Response Documents to RTK Request 2026-168

Current FY2027 General Fund revenue projections. See 2027 DRAFT in Progress

- Current FY2027 General Fund expenditure projections. See 2027 DRAFT in Progress

- FY2026 year-end revenue and expenditure projections being used in preparation of the FY2027 budget. See Cash Flow Model

- Departmental FY2027 budget requests or submissions. See 2027 DRAFT in Progress

- Staffing and personnel schedules used in preparation of the FY2027 budget. Not provided, these are still being worked on

- Records identifying proposed new positions, eliminated positions, frozen positions, and vacant positions considered in the FY2027 budget process. Not provided, these are still being worked on

- Projected FY2027 salary, overtime, pension, health insurance, and other employee benefit costs. See 2027 Benefit costs; salary, OT not provided, figures still be worked on

- Proposed transfers from the General Fund to capital or other Township funds. No transfers identified for 2027 yet

- Proposed transfers into the General Fund from other Township funds. No transfers identified for 2027 yet

- Calculations showing the anticipated revenue effect of proposed real estate tax increases or millage changes.See Real Estate Tax Reassessment

- Calculations showing the anticipated revenue effect of proposed fee increases. See 2027 DRAFT in Progress; fee schedule changes still in progress and may not all be incorporated into DRAFT yet.

- Expenditure-reduction, service-reduction, or cost-savings scenarios considered for FY2027. See email for 5% reduction target

- Spreadsheets, schedules, presentations, or other financial materials prepared for or used during the August 27, 2026 budget workshop. See 8.27 Programs Personnel Meeting spreadsheet

Date range: July 1, 2026 through August 27, 2026.

Plan	Total Wages	MMO	Percentage for OpenGov	
Police	TBD	$967,724.00	#VALUE!	will need to update cost element for 2027 after final wages; MMO amount subject to BOC approval Sept 2027
Non Uniform	TBD	$279,799.00	#VALUE!	will need to update cost element for 2027 after final wages; MMO amount subject to BOC approval Sept 2027
401A	n/a	Defined Contribution	7%	Fixed
Retire Fire	n/a	Defined Contribution	9%	Fixed contractual

Health

Highmark Blue Shield

Health Insurance: GL 204.00

	2023	2024	2025	2026	Historical Growth Rate (2023-2026)	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
	Monthly	Monthly	Monthly	Monthly		Monthly	Monthly	Monthly	Monthly	Monthly
Single	$814.40	$854.54	$1,002.83	$1,108.73	10.8%	$1,228.82	$1,361.92	$1,509.43	$1,672.93	$1,854.13
Family	$1,886.39	$2,033.67	$2,399.83	$2,642.06	11.9%	$2,956.06	$3,307.38	$3,700.44	$4,140.23	$4,632.28
	Annual	Annual	Annual	Annual		Annual	Annual	Annual	Annual	Annual
Single	$9,772.80	$10,254.48	$12,033.96	$13,304.76	10.8%	$14,745.85	$16,343.02	$18,113.20	$20,075.10	$22,249.51
Family	$22,636.68	$24,404.04	$28,797.96	$31,704.72	11.9%	$35,472.71	$39,688.50	$44,405.33	$49,682.74	$55,587.34

Dental

United Concordia - Option III

Dental/Vision GL: 204.10

	2023	2024	2025	2026	Historical Growth Rate (2023-2026)	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
	Monthly	Monthly	Monthly	Monthly		Monthly	Monthly	Monthly	Monthly	Monthly
Single	$28.74	$28.74	$31.04	$32.59	4.3%	$33.98	$35.44	$36.96	$38.54	$40.19
Family	$90.50	$90.50	$97.75	$102.64	4.3%	$107.04	$111.63	$116.41	$121.40	$126.60
	Annual	Annual	Annual	Monthly		Monthly	Annual	Annual	Annual	Annual
Single	$344.88	$344.88	$372.48	$391.08	4.3%	$407.82	$425.27	$443.47	$462.45	$482.24
Family	$1,086.00	$1,086.00	$1,173.00	$1,231.68	4.3%	$1,284.46	$1,339.50	$1,396.90	$1,456.76	$1,519.19

Vision

DavisVision - Option H

Dental/Vision GL: 204.10

	2023	2024	2025	2026	Historical Growth Rate (2023-2026)	2027 Projected	2028 Projected	2029 Projected	2030 Projected	2031 Projected
	Monthly	Monthly	Monthly	Monthly		Monthly	Monthly	Monthly	Monthly	Monthly
Single	$6.04	$6.04	$6.04	$6.04	0.0%	$6.04	$6.04	$6.04	$6.04	$6.04
Family	$15.69	$15.69	$15.69	$15.69	0.0%	$15.69	$15.69	$15.69	$15.69	$15.69
	Annual	Annual	Annual	Monthly		Monthly	Annual	Annual	Annual	Annual
Single	$72.48	$72.48	$72.48	$72.48	0.0%	$72.48	$72.48	$72.48	$72.48	$72.48
Family	$188.28	$188.28	$188.28	$188.28	0.0%	$188.28	$188.28	$188.28	$188.28	$188.28

Unemployment

UCOMP

Unemployment GL: 203.00

	2023	2024	2025	2026	Historical Growth Rate (2023-2026)	2027 Projected
Rate	2.63%	2.31%	1.60%	1.22%		

Rate is applied to the first $10,000 in wages

Basic Life
One America
Life Insurance: GL 205.00

	Premium Amount	Rate	Basic Life Monthly
Staff	$50,000	$0.18	$9.00
Department Head	$150,000	$0.18	$27.00
Firefighter	$200,000	$0.18	$36.00
New Firefighter/Officer	$60,000	$0.18	$10.80
Police	$200,000	$0.18	$36.00

	Premium Amount	Rate	AD&D Monthly	Total Life + ADD Monthly
Staff	$50,000	$0.02	$1.00	$10.00
Department Head	$150,000	$0.02	$3.00	$30.00
Firefighter	$205,000	$0.02	$4.10	$40.10
New Firefighter/Officer	$65,000	$0.02	$1.30	$12.10
Police	$205,000	$0.02	$4.10	$40.10

Short Term Disability **66.67% income replacement, max 1350/week**
One America max 34.70, premium 1350
Disability Insurance: GL 204.20

