

**West Manchester
Township**

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2026 Capital Expenditures

30-404: The Township has historically budgeted 5K for contingent and unexpected legal issues.

30-409: For 2026, the Township will engage a firm to draw up the expansion for the Police department. 100K is budgeted for these expenses.

30-410: For 2026, the Police department is requesting: 1 vehicle, a car camera, Body cameras, server for cameras, service contracts in the amount of 98K.

30-411: For 2026, the fire department is requesting \$165,600 for: replacing car 502/ upfit, replace service 50, various rescue items (hurst, struts Paratech highway eq & air bag system)

30-429: For 2026, staff are recommending 200K upgrades to the sewer system and 50K for engineering costs.

30-430: For 2026, Staff is recommending \$24 K Wildkat Head with hydraulic door, \$41,835 to refurbish truck #4, \$12,476 Replumb Vari Tech Anti-icing system tank.

30-446: For 2006, staff is recommending proceeding with the Warwick grant project for 625K (grant contingent) and 352K for engineering services related to the project and stormwater.

30-454: For 2026, staff is recommending spending for the following: 46.6K new pavilion at Bennet Williams, 30.1K field groomer machinery, 15K security cameras at Loman & Dunedin Parks, 15K for paving parking spots at Little Conewago Creek Conservation area.

30-487: For 2026, staff is recommending using the surplus from previous years to offset the increase the Township experienced in 2025 in the amount of 500K. These surplus funds are restricted assets and can only be used to offset health insurance.

Kew

\$2,280,611.00

Proposed 2026 Budget

12/10/25

Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
301	Real Estate Taxes						
01-301-00-000-3001	Re Taxes (Current)	\$2,491,325	\$2,472,988	\$2,469,539	\$2,426,344	\$2,461,564	-0.3%
01-301-00-000-3002	Re Taxes (Prior)	\$21,316	\$3,782	\$500	\$764	\$500	0.0%
01-301-00-000-3004	Delinquent	\$32,415	\$27,981	\$15,000	\$28,664	\$15,000	0.0%
	Real Estate Taxes	\$2,545,056	\$2,504,751	\$2,485,039	\$2,455,772	\$2,477,064	-0.3%
310	Act 511 Taxes						
01-310-00-000-3100	Transfer Taxes	\$450,113	\$473,083	\$409,044	\$461,926	\$480,770	17.5%
01-310-00-000-3121	EIT Current	\$2,897,147	\$2,750,214	\$2,236,212	\$2,108,691	\$2,370,000	6.0%
01-310-00-000-3122	EIT Prior	\$189,865	\$369,949	\$190,000	\$384,885	\$202,217	6.4%
01-310-00-000-3131	Mercantile-Curr Yr	\$1,454,403	\$1,799,486	\$1,600,000	\$1,561,558	\$1,650,000	3.1%
01-310-00-000-3153	Local Services Tax	\$854,095	\$938,194	\$734,187	\$612,486	\$725,000	-1.3%
01-310-00-000-3180	Bus Privilege-Curr Yr	\$1,149,909	\$995,496	\$1,010,000	\$909,746	\$1,050,000	4.0%
	Act 511 Taxes	\$6,995,532	\$7,326,423	\$6,179,443	\$6,039,292	\$6,477,987	4.8%
319	Penalties						
01-319-00-000-3190	Penalties	\$31,285	\$32,333	\$15,000	\$49,835	\$43,664	191.1%
	Penalties	\$31,285	\$32,333	\$15,000	\$49,835	\$43,664	191.1%
321	Licenses/Permits						
01-321-00-000-3214	Plumbing License	\$3,000	\$3,325	\$1,000	\$2,500	\$1,900	90.0%
01-321-00-000-3216	Transient Business	\$295	\$300	\$500	\$775	\$500	0.0%
01-321-00-000-3218	Cable TV Franchise	\$329,810	\$301,501	\$298,880	\$211,670	\$280,000	-6.3%
01-321-00-000-3219	Misc Permits	\$1,095	\$1,340	\$500	\$1,570	\$750	50.0%
	Licenses and Permits	\$334,200	\$306,466	\$300,880	\$216,515	\$283,150	-5.9%

