TOWNSHIP OF UPPER ST. CLAIR
2027 PROPOSED BUDGET

2026
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2027 PROPOSED BUDGET

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The Township of Upper St. Clair

OFFICE OF THE MANAGER

October 29, 2026

Board of Commissioners
Township of Upper St. Clair
1820 McLaughlin Run Road
Upper St. Clair, PA 15241

2027 BUDGET MESSAGE

Dear Members of the Board:

I am pleased to present the **2027 Proposed Budget** for the Township of Upper St. Clair, which is submitted in accordance with Article IX, Section 902 of the Home Rule Charter. The purpose of this Budget Message is to highlight important aspects of next year's Budget. A more detailed presentation of each Budget account can be found in the accompanying worksheets.

The **2027 budget process began in May** with a focus on navigating shifting economic conditions while maintaining the Township's longstanding commitment to high-quality services and the preservation of our infrastructure. This year's process was shaped by continued inflationary pressures, increasing operating costs, and ongoing uncertainty surrounding property assessments. These challenges are further compounded by unfunded federal mandates and the growing tax burden associated with overlapping governmental entities, which collectively impact our residents. Mindful of all of this, we remain firmly dedicated to the pursuit of the Township's long-term strategic goals and our commitment to prudent financial management.

The development of this Budget reflects extensive collaboration among departments and stakeholders, including reviews of the Capital Improvement Plan, the Board's Planning Priorities, existing reports, and input from the Budget & Finance Committee. The resulting **2027 General Fund Budget** is balanced with **no tax increase**. General Fund operating expenditures are proposed to increase by **3.10%** compared to the 2026 Budget.

While rising costs and external pressures remain, our departments are focused on forward-thinking strategies and maintaining the fiscally responsible practices that have earned the Township a consistent **AA+ credit rating**. This Budget continues to emphasize the importance of long-term financial sustainability, ensuring we are well-positioned to respond effectively to future emergencies and economic fluctuations.

The Board will review the Proposed Budget and conduct a **Public Hearing on November 2, 2026**. Any modifications resulting from the Board's review and the public hearing will be incorporated into the Final Budget. This message is intended only to provide a general overview of the Budget contents and priorities. More information on many of the planned expenditures is provided on the following pages.

BUDGET HIGHLIGHTS

Accomplished in 2026



- The new Morton Fields Complex completed its first full calendar year of operations, serving as a vibrant athletic hub for Upper St. Clair and the surrounding region. Throughout 2026, the facility welcomed thousands of athletes, families, and visitors.

- Improvements were completed at the Municipal Park basketball courts in 2026. The project included paving and repainting the court surfaces, along with the replacement of fencing surrounding the courts and Municipal Park.

- Membership levels at the Community & Recreation Center hit record highs again in 2026, reaching nearly 4,700 memberships (over 12,000 members). Aquatics and fitness program participation continued to show sustained strength. The C&RC staff continues to provide a quality member experience that generates a high level of user satisfaction.

- Capital improvements at the Community & Recreation Center (C&RC) focused on the indoor aquatics facility in 2026. Upgrades included the installation of a new interactive aquatic play structure in the leisure pool area, new overhead lighting throughout the aquatics facility, and a new overhead fabric air duct system. In addition, routine capital care was completed, including deep surface cleans of all pool basins and service to the facility's pump and mechanical systems.

- Renovations began for several interior areas of the Municipal Building. Updates are being focused on IT, EMS, and the former Community Development office.

- The Township continued its aggressive multi-year commitment to stormwater infrastructure and regulatory compliance. Capital investments supported essential repairs to storm sewer lines, detention basin upkeep, and continuous system monitoring, ensuring the community meets its obligations under Municipal Separate Storm Sewer System (MS4) federal mandates.

- Construction advanced on the Township's multi-million-dollar sanitary sewer source reduction project in fulfillment of the Phase II Consent Order and Agreement (COA) shared across the 83 ALCOSAN-served municipalities. Supported entirely by the Sanitary Sewer Fund without new debt, this work continues to mitigate stormwater inflow and protect regional water quality.

- Following the purchase of a new aerial truck for the Upper St. Clair Volunteer Fire Department, the truck was fully outfitted and placed into frontline service in 2026. Department personnel completed specialized training to ensure operational readiness, enhancing the Township's emergency response capabilities.

- The Government Finance Officers Association of the US & Canada (GFOA) awarded the Township with its 38th Certificate of Achievement for Excellence in Financial Reporting and 18th consecutive Distinguished Budget Presentation Award. The Township is one of only 7 municipalities in the entire Commonwealth of Pennsylvania (out of 2,500+) to receive both awards.

New for 2027

- With the Morton Fields Complex moving into its second full year of operation, the focus continues to shift toward operating and maintaining the facility. The 2027 Budget continues to fund known operating needs while allowing flexibility to address unanticipated needs as Staff refines its operating experience at the complex.



- The 2027 Budget proposes funding to begin the facility enhancements recommended by the C&RC Implementation and Advisory Committee. The proposed budget assumes a cost of $3 million for the interior phase and $5 million for the exterior phase. Both amounts will be refined through the design and bid processes in 2027. The budget assumes funding these phases through the C&RC Fund reserve, but further evaluation of reserve levels and alternate funding sources will be performed prior to project commitment.

- The 2027 Budget includes $175,000 for a Parks Master Plan, which will include a revisit of the Boyce Mayview Park master plan. The work is intended to provide planning and future financial guidance for the Township's parks system.

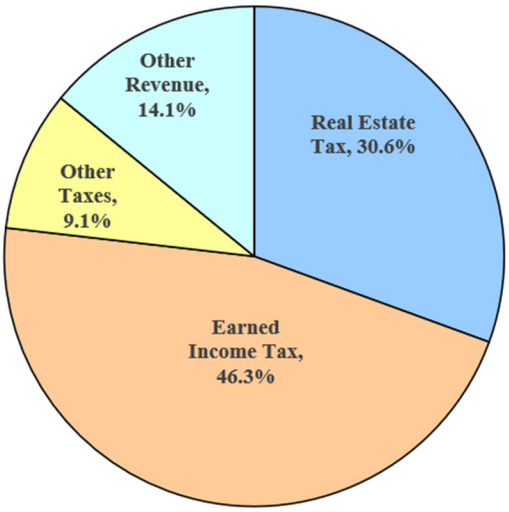
- ALCOSAN will increase its billing rate for wastewater treatment by 14% in 2027. The Township's portion of the sanitary sewer bill will remain level. In order to do this, the Township's sanitary sewer rate multiplier is proposed to be reduced from 1.59 to 1.52 which is the seventh consecutive reduction.

- The Township and the 82 other municipalities in the ALCOSAN service area entered into a Phase II Consent Order and Agreement (COA) in 2021 with the Allegheny County Health Department related to stormwater inflow in municipal sanitary sewer systems. The agreement established responsibilities and target dates through 2026. This Budget provides funding to carry the Township through its final responsibilities under the current COA. However, even after these projects are completed and the targets of the current COA are achieved, the responsibilities are not going to conclude. It is highly expected that another COA is on the horizon which will bring additional unfunded mandates. While the Township's Sanitary Sewer Fund is in position to cover the cost of the 2027 efforts without incurring new debt, that may not be the case with a future COA. If new debt is required to comply with unfunded mandates, it could force burdensome increases in sewer user fees.

- The Township continues to aggressively fund stormwater management efforts as it has done since 2014. The 2027 Budget proposes another $300,000 contribution into the Storm Sewer Fund for engineering and projects dedicated to improving stormwater management systems and complying with the unfunded Federal mandates tied to Municipal Separate Storm Sewer System (MS4) regulations being faced by municipalities throughout the country.

GENERAL FUND REVENUES

Where the Money Comes From



The Township's major operating revenues are earned income tax and real estate tax. The balance of operating revenue is comprised of other taxes and other revenue. Other taxes include real estate transfer, public utilities, sales & use, and local services taxes. Other revenue consists of licenses and permits, fines, fees, rental & service agreements, investment earnings, recreation fees and other non-tax revenue.

General Fund revenues are projected to grow from $27,762,743 in the 2026 Budget to $28,526,066 in 2027 – an increase of 2.75%. **There are no tax increases in the proposed budget.** The Township's real estate tax rate is proposed to remain at 3.83 mills, and the earned income tax rate is proposed to remain at 0.80%. The General Fund is projected to end the year with an Unassigned Fund Balance of $6,647,623, or 23.3% of budgeted 2027 General Fund revenues, which is in line with the Government Finance Officers Association's recommended fund balance levels of no less than 2 months of General Fund revenues. For more information on major funding sources, please refer to the section entitled *"Major Revenue Sources."*

	2026 Budget	2026 Estimate	2027 Budget
Real Estate Tax	$ 8,787,500	$ 8,738,100	$ 8,728,500
Earned Income Tax	12,520,000	12,870,000	13,220,000
Local Services Tax	370,000	390,000	390,000
Real Estate Transfer Tax	1,500,000	1,320,000	1,360,000
Public Utilities Tax	21,500	23,854	24,000
Local Option Sales & Use Tax	763,000	790,000	809,000
Licenses and Permits	152,300	182,450	157,400
Fees and Fines	425,700	396,700	395,200
Rental Income	3,422	6,744	43,125
Investment Earnings	450,000	700,000	600,000
Service Agreements	323,850	325,037	331,289
Other Non-Tax Revenue	1,743,471	1,884,652	1,746,052
Recreation Fees	702,000	700,856	721,500
Total Revenues	**$ 27,762,743**	**$ 28,328,393**	**$ 28,526,066**
Fund Balance	-	-	-
Total Major Revenues	**$ 27,762,743**	**$ 28,328,393**	**$ 28,526,066**

Major Revenue Sources

Revenue Source	Percentage 2027 Budget	Dollar Value Change from 2026 Budget	Percentage Change from 2026 Budget
Real Estate Tax	**30.6%**	**($59,000)**	**(0.67%)**

- The 2027 Real Estate Tax rate is budgeted to remain at 3.83 mills. Revenue for 2027 is budgeted to be 0.67% lower than the 2026 Budget and 0.11% less than the projected 2026 actual revenue due to continued owner-initiated property assessment appeals that have not yet received decisions for 2027.

Earned Income Tax	**46.3%**	**$700,000**	**5.59%**

- The 2027 Earned Income Tax (EIT) rate is budgeted to remain at 0.80%. The 2027 Budget assumes 3.00% growth over projected 2026 collections, with the projection reduced slightly for delinquent collections. This results in EIT revenue of $13,220,000, a 5.59% increase over the 2026 Budget and 2.72% above the 2026 estimate of $12,870,000.

Real Estate Transfer Tax	**4.8%**	**($140,000)**	**(9.33%)**

- Real Estate Transfer Tax is budgeted 9.33% below the 2026 Budget and 3.03% above the 2026 estimate. The 2026 Budget was set above current collections, and the 2027 Budget reflects expected stabilization in residential sales and a standard sale price appreciation of roughly 3.00% for the region.

Local Services Tax	**1.4%**	**$20,000**	**5.41%**

- The number of employees qualifying to pay this tax has remained steady over the past few years. No significant growth or reductions are expected for next year, so the 2027 Budget keeps this revenue level with the 2026 projected total of $390,000, which is 5.41% above the 2026 Budget. Legislative proposals have been made to increase the cap on the tax in a future year, but the 2027 Budget does not assume any change.

Local Option Sales & Use Tax	**2.8%**	**$46,000**	**6.03%**

- Local Option Sales Tax revenues are generated by an additional 1% sales tax levied within Allegheny County. Twenty-five percent of this revenue goes directly to Allegheny County, another 25% goes to the county's municipalities (including the Township), and the remaining half goes to the Allegheny Regional Asset District (RAD). The Township's direct share of this revenue is budgeted to increase 6.03% from the 2026 Budget and 2.41% from the 2026 estimate (less a required Act 180 distribution). The Township also benefits from the portion of this tax that comes from RAD for the Township's Library and Boyce Mayview Park. Although RAD's portion of the sales tax grew substantially in the past several years, the Upper St. Clair Library's portion of RAD funding was cut sharply in 2023 without justification and has still not recovered to its 2022 funding level. Operational funding for the Boyce Mayview Park portion is budgeted at $290,000 in 2027. More can be viewed on the Library RAD Fund and Boyce Mayview Park RAD Fund pages of this document.

Other Revenue	**14.1%**	**$193,823**	**5.10%**

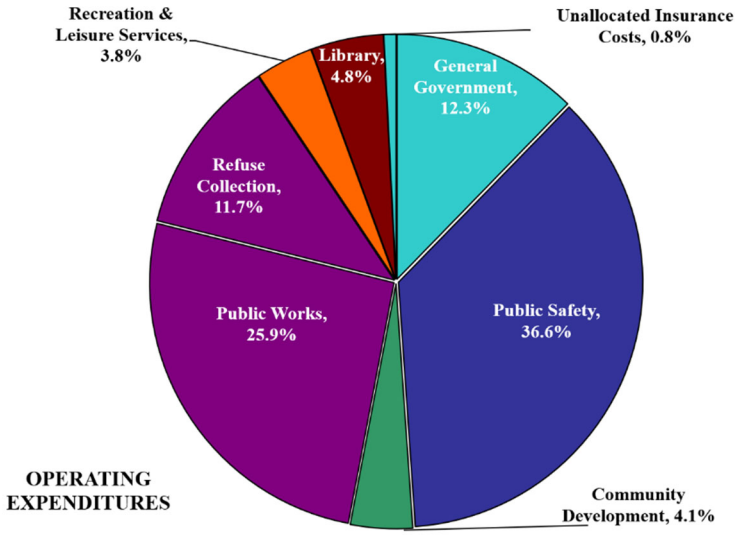
- Other revenue is budgeted to grow by 5.10% from the 2026 Budget. Insurance dividends, state pension aid, rental fees and interest income help drive this increase.

GENERAL FUND EXPENDITURES

Where the Money Goes by Program

The 2027 projected operating expenditures are budgeted to increase from $21,209,954 in the 2026 Budget to $21,867,439. The result is an increase of $657,485, or 3.10%. Excluding the cost of the refuse and recycling contract, the increase is 2.56%. Explanations for changes by program area are summarized on the next page.

The largest program areas of the Township by expenditure total continue to be Public Works and Public Safety (which includes the Police Department, the Fire Department and Animal Control). These two areas combine to represent 74.2% of the Operating Budget.



The remaining difference of projected revenues over operating expenses of $6,658,627 will be used to fund the 2027 budgeted debt service costs of $2,837,788, and transfers of $3,820,839.

	2026 Budget	2026 Estimate	2027 Budget
General Government	$ 2,605,631	$ 2,313,778	$ 2,696,468
Public Safety	7,631,440	7,308,872	8,000,457
Community Development	914,615	808,772	894,109
Public Works	5,633,284	5,666,031	5,662,522
Refuse Collection	2,374,000	2,374,000	2,549,000
Recreation & Leisure Services	841,450	807,031	838,287
Library	1,062,834	988,190	1,043,288
Unallocated Insurance Costs	146,700	174,302	183,308
Operating Expenditures	$ 21,209,954	$ 20,440,976	$ 21,867,439

Major Program Operating Expenditures

Major Program	Percentage 2027 Budget	Dollar Value Change from 2026 Budget	Percentage Change from 2026 Budget
General Government	9.5%	$90,837	3.49%

- General Government appropriations are budgeted at a 3.49% increase compared to the 2026 Budget. The main contributors are personnel costs and IT software licensing.

Public Safety	28.1%	$369,017	4.84%

- Public Safety appropriations are projected to increase by 4.84% over 2026. Personnel costs are budgeted to increase 4.40% which includes the 3.5% contractual wage increase for Police Officers and the Police pension cost increase of $36,788. Other increases include software licensing and a one-time $20,000 allowance for uniform rebranding.

Community Development	3.1%	($20,506)	(2.24%)

- Community Development appropriations are budgeted to decrease by 2.24% in 2027. This reflects a reduction in contractual services costs as well as personnel savings from staffing changes and shifting the Sustainability Administrator duties to other staff.

Refuse Collection	8.9%	$175,000	7.37%

- The 7.37% increase is based on rates for year four of the five-year contract with Waste Management.

Public Works	19.9%	$29,238	0.52%

- Public Works appropriations other than refuse collection are budgeted to remain fairly level from the prior budget. Reductions in various commodities along with decreases in the medical and workers compensation insurance costs helped to offset increases in other areas such as utilities and fuel.

Recreation & Leisure Services	2.9%	($3,163)	(0.38%)

- Appropriations for Recreation & Leisure Services are budgeted to remain fairly level in 2027.

Library	3.7%	($19,546)	(1.84%)

- Library appropriations are budgeted to decrease by 1.84% in 2027. This reflects a reduction in Personal Services costs due to lower medical insurance costs and the ability to shift some additional wages expense to the Library RAD Fund.

General Fund Operating Expenditures Summarization

As stated earlier in this Budget Message, overall General Fund operating expenditures are budgeted to increase by 3.10% over the 2026 Budget amounts. Some of the specific budgeted items that contribute to the overall expenditure levels include:

- Garbage and recycling services are budgeted to increase by 7.37%, or $175,000.
- Workers' compensation premiums are budgeted to decrease by nearly 26%, reflecting a favorable experience modification factor and lower gross premiums.
- The Police defined benefit pension plan MMO is budgeted to increase by $35,847 or 6.8%.
- The MMO for the Public Works defined benefit pension plan is budgeted to increase by just $127.
- Software licensing and subscription fees are budgeted to increase by 9.4%.

The 2027 Budget will keep the General Fund's unassigned fund balance at a level which is in line with the Government Finance Officers Association's recommended level of being equal to at least two months of General Fund revenues. This is necessary to support the Township's planning priority goal of maintaining the Township's AA+ bond rating.

Major Program Non-Operating Expenditures

Major Program	Percentage 2027 Budget	Dollar Value Change from 2026 Budget	Percentage Change from 2026 Budget
Debt Service Payments	**10.0%**	**($499)**	**(0.02%)**

- The Debt Service payment schedules dictate the amounts required to be included in the budget. The 2027 Budget for debt service is a slight reduction of $499 from the 2026 Budget. These funds support required payments for the 2016 General Obligation Bonds, 2017 General Obligation Bonds, 2021 General Obligation Bonds, 2022 General Obligation Bonds, and 2024 General Obligation Bonds.

Operating Transfers	**13.4%**	**$106,337**	**2.86%**

- The 2027 General Fund Budget allocates a $915,358 transfer to the Capital Projects Fund to help finance major capital items, a transfer of $1,000,000 to the Boyce Mayview Park RAD Fund to fund park activities not covered by the RAD Grant, and a transfer of $1,905,481 to the Boyce Mayview C&RC Fund. The C&RC transfer consists of $1,173,136 for payment of the debt service originally incurred through the 2008 General Obligation Bonds issued to finance the construction of the C&RC, and $732,345 as an appropriation for C&RC common area operations. The 2008 bonds were later replaced with the 2016 General Obligation Bonds.

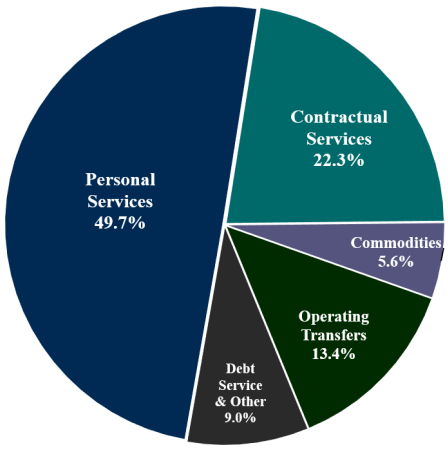
Where the Money Goes by Core Service Type

Core Service	Percentage 2027 Budget	Dollar Value Change from 2026 Budget	Percentage Change from 2026 Budget
Personal Services	**49.7%**	**$328,866**	**2.37%**

The Township has always prided itself on the core services it provides to the residents of Upper St. Clair. The foundation for this is the Township employees, who consistently rise to the challenge of delivering a high level of services within the budgetary guidelines and without compromising quality.

The Personal Services category contains expenses associated with maintaining high-quality staff. As is always the case, this category is the largest in the 2027 General Fund Budget, making up 49.7%, or $14,184,761, roughly 60% of which is obligated contractually. This is a $328,866, or 2.37%, increase from the 2026 budgeted amounts.

GENERAL FUND EXPENDITURES BY TYPE



Contractual Services	**22.3%**	**$297,539**	**4.90%**

There are a variety of changes within the contractual services category for 2027, the most significant of which is the refuse and recycling cost, which is budgeted to increase 7.37%. Other significant contributors include the increase in software licensing across departments. Overall, this category increases $297,539, or 4.90%, from the prior budget.

Commodities	**5.6%**	**$44,454**	**2.88%**

The Township's commodities expenses are budgeted to increase $44,454, or 2.88%, from the 2026 Budget. The most notable increases are fuel costs and a one-time $20,000 allowance for Police uniform rebranding

Operating Transfers	**13.4%**	**$106,337**	**2.86%**

Operating Transfers account for 13.4%, or $3,820,839, of the 2027 General Fund Budget. This is an increase of $106,337 from the 2026 budgeted amounts. These transfers represent contributions from the General Fund in 2027 to the following: Capital Projects Fund ($915,358), Boyce Mayview RAD Fund ($1,000,000), and C&RC Fund ($732,345 operating, and $1,173,136 debt).

Debt Service & Other	**9.0%**	**($13,873)**	**(0.54%)**

The change in "Debt Service & Other" includes distributed costs to and from other departments, as well as the General Fund portion of the debt repayment schedules that are currently in effect for the 2016 General Obligation Bonds, the 2017 General Obligation Bonds, the 2021 General Obligation Bonds, the 2022 General Obligation Bonds, and the 2024 General Obligation Bonds. The 0.54% decrease is based on approved debt service schedules.

Other Expenditure Considerations

- **Staffing Levels and Compensation** – The overall staffing level and salary ranges are reflected in each department's budget and detailed in the Appendix section of the budget document. Compensation levels for the operating budget reflect rates set either by contract, arbitration, or ranges established by the Board of Commissioners and verified via a labor and economic analysis.

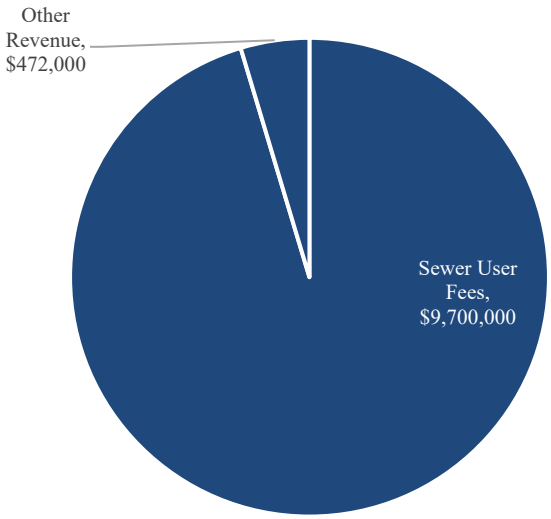
- **Fringe Benefits** – Fringe Benefits have been budgeted at contractually or actuarially established rates in all categories. Pension costs are budgeted to increase by $65,620, or 6.8%, over 2026, driven largely by the increase in the MMO for the Police defined benefit pension plan. Medical insurance is budgeted to increase by up to 4.0% over 2026. All Township employees are required to contribute to their health insurance premiums to help offset the Township's cost.

MAJOR ENTERPRISE FUNDS

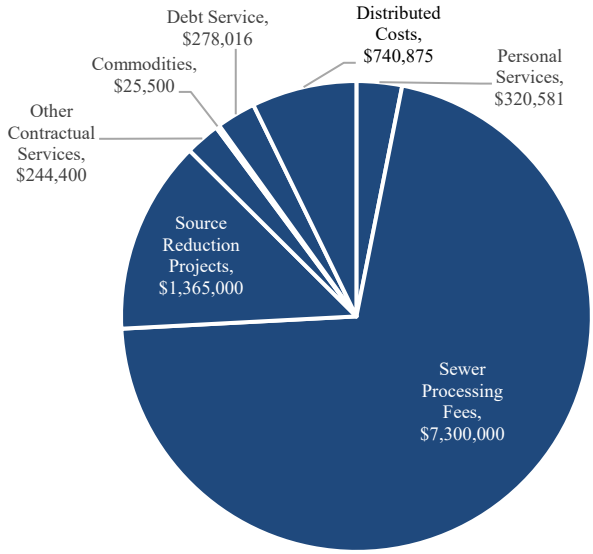
Sanitary Sewer Fund

The sewer user fee multiplier rate is proposed at 1.52 for 2027, a reduction from the existing multiplier of 1.59. This keeps the Township's portion of the sewer user fee level while passing through the full 14% increase in ALCOSAN's rate for wastewater treatment. The Township's costs for wastewater treatment in 2027 are projected at $7,300,000, representing 71.0% of the fund's operating expenses. Source reduction projects are budgeted at $1,365,000, or 13.3% of operating expenses. The Sanitary Sewer Fund's unrestricted net position is projected to be roughly $11.6 million at the end of 2027.

Projected Revenues

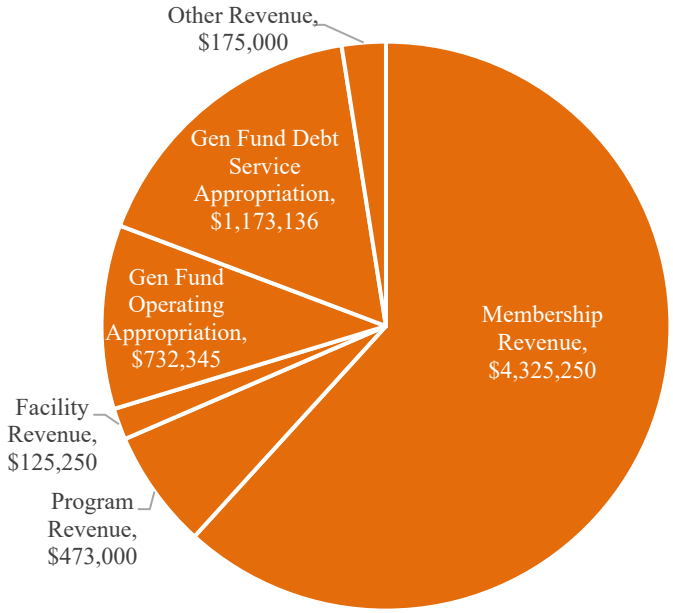


Projected Expenses



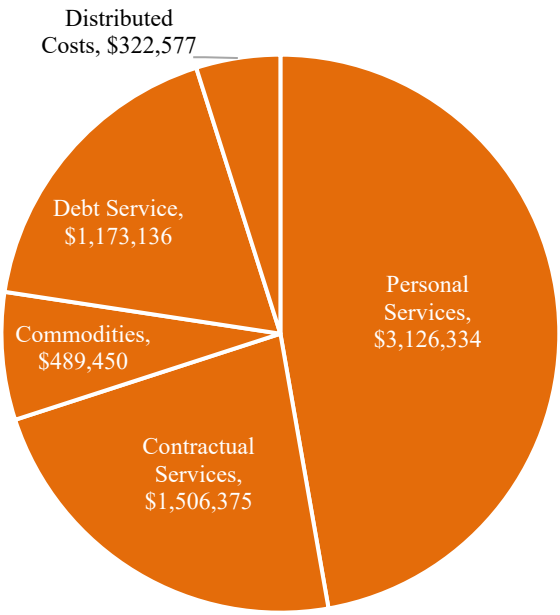
Boyce Mayview Community & Recreation Center (C&RC) Fund

Projected Revenues



- **Membership Revenue**: Membership revenue is budgeted to drop slightly from the 2026 projection as a result of potential temporary disruptions from the facility enhancements project, but that drop will be partially balanced by a $1 increase in the monthly membership rates.
- **Daily Admissions:** Operational adjustments made in recent years have reduced daily admissions revenue from its peak of nearly $380,000 in 2019. The 2027 Budget assumes a slight decrease from 2026 resulting from capital improvements and includes roughly $90,000 for daily admissions.
- **Appropriations from the General Fund:** For 2027, the General Fund budget appropriates $1,173,136 for debt service costs associated with the construction of the C&RC building. The General Fund is also budgeted to contribute $732,345 to support the common area operations of the C&RC.
- **Other Revenue:** The most notable "other revenue" areas are fitness programs, aquatics programs, and facility rentals. Program participation is expected to remain strong. The 2027 Budget projects a 7.50% increase for this category compared to the 2026 Budget.

