Proposed 2026 Budget

General Fund 01 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	Prior Year End Balance	3,182,891	2,624,777	**2,442,534**	*1,944,572*	-6.9%
	PAYROLL WITHHOLDINGS					
01.222.00	Health Insurance Premium Contributions Withheld	3,980	4,305	**4,160**	*4,160*	8 Staff on Plan
	REVENUES AND OTHER FINANCING SOURCES					
01.300.06	Streetlight User Fees	37,492	37,400	**37,400**	*32,000*	Pass-through
01.301.10	Real Estate Taxes	1,237,979	1,244,051	**1,222,577**	*1,234,803*	
01.301.20	Real Estate Taxes - Prior, Delinquent	15,645	13,925	**13,925**	*15,000*	
01.301.60	Real Estate Taxes - Interim	1,803	5,360	**1,800**	*2,000*	
1.301	REAL PROPERTY TAXES	1,255,427	1,263,335	**1,238,302**	*1,251,803*	-2.0%
01.310.10	Real Estate Transfer Tax	240,691	255,779	**248,235**	*248,235*	-2.9%
01.310.21	Earned Income	1,689,776	1,767,612	**1,770,000**	*1,805,400*	Matched LCTCB Estimates
01.310.51	Local Services Tax	232,996	226,528	**226,528**	*231,059*	
1.31	LOCAL TAX ENABLING ACT	2,163,462	2,249,919	**2,244,763**	*2,284,694*	-0.2%
01.321.80	Cable Television Franchise	106,486	106,486	**105,000**	*105,000*	Shrinking
01.322.20	Demolition Permits	0	60	**50**	*100*	
01.322.30	Driveway Permits	320	560	**560**	*800*	
01.322.82	Street Encroachment Permits	1,670	1,575	**1,575**	*900*	
1.322	NON-BUSINESS LICENSES AND PERMITS	1,990	2,195	**2,185**	*1,800*	

Proposed 2026 Budget

General Fund 01 (Dollars)

Account #	Year / Description	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
01.331.10	Court-District Magistrate and Common Pleas	12,620	14,983	**14,983**	*15,282*	
01.331.12	Violation of Ordinances (e.g. Zoning, Burning)	285	340	**340**	*1,500*	
01.331.13	State Police Fines	4,994	3,354	**3,354**	*3,421*	
1.331	FINES	17,899	18,677	**18,677**	*20,204*	
01.341.01	Interest	69,101	44,966	**40,000**	*36,000*	-11.0%
01.354.15	Recycling Act 101	9,552	0	**0**	*0*	No Burn Code Adopted
1.355.01	Public Utility Realty Tax	3,258	3,258	**3,258**	*3,258*	
01.355.04	Alcoholic Beverages Licenses	400	400	**400**	*400*	
01.355.05	General Municipal Pension System Aid	47,114	55,874	**50,000**	*50,000*	
01.355.07	Foreign Fire Insurance Premium	75,712	80,195	**72,175**	*72,175*	
1.355	STATE SHARED REVENUE AND ENTITLEMENT	126,484	139,727	**125,833**	*125,833*	
01.356.01	Forest Lands	30	24	**24**	*24*	
01.356.02	Game Commission Lands	10,378	7,413	**7,413**	*7,413*	
1.356	STATE PAYMENTS IN LIEU OF TAXES	10,408	7,437	**7,437**	*7,437*	
01.361.31	Land Development Application Fees	8,310	6,870	**6,870**	*6,000*	
01.361.33	Zoning Permits	21,149	18,290	**15,000**	*15,000*	
01.361.34	Zoning Hearing Board Fees	6,000	6,600	**6,600**	*4,800*	
01.361.342	Zoning, Rezoning, Curative Amendment Fees	0	1,000	**0**	*0*	
01.361.30	ZONING AND SUBDIVISION AND LAND DEVELOPMENT FEES	35,459	32,760	**28,470**	*25,800*	
01.362.10	Special Police Services (Manheim Auto Auction)	306,527	319,946	**331,959**	*344,511*	3.8%
01.362.41	Building Permits	16,158	11,637	**10,000**	*10,000*	
01.362.44	Sewage Permits	9,945	5,233	**5,233**	*5,233*	

Proposed 2026 Budget

General Fund 01 (Dollars)

Account #	Description	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
1.362	PUBLIC SAFETY	332,630	336,815	**347,192**	*359,744*	3.1%
364.5	Yard Waste Fobs $20 each	0	10,140	**10,140**	*10,140*	507 of 3585 properties, 13.1%
01.372.56	Sale of Solar Alternative Energy Credits	1,441	1,122	**1,000**	*1,000*	
01.380.10	Insurance Dividends	13,994	8,271	**5,000**	*5,000*	
01.387.10	General Contributions (PVC PiLoT)	53,817	17,757	**17,757**	*17,757*	
01.387.11	Manheim Auto Auction Host Fee	323,489	343,189	**353,485**	*364,089*	Plus 3% per agreement
1.387	Contributions from Private Sources	377,306	360,946	**371,242**	*381,847*	2.9%
	REVENUES	4,563,111	4,624,502	**4,586,801**	*4,652,460*	-0.8%
01.391.10	Sale of General Fixed Assets	160	13,709	**100**	*100*	2025 $13K Suburban to NWLCA

Proposed 2026 Budget

General Fund 01 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
01.392.01	Transfer from Agricultural Preserve Fund	0	2,000	**2,000**	*2,000*	2024 $2K transfer done on 1/1/2025
01.392.09	Transfer from Sewer and Water Fund Staff, Postage, and Insurance	42,985	105,524	**121,997**	*128,575*	15.6%
01.392.11	Transfer from Sewer and Water Fund Debt	789,812	744,676	**787,895**	*72,904*	5.8%
01.392.37	Transfer from Penn IDA, Administrative Fee	1,800	1,800	**1,800**	*1,800*	
	Transfer from American Rescue Plan Fund	362,281	1,521	**0**	*0*	
1.392	INTERFUND TRANSFERS	1,196,878	855,521	**913,692**	*205,279*	
	OTHER FINANCING SOURCES	1,197,038	869,230	**913,792**	*205,379*	5.1%
	TOTAL PAYROLL WITHHOLDINGS, REVENUES, AND OTHER FINANCING SOURCES	8,943,041	8,118,509	**7,943,126**	*6,802,412*	-2.2%

Proposed 2026 Budget

General Fund 01 (Dollars)

Account #	Description	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
	EXPENDITURES					
01.400.05	Supervisors Salaries	12,990	13,875	**14,625**	*14,625*	New supervisors get $3,250
01.400.192	FICA Medicare	994	1,061	**1,119**	*1,119*	
01.400.42	Dues, Subscriptions, and Memberships	2,931	2,780	**2,780**	*2,800*	
01.400.46	Education and Training	144	150	**150**	*100*	
1.4	LEGISLATIVE	17,059	17,866	**18,674**	*18,644*	
01.402.05	Elected Auditors	0	0	**200**	*200*	
01.402.31	Professional Auditing Services	13,935	32,000	**28,000**	*30,800*	2025 $4,500 ARPA audit
01.402.45	Payroll Processing Services	2,601	3,000	**3,000**	*3,100*	
01.402.49	Pension Services (actuarial report)	1,500	1,600	**1,700**	*1,800*	
1.402	FINANCIAL ADMINISTRATION	18,036	36,600	**32,900**	*35,900*	
01.403.31	Tax Collection	2,341	4,410	**4,410**	*4,542*	
01.404.31	General Solicitor, Legal Expenses	14,355	15,642	**16,000**	*16,480*	

