Menlo Fund - 2027 Preliminary Budget **11/16/2026**

		2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual a/o 7/31/2026	2027 Budget	Diff - '27 Bdgt vs '26 Bdgt Fav /(Unfav)
	REVENUE												
04.341.000	Interest Earnings	$ 101	$ 280	$ 100	$ 1,113	$ 900	$ 1,409	$ 900	$ 1,469	$ 900	$ 1,003	$ 900	$ -
Department 354 - Grants													
04.354.100	DVIT Risk Control Grant	$ -	$ -	$ -	$ -	$ -	$ 953	$ -	$ 1,132	$ -	$ 1,983	$ -	$ -
Department 367 Culture-Recreation													
04.367.110	Season Pool Memberships	$ 275,346	$ 310,741	$ 360,421	$ 292,272	$ 342,885	$ 320,007	$ 330,000	$ 340,625	$ 340,000	$ 357,989	$ 367,000	$ 27,000
04.367.111	Menlo Daily Pool Admissions	$ 88,959	$ 106,432	$ 112,893	$ 80,028	$ 103,003	$ 79,763	$ 90,000	$ 106,732	$ 100,000	$ 63,087	$ 100,000	$ -
04.367.112	Pool Program Revenue	$ 24,895	$ 17,896	$ 35,000	$ 29,319	$ 40,000	$ 29,120	$ 40,000	$ 37,150	$ 40,000	$ 36,790	$ 40,000	$ -
04.367.113	Second Street Daily Pool Admissions	$ 54	$ 384	$ 783	$ 501	$ 783	$ 12	$ -	$ -	$ -	$ -	$ -	$ -
04.367.114	Special Event Rentals (Birthday Parties)	$ -	$ -	$ 16,700	$ -	$ 16,700	$ 7,211	$ 12,000	$ 9,989	$ 12,000	$ 9,594	$ 12,000	$ -
04.367.130	Concession Stand Revenue	$ 4,100	$ 4,100	$ 4,100	$ 4,100	$ 4,100	$ 4,100	$ 4,100	$ 4,100	$ 4,100	$ 4,244	$ 4,392	$ 292
	Total Swimming Pool Revenue	**$ 393,354**	**$ 439,553**	**$ 529,897**	**$ 406,220**	**$ 507,471**	**$ 440,213**	**$ 476,100**	**$ 498,595**	**$ 496,100**	**$ 471,703**	**$ 523,392**	**$ 27,292**
04.380.000	Miscellaneous Revenue-Goggles & Other	$ 267	$ 826	$ 1,500	$ 1,520	$ 1,500	$ 768	$ 1,500	$ 927	$ 1,500	$ 488	$ 1,500	$ -
04.387.000	Donations	$ -	$ 702	$ -	$ -	$ -	$ 1,800	$ 2,200	$ 2,758	$ 2,200	$ 1,650	$ 2,200	$ -
	Total Miscellaneous Revenue	**$ 267**	**$ 1,528**	**$ 1,500**	**$ 1,520**	**$ 1,500**	**$ 2,568**	**$ 3,700**	**$ 3,685**	**$ 3,700**	**$ 2,138**	**$ 3,700**	**$ -**
Department 392 Interfund Operating Transfers													
04.392.307	Transfer from Electric Fund						$ -	$ 72,426	$ 72,246		$ -		$ -
04.392.360	Transfer from ARPA Fund	$ -	$ 197,488	$ -	$ 134,000	$ -	$ -	$ -	$ -	$ -		$ -	$ -
	Total Revenue	**$ 393,723**	**$ 441,362**	**$ 531,497**	**$ 408,854**	**$ 509,871**	**$ 445,143**	**$ 480,700**	**$ 577,128**	**$ 500,700**	**$ 476,826**	**$ 527,992**	**$ 27,292**
	EXPENSE												
Department 452 Swimming Pool													
04.452.110	Park and Rec Director Salary	$ 29,742	$ 30,077	$ 8,524	$ 10,658	$ 8,864	$ 7,650	$ 9,086	$ 9,121	$ 9,545	$ 5,309	$ 9,949	$ (404)
04.452.115	Pool Staff Wages	$ 164,227	$ 264,887	$ 302,356	$ 287,460	$ 292,000	$ 283,948	$ 273,706	$ 269,540	$ 276,024	$ 141,363	$ 278,311	$ (2,287)
04.452.116	Staff Retention	$ -	$ -	$ 7,250	$ 4,356	$ 5,050	$ 3,460	$ 2,850	$ 1,139	$ 3,250	$ -	$ 5,250	$ (2,000)