Proposed 2026 Budget

12/10/25

Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
322	Road Occupancy & Curb/Sidewalk						
01-322-00-000-3228	Road Occ Permit	\$16,100	\$60,495	\$7,500	\$7,290	\$4,000	-46.7%
01-322-00-000-3229	Curb,Sidewalk, Permits	\$600	\$875	\$700	\$470	\$500	-28.6%
	Licenses and Permits	\$16,700	\$61,370	\$8,200	\$7,760	\$4,500	-45.1%
331	Fines/Forfeits						
01-331-00-000-3311	Motor Vehicle Violations	\$81,361	\$98,571	\$95,000	\$100,363	\$95,000	0.0%
01-331-00-000-3312	State Fines	\$8,432	\$8,202	\$6,000	\$7,836	\$6,000	0.0%
01-331-00-000-3313	Ordinances & Statutes	\$38,236	\$50,130	\$30,000	\$57,558	\$35,000	16.7%
01-331-00-000-3321	County Vehicle Violation	\$32,268	\$36,840	\$30,000	\$44,948	\$35,000	16.7%
01-331-00-000-3323	County Ordinances	\$2,875	\$3,372	\$3,000	\$3,143	\$3,500	16.7%
	Fines and Forfeits	\$163,172	\$197,115	\$164,000	\$213,848	\$174,500	6.4%
341	Interest						
01-341-00-000-3410	Interest	\$359,503	\$428,478	\$230,000	\$186,993	\$150,000	-34.8%
	Interest, Rents, and Royalties	\$359,503	\$428,478	\$230,000	\$186,993	\$150,000	-34.8%
354	Grants & Gifts						
01-354-00-000-3541	Intergov.Rev(Pension)	\$472,059	\$534,782	\$530,000	\$553,250	\$550,000	3.8%
01-354-00-000-3543	Grants	\$0	\$1,218	\$1,000	\$0	\$1,000	0.0%
01-354-00-000-3551	Sale of Police Services	\$23,800	\$27,372	\$30,000	\$74,754	\$30,000	0.0%
01-354-00-000-3553	SCHOOL RESOURCE OFFICER	\$242,047	\$250,251	\$247,000	\$120,660	\$247,000	0.0%
	Intergovernmental Revenues	\$737,906	\$813,623	\$808,000	\$748,664	\$828,000	2.5%

Proposed 2026 Budget

12/10/25

Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
355	State Entitlements						
01-355-00-000-3557	Payments In Lieu Of Tax	\$190,112	\$212,084	\$212,000	\$214,348	\$204,000	-3.8%
01-355-00-000-3558	Liquor License	\$6,900	\$7,500	\$6,300	\$7,500	\$6,300	0.0%
01-355-00-000-3559	Foreign Fire Insurance	\$124,808	\$128,560	\$128,000	\$134,759	\$130,000	1.6%
	Intergovernmental Revenues	\$321,820	\$348,144	\$346,300	\$356,607	\$340,300	-1.7%
357	Fire/Recreation Grant						
01-357-00-000-3570	Fire Grant	\$270,540	\$131,037	\$190,224	\$152,524	\$190,224	0.0%
	Intergovernmental Revenues	\$270,540	\$131,037	\$190,224	\$152,524	\$190,224	0.0%
361	General Government Revenues						
01-361-00-000-3613	Subdivision Fee	\$5,610	\$9,819	\$3,500	\$4,485	\$3,500	0.0%
01-361-00-000-3633	Zoning/Building Permits	\$158,205	\$125,575	\$110,000	\$170,160	\$125,000	13.6%
01-361-00-000-3634	Variances	\$4,879	\$6,363	\$6,500	\$7,174	\$5,000	-23.1%
01-361-00-000-3636	Bos Hearings	\$1,000	\$1,000	\$1,000	\$2,000	\$1,000	0.0%
01-361-00-000-3665	Administrative Fees	\$1,150	\$2,050	\$500	\$1,975	\$1,000	100.0%
	Charges for Service	\$170,844	\$144,807	\$121,500	\$185,794	\$135,500	11.5%
362	Public Safety Revenues						
01-362-00-000-3621	Accident Report	\$9,920	\$11,670	\$10,000	\$9,646	\$10,000	0.0%
01-362-00-000-3622	Administration Charges	\$8,065	\$20,260	\$2,000	\$5,572	\$2,000	0.0%
	Charges for Service	\$17,985	\$31,930	\$12,000	\$15,218	\$12,000	0.0%

Proposed 2026 Budget

12/10/25

Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
364	Sanitation						
01-364-00-000-3645	Sewer Maint/Rental	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	0.0%
01-364-00-000-3653	Admin Overhead Costs	\$44,420	\$45,753	\$47,355	\$47,355	\$49,012	3.5%
01-364-00-000-3654	Maint Overhead Costs	\$39,875	\$40,979	\$42,413	\$42,413	\$43,897	3.5%
	Charges for Service	\$124,295	\$126,732	\$129,768	\$129,768	\$132,909	2.4%
367	Recreation Revenues						
01-367-00-000-3670	Playground Fees	\$23,400	\$25,358	\$25,000	\$23,099	\$23,000	-8.0%
01-367-00-000-3674	Athletic Programs	\$11,668	\$11,010	\$12,000	\$14,269	\$15,000	25.0%
01-367-00-000-3676	Special Events/ Rec program	\$0	\$300	\$500	\$7,916	\$2,400	380.0%
01-367-00-000-3677	Advertisement Sales	\$2,800	\$2,100	\$2,000	\$3,100	\$2,500	25.0%
01-367-00-000-3680	Park Rentals	\$2,750	\$3,975	\$3,000	\$4,355	\$3,800	26.7%
	Charges for Service	\$40,618	\$42,743	\$42,500	\$52,739	\$46,700	9.9%
380	Miscellaneous Revenues						
01-380-00-000-3800	Miscellaneous	\$7,974	\$26,818	\$3,000	\$366,989	\$3,000	0.0%
01-380-00-000-3802	Health Insurance Reimb	\$80,033	\$75,095	\$75,103	\$79,500	\$100,260	33.5%
	Miscellaneous Revenue	\$88,007	\$101,913	\$78,103	\$446,489	\$103,260	32.2%
383	Workers Comp Reimb/Dividend						
01-383-00-000-3830	Workers Comp Dividend	\$26,247	\$0	\$10,000	\$47,412	\$10,000	0.0%
01-383-00-000-3831	Workers Comp Reimbursement	\$0	\$11,357	\$1,000	\$16,164	\$100	-90.0%
	Miscellaneous Revenue	\$26,247	\$11,357	\$11,000	\$63,576	\$10,100	-8.2%