Proposed 2026 Budget

General Fund 01 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
01.405.12	Administration Salary and Wages	216,335	253,144	**260,738**	*273,775*	3.0%
01.405.18	Administration Overtime	1,666	889	**978**	*1,007*	
01.405.191	Uniform Allowance	0	200	**200**	*200*	
01.405.192	FICA Medicare	16,974	19,118	**20,545**	*20,944*	
01.405.194	Unemployment Compensation	171	409	**450**	*464*	
01.405.196	Health Insurance (Medical, Dental, and Vision)	31,193	43,593	**63,839**	*67,030*	13.4%
01.405.198	Disability and Life Insurance	2,088	2,165	**2,230**	*2,297*	
01.405.21	Office Supplies	7,004	6,900	**7,107**	*7,320*	
01.405.23	Postage (General)	2,515	4,818	**4,963**	*5,112*	
01.405.28	Newsletters (includes postage)	14,224	11,729	**15,500**	*15,965*	
01.405.32	Wireless Service	1,119	882	**882**	*882*	
01.405.34	Advertising and Printing	2,582	3,252	**3,349**	*3,450*	
01.405.42	Dues, Subscriptions, and Memberships	495	1,275	**1,275**	*1,313*	
01.405.46	Education and Training	230	404	**410**	*422*	
01.405.49	Miscellaneous	172	1,070	**1,100**	*1,133*	
1.405	ADMINISTRATION	296,769	349,847	**383,566**	*401,315*	

Proposed 2026 Budget

General Fund 01 (Dollars)

Account #	Year / Description	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
01.406.39	Bank Service Charges, Fees	2,192	2,354	**2,377**	*2,449*	
01.406.49	Ordinance Codification	1,195	3,540	**3,640**	*3,749*	
1.406	GENERAL GOVERNMENT ADMINISTRATION	3,387	5,894	**6,017**	*6,198*	
01.407.28	General Software, Hardware Purchases, Leases	28,917	39,945	**55,000**	*41,200*	Plus $15K Server
01.407.37	IT Repairs and Maintenance	8,770	315	**13,000**	*13,390*	
01.407.49	Document Scanning	1,832	1,755	**1,755**	*1,755*	
1.407	DATA PROCESSING	39,519	42,015	**69,755**	*56,345*	
01.408.313	General Engineering Services	22,024	46,063	**34,044**	*35,065*	
01.408.319	Sewage Enforcement Services	11,773	7,410	**12,000**	*12,360*	
01.408.49	Land Development, Zoning Code Amendments	53	6,210	**1,000**	*4,000*	
1.408	ENGINEERING SERVICES	33,849	59,683	**47,044**	*51,425*	
01.409.32	Phone and Internet	3,324	3,704	**3,704**	*3,704*	
01.409.361	PPL	1,156	1,534	**1,611**	*1,691*	
01.409.362	UGI	7,498	11,979	**12,578**	*13,207*	
01.409.364	Sewer and Water Services	1,898	1,122	**1,600**	*1,600*	
01.409.367	Trash and Recycling	7,440	9,201	**9,570**	*9,952*	
01.409.368	Fire Hydrants (to MAWSA)	7,224	7,349	**7,349**	*7,349*	
01.409.37	Repair, Maintenance, and Security	16,391	25,485	**29,948**	*29,948*	Plus $4,463 Solar Maintenance Agree.
01.409.44	Cleaning Service and Supplies	5,200	5,850	**5,850**	*5,850*	
01.409.49	Coffee, Drinking Water, Meeting Refreshments	3,002	2,471	**2,471**	*2,471*	
1.409	GENERAL GOVERNMENT BUILDING	53,133	68,696	**74,681**	*75,773*	

Proposed 2026 Budget

General Fund 01 (Dollars)

Account #	Description	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
01.410.53	County Drug Task Force Contribution	10,210	10,210	**10,210**	*10,210*	
01.410.55	Northern Lancaster County Regional Police Department	2,092,452	2,227,386	2,449,731	*2,591,816*	9.9%, +$222,345
1.41	POLICE	2,102,662	2,237,596	**2,459,941**	*2,602,026*	
01.411.540	Penryn Fire Department Contribution	46,888	64,379	**65,000**	*66,950*	
01.411.541	Manheim Fire Department Contribution	27,214	36,821	**37,000**	*38,110*	
01.411.542	Emergency Medical Service	0	**106,100**	**53,050**	*53,050*	Billed for 2024 and 2025 in 2025
01.411.543	Volunteer Fire Relief	75,712	80,195	**80,195**	*80,195*	
01.411.544	Volunteer Fire Tax Credit Payments	3,200	3,600	**3,600**	*3,400*	
1.411	FIRE AND AMBULANCE	153,014	291,095	**238,845**	*241,705*	
01.413.19	Sewage Enforcement Officer Expenses	617	1,055	**2,111**	*2,174*	DMA Fees ~200% More
01.413.32	Wireless Service (Zoning)	770	660	**660**	*680*	
01.413.33	Vehicle Fuel	444	490	**505**	*520*	
01.413.375	Repairs and Maintenance - Vehicle	88	608	**627**	*645*	
01.413.42	Dues, Subscriptions, and Memberships	0	206	**212**	*219*	
1.413	CODE ENFORCEMENT	1,918	3,020	**4,114**	*4,238*	

Proposed 2026 Budget

General Fund 01 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
01.414.10	Planning Commission Stipend	875	825	**1,500**	*1,500*	$25 per meeting
01.414.11	Zoning Hearing Board Stipend	1,280	2,400	**3,000**	*3,000*	Increase from $40 to $50 per Meeting
01.414.12	Planning and Zoning Wages	140,858	151,215	**155,751**	*160,424*	3.0%
01.414.131	Zoning Hearing Board Solicitor	4,158	6,887	**6,500**	*6,500*	
01.414.132	Zoning Hearing Board Stenographer	1,185	1,658	**1,500**	*1,500*	
01.414.18	Overtime	911	654	**2,000**	*2,000*	
01.414.191	Uniform and Shoe Allowance	0	200	**200**	*200*	
01.414.192	FICA Medicare	10,240	10,962	**11,915**	*12,272*	
01.414.194	Unemployment Compensation	430	180	**180**	*185*	
01.414.196	Health Insurance (Medical, Dental, and Vision)	61,243	85,854	**104,805**	*115,286*	13.4%
01.414.198	Disability, Life Insurance	1,725	1,525	**1,525**	*1,530*	
01.414.24	Operating Supplies-Zoning	268	0	**2,570**	*470*	$2,300 code books
01.414.34	Zoning Hearing Legal Notice	2,024	1,330	**1,450**	*1,450*	
01.414.42	Dues, Subscriptions, and Memberships	0	600	**600**	*600*	
01.414.46	Education and Training	64	500	**500**	*500*	
01.414.50	Comprehensive Plan Update	14,144	15,449	**0**	*0*	
1.414	PLANNING AND ZONING	239,403	280,238	**293,996**	*307,417*	