Salary	Weekly	STD Weekly	Weekly/Max	Premium Amount	STD Rate	Monthly	Annual	
			$1,350					
$30,000	$577	$385	$385	$385	0.0257	$9.89	$118.67	0.3956%
$40,000	$769	$513	$513	$513	0.0257	$13.19	$158.23	0.3956%
$50,000	$962	$641	$641	$641	0.0257	$16.48	$197.79	0.3956%
$60,000	$1,154	$770	$770	$770	0.0257	$19.78	$237.35	0.3956%
$70,000	$1,346	$898	$898	$898	0.0257	$23.08	$276.91	0.3956%
$80,000	$1,538	$1,026	$1,026	$1,026	0.0257	$26.37	$316.47	0.3956%
$90,000	$1,731	$1,154	$1,154	$1,154	0.0257	$29.67	$356.02	0.3956%
$100,000	$1,923	$1,283	$1,283	$1,283	0.0257	$32.97	$395.58	0.3956%
$110,000	$2,115	$1,411	$1,350	$1,350	0.0257	$34.70	$416.34	0.3785%

Long Term Disability **60% income replacement, max $500/month**
One America
Disability Insurance: GL 204.20

Salary	Monthly	LTD Monthly	Monthly/Max	Premium Amount	LTD Rate	Monthly	Annual	
			$5,500					
$30,000	$2,500	$1,500	$1,500	$1,500	0.01895	$28.43	$341.10	1.1370%
$40,000	$3,333	$2,000	$2,000	$2,000	0.01895	$37.90	$454.80	1.1370%
$50,000	$4,167	$2,500	$2,500	$2,500	0.01895	$47.38	$568.50	1.1370%
$60,000	$5,000	$3,000	$3,000	$3,000	0.01895	$56.85	$682.20	1.1370%
$70,000	$5,833	$3,500	$3,500	$3,500	0.01895	$66.33	$795.90	1.1370%
$80,000	$6,667	$4,000	$4,000	$4,000	0.01895	$75.80	$909.60	1.1370%
$90,000	$7,500	$4,500	$4,500	$4,500	0.01895	$85.28	$1,023.30	1.1370%
$100,000	$8,333	$5,000	$5,000	$5,000	0.01895	$94.75	$1,137.00	1.1370%
$110,000	$9,167	$5,500	$5,500	$5,500	0.01895	$104.23	$1,250.70	1.1370%

As you are aware, your IIC Life & Disability program with OneAmerica will renew on September 1, 2025. The IIC membership has realized 16 straight years of no rate increase, as well as a rate decrease in 2024, and has saved significant dollars over this time! This is largely due to the purchasing power the IIC has created and continues to create with Benecon and OneAmerica. This has allowed Benecon to create efficiencies and long-term rate stability for the Cooperative. We look forward to continuing these advantages for you well into the future!

Benecon and the IIC continue to have a solid working relationship with the current carrier, OneAmerica, receiving stellar service, continued rate reductions for new members, and rate stability for the entire membership!

We are happy to report that after reviewing and discussing with OneAmerica, we are able to secure a rate hold, and a 3-year rate guarantee on that rate hold!

Next renewal not until September 2029 (3yrs)!

Benecon has worked diligently, along with OneAmerica to provide superior claim service, customer service, responsiveness along with long term rate stability, and we continue to offer cost savings for new members joining the program.

Workers Comp 2027

	SMT Estimated 2027 Payroll	2027 Projected Rate per $100	Contribution	2027 Projected Mod Factor	Contribution Adj for Mod factor	Contribution Adj for Safety Comittee Discount	Rate for OpenGov
Library	$850,000.00	0.41	$3,485.00	0.793	$2,763.61	$2,625.42	0.31%
Golf Course	$680,000.00	2.17	$14,756.00	0.793	$11,701.51	$11,116.43	1.63%
Salesperson/Inspector	$950,000.00	0.58	$5,510.00	0.793	$4,369.43	$4,150.96	0.44%
Office/Administration	$2,616,000.00	0.29	$7,586.40	0.793	$6,016.02	$5,715.21	0.22%
Cities/Towns	$6,577,000.00	5.01	$329,507.70	0.793	$261,299.61	$248,234.63	3.77%
Police	$7,620,000.00	3.83	$291,846.00	0.793	$231,433.88	$219,862.18	2.89%
Paid Fire	$5,752,000.00	3.83	$220,301.60	0.793	$174,699.17	$165,964.21	2.89%
Safety Committee Discount 5%							
			$872,992.70		$692,283.21	$657,669.05	

Workers Comp 2026

	SMT Estimated 2026 Payroll	2026 Rate per $100	Contribution	Mod Factor	Contribution Adj for Mod factor	Contribution Adj for Safety Comittee Discount	Rate for OpenGov
Library	$785,500.00	0.41	$3,220.55	0.793	$2,553.90	$2,426.20	0.31%
Golf Course	$675,500.00	2.17	$14,658.35	0.793	$11,624.07	$11,042.87	1.63%
Salesperson/Inspector	$894,000.00	0.58	$5,185.20	0.793	$4,111.86	$3,906.27	0.44%
Office/Administration	$2,300,000.00	0.29	$6,670.00	0.793	$5,289.31	$5,024.84	0.22%
Cities/Towns	$4,300,000.00	5.01	$215,430.00	0.793	$170,835.99	$162,294.19	3.77%
Police	$7,600,000.00	3.83	$291,080.00	0.793	$230,826.44	$219,285.12	2.89%
Paid Fire	$5,900,000.00	3.83	$225,970.00	0.793	$179,194.21	$170,234.50	2.89%
Safety Committee Discount 5%							
			$762,214.10		$604,435.78	$574,213.99	

Rate History	2023 Rate per $100	2024 Rate per $100	2025 Rate per $100	2026 Rate per $100
Library	0.41	0.41	0.41	0.41
Golf Course	2.17	2.17	2.17	2.17
Salesperson/Inspector	0.58	0.58	0.58	0.58
Office/Administration	0.29	0.29	0.29	0.29
Cities/Towns	5.01	5.01	5.01	5.01
Police	3.83	3.83	3.83	3.83
Paid Fire	3.83	3.83	3.83	3.83
Mod Factor	0.711	0.794	0.772	0.793

Beginning in 2026, 5% certified safety committee discount

Outlook

2027 Operating Budget Reductions

From Kristina Kerper <kkerper@manheimtownship.org>
Date Tue 9/1/2026 2:02 PM
To disti-Dept. Heads and Direct Reports <DepartmentHeads@manheimtownship.org>; George Manos <gmanos@manheimtownship.org>

Good afternoon-

As discussed at the recent Directors meeting, each department is being asked to identify a 5% reduction in operating expenditures as part of the 2027 budget process and in response to the Board of Commissioners' direction following the Fiscal Sustainability discussion.

