General Fund Expenses - 2027 Preliminary Budget 11/10/2026

	EXPENSE	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual a/o 7.31.26	2027 Budget	Diff - '27 Bdgt vs '26 Bdgt Fav/(Unfav)
Department 400 Legislative Body													
01.400.105	Council Salaries	$ 22,500	$ 22,291	$ 22,500	$ 22,187	$ 22,500	$ 22,500	$ 22,500	$ 22,372	$ 22,500	$ 13,125	$ 22,500	$ -
01.400.192	FICA	$ 1,722	$ 1,705	$ 1,700	$ 1,698	$ 1,721	$ 1,722	$ 1,721	$ 1,712	$ 1,721	$ 1,004	$ 1,721	$ -
01.400.420	Dues, Subscriptions & Memberships	$ 150	$ 170	$ 250	$ 370	$ 250	$ 163	$ 250	$ 337	$ 250	$ 320	$ 250	$ -
01.400.460	Meetings & Conferences	$ -	$ 890	$ 1,300	$ 1,033	$ 1,000	$ 2,496	$ 1,000	$ 1,393	$ 1,000	$ 1,596	$ 1,000	$ -
	Total Legislative Body Expense	**$ 24,371**	**$ 25,057**	**$ 25,750**	**$ 25,288**	**$ 25,471**	**$ 26,880**	**$ 25,471**	**$ 25,814**	**$ 25,471**	**$ 16,045**	**$ 25,471**	**$ -**
Department 401 Executive													
01.401.105	Mayor's Salary	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 1,458	$ 2,500	$ -
01.401.110	Manager Salary	$ 129,370	$ 138,237	$ 145,000	$ 146,200	$ 151,200	$ 152,931	$ 156,200	$ 156,796	$ 164,140	$ 84,073	$ 180,000	$ (15,860)
01.401.112	Assistant Manager Salary	$ 13,628	$ 14,999	$ 18,468	$ 19,083	$ 33,958	$ 25,299	$ 71,051	$ 76,027	$ 78,366	$ 48,676	$ 90,416	$ (12,049)
01.401.192	FICA	$ 11,101	$ 12,149	$ 12,697	$ 12,849	$ 14,356	$ 13,576	$ 17,576	$ 17,675	$ 18,743	$ 10,570	$ 20,878	$ (2,135)
01.401.196	Health Insurance Premiums	$ 23,896	$ 23,942	$ 32,874	$ 31,731	$ 34,270	$ 33,533	$ 49,475	$ 48,236	$ 52,283	$ 25,065	$ 38,664	$ 13,619
01.401.198	Life, AD&D, & LTD Premiums	$ 920	$ 920	$ 1,170	$ 920	$ 1,238	$ 920	$ 1,532	$ 1,386	$ 1,532	$ 752	$ 1,532	$ -
01.401.199	Dental & Vision Premiums	$ 2,066	$ 2,066	$ 2,974	$ 2,894	$ 2,974	$ 2,894	$ 4,164	$ 4,052	$ 4,164	$ 2,014	$ 4,164	$ -
01.401.324	Wireless Telephone/Technology	$ 3,160	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 1,250	$ -	$ 3,000
01.401.353	Insurance Surety & Fidelity	$ 1,619	$ 1,619	$ 1,619	$ 1,250	$ 1,619	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ -
01.401.420	Dues, Subscriptions & Memberships	$ 4,027	$ 2,569	$ 3,000	$ 3,781	$ 3,000	$ 2,747	$ 3,000	$ 4,410	$ 4,000	$ 3,054	$ 4,000	$ -
01.401.460	Meetings & Conferences	$ 733	$ 631	$ 1,000	$ 1,298	$ 1,000	$ 2,021	$ 1,000	$ 1,948	$ 6,000	$ 1,927	$ 6,000	$ -
	Total Executive Expense	**$ 193,022**	**$ 202,631**	**$ 224,302**	**$ 225,506**	**$ 249,115**	**$ 240,672**	**$ 310,748**	**$ 317,281**	**$ 335,978**	**$ 180,089**	**$ 349,404**	**$ (13,426)**
Department 402 Financial Administration													
01.402.110	Finance Director Salary	$ 84,810	$ 102,202	$ 106,090	$ 106,090	$ 109,803	$ 111,070	$ 113,097	$ 113,532	$ 118,686	$ 65,957	$ 123,709	$ (5,023)
01.402.112	Finance Staff Salaries	$ 114,811	$ 94,738	$ 88,291	$ 86,121	$ 89,198	$ 99,472	$ 96,869	$ 96,685	$ 106,475	$ 59,068	$ 109,420	$ (2,945)
01.402.192	FICA	$ 15,545	$ 15,275	$ 14,870	$ 14,807	$ 15,224	$ 15,765	$ 16,062	$ 15,747	$ 17,225	$ 9,753	$ 17,834	$ (610)
01.402.196	Health Insurance Premiums	$ 42,008	$ 36,418	$ 18,997	$ 29,576	$ 46,300	$ 35,152	$ 40,209	$ 43,675	$ 58,154	$ 32,865	$ 69,239	$ (11,085)
01.402.198	Life, AD&D, & LTD Premiums	$ 938	$ 1,314	$ 1,360	$ 1,362	$ 1,385	$ 1,364	$ 1,416	$ 1,342	$ 1,416	$ 1,192	$ 1,416	$ -
01.402.199	Dental & Vision Premiums	$ 6,292	$ 6,697	$ 5,711	$ 5,557	$ 5,711	$ 5,235	$ 5,368	$ 5,483	$ 6,186	$ 3,512	$ 6,186	$ -
01.402.260	Minor Office Equipment	$ 599	$ -	$ 600	$ 713	$ 1,600	$ 760	$ 800	$ -	$ 800	$ -	$ 800	$ -
01.402.311	Auditing Services	$ 16,435	$ 16,665	$ 16,500	$ 19,000	$ 16,500	$ 20,475	$ 20,000	$ 20,305	$ 30,000	$ 22,800	$ 30,000	$ -
01.402.353	Insurance Surety & Fidelity	$ 1,619	$ 1,619	$ 1,619	$ 1,250	$ 1,619	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ 1,250	$ -
01.402.420	Dues, Subscriptions & Memberships	$ 75	$ 75	$ 500	$ 85	$ 150	$ 110	$ 150	$ 110	$ 150	$ 85	$ 150	$ -
01.402.460	Meetings & Conferences	$ 943	$ 1,947	$ 1,500	$ 2,509	$ 2,000	$ 2,814	$ 1,500	$ 1,915	$ 4,000	$ 2,026	$ 4,000	$ -
	Total Financial Administration Expense	**$ 284,077**	**$ 276,951**	**$ 256,037**	**$ 267,069**	**$ 289,489**	**$ 293,467**	**$ 296,722**	**$ 300,044**	**$ 344,343**	**$ 198,508**	**$ 364,005**	**$ (19,662)**
Department 403 Tax Collection													
01.403.105	Tax Collector Wages	$ 19,146	$ 25,472	$ 26,168	$ 25,832	$ 26,168	$ 26,320	$ 26,168	$ 26,472	$ 26,168	$ 25,320	$ 26,168	$ -
01.403.116	E.I.T. Collection Commission	$ 20,417	$ 21,669	$ 19,000	$ 23,610	$ 19,000	$ 24,113	$ 24,000	$ 24,921	$ 24,000	$ 14,353	$ 25,000	$ (1,000)
01.403.117	L.S.T. Collection Commission	$ 1,578	$ 1,609	$ 1,400	$ 1,701	$ 1,400	$ 1,755	$ 1,800	$ 1,749	$ 1,800	$ 1,081	$ 1,800	$ -
01.403.192	FICA	$ 1,487	$ 1,959	$ 2,002	$ 1,988	$ 2,002	$ 1,998	$ 2,002	$ 2,040	$ 2,002	$ 1,969	$ 2,002	$ -
01.403.215	Postage	$ 996	$ 821	$ 1,000	$ 929	$ 1,000	$ 1,007	$ 1,000	$ 861	$ 1,000	$ 934	$ 1,000	$ -
