | - | - | - | - |
| ART | 01-452-3508 | 3,773 | 2,904 | - | - | - | - | - |
| ART WALK | 01-452-3506 | - | - | 1,724 | 2,702 | 2,000 | 3,466 | 3,500 |
| BALL FIELDS | 01-454-3723 | 5,088 | 3,765 | 3,825 | 8,266 | 7,000 | 5,621 | 7,342 |
| BASKETBALL COURT | 01-454-3720 | - | 3,600 | - | 3,400 | 1,500 | - | - |
| CAPITAL REPLACEMENT - PARK & REC | 01-454-7400 | 44,219 | 49,154 | 52,380 | 45,000 | 45,000 | - | 83,968 |
| COMMUNITY DAY | 01-452-3204 | 21,010 | 127 | 22,741 | 29,887 | 25,000 | 39,186 | 30,000 |
| COMMUNITY MEMORIAL PROGRAM | 01-452-3750 | 238 | 399 | 240 | 1,144 | - | 3,906 | 1,000 |
| CRED.CARD BANK CHARGES | 01-452-3900 | 3,764 | 5,391 | 6,851 | 363 | - | 200 | 813 |
| EGG HUNT | 01-452-3050 | 1,376 | 1,381 | 1,315 | 1,235 | 1,500 | 1,488 | 1,600 |
| GENERAL EXPENSE | 01-452-3000 | 4,670 | 5,094 | 6,195 | 7,246 | 5,000 | 1,094 | 7,300 |
| GOLF DAY - APPLEBROOK | 01-452-3505 | 12,610 | 23,060 | 33,650 | 15,200 | 30,000 | 29,280 | 26,972 |
| HOLIDAY TREE CELEBRATION | 01-452-3720 | 1,121 | 444 | 584 | 249 | 750 | 151 | 500 |
| ADULT & YOUTH TENNIS | 01-452-3701 | 17,706 | 26,105 | 38,973 | 25,232 | 22,500 | 21,073 | 33,032 |
| MISCELLANEOUS EVENTS | 01-452-3601 | 2,497 | 3,946 | 9,603 | 4,317 | 5,000 | 1,034 | 5,000 |
| PICKLEBALL COURT | 01-452-3730 | 2,603 | 2,501 | 749 | 23,956 | 20,000 | 9,040 | 14,170 |
| PUBLIC WORKS SUPPORT COMM. DAY | 01-452-1450 | 7,170 | 3,028 | 5,642 | 4,524 | 6,000 | 12,416 | 6,000 |
| PUBLIC WORKS SUPPORT PUMPKIN FEST | 01-452-1455 | 4,343 | 4,528 | 5,895 | 8,103 | 6,000 | - | 9,000 |
| PUMPKIN FESTIVAL | 01-452-3040 | 3,485 | 3,115 | 3,224 | 2,660 | 3,500 | 1,128 | 4,000 |
| CATALINA WINE MIXER | 01-452-3100 | - | - | - | 14,934 | - | 6,404 | 16,387 |
| CAMP OUT EVENT | 01-452-3203 | - | - | - | 6,666 | - | 81 | - |
| ROBOTICS PROGRAM | 01-452-3509 | 118 | 400 | - | - | - | - | - |
| ADAPTIVE EVENTS | 01-452-3600 | - | - | - | - | - | 50 | 1,000 |
| ROCKETRY SUMMER CAMP | 01-452-3719 | 971 | 938 | 993 | 1,077 | 1,027 | 1,119 | 1,000 |
| SOCCER FIELDS | 01-454-3722 | - | 638 | - | - | 750 | - | - |
| SUMMER PROGRAM - ENTERTAINMENT | 01-452-2020 | 875 | 725 | 1,375 | 1,407 | 1,500 | 1,415 | 1,479 |
| SUMMER PROGRAM FIELD TRIPS | 01-452-2010 | 11,092 | 16,623 | 28,597 | 27,706 | 11,000 | 30,898 | 30,000 |
| SUMMER PROGRAM GENERAL EXPENSE | 01-452-2025 | 4,708 | 504 | 694 | 779 | 600 | 6,645 | 6,974 |
| SUMMER PROGRAM SUPPLIES | 01-452-2000 | 7,278 | 9,685 | 12,299 | 10,050 | 7,500 | 17,401 | 18,184 |
| TEEN SHOWCASE | 01-452-3602 | - | 1,985 | 1,793 | 1,590 | 2,000 | 2,008 | 2,000 |
| TENNIS COURT MAINTENANCE | 01-454-3716 | 13 | 371 | 24 | - | 500 | 363 | 569 |
| PICKLEBALL COURT MAINTENANCE | 01-454-3730 | - | - | - | 71 | - | 119 | 187 |
| TRIPS | 01-452-3020 | 100 | 14,284 | 7,330 | 7,624 | 6,000 | 5,113 | 2,000 |
| VOLLEYBALL COURTS | 01-454-3721 | - | - | - | - | - | - | - |
| YOGA EXPENSE | 01-452-3712 | 9,648 | 12,248 | 9,132 | 11,110 | 9,456 | 7,038 | 10,534 |