The 5% reduction is based on your department's 2026 operating budget and excludes personnel costs and capital. The target amounts are below:

	2026 Operating Budget	5% Reduction	2027 Operating Budget Goal
Administration	$1,866,110	$93,306	$1,772,805
Code Compliance	$245,075	$12,254	$232,821
Community Development	$181,610	$9,081	$172,530
Finance	$250,309	$12,515	$237,794
Fire Rescue	$1,363,250	$68,163	$1,295,088
Golf *	$910,222	$45,511	$864,711
Human Resources	$195,325	$9,766	$185,559
Library	$429,264	$21,463	$407,801
Recreation	$618,070	$30,904	$587,167
Planning & Zoning	$333,100	$16,655	$316,445
Police	$1,726,226	$86,311	$1,639,915
Public Works	$3,170,350	$158,518	$3,011,833
TOTAL		**$564,446**	

* Adjusted for equipment leases moved to Debt & Leases proposal

Please review your operating budget and come to next week's meeting prepared to identify where you recommend making the reduction. This gives each department the opportunity to determine where reductions can be made with the least impact on operations and services.

These reductions should be reflected in your proposed 2027 budget. **If sufficient reductions are not identified, management will make the necessary adjustments to reach the 5% goal.**

Please let me know if you have any questions.

Kristina Kerper, CPFO | Director of Finance
Manheim Township - 1840 Municipal Drive, Lancaster, PA 17601
(717) 569-6408 ext. 1107
www.manheimtownship.org

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

CODES: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Director of Code Compliance	1
Code Inspector	6
Customer Service Specialist - Codes	1

CODES: 2026 Budgeted Part-Time/Seasonal Positions

Title	2026 Position Count	2026 Budgeted Hours
Code Inspector	1	624

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

RECREATION: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Director of Recreation	1
Assistant Director of Recreation	1
Recreation Manager	3
Recreation Coordinator	1
Rec Receptionist FULL TIME	1
Environmental Educator	1
Nature Preschool Teacher	1

RECREATION: 2026 Budgeted Part-Time/Seasonal Positions

See PT Recreation Spreadsheets

Entry Level Positions	Wage	Example of positions
Level 1	$14.00	Playground Counselors, Scorekeepers, Sport Instructor, Pool Office Support
Level 2	$14.25	
Level 3	$14.50	
Level 4	$14.75	
Level 5	$15.00	
Skill Level 2	Wage	Example of positions
Level 1	$15.00	Day Camp Counselors, Rink Staff
Level 2	$15.25	
Level 3	$15.50	
Level 4	$15.75	
Level 5	$16.00	

Skill Level 3	Wage	Example of positions
Level 1	$16.00	Lifeguards, coaches, Pre-school Aide (with degree or experience), PG LIC, DC Asit Dir. Safety Sensitive (driving positions, Park). Specifc Degrees or Certs.
Level 2	$16.25	
Level 3	$16.50	
Level 4	$16.75	
Level 5	$17.00	

Skill Level 4	Wage	Example of positions
Management		Pool Manager, Day Camp Directors
Level 1	$18.50	
Level 2	$19.00	
Level 3 (requires ARC Cert)	$19.50	HG 1
Level 4 (requires ARC Cert)	$19.75	HG 2
Level 5 (requires ARC Cert)	$23.00	PL MGR 1
Level 6 (requires ARC Cert)	$23.50	PL MGR 2

*specialty positions, specific to a certain program i.e. yoga, dance, water polo, may have their own rate

Total Hours Recreation 2026:	42,108
Total Wages Recreation 2026:	$810,554.25

Y2Y Difference $9,319.75

Total Hours Recreation 2027:	44,729
Total Wages Recreation 2027:	$819,874.00

-2,621

471 - Leisure					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Lifeguard Trainer	4	$25.00	01-471-122	175	$4,375.00
Swim Lesson Instructor 4	3	$22.00	01-471-122	415	$9,130.00
Swim Lesson Instructor 3	3	$21.50	01-471-122	415	$8,922.50
Swim Lesson Instructor 2	0	$20.50	01-471-122	0	$0.00
Swim Lesson Instructor 1	0	$20.00	01-471-122	0	$0.00
Water Polo Instructor	1	$25.00	01-471-122	40	$1,000.00
Lifeguard (HS)	1	$16.50	01-471-122	120	$1,980.00
Open Gym Staff	1	$20.00	01-471-122	100	$2,000.00
Playground LIC 1	0		01-471-122	0	$0.00
Playground LIC 2	1	$16.25	01-471-122	210	$3,412.50
Playground LIC 3	2	$16.50	01-471-122	420	$6,930.00
Playground Staff 1	4	$14.00	01-471-122	800	$11,200.00
Playground Staff 2	6	$14.25	01-471-122	1200	$17,100.00
Playground Staff 3	2	$14.50	01-471-122	400	$5,800.00
Playground Staff 4	2	$14.75	01-471-122	500	$7,375.00
Youth Officials	0	$0.00	01-471-122	0	$0.00
Scorekeeper 1	2	$14.00	01-471-122	120	$1,680.00
Scorekeeper 2	2	$14.25	01-471-122	120	$1,710.00
Scorekeeper 3	1	$14.50	01-471-122	145	$2,102.50
Tai Chi Instructor	1	$40.00	01-471-122	50	$2,000.00
Teen Camp Counselor 1	0	$15.00	01-471-122	0	$0.00
Teen Camp Counselor 2	0	$15.25	01-471-122	0	$0.00
Teen Camp Counselor 3	0	$15.50	01-471-122	0	$0.00
Teen Camp Counselor 4	1	$15.75	01-471-122	280	$4,410.00
Teen Camp Counselor 5	1	$16.00	01-471-122	280	$4,480.00
Teen Camp Asst Director I	0	$16.00	01-471-122	0	$0.00
Teen Camp Asst Director II	1	$16.50	01-471-122	300	$4,950.00
Teen Camp Director 1	0	$18.00	01-471-122	0	$0.00
Teen Camp Director 2	1	$19.50	01-471-122	300	$5,850.00
Facilities Program Supervisor	3	$20.00	01-471-122	786	$15,720.00
Program Instructor	4	$30.00	01-471-122	350	$10,500.00
Part Time Admin Staff	0	$0.00	01-471-122	0	$0.00
				7,526	
Total					**$132,627.50**