01.403.342	Printing	$ 636	$ 613	$ 700	$ 729	$ 700	$ 518	$ 700	$ 527	$ 700	$ 527	$ 700	$ -
01.403.353	Tax Collector Public Official Bond	$ -	$ 244	$ 250	$ -	$ 250	$ -	$ 250	$ -	$ 250	$ 361	$ 250	$ -
	Total Tax Collection Expense	**$ 44,260**	**$ 52,387**	**$ 50,520**	**$ 54,789**	**$ 50,520**	**$ 55,711**	**$ 55,920**	**$ 56,570**	**$ 55,920**	**$ 44,544**	**$ 56,920**	**$ (1,000)**
Department 404 Solicitor													
01.404.310	Professional Services	$ 42,545	$ 49,859	$ 45,000	$ 40,476	$ 45,000	$ 55,827	$ 45,000	$ 64,799	$ 55,000	$ 32,555	$ 65,000	$ (10,000)
	Total Solicitor Expense	**$ 42,545**	**$ 49,859**	**$ 45,000**	**$ 40,476**	**$ 45,000**	**$ 55,827**	**$ 45,000**	**$ 64,799**	**$ 55,000**	**$ 32,555**	**$ 65,000**	**$ (10,000)**
Department 405 Administration													
01.405.112	Administrative Staff Salaries	$ 80,251	$ 102,434	$ 82,419	$ 81,432	$ 82,819	$ 87,864	$ 66,189	$ 65,981	$ 69,168	$ 38,308	$ 72,121	$ (2,953)
01.405.190	Medical Rx CoPays	$ 3,214	$ 2,130	$ 3,000	$ 3,240	$ 3,500	$ 3,500	$ 3,250	$ 3,250	$ 3,500	$ 2,042	$ 3,500	$ -
01.405.192	FICA	$ 6,047	$ 7,857	$ 6,305	$ 5,999	$ 6,336	$ 6,496	$ 5,063	$ 4,816	$ 5,291	$ 2,911	$ 5,517	$ (226)
01.405.196	Health Insurance Premiums	$ 29,456	$ 23,602	$ 34,377	$ 32,813	$ 35,859	$ 34,683	$ 29,910	$ 28,913	$ 31,530	$ 17,802	$ 33,561	$ (2,031)
01.405.198	Life, AD&D, & LTD Premiums	$ 478	$ 446	$ 637	$ 481	$ 636	$ 498	$ 490	$ 498	$ 490	$ 425	$ 671	$ (181)
01.405.199	Dental & Vision Premiums	$ 2,566	$ 2,407	$ 2,974	$ 2,894	$ 2,974	$ 3,144	$ 2,379	$ 2,316	$ 2,379	$ 1,351	$ 2,379	$ -
01.405.210	Office Supplies	$ 8,695	$ 6,505	$ 6,000	$ 6,632	$ 6,000	$ 5,493	$ 6,000	$ 7,395	$ 6,000	$ 3,540	$ 6,000	$ -
01.405.215	Postage	$ 429	$ 3,587	$ 3,500	$ 4,475	$ 3,500	$ 5,360	$ 4,000	$ 3,759	$ 5,000	$ 3,298	$ 5,000	$ -
01.405.231	Fuel	$ 210	$ 269	$ 300	$ 212	$ 300	$ 303	$ 300	$ 229	$ 300	$ 130	$ 300	$ -
01.405.250	Vehicle Maintenance	$ 377	$ 1,438	$ 500	$ -	$ 500	$ 190	$ 500	$ 503	$ 500	$ 280	$ 500	$ -

General Fund Expenses - 2027 Preliminary Budget

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	EXPENSE	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual a/o 7.31.26	2027 Budget	Diff - '27 Bdgt vs '26 Bdgt Fav/(Unfav)
01.405.260	Minor Office Equipment	$ 1,188	$ 351	$ 1,500	$ 35	$ 1,500	$ 24	$ 500	$ 420	$ 500	$ -	$ 500	$ -
01.405.310	Consultants	$ 49,447	$ -	$ -	$ 213	$ -	$ -	$ -	$ -	$ -	$ 1,326	$ -	$ -
01.405.321	Telephone & Internet	$ 9,099	$ 6,128	$ 3,659	$ 3,100	$ 3,659	$ -	$ 8,000	$ 3,169	$ 8,000	$ 3,590	$ 8,000	$ -
01.405.324	Wireless Telephone	$ 1,032	$ 1,108	$ -	$ 211	$ -	$ -	$ -	$ -	$ -	$ (61)	$ -	$ -
01.405.341	Advertising	$ 6,042	$ 3,940	$ 3,500	$ 4,111	$ 3,500	$ 5,097	$ 4,000	$ 4,178	$ 4,000	$ 2,178	$ 4,000	$ -
01.405.342	Printing & Publications	$ 3,270	$ 3,087	$ 3,000	$ 3,742	$ 3,000	$ 3,489	$ 3,000	$ 6,109	$ 3,000	$ 6,674	$ 3,000	$ -
01.405.343	Ordinance Codification	$ -	$ 2,491	$ 2,500	$ 7,050	$ 2,500	$ 1,900	$ 2,500	$ -	$ 2,500	$ -	$ 2,500	$ -
01.405.420	Dues, Subscriptions & Memberships	$ 1,871	$ 1,712	$ 2,000	$ 3,488	$ 2,000	$ 1,936	$ 2,000	$ 3,000	$ 2,000	$ 1,882	$ 2,000	$ -
01.405.450	Contracted Services	$ 21,537	$ 21,450	$ 18,550	$ 28,358	$ 25,000	$ 30,298	$ 20,000	$ 30,278	$ 27,500	$ 19,691	$ 31,100	$ (3,600)
01.405.451	Contracted Payroll Services	$ 3,651	$ 5,452	$ 6,000	$ 6,527	$ 8,300	$ 7,099	$ 13,500	$ 14,432	$ 13,500	$ 9,185	$ 16,000	$ (2,500)
01.405.452	Contracted IT/Networking Services	$ 15,185	$ 12,421	$ 12,000	$ 17,310	$ 22,500	$ 23,512	$ 20,000	$ 31,423	$ 33,873	$ 15,611	$ 33,873	$ -
01.405.453	Web Design/Maintenance	$ 388	$ -	$ 500	$ 3,791	$ 2,400	$ 2,400	$ 2,700	$ 3,600	$ 3,600	$ -	$ 6,100	$ (2,500)
01.405.460	Meetings & Conferences	$ 54	$ 1,219	$ 500	$ 1,903	$ 500	$ 1,466	$ 500	$ 1,145	$ 1,000	$ 515	$ 1,000	$ -
01.405.461	COVID-19 Response Expenses 20	$ 4,331	$ -	$ -	$ -	$ -	$ -		$ -				$ -
	Total Administration Expense	**$ 248,815**	**$ 210,033**	**$ 193,721**	**$ 218,018**	**$ 217,282**	**$ 224,753**	**$ 194,781**	**$ 215,412**	**$ 223,632**	**$ 130,677**	**$ 237,623**	**$ (13,991)**
Department 406 Other General Gov Administration													
01.406.430	Real Estate Taxes	$ 3,035	$ 3,090	$ 3,100	$ 3,090	$ 3,100	$ 3,126	$ 3,100	$ 4,348	$ 3,100	$ 3,332	$ 3,500	$ (400)
01.406.450	Realtor's Commission	$ 1,086	$ 1,112	$ 2,809	$ 1,577	$ 1,800	$ 1,841	$ 1,900	$ 1,891	$ 1,900	$ 965	$ 1,900	$ -
	Total General Gov Admin Expense	**$ 4,121**	**$ 4,201**	**$ 5,909**	**$ 4,667**	**$ 4,900**	**$ 4,967**	**$ 5,000**	**$ 6,239**	**$ 5,000**	**$ 4,297**	**$ 5,400**	**$ (400)**
Department 408 Engineering Services													
01.408.310	Engineering	$ 101,973	$ 45,946	$ 60,000	$ 99,212	$ 60,000	$ 32,860	$ 60,000	$ 49,814	$ 60,000	$ 28,333	$ 60,000	$ -
01.408.313	Engineering MS 4 Compliance	$ 3,084	$ 8,683	$ 10,000	$ 15,900	$ 10,000	$ 12,954	$ 10,000	$ 986	$ 16,300	$ 500	$ 16,300	$ -