Proposed 2026 Budget

12/10/25

Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
392	Interfund Transfers						
01-392-00-000-3905	Transfer From Sewer Fund	\$73,773	\$69,174	\$78,644	\$78,400	\$65,981	-16.1%
01-392-00-000-3925	Transfer From Garbage	\$19,693	\$10,552	\$20,944	\$16,000	\$15,322	-26.8%
01-392-00-000-3931	Transfer From Cap Res (OPEB)	\$3,600	\$3,600	\$3,600	\$0	\$3,600	0.0%
	Interfund Operating Transfers	\$97,066	\$83,326	\$103,188	\$94,400	\$84,904	-17.7%
394	Prior Year Revenue Refunds						
01-394-00-000-3941	Refunds-Prior Yr	\$62,975	\$67,115	\$0	\$20,595	\$0	0.0%
	Interfund Operating Transfers	\$62,975	\$67,115	\$0	\$20,595	\$0	0.0%
Budget Stabilization fund		\$0	\$0	\$0	\$0	\$413,457	
	TOTAL	\$12,403,749	\$12,759,662	\$11,225,145	\$11,436,389	\$11,908,219	6.1%

Proposed 2026 Budget

12/10/25

Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
400	Legislative						
01-400-00-000-4000	Salaries	\$12,031	\$12,375	\$12,400	\$11,343	\$15,585	25.7%
01-400-00-000-4210	Office Supplies	\$783	\$635	\$1,000	\$59	\$1,000	0.0%
01-400-00-000-4251	Consulting/Codification	\$20,509	\$2,380	\$25,000	\$4,964	\$25,000	0.0%
01-400-00-000-4325	Postage	\$0	\$0	\$80	\$0	\$80	0.0%
01-400-00-000-4420	Dues/Subscriptions	\$9,287	\$7,539	\$10,000	\$8,506	\$10,000	0.0%
01-400-00-000-4460	Meetings/Conferences	\$284	\$0	\$800	\$46	\$800	0.0%
	General Government	\$42,895	\$22,929	\$49,280	\$24,918	\$52,465	6.5%
401	Executive						
01-401-00-000-4000	Salaries	\$149,602	\$164,411	\$153,282	\$127,336	\$153,022	-0.2%
01-401-00-000-4210	Office Supplies	\$5,077	\$3,786	\$2,800	\$4,336	\$3,000	7.1%
01-401-00-000-4213	Small Equipment	\$0	\$0	\$100	\$0	\$100	0.0%
01-401-00-000-4240	Training/Per Diem	\$1,538	\$1,349	\$1,600	\$1,203	\$1,600	0.0%
01-401-00-000-4255	Admin Vehicle Expenses	\$2,124	\$2,548	\$1,000	\$480	\$2,500	150.0%
01-401-00-000-4267	Office Equip Reserve	\$0	\$8,007	\$1,000	\$882	\$1,000	0.0%
01-401-00-000-4325	Postage	\$3,222	\$1,239	\$4,000	\$1,040	\$1,000	-75.0%
01-401-00-000-4340	Ads/Printing	\$4,716	\$4,655	\$4,500	\$6,306	\$4,500	0.0%
01-401-00-000-4341	Newsletter (All)	\$29,824	\$31,466	\$30,000	\$22,100	\$30,000	0.0%
01-401-00-000-4420	Dues/Subscriptions	\$759	\$1,067	\$1,000	\$1,007	\$1,010	1.0%
01-401-00-000-4460	Meetings/Conferences	\$4,296	\$5,694	\$3,200	\$5,765	\$4,000	25.0%
01-401-11-000-4210	Office Supplies	\$317	\$496	\$1,000	\$0	\$1,000	0.0%
	General Government	\$201,475	\$224,720	\$203,482	\$170,455	\$202,732	-0.4%