Projected Expenses



- **Operating Expenses**: Wages and general inflation continue to pressure the operating budget. Additionally, maintenance needs are growing with the aging of the facility, which increases the cost of operations. The overall costs increase by 5.22% in the 2027 Budget, which includes some equipment replacement costs that do not occur every year. Without those, the increase is 2.89%.
- **Capital Costs:** In addition to the typical routine items such as fitness equipment replacement, IT equipment upgrades, and replacement of various other furnishings and equipment, the 2027 Budget includes funding for the facility enhancements projects described earlier in this budget message.
- **Debt Service**: Debt service payments are budgeted based on the existing debt service schedules. For 2027, the scheduled payments are $837 more than in 2026.

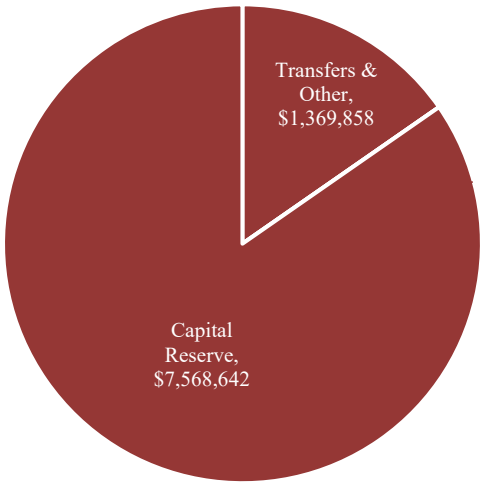
CAPITAL PROJECTS FUND

Annual Street Improvement Program

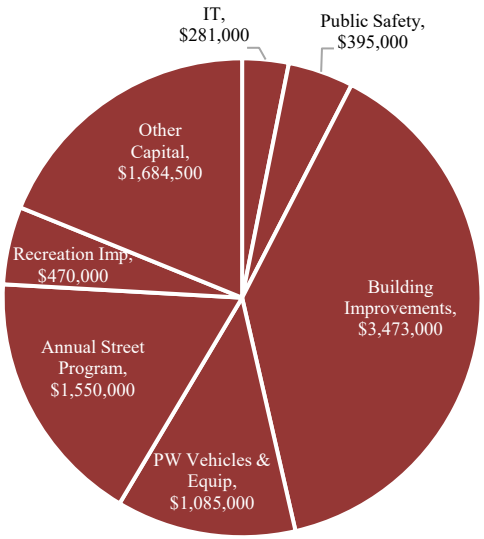
Funding Source	2024 Actual	2025 Actual	2026 Estimate	2027 Budget
State Liquid Fuels Tax Fund	$ 650,000	$ 650,000	$ 650,000	$ 650,000
General/Capital Project Funds	1,414,689	1,366,625	1,301,641	1,550,000
TOTAL	**$ 2,064,689**	**$ 2,016,625**	**$ 1,951,641**	**$ 2,200,000**

The Township recognizes the benefits of well-maintained streets and remains committed to a regular schedule of street improvements. More than $19 million has been spent on this program during the past ten years. The Township receives many favorable comments regarding the condition of Township streets and roadways. The funding amount of $2,200,000 for 2027 is a $100,000 increase from the 2026 allocation. The Township's five-year Capital Improvement Program (CIP) recommends future increases in the Street Improvement Program funding in the coming years.

Capital Projects Fund Revenues



Capital Projects Fund Expenditures



The majority of the 2027 items presented in the CIP are incorporated into the 2027 Budget's Capital Projects Fund. Many of those items are included in the chart above. This fund is supported by an operating transfer from the General Fund along with the assigned Capital Reserve fund balance and occasional debt proceeds when approved by the Board of Commissioners. No new debt is required or recommended to fund the Capital Projects Fund for 2027.

MAJOR SPECIAL REVENUE FUNDS

Boyce Mayview Park RAD Fund

Funding Source	2024 Actual	2025 Actual	2026 Estimate	2027 Budget
RAD Funding	$ 640,000	$ 525,000	$ 630,000	$ 840,000
General Fund Appropriation	$ 577,766	$ 900,000	$ 1,400,000	$ 1,000,000

At the recommendation of the Allegheny Regional Asset District (RAD), the Township shows the RAD grant revenues and matching expenditures in this separate, special revenue fund called the Boyce Mayview Park RAD Fund. An appropriation from the General Fund supplements the operating and capital expenditures within the fund that are not covered by RAD or other grants. The budgeted General Fund appropriation for 2027 is $1,000,000.

For 2027, RAD's contribution towards the park's operational funding is estimated at $290,000. This helps cover a portion of the Fund's operating expenditures such as personnel costs from the Public Works, Recreation and Police departments, and utility, maintenance, and other costs within the 475-acre Boyce Mayview Park. The 2027 Budget also reflects the receipt of a capital grant from RAD totaling $550,000 which will cover projects that will be reimbursed by RAD in 2027. The project planned for 2027 is accessible parking for an expansion of the Casey's Clubhouse Complex.

LOOKING FORWARD

This 2027 Budget has been prepared with the continued underlying goal of managing any future economic situations with a solid and stable financial foundation. In a recent bond rating report, S&P Global Ratings noted that the Township's "*prudent management practices that maintain tight budgetary controls*" have positioned us to achieve very strong budgetary flexibility and liquidity over the years. The Township continues to manage the budget in this manner with a long-term outlook.

The Board of Commissioners met in February 2026 to set the biennial planning priorities of the Board for 2026-2027. Township staff is committed to continuing the momentum built in recent years towards the Board's planning priorities, and the 2027 Budget reflects that by allowing for the continued implementation of past priorities while laying the groundwork for future goals and objectives. Examples of this are as follows:

- For the eighteenth straight year, this budget keeps tax rates level. The real estate tax millage rate, currently 3.83, has remained flat since 2010. The Township's Earned Income Tax rate, currently 0.80%, has not changed since 2007. This continues to satisfy the Board's top budgetary priority of holding the line on taxes. External pressures may continue to make this goal more challenging. Factors outside of our direct control include the evolving economic environment, unfunded Federal mandates, the decisions made by other overlapping governments (state, county, and school district), and the property assessment system's impact on the Township's real estate tax revenue.

- The Board continues to prioritize strategic planning for the Fire Department. The 2027 Budget continues to advance the strategic objectives adopted in October 2022, including $400,000 for a new concrete pad at the main fire station and continued support for the duty shift initiative, training, and volunteer recruitment.

- The 2027 Budget includes $2 million for the first phase of the Township's salt storage facilities project, a new facility at the Boyce Recycling site. The remaining phase along McLaughlin Run Road will follow, for an estimated total project cost of $6 million.

- The Board's priority on succession planning, recruitment, retention, and mentoring remains central to Staff's work. Succession discussions are underway in several departments, covering both leadership roles and key positions throughout the organization. The 2027 Budget supports this effort through continued investment in training and professional development, so the Township can preserve service levels as experienced staff retire or advance.

- The 2027 Budget includes $175,000 for a Parks Master Plan, which will include a revisit of the Boyce Mayview Park master plan. The work is intended to provide planning and future financial guidance for the Township's parks system.

The 2027 Budget reflects the Township's continued commitment to financially sustainable operations. As realized in previous years, particularly in 2018 and 2020, future budget environments are never certain. However, we continuously monitor situations and factors that could have significant impacts on the Township's financial status. Some of these factors are highlighted below. For updated long-term projections, please refer to the five-year budget projections within this document.

- Uncertainty surrounding Allegheny County's property assessment system continues to present a fiscal challenge for the Township as well as other municipalities and school districts in the county. Assessed values remain frozen at 2012 base-year levels. In August 2026, the Court of Common Pleas ordered Allegheny County to begin a countywide reassessment by 2027 and to complete it within five years, with reassessments to follow every five years thereafter. The recent success of owner-initiated appeals has exacerbated this challenge in recent years. This long-standing issue complicates revenue forecasting and can result in unequal tax burdens among property owners. Additionally, Township residents are already managing higher property taxes from other overlapping governments including a 1.7-mill County property tax increase added in 2025 and an approximate 8.1-mill cumulative increase by the School District over the last 10 years. These external pressures limit the Township's capacity to raise additional millage in the future without imposing further strain on taxpayers.

- The Township and the 82 other municipalities in the ALCOSAN service area entered into a Phase II Consent Order and Agreement (COA) in 2021 with the Allegheny County Health Department related to stormwater inflow in municipal sanitary sewer systems. The agreement established responsibilities and target dates through 2026. This Budget provides funding to carry the Township through its final responsibilities under the current COA. However, even after these projects are completed and the targets of the current COA are achieved, the responsibilities are not going to conclude. It is highly expected that another COA is on the horizon which will bring additional unfunded mandates. While the Township's Sanitary Sewer Fund is in position to cover the cost of the 2027 efforts without incurring new debt, that may not be the case with a future COA. If new debt is required to comply with unfunded mandates, it could force burdensome increases in sewer user fees.

- Municipalities throughout the United States, including Upper St. Clair Township, remain under an unfunded Federal mandate requiring a stormwater management program for reducing pollution impacts from stormwater runoff. This mandate is tied to Municipal Separate Storm Sewer System (MS4) regulations enforced by the Pennsylvania Department of Environmental Protection and the Environmental Protection Agency. For the 14th consecutive year, the 2027 Budget appropriates a significant contribution to the Storm Sewer Fund for projects dedicated to improving stormwater management systems and complying with the unfunded mandate. There is still uncertainty related to the future cost of MS4 compliance, and it remains possible that new funding mechanisms may need to be considered in the future to continue these efforts.

- We continue to operate in an uncertain and evolving economic environment, where both expenses and revenue sources remain unpredictable. Although the regional economy remains relatively stable, the potential for slower growth – or a broader economic downturn – poses risk to the Township's long-term fiscal outlook. Compounding these uncertainties is the ongoing risk of new unfunded mandates from Federal, State, or County governments that could impose additional obligations without corresponding financial support.

CONCLUSION

The 2027 Budget once again provides a financially sustainable spending plan that prepares the Township to adjust to uncertainty and economic pressures. Staff continues to promote a culture of fiscal responsibility so that high quality service levels can be preserved while continuing to operate within the financial means of our tax base.

Although we have been successful in operating through economic pressures, it remains challenging to meet the high service levels our residents have come to expect. The Township is regularly confronted with the need to minimize expenditures while managing expressed community needs and desires. Staff looks forward to continuing to meet this challenge by addressing the objectives identified in the Board of Commissioners' Planning Priorities, the Comprehensive Plan, and annual departmental goals. Staff remains committed to vigorously scrutinizing spending with the goal of remaining financially prepared for the short and long term.

Respectfully submitted,



Matthew R. Serakowski
Township Manager

2027 - 2031

BUDGET

PROJECTIONS

2027 BUDGET DEVELOPMENT PROCESS
Long-Term Financial Plan Assumptions and Considerations

GOVERNMENTAL FUNDS REVENUES

- The real estate tax rate is assumed to remain at 3.83 mills during the 5-year period. Real estate tax revenue is projected to decline 0.5% per year from 2028 through 2030 and then level off in 2031. Allegheny County's assessed values remain frozen at 2012 base-year levels. Local governments within the County have experienced a decline in their taxable assessment base due to the sharp drop in the common level ratio over the past several years, which has led to a wave of successful owner-initiated appeals. The Township's taxable assessed value peaked at $2.40 billion in 2023 and is projected at about $2.35 billion for the 2027 Budget, a decline of roughly 2.2% with no change in the millage rate. In August 2026, the Court of Common Pleas ordered Allegheny County to begin a countywide reassessment by July 2027 and to complete it by mid-2032 at the latest, with reassessments to follow every five years thereafter. Because new values will not be in place for several years, this forecast assumes the appeals-driven decline continues at a modest 0.5% per year through 2030 and then levels off in 2031 as new values begin to be implemented. No gain or loss from the reassessment itself is included in the forecast, since state law generally requires taxing bodies to adopt revenue-neutral millage rates in the first year new values are used. Timing is the key uncertainty: if implementation slips toward the 2032 deadline, appeals could continue to erode the base in 2031. Each additional 0.5% decline in the tax base reduces annual revenue by about $44,000.
- Earned income tax (EIT) revenue is conservatively projected to grow at a rate of 3% annually. EIT revenue increased about 5.5% in 2026, and unlike property assessments, local wage growth and income retention are keeping pace with inflation. Conservative wage growth projections for 2027 range from 3.0% to 4.5%, so EIT could grow at a higher rate in the short-term, but predictions over the longer term are less confident.
- Real estate transfer tax revenue is expected to stabilize. Market forecasts for southwestern Pennsylvania point toward relatively flat transaction volume, and modest sale price appreciation. This forecast assumes annual growth of 1.5%.
- Local option sales tax (RAD Sales Tax) revenue is tied to inflation and consumer spending. Consumer spending forecasts for 2027 vary across sources but generally agree that growth will stabilize, with continued demand for premium retail products and services in the South Hills. This forecast assumes a modest 2% annual increase.
- Local services tax revenue should remain level. The number of employees paying the tax has been steady at roughly 7,200, and no significant growth or reductions are expected.
- Other revenue is projected to grow at 2.5% annually based on historical trends and near-term expectations. One-time revenues included in the first year of the projection, such as grants, have been removed from the model for years 2 through 5 since they will not be repeated in those years. The Township is currently pursuing grant funding for several projects and will continue seeking grants throughout the five-year scope of this plan, but no grants are assumed in this forecast beyond those included in the first year.
- Fund Balance projections are based on anticipated needs. The 2027 Budget projects $9,063,719 to be spent from fund balances in the governmental funds. The majority of fund balance usage comes from the Capital Projects Fund ($7.6 million) which has been planned for several years and is not a concern. The remainder is primarily the Boyce Mayview RAD Park Fund ($0.8 million) and the Storm Sewer Fund ($0.75 million), both of which are higher in 2027 due to specific major projects. The General Fund is expected to maintain a fund balance throughout the 5-year period that will sustain its AA+ bond rating.
- The non-capital expenditures over the five-year period are projected to be fully supported by recurring revenues. Future use of fund balance is dependent upon what capital projects are approved. The projected fund balance for the Governmental Funds at the beginning of 2027 ($31.4 million) is sufficient to cover the total fund balance requirement of $30.3 million presented for the five years, leaving a cushion of about $1.1 million under this conservative model.

GOVERNMENTAL FUNDS EXPENDITURES

- For each of the next 5 years, expenditures in the areas of General Government, Community Development, Public Works, Recreation and Library are expected to grow 3.25% while Public Safety is expected to grow 3.50%. These projections are based on historical data, contractual obligations (including 2027 contractual wage increases of 3.25% for public works and 3.50% for police), anticipated needs, and economic forecasts.
- Refuse collection costs will grow 7.25% annually based on the existing contract which runs through 2028. The same rate is assumed for 2029 through 2031.
- Annual Street Program expenditures are based on the Township's 2027-2031 Capital Improvements Plan (CIP), which calls for $2.2 million in 2027 increasing to $2.4 million by 2031.
- The Other Capital Improvements category includes all items other than the Annual Street Program that are identified in the CIP as being priority items that are not funded through enterprise funds. The 2027 amount is taken from the 2027 Budget and includes the first phase of the new salt storage facilities ($2.0 million of an estimated $6.0 million project) and the parking lot project at Boyce Mayview Park ($2.0 million). Amounts for 2028 through 2031 are based on the CIP. Public building, park and street improvements that the CIP lists as under review for priority and funding, other than the remaining phase of the salt storage facilities project ($4.0 million in 2028), are not included in this forecast.
- The Debt Service forecast includes the actual scheduled payments of the General Fund portions of the General Obligation Bonds for 2016, 2017, 2021, 2022, and 2024. No new debt is included in the five-year forecast.

SANITARY SEWER FUND

- ALCOSAN's Board approved a three-year rate structure with increases of 14% for 2027, 14% for 2028, and 13.5% for 2029. This forecast carries forward the approved 14% for 2028 and 13.5% for 2029, and assumes 13.5% annual increases continue in 2030 and 2031 because ALCOSAN has not announced rates beyond 2029 and has signaled that increases will continue. Under these assumptions, ALCOSAN Payments grow from $7.3 million in 2027 to $12.2 million in 2031, an increase of $4.9 million. The ALCOSAN rate increase impacts both the Sanitary Sewer User Fees (revenue) and the ALCOSAN Payments (expense). In this forecast, user fee revenue continues to grow at 7% annually, well below the ALCOSAN increases, so the difference is shown as a use of net assets. Raising the Township's portion of the sewer fee equal to ALCOSAN's would reduce or eliminate that use of net assets. The fund's health is evaluated annually to establish the appropriate fees, so actual revenue may be higher than what is reflected in this forecast.
- Other revenue is shown to decline across all five years. Most of this revenue source is interest income ($350,000 is budgeted for 2027), which is projected to decline due to a drop in investment rates and less available cash reserve.
- The 2027 Budget includes $1,365,000 for sanitary sewer projects, which provides funding for post-construction flow monitoring, routine maintenance, and some additional repair work if the Township's evaluation determines more is necessary to meet the requirements of the current Phase II Consent Order and Agreement (COA) with the Allegheny County Health Department. The forecast shows the major sanitary sewer project costs at $1.0 million per year for 2028-2031, in line with the CIP. However, it is expected that another COA will be issued at some point during the five-year period which could result in materially higher expenses than those which are assumed in this forecast.
- Other Township sewer costs are projected to grow at 4% based on trends and economic forecasts.
- The Debt Service forecast includes the interest portion of the actual scheduled payments of the Sanitary Sewer Fund portions of the General Obligation Bonds for 2016, 2017 and 2021. No new debt is included in the forecast.
- The use of net assets is forecasted to be necessary in every year of the plan, because ALCOSAN rate increases outpace growth in user fee revenue. The fund's unrestricted net position can absorb this in the short term but not indefinitely. This could change if expenses are higher than projected, or if user fees differ from what is presented. Both scenarios are possible due to the lack of information about future regulatory requirements and ALCOSAN rates beyond 2029.

COMMUNITY & RECREATION CENTER FUND

- The 5-year projection assumes a 1% increase in revenue each year. This would result from an increase in membership volume, membership rates, program participation, and program/facility fees, or a combination of any/all of those factors. If major facility enhancement projects take place during the five-year period, actual revenue growth after project completion is likely to outperform this modest projection.
- The Operating Transfer for the C&RC comes from the General Fund and covers 15% of the annual indoor operating costs as well as the debt service costs for the C&RC.
- Inflation had a significant impact on the C&RC's costs in the past several years, particularly in the areas of wages and other contractual services. That impact is reflected in the 2027 Budget which serves as the baseline for this five-year forecast. Maintaining competitive wages for the part-time and seasonal employees that the C&RC relies on heavily remains a challenge. The C&RC's operating costs are projected to grow 3.5% annually based on anticipated needs and the cost of operations.
- Debt Service is based on the portion of the debt service schedule for the 2016 General Obligation Bonds that is related to the 2008 construction of the C&RC. No new debt is included for the C&RC Fund in the five-year period, although depending on the final scope, cost and timing of the facility enhancements projects, a small borrowing is possible.
- Capital expenses in this forecast reflect what is presented in the 2027-2031 CIP except for the facility enhancements project, which is included at its current estimated cost of $8 million (all in 2027) rather than the $6 million ($3 million in each of 2027 and 2028) shown in the CIP. Both amounts will be refined through the design and bid processes.
- The capital expenses are shown to be fully supported across the five years through an equal use of net assets. The C&RC Capital account has a projected balance of $11.7 million at the start of 2027, and the facility enhancements will use a large share of it. Further evaluation of reserve levels and alternate funding sources will be performed before the projects are committed. The operating revenues exceed the non-capital expenses in 2027 through 2030, which yields an increase in the operating net assets, but the margin narrows each year and turns slightly negative in 2031 because costs are projected to grow faster than revenue.

Long-Term Financial Plan Projections
All Township Funds

Governmental Funds	2027	2028	2029	2030	2031
Governmental Funds Revenues					
Real Estate Tax: 0.5% decline, level in 2031	$ 8,728,500	$ 8,684,858	$ 8,641,433	$ 8,598,226	$ 8,598,226
Earned Income Tax: 3% growth	13,220,000	13,616,600	14,025,098	14,445,851	14,879,226
Real Estate Transfer Tax: 1.5% growth	1,360,000	1,380,400	1,401,106	1,422,123	1,443,454
Local Option Sales Tax: 2% growth	809,000	825,180	841,684	858,517	875,688
Local Services Tax: Estimate # employees	390,000	390,000	390,000	390,000	390,000
Other Revenue: 2.5% growth on recurring items	6,698,846	5,482,567	5,619,631	5,760,122	5,904,125
Fund Balance - Governmental Funds	9,063,719	8,550,704	4,162,023	3,471,790	5,028,668
Total Governmental Fund Revenues	**$ 40,270,065**	**$ 38,930,308**	**$ 35,080,975**	**$ 34,946,629**	**$ 37,119,387**
Governmental Funds Expenditures					
General Government: 3.25% growth	$ 2,879,776	$ 2,973,369	$ 3,070,003	$ 3,169,778	$ 3,272,796
Public Safety: 3.50% growth	8,000,457	8,280,473	8,570,290	8,870,250	9,180,708
Community Development: 3.25% growth	894,109	923,168	953,170	984,149	1,016,133
Public Works: 3.25% growth	5,662,522	5,846,554	6,036,567	6,232,755	6,435,320
Refuse Collection: 7.25% growth	2,549,000	2,733,803	2,932,003	3,144,573	3,372,555
Annual Street Program: estimate/CIP	2,200,000	2,200,000	2,300,000	2,300,000	2,400,000
Other Capital Improvements: estimate/CIP	10,223,500	8,000,800	3,012,000	1,912,000	2,975,000
Recreation: 3.25% growth on recurring items	1,870,644	1,931,440	1,994,212	2,059,024	2,125,942
Library: 3.25% growth	1,246,788	1,287,309	1,329,146	1,372,343	1,416,945
C&RC Transfer	1,905,481	1,924,411	1,946,768	1,968,503	1,996,576
Debt Service - General Fund	2,837,788	2,828,983	2,936,816	2,933,254	2,927,412
Total Governmental Fund Expenditures	**$ 40,270,065**	**$ 38,930,308**	**$ 35,080,975**	**$ 34,946,629**	**$ 37,119,387**

Sanitary Sewer Fund	2027	2028	2029	2030	2031
Sanitary Sewer Revenues					
Sewer User Fees: 7% growth	$ 9,807,000	$ 10,493,490	$ 11,228,034	$ 12,013,996	$ 12,854,976
Other Revenue: declining	365,000	285,000	235,000	170,000	95,000
Use of Net Assets	102,372	185,319	638,084	1,229,960	1,951,555
Total Sanitary Sewer Fund Revenues	**$ 10,274,372**	**$ 10,963,809**	**$ 12,101,118**	**$ 13,413,956**	**$ 14,901,531**
Sanitary Sewer Expenses					
ALCOSAN Payments: 13.5% - 14% growth	$ 7,300,000	$ 8,322,000	$ 9,445,470	$ 10,720,608	$ 12,167,890
Township Sewer Costs: 4% growth	1,331,356	1,384,610	1,439,994	1,497,594	1,557,498
Sanitary Sewer Major Projects: estimate/CIP	1,365,000	1,000,000	1,000,000	1,000,000	1,000,000
Debt Service: actual	278,016	257,199	215,654	195,754	176,143
Total Sanitary Sewer Fund Expenses	**$ 10,274,372**	**$ 10,963,809**	**$ 12,101,118**	**$ 13,413,956**	**$ 14,901,531**

C&RC Fund (Operating & Capital)	2027	2028	2029	2030	2031
C&RC Fund Revenues					
C&RC Operating Revenue: 1% growth	$ 5,098,500	$ 5,149,485	$ 5,200,980	$ 5,252,990	$ 5,305,520
Operating Transfer - C&RC	1,905,481	1,924,411	1,946,768	1,968,503	1,996,576
Use of Net Assets - Operating	-	-	-	-	102,057
Use of Net Assets - Capital	8,394,391	1,218,000	1,378,700	679,400	602,000
Total C&RC Fund Revenues	**$ 15,398,372**	**$ 8,291,896**	**$ 8,526,448**	**$ 7,900,893**	**$ 8,006,153**
C&RC Fund Expenses					
C&RC 85% Operating Costs: 3.5% growth	$ 4,712,391	$ 4,877,325	$ 5,048,031	$ 5,224,712	$ 5,407,577
C&RC 15% Operating Costs: 3.5% growth	732,345	757,977	784,506	811,964	840,383
Debt Service: actual	1,173,136	1,166,434	1,162,262	1,156,539	1,156,193
Increase in Net Assets - Operating	386,109	272,160	152,949	28,278	-
C&RC - Capital Expenses	8,394,391	1,218,000	1,378,700	679,400	602,000
Total C&RC Fund Expenses	**$ 15,398,372**	**$ 8,291,896**	**$ 8,526,448**	**$ 7,900,893**	**$ 8,006,153**

2027

BUDGET SUMMARY

ALL FUNDS

2027 OVERALL BUDGET SUMMARY
REVENUES BY FUND

Revenue Category	General Fund	Liquid Fuels	Storm Sewer	Field Improv.	Library RAD	Boyce Mayview RAD	Capital Projects	Sanitary Sewer	Twp/SD Magazine	Comm & Rec Center	C&RC Capital	Total	% of Total
Real Estate Taxes	$ 8,728,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 8,728,500**	**12.70%**
Earned Income Taxes	13,220,000	-	-	-	-	-	-	-	-	-	-	**13,220,000**	**19.23%**
Other Taxes	2,583,000	-	-	-	-	-	-	-	-	-	-	**2,583,000**	**3.76%**
Sewer User Fees	-	-	-	-	-	-	-	9,807,000	-	-	-	**9,807,000**	**14.26%**
Licenses & Permits	157,400	-	-	-	-	-	-	-	-	-	-	**157,400**	**0.23%**
Fees & Fines	395,200	-	-	30,000	-	-	-	15,000	140,000	-	-	**580,200**	**0.84%**
Interest & Rent	643,125	10,000	-	-	-	-	375,000	350,000	-	175,000	-	**1,553,125**	**2.26%**
Service Agreements	331,289	-	-	-	-	-	4,500	-	-	-	-	**335,789**	**0.49%**
Recreation Fees	721,500	-	-	-	-	-	-	-	-	4,923,500	-	**5,645,000**	**8.21%**
Grant Revenue	1,069,052	642,280	-	-	203,500	1,340,000	-	-	-	-	-	**3,254,832**	**4.73%**
Non-Tax Revenue	677,000	-	-	-	-	-	75,000	-	-	-	215,000	**967,000**	**1.41%**
Fund Balance	-	-	750,000	-	-	777,357	7,568,642	102,372	4,450	-	8,179,391	**17,382,212**	**25.28%**
Operating Transfers	-	-	300,000	30,000	-	1,000,000	915,358	-	-	732,345	386,109	**3,363,812**	**4.89%**
Non-Operating Transfers	-	-	-	-	-	-	-	-	-	1,173,136	-	**1,173,136**	**1.71%**
Totals	**$ 28,526,066**	**$ 652,280**	**$ 1,050,000**	**$ 60,000**	**$ 203,500**	**$ 3,117,357**	**$ 8,938,500**	**$ 10,274,372**	**$ 144,450**	**$ 7,003,981**	**$ 8,780,500**	**$ 68,751,006**	**100.00%**