	Total Engineering Services Expense	**$ 105,057**	**$ 54,629**	**$ 70,000**	**$ 115,112**	**$ 70,000**	**$ 45,814**	**$ 70,000**	**$ 50,800**	**$ 76,300**	**$ 28,833**	**$ 76,300**	**$ -**
Department 409 Government Buildings													
01.409.112	Building Maint. & Janitor Wages	$ 13,724	$ -	$ 20,000	$ 13,149	$ 10,210	$ 16,507	$ 17,910	$ 20,327	$ 18,721	$ 11,685	$ 19,517	$ (796)
01.409.192	FICA	$ -		$ 1,525		$ 781	$ -	$ 1,370	$ -	$ 1,432	$ -	$ 1,493	$ (61)
01.409.250	Repairs & Maintenance Supplies	$ 4,355	$ 2,502	$ 4,000	$ 1,825	$ 4,000	$ 3,627	$ 2,500	$ 3,145	$ 6,340	$ 1,631	$ 4,000	$ 2,340
01.409.310	Janitorial Service	$ 13,724	$ 10,010	$ -	$ 2,123	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.409.362	Gas	$ 309	$ 312	$ 300	$ 338	$ 300	$ 406	$ 350	$ 347	$ 350	$ 277	$ 350	$ -
01.409.364	Sewer	$ 2,651	$ 2,734	$ 2,500	$ 4,432	$ 2,500	$ 4,481	$ 3,000	$ 6,833	$ 6,000	$ 3,798	$ 7,000	$ (1,000)
01.409.366	Water	$ 2,415	$ 2,242	$ 2,500	$ 3,316	$ 2,500	$ 4,004	$ 2,500	$ 4,171	$ 4,000	$ 2,611	$ 4,000	$ -
01.409.370	Repairs & Maintenance Services	$ 10,424	$ 4,336	$ 15,000	$ 29,714	$ 15,000	$ 15,392	$ 15,000	$ 2,650	$ 15,000	$ 4,894	$ 10,000	$ 5,000
01.409.373	Menlo House-Repairs & Maintenance	$ 665	$ 27	$ 1,000	$ 2,307	$ 1,000	$ 665	$ 1,000	$ 1,530	$ 1,000	$ -	$ 1,000	$ -
01.409.374	Elevator Repairs & Maintenance Services	$ 4,721	$ 2,761	$ 4,750	$ 1,712	$ 4,750	$ 3,961	$ 5,000	$ 2,913	$ 5,000	$ 6,550	$ 5,000	$ -
01.409.450	Contracted Services	$ 7,857	$ 19,912	$ 10,000	$ 18,870	$ 10,000	$ 20,231	$ 20,000	$ 20,772	$ 20,000	$ 27,990	$ 20,000	$ -
	Total Government Buildings Expense	**$ 47,121**	**$ 44,835**	**$ 40,050**	**$ 77,788**	**$ 51,042**	**$ 69,274**	**$ 68,631**	**$ 62,687**	**$ 77,843**	**$ 59,434**	**$ 72,360**	**$ 5,483**
Department 410 Police													
01.410.110	Chief Salary	$ 129,889	$ 132,616	$ 137,987	$ 137,987	$ 145,000	$ 146,674	$ 150,800	$ 151,380	$ 156,078	$ 86,443	$ 162,321	$ (6,243)
01.410.112	Public Works - Janitor	$ -	$ -	$ 10,000	$ 16,919	$ 13,128	$ 16,492	$ 17,910	$ 20,452	$ 18,721	$ 11,603	$ 19,517	$ (796)
01.410.115	SCIP-Community Relations Specialist	$ -	$ -	$ -	$ -	$ 13,029	$ 40,466	$ 72,092	$ 72,093	$ 79,997	$ 44,306	$ 82,389	$ (2,392)
01.410.120	Administrative Salaries	$ 102,379	$ 104,225	$ 108,197	$ 105,561	$ 111,989	$ 109,443	$ 117,414	$ 117,866	$ 122,698	$ 67,484	$ 127,913	$ (5,215)
01.410.140	Police Salaries	$ 1,811,638	$ 1,847,072	$ 1,953,125	$ 1,893,059	$ 1,905,746	$ 1,828,337	$ 1,995,553	$ 1,950,795	$ 2,086,742	$ 1,184,984	$ 2,214,538	$ (127,796)
01.410.150	Crossing Guard Wages	$ 63,373	$ 72,025	$ 61,500	$ 80,436	$ 63,960	$ 80,580	$ 85,262	$ 81,606	$ 90,000	$ 50,065	$ 90,000	$ -
01.410.172	Holiday Pay	$ 76,477	$ 107,277	$ 120,175	$ 123,610	$ 120,941	$ 115,218	$ 126,606	$ 129,047	$ 132,422	$ 71,548	$ 140,532	$ (8,109)
01.410.179	Longevity Pay	$ 76,033	$ 79,696	$ 85,689	$ 85,688	$ 79,396	$ 77,499	$ 82,881	$ 82,882	$ 85,573	$ 56,208	$ 89,562	$ (3,989)
01.410.180	Overtime Pay	$ 148,249	$ 205,186	$ 100,000	$ 165,635	$ 100,000	$ 161,715	$ 100,000	$ 107,613	$ 75,000	$ 59,887	$ 100,000	$ (25,000)
01.410.181	Overtime Pay - Special Events	$ 15,102	$ 11,302	$ 17,000	$ 1,741	$ 15,000	$ 16,759	$ 15,000	$ 18,288	$ 15,000	$ 7,626	$ 15,000	$ -
01.410.183	Comp Time	$ -	$ -	$ 20,000	$ 25,118	$ 20,000	$ 35,472	$ 20,000	$ 41,046	$ 35,000	$ 22,939	$ 40,000	$ (5,000)
01.410.185	Overtime Pay - Reimbursable	$ 22,309	$ 5,099	$ 16,000	$ 1,421	$ -	$ 1,361	$ -	$ 2,061	$ -	$ 2,489	$ 2,500	$ (2,500)
01.410.187	Stand-by Time	$ 11,646	$ 7,010	$ 10,000	$ 432	$ 5,000	$ 1,099	$ 1,500	$ 122	$ 5,000	$ 119	$ 1,500	$ 3,500
01.410.188	Education Incentive	$ 4,650	$ 4,650	$ 5,700	$ 5,484	$ 5,700	$ 4,800	$ 5,700	$ 5,150	$ 5,700	$ 3,100	$ 5,700	$ -
01.410.190	Medical Rx CoPays	$ 457	$ 759	$ 750	$ 750	$ 750	$ 936	$ 1,500	$ 1,500	$ 1,500	$ 875	$ 1,500	$ -
01.410.192	FICA	$ 186,168	$ 197,997	$ 201,275	$ 201,551	$ 198,379	$ 195,207	$ 213,054	$ 213,181	$ 222,021	$ 125,729	$ 236,062	$ (14,041)
01.410.194	Unemployment Compensation	$ -	$ -	$ 3,000	$ -	$ 3,000	$ 4,281	$ 3,000	$ -	$ 3,000	$ 2,917	$ 3,000	$ -
01.410.195	Worker's Comp Insurance	$ 86,012	$ 82,446	$ 91,464	$ 91,149	$ 90,367	$ 113,290	$ 83,966	$ 76,859	$ 95,316	$ 41,901	$ 100,411	$ (5,095)
01.410.196	Health Insurance Premiums	$ 564,562	$ 612,034	$ 679,353	$ 645,334	$ 703,587	$ 683,118	$ 815,074	$ 803,998	$ 868,586	$ 494,846	$ 964,124	$ (95,537)
01.410.197	Pension Contribution	$ 414,535	$ 427,490	$ 496,170	$ 498,799	$ 512,067	$ 512,087	$ 619,236	$ 619,236	$ 621,541	$ -	$ 542,105	$ 79,436
01.410.198	Life, AD&D, & LTD Premiums	$ 18,578	$ 18,820	$ 20,293	$ 19,273	$ 19,828	$ 17,762	$ 19,558	$ 19,076	$ 19,558	$ 11,103	$ 20,146	$ (589)
01.410.199	Dental & Vision Premiums	$ 37,061	$ 37,920	$ 44,512	$ 42,592	$ 43,747	$ 39,953	$ 46,892	$ 42,842	$ 46,892	$ 24,598	$ 46,892	$ -
01.410.210	Office Supplies	$ 6,561	$ 6,134	$ 6,500	$ 6,950	$ 6,500	$ 6,583	$ 6,500	$ 7,672	$ 6,500	$ 3,858	$ 6,500	$ -