471 - Leisure					
Position Title	# of Positions	Rate	GL Account	tal # of hou	Annual Amount
Lifeguard Trainer	4	$27.00	01-471-122	175	$4,725.00
Swim Lesson Instructor 4	1	$22.00	01-471-122	325	$7,150.00
Swim Lesson Instructor 3	1	$21.50	01-471-122	325	$6,987.50
Swim Lesson Instructor 2	0	$20.50	01-471-122	0	$0.00
Swim Lesson Instructor 1	0	$20.00	01-471-122	0	$0.00
Water Polo Instructor	1	$25.00	01-471-122	40	$1,000.00
Lifeguard (HS)	1	$16.50	01-471-122	120	$1,980.00
Open Gym Staff	1	$20.00	01-471-122	100	$2,000.00
Playground LIC 1	0	$16.25	01-471-122	0	$0.00
Playground LIC 2	1	$16.50	01-471-122	215	$3,547.50
Playground LIC 3	2	$16.75	01-471-122	430	$7,202.50
Playground Staff 1	4	$14.00	01-471-122	700	$9,800.00
Playground Staff 2	6	$14.25	01-471-122	1225	$17,456.25
Playground Staff 3	3	$14.50	01-471-122	437.5	$6,343.75
Playground Staff 4	3	$14.75	01-471-122	525	$7,743.75
Youth Officials	0	$0.00	01-471-122	0	$0.00
Scorekeeper 1	2	$14.00	01-471-122	120	$1,680.00
Scorekeeper 2	2	$14.25	01-471-122	120	$1,710.00
Scorekeeper 3	1	$14.50	01-471-122	145	$2,102.50
Tai Chi Instructor	1	$40.00	01-471-122	50	$2,000.00
Teen Camp Counselor 1	0	$15.00	01-471-122	0	$0.00
Teen Camp Counselor 2	0	$15.25	01-471-122	0	$0.00
Teen Camp Counselor 3	0	$15.50	01-471-122	0	$0.00
Teen Camp Counselor 4	1	$15.75	01-471-122	0	$0.00
Teen Camp Counselor 5	1	$16.00	01-471-122	0	$0.00
Teen Camp Asst Director I	0	$16.00	01-471-122	0	$0.00
Teen Camp Asst Director II	1	$16.50	01-471-122	0	$0.00
Teen Camp Director 1	0	$18.00	01-471-122	0	$0.00
Teen Camp Director 2	1	$19.50	01-471-122	0	$0.00
Facilities Program Supervisor	3	$20.00	01-471-122	786	$15,720.00
Program Instructor	4	$30.00	01-471-122	450	$13,500.00
				6,289	
Total					**$112,648.75**

200 (HS)

$19,680.00

-$19,978.75

Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Park Ambassador 1	0	$16.00	01-471-118		
Park Ambassador 2	0	$16.25	01-471-118		
Park Ambassador 3	0	$16.50	01-471-118		
Park Ambassador 4	0	$16.75	01-471-118		
Park Ambassador 5	4	$17.00	01-471-118	1,134	$19,278.00
Total					**$19,278.00**

Position Title	# of Positions	Rate	GL Account	tal # of hou	Annual Amount
Park Ambassador 1	0	$16.00	01-471-118		
Park Ambassador 2	0	$16.25	01-471-118		
Park Ambassador 3	0	$16.50	01-471-118		
Park Ambassador 4	0	$16.75	01-471-118		
Park Ambassador 5	4	$17.25	01-471-118	1,134	$19,561.50
Total					**$19,561.50**

Total Hours 471 2025	8,660
Total Wages 471 2025	$151,905.50

Total Hours 471	7,423
Total Wages 471	$132,210.25
Y2Y Difference 471:	-$19,695.25

2026

2027

Position Title	of Position	Rate	GL Account	tal # of hou	Annual Amount
Dance Instructor	1	$31.00	01-473-122	870	$26,970.00
Lead Tennis Instructor	1	$30.00	01-473-122	115	$3,450.00
Lead Tennis Instructor 2	0	$22.00	01-473-122	0	$0.00
Tennis Instructor 1	1	$14.00	01-473-122	115	$1,610.00
Tennis Instructor 2	1	$14.25	01-473-122	115	$1,638.75
Tennis Instructor 3	2	$14.50	01-473-122	230	$3,335.00
Sports Camp 1	0	$14.00	01-473-122	0	$0.00
Sports Camp 2	3	$14.50	01-473-122	70	$1,015.00
Yoga Instructor	1	$25.00	01-473-122	200	$5,000.00
Adult Tennis Instructor	1	$30.00	01-473-122	30	$900.00
Scorekeeper 1	0	$14.00	01-473-122	0	$0.00
Scorekeeper 2	2	$14.25	01-473-122	45	$641.25
Scorekeeper 3	0	$14.50	01-473-122	0	$0.00
Total				1,790	$44,560.00

Total Hours 473	1,790
Total Wages 473	$44,560.00

Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Dance Instructor	1	$31.50	01-473-122	870	$27,405.00
Lead Tennis Instructor	1	$30.00	01-473-122	90	$2,700.00
Tennis Instructor 1	1	$14.00	01-473-122	40	$560.00
Tennis Instructor 2	1	$14.25	01-473-122	90	$1,282.50
Tennis Instructor 3	2	$14.50	01-473-122	180	$2,610.00
Sports Camp 1	0	$14.00	01-473-122	0	$0.00
Sports Camp 2	3	$14.50	01-473-122	70	$1,015.00
Yoga Instructor	1	$25.00	01-473-122	200	$5,000.00
Adult Tennis Instructor	1	$30.00	01-473-122	30	$900.00
Scorekeeper 1	0	$14.00	01-473-122	0	$0.00
Scorekeeper 2	2	$14.25	01-473-122	45	$641.25
Scorekeeper 3	0	$14.50	01-473-122	0	$0.00
Total				1,615	$42,113.75

Total Hours 473	1,615
Total Wages 473	$42,113.75
Y2Y Difference 473:	-$2,446.25

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Lifeguard 1	16	$16.00	01-475-129	3680	$58,880.00
Lifeguard 2	15	$16.25	01-475-129	3450	$56,062.50
Lifeguard 3	11	$16.50	01-475-129	2750	$45,375.00
Lifeguard 4	4	$16.75	01-475-129	1000	$16,750.00
Lifeguard 5	5	$17.00	01-475-129	1250	$21,250.00
Lifeguard - Head 1	2.5	$19.00	01-475-129	950	$18,050.00
Lifeguard - Head 2	2	$19.50	01-475-129	760	$14,820.00
01-475-129				13840	$231,187.50