2027 OVERALL BUDGET SUMMARY
EXPENDITURES/EXPENSES BY FUND

Expenditure Category	General Fund	Liquid Fuels	Storm Sewer	Field Improv.	Library RAD	Boyce Mayview RAD	Capital Projects	Sanitary Sewer	Twp/SD Magazine	Comm & Rec Center	C&RC Capital	Total	% of Total
General Government	$ 2,879,776	$ -	$ -	$ -	$ -	$ -	$ 1,216,000	$ -	$ 144,450	$ -	$ -	**$ 4,240,226**	**6.17%**
Public Safety	8,000,457	-	-	-	-	-	795,000	-	-	-	-	**8,795,457**	**12.79%**
Comm. Development	894,109	-	-	-	-	-	80,000	-	-	-	-	**974,109**	**1.42%**
Public Works	5,662,522	-	1,050,000	30,000	-	-	4,503,000	1,331,356	-	-	-	**12,576,878**	**18.29%**
ALCOSAN Payments	-	-	-	-	-	-	-	7,300,000	-	-	-	**7,300,000**	**10.62%**
Corrective Action	-	-	-	-	-	-	-	1,365,000	-	-	-	**1,365,000**	**1.99%**
Refuse Collection	2,549,000	-	-	-	-	-	-	-	-	-	-	**2,549,000**	**3.71%**
Annual Street Program	-	650,000	-	-	-	-	1,550,000	-	-	-	-	**2,200,000**	**3.20%**
Recreation	838,287	-	-	-	-	3,117,357	440,000	-	-	5,444,736	8,780,500	**18,620,880**	**27.08%**
Library	1,043,288	-	-	-	203,500	-	24,500	-	-	-	-	**1,271,288**	**1.85%**
Debt Service	2,837,788	-	-	-	-	-	-	278,016	-	502,914	-	**3,618,718**	**5.26%**
Operating Transfers	3,820,839	-	-	-	-	-	330,000	-	-	-	-	**4,150,839**	**6.04%**
Fund Balance	-	2,280	-	30,000	-	-	-	-	-	1,056,331	-	**1,088,611**	**1.58%**
Totals	**$ 28,526,066**	**$ 652,280**	**$ 1,050,000**	**$ 60,000**	**$ 203,500**	**$ 3,117,357**	**$ 8,938,500**	**$ 10,274,372**	**$ 144,450**	**$ 7,003,981**	**$ 8,780,500**	**$ 68,751,006**	**100.00%**

2024 - 2027

GENERAL FUND

MAJOR REVENUE AND

EXPENDITURE HISTORY

GENERAL FUND REVENUE HISTORY
MAJOR REVENUE SOURCES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Real Estate Tax	$ 8,821,638	$ 8,974,132	$ 8,787,500	$ 8,738,100	$ 8,728,500
Earned Income Tax	12,704,163	12,757,628	12,520,000	12,870,000	13,220,000
Local Services Tax	372,579	388,391	370,000	390,000	390,000
Real Estate Transfer Tax	1,440,637	1,427,434	1,500,000	1,320,000	1,360,000
Public Utilities Tax	21,944	22,284	21,500	23,854	24,000
Local Option Sales & Use Tax	731,406	753,764	763,000	790,000	809,000
Tax Revenues	$ 24,092,367	$ 24,323,633	$ 23,962,000	$ 24,131,954	$ 24,531,500
Licenses and Permits	194,848	214,945	152,300	182,450	157,400
Fees and Fines	442,041	457,846	425,700	396,700	395,200
Rental Income	3,225	-	3,422	6,744	43,125
Investment Earnings	1,385,513	954,641	450,000	700,000	600,000
Service Agreements	330,993	344,490	323,850	325,037	331,289
Other Non-Tax Revenue	1,667,386	1,805,870	1,743,471	1,884,652	1,746,052
Recreation Fees	666,694	677,489	702,000	700,856	721,500
Non-Tax Revenues	$ 4,690,700	$ 4,455,281	$ 3,800,743	$ 4,196,439	$ 3,994,566
Total Revenues	**$ 28,783,067**	**$ 28,778,914**	**$ 27,762,743**	**$ 28,328,393**	**$ 28,526,066**
Fund Balance	-	874,276	-	-	-
Total Major Revenues	**$ 28,783,067**	**$ 29,653,190**	**$ 27,762,743**	**$ 28,328,393**	**$ 28,526,066**

GENERAL FUND EXPENDITURE HISTORY
MAJOR PROGRAMS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
General Government	$ 2,133,531	$ 2,243,557	$ 2,605,631	$ 2,313,778	$ 2,696,468
Public Safety	6,834,198	7,013,595	7,631,440	7,308,872	8,000,457
Community Development	722,596	751,462	914,615	808,772	894,109
Public Works	4,685,325	5,087,771	5,633,284	5,666,031	5,662,522
Refuse Collection	2,004,769	2,184,019	2,374,000	2,374,000	2,549,000
Recreation & Leisure Services	707,259	747,923	841,450	807,031	838,287
Library	883,852	960,710	1,062,834	988,190	1,043,288
Unallocated Insurance Costs	242,224	307,332	146,700	174,302	183,308
Operating Expenditures	$ 18,213,754	$ 19,296,369	$ 21,209,954	$ 20,440,976	$ 21,867,439
Operating Transfers	7,942,640	7,508,665	3,714,502	5,049,130	3,820,839
Debt Service Payments	2,189,202	2,848,156	2,838,287	2,838,287	2,837,788
Non-Operating Expenditures	$ 10,131,842	$ 10,356,821	$ 6,552,789	$ 7,887,417	$ 6,658,627
Total Expenditures	**$ 28,345,596**	**$ 29,653,190**	**$ 27,762,743**	**$ 28,328,393**	**$ 28,526,066**
Fund Balance	437,471	-	-	-	-
Total Major Programs	**$ 28,783,067**	**$ 29,653,190**	**$ 27,762,743**	**$ 28,328,393**	**$ 28,526,066**

GENERAL FUND

ESTIMATED REVENUES

GENERAL FUND
REAL ESTATE TAXES

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Real Estate Taxes					
Current Real Estate Tax	$ 8,702,403	$ 8,797,141	$ 8,734,000	$ 8,715,000	$ 8,663,000
Prior Years Real Estate Tax	119,235	176,991	53,500	23,100	65,500
Total Real Estate Taxes	**$ 8,821,638**	**$ 8,974,132**	**$ 8,787,500**	**$ 8,738,100**	**$ 8,728,500**

Real Estate Taxes **01-00-000-301???-000**	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Current Real Estate Tax					
001 Real Estate Tax - Current (2027)	$ 8,702,403	$ 8,797,141	$ 8,734,000	$ 8,715,000	$ 8,663,000
Total Current Real Estate Tax	$ 8,702,403	$ 8,797,141	$ 8,734,000	$ 8,715,000	$ 8,663,000
Delinquent Taxes					
002 RET Penalties & Interest Current Year (2027)	$ 10,545	$ 8,813	$ 2,000	$ 2,300	$ 2,000
003 Real Estate Tax Previous Year (2026)	42,100	92,237	10,000	24,500	15,000
004 RET Penalties & Interest Previous Year (2026)	7,675	8,288	5,000	7,000	7,000
005 Real Estate Tax 2025 and Prior	30,045	38,174	20,000	(40,000)	20,000
006 RET Penalties & Interest 2025 and Prior	6,014	8,046	1,500	4,800	1,500
007 Liened Real Estate Tax Costs	22,856	21,433	15,000	24,500	20,000
Total Delinquent Taxes	$ 119,235	$ 176,991	$ 53,500	$ 23,100	$ 65,500
Total Real Estate Taxes	**$ 8,821,638**	**$ 8,974,132**	**$ 8,787,500**	**$ 8,738,100**	**$ 8,728,500**

GENERAL FUND
EARNED INCOME TAXES

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Earned Income Taxes	**$ 12,704,163**	**$ 12,757,628**	**$ 12,520,000**	**$ 12,870,000**	**$ 13,220,000**

Earned Income Taxes **01-00-000-310???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
001 Earned Income Tax Current Year	$ 9,334,174	$ 9,416,539	$ 9,120,000	$ 9,340,000	$ 9,620,000
002 Earned Income Tax Prior Year	3,282,205	3,212,532	3,300,000	3,390,000	3,500,000
003 Earned Income Tax Previous Years	87,784	128,557	100,000	140,000	100,000
Total Earned Income Taxes	**$ 12,704,163**	**$ 12,757,628**	**$ 12,520,000**	**$ 12,870,000**	**$ 13,220,000**

GENERAL FUND
OTHER TAXES

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Other Taxes	**$ 2,566,566**	**$ 2,591,873**	**$ 2,654,500**	**$ 2,523,854**	**$ 2,583,000**

Other Taxes **01-00-000-315???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
001 Local Services Tax	$ 372,579	$ 388,391	$ 370,000	$ 390,000	$ 390,000
002 Real Estate Transfer Tax	1,440,637	1,427,434	1,500,000	1,320,000	1,360,000
003 Public Utilities Tax	21,944	22,284	21,500	23,854	24,000
004 Local Option Sales & Use Tax	731,406	753,764	763,000	790,000	809,000
Total Other Taxes	**$ 2,566,566**	**$ 2,591,873**	**$ 2,654,500**	**$ 2,523,854**	**$ 2,583,000**

GENERAL FUND
LICENSES AND PERMITS

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Licenses and Permits	**$ 194,848**	**$ 214,945**	**$ 152,300**	**$ 182,450**	**$ 157,400**

Licenses and Permits 01-00-000-320???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001 Building Permits	$ 153,318	$ 157,093	$ 95,000	$ 120,000	$ 100,000
002 Beverage Licenses	3,350	3,350	3,350	3,350	3,350
003 Grading Permits	135	-	200	200	200
004 Amusement Device Permits	2,175	600	600	600	600
007 Street Opening Permits	19,800	22,248	18,000	22,500	18,000
008 Alarm Systems Permits	20,934	15,100	12,000	12,000	12,000
009 False Alarm Fees	250	-	150	800	250
012 Dye Test Compliance Fees	13,125	12,650	13,000	13,000	13,000
013 Electrical Permit Fees-Net	(18,239)	3,904	10,000	10,000	10,000
Total Licenses and Permits	**$ 194,848**	**$ 214,945**	**$ 152,300**	**$ 182,450**	**$ 157,400**

GENERAL FUND
FEES AND FINES

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Fines and Fees	**$ 442,041**	**$ 457,846**	**$ 425,700**	**$ 396,700**	**$ 395,200**

Fines and Fees **01-00-000-330???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
003 Filing and Hearing Fees	$ 2,110	$ 9,150	$ 7,000	$ 7,000	$ 7,000
005 Magistrate Fines	25,307	25,036	23,000	23,000	23,000
006 Local Fines	2,130	1,330	1,200	1,200	1,200
008 State Traffic Fine Distribution	8,210	7,845	7,500	8,000	8,000
011 Library Fees and Fines	2,673	3,297	2,500	2,500	2,500
012 Cable Television Franchise Fees	401,611	377,395	370,000	355,000	334,000
040 Compost Site Tipping Fees	-	33,793	14,500	-	19,500
Total Fines and Fees	**$ 442,041**	**$ 457,846**	**$ 425,700**	**$ 396,700**	**$ 395,200**

GENERAL FUND
RENTAL INCOME

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Rental Income	**$ 3,225**	**$ -**	**$ 3,422**	**$ 6,744**	**$ 43,125**

Rental Income **01-00-000-340???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
002 Boyce Road Radio Tower Rental	$ 3,225	$ -	$ 3,422	$ 6,744	$ 3,525
003 SHACOG Rental	-	-	-	-	39,600
Total Rental Income	**$ 3,225**	**$ -**	**$ 3,422**	**$ 6,744**	**$ 43,125**

GENERAL FUND
INTEREST INCOME

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Interest on Investments	**$ 1,385,513**	**$ 954,641**	**$ 450,000**	**$ 700,000**	**$ 600,000**

Interest on Investments **01-00-000-345???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
001 Interest on Investments	$ 1,385,513	$ 954,641	$ 450,000	$ 700,000	$ 600,000
Total Interest on Investments	**$ 1,385,513**	**$ 954,641**	**$ 450,000**	**$ 700,000**	**$ 600,000**

GENERAL FUND
SERVICE AGREEMENTS

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Service Agreements	**$ 330,993**	**$ 344,490**	**$ 323,850**	**$ 325,037**	**$ 331,289**

Service Agreements 01-00-000-350???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
001 Snow and Ice Control	$ 257,691	$ 289,579	$ 268,850	$ 269,741	$ 277,600
002 Peters Township Service	3,703	2,042	-	2,407	-
004 School District Tax Collection	45,410	28,680	30,500	28,700	29,500
007 PennDOT Road Mte. Agreement	24,189	24,189	24,500	24,189	24,189
Total Service Agreements	**$ 330,993**	**$ 344,490**	**$ 323,850**	**$ 325,037**	**$ 331,289**

GENERAL FUND
RECREATION PROGRAM FEES

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Recreation Program Fees	**$ 666,694**	**$ 677,489**	**$ 702,000**	**$ 700,856**	**$ 721,500**

Recreation Program Fees **01-00-000-367???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
011 Summer Program Fees	193,948	232,252	257,000	255,856	263,500
013 Older Adults	3,806	4,155	4,000	4,000	4,000
014 Golf Course	18,447	27,413	18,000	18,000	18,500
015 Tennis Program	60,447	42,918	47,500	47,500	49,000
021 Tennis Bubble Fees	133,510	128,698	125,500	125,500	129,000
022 Miscellaneous Self Supporting	256,536	242,053	250,000	250,000	257,500
023 Youth Basketball	-	-	-	-	-
Total Recreation Program Fees	**$ 666,694**	**$ 677,489**	**$ 702,000**	**$ 700,856**	**$ 721,500**

GENERAL FUND
OTHER NON-TAX REVENUE

REVENUES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Total Other Non-Tax Revenue	**$ 1,667,386**	**$ 1,805,870**	**$ 1,743,471**	**$ 1,884,652**	**$ 1,746,052**

Other Non-Tax Revenue **01-00-000-??????-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
370010 Special Police Detail	$ 261,080	$ 180,381	$ 135,000	$ 80,000	$ 80,000
370011 Library State Grant	82,822	82,822	82,821	88,702	88,702
370013 State Pension Grant	668,080	769,936	895,500	938,603	939,100
370014 Recycling Program/Grant	29,974	-	29,000	17,269	15,000
370015 Library Table Gaming Revenue	12,708	12,376	12,400	11,485	11,500
370016 Act 13 State Grant Funds	9,995	8,958	8,500	15,147	13,000
370024 Federal Bulletproof Vest Grant	5,393	-	1,750	4,171	1,750
380001 Maps, Docs & Police Reports	4,974	5,130	4,500	4,500	4,500
380002 IdentoGO Services	2,646	8,429	-	-	-
380010 Facility Fees	28,350	26,300	25,000	25,000	25,000
380022 Employee Health Ins. Reimb.	214,862	305,002	280,000	280,000	270,000
380026 COBRA Insurance Payments	124	-	500	500	500
380027 Workers Comp. Dividends	127,888	156,354	125,000	247,063	160,000
380029 Cable 7 PEG Grant	4,828	-	-	-	-
380030 Prop & Liab Ins. Dividends	34,460	41,585	35,000	63,612	45,000
380040 Public Works Scrap Metal Rev.	8,038	2,911	2,000	2,100	2,000
380050 Payment Rebates	61,535	66,221	56,500	56,500	40,000
380099 Miscellaneous Revenue	109,629	139,465	50,000	50,000	50,000
Total Other Non-Tax Revenue	**$ 1,667,386**	**$ 1,805,870**	**$ 1,743,471**	**$ 1,884,652**	**$ 1,746,052**

GENERAL FUND

APPROPRIATIONS

GENERAL FUND

GENERAL GOVERNMENT

APPROPRIATIONS

GENERAL FUND
GENERAL GOVERNMENT

SUMMARY **01-10-101-500 TO 01-10-107-500**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
General Government Expenditures					
Personal Services	$ 1,706,422	$ 1,791,685	$ 2,007,359	$ 1,807,163	$ 2,095,461
Contractual Services	973,997	1,012,059	1,206,000	1,118,587	1,242,325
Commodities	37,519	49,887	61,800	56,298	65,375
Distributed Costs	(584,407)	(610,074)	(669,528)	(668,270)	(706,693)
Total General Government Expenditures	**$ 2,133,531**	**$ 2,243,557**	**$ 2,605,631**	**$ 2,313,778**	**$ 2,696,468**

General Government Expenditures 01-10-101-500 TO 01-10-107-500	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 1,162,871	$ 1,206,966	$ 1,345,694	$ 1,248,216	$ 1,448,486
120 Part-Time Wages	38,282	39,250	25,200	18,000	27,200
130 Elected Officials Salaries	8,500	8,200	8,400	8,400	8,400
162 Group Life Insurance	5,370	5,345	6,450	5,754	6,513
163 Medical Insurance	290,385	321,684	391,100	304,668	350,135
164 Workers' Compensation	4,799	4,544	4,373	3,943	3,247
166 Pension Costs	98,138	102,763	109,200	109,517	123,908
167 Long-term Disability Insurance	2,311	2,406	2,800	2,532	2,913
168 Post Retirement Plan	6,925	8,625	8,625	8,625	11,125
198 Social Security Expense	88,841	91,902	105,517	97,508	113,534
Total Personal Services	$ 1,706,422	$ 1,791,685	$ 2,007,359	$ 1,807,163	$ 2,095,461
Contractual Services					
210 Professional Services-Legal	$ 162,025	$ 150,755	$ 210,000	$ 180,000	$ 195,000
212 Professional Services-Auditing	34,102	32,152	38,800	38,903	35,500
213 Recurring Contractual	97,970	97,846	100,000	100,000	100,000
217 Miscellaneous Consulting Services	850	600	2,000	2,000	2,000
220 Liability Insurance	42,522	41,497	46,900	47,514	48,400
223 Tax Collection Bonds	6,724	5,605	6,900	7,355	7,525
230 Association Dues	29,964	31,319	33,800	32,613	35,450
231 Travel & Conference Expense	27,319	25,958	47,650	26,650	49,500
243 Telephone	20,760	23,794	27,700	25,100	27,500
250 Repairs/Maint - Equipment	8,253	8,340	14,800	13,800	13,800
270 Software Licensing	195,922	223,075	305,750	261,048	343,600
274 Legal Advertising	5,751	5,155	7,000	6,000	7,000
275 Printing & Duplicating	4,111	4,177	3,500	3,020	3,500
278 Postage	983	2,520	3,000	2,945	3,000
280 Mileage Reimbursement	311	128	450	450	450
290 Other Contractual Services	305,711	324,352	319,500	333,249	331,100
292 Volunteer Boards & Commissions Recognition Expense	-	-	4,500	4,500	4,500
298 Credit Card Processing	1,652	2,243	2,250	3,050	3,000
299 Internet Connection Services	29,067	32,543	31,500	30,390	31,500
Total Contractual Services	$ 973,997	$ 1,012,059	$ 1,206,000	$ 1,118,587	$ 1,242,325

GENERAL FUND
GENERAL GOVERNMENT

SUMMARY **01-10-101-500 TO 01-10-107-500**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Commodities					
300 Office Furniture & Equipment	$ 1,294	$ 715	$ 4,500	$ 3,397	$ 4,500
301 Expendable Office Supplies	4,977	6,909	9,350	9,275	9,375
302 Books & Subscriptions	1,536	3,457	4,100	2,795	3,550
303 Tapes	220	477	500	700	700
304 Publicity Material	6,575	10,497	13,000	12,790	13,700
390 Other Supplies	22,917	27,832	30,350	27,341	33,550
Total Commodities	$ 37,519	$ 49,887	$ 61,800	$ 56,298	$ 65,375
Distributed Costs					
601 Dist. Vehicle Costs	$ 7,913	$ 10,187	$ 10,369	$ 10,413	$ 10,486
602 Dist. Data Processing Costs	(592,320)	(620,261)	(679,897)	(678,683)	(717,179)
Total Distributed Costs	$ (584,407)	$ (610,074)	$ (669,528)	$ (668,270)	$ (706,693)
Total General Government Expenditures	**$ 2,133,531**	**$ 2,243,557**	**$ 2,605,631**	**$ 2,313,778**	**$ 2,696,468**

BOARD OF COMMISSIONERS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Board of Commissioners Expenditures					
Personal Services	$ 9,150	$ 8,827	$ 9,043	$ 9,043	$ 9,043
Contractual Services	28,944	26,795	41,650	35,185	43,150
Commodities	1,233	2,507	3,000	3,000	3,000
Total Board of Comm. Expenditures	**$ 39,327**	**$ 38,129**	**$ 53,693**	**$ 47,228**	**$ 55,193**

Board of Commissioners Expenditures 01-10-101-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
130 Elected Officials Salaries Seven Commissioners @ $1200	$ 8,500	$ 8,200	$ 8,400	$ 8,400	$ 8,400
198 Social Security Expense	650	627	643	643	643
Total Personal Services	$ 9,150	$ 8,827	$ 9,043	$ 9,043	$ 9,043
Contractual Services					
220 Liability Insurance	$ 14,727	$ 15,078	$ 15,900	$ 16,514	$ 17,400
230 Association Dues	6,771	6,771	7,250	6,771	7,250
231 Travel & Conference Expense	7,446	4,946	14,000	7,400	14,000
292 Volunteer Boards & Commissions Recognition Expense	-	-	4,500	4,500	4,500
Total Contractual Services	$ 28,944	$ 26,795	$ 41,650	$ 35,185	$ 43,150
Commodities					
390 Other Supplies	$ 1,233	$ 2,507	$ 3,000	$ 3,000	$ 3,000
Total Commodities	$ 1,233	$ 2,507	$ 3,000	$ 3,000	$ 3,000
Total Board of Comm. Expenditures	**$ 39,327**	**$ 38,129**	**$ 53,693**	**$ 47,228**	**$ 55,193**

ADMINISTRATION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Administration Expenditures					
Personal Services	$ 862,237	$ 904,283	$ 1,102,582	$ 965,443	$ 1,191,525
Contractual Services	125,869	157,963	202,900	158,564	220,050
Commodities	32,541	42,915	48,750	44,512	52,125
Distributed Costs	118,972	126,485	137,850	137,666	144,957
Total Administration Expenditures	**$ 1,139,619**	**$ 1,231,646**	**$ 1,492,082**	**$ 1,306,185**	**$ 1,608,657**

Administration Expenditures 01-10-102-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 589,440	$ 617,727	$ 729,768	$ 683,750	$ 830,199
120 Part-Time Wages	38,282	39,250	25,200	18,000	27,200
162 Group Life Insurance	2,509	2,334	2,950	2,723	3,395
163 Medical Insurance	125,167	132,981	216,000	136,125	180,464
164 Workers' Compensation	2,383	2,270	2,184	1,969	1,621
166 Pension Costs	54,142	56,238	63,200	63,675	74,714
167 Long-term Disability Insurance	1,101	1,128	1,275	1,267	1,591
168 Post Retirement Plan	3,400	4,250	4,250	4,250	6,750
198 Social Security Expense	45,813	48,105	57,755	53,684	65,591
Total Personal Services	$ 862,237	$ 904,283	$ 1,102,582	$ 965,443	$ 1,191,525
Contractual Services					
230 Association Dues	$ 19,853	$ 21,573	$ 22,150	$ 22,122	$ 23,700
231 Travel & Conference Expense	11,416	11,901	16,650	12,250	19,500
243 Telephone	17,164	19,303	22,700	19,900	22,000
250 Repairs/Maint - Equipment	791	155	800	800	800
270 Software Licensing	31,325	47,814	65,150	40,973	74,000
274 Legal Advertising	5,751	5,155	7,000	6,000	7,000
275 Printing & Duplicating	4,111	4,177	2,500	2,020	2,500
278 Postage	719	2,235	2,500	2,500	2,500
280 Mileage Reimbursement	311	128	450	450	450
290 Other Contractual Services	34,428	45,522	63,000	51,549	67,600
Total Contractual Services	$ 125,869	$ 157,963	$ 202,900	$ 158,564	$ 220,050

ADMINISTRATION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Commodities					
300 Office Furniture & Equipment	$ 868	$ 12	$ 2,000	$ 2,000	$ 2,000
301 Expendable Office Supplies	3,874	5,863	7,750	7,675	7,775
302 Books & Subscriptions	1,446	3,357	2,100	1,197	1,550
304 Publicity Material	6,575	10,497	13,000	12,790	13,700
390 Other Supplies	19,778	23,186	23,900	20,850	27,100
Total Commodities	$ 32,541	$ 42,915	$ 48,750	$ 44,512	$ 52,125
Distributed Costs					
601 Dist. Vehicle Costs	$ 7,913	$ 10,187	$ 10,369	$ 10,413	$ 10,486
602 Dist. Data Processing Costs	111,059	116,298	127,481	127,253	134,471
Total Distributed Costs	$ 118,972	$ 126,485	$ 137,850	$ 137,666	$ 144,957
Total Administration Expenditures	**$ 1,139,619**	**$ 1,231,646**	**$ 1,492,082**	**$ 1,306,185**	**$ 1,608,657**

FINANCE OFFICE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Finance Office Expenditures					
Personal Services	$ 282,067	$ 289,174	$ 290,500	$ 243,417	$ 271,388
Contractual Services	81,560	80,870	119,550	88,853	117,000
Commodities	332	975	3,650	2,402	3,650
Distributed Costs	29,616	31,013	33,995	33,934	35,859
Total Finance Office Expenditures	**$ 393,575**	**$ 402,032**	**$ 447,695**	**$ 368,606**	**$ 427,897**

Finance Office Expenditures 01-10-103-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 190,034	$ 191,965	$ 200,637	$ 164,545	$ 191,498
162 Group Life Insurance	852	901	1,050	872	872
163 Medical Insurance	59,874	63,619	56,150	48,813	45,903
164 Workers' Compensation	863	794	764	689	568
166 Pension Costs	14,973	16,088	14,850	14,289	16,243
167 Long-term Disability Insurance	388	411	450	371	404
168 Post Retirement Plan	1,025	1,250	1,250	1,250	1,250
198 Social Security Expense	14,058	14,146	15,349	12,588	14,650
Total Personal Services	$ 282,067	$ 289,174	$ 290,500	$ 243,417	$ 271,388
Contractual Services					
212 Professional Services-Auditing	$ 34,102	$ 32,152	$ 38,800	$ 38,903	$ 35,500
230 Association Dues	1,000	515	1,900	1,200	1,900
231 Travel & Conference Expense	7,428	7,409	12,000	4,000	12,000
270 Software Licensing	26,797	28,046	52,100	31,000	52,100
290 Other Contractual Services	10,581	10,505	12,500	10,700	12,500
298 Credit Card Processing	1,652	2,243	2,250	3,050	3,000
Total Contractual Services	$ 81,560	$ 80,870	$ 119,550	$ 88,853	$ 117,000
Commodities					
300 Office Furniture & Equipment	$ -	$ 385	$ 2,000	$ 897	$ 2,000
301 Expendable Office Supplies	100	262	400	400	400
302 Books & Subscriptions	90	100	500	314	500
390 Other Supplies	142	228	750	791	750
Total Commodities	$ 332	$ 975	$ 3,650	$ 2,402	$ 3,650
Distributed Costs					
602 Dist. Data Processing Costs	$ 29,616	$ 31,013	$ 33,995	$ 33,934	$ 35,859
Total Distributed Costs	$ 29,616	$ 31,013	$ 33,995	$ 33,934	$ 35,859
Total Finance Office Expenditures	**$ 393,575**	**$ 402,032**	**$ 447,695**	**$ 368,606**	**$ 427,897**