01.410.215	Postage	$ 544	$ 609	$ 600	$ 647	$ 600	$ 947	$ 600	$ 775	$ 600	$ 450	$ 600	$ -

General Fund Expenses - 2027 Preliminary Budget

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	EXPENSE	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual a/o 7.31.26	2027 Budget	Diff - '27 Bdgt vs '26 Bdgt Fav/(Unfav)
01.410.231	Fuel	$ 31,786	$ 39,141	$ 35,000	$ 34,868	$ 35,000	$ 31,997	$ 35,000	$ 30,015	$ 35,000	$ 19,396	$ 35,000	$ -
01.410.238	Uniform Purchases	$ 15,985	$ 26,323	$ 17,000	$ 16,948	$ 17,000	$ 18,774	$ 17,000	$ 15,729	$ 17,000	$ 6,219	$ 19,000	$ (2,000)
01.410.239	Uniform Cleaning	$ 3,531	$ 2,808	$ 4,500	$ 4,745	$ 4,500	$ 4,091	$ 4,500	$ 4,106	$ 4,500	$ 1,733	$ 4,500	$ -
01.410.240	Patrol Supplies	$ 3,926	$ 2,860	$ 4,000	$ 5,793	$ 4,000	$ 3,339	$ 4,000	$ 8,444	$ 4,000	$ 2,457	$ 4,000	$ -
01.410.241	Traffic Safety Supplies	$ 276	$ 808	$ 600	$ 2,931	$ 1,000	$ 2,168	$ 1,000	$ 652	$ 2,000	$ 680	$ 2,000	$ -
01.410.242	Materials & Supplies	$ -	$ -	$ 400	$ 231	$ 400	$ 178	$ 400	$ 562	$ 400	$ -	$ 400	$ -
01.410.243	Investigative Supplies	$ 4,189	$ 5,872	$ 7,000	$ 8,186	$ 7,000	$ 7,767	$ 7,000	$ 9,147	$ 10,000	$ 5,006	$ 12,000	$ (2,000)
01.410.244	Youth Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.410.245	Special Patrol Operations	$ 23	$ 6,000	$ 4,500	$ 3,100	$ 4,500	$ 3,304	$ 4,500	$ 4,953	$ 5,500	$ 3,400	$ 5,500	$ -
01.410.246	Civil Service Implementation	$ 886	$ 1,838	$ 1,000	$ 1,829	$ 1,000	$ 2,128	$ 1,000	$ -	$ 1,000	$ 566	$ 1,000	$ -
01.410.247	Crime Prevention Supplies	$ 390	$ 1,444	$ 2,500	$ 2,945	$ 2,500	$ 1,719	$ 2,500	$ 2,486	$ 2,500	$ 1,244	$ 2,500	$ -
01.410.248	Ammunition	$ 3,389	$ 6,212	$ 8,000	$ 7,993	$ 8,000	$ 9,821	$ 8,000	$ 8,399	$ 8,000	$ -	$ 8,000	$ -
01.410.249	Accreditation Costs	$ 3,482	$ 19,322	$ 14,500	$ 6,578	$ 14,500	$ 7,374	$ 10,000	$ 4,779	$ 10,000	$ 5,142	$ 15,000	$ (5,000)
01.410.250	K-9 Food, Vet & Other	$ 300	$ -	$ 500	$ 580	$ 500	$ 5,038	$ 500	$ -	$ -	$ -	$ 500	$ (500)
01.410.251	Vehicle Parts	$ 936	$ 80	$ 500	$ 75	$ 500	$ 280	$ 500	$ 428	$ 500	$ 292	$ 500	$ -
01.410.252	Office Equipment Maintenance	$ 2,083	$ 1,651	$ 2,500	$ 2,614	$ 3,000	$ 2,266	$ 3,000	$ 4,501	$ 3,000	$ 1,728	$ 3,000	$ -
01.410.254	Tires	$ 1,811	$ 2,409	$ 2,500	$ 2,491	$ 2,500	$ 1,328	$ 2,500	$ 2,828	$ 2,500	$ 1,938	$ 2,500	$ -
01.410.260	Speed Device Calibration	$ 446	$ 502	$ 1,600	$ 970	$ 1,600	$ 673	$ 1,600	$ 1,410	$ 1,600	$ 714	$ 1,600	$ -
01.410.310	Janitorial Service	$ 4,382	$ 9,478	$ -	$ 2,217	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.410.314	Labor Relations/Legal Expenses	$ 4,868	$ 3,531	$ 5,000	$ 3,712	$ 5,000	$ 2,978	$ 5,000	$ 3,200	$ 5,000	$ 5,018	$ 5,000	$ -
01.410.321	Telephone	$ 12,174	$ 6,549	$ 7,600	$ 2,738	$ 7,600	$ 3,049	$ 7,600	$ 5,388	$ 7,600	$ 3,107	$ 7,600	$ -
01.410.324	Wireless Telephones	$ 5,853	$ 3,806	$ 5,500	$ 4,504	$ 5,500	$ 3,706	$ 5,500	$ 3,530	$ 5,500	$ 2,001	$ 4,500	$ 1,000
01.410.325	Mobile Data Terminals	$ 2,828	$ 3,790	$ 5,000	$ 5,641	$ 5,000	$ 5,831	$ 5,000	$ 6,289	$ 5,000	$ 3,191	$ 5,500	$ (500)
01.410.326	Radio Purchases	$ -	$ 3,165	$ 4,600	$ 4,464	$ 4,600	$ 4,235	$ 4,600	$ 4,452	$ 4,600	$ 2,100	$ 5,000	$ (400)
01.410.327	Radio Equipment Maintenance	$ -	$ -	$ 500	$ -	$ 500	$ 264	$ 500	$ -	$ 500	$ 1,050	$ 500	$ -
01.410.342	Printing & Publications	$ 285	$ 774	$ 600	$ 975	$ 600	$ 390	$ 600	$ 685	$ 600	$ 435	$ 600	$ -
01.410.350	Insurance-Property & Liability	$ 57,172	$ 67,759	$ 79,857	$ 78,101	$ 97,659	$ 97,659	$ 97,046	$ 91,023	$ 88,495	$ 41,697	$ 98,229	$ (9,734)
01.410.364	Sewer	$ 610	$ 434	$ 700	$ 626	$ 700	$ 660	$ 700	$ 696	$ 750	$ 353	$ 750	$ -
01.410.366	Water	$ 613	$ 484	$ 600	$ 627	$ 600	$ 659	$ 600	$ 675	$ 700	$ 340	$ 700	$ -
01.410.373	Building Repairs & Maintenance Services	$ 21,592	$ 23,326	$ 10,000	$ 11,533	$ 10,000	$ 13,680	$ 10,200	$ 18,996	$ 10,200	$ 7,657	$ 10,200	$ -
01.410.420	Dues, Subscriptions & Memberships	$ 360	$ 1,337	$ 2,500	$ 1,505	$ 2,500	$ 3,054	$ 2,500	$ 2,028	$ 2,500	$ 2,830	$ 3,000	$ (500)
01.410.421	Training	$ 14,162	$ 20,493	$ 15,000	$ 14,379	$ 15,000	$ 14,630	$ 15,000	$ 11,413	$ 15,000	$ 7,579	$ 15,000	$ -
01.410.450	Contracted Services	$ 3,217	$ 6,963	$ 3,508	$ 9,422	$ 5,000	$ 6,568	$ 5,000	$ 3,935	$ 5,000	$ 4,658	$ 5,000	$ -
01.410.451	Contracted Maint & Repair of Vehicles	$ 22,702	$ 19,307	$ 18,000	$ 21,263	$ 18,000	$ 35,435	$ 18,000	$ 27,315	$ 18,000	$ 13,845	$ 18,000	$ -
01.410.452	Contracted Services-IT	$ 18,320	$ 11,304	$ 12,500	$ 16,505	$ 12,500	$ 14,225	$ 13,500	$ 14,408	$ 15,500	$ 5,353	$ 17,000	$ (1,500)
01.410.453	Consultants	$ 14,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.410.454	Software/Hardware Maintenance	$ 10,135	$ 13,696	$ 14,800	$ 13,036	$ 14,800	$ 16,078	$ 14,800	$ 11,716	$ 14,800	$ 12,544	$ 24,319	$ (9,519)
01.410.480	Other Services	$ -	$ 383	$ 400	$ 85	$ 400	$ 299	$ 400	$ 2,663	$ 400	$ 152	$ 400	$ -
01.410.531	SCIP Grant Benefits & Other Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,691	$ -	$ -
