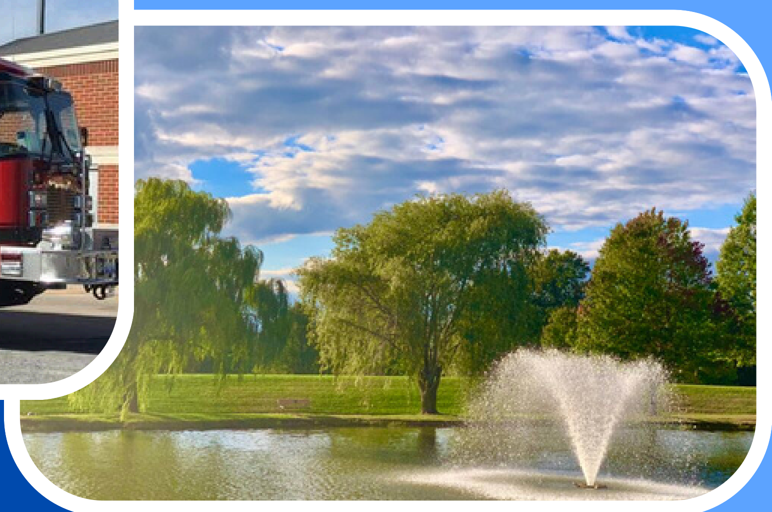
MANCHESTER TOWNSHIP
YORK COUNTY
BUDGET PROPOSAL



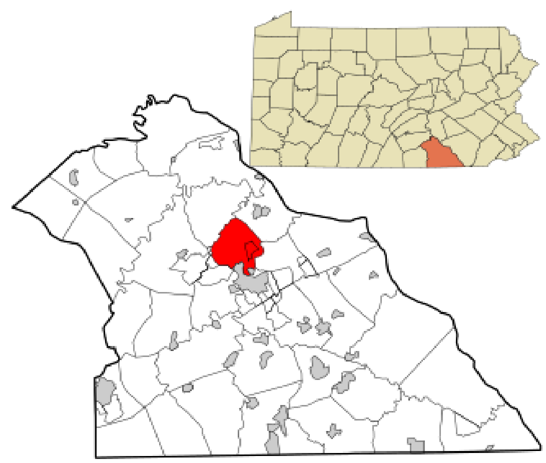
DISPONENDO ME NON MUTANDO ME
ESTABLISHED 1742

2026
FISCAL YEAR

MANCHESTER TOWNSHIP, YORK COUNTY
COMMUNITY STATISTICS SHEET

Manchester Township, deriving its lineage from the Duke of Manchester, England was laid out in 1742 by Thomas Cookson. Mr. Cookson was a representative of Lancaster County Courts, because at the time York County was part of Lancaster County. The township extended from the Susquehanna River on the east, to the Bermudian Creek on the west, and from the Conewago Creek on the north of Springetts Manor on the South. The length was fifteen (15) miles and approximately four and one half (4 ½) miles in width. There were three hundred inhabitants in the entire township. The first settlers were English Quakers. Later, German immigrants settled in the township and established it as an important agricultural community.

Manchester Township is located around major roads such as the Route 30 corridor. Only twenty-one miles south of Harrisburg, Pennsylvania, Manchester Township is easily accessible using I-83 and Route 30. The township has a total area of 15.9 square miles. The township is bordered by the south of the city of York, and the borough of North York.



Form of Government: Board of Supervisors

Fiscal Year: January 1st through December 31st.

Population: 19,515

Median Household Income: $100,222

Households: 7,283

Median Home Value: $257,200

Education: 39.8% hold a bachelor's degree or higher

Employment: 14,069 employed earning more than $12,000/yr.

Median Age: 42 and 53% of the population is female.

Marital Status: 58% are married.

BOARD OF SUPERVISORS

Rodney Brandstedter, Chairman
Craig Miller, Vice Chairman
Debra McCune, Supervisor
Harry M. Long, Jr., Supervisor
David J. Chiaverini, Supervisor

TOWNSHIP STAFF

Timothy R. James, Township Manager
Kimberly Hackett, Administrative Director
Danelle L. Goodwin, Finance Director
Robert M. Hartman, Sr., Public Works Superintendent
Nathan Lankford, Recreation Director
B.J. Treglia, III., P.E. Engineer

TOWNSHIP SOLICITOR

Lawrence Young
CGA Law Firm

APPOINTED ENGINEER

C.S. Davidson

CHIEF OF POLICE

David L. Lash
Northern York County Regional Police

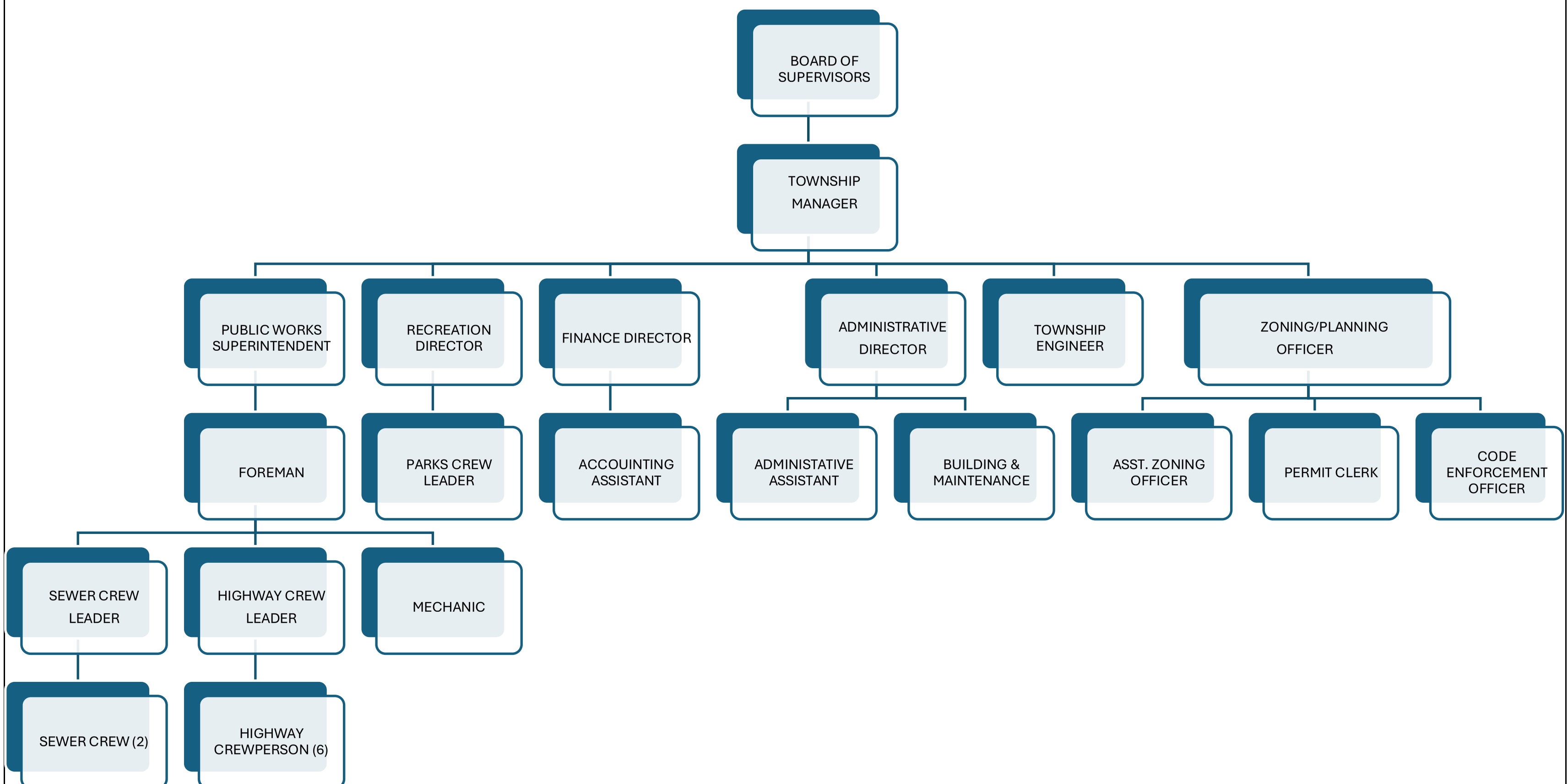
FIRE CHIEF

Daniel L. Hoff
York Area United Fire and Rescue

TAX COLLECTOR

Jean Stambaugh

MANCHESTER TOWNSHIP 2026 ORGANIZATIONAL CHART



MANCHESTER TOWNSHIP

GENERAL FUND BUDGET / FUND BALANCES

2011-2026

As the Board of Supervisors considers the draft 2026 budget, I have referenced recent financial statements completed by Kochenour, Earnest, Smyser & Burg CPA below, to evaluate the recent history of general fund budgets versus fund balances at the end of preceding budget year. As a point of reference, the Government Finance Officers Association (GFOA) recommends that the unrestricted fund balance "should represent no less than two (2) months of operating revenues" and more specifically percentage ratio of budget versus previous year-end fund balance should be between 15% - 25%, with an optimal range between 17% - 20%.

2011 General Fund Budget: $9,207,180 / ending 2010 Fund Balance: $2,931,770 (31.8%)

2012 General Fund Budget: $9,300,800 / ending 2011 Fund Balance: $2,977,727 (32%)

2013 General Fund Budget: $9,985,140 / ending 2012 Fund Balance: $3,248,046 (32.5%)

2014 General Fund Budget: $10,163,460 / ending 2013 Fund Balance: $3,528,790 (34.7%)

2015 General Fund Budget: $10,450,970 / ending 2014 Fund Balance: $3,802,561 (36.4%)

2016 General Fund Budget: $10,880,940 / ending 2015 Fund Balance: $4,628,459 (42.5%)

2017 General Fund Budget: $10,921,260 / ending 2016 Fund Balance: $5,812,525 (53.2%)

2018 General Fund Budget: $11,163,610 / ending 2017 Fund Balance: $7,370,206 (66%)

2019 General Fund Budget: $11,766,720 / ending 2018 Fund Balance: $8,853,737 (75.2%)

2020 General Fund Budget: $12,194,340 / ending 2019 Fund Balance: $10,044,159 (82.4%)

2021 General Fund Budget: $12,219,710 / ending 2020 Fund Balance: $11,437,932 (93.6%)

2022 General Fund Budget: $13,106,710 / ending 2021 Fund Balance: $13,911,280 (106.7%)

2023 General Fund Budget: $13,355,740 / ending 2022 Fund Balance: $14,899,904 (112%)

2024 General Fund Budget $14,199,180 / ending 2023 Fund Balance: $16,244,109 (114%)

2025 General Fund Budget $15,577,604 / ending 2024 Fund Balance $17,572,540 (113%)

2026 proposed GF Budget $15,733,211 / projected 2025 Fund Balance $17,886,958 (114%)

FUND INDEX

MANCHESTER TOWNSHIP

FUND NARRATIVES

Governmental Funds:

<u>General Fund</u> (01)

- ❖ The General Fund accounts for revenues and expenditures for general governmental services. This is the primary fund used by Manchester Township.

<u>Street Light Fund</u> (02)

- ❖ The Street Light Fund is used to track revenues and expenditures related to operating and maintaining Manchester Township's streetlights.

<u>Hydrant Fund</u> (03)

- ❖ The Hydrant Fund was created to manage money related to the revenues and expenditures of hydrants found throughout Manchester Township.

<u>Capital</u> (30)

- ❖ The Capital Fund is used to follow money used for capital projects with Manchester Township.

<u>Highway</u> (35)

- ❖ Highway or Liquid Fuels account is funded by the state and can only be used for certain reasons (highway, roads, bridges, etc.)

<u>Sewer Operating</u> (80)

- ❖ The Sewer Fund is used to record all revenues and expenses related to the operation, maintenance, and or replacement of Manchester Township's sanitary sewer system and regional wastewater treatment facilities provided to residents.

<u>On Lot Sewer</u> (85)

- ❖ The On Lot Sewer account is used fees associated with the install or update sewage system which uses a system of piping, tanks or other facilities for collecting, treating and disposing of sewage into a soil absorption area or spray field or by retention in a retaining tank.

<u>Historical Society</u> (87)

- ❖ The Historical Society Fund is used for any donations received or expenses occurred by the Historical Society.

DEFINITIONS-EXPENSE TERMS

Salaries and Wages

- ❖ All costs associated with an employee’s compensation.

Benefits Expenses

- ❖ All costs associated with an employee's benefit package.

Personnel Costs

- ❖ All costs associated with personnel do not fall under salaries or benefits.

Administrative Expenses

- ❖ Expenses associated with all supplies are required to perform clerical duties.

Operating Expenses

- ❖ Costs associated with daily functions of the township.

Contract Services

- ❖ Expenses managed through contracts with third party vendors.

Facility Expenses

- ❖ Expenses associated with Manchester Township’s municipal buildings and structures.

Capital Expenses

- ❖ Items more than $5,000 with a lifespan of longer than one year.

Debt Service Expenses

- ❖ All costs associated with the repayment of notes and bonds.

Allocations

- ❖ The action of distributing costs to other departments.

DEFINITIONS-REVENUE TERMS

Fund Balance

- ❖ Use of prior year reserves.

Real Estate Tax

- ❖ Taxes collected by the township based on the assessment of the property included in the interim billing.

Other Taxes

- ❖ Taxes collected by the township and are not based on the assessment of the property such as the local service tax and real estate tax.

Business License and Permits

- ❖ Revenue category includes building permits, business licenses, and other miscellaneous licenses.

Fines

- ❖ A revenue category that primarily includes court, police, traffic and parking fines, and forfeitures.

Interest

- ❖ Earnings that are accrued over time on savings or investments the entity owns.

Rents and Royalties

- ❖ Generated from the rental of township facilities.

State Revenue and Grants

- ❖ A transfer of state monies that the township, usually for specific programs or activities that fall within the functional purpose of the grant.

State Shared and Entitlements

- ❖ Revenues received from the Commonwealth of Pennsylvania from sources like State Pension Aid and Foreign Fire Insurance Relief Aid.

Local Revenue and Grants

- ❖ A transfer of county monies to the township, usually for specific programs or activities that fall within the functional purpose of the grant.

Local Payment in Lieu of Tax

- ❖ Agreed upon payment from organizations in place of real estate tax.

DEFINITIONS-REVENUE TERMS

Charges for Service

- ❖ A revenue source that represents a fee for services provided such as subdivision, land development, and zoning services.

Public Safety

- ❖ Revenue derived from efforts to increase safety and well-being within the township including permits, police reimbursement, and animal control.

Highway and Streets

- ❖ Revenue derived from state agencies for reimbursement for maintenance of state roads and medians.

Other Revenue

- ❖ All other unassigned immaterial revenue.

Proceeds of General Fix Assets

- ❖ Revenue generated from the sale of township resources.

Refund of Prior Year Expenses

- ❖ Refunds received for last year’s expenses.

DEBT SERVICE

Issue: 2021 General Obligation Bonds
Date: April 13, 2021
Principal Amount: $3,243,000
Interest Rate: See Coupon Rate Below
Debt Service Source: General Fund
Purpose: To fund stormwater projects, repairs and improvements to the municipal complex and the Eagles View Park project.

General Obligation Bonds, Series of 2021

Date	Principal	Coupon	Interest	Annual
2021	-	-	-	-
2021	0	2.050%	42,104.95	42,104.95
2022	1,000.00	2.050%	67,481.50	67,481.50
2023	1,000.00	2.050%	67,461.00	67,461.00
2024	1,000.00	2.050%	67,440.50	67,440.50
2025	173,200.00	2.050%	67,320.00	239,620.00
2026	176,700.00	2.050%	62,869.40	239,569.40
2027	180,300.00	2.050%	59,247.06	239,547.05
2028	184,000.00	2.050%	51,778.90	239,550.90
2029	187,800.00	2.050%	51,778.90	239,578.90
2030	191,600.00	2.050%	47,929.00	239,529.00
2031	195,600.00	2.050%	44,001.20	239,601.20
2032	199,600.00	2.050%	39,991.40	239,591.40
2033	203,700.00	2.050%	35,899.60	239,599.60
2034	207,800.00	2.050%	31,723.76	239,523.75
2035	212,100.00	2.050%	27,463.86	239,563.85
2036	216,500.00	2.050%	23,115.80	239,615.80
2037	220,900.00	2.050%	18,677.56	239,577.55
2038	225,400.00	2.050%	14,149.10	239,549.10
2039	230,000.00	2.050%	9,528.40	239,528.40
2040	234,800.00	2.050%	4,813.40	239,613.40
Total	**$3,243,000.00**		**$834,647.29**	**$4,077,647.25**

COUNTY, LOCAL & SCHOOL TAXES

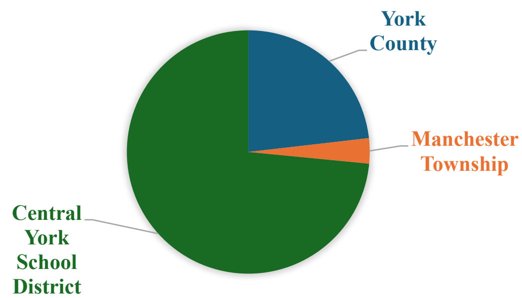
2025/2026

Pennsylvania property tax is assessed based on the millage rates established by three entities: County, School and Municipality

Here in Manchester Township our property taxes are divided amount York County, Central York School District, and Manchester Township.

