

Borough of Hanover

2026 Budget



Public Administration Building • 33 Frederick Street
Hanover, York County, PA 17331
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Manager's Budget Message

It is my privilege to present the Borough's Annual Budget for the upcoming fiscal year. This document represents more than a financial plan—it is a reflection of our community's priorities, values, and shared vision for the future. The budget is both a roadmap and a commitment: a roadmap guiding how we will use our resources to meet community needs, and a commitment to transparency, accountability, and fiscal responsibility.

The budget fulfills several critical functions that support the effective management and operation of our Borough:

- **Financial Planning:** It outlines how revenues—such as taxes, fees, and grants—will be collected and how those funds will be responsibly allocated to deliver essential services and invest in community improvements.
- **Policy Implementation:** The budget serves as a primary tool for carrying out the Borough's economic, social, and environmental policies, ensuring that strategic goals are translated into actionable programs and measurable results.
- **Legal Authority:** Adoption of this budget provides the legal framework for all Borough expenditures, ensuring compliance with state and local regulations while maintaining the integrity of our financial operations.
- **Resource Allocation:** Through careful prioritization, the budget distributes limited public funds among departments and initiatives that most directly advance our community's goals and address emerging challenges.
- **Public Accountability:** Finally, the budget is a transparent record of how public resources are managed. It demonstrates our commitment to stewardship and provides residents with a clear understanding of how their tax dollars are being used to improve the quality of life in our Borough.

In presenting this budget, my goal is to ensure that every dollar spent delivers value to our residents and moves us closer to a sustainable, vibrant, and resilient community. I look forward to working with Council and the public as we review, refine, and ultimately adopt a budget that continues to strengthen our Borough's financial foundation and future.



*Margie Lewis, CBO
Borough Manager*

Introduction



The Borough of Hanover prepared this budget manual to:

- Projects revenues and expenditures for the coming year, with the goal of funding public services, implementing policy priorities, and addressing the evolving needs of residents
- Outline the budget assumptions and rationale used in creating the 2026 annual budget
- Provide both a high-level overview and detailed breakdown of the Borough's revenues and expenditures for the year



Budget includes:

- Operational and capital budgets for each of the Borough's major funds
- Outline of current tax rates and utility fees for Borough residents and utility customers.
- High-level overview as well as detailed breakdown of anticipated revenues and expenditures
- Key assumptions and rationale that informed the development of the 2026 annual budget



Purpose of this document:

- Help users gain a clear and comprehensive understanding of the Borough of Hanover's financial management, operations, and goals
- Serve not only as a financial plan, but also as a policy and communication tool that reflects the depth and scope of the Borough's services and initiatives
- Serve as the essential document for managing public resources and shaping the future of the community

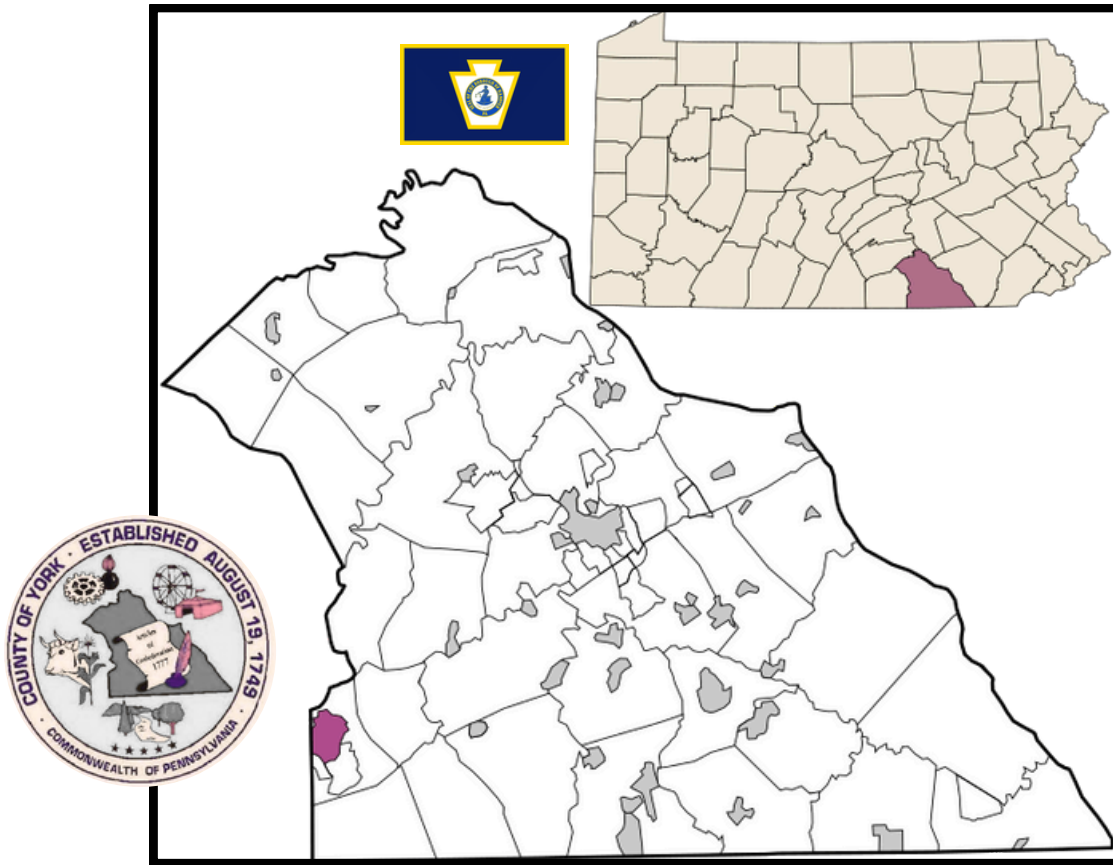


Design of document:

- Clarity and ease of comprehension
- Satisfy high standards of transparency, clarity, and usefulness
- Presents the Borough's main priorities and goals for the coming year

At its core, a government budget is a legally binding tool that reflects legislative intent and authorizes the allocation of funds to various departments and programs. It enables the Borough to raise and spend public funds responsibly, ensuring alignment with community priorities while maintaining fiscal discipline.

Borough of Hanover



The Borough of Hanover, in York County, Pennsylvania, was incorporated in 1815. The Borough serves the public through stewardship, government, development and improvements of public assets including water, sewer, stormwater, and garbage utilities, parks & recreation facilities, the Hanover Market House, the Guthrie Memorial Library, as well as Code Enforcement, Police and Fire Departments. It is governed by the Borough Council, overseen by the Borough Manager, and staffed by administrative, public service, public works, sewer, water, refuse and engineering professionals. Known as the Snack Food Capital of the World, Hanover is home, not only to numerous food industries, but also to manufacturing, technology, commercial sales, and services.

Borough of Hanover Council Vision Statement

“We envision a thriving, welcoming community appealing to individuals, families and businesses where best-practices shape delivery of exceptional municipal services and citizen engagement. By providing efficient, high-quality services, we support a clean and safe environment, inclusive recreation, and a vibrant, drug-free downtown for all.”

Borough Demographics



Population

Estimate as of July 1, 2024**	16,429
Land area in square miles**	3.7
Population per square mile**	4,445
Population 65 and older**	18.8%



Housing

Owner-occupied housing unit rate*	56.2%
Median value of owner-occupied housing units*	\$200,900
Median monthly owner costs (with a mortgage)*	\$1,624
Median monthly owner costs (without a mortgage)*	\$677
Median gross rent*	\$1,095
Households**	7,941
Persons per household*	2.24
Percent of persons age 1+ year living in the same house 1 year ago*	85.7%



Income

Median household income*	\$64,135
Per capita income*	\$35,747
Persons in poverty*	13.1%
Employment Rate**	61.4%
In civilian labor force, total, percent of population age 16 years+*	66.9%



Business Sector

• Manufacturing	22.4%
• Educational services, health care & social assistance	19.2%
• Retail trade	12.6%
• Arts, entertainment, recreation, accommodation & food services	11.7%
• Construction	8.3%
• Professional	5.4%
• Finance, insurance, real estate, rental /leasing	4.5%
• Transportation, warehousing, & utilities	4.1%
• Other services, except public administration	4.1%
• Wholesale trade	2.9%



Hanover Public School District includes:***

• Clearview Elementary School	272
• Hanover Street Elementary School	240
• Washington Elementary School	225
• Hanover Middle School	602
• Hanover High School	619

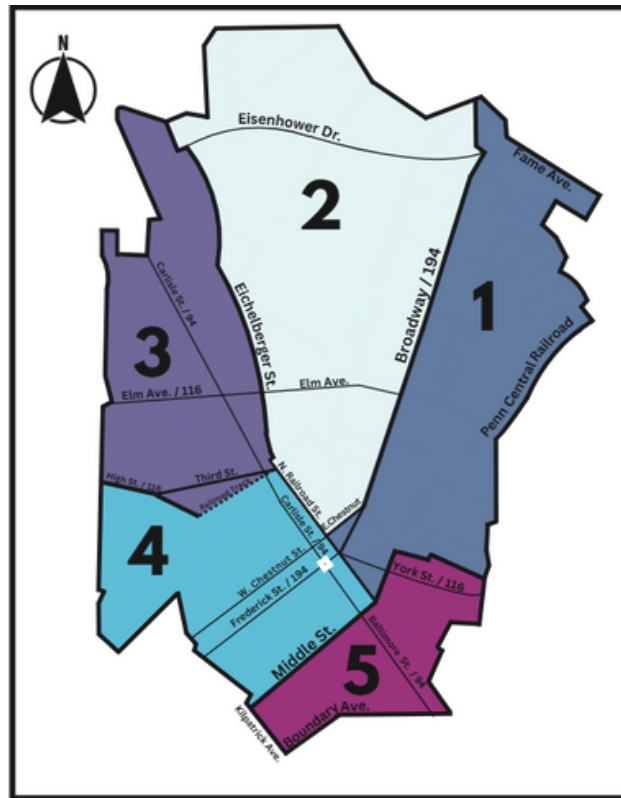
* <https://www.census.gov/quickfacts/fact/table/hanoverboroughpennsylvania/PST045224>

** https://data.census.gov/profile/Hanover_borough,_Pennsylvania?g=160XX00US4232448

***<https://www.usnews.com/education/k12/pennsylvania/districts/hanover-public-sd-106231>

Wards & Elected Officials

The Borough Council is composed of ten members, two per each of the Borough's five wards, who are elected to four-year terms. They are responsible for representing their ward members in the decision making of main Borough matters including the annual budget, capital projects, and hiring of the Borough manager.



WARD	COUNCIL MEMBERS	TERM EXPIRATION
1	Brian Fuentes ** Tim Kress (Vice President)	12.31.25 12.31.27
2	William W. Reichart II * (President) Scott Roland	12.31.25 12.31.27
3	Carol Greenholt * Gregg Bubb	12.31.25 12.31.27
4	Barbara Rupp ** Charles Hegberg	12.31.25 12.31.27
5	Ed Lookenbill * Darlene Funk	12.31.25 12.31.27
Mayor	SueAnn Whitman *	12.31.25

** Relected

Council Committees

Each council member serves on various committees, commissions, and/or boards, according to their interests and skills. Council meetings are run by the Council President; committee meetings are run by an appointed chair. The committees and commissions listed below have delineated the following goals:



ENHANCEMENT COMMITTEE

- Develop a strategy to “triage” the existing parking lot facilities, develop improvement concepts, and prioritize the investment of local and grant funding to undertake necessary long term capital projects.
- Review and discuss long term strategies for the atmosphere and aesthetics of downtown.
- Hear periodic reports from the Market House Subcommittee.



FINANCE & PERSONNEL COMMITTEE

- Ensure that the Borough makes best use of available funds for projects that provide a long-term benefit for the Borough’s residents and the financial viability of the Borough’s operations.
- Reject any unbudgeted, non-emergency projects that negatively impact the Borough’s budget in the current operating year.
- Strive for the Borough’s annual budget to be balanced each year.
- Seek out partnerships with our neighboring municipalities which may create lower costs of doing business through improved buying power as a result of scaled usage base.
- Evaluate opportunities to monetize existing Borough services to customers outside the Borough to generate revenue opportunities which may develop the ability to lower the cost of services for Borough residents.



GOVERNANCE & POLICY COMMITTEE

- Review and revise the Vacant Property Registration Ordinance to better address the specific needs of the Hanover Community.
- Plan and develop an annual retreat for Borough Council members to learn about Borough government and policies, as well as State and Federal regulations and laws, including PA State Ethics Act.
- Develop a handbook for Borough Council on ethics, responsibilities, and meeting conduct, including the role of the chair.
- Develop a mission statement and vision that provides a framework for evaluating whether actions and outcomes align with the intended mission and used to measure success.



PUBLIC SAFETY

- Develop strategies and projects to promote clear and safe navigation throughout the Borough.
- Promote safe pedestrian movement within the Borough.
- Review and update Special Events ordinance.



PUBLIC WORKS & FACILITIES COMMITTEE

- Develop and refine the strategies and planning to address the operational and safety challenges of the Public Works and Water Resources current facilities.
- Develop a strategy for “Complete Streets” restoration.
- Review of current residential refuse program to identify possible expanded services with funding sources.
- Develop a plan for the update and restoration of Borough owned Parking facilities.
- Develop a Borough facilities strategy to address long-term needs.
- Evaluate customer service areas for safety and ease of use.
- Develop a program for general paving and sidewalk improvements, including funding opportunities to help property owners who cannot afford repairs.

Council Committees (con't)



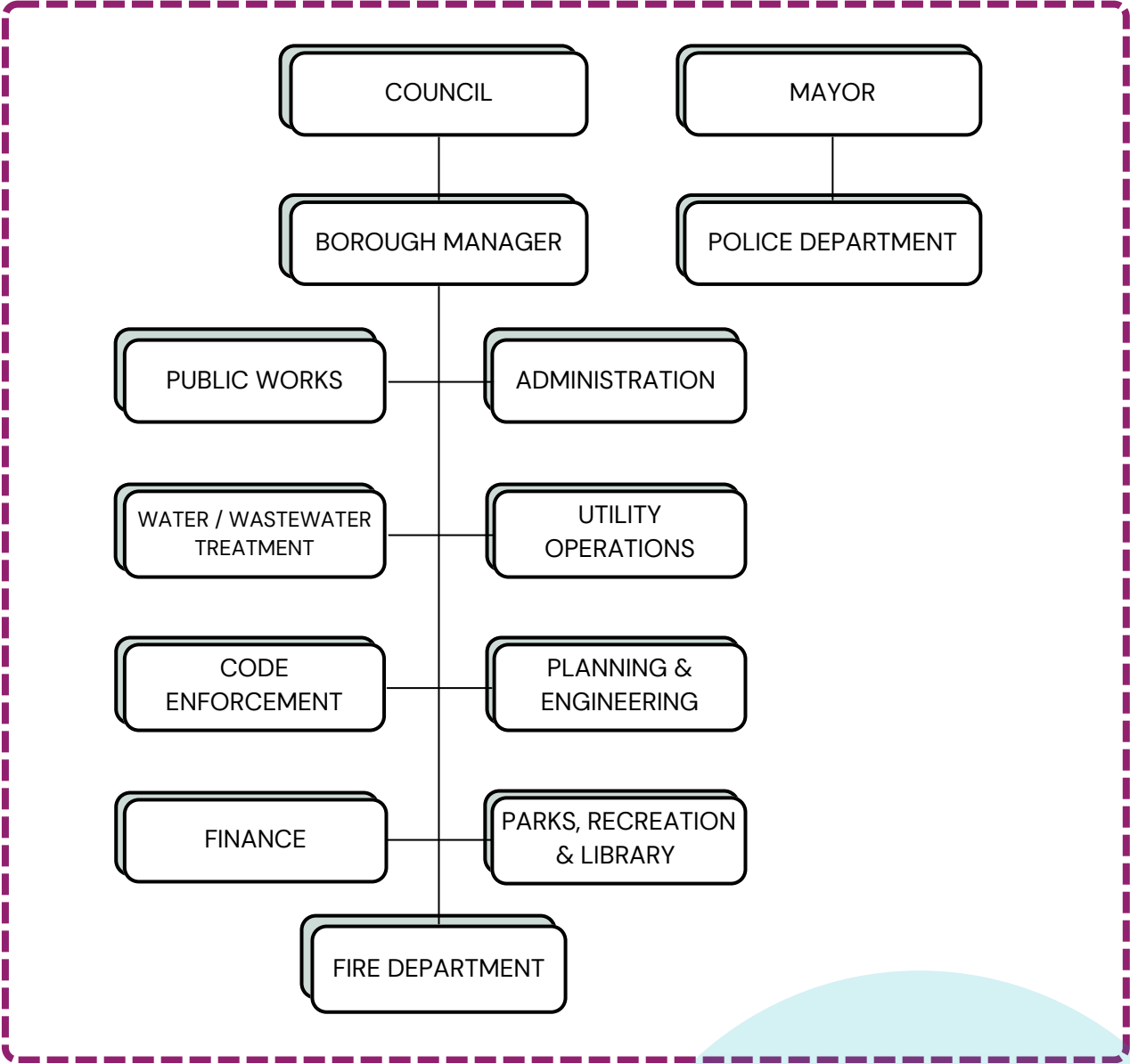
WATER / SEWER COMMITTEE

- Improve the resiliency of the Hanover Municipal Water Works community water system by continuing the efforts to better utilize the volume of available raw water in the existing Clear Lake (located at the Hanover Water Filtration Facility). This shall be a continuation of the preliminary findings of the November 2022 “Feasibility Study for Clear Lake Improvements” completed by Gannett Fleming.
- Study, understand, and document threats that exist at both the Hanover Municipal Water Works Water Filtration Facility and the Hanover Borough Regional Wastewater Treatment Facility. This work shall build on the previous study efforts of the “Risk and Resilience Assessment” (October 2020) and the “Emergency Response Plan” (October 2021). The intent is to document the specific nature and severity of the various threats posed to both facilities, as well as the necessary means by which to mitigate those threats, so that appropriate capital funding can be allocated.
- Develop a unified strategy, across water, sanitary sewer, and stormwater, with actionable items for improved management, reuse, conservation, and improvement to water quality and water supply for all new developments.