Proposed 2026 Budget

General Fund 01 (Dollars)

Account #	Year / Description	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
01.415.20	General Supplies, Operating Expenses	39	398	**3,750**	*1,250*	$2,500 radio, $1,000 Expenses, $250 Stipend
01.415.32	Wireless Service (EMO)	125	120	**120**	*125*	
1.415	EMERGENCY MANAGEMENT	164	518	**3,870**	*1,375*	
420	Recycling Collection and Disposal	0	25,014	**26,000**	*26,780*	Grinding service, fob system, etc.
01.430.12	Public Works Wages	320,076	351,992	**362,551**	*377,054*	3.0%
01.430.18	Public Works Overtime	17,199	26,323	**26,000**	*23,191*	
01.430.191	Uniform and Shoe Allowance	1,871	1,950	**1,250**	*1,250*	
01.430.192	FICA, Medicare	25,095	28,967	**27,735**	*28,845*	
01.430.194	Unemployment Compensation	1,134	530	**450**	*464*	
01.430.196	Health Insurance (Medical, Dental, Vision)	141,787	210,014	**254,213**	*279,635*	13.4%
01.430.198	Disability, Life Insurance	3,945	3,352	**3,352**	*3,352*	
01.430.32	Wireless Service	1,758	3,300	**3,300**	*2,200*	
01.430.33	Vehicle Fuel	20,279	24,804	**28,500**	*29,070*	
01.430.34	Vehicle Purchase	65,293	125,450	**0**	*0*	
01.430.46	Education and Training	0	1,300	**1,300**	*1,350*	
01.430.470	CDL Drug and Alcohol Testing	1,005	1,380	**1,300**	*1,300*	
01.430.49	Miscellaneous	335	261	**500**	*500*	
1.43	HIGHWAY- GENERAL	599,777	779,622	**710,452**	*748,209*	

Proposed 2026 Budget

General Fund 01 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
01.432.245	Materials and Supplies	4,764	11,000	**11,000**	*11,000*	
01.432.317	Contracted Services	0	1,500	**1,500**	*1,500*	
1.432	HIGHWAY- SNOW	4,764	12,500	**12,500**	*12,500*	
01.433.245	Materials and Supplies	6,748	14,000	**14,000**	*14,000*	Line Painting, Replace Signs
01.433.361	PPL - Traffic Signals (+ Fruitville Pike)	3,266	4,205	**4,626**	*4,764*	
01.433.370	Repairs and Maintenance Services	4,750	9,654	**9,670**	*9,960*	
1.433	HIGHWAY- TRAFFIC CONTROL DEVICES	14,764	27,859	**28,296**	*28,724*	
01.434.361	Street Lighting	40,495	40,500	**40,500**	*40,500*	
01.437.245	Materials and Supplies	4,717	8,512	10,900	*8,755*	Plus $2K Truck Bed Insert, $1.9K Rack
01.437.260	Small Tools and Minor Equipment	7,393	10,000	10,000	*10,300*	
01.437.374	Repairs and Maintenance Services	39,470	**46,773**	47,000	*48,410*	3 Major Repairs in 2025
437.74	Equipment Purchase	0	**0**	0	*0*	
1.437	HIGHWAY - TOOLS AND MACHINERY	51,580	65,285	67,900	*67,465*	

Proposed 2026 Budget

General Fund 01 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
01.438.245	Materials and Supplies	31,628	120,000	125,000	*128,750*	Increased cost of materials (blacktop, road oil, etc.); Guiderail; Sealant; Concentrating on Maintenance, Road Oil
01.438.317	Contracted Services, Equipment	0	1,500	1,500	*1,500*	
1.438	HIGHWAY - ROADS AND BRIDGES	31,628	121,500	126,500	*130,250*	
01.456.540	Manheim Community Library	15,000	20,000	**20,000**	*20,000*	
01.457.540	Manheim Farm Show	1,750	1,750	**1,750**	*1,750*	
01.465.540	Manheim Historical Society	1,250	1,250	**1,250**	*1,250*	
01.471.008	GO Note 2017-2 (2014 Loan - Roadway)	65,000	0	**0**	*0*	
01.471.009	Series 2020 (GO Note 2013)	708,000	0	**0**	*0*	
01.471.011	Series 2020 (Water Treatment Facility)	71,000	706,000	**724,000**	*0*	
01.471.013	Series 2020 (New Money)	71,000	72,000	**73,000**	*72,000*	
01.471.00	DEBT PRINCIPAL	915,000	778,000	**797,000**	*72,000*	2.4%

Proposed 2026 Budget

General Fund 01 (Dollars)

Account #	Year / Description	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
01.472.008	GO Note 2017-2 (2014 Loan - Roadway)	699	0	**0**	*0*	
01.472.011	Series 2020 (Water Treatment Facility)	81,812	57,519	**63,895**	*72,904*	
01.472.013	Series 2020 (New Money)	6,068	5,179	**4,265**	*5,180*	
01.472.00	DEBT INTEREST	88,579	62,697	**68,160**	*78,083*	8.7%
01.483.30	Non-Uniform Pension Contribution (MMO)	47,114	55,874	**51,631**	*56,794*	
01.484.00	SMT Workers Compensation Trust	22,059	23,442	**18,850**	*19,416*	-19.6%
01.484.195	SWIF - Volunteer Fire	12,750	13,302	**13,302**	*13,701*	0.0%
1.484	WORKERS COMPENSATION	34,809	36,744	**32,152**	*33,117*	

Proposed 2026 Budget

General Fund 01 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
01.486.01	Property and Liability Insurance	49,787	81,160	**88,465**	*91,119*	9% Increase Drafted, $15,555 Paid by S&W
01.486.40	Insurance- Public Officials	0	2,486	**2,486**	*2,561*	
01.486.60	Fidelity and Surety Bonds	3,912	3,912	**4,000**	*4,000*	
01.486.70	Employment Practices Liability	0	2,200	**2,200**	*2,200*	
1.486	INSURANCE, CASUALTY, and SURETY	53,699	89,758	**97,151**	*99,879*	
	EXPENDITURES	4,875,819	5,531,476	**5,735,054**	*5,240,684*	3.7%
	INTERFUND OPERATING TRANSFERS					
01.492.304	Public Works Capital Equipment	75,000	75,000	**77,000**	*75,000*	
01.492.305	Manheim Fire Department Capital Equipment	8,387	8,500	**8,500**	*8,755*	
01.492.306	Penryn Fire Department Capital Equipment	25,163	26,000	**26,000**	*26,780*	
01.492.307	Municipal Building Capital Reserve	25,000	25,000	**25,000**	*25,000*	
01.492.308	Capital Transfer	1,200,000	0	**0**	*0*	
01.492.309	Police Services	0	0	**25,000**	*25,000*	New
01.492.300	Transfer to Capital Reserve Fund	1,333,550	134,500	**161,500**	*160,535*	
01.492.191	Transfer to Street Improvement Fund	110,000	0	**12,000**	*0*	
01.492.454	Transfer to Parks and Recreation Fund	-25	10,000	**20,000**	*50,000*	
01.492.500	Transfer to Stormwater Management Fund	-1,080	0	**70,000**	*0*	
1.492	INTERFUND TRANSFERS	1,442,445	144,500	**263,500**	*210,535*	82.4%