01.410.534	Live Scan Exp	$ 11,637	$ 14,449	$ 13,500	$ 43,283	$ 13,500	$ 12,619	$ 13,500	$ 108,492	$ 13,500	$ 15,235	$ 16,500	$ (3,000)
01.410.535	Photo Image/Live Scan - Perkasie	$ -	$ 46	$ -	$ -	$ -	$ 5,412	$ -	$ -	$ -	$ -	$ -	$ -
01.410.750	Major Equipment	$ 2,171	$ 2,144	$ 2,500	$ 2,606	$ 2,500	$ 2,258	$ 2,500	$ 1,616	$ 2,500	$ 3,278	$ 2,500	$ -
	Total Police Expense	**$ 4,056,742**	**$ 4,290,856**	**$ 4,498,555**	**$ 4,490,235**	**$ 4,507,171**	**$ 4,556,008**	**$ 4,925,643**	**$ 4,982,495**	**$ 5,117,089**	**$ 2,573,706**	**$ 5,370,108**	**$ (253,019)**
Department 411, 492 Fire & Transfer													
01.411.354	Fire Company Insurance	$ 38,087	$ 26,828	$ 40,000	$ 53,958	$ 40,000	$ 46,640	$ 54,000	$ 97,201	$ 54,000	$ 1,000	$ 63,981	$ (9,981)
01.411.366	Fire Hydrants	$ 48,080	$ 43,864	$ 48,800	$ 48,372	$ 48,800	$ 48,348	$ 48,800	$ 48,413	$ 48,800	$ 24,172	$ 48,800	$ -
01.411.530	Volunteer Fireman's Relief Disbursement	$ 47,861	$ 60,922	$ 50,000	$ 60,998	$ 50,000	$ 62,218	$ 60,000	$ 66,675	$ 60,000	$ -	$ 60,000	$ -
	Total Fire Expense	**$ 134,028**	**$ 131,614**	**$ 138,800**	**$ 163,328**	**$ 138,800**	**$ 157,207**	**$ 162,800**	**$ 212,288**	**$ 162,800**	**$ 25,172**	**$ 172,781**	**$ (9,981)**
Department 413 UCC & Code Enforcement													
01.413.300	UCC Fees	$ -	$ 2,583	$ 2,500	$ 689	$ 750	$ 1,157	$ 700	$ 774	$ 700	$ 401	$ 700	$ -
01.413.310	Code Enforcement Services	$ 30,223	$ 34,972	$ 25,000	$ 24,788	$ 25,000	$ 80,603	$ 60,000	$ 67,020	$ 60,000	$ 26,681	$ 60,000	$ -
	Total UCC & Code Enforcement Exp	**$ 30,223**	**$ 37,555**	**$ 27,500**	**$ 25,477**	**$ 25,750**	**$ 81,759**	**$ 60,700**	**$ 67,794**	**$ 60,700**	**$ 27,082**	**$ 60,700**	**$ -**

General Fund Expenses - 2027 Preliminary Budget 11/10/2026

	EXPENSE	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual a/o 7.31.26	2027 Budget	Diff - '27 Bdgt vs '26 Bdgt Fav/(Unfav)
Department 414 Planning & Zoning													
01.414.112	Planning & Zoning Clerical	$ 52,043	$ 56,952	$ 88,970	$ 87,685	$ 90,476	$ 71,426	$ 80,912	$ 72,691	$ 84,829	$ 45,097	$ 87,543	$ (2,714)
01.414.120	Administrative Salaries	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.414.192	FICA	$ 3,573	$ 4,030	$ 6,806	$ 6,234	$ 6,921	$ 5,115	$ 6,190	$ 5,151	$ 6,489	$ 3,351	$ 6,697	$ (208)
01.414.196	Health Insurance Premiums	$ 18,716	$ 18,731	$ 48,437	$ 46,848	$ 51,197	$ 39,420	$ 43,341	$ 45,225	$ 56,290	$ 31,782	$ 59,916	$ (3,626)
01.414.198	Life, AD&D, & LTD Premiums	$ 294	$ 304	$ 528	$ 416	$ 689	$ 267	$ 562	$ 285	$ 562	$ 415	$ 562	$ -
01.414.199	Dental & Vision Premiums	$ 1,788	$ 1,549	$ 3,871	$ 3,705	$ 3,807	$ 2,595	$ 2,786	$ 2,884	$ 3,331	$ 1,891	$ 3,331	$ -
01.414.210	Office Supplies	$ 478	$ -	$ 175	$ -	$ 175	$ -	$ -	$ 90	$ -	$ -	$ -	$ -
01.414.215	Postage	$ 1,970	$ 1,466	$ 1,000	$ 1,281	$ 1,000	$ 776	$ 1,200	$ 1,146	$ 1,200	$ 335	$ 1,200	$ -
01.414.314	Legal Services	$ 9,781	$ 15,362	$ 13,000	$ 4,064	$ 13,000	$ 9,425	$ 13,000	$ 12,822	$ 13,000	$ 3,967	$ 13,000	$ -
01.414.317	Stenographer Fees	$ 1,338	$ 2,355	$ 1,500	$ 765	$ 1,500	$ 1,380	$ 1,500	$ 1,735	$ 1,500	$ 978	$ 1,500	$ -
01.414.341	Advertising	$ 4,047	$ 8,491	$ 3,000	$ 1,162	$ 3,000	$ 2,165	$ 3,000	$ 2,130	$ 3,000	$ 504	$ 3,000	$ -
01.414.342	Printing & Publications	$ 1,043	$ 365	$ 500	$ 61	$ 500	$ 19	$ 500	$ -	$ 500	$ 87	$ 500	$ -
01.414.420	Dues, Subscriptions & Memberships	$ 125	$ 125	$ 300	$ 445	$ 300	$ 545	$ 300	$ 1,414	$ 300	$ 731	$ 300	$ -
01.414.450	Contracted Services-Planning	$ -	$ 17,555	$ 40,000	$ 54,358	$ 40,000	$ 17,251	$ 20,000	$ 9,814	$ 20,000	$ 8,480	$ 20,000	$ -
01.414.451	Contracted Services	$ 72,739	$ 44,331	$ 15,100	$ 7,467	$ 15,100	$ 6,655	$ 15,100	$ 4,799	$ 15,100	$ 482	$ 15,100	$ -
01.414.452	Economic Development Consultant	$ 20,000	$ 20,000	$ -	$ -	$ -	0	$ -	$ -	$ -	$ -	$ -	$ -
01.414.460	Meetings & Conferences	$ 921	$ 652	$ 1,000	$ 1,404	$ 1,000	$ 2,035	$ 1,500	$ 470	$ 2,000	$ 80	$ 2,000	$ -
	Total Planning & Zoning Expense	**$ 188,854**	**$ 192,268**	**$ 224,187**	**$ 215,894**	**$ 228,666**	**$ 159,075**	**$ 189,890**	**$ 160,656**	**$ 208,101**	**$ 98,179**	**$ 214,649**	**$ (6,547)**
Department 415 Emergency Management													
01.415.150	Emergency Management	$ 4,126	$ 2,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 1,500	$ 3,000	$ -
01.415.192	FICA	$ 306	$ 153	$ 200	$ 230	$ 200	$ 230	$ 200	$ 230	$ 230	$ 115	$ 230	$ -
01.415.210	Office Supplies	$ -	$ -	$ 100	$ 30	$ 100	$ -	$ 100	$ -	$ 100	$ -	$ 100	$ -
01.415.460	Meetings & Conferences	$ -	$ -	$ -	$ -	$ 750	$ 640	$ 750	$ 640	$ 750	$ -	$ 750	$ -
	Total Emergency Management Expense	**$ 4,433**	**$ 2,153**	**$ 3,300**	**$ 3,260**	**$ 4,050**	**$ 3,869**	**$ 4,050**	**$ 3,869**	**$ 4,080**	**$ 1,615**	**$ 4,080**	**$ -**
Department 432 Winter Maintenance-Snow removal													
01.432.112	Winter Maintenance Wages	$ 35,530	$ 19,889	$ 36,339	$ 4,948	$ 26,755	$ 19,090	$ 16,694	$ 24,864	$ 18,607	$ 52,434	$ 33,347	$ (14,740)