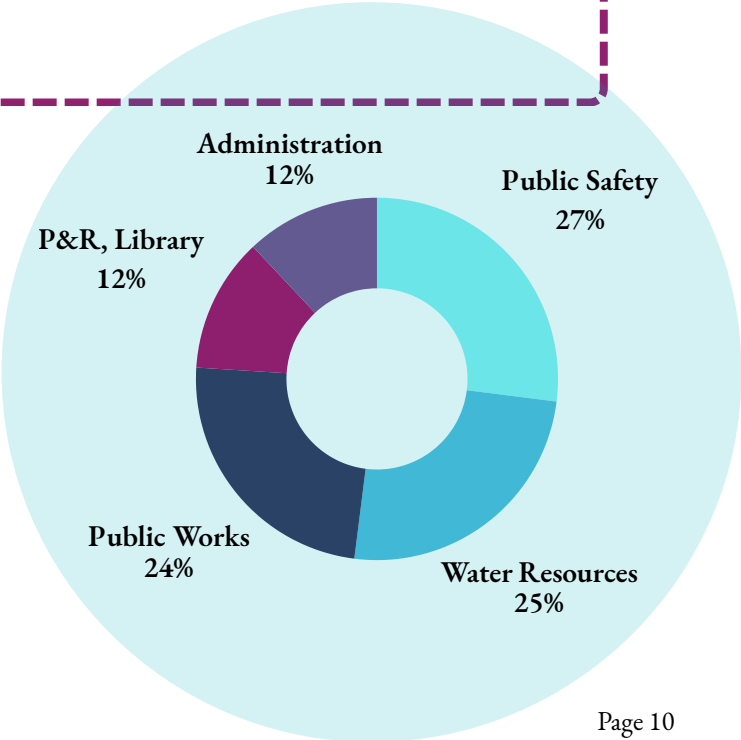
Other Boards & Commissions

- **CIVIL SERVICE COMMISSION**
- **FIRE COMMISSION**
- **LIBRARY BOARD OF GOVERNORS**
- **PLANNING COMMISSION**
 - Review Zoning Ordinance to identify its current effectiveness and address any shortcomings that may belabor staff and Council or otherwise suppress proper development (including adaptive redevelopment). The effort shall include the incorporation of the staff’s running list of editorial comments.
 - Review the Subdivision and Land Development Ordinance (SALDO) to identify effectiveness, address inconsistencies with the Zoning Ordinance as well as shortcomings that may suppress proper development including adaptive redevelopment or promoting economic development, while incorporating the feedback of citizens and Borough staff.
- **POLICE PENSION BOARD**
- **RECREATION BOARD**
- **SHADE TREE COMMISSION**
 - Maximize grant opportunities as well as tree planting and maintenance grants.
 - Develop a strategy to engage and educate the public.
 - Borough-wide street tree inventory and maintenance plan.
- **STORMWATER AUTHORITY**
 - Finalize Capital Priority List including the development of initial project improvement concepts and prioritize the investment of local and grant funding to undertake necessary long term capital projects.
 - Identify, evaluate, and refine opportunities to supplement Authority revenue, without a rate adjustment, to further the design and construction of Capital Improvement Projects.
- **ZONING HEARING BOARD**

Organizational Chart



As of September 2025 the Borough of Hanover has 158 employees. 140 Full-time 18 Part-time	PUBLIC SAFETY	27%
	Police, Fire, Codes	
	WATER RESOURCES	25%
	Water/Wastewater Treatment	
	Utility Operations	
	PUBLIC WORKS	
	PARKS, REC. & LIBRARY	24%
	ADMINISTRATION	12%
		12%



2026 Budget Assumptions

Listed below are the major assumptions used in preparing the estimates for the 2026 budget.



- Real estate taxes for 2026 are based on York County assessed value and are collected by Holly Liska, elected Tax Collector located at 279 Frederick Street Rear.



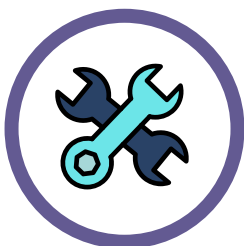
- The Borough of Hanover's millage rate, increased to 6.65 mills in 2025 and remains unchanged at 6.65 mills for 2026, meaning for every \$1,000 in home assessed value, \$6.65 is paid to the Borough.



- A 1.1% increase is assumed in ACT 511 taxes, including Earned Income Tax (EIT), Local Services Tax (LST), Business Privilege Tax (BPT), and Real Estate Transfer Tax; this is collected by the York Adams Tax Bureau and remitted to the Borough.



- Despite an unprecedented 20% increase in employee health insurance, personnel changes were adjusted to minimize an overall net increase to less than 1%.



- For general supplies and materials, a 3% inflation adjustment is assumed due to current economic conditions.

Budget Timeline

5.12.25	Manager provided Annual Budget Calendar at All Staff Meeting
6.9.25 - 6.13.25	Dept. Heads met with Manager & HR — RE: 2026 Personnel Requests
6.23.25 - 6.27.25	Dept. Heads met with Manager — RE: Capital Expenditures
7.10.25	Finance Director provided Dept. Heads w/Operating Budget Template & Instructions
7.14.25 - 7.18.25	Dept. Heads met with Manager & Finance — RE: Capital & Payroll Allocations
8.1.25	Dept. Heads were provided completed 2025 Projected & 2026 Detailed Operational Needs line items to Finance Director
8.27.25*	Finance Director provided Executive Summary to Council
9.19.25	2026 Draft Budget Workbook & Workshop Agenda delivered to Council
9.23.25*	Budget Workshop — Council Chambers 9AM to 3PM
9.24.25 - 10.15.25	Finance Director refined 2026 Budget based on additional input & analysis
10.15.25*	Finance Director provided 2nd Draft 2026 Budget to Council
10.16.25 - 11.14.25	Finance Director & Manager made any additional updates
11.19.25*	Reading the 2026 Budget; any Resolutions &/or Ordinances for millage rate variance
11.25.25*	Advertise the 2026 Budget as necessary. Upload to the website and provide hardcopy for display at Public Administration Building for public review
12.23.25*	Approval of the 2026 Budget & any Resolutions/Ordinances (as necessary)

* Denotes date of public Council meeting. Recordings of past meetings are available on the Borough website at www.HanoverBoroughPA.gov/AgendaCenter.

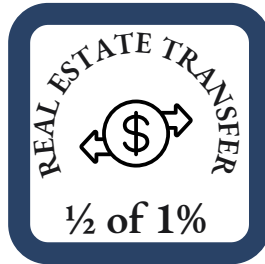
2026 Borough of Hanover Tax Rates



The millage rate for the Borough is 6.65 mill or \$6.65 per \$1,000 of valuation. Thus a property valued at \$100,000 would be taxed \$665.



The Borough receives 1/2 of the 1% Earned Income Tax. Hanover Public Schools receives the other 1/2%.



The Borough receives 1/2 of the 1% realty transfer tax. Hanover Public Schools receives the other 1/2%.



The Borough receives \$52 for anyone working in the Borough. There is exemption for earnings of \$12,000 or less per year.



The Borough receives 2 mills or \$2.00 per \$1,000 of gross service related receipts.

York & Adams Counties Comparative Real Estate Tax Rates

MUNICIPALITY	TYPE	MUNICIPAL RATE		MUNICIPAL TOTAL	SCHOOL TAX	COUNTY TAX
Abbottstown*	B	2.35	+ 0.25	2.6	17.2324	5.1393
Conewago+	T	1.32	+ 0.26	1.58	27.46	6.9
Dillsburg+	B	2.87		2.87	20.1337	6.9
Dover+	T	1.6		1.6	24.307	6.9
East Berlin*	B	1.8		1.8	13.7800	5.1393
Gettysburg*	B	4.5566	+ 0.50	5.0566	11.4851	5.1393
Glen Rock+	B	3.45	+ 1.00	4.45	19.91	6.9
Hanover+	B	6.65		6.65	23.06	6.9
Heidelberg+	T	2.25		2.25	24.4535	6.9
Hellam+	T	3.10		3.10	26.43	6.9
Littlestown*	B	4.059	+ 0.25	4.3090	13.5387	5.1393
McSherrystown*	B	3.772	+ 4.1261	4.1261	17.2324	5.1393
New Oxford*	B	2.900		2.900	17.2324	5.1393
Penn Township+	T	4.40		4.40	20.40	6.9
Seven Valleys+	B	1.2		1.2	25.4071	6.9
Spring Grove+	B	6.0		6.0	25.4071	6.9
West Manheim+	T	4.10		4.10	22.40	6.9
West York+	B	16.50	+1.0 +.50	18.00	26.0745	6.9

*Adams County
+York County

B=Borough
T=Township

Tax Rate Key

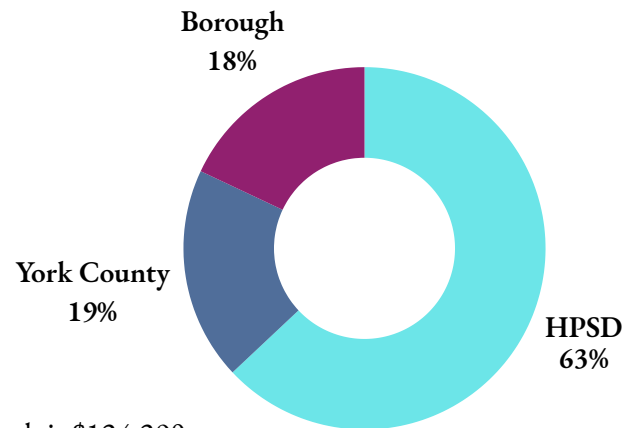
Fire Millage Rate
EMS Millage Rate
Sinking Fund Millage Rate
Pension Millage Rate
Additional \$10.00 Per Capita School Tax
Additional \$5.00 Per Capita County Tax

Real Estate Taxes for Average Home Assessment

ENTITY	MILLAGE RATE	% of REAL ESTATE TAX	Allocation of Real Estate Taxes for Average Home
Hanover Public School District	23.06	63.0%	\$2,866.13
York County	6.90	18.8%	\$857.60
Borough	6.65	18.2%	\$826.53
Total	36.61	100.0%	\$4,550.26



\$124,290



The average assessed value of a residential property in the Borough is \$124,290.

NOTE: Assessed value is lower than resale value.

Where do my property taxes go?

This diagram expresses how each dollar of your property tax is spent.



Hanover Public School District
\$.63



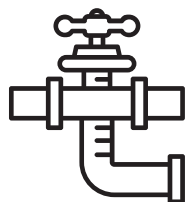
York County
\$0.19



Borough of Hanover
\$.18

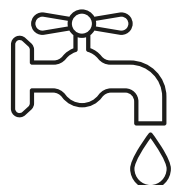
2026 Borough of Hanover Utility Rates

Base Water Rates



Base rates are the same for users who reside outside of the Borough limits, and usage rates will be the same for 2026.

Size of Meter (inches)	Base Charge (Per Quarter)
5/8"	\$26.55
3/4"	\$36.72
1"	\$57.09
1.5"	\$108.12
2"	\$169.14
3"	\$362.64
4"	\$617.25
6"	\$1,279.26
8"	\$1,839.45



Residential Consumption / Usage Rates

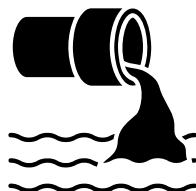
Consumption / Usage rates are added to the base rate above.

In-Borough / Out-of-Borough are \$5.0156 per 1,000 gallons of water used

Includes: Penn Township, Heidelberg Township, Conewago Township & McSherrystown Borough

Outside-the-Borough rates are controlled by the PUC. In-Borough rates are determined by the Borough Council.
Commercial/Public, Industrial and Large Industrial rates are available on the Miscellaneous Fee Schedule.

Sanitary Sewer Rate



First 7,000 gallons of water consumption or less per quarter (minimum) . .	\$71.28
Next 18,000 gallons per quarter (per thousand gallons)	\$8.92
Next 25,000 gallons per quarter (per thousand gallons)	\$8.78
Quarterly per unit charge for residential garbage disposals	\$3.30



Stormwater Management

Each property is evaluated by the ratio of pervious and impervious surface calculated into Equivalent Residential Units (ERU) per year \$66.44/ERU



Solid Waste Fees

Quarterly charge per dwelling	\$81.00
(Maximum pickup of three 30-gallon bags/cans per pickup)	
Please review Borough ordinances for multi-unit, container rental, and commercial rates, as well as rates for the refuse transfer station.	

Utility Rates Municipal Comparison

Quarterly Trash Rate Comparison



Municipality	Fee	Size / Note
Borough of Hanover	\$81.00	30-gallon cans/bags
Penn Township	\$80.25	35-gallon tote
	\$89.25	65-gallon tote
	\$91.50	95-gallon tote
New Oxford	\$69.00	Through Neiderers
Littlestown	Based on Customer Choice of Service Provider	
McSherrystown	Based on Customer Choice of Service Provider	

New Rates for
Penn Township

Quarterly Water Charges Comparison

from Lowest to Highest Cost

Municipality	Flat Fee	Usage Fee	Total for 12,000 Gallons
New Oxford ¹	\$40.70/per EDU* for up to 10,000 gallons in 2 months	Over 10,000 Gallons add \$4.07 per 1,000 Gallons	\$48.84
Littlestown Borough ²	\$33.00 Base Charge for first 750 cu.ft.** (5,610 gallons)	\$0.080 per 1 cu.ft in excess of 750 cu.ft.**/quarter	\$70.48
Borough of Hanover³	\$26.55 Base Charge	\$5.0156 per 1,000 Gallons	\$86.73
Penn, Heidelberg, Conewago Townships & McSherrystown Borough ⁴	\$26.55 Base Charge	\$5.0156 per 1,000 Gallons	\$86.73
Dillsburg Borough ⁵	\$30.00 Base Charge	\$8.10 per 1,000 Gallons	\$127.20
East Berlin ⁶	\$24.00 Capital Expense Fee	\$11.25 per 1,000 Gallons for 10,001 to 15,000 Gallons	\$159.00

+ Serviced by the Borough of Hanover

*EDU – Equivalent Dwelling Unit / A single-family home is 1 EDU

** 750 cu.ft. is equivalent to ~7.48 gallons.

1. NOMA New Oxford Municipal Authority. Service Rates. <https://www.nomaoffice.com/service-rates/>

2. Littlestown Borough. Water & Sewer Rate Study. HRG. Page 1. May 8, 2024. <https://tinyurl.com/3uyf4xflk>

3. Borough of Hanover. Hanover Borough Water Rates. January 9, 2024. <https://tinyurl.com/3ezv6z8a>

4. Borough of Hanover. Ordinance No. 2320. Effective March 28, 2022. <https://tinyurl.com/2p6mdkjc>

5. Dillsburg Area Authority. Water Rates – effective October 1, 2024. <https://www.dillsburgareaauthority.org/water-home>

6. East Berlin Area Joint Authority. Resolution No. 1-2023. <https://tinyurl.com/y2fjy9w4>

Utility Rates Municipal Comparison

Quarterly Sewer Charges Comparison

from Lowest to Highest Cost

Municipality	Flat Fee	Usage Fee	Total for 12,000 Gallons
Conewago Township ⁷	\$38.96 for First 8,000 Gallons of Water Consumed	\$4.87 per 1,000 Gallons Above 8,000	\$58.44
New Oxford ¹	\$59.50/per EDU* for up to 10,000 gallons in 2 months	Over 10,000 Gallons add \$3.25 per 1,000 Gallons	\$66.00
McSherrystown Borough ⁺⁸	\$42.10 Base Charge for First 4,000 Gallons of Water Consumption	\$4.20 per 1,000 Gallons Over 4,000	\$75.70
Penn Township ⁹	\$55.00 Base for First 7,000 Gallons of Water Consumption	\$6.00 per 1,000 Gallons Above 7,000 Gallons	\$85.00
Borough of Hanover¹⁰	\$71.28 Base Charge for First 7,000 Gallons of Water Consumption	\$8.92 per 1,000 Gallons for Next 18,000 Gallons per Quarter	\$115.88
Dillsburg Borough ¹¹	\$60.00 Base Charge	\$7.40 per 1,000 Gallons	\$148.80
Littlestown Borough ²	\$92.00 / Quarter for first 750 cu.ft.** (5,610 gallons)	\$0.095 per 1 cu.ft in excess of 750 cu.ft.**/quarter	\$175.70
East Berlin ³	\$82.00 Capital Expense Fee	\$10.50 per 1,000 Gallons for 10,001 to 15,000 Gallons	\$208.00

+ Serviced by the Borough of Hanover

*EDU – Equivalent Dwelling Unit / A single-family home is 1 EDU

** 750 cu.ft. is equivalent to ~7.48 gallons.

7. Conewago Township. Sewer-Municipal Authority. <https://conewagotwp.us/sewer-municipal-authority/>

8. McSherrystown Borough. Phone Conversation. September 4, 2025

9. Penn Township Quarterly Sewer Rate Effective 7.1.19. <https://tinyurl.com/3j44x8uu>

10. Borough of Hanover. Resolution No. 1383. <https://tinyurl.com/4r862ezm>

11. Dillsburg Area Authority. Sewer Rates – effective October 1, 2024. <https://www.dillsburgareaaauthority.org/sewer-home>

12. East Berlin Area Joint Authority. Resolution No. 2-2022. <https://tinyurl.com/28hrj28e>

Description of Borough of Hanover Funds



Accounting records and budgeting for a municipality are significantly different than that of private industry. In contrast to private industry, municipalities break their operations down into smaller segments, which would resemble the various individual companies that may exist within a larger corporation. These “individual companies” are designated as “funds” within a municipality. The Government Accounting Standards Board (GASB) establishes the accounting and financial reporting standards for U.S. state and local governments. The GASB standards categorize funds as governmental, proprietary, and fiduciary funds. Below is a list of the funds by category.

GOVERNMENTAL FUNDS

The General Fund pays for the “general” expenses associated with the government including:

GENERAL FUND EXPENSES

- Emergency services including police and fire services which account for 47% of the total governmental funds expenditures.
- Garbage collection and disposal costs are paid by the General Fund and are the second largest expense after police and fire services. These costs make up 20% of the governmental funds expenditures.
- The administration of the local governmental offices, the maintenance of the buildings and grounds including the various parks and athletic fields scattered throughout the Borough.
- Maintenance and improvement of the Borough’s streets, alleys, and vehicle and pedestrian traffic control infrastructure account for 11% of governmental funds expenditures.
- Allocations to the General Capital Projects Fund to support various capital projects of the Borough and to pay the principal and interest (debt service) for its portion of the Borough’s General Obligation Bond (GOB) debt and capital leases.
- Subsidy required to balance the operating funds for the Library and Market House.