The rates are as follows:

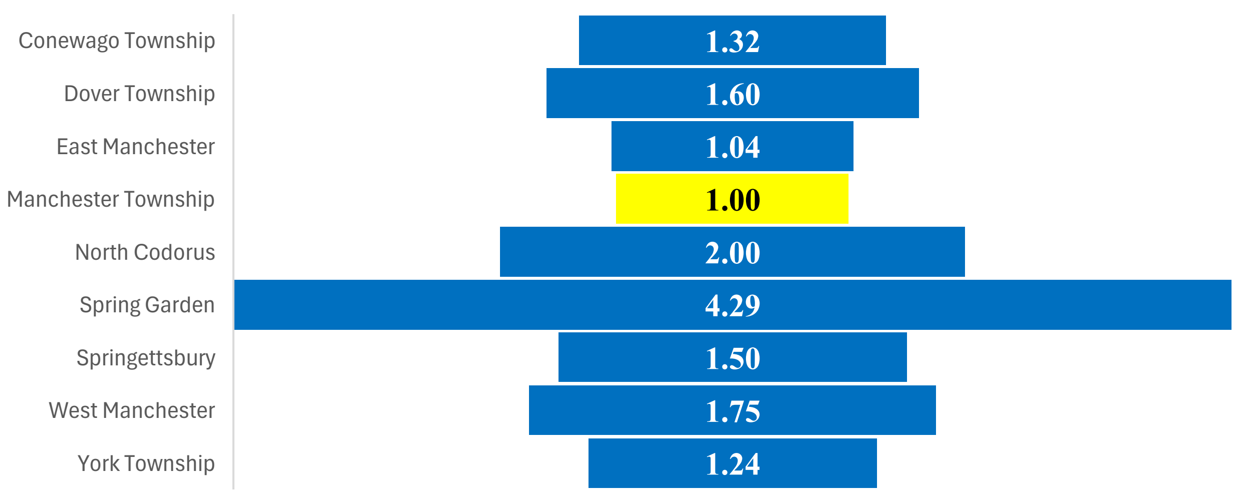
21.87 mills	Central York School District
6.9 mills	York County
1.00 mill	Manchester Township
29.77 mills	**TOTAL PROPERTY TAX**



One mill is equal to 1/$1,000 dollars on your property value, if your property is valued at $100,000 your tax will be $2,977.00. $2,187 goes to the school district, $690 to the county, $100.00 goes to our local government. Manchester Township does not receive any portion of either county or school taxes.

Comparing apples to apples between municipalities is not easy. Many factors affect the cost and responsibilities a municipality must cover, such as miles of road to maintain, overall acreage, total population, and local services. The closest population comparison to Manchester Township may be West Manchester Township.

MILLAGE RATES OF LOCAL MUNICIPALITIES



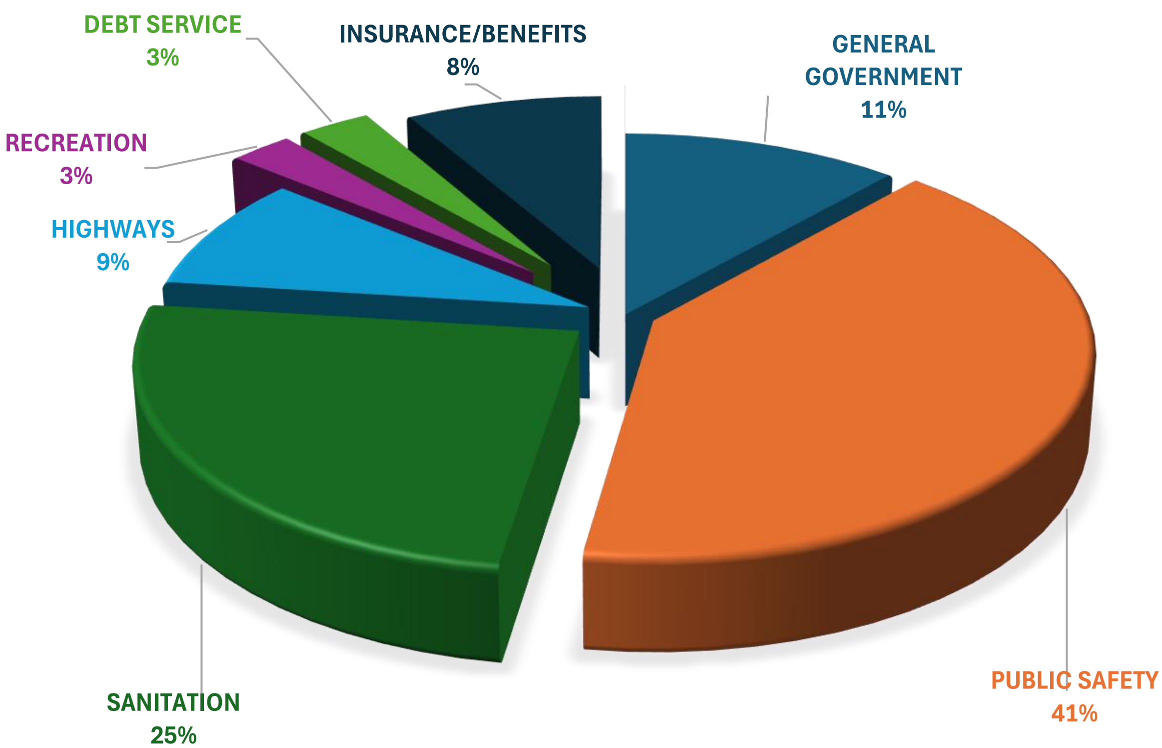
2026 BUDGET SYNOPSIS

The final 2026 budgets (General Fund, Street Light, Highway Aid, Capital Reserve and Sewer) for Manchester Township, York County, Pennsylvania, are proposed to be adopted by the Board of Supervisors on December 9, 2025.

A synopsis of expenditures is as follows:

	GENERAL FUND		OTHER FUNDS		TOTAL ALL FUND	
GENERAL GOVERNMENT	10%	1,499,353	17%	$ 1,005,231	12%	2,504,584
PUBLIC SAFETY	56%	8,856,327	0%	$ -	41%	8,856,327
SANITATION	12%	1,897,384	58%	$ 3,449,785	25%	5,347,169
HIGHWAYS	6%	963,365	16%	$ 977,139	9%	1,940,504
RECREATION	3%	466,871	2%	$ 112,848	3%	579,719
DEBT SERVICE	2%	239,570	7%	$ 413,521	3%	653,091
INSURANCE/BENEFITS	12%	1,809,741	0%	$ -	8%	1,809,741
OTHER	0%	600	0%	$ -	0%	600
TOTAL	$ 15,733,211		$ 5,958,524		$ 21,691,735	

MANCHESTER TOWNSHIP 2026 TOTAL ALL FUNDS



Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
General Fund										
Real Property Taxes										
01-301-100	Real Estate Taxes - Current Ye	1,758,260.35	1,723,450.00	1,788,633.69	1,755,000.00	1,802,580.22	1,796,408.00	1,801,594.76	1,852,277.79	1,801,800.00
01-301-200	Real Estate Taxes - Prior Year	1,864.10	3,350.00	6,003.23	4,100.00	2,062.82	3,100.00	6,896.35	7,492.91	3,100.00
01-301-400	Real Estate Taxes - Delinq Fro	10,105.59	10,070.00	16,503.48	11,880.00	17,869.06	13,800.00	39,200.56	39,479.83	28,800.00
Total Real Property Taxes:		1,770,230.04	1,736,870.00	1,811,140.40	1,770,980.00	1,822,512.10	1,813,308.00	1,847,691.67	1,899,250.53	1,833,700.00
Act 511 Taxes										
01-310-100	Real Estate Transfer Taxes	1,911,518.22	588,370.00	1,137,428.75	725,000.00	807,761.71	787,667.00	597,466.92	767,185.24	787,473.00
01-310-210	Earned Income Taxes - Current	2,590,470.27	2,270,000.00	2,727,026.11	2,552,790.00	2,780,609.26	2,727,100.00	2,368,123.12	3,037,877.08	2,767,100.00
01-310-230	Earned Income Taxes - Delinque	1,264,197.22	1,163,410.00	1,298,063.91	1,175,140.00	1,395,210.31	1,318,625.00	1,223,963.56	1,233,060.62	1,318,625.00
01-310-310	Mercantile Taxes - Current Yea	1,334,703.20	1,351,500.00	1,294,489.74	1,272,000.00	1,295,394.17	1,274,400.00	866,207.32	875,892.51	880,000.00
01-310-320	Mercantile Taxes - Prior Year'	19,333.16	18,010.00	17,828.48	18,030.00	9,521.70	17,790.00	3,083.73	3,083.73	12,440.00
01-310-360	Business Privilege - Current	732,935.18	724,000.00	812,011.49	733,000.00	768,426.60	778,000.00	1,042,606.42	1,059,144.78	993,000.00
01-310-370	Business Privilege - Prior	9,547.65	22,630.00	33,465.09	25,000.00	31,238.26	28,000.00	85,249.28	87,067.09	78,000.00
01-310-510	Local Services Tax - Cur. Yr.	519,466.89	489,090.00	490,695.97	489,090.00	576,540.24	473,150.00	270,403.38	488,007.97	488,150.00
01-310-520	Local Services Tax - Prior Yr.	174,198.34	173,560.00	182,761.01	173,560.00	121,757.56	173,560.00	236,167.64	236,248.16	173,560.00
Total Act 511 Taxes:		8,556,370.13	6,800,570.00	7,993,770.55	7,163,610.00	7,786,459.81	7,578,292.00	6,693,271.37	7,787,567.18	7,498,348.00
Licenses										
01-321-800	Cable Television Franchise	338,561.44	327,000.00	327,514.91	327,000.00	304,779.30	312,500.00	211,360.40	279,806.22	279,850.00
Total Licenses:		338,561.44	327,000.00	327,514.91	327,000.00	304,779.30	312,500.00	211,360.40	279,806.22	279,850.00
Permits										
01-322-800	Street Occupancy Permits	17,405.00	17,300.00	4,545.00	25,200.00	213,202.62	50,500.00	9,420.00	16,040.00	16,500.00
01-322-801	Compaction Testing	.00	.00	.00	.00	.00	.00	43,910.00	43,710.00	10,000.00
Total Permits:		17,405.00	17,300.00	4,545.00	25,200.00	213,202.62	50,500.00	53,330.00	59,750.00	26,500.00
Fines										
01-331-110	Vehicle Code Violations	188,340.24	220,700.00	188,621.24	221,700.00	186,756.43	188,500.00	162,131.15	187,905.97	187,330.00
01-331-120	Violations of Ordinances, Stat	25,450.44	29,750.00	26,821.43	28,400.00	22,826.94	25,450.00	21,739.03	26,415.34	25,400.00
Total Fines:		213,790.68	250,450.00	215,442.67	250,100.00	209,583.37	213,950.00	183,870.18	214,321.31	212,730.00
Interest Earnings										