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| ZUMBA | 01-452-3710 | 3,999 | 1,142 | 1,657 | 3,956 | 1,701 | 3,523 | 5,522 |
| CAPITAL PURCHASE - PARK & REC | 01-454-7450 | - | - | - | - | - | - | - |
| FOAM CANNON | 01-454-3201 | - | - | - | 245 | - | - | - |
| Total Parks & Recreation Expense | | 390,986 | 491,410 | 588,710 | 618,236 | 584,701 | 497,383 | 703,600 |
| Total Parks & Recreation Net Result | | (208,265) | (245,560) | (258,281) | (290,329) | (215,101) | (188,234) | (299,478) |

* Total includes multiple budget lines.

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| Public Works Revenue | | | | | | | | |
| STREET ENCROACH. PERMITS | 01-322-8000 | 13,580 | 10,285 | 6,035 | 6,476 | 7,500 | 3,330 | 5,000 |
| INSURANCE PROCEEDS - PUBLIC WORKS | 01-391-2000 | 27,776 | - | 90,984 | - | - | - | - |
| MAINTENANCE RECHARGES - CCCBI | 01-363-6001 | 170 | 1,256 | 613 | 2,589 | 500 | 1,899 | 2,589 |
| MISC. REVENUE - SNOW | 01-332-8300 | - | - | - | - | - | - | - |
| MISCELLANEOUS - PUBLIC WORKS | 01-363-2000 | 433 | 273 | 1,100 | 8,804 | 500 | 5,545 | 1,000 |
| PENN DOT RECHARGE GRASS CUTTING | 01-363-6000 | 443 | - | - | - | - | - | - |
| SEWER INSPECTION FEES | 01-364-1001 | 150 | 40 | - | - | - | - | - |
| STORM DAMAGE - REVENUE | 01-322-8200 | - | - | - | - | - | - | - |
| *TRANSFER FROM LIQUID FUELS** | | *521,332* | *547,744* | *549,667* | *332,865* | *516,500* | - | *516,500* |
| *TRANSFER FROM SEWER, REFUSE, & MA** | | *444,977* | 547,060 | 509,018 | 486,032 | 552,356 | 101,317 | 470,295 |
| Total Public Works Revenue | | 995,280 | 1,096,372 | 1,151,382 | 830,290 | 1,069,856 | 108,761 | 727,879 |