Description of Borough of Hanover Funds (con't)

GOVERNMENTAL FUNDS (con't)

The primary sources of revenue for the General Fund are real estate taxes, Act 511 taxes, garbage collection and tipping fees, and federal, state, and local grants.

GENERAL FUND REVENUE

- **Real Estate Taxes** – Real estate taxes are calculated by multiplying the Borough's millage rate by the real estate assessments established by the York County Assessment office.
- **Act 511 Taxes** – Act 511 taxes include local earned income taxes, business privilege taxes, local service taxes (LST), and real estate transfer taxes. The Borough receives half of the 1% local wage tax. Business privilege taxes are calculated at 2 mills or \$2.00 per \$1,000 of gross service-related receipts or rental income. \$52 of LST tax is paid by anyone who works within the Borough. The Borough receives half of the 1% real estate transfer tax.
- **Garbage Collection & Tipping Fees** – Garbage collection and tipping fees at the Borough's transfer station are billed quarterly except for special pickups. Quarterly and special pickup rates are set annually by Borough resolution.
- **Grant Funding** – The Borough receives funding every year from state and local grants. Some of these grants are used as a subsidy for the Borough's operations while other grants are used for funding capital projects.

Special revenue funds are funds used by U.S. state and local governments to accumulate proceeds from certain revenue sources which are restricted to specific purposes or activities.

SPECIAL REVENUE FUNDS

- **Library Fund** – The Library Fund is consolidated with the General Fund financial statements. The Library Fund receives most of its revenues from grants, contributions, and donations. These revenues are used to fund library's operations.
- **Liquid Fuels Fund** – The Borough receives a portion of the taxes collected by the state for the sale of liquid fuels, primarily gasoline. These funds are restricted for the repairs, maintenance, and improvement of roads and traffic infrastructure. Funds may also be used for snow removal and winter maintenance of roadways in the Borough.
- **Recreation Board Fund** – The Recreation Board Fund supports programing and resources for improvements at Borough parks and playgrounds.

Description of Borough of Hanover Funds (con't)

GOVERNMENTAL FUNDS (con't)

Permanent funds are funds required to be used to report resources that are legally restricted to the extent that only earnings may be used for purposes that support the reporting government's programs.

PERMANENT FUNDS

- **Library Endowment Fund** – The Library Endowment Fund is a bequest to the Borough, with its interest earnings restricted for the use of the Guthrie Memorial Library.
- **Recreation Endowment Fund** – The Recreation Endowment Fund is a small bequest to the Borough, with its interest earnings restricted to the repair and maintenance of Borough parks, playgrounds, and Recreation Board programs.

The General Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays.

CAPITAL PROJECTS

- **Acquisition / Construction** – Capital facilities, vehicles and equipment, roads and traffic infrastructure, and other general capital assets.
- **Transfers** – The General fund will make transfers into the General Capital Projects Fund to fund capital projects.
- **Grant Funding** – The Borough also applies for federal, state, and local capital grants to fund various capital projects.
- **Debt Issuances / Debt Service** – The Borough records the proceeds from debt issuances and debt service payments for debt associated to general capital projects within this fund.

PROPRIETARY FUNDS

Proprietary Funds account for activities that provide goods and services primarily to the public on a fee basis. The Borough's Proprietary Funds are all for public utilities. The money generated from these funds is used to maintain the operation of the utilities. Each Proprietary Fund is intended to be self-sustaining. For budgeting purposes, the Borough has created a capital projects fund for each major Proprietary Fund. The capital projects funds are combined with the corresponding Proprietary Fund when reported on the Borough's annual financial statements. The capital projects funds are used to reserve money for the capital infrastructure and machinery and equipment of the public utilities.

- The revenue and expenses associated with providing water services to Hanover Borough, Penn Township, Conewago Township, McSherrystown and portions of other local municipalities are accounted for within the Water Fund.
- The Borough's water treatment plant has an 11.0 million gallons per day (MGD) treatment capacity with an average daily demand of just over 5 MGD.
- The water distribution system consists of 211 miles of pipes that were installed between 1880 and 2022, with two elevated storage tanks, a finished water reservoir, and a booster pump station.
- Residents and rate-payers are billed a quarterly base connection fee and usage rate per 1,000 gallon. We have included the current general utility rates within this budget document. (See page 15.)
- The Water Fund is the largest Enterprise Fund of the Borough.

- The Regional Wastewater Treatment Plant serves Hanover Borough, Conewago Township, McSherrystown Borough, and part of Penn Township.
- The Borough is responsible for charging each municipality quarterly for its portion of wastewater treatment, conveyance, and sludge removal.
- These revenues are used to fund the operations of the Hanover Regional Wastewater Treatment Plant.

Description of Borough of Hanover Funds (con't)

PROPRIETARY FUNDS (con't)



SANITARY SEWER FUND

- The Borough of Hanover maintains over 99 miles of sanitary sewer pipeline.
- The Borough Sanitary Sewer Fund is used to bill residential and commercial dwellings based on each unit's water consumption.
- The current sanitary sewer rates are contained within this budget document. (See page 14.)
- Revenues generated support the operation and maintenance of the Borough's wastewater collection system, sanitary sewer lines, and pump stations.

STORMWATER AUTHORITY FUND

- The Stormwater Authority was established in 2019 to manage the maintenance of the Borough's stormwater system, including underground pipes, conduits, mains, inlets, culverts, basins, ditches, outfalls, dams, and other flood control structures.
- The Authority charges a fee based on the amount of impervious area of a residential or commercial property to be used for this purpose.

MARKET HOUSE FUND

- The Borough's Market House was established in 1815 and has been at its current location at 210 East Chestnut Street since 1933.
- The Market House's primary source of income is rental fees from vendors including two restaurants, fresh-baked goods, quality meats, and fresh fruits and vegetables.

FIDUCIARY FUNDS

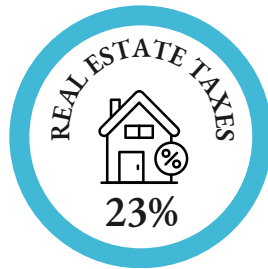
- The Borough is the fiduciary for the police, fire, and non-uniform employee defined-benefit pension plans. Each plan has different contribution requirements, benefits provided, and vesting periods. Details are available in the footnotes to the Borough's annual financial statements.
- The Borough oversees the Fire Driver's Post Employment Health Plan (PEHP) which provides funding for health benefits to fire drivers in retirement; these benefits are reported separately in the Borough's annual financial statements.
- The Borough budget includes the Minimum Municipal Obligation (MMO) for each of the pension plans. The MMO for the non-uniform pension plan is allocated amongst the Borough's various operating funds proportionate to the salaries of its non-uniform employees.
- The budget also includes PA Commonwealth Act 205 state municipal aid which helps fund the pension plans of the Borough.

Governmental Funds 2026

Revenue by Source



The 2026 state grant revenue is higher than normal due to the RACP Grant for the Public Administration and Public Safety Complex.



The millage rate is not projected to be increased in the 2026 budget.



The residential and commercial garbage collection rate is not projected to be increased in the 2026 budget.



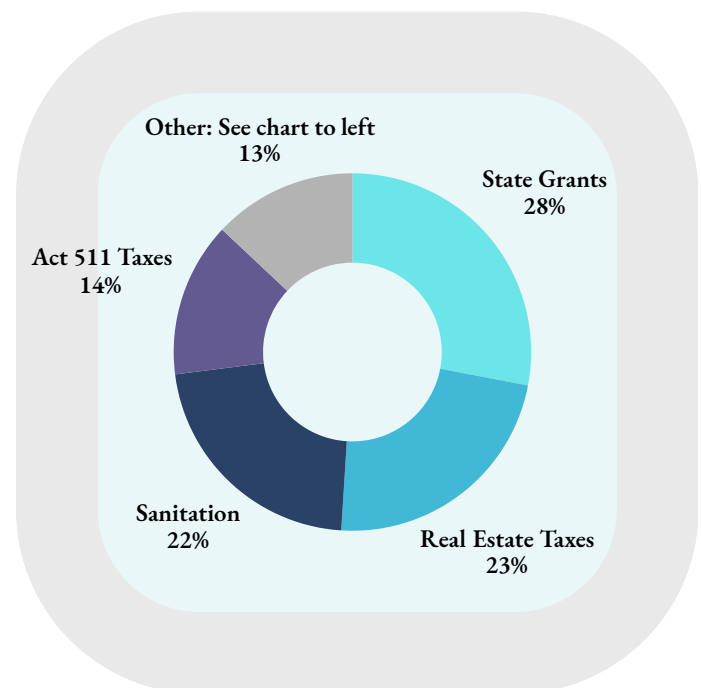
York Adams Tax Bureau provides projections for 2026 budget.



Revenue estimates are based on operations within the Borough.

STATE GRANTS	\$7,466,233
REAL ESTATE TAXES	\$6,300,000
SANITATION	\$5,955,500
ACT 511 TAXES	\$3,800,000
OTHER *	\$3,572,728
TOTAL	\$27,094,450

The Borough continues to hold a strong Aa3 rating allowing the Borough to borrow at a lower interest rate providing additional savings.



*OTHER

INTEREST EARNINGS	\$601,000
DONATIONS FROM PRIVATE SOURCES	\$508,000
PUBLIC SAFETY	\$465,500
CHARGES FOR SERVICES	\$398,850
FEDERAL GRANTS	\$349,000
HIGHWAYS & STREETS	\$300,000
RENTS & ROYALTIES	\$297,057
FINES & FORFEITS	\$237,500
LOCAL GRANTS	\$236,921
LICENSES & PERMITS	\$167,750
CULTURE - RECREATION	\$6,000
HEALTH	\$3,050
PAYMENTS IN LIEU OF TAXES	\$2,000
SPECIAL ASSESSMENTS	\$100
TOTAL REVENUE OTHER	\$3,572,728

USE OF GRANT FUNDING

- IMPROVING INFRASTRUCTURE = ROADS / PARKS / FACILITIES
- IMPROVING SAFETY = POLICE / FIRE / CODE ENFORCEMENT

Governmental Funds 2026

Expenditures by Function



Includes \$6M for the construction of the Public Safety Facility in 2026.



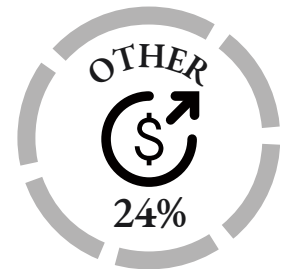
Includes replacement of vital equipment such as \$400K garbage truck.



Includes projects to improve downtown congestion and Eisenhower traffic signal update.

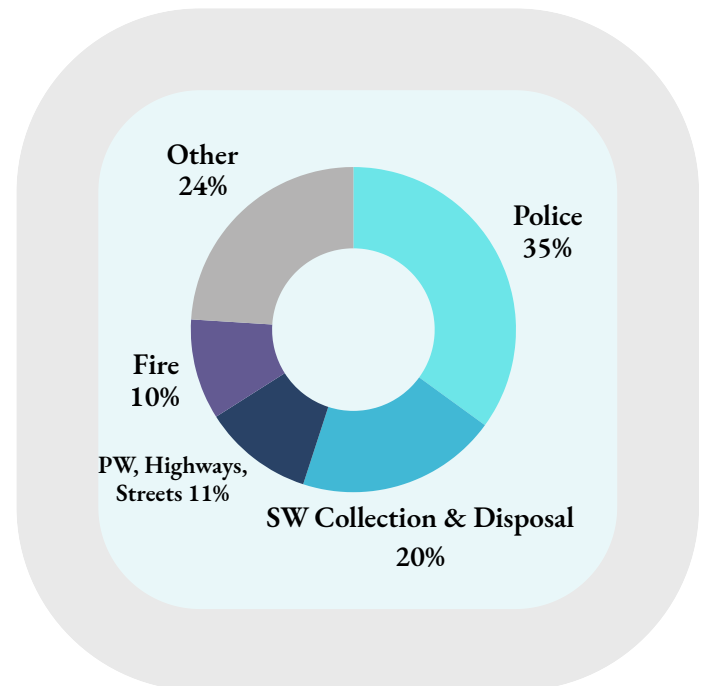


Includes Borough contribution to Hanover Area Fire & Rescue Commission.



Expense estimates are based on recurring operations within the Borough.

POLICE	\$11,527,459
SOLID WASTE COLLECTION & DISPOSAL	\$6,362,044
PUBLIC WORKS, HIGHWAYS, STREETS	\$3,485,972
FIRE	\$3,418,639
OTHER *	\$7,704,500
TOTAL EXPENDITURES by FUNCTION	\$32,498,614



*OTHER

LIBRARIES	\$1,675,511
DEBT SERVICE	\$1,494,793
CULTURE - RECREATION	\$815,614
FINANCIAL ADMINISTRATION	\$732,297
GENERAL GOVERNMENT BUILDINGS	\$697,012
PLANNING & ZONING	\$560,664
UCC & CODE ENFORCEMENT	\$458,688
IT-NETWORKING-DATA PROCESSING	\$310,000
ENGINEERING SERVICES	\$197,737
TAX COLLECTION	\$167,899
GENERAL GOVERNMENT	\$144,470
COMMUNITY DEVELOPMENT	\$128,500
EXECUTIVE (BOROUGH MANAGER)	\$104,080
SECRETARY/CLERK TREASURER	\$92,535
HEALTH INSURANCE BENEFIT	\$66,500
ECONOMIC DEVELOPMENT	\$30,000
LEGAL SERVICES	\$16,000
ANIMAL CONTROL	\$15,200
TOTAL OTHER EXPENSES	\$7,704,500

General Capital Projects Fund

Noting Applicable Grants and Net Expense



Project Total \$430,780
Grant Total (\$385,780)
Net Expense \$45,000



Project Total \$6,453,000
Grant Total (\$4,000,000)
Net Expense \$2,453,000



Project Total \$1,976,015
Grant Total (\$1,513,287)
Net Expense \$462,728



Project Total \$600,000
Grant Total (\$294,000)
Net Expense \$306,000

CAPITAL OUTLAY	GENERAL CAPITAL FUND	GRANT NAME	GRANT AMOUNT	NET EXPENSE
BOROUGH ADMIN OFFICES IT EQUIPMENT	45,000		-	45,000
COMMUNITY TRAINING CENTER (33 FREDERICK STREET BUILDING)	385,780	LOCAL SHARE ACCOUNT GRANT (STATE)	(385,780)	-
POLICE IT EQUIPMENT	35,000		-	35,000
POLICE BUILDING (44 FREDERICK STREET BUILDING)	6,000,000	RACP GRANT (STATE)	(4,000,000)	2,000,000
POLICE BUILDING FURNITURE (44 FREDERICK STREET BUILDING)	125,000		-	125,000
POLICE BODY CAMERAS	109,000		-	109,000
POLICE CARS (2)	184,000		-	184,000
SOLID WASTE - DUMPSTERS (VARIOUS SIZES)	15,000		-	15,000
SPEC TEC TRASH TRANSFER TRAILER	113,000	LOCAL SHARE ACCOUNT GRANT (STATE)	(113,000)	-
MACK REAR LOADER TRASH TRUCK	410,000	LOCAL SHARE ACCOUNT GRANT (STATE)	(410,000)	-
PAVEMENT CRACK FILLER TRUCK	87,000		-	87,000
DOWNTOWN 94/116/194 TRAFFIC CONGESTION PROJECT	506,015	AUTOMATED RED LIGHT ENFORCEMENT GRANT	(460,287)	45,728
EISENHOWER (HOME DEPOT) TRAFFIC SIGNAL	300,000	GREEN-LIGHT-GO GRANT	(240,000)	60,000
SAFE STREETS FOR ALL PROJECT	300,000	SAFE STREETS FOR ALL GRANT	(240,000)	60,000
RECREATION COMPREHENSIVE PLAN	145,000		-	145,000
TASA STREETSCAPE PROJECT	100,000	TASA STREETSCAPE GRANT	(50,000)	50,000
LIBRARY HVAC SYSTEM	600,000	KEYSTONE GRANT	(294,000)	306,000
CAPITAL OUTLAY TOTAL	9,459,795		(6,193,067)	3,266,728
DEBT SERVICE	1,494,793		-	1,494,793
GRAND TOTAL	10,954,588		(6,193,067)	4,761,521

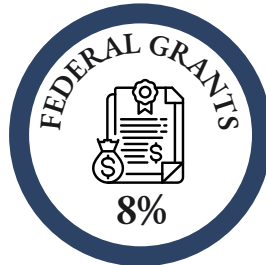
Proprietary Funds 2026 Revenue by Source



2026 increase to in-Borough usage rate to align with PUC regulated out-of-Borough rate with no change to the base rate.



Sanitary sewer rates are not projected to be increased in the 2026 budget.



Federal CDBG, Growing Greener, and US DOT RTA grants to replace vital infrastructure.



Stormwater fees are not projected to be increased in the 2026 budget.

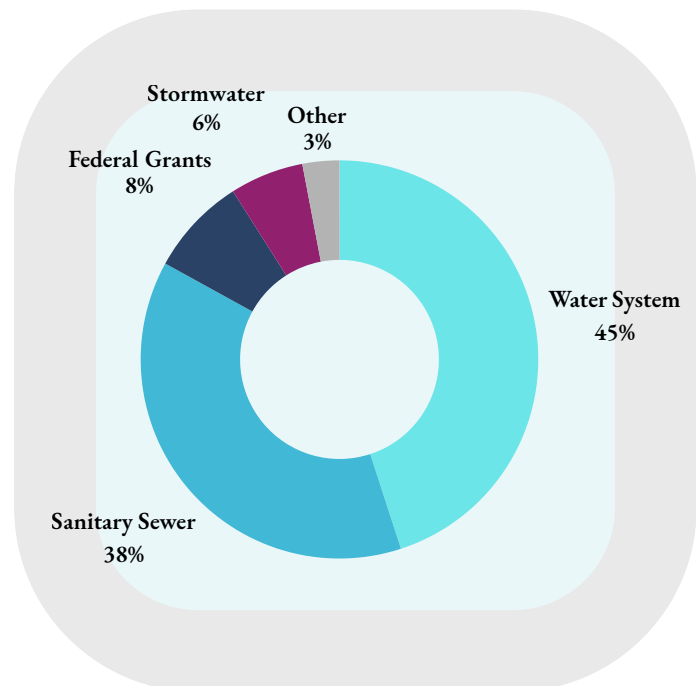


Revenue estimates are based on operations within the Borough.