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
01-341-000	Interest Earnings	148,692.82	170,970.00	353,698.50	300,000.00	586,606.46	518,065.00	357,183.34	467,260.56	431,319.00
01-341-100	Interest Earnings - PLGIT EON	59,639.87	302,740.00	471,655.89	435,000.00	530,852.97	522,135.00	182,511.38	502,450.11	421,472.00
01-341-300	CD Interest Earnings	850.70	2,060.00	.00	.00	.00	.00	.00	.00	.00
Total Interest Earnings:		209,183.39	475,770.00	825,354.39	735,000.00	1,117,459.43	1,040,200.00	539,694.72	969,710.67	852,791.00
Rents and Royalties										
01-342-100	Rent of Township Property	91,431.32	83,150.00	123,000.70	104,785.00	110,295.98	90,450.00	85,268.92	117,734.64	113,947.00
Total Rents and Royalties:		91,431.32	83,150.00	123,000.70	104,785.00	110,295.98	90,450.00	85,268.92	117,734.64	113,947.00
Federal Shared Entitlements										
01-352-530	Federal Entitlements	.00	.00	.00	.00	.00	.00	10,576.65	10,576.65	.00
Total Federal Shared Entitlements:		.00	.00	.00	.00	.00	.00	10,576.65	10,576.65	.00
State Grants										
01-354-010	Pension Aid Grants	290,105.30	290,100.00	338,017.51	338,010.00	364,910.20	364,910.00	424,116.80	424,116.80	386,609.00
01-354-081	Penn Dep Recycling Grant	.00	50,750.00	46,876.69	46,850.00	37,886.38	42,380.00	.00	37,886.38	37,990.00
Total State Grants:		290,105.30	340,850.00	384,894.20	384,860.00	402,796.58	407,290.00	424,116.80	462,003.18	424,599.00
State Shared Revenue										
01-355-010	Public Utility Tax Reimb.	8,661.66	7,560.00	6,265.71	8,700.00	6,030.92	7,460.00	5,674.62	5,674.62	5,674.00
01-355-040	PA Sales Tax	.24-	10.00	.00	10.00	.00	10.00	.00	.00	5.00
01-355-070	Volunteer Fire Relief	83,067.69	.00	80,190.78	.00	82,833.27	.00	87,249.44	87,249.44	.00
01-355-080	Alcoholic Beverages Taxes	3,150.00	3,600.00	3,150.00	2,850.00	4,163.08	4,160.00	3,450.00	3,450.00	3,450.00
Total State Shared Revenue:		94,879.11	11,170.00	89,606.49	11,560.00	93,027.27	11,630.00	96,374.06	96,374.06	9,129.00
Local Government Grants										
01-357-021	York County Block Grants	.00	200,000.00	.00	.00	.00	.00	.00	.00	.00
Total Local Government Grants:		.00	200,000.00	.00	.00	.00	.00	.00	.00	.00
Local Government Grants										
01-358-000	SHARED GOVERNMENT SERVIC	.00	.00	9,286.97	.00	.00	.00	1,367.70	1,367.70	.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Total Local Government Grants:		.00	.00	9,286.97	.00	.00	.00	1,367.70	1,367.70	.00
Host Community Fee										
01-359-000	Host Community Fee	526,827.66	528,660.00	532,980.82	556,160.00	547,211.80	540,000.00	548,642.66	548,642.66	540,000.00
Total Host Community Fee:		526,827.66	528,660.00	532,980.82	556,160.00	547,211.80	540,000.00	548,642.66	548,642.66	540,000.00
General Government										
01-361-100	Admin Services (OH PCT Burden)	167,517.19	173,900.00	182,615.35	189,150.00	218,159.20	214,230.00	173,085.69	204,555.82	274,750.00
01-361-310	Subdivision/Land Develop. Fees	22,479.52	11,400.00	62,472.04	22,470.00	90,535.96	62,470.00	9,265.00	9,775.00	14,855.00
01-361-340	Zoning Hearing Fees	14,000.00	12,000.00	10,400.00	12,000.00	10,350.00	10,500.00	13,050.00	13,700.00	12,400.00
01-361-342	Stmw Facility Fees-Ridings	25.00	2,100.00	2,175.00	2,100.00	2,175.00	2,175.00	2,175.00	2,175.00	2,500.00
01-361-500	Sale of Maps and Publications	90.00	100.00	.00	100.00	.00	100.00	.00	.00	100.00
Total General Government:		204,111.71	199,500.00	257,662.39	225,820.00	321,220.16	289,475.00	197,575.69	230,205.82	304,605.00
Public Safety										
01-362-240	Ambulance Service Fees	179.42	.00	750.91	.00	.00	.00	.00	.00	.00
01-362-411	Zoning Permits	259,274.99	249,700.00	851,789.41	296,630.00	873,736.87	334,620.00	962,694.54	1,110,259.38	873,416.00
01-362-412	UCC Permit Fees	319,158.97	412,640.00	822,608.00	436,180.00	610,750.47	497,069.00	790,194.75	876,377.53	689,936.00
01-362-413	YAUFR Fire Inspections	.00	.00	.00	.00	.00	.00	560.00	1,000.00	1,000.00
01-362-414	Stormwater Permits	1,564.50	2,200.00	10,263.00	2,500.00	19,365.00	25,000.00	18,744.50	20,509.50	20,000.00
01-362-430	Plumbing Registrations	980.00	550.00	400.00	550.00	1,055.00	910.00	3,025.00	7,445.00	2,440.00
01-362-470	Alarm Ordinance Permits/Penalt	4,477.95	1,530.00	3,076.98	3,000.00	1,385.00	1,350.00	6,210.00	6,235.00	2,500.00
Total Public Safety:		585,635.83	666,620.00	1,688,888.30	738,860.00	1,506,292.34	858,949.00	1,781,428.79	2,021,826.41	1,589,292.00
Highways and Streets										
01-363-500	Contracted Highway Work	2,956.79	3,160.00	607.53	1,500.00	20,881.73	1,500.00	.00	.00	1,500.00
Total Highways and Streets:		2,956.79	3,160.00	607.53	1,500.00	20,881.73	1,500.00	.00	.00	1,500.00
Sanitation										
01-364-300	Solid Waste Coll & Disposal	1,328,053.75	1,333,460.00	1,396,499.97	1,382,000.00	1,424,405.97	1,443,150.00	1,207,404.59	1,439,050.34	1,864,460
01-364-450	Sewer Use Charge/Rental	.00	.00	.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Total Sanitation:		1,328,053.75	1,333,460.00	1,396,499.97	1,422,390.00	1,464,795.97	1,483,540.00	1,247,794.59	1,479,440.34	1,904,850.00
Culture-Recreation										
01-367-300	Pav/Fields/Stage Rentals	17,912.50	16,000.00	15,280.00	14,000.00	17,270.60	14,000.00	22,180.00	22,425.00	24,500.00
01-367-301	Park Building Rentals	27,405.00	24,000.00	20,425.00	12,945.00	23,587.15	20,000.00	16,058.00	19,251.16	20,000.00
01-367-302	Donations/Contributions	100.00	100.00	100.00	100.00	250.00	100.00	250.00	250.00	150.00
01-367-304	Fee-Gift of Life	.00	.00	.00	100.00	80.00	100.00	.00	.00	100.00
01-367-305	Municipal Gym Rentals	11,040.00	11,780.00	9,820.00	10,000.00	10,227.50	10,000.00	8,140.50	8,230.50	8,230.00
01-367-800	Recreation Prog Fees - Classes	16,190.75	14,410.00	20,068.25	14,410.00	11,593.00	15,000.00	11,411.08	11,454.08	11,593.00
01-367-801	Recreation Prog Income - Speci	3,540.65	2,010.00	1,307.00	3,500.00	6,277.78	.00	7,457.71	7,673.88	7,700.00
01-367-804	Recreation Fee - Youth Sports	52,986.97	32,000.00	65,187.66	54,200.00	71,802.88	60,480.00	31,453.45	71,033.13	71,500.00
01-367-806	Recreation - Soda Machine Comm	.00	100.00	.00	100.00	110.00	100.00	.00	100.00	100.00
Total Culture-Recreation:		129,175.87	100,400.00	132,187.91	109,355.00	141,198.91	119,780.00	96,950.74	140,417.75	143,873.00
Miscellaneous Revenue										
01-380-010	Health Insurance Grant	.00	.00	13.22	.00	.00	.00	1,325.80	1,325.80	.00
01-380-100	Miscellaneous	68.75	100.00	409.92	250.00	.00	20.00	.00	.00	20.00
01-380-110	Employee Ins. Contributions	41,164.93	60,250.00	48,256.76	62,000.00	67,020.22	76,880.00	61,207.79	69,429.46	84,517.00
01-380-111	Employee Cell Phone Contributi	3,605.66	3,250.00	2,254.49	2,450.00	2,212.50	1,950.00	1,925.00	2,275.00	2,275.00
01-380-120	Workers Compensation Dividend	16,670.27	20,000.00	8,074.85	16,500.00	3,601.11	16,500.00	.00	26,105.12	16,500.00
Total Miscellaneous Revenue:		61,509.61	83,600.00	59,009.24	81,200.00	72,833.83	95,350.00	64,458.59	99,135.38	103,312.00
Contributions										
01-387-100	Donations from Private Sources	2,626.12-	1,650.00	1,710.03	250.00	219.62	250.00	209.50	459.50	250.00
Total Contributions:		2,626.12-	1,650.00	1,710.03	250.00	219.62	250.00	209.50	459.50	250.00
Interfund Operating Transfers										
01-392-020	Transfer from Street Light Fun	18,702.07	23,170.00	.00	.00	.00	.00	.00	.00	.00
Total Interfund Operating Transfers:		18,702.07	23,170.00	.00	.00	.00	.00	.00	.00	.00
Prior Year Refunds										
01-395-000	Refunds of Prior Year Expendit	3,332.95	2,000.00	15,000.00	2,000.00	1,383.16	1,500.00	617.62	617.62	1,500.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
01-395-101	YAUFR Fund Balance Refund	2,776.33	.00	18,151.21	.00	53,550.92	.00	74,762.41	74,762.41	.00
Total Prior Year Refunds:		6,109.28	2,000.00	33,151.21	2,000.00	54,934.08	1,500.00	75,380.03	75,380.03	1,500.00
Legislative Body										
01-400-110	Salary - Board of Supervisors	17,562.50	17,500.00	16,468.75	18,000.00	18,000.00	18,000.00	13,500.00	18,000.00	25,330.00
01-400-330	Transportation Expenses	.00	.00	.00	.00	.00	100.00	162.40	162.40	175.00
01-400-420	Dues, Subscriptions, and Membe	2,389.00	2,600.00	2,404.00	2,700.00	2,750.00	2,750.00	2,912.00	2,912.00	3,000.00
01-400-460	Meetings and Conferences	.00	300.00	90.00	350.00	839.16	2,000.00	727.00	727.00	1,500.00
Total Legislative Body:		19,951.50	20,400.00	18,962.75	21,050.00	21,589.16	22,850.00	17,301.40	21,801.40	30,005.00
Executive										
01-401-120	Salary - Manager	65,557.43	65,700.00	72,000.02	72,000.00	73,730.73	76,200.00	63,454.12	74,999.06	77,500.00
01-401-130	Salary - Financial Officer	.00	51,000.00	29,423.12	52,530.00	38,096.96	45,200.00	38,252.01	45,217.41	46,750.00
01-401-140	Salary - Clerical Staff	186,043.66	180,260.00	202,296.07	204,400.00	244,012.09	221,985.00	164,796.86	206,226.81	190,950.00
01-401-150	Vac/Comp	.00	21,360.00	14,210.40	.00	.00	.00	.00	.00	.00
01-401-171	Unused Sick Leave	.00	26,640.00	34,380.00	.00	.00	.00	.00	.00	43,520.00
01-401-200	Materials/Supplies	5,135.95	6,800.00	7,305.18	6,800.00	3,778.74	5,500.00	3,906.40	5,004.01	5,000.00
01-401-220	Postage	4,903.64	5,150.00	4,966.52	6,100.00	6,924.46	6,500.00	6,820.47	8,030.09	3,500.00
01-401-300	Other Services and Charges	15,078.76	12,800.00	23,008.00	21,000.00	17,201.50	18,300.00	18,444.35	21,359.49	23,730.00
01-401-320	Telephone	6,494.12	6,300.00	5,959.74	6,500.00	8,136.92	6,700.00	6,434.51	7,741.04	7,750.00
01-401-330	Transportation Expense	.00	200.00	.00	1,700.00	.00	.00	.00	.00	.00
01-401-340	Advertising/Printing	20,202.06	15,910.00	20,885.59	21,500.00	28,348.76	23,500.00	29,033.39	29,033.39	25,000.00
01-401-350	Bonds	3,126.00	1,790.00	1,996.00	1,800.00	2,009.00	2,100.00	575.00	2,009.00	2,100.00
01-401-370	Office Equipment Maint.	27,458.17	24,500.00	30,623.01	31,500.00	33,376.25	40,800.00	32,125.89	38,674.92	41,800.00
01-401-420	Dues, Memberships, Subscriptio	7,042.84	8,400.00	7,162.79	6,000.00	5,346.50	10,500.00	5,010.25	8,849.35	7,710.00
01-401-450	Contracted Data Processing	42,236.50	49,150.00	91,160.00	57,550.00	44,202.30	41,500.00	36,480.96	43,196.86	59,720.00
01-401-451	Contracted Consultant	1,100.00	1,100.00	1,419.89	4,100.00	2,829.09	4,050.00	3,437.50	3,448.15	4,500.00
01-401-460	Meetings, Conferences	291.26	2,750.00	1,004.45	3,160.00	3,052.26	4,000.00	2,139.93	3,542.95	4,000.00
01-401-750	Office Equipment Purchase	190.00	2,780.00	1,448.45	2,780.00	2,817.66	3,500.00	4,599.05	4,599.05	3,450.00
Total Executive:		384,860.39	482,590.00	549,249.23	499,420.00	513,863.22	510,335.00	415,510.69	501,931.58	546,980.00
Financial Administration										
01-402-110	Salary - Board of Auditors	30.00	30.00	20.00	30.00	10.00	30.00	20.00	30.00	30.00
01-402-330	Transportation Expense	.00	10.00	.00	10.00	.00	10.00	.00	.00	10.00
01-402-420	Dues, Memberships, Subscriptio	140.00	200.00	95.39	125.00	.00	.00	.00	.00	.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
01-402-450	Contracted Services (Audit)	13,100.00	13,800.00	13,200.00	14,000.00	13,250.00	13,300.00	13,300.00	13,300.00	13,350.00
01-402-460	Meetings, Conferences	.00	200.00	.00	200.00	.00	.00	.00	.00	.00
Total Financial Administration:		13,270.00	14,240.00	13,315.39	14,365.00	13,260.00	13,340.00	13,320.00	13,330.00	13,390.00
Tax Collection										
01-403-110	Commission	55,068.73	55,950.00	55,139.85	54,700.00	51,513.14	54,500.00	53,436.30	54,211.90	54,500.00
01-403-200	Materials, Supplies, Postage	1,842.57	2,350.00	3,647.87	2,950.00	3,329.13	3,330.00	5,245.20	5,245.20	2,200.00
01-403-310	Accounting (Special Audits)	1,500.00	1,500.00	1,500.00	1,500.00	.00	1,500.00	3,000.00	3,000.00	1,500.00
01-403-340	Advertising/Printing	531.40	430.00	302.37	430.00	.00	450.00	.00	.00	3,500.00
01-403-350	Bonds	933.00	950.00	.00	950.00	.00	950.00	.00	.00	.00
01-403-460	Meetings/Conferences	80.00	200.00	.00	200.00	100.00	100.00	100.00	100.00	100.00
Total Tax Collection:		59,955.70	61,380.00	60,590.09	60,730.00	54,942.27	60,830.00	61,781.50	62,557.10	61,800.00
Law										
01-404-310	Professional Legal Services	36,602.48	49,630.00	52,109.16	55,000.00	48,092.55	50,000.00	25,972.38	33,868.76	50,000.00
01-404-450	Contracted Codification	1,195.00	3,000.00	1,195.00	11,000.00	10,965.00	4,000.00	1,195.00	1,195.00	4,000.00
Total Law:		37,797.48	52,630.00	53,304.16	66,000.00	59,057.55	54,000.00	27,167.38	35,063.76	54,000.00
Engineer										
01-408-114	Salary-Prof Engineer	.00	.00	7,615.38	66,000.00	67,903.96	70,190.00	59,221.89	70,014.99	36,300.00
01-408-200	Materials/Supplies	.00	.00	6,863.54	5,000.00	2,723.65	1,000.00	1,005.33	1,005.33	1,000.00
01-408-300	Professional Eng. Serv. (Gen.)	97,053.72	108,810.00	106,092.45	56,000.00	50,665.00	17,000.00	49,816.10	52,024.79	50,000.00
01-408-301	MS4 Engineering	85,604.56	75,000.00	81,226.84	30,000.00	16,948.02	4,000.00	9,934.31	17,208.18	5,000.00
01-408-420	Dues/Memberships & Subscriptio	.00	.00	.00	.00	330.00	3,000.00	736.55	3,346.67	3,400.00
01-408-460	Prof Eng Meetings/Conferences	.00	.00	.00	.00	.00	1,000.00	584.20	625.00	1,200.00
Total Engineer:		182,658.28	183,810.00	201,798.21	157,000.00	138,570.63	96,190.00	121,298.38	144,224.96	96,900.00
General Gov't Bldgs and Plant										
01-409-200	Materials/Supplies	10,847.38	13,500.00	26,499.49	13,500.00	13,367.56	13,500.00	17,019.71	18,151.78	14,500.00
01-409-360	Utilities	29,926.14	36,410.00	32,473.33	40,490.00	39,880.69	52,200.00	39,277.77	47,133.32	62,000.00
01-409-361	Utilities - Multi-Purpose Room	5,660.97	7,850.00	7,284.64	8,850.00	6,702.64	8,925.00	6,763.76	11,050.07	11,200.00
01-409-370	Repairs/Maintenance	23,833.24	34,850.00	38,006.14	34,850.00	22,507.36	34,850.00	32,150.03	44,224.48	36,550.00
01-409-381	Industrial Park Dues	460.69	500.00	552.83	600.00	552.83	600.00	456.09	456.09	575.00
01-409-450	Contracted Janitorial Service	3,267.09	3,680.00	2,877.24	4,450.00	3,000.65	3,300.00	3,147.98	3,793.02	11,530.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
01-409-452	Alarm Monitoring	712.80	630.00	712.80	725.00	2,672.67	4,800.00	5,268.35	5,380.02	4,800.00
Total General Gov't Bldgs and Plant:		74,708.31	97,420.00	108,406.47	103,465.00	88,684.40	118,175.00	104,083.69	130,188.78	141,155.00
Police										
01-410-450	Contracted Police Services	2,971,894.85	3,119,950.00	3,306,209.13	3,659,440.00	3,532,138.68	3,782,271.00	3,258,302.20	3,888,680.64	3,931,832.00
01-410-451	Contracted Animal Enforcement	4,865.00	5,280.00	6,442.30	5,650.00	6,663.20	6,100.00	4,525.00	6,150.00	6,240.00
01-410-500	Donation - SPCA	9,353.43	9,360.00	9,353.43	13,900.00	13,895.00	14,734.00	14,729.00	14,729.00	16,593.00
01-410-501	Donation - Quick Response Team	.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
01-410-502	Donation - Police Event	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Total Police:		2,986,613.28	3,135,590.00	3,323,004.86	3,679,990.00	3,553,696.88	3,804,105.00	3,278,556.20	3,910,559.64	3,955,665.00
Fire										
01-411-171	Unused Sick Leave	.00	.00	102,903.02	.00	7,786.08	.00	.00	.00	.00
01-411-450	Contracted Fire Services	3,224,700.55	3,494,570.00	3,645,913.33	3,567,950.00	3,610,729.05	3,749,745.00	3,799,241.42	3,799,241.42	4,158,617.00
01-411-501	Volunteer Fire Relief	83,067.69	.00	80,190.78	.00	82,833.27	.00	87,249.44	87,249.44	.00
Total Fire:		3,307,768.24	3,494,570.00	3,829,007.13	3,567,950.00	3,701,348.40	3,749,745.00	3,886,490.86	3,886,490.86	4,158,617.00
Ambulance/Rescue										
01-412-500	Contrib. to Ambulance Service	2,134.97	.00	806.70	.00	.00	.00	.00	.00	.00
Total Ambulance/Rescue:		2,134.97	.00	806.70	.00	.00	.00	.00	.00	.00
Protective Inspection										
01-413-140	Salary - CEO/Asst. Zoning Offi	75,640.59	75,760.00	91,226.68	102,300.00	84,998.16	107,540.00	72,734.80	82,262.99	92,045.00
01-413-200	Materials/Supplies	2,585.61	1,950.00	4,212.00	1,950.00	2,277.98	2,000.00	1,117.32	1,598.84	1,000.00
01-413-230	Fuel (Unit #20 &#21)	1,280.08	1,250.00	937.47	1,600.00	2,125.59	2,000.00	1,391.98	1,860.16	1,900.00
01-413-330	Transportation Expense	.00	150.00	.00	100.00	.00	50.00	.00	.00	50.00
01-413-370	Repairs (unit #20 & #21)	.00	.00	.00	.00	488.10	1,500.00	44.06	44.06	500.00
01-413-420	Dues, Memberships, Subscrip.	848.19	450.00	316.89	450.00	468.59	1,000.00	1,034.30	1,278.98	1,400.00
01-413-450	Contracted Inspection	329,263.74	314,640.00	948,489.25	330,000.00	737,792.20	400,000.00	942,949.50	1,017,133.92	607,565.00
01-413-451	UCC Appeal Charges	.00	700.00	.00	700.00	.00	200.00	.00	.00	100.00
01-413-452	YAUFR Fire Inspections	.00	.00	.00	.00	.00	.00	480.00	720.00	1,000.00
01-413-453	Compaction Testing	.00	.00	.00	.00	.00	.00	19,035.09	19,035.09	10,000.00
01-413-460	Meetings/Conferences	174.00	1,000.00	374.30	1,200.00	314.00	1,200.00	80.00	160.00	1,250.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
01-413-750	Office Equipment Purchase	2,072.00	1,500.00	1,338.95	1,500.00	115.00	1,500.00	.00	.00	4,350.00
Total Protective Inspection:		411,864.21	397,400.00	1,046,895.54	439,800.00	828,579.62	516,990.00	1,038,867.05	1,124,094.04	721,160.00
Planning and Zoning										
01-414-140	Wages - Zoning Adm	50,425.26	161,430.00	78,113.58	70,000.00	70,527.16	73,720.00	61,779.56	73,024.04	75,500.00
01-414-200	Materials/Supplies	2,156.45	1,750.00	1,562.50	5,000.00	1,464.22	3,000.00	718.78	718.78	1,000.00
01-414-300	Engineering Services	1,850.00	2,200.00	1,926.73	2,200.00	7,908.18	2,200.00	8,163.33	8,163.33	2,200.00
01-414-301	Traffic Engineering Services	17,182.17	4,020.00	35,870.77	8,040.00	12,642.20	25,000.00	675.00	6,058.75	15,000.00
01-414-310	Legal Services	13,387.46	11,000.00	37,462.87	15,000.00	15,744.31	15,000.00	12,170.74	13,108.99	15,000.00
01-414-330	Transportation Costs	.00	100.00	.00	100.00	4.70	.00	.00	.00	.00
01-414-340	Advertising/Printing	6,831.00	7,040.00	3,361.00	7,040.00	4,983.98	5,000.00	2,664.13	3,038.45	5,000.00
01-414-397	Reimb. Recording fees	.00	.00	797.00	.00	.00	.00	49.52	49.52	.00
01-414-420	Dues, Memberships, Subscrip.	640.00	700.00	.00	450.00	641.84	1,000.00	1,504.47	1,771.52	1,100.00
01-414-450	Contr. Legal Secretarial Serv.	1,400.00	1,800.00	2,977.50	1,500.00	1,150.00	1,500.00	1,227.50	1,300.00	1,500.00
01-414-460	Meetings/Conferences	98.00	300.00	531.20	1,200.00	1,860.01	2,000.00	694.88	1,201.01	1,250.00
01-414-490	Consultant Services	.00	66,000.00	26,190.00	28,750.00	58,360.24	.00	4,850.00	4,850.00	10,000.00
01-414-500	Contri. to Zoning Hearing Boar	575.00	1,350.00	500.00	1,350.00	675.00	1,350.00	550.00	825.00	900.00
Total Planning and Zoning:		94,545.34	257,690.00	189,293.15	140,630.00	175,961.84	129,770.00	95,047.91	114,109.39	128,450.00
Solid Waste Coll/Disposal										
01-427-200	Materials/Supplies	2,674.83	1,750.00	.00	1,000.00	1,571.48	1,600.00	.00	1,571.48	1,600.00
01-427-440	Disposal Costs	478,485.38	488,470.00	481,545.70	587,860.00	500,179.33	529,160.00	450,907.44	549,731.67	564,560.00
01-427-450	Contracted Refuse Collect.	1,024,707.50	1,038,670.00	1,126,893.41	1,224,020.00	1,150,534.37	1,515,350.00	937,293.03	1,151,724.87	1,331,224.00
Total Solid Waste Coll/Disposal:		1,505,867.71	1,528,890.00	1,608,439.11	1,812,880.00	1,652,285.18	2,046,110.00	1,388,200.47	1,703,028.02	1,897,384.00
Highway - General Services										
01-430-140	Wages - General Services	541,305.93	538,420.00	681,639.48	575,500.00	724,545.02	686,675.00	641,843.47	778,129.79	726,390.00
01-430-200	Materials/Supplies - Gen. Hwy	11,624.31	16,800.00	22,952.61	25,000.00	10,426.80	35,000.00	19,970.72	23,765.08	36,200.00
01-430-230	Fuel	34,648.44	38,550.00	30,343.31	38,500.00	37,408.65	32,000.00	29,872.72	42,571.58	40,000.00
01-430-240	Uniforms	8,746.04	9,860.00	8,878.86	11,250.00	10,652.81	11,500.00	9,601.36	10,414.51	10,000.00
01-430-330	Transportation Expense	.00	100.00	.00	50.00	.00	.00	.00	.00	.00
01-430-340	Printing	.00	400.00	.00	400.00	105.00	300.00	125.00	125.00	200.00
01-430-370	Maintenance - Radio System	1,678.50	1,550.00	1,190.90	2,200.00	562.66	4,000.00	1,493.64	2,511.28	2,500.00
01-430-371	Office Equipment Maint.	567.30	800.00	504.90	800.00	711.48	725.00	563.40	676.08	725.00
01-430-400	CDL Testing	1,620.00	2,400.00	4,589.94	4,500.00	4,364.97	4,700.00	2,726.44	2,726.44	4,000.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
01-430-420	Dues, Memberships, Subscriptio	4,833.58	3,850.00	4,387.14	3,500.00	3,000.00	3,500.00	5,970.36	6,022.00	6,500.00
01-430-460	Meetings, Conferences	329.80	1,000.00	511.20	1,000.00	783.22	1,000.00	1,142.42	1,142.42	1,500.00
01-430-750	Office Equipment Purchase	1,580.00-	1,700.00	.00	1,000.00	1,098.00	1,000.00	.00	.00	4,850.00
Total Highway - General Services:		603,773.90	615,430.00	754,998.34	663,700.00	793,658.61	780,400.00	713,309.53	868,084.18	832,865.00
Highway - Streets and Gutters										
01-431-200	Mater./Supplies - Street Clean	9,632.72	11,500.00	8,859.84	9,500.00	6,305.74	7,500.00	9,608.80	9,608.80	10,000.00
Total Highway - Streets and Gutters:		9,632.72	11,500.00	8,859.84	9,500.00	6,305.74	7,500.00	9,608.80	9,608.80	10,000.00
Highway - Signals and Signs										
01-433-302	Traffic Engr Serv (Non-Reimbur	.00	1,500.00	.00	1,500.00	.00	1,500.00	.00	.00	.00
Total Highway - Signals and Signs:		.00	1,500.00	.00	1,500.00	.00	1,500.00	.00	.00	.00
Highway - Tools & Machinery										
01-437-200	Mat/Supplies-Equip Repair-Shop	18,818.27	22,500.00	21,429.80	30,000.00	25,297.99	30,000.00	20,989.15	23,695.66	35,500.00
01-437-370	Contr. Equipment Repairs	5,021.59	9,470.00	10,491.83	8,000.00	24,970.68	12,500.00	23,964.52	30,816.85	25,000.00
01-437-380	Equipment Rental	.00	.00	.00	.00	328.44	.00	.00	.00	.00
Total Highway - Tools & Machinery:		23,839.86	31,970.00	31,921.63	38,000.00	50,597.11	42,500.00	44,953.67	54,512.51	60,500.00
Highway - Highways & Bridges										
01-438-450	Equip. Rental - Highway Maint.	.00	.00	.00	.00	6,440.81	2,500.00	1,516.00	1,516.00	10,000.00
Total Highway - Highways & Bridges:		.00	.00	.00	.00	6,440.81	2,500.00	1,516.00	1,516.00	10,000.00
Storm Water										
01-446-200	Stormwater/MS4 Supplies	10,464.28	27,400.00	6,606.41	12,000.00	16,190.01	44,000.00	11,795.66	23,296.88	40,000.00
01-446-450	SWM Equipment Rental	.00	1,000.00	.00	7,500.00	2,799.32	5,000.00	4,525.76	4,525.76	10,000.00
01-446-530	Contrib to County SWM 5 Yr	169,817.00	.00	.00	.00	.00	.00	.00	.00	.00
Total Storm Water:		180,281.28	28,400.00	6,606.41	19,500.00	18,989.33	49,000.00	16,321.42	27,822.64	50,000.00