01.432.192	FICA	$ 2,636	$ 1,197	$ 2,780	$ 359	$ 2,047	$ 955	$ 1,277	$ 1,303	$ 1,423	$ 4,039	$ 2,551	$ (1,128)
01.432.245	Salt	$ 37,097	$ 35,138	$ 40,000	$ 9,045	$ 39,000	$ 39,328	$ 40,000	$ 65,725	$ 40,000	$ 54,964	$ 50,000	$ (10,000)
01.432.250	Repair & Maintenance	$ 3,945	$ 11,704	$ 5,000	$ (84)	$ 5,000	$ 4,009	$ 5,000	$ 2,613	$ 5,000	$ 10,597	$ 5,000	$ -
01.432.420	Dues, Subscriptions & Memberships	$ -	$ -	$ 200	$ -	$ 200	$ -	$ 200	$ -	$ 200	$ -	$ 200	$ -
01.432.450	Contracted Snow Plowing	$ 358	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,550	$ -	$ -
01.432.454	Contracted Snow Removal Town Center	$ 525	$ -	$ 2,000	$ -	$ 2,000	$ -	$ 2,000	$ -	$ 2,000	$ -	$ 2,000	$ -
01.432.700	Snow Equipment-Capital Purchases		$ 4,400	$ 5,000	$ 4,329	$ 9,000	$ 6,722	$ -	$ -	$ -	$ -	$ -	$ -
	Total Winter Maint-Snow Removal Exp	**$ 80,091**	**$ 72,328**	**$ 95,319**	**$ 18,597**	**$ 84,002**	**$ 70,104**	**$ 65,171**	**$ 94,505**	**$ 67,231**	**$ 155,584**	**$ 93,098**	**$ (25,867)**
Department 433 Traffic Control Devices													
01.433.112	Traffic Control Wages	$ 4,872	$ 16,697	$ 10,383	$ 10,095	$ 6,689	$ 7,478	$ 8,757	$ 1,825	$ 9,760	$ 2,010	$ 8,337	$ 1,423
01.433.192	FICA	$ 363	$ 1,185	$ 794	$ 658	$ 512	$ 537	$ 670	$ 137	$ 747	$ 151	$ 638	$ 109
01.433.245	Materials & Supplies	$ 28,267	$ 12,940	$ 4,000	$ 12,385	$ 4,000	$ 3,891	$ 4,000	$ 4,893	$ 8,000	$ 8,805	$ 8,000	$ -
01.433.253	Traffic Signal Maintenance	$ 61,141	$ 4,686	$ 5,000	$ 29,437	$ 5,000	$ 15,639	$ 5,000	$ 12,209	$ 5,000	$ 3,562	$ 5,000	$ -
01.433.450	Contracted Street Markings	$ -	$ -	$ 500	$ -	$ 500	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Traffic Control Devices Expense	**$ 94,643**	**$ 35,509**	**$ 20,677**	**$ 52,576**	**$ 16,700**	**$ 27,545**	**$ 18,426**	**$ 19,064**	**$ 23,507**	**$ 14,528**	**$ 21,975**	**$ 1,532**

General Fund Expenses - 2027 Preliminary Budget

11/10/2026

	EXPENSE	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual a/o 7.31.26	2027 Budget	Diff - '27 Bdgt vs '26 Bdgt Fav/(Unfav)
Department 438 Maintenance and Repair of Roads													
01.438.110	Public Works Director Salary	$ 83,144	$ 81,784	$ 85,235	$ 85,235	$ 88,644	$ 88,931	$ 58,153	$ 57,773	$ 60,480	$ 33,657	$ 63,353	$ (2,874)
01.438.112	Public Works Crew Wages	$ 222,851	$ 186,905	$ 213,047	$ 174,580	$ 214,040	$ 191,883	$ 218,338	$ 207,144	$ 248,399	$ 125,237	$ 251,454	$ (3,055)
01.438.179	Longevity-Hourly	$ 6,000	$ 8,400	$ 10,000	$ 1,000	$ 9,200	$ 9,200	$ 9,600	$ 9,200	$ 11,500	$ 4,100	$ 12,000	$ (500)
01.438.190	Medical/Prescription Co-Pays	$ 3,250	$ 3,270	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 5,000	$ 2,625	$ 5,000	$ -
01.438.192	FICA	$ 23,929	$ 27,744	$ 23,584	$ 30,893	$ 23,859	$ 34,240	$ 21,886	$ 30,635	$ 24,509	$ 16,693	$ 25,001	$ (492)
01.438.196	Health Insurance Premiums	$ 249,636	$ 252,532	$ 277,488	$ 271,016	$ 310,264	$ 299,834	$ 208,630	$ 190,014	$ 236,733	$ 114,305	$ 218,150	$ 18,584
01.438.198	Life, AD&D, & LTD Premiums	$ 4,611	$ 7,037	$ 7,777	$ 7,400	$ 7,874	$ 7,869	$ 4,656	$ 4,873	$ 4,656	$ 3,423	$ 6,478	$ (1,822)
01.438.199	Dental & Vision Premiums	$ 18,275	$ 18,071	$ 23,446	$ 20,230	$ 21,316	$ 20,759	$ 15,005	$ 12,321	$ 16,528	$ 7,115	$ 16,528	$ -
01.438.215	Postage	$ 406	$ 922	$ 400	$ 1,846	$ 400	$ 123	$ 400	$ 204	$ 400	$ 428	$ 400	$ -
01.438.220	Operating Supplies	$ 1,477	$ 2,285	$ 2,000	$ 1,557	$ 2,000	$ 481	$ 1,500	$ 3,133	$ 1,500	$ 221	$ 1,500	$ -
01.438.230	Hardware & Supplies	$ 7,918	$ 12,533	$ 8,000	$ 15,529	$ 8,000	$ 9,073	$ 8,000	$ 10,411	$ 9,000	$ 7,681	$ 9,000	$ -
01.438.238	Clothing & Uniforms	$ 10,323	$ 11,240	$ 6,400	$ 12,928	$ 6,400	$ 12,784	$ 13,000	$ 15,403	$ 13,000	$ 6,849	$ 13,000	$ -
01.438.245	Road Materials	$ 4,021	$ 2,170	$ 4,100	$ 1,746	$ 4,100	$ 4,164	$ 4,100	$ 2,316	$ 4,100	$ 2,030	$ 4,100	$ -
01.438.246	Crack Sealing	$ 11,378	$ 14,224	$ 14,000	$ 13,950	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.438.251	Tires	$ 4,541	$ -	$ 2,600	$ 3,170	$ 2,600	$ 1,842	$ 3,300	$ 3,119	$ 8,300	$ 8,193	$ 3,500	$ 4,800
01.438.260	Small Tools & Minor Equipment	$ 2,457	$ 3,668	$ 2,500	$ 3,434	$ 2,500	$ 1,835	$ 2,500	$ 3,676	$ 2,500	$ 4,568	$ 2,500	$ -
01.438.300	Sweep Streets	$ 4,960	$ 5,464	$ 8,000	$ 7,613	$ 8,000	$ 7,425	$ 8,000	$ 7,290	$ 8,000	$ 5,920	$ 8,000	$ -
01.438.310	Public Works Building Janitor	$ 925	$ 2,503	$ -	$ 531	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.438.321	Telephone	$ 1,749	$ 1,087	$ 2,219	$ -	$ 2,219	$ 219	$ 2,219	$ -	$ 2,219	$ -	$ 2,219	$ -
01.438.324	Wireless Telephones	$ 1,606	$ 1,201	$ 1,500	$ 1,312	$ 1,500	$ 1,147	$ 1,500	$ 992	$ 1,500	$ 475	$ 1,500	$ -
01.438.326	Radio Purchases	$ -	$ -	$ -	$ -	$ -		$ -		$ -		$ -	$ -
01.438.327	Radio Maintenance	$ -	$ -	$ 250	$ -	$ 250	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.438.362	Fuel	$ 18,546	$ 21,209	$ 15,000	$ 19,898	$ 15,000	$ 18,887	$ 20,000	$ 18,443	$ 20,000	$ 14,206	$ 20,000	$ -