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Lifeguard 1	15	$16.00	01-475-129	3840	$61,440.00
Lifeguard 2	15	$16.25	01-475-129	3840	$62,400.00
Lifeguard 3	11	$16.50	01-475-129	2816	$46,464.00
Lifeguard 4	7	$16.75	01-475-129	1792	$30,016.00
Lifeguard 5	5	$17.00	01-475-129	1285	$21,845.00
Lifeguard - Head 1	2.5	$19.50	01-475-129	1115	$21,997.50
Lifeguard - Head 2	2	$19.75	01-475-129	900	$17,775.00
01-475-129				15598	$261,877.50

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Pool Manager 1	0	$22.00	01-475-127		$0.00
Pool Manager 2	2	$23.00	01-475-127	1100	$25,300.00

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Pool Manager 1	0	$23.00	01-475-127		$0.00
Pool Manager 2	2	$24.00	01-475-127	1100	$26,400.00

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Pool Office Support 1	0	$14.00	01-475-130	0	$0.00
Pool Office Support 2	0	$14.25	01-475-130	0	$0.00
Pool Office Support 3	0	$14.50	01-475-130	0	$0.00
Pool Office Support 4	5	$14.75	01-475-130	1400	$20,650.00
Pool Office Support 5	0	$15.00	01-475-130	0	$0.00
Pool Office Support 6	1	$15.50	01-475-130	300	$4,650.00
01-475-130				1700	$25,300.00

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Pool Office Support 1	0	$14.00	01-475-130	0	$0.00
Pool Office Support 2	0	$14.25	01-475-130	0	$0.00
Pool Office Support 3	0	$14.50	01-475-130	0	$0.00
Pool Office Support 4	5	$14.75	01-475-130	1300	$16,225.00
Pool Office Support 5	0	$15.00	01-475-130	0	$0.00
Pool Office Support 6	1	$15.00	01-475-130	300	$4,680.00
01-475-130				1600	$20,905.00

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Day Camp Staff 1	0	$15.00	01-475-132	0	$0.00
Day Camp Staff 2	0	$15.25	01-475-132	0	$0.00
Day Camp Staff 3	3	$15.50	01-475-132	1200	$18,600.00
Day Camp Staff 4	3	$15.75	01-475-132	1200	$18,900.00
Day Camp Staff 5	0	$16.00	01-475-132	0	$0.00
Asst Day Camp Director 1	0	$16.00	01-475-132	0	$0.00
Asst Day Camp Director 2	1	$16.50	01-475-132	430	$7,095.00
Day Camp Director 1	0	$18.00	01-475-132	0	$0.00
Day Camp Director 2	1	$18.50	01-475-132	430	$7,955.00
01-475-132 Total:				3260	$52,550.00

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Day Camp Staff 1	0	$15.00	01-475-132	0	$0.00
Day Camp Staff 2	1	$15.25	01-475-132	380	$5,795.00
Day Camp Staff 3	2	$15.50	01-475-132	760	$11,780.00
Day Camp Staff 4	3	$15.75	01-475-132	1140	$17,955.00
Day Camp Staff 5	1	$16.00	01-475-132	300	$4,800.00
Asst Day Camp Director 1	0	$17.00	01-475-132	0	$0.00
Asst Day Camp Director 2	1	$17.50	01-475-132	430	$7,525.00
Day Camp Director 1	0	$18.50	01-475-132	0	$0.00
Day Camp Director 2	1	$19.00	01-475-132	430	$8,170.00
01-475-132 Total:				3440	$56,025.00

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Water Polo Instructor	1	$25.00	01-475-122	35	$875.00
Master Swim Team	1	$30.00	01-475-122	50	$1,500.00
Swim Lesson Aide	0	$13.00	01-475-122	0	$0.00
Swim Team Assistant 1	1	$16.00	01-475-122	150	$2,400.00
Swim Team Assistant 2	2	$16.25	01-475-122	300	$9,750.00
Swim Team Assistant 3	8	$16.50	01-475-122	1200	$19,800.00
Swim Team Head 3	1	$25.50	01-475-122	250	$6,375.00
Swim Team Head 2	1	$23.50	01-475-122	250	$5,875.00
Swim Team Head 1	0	$23.00	01-475-122	0	
Swim Lesson Instructor 4	4	$22.00	01-475-122	600	$13,200.00
Swim Lesson Instructor 3	0	$21.50	01-475-122		
Swim Lesson Instructor 2	1	$20.50	01-475-122	70	$1,435.00
Swim Lesson Instructor 1	0	$20.00	01-475-122	0	
Swim Lesson Manager	1	$24.00	01-475-122	420	$10,080.00
475-122 Total:				3325	$71,290.00

Total Hours 475	20,320.00
Total Wages 475	$405,627.50

475 - Pools					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Water Polo Instructor	1	$25.00	01-475-122	35	$875.00
Master Swim Team	1	$30.00	01-475-122	50	$1,500.00
Swim Team Assistant 1	1	$16.00	01-475-122	150	$2,400.00
Swim Team Assistant 2	2	$16.25	01-475-122	300	$9,750.00
Swim Team Assistant 3	8	$16.75	01-475-122	1200	$20,100.00
Swim Team Head 3	1	$26.25	01-475-122	250	$6,562.50
Swim Team Head 2	1	$24.00	01-475-122	250	$6,000.00
Swim Team Head 1	0	$23.00	01-475-122	0	
Swim Lesson Instructor 4	4	$22.00	01-475-122	600	$13,200.00
Swim Lesson Instructor 3	0	$21.50	01-475-122		
Swim Lesson Instructor 2	1	$20.50	01-475-122	70	$1,435.00
Swim Lesson Instructor 1	0	$20.00	01-475-122	0	
Swim Lesson Manager	1	$24.00	01-475-122	350	$8,400.00
475-122 Total:				3255	$70,222.50

Total Hours 475	24,793.00
Total Wages 475	$435,480.00
Y2Y Difference 475:	$29,802.50

2026 Operational Hours Total Including All Guards (not mgr)						
Pool	Pool Public Hours	Pre open/close procedures	lessons (3 guards)	pre season (55 guards)	in service (55 guards)	Special Events
OL (5 guards)	6147	373	288	880	825	81
SL (8 guards)	4800	288	288			72
Total operational hours:			34042			
Head Guard Avg Total Hours			2025			
AVG Guard works (51 total guards):			235.627451			

2027 Operational Hours Total Including All Guards (not mgr)						
Pool	Pool Public Hours	Pre open/close procedures	lessons (3 guards)	pre season (57 guards)	in service (57 guards)	Special Events
OL (10 guards)	6830	415	288	1026	855	90
SL (9 guards)	5400	324	288			81
Total operational hours:			35597			
Head Guard Avg Total Hours			2025			
AVG Guard works (53 total guards):			256.0754717			