Proposed 2026 Budget

12/10/25

Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
402	Finance Administration						
01-402-00-000-4000	Salaries	\$69,975	\$70,450	\$73,407	\$60,145	\$69,870	-4.8%
01-402-00-000-4210	Office Supplies	\$511	\$465	\$800	\$1,060	\$800	0.0%
01-402-00-000-4239	Charges/Rentals	\$2,371	\$2,355	\$3,020	\$3,876	\$9,890	227.5%
01-402-00-000-4240	Training/Per Diem	\$900	\$951	\$1,600	\$592	\$4,000	150.0%
01-402-00-000-4245	Audit Services	\$3,457	\$3,312	\$3,000	\$3,420	\$4,000	33.3%
01-402-00-000-4350	Insurance/Bonding	\$1,834	\$1,834	\$1,900	\$1,834	\$1,900	0.0%
01-402-00-000-4420	Dues/Subscriptions	\$265	\$190	\$300	\$75	\$1,095	265.0%
01-402-00-000-4460	Meetings/Conferences	\$798	\$674	\$2,700	\$2,117	\$2,700	0.0%
	General Government	\$80,111	\$80,229	\$86,727	\$73,119	\$94,255	8.7%
403	Tax Collection						
01-403-00-000-4000	Salaries	\$0	\$4,102	\$4,400	\$4,107	\$15,100	243.2%
01-403-00-000-4031	Yatb Collection Expense	\$123,278	\$128,592	\$105,365	\$118,911	\$123,000	16.7%
01-403-00-000-4210	Office Supplies	\$6,599	\$2,377	\$5,000	\$2,693	\$2,500	-50.0%
01-403-00-000-4260	Tax Collectors Bond	\$345	\$345	\$350	\$345	\$350	0.0%
	General Government	\$130,221	\$135,415	\$115,115	\$126,056	\$140,950	22.4%
404	Legal Services						
01-404-00-000-4310	Legal Services	\$67,381	\$50,404	\$39,000	\$53,937	\$40,950	5.0%
01-404-00-000-4311	Legal- ZHB	\$65,733	\$60,296	\$55,000	\$52,587	\$56,000	1.8%
01-404-12-000-4310	Legal Services	\$5,016	\$11,659	\$1,000	\$4,284	\$1,000	0.0%
01-404-13-000-4310	Legal Serivces- Teamsters	\$0	\$0	\$1,000	\$1,260	\$1,000	0.0%
	General Government	\$138,130	\$122,358	\$96,000	\$112,068	\$98,950	3.1%

Proposed 2026 Budget

12/10/25

Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
407	Data Processing						
01-407-00-000-4220	Operating Supplies	\$7,290	\$7,204	\$7,500	\$10,152	\$8,000	6.7%
01-407-00-000-4233	Computer/Support/Software	\$73,585	\$72,235	\$58,500	\$80,060	\$102,200	74.7%
01-407-00-000-4234	Fire Support/ Software	\$13,612	\$16,264	\$15,380	\$20,911	\$17,100	11.2%
01-407-00-000-4241	Police Support/Software	\$107,826	\$137,270	\$144,653	\$135,226	\$211,200	46.0%
01-407-00-000-4243	Police/ IT Hardware	\$16,976	\$2,488	\$13,000	\$10,578	\$16,000	23.1%
	General Government	\$219,290	\$235,461	\$239,033	\$256,927	\$354,500	48.3%
408	Engineering						
01-408-00-000-4311	Engineering Costs	\$110,641	\$107,349	\$132,750	\$179,994	\$150,000	13.0%
	General Government	\$110,641	\$107,349	\$132,750	\$179,994	\$150,000	13.0%
409	General Building						
01-409-00-000-4000	Salaries	\$21,994	\$30,393	\$25,000	\$9,928	\$8,000	-68.0%
01-409-00-000-4220	Operating Supplies	\$3,303	\$3,937	\$3,500	\$3,108	\$3,500	0.0%
01-409-00-000-4234	Building Repairs/Janitorial	\$95,435	\$49,904	\$75,000	\$70,615	\$78,000	4.0%
01-409-00-000-4321	Telephone	\$12,388	\$15,110	\$25,440	\$11,028	\$12,000	-52.8%
01-409-00-000-4361	Electricity	\$19,817	\$23,143	\$21,000	\$24,203	\$23,832	13.5%
01-409-00-000-4362	Gas Service/Buildings	\$23,671	\$22,997	\$36,000	\$27,266	\$37,935	5.4%
01-409-00-000-4366	Water/Sewer/Garbage	\$6,348	\$5,875	\$6,000	\$5,415	\$6,000	0.0%
01-409-00-003-4366	Water/Sewer/Garbage	\$480	\$480	\$480	\$400	\$480	0.0%
	General Government	\$183,435	\$151,839	\$192,420	\$151,963	\$169,747	-11.8%

Proposed 2026 Budget

12/10/25

Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
410	Police						
01-410-00-000-4000	Salaries	\$508,858	\$529,285	\$588,087	\$509,553	\$616,404	4.8%
01-410-00-000-4001	Police Officer Salaries	\$2,649,020	\$2,635,238	\$2,845,401	\$2,620,844	\$2,943,138	3.4%
01-410-00-000-4002	Police Officers Heart Lung STD	\$0	\$14,124	\$0	\$0	\$0	0.0%
01-410-00-000-4003	Police Officers Heart Lung LTD	\$0	\$1,412	\$0	\$0	\$0	0.0%
01-410-00-000-4005	Overtime	\$54,657	\$87,454	\$70,000	\$83,798	\$75,000	7.1%
01-410-00-000-4007	Court Pay	\$6,991	\$9,781	\$15,000	\$5,929	\$15,000	0.0%
01-410-00-000-4008	Holiday Pay	\$20,695	\$22,454	\$24,000	\$25,545	\$24,750	3.1%
01-410-00-000-4009	Comp. Pay	\$3,813	\$9,370	\$10,000	\$0	\$11,000	10.0%
01-410-00-000-4010	Temp Pay	\$12,978	\$15,174	\$15,600	\$14,863	\$15,600	0.0%
01-410-00-000-4011	Contracted Overtime	\$27,971	\$36,880	\$34,000	\$83,630	\$50,000	47.1%
01-410-00-000-4019	Uniforms	\$69,322	\$53,431	\$73,100	\$64,291	\$80,000	9.4%
01-410-00-000-4210	Office Supplies	\$3,706	\$4,184	\$7,200	\$3,610	\$7,200	0.0%
01-410-00-000-4213	Small Equipment	\$3,091	\$6,018	\$12,500	\$11,777	\$12,500	0.0%
01-410-00-000-4218	Ammunition Supplies	\$12,417	\$7,706	\$26,200	\$26,614	\$51,100	95.0%
01-410-00-000-4219	Minor Supplies	\$3,578	\$3,071	\$4,000	\$1,460	\$4,000	0.0%
01-410-00-000-4220	Operating Supplies	\$13,694	\$13,452	\$15,000	\$11,993	\$15,000	0.0%
01-410-00-000-4230	Gasoline	\$78,594	\$69,942	\$80,000	\$59,592	\$80,000	0.0%
01-410-00-000-4235	Contractual Services	\$7,171	\$8,165	\$8,000	\$8,220	\$8,000	0.0%
01-410-00-000-4240	Training/Per Diem	\$19,219	\$12,906	\$47,000	\$26,003	\$47,000	0.0%
01-410-00-000-4248	Professional Fees	\$4,812	\$6,977	\$10,000	\$6,122	\$14,000	40.0%
01-410-00-000-4320	Communication	\$240	\$362	\$5,000	\$85	\$9,000	80.0%
01-410-00-000-4321	Telephone	\$14,705	\$13,844	\$15,470	\$11,197	\$15,000	-3.0%