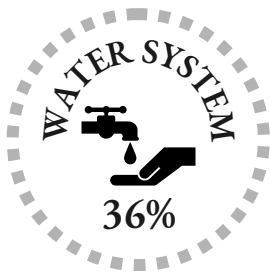
WATER SYSTEM	(10,082,000)
SANITARY SEWER	(8,374,626)
FEDERAL GRANTS	(1,785,888)
STORMWATER SYSTEM	(1,234,500)
OTHER	(628,049)
TOTAL Proprietary Funds Revenue	(22,105,062)

*OTHER

INTEREST EARNINGS	(309,355)
RENTS & ROYALTIES	(226,174)
SPECIAL ASSESSMENTS	(90,000)
MARKETS	(2,520)
TOTAL OTHER Proprietary Revenue	(628,049)



Proprietary Funds 2026 Expenditures by Function



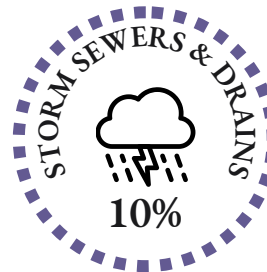
Includes replacement of \$2M in vital infrastructure including distribution pipes and filter plant upgrades.



Includes replacement of \$1M in vital infrastructure including sewer pipes and wastewater treatment plant upgrades.



Includes the principal and interest on debt obtained for completed infrastructure projects such as Sheppard-Myer Dam restoration which was completed in 2024.

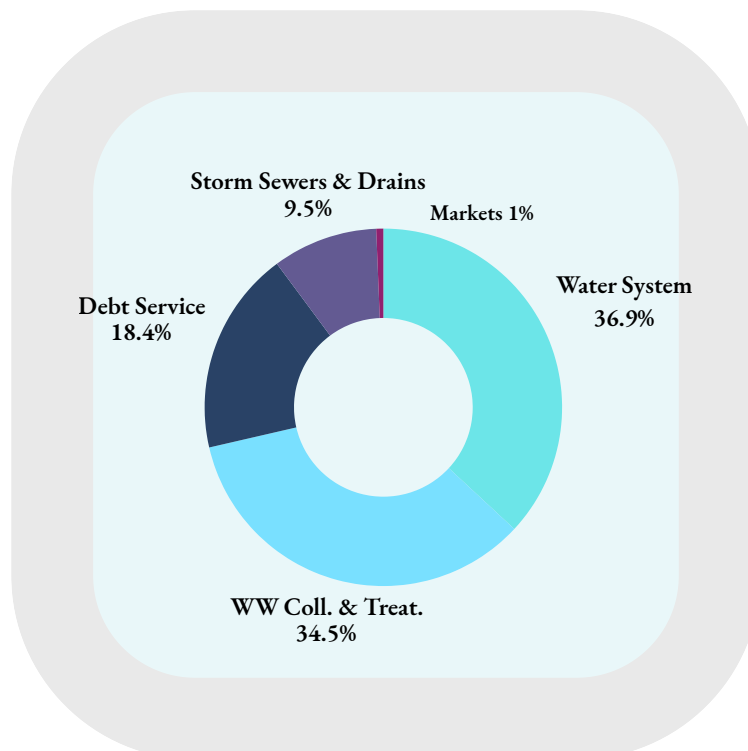


Includes \$1.3M in vital infrastructure investment to stormwater management improvements.



Maintains the historic Hanover Market House as an asset to the community and resource for downtown vitality.

WATER SYSTEM	7,602,051
WASTEWATER COLLECT & TREATMENT	7,098,650
DEBT SERVICE	3,798,532
STORM SEWERS & DRAINS	1,959,229
MARKETS	131,859
TOTAL Proprietary Funds Expenses	20,590,322



Proprietary Funds Capital Outlays

Noting Applicable Grants and Net Expense



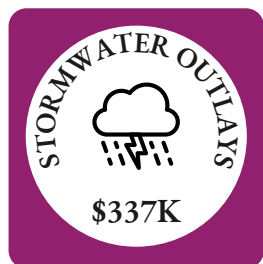
Project Total \$2,183,250
Grant Total (\$500,840)
Net Expense \$1,682,410



Project Total \$817,734
Grant Total (\$280,334)
Net Expense \$537,400



Project Total \$218,000
Grant Total -0-
Net Expense \$218,000



Project Total \$1,342,174
Grant Total (1,004,714)
Net Expense \$337,460

CAPITAL OUTLAY	WATER CAPITAL	SEWER CAPITAL	RWWT CAPITAL	STORMWATER CAPITAL	GRANT NAME	GRANT AMOUNT	NET EXPENSE
SLUICE GATE	669,250				CDBG GRANT	(500,840)	168,410
FILTER PLANT SCADA SYSTEM UPGRADE	60,000					-	60,000
FILTER PLANT UPGRADE - SWITCH FROM ALUM TO DELPAC	15,000					-	15,000
FILTER PLANT UPGRADES - REPLACE 2 SWING CHECK VALVES ON HIGH DUTY PUMPS	104,000					-	104,000
WATER DISTRIBUTION - YORK STREET WATER PIPE REPLACEMENT	400,000					-	400,000
WATER DISTRIBUTION - OTHER INFRASTRUCTURE PROJECTS	130,000					-	130,000
WATER METER REPLACEMENT PROJECT	500,000					-	500,000
SODIUM PERMANGANATE FEED LINE REPLACEMENT/RELOCATION	250,000					-	250,000
HIGH DUTY PUMP REBUILD	55,000					-	55,000
SEWER DISTRIBUTION - PIPE RELINING PROJECT (MR. REHAB)		350,000				-	350,000
SEWER METER REPLACEMENT PROJECT FOR INTERMUNICIPAL FLOW REPORTING		467,734			GROWING GREENER GRANT	(280,334)	187,400
ROOF REPLACEMENT ON PRIMARY DIGESTER BUILDING			38,000			-	38,000
CONCRETE PAD FOR SAND FILTER BUILDING			20,000			-	20,000
CHLORINE MIXER			40,000			-	40,000
METHANE GAS COMPRESSOR			120,000			-	120,000
SLAGLE RUN STORMWATER PROJECT				834,674	GROWING GREENER GRANT	(754,714)	79,960
STREETSCAPE DESIGN FOR US DOT RTA GRANT				250,000	US DOT RTA GRANT	(250,000)	-
GOOD FIELD STREAMBANK RESTORATION PROJECT				7,500		-	7,500
OTHER STORMWATER INFRASTRUCTURE PROJECTS				250,000		-	250,000
CAPITAL OUTLAY TOTAL	2,183,250	817,734	218,000	1,342,174		(1,785,888)	2,775,270
DEBT SERVICE	2,036,406	1,762,126	-	-		-	3,798,532
GRAND TOTAL	4,219,656	2,579,860	218,000	1,342,174		(1,785,888)	6,573,802

APPENDIX

Governmental & Proprietary Fund Summaries

Governmental Funds Summary

ALFRE	Description	GENERAL FUND	GENERAL CAPITAL FUND	LIQUID FUELS FUND	LIBRARY ENDOWMENT	RECREATION ENDOWMENT	RECREATION BOARD	NET CHANGE IN FUND BALANCE
REVENUE	TAXES	(10,102,000)						(10,102,000)
	LICENSES AND PERMITS	(707,000)						(707,000)
	FINES AND FORFEITURES	(237,500)						(237,500)
	INTEREST AND RENTS	(625,057)	(225,000)	(30,000)	(5,000)	(10,500)	(2,500)	(898,057)
	INTERGOVERNMENTAL	(1,409,921)	(6,193,067)	(449,156)				(8,052,143)
	CHARGES FOR SERVICES	(6,398,250)				-	-	(6,398,250)
	DONATIONS FROM PRIVATE SOURCES	(508,000)	-		-	-	-	(508,000)
	MISCELLANEOUS	(191,500)	-					(191,500)
REVENUE Total		(20,179,228)	(6,418,067)	(479,156)	(5,000)	(10,500)	(2,500)	(27,094,450)
EXPENSES	GENERAL GOVERNMENT	2,094,750	430,780					2,525,530
	PUBLIC SAFETY	9,527,650	6,453,000					15,980,650
	HEALTH AND SANITATION	5,824,044	538,000					6,362,044
	HIGHWAYS	2,051,749	1,193,015	241,208				3,485,972
	CULTURE AND RECREATION	1,802,125	845,000		-	-	2,500	2,649,625
	DEBT SERVICE		1,494,793	-				1,494,793
EXPENSES Total		21,300,317	10,954,588	241,208	-	-	2,500	32,498,614
TRANSFERS IN	TRANSFER FROM OTHER FND (OFS)	(478,591)	-	-	-	-	-	(478,591)
TRANSFERS IN Total		(478,591)	-	-	-	-	-	(478,591)
TRANSFERS OUT	TRANSFER TO OTHER FUNDS (OFS)	245,255	-	-	-	-	-	245,255
TRANSFERS OUT Total		245,255	-	-	-	-	-	245,255
NET CHANGE IN FUND BALANCE		887,754	4,536,521	(237,947)	(5,000)	(10,500)	-	5,170,828

Proprietary Funds Summary

ALFRE	Type Description	WATER FUND	WATER CAPITAL	SEWER FUND	SEWER CAPITAL	RWWT FUND	RWWT CAPITAL	STORMWATER AUTHORITY	STORMWATER CAPITAL	MARKET HOUSE FUND	NET CHANGE IN FUND BALANCE
REVENUE	WATER, SEWER, SW (OPER REV)	(10,062,000)		(5,733,500)				(1,229,000)			(17,024,500)
	WASTEWATER TREAT CHRG (OP REV)					(2,619,126)					(2,619,126)
	MARKET STALL RENTS (OP REV)									(61,675)	(61,675)
	OTHER REVENUES (OP REV)	(110,000)		(15,000)		(7,000)		(5,500)		(2,520)	(140,020)
	DON FRM PRIV SRCS (NON-OP REV)		-		-		-		-	-	-
	INTEREST & RENTS (NON-OP REV)	(224,499)	(3,250)	(170,000)	(100)	(30,000)	-	(45,000)	(5)	(1,000)	(473,854)
	INTERGOVERNMENTAL (NON-OP REV)	-	(500,840)	-	(280,334)	-	-	-	(1,004,714)	-	(1,785,888)
REVENUE Total		(10,396,499)	(504,090)	(5,918,500)	(280,434)	(2,656,126)	-	(1,279,500)	(1,004,719)	(65,195)	(22,105,062)
EXPENSES	ADMIN AND GENERAL (ENTERPRISE)	245,340		83,185		70,940		35,627		3,350	438,442
	CONTRACTUAL SRVCS (ENTERPRISE)	200,000	-	68,620	-	316,250	-	70,200	-	550	655,620
	MATERIAL & SUPPLI (ENTERPRISE)	607,318		47,603		281,267		35,153		3,250	974,591
	PERSONNEL SRVCS (ENTERPRISE)	3,380,617	-	735,229	-	1,258,019	-	316,825	-	92,404	5,783,093
	REPAIRS AND MAINT (ENTERPRISE)	225,000	2,183,250	84,000	817,734	187,750	218,000	150,500	1,342,174	10,000	5,218,408
	TREATMENT (ENTERPRISE FUNDS)			2,597,834							2,597,834
	UTILITIES (ENTERPRISE FUNDS)	760,527		8,319		323,900		8,750		22,305	1,123,801
	DEBT SERVICE		2,036,406		1,762,126		-		-		3,798,532
EXPENSES Total		5,418,801	4,219,656	3,624,790	2,579,860	2,438,126	218,000	617,055	1,342,174	131,859	20,590,322
TRANSFERS IN	TRANS FRM OTHR FND (ENTERPRISE)	-	(3,715,566)	-	(2,299,426)	-	(218,000)	-	(337,455)	(66,664)	(6,637,111)
TRANSFERS IN Total		-	(3,715,566)	-	(2,299,426)	-	(218,000)	-	(337,455)	(66,664)	(6,637,111)
TRANSFERS OUT	TRANS TO OTHR FND (ENTERPRISE)	4,015,566	-	2,299,426	-	218,000	-	337,455	-	-	6,870,447
TRANSFERS OUT Total		4,015,566	-	2,299,426	-	218,000	-	337,455	-	-	6,870,447
NET CHANGE IN FUND BALANCE		(962,131)	-	5,716	-	0	-	(324,990)	-	-	(1,281,495)

DETAILED BUDGET AS OF NOVEMBER 2025

Account Number / Fund / Function	Description	2026 Budget
001	GENERAL FUND	
001-40300-301-30110	TAXES - RE TAXES - CURRENT	\$ (6,300,000.00)
301	REAL ESTATE TAXES	\$ (6,300,000.00)
001-40300-310-31010	TAXES - RE TRANSFER TAXES	\$ (475,000.00)
001-40300-310-31021	TAXES - EIT - CURRENT YEAR	\$ (2,200,000.00)
001-40300-310-31036	TAXES - BPT - CURRENT YEAR	\$ (550,000.00)
001-40300-310-31051	TAXES - LST - CURRENT YEAR	\$ (575,000.00)
310	ACT 511 TAXES	\$ (3,800,000.00)
001-41300-320-32002	LIC & PERMITS - YARD SALE	\$ (1,250.00)
001-41400-320-32001	LIC & PERMITS - MISCELLANEOUS	\$ (500.00)
320	LICENSES & PERMITS	\$ (1,750.00)
001-40600-321-32180	LIC & PERMITS - CABLE TV FRANCO	\$ (140,000.00)
001-41300-321-32261	LIC & PERMITS - TRANSIENT RETA	\$ (500.00)
001-45100-321-32135	LIC & PERMITS - SPECIAL EVENTS	\$ (8,000.00)
321	LICENSES & PERMITS - BUSINESS	\$ (148,500.00)
001-41300-322-32240	LIC & PERMITS - SIGN & INSPECT	\$ (5,000.00)
001-41400-322-32220	LIC & PERMITS - DIGGING	\$ (11,750.00)
001-41400-322-32280	LIC & PERMITS - SIDEWALK/CURB	\$ (750.00)
322	LICENSES & PERMITS NON-BUSINES	\$ (17,500.00)
001-41000-331-33110	FINES - DISTRICT MAGISTRATE	\$ (180,000.00)
001-41000-331-33111	FINES - STATE VEHICLE CODE	\$ (27,500.00)
001-41000-331-33114	FINES - PARKING METER	\$ (30,000.00)
331	FINES	\$ (237,500.00)
001-40600-341-34100	INTEREST	\$ (325,000.00)
341	INTEREST EARNINGS	\$ (325,000.00)
001-40900-342-34220	COMMONS RENT	\$ (43,855.00)
001-40900-342-34225	BUILDING - STORMWATER RENT	\$ (11,687.00)
001-40900-342-34226	BUILDING - WATER FUND RENT	\$ (112,840.00)
001-40900-342-34227	BUILDING - SAN SEWER RENT	\$ (58,635.00)
001-40900-342-34228	BUILDING - RWWT FUND RENT	\$ (5,940.00)
001-43000-342-34240	EQUIPMENT RENTALS	\$ (3,500.00)
001-45100-342-34210	BALLFIELDS RENTALS	\$ (12,500.00)
001-45100-342-34211	RECREATION - KAYAK RENTALS	\$ (600.00)
342	RENTS & ROYALTIES	\$ (249,557.00)
001-41000-351-35102	FEDERAL - POLICE GRANTS	\$ (109,000.00)
351	FEDERAL CAP & OPERATING GRANTS	\$ (109,000.00)
001-41100-354-35420	STATE - FCVAS GRANT PROGRAM	\$ (16,000.00)
001-42700-354-35419	STATE - DEP RECYCLING	\$ (50,000.00)
001-43000-354-35403	STATE - PENNDOT SNOW REMOVAL	\$ (27,500.00)
354	STATE CAP & OPERATING GRANTS	\$ (93,500.00)
001-40600-355-35501	STATE - PURTA	\$ (9,000.00)
001-40600-355-35504	STATE - ALCOHOLIC BEVERAGE LIC	\$ (7,500.00)
001-40600-355-35505	STATE - MUNICIPAL PENSION AID	\$ (700,000.00)
001-41100-355-35507	STATE - FOREIGN FIRE INS PREM	\$ (70,000.00)
355	STATE SHARED GRANT REVENUE	\$ (786,500.00)