How to figure out avg Lifeguard Hours:
Skyline Open Swim: Open 10 weeks plus 2 days. 600 hours, times 9 guards on rotation, not including the Manager. 5,400 working hours. Pre Open/Close Procedures: 30min aditional each day. 3.5 hours a week, plus 5 days about 36 hours total for season. Times 9 comes out to 324 total hours

Overlook Open Swim: Open 11 weeks plus 5 days. 683 hours, times 10 guards on rotation, not including the Manager. 6,830 working hours. Pre Open/Close Procedures: 30min aditional each day. 3.5 hours a week, plus 5 days about 41.5 hours total for season. Times 10 comes out to 415 total hours

$70,222.50

2026
2027

476 - OAC					
Position Title	# of Positions	Rate	GL Account	tal # of hou	Annual Amount
OAC Building Manager 2	1	$25.00	01-476-127	1020	$25,500.00
OAC Building Manager 1	0	$23.00	01-476-127	0	
OAC Assistant Manager	1	$20.00	01-476-127	700	$14,000.00
Skate Staff 1	2	$15.00	01-476-138	410	$6,150.00
Skate Staff 2	2	$15.25	01-476-138	410	$6,252.50
Skate Staff 3	4	$15.50	01-476-138	820	$12,710.00
Skate Staff 4	3	$15.75	01-476-138	615	$9,686.25
Skate Staff 5	2	$16.00	01-476-138	410	$6,560.00
OAC DJ 2	1	$20.50	01-476-138	520	$10,660.00
OAC DJ 1		$20.00	01-476-138	0	$0.00
Learn to Skate Instructor	0	$18.00	01-476-122		
Learn to Skate Instructor W/Cert	1	$18.50	01-476-122	40	$740.00
Learn to Skate Aide	0	$14.00	01-476-122	0	$0.00
OAC Counselor	1	$13.00	01-476-122	0	$0.00
In-line Hockey Supervisor	1	$20.00	01-476-122	53	$1,060.00
Pickleball Supervisor	1	$20.00	01-476-122	400	$8,000.00
Total					$101,318.75

Total Hours 476	5398
Total Wages 471	$101,318.75

476 - OAC					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
OAC Building Manager 2	1	$26.00	01-476-127	1020	$26,520.00
OAC Building Manager 1	0	$23.00	01-476-127	0	
OAC Assistant Manager	1	$21.00	01-476-127	700	$14,700.00
Skate Staff 1	2	$15.00	01-476-138	300	$4,500.00
Skate Staff 2	2	$15.25	01-476-138	400	$6,100.00
Skate Staff 3	4	$15.50	01-476-138	800	$12,400.00
Skate Staff 4	3	$15.75	01-476-138	600	$9,450.00
Skate Staff 5	2	$16.00	01-476-138	400	$6,400.00
OAC DJ 2	1	$25.00	01-476-138	500	$12,500.00
OAC DJ 1		$22.00	01-476-138	0	$0.00
Learn to Skate Instructor	0	$18.00	01-476-122		
Learn to Skate Instructor W/Cert	1	$20.00	01-476-122	40	$800.00
Learn to Skate Aide	0	$14.00	01-476-122	0	$0.00
In-line Hockey Supervisor	1	$20.00	01-476-122	53	$1,060.00
Pickleball Supervisor	1	$20.00	01-476-122	375	$7,500.00
Total					$101,930.00

Total Hours 476	5188
Total Wages 476	$101,930.00
Y2Y Difference 476:	$611.25

2027

477- Nature					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Preschool Aide 1	0	$15.00	01-477-118	0	$0.00
Preschool Aide 2	0	$15.25	01-477-118	0	$0.00
Preschool Aide 3	0	$15.50	01-477-118	0	$0.00
Preschool Aide 4	0	$15.75	01-477-118	0	$0.00
Preschool Aide W/ Degree 1	0	$17.00	01-477-118	0	$0.00
Preschool Aide W/ Degree 2	0	$17.50	01-477-118	0	$0.00
Preschool Aide W/ Degree 3	0	$18.00	01-477-118	0	$0.00
Preschool Aide W/ Degree 4	0	$18.50	01-477-118	1225	$22,662.50
Preschool Aide W/ Degree 5	2	$19.00	01-477-118	1225	$23,275.00
Sub Preschool Teacher	1	$20.00	01-477-118	100	$2,000.00
Summer Preschool Aide 1	0	$16.00	01-477-118	0	$0.00
Summer Preschool Aide 2	0	$16.25	01-477-118	0	$0.00
Summer Preschool Aide 3	2	$16.50	01-477-118	240	$3,960.00
Summer Preschool Aide 4	1	$16.75	01-477-118	120	$2,010.00
Summer Preschool Aide 5	0	$17.00	01-477-118	0	$0.00
Summer Preschool Ast. Teacher	0	$18.00	01-477-118	0	$0.00
Summer Preschool Ast. Teacher	1	$18.50	01-477-118	120	$2,220.00
01-477-118 Total:				3030	$56,127.50

477- Nature					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Preschool Aide 1	0	$16.00	01-477-118	0	$0.00
Preschool Aide 2	0	$16.25	01-477-118	0	$0.00
Preschool Aide 3	0	$16.50	01-477-118	0	$0.00
Preschool Aide 4	0	$16.75	01-477-118	0	$0.00
Preschool Aide W/ Degree 1	0	$17.00	01-477-118	0	$0.00
Preschool Aide W/ Degree 2	0	$17.50	01-477-118	0	$0.00
Preschool Aide W/ Degree 3	0	$18.00	01-477-118	100	$1,800.00
Preschool Aide W/ Degree 4	0	$19.00	01-477-118	0	$0.00
Preschool Aide W/ Degree 5	2	$20.00	01-477-118	2450	$49,000.00
Sub Preschool Teacher	1	$22.00	01-477-118	100	$2,200.00
Summer Preschool Aide 1	0	$16.00	01-477-118	0	$0.00
Summer Preschool Aide 2	0	$16.25	01-477-118	0	$0.00
Summer Preschool Aide 3	0	$16.50	01-477-118	0	$0.00
Summer Preschool Aide 4	0	$19.00	01-477-118	0	$0.00
Summer Preschool Aide 5	3	$20.00	01-477-118	360	$7,200.00
Summer Preschool Ast. Teacher	0	$21.00	01-477-118	0	$0.00
Summer Preschool Ast. Teacher	1	$22.00	01-477-118	120	$2,640.00
01-477-118 Total:				3130	$62,840.00