01.438.370	Repairs & Maintenance Services	$ 20,805	$ 25,432	$ 15,000	$ 14,194	$ 15,000	$ 31,295	$ 20,000	$ 54,120	$ 20,000	$ 8,395	$ 20,000	$ -
01.438.371	Storm Sewer & Inlet Repairs	$ 6,121	$ 6,068	$ 4,000	$ 4,107	$ 18,000	$ 8,702	$ 4,000	$ 571	$ 4,000	$ 309	$ 4,000	$ -
01.438.384	Rent of Machinery & Equipment	$ -	$ -	$ 600	$ -	$ 600	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.438.420	Dues, Subscriptions & Memberships	$ 35	$ 55	$ 300	$ 319	$ 300	$ 71	$ 300	$ 45	$ 300	$ 55	$ 300	$ -
01.438.450	Contracted Street Repairs	$ -	$ 244	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.438.465	Continuing Education	$ -	$ 755	$ 2,000	$ 250	$ 1,000	$ 5,399	$ 6,000	$ 6,948	$ 6,000	$ 126	$ 6,000	$ -
01.438.480	Miscellaneous Expenses	$ 2,997	$ 14,197	$ 5,328	$ 11,417	$ 5,328	$ 9,650	$ 5,328	$ 9,412	$ 5,328	$ 6,034	$ 5,328	$ -
01.438.740	Road Allocation Expenses			$ -	$ -								$ -
	Total Maint and Repair of Roads Exp	**$ 718,615**	**$ 717,229**	**$ 739,273**	**$ 708,605**	**$ 772,895**	**$ 770,312**	**$ 640,915**	**$ 652,540**	**$ 713,952**	**$ 372,644**	**$ 699,311**	**$ 14,641**
Department 445 Parking Facilities													
01.445.380	Parking Lot Lease 8th & Market	$ 8,270	$ 8,340	$ 6,200	$ 8,674	$ 6,448	$ 9,021	$ 9,228	$ 8,642	$ 9,597	$ 5,598	$ 9,597	$ (0)
	Total Parking Facilities Expense	**$ 8,270**	**$ 8,340**	**$ 6,200**	**$ 8,674**	**$ 6,448**	**$ 9,021**	**$ 9,228**	**$ 8,642**	**$ 9,597**	**$ 5,598**	**$ 9,597**	**$ (0)**
Department 451 Culture- Recreation Administration													
01.451.110	Parks & Recreation Director Salary	$ 30,889	$ 29,846	$ 76,712	$ 77,001	$ 88,218	$ 75,668	$ 81,778	$ 82,093	$ 85,909	$ 47,781	$ 89,541	$ (3,632)
01.451.115	Wages- Events	$ 52,424	$ 66,537	$ 59,699	$ 58,785	$ 74,811	$ 67,051	$ 54,092	$ 49,419	$ 69,708	$ 38,086	$ 81,205	$ (11,497)
01.451.116	P/T Wages - Programs				$ (131)	$ 2,000	$ 1,802	$ -	$ 435	$ 2,000	$ -	$ 3,000	$ (1,000)
01.451.117	Wages- Youth Basketball League	$ 3,560	$ 3,600	$ 4,000	$ 3,260	$ 4,000	$ 1,500	$ -	$ -	$ -	$ -	$ -	$ -
01.451.118	Wages - Adult Basketball League	$ 6,240	$ 5,555	$ 7,200	$ 6,480	$ 7,200	$ 4,600	$ 7,200	$ 6,000	$ 7,200	$ -	$ 7,200	$ -
01.451.192	FICA	$ 6,097	$ 7,196	$ 10,435	$ 10,068	$ 13,482	$ 10,488	$ 10,913	$ 9,552	$ 12,608	$ 6,630	$ 13,842	$ (1,234)
01.451.196	Health Insurance Premiums	$ 52,739	$ 55,455	$ 60,739	$ 48,120	$ 53,195	$ 51,533	$ 41,395	$ 42,533	$ 43,680	$ 26,049	$ 46,544	$ (2,864)
01.451.198	Life, AD&D, & LTD Premiums	$ 933	$ 1,088	$ 1,395	$ 1,301	$ 1,285	$ 1,629	$ 910	$ 702	$ 910	$ 679	$ 910	$ -
01.451.199	Dental & Vision Premiums	$ 3,959	$ 4,380	$ 5,948	$ 3,723	$ 3,819	$ 5,539	$ 2,736	$ 2,663	$ 2,736	$ 1,553	$ 2,736	$ -
01.451.210	Office Supplies	$ 66	$ 640	$ 300	$ 230	$ 300	$ 81	$ 2,300	$ 2,353	$ 2,300	$ 113	$ 2,000	$ 300
01.451.215	Postage	$ 440	$ 1,700	$ 2,000	$ 2,055	$ 2,000	$ 2,739	$ 2,000	$ 3,089	$ 3,000	$ 2,979	$ 4,500	$ (1,500)
01.451.220	Operating Supplies	$ 102	$ 548	$ 1,000	$ 290	$ 1,000	$ 420	$ 1,000	$ 248	$ 1,000	$ 15	$ 1,000	$ -
01.451.247	Program Costs	$ 16,240	$ 25,877	$ 16,300	$ 29,184	$ 30,000	$ 42,013	$ 42,000	$ 51,995	$ 42,000	$ 18,693	$ 52,000	$ (10,000)
01.451.249	Monday's at Menlo	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
01.451.324	Wireless Telephone	$ 1,114	$ 1,018	$ 1,400	$ 1,523	$ 1,400	$ 1,571	$ 1,400	$ 1,487	$ 1,400	$ 712	$ 1,400	$ -
01.451.341	Advertising	$ 808	$ 511	$ 500	$ 703	$ 500	$ 700	$ 500	$ 834	$ 500	$ 325	$ 1,000	$ (500)
01.451.342	Printing	$ 1,991	$ 376	$ 500	$ -	$ 500	$ 45	$ 500	$ 154	$ 500	$ -	$ 500	$ -
01.451.420	Dues, Subscriptions & Memberships	$ 395	$ 658	$ 1,400	$ 585	$ 1,400	$ 255	$ 1,400	$ 868	$ 1,400	$ 492	$ 1,400	$ -
01.451.450	Contracted Services	$ -	$ 966	$ 2,039	$ 2,094	$ 2,000	$ 2,504	$ 2,000	$ 2,992	$ 2,000	$ 1,902	$ 2,000	$ -
01.451.460	Meetings & Conferences	$ 595	$ 491	$ 2,500	$ 1,554	$ 2,500	$ 1,761	$ 2,000	$ 719	$ 2,000	$ 20	$ 2,500	$ (500)
01.451.500	Flags-Memorial & Other	$ 3,133	$ 3,863	$ 2,000	$ 4,320	$ 2,000	$ 2,590	$ 2,000	$ 3,248	$ 2,000	$ 2,967	$ 3,000	$ (1,000)
01.451.501	Special Events	$ 35,320	$ 44,793	$ 42,000	$ 43,181	$ 42,000	$ 47,484	$ 45,000	$ 59,140	$ 45,000	$ 32,337	$ 60,000	$ (15,000)
01.451.520	Basketball-Youth & Adult	$ 3,397	$ 3,141	$ 4,000	$ 2,934	$ 4,000	$ 2,096	$ 2,000	$ 1,993	$ 2,000	$ -	$ 2,000	$ -
01.451.541	Community Day Contribution	$ 500	$ 100	$ 500	$ -	$ 500	$ -	$ 500	$ -	$ 500	$ -	$ 500	$ -

General Fund Expenses - 2027 Preliminary Budget

11/10/2026

	EXPENSE	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual a/o 7.31.26	2027 Budget	Diff - '27 Bdgt vs '26 Bdgt Fav/(Unfav)
01.451.550	Dog Park	$ 129	$ -	$ 500	$ 12	$ 500	$ -	$ 500	$ -	$ 500	$ -	$ 500	$ -
	Total Culture-Recreation Admin Exp	**$ 221,070**	**$ 258,339**	**$ 303,068**	**$ 297,273**	**$ 338,610**	**$ 324,069**	**$ 303,701**	**$ 322,518**	**$ 330,851**	**$ 181,334**	**$ 379,278**	**$ (48,427)**
Department 454 Parks													