Account Number / Fund / Function	Description	2026 Budget
001-40600-359-35900	PILOT - REAL ESTATE TAXES	\$ (2,000.00)
359	PAYMENTS IN LIEU OF TAXES	\$ (2,000.00)
001-40600-360-36003	GEN GOVT - PENALTIES	\$ (25,000.00)
001-40600-360-36006	GEN GOVT - NEWSLETTERS	\$ (5,000.00)
001-40600-360-36007	MISC - RETIREE INS REIMBURSE	\$ (190,000.00)
001-40600-360-36009	MISCELLANEOUS	\$ (1,500.00)
001-41300-360-36004	GEN GOVT - CODE ENFORCE RECOV	\$ (50,000.00)
001-43000-360-36001	GEN GOVT - REIMB REPAIR/DAMAGE	\$ (25,000.00)
360	CHARGES FOR SERVICES	\$ (296,500.00)
001-40600-361-36171	CHARGES - COPIER FEES	\$ (100.00)
001-41400-361-36130	LIC & PERMITS - SUBDIV/LND DEV	\$ (11,750.00)
001-41400-361-36133	LIC & PERMITS - ZONING	\$ (65,000.00)
001-41400-361-36140	MISC - REVIEW FEES-ENGINEERING	\$ (20,000.00)
361	CHARGES FOR SERVICES - GEN GOV	\$ (96,850.00)
001-41000-362-36273	ACCIDENT REPORTS/FINGERPRINTS	\$ (6,000.00)
001-41300-362-36240	LIC & PERMITS - M.D.I.A.	\$ (500.00)
001-41300-362-36245	LIC & PERMITS - OCCUPANCY	\$ (1,000.00)
001-41300-362-36247	LIC & PERMITS - VACANT PROPERT	\$ (3,000.00)
001-41300-362-36248	LIC & PERMITS - RENT REGISTRAT	\$ (100,000.00)
001-41400-362-36241	LIC & PERMITS - BUILDING	\$ (355,000.00)
362	PUBLIC SAFETY	\$ (465,500.00)
001-43000-363-36320	PARKING METERS REVENUE	\$ (300,000.00)
363	HIGHWAYS & STREETS	\$ (300,000.00)
001-42700-364-36420	RESIDENT REFUSE COLLECTION	\$ (1,800,000.00)
001-42700-364-36421	COMMERCIAL REFUSE COLLECTION	\$ (2,250,000.00)
001-42700-364-36422	ADD'L REFUSE COLLEC TAGS	\$ (500.00)
001-42700-364-36423	SANITATION - SPECIAL PICK-UPS	\$ (10,000.00)
001-42700-364-36440	TIPPING FEES - WASTE MANAGEMEN	\$ (515,000.00)
001-42700-364-36443	TIPPING FEES - YORK WASTE	\$ (675,000.00)
001-42700-364-36444	TIPPING FEES - PENN TOWNSHIP	\$ (175,000.00)
001-42700-364-36445	TIPPING FEES - PUBLIC	\$ (500,000.00)
001-42700-364-36450	RECYCLABLE MATERIALS	\$ (30,000.00)
364	SANITATION	\$ (5,955,500.00)
001-41300-365-36520	FOOD TRUCK LICENSE	\$ (3,000.00)
001-41300-365-36550	HEALTH - DOG POUND FEES	\$ (50.00)
365	HEALTH	\$ (3,050.00)
001-43000-383-38314	STREET & ALLEY	\$ (100.00)
383	SPECIAL ASSESSMENTS	\$ (100.00)
001-40600-387-38700	DONATIONS	\$ (2,000.00)
001-41000-387-38700	DONATIONS	\$ (500.00)
001-45100-387-38700	DONATIONS	\$ (5,000.00)
001-45100-387-38701	SPONSOR CHILI COOKOFF	\$ (25,000.00)
001-45100-387-38702	CHILI COOKOFF TICKETS/SALES	\$ (60,000.00)
001-45100-387-38704	CHILI COOKOFF VENDOR/ENTRY FEE	\$ (1,500.00)
387	DONATIONS FROM PRIVATE SOURCES	\$ (94,000.00)
001-40600-392-39206	TRANSFER FROM WATER FUND	\$ (300,000.00)
392	INTERFUND TRANSFERS - FROM	\$ (300,000.00)
	Revenue	\$ (19,582,307.00)

Account		
Number / Fund / Function	Description	2026 Budget
001-40100-401-00112	SALARIES - FULL-TIME	\$ 63,529.60
001-40100-401-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 4,860.01
001-40100-401-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 79.41
001-40100-401-00196	BENEFITS/TAXES - HEALTH INS	\$ 19,454.54
001-40100-401-00198	BENEFITS/TAXES - LIFE INS	\$ 156.00
001-40100-401-00352	FIRE & LIABILITY INSURANCE	\$ 500.00
001-40100-401-00460	MEETINGS AND CONFERENCE, CPE	\$ 15,000.00
001-40100-401-00489	MISCELLANEOUS	\$ 500.00
401	EXECUTIVE (BOROUGH MANAGER)	\$ 104,079.56
001-40200-402-00112	SALARIES - FULL-TIME	\$ 116,474.10
001-40200-402-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 8,910.27
001-40200-402-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 2,203.24
001-40200-402-00196	BENEFITS/TAXES - HEALTH INS	\$ 158,066.06
001-40200-402-00198	BENEFITS/TAXES - LIFE INS	\$ 936.00
001-40200-402-00311	PROF SERV - ACCOUNTING & AUDIT	\$ 180,000.00
001-40200-402-00352	FIRE & LIABILITY INSURANCE	\$ 1,500.00
001-40201-402-00112	SALARIES - FULL-TIME	\$ 139,481.90
001-40201-402-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 10,670.37
001-40201-402-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 111.31
001-40201-402-00196	BENEFITS/TAXES - HEALTH INS	\$ 111,936.67
001-40201-402-00198	BENEFITS/TAXES - LIFE INS	\$ 468.00
001-40600-402-00112	SALARIES - FULL-TIME	\$ 1,430.00
001-40600-402-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 109.40
402	FINANCIAL ADMINISTRATION	\$ 732,297.32
001-40300-403-00112	SALARIES - FULL-TIME	\$ 57,500.00
001-40300-403-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 4,398.75
001-40300-403-00210	SUPPLIES - OFFICE SUPPLIES	\$ 5,000.00
001-40300-403-00317	PROF SERV - TAX COLLECTION	\$ 63,000.00
001-40400-403-00314	PROF SERV - LEGAL SERVICES	\$ 35,000.00
403	TAX COLLECTION	\$ 164,898.75
001-40400-404-00314	PROF SERV - LEGAL SERVICES	\$ 16,000.00
404	LEGAL SERVICES	\$ 16,000.00
001-40500-405-00112	SALARIES - FULL-TIME	\$ 60,183.80
001-40500-405-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 4,604.06
001-40500-405-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 60.18
001-40500-405-00196	BENEFITS/TAXES - HEALTH INS	\$ 27,491.94
001-40500-405-00198	BENEFITS/TAXES - LIFE INS	\$ 195.00
405	SECRETARY/CLERK/TREASURER	\$ 92,534.98

Account		
Number / Fund / Function	Description	2026 Budget
001-40200-406-00112	SALARIES - FULL-TIME	\$ 6,160.30
001-40200-406-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 471.26
001-40201-406-00112	SALARIES - FULL-TIME	\$ 7,590.75
001-40201-406-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 580.69
001-40600-406-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 167.02
001-40600-406-00210	SUPPLIES - OFFICE SUPPLIES	\$ 7,000.00
001-40600-406-00213	SUPPLIES - PRINTING & COPIER	\$ 50,000.00
001-40600-406-00215	SUPPLIES - POSTAGE	\$ 5,000.00
001-40600-406-00341	ADVERTISING	\$ 7,000.00
001-40600-406-00352	FIRE & LIABILITY INSURANCE	\$ 42,000.00
001-40600-406-00420	DUES & SUBSCRIPTIONS	\$ 10,500.00
001-40600-406-00460	MEETINGS AND CONFERENCE, CPE	\$ 7,500.00
001-40600-406-00489	MISCELLANEOUS	\$ 500.00
406	GENERAL GOVERNMENT	\$ 144,470.02
001-40700-407-00312	PROF SERV - COMPUTER SUPPORT	\$ 265,000.00
407	IT-NETWORKING-DATA PROCESSING	\$ 265,000.00
001-40600-408-00112	SALARIES - FULL-TIME	\$ 4,290.00
001-40600-408-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 328.19
001-40800-408-00112	SALARIES - FULL-TIME	\$ 56,728.50
001-40800-408-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 4,339.73
001-40800-408-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 247.38
001-40800-408-00196	BENEFITS/TAXES - HEALTH INS	\$ 92,490.70
001-40800-408-00198	BENEFITS/TAXES - LIFE INS	\$ 312.00
001-40800-408-00210	SUPPLIES - OFFICE SUPPLIES	\$ 1,500.00
001-40800-408-00313	PROF SERV - ENGINEERING	\$ 37,500.00
408	ENGINEERING SERVICES	\$ 197,736.50
001-40900-409-00112	SALARIES - FULL-TIME	\$ 59,416.84
001-40900-409-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 4,545.39
001-40900-409-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 3,820.51
001-40900-409-00196	BENEFITS/TAXES - HEALTH INS	\$ 92,482.13
001-40900-409-00198	BENEFITS/TAXES - LIFE INS	\$ 312.00
001-40900-409-00236	SUPPLIES - BUILDING SUPPLIES	\$ 5,000.00
001-40900-409-00318	PROF SERV - JANITORIAL	\$ 50,376.00
001-40900-409-00321	COMMUNICAT - TELEPHONE	\$ 16,000.00
001-40900-409-00325	COMMUNICAT - CABLE & INTERNET	\$ 10,500.00
001-40900-409-00361	UTILITIES - ELECTRIC	\$ 22,000.00
001-40900-409-00362	UTILITIES - GAS (HEAT)	\$ 17,500.00
001-40900-409-00366	UTILITIES - WATER, SEWER & SW	\$ 13,000.00
001-40900-409-00367	UTILITIES - GARBAGE	\$ 600.00
001-40900-409-00371	REPAIRS - INFRASTRUCTURE	\$ 1,600.00
001-40900-409-00373	REPAIRS - BUILDINGS	\$ 10,000.00
001-43000-409-00112	SALARIES - FULL TIME	\$ 3,789.64
001-43000-409-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 289.91
409	GENERAL GOVERNMENT BUILDINGS	\$ 311,232.42

Account Number / Fund / Function	Description	2026 Budget
001-40400-410-00314	PROF SERV - LEGAL SERVICES	\$ 10,000.00
001-40700-410-00312	PROF SERV - COMPUTER SUPPORT	\$ 148,450.00
001-40900-410-00373	REPAIRS - BUILDINGS	\$ 2,500.00
001-41000-410-00112	SALARIES - FULL-TIME	\$ 2,841,842.79
001-41000-410-00180	SALARIES - OVERTIME	\$ 38,972.63
001-41000-410-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 44,188.13
001-41000-410-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 66,718.21
001-41000-410-00196	BENEFITS/TAXES - HEALTH INS	\$ 1,053,048.91
001-41000-410-00197	BENEFITS/TAXES - PENSION	\$ 551,571.00
001-41000-410-00198	BENEFITS/TAXES - LIFE INS	\$ 4,212.00
001-41000-410-00210	SUPPLIES - OFFICE SUPPLIES	\$ 6,500.00
001-41000-410-00213	SUPPLIES - PRINTING & COPIER	\$ 1,000.00
001-41000-410-00215	SUPPLIES - POSTAGE	\$ 1,500.00
001-41000-410-00231	SUPPLIES - GAS & OIL VEHICLES	\$ 27,500.00
001-41000-410-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 28,000.00
001-41000-410-00242	SUPPLIES - PUBLIC SAFETY	\$ 5,000.00
001-41000-410-00260	SUPPLIES - SMALL TOOLS & EQUIP	\$ 17,000.00
001-41000-410-00319	PROF SERV - PUBLIC SAFETY	\$ 27,000.00
001-41000-410-00321	COMMUNICAT - TELEPHONE	\$ 14,500.00
001-41000-410-00325	COMMUNICAT - CABLE & INTERNET	\$ 3,150.00
001-41000-410-00326	COMMUNICAT - CNTY MOBILE DATA	\$ 20,400.00
001-41000-410-00327	COMMUNICAT - RADIO EQUIP MAINT	\$ 6,400.00
001-41000-410-00352	FIRE & LIABILITY INSURANCE	\$ 59,225.00
001-41000-410-00361	UTILITIES - ELECTRIC	\$ 6,500.00
001-41000-410-00362	UTILITIES - GAS (HEAT)	\$ 5,200.00
001-41000-410-00366	UTILITIES - WATER, SEWER & SW	\$ 2,400.00
001-41000-410-00367	UTILITIES - GARBAGE	\$ 324.00
001-41000-410-00420	DUES & SUBSCRIPTIONS	\$ 1,500.00
001-41000-410-00460	MEETINGS AND CONFERENCE, CPE	\$ 25,000.00
001-43001-410-00112	SALARIES - FULL-TIME	\$ 23,089.69
001-43001-410-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,766.36
001-43001-410-00375	REPAIRS - VEHICLES	\$ 30,000.00
410	POLICE	\$ 5,074,458.72
001-40400-411-00314	PROF SERV - LEGAL SERVICES	\$ 1,500.00
001-41100-411-00112	SALARIES - FULL-TIME	\$ 1,266,084.10
001-41100-411-00180	SALARIES - OVERTIME	\$ 18,991.26
001-41100-411-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 98,308.27
001-41100-411-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 30,765.84
001-41100-411-00196	BENEFITS/TAXES - HEALTH INS	\$ 673,456.96
001-41100-411-00197	BENEFITS/TAXES - PENSION	\$ 215,483.00
001-41100-411-00198	BENEFITS/TAXES - LIFE INS	\$ 2,340.00
001-41100-411-00210	SUPPLIES - OFFICE SUPPLIES	\$ 515.00
001-41100-411-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 7,500.00
001-41100-411-00242	SUPPLIES - PUBLIC SAFETY	\$ 20,000.00
001-41100-411-00319	PROF SERV - PUBLIC SAFETY	\$ 1,065,000.00
001-41100-411-00321	COMMUNICAT - TELEPHONE	\$ 7,500.00
001-41100-411-00352	FIRE & LIABILITY INSURANCE	\$ 3,800.00
001-43001-411-00112	SALARIES - FULL-TIME	\$ 6,869.12
001-43001-411-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 525.49
411	FIRE	\$ 3,418,639.04

Account Number / Fund / Function	Description	2026 Budget
001-41300-413-00112	SALARIES - FULL-TIME	\$ 276,132.85
001-41300-413-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 21,124.16
001-41300-413-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 379.35
001-41300-413-00196	BENEFITS/TAXES - HEALTH INS	\$ 66,127.43
001-41300-413-00198	BENEFITS/TAXES - LIFE INS	\$ 312.00
001-41300-413-00210	SUPPLIES - OFFICE SUPPLIES	\$ 5,000.00
001-41300-413-00213	SUPPLIES - PRINTING & COPIER	\$ 2,500.00
001-41300-413-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 7,500.00
001-41300-413-00300	PROF SERV - CODE ENFORCEMENT	\$ 60,000.00
001-41300-413-00321	COMMUNICAT - TELEPHONE	\$ 800.00
001-41300-413-00374	REPAIRS - MACHINERY & EQUIP	\$ 10,000.00
001-41300-413-00420	DUES & SUBSCRIPTIONS	\$ 1,000.00
001-41300-413-00460	MEETINGS AND CONFERENCE, CPE	\$ 5,000.00
001-43001-413-00112	SALARIES - FULL-TIME	\$ 290.23
001-43001-413-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 22.20
001-43001-413-00375	REPAIRS - VEHICLES	\$ 2,500.00
413	UCC & CODE ENFORCEMENT	\$ 458,688.22
001-40400-414-00314	PROF SERV - LEGAL SERVICES	\$ 62,500.00
001-40700-414-00312	PROF SERV - COMPUTER SUPPORT	\$ 86,100.00
001-40800-414-00112	SALARIES - FULL-TIME	\$ 18,909.50
001-40800-414-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,446.58
001-41300-414-00112	SALARIES - FULL-TIME	\$ 19,236.15
001-41300-414-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,471.57
001-41400-414-00301	PROF SERV - INSPECT STATE TAX	\$ 355,000.00
001-41400-414-00302	PROF SERV - ZONING/PLANNING	\$ 10,000.00
001-41400-414-00341	ADVERTISING	\$ 6,000.00
414	PLANNING & ZONING	\$ 560,663.80
001-40900-422-00373	REPAIRS - BUILDINGS	\$ 1,200.00
001-41300-422-00541	CONTRIBUTION - S.P.C.A	\$ 14,000.00
422	ANIMAL CONTROL	\$ 15,200.00
001-40700-427-00312	PROF SERV - COMPUTER SUPPORT	\$ 7,000.00
001-40900-427-00112	SALARIES - FULL-TIME	\$ 8,448.51
001-40900-427-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 646.31
001-40900-427-00373	REPAIRS - BUILDINGS	\$ 40,000.00
001-42700-427-00112	SALARIES - FULL-TIME	\$ 952,940.76
001-42700-427-00180	SALARIES - OVERTIME	\$ 14,294.11
001-42700-427-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 73,993.47
001-42700-427-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 26,165.53
001-42700-427-00196	BENEFITS/TAXES - HEALTH INS	\$ 423,119.59
001-42700-427-00198	BENEFITS/TAXES - LIFE INS	\$ 2,652.00
001-42700-427-00210	SUPPLIES - OFFICE SUPPLIES	\$ 150.00
001-42700-427-00213	SUPPLIES - PRINTING & COPIER	\$ 25,000.00
001-42700-427-00215	SUPPLIES - POSTAGE	\$ 16,000.00
001-42700-427-00227	SUPPLIES - SANITATION	\$ 11,073.00
001-42700-427-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 27,438.68
001-42700-427-00260	SUPPLIES - SMALL TOOLS & EQUIP	\$ 500.00
001-42700-427-00303	PROF SERV - LANDFILL SERVICES	\$ 47,000.00
001-42700-427-00304	PROF SERV - DISPOSAL FEES	\$ 3,118,196.00
001-42700-427-00305	PROF SERV - HAULING FEES	\$ 512,830.00
001-42700-427-00321	COMMUNICAT - TELEPHONE	\$ 2,625.00
001-42700-427-00325	COMMUNICAT - CABLE & INTERNET	\$ 2,200.00