Culture - Recreation Admin

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
01-451-120	Salary - Recreation Direc.	59,280.00	62,840.00	62,250.50	64,120.00	64,197.25	66,360.00	56,393.82	66,664.62	68,930.00
01-451-121	Salary - Assistant/Intern Wage	.00	.00	.00	2,000.00	.00	2,000.00	.00	.00	2,000.00
01-451-200	Materials/Supplies	263.81	1,000.00	1,076.76	1,000.00	1,205.09	1,000.00	.00	.00	1,000.00
01-451-330	Transportation Expense	.00	300.00	.00	100.00	.00	50.00	.00	.00	25.00
01-451-420	Dues, Memberships, Subscriptio	240.00	400.00	320.00	400.00	156.38	200.00	60.00	200.00	5,193.00
01-451-460	Meetings/Conferences	.00	350.00	.00	350.00	.00	250.00	.00	.00	250.00
01-451-750	Equipment Purchase	.00	1,000.00	.00	1,000.00	.00	500.00	.00	.00	500.00
Total Culture - Recreation Admin:		59,783.81	65,890.00	63,647.26	68,970.00	65,558.72	70,360.00	56,453.82	66,864.62	77,898.00
Participant Recreation										
01-452-120	Salary - Playground Super.	20,560.57	24,600.00	21,097.82	24,600.00	27,123.21	24,600.00	29,077.67	29,232.17	31,000.00
01-452-200	Matls/Supplies - Rec Prog (Pla	1,073.86	3,000.00	1,515.88	1,500.00	4,060.96	4,000.00	5,475.30	5,575.30	5,000.00
01-452-201	Matls/Supplies - Special Event	6,734.24	11,250.00	4,811.06	11,250.00	9,376.27	11,250.00	7,104.24	7,162.02	8,500.00
01-452-300	Other Services & Charges	6,190.76	5,250.00	10,163.10	9,500.00	17,456.48	12,500.00	11,999.65	12,090.23	8,065.00
01-452-340	Advertising/Printing/Postage	15,935.47	16,420.00	18,676.46	16,420.00	15,848.17	17,500.00	13,866.06	16,967.73	17,500.00
01-452-380	Rental of Equipment/Bldgs.	216.00	550.00	184.00	400.00	1,265.32	400.00	1,049.24	1,122.86	1,500.00
01-452-450	Contracted Program Instruc.	3,075.00	2,500.00	1,000.00	2,500.00	2,970.00	3,000.00	300.00	2,445.00	2,970.00
01-452-451	Contracted Prog Instruc - Spec	18,928.84	23,750.00	31,638.75	23,000.00	19,966.64	23,000.00	21,605.30	23,101.68	31,000.00
01-452-802	Recreation Prog - Youth Sports	31,789.64	23,000.00	41,419.27	32,000.00	52,687.85	26,000.00	20,579.09	51,316.65	52,688.00
Total Participant Recreation:		104,504.38	110,320.00	130,506.34	121,170.00	150,754.90	122,250.00	111,056.55	149,013.64	158,223.00
Parks										
01-454-200	Materials/Supplies - Park Main	26,491.90	27,000.00	29,470.41	27,000.00	30,249.99	27,000.00	24,226.93	26,736.87	32,000.00
01-454-201	Tree Maintenance & Replacement	794.85	2,700.00	107.59	1,500.00	396.00	1,500.00	837.20	534.64	1,000.00
01-454-230	Fuel	10,922.47	10,900.00	6,285.77	8,500.00	10,036.69	10,500.00	8,145.75	8,450.73	8,500.00
01-454-360	Utilities - Parks	23,312.65	24,120.00	28,478.14	27,550.00	30,129.97	27,500.00	28,728.73	34,474.48	28,700.00
01-454-370	Repair/Maintenance Serv.	33,117.76	45,000.00	41,477.96	45,000.00	56,211.79	60,000.00	37,162.89	54,861.04	62,500.00
01-454-420	Parks Subscriptions	.00	.00	.00	.00	2,085.86	2,400.00	2,681.82	3,575.76	3,600.00
01-454-450	Contracted Mowing	20,315.00	22,755.00	23,030.00	34,100.00	29,785.00	34,100.00	30,430.00	34,100.00	33,000.00
01-454-460	Meetings/Conferences	.00	100.00	.00	100.00	227.51	200.00	142.39	142.39	200.00
01-454-490	Consultant Services	4,977.28	26,600.00	24,833.99	13,600.00	24,475.12	39,525.00	8,157.00	9,102.00	32,000.00
Total Parks:		119,931.91	159,175.00	153,683.86	157,350.00	183,597.93	202,725.00	140,512.71	171,977.91	201,500.00
Libraries										
01-456-520	Contribution - Library	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
01-456-521	Library Satellite Service	9,550.00	9,790.00	9,789.76	10,020.00	10,020.00	10,250.00	10,250.00	10,250.00	10,250.00
Total Libraries:		23,550.00	23,790.00	23,789.76	24,020.00	24,020.00	24,250.00	24,250.00	24,250.00	24,250.00
Senior Citizens Centers										
01-458-520	Contri. - Senior Citizen Cente	2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00	5,000.00	5,000.00	5,000.00
Total Senior Citizens Centers:		2,000.00	2,500.00	2,500.00	2,500.00	2,500.00	5,000.00	5,000.00	5,000.00	5,000.00
Debt Service										
01-470-380	Debt Payments Bonds	658,054.63	717,260.00	660,809.14	722,080.00	705,923.57	239,620.00	33,849.75	240,259.75	239,570.00
Total Debt Service:		658,054.63	717,260.00	660,809.14	722,080.00	705,923.57	239,620.00	33,849.75	240,259.75	239,570.00
Miscellaneous Expenses										
01-480-000	Miscellaneous Expenditures	.00	500.00	69.34	500.00	.00	150.00	.00	.00	100.00
Total Miscellaneous Expenses:		.00	500.00	69.34	500.00	.00	150.00	.00	.00	100.00
Insurance										
01-486-350	Workers Compensation (Twp. Onl	38,068.00	31,790.00	41,342.00	32,000.00	45,256.00	40,800.00	44,328.00	44,328.00	45,500.00
01-486-351	Casualty/Liability (Twp. Only)	76,244.96	78,250.00	83,055.22	85,100.00	99,799.80	106,715.00	104,505.59	104,505.59	105,900.00
01-486-352	Errors/Omissions	10,416.02	10,750.00	10,499.22	10,750.00	10,996.60	12,000.00	11,665.39	11,665.39	12,365.00
Total Insurance:		124,728.98	120,790.00	134,896.44	127,850.00	156,052.40	159,515.00	160,498.98	160,498.98	163,765.00
Employee Benefits										
01-487-150	FICA	119,662.57	131,990.00	133,532.93	132,000.00	137,370.66	133,763.00	115,450.59	135,511.41	137,516.00
01-487-151	Retirement Plan (Non-Uniformed	116,095.00	172,520.00	134,949.00	159,560.00	127,459.00	159,235.00	159,235.00	159,235.00	160,253.00
01-487-152	Unemployment Compensation	5,799.67	6,230.00	.00	.00	8,488.15	.00	8,448.43	12,665.82	7,000.00
01-487-153	Hospitalization	510,481.87	615,940.00	777,939.45	898,700.00	934,140.07	991,442.00	968,714.82	1,047,419.94	1,206,502.00
01-487-154	Life Insurance/Weekly Disabili	9,169.16	9,030.00	9,318.89	9,950.00	9,835.91	10,200.00	8,321.30	9,069.36	9,200.00
01-487-156	Federal Health Care Fees	223.84	200.00	316.24	230.00	151.34	270.00	163.09	163.09	175.00
01-487-157	PMRS Match	33,682.42	38,950.00	63,173.14	98,500.00	67,602.85	124,950.00	81,143.06	103,285.84	113,430.00
01-487-158	Cell Phones	9,887.72	9,120.00	9,054.21	10,000.00	11,337.30	10,900.00	8,535.52	10,312.47	10,900.00
01-487-450	Health Ins Consulting Services	240.00	500.00	250.00	500.00	813.41	1,000.00	803.47	803.47	1,000.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
	Total Employee Benefits:	805,242.25	984,480.00	1,128,533.86	1,309,440.00	1,297,198.69	1,431,760.00	1,350,815.28	1,478,466.40	1,645,976.00
Prior Year Revenue Refunds										
01-491-000	Refund of Prior Year Revenues	185.00	3,000.00	.00	1,000.00	49.35	500.00	26,993.00	26,993.00	500.00
	Total Prior Year Revenue Refunds:	185.00	3,000.00	.00	1,000.00	49.35	500.00	26,993.00	26,993.00	500.00
Interfund Operating Transfers										
01-492-300	Capital Reserve Fund Appropr.	276,757.33	575,070.00	375,668.87	365,820.00	610,444.67	646,494.00	.00	1,247,303.93	555,123.00
	Total Interfund Operating Transfers:	276,757.33	575,070.00	375,668.87	365,820.00	610,444.67	646,494.00	.00	1,247,303.93	555,123.00
Contingency Reserve										
01-493-100	ARPA Expenditures	71,405.64	130,000.00	.00	.00	.00	.00	.00	.00	.00
	Total Contingency Reserve:	71,405.64	130,000.00	.00	.00	.00	.00	.00	.00	.00
	General Fund Revenue Total:	14,442,412.86	13,185,350.00	15,887,253.68	13,910,630.00	16,189,704.90	14,908,464.00	14,159,363.06	16,493,970.03	15,840,776.00
	General Fund Expenditure Total:	12,145,667.10	13,308,185.00	14,479,563.88	14,196,180.00	14,873,930.98	14,908,464.00	13,142,765.04	16,179,551.89	15,840,776.00
	Total General Fund:	2,296,745.76	122,835.00-	1,407,689.80	285,550.00-	1,315,773.92	.00	1,016,598.02	314,418.14	.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Street Light Fund										
Real Property Taxes										
02-301-100	Real Estate Taxes - Current Ye	22,118.02	21,920.00	22,708.98	22,650.00	22,300.58	22,650.00	21,343.94	21,997.49	42,347.49
02-301-200	Real Estate Taxes - Prior Year	.00	300.00	.00	300.00	.00	150.00	.00	.00	150.00
Total Real Property Taxes:		22,118.02	22,220.00	22,708.98	22,950.00	22,300.58	22,800.00	21,343.94	21,997.49	42,497.49
Interest Earnings										
02-341-000	Interest Earnings	2.81	20.00	663.26	950.00	472.44	412.00	68.74	68.74	20.00
02-341-200	Lien Interest	.00	20.00	.00	20.00	.00	.00	.00	.00	.00
Total Interest Earnings:		2.81	40.00	663.26	970.00	472.44	412.00	68.74	68.74	20.00
Miscellaneous Revenue										
02-380-100	Miscellaneous	.00	20.00	.00	20.00	.00	20.00	.00	.00	20.00
Total Miscellaneous Revenue:		.00	20.00	.00	20.00	.00	20.00	.00	.00	20.00
Miscellaneous Revenue										
02-434-200	Matls/Supplies - Street Lights	.00	.00	.00	100.00	.00	100.00	.00	.00	100.00
02-434-360	Utilities - Street Lights	19,599.21	.00	23,067.57	25,000.00	21,987.08	24,000.00	19,760.07	26,827.91	24,000.00
02-434-370	Maint/Repairs - Street Lights	2,274.44	.00	898.41	4,200.00	500.57	2,500.00	23,300.00	23,300.00	2,500.00
Total :		21,873.65	.00	23,965.98	29,300.00	22,487.65	26,600.00	43,060.07	50,127.91	26,600.00
Interfund Operating Transfers										
02-492-010	Transfer to General Fund	18,702.07	.00	.00	.00	.00	.00	.00	.00	.00
Total Interfund Operating Transfers:		18,702.07	.00	.00	.00	.00	.00	.00	.00	.00
Street Light Fund Revenue Total:		22,120.83	22,280.00	23,372.24	23,940.00	22,773.02	23,232.00	21,412.68	22,066.23	42,537.49
Street Light Fund Expenditure Total:		40,575.72	.00	23,965.98	29,300.00	22,487.65	26,600.00	43,060.07	50,127.91	26,600.00
Total Street Light Fund:		18,454.89-	22,280.00	593.74-	5,360.00-	285.37	3,368.00-	21,647.39-	28,061.68-	15,937.49

2026
STREET LIGHT DISTRICTS
TAX RATES

(Resolution #2025-)

DISTRICT	**2026 LINEAR FOOTAGE ($)**	**2026 UTILITY COSTS ($)**	**2026 ADMIN. COSTS ($)**	**2026 TOTAL COSTS ($)**	**UNIT COST COL 4/COL 1**
Emigsville (SL & MV)	10,908.38	5,767.00	242.00	6,009.00	.55/FT
Susquehanna Trail	4,592.57	3,512.00	147.00	3,659.00	.80/FT
Gwendale/Teslin Road	6,561.00	2,421.00	101.00	2,522.00	.38/FT
Mt. View	2,627.00	2,077.00	86.00	2,163.00	.82/FT
Stillmeadow Development	12,356.87	7,583.00	212.00	7,795.00	.63/FT
Willow Springs Lane (Maple Press)	N/A	320.00	15.00	335.00	335.00/YR
Hayshire/Haymeadow (Cedar Village)	N/A	160.00	7.00	167.00	167.00/YR
	TOTAL	**21,840.00**	**810.00**	**22,650.00**	**N/A**

NOTES:

PER SECOND CLASS TOWNSHIP CODE, UNIMPROVED PROPERTIES ARE TAXED AT 25% OF TAX RATE IN THAT DISTRICT. SECTION 2003 (d).