$6,712.50

477- Nature					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Nature Camp 1	0	$15.00	01-477-149	0	$0.00
Nature Camp 2	0	$15.25	01-477-149	0	$0.00
Nature Camp 3	4	$15.50	01-477-149	1600	$24,800.00
Nature Camp 4	0	$15.75	01-477-149		$0.00
Nature Camp 5	0	$16.00	01-477-149	0	$0.00
Nature Camp Ast. Director 1	0	$16.00	01-477-149	0	$0.00
Nature Camp Ast. Director 2	1	$16.50	01-477-149	410	$6,765.00
Nature Camp Director1	0	$18.00	01-477-149	0	$0.00
Nature Camp Director 2	1	$18.50	01-477-149	500	$9,250.00
01-477-149 - Total:				**2510**	**$40,815.00**

477- Nature					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Nature Camp 1	0	$15.00	01-477-149	0	$0.00
Nature Camp 2	0	$15.25	01-477-149	0	$0.00
Nature Camp 3	3	$15.50	01-477-149	1140	$17,670.00
Nature Camp 4	1	$15.75	01-477-149	380	$5,985.00
Nature Camp 5	0	$16.00	01-477-149	0	$0.00
Nature Camp Ast. Director 1	0	$17.00	01-477-149	0	$0.00
Nature Camp Ast. Director 2	1	$17.50	01-477-149	430	$7,525.00
Nature Camp Director1	0	$18.50	01-477-149	0	$0.00
Nature Camp Director 2	1	$19.00	01-477-149	430	$8,170.00
01-477-149 - Total:				**2380**	**$39,350.00**

477- Nature					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Nature Programmer	1	$30.00	01-477-122	300	$9,000.00
01-477-122 Total:					$9,000.00

477- Nature					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Nature Programmer	1	$30.00	01-477-122	200	$6,000.00
01-477-122 Total:					$6,000.00

Total Hours 476	5840
Total Wages 471	$105,942.50

Total Hours 477	5710
Total Wages 477	$108,190.00
Y2Y Difference 477:	$2,247.50

478 Weaver					
Position Title	# of Positions	Rate	GL Account	Total # of hours	Annual Amount
Field Hockey Director 1	0	$20.00	01-478-122	0	$0.00
Field Hockey Director 2	1	$21.00	01-478-122	0	$0.00
Field Hockey Aide	2	$15.00	01-478-122	0	$0.00
Field Manager	1	$12.00	01-478-149	100	$1,200.00
Field Hockey Official	3	$28.00	01-478-122	0	$0.00
Total					$1,200.00

Total Hours 478	100
Total Wages 478	$1,200.00

478 Weaver					
Position Title	of Positior	Rate	GL Account	tal # of ho	Annual Amount
Field Hockey Director 1	0	$20.00	01-478-122	0	$0.00
Field Hockey Director 2	1	$21.00	01-478-122	0	$0.00
Field Hockey Aide	2	$15.00	01-478-122	0	$0.00
Field Manager	0	$12.00	01-478-149	0	$0.00
Field Hockey Official	3	$28.00	01-478-122	0	$0.00
Total					$0.00

Total Hours 478	0
Total Wages 471	$0.00
Y2Y Difference 471:	-$1,200.00

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

PUBLIC WORKS: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Dir of Pub Wks	1
Asst Dir of Pub Wks - Engineering	1
Asst Dir of Pub Wks - Field Ops	1
ARC/GIS Coordinator	1
Pub Wks Crew Lead	4
Pub Wks Foreman	5
Pub Wks Mechanic	2
Pub Wks Maintenance	23
Maintenance Custodial	2
Pub Wks Secretary/Recycling Coordinator	1

PUBLIC WORKS: 2026 Budgeted Part-Time/Seasonal Positions

Title	2026 Position Count	2026 Budgeted Hours
Public Wks PT GIS	1	416
Compost Attendant	8	3185
Pub Wks Parks PT	1	1040
Park Maintenance Summer	6	3000

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

LIBRARY: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Library Director	1
Library Director Assistant	1
Adult Services Manager	1
Collection Development Manager	1
Library Services Manager	1
Youth Service Manager	1
Circulation Coordinator	2
Youth Service Librarian	1

LIBRARY: 2026 Budgeted Part-Time/Seasonal Positions

Title	2026 Position Count	2026 Budgeted Hours
Administrative Assistant	1	1568
Grant Writer/Fundraiser	1	1040
Library Assist I - Circulation	2	2080
Library Assist I -Circulation	1	1040
Library Assist I -Youth Services	5	4472
Library Assist I-Circulation	3	3120
Library Assist II -Circulation	1	1040
Library Assist II -Youth Services	1	624
Library Assist II-Circulation	1	1040
Library Assist III -Circulation	1	1040
Library Assist III-Circulation	1	1040
Library Assist II-Youth Services	1	624
Library Assist I-Youth Services	1	624
Passport Agent	2	2080
Passport Program Coordinator	1	1568
Summer Library Assistant	7	840

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

POLICE: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Police Chief	1
Lieutenant	3
Sergeant	9
Corporal	6
Corporal Detective	1
Detective	5
Police Officer	41
FT Civilian Police Aide	5
FT Civilian Police Aide - Admin. Assistant	1
FT Civilian Police Aide - Evidence Custodian	1
FT Civilian Police Aide - Front Desk	2
FT Civilian Police Aide - Records	4

POLICE: 2026 Budgeted Part-Time/Seasonal Positions

Title	2026 Position Count	2026 Budgeted Hours
PT Civilian Police Aide	7	5880

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

GOLF: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Director of Golf	1
Golf Maintenance Supervisor	1
Golf Maintenance	4
Golf Pro Shop	1

GOLF: 2026 Budgeted Part-Time/Seasonal Positions

Title	2026 Position Count	2026 Budgeted Hours
Golf Carts	7	1589
Golf Maintenance PT	9	7327
Golf Maintenance PT Mower	1	250
Golf Range	8	1520
Golf Pro Shop	8	3225

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

PLANNING & ZONING: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Director of Planning & Zoning	1
Asst. Director of Planning & Zoning	1
Assistant Zoning Officer	1
Plan Review Administrator	1
Planning & Zoning Admin Assistant	1

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

FIRE: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Fire Chief/Emerg-Mgt	1
Deputy Fire Chief	1
Captain	5
Fire Lieutenant	4
Firefighter/EMT Full Time	34
Fire Marshal	1
Mechanic-Fire Fleet	1
Admin Asst.	1