Account Number / Fund / Function	Description	2026 Budget
001-42700-427-00352	FIRE & LIABILITY INSURANCE	\$ 5,148.00
001-42700-427-00361	UTILITIES - ELECTRIC	\$ 13,100.00
001-42700-427-00362	UTILITIES - GAS (HEAT)	\$ 66,950.00
001-42700-427-00366	UTILITIES - WATER, SEWER & SW	\$ 2,050.00
001-42700-427-00374	REPAIRS - MACHINERY & EQUIP	\$ 24,800.00
001-42700-427-00390	BANK SERVICE CHARGES	\$ 48,000.00
001-42700-427-00460	MEETINGS AND CONFERENCE, CPE	\$ 2,500.00
001-43000-427-00112	SALARIES - FULL-TIME	\$ 175,420.32
001-43000-427-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 13,419.65
001-43001-427-00112	SALARIES - FULL-TIME	\$ 74,671.00
001-43001-427-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 5,712.33
001-43001-427-00375	REPAIRS - VEHICLES	\$ 80,000.00
427	SOLID WASTE COLLECT & DISPOSAL	\$ 5,824,044.26
001-40400-430-00314	PROF SERV - LEGAL SERVICES	\$ 2,500.00
001-40700-430-00312	PROF SERV - COMPUTER SUPPORT	\$ 80,000.00
001-40900-430-00112	SALARIES - FULL-TIME	\$ 29,907.51
001-40900-430-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 2,287.92
001-40900-430-00373	REPAIRS - BUILDINGS	\$ 7,500.00
001-42700-430-00112	SALARIES - FULL TIME	\$ 78,576.88
001-42700-430-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 6,011.13
001-43000-430-00112	SALARIES - FULL-TIME	\$ 411,768.49
001-43000-430-00180	SALARIES - OVERTIME	\$ 3,417.59
001-43000-430-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 31,761.73
001-43000-430-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 17,452.01
001-43000-430-00196	BENEFITS/TAXES - HEALTH INS	\$ 452,402.23
001-43000-430-00198	BENEFITS/TAXES - LIFE INS	\$ 1,716.00
001-43000-430-00210	SUPPLIES - OFFICE SUPPLIES	\$ 500.00
001-43000-430-00321	COMMUNICAT - TELEPHONE	\$ 3,500.00
001-43000-430-00325	COMMUNICAT - CABLE & INTERNET	\$ 9,500.00
001-43000-430-00352	FIRE & LIABILITY INSURANCE	\$ 45,000.00
001-43000-430-00361	UTILITIES - ELECTRIC	\$ 14,000.00
001-43000-430-00362	UTILITIES - GAS (HEAT)	\$ 23,000.00
001-43000-430-00366	UTILITIES - WATER, SEWER & SW	\$ 3,600.00
001-43000-430-00374	REPAIRS - MACHINERY & EQUIP	\$ 2,575.00
001-43000-430-00460	MEETINGS AND CONFERENCE, CPE	\$ 7,500.00
001-43001-430-00112	SALARIES - FULL-TIME	\$ 122,068.30
001-43001-430-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 9,338.22
001-43001-430-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 11,338.72
001-43001-430-00196	BENEFITS/TAXES - HEALTH INS	\$ 239,707.75
001-43001-430-00198	BENEFITS/TAXES - LIFE INS	\$ 780.00
430	PUBLIC WORKS - GENERAL SRVS	\$ 1,617,709.48
001-43000-431-00245	SUPPLIES - ROADS & BRIDGES	\$ 1,500.00
431	STREETS AND GUTTERS	\$ 1,500.00
001-43000-432-00180	SALARIES - OVERTIME	\$ 3,417.59
001-43000-432-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 261.45
001-43000-432-00245	SUPPLIES - ROADS & BRIDGES	\$ 1,545.00
432	WINTER MAINT - SNOW REMOVAL	\$ 5,224.04
001-43000-433-00245	SUPPLIES - ROADS & BRIDGES	\$ 1,545.00
001-43000-433-00246	SUPPLIES - SIGNS & SIGNALS	\$ 2,000.00
001-43000-433-00374	REPAIRS - MACHINERY & EQUIP	\$ 8,240.00
433	TRAFFIC CONTROL DEVICES	\$ 11,785.00

Account Number / Fund / Function	Description	2026 Budget
001-43000-434-00361	UTILITIES - ELECTRIC	\$ 150,000.00
434	STREET LIGHTING	\$ 150,000.00
001-43000-435-00245	SUPPLIES - ROADS & BRIDGES	\$ 2,500.00
435	SIDEWALKS AND CROSSWALKS	\$ 2,500.00
001-43001-437-00112	SALARIES - FULL-TIME	\$ 57,157.74
001-43001-437-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 4,372.57
001-43001-437-00231	SUPPLIES - GAS & OIL VEHICLES	\$ 37,000.00
001-43001-437-00260	SUPPLIES - SMALL TOOLS & EQUIP	\$ 3,500.00
001-43001-437-00375	REPAIRS - VEHICLES	\$ 60,000.00
437	REPAIRS OF TOOLS & MACHINERY	\$ 162,030.31
001-43000-438-00245	SUPPLIES - ROADS & BRIDGES	\$ 1,000.00
438	ROADS AND BRIDGES MAINTENANCE	\$ 1,000.00
001-43000-445-00371	REPAIRS - PARKING LOTS	\$ 100,000.00
445	REPAIRS - PARKING LOTS	\$ 100,000.00
001-40201-451-00112	SALARIES - FULL-TIME	\$ 7,664.40
001-40201-451-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 600.80
001-43001-451-00375	REPAIRS - VEHICLES	\$ 5,000.00
001-44400-451-00112	SALARIES - FULL-TIME	\$ 16,640.00
001-44400-451-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,275.20
001-45100-451-00112	SALARIES - FULL-TIME	\$ 113,996.00
001-45100-451-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 8,720.69
001-45100-451-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 1,662.92
001-45100-451-00196	BENEFITS/TAXES - HEALTH INS	\$ 18,655.15
001-45100-451-00198	BENEFITS/TAXES - LIFE INS	\$ 156.00
451	CULTURE - RECREATION ADMIN	\$ 174,371.16
001-40201-454-00112	SALARIES - FULL-TIME	\$ 7,590.75
001-40201-454-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 580.69
001-40900-454-00373	REPAIRS - BUILDINGS	\$ 10,000.00
001-44400-454-00112	SALARIES - FULL-TIME	\$ 22,500.00
001-44400-454-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,721.25
001-45100-454-00210	SUPPLIES - OFFICE SUPPLIES	\$ 2,000.00
001-45100-454-00231	SUPPLIES - GAS & OIL VEHICLES	\$ 2,000.00
001-45100-454-00260	SUPPLIES - SMALL TOOLS & EQUIP	\$ 1,000.00
001-45100-454-00306	PROF SERV - RECREATION	\$ 10,000.00
001-45100-454-00352	FIRE & LIABILITY INSURANCE	\$ 725.00
001-45100-454-00361	UTILITIES - ELECTRIC	\$ 3,500.00
001-45100-454-00366	UTILITIES - WATER, SEWER & SW	\$ 9,750.00
001-45100-454-00371	REPAIRS - INFRASTRUCTURE	\$ 10,000.00
001-45100-454-00374	REPAIRS - MACHINERY & EQUIP	\$ 32,000.00
001-45100-454-00540	CONTRIBUTION - FIRE MUSEUM	\$ 2,000.00
001-45400-454-00112	SALARIES - FULL-TIME	\$ 127,694.00
001-45400-454-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 9,768.59
001-45400-454-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 1,660.11
001-45400-454-00196	BENEFITS/TAXES - HEALTH INS	\$ 19,454.54
001-45400-454-00198	BENEFITS/TAXES - LIFE INS	\$ 156.00
001-45600-454-00112	SALARIES - FULL-TIME	\$ 11,278.80
001-45600-454-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 862.83
454	PARKS	\$ 286,242.56
001-45100-455-00247	SUPPLIES - RECREATION SUPPLIES	\$ 7,500.00
455	SHADE TREES	\$ 7,500.00

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001-45100-459-00247	SUPPLIES - RECREATION SUPPLIES	\$ 20,000.00
001-45100-459-00510	EXPENSE - CHILI COOKOFF	\$ 80,000.00
459	PUBLIC EVENTS RECREATION	\$ 100,000.00
001-40800-460-00313	PROF SERV - ENGINEERING	\$ 73,500.00
001-43000-460-00376	REPAIRS - DOWNTOWN PROJECTS	\$ 15,000.00
001-45100-460-00546	CONTRIBUTION - MISC	\$ 40,000.00
460	COMMUNITY DEVELOPMENT	\$ 128,500.00
001-45100-463-00546	CONTRIBUTION - MISC	\$ 30,000.00
463	ECONOMIC DEVELOPMENT	\$ 30,000.00
001-40600-487-00190	BENEFITS/TAXES - RET HEALTH IN	\$ 66,500.00
487	HEALTH INSURANCE BENEFIT	\$ 66,500.00
001-40600-492-49202	TRANSFER TO LIBRARY FUND	\$ 178,590.80
001-40600-492-49209	TRANSFER TO MARKET HOUSE	\$ 66,664.06
492	INTERFUND TRANSFERS - TO	\$ 245,254.86
	Expense	\$ 20,470,061.00
001	GENERAL FUND	\$ 887,754.00
002	LIBRARY FUND	
002-45600-341-34100	INTEREST	\$ (3,000.00)
341	INTEREST EARNINGS	\$ (3,000.00)
002-45600-342-34221	LIBRARY MEETING ROOMS	\$ (47,500.00)
342	RENTS & ROYALTIES	\$ (47,500.00)
002-45600-354-35407	STATE - LIBRARY GRANT	\$ (184,000.00)
354	STATE CAP & OPERATING GRANTS	\$ (184,000.00)
002-45600-357-35703	LOCAL - COUNTY LIBRARY GRANT	\$ (90,000.00)
002-45600-357-35704	LOCAL - PENN TWP LIBRARY CONTR	\$ (50,000.00)
002-45600-357-35706	LOCAL - MANHEIM TWP LIBRARY	\$ (7,000.00)
002-45600-357-35707	LOCAL - W MANHEIM TWP LIBRARY	\$ (8,000.00)
002-45600-357-35711	LOCAL - ADAMS COUNTY CONTR	\$ (3,000.00)
002-45600-357-35713	LOCAL - BOROUGH CONTRIBUTION	\$ (78,920.53)
357	LOCAL CAP & OPERATING GRANTS	\$ (236,920.53)
002-45600-361-36171	CHARGES - COPIER FEES	\$ (4,500.00)
002-45600-361-36172	CHARGES - ELECTRONIC RESOURCES	\$ (1,000.00)
361	CHARGES FOR SERVICES - GEN GOV	\$ (5,500.00)
002-45600-367-36716	LIBRARY USE FEES	\$ (6,000.00)
367	CULTURE - RECREATION	\$ (6,000.00)
002-45600-387-38700	DONATIONS	\$ (250,000.00)
002-45600-387-38701	DONATIONS - HPLA CONTRIBUTION	\$ (164,000.00)
387	DONATIONS FROM PRIVATE SOURCES	\$ (414,000.00)
002-45600-392-39201	TRANSFER FROM GENERAL FUND	\$ (178,590.80)
392	INTERFUND TRANSFERS - FROM	\$ (178,590.80)
	Revenue	\$ (1,075,511.33)
002-40100-456-00112	SALARIES - FULL-TIME	\$ 15,882.40
002-40100-456-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,215.00
002-40200-456-00112	SALARIES - FULL-TIME	\$ 23,586.60
002-40200-456-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,804.37
002-40200-456-00311	PROF SERV - ACCOUNTING & AUDIT	\$ 2,500.00
002-40201-456-00112	SALARIES - FULL-TIME	\$ 10,481.85
002-40201-456-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 801.86
002-40400-456-00314	PROF SERV - LEGAL SERVICES	\$ 3,500.00
002-40900-456-00112	SALARIES - FULL-TIME	\$ 81,979.28

Account Number / Fund / Function	Description	2026 Budget
002-40900-456-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 6,271.41
002-40900-456-00373	REPAIRS - BUILDINGS	\$ 50,000.00
002-43000-456-00112	SALARIES - FULL-TIME	\$ 2,158.78
002-43000-456-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 165.15
002-45100-456-00112	SALARIES - FULL-TIME	\$ 54,080.00
002-45100-456-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 4,137.12
002-45400-456-00112	SALARIES - FULL-TIME	\$ 55,620.00
002-45400-456-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 4,254.93
002-45600-456-00112	SALARIES - FULL-TIME	\$ 367,696.00
002-45600-456-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 28,128.74
002-45600-456-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 942.66
002-45600-456-00196	BENEFITS/TAXES - HEALTH INS	\$ 173,544.18
002-45600-456-00198	BENEFITS/TAXES - LIFE INS	\$ 936.00
002-45600-456-00210	SUPPLIES - OFFICE SUPPLIES	\$ 5,000.00
002-45600-456-00213	SUPPLIES - PRINTING & COPIER	\$ 4,500.00
002-45600-456-00215	SUPPLIES - POSTAGE	\$ 500.00
002-45600-456-00239	SUPPLIES - FUNDRAISING EVENTS	\$ 15,000.00
002-45600-456-00249	SUPPLIES - LIBRARY	\$ 60,000.00
002-45600-456-00321	COMMUNICAT - TELEPHONE	\$ 1,600.00
002-45600-456-00352	FIRE & LIABILITY INSURANCE	\$ 24,000.00
002-45600-456-00361	UTILITIES - ELECTRIC	\$ 27,500.00
002-45600-456-00362	UTILITIES - GAS (HEAT)	\$ 37,500.00
002-45600-456-00366	UTILITIES - WATER, SEWER & SW	\$ 4,800.00
002-45600-456-00367	UTILITIES - GARBAGE	\$ 1,425.00
002-45600-456-00420	DUES & SUBSCRIPTIONS	\$ 1,500.00
002-45600-456-00460	MEETINGS AND CONFERENCE, CPE	\$ 2,500.00
456	LIBRARIES	\$ 1,075,511.33
	Expense	\$ 1,075,511.33
002	LIBRARY FUND	\$ -
005	STORMWATER AUTHORITY FUND	
005-43600-341-34100	INTEREST	\$ (45,000.00)
341	INTEREST EARNINGS	\$ (45,000.00)
005-43600-360-36009	MISCELLANEOUS	\$ (500.00)
360	CHARGES FOR SERVICES	\$ (500.00)
005-43600-362-36246	LIC & PERMITS - STORMWATER	\$ (5,000.00)
362	PUBLIC SAFETY	\$ (5,000.00)
005-43600-371-37101	STORMWATER FEES - REGULAR	\$ (1,225,000.00)
005-43600-371-37102	STORMWATER FEES - PENALTIES	\$ (4,000.00)
371	STORMWATER SYSTEM	\$ (1,229,000.00)
	Revenue	\$ (1,279,500.00)
005-40100-436-00112	SALARIES - FULL-TIME	\$ 19,853.00
005-40100-436-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,518.75
005-40200-436-00112	SALARIES - FULL-TIME	\$ 25,021.95
005-40200-436-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,914.18
005-40200-436-00311	PROF SERV - ACCOUNTING & AUDIT	\$ 7,000.00
005-40201-436-00112	SALARIES - FULL-TIME	\$ 9,939.50
005-40201-436-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 760.37
005-40400-436-00314	PROF SERV - LEGAL SERVICES	\$ 3,600.00
005-40500-436-00112	SALARIES - FULL-TIME	\$ 9,027.57
005-40500-436-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 690.61

Account Number / Fund / Function	Description	2026 Budget
005-40700-436-00312	PROF SERV - COMPUTER SUPPORT	\$ 11,600.00
005-40800-436-00112	SALARIES - FULL-TIME	\$ 56,728.50
005-40800-436-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 4,339.73
005-40800-436-00313	PROF SERV - ENGINEERING	\$ 48,000.00
005-40900-436-00112	SALARIES - FULL-TIME	\$ 11,563.24
005-40900-436-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 884.59
005-40900-436-00373	REPAIRS - BUILDINGS	\$ 1,500.00
005-42901-436-00112	SALARIES - FULL-TIME	\$ 145,758.55
005-42901-436-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 11,150.53
005-43000-436-00112	SALARIES - FULL-TIME	\$ 6,860.48
005-43000-436-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 524.83
005-43001-436-00112	SALARIES - FULL-TIME	\$ 9,557.31
005-43001-436-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 731.13
005-43001-436-00375	REPAIRS - VEHICLES	\$ 7,500.00
005-43600-436-00210	SUPPLIES - OFFICE SUPPLIES	\$ 500.00
005-43600-436-00213	SUPPLIES - PRINTING & COPIER	\$ 9,500.00
005-43600-436-00215	SUPPLIES - POSTAGE	\$ 11,850.00
005-43600-436-00231	SUPPLIES - GAS & OIL VEHICLES	\$ 7,900.00
005-43600-436-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 3,903.42
005-43600-436-00241	SUPPLIES - STORMWATER SUPPLIES	\$ 1,500.00
005-43600-436-00321	COMMUNICAT - TELEPHONE	\$ 1,750.00
005-43600-436-00325	COMMUNICAT - CABLE & INTERNET	\$ 1,000.00
005-43600-436-00352	FIRE & LIABILITY INSURANCE	\$ 7,340.00
005-43600-436-00361	UTILITIES - ELECTRIC	\$ 1,250.00
005-43600-436-00362	UTILITIES - GAS (HEAT)	\$ 3,200.00
005-43600-436-00366	UTILITIES - WATER, SEWER & SW	\$ 450.00
005-43600-436-00367	UTILITIES - GARBAGE	\$ 1,100.00
005-43600-436-00371	REPAIRS - INFRASTRUCTURE	\$ 137,500.00
005-43600-436-00374	REPAIRS - MACHINERY & EQUIP	\$ 4,000.00
005-43600-436-00383	RENTS - OFFICE RENT (GF)	\$ 11,687.04
005-43600-436-00390	BANK SERVICE CHARGES	\$ 15,000.00
005-43600-436-00420	DUES & SUBSCRIPTIONS	\$ 1,100.00
005-43600-436-00489	MISCELLANEOUS	\$ 500.00
436	STORM SEWERS AND DRAINS	\$ 617,055.28
005-43600-492-49215	TRANSFER TO SW AUTH CAP PRJCTS	\$ 337,455.00
492	INTERFUND TRANSFERS - TO	\$ 337,455.00
	Expense	\$ 954,510.28
005	STORMWATER AUTHORITY FUND	\$ (324,989.72)
006	WATER FUND	
006-44800-341-34100	INTEREST	\$ (60,000.00)
341	INTEREST EARNINGS	\$ (60,000.00)
006-44800-342-34252	ROYALTIES - TIMBER/HAY	\$ (95,000.00)
006-44800-342-34253	TERRACE AVE (AT&T) CELL	\$ (21,062.04)
006-44800-342-34255	RAILROAD ST (VERIZON) CELL	\$ (8,444.16)
006-44800-342-34257	FILTER PLANT (TOWER CO) CELL	\$ (19,256.64)
006-44800-342-34258	OXFORD AVE (AT&T) CELL	\$ (20,736.00)
342	RENTS & ROYALTIES	\$ (164,498.84)
006-44802-360-36009	MISCELLANEOUS	\$ (20,000.00)
360	CHARGES FOR SERVICES	\$ (20,000.00)