Street Light Fund (02)

Proposed Adoption: December 9, 2025
Resolution #2025-

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Fire Hydrant Fund										
Interest Earnings										
03-341-000	Interest Earnings	.58	.00	331.68	270.00	338.32	273.00	207.06	269.58	262.00
Total Interest Earnings:		.58	.00	331.68	270.00	338.32	273.00	207.06	269.58	262.00
Fire Hydrant Fund Revenue Total:		.58	.00	331.68	270.00	338.32	273.00	207.06	269.58	262.00
Total Fire Hydrant Fund:		.58	.00	331.68	270.00	338.32	273.00	207.06	269.58	262.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Capital Reserve Fund										
Interest Earnings										
30-341-000	Interest Earnings	648.22	3,870.00	23,671.33	19,000.00	26,137.57	25,774.00	16,048.46	16,323.71	15,910.00
30-341-100	Interest Earnings - PLGIT EON	2,675.71	2,750.00	8,355.95	7,300.00	8,941.40	8,147.00	5,841.97	7,753.30	7,650.00
Total Interest Earnings:		3,323.93	6,620.00	32,027.28	26,300.00	35,078.97	33,921.00	21,890.43	24,077.01	23,560.00
Miscellaneous Revenue										
30-380-100	Miscellaneous	6,655.00	.00	10,500.00	.00	.00	.00	48,749.00	48,749.00	.00
Total Miscellaneous Revenue:		6,655.00	.00	10,500.00	.00	.00	.00	48,749.00	48,749.00	.00
Interfund Operating Transfers										
30-392-010	Transfer from General Fund	276,757.33	575,070.00	375,668.87	365,820.00	610,444.67	646,494.00	.00	1,247,303.93	555,123.00
Total Interfund Operating Transfers:		276,757.33	575,070.00	375,668.87	365,820.00	610,444.67	646,494.00	.00	1,247,303.93	555,123.00
Prior Year Refunds										
30-395-000	Refunds of Prior Year Expendit	71,525.26	.00	7,439.99	.00	.00	.00	.00	.00	30,000.00
Total Prior Year Refunds:		71,525.26	.00	7,439.99	.00	.00	.00	.00	.00	30,000.00
Executive										
30-401-300	Other Services and Charges	300.31	.00	.00	.00	.00	.00	.00	.00	.00
30-401-740	Equipment Purchases	.00	.00	.00	.00	.00	.00	.00	.00	27,000.00
Total Executive:		300.31	.00	.00	.00	.00	.00	.00	.00	27,000.00
General Gov't Bldgs and Plant										
30-409-730	Municipal Bldg. Improvements	65,857.00	52,800.00	61,154.74	70,000.00	83,159.62	195,440.00	523,250.62	523,250.61	50,148.00
30-409-740	Equipment Purchases	15,952.80	.00	.00	27,000.00	33,844.92	.00	.00	.00	.00
Total General Gov't Bldgs and Plant:		81,809.80	52,800.00	61,154.74	97,000.00	117,004.54	195,440.00	523,250.62	523,250.61	50,148.00
Protective Inspection										
30-413-740	Equipment Purchases	5,920.80	.00	.00	.00	.00	.00	.00	.00	.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Total Protective Inspection:		5,920.80	.00	.00	.00	.00	.00	.00	.00	.00
Protective Inspection										
30-414-395	Reimb. Strm Engineering Fees	.00	.00	.00	.00	12,119.09	.00	.00	.00	.00
Total Protective Inspection:		.00	.00	.00	.00	12,119.09	.00	.00	.00	.00
Highway - General Services										
30-430-740	Equipment Purchases	122,216.64	210,000.00	178,052.60	137,620.00	212,601.69	259,975.00	490,723.10	167,977.13	311,687.00
Total Highway - General Services:		122,216.64	210,000.00	178,052.60	137,620.00	212,601.69	259,975.00	490,723.10	167,977.13	311,687.00
Storm Water										
30-446-600	Capital Improv-Stormwater Mgmt	13,950.00	70,000.00	55,705.89	75,000.00	160,338.41	.00	3,467.50	.00	107,000.00
Total Storm Water:		13,950.00	70,000.00	55,705.89	75,000.00	160,338.41	.00	3,467.50	.00	107,000.00
Parks										
30-454-600	Capital Improvements (Parks)	6,246.74	200,000.00	46.60	78,500.00	108,775.23	225,000.00	463,813.92	628,902.20	82,000.00
30-454-710	Land Purchase	.00	.00	62,586.45	.00	.00	.00	.00	.00	.00
30-454-740	Equipment Purchases	46,265.35	42,270.00	37,996.43	4,000.00	.00	.00	.00	.00	30,848.00
Total Parks:		52,512.09	242,270.00	100,629.48	82,500.00	108,775.23	225,000.00	463,813.92	628,902.20	112,848.00
Capital Reserve Fund Revenue Total:		358,261.52	581,690.00	425,636.14	392,120.00	645,523.64	680,415.00	70,639.43	1,320,129.94	608,683.00
Capital Reserve Fund Expenditure Total:		276,709.64	575,070.00	395,542.71	392,120.00	610,838.96	680,415.00	1,481,255.14	1,320,129.94	608,683.00
Total Capital Reserve Fund:		81,551.88	6,620.00	30,093.43	.00	34,684.68	.00	1,410,615.71-	.00	.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Highway Aid Fund										
Interest Earnings										
35-341-000	Interest Earnings	17,279.22	42,250.00	70,425.53	67,000.00	73,024.25	66,388.00	43,732.69	59,286.42	43,450.00
35-341-100	Interest Earnings - PLGIT EON	492.42	1,150.00	1,537.83	1,400.00	1,645.56	1,334.00	1,075.14	1,425.67	1,070.00
Total Interest Earnings:		17,771.64	43,400.00	71,963.36	68,400.00	74,669.81	67,722.00	44,807.83	60,712.09	44,520.00
Interest Earnings										
35-354-100	State Grants	.00	.00	.00	.00	152,424.00	.00	.00	.00	.00
Total Interest Earnings:		.00	.00	.00	.00	152,424.00	.00	.00	.00	.00
State Shared Revenue										
35-355-050	Highway Aid Entitlement	627,972.80	634,690.00	647,603.85	647,000.00	644,813.61	626,188.00	644,660.45	644,660.45	615,092.00
Total State Shared Revenue:		627,972.80	634,690.00	647,603.85	647,000.00	644,813.61	626,188.00	644,660.45	644,660.45	615,092.00
Miscellaneous Revenue										
35-380-100	Miscellaneous	2,311.66	3,080.00	1,190.62	3,080.00	6,171.20	2,500.00	10,278.70	10,278.70	2,500.00
Total Miscellaneous Revenue:		2,311.66	3,080.00	1,190.62	3,080.00	6,171.20	2,500.00	10,278.70	10,278.70	2,500.00
Executive										
35-401-300	Other Services & Charges	355.12	38,110.00	2,887.52	3,500.00	843.31	800.00	2,899.54	3,387.93	3,390.00
Total Executive:		355.12	38,110.00	2,887.52	3,500.00	843.31	800.00	2,899.54	3,387.93	3,390.00
Executive										
35-432-200	Mater./Supplies - Snow Removal	63,712.00	64,000.00	10,382.07	80,000.00	67,046.57	70,000.00	130,877.64	130,877.64	103,160.00
35-432-450	Contr. Equip. Rental - Snow Re	.00	.00	.00	1,000.00	.00	500.00	.00	.00	500.00
Total Executive:		63,712.00	64,000.00	10,382.07	81,000.00	67,046.57	70,500.00	130,877.64	130,877.64	103,660.00
Executive										
35-433-200	Mater./Supplies - Signs/Markin	9,778.40	13,120.00	8,785.38	10,000.00	13,418.07	15,000.00	15,329.27	15,755.66	15,000.00
35-433-360	Utilities - Traffic Signals	15,188.45	17,500.00	21,274.44	22,350.00	25,173.12	24,000.00	21,444.30	27,655.80	41,263.00
35-433-370	Maint/Repairs - Traffic Signal	14,911.01	14,000.00	36,876.21	42,000.00	115,411.67	61,325.00	98,117.19	117,766.84	91,100.00
35-433-450	Contracted Line Painting	53,698.84	50,120.00	57,260.98	50,120.00	50,563.68	57,692.00	48,559.35	57,692.00	63,647.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Total Executive:		93,576.70	94,740.00	124,197.01	124,470.00	204,566.54	158,017.00	183,450.11	218,870.30	211,010.00
Executive										
35-438-200	Mater./Supplies - Hwy. Maint.	6,591.33	9,150.00	6,189.69	7,000.00	18,054.02	5,000.00	19,772.60	32,036.41	18,000.00
35-438-340	Advertising	.00	.00	.00	200.00	.00	100.00	.00	.00	.00
35-438-450	Equip. Rental - Highway Maint.	9,320.00	2,700.00	.00	2,700.00	308.35	1,500.00	.00	.00	.00
Total Executive:		15,911.33	11,850.00	6,189.69	9,900.00	18,362.37	6,600.00	19,772.60	32,036.41	18,000.00
Executive										
35-439-200	Mater./Supplies - Highway Cons	483,891.37	428,560.00	390,857.37	497,610.00	845,429.15	460,493.00	425,965.90	460,493.00	326,052.00
35-439-450	Equip. Rental - Highway Constr	.00	.00	.00	2,000.00	.00	.00	.00	.00	.00
Total Executive:		483,891.37	428,560.00	390,857.37	499,610.00	845,429.15	460,493.00	425,965.90	460,493.00	326,052.00
Interfund Operating Transfers										
35-492-010	Transfer to General Fund	28.83	.00	.00	.00	.00	.00	.00	.00	.00
Total Interfund Operating Transfers:		28.83	.00	.00	.00	.00	.00	.00	.00	.00
Highway Aid Fund Revenue Total:		648,056.10	681,170.00	720,757.83	718,480.00	878,078.62	696,410.00	699,746.98	715,651.24	662,112.00
Highway Aid Fund Expenditure Total:		657,475.35	637,260.00	534,513.66	718,480.00	1,136,247.94	696,410.00	762,965.79	845,665.28	662,112.00
Total Highway Aid Fund:		9,419.25-	43,910.00	186,244.17	.00	258,169.32-	.00	63,218.81-	130,014.04-	.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Sewer Operating Fund										
Interest Earnings										
80-341-000	Interest Earnings	2,737.64	20,610.00	177,940.53	150,000.00	214,641.44	168,545.00	228,408.16	336,574.21	204,189.00
80-341-100	Interest Earnings-PLGIT EON	4,175.17	11,960.00	56,283.10	50,000.00	69,548.60	54,117.00	25,089.23	54,634.47	51,710.00
80-341-200	Lien Interest	4,495.32	1,370.00	1,277.75	1,500.00	.00	1,500.00	.00	.00	.00
80-341-300	CD Interest Earnings	1,176.07	710.00	.00	.00	.00	.00	.00	.00	.00
Total Interest Earnings:		12,584.20	34,650.00	235,501.38	201,500.00	284,190.04	224,162.00	253,497.39	391,208.68	255,899.00
Highways & Streets										
80-363-500	Contracted Highway/Sewer Work	791.29	1,850.00	125.53	1,850.00	.00	1,850.00	2,152.17	2,152.17	1,850.00
Total Highways & Streets:		791.29	1,850.00	125.53	1,850.00	.00	1,850.00	2,152.17	2,152.17	1,850.00
Sanitations										
80-364-100	Sewer Rentals	3,275,439.86	3,762,310.00	3,672,265.93	4,050,400.00	4,151,366.37	4,182,000.00	3,608,785.08	4,213,925.40	4,216,260.00
80-364-120	Connection Fees	8,875.36	13,080.00	13,789.64	10,000.00	74,052.52	25,000.00	162,702.16	167,414.55	74,100.00
80-364-130	Reservation Fees	61,911.67	72,400.00	64,183.93	72,400.00	106,175.75	72,400.00	79,952.37	113,013.20	113,000.00
80-364-140	Attorney & Lien Fees	.00	.00	.00	.00	.00	.00	300.00	300.00	.00
Total Sanitations:		3,346,226.89	3,847,790.00	3,750,239.50	4,132,800.00	4,331,594.64	4,279,400.00	3,851,739.61	4,494,653.15	4,403,360.00
Miscellaneous Revenue										
80-380-100	Miscellaneous	1,577.70-	40.00	147.00	40.00	9.18	20.00	8.75	8.75	20.00
Total Miscellaneous Revenue:		1,577.70-	40.00	147.00	40.00	9.18	20.00	8.75	8.75	20.00
Financial Administration										
80-402-140	Salaries - Administration	120,812.55	166,890.00	124,704.28	123,300.00	130,498.21	136,220.00	109,320.09	146,631.20	133,530.00
80-402-150	Benefits	167,517.19	165,530.00	182,615.35	160,416.00	218,159.20	215,520.00	173,085.69	194,160.48	274,750.00
80-402-200	Materials/Supplies/Postage	15,707.81	17,170.00	47,638.75	17,170.00	1,668.92	1,200.00	268.88	268.88	200.00
80-402-300	Other Services & Costs	5,536.93	5,940.00	10,343.09	12,180.00	12,909.05	12,750.00	10,963.69	14,896.48	14,200.00
80-402-350	Insurance	18,366.02	18,500.00	19,972.56	21,970.00	14,821.60	21,170.00	16,283.02	16,283.02	17,910.00
80-402-370	Office Equipment Maintenance	2,462.00	4,900.00	1,072.90	500.00	.00	500.00	.00	.00	500.00
80-402-420	Sewer Dues, Membership & Subsc	.00	.00	.00	.00	.00	2,000.00	2,120.00	2,120.00	2,180.00
80-402-460	Sewer Meetings/Conferences	.00	.00	.00	.00	.00	7,500.00	2,580.00	2,668.00	7,700.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Total Financial Administration:		330,402.50	378,930.00	386,346.93	335,536.00	378,056.98	396,860.00	314,621.37	377,028.06	450,970.00
Law										
80-404-310	Professional Legal Service	22,925.49	20,000.00	9,201.02	20,000.00	6,459.62	7,500.00	6,857.35	8,187.00	7,500.00
Total Law:		22,925.49	20,000.00	9,201.02	20,000.00	6,459.62	7,500.00	6,857.35	8,187.00	7,500.00
Data Processing										
80-407-450	Contracted Data Processing	1,413.76	6,200.00	2,000.00	78,950.00	98,701.30	75,700.00	70,231.90	73,688.44	79,620.00
Total Data Processing:		1,413.76	6,200.00	2,000.00	78,950.00	98,701.30	75,700.00	70,231.90	73,688.44	79,620.00
Engineer										
80-408-114	Salary-Prof Engineer	.00	.00	5,076.93	44,000.00	45,269.31	46,800.00	39,481.19	46,679.95	84,343.00
80-408-310	Engineering Services	99,247.69	87,250.00	116,330.61	105,500.00	74,372.49	176,500.00	150,171.00	173,204.21	135,000.00
Total Engineer:		99,247.69	87,250.00	121,407.54	149,500.00	119,641.80	223,300.00	189,652.19	219,884.16	219,343.00
General Gov't Bldgs and Plant										
80-409-380	Sewer Use Charge/Rental	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00
Total General Gov't Bldgs and Plant:		40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00	40,390.00
Wastewater Coll/Treatment										
80-429-140	Wages - Maintenance	150,966.92	149,800.00	146,283.79	147,600.00	145,527.34	145,045.00	106,111.34	131,391.02	203,124.00
80-429-200	Materials/Supplies	54,852.97	46,000.00	49,383.59	52,000.00	54,051.95	66,300.00	85,592.57	90,365.65	100,000.00
80-429-321	Cell Telephone Charges	1,492.80	1,550.00	1,159.94	1,500.00	927.42	1,500.00	816.71	990.96	991.00
80-429-360	Utilities	24,394.32	28,000.00	27,823.31	33,000.00	31,946.49	35,000.00	26,353.28	34,382.06	35,000.00
80-429-370	Maintenance/Repair/Services	44,165.63	105,500.00	46,728.49	50,000.00	100,328.20	35,000.00	48,850.68	70,714.47	79,000.00
80-429-380	Rental of Equipment	790.30	1,000.00	1,616.59	1,000.00	2,309.00	1,000.00	4,059.54	5,409.00	2,500.00
80-429-450	Contracted Treatment	1,233,717.92	2,212,540.00	1,998,035.80	2,200,010.00	2,014,767.96	2,400,000.00	1,578,857.75	2,088,923.82	2,506,170.00
80-429-600	Capital Improvement Reserve	234,530.50	350,000.00	3,476.20	764,424.00	40,590.84	1,000,000.00	37,080.00	1,000,000.00	520,000.00
80-429-740	Equipment Purchase	52,920.88	60,420.00	57,920.88	66,880.00	57,920.88	57,920.00	57,920.82	57,920.82	3,000.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Total Wastewater Coll/Treatment:		1,797,832.24	2,954,810.00	2,332,428.59	3,316,414.00	2,448,370.08	3,741,765.00	1,945,642.69	3,480,097.80	3,449,785.00
Debt Principal										
80-471-000	Treatment Facility Debt Servic	643,070.47	391,350.00	418,435.73	395,000.00	413,520.62	420,300.00	454,925.76	539,145.33	413,521.00
Total Debt Principal:		643,070.47	391,350.00	418,435.73	395,000.00	413,520.62	420,300.00	454,925.76	539,145.33	413,521.00
Sewer Operating Fund Revenue Total:		3,358,024.68	3,884,330.00	3,986,013.41	4,336,190.00	4,615,793.86	4,505,432.00	4,107,397.92	4,888,022.75	4,661,129.00
Sewer Operating Fund Expenditure Total:		2,935,282.15	3,878,930.00	3,310,209.81	4,335,790.00	3,505,140.40	4,905,815.00	3,022,321.26	4,738,420.79	4,661,129.00
Total Sewer Operating Fund:		422,742.53	5,400.00	675,803.60	400.00	1,110,653.46	400,383.00-	1,085,076.66	149,601.96	.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
On Lot Sewer Account										
Interest Earnings										
85-341-000	Interest Earnings	1.61	10.00	892.16	785.00	999.57	825.00	538.73	729.57	710.00
Total Interest Earnings:		1.61	10.00	892.16	785.00	999.57	825.00	538.73	729.57	710.00
General Government										
85-361-105	Administration Fee	225.00	200.00	100.00	200.00	175.00	200.00	35.00	35.00	150.00
Total General Government:		225.00	200.00	100.00	200.00	175.00	200.00	35.00	35.00	150.00
Sanitation										
85-364-140	Application Fees	.00	350.00	.00	350.00	.00	150.00	.00	.00	150.00
Total Sanitation:		.00	350.00	.00	350.00	.00	150.00	.00	.00	150.00
Protective Inspection										
85-413-330	Transportation Expense	.00	10.00	.00	.00	.00	.00	.00	.00	.00
85-413-450	Contracted Inspection	.00	100.00	.00	100.00	.00	100.00	.00	.00	.00
Total Protective Inspection:		.00	110.00	.00	100.00	.00	100.00	.00	.00	.00
On Lot Sewer Account Revenue Total:		226.61	560.00	992.16	1,335.00	1,174.57	1,175.00	573.73	764.57	1,010.00
On Lot Sewer Account Expenditure Total:		.00	110.00	.00	100.00	.00	100.00	.00	.00	.00
Total On Lot Sewer Account:		226.61	450.00	992.16	1,235.00	1,174.57	1,075.00	573.73	764.57	1,010.00