Proposed 2026 Budget

General Fund 01 (Dollars)

Account #	Year Description	2024 Actual	2025 Forecast	**2026** **Budget**	*2027* *Projected*	Notes
	TOTAL EXPENDITURES, OTHER FINANCING USES, AND INTERFUND TRANSFERS	6,318,264	5,675,976	**5,998,554**	*5,451,219*	5.7%
	YEAR END FUND BALANCE	2,624,777	2,442,534	**1,944,572**	*1,351,193*	-20.4%
	Balance Ratio of Revenue (16.7% minimum)	29.35%	30.09%	**24.48%**	*19.86%*	-18.6%
	Overall Assumed Growth Rate		3%	**4%**	*3%*	
	Operating Position (Expenses/Revenues)	1.38	1.23	**1.31**	*1.17*	

Forecast: what staff *expects* to happen
Projection: what *might* happen in a scenario
Budget: what staff *wishes* will happen

Proposed 2026 Budget

Parks and Recreation Fund 04 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	Prior Year End Balance	11,404	8,030	**-5,799**	*1,209*	
426.367	**REVENUES & OTHER FINANCING SOURCES**					
04.341.01	Interest Income	1,543	316	**284**	*900*	
	REVENUES	1,543	316	**284**	*900*	
361.35	Developer Fee In Lieu	18,995	0	**0**	*0*	Avery Square
04.392.01	Transfer from General Fund	110,000	10,000	**20,000**	*10,000*	
04.392	INTERFUND TRANSFERS	110,000	10,000	**20,000**	*10,000*	
	TOTAL REVENUES	122,947	18,345	**14,485**	*12,109*	

Proposed 2026 Budget

Parks and Recreation Fund 04 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	EXPENDITURES					
04.454.361	Electricity	925	873	**925**	*953*	6% Increase
04.454.366	Water	712	480	**500**	*515*	
04.454.370	Repairs & Maintenance, Other	87,014	10,908	**0**	*100*	
04.454.371	Sweebriar Park	17,784	7,805	**3,750**	*3,938*	Diamond Tex, Playground Mulch, Inspection
04.454.372	Cedar Hollow Park	6,427	1,880	**4,750**	*4,988*	Diamond Tex, Playground Mulch, Inspection
04.454.373	Baron's Ridge	455	624	**1,750**	*1,838*	Playground Mulch, Inspection
04.454.44	Cleaning Service and Supplies	1,600	1,575	**1,600**	*1,920*	
04.454	PARKS	114,917	24,145	**13,275**	*14,251*	
	TOTAL EXPENDITURES	114,917	24,145	**13,275**	*14,251*	
	YEAR END FUND BALANCE	8,030	-5,799	**1,209**	*-2,141*	

Proposed 2026 Budget

Sewer and Water Fund 09 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	Prior Year End Balance	3,867,061	5,074,929	**6,284,910**	*4,030,094*	23.8%
	REVENUES & OTHER FINANCING SOURCES					
09.332	Lien Proceeds	4,257	141	**1,000**	*1,000*	
09.341	Interest Income	88,285	123,836	**86,685**	*30,000*	-30.0%
09.357.01	Government Grants (County ARPA)	500,000	0	**0**	*0*	
09.364.11	Sewage Connection Tap-in Fees	894,800	816,300	**8,800**	*8,800*	
09.364.12	Sewer Use Charges	1,352,883	1,442,286	**1,471,457**	*1,471,457*	2.0%
09.364.14	Nutrient Credit Sale	0	0	**0**	*0*	
09.364.15	Nonrefundable Maintenance Fee	4,000	0	**0**	*0*	
09.364.16	Nonresidential Waste Application Fees	800	1,200	**200**	*200*	
09.364.17	Nonresidential Waste Surcharge	56,029	18,617	**14,000**	*14,000*	
09.364.90	Miscellaneous	120	120	**300**	*300*	
393.11	PennVest Sewer Debt Proceeds	0	0	**1,381,968**	*0*	
09.364	WASTEWATER SYSTEM	2,308,632	2,278,523	**2,876,725**	*1,494,757*	26.3%
09.372.44	Streetlight User Fees	29,303	32,815	**32,815**	*37,712*	
09.372.56	PPL Over-Production Cash-Out, SRECs	6,947	4,047	**4,000**	*4,000*	
9.372	ELECTRIC REVENUES	36,250	36,862	**36,815**	*41,712*	
09.378.10	Water Use Charges	355,550	304,615	**335,258**	*335,258*	10.1%
09.378.11	Metered Sale of Bulk Water to Customers	14,178	11,534	**11,534**	*11,534*	
09.378.90	Water Connection Tap-in Fees	98,020	196,040	**3,770**	*3,770*	
09.378.92	Miscellaneous	60	120	**100**	*100*	
09.378	WATER SYSTEM	467,808	512,308	**350,662**	*350,662*	-31.6%
	REVENUES	3,405,232	2,951,670	**3,351,886**	*1,918,130*	13.6%
	TRANSFERS					
392.31	Transfer from Sewer and Water Capital Reserve	0	662,453	**0**	*0*	
	TOTAL AVAILABLE FUNDS	7,272,293	8,689,053	**9,636,796**	*5,948,225*	10.9%

Proposed 2026 Budget

Sewer and Water Fund 09 (Dollars)