TAX COLLECTION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Tax Collection Expenditures					
Personal Services	$ 63,719	$ 68,045	$ 70,189	$ 55,139	$ 66,422
Contractual Services	241,354	242,320	217,400	237,800	218,025
Distributed Costs	7,404	7,753	8,499	8,484	8,965
Total Tax Collection Expenditures	**$ 312,477**	**$ 318,118**	**$ 296,088**	**$ 301,423**	**$ 293,412**

Tax Collection Expenditures 01-10-104-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 44,919	$ 47,952	$ 50,091	$ 38,159	$ 47,725
162 Group Life Insurance	224	233	325	239	223
163 Medical Insurance	10,312	10,999	11,350	9,412	9,440
164 Workers' Compensation	208	199	191	172	142
166 Pension Costs	4,154	4,411	3,650	3,513	4,520
167 Long-term Disability Insurance	96	103	125	100	96
168 Post Retirement Plan	500	625	625	625	625
198 Social Security Expense	3,306	3,523	3,832	2,919	3,651
Total Personal Services	$ 63,719	$ 68,045	$ 70,189	$ 55,139	$ 66,422
Contractual Services					
223 Tax Collection Bonds	$ 6,724	$ 5,605	$ 6,900	$ 7,355	$ 7,525
278 Postage	264	285	500	445	500
290 Other Contractual Services	234,366	236,430	210,000	230,000	210,000
Total Contractual Services	$ 241,354	$ 242,320	$ 217,400	$ 237,800	$ 218,025
Distributed Costs					
602 Dist. Data Processing Costs	$ 7,404	$ 7,753	$ 8,499	$ 8,484	$ 8,965
Total Distributed Costs	$ 7,404	$ 7,753	$ 8,499	$ 8,484	$ 8,965
Total Tax Collection Expenditures	**$ 312,477**	**$ 318,118**	**$ 296,088**	**$ 301,423**	**$ 293,412**

LEGAL SERVICES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Legal Services Expenditures					
Contractual Services	$ 167,242	$ 162,810	$ 215,000	$ 192,000	$ 207,000
Total Legal Services Expenditures	**$ 167,242**	**$ 162,810**	**$ 215,000**	**$ 192,000**	**$ 207,000**

Legal Services Expenditures 01-10-105-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Contractual Services					
210 Professional Services-Legal	$ 162,025	$ 150,755	$ 210,000	$ 180,000	$ 195,000
290 Other Contractual Services	5,217	12,055	5,000	12,000	12,000
Total Contractual Services	$ 167,242	$ 162,810	$ 215,000	$ 192,000	$ 207,000
Total Legal Services Expenditures	**$ 167,242**	**$ 162,810**	**$ 215,000**	**$ 192,000**	**$ 207,000**

INFORMATION TECHNOLOGY

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Information Technology Expenditures					
Personal Services	$ 414,859	$ 436,123	$ 445,372	$ 447,767	$ 464,374
Contractual Services	324,260	336,903	400,000	397,110	427,600
Commodities	2,487	2,297	4,500	4,284	4,500
Distributed Costs	(740,399)	(775,325)	(849,872)	(848,354)	(896,474)
Total Information Tech. Expenditures	**$ 1,207**	**$ (2)**	**$ -**	**$ 807**	**$ -**

Information Technology Expenditures **01-10-106-500???-000**	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 284,642	$ 296,678	$ 311,112	$ 307,469	$ 322,950
162 Group Life Insurance	1,514	1,594	1,800	1,659	1,718
163 Medical Insurance	82,836	89,801	81,000	87,204	86,830
164 Workers' Compensation	1,101	1,049	1,010	911	750
166 Pension Costs	21,099	22,100	23,400	23,828	24,222
167 Long-term Disability Insurance	616	649	750	675	698
168 Post Retirement Plan	2,000	2,500	2,500	2,500	2,500
198 Social Security Expense	21,051	21,752	23,800	23,521	24,706
Total Personal Services	$ 414,859	$ 436,123	$ 445,372	$ 447,767	$ 464,374
Contractual Services					
213 Recurring Contractual	$ 97,970	$ 97,846	$ 100,000	$ 100,000	$ 100,000
220 Liability Insurance	27,795	26,419	31,000	31,000	31,000
230 Association Dues	2,340	2,460	2,500	2,520	2,600
231 Travel & Conference Expense	1,029	1,702	5,000	3,000	4,000
243 Telephone	3,596	4,491	5,000	5,200	5,500
250 Repairs/Maint - Equipment	4,736	5,904	8,000	8,000	8,000
270 Software Licensing	136,608	145,698	187,000	187,000	215,000
275 Printing & Duplicating	-	-	1,000	1,000	1,000
290 Other Contractual Services	21,119	19,840	29,000	29,000	29,000
299 Internet Connection Costs	29,067	32,543	31,500	30,390	31,500
Total Contractual Services	$ 324,260	$ 336,903	$ 400,000	$ 397,110	$ 427,600
Commodities					
301 Expendable Office Supplies	$ 806	$ 755	$ 1,000	$ 1,000	$ 1,000
302 Books & Subscriptions	-	-	1,500	1,284	1,500
390 Other Supplies	1,681	1,542	2,000	2,000	2,000
Total Commodities	$ 2,487	$ 2,297	$ 4,500	$ 4,284	$ 4,500
Distributed Costs					
602 Dist. Data Processing Costs	$ (740,399)	$ (775,325)	$ (849,872)	$ (848,354)	$ (896,474)
Total Distributed Costs	$ (740,399)	$ (775,325)	$ (849,872)	$ (848,354)	$ (896,474)
Total Information Tech. Expenditures	**$ 1,207**	**$ (2)**	**$ -**	**$ 807**	**$ -**

CABLE TELEVISION SERVICES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Cable Television Services Expenditures					
Personal Services	$ 74,390	$ 85,233	$ 89,673	$ 86,354	$ 92,709
Contractual Services	4,768	4,398	9,500	9,075	9,500
Commodities	926	1,193	1,900	2,100	2,100
Total Cable Television Services Exp.	**$ 80,084**	**$ 90,824**	**$ 101,073**	**$ 97,529**	**$ 104,309**

Cable Television Services Expenditures **01-10-107-500???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
Personal Services					
101 Full-Time Wages	$ 53,836	$ 52,644	$ 54,086	$ 54,293	$ 56,114
162 Group Life Insurance	271	283	325	261	305
163 Medical Insurance	12,196	24,284	26,600	23,114	27,498
164 Workers' Compensation	244	232	224	202	166
166 Pension Costs	3,770	3,926	4,100	4,212	4,209
167 Long-term Disability Insurance	110	115	200	119	124
198 Social Security Expense	3,963	3,749	4,138	4,153	4,293
Total Personal Services	$ 74,390	$ 85,233	$ 89,673	$ 86,354	$ 92,709
Contractual Services					
217 Miscellaneous Consulting Services	$ 850	$ 600	$ 2,000	$ 2,000	$ 2,000
250 Repairs/Maint - Equipment	2,726	2,281	6,000	5,000	5,000
270 Software Licensing	1,192	1,517	1,500	2,075	2,500
Total Contractual Services	$ 4,768	$ 4,398	$ 9,500	$ 9,075	$ 9,500
Commodities					
300 Office Furniture & Equipment	$ 426	$ 318	$ 500	$ 500	$ 500
301 Expendable Office Supplies	197	29	200	200	200
303 Recording Medium	220	477	500	700	700
390 Other Supplies	83	369	700	700	700
Total Commodities	$ 926	$ 1,193	$ 1,900	$ 2,100	$ 2,100
Total Cable Television Services Exp.	**$ 80,084**	**$ 90,824**	**$ 101,073**	**$ 97,529**	**$ 104,309**

GENERAL FUND

PUBLIC SAFETY

APPROPRIATIONS

GENERAL FUND
PUBLIC SAFETY

SUMMARY

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Public Safety Expenditures					
Personal Services	$ 5,921,637	$ 6,005,156	$ 6,548,129	$ 6,282,799	$ 6,836,145
Contractual Services	545,058	657,416	695,900	638,910	740,200
Commodities	93,960	72,055	86,665	83,850	108,970
Distributed Costs	273,543	278,968	300,746	303,313	315,142
Total Public Safety Expenditures	**$ 6,834,198**	**$ 7,013,595**	**$ 7,631,440**	**$ 7,308,872**	**$ 8,000,457**

Public Safety Expenditures 01-20-201-500 TO 01-20-210-500	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
100 Full-Time Wages	$ 3,451,833	$ 3,498,690	$ 3,802,568	$ 3,651,304	$ 4,033,886
110 Overtime Wages	385,928	297,884	270,000	200,000	270,000
120 Part-Time Wages	10,215	22,417	-	-	-
150 Longevity Pay	89,884	83,202	96,053	95,381	98,525
151 Residence and Travel Pay	8,700	8,600	8,900	8,600	8,900
152 Education Pay	26,600	27,000	29,800	28,400	29,800
153 Holiday Pay	157,817	166,539	169,500	178,000	181,000
154 Court Pay	18,392	20,488	19,750	18,900	19,900
155 Acting Sergeant Pay	11,593	11,865	12,500	16,100	15,000
156 Shift Differential Pay	26,894	28,752	29,250	31,500	32,500
162 Group Life Insurance	11,749	11,779	13,950	11,777	12,846
163 Medical Insurance	804,042	869,253	924,900	904,945	949,656
164 Workers' Compensation	228,276	206,845	192,801	174,345	148,417
166 Pension Costs	290,347	368,360	571,300	573,320	609,557
167 Long-term Disability Insurance	7,478	7,515	8,325	7,771	8,410
168 Post Employment VEBA Plan	78,914	65,958	59,000	59,000	59,000
198 Social Security Expense	312,975	310,009	339,532	323,456	358,748
Total Personal Services	$ 5,921,637	$ 6,005,156	$ 6,548,129	$ 6,282,799	$ 6,836,145

GENERAL FUND
PUBLIC SAFETY

SUMMARY

		2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Contractual Services						
220	**Liability Insurance**	$ 36,598	$ 39,351	$ 44,700	$ 43,685	$ 46,950
222	**Vehicle Insurance-Fire Trucks**	-	-	6,800	-	6,900
224	**Police Professional Liability Ins.**	28,951	29,545	31,100	29,925	31,500
230	**Association Dues**	2,585	2,791	3,350	3,350	3,350
231	**Travel & Conference Expense**	25,148	27,755	35,350	32,350	35,000
240	**Water and Sewerage**	112,722	134,203	140,700	132,000	141,400
241	**Natural Gas**	16,978	19,689	24,200	22,800	25,200
242	**Electricity**	15,385	21,296	20,200	29,400	31,900
243	**Telephone**	36,084	34,842	38,000	35,900	39,800
250	**Repairs/Maint - Equipment**	-	-	-	-	-
252	**Repairs/Maint - Other Equip**	970	5,673	4,500	4,500	4,500
254	**Repairs & Maintenance-Vehicles**	60,116	61,711	47,000	47,000	47,000
270	**Software Licensing**	114,254	126,183	158,000	125,000	176,000
272	**Animal Control Services**	41,626	103,770	82,500	80,000	85,000
275	**Printing & Duplicating**	2,403	2,197	4,000	2,500	2,500
280	**Mileage Reimbursement**	276	509	500	500	500
290	**Other Contractual Services**	50,962	47,901	55,000	50,000	62,700
	Total Contractual Services	$ 545,058	$ 657,416	$ 695,900	$ 638,910	$ 740,200
Commodities						
300	**Office Furniture & Equipment**	$ 11,573	$ 5,463	$ 6,500	$ 6,500	$ 6,500
301	**Expendable Office Supplies**	2,430	1,811	3,000	3,000	3,000
302	**Books & Subscriptions**	1,021	998	1,250	1,200	1,250
304	**Publicity Material**	2,190	627	2,500	2,500	2,500
330	**Public Safety Equipment**	27,542	24,881	27,000	27,000	27,000
335	**Fire Fighting Equipment**	8,003	1,565	7,500	7,500	8,500
351	**Uniform Allowance**	20,745	18,983	21,295	20,250	22,020
355	**Uniform-Initial Issuance**	11,628	5,385	6,000	4,200	26,500
390	**Other Supplies**	8,828	12,342	11,620	11,700	11,700
	Total Commodities	$ 93,960	$ 72,055	$ 86,665	$ 83,850	$ 108,970
Distributed Costs						
601	**Dist. Vehicle Costs**	$ 71,218	$ 64,521	$ 65,674	$ 65,948	$ 66,408
602	**Dist. Data Processing Costs**	259,140	271,364	297,455	296,925	313,766
604	**Boyce Mayview RAD Patrol Costs**	(56,815)	(56,917)	(62,383)	(59,560)	(65,032)
	Total Distributed Costs	$ 273,543	$ 278,968	$ 300,746	$ 303,313	$ 315,142
Total Public Safety Expenditures		**$ 6,834,198**	**$ 7,013,595**	**$ 7,631,440**	**$ 7,308,872**	**$ 8,000,457**

POLICE PROTECTION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Police Protection Expenditures					
Personal Services	$ 5,681,632	$ 5,691,702	$ 6,238,295	$ 5,962,549	$ 6,503,187
Contractual Services	285,471	294,681	336,000	289,610	358,650
Commodities	67,867	54,479	59,045	56,150	80,270
Distributed Costs	184,695	185,929	198,761	201,511	207,565
Total Police Protection Expenditures	**$ 6,219,665**	**$ 6,226,791**	**$ 6,832,101**	**$ 6,509,820**	**$ 7,149,672**

Police Protection Expenditures 01-20-201-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 3,326,110	$ 3,319,524	$ 3,617,994	$ 3,456,927	$ 3,828,958
110 Overtime Wages	385,928	297,884	270,000	200,000	270,000
120 Part-Time Wages	10,215	22,417	-	-	-
150 Longevity Pay	89,884	83,202	96,053	95,381	98,525
151 Residence and Travel Pay	8,700	8,600	8,900	8,600	8,900
152 Education Pay	26,600	27,000	29,800	28,400	29,800
153 Holiday Pay	157,817	166,539	169,500	178,000	181,000
154 Court Pay	18,392	20,488	19,750	18,900	19,900
155 Acting Sergeant Pay	11,593	11,865	12,500	16,100	15,000
156 Shift Differential Pay	26,894	28,752	29,250	31,500	32,500
162 Group Life Insurance	11,093	10,817	13,000	10,736	11,737
163 Medical Insurance	768,387	809,273	867,500	845,809	888,704
164 Workers' Compensation	171,090	162,981	156,836	141,435	116,444
166 Pension Costs	281,234	354,996	557,400	558,279	594,188
167 Long-term Disability Insurance	7,211	7,123	7,900	7,396	7,960
168 Post Employment VEBA Plan	76,914	63,458	56,500	56,500	56,500
198 Social Security Expense	303,570	296,783	325,412	308,586	343,071
Total Personal Services	$ 5,681,632	$ 5,691,702	$ 6,238,295	$ 5,962,549	$ 6,503,187
Contractual Services					
220 Liability Insurance	$ 36,598	$ 39,351	$ 44,700	$ 43,685	$ 46,950
224 Police Professional Liability Ins.	28,951	29,545	31,100	29,925	31,500
230 Association Dues	2,190	2,557	2,200	2,200	2,200
231 Travel & Conference Expense	23,505	27,201	30,000	27,000	27,000
243 Telephone	18,045	18,669	20,500	18,800	21,800
252 Repairs/Maint - Other Equip	970	5,263	4,000	4,000	4,000
254 Repairs/Maint - Vehicles	11,380	7,656	7,000	7,000	7,000
270 Software Licensing	114,254	126,183	158,000	125,000	176,000
275 Printing & Duplicating	2,403	2,197	4,000	2,500	2,500
280 Mileage Reimbursement	276	509	500	500	500
290 Other Contractual Services	46,899	35,550	34,000	29,000	39,200
Total Contractual Services	$ 285,471	$ 294,681	$ 336,000	$ 289,610	$ 358,650

POLICE PROTECTION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Commodities					
300 Office Furniture & Equipment	$ 5,339	$ 3,687	$ 3,500	$ 3,500	$ 3,500
301 Expendable Office Supplies	2,430	1,811	3,000	3,000	3,000
302 Books & Subscriptions	1,021	998	1,250	1,200	1,250
330 Public Safety Equipment	19,645	15,890	17,000	17,000	17,000
351 Uniform Allowance	20,745	18,983	21,295	20,250	22,020
355 Uniform-Initial Issuance	11,628	5,385	6,000	4,200	26,500
390 Other Supplies	7,059	7,725	7,000	7,000	7,000
Total Commodities	$ 67,867	$ 54,479	$ 59,045	$ 56,150	$ 80,270
Distributed Costs					
601 Dist. Vehicle Costs	$ 71,218	$ 64,521	$ 65,674	$ 65,948	$ 66,408
602 Dist. Data Processing Costs	170,292	178,325	195,470	195,123	206,189
604 Boyce Mayview RAD Patrol Costs	(56,815)	(56,917)	(62,383)	(59,560)	(65,032)
Total Distributed Costs	$ 184,695	$ 185,929	$ 198,761	$ 201,511	$ 207,565
Total Police Protection Expenditures	**$ 6,219,665**	**$ 6,226,791**	**$ 6,832,101**	**$ 6,509,820**	**$ 7,149,672**

FIRE PROTECTION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Fire Protection Expenditures					
Personal Services	$ 240,005	$ 313,454	$ 309,834	$ 320,250	$ 332,958
Contractual Services	215,073	255,869	273,800	265,900	292,650
Commodities	25,999	17,413	27,500	27,500	28,500
Distributed Costs	88,848	93,039	101,985	101,802	107,577
Total Fire Protection Expenditures	**$ 569,925**	**$ 679,775**	**$ 713,119**	**$ 715,452**	**$ 761,685**

Fire Protection Expenditures 01-20-202-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 125,723	$ 179,166	$ 184,574	$ 194,377	$ 204,928
162 Group Life Insurance	656	962	950	1,041	1,109
163 Medical Insurance	35,655	59,980	57,400	59,136	60,952
164 Workers' Compensation	57,186	43,864	35,965	32,910	31,973
166 Pension Costs	9,113	13,364	13,900	15,041	15,369
167 Long-term Disability Insurance	267	392	425	375	450
168 Post Retirement Plan	2,000	2,500	2,500	2,500	2,500
198 Social Security Expense	9,405	13,226	14,120	14,870	15,677
Total Personal Services	$ 240,005	$ 313,454	$ 309,834	$ 320,250	$ 332,958
Contractual Services					
222 Vehicle Insurance-Fire Trucks	$ -	$ -	$ 6,800	$ -	$ 6,900
230 Association Dues	395	234	1,150	1,150	1,150
231 Travel & Conference Expense	1,643	554	5,350	5,350	8,000
240 Water and Sewerage	112,177	133,630	140,000	131,500	140,800
241 Natural Gas	16,147	18,679	23,100	21,700	23,900
242 Electricity	13,873	19,783	18,400	27,600	29,900
243 Telephone	18,039	16,173	17,500	17,100	18,000
252 Radio Equipment Maintenance	-	410	500	500	500
254 Vehicle Repairs	48,736	54,055	40,000	40,000	40,000
290 Other Contractual Services	4,063	12,351	21,000	21,000	23,500
Total Contractual Services	$ 215,073	$ 255,869	$ 273,800	$ 265,900	$ 292,650
Commodities					
300 Office Furniture & Equipment	$ 6,234	$ 1,776	$ 3,000	$ 3,000	$ 3,000
304 Publicity Material	2,190	627	2,500	2,500	2,500
330 Communication Equipment	7,897	8,991	10,000	10,000	10,000
335 Vehicle Equipment	8,003	1,565	7,500	7,500	8,500
390 Other Supplies	1,675	4,454	4,500	4,500	4,500
Total Commodities	$ 25,999	$ 17,413	$ 27,500	$ 27,500	$ 28,500
Distributed Costs					
602 Dist. Data Processing Costs	$ 88,848	$ 93,039	$ 101,985	$ 101,802	$ 107,577
Total Distributed Costs	$ 88,848	$ 93,039	$ 101,985	$ 101,802	$ 107,577
Total Fire Protection Expenditures	**$ 569,925**	**$ 679,775**	**$ 713,119**	**$ 715,452**	**$ 761,685**

ANIMAL CONTROL

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Animal Control Expenditures					
Contractual Services	$ 44,514	$ 106,866	$ 86,100	$ 83,400	$ 88,900
Commodities	94	163	120	200	200
Total Animal Control Expenditures	**$ 44,608**	**$ 107,029**	**$ 86,220**	**$ 83,600**	**$ 89,100**

Animal Control Expenditures **01-20-210-500???-000**	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Contractual Services					
240 Water and Sewerage	$ 545	$ 573	$ 700	$ 500	$ 600
241 Natural Gas	831	1,010	1,100	1,100	1,300
242 Electricity	1,512	1,513	1,800	1,800	2,000
272 Animal Control Services	41,626	103,770	82,500	80,000	85,000
Total Contractual Services	$ 44,514	$ 106,866	$ 86,100	$ 83,400	$ 88,900
Commodities					
390 Other Supplies	$ 94	$ 163	$ 120	$ 200	$ 200
Total Commodities	$ 94	$ 163	$ 120	$ 200	$ 200
Total Animal Control Expenditures	**$ 44,608**	**$ 107,029**	**$ 86,220**	**$ 83,600**	**$ 89,100**

GENERAL FUND

COMMUNITY DEVELOPMENT

APPROPRIATIONS

PLANNING & CODE ENFORCEMENT

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Community Development Expenditures					
Personal Services	$ 578,494	$ 592,052	$ 745,960	$ 643,015	$ 730,361
Contractual Services	90,386	101,135	102,750	100,914	95,470
Commodities	5,335	4,964	8,000	7,000	7,500
Distributed Costs	48,381	53,311	57,905	57,843	60,778
Total Comm. Development Expenditures	**$ 722,596**	**$ 751,462**	**$ 914,615**	**$ 808,772**	**$ 894,109**

Community Development Expenditures 01-30-301-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 394,281	$ 379,132	$ 480,438	$ 423,914	$ 497,251
120 Part-Time Wages	-	-	20,000	5,955	-
162 Group Life Insurance	2,006	2,037	2,850	2,131	2,598
163 Medical Insurance	119,533	149,404	160,400	141,049	150,369
164 Workers' Compensation	1,787	1,702	1,638	1,477	1,216
166 Pension Costs	28,885	28,733	38,900	32,207	37,294
167 Long-term Disability Insurance	819	845	950	897	1,093
168 Post Retirement Plan	2,000	2,500	2,500	2,500	2,500
198 Social Security Expense	29,183	27,699	38,284	32,885	38,040
Total Personal Services	$ 578,494	$ 592,052	$ 745,960	$ 643,015	$ 730,361
Contractual Services					
213 Professional Services-Legal	$ 822	$ 880	$ 5,000	$ 5,000	$ 5,000
220 Liability Insurance	29,492	31,711	36,000	35,204	37,850
230 Association Dues	2,455	1,149	2,700	2,700	3,200
231 Travel & Conference Expense	758	2,660	3,500	2,300	4,000
232 Personnel Training	1,394	1,390	3,000	2,000	4,000
243 Telephone	4,190	5,176	6,200	7,000	8,200
270 Software Licensing	3,072	19,082	20,500	20,500	21,000
274 Legal Advertising	-	1,301	650	650	650
275 Printing & Duplicating	896	1,435	1,200	1,560	1,570
290 Other Contractual Services	47,307	36,351	24,000	24,000	10,000
Total Contractual Services	$ 90,386	$ 101,135	$ 102,750	$ 100,914	$ 95,470

PLANNING & CODE ENFORCEMENT

Community Development Expenditures 01-30-301-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Commodities					
300 Office Furniture & Equipment	$ 900	$ -	$ 500	$ 500	$ 500
301 Office Supplies	1,655	1,706	3,500	3,000	3,000
302 Books & Subscriptions	277	1,176	2,000	1,500	2,000
390 Other Supplies	2,503	2,082	2,000	2,000	2,000
Total Commodities	$ 5,335	$ 4,964	$ 8,000	$ 7,000	$ 7,500
Distributed Costs					
601 Dist. Vehicle Costs	$ 3,957	$ 6,792	$ 6,913	$ 6,942	$ 6,990
602 Dist. Data Processing Costs	44,424	46,519	50,992	50,901	53,788
Total Distributed Costs	$ 48,381	$ 53,311	$ 57,905	$ 57,843	$ 60,778
Total Comm. Development Expenditures	**$ 722,596**	**$ 751,462**	**$ 914,615**	**$ 808,772**	**$ 894,109**

GENERAL FUND

PUBLIC WORKS

APPROPRIATIONS

GENERAL FUND
PUBLIC WORKS

SUMMARY

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Public Works Expenditures					
Personal Services	$ 3,008,513	$ 3,064,239	$ 3,202,501	$ 3,271,387	$ 3,173,830
Contractual Services	3,030,666	3,319,895	3,690,850	3,661,430	3,913,800
Commodities	710,482	968,295	1,185,750	1,182,635	1,195,750
Distributed Costs	(59,567)	(80,639)	(71,817)	(75,421)	(71,858)
Total Public Works Expenditures	**$ 6,690,094**	**$ 7,271,790**	**$ 8,007,284**	**$ 8,040,031**	**$ 8,211,522**

Public Works Expenditures 01-40-401-500 TO 01-40-418-500	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 1,649,218	$ 1,557,433	$ 1,672,046	$ 1,666,013	$ 1,701,589
110 Overtime Wages	116,995	221,869	190,850	212,900	199,900
111 Snow Driver Wages	1,026	1,812	2,200	1,750	2,000
120 Part-Time Wages	73,201	72,020	78,100	123,100	85,750
140 Township Engineer-Retainer	6,600	6,050	6,600	6,600	6,600
168 Post Retirement Plan	2,000	2,708	2,500	2,500	2,500
198 Social Security Expense	136,705	136,621	148,423	153,289	152,176
199 Overhead Distribution	1,022,768	1,049,685	1,101,782	1,101,735	1,023,315
165 Unemployment Compensation	-	16,041	-	3,500	-
Total Personal Services	$ 3,008,513	$ 3,064,239	$ 3,202,501	$ 3,271,387	$ 3,173,830
Contractual Services					
211 Professional Services-Engineering	$ 16,608	$ 13,998	$ 65,000	$ 65,000	$ 65,000
217 Miscellaneous Consulting Services	3,373	4,341	5,850	5,400	5,850
220 Liability Insurance	46,422	49,914	56,700	55,412	59,550
221 Flood/Property Damage Insurance	33,619	38,132	43,600	42,717	48,300
222 Vehicle Insurance	61,045	68,856	78,400	76,251	82,400
230 Association Dues	2,618	1,531	3,150	2,000	3,150
231 Travel & Conference Expense	676	2,022	4,000	2,500	4,000
240 Water and Sewerage	78,249	84,527	89,900	93,700	100,400
241 Natural Gas	73,389	81,154	92,000	79,500	87,600
242 Electricity	186,642	209,525	209,800	219,600	237,400
243 Telephone	33,411	31,358	34,000	32,900	34,700
244 Street Light Installation	-	-	750	750	750
252 Communication Equipment Mte.	1,179	2,559	3,000	2,000	3,000
253 Traffic Signal Maintenance	4,093	10,353	11,000	9,000	11,000
254 Repairs & Maintenance-Vehicles	20,003	10,975	28,000	28,000	28,000
255 Repairs & Maintenance-Building	30,762	88,756	45,000	45,000	45,000
256 Heating/Air Conditioning Mte.	34,102	22,005	36,000	36,000	36,000
270 Software Licensing	26,752	23,236	38,000	30,000	30,000
271 Garbage Collection Services	1,525,670	1,621,190	1,670,000	1,670,000	1,785,000
272 Recycling Collection Services	467,913	549,274	690,000	690,000	750,000
275 Printing & Duplicating	1,595	1,243	1,400	1,400	1,400
290 Other Contractual Services	359,666	388,128	460,300	451,300	470,300
299 Annual Park Maintenance Prog.	22,879	16,818	25,000	23,000	25,000
Total Contractual Services	$ 3,030,666	$ 3,319,895	$ 3,690,850	$ 3,661,430	$ 3,913,800