Account Number	Title	2022 Prior year 3 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2025 Projected Budget	2026 Budget
Historical Society Fund										
Interest Earnings										
87-341-000	Interest Earnings	.32	10.00	186.54	160.00	190.27	154.00	152.95	198.36	193.00
Total Interest Earnings:		.32	10.00	186.54	160.00	190.27	154.00	152.95	198.36	193.00
Culture - Recreation										
87-367-302	Donations/Contributions	.00	100.00	.00	100.00	.00	100.00	1,840.00	1,840.00	100.00
Total Culture - Recreation:		.00	100.00	.00	100.00	.00	100.00	1,840.00	1,840.00	100.00
Spectator Recreation										
87-453-340	Advertising/Printing	.00	200.00	.00	100.00	.00	100.00	.00	.00	100.00
87-453-451	Contracted Prog Instruc - Spec	33.50	300.00	.00	150.00	100.00	100.00	.00	.00	100.00
Total Spectator Recreation:		33.50	500.00	.00	250.00	100.00	200.00	.00	.00	200.00
Historical Society Fund Revenue Total:		.32	110.00	186.54	260.00	190.27	254.00	1,992.95	2,038.36	293.00
Historical Society Fund Expenditure Total:		33.50	500.00	.00	250.00	100.00	200.00	.00	.00	200.00
Total Historical Society Fund:		33.18-	390.00-	186.54	10.00	90.27	54.00	1,992.95	2,038.36	93.00

GLOSSARY OF TERMS

Adopted Budget

- The budgeted amounts approved by the Board of Supervisors for a fiscal year.

Arbitrage

- The investment of bond proceeds at a higher yield than the coupon rate paid on the bond.

Assets

- Resources with present service capacity that the government presently controls.

Available Fund Balance

- This refers to funds remaining from the prior year which are available for appropriation and expenditures in the current year.

Balance Budget

- A budget in which the current years revenues equal or exceed operating expenses and reoccurring capital expenses.

Bond

- A written promise to pay (debt) a specified sum of money at a specified future date along with periodic interest paid at a specified percentage of the principal (interest rate).

Budget

- A plan of financial activity for a specified period of time indicating all planned revenues and expenses for the budget period.

Budget Calendar

- The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Transfer

- A transfer from one account in a division to another within the same division does not increase the department's total budget. A type of interfund activity that occurs within the primary government. These transfers may be made upon the approval of the Finance Director.

Debt Service

- Payment of interest and principal to holders of a government debt instrument.

Escrow

- A bond, deed, or other document kept in the customers of a third party and taking effect only when a specified condition has been fulfilled.

Expenditure

- Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made or not.

Fiduciary Funds

- A category of funds used to report assets held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Year

- A twelve-month period from January to December is designated as the operating year for accounting and budgeting purposes in an organization.

Fund

- An independent fiscal and accounting entity, with a self-balancing set of accounts, recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on the specified activities or attaining certain objectives.

Fund Balance

- Non-spendable Fund Balance- amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).

- Restricted Fund Balance- amounts that can be spent only for the specified purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants, donations, bond proceeds).

- Committed Fund Balance- amounts that can be used only for the specified purposes determined by a formal action of the Board of Supervisors. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the board's commitment in connection with future construction projects).

- Assigned Fund Balance- amounts intended to be used by the government for specific purposes. Intent can be expressed by the Board of Supervisors or by a designee (e.g., Township Manager) to whom the governing body delegates authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicated that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- Unassigned Fund Balance- includes all amounts not contained in the classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

GLOSSARY OF TERMS

General Obligation Bond

- ❖ A municipal bond backed by credit obligations through taxation or revenue from projects.

Grants

- ❖ Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Invoice

- ❖ A document issued by a seller to a buyer listing the goods or services supplied and stating the sum of money due.

Liabilities

- ❖ Debts or other legal obligations arising from present obligations or transfer assets or provide services to other entities in the future, resulting from past transactions or events.

Cost Accounting

- ❖ Managerial accounting process that involves recording, analyzing, and reporting the Township's costs.

Principal

- ❖ The original amount of debt on which intertest is calculated.

Purchsae Order

- ❖ A legally binding document between a supplier and a buyer. It details the items the buyer agrees to purchase at a certain price point.

YORK AREA UNITED FIRE AND RESCUE
2026 DRAFT BUDGET

		2025		6/30/2025		2026
Income						
441.00 · INTEREST INCOME	$	5,000.00	$	12,762.73	$	25,525.00
442.00 · INTEREST INCOME-CAP RESERVE ACCT	$	150.00	$	632.07	$	1,200.00
450.00 · SPRINGETTSBURY INTERGOVERNMENTAL	$	3,549,504.35	$	2,620,905.47	$	3,712,130.06
451.00 · SPRING GARDEN INTERGOVERNMENTAL	$	2,398,313.75	$	1,770,747.08	$	2,508,195.98
452.00 · MANCHESTER INTERGOVERNMENTAL	$	3,645,436.90	$	2,691,740.75	$	3,812,457.90
454.00 · OSFC GRANT	$	20,000.00	$	20,000.00	$	20,000.00
454.20 · FEMA-AFG GRANT	$	418,500.00	$	68,181.81	$	-
454.30 · HIGHMARK-IIC WELLNESS GRANT	$	1,000.00	$	2,651.60	$	-
454.40 · FIREHOUSE SUBS GRANT	$	-	$	-		
454.50 · SMT SAFETY GRANT	$	1,500.00	$	1,500.00	$	1,500.00
454.60 . ACT 147 GRANT	$	-	$	6,326.92	$	6,500.00
454.80 . YCPC OPIOID SETTLEMENT FUNDING GRANT	$	-	$	14,789.16	$	12,000.00
454.90 . T-MOBILE HOMETOWN GRANT	$	-	$	-	$	35,000.00
455.00 · INTERGOVERNMENTAL STATE PENSION AID	$	436,327.00	$	-	$	378,509.00
455.01 · MANCHESTER TWP STATE PENSION AID	$	152,677.00	$	-	$	162,745.00
456.00 · SPRINGETTSBURY TWP UNFUNDED LIABILITY	$	26,109.00	$	-	$	-
458.00 · MANCHESTER TWP UNFUNDED LIABILITY	$	120,629.00	$	-	$	120,629.00
463.00 · FIRE PROTECTION FEES & FINES	$	500.00	$	500.00	$	500.00
464.00 · FIRE REPORTS - COPIES	$	30.00	$	25.00	$	50.00
487.00 · CONTRIBUTIONS & DONATIONS	$	1,000.00	$	734.77	$	1,000.00
488.00 · CONTRIBUTION - EXTINGUISHER TRAINING	$	1,500.00	$	875.00	$	1,500.00
489.00 . VOLUNTEER APPLICATION FEES	$	100.00	$	125.00	$	100.00
490.00 . MISCELLANEOUS REVENUE	$	6,000.00	$	5,982.14	$	6,000.00
491.00 · INSURANCE REIMBURSEMENT	$	60,000.00	$	208,408.50	$	87,000.00
492.00 · EMS REVENUE	$	-	$	-	$	-
493.00 · INSURANCE BILLING REVENUE	$	5,000.00	$	1,105.00	$	5,000.00
Total Income	$	10,849,277.00	$	7,427,993.00	$	10,897,541.94
Expenses						
511.00 · SALARIES - FIRE ADMIN	$	757,546.21	$	350,862.29	$	786,654.71
512.00 · SALARIES - FIRE PROTECTION	$	3,916,515.00	$	1,911,548.41	$	4,260,063.21
513.00 · SALARIES - PART TIME	$	44,000.00	$	53,507.09	$	50,000.00
514.00 · OVERTIME	$	200,000.00	$	95,299.08	$	200,000.00
514.01 · OVERTIME-TRAINING	$	22,000.00	$	32,242.74	$	28,875.00
515.01 . SICK LEAVE PAYMENT	$	5,000.00	$	-	$	-
516.00 · SOCIAL SECURITY EXPENSE	$	378,297.18	$	180,824.53	$	407,407.86
516.50 · UNEMPLOYMENT COMPENSATION	$	2,000.00	$	-	$	2,000.00
517.00 · WORKERS COMP INSURANCE	$	184,616.00	$	32,263.25	$	140,000.00
518.00 · HEALTH INSURANCE						
518.01 · HIGHMARK-HEALTH INSURANCE	$	2,482,817.96	$	1,317,215.57	$	2,564,573.00
518.02 · UCCI-DENTAL INSURANCE	$	62,000.00	$	19,306.02	$	62,000.00
518.03 · VBA-VISION INSURANCE	$	15,500.00	$	8,413.14	$	15,900.00
518.04 · WELLSPAN EAP	$	1,200.00	$	1,320.00	$	1,700.00
518.05 · ADD/LTD/LIFE INSURANCE-YAUFR	$	19,100.00	$	7,047.68	$	19,700.00
518.07 · PCORI FEE	$	415.00	$	423.34	$	500.00
518.08 · VBA - PRESCRIPTION SAFETY GLASSES	$	600.00	$	359.70	$	700.00
518.09 · UCCI-DENTAL ADMIN FEE	$	3,600.00	$	1,773.00	$	3,600.00
518.10 · ADD/LTD/STD/LIFE INSURANCE-MT	$	19,500.00	$	7,654.30	$	19,800.00
518.11 · VOLUNTARY TERM LIFE INSURANCE	$	-	$	1,462.93	$	-
518.12 · POST RETIREMENT HEALTH INSURANCE	$	33,519.65	$	19,049.28	$	17,398.00
518.13 · AFLAC INSURANCE (PRE-TAX)	$	-	$	(343.70)	$	-
518.14 · AFLAC INSURANCE (POST-TAX)	$	-	$	(1,855.75)	$	-
518.00 · HEALTH INSURANCE - Other	$	-	$	-	$	-
Total 518.00 · HEALTH INSURANCE	$	2,638,252.61	$	1,381,825.51	$	2,705,871.00
519.00 · PENSION EXPENSE						
519.01 · PMRS CB ADMIN PLAN	$	91,066.00	$	42,035.09	$	78,477.00
519.02 · PMRS CB PLAN - LOCAL 2377	$	223,777.00	$	108,216.18	$	216,601.00
519.03 · FULTON - DB PLAN - LOCAL 2377	$	147,593.00	$	-	$	83,431.00
519.04 · PMRS DB PLAN - LOCAL 3503	$	193,324.00	$	-	$	195,689.00
519.05 · PMRS CB PLAN - LOCAL 3503	$	79,982.00	$	38,499.70	$	87,685.00
Total 519.00 · PENSION EXPENSE	$	735,742.00	$	188,750.97	$	661,883.00
520.00 · OFFICE SUPPLIES	$	5,000.00	$	2,620.66	$	5,300.00
521.00 · POSTAGE	$	400.00	$	338.62	$	500.00

YORK AREA UNITED FIRE AND RESCUE
2026 DRAFT BUDGET

	2025	6/30/2025	2026
522.00 · GENERAL BLDG SUPPLIES			
522.05 · SPRINGETTS FIRE STATION	$ 4,000.00	$ 1,615.52	$ 5,000.00
522.06 · GRANTLEY FIRE STATION	$ 3,000.00	$ 422.53	$ 2,500.00
522.07 · COMMONWEALTH FIRE STATION	$ 1,000.00	$ 447.44	$ 1,000.00
522.08 · VICTORY FIRE STATION	$ 2,500.00	$ 77.03	$ 2,250.00
522.10 · ALERT FIRE COMPANY	$ 6,500.00	$ 3,250.00	$ 6,500.00
522.11 · FARMTRAIL FIRE STATION	$ 4,000.00	$ 1,082.85	$ 5,500.00
522.00 · GENERAL BLDG SUPPLIES - Other	$ 500.00	$ 9.98	$ 500.00
Total 522.00 · GENERAL BLDG SUPPLIES	$ 21,500.00	$ 6,905.35	$ 23,250.00
523.00 · UNIFORMS			
523.01 · UNIFORM ITEMS	$ 24,000.00	$ 24,779.87	$ 41,000.00
523.02 · REPLACEMENT TURNOUT GEAR	$ 80,940.00	$ 54,919.00	$ 82,320.00
523.03 . REPAIR OF TURNOUT GEAR	$ 5,000.00	$ 1,011.00	$ 5,500.00
523.00 · UNIFORMS - Other	$ -	$ -	$ 4,620.00
Total 523.00 · UNIFORMS	$ 109,940.00	$ 80,709.87	$ 133,440.00
524.00 · FIREFIGHTING SUPPLIES			
524.01 · SMALL TOOLS & ROPE	$ 5,250.00	$ 2,615.38	$ 5,000.00
524.02 · OIL DRY	$ 2,500.00	$ -	$ 2,500.00
524.03 · FOAM	$ 500.00	$ -	$ 500.00
524.04 · FIRE EXTINGUISHER SERVICE	$ 2,000.00	$ 620.45	$ 2,000.00
524.06 · MINOR EQUIPMENT	$ 2,500.00	$ 291.83	$ 3,000.00
524.07 · BATTERIES	$ 500.00	$ 153.74	$ 500.00
524.08 · HOSE/NOZZLES/ADAPTORS/APPLIANCE	$ 7,000.00	$ 747.72	$ 6,000.00
524.09 · FIRST AID EQUIPMENT/SUPPLIES	$ 3,500.00	$ 1,297.20	$ 4,000.00
524.10 · HANDLINE ATTACK HOSE (1.75" and 2.0")	$ 4,300.00	$ -	$ 4,400.00
524.11 · LEADER LINE/MONITOR/SMALL SUPPLY HOSE (3")	$ 2,800.00	$ -	$ 2,060.00
524.12 · LARGE ATTACK HOSE (2.5")	$ 2,000.00	$ -	$ 1,700.00
524.13 · OXY-ACETYLENE-PETROGEN REP.	$ 550.00	$ 752.27	$ 1,500.00
524.14 · AED	$ 1,500.00	$ 1,167.00	$ 1,750.00
524.15 · LDH HOSE (5")	$ 5,500.00	$ -	$ 4,050.00
Total 524.00 · FIREFIGHTING SUPPLIES	$ 40,400.00	$ 7,645.59	$ 38,960.00
525.00 · PROFESSIONAL SERVICES			
525.01 · SAXTON & STUMP	$ 14,000.00	$ 15,497.00	$ 18,000.00
525.02 · CAMPBELL DURRANT	$ 18,000.00	$ 7,832.50	$ 16,000.00
525.03 · AUDIT PREPARATION	$ 11,700.00	$ 5,850.00	$ 12,750.00
525.04 · CONRAD SIEGEL-ACTUARIAL SRVS	$ 1,700.00	$ -	$ 1,700.00
525.05 · PROFESSIONAL SERVICES	$ 4,500.00	$ 16,844.78	$ 5,500.00
525.06 · STRATEGIC PLANNING	$ 2,000.00	$ -	$ -
Total 525.00 · PROFESSIONAL SERVICES	$ 51,900.00	$ 46,024.28	$ 53,950.00
526.00 · CODE ENFORCEMENT			
526.01 · NFPA ONLINE SUBSCRIPTION	$ 1,900.00	$ 983.69	$ 1,900.00
526.02 · TRAINING/CERTIFICATIONS	$ 2,000.00	$ -	$ 2,000.00
526.03 · CODES ONLINE SUBSCRIPTIONS (ICC)	$ 1,100.00	$ 794.00	$ 1,100.00
526.04 · SUPPLIES	$ 500.00	$ 54.98	$ 500.00
526.05 · MISCELLANEOUS	$ -	$ -	$ -
Total 526.00 · CODE ENFORCEMENT	$ 5,500.00	$ 1,832.67	$ 5,500.00
527.00 · COMMUNICATIONS			
527.01 · COMCAST-CABLE-891	$ 350.00	$ 166.72	$ 375.00
527.03 · COMCAST-PHONES/INTERNET-891 (POTS/Fax)	$ 4,600.00	$ 2,471.84	$ 5,500.00
527.04 · T-MOBILE-CELL PLAN	$ 3,400.00	$ 1,322.86	$ 3,400.00
527.05 · T-MOBILE-DATA PLAN	$ 3,850.00	$ 1,677.90	$ 4,100.00
527.06 · COMCAST-893-PHONE (SECURITY)	$ 550.00	$ 182.51	$ 550.00
527.07 · COMCAST-INTERNET-895	$ 1,400.00	$ 881.95	$ 2,150.00
527.08 · VERIZON-PHONES-892	$ 2,852.00	$ 1,169.42	$ 2,852.00
527.10 · VERIZON-PHONES-891	$ 7,450.00	$ 3,125.82	$ 7,500.00
527.11 · VERIZON-PHONES-893	$ 2,100.00	$ 914.52	$ 2,100.00
527.12 · VERIZON-PHONES-894	$ 1,750.00	$ 718.73	$ 1,750.00
527.13 · VERIZON-PHONES-895	$ 2,500.00	$ 1,019.19	$ 2,441.16
527.14 · VERIZON-PHONES-ALERT	$ 730.00	$ 300.46	$ 730.00
Total 527.00 · COMMUNICATIONS	$ 31,532.00	$ 13,951.92	$ 33,448.16
528.00 · TRANSPORTATION COST-FUEL			
528.01 · RUTTER'S FUEL	$ 62,000.00	$ 22,029.36	$ 60,500.00
528.02 · SHIPLEY FUEL	$ 2,000.00	$ 175.16	$ 2,000.00
528.04 · MANCHESTER TWP. FUEL	$ 20,000.00	$ 8,374.20	$ 18,500.00
528.05 · SUNOCO FLEET FUEL (WEX)	$ 500.00	$ (22.70)	$ -