01.454.112	Park Wages	$ 139,039	$ 155,487	$ 169,838	$ 215,616	$ 185,383	$ 203,234	$ 225,662	$ 185,943	$ 249,750	$ 105,217	$ 225,092	$ 24,657
01.454.192	FICA	$ 10,102	$ 8,573	$ 12,993	$ 14,245	$ 14,182	$ 12,869	$ 17,263	$ 12,555	$ 19,106	$ 7,857	$ 17,220	$ 1,886
01.454.220	Perkasie Garden Club Supplies	$ 804	$ 967	$ 1,000	$ 957	$ 1,000	$ 844	$ 1,000	$ 1,000	$ 1,000	$ -	$ 1,000	$ -
01.454.221	Infield Mix Supplies	$ -	$ -	$ 1,000	$ 1,116	$ 1,000	$ 2,455	$ 2,500	$ -	$ 2,500	$ -	$ 2,500	$ -
01.454.246	Wood Chips/Mulch Playgrounds	$ 10,807	$ 3,416	$ 8,000	$ 3,682	$ 8,000	$ 10,289	$ 8,000	$ 5,623	$ 8,000	$ 1,820	$ 8,000	$ -
01.454.250	Repair & Maintenance Supplies	$ 7,700	$ 5,577	$ 5,000	$ 15,027	$ 10,000	$ 7,998	$ 10,000	$ 2,935	$ 10,000	$ 4,080	$ 10,000	$ -
01.454.260	Small Tools & Minor Equipment	$ 2,144	$ 1,771	$ 2,500	$ 1,583	$ 2,500	$ 2,342	$ 2,000	$ 2,078	$ 2,000	$ 1,515	$ 2,000	$ -
01.454.362	Fuel	$ 7,210	$ 14,028	$ 5,000	$ 7,026	$ 10,000	$ 2,040	$ 10,000	$ 2,761	$ 10,000	$ 1,258	$ 5,000	$ 5,000
01.454.364	Sewer	$ 560	$ 1,229	$ 600	$ 1,047	$ 600	$ 1,037	$ 1,000	$ 992	$ 1,000	$ 556	$ 1,000	$ -
01.454.366	Water	$ 855	$ 1,497	$ 800	$ 1,262	$ 800	$ 1,261	$ 1,200	$ 1,267	$ 1,200	$ 3,255	$ 1,200	$ -
01.454.370	Repairs & Maintenance Services	$ 25,759	$ 639	$ 5,000	$ 2,023	$ 5,000	$ 4,882	$ 5,000	$ 8,259	$ 6,500	$ 3,926	$ 6,500	$ -
01.454.371	Plumbing & Carpentry	$ 2,296	$ 1,829	$ 2,500	$ 664	$ 2,500	$ 1,616	$ 2,000	$ 1,097	$ 2,000	$ 2,336	$ 2,000	$ -
01.454.372	Detention Basin Maintenance	$ 205	$ 68	$ 3,000	$ 60	$ 3,000	$ 1,089	$ 3,000	$ -	$ 3,000	$ -	$ 1,000	$ 2,000
01.454.373	Building Repairs & Maintenance	$ 1,402	$ 4,042	$ 2,000	$ 5,532	$ 2,000	$ 582	$ 2,000	$ 321	$ 2,000	$ 1,278	$ 2,000	$ -
01.454.374	Equipment & Playground Repairs	$ 1,340	$ 2,734	$ 1,000	$ 169	$ 1,000	$ 426	$ 2,300	$ 2,286	$ 2,300	$ 405	$ 2,300	$ -
01.454.375	Minor Park Equipment	$ 246	$ 1,355	$ 1,500	$ 45	$ 1,500	$ -	$ 1,500	$ 260	$ 1,500	$ 20	$ 5,000	$ (3,500)
01.454.420	Dues, Subscriptions & Memberships	$ -	$ 100	$ 300	$ 100	$ 300	$ -	$ 300	$ -	$ 300	$ -	$ 300	$ -
01.454.450	Contracted Services	$ 14,851	$ 28,988	$ 60,000	$ 54,293	$ 40,000	$ 25,112	$ 20,000	$ 20,395	$ 25,000	$ 18,459	$ 25,000	$ -
01.454.451	Tree, Shrub & Landscaping Replacement	$ 100	$ 5,215	$ 2,000	$ 2,038	$ 2,000	$ 131	$ 2,000	$ -	$ 2,000	$ -	$ 2,000	$ -
	Total Parks Expense	**$ 225,419**	**$ 237,515**	**$ 284,031**	**$ 326,484**	**$ 290,764**	**$ 278,207**	**$ 316,725**	**$ 247,771**	**$ 349,155**	**$ 151,982**	**$ 319,112**	**$ 30,043**
Department 486 Insurance													
01.486.351	Insurance-Property & Liability	$ 48,817	$ 43,001	$ 49,451	$ 54,670	$ 68,361	$ 68,361	$ 70,204	$ 65,846	$ 64,018	$ 30,164	$ 71,241	$ (7,223)
01.486.354	Worker's Compensation Non Uniform	$ 38,706	$ 49,118	$ 59,452	$ 56,985	$ 56,434	$ 63,970	$ 60,742	$ 55,600	$ 68,952	$ 31,659	$ 72,638	$ (3,686)
	Total Insurance Expense	**$ 87,523**	**$ 92,119**	**$ 108,903**	**$ 111,656**	**$ 124,795**	**$ 132,332**	**$ 130,946**	**$ 121,446**	**$ 132,970**	**$ 61,823**	**$ 143,879**	**$ (10,909)**
Department 487 Employee Benefits													
01.487.193	Defined Contribution 401(a) / 457	$ 17,544	$ 21,844	$ 19,101	$ 30,567	$ 30,738	$ 38,164	$ 37,504	$ 40,346	$ 46,752	$ 24,191	$ 64,210	$ (17,458)
01.487.194	Unemployment Compensation	$ 6,435	$ 7,356	$ 2,500	$ 7,356	$ 2,500	$ 3,585	$ 2,500	$ 9,885	$ 2,500	$ 5,746	$ 2,500	$ -
01.487.197	Pension Contribution-Non Uniform	$ 74,080	$ 72,573	$ 109,636	$ 109,739	$ 109,670	$ 109,670	$ 121,998	$ 121,998	$ 125,002	$ -	$ 82,748	$ 42,253
01.487.220	Appreciation Night	$ -	$ 952	$ 5,000	$ 5,801	$ 5,000	$ 4,997	$ 5,000	$ 5,112	$ 5,000	$ 982	$ 5,000	$ -
	Total Employee Benefits Expense	**$ 98,058**	**$ 102,726**	**$ 136,237**	**$ 153,463**	**$ 147,909**	**$ 156,415**	**$ 167,002**	**$ 177,341**	**$ 179,254**	**$ 30,920**	**$ 154,458**	**$ 24,796**
Department 491,492 Other Financing Uses													
01.491.000	Refund of Prior Year Revenue	$ 49,749	$ (172)		$ 4,256		$ -		$ 9,016		$ 14,708		$ -
01.491.100	DVIT Risk Control Grant				$ 9,570		$ 10,317		$ 10,121		$ -		
01.491.391	Bank Fees	$ 2,097	$ 2,187	$ 2,000	$ 5,770	$ 2,000	$ 11,265	$ 5,500	$ 5,223	$ 5,500	$ 4,720	$ 2,000	$ 3,500
01.491.480	Miscellaneous Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 62		
01.492.002	Suspense		$ -		$ -		$ -		$ 940		$ -		$ -
	Total Other Financing Uses	**$ 51,846**	**$ 2,016**	**$ 2,000**	**$ 19,596**	**$ 2,000**	**$ 21,582**	**$ 5,500**	**$ 25,300**	**$ 5,500**	**$ 19,489**	**$ 2,000**	**$ 3,500**
	TOTAL EXPENSE	**$ 6,993,803**	**$ 7,101,150**	**$ 7,499,938**	**$ 7,632,828**	**$ 7,691,379**	**$ 7,764,870**	**$ 8,072,970**	**$ 8,195,876**	**$ 8,564,274**	**$ 4,414,638**	**$ 8,897,508**	$ (333,234)
	REVENUE OVER / (UNDER) EXPENSE	**$ (93,392)**	**$ 198,627**		**$ (208,913)**	**$ 0**	**$ (340,955)**	**$ 353,160**	**$ 284,257**	**$ 40,448**	**$ 326,492**	**$ 137,713**	$ (137,713)