GENERAL FUND
PUBLIC WORKS

SUMMARY

		2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Commodities						
300	**Office Furniture & Equipment**	$ 3,854	$ 2,223	$ 3,900	$ 3,000	$ 3,000
301	**Expendable Office Supplies**	2,840	3,110	6,800	6,800	6,800
305	**Building Maintenance Equipment**	1,908	10,215	15,000	12,000	15,000
306	**Building Maintenance Supplies**	75,321	58,687	51,000	51,000	51,000
311	**Traffic Control Parts**	61	5,207	11,000	11,000	8,500
312	**Traffic Paint**	-	-	250	250	250
313	**Street Sign Supplies**	4,998	9,541	15,000	12,000	12,000
315	**Construction Supplies**	35,460	40,540	92,000	83,500	83,500
316	**Asphalt Supplies**	15,820	10,703	21,000	18,000	18,000
319	**Snow & Ice Chemicals**	209,022	456,426	490,000	475,000	490,000
326	**Tennis Court Supplies**	1,985	1,327	1,200	1,200	1,200
327	**Botanical Supplies**	47,643	43,436	61,000	55,270	55,000
328	**Park Maintenance Supplies**	29,675	28,456	30,300	34,043	29,500
340	**Vehicle Supplies**	77,122	74,681	80,000	80,000	80,000
341	**Fuels & Lubricants**	127,062	127,045	165,000	200,000	200,000
342	**Mechanical Equipment & Supplies**	20,860	26,375	41,000	40,000	40,000
343	**Tools & Equipment**	7,270	16,422	24,600	22,000	23,000
344	**Tires**	16,029	19,398	26,500	26,500	26,500
390	**Other Supplies**	33,552	34,503	50,200	51,072	51,500
391	**Replacement Supplies**	-	-	-	-	1,000
	Total Commodities	$ 710,482	$ 968,295	$ 1,185,750	$ 1,182,635	$ 1,195,750
Distributed Costs						
600	**Scrap Metal Account**	$ 1,874	$ 1,140	$ 4,000	$ 4,000	$ 4,000
601	**Dist. Vehicle Costs**	(110,783)	(112,062)	(114,064)	(114,542)	(115,341)
602	**Dist. Data Processing Costs**	74,040	77,532	84,987	84,835	89,648
605	**Dist. Boyce Mayview RAD Costs**	(24,698)	(47,249)	(46,740)	(49,714)	(50,165)
	Total Distributed Costs	$ (59,567)	$ (80,639)	$ (71,817)	$ (75,421)	$ (71,858)
Total Public Works Expenditures		**$ 6,690,094**	**$ 7,271,790**	**$ 8,007,284**	**$ 8,040,031**	**$ 8,211,522**

ADMINISTRATION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Administration Expenditures					
Personal Services	$ 631,605	$ 598,074	$ 669,576	$ 642,277	$ 626,493
Contractual Services	138,842	142,016	175,100	161,113	174,650
Commodities	9,301	7,490	12,700	11,800	11,800
Distributed Costs	75,914	78,672	88,987	88,835	93,648
Total Administration Expenditures	**$ 855,662**	**$ 826,252**	**$ 946,363**	**$ 904,025**	**$ 906,591**

Administration Expenditures 01-40-401-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 457,472	$ 415,626	$ 425,507	$ 396,940	$ 409,114
165 Unemployment Compensation	-	16,041	-	3,500	-
168 Post Retirement Plan	2,000	2,708	2,500	2,500	2,500
198 Social Security Expense	34,669	32,143	32,551	30,366	31,297
199 Overhead Distribution	137,464	131,556	209,018	208,971	183,582
Total Personal Services	$ 631,605	$ 598,074	$ 669,576	$ 642,277	$ 626,493
Contractual Services					
217 Miscellaneous Consulting Services	$ 1,028	$ 1,789	$ 2,850	$ 2,400	$ 2,850
220 Liability Insurance	46,422	49,914	56,700	55,412	59,550
221 Flood Insurance	22,786	26,053	30,000	29,501	34,000
230 Association Dues	2,618	1,531	3,150	2,000	3,150
231 Travel & Conference Expense	676	2,022	4,000	2,500	4,000
243 Telephone	33,411	31,358	34,000	32,900	34,700
270 Software Licensing	26,752	23,236	38,000	30,000	30,000
275 Printing & Duplicating	1,595	1,243	1,400	1,400	1,400
290 Other Contractual Services	3,554	4,870	5,000	5,000	5,000
Total Contractual Services	$ 138,842	$ 142,016	$ 175,100	$ 161,113	$ 174,650
Commodities					
300 Office Furniture & Equipment	$ 3,854	$ 2,223	$ 3,900	$ 3,000	$ 3,000
301 Expendable Office Supplies	2,840	3,110	6,800	6,800	6,800
390 Other Supplies	2,607	2,157	2,000	2,000	2,000
Total Commodities	$ 9,301	$ 7,490	$ 12,700	$ 11,800	$ 11,800
Distributed Costs					
600 Scrap Metal Account	$ 1,874	$ 1,140	$ 4,000	$ 4,000	$ 4,000
602 Dist. Data Processing Costs	74,040	77,532	84,987	84,835	89,648
Total Distributed Costs	$ 75,914	$ 78,672	$ 88,987	$ 88,835	$ 93,648
Total Administration Expenditures	**$ 855,662**	**$ 826,252**	**$ 946,363**	**$ 904,025**	**$ 906,591**

ENGINEERING

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Engineering Expenditures					
Personal Services	$ 6,600	$ 6,050	$ 6,600	$ 6,600	$ 6,600
Contractual Services	16,608	13,998	65,000	65,000	65,000
Total Engineering Expenditures	**$ 23,208**	**$ 20,048**	**$ 71,600**	**$ 71,600**	**$ 71,600**

Engineering Expenditures 01-40-402-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
140 Township Engineer-Retainer	$ 6,600	$ 6,050	$ 6,600	$ 6,600	$ 6,600
Total Personal Services	$ 6,600	$ 6,050	$ 6,600	$ 6,600	$ 6,600
Contractual Services					
211 Professional Services-Engineering	$ 16,608	$ 13,998	$ 65,000	$ 65,000	$ 65,000
Total Contractual Services	$ 16,608	$ 13,998	$ 65,000	$ 65,000	$ 65,000
Total Engineering Expenditures	**$ 23,208**	**$ 20,048**	**$ 71,600**	**$ 71,600**	**$ 71,600**

CIVIC ACTIVITIES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Civic Activities Expenditures					
Personal Services	$ 8,153	$ 24,505	$ 17,955	$ 17,921	$ 22,171
Contractual Services	4,050	6,505	7,000	7,000	7,000
Commodities	22,920	19,705	26,000	26,000	26,000
Total Civic Activities Expenditures	**$ 35,123**	**$ 50,715**	**$ 50,955**	**$ 50,921**	**$ 55,171**

Civic Activities Expenditures 01-40-403-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 4,534	$ 3,860	$ 4,980	$ 5,335	$ 5,672
110 Overtime Wages	-	8,907	5,600	8,000	8,500
120 Part Time Wages	-	6,961	3,000	-	3,000
198 Social Security Expense	330	1,475	809	1,020	1,314
199 Overhead Distribution	3,289	3,302	3,566	3,566	3,685
Total Personal Services	$ 8,153	$ 24,505	$ 17,955	$ 17,921	$ 22,171
Contractual Services					
290 Other Contractual Services	$ 4,050	$ 6,505	$ 7,000	$ 7,000	$ 7,000
Total Contractual Services	$ 4,050	$ 6,505	$ 7,000	$ 7,000	$ 7,000
Commodities					
315 Construction Supplies	$ -	$ -	$ 1,000	$ 1,000	$ 1,000
390 Other Supplies	22,920	19,705	25,000	25,000	25,000
Total Commodities	$ 22,920	$ 19,705	$ 26,000	$ 26,000	$ 26,000
Total Civic Activities Expenditures	**$ 35,123**	**$ 50,715**	**$ 50,955**	**$ 50,921**	**$ 55,171**

SNOW & ICE CONTROL

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Snow & Ice Control Expenditures					
Personal Services	$ 166,602	$ 274,853	$ 221,343	$ 283,926	$ 275,140
Contractual Services	2,345	2,552	3,000	3,000	3,000
Commodities	226,227	478,578	523,500	508,500	524,500
Distributed Costs	(24,698)	(47,249)	(46,740)	(49,714)	(50,165)
Total Snow & Ice Control Expenditures	**$ 370,476**	**$ 708,734**	**$ 701,103**	**$ 745,712**	**$ 752,475**

Snow & Ice Control Expenditures 01-40-404-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 40,743	$ 62,672	$ 45,886	$ 86,472	$ 77,072
110 Overtime Wages	76,642	158,262	127,000	145,000	130,000
111 Snow Driver Wages	1,026	1,812	2,200	1,750	2,000
198 Social Security Expense	8,711	15,058	13,394	17,841	15,994
199 Overhead Distribution	39,480	37,049	32,863	32,863	50,074
Total Personal Services	$ 166,602	$ 274,853	$ 221,343	$ 283,926	$ 275,140
Contractual Services					
217 Miscellaneous Consulting Services	$ 2,345	$ 2,552	$ 3,000	$ 3,000	$ 3,000
Total Contractual Services	$ 2,345	$ 2,552	$ 3,000	$ 3,000	$ 3,000
Commodities					
319 Snow & Ice Chemicals	$ 209,022	$ 456,426	$ 490,000	$ 475,000	$ 490,000
342 Mechanical Equipment Supplies	14,956	17,178	30,000	30,000	30,000
390 Other Supplies	2,249	4,974	3,500	3,500	3,500
391 Replacement Supplies	-	-	-	-	1,000
Total Commodities	$ 226,227	$ 478,578	$ 523,500	$ 508,500	$ 524,500
Distributed Costs					
605 Dist. Boyce Mayview RAD Costs	$ (24,698)	$ (47,249)	$ (46,740)	$ (49,714)	$ (50,165)
Total Distributed Costs	$ (24,698)	$ (47,249)	$ (46,740)	$ (49,714)	$ (50,165)
Total Snow & Ice Control Expenditures	**$ 370,476**	**$ 708,734**	**$ 701,103**	**$ 745,712**	**$ 752,475**

STORM SEWER MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Storm Sewer Mte. Expenditures					
Personal Services	$ 28,462	$ 28,026	$ 31,930	$ 34,357	$ 28,624
Contractual Services	9,455	12,501	12,000	6,000	10,000
Commodities	24,490	12,356	51,600	48,000	49,000
Total Storm Sewer Mte. Expenditures	**$ 62,407**	**$ 52,883**	**$ 95,530**	**$ 88,357**	**$ 87,624**

Storm Sewer Mte. Expenditures 01-40-405-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 11,489	$ 9,960	$ 17,661	$ 20,165	$ 16,582
110 Overtime Wages	27	-	250	-	-
198 Social Security Expense	845	724	1,370	1,543	1,269
199 Overhead Distribution	16,101	17,342	12,649	12,649	10,773
Total Personal Services	$ 28,462	$ 28,026	$ 31,930	$ 34,357	$ 28,624
Contractual Services					
290 Other Contractual Services	$ 9,455	$ 12,501	$ 12,000	$ 6,000	$ 10,000
Total Contractual Services	$ 9,455	$ 12,501	$ 12,000	$ 6,000	$ 10,000
Commodities					
315 Construction Supplies	$ 23,519	$ 11,356	$ 47,000	$ 45,000	$ 45,000
390 Other Supplies	971	1,000	4,600	3,000	4,000
Total Commodities	$ 24,490	$ 12,356	$ 51,600	$ 48,000	$ 49,000
Total Storm Sewer Mte. Expenditures	**$ 62,407**	**$ 52,883**	**$ 95,530**	**$ 88,357**	**$ 87,624**

TRAFFIC ENGINEERING & SAFETY

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Traffic Eng. & Safety Expenditures					
Personal Services	$ 8,952	$ 12,816	$ 8,440	$ 11,063	$ 8,191
Contractual Services	104,778	118,537	132,950	140,050	162,750
Commodities	827	6,409	14,850	17,150	14,750
Total Traffic Eng. & Safety Expenditures	**$ 114,557**	**$ 137,762**	**$ 156,240**	**$ 168,263**	**$ 185,691**

Traffic Eng. & Safety Expenditures **01-40-406-500???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
Personal Services					
101 Full-Time Wages	$ 1,854	$ 6,646	$ 4,708	$ 7,144	$ 4,745
110 Overtime Wages	74	264	-	-	-
198 Social Security Expense	140	501	360	547	363
199 Overhead Distribution	6,884	5,405	3,372	3,372	3,083
Total Personal Services	$ 8,952	$ 12,816	$ 8,440	$ 11,063	$ 8,191
Contractual Services					
242 Electricity	$ 50,886	$ 65,922	$ 61,200	$ 70,300	$ 76,000
244 Street Light Installation	-	-	750	750	750
253 Traffic Signal Maintenance	4,093	10,353	11,000	9,000	11,000
290 Other Contractual Services	49,799	42,262	60,000	60,000	75,000
Total Contractual Services	$ 104,778	$ 118,537	$ 132,950	$ 140,050	$ 162,750
Commodities					
311 Traffic Control Parts	$ 61	$ 5,207	$ 11,000	$ 11,000	$ 8,500
312 Traffic Paint	-	-	250	250	250
390 Other Supplies	766	1,202	3,600	5,900	6,000
Total Commodities	$ 827	$ 6,409	$ 14,850	$ 17,150	$ 14,750
Total Traffic Eng. & Safety Expenditures	**$ 114,557**	**$ 137,762**	**$ 156,240**	**$ 168,263**	**$ 185,691**

STREET MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Street Maintenance Expenditures					
Personal Services	$ 305,765	$ 330,641	$ 334,822	$ 337,248	$ 345,632
Contractual Services	20,411	34,230	50,000	50,000	50,000
Commodities	26,171	29,187	55,500	49,472	47,500
Total Street Maintenance Expenditures	**$ 352,347**	**$ 394,058**	**$ 440,322**	**$ 436,720**	**$ 443,132**

Street Maintenance Expenditures 01-40-408-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 154,044	$ 166,654	$ 177,763	$ 177,516	$ 189,313
110 Overtime Wages	6,409	14,909	15,000	17,500	17,500
120 Part-Time Wages	-	-	-	-	-
198 Social Security Expense	11,891	13,353	14,746	14,919	15,821
199 Overhead Distribution	133,421	135,725	127,313	127,313	122,998
Total Personal Services	$ 305,765	$ 330,641	$ 334,822	$ 337,248	$ 345,632
Contractual Services					
290 Other Contractual Services	$ 20,411	$ 34,230	$ 50,000	$ 50,000	$ 50,000
Total Contractual Services	$ 20,411	$ 34,230	$ 50,000	$ 50,000	$ 50,000
Commodities					
313 Street Sign Supplies	$ 4,998	$ 9,541	$ 15,000	$ 12,000	$ 12,000
315 Construction Supplies	2,185	3,515	10,000	8,000	8,000
316 Asphalt Supplies	15,820	10,703	21,000	18,000	18,000
343 Tools & Equipment	1,119	3,623	7,000	7,000	7,000
390 Other Supplies	2,049	1,805	2,500	4,472	2,500
Total Commodities	$ 26,171	$ 29,187	$ 55,500	$ 49,472	$ 47,500
Total Street Maintenance Expenditures	**$ 352,347**	**$ 394,058**	**$ 440,322**	**$ 436,720**	**$ 443,132**

REFUSE COLLECTION & DISPOSAL

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Refuse Collection Expenditures					
Contractual Services	$ 2,004,769	$ 2,184,019	$ 2,374,000	$ 2,374,000	$ 2,549,000
Total Refuse Collection Expenditures	**$ 2,004,769**	**$ 2,184,019**	**$ 2,374,000**	**$ 2,374,000**	**$ 2,549,000**

Refuse Collection Expenditures 01-40-409-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Contractual Services					
271 Garbage Collection Services	$ 1,525,670	$ 1,621,190	$ 1,670,000	$ 1,670,000	$ 1,785,000
272 Recycling Collection Services	467,913	549,274	690,000	690,000	750,000
290 Other Contractual Services	11,186	13,555	14,000	14,000	14,000
Total Contractual Services	$ 2,004,769	$ 2,184,019	$ 2,374,000	$ 2,374,000	$ 2,549,000
Total Refuse Collection Expenditures	**$ 2,004,769**	**$ 2,184,019**	**$ 2,374,000**	**$ 2,374,000**	**$ 2,549,000**

BUILDING MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Building Maintenance Expenditures					
Personal Services	$ 513,008	$ 452,579	$ 477,115	$ 510,378	$ 520,967
Contractual Services	476,006	532,133	518,800	504,416	525,000
Commodities	77,229	68,902	66,000	63,000	66,000
Total Building Maintenance Expenditures	**$ 1,066,243**	**$ 1,053,614**	**$ 1,061,915**	**$ 1,077,794**	**$ 1,111,967**

Building Maintenance Expenditures 01-40-411-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 330,998	$ 270,321	$ 251,672	$ 282,572	$ 286,364
110 Overtime Wages	7,847	4,935	6,000	6,000	6,000
120 Part-Time Wages	17,096	14,157	18,100	18,100	18,750
198 Social Security Expense	26,325	21,394	21,097	23,460	23,800
199 Overhead Distribution	130,742	141,772	180,246	180,246	186,053
Total Personal Services	$ 513,008	$ 452,579	$ 477,115	$ 510,378	$ 520,967
Contractual Services					
221 Property Damage Insurance	$ 10,833	$ 12,079	$ 13,600	$ 13,216	$ 14,300
240 Water and Sewerage	20,900	23,377	26,300	25,000	26,800
241 Natural Gas	68,856	74,245	83,600	72,700	80,000
242 Electricity	121,948	126,368	131,300	129,500	139,900
255 Repairs & Maintenance-Building	30,762	88,756	45,000	45,000	45,000
256 Heating/Air Conditioning Mte.	34,102	22,005	36,000	36,000	36,000
290 Other Contractual Services	188,605	185,303	183,000	183,000	183,000
Total Contractual Services	$ 476,006	$ 532,133	$ 518,800	$ 504,416	$ 525,000
Commodities					
305 Building Maintenance Equipment	$ 1,908	$ 10,215	$ 15,000	$ 12,000	$ 15,000
306 Building Maintenance Supplies	75,321	58,687	51,000	51,000	51,000
Total Commodities	$ 77,229	$ 68,902	$ 66,000	$ 63,000	$ 66,000
Total Building Maintenance Expenditures	**$ 1,066,243**	**$ 1,053,614**	**$ 1,061,915**	**$ 1,077,794**	**$ 1,111,967**

EQUIPMENT MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Equipment Maintenance Expenditures					
Personal Services	$ 303,070	$ 336,065	$ 331,596	$ 306,086	$ 301,779
Contractual Services	88,467	84,224	114,400	111,251	118,400
Commodities	225,714	231,145	284,800	317,000	318,800
Distributed Costs	(122,653)	(125,645)	(127,890)	(128,426)	(129,322)
Total Equipment Mte. Expenditures	**$ 494,598**	**$ 525,789**	**$ 602,906**	**$ 605,911**	**$ 609,657**

Equipment Maintenance Expenditures 01-40-412-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 157,679	$ 186,871	$ 183,169	$ 161,972	$ 173,575
110 Overtime Wages	368	2,619	3,000	500	2,000
198 Social Security Expense	11,582	13,870	14,242	12,429	13,431
199 Overhead Distribution	133,441	132,705	131,185	131,185	112,773
Total Personal Services	$ 303,070	$ 336,065	$ 331,596	$ 306,086	$ 301,779
Contractual Services					
222 Vehicle Insurance	$ 61,045	$ 68,856	$ 78,400	$ 76,251	$ 82,400
252 Communication Equipment Mte.	1,179	2,559	3,000	2,000	3,000
254 Repairs & Maintenance-Vehicles	20,003	10,975	28,000	28,000	28,000
290 Other Contractual Services	6,240	1,834	5,000	5,000	5,000
Total Contractual Services	$ 88,467	$ 84,224	$ 114,400	$ 111,251	$ 118,400
Commodities					
340 Vehicle Supplies	$ 77,122	$ 74,681	$ 80,000	$ 80,000	$ 80,000
341 Fuels & Lubricants	127,062	127,045	165,000	200,000	200,000
343 Tools & Equipment	5,240	9,611	11,000	9,000	10,000
344 Tires	16,029	19,398	26,500	26,500	26,500
390 Other Supplies	261	410	2,300	1,500	2,300
Total Commodities	$ 225,714	$ 231,145	$ 284,800	$ 317,000	$ 318,800
Distributed Costs					
601 Less: Dist. Vehicle Costs	$ (122,653)	$ (125,645)	$ (127,890)	$ (128,426)	$ (129,322)
Total Distributed Costs	$ (122,653)	$ (125,645)	$ (127,890)	$ (128,426)	$ (129,322)
Total Equipment Mte. Expenditures	**$ 494,598**	**$ 525,789**	**$ 602,906**	**$ 605,911**	**$ 609,657**

GOLF COURSE MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Golf Course Maintenance Expenditures					
Personal Services	$ 66,315	$ 69,844	$ 74,933	$ 67,666	$ 68,175
Contractual Services	22,569	19,434	19,000	22,700	24,400
Commodities	15,480	17,709	29,800	23,500	23,500
Total Golf Course Mte. Expenditures	**$ 104,364**	**$ 106,987**	**$ 123,733**	**$ 113,866**	**$ 116,075**

Golf Course Maintenance Expenditures 01-40-413-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 31,996	$ 34,182	$ 41,649	$ 35,148	$ 39,494
110 Overtime Wages	239	-	250	-	-
198 Social Security Expense	2,336	2,463	3,205	2,689	3,021
199 Overhead Distribution	31,744	33,199	29,829	29,829	25,660
Total Personal Services	$ 66,315	$ 69,844	$ 74,933	$ 67,666	$ 68,175
Contractual Services					
240 Water and Sewerage	$ 19,670	$ 15,356	$ 15,000	$ 17,000	$ 18,200
242 Electricity	2,899	4,078	4,000	5,700	6,200
Total Contractual Services	$ 22,569	$ 19,434	$ 19,000	$ 22,700	$ 24,400
Commodities					
315 Construction Supplies	$ 120	$ 211	$ 3,000	$ 1,500	$ 1,500
327 Botanical Supplies	14,602	16,553	24,000	20,000	20,000
328 Park Maintenance Supplies	758	945	2,800	2,000	2,000
Total Commodities	$ 15,480	$ 17,709	$ 29,800	$ 23,500	$ 23,500
Total Golf Course Mte. Expenditures	**$ 104,364**	**$ 106,987**	**$ 123,733**	**$ 113,866**	**$ 116,075**

TENNIS COURT MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Tennis Court Mte. Expenditures					
Personal Services	$ 77,073	$ 78,123	$ 79,172	$ 77,755	$ 71,651
Contractual Services	6,248	5,233	8,400	6,600	6,900
Commodities	14,411	10,336	12,700	12,700	12,700
Total Tennis Court Mte. Expenditures	**$ 97,732**	**$ 93,692**	**$ 100,272**	**$ 97,055**	**$ 91,251**

Tennis Court Mte. Expenditures 01-40-414-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 23,402	$ 22,748	$ 29,842	$ 29,375	$ 26,541
110 Overtime Wages	-	-	350	-	-
120 Part-Time Wages	22,031	22,333	23,500	23,000	24,000
198 Social Security Expense	3,398	3,378	4,107	4,007	3,866
199 Overhead Distribution	28,242	29,664	21,373	21,373	17,244
Total Personal Services	$ 77,073	$ 78,123	$ 79,172	$ 77,755	$ 71,651
Contractual Services					
241 Natural Gas	$ 1,871	$ 3,591	$ 4,400	$ 2,600	$ 2,900
290 Other Contractual Services	4,377	1,642	4,000	4,000	4,000
Total Contractual Services	$ 6,248	$ 5,233	$ 8,400	$ 6,600	$ 6,900
Commodities					
326 Tennis Court Supplies	$ 1,985	$ 1,327	$ 1,200	$ 1,200	$ 1,200
328 Park Maintenance Supplies	12,426	9,009	11,500	11,500	11,500
Total Commodities	$ 14,411	$ 10,336	$ 12,700	$ 12,700	$ 12,700
Total Tennis Court Mte. Expenditures	**$ 97,732**	**$ 93,692**	**$ 100,272**	**$ 97,055**	**$ 91,251**

PARKS MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Parks Maintenance Expenditures					
Personal Services	$ 865,713	$ 826,991	$ 929,417	$ 920,023	$ 875,752
Contractual Services	87,051	95,558	123,900	123,000	130,400
Commodities	66,001	83,416	101,600	99,043	95,000
Distributed Costs	11,870	13,583	13,826	13,884	13,981
Total Parks Maintenance Expenditures	**$ 1,030,635**	**$ 1,019,548**	**$ 1,168,743**	**$ 1,155,950**	**$ 1,115,133**

Parks Maintenance Expenditures 01-40-415-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 422,075	$ 362,739	$ 478,815	$ 419,088	$ 460,555
110 Overtime Wages	24,102	31,337	32,500	35,000	35,000
120 Part-Time Wages	34,074	28,569	33,500	82,000	40,000
198 Social Security Expense	35,438	31,086	41,678	41,011	40,970
199 Overhead Distribution	350,024	373,260	342,924	342,924	299,227
Total Personal Services	$ 865,713	$ 826,991	$ 929,417	$ 920,023	$ 875,752
Contractual Services					
240 Water and Sewerage	$ 37,679	$ 45,794	$ 48,600	$ 51,700	$ 55,400
241 Natural Gas	2,662	3,318	4,000	4,200	4,700
242 Electricity	10,909	13,157	13,300	14,100	15,300
290 Other Contractual Services	12,922	16,471	33,000	30,000	30,000
299 Annual Park Maintenance Prog.	22,879	16,818	25,000	23,000	25,000
Total Contractual Services	$ 87,051	$ 95,558	$ 123,900	$ 123,000	$ 130,400
Commodities					
315 Construction Supplies	$ 9,636	$ 25,458	$ 31,000	$ 28,000	$ 28,000
327 Botanical Supplies	31,575	24,999	34,000	32,000	32,000
328 Park Maintenance Supplies	16,491	18,502	16,000	20,543	16,000
342 Mechanical Equipment & Supplies	5,904	9,197	11,000	10,000	10,000
343 Tools & Equipment	911	3,188	6,600	6,000	6,000
390 Other Supplies	1,484	2,072	3,000	2,500	3,000
Total Commodities	$ 66,001	$ 83,416	$ 101,600	$ 99,043	$ 95,000
Distributed Costs					
601 Dist. Vehicle Costs	$ 11,870	$ 13,583	$ 13,826	$ 13,884	$ 13,981
Total Distributed Costs	$ 11,870	$ 13,583	$ 13,826	$ 13,884	$ 13,981
Total Parks Maintenance Expenditures	**$ 1,030,635**	**$ 1,019,548**	**$ 1,168,743**	**$ 1,155,950**	**$ 1,115,133**

FORESTRY

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Forestry Expenditures					
Personal Services	$ 24,289	$ 18,597	$ 17,308	$ 41,016	$ 18,655
Contractual Services	48,820	68,955	85,000	85,000	85,000
Commodities	1,711	1,884	5,000	4,770	4,500
Total Forestry Expenditures	**$ 74,820**	**$ 89,436**	**$ 107,308**	**$ 130,786**	**$ 108,155**