YORK AREA UNITED FIRE AND RESCUE
2026 DRAFT BUDGET

	2025	6/30/2025	2026
528.06 ·TRANSPORTATION COST-FUEL	$ 100.00	$ -	$ 2,000.00
Total 528.00 · TRANSPORTATION COST-FUEL	$ 84,600.00	$ 30,556.02	$ 83,000.00
529.00 · ADVERTISING, PRINTING & BINDING	$ 2,600.00	$ 1,820.38	$ 2,600.00
530.00 · INSURANCE & BONDING	$ 66,200.00	$ 59,711.00	$ 69,500.00
563.00 · ELECTRIC-ALL STATIONS			
563.01 · UTILITIES - ELECTRIC-891	$ 18,000.00	$ 8,148.05	$ 18,000.00
563.02 · UTILITIES - ELECTRIC-892	$ 3,400.00	$ 1,564.34	$ 3,400.00
563.03 · UTILITIES - ELECTRIC-893	$ 6,000.00	$ 3,389.48	$ 6,800.00
563.04 · UTILITIES - ELECTRIC-894	$ 17,400.00	$ 8,704.66	$ 17,500.00
563.05 · UTILITIES - ELECTRIC-895	$ 3,250.00	$ 1,453.84	$ 3,250.00
Total 563.00 · ELECTRIC-ALL STATIONS	$ 48,050.00	$ 23,260.37	$ 48,950.00
564.00 · GAS - ALL STATIONS			
564.01 · UTILITIES-GAS-891	$ 4,400.00	$ 3,028.75	$ 4,400.00
564.02 · UTILITIES-GAS-892	$ 4,600.00	$ 3,760.39	$ 4,600.00
564.03 · UTILITIES-GAS-893	$ 7,200.00	$ 4,714.38	$ 7,200.00
564.04 · UTILITIES-GAS-894	$ 7,300.00	$ 5,819.71	$ 7,300.00
564.05 · UTILITIES-GAS-895	$ 3,800.00	$ 3,999.67	$ 5,100.00
Total 564.00 · GAS - ALL STATIONS	$ 27,300.00	$ 21,322.90	$ 28,600.00
565.00 · HYDRANT SERVICE-ALL LOCATIONS			
565.01 · SPRINGETTSBURY TWP. HYDRANTS	$ 147,000.00	$ 59,305.55	$ 152,000.00
565.02 · SPRING GARDENT TWP. HYDRANTS	$ 85,800.00	$ 36,040.55	$ 85,800.00
565.03 · MT. ZION AREA HYDRANTS	$ 34,360.00	$ 15,420.85	$ 36,100.00
565.04 · MANCHESTER TWP. HYDRANTS	$ 206,000.00	$ 86,264.94	$ 206,000.00
Total 565.00 · HYDRANT SERVICE-ALL LOCATIONS	$ 473,160.00	$ 197,031.89	$ 479,900.00
566.00 · SEWER - ALL LOCATIONS			
566.01 · UTILITIES-SEWER-891	$ 450.00	$ 170.00	$ 450.00
566.02 · UTILITIES-SEWER-892	$ 950.00	$ 471.50	$ 950.00
566.03 · UTILITIES-SEWER-893	$ 450.00	$ 170.00	$ 450.00
566.04 · UTILITIES-SEWER-894	$ 1,050.00	$ 479.53	$ 1,050.00
566.05 · UTILITIES-SEWER-895	$ 300.00	$ 86.82	$ 300.00
Total 566.00 · SEWER - ALL LOCATIONS	$ 3,200.00	$ 1,377.85	$ 3,200.00
567.00 · WATER - ALL LOCATIONS			
567.01 · UTILITIES-WATER-891	$ 2,800.00	$ 1,147.70	$ 2,800.00
567.02 · UTILITIES-WATER-892	$ 1,260.00	$ 567.96	$ 1,260.00
567.03 · UTILITIES-WATER-893	$ 2,200.00	$ 952.84	$ 2,200.00
567.04 · UTILITIES-WATER-894	$ 1,450.00	$ 585.73	$ 1,450.00
567.05 · UTILITIES-WATER-895	$ 900.00	$ 393.16	$ 900.00
Total 567.00 · WATER - ALL LOCATIONS	$ 8,610.00	$ 3,647.39	$ 8,610.00
568.00 · GARBAGE/RECYCLING - 891/893			
568.01 · UTILITIES-GARBAGE-891	$ 1,900.00	$ 955.17	$ 2,100.00
568.03 · UTILITIES-GARBAGE-893	$ 1,900.00	$ 955.23	$ 2,100.00
Total 568.00 · GARBAGE/RECYCLING - 891/893	$ 3,800.00	$ 1,910.40	$ 4,200.00
571.00 · REPAIR & MAINTENANCE			
571.01 · SCBA REPAIRS/TESTING/PURCHASE	$ 3,000.00	$ 2,975.53	$ 6,000.00
571.02 · PORTABLE RADIO REPAIRS	$ 3,000.00	$ 899.80	$ 3,000.00
571.03 · LADDER TESTING	$ 2,000.00	$ -	$ 2,000.00
571.04 · AERIAL TESTING	$ 2,500.00	$ -	$ 2,500.00
571.05 · EXTRICATION TOOLS / APPLIANCES	$ 2,500.00	$ 839.99	$ 2,500.00
571.06 · POWER TOOLS/PORT GEN/PORT LIGHT	$ 1,250.00	$ -	$ 1,250.00
571.07 · AIR MONITORING DEVICES	$ 1,250.00	$ 1,250.00	$ 1,250.00
571.08 · THERMAL IMAGING CAMERAS	$ 250.00	$ -	$ 250.00
571.09 · MISCELLANEOUS	$ 2,000.00	$ 955.60	$ 2,000.00
571.11 · STATION IMPROVEMENT/REPAIRS	$ 1,000.00	$ 794.45	$ 5,600.00
571.12 · ELEVATOR INSPECTIONS	$ 300.00	$ 98.00	$ 300.00
571.13 · GENERATOR REPAIRS	$ -	$ -	$ 2,000.00
571.00 · REPAIR & MAINTENANCE - Other	$ 1,000.00	$ -	$ 1,000.00
Total 571.00 · REPAIR & MAINTENANCE	$ 20,050.00	$ 7,813.37	$ 29,650.00
572.00 · VEHICLE REPAIR & MAINTENANCE			
572.06 · BLACKWELL-2016 FORD INTERCEPTOR-8906 (sold)	$ 1,000.00	$ 1,170.00	$ -
572.08 · RUSS-2018 FORD INTERCEPTOR-8908 (sold)	$ 1,000.00	$ -	$ -
572.09 · HOFF-2018 FORD EXPLORER-8909	$ 1,250.00	$ 440.62	$ 2,000.00

YORK AREA UNITED FIRE AND RESCUE
2026 DRAFT BUDGET

	2025	6/30/2025	2026
572.16 · ENG894-2014 SPARTAN PUMPER-8916	$ 6,000.00	$ 1,536.71	$ 5,000.00
572.17 · ENG891-2019 SPARTAN PUMPER-8917	$ 8,000.00	$ 4,581.09	$ 7,000.00
572.18 · HEILMAN-2019 FORD EXPLORER-8918	$ 1,500.00	$ -	$ 1,000.00
572.22 · E896 RESERVE-2010 PIERCE PUMPER-8922	$ 5,000.00	$ 1,772.91	$ 5,000.00
572.23 · ENG892-2019 SPARTAN PUMPER-8923	$ 8,000.00	$ 3,733.34	$ 7,000.00
572.33 · BRUSH 89-2001 F250-8933	$ 1,500.00	$ -	$ 1,500.00
572.35 · E897 RESERVE-2010 PIERCE PUMPER-8935	$ 5,000.00	$ 186.54	$ 5,000.00
572.36 · ENG893-2019 SPARTAN PUMPER-8936	$ 8,000.00	$ 5,149.11	$ 7,000.00
572.44 · TR891-2019 SMEAL AERIAL-8944	$ 18,100.00	$ 14,830.11	$ 19,000.00
572.45 · ENG895-2019 SPARTAN PUMPER-8945	$ 8,000.00	$ 4,408.35	$ 7,000.00
572.53 · TR892-2002 SUTPHEN AERIAL-8953	$ 17,000.00	$ 7,779.20	$ 21,000.00
572.54 · R89-2002 KME RENEGADE-8954	$ 10,500.00	$ 8,137.28	$ 11,000.00
572.56 · MADZELAN-2016 DODGE DURANGO-8956 (sold)	$ 1,000.00	$ -	$ -
572.58 · WOLFGANG-2017 FORD INTERCEPTOR-8958 (sold)	$ 1,000.00	$ -	$ -
572.60 · RUSS-2024 FORD F150 HYBRID-8960	$ -	$ 450.20	$ 2,000.00
572.61 · MADZELAN-2024 FORD F150 HYBRID-8961	$ -	$ 271.94	$ 2,000.00
572.62 · BLACKWELL-2024 FORD F150 HYBRID-8962	$ -	$ 770.84	$ 2,000.00
572.63 · PFLAUM-2024 FORD F150 HYBRID-8963	$ -	$ (1,029.49)	$ 2,000.00
572.64 · HEILMAN-2025 FORD F150-8964			$ 2,000.00
572.00 · VEHICLE REPAIR & MAINT- Other	$ 1,000.00	$ 437.05	$ 1,000.00
Total 572.00 · VEHICLE REPAIR & MAINT	$ 102,850.00	$ 54,625.80	$ 109,500.00
580.00 · PHYSICAL TRAINING	$ 1,000.00	$ -	$ 2,360.00
581.00 · RENTALS	$ 1.00	$ 1.00	$ 1.00
582.00 · MEMBERSHIPS - DUES - SUBSCRIPTIONS			
582.02 · SAMS CLUB MEMBERSHIP	$ 400.00	$ -	$ 400.00
582.04 · NFPA MEMBERSHIP	$ 225.00	$ -	$ 450.00
582.05 · ICC MEMBERSHIP	$ 200.00	$ 170.00	$ 200.00
582.07 · IAFC MEMBERSHIP	$ 810.00	$ 180.00	$ 520.00
582.08 · PSATS	$ 125.00	$ 125.00	$ 125.00
582.09 · PELRAS MEMBERSHIP	$ 450.00	$ 450.00	$ 450.00
582.10 · PA ASSOC OF FIRE CODE OFFICIALS	$ 50.00	$ -	$ 50.00
582.11 · NATIONAL ASSOC OF FIRE INVESTIGATORS	$ 130.00	$ -	$ 130.00
582.12 · PA CAREER FIRE CHIEFS ASSOCIATION (PACFCA)	$ 125.00	$ 175.00	$ 175.00
582.15 · PA FIRE & EMERGENCY SERVICES INSTITUTE (PFESI)	$ 100.00	$ 100.00	$ 100.00
582.16 · SHRM MEMBERSHIP	$ 250.00	$ 264.00	$ 275.00
582.18 · MAGAZINE SUBSCRIPTIONS	$ 75.00	$ -	$ 75.00
582.20 · CPSE CREDENTIAL RENEWALS	$ 1,695.00	$ 1,650.48	$ 1,775.00
582.21 · ESRI SUBSCRIPTION	$ 2,500.00	$ 1,950.00	$ 2,500.00
582.22 · LCFA BOOKSTORE	$ 25.00	$ 25.75	$ 25.00
582.23 · ALERTING & NOTIFICATION SUBSCRIPTION	$ 4,600.00	$ 4,196.22	$ -
582.24 · IAAI (INT. ASSOC OF ARSON INVESTIGATORS)	$ 200.00	$ 103.00	$ 200.00
582.25 · SIMS U SHARE SOFTWARE	$ 180.00	$ 179.95	$ 180.00
582.26 · INSTITUTE OF FIRE ENGINEERS MEMBERSHIP	$ 225.00	$ 215.00	$ 225.00
582.27 · POWERDMS SUBSCRIPTION			$ 8,013.00
Total 582.00 · MEMBERSHIP-DUES & SUBSCRIPTION	$ 12,365.00	$ 9,784.40	$ 15,868.00
583.00 · CONTRACT SERVICES			
583.02 · DOCEO-COPIER LEASE	$ 1,100.00	$ 547.80	$ 1,100.00
583.03 · TRANSCRIPTION SERVICES	$ 4,250.00	$ 2,975.00	$ 6,000.00
583.05 · AFFINIGENT	$ 600.00	$ -	$ 600.00
583.06 · FIRE/SECURITY ALARM SERVICES	$ 1,500.00	$ 760.00	$ 1,800.00
583.08 · DOCEO-IT SERVICES	$ 7,000.00	$ 4,558.50	$ 10,000.00
583.09 · RECORDS MGMT SYSTEM (FIRST DUE)	$ 53,000.00	$ 52,558.63	$ 61,650.00
583.10 · ADVANCED AV SERVICE CONTRACT	$ 2,250.00	$ -	$ -
583.12 · THYSSEN KRUPP-ELEVATOR SERVICE CONTRACT	$ 2,000.00	$ 1,843.20	$ 2,000.00
583.13 · HVAC-PM/SERVICE	$ 9,500.00	$ 643.13	$ 12,000.00
583.14 · ISOLVED	$ 6,000.00	$ 2,779.87	$ 11,300.00
583.16 · OFFICE 365	$ 9,600.00	$ 4,275.60	$ 11,500.00
583.18 · GENERATOR SERVICE	$ 880.00	$ -	$ 1,000.00
583.21 . GODADDY	$ 50.00	$ 47.34	$ 50.00
583.22 . QUICKBOOKS HOSTING FEE	$ -	$ -	$ -
583.23 . SPRINKLER SYSTEM INSPECTION	$ 1,000.00	$ 430.00	$ 150.00
583.24 · STATION ACCESS SYSTEM (ESI & KLEPPER'S)	$ 8,000.00	$ -	$ 8,000.00
583.25 · ZOOM WEBINAR SERVICES	$ 1,800.00	$ 1,077.88	$ 2,200.00
583.26 · ACA REPORTING SERVICES (1095B)	$ 660.00	$ -	$ 500.00
583.27 · ANALYTICS SOFTWARE SUBSCRIPTION	$ 14,800.00	$ -	$ 15,000.00
583.29 · TYPEFORM SOFTWARE	$ 450.00	$ 428.40	$ 450.00