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| Public Works Expense | | | | | | | | |
| *SALARIES** | | *1,138,171* | *1,231,904* | *1,333,654* | *1,621,836* | *1,505,276* | *1,258,640* | *1,753,963* |
| *BENEFITS** | | *191,408* | *225,860* | *213,044* | *285,950* | *334,181* | *254,536* | *406,369* |
| *PAYROLL TAXES** | | *76,825* | *64,954* | *75,934* | *91,138* | *103,559* | *68,266* | *141,543* |
| RENTAL OF EQUIP. -PW | 01-401-3841 | - | - | - | 152 | - | 412 | 160 |
| BUTTERFLY GARDEN | 01-454-3708 | - | - | 65 | 43 | 250 | 23 | 35 |
| CAP PURCHASE - HWY EQUIP | 01-430-7450 | 14,740 | 18,252 | 200,000 | 30,000 | 30,000 | - | - |
| CAP REPLACEMENT - HWY EQUIP | 01-430-7400 | 302,165 | 374,158 | 246,586 | 303,000 | 45,000 | - | 236,529 |
| EQUIP. RENTAL -RESURFAC. | 01-438-3845 | 42,530 | 40,325 | 25,407 | 32,127 | 40,000 | 38,781 | 35,100 |
| EQUIPMENT RENTAL - HWY | 01-438-3840 | 34,487 | 75,487 | 45,653 | 27,841 | 81,000 | 23,187 | 46,000 |
| GENERAL EXPENSE - PARKS | 01-454-3000 | 16,795 | 16,934 | 8,880 | 20,322 | 15,000 | 8,995 | 15,733 |
| GENERAL EXPENSE - SHOP | 01-437-2460 | 26,312 | 26,273 | 23,264 | 26,840 | 25,000 | 19,816 | 25,672 |
| HERSHEY MILL DAM - GENERAL | 01-454-7301 | - | - | - | - | - | - | - |
| HERSHEY MILL DAM REPAIR | 01-454-7300 | - | 1,580 | 7,108 | - | 2,000 | - | 5,000 |
| LANDSCAPING | 01-454-3710 | 15,195 | 1,640 | 1,628 | 2,325 | 2,000 | 19,743 | 8,000 |
| LEGAL - PUBLIC WORKS | 01-438-1510 | 900 | 650 | 600 | 1,350 | 600 | - | 875 |
| MAINT. REPAIRS.TRAFF.SIG. | 01-433-2500 | 85,757 | 132,121 | 75,042 | 67,585 | - | 35,369 | 90,126 |
| MAINTENANCE AND REPAIRS - FUEL TANK | 01-430-2325 | 1,061 | - | 910 | 385 | 2,000 | 726 | 2,000 |
| MAINTENANCE SUPPLIES -PARKS | 01-454-2000 | 2,140 | 78 | 658 | - | 2,000 | 3,068 | 3,500 |
| MARYDELL POND REHAB | 01-454-3717 | 845 | 989 | 895 | 905 | 750 | 708 | 908 |
| MATER. & SUPPLY-RESURFAC. | 01-438-2455 | 370,317 | 188,732 | 87,747 | 169,546 | 250,000 | 390,171 | 400,000 |
| MATERIALS & SUPPLIES - SIGNS | 01-433-2450 | 16,446 | 10,912 | 5,767 | 9,699 | 10,000 | 5,026 | 9,000 |
| MATERIALS & SUPPLIES-HIGHWAYS | 01-438-2450 | 57,569 | 144,546 | 28,418 | 92,744 | 160,000 | 27,996 | 80,000 |
| MILLTOWN DAM | 01-454-3718 | - | - | 1,953 | - | - | - | 2,000 |
| MINOR EQUIP. PURCHASE | 01-430-2600 | 35,226 | 22,860 | 18,662 | 13,487 | 25,000 | 7,581 | 20,000 |
| MINOR EQUIPMENT - P&R | 01-454-2600 | - | - | - | 2,243 | - | - | 3,000 |
| PARK MAINTENANCE & REPAIR | 01-454-3740 | 52,786 | 22,592 | 37,991 | 55,995 | - | 47,618 | 39,000 |
| PAVING | 01-454-3726 | - | - | - | - | - | - | - |
| POND LANDSCAPING | 01-454-3712 | - | 159 | - | - | 250 | 3,902 | 1,000 |
| POND TREATMENT | 01-454-3711 | 9,090 | 6,780 | 2,053 | - | - | 1,247 | 1,738 |
| PROFESSIONAL SERVICES - PARKS | 01-454-3100 | 300 | 2,882 | 475 | 900 | 750 | 675 | 1,400 |
| PUBLIC WORKS COMMUNICATIONS | 01-430-7000 | - | - | - | - | - | - | - |
| REMOVAL OF INVASIVE SPECIES | 01-454-3719 | - | - | - | - | - | 500 | 550 |
| SATELITE PARK IMPROVEMENT (PONDS) | 01-454-3725 | 930 | 9,448 | 2,115 | - | - | - | - |
| SHOP - TOOLS | 01-437-2600 | 6,736 | 1,699 | 1,883 | 16,962 | 15,000 | 4,964 | 10,000 |
| SNOW - EQUIPMENT RENTAL | 01-432-3840 | 21,271 | 11,808 | 15,717 | 15,793 | 12,500 | 9,025 | 12,500 |
| SNOW - MAINTENANCE & REPAIRS | 01-432-2500 | 19,816 | 8,345 | 13,570 | 49,315 | 50,000 | 34,654 | 50,000 |
| SNOW - MATERIALS & SUPPLIES | 01-432-2460 | 41,707 | 53,132 | 92,651 | 176,482 | 100,000 | 140,016 | 150,000 |
| STORM DAMAGE | 01-438-2465 | - | - | - | - | - | - | - |
| STORM DAMAGE - LABOR | 01-438-2470 | - | - | - | - | - | - | - |
| STORMWATER ENGINEERING | 01-436-3130 | 497 | - | - | - | - | - | - |
| STORMWATER EQUIPMENT RENTAL | 01-436-3840 | 17,528 | 40,901 | 27,844 | 16,990 | 30,000 | 22,050 | 15,000 |