Account #	Description	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
	EXPENDITURES					
09.400.110	Authority Board Stipend	1,175	1,425	**1,500**	*1,500*	$25 per meeting
09.400.42	Dues, Subscriptions, & Memberships	1,355	1,200	**1,200**	*1,200*	
09.400.46	Education and Training	115	100	**100**	*80*	
09.400	GOVERNING BODY	2,645	2,725	**2,800**	*2,780*	
09.406.39	Bank Service Fees	0	60	**60**	*60*	
09.429.365	Sludge Disposal	55,129	66,841	**68,000**	*70,040*	Inframark
09.429.370	Sewer Facilities Property Maintenance	4,667	9,525	**10,478**	*10,478*	10 Percent
09.429.375	Act 537 Plan Update	0	70,693	**0**	*0*	
09.429.601	WWTF DO System	1,361	1,461	**0**	*0*	
09.429.606	WWTF DO System, Effluent Flow Metering/Solids Handling	0	0	**0**	*2,328,750*	
09.429.607	Pumping Station #1 Capacity & Upgrade Evaluation	120,042	59,231	**1,900,000**	*0*	County Grant, PennVest Financing
09.429.608	Holly Tree-Temperance Hill Road Sewer	32	1,146	**0**	*0*	
09.429.610	WWTF Control Building Modifications	0	0	**0**	*0*	
09.429.611	Sanitary Sewer Easement Clearing	0	0	**5,000**	*5,000*	
09.429.612	WWTF SBR & Influent Pumping Station PLC Replacement	810	0	**50,000**	*0*	
09.429.613	WWTF SBR Decanter Service	9,231	79,028	**8,000**	*0*	
09.429.614	WWTF Security System	0	0	**11,000**	*0*	
09.429.615	WWTF Air & Decant Valve Actuator Replacement	41,660	0	**0**	*0*	
09.429.616	WWTF UV System Replacement	552	15,268	**345,000**	*0*	$169,000 State Grant Approved
09.429.617	WWTF Control Building Roof Replacement	11,907	0	**0**	*0*	
09.429.618	Pump Station 3 Maintenance	0	9,830			
09.429.664	Inflow and Infiltration	435	29,120	**124,300**	*55,000*	
	Pumping Station No. 2 Abandonment	0	0	**0**	*121,000*	
	Pumping Station PLC Replacement & SCADA Connections	0	0	**50,000**	*46,125*	
	Mallard Ponds Manhole Repair	0	0	**80,000**	*0*	
	Pumping Station Davit Crane Bases	0	0	**15,000**	*0*	
	Pleasant View Extension & Pumping Station	0	0	**518,000**	*2,867,000*	
09.429.60	Other (Shimp St. Sewer Easement Survey)	0	0	**5,100**	*0*	
	CAPITAL CONSTRUCTION	245,826	342,142	**3,189,878**	*5,503,393*	832.3%

Sewer and Water Fund 09 (Dollars)

Account #	Year Description	2024 Actual	2025 Forecast	**2026** **Budget**	*2027* *Projected*	Notes
09.429.741	SCADA	0	7,874	**0**	*0*	
09.429.75	Miscellaneous Maintenance	100	100	**100**	*100*	
09.429.74	Capital Purchases	100	7,974	**100**	*100*	
09.429	WASTEWATER SYSTEM	245,926	350,116	**3,189,978**	*5,503,493*	811.1%
09.448.220	State Drinking Water Fee	4,000	4,000	**4,000**	*4,000*	
09.448.225	Laboratory, Testing (PFAS, etc.)	13,391	10,438	**11,482**	*11,826*	
09.448.366	Bulk Purchase of Water- City of Lancaster	17,754	18,314	**23,809**	*23,809*	City 30% Rate Increase
09.448.371	Water Facilities Property Maintenance	19,463	15,803	**17,383**	*17,383*	
09.448.605	*Doe Run Road Water Line (West End Drive to Ferrell Gas)*	0	0	**0**	*285,500*	
09.448.607	WTF Clear Well ROV Inspection	0	0	**6,500**	*6,150*	
09.448.609	WTF Turbidimeters	0	31,368	**0**	*0*	
09.448.667	Replace 3 Original Fire Hydrants	0	0	**43,500**	*0*	
09.448.666	Source Water Protection Signs with MAWSA	0	0	**0**	*0*	
09.448.668	Water Tank No Trespassing Signs	0	0	**5,000**	*0*	
09.448.669	WTF Chemical Room Flooring	0	54,106	**0**	*0*	
09.448.671	Water Treatment Facility Chlorine Analyzer Replacement	0	0	**0**	*0*	$75,000 in 2025?
09.448.672	WTF Security System	0	0	**7,350**	*0*	
09.448.673	*MAWSA Water Interconnection*	0	0	**0**	*13,900*	
	Fruitville Pike Booster Pumping Station By Pass Line	0	0	**10,500**	*0*	
	Well Head Fencing & Access Drives	0	0	**30,000**	*0*	
	Softener Resin Replacement (2 Vessels)	0	0	**10,000**	*0*	
	Nitrate Removal Resin Replacement (2 Vessels)	0	0	**30,000**	*0*	
	Water Treatment Facility PLC Replacement	0	0	**45,000**	*0*	
09.448.750	Miscellaneous Maintenance	100	200	**150**	*150*	
09.448	WATER SYSTEM	54,709	134,229	**244,674**	*362,718*	82.3%
09.471.37	Series 2020 (Water) Transfer to General Fund	708,000	706,000	**724,000**	*706,000*	Chase
09.471.38	Series 2020 (Wastewater) Transfer to General Fund	0	0	**0**	*0*	Chase
471.39	Debt Principal PennVest Sewer	0	0	**0**	*57,803*	
09.471.00	DEBT PRINCIPAL	708,000	706,000	**724,000**	*763,803*	2.5%

Proposed 2026 Budget

Sewer and Water Fund 09 (Dollars)

Account #	Description (Year)	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
09.472.37	Series 2020 (Water) Transfer to General Fund	81,812	72,904	**63,895**	*72,904*	Chase
09.472.38	Series 2020 (Wastewater) Transfer to General Fund	0	0	**0**	*0*	Chase
472.39	Debt Interest PennVest Sewer	0	0	**0**	*24,088*	
09.472.00	DEBT INTEREST	81,812	72,904	**63,895**	*96,991*	-12%
	Joint Operating Expenses					
09.486.01	Liability and Property Insurance	15,555	17,720	**19,492**	*16,022*	
09.486.60	Fidelity & Surety Bonds	100	100	**100**	*100*	
09.493.15	Township Staff Wages & Benefits	74,817	81,214	**96,668**	*100,535*	Transfer to GF
09.493.215	Postage, Postcards	5,154	9,490	**9,774**	*10,068*	Transfer to GF
09.493.222	Chemicals	120,823	55,850	**95,000**	*97,850*	Inframark
09.493.239	PA One Call	305	325	**335**	*345*	
09.493.24	Water Meter Replacement	1,660	2,900	**150,000**	*250,000*	
09.493.250	Repair & Maintenance	83,985	78,853	**92,000**	*94,760*	Inframark
09.493.28	Software, Hardware	9,888	25,423	**34,423**	*26,948*	Waterworth +$8K, Munibilling + $1K
09.493.310	Operation (Base Compensation)	526,282	538,624	**560,169**	*576,974*	4%? Inframark
09.493.311	Accounting & Auditing Services	2,725	2,200	**2,266**	*2,334*	
09.493.312	Nonresidential Waste Program	10,262	8,536	**8,793**	*9,056*	
09.493.313	Engineering Services	54,455	65,067	**67,019**	*69,030*	
09.493.314	Solicitor, Legal Services	12,726	15,968	**16,447**	*16,941*	
09.493.320?	Solar System Maintenance	0	3,322	**2,480**	*2,480*	
09.493.360	Public Utilities (water, electric, etc.)	153,942	177,507	**188,157**	*193,802*	6% Electric Increase
09.493.375	Repairs & Maintenance - Vehicles	680	4,569	**5,026**	*5,528*	
493.375.06	2012 Chevrolet Suburban Purchase	0	13,000	**0**	*0*	
09.493.490	Miscellaneous	2,007	1,113	**1,146**	*1,181*	
09.493	JOINT OPERATING EXPENSES	1,059,710	1,083,961	**1,329,704**	*1,457,832*	22.7%
	EXPENDITURES	2,168,457	2,367,815	**5,574,702**	*8,203,798*	135.4%