YORK AREA UNITED FIRE AND RESCUE
2026 DRAFT BUDGET

	2025	6/30/2025	2026
583.30 · BAKER DOOR COMPANY	$ 3,500.00	$ 337.95	$ 4,000.00
583.31 · SEK FINANCIAL SERVICES	$ 2,000.00	$ -	$ 2,000.00
583.32 · QUICKBOOKS	$ 750.00	$ -	$ 2,500.00
583.33 · DATTO AP LICENSING	$ 600.00	$ -	$ 600.00
583.34 · TESTING ADMINISTRATION FEE	$ 750.00	$ 1,250.00	$ 750.00
583.35 · BILL.COM	$ 1,800.00	$ 766.58	$ 1,800.00
583.36 · LAWN TREATMENT-ST. 891	$ 750.00	$ 722.00	$ 750.00
583.37 · EXTERMINATOR-ST. 891	$ 850.00	$ 410.00	$ 850.00
583.38 · FLOOR WAXING/CARPET CLEANING-ST. 891/895	$ 4,100.00	$ -	$ 4,100.00
583.39 · PAINTING EXPENSE	$ 9,000.00	$ -	$ -
583.40 · FIREWALL (SONICWALL)	$ -	$ -	$ 12,900.00
583.41 · KNOX BOX SOFTWARE	$ -	$ -	$ 1,000.00
583.00 · CONTRACT SERVICES-Other	$ -	$ -	$ -
Total 583.00 · CONTRACT SERVICES	$ 148,540.00	$ 76,411.88	$ 176,550.00
584.00 · TRAINING & DEVELOPMENT			
584.01 · HAZ-MAT OPS REFRESHER	$ 600.00	$ 630.00	$ 650.00
584.02 · CPR/AED CERTIFICATIONS	$ 1,800.00	$ 74.00	$ 1,200.00
584.05 · FIRE SCHOOL ANNUAL SUBSCRIPTION	$ 4,200.00	$ 3,600.00	$ 4,200.00
584.06 · NEW HIRE TRAINING	$ 27,500.00	$ 25,673.75	$ 36,000.00
584.08 · LEADERSHIP TRAINING	$ 2,100.00	$ -	$ 2,100.00
584.09 · MISCELLANEOUS TRAINING	$ 2,000.00	$ 4,084.96	$ 3,700.00
584.10 · TRAINING MATERIALS	$ 3,500.00	$ 853.58	$ 4,500.00
584.11 · CHIEF OFFICER TRAINING	$ 4,500.00	$ 3,831.23	$ 5,500.00
584.12 · ADMIN DIRECTOR TRAINING	$ 500.00	$ 183.80	$ 500.00
584.15 . ADMIN ASSIST TRAINING	$ 500.00	$ -	$ 500.00
584.16 · ACCREDITATION	$ 6,750.00	$ -	$ 8,750.00
584.17 · CERTIFICATIONS	$ 7,200.00	$ 1,563.00	$ 7,200.00
584.18 · WELLSPAN EAP TRAINING	$ 2,200.00	$ -	$ 2,000.00
584.19 · STAFF/COMMAND TRAINING	$ 1,500.00	$ -	$ -
584.20 · PELRAS CONFERENCE	$ 750.00	$ 295.00	$ 1,500.00
584.21 · CONFERENCE EXPENSES	$ 2,000.00	$ 542.26	$ 4,000.00
584.00 · TRAINING & DEVELOPMENT - Other	$ -	$ -	$ -
Total 584.00 · TRAINING & DEVELOPMENT	$ 67,600.00	$ 41,331.58	$ 82,300.00
585.00 · WELLNESS HEALTH & SAFETY			
585.01 · PA CHILD ABUSE CLEARANCE-CAREER	$ 1,450.00	$ 45.50	$ 150.00
585.02 · PSP BACKGROUND CHECK-CAREER	$ 2,200.00	$ 284.25	$ 215.00
585.03 · FBI FINGERPRINTING-CAREER	$ 2,900.00	$ 45.45	$ 275.00
585.04 · NEW HIRE PHYSICALS	$ 3,800.00	$ 3,438.00	$ 5,000.00
585.05 · DOT PHYSICALS	$ 4,510.00	$ 880.00	$ 3,740.00
585.06 · DOT CONSORTIUM/RANDOM TESTING	$ 900.00	$ 755.00	$ 1,325.00
585.07 · CBY-BACKGROUND CHECKS	$ 1,200.00	$ 446.00	$ 1,320.00
585.08 · FLU SHOTS	$ 400.00	$ -	$ 400.00
585.09 · BI ANNUAL TB TESTING	$ 800.00	$ -	$ 400.00
585.10 · DOT DRIVING RECORDS CHECK	$ 1,600.00	$ 72.00	$ 1,725.00
585.12 · PSYCHOLOGICAL EVALUATIONS	$ 1,700.00	$ 1,700.00	$ 2,550.00
585.00 · WELLNESS HEALTH & SAFETY - Other	$ -	$ -	$ -
Total 585.00 · WELLNESS HEALTH & SAFETY	$ 21,460.00	$ 7,666.20	$ 17,100.00
586.00 · VOLUNTEER RECRUITMENT & RETENTION			
586.01 · VOLUNTEER WORKERS COMP INSURANCE	$ 75,000.00	$ 32,368.00	$ 73,000.00
586.02 · VOLUNTEER RECRUITMENT	$ 4,000.00	$ -	$ 4,000.00
586.03 · VOLUNTEER RETENTION	$ 6,000.00	$ -	$ 7,000.00
586.05 · VOLUNTEER PHYSICALS	$ 4,400.00	$ 1,105.50	$ 3,400.00
586.06 · VOLUNTEER FBI FINGERPRINTS	$ 500.00	$ 119.75	$ 400.00
Total 586.00 · VOL RECRUITMENT/RETENTION	$ 89,900.00	$ 33,593.25	$ 87,800.00
587.00 · FIRE PREVENTION	$ 7,500.00	$ 396.23	$ 9,000.00
588.00 · EMERGENCY MANAGEMENT SVC	$ 2,000.00	$ 359.98	$ 2,000.00
589.00 · MINOR CAPITAL PURCHASE			
589.01 · COMPUTERS/IPADS/IPHONES/PRINTERS/HARDWARE	$ 8,350.00	$ 5,984.49	$ 14,200.00
589.06 · DIGITAL PAGERS	$ 2,000.00	$ -	$ 2,000.00
589.12 · WIFI REPLACEMENT HARDWARE	$ 5,000.00	$ 6,060.47	$ -
589.13 · MISC IT HARDWARE	$ 3,000.00	$ 431.90	$ 5,500.00
589.00 · MINOR CAPITAL PURCHASE - Other	$ 500.00	$ 249.00	$ 500.00
Total 589.00 · MINOR CAPITAL PURCHASE	$ 18,850.00	$ 12,725.86	$ 22,200.00
593.00 · INTEREST EXPENSE	$ -	$ -	$ -

YORK AREA UNITED FIRE AND RESCUE
2026 DRAFT BUDGET

	2025	6/30/2025	2026	
595.00 · MISC EXPENSES	$ 2,000.00	$ -	$ 2,000.00	
596.01 · OSFC GRANT EXPENSES	$ 20,000.00	$ 15,865.43	$ 20,000.00	
596.10 · T-MOBILE HOMETOWN GRANT EXPENSES	$ -	$ -	$ 35,000.00	
596.20 · FEMA-AFG GRANT EXPENSES	$ 465,000.00	$ 9,118.00	$ -	
596.30 · HIGHMARK-IIC WELLNESS GRANT EXPENSE	$ 1,000.00	$ -	$ -	
596.50 · SMT SAFETY GRANT EXPENSE	$ 1,500.00	$ 1,500.00	$ 1,500.00	
596.60 · ACT 147 GRANT EXPENSE	$ -	$ 6,326.92	$ 6,500.00	
596.80 · YCPC OPIOID SETTLEMENT FUNDING GRANT EXPENSES	$ -	$ -	$ 12,000.00	
596.90 · FIREHOUSE SUBS GRANT EXPENSES	$ -	$ -	$ -	
66910 · BANK SERVICE CHARGES		$ 180.30	$ 500.00	
QUICKBOOKS PAYMENT FEES		$ 31.14	$ 50.00	
Total Expense	$ 10,849,277.00	$ 5,005,522.37	$ 10,897,541.94	1.004

Actual Municipal Contribution	$ 9,593,255.00			$ 10,032,783.94	1.046
37%	$ 3,549,504.35		37%	$ 3,712,130.06	1.046
25%	$ 2,398,313.75		25%	$ 2,508,195.98	1.046
38%	$ 3,645,436.90		38%	$ 3,812,457.90	1.046

	2025		2026	Increase
SPRINGETTSBURY TOWNSHIP CONTRIBUTION	$ 3,549,504.35		$ 3,712,130.06	1.05
UNFUNDED LIABILITY	$ 26,109.00		$ -	
CAPITAL CONTRIBUTION	$ 39,072.00		$ 219,595.00	
TOTAL CONTRIBUTION DUE:	$ 3,614,685.35	1.08	$ 3,931,725.06	1.09
SPRING GARDEN TOWNSHIP CONTRIBUTION	$ 2,398,313.75		$ 2,508,195.98	1.046
CAPITAL CONTRIBUTION	$ 26,400.00		$ 148,375.00	
TOTAL CONTRIBUTION DUE:	$ 2,424,713.75	1.08	$ 2,656,570.98	1.096
MANCHESTER TOWNSHIP CONTRIBUTION	$ 3,645,436.90		$ 3,812,457.90	1.046
UNFUNDED LIABILITY	$ 120,629.00		$ 120,629.00	
CAPITAL CONTRIBUTION DUE:	$ 40,128.00		$ 225,530.00	
TOTAL CONTRIBUTION DUE:	$ 3,806,193.90	1.07	$ 4,158,616.90	1.093

York Area United Fire and Rescue
2025 - 2030 Capital Improvement Plan

Capital purchases requiring Twp. Funding	2026	2027	2028	2029	2030
Apparatus Replacement	$ -	$ -	$ -	$ -	$ -
Portable Radio Replacement	$ 553,500.00	$ -	$ -	$ -	$ -
Replacement of Hydraulic Rescue System		$ 260,500.00	$ -	$ -	$ -
Station Monitoring and Surveillance		$ 47,200.00			
Knox Box Replacement					
Duty Officer Vehicle Replacement (2)					
Replacement of the Public Meeting Room technology	$ 40,000.00				
TOTAL CAPITAL PLAN EXPENSES	$ 593,500.00	$ 307,700.00	$ -	$ -	$ -
Assets from Capital Reserve Fund*	$ -	$ -	$ -	$ -	$ -
**Estimated*					
Municipal Capital Required	$ 593,500.00	$ 307,700.00	$ -	$ -	$ -
Contribution from Springettsbury	$ 219,595.00	$ 113,849.00	$ -	$ -	$ -
Contribution from Spring Garden	$ 148,375.00	$ 76,925.00	$ -	$ -	$ -
Contribution from Manchester	$ 225,530.00	$ 116,926.00	$ -	$ -	$ -

Note:
All three charter townships passed individual resolutions in 2024 regarding their individual responsibilities to make funds available when notified by YAUFR of payment being due for new apparatus.
Therefore, there are no apparatus capital expenses currrently being reflected.

Current estimates are that the expected start of delivery will be Spring 2027

POLICE SERVICE

		2025	2026	Percent Inc/Dec	Dollar Amount
410.120	Administrative Staff Salary	656,855	582,240	-11.36%	-74,615
410.122	Supervisory Staff Salary	1,846,775	1,820,714	-1.41%	-26,061
410.130	Operations Staff Salary	5,129,197	5,287,083	3.08%	157,886
410.174	Training (Tuition, Room, Meals)	27,500	50,000	81.82%	22,500
410.183	Overtime	17,500	25,000	42.86%	7,500
410.187	Court Overtime	35,000	35,000	0.00%	0
410.197	Uniforms - Initial Issue	15,000	30,000	100.00%	15,000
410.241	General Expense - Parking, Dues, Publications, etc.	15,000	25,000	66.67%	10,000
410.242	Firearms - Supplies/Equipment	20,000	20,000	0.00%	0
410.249	Materials & Supplies - Flares, Batteries, Video Supplies, Blankets, Film, etc.	4,500	5,000	11.11%	500
410.260	Minor Equipment	5,000	5,000	0.00%	0
410.270	Major Equipment	20,000	20,000	0.00%	0
410.280	Health/Welfare Expenses	5,000	5,000	0.00%	0
410.310	Legal Fees & Expenses	35,000	25,000	-28.57%	-10,000
410.319	Investigation Expenses	4,000	5,000	25.00%	1,000
410.340	Printing & Advertising	6,500	6,500	0.00%	0
410.350	Department Insurance - General Liability, Crime, Business, Auto, Umbrella, Computer, Police Professional Liability, Board Errors/Omissions, Bond, etc.	216,300	225,000	4.02%	8,700
410.490	Community Policing	5,000	5,000	0.00%	0
	TOTAL POLICE SERVICE	8,064,127	8,176,537	1.39%	112,410

VEHICLE EXPENSES

		2025	2026	Percent Inc/Dec	Dollar Amount
410.231	Gas, Oil, Grease, etc.	200,000	190,000	-5.00%	-10,000
410.327	Communications - Radio and Vascar Repairs	45,000	50,000	11.11%	5,000
410.338	Car Wash, Speedometer and Vascar Calibrations	12,000	15,000	25.00%	3,000
410.375	Tires	17,000	17,000	0.00%	0
410.376	Maintenance - Parts	25,000	26,000	4.00%	1,000
410.377	Maintenance - Labor	27,500	28,500	3.64%	1,000
410.378	Minor Equipment	60,000	60,000	0.00%	0
410.379	Major Equipment	230,000	240,000	4.35%	10,000
	TOTAL VEHICLE EXPENSES	616,500	626,500	1.62%	10,000

HEADQUARTERS(HQ)/OPERATING EXPENSES

		2025	2026	Percent Inc/Dec	Dollar Amount
410.140	Support Staff Salary	314,907	349,242	10.90%	34,335
410.141	Custodial Services	30,000	30,000	0.00%	0
410.210	Office Supplies	9,000	9,000	0.00%	0
410.211	Copier/Payroll/Fax Supplies	8,000	8,000	0.00%	0
410.213	Office Equipment	10,000	10,000	0.00%	0
410.311	Audit	7,000	7,000	0.00%	0
410.321	Telephone	35,000	30,000	-14.29%	-5,000
410.325	Postage	1,700	1,800	5.88%	100
410.361	Electric	35,000	45,000	28.57%	10,000
410.362	Gas - Heat	28,000	30,000	7.14%	2,000
410.364	Sewer/Water	6,500	6,500	0.00%	0
410.370	HQ Maintenance/Repair	20,000	25,000	25.00%	5,000
410.374	Equipment Maintenance	5,000	5,000	0.00%	0
410.384	Equipment Rentals	14,500	12,000	-17.24%	-2,500
410.450	Contracted Services for Software Annual Expenses	135,000	235,000	74.07%	100,000
410.452	Contracted Services for IT Consultants	50,000	50,000	0.00%	0
410.700	Capital Expenses	800,000	700,000	-12.50%	-100,000
	TOTAL HQ/OPERATING EXPENSES	1,509,607	1,553,542	2.91%	43,935

EMPLOYEE BENEFITS

		2025	2026	Percent Inc/Dec	Dollar Amount
410.151	Workers' Compensation	215,000	230,000	6.98%	15,000
410.156	Health/Medical/Dental/Presc/Vision Ins	2,250,000	2,475,000	10.00%	225,000
410.158	Life Insurance	12,000	12,000	0.00%	0
410.160	Uniform Pension ( )	700,000	525,000	-25.00%	-175,000
410.161	FICA	641,840	650,122	1.29%	8,282
410.169	NonUniform Pension ( )				
410.179	Holidays	337,334	349,050	3.47%	11,716
410.191	Clothing Allowance	30,000	35,000	16.67%	5,000
410.193	Conference/Dues/Memberships	1,500	1,500	0.00%	0
410.195	Deferred Comp Contributions	14,000	14,000	0.00%	0
410.196	Board Expenses	750	750	0.00%	0
	TOTAL EMPLOYEE BENEFITS	4,202,424	4,292,423	2.14%	89,999

REVENUE - DEPARTMENT RECEIPTS

	2025	2026
Gain on Sale of Vehicles	25,000	25,000
Misc Income - Photocopies/Gifts	23,000	23,000
EMS Rent	16,560	16,560
Interest	15,000	50,000
TOTAL DEPARTMENT RECEIPTS	79,560	114,560

SUMMARY

	2025	2026		
POLICE SERVICE	8,064,127	8,176,537	1.37%	112,410
VEHICLE EXPENSES	616,500	626,500	1.60%	10,000
HQ/OPERATING EXPENSES	1,509,607	1,553,542	2.83%	43,935
EMPLOYEE BENEFITS	4,202,424	4,292,423	2.10%	89,999
TOTAL EXPENSES	14,392,658	14,649,002	1.75%	256,344
*DEPARTMENT RECEIPTS	-79,560	-114,560		
General fund offset / budget carryover	-600,000	-275,000		
TOTAL BUDGET	**13,713,098**	**14,259,442**	3.83%	546,344

2025 Unit Cost		50,430.275	
2026 Unit Cost		52,424.417	1,994.142
	Per hour	100.816	3.80%

MUNICIPALITY	PURCHASED UNITS	2025 COST	2026 COST	Budget %	25/26 Difference
DOVER TOWNSHIP	66.0	3,227,537.60	3,460,011.55	24.26%	$232,473.95
	(660 hrs)				
DOVER BOROUGH	7.0	353,011.93	366,970.92	2.57%	$13,959.00
	(70 hrs)				
MANCHESTER TOWNSHIP	75.0	3,782,270.63	3,931,831.31	27.57%	$149,560.68
	(750 hrs)				
PARADISE TOWNSHIP	10.0	504,302.75	524,244.17	3.68%	$19,941.42
	(100 hrs)				
CONEWAGO TOWNSHIP	24.0	1,210,326.60	1,258,186.02	8.82%	$47,859.42
	(240 hrs)				
NORTH YORK BOROUGH	11.0	554,733.03	576,668.59	4.04%	$21,935.57
	(110 hrs)				
FRANKLIN TOWNSHIP	8.0	403,442.20	419,395.34	2.94%	$15,953.14
	(80 hrs)				
JACKSON TOWNSHIP	22.0	1,109,466.05	1,153,337.18	8.09%	$43,871.13
	(220 hrs)				
NORTH CODORUS TOWNSHIP	17.0	857,314.68	891,215.10	6.25%	$33,900.42
	(170 hrs)				
MANHEIM TOWNSHIP	6.5	327,796.79	340,758.71	2.39%	$12,961.93
	(65 hrs)				
HEIDELBERG TOWNSHIP	9.0	453,872.48	471,819.76	3.31%	$17,947.28
	(90 hours)				
DOVER AREA SCHOOL	6.0	302,581.65	314,546.50	2.21%	$11,964.85
	(60 hrs)				
SPRING GROVE AREA SD	6.0	302,581.65	314,546.50	2.21%	$11,964.85
	(60 hrs)				
LIU	3.0	151,290.83	157,273.25	1.10%	$5,982.43
	(30 hrs)				
New Salem Boro	1.5	75,645.41	78,636.63	0.55%	$2,991.21
	(15 hrs)				
General Fund	0.0	100,860.55	0.00	0.00%	-$100,860.55
	(0 hours)				
	272.0	13,717,034.82	14,259,441.54	100.00%	$542,406.72