Forestry Expenditures 01-40-416-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 12,120	$ 10,261	$ 9,114	$ 31,137	$ 10,245
110 Overtime Wages	1,287	636	900	900	900
198 Social Security Expense	982	811	766	2,451	853
199 Overhead Distribution	9,900	6,889	6,528	6,528	6,657
Total Personal Services	$ 24,289	$ 18,597	$ 17,308	$ 41,016	$ 18,655
Contractual Services					
290 Other Contractual Services	$ 48,820	$ 68,955	$ 85,000	$ 85,000	$ 85,000
Total Contractual Services	$ 48,820	$ 68,955	$ 85,000	$ 85,000	$ 85,000
Commodities					
327 Botanical Supplies	$ 1,466	$ 1,884	$ 3,000	$ 3,270	$ 3,000
390 Other Supplies	245	-	2,000	1,500	1,500
Total Commodities	$ 1,711	$ 1,884	$ 5,000	$ 4,770	$ 4,500
Total Forestry	**$ 74,820**	**$ 89,436**	**$ 107,308**	**$ 130,786**	**$ 108,155**

FORCE WORK PROJECTS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Force Work Projects Expenditures					
Personal Services	$ 2,906	$ 7,075	$ 2,294	$ 15,071	$ 4,000
Contractual Services	247	-	2,300	2,300	2,300
Commodities	-	1,178	1,700	1,700	1,700
Total Force Work Projects Expenditures	**$ 3,153**	**$ 8,253**	**$ 6,294**	**$ 19,071**	**$ 8,000**

Force Work Projects Expenditures 01-40-418-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 812	$ 4,893	$ 1,280	$ 13,149	$ 2,317
198 Social Security Expense	58	365	98	1,006	177
199 Overhead Distribution	2,036	1,817	916	916	1,506
Total Personal Services	$ 2,906	$ 7,075	$ 2,294	$ 15,071	$ 4,000
Contractual Services					
290 Other Contractual Services	$ 247	$ -	$ 2,300	$ 2,300	$ 2,300
Total Contractual Services	$ 247	$ -	$ 2,300	$ 2,300	$ 2,300
Commodities					
390 Other Supplies	$ -	$ 1,178	$ 1,700	$ 1,700	$ 1,700
Total Commodities	$ -	$ 1,178	$ 1,700	$ 1,700	$ 1,700
Total Force Work Projects Expenditures	**$ 3,153**	**$ 8,253**	**$ 6,294**	**$ 19,071**	**$ 8,000**

OVERHEAD DISTRIBUTION

Public Works Overhead Distribution 01-40-499-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
101 Full-Time Wages	$ 298,821	$ 296,017	$ 291,844	$ 291,844	$ 282,561
112 Craft Wages	11,484	12,109	12,750	12,750	13,000
162 Group Life Insurance	5,653	5,596	6,400	6,400	5,638
163 Medical Insurance	613,385	659,165	729,800	729,800	671,190
164 Workers' Compensation	104,029	99,099	95,362	95,362	70,802
166 Pension Costs	96,995	98,512	83,000	83,000	99,754
167 Long-term Disability Insurance	4,443	4,564	5,100	5,100	4,745
198 Social Security Expense	23,095	24,252	23,301	23,301	22,610
262 Uniform Reimbursement	24,328	26,635	29,000	29,000	29,000
199 Less: Dist. Operating Costs	(1,182,232)	(1,225,947)	(1,276,557)	(1,276,557)	(1,199,300)
Total Public Works Overhead Distribution	**$ 1**	**$ 2**	**$ -**	**$ -**	**$ -**

Fund-Acct. No.	2026 Distribution	2027 Distribution
01-401 Public Works Administration	$ 209,018	$ 183,582
01-403 Civic Activities	3,566	3,685
01-404 Snow and Ice Control	32,863	50,074
01-405 Storm Sewer Maintenance	12,649	10,773
01-406 Traffic Safety	3,372	3,083
01-408 Street Maintenance	127,313	122,998
01-411 Building Maintenance	180,246	186,053
01-412 Equipment Maintenance	131,185	112,773
01-413 Golf Course Maintenance	29,829	25,660
01-414 Tennis Court Maintenance	21,373	17,244
01-415 Parks Maintenance	342,924	299,227
01-416 Forestry	6,528	6,657
01-418 Force Work Projects	916	1,506
50-425 Sanitary Sewer Fund	12,295	10,599
52-102 Boyce Mayview Park RAD Fund	162,480	165,386
Total Distributed Amount	**$ 1,276,557**	**$ 1,199,300**

GENERAL FUND

RECREATION AND LEISURE

SERVICES

APPROPRIATIONS

GENERAL FUND
RECREATION

SUMMARY

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Recreation Expenditures					
Personal Services	$ 317,633	$ 342,933	$ 389,454	$ 376,411	$ 385,530
Contractual Services	284,656	296,503	334,400	313,131	330,894
Commodities	41,781	43,065	46,150	46,150	46,650
Distributed Costs	63,189	65,422	71,446	71,339	75,213
Total Recreation Expenditures	**$ 707,259**	**$ 747,923**	**$ 841,450**	**$ 807,031**	**$ 838,287**

Recreation Expenditures 01-50-501-500 TO 01-50-545-500	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 69,689	$ 84,734	$ 99,770	$ 96,062	$ 99,283
120 Part-Time Wages	188,606	192,971	214,950	208,250	214,750
162 Group Life Insurance	320	383	425	444	457
163 Medical Insurance	19,649	23,368	28,000	28,128	29,404
164 Workers' Compensation	13,699	13,049	12,558	11,325	9,324
166 Pension Costs	5,264	6,289	8,200	7,459	7,446
167 Long-term Disability Insurance	155	184	225	212	218
168 Post Retirement Plan	650	1,083	1,250	1,250	625
198 Social Security Expense	19,601	20,872	24,076	23,281	24,023
Total Personal Services	$ 317,633	$ 342,933	$ 389,454	$ 376,411	$ 385,530
Contractual Services					
220 Liability Insurance	$ 32,112	$ 34,528	$ 39,200	$ 38,331	$ 41,194
230 Association Dues	335	1,170	2,000	2,000	2,000
231 Travel & Conference Expense	1,818	1,138	2,500	2,000	2,500
241 Natural Gas	43,930	65,867	72,100	55,300	60,900
242 Electricity	14,594	20,317	21,000	27,100	29,300
243 Telephone	1,805	1,331	1,600	1,400	1,500
261 Rental Charges-Transportation	3,527	4,248	5,000	5,000	5,000
275 Printing & Duplicating	-	-	6,500	-	6,500
278 Postage	-	-	-	-	-
279 Self Supporting Programs	182,970	164,079	175,000	175,000	175,000
290 Other Contractual Services	3,565	3,825	9,500	7,000	7,000
Total Contractual Services	$ 284,656	$ 296,503	$ 334,400	$ 313,131	$ 330,894

GENERAL FUND
RECREATION

SUMMARY

Recreation Expenditures 01-50-501-500 TO 01-50-545-500	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Commodities					
301 Expendable Office Supplies	$ -	$ 427	$ 1,500	$ 1,500	$ 1,500
326 Recreation Supplies	41,100	41,458	43,150	43,150	43,650
328 Parks Maintenance Supplies	89	-	500	500	500
390 Other Supplies	592	1,180	1,000	1,000	1,000
Total Commodities	$ 41,781	$ 43,065	$ 46,150	$ 46,150	$ 46,650
Distributed Costs					
601 Dist. Vehicle Costs	$ 3,957	$ 3,396	$ 3,456	$ 3,471	$ 3,495
602 Dist. Data Processing Costs	59,232	62,026	67,990	67,868	71,718
Total Distributed Costs	$ 63,189	$ 65,422	$ 71,446	$ 71,339	$ 75,213
Total Recreation Expenditures	**$ 707,259**	**$ 747,923**	**$ 841,450**	**$ 807,031**	**$ 838,287**

GENERAL FUND
RECREATION

ADMINISTRATION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Administration Expenditures					
Personal Services	$ 114,598	$ 135,200	$ 158,060	$ 152,229	$ 154,352
Contractual Services	36,070	38,167	51,800	43,731	53,694
Commodities	632	2,328	3,500	3,500	3,500
Distributed Costs	63,189	65,422	71,446	71,339	75,213
Total Administration Expenditures	**$ 214,489**	**$ 241,117**	**$ 284,806**	**$ 270,799**	**$ 286,759**

Administration Expenditures 01-50-501-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 69,689	$ 84,734	$ 99,770	$ 96,062	$ 99,283
162 Group Life Insurance	320	383	425	444	457
163 Medical Insurance	19,649	23,368	28,000	28,128	29,404
164 Workers' Compensation	13,699	13,049	12,558	11,325	9,324
166 Pension Costs	5,264	6,289	8,200	7,459	7,446
167 Long-term Disability Insurance	155	184	225	212	218
168 Post Retirement Plan	650	1,083	1,250	1,250	625
198 Social Security Expense	5,172	6,110	7,632	7,349	7,595
Total Personal Services	$ 114,598	$ 135,200	$ 158,060	$ 152,229	$ 154,352
Contractual Services					
220 Liability Insurance	$ 32,112	$ 34,528	$ 39,200	$ 38,331	$ 41,194
230 Association Dues	335	1,170	2,000	2,000	2,000
231 Travel & Conference Expense	1,818	1,138	2,500	2,000	2,500
243 Telephone	1,805	1,331	1,600	1,400	1,500
275 Printing & Duplicating	-	-	6,500	-	6,500
278 Postage	-	-	-	-	-
290 Other Contractual Services	-	-	-	-	-
Total Contractual Services	$ 36,070	$ 38,167	$ 51,800	$ 43,731	$ 53,694
Commodities					
301 Office Supplies	$ -	$ 427	$ 1,500	$ 1,500	$ 1,500
326 Recreation Program Supplies	40	721	1,000	1,000	1,000
390 Other Supplies	592	1,180	1,000	1,000	1,000
Total Commodities	$ 632	$ 2,328	$ 3,500	$ 3,500	$ 3,500
Distributed Costs					
601 Dist. Vehicle Costs	$ 3,957	$ 3,396	$ 3,456	$ 3,471	$ 3,495
602 Dist. Data Processing Costs	59,232	62,026	67,990	67,868	71,718
Total Distributed Costs	$ 63,189	$ 65,422	$ 71,446	$ 71,339	$ 75,213
Total Administration Expenditures	**$ 214,489**	**$ 241,117**	**$ 284,806**	**$ 270,799**	**$ 286,759**

GENERAL FUND
RECREATION

PROGRAM SUMMARY

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Program Expenditures					
Personal Services	$ 203,035	$ 207,733	$ 231,394	$ 224,182	$ 231,178
Contractual Services	248,586	258,336	282,600	269,400	277,200
Commodities	41,149	40,737	42,650	42,650	43,150
Total Program Expenditures	**$ 492,770**	**$ 506,806**	**$ 556,644**	**$ 536,232**	**$ 551,528**

Program Expenditures 01-50-502-500 TO 01-50-530-500	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
120 Part-Time Wages	$ 188,606	$ 192,971	$ 214,950	$ 208,250	$ 214,750
198 Social Security Expense	14,429	14,762	16,444	15,932	16,428
Total Personal Services	$ 203,035	$ 207,733	$ 231,394	$ 224,182	$ 231,178
Contractual Services					
241 Natural Gas	$ 43,930	$ 65,867	$ 72,100	$ 55,300	$ 60,900
242 Electricity	14,594	20,317	21,000	27,100	29,300
260 Rental Charges-Transportation	3,527	4,248	5,000	5,000	5,000
279 Self Supporting Programs	182,970	164,079	175,000	175,000	175,000
290 Other Contractual Services	3,565	3,825	9,500	7,000	7,000
Total Contractual Services	$ 248,586	$ 258,336	$ 282,600	$ 269,400	$ 277,200
Commodities					
326 Recreation Supplies	$ 41,060	$ 40,737	$ 42,150	$ 42,150	$ 42,650
328 Parks Maintenance Supplies	89	-	500	500	500
Total Commodities	$ 41,149	$ 40,737	$ 42,650	$ 42,650	$ 43,150
Total Program Expenditures	**$ 492,770**	**$ 506,806**	**$ 556,644**	**$ 536,232**	**$ 551,528**

SUMMER PLAYGROUND

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Summer Playground Expenditures					
Personal Services	$ 148,244	$ 155,859	$ 173,747	$ 166,535	$ 172,025
Contractual Services	765	825	1,000	1,000	1,000
Commodities	13,701	15,532	14,500	14,500	15,000
Total Summer Playground Expenditures	**$ 162,710**	**$ 172,216**	**$ 189,247**	**$ 182,035**	**$ 188,025**

Summer Playground Expenditures 01-50-511-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
120 Part-Time Wages	$ 137,709	$ 144,783	$ 161,400	$ 154,700	$ 159,800
198 Social Security Expense	10,535	11,076	12,347	11,835	12,225
Total Personal Services	$ 148,244	$ 155,859	$ 173,747	$ 166,535	$ 172,025
Contractual Services					
290 Other Contractual Services	$ 765	$ 825	$ 1,000	$ 1,000	$ 1,000
Total Contractual Services	$ 765	$ 825	$ 1,000	$ 1,000	$ 1,000
Commodities					
326 Recreation Program Supplies	$ 13,701	$ 15,532	$ 14,500	$ 14,500	$ 15,000
Total Commodities	$ 13,701	$ 15,532	$ 14,500	$ 14,500	$ 15,000
Total Summer Playground Expenditures	**$ 162,710**	**$ 172,216**	**$ 189,247**	**$ 182,035**	**$ 188,025**
Estimated Revenue					
011 Summer Program Fees	**$ 193,948**	**$ 232,252**	**$ 257,000**	**$ 255,856**	**$ 263,500**
Percent Fee Supported					**140%**

OLDER ADULTS PROGRAM

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Older Adults Program Expenditures					
Personal Services	$ 9,901	$ 9,368	$ 10,011	$ 10,011	$ 10,011
Contractual Services	3,527	4,248	5,000	5,000	5,000
Commodities	18,282	18,287	23,000	23,000	23,000
Total Older Adults Program Expenditures	**$ 31,710**	**$ 31,903**	**$ 38,011**	**$ 38,011**	**$ 38,011**

Older Adults Program Expenditures 01-50-513-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
120 Part-Time Wages	$ 9,197	$ 8,702	$ 9,300	$ 9,300	$ 9,300
198 Social Security Expense	704	666	711	711	711
Total Personal Services	$ 9,901	$ 9,368	$ 10,011	$ 10,011	$ 10,011
Contractual Services					
260 Transportation Expense	$ 3,527	$ 4,248	$ 5,000	$ 5,000	$ 5,000
Total Contractual Services	$ 3,527	$ 4,248	$ 5,000	$ 5,000	$ 5,000
Commodities					
326 Recreation Program Supplies	$ 18,282	$ 18,287	$ 23,000	$ 23,000	$ 23,000
Total Commodities	$ 18,282	$ 18,287	$ 23,000	$ 23,000	$ 23,000
Total Older Adults Program Expenditures	**$ 31,710**	**$ 31,903**	**$ 38,011**	**$ 38,011**	**$ 38,011**

Estimated Revenue					
013 Older Adults	**$ 3,806**	**$ 4,155**	**$ 4,000**	**$ 4,000**	**$ 4,000**
Percent Fee Supported					**11%**

TENNIS BUBBLE/PADDLE TENNIS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Tennis Bubble/Paddle Tennis Exp.					
Personal Services	$ 28,045	$ 27,563	$ 28,420	$ 34,556	$ 35,847
Contractual Services	58,524	86,184	93,100	82,400	90,200
Commodities	89	-	500	500	500
Total Tennis Bubble/Paddle Tennis Exp.	**$ 86,658**	**$ 113,747**	**$ 122,020**	**$ 117,456**	**$ 126,547**

Tennis Bubble/Paddle Tennis Exp. **01-50-521-500???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
Personal Services					
120 Part-Time Wages	$ 26,052	$ 25,604	$ 26,400	$ 32,100	$ 33,300
198 Social Security Expense	1,993	1,959	2,020	2,456	2,547
Total Personal Services	$ 28,045	$ 27,563	$ 28,420	$ 34,556	$ 35,847
Contractual Services					
241 Natural Gas	$ 43,930	$ 65,867	$ 72,100	$ 55,300	$ 60,900
242 Electricity	14,594	20,317	21,000	27,100	29,300
Total Contractual Services	$ 58,524	$ 86,184	$ 93,100	$ 82,400	$ 90,200
Commodities					
328 Parks Maintenance Supplies	$ 89	$ -	$ 500	$ 500	$ 500
Total Commodities	$ 89	$ -	$ 500	$ 500	$ 500
Total Tennis Bubble/Paddle Tennis Exp.	**$ 86,658**	**$ 113,747**	**$ 122,020**	**$ 117,456**	**$ 126,547**
Estimated Revenue					
021 Tennis Bubble Fees	**$ 133,510**	**$ 128,698**	**$ 125,500**	**$ 125,500**	**$ 129,000**
Percent Fee Supported					**102%**

YOUTH BASKETBALL

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Youth Basketball Expenditures					
Personal Services	$ 577	$ 1,315	$ 1,992	$ 1,992	$ 1,992
Commodities	-	-	-	-	-
Total Youth Basketball Expenditures	**$ 577**	**$ 1,315**	**$ 1,992**	**$ 1,992**	**$ 1,992**

Youth Basketball Expenditures **01-50-523-500???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
Personal Services					
120 Part-Time Wages	$ 536	$ 1,222	$ 1,850	$ 1,850	$ 1,850
198 Social Security Expense	41	93	142	142	142
Total Personal Services	$ 577	$ 1,315	$ 1,992	$ 1,992	$ 1,992
Commodities					
326 Recreation Program Supplies	$ -	$ -	$ -	$ -	$ -
Total Commodities	$ -	$ -	$ -	$ -	$ -
Total Youth Basketball Expenditures	**$ 577**	**$ 1,315**	**$ 1,992**	**$ 1,992**	**$ 1,992**
Estimated Revenue					
023 Youth Basketball	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Percent Fee Supported					**0%**

SELF SUPPORTING PROGRAMS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Self Supporting Programs Expenditures					
Personal Services	$ 16,268	$ 13,628	$ 17,224	$ 11,088	$ 11,303
Contractual Services	185,770	167,079	183,500	181,000	181,000
Commodities	9,077	6,918	4,650	4,650	4,650
Total Self Supporting Prog. Expenditures	**$ 211,115**	**$ 187,625**	**$ 205,374**	**$ 196,738**	**$ 196,953**

Self Supporting Programs Expenditures 01-50-522-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
120 Part-Time Wages	$ 15,112	$ 12,660	$ 16,000	$ 10,300	$ 10,500
198 Social Security Expense	1,156	968	1,224	788	803
Total Personal Services	$ 16,268	$ 13,628	$ 17,224	$ 11,088	$ 11,303
Contractual Services					
279 Self Supporting Programs	$ 182,970	$ 164,079	$ 175,000	$ 175,000	$ 175,000
290 Other Contractual Services	2,800	3,000	8,500	6,000	6,000
Total Contractual Services	$ 185,770	$ 167,079	$ 183,500	$ 181,000	$ 181,000
Commodities					
326 Recreation Program Supplies	$ 9,077	$ 6,918	$ 4,650	$ 4,650	$ 4,650
Total Commodities	$ 9,077	$ 6,918	$ 4,650	$ 4,650	$ 4,650
Total Self Supporting Prog. Expenditures	**$ 211,115**	**$ 187,625**	**$ 205,374**	**$ 196,738**	**$ 196,953**
Estimated Revenue					
022 Miscellaneous Self Supporting	**$ 256,536**	**$ 242,053**	**$ 250,000**	**$ 250,000**	**$ 257,500**
Percent Fee Supported					**131%**

GENERAL FUND

LIBRARY

APPROPRIATIONS

GENERAL FUND
LIBRARY

ADMINISTRATION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Administration Expenditures					
Personal Services	$ 705,001	$ 771,970	$ 839,592	$ 761,709	$ 806,226
Contractual Services	14,653	21,020	18,800	20,280	21,250
Commodities	119,774	121,200	153,450	155,300	162,024
Distributed Costs	44,424	46,520	50,992	50,901	53,788
Total Administration Expenditures	**$ 883,852**	**$ 960,710**	**$ 1,062,834**	**$ 988,190**	**$ 1,043,288**

Administration Expenditures 01-60-601-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
101 Full-Time Wages	$ 341,212	$ 353,738	$ 364,599	$ 325,882	$ 352,154
120 Part-Time Wages	218,156	230,767	252,000	240,000	260,000
162 Group Life Insurance	1,166	1,238	1,400	1,301	1,350
163 Medical Insurance	78,256	113,751	138,461	120,907	116,331
164 Workers' Compensation	5,658	5,390	5,187	4,678	3,851
166 Pension Costs	17,335	20,849	27,400	22,356	22,386
167 Long-term Disability Insurance	744	772	875	795	824
168 Post Retirement Plan	2,000	2,500	2,500	2,500	2,500
198 Social Security Expense	40,474	42,965	47,170	43,290	46,830
Total Personal Services	$ 705,001	$ 771,970	$ 839,592	$ 761,709	$ 806,226
Contractual Services					
230 Association Dues	$ 245	$ 185	$ 800	$ 200	$ 600
231 Travel & Conference Expense	189	1,120	500	400	500
243 Telephone	6,534	7,765	8,250	7,800	8,200
250 Repairs/Maint - Equipment	2,676	5,704	3,000	5,000	3,700
275 Software Licensing	1,810	1,878	3,000	3,000	4,000
275 Printing & Duplicating	2,695	3,145	2,500	3,280	3,500
278 Postage	504	1,223	750	600	750
Total Contractual Services	$ 14,653	$ 21,020	$ 18,800	$ 20,280	$ 21,250
Commodities					
301 Expendable Office Supplies	$ 3,969	$ 3,936	$ 4,500	$ 4,600	$ 4,500
302 Periodicals & Subscriptions	5,820	5,567	7,000	7,000	7,000
310 Adult Books	50,885	35,171	67,000	67,000	67,000
311 Juvenile Books	13,308	20,676	23,000	23,000	23,000
314 Adult Non-Print Materials	4,460	8,156	5,000	5,000	5,000
315 Juvenile Non-Print Materials	220	-	750	700	900
320 E-Resources	23,444	27,370	26,000	26,000	33,624
380 Miscellaneous Supplies	728	360	1,000	1,000	1,000
381 Program Expenses	13,470	16,468	16,200	18,000	17,000
382 Library Specific Supplies	3,470	3,496	3,000	3,000	3,000
Total Commodities	$ 119,774	$ 121,200	$ 153,450	$ 155,300	$ 162,024

ADMINISTRATION

Administration Expenditures **01-60-601-500???-000**	**2024** **Actual**	**2025** **Actual**	**2026** **Budget**	**2026** **Estimate**	**2027** **Budget**
Distributed Costs					
602 Dist. Data Processing Costs	$ 44,424	$ 46,520	$ 50,992	$ 50,901	$ 53,788
Total Distributed Costs	$ 44,424	$ 46,520	$ 50,992	$ 50,901	$ 53,788
Total Administration Expenditures	**$ 883,852**	**$ 960,710**	**$ 1,062,834**	**$ 988,190**	**$ 1,043,288**

GENERAL FUND

DEBT SERVICE

APPROPRIATIONS

DEBT SERVICE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Debt Service Expenditures					
Contractual Services	$ 2,189,202	$ 2,848,156	$ 2,838,287	$ 2,838,287	$ 2,837,788
Total Debt Service Expenditures	**$ 2,189,202**	**$ 2,848,156**	**$ 2,838,287**	**$ 2,838,287**	**$ 2,837,788**

Debt Service Expenditures 01-70-701-500???-000	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Contractual Services					
501 Principal - General Oblig Bonds	$ 991,453	$ 1,501,623	$ 1,549,577	$ 1,549,577	$ 1,604,746
511 Interest - General Oblig Bonds	1,197,749	1,346,533	1,288,710	1,288,710	1,233,042
Total Contractual Services	$ 2,189,202	$ 2,848,156	$ 2,838,287	$ 2,838,287	$ 2,837,788
Total Debt Service Expenditures	**$ 2,189,202**	**$ 2,848,156**	**$ 2,838,287**	**$ 2,838,287**	**$ 2,837,788**

GENERAL FUND

OPERATING TRANSFERS

APPROPRIATIONS

OPERATING TRANSFERS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Operating Transfers Expenditures					
Contractual Services	$ 7,942,640	$ 7,508,665	$ 3,714,502	$ 5,049,130	$ 3,820,839
Total Operating Transfers Expenditures	**$ 7,942,640**	**$ 7,508,665**	**$ 3,714,502**	**$ 5,049,130**	**$ 3,820,839**

Operating Transfers Expenditures 01-80-801-500???-???	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Contractual Services					
401-000 Capital Projects Fund	$ 5,594,493	$ 5,105,404	$ 1,440,038	$ 1,814,891	$ 915,358
452-000 Boyce Mayview Park RAD Fund	577,766	900,000	403,680	1,400,000	1,000,000
453-000 Boyce Mayview C&RC Fund Debt Service Portion	1,181,856	913,104	1,172,299	1,172,299	1,173,136
453-001 Boyce Mayview C&RC Fund 15% Operation Approp.	588,525	590,157	698,485	661,940	732,345
Total Contractual Services	$ 7,942,640	$ 7,508,665	$ 3,714,502	$ 5,049,130	$ 3,820,839
Total Operating Transfers Expenditures	**$ 7,942,640**	**$ 7,508,665**	**$ 3,714,502**	**$ 5,049,130**	**$ 3,820,839**

GENERAL FUND

DISTRIBUTED OVERHEAD

AND

FRINGE BENEFITS

APPROPRIATIONS

GENERAL FUND
DISTRIBUTED OVERHEAD & FRINGE BENEFITS

TOWNSHIP-WIDE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services	$ 4,440,850	$ 4,857,709	$ 5,386,534	$ 5,114,611	$ 5,336,160
Less: Dist. Operating Costs	(4,429,450)	(4,709,459)	(5,386,534)	(5,114,611)	(5,336,160)
Total Personal Services	**$ 11,400**	**$ 148,250**	**$ -**	**$ -**	**$ -**

Distributed Overhead & Fringe Benefits **01-90-902-500???-000**	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Personal Services					
160 Social Security Expense	$ 991,472	$ 1,018,636	$ 954,461	$ 913,913	$ 992,420
162 Group Life Insurance	33,962	34,540	40,125	36,359	39,121
163 Medical Insurance	2,322,577	2,498,530	3,021,600	2,839,962	2,963,521
164 Workers' Compensation	437,288	402,759	389,123	360,750	294,177
165 Unemployment Compensation	-	-	-	3,500	-
166 Pension Costs	636,764	883,905	959,700	939,683	1,025,320
167 Long-Term Disability Insurance	18,787	19,339	21,525	20,444	21,601
199 Less: Dist. Operating Costs	(4,429,450)	(4,709,459)	(5,386,534)	(5,114,611)	(5,336,160)
Total Personal Services	**$ 11,400**	**$ 148,250**	**$ -**	**$ -**	**$ -**

GENERAL FUND
DISTRIBUTED INSURANCE

TOWNSHIP-WIDE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Contractual Services	$ 244,654	$ 231,587	$ 266,000	$ 261,674	$ 280,700
Less: Dist. Operating Costs	(198,469)	(213,400)	(242,200)	(236,904)	(254,600)
Total Contractual Services	**$ 46,185**	**$ 18,187**	**$ 23,800**	**$ 24,770**	**$ 26,100**

Distributed Insurance **01-90-903-500???-000**	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Contractual Services					
199 Less: Dist. Operating Costs	$ (198,469)	$ (213,400)	$ (242,200)	$ (236,904)	$ (254,600)
220 Umbrella Policy	12,947	14,603	15,400	16,172	17,000
221 Special Multi-Peril Policy	168,709	190,295	216,800	210,732	227,600
223 Employment Practices Liability	22,091	22,618	23,800	24,770	26,100
224 Pollution Liability	24,981	-	-	-	-
295 Brokerage Services	10,000	10,000	10,000	10,000	10,000
400 Distribution Account	5,926	(5,929)	-	-	-
Total Contractual Services	**$ 46,185**	**$ 18,187**	**$ 23,800**	**$ 24,770**	**$ 26,100**