Proposed 2026 Budget

Sewer and Water Fund 09 (Dollars)

Account #	Year Description	2024 Actual	2025 Forecast	**2026** **Budget**	*2027* *Projected*	Notes
	TRANSFERS					
09.492.01	Transfer Street Light Fee to General Fund	28,907	36,328	**32,000**	*32,000*	
09.492.03	Transfer to Capital Reserve Fund (Sewer)	0	0	**0**	*0*	
09.492.04	Transfer Capital Reserve Fund (Water)	0	0	**0**	*0*	
09.492	TRANSFERS	28,907	36,328	**32,000**	*32,000*	
	TOTAL EXPENDITURES AND TRANSFERS	2,197,364	2,404,143	**5,606,702**	*8,235,798*	133.2%
	YEAR END FUND BALANCE	5,074,929	6,284,910	**4,030,094**	*-2,287,574*	-35.9%
	Balance Ratio of Revenue (16.7% minimum)	69.78%	72.33%	**41.82%**	*-38.46%*	

Sewer and Water Capital Reserve Fund 10 (Dollars)

Account #	Year / Description	2024 Actual	2025 Forecast	2026 Budget	Notes
	Prior Year End Balance	0	327,280	**0**	
	REVENUES & TRANSFERS				
09.341	Interest Income	0	0	**0**	
09.393.10	General Obligation Bond & Note Proceeds (water)	327,280	335,173	**0**	PLGIT
	REVENUES	327,280	335,173	**0**	
09.107.04	Sewer Transfer from Sewer and Water Fund	0	0	**0**	1,500,000
09.107.04	Water Transfer from Sewer and Water Fund	0	0	**0**	150,000
	INTERFUND TRANSFERS	0	0	**0**	
	CURRENT YEAR REVENUES & TRANSFERS	327,280	335,173	**0**	
	TOTAL AVAILABLE FUNDS	327,280	662,453	**0**	
	EXPENDITURES				
09.492.03	Sewer Capital Projects Transfer	0	261,824	**0**	
09.492.04	Water Capital Projects Transfer	0	400,629	**0**	
09.492	TRANSFERS	0	662,453	**0**	
	TOTAL EXPENDITURES	0	662,453	**0**	
	YEAR END FUND BALANCE	327,280	0	**0**	100.0%

Proposed 2026 Budget

Storm Water Management Fund 05 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	Prior Year End Balance	294,997	397,400	**-22,245**	*541*	
	REVENUES					
05.341.01	Interest Income	7,354	2,766	**1,936**	*1,936*	< 30%
05.357.04	Local Stormwater Grants	126,169	0	**0**	*0*	
05.361.36	Storm Water Management Plan Application Fees	1,000	1,000	**1,000**	*1,000*	
05.361.37	Small Project Application Fees	1,900	2,500	**2,000**	*2,000*	
05.361.38	Storm Water Agricultural Exemption Fee	0	0	**1,000**	*1,000*	
05.361.39	Storm Water Exemption Fee	1,750	950	**1,000**	*1,000*	
5.361	STORM WATER MANAGEMENT FEES	130,819	4,450	**5,000**	*5,000*	
	REVENUES	138,173	7,216	**6,936**	*6,936*	
05.392.01	Transfer from General Fund	0	0	**70,000**	*0*	
	CURRENT YEAR REVENUES AND OTHER FINANCING SOURCES	138,173	7,216	**76,936**	*6,936*	
	TOTAL AVAILABLE FUNDS	433,170	404,616	**54,691**	*7,477*	

Proposed 2026 Budget

Storm Water Management Fund 05 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	EXPENDITURES					
05.436.24	General Operating Supplies	456	456	**500**	*500*	
05.436.25	Repairs and Maintenance Supplies	0	523	**1,000**	*1,000*	
05.436.31	Professional Services	32,296	35,000	**15,000**	*20,000*	
05.436.37	Repairs and Maintenance Services	2,769	2,074	**31,000**	*2,000*	Annual Report $2,500 and Notice of Intent application $12,500
05.436.39	MS4 Construction	0	82,925	**0**	*0*	Bioswale
05.436.45	BMP Inventory Inspections Program	0	5,250	**5,000**	*5,250*	
05.436.46	Education and Training	249	533	**550**	*550*	
05.436.49	Miscellaneous	0	100	**100**	*100*	
05.436	STORM SEWERS and DRAINS	35,770	126,861	**53,150**	*29,400*	
05.461.54	Contributions to Watershed Groups	0	0	**1,000**	*100*	
	Transfer to Capital Reserve Fund	0	300,000	**0**	*0*	
	TOTAL EXPENDITURES	35,770	426,861	**54,150**	*29,500*	
	YEAR END FUND BALANCE	397,400	-22,245	**541**	*-22,023*	

Proposed 2026 Budget

Agricultural Preserve Fund 18 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	Prior Year End Balance	802,077	864,115	**790,368**	*795,630*	
	REVENUES & OTHER FINANCING SOURCES					
18.341.03	Interest Income	42,852	26,946	**18,862**	*20,000*	Down 30%
18.389.01	Sale of Transferable Development Rights	24,030	9,120	**0**	*0*	2025 TDRs 800 Park Hill Dr 2024 TDRs Triple Crown
	REVENUES	66,882	36,066	**18,862**	*20,000*	
	TOTAL AVAILABLE FUNDS	868,958	900,181	**809,230**	*815,630*	
	EXPENDITURES					
18.404.31	General Solicitor Legal Expenses	1,568	677	**1,000**	*1,000*	
18.406.39	Bank Service Fees	360	600	**600**	*744*	
18.406.46	Meetings, Conferences, Education	1,714	6,000	**6,000**	*6,000*	
18.461.710	Farmland Preservation (Includes Advertising)	1,201	97,537	**3,000**	*3,100*	2025 30 TDRs Cassel Farm
18.461	CONSERVATION OF NATURAL RESOURCES	3,275	104,137	**9,600**	*9,844*	
18.492.98	Transfer to General Fund	0	5,000	**3,000**	*3,000*	2024 $2K tranfer done in 2025
	TOTAL EXPENDITURES	4,843	109,814	**13,600**	*14,588*	
	YEAR END FUND BALANCE	864,115	790,368	**795,630**	*801,042*	

Street Improvement Fund 19 (Dollars)