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01	General Fund						
01-410-00-000-4340	Ads/Printing	\$1,363	\$2,431	\$2,400	\$777	\$2,400	0.0%
01-410-00-000-4370	Repairs/Maintenance	\$57,710	\$71,922	\$65,000	\$55,826	\$70,000	7.7%
01-410-00-000-4420	Dues/Subscriptions	\$3,381	\$3,570	\$3,500	\$3,325	\$3,500	0.0%
01-410-00-000-4700	Capital Purchases	\$108,422	\$58,102	\$25,000	\$22,341	\$32,633	30.5%
01-410-11-000-4001	SRO SALARIES	\$215,638	\$160,511	\$211,393	\$157,076	\$209,939	-0.7%
	Public Safety	\$3,902,045	\$3,857,766	\$4,212,851	\$3,814,471	\$4,412,164	4.7%
411	Fire						
01-411-00-000-4000	Salaries	\$85,110	\$87,870	\$92,000	\$83,376	\$94,960	3.2%
01-411-00-000-4001	FF Salaries	\$0	\$0	\$0	\$0	\$230,000	0.0%
01-411-00-000-4005	FF Overtime	\$0	\$0	\$0	\$0	\$20,000	0.0%
01-411-00-000-4019	Uniforms	\$40,602	\$32,253	\$2,250	\$19,360	\$81,375	3516.7%
01-411-00-000-4101	Losap	\$49,300	\$45,770	\$46,700	\$49,355	\$50,200	7.5%
01-411-00-000-4102	Retention Benefit	\$80,692	\$51,294	\$73,700	\$89,021	\$83,200	12.9%
01-411-00-000-4219	Minor Supplies	\$5,264	\$13,909	\$46,914	\$63,620	\$5,200	-88.9%
01-411-00-000-4220	Operating Supplies	\$1,850	\$51,813	\$6,200	\$3,904	\$3,700	-40.3%
01-411-00-000-4230	Gasoline	\$25,270	\$22,075	\$27,450	\$20,059	\$27,450	0.0%
01-411-00-000-4236	Small Tools/Repair	\$66	\$0	\$600	\$0	\$600	0.0%
01-411-00-000-4240	Training/Per Diem	\$393	\$114	\$1,050	\$1,468	\$1,050	0.0%
01-411-00-000-4320	Communication	\$1,688	\$4,292	\$3,020	\$90	\$3,520	16.6%
01-411-00-000-4321	Telephone	\$14,479	\$19,740	\$24,360	\$22,866	\$24,500	0.6%
01-411-00-000-4340	Ads/Printing	\$19,400	\$14,225	\$9,300	\$13,253	\$1,900	-79.6%
01-411-00-000-4350	Insurance/Bonding	\$28,763	\$30,442	\$32,500	\$32,380	\$35,200	8.3%
01-411-00-000-4361	Electricity	\$18,400	\$20,975	\$21,500	\$22,522	\$26,000	20.9%
01-411-00-000-4362	Gas Service/Buildings	\$12,232	\$12,583	\$17,700	\$13,561	\$23,200	31.1%
01-411-00-000-4363	Hydrant Cost	\$88,534	\$136,072	\$152,000	\$73,198	\$120,000	-21.1%
01-411-00-000-4366	Water/Sewer/Garbage	\$3,046	\$3,624	\$3,892	\$3,416	\$4,084	4.9%
01-411-00-000-4370	Repairs/Maintenance	\$179,570	\$137,011	\$112,000	\$121,471	\$150,200	34.1%
01-411-00-000-4420	Dues/Subscriptions	\$3,730	\$10,296	\$7,615	\$8,158	\$13,465	76.8%
01-411-00-000-4460	Meetings/Conferences	\$3,680	\$2,396	\$4,400	\$6,042	\$4,400	0.0%
01-411-00-000-4800	Professional Services	\$15,593	\$7,822	\$35,130	\$15,849	\$15,000	-57.3%
01-411-00-000-4801	Fire Relief Fund Contribution	\$124,808	\$128,560	\$110,000	\$134,760	\$110,000	0.0%
	Public Safety	\$802,468	\$833,135	\$830,281	\$797,729	\$1,129,204	36.0%