04.452.192	FICA	$ 14,562	$ 22,017	$ 24,336	$ 23,093	$ 23,402	$ 22,918	$ 21,886	$ 20,860	$ 22,095	$ 11,181	$ 22,454	$ (359)
04.452.196	Health Insurance Premiums	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,314	$ 3,687	$ 6,521	$ 2,270	$ 11,780	$ (5,259)
04.452.198	Life, AD&D, & LTD Premiums	$ -	$ -	$ -	$ -	$ -	$ -	$ 442	$ 423	$ 442	$ 316	$ 442	$ -
04.452.199	Dental & Vision Premiums	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,617	$ 2,547	$ 2,617	$ 1,486	$ 2,617	$ (0)
04.452.210	Office Supplies	$ 182	$ 244	$ 250	$ 126	$ 250	$ 152	$ 250	$ 176	$ 250	$ -	$ 250	$ -
04.452.215	Postage	$ 78	$ 237	$ 120	$ 289	$ 200	$ 124	$ 200	$ 119	$ 200	$ 88	$ 100	$ 100
04.452.222	Chemicals	$ 44,078	$ 46,179	$ 50,000	$ 53,320	$ 50,000	$ 53,815	$ 53,000	$ 42,750	$ 50,000	$ 50,965	$ 55,000	$ (5,000)
04.452.238	Clothing & Uniforms	$ 3,113	$ 4,085	$ 4,500	$ 2,679	$ 3,000	$ 3,513	$ 3,000	$ 1,467	$ 2,500	$ 1,414	$ 2,500	$ -
04.452.247	Operating Supplies	$ 3,970	$ 8,527	$ 5,000	$ 4,171	$ 4,000	$ 3,718	$ 4,000	$ 4,313	$ 3,000	$ 2,741	$ 3,000	$ -
04.452.250	Repair and Maintenance Services	$ 9,759	$ 1,880	$ 5,000	$ 7,488	$ 8,866	$ 7,001	$ 8,866	$ 17,761	$ 8,866	$ 6,361	$ 9,640	$ (774)
04.452.260	Minor Equipment	$ 7,763	$ 951	$ 7,000	$ 7,595	$ 7,000	$ 5,680	$ 5,000	$ 6,440	$ 5,000	$ 7,591	$ 6,200	$ (1,200)
04.452.300	Special Events	$ 570	$ 1,929	$ 2,000	$ 1,695	$ 2,000	$ 2,593	$ 3,200	$ 3,124	$ 3,200	$ 908	$ 4,000	$ (800)
04.452.321	Telephone & Internet	$ 2,666	$ 1,850	$ 1,900	$ 2,137	$ 1,900	$ 2,537	$ 2,000	$ 2,405	$ 2,500	$ 1,563	$ 2,800	$ (300)
04.452.341	Advertising	$ -	$ 1,274	$ 500	$ 299	$ 5,500	$ 5,048	$ 5,500	$ 6,364	$ 5,500	$ 4,792	$ 5,500	$ -
04.452.342	Printing	$ 335	$ -	$ -	$ -	$ -	$ -	$ -			$ -		$ -
04.452.364	Sewer	$ 30,313	$ 30,983	$ 30,000	$ 21,632	$ 21,000	$ 14,843	$ 15,000	$ 20,553	$ 17,500	$ 13,415	$ 21,000	$ (3,500)
04.452.366	Water	$ 15,575	$ 15,931	$ 17,000	$ 13,190	$ 12,000	$ 10,101	$ 9,500	$ 11,918	$ 12,000	$ 6,645	$ 12,000	$ -
04.452.370	Building Repairs & Maintenance	$ 1,662	$ 371	$ 2,000	$ 1,371	$ 2,000	$ 1,795	$ 2,000	$ 2,026	$ 2,000	$ 1,175	$ 5,000	$ (3,000)
04.452.374	Equipment Repairs	$ 2,199	$ 7,590	$ 10,000	$ 10,790	$ 10,000	$ 17,223	$ 10,000	$ 18,026	$ 10,000	$ 8,350	$ 12,000	$ (2,000)
04.452.390	Bank Fees	$ 15,999	$ 18,801	$ 10,000	$ 18,469	$ 15,000	$ 25,266	$ 11,500	$ 11,522	$ 11,500	$ 8,882	$ 3,000	$ 8,500
04.452.420	Dues, Subscriptions & Memberships	$ 863	$ 1,891	$ 850	$ 1,162	$ 850	$ 1,045	$ 850	$ 500	$ 700	$ 560	$ 1,000	$ (300)
04.452.450	Contracted Services	$ 21,727	$ 22,747	$ 21,000	$ 24,478	$ 21,229	$ 21,606	$ 20,000	$ 29,220	$ 22,000	$ 9,283	$ 25,000	$ (3,000)
04.452.460	Meetings and Conferences	$ 674	$ 533	$ 500	$ 276	$ 800	$ 911	$ 800	$ 243	$ 800	$ 346	$ 1,500	$ (700)
04.452.540	Contribution to Pennridge Gators Swim Team	$ 8,000	$ 8,000	$ 7,000	$ 7,970	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ -	$ 8,000	$ -