Account #	Description	2024 Actual	2025 Forecast	**2026 Budget**	*2027 Projected*	Notes
	Prior Year End Balance	1,549,363	1,892,198	**1,206,615**	*450,233*	
	CARRY OVER FUND BALANCES					
	Marie Avenue Donation	120,843	120,843	**120,843**	*120,843*	
	Doe Run Rd-West End Dr Intersection Donations	68,643	68,643	**68,643**	*68,643*	
	North Penryn Road, Brandt to Hickory	82,500	82,500	**82,500**	*82,500*	
438.245.022	Doe Run Road East Project (cancelled)	51,795	51,795	**51,795**	*51,795*	
	Total	323,781	323,781	**323,781**	*323,781*	
	Net Balance	1,225,582	1,568,417	**882,834**	*126,452*	
	REVENUES & OTHER FINANCING SOURCES					
19.341.03	Interest Income	38,083	22,844	**20,560**	*18,504*	
19.357.03	Highway and Streets Grants	698,288	0	**0**	*0*	PennDOT Grant
19.387.11	Fee In Lieu of Roadway Improvements	11,613	0	**0**	*0*	
19.387.12	Fee In Lieu Avery Square	10,819	0	**0**	*0*	
19.387	CONTRIBUTIONS & DONATIONS	22,431	0	**0**	*0*	
	REVENUES	758,802	22,844	**20,560**	*18,504*	
19.392.01	Transfer from General Fund	0	0	**12,000**	*0*	
19.392.36	Transfer from Capital Reserve Fund	0	0	**2,500,000**	*0*	
19.392.102	2020 Bank Loan Proceeds	0	0	**0**	*0*	
19.392	INTERFUND TRANSFERS	0	0	**2,512,000**	*0*	
	CURRENT YEAR REVENUES AND OTHER FINANCING SOURCES	1,984,385	1,591,261	**3,415,393**	*144,956*	
	AVAILABLE FUNDS	**1,984,385**	1,591,261	**3,415,393**	*144,956*	

Street Improvement Fund 19 (Dollars)

Account #	Year Description	2024 Actual	2025 Forecast	**2026** **Budget**	*2027* *Projected*	Notes
	EXPENDITURES					
438.406.39	Bank Service Charges	0	36	**50**	*50*	
19.438.245	MAINTENANCE PROJECTS	0	0	**0**	*0*	
	Construction Projects					
439.245.008	Elm Road Build Pipe and Headwall (Build)	0	26,975	**0**	*0*	
439.245.009	Locust Grove Road Bridge Design, Permits	0	0	**10,000**	*0*	
439.245.021	Fruitville Pike, Temperance Hill-Holly Tree Roads	80,955	101,147	**0**	*0*	
439.245.023	Mt. Hope Road Pipe and Inlet	0	18,000	**0**	*0*	
439.245.063	Airy Hill Road Bridge Design, Permits	0	0	**10,000**	*0*	
439.245.069	Fruitville Pike and South Oak Street Intersection	0	151,721	**2,000,000**	*0*	177800
439.245.072	North Penryn Road Widen, Oak Lane to Township Line	0	77,875	**0**	*0*	
439.245.075	South Penryn Road Permits, Line-in-Place 4 Pipes	11,232	8,892	**222,000**	*0*	
439.245.076	Fairland Road Reclamation (Sego Sago Road to W. Lexington Road)	0	0	**210,000**	*0*	
439.245.078	Hamaker Road Bridge Preliminary Design with Rapho Township	0	0	**50,000**	*0*	
439.245.079	Blairton Court and Walnut Drive 3 Pipes Lining	0	0	**70,000**	*0*	
439.245.080	Dead End Road Pipe Lining	0	0	**30,800**	*0*	
439.245.081	Warehouse Road Scratch and Overlay	0	0	**40,000**	*0*	
439.245.082	N. Penryn Road, Stiegel Valley Road to Hickory Lane Road Widening	0	0	**50,000**	*0*	
439.245.083	Lancaster Road, Sun Hill Road, Oak Street Signal Upgrade	0	0	**272,310**	*0*	
19.439.245	CONSTRUCTION PROJECTS	92,186	384,610	**2,965,110**	*0*	524,610
	Transfer to Capital Reserve	0	0	**0**	*0*	1,000,000
	EXPENDITURES	92,186	384,646	**2,965,160**	*50*	
	YEAR END FUND BALANCE	**1,892,198**	1,206,615	**450,233**	*144,906*	

Proposed 2026 Budget

Capital Reserve Fund 30 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	CARRY OVER FUND BALANCES					
	Public Works Capital Equipment	341,500	416,500	**406,500**	*481,500*	
	Municipal Building	88,904	338,904	**363,904**	*388,904*	
	Manheim Fire Department Capital Equipment	98,239	106,626	**115,126**	*118,580*	
	Penryn Fire Department Capital Equipment	25,163	132,929	**158,929**	*163,697*	
	Other Improvements	1,054,321	2,073,537	**2,140,542**	*-1,127,075*	
	Prior Year End Balance	1,608,127	3,068,496	**3,185,001**	*25,605*	
	REVENUES & OTHER FINANCING SOURCES					
30.341.03	Interest Income	64,657	95,863	**67,104**	*60,394*	
354.16	State Grants	0	350,000	**0**	*0*	Yard Waste Site
30.387.02	Developer Contributions	93,271	70,757	**0**	*0*	Developers Rec Fees
	REVENUES	157,928	166,620	**67,104**	*60,394*	
	TRANSFERS					
30.392.011	Public Works Capital Equipment	75,000	75,000	**77,000**	*75,000*	
30.392.017	Municipal Building	25,000	25,000	**25,000**	*25,000*	
30.392.018	Manheim Fire Department Capital Equipment	8,387	8,500	**8,500**	*8,500*	
30.392.019	Penryn Fire Department Capital Equipment	25,163	26,000	**26,000**	*26,000*	
	Transfer from Street Improvement Fund	0	0	**0**	*0*	
	Transfer from Stormwater Fund	0	300,000	**0**	*0*	
392.12	General Fund Capital Transfer	1,200,000	0	**0**	*0*	
	Police Services	0	0	**25,000**		
30.392	INTERFUND TRANSFERS	1,333,550	434,500	**161,500**	*134,500*	
	REVENUES & OTHER FINANCING SOURCES	1,491,478	601,120	**228,604**	*194,894*	
	TOTAL AVAILABLE FUNDS	3,099,605	3,669,616	**3,413,605**	*220,499*	

Proposed 2026 Budget

Capital Reserve Fund 30 (Dollars)

Account #	Year Description	2024 Actual	2025 Forecast	**2026** **Budget**	*2027* *Projected*	Notes
	EXPENDITURES					
30.406.39	Bank Service Charges	11,556	893	**1,000**	*1,000*	
30.409.60	Capital Construction	0	150,000	**0**	*0*	Was Office Roof
30.409.67	Public Works Building Maintenance	0	100,000	**800,000**	*0*	PW and Office Exterior
30.430.74	Snow Plow	13,725	0	**0**	*0*	
30.430.74	Fire and Public Works Radios	0	233,722	**0**	*0*	Possible State Grant
?	Mini-excavator	0	0	**87,000**		
30.409	GOVERNMENT BUILDINGS	13,725	483,722	**887,000**	*0*	
30.492.01	Transfer to General Fund	5,828	0	**0**	*0*	
30.492.191	Transfer to Street Improvement Fund	0	0	**2,500,000**	*0*	
30.492	INTERFUND TRANSFERS	5,828	0	**2,500,000**	*0*	
		0				
	TOTAL EXPENDITURES	31,109	484,615	**3,388,000**	*1,000*	
	YEAR END FUND BALANCE	3,068,496	3,185,001	**25,605**	*219,499*	