413

Codes Enforcement

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Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
01-413-00-000-4000	Salaries	\$89,990	\$93,017	\$111,753	\$89,044	\$109,450	-2.1%
01-413-00-000-4160	Sewage Enforcement Officer	\$3,633	\$4,209	\$5,000	\$5,948	\$5,000	0.0%
01-413-00-000-4210	Office Supplies	\$150	\$466	\$2,000	\$455	\$2,000	0.0%
01-413-00-000-4240	Training/ Per Diem	\$720	\$720	\$1,200	\$1,127	\$3,000	150.0%
01-413-00-000-4284	Contributions	\$1,300	\$1,100	\$1,300	\$1,100	\$1,300	0.0%
01-413-00-000-4321	Telephone	\$0	\$0	\$0	\$0	\$250	100.0%
01-413-00-000-4340	Ads/Printing	\$34	\$0	\$5,500	\$521	\$6,000	9.1%
01-413-00-000-4420	Dues/Subscriptions	\$0	\$312	\$150	\$481	\$150	0.0%
01-413-00-000-4450	Contracted Services- Zone Ord	\$79,762	\$23,298	\$55,000	\$10,264	\$85,000	54.5%
01-413-00-000-4460	Meetings/Conferences	\$418	\$800	\$3,000	\$703	\$3,000	0.0%
	Public Safety	\$176,006	\$123,922	\$184,903	\$109,643	\$215,150	16.4%

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Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
430	Public Works						
01-430-30-000-4000	Salaries	\$80,438	\$81,190	\$94,786	\$91,219	\$92,324	-2.6%
01-430-30-000-4005	Overtime	-\$229	\$288	\$300	\$1,854	\$2,000	566.7%
01-430-30-000-4019	Uniforms	\$3,360	\$2,534	\$5,500	\$2,103	\$5,500	0.0%
01-430-30-000-4219	Minor Supplies	\$1,045	\$832	\$1,100	\$588	\$1,155	5.0%
01-430-30-000-4220	Operating Supplies	\$6,558	\$4,503	\$7,000	\$2,940	\$7,350	5.0%
01-430-30-000-4230	Gasoline	\$3,811	\$3,199	\$4,000	\$1,950	\$4,200	5.0%
01-430-30-000-4240	Training/Per Diem	\$0	\$304	\$500	\$325	\$1,500	200.0%
01-430-30-000-4250	One Call System	\$1,030	\$1,192	\$1,100	\$3,482	\$2,500	127.3%
01-430-30-000-4280	Cdl Testing	\$1,529	\$710	\$3,000	\$4,283	\$3,785	26.2%
01-430-31-000-4000	Salaries	\$4,012	\$5,461	\$5,625	\$4,474	\$5,625	0.0%
01-430-31-000-4005	Overtime	\$31	\$0	\$100	\$0	\$100	0.0%
01-430-31-000-4220	Operating Supplies	\$475	\$81	\$200	\$0	\$200	0.0%
01-430-32-000-4000	Salaries	\$3,819	\$10,847	\$42,436	\$21,094	\$42,500	0.2%
01-430-32-000-4005	Overtime	\$1,393	\$15,556	\$29,995	\$20,019	\$30,500	1.7%
01-430-32-000-4220	Operating Supplies	\$0	\$0	\$250	\$32	\$250	0.0%
01-430-32-000-4272	Equipment Rental	\$0	\$0	\$500	\$0	\$500	0.0%
01-430-33-000-4000	Salaries	\$4,832	\$4,685	\$7,295	\$3,251	\$5,000	-31.5%
01-430-33-001-4360	Traffic Signal Electric	\$848	\$783	\$850	\$762	\$850	0.0%
01-430-33-001-4371	Signal Maintenance	\$331	\$3,000	\$300	\$955	\$300	0.0%
01-430-33-002-4360	Traffic Signal Electric	\$526	\$433	\$550	\$646	\$550	0.0%
01-430-34-001-4359	Street Light Electric	\$833	\$833	\$856	\$763	\$900	5.1%
01-430-36-000-4000	Salaries	\$38,927	\$25,828	\$56,228	\$10,748	\$50,000	-11.1%
01-430-36-000-4005	Overtime	\$302	\$441	\$5,623	\$608	\$2,000	-64.4%
01-430-36-000-4450	Contracted Services	\$128,463	\$0	\$30,000	\$5,280	\$30,000	0.0%
01-430-37-000-4000	Salaries	\$11,334	\$29,949	\$15,216	\$38,316	\$43,870	188.3%
01-430-37-000-4005	Overtime	\$0	\$17	\$2,352	\$0	\$2,000	-15.0%
01-430-37-000-4219	Minor Supplies	\$27	\$8	\$250	\$108	\$260	4.0%
01-430-37-000-4450	Contracted Services	\$380	\$0	\$500	\$333	\$500	0.0%
01-430-38-000-4000	Salaries	\$125,355	\$68,153	\$95,519	\$47,990	\$80,000	-16.2%
01-430-38-000-4005	Overtime	\$2,533	\$2,453	\$6,720	\$3,356	\$4,000	-40.5%
01-430-38-000-4220	Operating Supplies	\$0	\$0	\$200	\$0	\$200	0.0%
01-430-39-000-4000	Salaries	\$1,377	\$1,111	\$68,597	\$419	\$90,000	31.2%
01-430-39-000-4005	Overtime	\$162	\$65	\$1,344	\$0	\$2,000	48.8%
	Public Works	\$423,502	\$264,454	\$488,792	\$267,898	\$512,419	4.8%