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| STORMWATER MATERIALS & SUPPLIES | 01-436-2450 | 63,559 | 141,639 | 135,107 | 133,747 | 75,000 | 47,473 | 100,000 |
| STORMWATER MGMT.EXPENSE MS4 | 01-436-3000 | 3,000 | 2,500 | 3,000 | 3,000 | 4,500 | 3,065 | 4,500 |
| STREET LIGHTING | 01-434-3610 | 14,039 | 10,942 | 16,952 | 11,134 | 15,000 | 8,300 | 13,009 |
| STREET TREE PLANTINGS | 01-438-2461 | - | - | - | - | - | - | - |
| TREE REMOVAL - HWY | 01-438-2460 | 88,992 | 83,347 | 109,905 | 61,179 | 80,000 | 23,795 | 60,000 |
| TREE REMOVAL-PARK | 01-454-2460 | 21,417 | 43,188 | 68,964 | 25,776 | - | 675 | 10,000 |
| UNIFORMS | 01-487-1910 | 43,946 | 51,499 | 50,369 | 53,268 | 48,234 | 18,755 | 10,000 |
| UTILITIES - PARKS | 01-454-3600 | 4,977 | 8,135 | 8,704 | 12,387 | 17,310 | 10,383 | 14,536 |
| UTILITIES - TRAFFIC LIGHTS | 01-433-2470 | 7,188 | 7,125 | 7,624 | 9,138 | 8,000 | 7,740 | 10,836 |
| VEHICLE MAINT AND REPAIR | 01-430-2330 | 131,079 | 199,540 | 156,846 | 195,225 | 150,000 | 162,324 | 170,000 |
| VEHICLE OPERATION - FUEL | 01-430-2320 | 92,692 | 79,929 | 80,059 | 73,655 | 75,000 | 97,553 | 85,000 |
| Total Public Works Expense | | 3,070,437 | 3,363,845 | 3,233,703 | 3,710,463 | 3,315,161 | 2,807,757 | 4,044,582 |
| Total Public Works Net Result | | (2,075,156) | (2,267,472) | (2,082,322) | (2,880,173) | (2,245,305) | (2,698,996) | (3,316,703) |

* Total includes multiple budget lines.

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| Zoning, Permits, & Codes Revenue | | | | | | | | |
| ZONING - CIVIL VIOLATIONS | 01-331-1300 | 20,024 | 600 | - | 2,054 | - | - | - |
| ALARM ORDINANCE FEES | 01-331-1400 | 26,520 | 25,300 | 4,100 | 5,700 | 7,200 | 800 | 6,000 |
| FFA ORDINANCE | 01-331-1401 | - | - | 81,750 | 77,000 | 25,000 | 4,500 | 18,000 |
| FEES ZON.SUBDIV.LAND DEV. | 01-361-3000 | 775 | 6,300 | 7,500 | - | - | - | - |
| HEARINGS-CONDITIONAL USE | 01-361-3400 | - | 550 | 550 | - | - | - | - |
| ZONING HEARING BOARD - FEES | 01-361-3410 | 550 | 2,200 | - | - | - | - | - |
| BUILDING PERMITS | 01-362-4100 | 403,577 | 395,873 | 369,630 | 363,176 | 375,000 | 398,898 | 400,000 |
| REOCCUPANCY PERMIT FEES-APT RENTALS | 01-362-4500 | 31,020 | 23,565 | 29,290 | 21,500 | 25,000 | 7,460 | 9,669 |
| REOCCUPANCY PERMIT FEES-RESALES | 01-362-4510 | 17,650 | 26,350 | 11,850 | 47,300 | 30,000 | 37,700 | 32,000 |
| RENTAL INSPECTION - COMMERCIAL | 01-362-4515 | 500 | 1,100 | 1,000 | - | 1,000 | 1,500 | 1,200 |
| WORKING WITHOUT A PERMIT FEE | 01-362-4530 | - | - | - | - | - | - | - |
| CONTRACTOR LICENSING PER. | 01-362-4600 | 2,050 | 3,670 | - | - | - | - | - |
| WIRELESS ANNUAL REGISTRATION FEE | 01-362-4700 | 200 | 175 | 175 | - | 200 | 1,050 | 1,050 |
| STORMWATER MNGT INSPECTION FEE | 01-362-4800 | - | 100 | 1,000 | 5,800 | 500 | 2,511 | 650 |
| UCC TRAINING FEE (DCED) | 01-362-5000 | 3,618 | 5,637 | 1,332 | - | 3,500 | 342 | 3,181 |
| MISCELLANEOUS CODES REVENUE | 01-362-6000 | 100 | 1,000 | 2,000 | - | 500 | - | - |
| ON-LOT MANAGEMENT FEES | 01-364-1000 | 1,440 | 520 | - | - | - | - | - |
| Total Zoning, Permits, & Codes Revenue | | 508,023 | 492,939 | 510,177 | 522,530 | 467,900 | 454,761 | 471,750 |