Account		
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006-44801-378-37840	UNMETERED - PRIVATE FIRE PRO	\$ (350,000.00)
006-44801-378-37850	UNMETERED - PUBLIC FIRE PRO	\$ (132,000.00)
006-44801-378-37890	UNMETERED - SALE OF WATER	\$ (65,000.00)
006-44804-378-37811	METERED REVENUE - DOMESTIC	\$ (5,850,000.00)
006-44804-378-37812	METERED REVENUE - COMMERCIAL	\$ (1,100,000.00)
006-44804-378-37813	METERED REVENUE - INDUSTRIAL	\$ (2,400,000.00)
006-44804-378-37814	METERED REVENUE - PUBLIC	\$ (142,500.00)
006-44804-378-37815	METERED REVENUE - PENALTIES	\$ (22,500.00)
378	WATER SYSTEM	\$ (10,062,000.00)
006-44802-383-38313	SPECIAL ASSESS - WATER LINES	\$ (90,000.00)
383	SPECIAL ASSESSMENTS	\$ (90,000.00)
	Revenue	\$ (10,396,498.84)
006-40100-448-00112	SALARIES - FULL-TIME	\$ 23,823.60
006-40100-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,822.51
006-40200-448-00112	SALARIES - FULL-TIME	\$ 114,138.50
006-40200-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 8,731.60
006-40200-448-00311	PROF SERV - ACCOUNTING & AUDIT	\$ 11,500.00
006-40201-448-00112	SALARIES - FULL-TIME	\$ 27,108.90
006-40201-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 2,073.83
006-40400-448-00314	PROF SERV - LEGAL SERVICES	\$ 30,000.00
006-40500-448-00112	SALARIES - FULL-TIME	\$ 30,091.90
006-40500-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 2,302.03
006-40700-448-00312	PROF SERV - COMPUTER SUPPORT	\$ 47,000.00
006-40800-448-00112	SALARIES - FULL-TIME	\$ 18,909.50
006-40800-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,446.58
006-40800-448-00313	PROF SERV - ENGINEERING	\$ 76,500.00
006-40900-448-00112	SALARIES - FULL-TIME	\$ 29,708.43
006-40900-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 2,272.70
006-40900-448-00373	REPAIRS - BUILDINGS	\$ 10,000.00
006-42901-448-00112	SALARIES - FULL-TIME	\$ 46,350.00
006-42901-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 3,545.78
006-42902-448-00112	SALARIES - FULL-TIME	\$ 74,563.80
006-42902-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 5,704.13
006-43000-448-00112	SALARIES - FULL TIME	\$ 1,894.81
006-43000-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 144.95
006-43001-448-00112	SALARIES - FULL-TIME	\$ 73,813.08
006-43001-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 5,646.70
006-43001-448-00375	REPAIRS - VEHICLES	\$ 35,000.00
006-44800-448-00210	SUPPLIES - OFFICE SUPPLIES	\$ 2,500.00
006-44800-448-00213	SUPPLIES - PRINTING & COPIER	\$ 80,000.00
006-44800-448-00215	SUPPLIES - POSTAGE	\$ 10,000.00
006-44800-448-00321	COMMUNICAT - TELEPHONE	\$ 1,500.00
006-44800-448-00352	FIRE & LIABILITY INSURANCE	\$ 80,000.00
006-44800-448-00383	RENTS - OFFICE RENT (GF)	\$ 112,840.08
006-44800-448-00390	BANK SERVICE CHARGES	\$ 47,500.00
006-44800-448-00420	DUES & SUBSCRIPTIONS	\$ 1,500.00
006-44800-448-00460	MEETINGS AND CONFERENCE, CPE	\$ 4,500.00
006-44801-448-00112	SALARIES - FULL-TIME	\$ 706,774.08
006-44801-448-00180	SALARIES - OVERTIME	\$ 10,601.61
006-44801-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 54,879.24
006-44801-448-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 18,209.49

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006-44801-448-00196	BENEFITS/TAXES - HEALTH INS	\$ 434,120.40
006-44801-448-00198	BENEFITS/TAXES - LIFE INS	\$ 1,404.00
006-44801-448-00221	SUPPLIES - CHEMICALS	\$ 310,000.00
006-44801-448-00225	SUPPLIES - LAB & TESTING	\$ 29,700.00
006-44801-448-00231	SUPPLIES - GAS & OIL VEHICLES	\$ 5,000.00
006-44801-448-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 7,776.04
006-44801-448-00250	SUPPLIES - WATER NON-CHEMICALS	\$ 40,000.00
006-44801-448-00309	PROF SERV - WATER SYSTEM	\$ 25,000.00
006-44801-448-00321	COMMUNICAT - TELEPHONE	\$ 1,200.00
006-44801-448-00324	COMMUNICAT - CELL PHONE	\$ 11,627.00
006-44801-448-00325	COMMUNICAT - CABLE & INTERNET	\$ 4,250.00
006-44801-448-00361	UTILITIES - ELECTRIC	\$ 410,000.00
006-44801-448-00362	UTILITIES - GAS (HEAT)	\$ 10,000.00
006-44801-448-00366	UTILITIES - WATER, SEWER & SW	\$ 270,000.00
006-44801-448-00367	UTILITIES - GARBAGE	\$ 2,600.00
006-44801-448-00374	REPAIRS - MACHINERY & EQUIP	\$ 125,000.00
006-44801-448-00430	CELL, WATERSHED PROPERTY TAXES	\$ 3,500.00
006-44802-448-00112	SALARIES - FULL-TIME	\$ 607,742.98
006-44802-448-00180	SALARIES - OVERTIME	\$ 9,116.14
006-44802-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 47,189.72
006-44802-448-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 17,934.74
006-44802-448-00196	BENEFITS/TAXES - HEALTH INS	\$ 300,694.24
006-44802-448-00198	BENEFITS/TAXES - LIFE INS	\$ 1,248.00
006-44802-448-00231	SUPPLIES - GAS & OIL VEHICLES	\$ 30,000.00
006-44802-448-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 10,317.44
006-44802-448-00250	SUPPLIES - WATER NON-CHEMICALS	\$ 50,000.00
006-44802-448-00309	PROF SERV - WATER SYSTEM	\$ 10,000.00
006-44802-448-00321	COMMUNICAT - TELEPHONE	\$ 5,500.00
006-44802-448-00325	COMMUNICAT - CABLE & INTERNET	\$ 4,750.00
006-44802-448-00361	UTILITIES - ELECTRIC	\$ 8,000.00
006-44802-448-00362	UTILITIES - GAS (HEAT)	\$ 8,000.00
006-44802-448-00366	UTILITIES - WATER, SEWER & SW	\$ 3,100.00
006-44802-448-00367	UTILITIES - GARBAGE	\$ 4,700.00
006-44802-448-00374	REPAIRS - MACHINERY & EQUIP	\$ 25,000.00
006-44803-448-00112	SALARIES - FULL-TIME	\$ 6,460.52
006-44803-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 494.23
006-44803-448-00231	SUPPLIES - GAS & OIL VEHICLES	\$ 4,500.00
006-44803-448-00250	SUPPLIES - WATER NON-CHEMICALS	\$ 5,000.00
006-44803-448-00361	UTILITIES - ELECTRIC	\$ 6,500.00
006-44803-448-00366	UTILITIES - WATER, SEWER & SW	\$ 2,675.00
006-44803-448-00367	UTILITIES - GARBAGE	\$ 2,625.00
006-44803-448-00371	REPAIRS - INFRASTRUCTURE	\$ 25,000.00
006-44803-448-00374	REPAIRS - MACHINERY & EQUIP	\$ 5,000.00
006-44804-448-00112	SALARIES - FULL-TIME	\$ 394,511.52
006-44804-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 30,180.13
006-44804-448-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 631.22
006-44804-448-00196	BENEFITS/TAXES - HEALTH INS	\$ 241,698.00
006-44804-448-00198	BENEFITS/TAXES - LIFE INS	\$ 780.00
006-44804-448-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 8,524.16
006-44804-448-00250	SUPPLIES - WATER NON-CHEMICALS	\$ 14,000.00
006-44804-448-00366	UTILITIES - WATER, SEWER & SW	\$ 3,500.00

Account Number / Fund / Function	Description	2026 Budget
006-45100-448-00112	SALARIES - FULL-TIME	\$ 8,060.00
006-45100-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 616.59
006-45400-448-00112	SALARIES - FULL-TIME	\$ 8,060.00
006-45400-448-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 616.59
448	WATER SYSTEM	\$ 5,418,801.49
006-44800-492-49201	TRANSFER TO GENERAL FUND	\$ 300,000.00
006-44800-492-49216	TRANSFER TO WATER CAP PROJECTS	\$ 3,715,566.17
492	INTERFUND TRANSFERS - TO	\$ 4,015,566.17
	Expense	\$ 9,434,367.66
006	WATER FUND	\$ (962,131.18)
007	SANITARY SEWER FUND	
007-42901-341-34100	INTEREST	\$ (170,000.00)
341	INTEREST EARNINGS	\$ (170,000.00)
007-42901-360-36009	MISCELLANEOUS	\$ (10,000.00)
360	CHARGES FOR SERVICES	\$ (10,000.00)
007-42901-364-36411	CONNECTION FEES - SAN SEWER	\$ (5,000.00)
007-42901-364-36412	METERED - HANOVER BOROUGH	\$ (4,920,000.00)
007-42901-364-36413	METERED - WATER DEPARTMENT	\$ (100,000.00)
007-42901-364-36414	METERED - PENN TWP FLOW EXCHAN	\$ (700,000.00)
007-42901-364-36415	METERED REVENUE - PENALTIES	\$ (13,500.00)
364	SANITATION	\$ (5,738,500.00)
	Revenue	\$ (5,918,500.00)
007-40100-429-00112	SALARIES - FULL-TIME	\$ 19,853.00
007-40100-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,518.75
007-40200-429-00112	SALARIES - FULL-TIME	\$ 31,105.95
007-40200-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 2,379.61
007-40200-429-00311	PROF SERV - ACCOUNTING & AUDIT	\$ 5,500.00
007-40201-429-00112	SALARIES - FULL-TIME	\$ 9,939.50
007-40201-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 760.37
007-40400-429-00314	PROF SERV - LEGAL SERVICES	\$ 5,000.00
007-40500-429-00112	SALARIES - FULL-TIME	\$ 9,027.57
007-40500-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 690.61
007-40700-429-00312	PROF SERV - COMPUTER SUPPORT	\$ 18,870.00
007-40800-429-00112	SALARIES - FULL-TIME	\$ 18,909.50
007-40800-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,446.58
007-40800-429-00313	PROF SERV - ENGINEERING	\$ 37,500.00
007-40900-429-00112	SALARIES - FULL-TIME	\$ 11,818.20
007-40900-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 904.09
007-40900-429-00373	REPAIRS - BUILDINGS	\$ 1,500.00
007-42901-429-00112	SALARIES - FULL-TIME	\$ 309,203.29
007-42901-429-00180	SALARIES - OVERTIME	\$ 4,638.05
007-42901-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 24,008.86
007-42901-429-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 12,079.79
007-42901-429-00196	BENEFITS/TAXES - HEALTH INS	\$ 263,405.96
007-42901-429-00198	BENEFITS/TAXES - LIFE INS	\$ 1,092.00
007-42901-429-00210	SUPPLIES - OFFICE SUPPLIES	\$ 1,500.00
007-42901-429-00213	SUPPLIES - PRINTING & COPIER	\$ 23,000.00
007-42901-429-00215	SUPPLIES - POSTAGE	\$ 11,750.00
007-42901-429-00227	SUPPLIES - SANITATION	\$ 1,050.00
007-42901-429-00231	SUPPLIES - GAS & OIL VEHICLES	\$ 6,400.00

Account Number / Fund / Function	Description	2026 Budget
007-42901-429-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 3,903.42
007-42901-429-00307	PROF SERV - SEWER SYSTEM	\$ 1,750.00
007-42901-429-00321	COMMUNICAT - TELEPHONE	\$ 1,500.00
007-42901-429-00325	COMMUNICAT - CABLE & INTERNET	\$ 950.00
007-42901-429-00352	FIRE & LIABILITY INSURANCE	\$ 5,700.00
007-42901-429-00361	UTILITIES - ELECTRIC	\$ 1,350.00
007-42901-429-00362	UTILITIES - GAS (HEAT)	\$ 2,750.00
007-42901-429-00366	UTILITIES - WATER, SEWER & SW	\$ 580.00
007-42901-429-00367	UTILITIES - GARBAGE	\$ 1,189.00
007-42901-429-00371	REPAIRS - INFRASTRUCTURE	\$ 75,000.00
007-42901-429-00383	RENTS - OFFICE RENT (GF)	\$ 58,635.00
007-42901-429-00390	BANK SERVICE CHARGES	\$ 17,500.00
007-42901-429-00420	DUES & SUBSCRIPTIONS	\$ 1,000.00
007-42901-429-00489	MISCELLANEOUS	\$ 350.00
007-42901-429-00531	INDUSTRIAL SURCHARGES	\$ 40,000.00
007-42901-429-00532	TREATMENT & RELATED CHARGES	\$ 2,488,900.00
007-42901-429-00533	PENN TWP. FLOW EXCHANGE AGREE	\$ 68,934.00
007-42902-429-00112	SALARIES - FULL-TIME	\$ 393.71
007-42902-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 30.12
007-43000-429-00112	SALARIES - FULL TIME	\$ 473.69
007-43000-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 36.24
007-43001-429-00112	SALARIES - FULL-TIME	\$ 10,695.26
007-43001-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 818.19
007-43001-429-00375	REPAIRS - VEHICLES	\$ 7,500.00
429	WASTEWATER COLLECT & TREATMENT	\$ 3,624,790.31
007-42901-492-49217	TRANSFER TO SAN SEWER CAP PROJ	\$ 2,299,426.00
492	INTERFUND TRANSFERS - TO	\$ 2,299,426.00
	Expense	\$ 5,924,216.31
007	SANITARY SEWER FUND	\$ 5,716.31
008	RWWT FUND	
008-42902-341-34100	INTEREST	\$ (30,000.00)
341	INTEREST EARNINGS	\$ (30,000.00)
008-42902-360-36009	MISCELLANEOUS	\$ (7,000.00)
008-42902-360-36013	INDUST WASTE DISCHARGE HANOVER	\$ (40,000.00)
360	CHARGES FOR SERVICES	\$ (47,000.00)
008-42903-364-36460	TREATMENT - HANOVER BOROUGH	\$ (1,864,005.52)
008-42903-364-36461	TREATMENT - CONEWAGO TOWNSHIP	\$ (278,905.94)
008-42903-364-36462	TREATMENT - MCSHERRYSTOWN BORO	\$ (136,103.00)
008-42904-364-36491	CONVEYANCE - HANOVER BOROUGH	\$ (15,382.03)
008-42904-364-36492	CONVEYANCE - CONEWAGO TOWNSHIP	\$ (2,301.25)
008-42904-364-36493	CONVEYANCE - MCSHERRYSTOWN BOR	\$ (1,122.86)
008-42905-364-36471	SLUDGE - HANOVER BOROUGH	\$ (107,394.10)
008-42905-364-36472	SLUDGE - CONEWAGO TOWNSHIP	\$ (16,069.00)
008-42905-364-36473	SLUDGE - MCSHERRYSTOWN BORO	\$ (7,841.83)
364	SANITATION	\$ (2,429,125.53)
008-42902-379-37901	WATER PLNT SRCHG - HANOVER BOR	\$ (150,000.00)
379	WATER SYSTEM - OTHER CHARGES	\$ (150,000.00)
	Revenue	\$ (2,656,125.53)

Account		
Number / Fund / Function	Description	2026 Budget
008-40100-429-00112	SALARIES - FULL-TIME	\$ 15,882.40
008-40100-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,215.00
008-40200-429-00112	SALARIES - FULL-TIME	\$ 30,658.60
008-40200-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 2,345.38
008-40200-429-00311	PROF SERV - ACCOUNTING & AUDIT	\$ 5,000.00
008-40201-429-00112	SALARIES - FULL-TIME	\$ 7,951.60
008-40201-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 608.30
008-40400-429-00314	PROF SERV - LEGAL SERVICES	\$ 5,000.00
008-40500-429-00112	SALARIES - FULL-TIME	\$ 12,036.76
008-40500-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 920.81
008-40700-429-00312	PROF SERV - COMPUTER SUPPORT	\$ 19,750.00
008-40800-429-00112	SALARIES - FULL-TIME	\$ 18,909.50
008-40800-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,446.58
008-40800-429-00313	PROF SERV - ENGINEERING	\$ 30,500.00
008-40900-429-00373	REPAIRS - BUILDINGS	\$ 5,000.00
008-42902-429-00112	SALARIES - FULL-TIME	\$ 465,654.02
008-42902-429-00180	SALARIES - OVERTIME	\$ 6,984.81
008-42902-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 36,156.87
008-42902-429-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 15,936.75
008-42902-429-00196	BENEFITS/TAXES - HEALTH INS	\$ 421,928.46
008-42902-429-00198	BENEFITS/TAXES - LIFE INS	\$ 1,560.00
008-42902-429-00210	SUPPLIES - OFFICE SUPPLIES	\$ 2,000.00
008-42902-429-00215	SUPPLIES - POSTAGE	\$ 1,000.00
008-42902-429-00352	FIRE & LIABILITY INSURANCE	\$ 65,000.00
008-42902-429-00383	RENTS - OFFICE RENT (GF)	\$ 5,940.00
008-42902-429-00460	MEETINGS AND CONFERENCE, CPE	\$ 8,000.00
008-42903-429-00112	SALARIES - FULL-TIME	\$ 184,811.43
008-42903-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 14,138.07
008-42903-429-00221	SUPPLIES - CHEMICALS	\$ 225,000.00
008-42903-429-00225	SUPPLIES - LAB & TESTING	\$ 22,000.00
008-42903-429-00227	SUPPLIES - SANITATION	\$ 15,000.00
008-42903-429-00231	SUPPLIES - GAS & OIL VEHICLES	\$ 7,000.00
008-42903-429-00238	SUPPLIES - UNIFORMS & CLEANING	\$ 6,266.96
008-42903-429-00260	SUPPLIES - SMALL TOOLS & EQUIP	\$ 3,000.00
008-42903-429-00316	PROF SERV - LAB FEES	\$ 78,500.00
008-42903-429-00321	COMMUNICAT - TELEPHONE	\$ 26,100.00
008-42903-429-00325	COMMUNICAT - CABLE & INTERNET	\$ 4,000.00
008-42903-429-00361	UTILITIES - ELECTRIC	\$ 230,000.00
008-42903-429-00362	UTILITIES - GAS (HEAT)	\$ 45,000.00
008-42903-429-00366	UTILITIES - WATER, SEWER & SW	\$ 17,400.00
008-42903-429-00367	UTILITIES - GARBAGE	\$ 1,400.00
008-42903-429-00374	REPAIRS - MACHINERY & EQUIP	\$ 175,000.00
008-42904-429-00371	REPAIRS - INFRASTRUCTURE	\$ 2,250.00
008-42905-429-00365	PROF SERV - SLUDGE REMOVAL	\$ 177,500.00
008-43001-429-00112	SALARIES - FULL-TIME	\$ 10,100.55
008-43001-429-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 772.69
008-43001-429-00375	REPAIRS - VEHICLES	\$ 5,500.00
429	WASTEWATER COLLECT & TREATMENT	\$ 2,438,125.54
008-42902-492-49218	TRANSFER TO RWWT CAP PROJECTS	\$ 218,000.00
492	INTERFUND TRANSFERS - TO	\$ 218,000.00
	Expense	\$ 2,656,125.54