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Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
446	Storm Water Management						
01-446-00-000-4000	SWM Wages	\$23,232	\$23,901	\$24,700	\$32,763	\$22,000	-10.9%
01-446-00-000-4201	SWM- PA DEP NOI fee	\$500	\$500	\$500	\$500	\$500	0.0%
01-446-00-000-4220	SWM Operating Supplies	\$156	\$83	\$500	\$200	\$500	0.0%
01-446-00-000-4240	SWM Training/Per Diem	\$135	\$0	\$1,500	\$298	\$1,500	0.0%
01-446-00-000-4321	Telephone	\$0	\$0	\$0	\$0	\$250	100.0%
01-446-00-000-4340	SWM Ads/Printing	\$449	\$0	\$500	\$248	\$500	0.0%
	Public Safety	\$24,472	\$24,485	\$27,700	\$34,009	\$25,250	-8.8%

Proposed 2026 Budget

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Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
451	Recreation						
01-451-00-000-4000	Salaries	\$130,619	\$135,009	\$141,000	\$127,280	\$127,020	-9.9%
01-451-00-000-4220	Operating Supplies	\$881	\$586	\$1,000	\$906	\$3,000	200.0%
01-451-00-000-4221	Playgrounds	\$5,882	\$6,912	\$5,900	\$5,828	\$5,142	-12.8%
01-451-00-000-4222	Special Events/ rec programs	\$45	\$325	\$500	\$2,520	\$5,300	960.0%
01-451-00-000-4224	Athletic Programs	\$8,671	\$8,961	\$11,000	\$9,346	\$11,700	6.4%
01-451-00-000-4240	Training/Per Diem	\$144	\$20	\$500	\$1,090	\$895	139.0%
01-451-00-000-4420	Dues/Subscriptions	\$1,328	\$1,206	\$1,300	\$1,008	\$1,195	510.8%
01-451-00-000-4460	Meetings/Conferences	\$910	\$56	\$3,000	\$2,490	\$7,940	164.7%
01-451-51-000-4000	Salaries	\$35,550	\$39,363	\$40,207	\$37,071	\$40,000	-0.5%
01-451-52-000-4000	Salaries	\$2,100	\$2,300	\$2,400	\$2,400	\$2,400	0.0%
	Parks & Recreation Services	\$186,130	\$194,739	\$206,807	\$189,939	\$204,592	-1.1%
454	Parks						
01-454-00-000-4000	Salaries	\$58,701	\$61,317	\$79,522	\$58,408	\$57,800	-27.3%
01-454-00-000-4005	Overtime	\$3,725	\$2,247	\$3,500	\$330	\$500	-85.7%
01-454-00-000-4220	Operating Supplies	\$10,491	\$9,275	\$8,400	\$4,933	\$7,590	-9.6%
01-454-00-000-4249	Vandalism	\$0	\$24	\$2,000	\$0	\$2,000	0.0%
01-454-00-000-4256	Advertisement Expense	\$0	\$0	\$0	\$139	\$1,900	100.0%
01-454-00-000-4321	Telephone/ cable	\$894	\$2,353	\$1,800	\$2,492	\$4,385	143.6%
01-454-00-000-4361	Electricity	\$2,592	\$3,501	\$2,400	\$3,671	\$4,908	104.5%
01-454-00-000-4366	Water/Sewer/Garbage	\$3,245	\$3,876	\$3,500	\$3,770	\$3,800	8.6%
01-454-00-000-4370	Repairs/Maintenance	\$22,772	\$36,165	\$27,640	\$20,457	\$12,200	-55.9%
01-454-00-000-4450	Contracted Services	\$226,237	\$116,656	\$85,000	\$98,391	\$114,755	35.0%
01-454-00-000-4700	Capital Purchases	\$0	\$0	\$0	\$0	\$11,000	0.0%
	Parks & Recreation Services	\$328,657	\$235,414	\$213,762	\$192,591	\$220,838	3.3%