GENERAL FUND
POST EMPLOYMENT & COBRA INSURANCE BENEFITS

TOWNSHIP-WIDE

Post Employment Benefits **01-90-904-500???-000**	**2024** **Actual**	**2025** **Actual**	**2026** **Budget**	**2026** **Estimate**	**2027** **Budget**
Personal Services					
162 Group Life Insurance	$ 1,692	$ 1,817	$ 1,900	$ 2,020	$ 2,180
163 Medical Insurance	180,754	135,757	115,000	146,131	149,028
Total Personal Services	**$ 182,446**	**$ 137,574**	**$ 116,900**	**$ 148,151**	**$ 151,208**

COBRA Insurance Benefits **01-90-905-500???-000**	**2024** **Actual**	**2025** **Actual**	**2026** **Budget**	**2026** **Estimate**	**2027** **Budget**
Personal Services					
163 Medical Insurance	2,192	3,319	6,000	1,381	6,000
Total Personal Services	**$ 2,192**	**$ 3,319**	**$ 6,000**	**$ 1,381**	**$ 6,000**
Total Unallocated Costs	**$ 242,223**	**$ 307,330**	**$ 146,700**	**$ 174,302**	**$ 183,308**

SPECIAL REVENUE

FUNDS

STATE LIQUID

FUELS TAX FUND

STATE LIQUID FUELS TAX FUND
CAPITAL IMPROVEMENTS

ANNUAL STREET PROGRAM

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Fund Balance	$ 148,346	$ 168,491	$ 181,223	$ 181,223	$ 187,108
Revenue	670,145	662,732	633,278	655,885	652,280
Expenditures	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)
Ending Fund Balance	**$ 168,491**	**$ 181,223**	**$ 164,501**	**$ 187,108**	**$ 189,388**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenue					
10-00-000-??????-000					
345001 Interest on Investments	$ 20,205	$ 11,526	$ 5,000	$ 15,000	$ 10,000
355002 State Allocation	631,060	632,326	609,398	622,005	623,400
355003 Turnback Revenue	18,880	18,880	18,880	18,880	18,880
Total Revenue	**$ 670,145**	**$ 662,732**	**$ 633,278**	**$ 655,885**	**$ 652,280**
Expenditures					
10-40-408-500???-000					
401 Annual Street Program	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000
Total Expenditures	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**	**$ 650,000**

STORM SEWER

IMPROVEMENT FUND

STORM SEWER IMPROVEMENT FUND
PUBLIC WORKS

STORM SEWER MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Fund Balance	$ 1,805,402	$ 2,258,254	$ 2,538,306	$ 2,538,306	$ 2,538,306
Revenue	500,000	500,000	300,000	300,000	300,000
Expenditures	(47,148)	(219,948)	(300,000)	(300,000)	(1,050,000)
Ending Fund Balance	**$ 2,258,254**	**$ 2,538,306**	**$ 2,538,306**	**$ 2,538,306**	**$ 1,788,306**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenue					
12-00-000-??????-000					
360008 Township Appropriation	$ 500,000	$ 500,000	$ 300,000	$ 300,000	$ 300,000
380099 Miscellaneous Revenue	-	-	-	-	-
Total Revenue	**$ 500,000**	**$ 500,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**
Expenditures					
12-40-405-500???-000					
211 Prof. Services-Engr. & Mapping	$ 26,211	$ 32,882	$ 50,000	$ 50,000	$ 50,000
430 Storm Sewer Projects	20,937	187,066	250,000	250,000	1,000,000
Total Expenditures	**$ 47,148**	**$ 219,948**	**$ 300,000**	**$ 300,000**	**$ 1,050,000**

FIELD

IMPROVEMENT

FUND

FIELD IMPROVEMENT FUND
PUBLIC WORKS

FIELD MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Fund Balance	$ 639,069	$ 702,054	$ 769,224	$ 769,224	$ 831,224
Revenue	62,985	67,170	60,000	62,000	60,000
Expenditures	-	-	(30,000)	-	(30,000)
Ending Fund Balance	**$ 702,054**	**$ 769,224**	**$ 799,224**	**$ 831,224**	**$ 861,224**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenue					
13-00-000-??????-000					
320001 Athletic Association-User Fees	$ 32,985	$ 37,170	$ 30,000	$ 32,000	$ 30,000
360008 Township Appropriation	30,000	30,000	30,000	30,000	30,000
Total Revenue	**$ 62,985**	**$ 67,170**	**$ 60,000**	**$ 62,000**	**$ 60,000**
Expenditures					
13-40-415-500???-000					
702 Field Renovation Projects	$ -	$ -	$ 30,000	$ -	$ 30,000
Total Expenditures	**$ -**	**$ -**	**$ 30,000**	**$ -**	**$ 30,000**

LIBRARY

RAD

FUND

LIBRARY

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Fund Balance	$ 3,622	$ -	$ -	$ -	$ -
Revenue	169,808	175,751	175,750	189,031	203,500
Expenditures	(173,430)	(175,751)	(175,750)	(189,031)	(203,500)
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Revenue **14-00-000-??????-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
360020 Regional Asset District	$ 169,808	$ 175,751	$ 175,750	$ 189,031	$ 203,500
Total Revenue	**$ 169,808**	**$ 175,751**	**$ 175,750**	**$ 189,031**	**$ 203,500**

RAD Expenditures **14-60-601-500???-000**	**2024 Actual**	**2025 Actual**	**2026 Budget**	**2026 Estimate**	**2027 Budget**
Personal Services					
101 Full-Time Wages	$ 93,368	$ 93,375	$ 92,310	$ 127,007	$ 116,485
120 Part-Time Wages	-	-	4,000	-	4,000
162 Group Life Insurance	251	270	325	312	407
163 Medical Insurance	50,926	27,790	36,539	34,608	40,561
164 Workers' Compensation	1,072	1,021	983	886	730
166 Pension Costs	7,020	4,130	7,000	4,382	4,694
167 Long-term Disability Insurance	162	196	225	220	206
198 Social Security Expense	7,422	6,723	7,368	9,716	9,217
Total Personal Services	$ 160,221	$ 133,505	$ 148,750	$ 177,131	$ 176,300
Contractual Services					
250 Computer Maintenance	$ 1,876	$ 3,324	$ 10,000	$ 800	$ 10,000
Total Contractual Services	$ 1,876	$ 3,324	$ 10,000	$ 800	$ 10,000
Commodities					
300 Furniture & Equipment	$ 3,291	$ 4,862	$ 7,000	$ 1,100	$ 7,000
310 Adult Print Materials	-	19,746	-	-	-
314 Adult Non-Print Materials	2,293	5,883	2,000	2,000	2,000
315 Juvenile Non-Print Materials	662	486	1,000	1,000	1,200
380 Library Specific Supplies	5,087	7,945	7,000	7,000	7,000
Total Commodities	$ 11,333	$ 38,922	$ 17,000	$ 11,100	$ 17,200
Total RAD Expenditures	**$ 173,430**	**$ 175,751**	**$ 175,750**	**$ 189,031**	**$ 203,500**

BOYCE MAYVIEW PARK

RAD

FUND

BOYCE MAYVIEW PARK RAD FUND
OPERATING BUDGET

PARK OPERATION & MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Fund Balance	$ 147,389	$ 233,598	$ 2,505	$ 2,505	$ 779,822
Revenue	1,392,766	1,425,000	995,680	2,030,000	2,340,000
Expenditures	(1,306,557)	(1,656,093)	(1,287,397)	(1,252,683)	(3,117,357)
Ending Fund Balance	**$ 233,598**	**$ 2,505**	**$ (289,212)**	**$ 779,822**	**$ 2,465**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenue					
52-00-000-??????-000					
360008 General Fund Appropriation	$ 577,766	$ 900,000	$ 403,680	$ 1,400,000	$ 1,000,000
360020 RAD Operating Grant	265,000	275,000	290,000	290,000	290,000
360021 RAD Capital Grant	375,000	250,000	302,000	340,000	550,000
360040 Park Project Contributions	-	-	-	-	500,000
365003 Perimeter Trail DCNR Grant	25,000	-	-	-	-
365006 Perimeter Trail GEDF Grant	150,000	-	-	-	-
Total Revenue	**$ 1,392,766**	**$ 1,425,000**	**$ 995,680**	**$ 2,030,000**	**$ 2,340,000**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Park Personal Services					
52-10-102-500???-000					
101 Full-Time Wages	$ 239,883	$ 333,907	$ 310,426	$ 323,420	$ 341,161
110 Overtime Wages	19,853	4,866	23,100	5,500	16,500
120 Part-Time Wages	31,441	21,674	28,750	2,864	25,500
162 Group Life Insurance	416	436	525	453	470
163 Medical Insurance	26,122	34,018	31,600	30,577	32,821
164 Workers' Compensation	358	341	328	295	243
166 Pension Costs	5,777	6,048	6,300	6,502	6,496
167 Long-term Disability Insurance	169	177	225	184	190
198 Social Security Expense	21,543	26,728	27,714	25,381	29,312
199 Fringe Benefit Distribution	145,289	163,112	162,480	162,480	165,386
Total Park Personal Services	$ 490,851	$ 591,307	$ 591,448	$ 557,656	$ 618,079
Park Capital Expenditures					
52-40-401-500???-000					
307 Perimeter & Interior Trail Const.	$ 394,509	$ 472,535	$ -	$ -	$ -
310 Clubhouse Field & Playground	91,986	-	-	-	-
311 Park Playgrounds	4,153	6,747	5,000	5,000	5,000
312 Trail Maintenance	-	7,260	7,500	7,000	7,500
321 Parking Lot - Capital	-	-	-	115,000	2,000,000
340 Fields & Facilities - Capital	-	-	285,000	196,869	85,000
343 Equipment - Capital	-	-	20,000	-	-
Total Park Capital Expenditures	$ 490,648	$ 486,542	$ 317,500	$ 323,869	$ 2,097,500

BOYCE MAYVIEW PARK RAD FUND
OPERATING BUDGET

PARK OPERATION & MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Park Maintenance Expenditures					
52-40-415-500???-000					
240 Water and Sewerage	$ 91,537	$ 202,116	$ 45,700	$ 41,600	$ 44,700
241 Natural Gas	4,789	5,673	6,400	4,200	4,700
242 Electricity	40,443	53,730	57,700	71,500	77,500
299 Field Maintenance Services	34,758	41,075	64,600	49,600	64,600
328 Field Maintenance Supplies	44,540	73,029	78,600	78,600	78,600
343 Tools & Equipment	19,565	84,872	2,500	2,500	2,500
601 Dist. Vehicle Costs	7,913	13,583	13,826	13,884	13,981
604 Police Patrol Distribution	56,815	56,917	62,383	59,560	65,032
605 Snow & Ice Distribution	24,698	47,249	46,740	49,714	50,165
Total Park Maintenance Exp.	$ 325,058	$ 578,244	$ 378,449	$ 371,158	$ 401,778
Total Expenditures	**$ 1,306,557**	**$ 1,656,093**	**$ 1,287,397**	**$ 1,252,683**	**$ 3,117,357**

CAPITAL PROJECTS

FUND

CAPITAL PROJECTS FUND
VARIOUS DEPARTMENTS

CAPITAL EXPENDITURES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Fund Balance	$ 23,414,475	$ 26,097,278	$ 23,205,704	$ 23,205,704	$ 20,078,299
Revenue	18,873,930	6,049,756	2,114,538	5,449,391	1,369,858
Expenditures	(16,191,127)	(8,941,330)	(9,296,650)	(8,576,796)	(8,938,500)
Ending Fund Balance	**$ 26,097,278**	**$ 23,205,704**	**$ 16,023,592**	**$ 20,078,299**	**$ 12,509,657**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenue					
40-00-000-??????-000					
345001 Interest on Investments	$ 752,229	$ 466,906	$ 170,000	$ 425,000	$ 375,000
350002 Peters Twp Compost Agmt	4,500	4,500	4,500	4,500	4,500
360008 General Fund Appropriation	5,594,493	5,105,404	1,440,038	1,814,891	915,358
360009 Bond Proceeds	12,158,972	-	-	-	-
370041 PennDOT MTF Grant	-	-	175,000	175,000	-
370043 Library State Grants	-	-	250,000	250,000	-
370044 Other State Grants	-	-	-	2,600,000	-
380099 Miscellaneous Revenue	363,736	472,946	75,000	180,000	75,000
Total Revenue	**$ 18,873,930**	**$ 6,049,756**	**$ 2,114,538**	**$ 5,449,391**	**$ 1,369,858**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Expenditures					
General Government					
40-10-102-500???-000					
300 Office Equipment	$ -	$ -	$ 40,000	$ -	$ 65,000
730 Mun Bldg Capital Maintenance	22,271	40,382	100,000	100,000	135,000
731 Mun Bldg Capital Projects - Int	31,516	74,561	2,000,000	2,000,000	735,000
732 Mun Bldg Capital Projects - Ext	336,713	1,799,020	-	326,742	-
733 Parking Lot Resurfacing	-	398,543	-	-	-
740 Staff Vehicles	-	54,638	-	-	-
750 Information Technology Equip	183,611	156,389	191,500	186,500	142,500
752 Cable Television Equipment	10,149	5,973	13,500	13,500	13,500
760 Facility Security Upgrades	3,325	16,126	180,000	90,000	125,000
Total General Government	$ 587,585	$ 2,545,632	$ 2,525,000	$ 2,716,742	$ 1,216,000

CAPITAL PROJECTS FUND
VARIOUS DEPARTMENTS

CAPITAL EXPENDITURES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Public Safety					
40-20-???-500???-000					
201-740 Police Vehicles	$ 142,720	$ 123,106	$ 125,000	$ 125,000	$ 180,000
201-745 Rt. 19 Corridor Cameras	36,355	-	40,000	49,000	9,000
201-746 Deer Culling Program	42,822	40,487	50,000	50,000	50,000
201-747 Mobile Data Units	30,290	-	-	-	-
201-749 Dispatch Center	1,434	17,550	-	-	-
201-750 Video Equipment	-	-	54,000	152,000	-
201-754 Software Upgrades	60,328	-	11,000	-	11,000
201-762 Other Equipment	-	46,380	20,000	20,000	55,000
201-780 BP Vests, Weapons & AEDs	13,564	7,643	10,000	10,000	90,000
202-730 Fire Station Maintenance	85,774	95,034	325,000	213,750	400,000
202-740 Fire Trucks	805,709	-	1,575,000	1,575,000	-
Total Public Safety	$ 1,218,996	$ 330,200	$ 2,210,000	$ 2,194,750	$ 795,000
Community Development					
40-30-301-500???-???					
702-000 Software Implementation	$ -	$ 15,681	$ -	$ -	$ -
760-000 Comprehensive Plan	53,401	53,400	-	-	-
770-000 Other Property	3,394	45,505	405,000	256,000	80,000
Total Community Development	$ 56,795	$ 114,586	$ 405,000	$ 256,000	$ 80,000

CAPITAL PROJECTS FUND
VARIOUS DEPARTMENTS

CAPITAL EXPENDITURES

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Public Works					
40-40-???-500???-000					
401-541 Bond Issuance Costs	$ 149,459	$ -	$ -	$ -	$ -
401-740 Dump Trucks	400,158	664,720	623,250	550,000	500,000
401-741 Other Trucks, CAT, Sweeper	85,769	88,675	104,500	92,500	455,000
401-745 Staff Vehicles	103,245	27,310	84,000	74,142	43,000
401-746 Fuel Island	-	3,500	-	-	-
401-760 Groundsmaster Mowers	174,413	-	-	-	19,000
401-784 Bobcat Loader & Tractors	49,999	-	90,000	83,111	-
401-790 Other Equipment	43,155	39,551	144,300	89,105	56,000
404-721 Salt Storage Facility	-	32,400	200,000	200,000	2,000,000
405-712 Storm Sewer Fund Approp.	500,000	500,000	300,000	300,000	300,000
406-743 Traffic Signals & Signs	59,259	6,592	45,000	35,000	-
406-747 Rt. 19 Signals/PennDOT	383,281	-	-	-	-
408-610 Annual Street Program	1,414,689	1,366,625	1,450,000	1,301,641	1,550,000
408-620 Sidewalk Projects	45,764	425,376	375,000	150,000	570,000
408-630 Bridge Projects	-	-	60,000	-	725,000
409-710 Refuse & Recycling Bins	21,800	-	5,000	6,510	12,000
411-725 Other Building Improvements	25,308	-	-	-	123,000
Total Public Works	$ 3,456,299	$ 3,154,749	$ 3,481,050	$ 2,882,009	$ 6,353,000
Recreation					
40-40-???-500???-000					
415-710 Field Improvement Fund Appr.	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
415-720 Park Renovation Projects	283,980	159,197	285,600	271,440	265,000
40-50-501-500???-000					
751 Parks Master Plan	-	-	130,000	-	175,000
762 Morton Complex Upgrades	10,548,946	2,606,966	25,000	20,855	-
Total Recreation	$ 10,862,926	$ 2,796,163	$ 470,600	$ 322,295	$ 470,000
Library					
40-60-601-500???-000					
722 Other Equipment	$ 8,526	$ -	$ 205,000	$ 205,000	$ 24,500
Total Library	$ 8,526	$ -	$ 205,000	$ 205,000	$ 24,500
Total Expenditures	**$ 16,191,127**	**$ 8,941,330**	**$ 9,296,650**	**$ 8,576,796**	**$ 8,938,500**

ENTERPRISE FUNDS

SANITARY SEWER

FUND

SANITARY SEWERS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Net Position	$ 11,095,691	$ 12,784,483	$ 12,883,587	$ 12,883,587	$ 13,174,760
Operating Revenue	8,763,421	9,169,600	9,009,000	9,082,000	9,822,000
Operating Expenses	(7,533,782)	(9,406,303)	(9,788,084)	(8,889,355)	(9,996,356)
Total Operating Income (Loss)	**1,229,639**	**(236,703)**	**(779,084)**	**192,645**	**(174,356)**
Non-Operating Revenue	791,440	648,571	200,000	400,000	350,000
Non-Operating Expenses	(332,287)	(312,764)	(301,472)	(301,472)	(278,016)
Total Non-Operating Rev. (Expenses)	**459,153**	**335,807**	**(101,472)**	**98,528**	**71,984**
Change in Net Position	1,688,792	99,104	(880,556)	291,173	(102,372)
Ending Net Position	12,784,483	12,883,587	12,003,031	13,174,760	13,072,388
Net Investment in Capital Assets	(1,336,634)	(1,263,431)	(1,375,000)	(1,375,000)	(1,450,000)
Ending Unrestricted Net Position	**$ 11,447,849**	**$ 11,620,156**	**$ 10,628,031**	**$ 11,799,760**	**$ 11,622,388**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Operating Revenue					
50-00-000-??????-000					
330450 Current Sewer User Fees	$ 8,353,591	$ 8,926,667	$ 8,900,000	$ 8,930,000	$ 9,700,000
330456 Liened Sewer User Fees	344,719	165,493	60,000	85,000	70,000
330460 ALCOSAN Reimbursement	24,071	24,376	24,000	25,000	25,000
330502 Sanitary Sewer Permit Fees	22,500	22,500	15,000	15,000	15,000
380081 Lien Cost Reimbursement	18,540	30,564	10,000	27,000	12,000
Total Operating Revenue	**$ 8,763,421**	**$ 9,169,600**	**$ 9,009,000**	**$ 9,082,000**	**$ 9,822,000**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Operating Expenses					
50-40-425-500???-000					
Personal Services					
101 Full-Time Wages	$ 203,164	$ 205,850	$ 217,482	$ 223,084	$ 217,983
110 Overtime Wages	1,387	-	1,500	1,500	1,500
162 Group Life Insurance	622	662	750	560	872
163 Medical Insurance	43,460	40,865	46,800	42,187	53,752
164 Workers' Compensation	1,072	1,021	983	886	730
166 Pension Costs	16,033	16,477	16,500	17,215	17,243
167 Long-term Disability Insurance	388	399	450	352	362
168 Post Retirement Plan	688	750	750	750	750
198 Social Security Expense	15,232	15,040	16,752	17,181	16,790
199 Overhead Distribution	14,416	13,150	12,295	12,295	10,599
Total Personal Services	**$ 296,462**	**$ 294,214**	**$ 314,262**	**$ 316,010**	**$ 320,581**

SANITARY SEWERS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Contractual Services					
202 Sewer Processing Fees	$ 5,748,799	$ 6,016,732	$ 6,525,000	$ 6,380,000	$ 7,300,000
210 Professional Svcs-Legal	4,404	12,854	35,000	35,000	35,000
211 Professional Svcs-Engineering	3,060	-	-	-	-
212 Engineering-Corrective Action	177,267	4,224	100,000	100,000	100,000
213 Engineering-Source Reduction	44,373	140,354	110,000	100,000	100,000
221 Flood Insurance	1,401	1,507	1,900	1,510	2,000
240 Water and Sewerage	16,103	17,448	17,700	19,400	20,800
242 Electricity	26,442	34,627	39,900	43,000	46,500
243 Telephone	3,341	4,181	4,200	5,800	6,100
250 Corrective Action-Sewer Rehab	331,343	371,913	500,000	500,000	500,000
251 Source Reduction Construction	-	1,705,278	1,200,000	500,000	665,000
258 Repairs & Maint-Mech. Equip.	19,991	9,805	31,000	31,000	31,000
262 Sewer Billing & Collection	92,623	98,352	93,000	96,000	98,000
290 Other Contractual Services	4,880	700	6,300	5,000	5,000
Total Contractual Services	**$ 6,474,027**	**$ 8,417,975**	**$ 8,664,000**	**$ 7,816,710**	**$ 8,909,400**
Commodities					
315 Construction Supplies	$ 2,374	$ 14	$ 15,000	$ 10,000	$ 15,000
318 Sewer Maintenance Supplies	110	1,815	6,300	5,000	6,300
350 Protective Wearing Apparel	-	-	300	300	300
390 Other Supplies	65	838	3,900	2,000	3,900
Total Commodities	**$ 2,549**	**$ 2,667**	**$ 25,500**	**$ 17,300**	**$ 25,500**
Distributed Costs					
601 Dist. Vehicle Costs	$ 15,825	$ 13,583	$ 13,826	$ 13,884	$ 13,981
602 Depreciation Expense	722,707	654,604	745,000	700,000	700,000
603 Dist. Data Processing Costs	22,212	23,260	25,496	25,451	26,894
Total Distributed Costs	**$ 760,744**	**$ 691,447**	**$ 784,322**	**$ 739,335**	**$ 740,875**
Total Operating Expenses	**$ 7,533,782**	**$ 9,406,303**	**$ 9,788,084**	**$ 8,889,355**	**$ 9,996,356**
Total Operating Income (Loss)	$ 1,229,639	$ (236,703)	$ (779,084)	$ 192,645	$ (174,356)

SANITARY SEWERS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Non-Operating Revenues					
50-00-000-??????-???					
345001 Interest on Investments	$ 791,440	$ 648,571	$ 200,000	$ 400,000	$ 350,000
Total Non-Operating Revenues	**$ 791,440**	**$ 648,571**	**$ 200,000**	**$ 400,000**	**$ 350,000**
Non-Operating Expenses					
50-40-425-500???-???					
401-000 Bond Payments-Principal	$ 689,876	$ 720,770	$ 754,138	$ 754,138	$ 770,032
401-001 Bonds Payable Allocation	(689,876)	(720,770)	(754,138)	(754,138)	(770,032)
402-000 Bond Payments-Interest	332,287	312,764	301,472	301,472	278,016
Total Non-Operating Expenses	**$ 332,287**	**$ 312,764**	**$ 301,472**	**$ 301,472**	**$ 278,016**
Total Non-Operating Rev (Expenses)	$ 459,153	$ 335,807	$ (101,472)	$ 98,528	$ 71,984

TOWNSHIP

SCHOOL DISTRICT

MAGAZINE

FUND

TOWNSHIP/SCHOOL DISTRICT MAGAZINE FUND
UPPER ST. CLAIR TODAY MAGAZINE

ADMINISTRATION

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Net Position	$ 161,272	$ 160,373	$ 188,148	$ 188,148	$ 188,215
Operating Revenue	140,801	137,753	130,962	140,000	140,000
Operating Expenses	(141,700)	(109,978)	(135,410)	(139,933)	(144,450)
Total Operating Income (Loss)	**(899)**	**27,775**	**(4,448)**	**67**	**(4,450)**
Change in Net Position	**(899)**	**27,775**	**(4,448)**	**67**	**(4,450)**
Ending Net Position	**$ 160,373**	**$ 188,148**	**$ 183,700**	**$ 188,215**	**$ 183,765**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Operating Revenue					
51-00-000-367???-000					
001 Advertising Fees	$ 140,801	$ 137,753	$ 130,962	$ 140,000	$ 140,000
Total Operating Revenue	**$ 140,801**	**$ 137,753**	**$ 130,962**	**$ 140,000**	**$ 140,000**
Operating Expenses					
51-10-102-500???-000					
101 Steering Committee Payments	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
111 Editorial Staff	37,110	9,320	31,000	34,000	34,000
121 Office Management	3,000	3,000	3,000	1,500	-
215 Photography Costs	-	-	410	-	400
275 Printing Costs	43,064	41,620	43,250	47,300	50,100
278 Postage	12,333	11,841	13,000	11,600	13,000
280 Mileage	55	-	100	50	100
290 Commissions	24,673	23,969	23,550	25,250	26,000
292 Graphic Art Services	14,877	14,877	15,500	15,504	15,500
301 Office Supplies	46	38	100	-	100
302 Software Licensing	525	239	250	250	400
304 Software Licensing	575	300	400	-	-
390 Other Supplies	1,442	774	850	479	850
Total Operating Expenses	**$ 141,700**	**$ 109,978**	**$ 135,410**	**$ 139,933**	**$ 144,450**
Total Operating Income (Loss)	**$ (899)**	**$ 27,775**	**$ (4,448)**	**$ 67**	**$ (4,450)**

BOYCE MAYVIEW

COMMUNITY & RECREATION CENTER

FUNDS

BOYCE MAYVIEW COMMUNITY & RECREATION CENTER FUND
RECREATION

OPERATIONS & MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Net Position	$ 10,519,989	$ 11,788,111	$ 12,982,203	$ 12,982,203	$ 14,082,007
Operating Revenue	5,123,869	5,552,704	5,579,985	5,663,940	5,655,845
Operating Expenses	(4,347,433)	(4,471,672)	(5,174,791)	(4,937,204)	(5,444,736)
Total Operating Income (Loss)	**776,436**	**1,081,032**	**405,194**	**726,736**	**211,109**
Non-Operating Revenue	1,718,974	1,315,522	1,332,299	1,547,299	1,348,136
Non-Operating Expenses	(579,070)	(554,244)	(526,013)	(526,013)	(502,914)
Total Non-Operating Rev. (Expenses)	**1,139,904**	**761,278**	**806,286**	**1,021,286**	**845,222**
Change in Net Position	**1,916,340**	**1,842,310**	**1,211,480**	**1,748,022**	**1,056,331**
Capital Contribution					
Less: Depreciation - Building	(648,218)	(648,218)	(648,218)	(648,218)	(648,218)
Ending Net Position	11,788,111	12,982,203	13,545,465	14,082,007	14,490,120
Net Investment in Capital Assets	(2,689,355)	(2,593,157)	(6,024,157)	(3,595,457)	(12,160,957)
Ending Unrestricted Net Position	**$ 9,098,756**	**$ 10,389,046**	**$ 7,521,308**	**$ 10,486,550**	**$ 2,329,163**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Operating Revenue					
53-00-000-??????-000					
Membership Revenue					
350003 Combined Memberships	$ 3,729,355	$ 4,126,011	$ 4,100,000	$ 4,200,000	$ 4,100,000
350004 Daily Admissions	98,158	98,700	95,000	95,000	90,250
350005 Three Month Memberships	154,471	154,107	130,000	130,000	135,000
Program Revenue					
367003 Fitness Programs	153,616	143,749	145,000	154,000	156,000
367017 Aquatic Programs	245,630	272,876	270,000	255,000	270,000
367022 Misc. Self Supporting Fees	47,736	47,364	38,000	47,000	47,000
Facility Revenue					
380010 Non-Aquatic Facility Fees	19,369	19,049	19,000	20,000	21,000
380011 Aquatic Facility Fees	56,370	66,816	55,000	65,000	68,250
Other Revenue					
360008 General Fund Appropriation	588,525	590,157	698,485	661,940	732,345
370001 Babysitting Services	14,030	18,224	14,500	19,000	19,000
370010 Vending Revenue	4,392	5,551	4,500	4,500	4,500
370020 Indoor Facility Misc. Rev.	12,217	10,100	10,500	12,500	12,500
Total Operating Revenue	**$ 5,123,869**	**$ 5,552,704**	**$ 5,579,985**	**$ 5,663,940**	**$ 5,655,845**