Proposed 2026 Budget

Highway Aid Fund 35 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	Prior Year End Balance	103,868	137,612	**112,694**	*166,701*	-18.1%
	REVENUES					
35.341.01	Interest Income	13,467	10,008	**7,005**	*1,000*	
35.355.02	Motor Vehicle Fuel Taxes (Liquid Fuels)	384,023	389,313	**376,597**	*376,597*	-3.3%
35.355.03	State Turnback Payments	18,720	18,720	**18,720**	*18,720*	
35.355	STATE SHARED REVENUE & ENTITLEMENTS	402,743	408,033	**395,317**	*395,317*	-3.1%
	CURRENT YEAR REVENUES	416,210	418,041	**402,322**	*396,317*	-3.8%
	TOTAL AVAILABLE FUNDS	520,078	555,653	**515,017**	*563,018*	-7.3%

Proposed 2026 Budget

Highway Aid Fund 35 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	EXPENDITURES					
	Maintenance Projects					
35.432.00	Operating Supplies (salt)	14,329	43,397	**30,000**	*31,600*	
35.438.300	Line Painting	20,811	65,000	**65,000**	*3,370*	0.0%
438.245.009	Water's Edge Road ½" Sealcoat	0	0	**4,184**	*0*	
438.245.011	Sego Sago Road (Green Acre to Erb's Quarry) ½" Sealcoat	0	0	**3,024**	*0*	
438.245.025	Gish Road ½" Sealcoat	0	0	**17,387**	*0*	
438.245.041	Warehouse Road ½" Sealcoat	0	0	**5,026**	*0*	
438.245.051	Silverwood Drive ¼" Sealcoat	0	0	**9,800**	*0*	
438.245.060	White Oak Road (Hamaker-Newport) ½" Sealcoat	0	0	**46,140**	*0*	
438.245.060	White Oak Road Micro-surface (Doe Run Road – Stiegel Valley Road), (Stiegel Valley Road – Hamaker Road)	0	0	**77,228**	*0*	
438.245.079	Junction Road (Auction Road to Twp Line) ½" Sealcoat	0	0	**21,842**	*0*	
438.245.115	Brandt Street ¼" Sealcoat	0	0	**2,215**	*0*	
438.245.116	Dave Circle and Cul-de-sac ¼" Sealcoat	0	0	**3,482**	*0*	
438.245.117	East Laurel View Drive and Cul-de-sac ¼" Sealcoat	0	0	**6,545**	*0*	
438.245.118	Green Acre Road ½" Sealcoat	0	0	**13,030**	*0*	
438.245.119	Grandview Drive ¼" Sealcoat	0	0	**7,124**	*0*	
438.245.120	Green Ridge Drive and Cul-de-sac ¼" Sealcoat	0	0	**5,356**	*0*	
438.245.121	Jerry Lane ¼" Sealcoat	0	0	**6,600**	*0*	
438.245.122	Penn Avenue ¼" Sealcoat	0	0	**4,563**	*0*	
438.245.123	Rohen Ridge Drive ¼" Sealcoat	0	0	**8,700**	*0*	
438.245.124	West Laurel View Drive and Cul-de-sac ¼" Sealcoat	0	0	**5,655**	*0*	
438.245.125	Buchdale Drive ½" Sealcoat	0	0	**4,309**	*0*	
438.245.126	Erb's Quarry Road ½" Sealcoat	0	0	**1,106**	*0*	
35.438.245	MAINTENANCE PROJECTS	35,141	108,397	**348,316**	*34,970*	

Proposed 2026 Budget

Highway Aid Fund 35 (Dollars)

	Year	2024	2025	**2026**	*2027*	
Account #	Description	Actual	Forecast	**Budget**	*Projected*	Notes
	Construction Projects					
439.245.096	Airy Hill Road, North Penryn Road to Locust Lane	0	**0**	**0**	*0*	
439.245.099	Bucknoll Road	168,107	0	**0**	*0*	
439.245.112	Sensei Road	28,429	0	**0**	*0*	
439.245.113	Lititz Road	150,789	0			
439.245.127	North Penryn Road 9.5 MM (Newport Road to Elizabeth Township Line)	0	334,562	**0**	*0*	
35.439.245	CONSTRUCTION PROJECTS	347,325	334,562	**0**	*0*	
	TOTAL EXPENDITURES	382,466	442,959	**348,316**	*34,970*	-21.4%
	YEAR END FUND BALANCE	137,612	112,694	**166,701**	*528,048*	47.9%

Proposed 2026 Budget Summary (Dollars)

Fund	Projected Starting Balance	Estimated Revenues	Anticipated Expenses	Net Transfers	Projected Budget Year Surplus (Deficit)
General	2,442,534	4,586,801	5,998,554	-650,192	1,944,572
Sewer & Water	6,284,910	3,351,886	5,606,702	-263,500	4,030,094
Agricultural Preservation	790,368	809,230	13,600	-3,000	795,630
Street Improvement	882,834	3,415,393	2,965,160	0	450,233
Capital Reserve	3,185,001	67,104	3,388,000	161,500	25,605
Sewer and Water Capital Reserve	0	0	0	0	0
Highway Aid	112,694	418,041	442,959	0	166,701
Parks and Recreation	-5,799	14,485	13,275	20,000	1,209
Storm Water Management	-22,245	6,936	54,150	70,000	54,691
Total	13,670,297	12,669,876	18,482,400	-665,192	7,468,737

Penn Township

Proposed Capital Improvement Plan (Dollars)

Project - Year	2026	2027	2028	2029	2030	Total	Share
Fruitville Pike-South Oak Street Intersection	2,385,000					2,385,000	Grant
Buildings Exteriors	*800,000*					800,000	
Hernley Road Bridge Design		50,000				50,000	Rapho
Lancaster Road, Sun Hill Road, Oak Street Signal Upgrade	273,310					273,310	Grant
Penryn Fire and Public Works Radios	233,722					233,722	Grant
South Penryn Road Bridge (4 Pipes)	222,000					222,000	
Hamaker Road Bridge Preliminary Design	50,000		400,000			450,000	Rapho
South Oak Street Railroad Bridge		525,000				525,000	Manheim
New Computers	21,900	6,913	10,888	7,622		47,323	
Airy Hill Road Bridge 1 Design and Permitting	10,000					10,000	
Locust Grove Rd Bridge (Airy Hill Rd) Design Permit	10,000					10,000	
Fruitville Pike-East Sunhill Road Intersection		24,438				24,438	
Doe Run Road-West End Drive Intersection					1,260,000	1,260,000	
Total	**4,005,932**	**606,351**	**410,888**	**7,622**	**1,260,000**	**6,290,793**	