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Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
456	Library & Community						
01-456-00-000-4560	SPCA Donation	\$9,730	\$13,675	\$15,000	\$14,496	\$16,330	8.9%
01-456-00-000-4561	Martin Library	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	0.0%
01-456-00-000-4562	Senior Citizen Groups	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0.0%
	Parks & Recreation Services	\$23,730	\$27,675	\$29,000	\$28,496	\$30,330	4.6%
481	Unemployment						
01-481-00-000-4813	Unemployment expense	\$0	\$0	\$250	\$0	\$250	0.0%
	Intergovernmental Expenditures	\$0	\$0	\$250	\$0	\$250	0.0%
482	Miscellaneous Expenditures						
01-482-00-000-4820	Judgement/Losses	\$12,183	\$7,583	\$5,000	\$2,838	\$5,000	0.0%
	Intergovernmental Expenditures	\$12,183	\$7,583	\$5,000	\$2,838	\$5,000	0.0%
483	Bank Expense						
01-483-00-000-4830	Bank Expenses	\$7,513	\$7,940	\$12,144	\$8,130	\$7,250	-40.3%
	Intergovernmental Expenditures	\$7,513	\$7,940	\$12,144	\$8,130	\$7,250	-40.3%
484	Workers Compensation						
01-484-00-000-4840	Workers Comp	\$198,117	\$215,343	\$197,000	\$209,481	\$165,000	-16.2%
	Intergovernmental Expenditures	\$198,117	\$215,343	\$197,000	\$209,481	\$165,000	-16.2%
486	Casualty Insurance						
01-486-00-000-4860	Casualty Insurance	\$102,378	\$114,371	\$124,100	\$123,923	\$126,500	1.9%
	Intergovernmental Expenditures	\$102,378	\$114,371	\$124,100	\$123,923	\$126,500	1.9%

Proposed 2026 Budget

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Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
487	Insurance/Taxes						
01-487-00-000-4831	Professional Pension	\$2,764	\$3,873	\$2,700	\$2,931	\$2,700	0.0%
01-487-00-000-4856	Health Insurance	\$2,058,057	\$1,555,351	\$1,571,073	\$1,663,541	\$2,015,000	28.3%
01-487-00-000-4858	Life Insurance Premium	\$7,146	\$6,888	\$12,678	\$6,793	\$7,400	-41.6%
01-487-00-000-4859	Non-Uniform Pension Payments	\$2,600	\$2,600	\$2,600	\$2,600	\$2,600	0.0%
01-487-00-000-4861	Social Security	\$343,874	\$346,200	\$398,892	\$360,573	\$360,887	-9.5%
	Intergovernmental Expenditures	\$2,414,441	\$1,914,912	\$1,987,943	\$2,036,438	\$2,388,587	20.2%
492	Transfers						
01-492-00-000-4925	Transfer To Garbage	\$55,135	\$0	\$0	\$0	\$0	0.0%
01-492-00-000-4930	Transfer To Capital Reserve	\$829,339	\$5,475,144	\$430,925	\$2,009,756	\$0	-100.0%
01-492-00-000-4931	Transfer To Cap Res (OPEB)	\$39,319	\$39,319	\$39,319	\$0	\$39,319	0.0%
01-492-00-000-4965	Transfer To Police Pension	\$916,889	\$919,602	\$819,928	\$819,928	\$871,175	6.3%
01-492-00-000-4975	Transfer To Non-Uniform	\$308,816	\$304,836	\$233,112	\$233,112	\$211,219	-9.4%
01-492-00-000-4976	Transfer to DC Non-Uniform	\$45,871	\$31,579	\$63,321	\$2,460	\$80,373	26.9%
	Intergovernmental Expenditures	\$2,195,369	\$6,770,480	\$1,586,605	\$3,065,256	\$1,202,086	-24.2%
	Expenditures	\$11,903,207	\$15,672,520	\$11,221,945	\$11,976,342	\$11,908,219	6.1%
01	General Fund net	\$500,542	-\$2,912,858	\$3,200	-\$539,953	\$0	-100.0%

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Account Number	Description	2023 Actual	2024 Actual	2025 Adopted	2025 Actual 12/11/2025	2026 Proposed	Change
01	General Fund						
05	Sewer Fund						
319	Penalties						
05-319-00-000-3190	Penalties	\$121,915	\$119,706	\$65,000	\$102,388	\$94,212	44.9%
	Penalties	\$121,915	\$119,706	\$65,000	\$102,388	\$94,212	44.9%
341	Interest						
05-341-00-000-3410	Interest	\$656,617	\$942,059	\$793,062	\$656,507	\$500,000	-37.0%
	Interest, Rents, and Royalties	\$656,617	\$942,059	\$793,062	\$656,507	\$500,000	-37.0%
354	Grants & Gifts						
05-354-00-000-3540	SEWER GRANT	\$364,597	\$0	\$0	\$0	\$0	0.0%
	Intergovernmental Revenues	\$364,597	\$0	\$0	\$0	\$0	0.0%
364	Sanitation						
05-364-00-000-3640	Rentals	\$7,973,094	\$8,729,284	\$7,425,118	\$8,676,593	\$7,550,663	1.7%
05-364-00-000-3641	Connection Fees	\$1,300	\$3,050	\$550	\$5,930	\$550	0.0%
05-364-00-000-3643	Capacity/Reservation	\$91,077	\$165,027	\$20,000	\$41,777	\$20,000	0.0%
	Charges for Service	\$8,065,471	\$8,897,362	\$7,445,668	\$8,724,300	\$7,571,213	1.7%
380	Miscellaneous Revenues						
05-380-00-000-3800	Miscellaneous	\$0	\$13	\$57,500	\$0	\$0	-100.0%
	Miscellaneous Revenue	\$0	\$13	\$57,500	\$0	\$0	-100.0%
	Revernues	\$9,208,600	\$9,959,140	\$8,361,230	\$9,483,195	\$8,165,425	-2.3%