| Description | Account # | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Actual | 2026 Budget | 2026 Actual 9/30/26 | 2027 Proposed |
|---|---|---|---|---|---|---|---|---|
| Zoning, Permits, & Codes Expense | | | | | | | | |
| *SALARIES** | | *298,604* | *305,178* | *362,879* | *400,804* | *426,077* | *248,197* | *424,257* |
| *BENEFITS** | | *54,770* | *94,521* | *98,023* | *83,804* | *66,412* | *50,804* | *115,145* |
| *PAYROLL TAXES** | | *22,378* | *23,549* | *27,787* | *31,356* | *33,670* | *19,050* | *34,763* |
| CODE BOOKS/OTHER | 01-414-3000 | 8,099 | 7,671 | 8,128 | 6,111 | 8,250 | 2,740 | 8,000 |
| COMP PLAN WAGES | 01-414-1401 | - | - | - | - | - | - | 3,000 |
| COURT REPORTERS | 01-414-3100 | 1,506 | 336 | 1,058 | 876 | 1,000 | 712 | 1,200 |
| ENGINEERING SERVICES | 01-413-3130 | 20,327 | 43,330 | 19,710 | 14,250 | - | 58,802 | 30,000 |
| FIRE MARSHAL - EXPENSES | 01-411-3000 | - | 6,023 | 745 | 729 | - | 1,258 | 1,752 |
| GENERAL EXPENSE | 01-413-3000 | 960 | 4,006 | 445 | 2,301 | 1,000 | 401 | 2,251 |
| LEGAL - TWP CODE | 01-413-3140 | 1,106 | - | - | - | - | - | - |
| LEGAL - CODES | 01-414-3110 | 13,778 | 955 | 14,541 | 10,703 | 12,500 | 350 | 13,000 |
| LEGAL - PLANNING COMMISSION | 01-414-3140 | 1,159 | - | - | - | - | - | - |
| LEGAL - ZONING HEARING BOARD | 01-414-3141 | 18,929 | 12,555 | 13,814 | 617 | 12,500 | 8,522 | 13,000 |
| LEGAL - CONDITIONAL USE | 01-414-3142 | - | - | - | - | - | - | - |
| LEGAL - SUBDIVISION & LAND DEVELOP | 01-414-3143 | 4,659 | 2,810 | 13,218 | 23,735 | 10,000 | 6,900 | 13,000 |
| MINOR EQUIP.PURCH. & REP. | 01-413-2600 | - | - | 585 | - | - | - | - |
| RENTAL OF EQUIP. -CODES | 01-413-3840 | - | 2,750 | 2,567 | 1,864 | 2,192 | 1,636 | 2,480 |
| UNIFORM CONSTRUCTION CODE FEES | 01-413-3720 | 3,695 | 2,925 | 3,015 | 2,903 | 3,000 | 2,030 | 3,181 |
| ZONING CONSULTANTS | 01-414-3050 | - | - | - | - | - | - | - |
| ZONING IT CONSULTING | 01-414-5001 | 336 | 13,086 | 13,030 | 484 | 8,313 | - | - |
| Total Zoning, Permits, & Codes Expense | | 450,306 | 519,695 | 579,546 | 580,536 | 584,914 | 401,401 | 665,029 |
| Total Zoning, Permits, & Codes Net Result | | 57,718 | (26,756) | (69,369) | (58,007) | (117,014) | 53,360 | (193,279) |

* Total includes multiple budget lines.