Account		
Number / Fund / Function	Description	2026 Budget
008	RWWT FUND	\$ 0.01
009	MARKET HOUSE FUND	
009-44400-341-34100	INTEREST	\$ (1,000.00)
341	INTEREST EARNINGS	\$ (1,000.00)
009-44400-342-34229	LEASED STALLS	\$ (58,575.00)
009-44400-342-34242	DAILY/TEMP STALL RENTALS	\$ (3,100.00)
342	RENTS & ROYALTIES	\$ (61,675.00)
009-44400-360-36009	MISCELLANEOUS	\$ (1,020.00)
009-44400-360-36014	ELECTRICITY REIMBURSE/REFUNDS	\$ (1,500.00)
360	CHARGES FOR SERVICES	\$ (2,520.00)
009-44400-392-39201	TRANSFER FROM GENERAL FUND	\$ (66,664.06)
392	INTERFUND TRANSFERS - FROM	\$ (66,664.06)
	Revenue	\$ (131,859.06)
009-40201-444-00112	SALARIES - FULL-TIME	\$ 2,530.25
009-40201-444-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 193.56
009-40700-444-00312	PROF SERV - COMPUTER SUPPORT	\$ 550.00
009-40900-444-00112	SALARIES - FULL-TIME	\$ 8,082.63
009-40900-444-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 618.32
009-40900-444-00373	REPAIRS - BUILDINGS	\$ 10,000.00
009-43000-444-00112	SALARIES - FULL-TIME	\$ 2,157.05
009-43000-444-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 165.01
009-44400-444-00112	SALARIES - FULL-TIME	\$ 22,500.00
009-44400-444-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,721.25
009-44400-444-00195	BENEFITS/TAXES - WORKMANS COMP	\$ 1,314.00
009-44400-444-00196	BENEFITS/TAXES - HEALTH INS	\$ 19,454.54
009-44400-444-00198	BENEFITS/TAXES - LIFE INS	\$ 156.00
009-44400-444-00248	SUPPLIES - MARKET SUPPLIES	\$ 3,250.00
009-44400-444-00321	COMMUNICAT - TELEPHONE	\$ 725.00
009-44400-444-00325	COMMUNICAT - CABLE & INTERNET	\$ 2,300.00
009-44400-444-00341	ADVERTISING	\$ 2,000.00
009-44400-444-00352	FIRE & LIABILITY INSURANCE	\$ 1,350.00
009-44400-444-00361	UTILITIES - ELECTRIC	\$ 5,100.00
009-44400-444-00362	UTILITIES - GAS (HEAT)	\$ 8,500.00
009-44400-444-00366	UTILITIES - WATER, SEWER & SW	\$ 2,000.00
009-44400-444-00367	UTILITIES - GARBAGE	\$ 3,680.00
009-45100-444-00112	SALARIES - FULL-TIME	\$ 23,920.00
009-45100-444-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,829.88
009-45400-444-00112	SALARIES - FULL-TIME	\$ 7,210.00
009-45400-444-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 551.57
444	MARKETS	\$ 131,859.06
	Expense	\$ 131,859.06
009	MARKET HOUSE FUND	\$ -
011	GOVERNMENTAL CAP PROJ FUND	
011-40600-341-34100	INTEREST	\$ (225,000.00)
341	INTEREST EARNINGS	\$ (225,000.00)
011-43000-351-35109	FEDERAL - CDBG GRANTS	\$ (240,000.00)
351	FEDERAL CAP & OPERATING GRANTS	\$ (240,000.00)

Account Number / Fund / Function	Description	2026 Budget
011-40900-354-35423	STATE - RACP	\$ (4,000,000.00)
011-40900-354-35425	STATE - KEYSTONE	\$ (294,000.00)
011-42700-354-35419	STATE - DEP RECYCLING	\$ (523,000.00)
011-43000-354-35418	STATE - PENNDOT GREEN LIGHT-GO	\$ (240,000.00)
011-43000-354-35424	STATE - ARLE	\$ (460,287.00)
011-45100-354-35410	STATE - DCED/DCNR	\$ (435,780.00)
354	STATE CAP & OPERATING GRANTS	\$ (5,953,067.00)
	Revenue	\$ (6,418,067.00)
011-40700-407-00740	CAP EXP - MACHINERY & EQUIP	\$ 45,000.00
407	IT-NETWORKING-DATA PROCESSING	\$ 45,000.00
011-40900-409-00730	CAP EXP - BUILDINGS	\$ 385,780.00
409	GENERAL GOVERNMENT BUILDINGS	\$ 385,780.00
011-40700-410-00740	CAP EXP - MACHINERY & EQUIP	\$ 35,000.00
011-40900-410-00730	CAP EXP - BUILDINGS	\$ 6,000,000.00
011-41000-410-00740	CAP EXP - MACHINERY & EQUIP	\$ 234,000.00
011-41000-410-00741	CAP EXP - VEHICLES	\$ 184,000.00
410	POLICE	\$ 6,453,000.00
011-42700-427-00740	CAP EXP - MACHINERY & EQUIP	\$ 15,000.00
011-43001-427-00741	CAP EXP - VEHICLES	\$ 523,000.00
427	SOLID WASTE COLLECT & DISPOSAL	\$ 538,000.00
011-43001-430-00741	CAP EXP - VEHICLES	\$ 87,000.00
430	PUBLIC WORKS - GENERAL SRVS	\$ 87,000.00
011-43000-433-00720	CAP EXP - HIGHWAYS & ROADS	\$ 506,015.00
433	TRAFFIC CONTROL DEVICES	\$ 506,015.00
011-43000-439-00720	CAP EXP - HIGHWAYS & ROADS	\$ 600,000.00
439	HIGHWAY CONSTR & REBUILD PROJ	\$ 600,000.00
011-45100-454-00724	CAP EXP - PARKS, SHADE TREES	\$ 245,000.00
454	PARKS	\$ 245,000.00
011-40900-456-00730	CAP EXP - BUILDINGS	\$ 600,000.00
456	LIBRARIES	\$ 600,000.00
011-40900-470-00900	DEBT - FEES - GOB SERIES (ALL)	\$ 1,854.00
470	DEBT SERVICE FEES	\$ 1,854.00
011-40900-471-00913	G.O.B. 2024 SERIES	\$ 5,000.00
011-42700-471-00960	LEASE - 2021 MACK REAR LOADER	\$ 52,738.83
011-42700-471-00962	LEASE - TRAN STATION COMPACTOR	\$ 44,583.50
011-42700-471-00963	LEASE - 2023 W STAR DUMP TRUCK	\$ 52,973.92
011-43000-471-00905	G.O.B. 2017 SERIES	\$ 8,000.00
011-43000-471-00909	G.O.B. 2020C SERIES	\$ 45,000.00
011-45600-471-00904	G.O.B. 2016 SERIES	\$ 660,000.00
471	DEBT SERVICE - PRINCIPAL	\$ 868,296.25
011-40900-472-00913	G.O.B. 2024 SERIES	\$ 304,250.00
011-40900-472-00914	BANK LOAN 2025	\$ 279,566.00
011-42700-472-00960	LEASE - 2021 MACK REAR LOADER	\$ 767.00
011-42700-472-00962	LEASE - TRAN STATION COMPACTOR	\$ 7,081.75
011-42700-472-00963	LEASE - 2023 W STAR DUMP TRUCK	\$ 8,415.33
011-43000-472-00905	G.O.B. 2017 SERIES	\$ 10,463.00
011-43000-472-00909	G.O.B. 2020C SERIES	\$ 900.00
011-45600-472-00904	G.O.B. 2016 SERIES	\$ 13,200.00
472	DEBT SERVICE - INTEREST	\$ 624,643.08
	Expense	\$ 10,954,588.33
011	GOVERNMENTAL CAP PROJ FUND	\$ 4,536,521.33

Account Number / Fund / Function	Description	2026 Budget
015	STORMWATER AUTH CAP PROJ FUND	
015-43600-341-34100	INTEREST	\$ (5.00)
341	INTEREST EARNINGS	\$ (5.00)
015-43600-351-35109	FEDERAL - CDBG GRANTS	\$ (1,004,714.00)
351	FEDERAL CAP & OPERATING GRANTS	\$ (1,004,714.00)
015-43600-392-39205	TRANSFER FROM STORMWATER AUTH	\$ (337,455.00)
392	INTERFUND TRANSFERS - FROM	\$ (337,455.00)
	Revenue	\$ (1,342,174.00)
015-43600-436-00723	CAP EXP - STORMWATER INFRASTRU	\$ 1,342,174.00
436	STORM SEWERS AND DRAINS	\$ 1,342,174.00
	Expense	\$ 1,342,174.00
015	STORMWATER AUTH CAP PROJ FUND	\$ -
016	WATER CAPITAL PROJECTS FUND	
016-44800-341-34100	INTEREST	\$ (3,250.00)
341	INTEREST EARNINGS	\$ (3,250.00)
016-44801-351-35109	FEDERAL - CDBG GRANTS	\$ (500,840.00)
351	FEDERAL CAP & OPERATING GRANTS	\$ (500,840.00)
016-44800-392-39206	TRANSFER FROM WATER FUND	\$ (3,715,566.17)
392	INTERFUND TRANSFERS - FROM	\$ (3,715,566.17)
	Revenue	\$ (4,219,656.17)
016-44801-448-00730	CAP EXP - BUILDINGS	\$ 669,250.00
016-44801-448-00740	CAP EXP - MACHINERY & EQUIP	\$ 484,000.00
016-44802-448-00721	CAP EXP - WATER INFRASTRUCTURE	\$ 530,000.00
016-44804-448-00740	CAP EXP - MACHINERY & EQUIP	\$ 500,000.00
448	WATER SYSTEM	\$ 2,183,250.00
016-44800-470-00900	DEBT - FEES - GOB SERIES (ALL)	\$ 3,050.00
470	DEBT SERVICE FEES	\$ 3,050.00
016-44800-471-00905	G.O.B. 2017 SERIES	\$ 162,000.00
016-44800-471-00906	G.O.B. 2020 SERIES	\$ 395,000.00
016-44800-471-00907	G.O.B. 2020A SERIES	\$ 5,000.00
016-44800-471-00909	G.O.B. 2020C SERIES	\$ 350,000.00
016-44800-471-00910	G.O.B. 2020D SERIES	\$ 285,000.00
016-44800-471-00961	LEASE - 2022 CASE 590 BACKHOE	\$ 45,811.78
016-44800-471-00963	LEASE - 2023 W STAR DUMP TRUCK	\$ 55,992.17
471	DEBT SERVICE - PRINCIPAL	\$ 1,298,803.95
016-44800-472-00905	G.O.B. 2017 SERIES	\$ 193,604.50
016-44800-472-00906	G.O.B. 2020 SERIES	\$ 154,193.76
016-44800-472-00907	G.O.B. 2020A SERIES	\$ 33,600.00
016-44800-472-00909	G.O.B. 2020C SERIES	\$ 14,000.00
016-44800-472-00910	G.O.B. 2020D SERIES	\$ 336,600.00
016-44800-472-00961	LEASE - 2022 CASE 590 BACKHOE	\$ 1,276.98
016-44800-472-00963	LEASE - 2023 W STAR DUMP TRUCK	\$ 1,276.98
472	DEBT SERVICE - INTEREST	\$ 734,552.22
	Expense	\$ 4,219,656.17
016	WATER CAPITAL PROJECTS FUND	\$ -
017	SANITARY SEWER CAP PROJ FUND	
017-42901-341-34100	INTEREST	\$ (100.00)
341	INTEREST EARNINGS	\$ (100.00)

Account Number / Fund / Function	Description	2026 Budget
017-42901-351-35109	FEDERAL - CDBG GRANTS	\$ (280,334.00)
351	FEDERAL CAP & OPERATING GRANTS	\$ (280,334.00)
017-42901-392-39207	TRANSFER FROM SAN SEWER FUND	\$ (2,299,426.00)
392	INTERFUND TRANSFERS - FROM	\$ (2,299,426.00)
	Revenue	\$ (2,579,860.00)
017-42901-429-00722	CAP EXP - SEWER INFRASTRUCTURE	\$ 350,000.00
017-42901-429-00740	CAP EXP - MACHINERY & EQUIP	\$ 467,734.00
429	WASTEWATER COLLECT & TREATMENT	\$ 817,734.00
017-42901-470-00900	DEBT - FEES - GOB SERIES (ALL)	\$ 2,106.00
470	DEBT SERVICE FEES	\$ 2,106.00
017-42901-471-00905	G.O.B. 2017 SERIES	\$ 10,000.00
017-42901-471-00907	G.O.B. 2020A SERIES	\$ 5,000.00
017-42901-471-00909	G.O.B. 2020C SERIES	\$ 1,400,000.00
471	DEBT SERVICE - PRINCIPAL	\$ 1,415,000.00
017-42901-472-00905	G.O.B. 2017 SERIES	\$ 64,820.00
017-42901-472-00907	G.O.B. 2020A SERIES	\$ 195,300.00
017-42901-472-00909	G.O.B. 2020C SERIES	\$ 84,900.00
472	DEBT SERVICE - INTEREST	\$ 345,020.00
	Expense	\$ 2,579,860.00
017	SANITARY SEWER CAP PROJ FUND	\$ -
018	RWWT CAPITAL PROJECTS FUND	
018-42902-392-39208	TRANSFER FROM RWWT FUND	\$ (218,000.00)
392	INTERFUND TRANSFERS - FROM	\$ (218,000.00)
	Revenue	\$ (218,000.00)
018-42903-429-00730	CAP EXP - BUILDINGS	\$ 58,000.00
018-42903-429-00740	CAP EXP - MACHINERY & EQUIP	\$ 160,000.00
429	WASTEWATER COLLECT & TREATMENT	\$ 218,000.00
	Expense	\$ 218,000.00
018	RWWT CAPITAL PROJECTS FUND	\$ -
035	LIQUID FUELS FUND	
035-43000-341-34100	INTEREST	\$ (30,000.00)
341	INTEREST EARNINGS	\$ (30,000.00)
035-43000-355-35502	STATE - LIQUID FUELS APPR	\$ (449,155.81)
355	STATE SHARED GRANT REVENUE	\$ (449,155.81)
	Revenue	\$ (479,155.81)
035-43000-432-00112	SALARIES - FULL-TIME	\$ 37,780.75
035-43000-432-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 2,890.23
035-43000-432-00245	SUPPLIES - ROADS & BRIDGES	\$ 85,000.00
432	WINTER MAINT - SNOW REMOVAL	\$ 125,670.98
035-40900-433-00112	SALARIES - FULL-TIME	\$ 21,121.26
035-40900-433-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 1,615.78
035-43000-433-00112	SALARIES - FULL-TIME	\$ 7,355.79
035-43000-433-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 562.72
035-43000-433-00246	SUPPLIES - SIGNS & SIGNALS	\$ 25,000.00
035-43000-433-00361	UTILITIES - ELECTRIC	\$ 17,000.00
433	TRAFFIC CONTROL DEVICES	\$ 72,655.55

Account		
Number / Fund / Function	Description	2026 Budget
035-43000-438-00112	SALARIES - FULL-TIME	\$ 2,677.16
035-43000-438-00192	BENEFITS/TAXES - SS & MEDICARE	\$ 204.80
035-43000-438-00371	REPAIRS - INFRASTRUCTURE	\$ 40,000.00
438	ROADS AND BRIDGES MAINTENANCE	\$ 42,881.96
	Expense	\$ 241,208.49
035	LIQUID FUELS FUND	\$ (237,947.32)
041	LIBRARY ENDOWMENT FUND	
041-45600-341-34100	INTEREST	\$ (5,000.00)
341	INTEREST EARNINGS	\$ (5,000.00)
	Revenue	\$ (5,000.00)
041	LIBRARY ENDOWMENT FUND	\$ (5,000.00)
042	RECREATION ENDOWMENT FUND	
042-45100-341-34100	INTEREST	\$ (10,500.00)
341	INTEREST EARNINGS	\$ (10,500.00)
	Revenue	\$ (10,500.00)
042	RECREATION ENDOWMENT FUND	\$ (10,500.00)
043	RECREATION BOARD FUND	
043-45100-341-34100	INTEREST	\$ (2,500.00)
341	INTEREST EARNINGS	\$ (2,500.00)
	Revenue	\$ (2,500.00)
043-45100-452-00247	SUPPLIES - RECREATION SUPPLIES	\$ 2,500.00
452	PARTICIPANT RECREATION	\$ 2,500.00
	Expense	\$ 2,500.00
043	RECREATION BOARD FUND	\$ -