OPERATIONS & MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Indoor Facility Operating Expenses					
53-50-501-500???-000					
Indoor Personal Services					
101 Full-Time Wages	$ 986,127	$ 1,057,658	$ 1,234,772	$ 1,120,001	$ 1,295,681
110 Overtime Wages	14,189	12,154	16,250	14,250	14,250
120 Part-Time Wages	893,799	883,607	941,900	893,300	921,200
162 Group Life Insurance	4,480	4,776	5,150	5,207	5,790
163 Medical Insurance	314,631	341,590	413,000	355,581	414,274
164 Workers' Compensation	81,718	77,844	74,910	67,553	55,617
166 Pension Costs	69,268	75,390	91,900	83,725	96,542
167 Long-term Disability Insurance	2,069	2,227	2,350	2,381	2,640
168 Post Retirement Plan	2,238	3,875	4,375	4,375	2,500
198 Social Security Expense	140,539	145,154	167,759	155,108	170,682
Total Indoor Personal Services	**$ 2,509,058**	**$ 2,604,522**	**$ 2,952,366**	**$ 2,701,481**	**$ 2,979,176**
Indoor Contractual Services					
220 Liability Insurance	$ 54,018	$ 58,071	$ 66,000	$ 64,450	$ 69,375
230 Association Dues	1,125	1,448	3,000	1,750	1,500
231 Travel & Conference Expense	9,539	4,216	16,000	11,000	14,500
232 Personnel Training	1,310	1,825	3,500	3,500	3,500
240 Water and Sewerage	(25,015)	(143,940)	58,500	56,000	60,000
241 Natural Gas	43,752	67,117	82,500	52,800	58,100
242 Electricity	295,468	316,965	315,000	352,600	380,900
243 Telephone	15,579	17,447	18,500	18,100	18,700
250 Repair/Maint-Office Equip.	5,134	-	8,500	8,500	8,500
251 Repair/Maint-Recreation Equip.	21,627	16,483	18,500	18,500	18,500
255 Building Maintenance	99,334	84,996	101,000	101,000	101,000
256 Pool Maintenance	29,817	24,131	50,000	50,000	50,000
259 Flooring Replacements/Imprvmts.	41,048	6,936	40,000	40,000	40,000
262 Uniforms	7,383	2,505	8,500	8,500	8,500
270 Software Licensing	14,163	19,931	19,500	18,000	20,000
275 Printing & Duplicating	6,598	5,132	14,000	9,000	12,000
278 Postage	657	821	2,000	850	1,500
290 Other Contractual Services	290,620	283,872	306,000	306,000	306,000
298 Credit Card Fees	210,434	244,703	240,000	260,000	265,000
299 Internet Connection Costs	11,840	11,430	13,000	12,400	13,000
Total Indoor Contractual Services	**$ 1,134,431**	**$ 1,024,089**	**$ 1,384,000**	**$ 1,392,950**	**$ 1,450,575**

OPERATIONS & MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Indoor Commodities					
300 Office Furniture & Equipment	$ 19,084	$ 103,953	$ 101,200	$ 97,200	$ 221,800
301 Office Supplies	7,937	5,776	11,500	9,500	9,000
304 Publicity Material/Marketing	51,056	50,624	59,500	59,000	59,000
306 Building Maintenance Supplies	57,182	52,148	43,000	48,000	48,000
307 Tools & Equipment	17,087	14,760	15,000	15,000	15,000
326 Department Specific Supplies	17,932	25,297	24,750	24,250	24,250
329 Pool Chemicals	39,828	40,192	39,500	40,000	50,000
390 Other Supplies	20,301	17,523	25,750	25,500	25,500
Total Indoor Commodities	**$ 230,407**	**$ 310,273**	**$ 320,200**	**$ 318,450**	**$ 452,550**
Distributed Costs					
602 Depreciation Expense - Equip.	$ 184,782	$ 207,642	$ 195,000	$ 210,000	$ 215,000
603 Dist. Data Processing Costs	88,848	93,039	101,985	101,802	107,577
Total Distributed Costs	**$ 273,630**	**$ 300,681**	**$ 296,985**	**$ 311,802**	**$ 322,577**
Total Indoor Facility Operating Exp.	**$ 4,147,526**	**$ 4,239,565**	**$ 4,953,551**	**$ 4,724,683**	**$ 5,204,878**
Outdoor Pool Facility Operating Expenses					
53-50-510-500???-???					
Outdoor Personal Services					
120 Part-Time Wages	$ 122,618	$ 117,946	$ 124,700	$ 124,400	$ 136,700
198 Social Security Expense	9,380	9,023	9,540	9,517	10,458
Total Outdoor Personal Services	**$ 131,998**	**$ 126,969**	**$ 134,240**	**$ 133,917**	**$ 147,158**
Outdoor Contractual Services					
232 Personnel Training	$ -	$ -	$ -	$ -	$ -
240 Water and Sewerage	26,830	69,532	15,000	19,200	20,600
256 Pool Maintenance	20,623	12,348	12,200	19,504	12,200
262 Uniforms	1,460	2,016	3,000	3,000	3,000
290 Other Contractual Services	-	-	20,000	-	20,000
Total Outdoor Contractual Services	**$ 48,913**	**$ 83,896**	**$ 50,200**	**$ 41,704**	**$ 55,800**

OPERATIONS & MAINTENANCE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Outdoor Commodities					
306 Pool Maintenance Supplies	$ 6,069	$ 66	$ 12,000	$ 12,000	$ 12,000
326 Aquatics Supplies	2,003	5,931	11,000	6,000	6,000
329 Pool Chemicals	10,924	15,245	12,000	17,500	17,500
390 Other Supplies	-	-	1,800	1,400	1,400
Total Outdoor Commodities	**$ 18,996**	**$ 21,242**	**$ 36,800**	**$ 36,900**	**$ 36,900**
Total Outdoor Facility Operating Exp.	**$ 199,907**	**$ 232,107**	**$ 221,240**	**$ 212,521**	**$ 239,858**
Total Operating Expenses	**$ 4,347,433**	**$ 4,471,672**	**$ 5,174,791**	**$ 4,937,204**	**$ 5,444,736**
Total Operating Income (Loss)	**$ 776,436**	**$ 1,081,032**	**$ 405,194**	**$ 726,736**	**$ 211,109**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Non-Operating Revenues					
53-00-000-??????-???					
345001-000 Interest on Investments	$ 537,118	$ 402,418	$ 160,000	$ 375,000	$ 175,000
360008-000 Transfer In-Debt Service	1,181,856	913,104	1,172,299	1,172,299	1,173,136
Total Non-Operating Revenues	**$ 1,718,974**	**$ 1,315,522**	**$ 1,332,299**	**$ 1,547,299**	**$ 1,348,136**
Non-Operating Expenses					
53-50-501-500???-???					
501-000 Bond Payments-Principal	$ 608,671	$ 632,608	$ 646,286	$ 646,286	$ 670,222
501-001 Bonds Payable Allocation	(608,671)	(632,608)	(646,286)	(646,286)	(670,222)
511-000 Bond Payments-Interest	579,070	554,244	526,013	526,013	502,914
Total Non-Operating Expenses	**$ 579,070**	**$ 554,244**	**$ 526,013**	**$ 526,013**	**$ 502,914**
Total Non-Operating Rev. (Expenses)	**$ 1,139,904**	**$ 761,278**	**$ 806,286**	**$ 1,021,286**	**$ 845,222**

COMMUNITY & RECREATION CENTER CAPITAL PROJECTS ACCOUNT
RECREATION

CAPITAL IMPROVEMENTS

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenue					
54-00-000-??????-000					
360053 Transfer from C&RC Fund	$ 1,313,554	$ 1,483,450	$ 565,194	$ 1,101,736	$ 386,109
360602 Depreciation Credit	184,782	207,642	195,000	210,000	215,000
Total Revenue	**$ 1,498,336**	**$ 1,691,092**	**$ 760,194**	**$ 1,311,736**	**$ 601,109**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Expenses					
C&RC Administration					
54-50-501-500600-???					
099 Computer Equipment	9,949	-	-	-	-
Total C&RC Administration	**$ 9,949**	**$ -**	**$ -**	**$ -**	**$ -**
C&RC Fitness					
54-50-501-500600-???					
302 Treadmills	$ 33,148	$ -	23,000	$ 23,000	$ 35,000
303 Ellipticals	18,698	-	19,500	19,500	20,000
304 Upright Bikes	7,612	-	-	-	-
307 Selectorized Strength Equip.	43,249	5,980	25,000	15,000	21,000
321 Spin Bikes	-	-	13,000	13,000	13,000
322 Stairmaster/Powermills	-	20,058	20,500	20,500	13,500
323 Other Fitness Equipment	-	-	-	-	25,000
Total C&RC Fitness	**$ 102,707**	**$ 26,038**	**$ 101,000**	**$ 91,000**	**$ 127,500**
C&RC Aquatics					
54-50-501-500600-???					
430 Indoor Play Structure Replcmt	$ -	$ -	$ 435,000	$ 395,000	$ -
435 Indoor Pool Deck Replcmt	-	-	290,000	-	-
440 Indoor Pool Lighting	-	-	-	113,600	-
Total C&RC Aquatics	**$ -**	**$ -**	**$ 725,000**	**$ 508,600**	**$ -**
C&RC Building & Maintenance					
54-50-501-500600-???					
520 Facility Enhancements - Ph 1	$ -	$ -	$ 2,800,000	$ 405,000	$ 3,000,000
521 Facility Enhancements - Ph 2	-	-	-	-	5,000,000
505 Pool Maintenance & Repairs	271,756	-	-	-	88,000
507 HVAC Equipment	217,245	106,900	-	-	210,000
511 Ductwork	-	-	-	207,700	-
512 Locker Replacements	-	-	-	-	250,000
513 UV System Replacement	-	-	-	-	105,000
Total C&RC Maintenance	**$ 489,001**	**$ 106,900**	**$ 2,800,000**	**$ 612,700**	**$ 8,653,000**
Total Expenses	**$ 601,657**	**$ 132,938**	**$ 3,626,000**	**$ 1,212,300**	**$ 8,780,500**

SINKING FUND

SINKING FUND
DEBT SERVICE

DEBT SERVICE

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Beginning Fund Balance	$ -	$ -	$ -	$ -	$ -
Revenue	4,399,106	5,068,542	5,066,196	5,066,196	5,058,972
Expenditures	(4,399,106)	(5,068,542)	(5,066,196)	(5,066,196)	(5,058,972)
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	2024 Actual	2025 Actual	2026 Budget	2026 Estimate	2027 Budget
Revenue					
Transfer from General Fund	$ 2,189,202	$ 2,848,156	$ 2,838,287	$ 2,838,287	$ 2,837,788
Transfer from Sanitary Sewer Fund	1,022,163	1,033,534	1,055,610	1,055,610	1,048,048
Transfer from Boyce Mayview C&RC Fund	1,187,741	1,186,852	1,172,299	1,172,299	1,173,136
Total Revenue	**$ 4,399,106**	**$ 5,068,542**	**$ 5,066,196**	**$ 5,066,196**	**$ 5,058,972**
Expenditures					
2016 General Obligation Bonds-Principal	970,000	1,005,001	1,030,001	1,030,001	1,065,000
2017A General Obligation Bonds-Principal	-	-	-	-	-
2017B General Obligation Bonds-Principal	370,000	375,000	385,000	385,000	390,000
2021 General Obligation Bonds-Principal	5,000	5,000	5,000	5,000	5,000
2022 General Obligation Bonds-Principal	945,000	970,000	1,005,000	1,005,000	1,035,000
2024 General Obligation Bonds-Principal	-	500,000	525,000	525,000	550,000
2016 General Obligation Bonds-Interest	910,822	871,320	836,925	836,925	800,175
2017A General Obligation Bonds-Interest	-	-	-	-	-
2017B General Obligation Bonds-Interest	197,470	190,021	182,420	182,420	174,572
2021 General Obligation Bonds-Interest	492,650	492,550	492,450	492,450	492,300
2022 General Obligation Bonds-Interest	158,875	130,150	100,525	100,525	69,925
2024 General Obligation Bonds-Interest	349,289	529,500	503,875	503,875	477,000
Total Expenditures	**$ 4,399,106**	**$ 5,068,542**	**$ 5,066,196**	**$ 5,066,196**	**$ 5,058,972**

APPENDIX

STAFF LEVEL CHANGES – FULL-TIME PERSONNEL

Department	2026 Staff Level	2027 Staff Level	Increase/(Decrease)
Administration	7	7	0

Explanation: No staff level changes expected in 2027.

Human Resources	2	3	1

Explanation: The 2027 Budget reflects the addition of a full-time Human Resources Systems Coordinator position as part of the new Human Resources Department structure implemented in 2026.

Finance	4	4	0

Explanation: No staff level changes expected in 2027.

Information Technology	6	6	0

Explanation: No staff level changes expected in 2027.

Police	35	35	0

Explanation: No staff level changes expected in 2027.

Fire	2	2	0

Explanation: No staff level changes expected in 2027.

Community Development	7	7	0

Explanation: The 2027 Budget reflects the full-time addition of the Fire Inspector position while also closing the vacant Sustainability Administrator position, resulting in a neutral headcount. The duties of the Sustainability Administrator position have been absorbed by other staff allowing for the position's closure.

Public Works - Administration	8	8	0
Public Works - Laborers	24	24	0

Explanation: No staff level changes expected in 2027.

Recreation	17	17	0

Explanation: No staff level changes expected in 2027.

Library	8	8	0

Explanation: No staff level changes expected in 2027.

STAFF LEVEL CHANGES – PART-TIME PERSONNEL

Community Development	1	0	(1)
Public Works	16	16	0
Recreation	368	368	0
Library	23	23	0

Explanation: The part-time Fire Marshal position duties are now covered by other positions, allowing it to be formally closed in the 2027 Budget.

FULL-TIME POSITIONS

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
MANAGEMENT										
Township Manager	1	1	1	1	1	1	1	1	1	1
Assistant Township Manager/Director of Admin.	1	1	1	1	1	1	1	1	1	1
Chief of Police	1	1	1	1	1	1	1	1	1	1
Director of Finance	1	1	1	1	1	1	1	1	1	1
Fire Chief	0	0	0	0	0	1	1	1	1	1
Director of Human Resources	0	0	0	0	0	0	0	0	0	1
Director of Information Technology	1	1	1	0	0	1	1	1	1	1
Director of Library	1	1	1	1	1	1	1	1	1	1
Director of Planning & Community Development	1	1	1	1	1	1	1	1	1	1
Director of Public Works	1	1	1	1	1	1	1	1	1	1
Director of Recreation & Leisure Services	1	1	1	1	1	1	1	1	1	1
Management Subtotal	**9**	**9**	**9**	**8**	**8**	**10**	**10**	**10**	**10**	**11**
ADMINISTRATION										
Administrative Assistant	3	3	3	3	2	2	2	2	2	2
Communications Specialist	0	0	0	1	1	1	1	1	1	1
Executive Assistant to the Township Manager	1	1	1	1	1	1	1	1	1	1
Office Assistant / Receptionist	1	1	1	1	1	1	1	1	1	1
Administration Subtotal	**5**	**5**	**5**	**6**	**5**	**5**	**5**	**5**	**5**	**5**
HUMAN RESOURCES										
Human Resources Administrator/Manager	1	1	1	1	1	1	1	1	1	0
Human Resources Assistant	0	0	0	0	1	1	1	1	1	1
Human Resources Systems Coordinator	0	0	0	0	0	0	0	0	0	1
Human Resources Subtotal	**1**	**1**	**1**	**1**	**2**	**2**	**2**	**2**	**2**	**2**
FINANCE										
Finance Manager/Supervisor	1	1	1	1	1	1	1	1	1	1
Financial Support Analyst / AP Coordinator	1	1	1	1	1	1	1	1	1	1
Payroll Accountant	1	1	1	1	1	1	1	1	1	1
Finance Subtotal	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**
INFORMATION TECHNOLOGY										
IT Manager	0	0	1	1	1	0	0	0	0	0
Network/Operations Admin/Supervisor	1	1	0	0	0	1	1	1	1	1
Public Access Television Coordinator	1	1	1	1	1	1	1	1	1	1
Public Safety Technician	1	1	1	1	1	0	0	0	0	0
Support Technician	2	2	2	2	2	3	3	3	3	3
Information Technology Subtotal	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**	**5**

FULL-TIME POSITIONS (Continued)

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
POLICE										
Uniformed Police Officer	27	27	27	27	27	27	27	27	27	27
Police Dispatcher	4	4	4	4	4	4	4	4	4	4
Administrative Assistant	1	1	1	1	1	1	1	1	1	1
Records Coordinator	1	1	1	1	1	1	1	1	1	1
Police Analyst	0	0	0	0	0	1	1	1	1	1
Technical Services Coordinator	1	1	1	1	1	0	0	0	0	0
Police Subtotal	**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**
FIRE										
Fire Services Coordinator	0	0	0	0	0	1	1	1	1	1
Fire Subtotal	**0**	**0**	**0**	**0**	**0**	**1**	**1**	**1**	**1**	**1**
COMMUNITY DEVELOPMENT										
Administrative Assistant	2	2	2	2	2	2	2	2	2	2
Chief Inspector	1	1	1	1	1	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1	1	1	1	1	1
Planning & Zoning Assistant	1	1	1	1	1	1	1	1	1	1
Fire Inspector	0	0	0	0	0	0	0	0	0	1
Sustainability Administrator	0	0	0	1	1	1	1	1	1	0
Community Development Subtotal	**5**	**5**	**5**	**6**	**6**	**6**	**6**	**6**	**6**	**6**
PUBLIC WORKS ADMINISTRATION										
Administrative Assistant	2	2	2	2	2	2	2	2	2	2
Buildings/Grounds & Sustainability Admin.	0	1	1	0	0	0	0	0	0	0
Buildings/Grounds Administrator	1	1	1	1	1	1	1	1	1	1
Public Improvements & Projects Coordinator	0	0	0	0	0	0	1	1	0	0
Park & Forestry Administrator	1	1	1	1	1	1	1	1	1	1
Public Works Clerk	1	1	1	0	0	0	0	0	0	0
Superintendent of Operations	1	1	1	1	1	1	1	1	1	1
Superintendent of Projects	1	1	1	1	1	1	1	1	1	1
Superintendent of Public Improvements	1	1	1	1	1	1	1	0	1	1
Public Works Administration Subtotal	**8**	**9**	**9**	**7**	**7**	**7**	**8**	**7**	**7**	**7**
PUBLIC WORKS LABORERS										
Laborer	21	22	22	22	21	21	21	21	21	21
Mechanic	2	2	2	2	2	2	2	2	2	2
Heavy Equipment Operator	1	1	1	1	1	1	1	1	1	1
Public Works Laborers Subtotal	**24**	**25**	**25**	**25**	**24**	**24**	**24**	**24**	**24**	**24**

FULL-TIME POSITIONS (Continued)

	2018	2019	2020	2021	2022	2023	2024	2025	2026	
RECREATION										
Aquatics Coordinator	1	1	1	1	1	1	1	1	1	1
Aquatics Supervisor	1	1	1	1	1	1	1	1	1	1
Asst. Director of Recreation & Leisure Services	1	1	1	0	0	0	0	0	0	0
Building Maintenance Custodian	3	3	3	3	3	3	3	3	3	3
Coordinator, Community Programs	2	2	2	2	2	1	1	1	1	1
Facility/Banquet Rental Coordinator	1	1	1	1	1	1	1	1	1	1
Fitness Coordinator	1	1	1	0	1	0	0	0	0	0
Fitness Supervisor	1	1	1	1	0	1	1	1	1	1
Group Exercise Coordinator	1	1	1	1	1	1	1	1	1	1
Guest Relations Coordinator	1	1	1	1	1	1	1	1	0	0
Guest Relations Supervisor	0	0	0	0	0	0	0	0	1	1
Marketing Assistant	0	0	1	1	1	1	1	1	1	1
Membership & Marketing Supervisor	1	1	1	1	1	1	1	1	1	1
Membership Specialist	1	1	1	1	1	1	1	1	1	1
Recreation Supervisor	0	0	0	0	0	1	1	1	1	1
Secretary to the Director of Recreation	1	1	1	1	1	1	1	1	1	1
Senior Strategic Advisor, Recreation & Leisure	0	0	0	0	0	0	1	1	1	1
Recreation Subtotal	**16**	**16**	**17**	**15**	**15**	**15**	**16**	**16**	**16**	**16**
LIBRARY										
Circulation Coordinator	1	1	1	1	1	1	1	1	1	1
Head of Technical Services	1	1	1	1	1	1	1	1	1	1
Head of Youth Services	1	1	1	1	1	1	1	1	1	1
Programs & Outreach Services Librarian	1	1	1	0	0	0	0	0	0	0
Reference Librarian	0	0	0	1	1	1	1	1	1	1
Secretary to the Director of Library	1	1	1	1	1	1	1	1	1	1
Technical Services Librarian	1	1	1	1	1	1	1	1	1	1
Youth Services Librarian	1	1	1	1	1	1	1	1	1	1
Youth Services Library Specialist	1	1	1	1	1	1	1	0	0	0
Library Subtotal	**8**	**8**	**8**	**8**	**8**	**8**	**8**	**7**	**7**	**7**

Total Full-Time Positions	**118**	**120**	**121**	**118**	**117**	**120**	**122**	**120**	**120**	**121**

Positions are shown above entirely within their primary assigned department regardless of budgetary allocation.

PART-TIME POSITIONS

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
POLICE										
Fingerprinting Technician	0	0	0	1	1	1	1	1	0	0
COMMUNITY DEVELOPMENT										
Fire Marshal	1	1	1	1	1	1	1	1	1	0
Department Secretary	0	0	0	0	0	0	0	0	0	0
PUBLIC WORKS										
Summer Laborers	18	18	5	16	16	16	16	16	16	16
RECREATION										
Aquatics Staff	130	115	105	102	128	134	151	151	151	151
Fitness Staff	89	78	65	67	71	76	82	82	82	82
Guest Relations Staff	53	57	50	55	47	60	65	65	65	65
Membership Staff	14	18	7	9	13	17	14	14	14	14
Other Part-Time & Seasonal Staff	61	75	44	47	51	60	56	56	56	56
LIBRARY										
Acquisition Coordinator	1	1	0	0	0	0	0	0	0	0
Reference Librarians	6	6	6	6	4	4	4	4	4	4
Library Assistants	14	14	14	14	14	14	14	14	14	14
Library Pages	0	0	0	0	0	0	0	0	0	0
Library Specialists	0	0	0	0	0	0	0	0	0	0
Youth Services Library Specialists	3	3	3	3	3	3	3	3	3	3
Adult Services Library Specialists	0	0	2	2	2	2	2	2	2	2
Total Part-Time Personnel	**390**	**386**	**302**	**323**	**351**	**388**	**409**	**409**	**408**	**407**

NON-CONTRACTUAL SALARY & WAGE SCALE

Department	Position	Job Grade	2027 Minimum	2027 Maximum
Administration	Township Manager	13	150,600	251,100
Administration Police	Asst. Township Manager/Director of Administration Chief of Police	12	115,400	192,500
Community Dev. Finance Public Works Recreation	Director of Planning & Community Development Director of Finance Director of Public Works Director of Recreation & Leisure Services	11	100,300	167,100
Fire IT Library	Fire Chief Director of Information Technology Director of Library	10	88,000	147,000
Recreation	Senior Strategic Advisor, Recreation & Leisure	9	84,200	140,500
Public Works	Superintendent of Operations	8	79,400	132,600
Administration Community Dev. Finance IT Public Works Public Works Public Works Public Works	Human Resources Manager Chief Inspector Finance Manager Network/Operations Supervisor Superintendent of Projects Superintendent of Public Improvements Buildings & Grounds Administrator Parks & Forestry Administrator	7	75,800	113,600
Fire Recreation Recreation Recreation	Fire Services Coordinator Fitness Supervisor Membership & Marketing Supervisor Aquatics Supervisor	6	62,800	94,400
Administration Administration Administration Community Dev. IT Library Library Recreation Recreation	Communications Specialist Executive Assistant to the Township Manager Human Resources System Coordinator Code Enforcement Officer Public Safety Technician Head of Youth Services Head of Technical Services Guest Relations Supervisor Recreation Supervisor	5	57,100	85,700

NON-CONTRACTUAL SALARY & WAGE SCALE (Continued)

Department	Position	Job Grade	2027 Minimum	2027 Maximum
Administration	Human Resources Assistant	4	50,800	76,200
Administration	Administrative Assistant, Finance			
Community Dev.	Planning & Zoning Assistant			
Finance	Accounts Payable Coordinator			
Finance	Payroll Accountant			
IT	Public Access Television Coordinator			
IT	Support Technician II			
Police	Police Analyst			
Police	Records Coordinator			
Administration	Administrative Assistant, Administration	3	47,300	71,300
Community Dev.	Administrative Assistant, Community Development			
IT	Support Technician I			
Library	Youth Services Librarian			
Library	Reference Librarian			
Library	Technical Services Librarian			
Police	Administrative Assistant, Police			
Public Works	Administrative Assistant, Public Works			
Recreation	Group Exercise Coordinator			
Recreation	Aquatics Coordinator			
Recreation	Community Programs Coordinator			
Library	Secretary to the Director of Library	2	41,400	62,200
Library	Circulation Coordinator			
Recreation	Secretary to the Director of Recreation			
Recreation	Facility Rental Coordinator			
Recreation	Membership Specialist			
Recreation	Marketing Assistant			
Administration	Office Assistant / Receptionist	1	38,100	51,500
Library	Youth Services Library Specialist			
Library	Technical Services Assistant			

CONTRACTUAL SALARY & WAGE SCALES

Public Works - Teamsters Local 205 Union Contract 2027 Salary & Wage Scale		
I.	Master Mechanic	$41.65 /hr
II.	Mechanic	$39.52 /hr
III.	Heavy Equipment Operator	$39.52 /hr
IV.	Foreman	$39.52 /hr
V.	Laborer III (after 36 months)	$37.52 /hr
	Laborer II (13-36 months)	$34.04 /hr
	Laborer I (0-12 months)	$30.51 /hr
VI.	C&RC Attendant	$27.27 /hr
VII.	Semi-Skilled Laborer III	$27.27 /hr
	Semi-Skilled Laborer II	$25.06 /hr
	Semi-Skilled Laborer I	$23.06 /hr
	Semi-Skilled Laborer Probationary	$17.53 /hr

Police Union Contract 2027 Salary & Wage Scale	
Lieutenant	$69.30/hr
Sergeant	$63.00/hr
Officer 6	$57.27/hr
Officer 5	$53.66/hr
Officer 4	$50.04/hr
Officer 3	$42.68/hr
Officer 2	$39.09/hr
Officer 1	$38.09/hr
Dispatcher	$30.06 - $31.57/hr