04.452.700	Pool Capital Purchases	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -		$ -
	Total Swimming Pool Expense	**$ 378,056**	**$ 490,982**	**$ 517,085**	**$ 504,703**	**$ 502,911**	**$ 502,945**	**$ 479,568**	**$ 494,245**	**$ 486,010**	**$ 287,004**	**$ 508,293**	**$ (22,283)**
Department 453 Concession Stand													
04.453.250	Cleaning Supplies & Non Consumables	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
04.453.260	Minor Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 852	$ -	$ -	$ -	$ -
04.453.370	Building Repairs & Maintenance	$ -	$ 704	$ 500	$ -	$ 500	$ -	$ 500	$ -	$ 500	$ -	$ 500	$ -
04.453.450	Contracted Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Concession Stand Expense	**$ -**	**$ 704**	**$ 500**	**$ -**	**$ 500**	**$ -**	**$ 500**	**$ 852**	**$ 500**	**$ -**	**$ 500**	**$ -**

Menlo Fund - 2027 Preliminary Budget **11/16/2026**

		2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 Actual a/o 7/31/2026	2027 Budget	Diff - '27 Bdgt vs '26 Bdgt Fav /(Unfav)
Department 454 & 455 Pool Maintenance													
04.454.112	Wages - Public Works	$ 9,164	$ 8,965	$ 11,923	$ 972	$ 5,000	$ 6,721	$ 5,000	$ 8,124	$ 5,000	$ 2,857	$ 5,000	$ -
04.454.192	FICA - Public Works	$ 680	$ 639	$ 912	$ 74	$ 383	$ 501	$ 383	$ 567	$ 383	$ 215	$ 383	$ -
04.455.112	Wages - Electric	$ 528	$ 1,155	$ 1,000	$ 921	$ 1,000	$ 369	$ 1,000	$ 538	$ 1,000	$ 2,640	$ 2,600	$ (1,600)
04.455.192	FICA - Electric	$ 39	$ 85	$ 77	$ 68	$ 77	$ 35	$ 77	$ 41	$ 77	$ 196	$ 199	$ (122)
	Total Pool Maintenance	**$ 10,411**	**$ 10,845**	**$ 13,911**	**$ 2,036**	**$ 6,460**	**$ 7,626**	**$ 6,460**	**$ 9,270**	**$ 6,460**	**$ 5,908**	**$ 8,182**	**$ (1,722)**
04.491.000	DVIT Risk Control Grant Expense	$ -	$ 179	$ -	$ -	$ -	$ 941	$ -	$ 2,482	$ -	$ 2,001	$ -	
Department 492 Interfund Operating Transfers													
04.492.300	Transfer to Capital (for Debt Service)	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ 7,731	$ 7,731		$ 7,731
04.492.350	Transfer to Highway Aid Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -	$ -
	Total Interfund Operating Transfers Exp	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ 7,731**	**$ 7,731**	**$ -**	$ 7,731
	Total Expense	**$ 388,467**	**$ 502,710**	**$ 531,497**	**$ 506,738**	**$ 509,871**	**$ 511,512**	**$ 486,527**	**$ 506,849**	**$ 500,701**	**$ 302,643**	**$ 516,974**	**$ (16,274)**
	Rev over / (under) exp-include transfers	**$ 5,256**	**$ (61,348)**	**$ 0**	**$ (97,885)**	**$ 0**	**$ (66,369)**	**$ 66,599**	**$ 70,279**	**$ (1)**	**$ 174,183**	**$ 11,018**	$ 43,566
	Rev over / (under) exp-exclude transfers	**$ 5,256**	**$ (61,348)**	**$ 0**	**$ (97,885)**	**$ 0**	**$ (66,369)**	**$ 66,599**	**$ 70,279**	**$ 7,731**	**$ 181,914**	**$ 11,018**	$ 51,297