**** Contract requires hiring 5 additional FT Firefighters for 2027**

FIRE: 2026 Budgeted Part-Time/Seasonal Positions

Title	2026 Position Count	2026 Budgeted Hours
Firefighter/EMT Part Time	24	8784
PT Logistics Coordinator	1	1040

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

EMS: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Assistant Fire Chief/EMS	1
Paramedic Supervisor	4
Paramedic	2
AEMT	4
EMT	10

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

HUMAN RESOURCES: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Director of Human Resources	1
HR Professional	1
HR Generalist	1

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

COMMUNITY DEVELOPMENT: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Community Development Director	1

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

ADMIN: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Township Manager	1
Assistant Township Manager	1
Assistant Secretary	1
Communication Specialist	1
Customer Service Specialist - Administration	1

2027 Programs & Staffing

1. Program Changes Impacting the 2027 Budget
2. Part-Time/Seasonal Staffing Changes for 2027

FINANCE: 2026 Budgeted Full-Time Positions

Title	2026 Position Count
Director of Finance	1
Finance Manager	1
Payroll & Accounting Specialist	1
Accounting Specialist	2

GENERAL FUND	2026 BUDGET (AMENDED)	JAN 2026 ACTUAL	FEB 2026 ACTUAL	MAR 2026 ACTUAL	APR 2026 ACTUAL	MAY 2026 ACTUAL	JUN 2026 ACTUAL	JUL 2026 ACTUAL	AUG 2026 PRELIM	SEP 2026 PROJECTED	OCT 2026 PROJECTED	NOV 2026 PROJECTED	DEC 2026 PROJECTED	TOTAL PROJECTED	
BEGINNING BALANCE	**15,819,379**	15,819,379	13,935,675	14,116,922	12,040,090	11,460,375	19,621,639	20,006,539	17,558,411	16,852,742	17,495,670	13,597,024	13,442,356		
OPERATING REVENUE	**37,070,658**	1,824,179	2,736,386	1,068,709	3,209,064	11,347,336	3,521,036	2,176,951	3,125,872	3,484,667	1,674,891	3,058,661	2,047,817	**39,275,569**	
OPERATING EXPENSES	**45,194,715**	3,707,883	2,555,140	3,145,541	3,788,779	3,186,072	3,136,136	4,625,080	3,831,541	2,841,738	5,573,537	3,213,329	5,683,340	**45,288,115**	
ENDING BALANCE		**13,935,675**	**14,116,922**	**12,040,090**	**11,460,375**	**19,621,639**	**20,006,539**	**17,558,411**	**16,852,742**	**17,495,670**	**13,597,024**	**13,442,356**	**9,806,833**		(6,012,546)
FUND BALANCE AS % OF REVENUES		**37.59%**	**38.08%**	**32.48%**	**30.91%**	**52.93%**	**53.97%**	**47.36%**	**45.46%**	**47.20%**	**36.68%**	**36.26%**	**26.45%**		
FUND BALANCE AS % OF EXPENDITURES		**30.83%**	**31.24%**	**26.64%**	**25.36%**	**43.42%**	**44.27%**	**38.85%**	**37.29%**	**38.71%**	**30.09%**	**29.74%**	**21.70%**		
	7,695,322														
	GFOA recommends fund balance of no less than two months of regular General Fund operating revenues or expenditures														

GENERAL FUND	2027 BUDGET ESTIMATE	JAN 2027 PROJECTED	FEB 2027 PROJECTED	MAR 2027 PROJECTED	APR 2027 PROJECTED	MAY 2027 PROJECTED	JUN 2027 PROJECTED	JUL 2027 PROJECTED	AUG 2027 PROJECTED	SEP 2027 PROJECTED	OCT 2027 PROJECTED	NOV 2027 PROJECTED	DEC 2027 PROJECTED
BEGINNING BALANCE	**9,806,833**	9,806,833	7,935,248	7,449,822	6,109,459	5,028,879	12,055,417	10,684,622	8,039,404	7,509,963	8,160,404	3,813,103	3,587,748
OPERATING REVENUE	**40,400,000**	1,705,564	3,370,763	2,354,516	2,473,880	11,044,634	2,994,188	1,909,113	3,359,306	3,797,627	1,825,314	3,333,362	2,231,733
OPERATING EXPENSES	**50,052,521**	3,577,150	3,856,189	3,694,878	3,554,460	4,018,096	4,364,983	4,554,331	3,888,747	3,147,186	6,172,615	3,558,717	5,665,168
ENDING BALANCE		**7,935,248**	**7,449,822**	**6,109,459**	**5,028,879**	**12,055,417**	**10,684,622**	**8,039,404**	**7,509,963**	**8,160,404**	**3,813,103**	**3,587,748**	**154,313**
FUND BALANCE AS % OF REVENUES		**21.41%**	**20.10%**	**16.48%**	**13.57%**	**32.52%**	**28.82%**	**21.69%**	**20.26%**	**22.01%**	**10.29%**	**9.68%**	**0.42%**
FUND BALANCE AS % OF EXPENDITURES		**17.56%**	**16.48%**	**13.52%**	**11.13%**	**26.67%**	**23.64%**	**17.79%**	**16.62%**	**18.06%**	**8.44%**	**7.94%**	**0.34%**

GENERAL FUND	2028 BUDGET ESTIMATE	JAN 2028 PROJECTED	FEB 2028 PROJECTED	MAR 2028 PROJECTED	APR 2028 PROJECTED	MAY 2028 PROJECTED	JUN 2028 PROJECTED	JUL 2028 PROJECTED	AUG 2028 PROJECTED	SEP 2028 PROJECTED	OCT 2028 PROJECTED	NOV 2028 PROJECTED	DEC 2028 PROJECTED
BEGINNING BALANCE	**154,313**	154,313	(1,879,074)	(2,523,603)	(4,025,164)	(5,258,728)	1,677,352	118,249	(2,735,594)	(3,425,880)	(2,894,822)	(7,532,500)	(7,902,457)
OPERATING REVENUE	**40,804,000**	1,722,620	3,404,470	2,378,061	2,498,619	11,155,081	3,024,129	1,928,205	3,392,899	3,835,603	1,843,567	3,366,696	2,254,050
OPERATING EXPENSES	**52,555,147**	3,756,007	4,048,998	3,879,622	3,732,183	4,219,001	4,583,232	4,782,047	4,083,185	3,304,545	6,481,246	3,736,653	5,948,427
ENDING BALANCE		**(1,879,074)**	**(2,523,603)**	**(4,025,164)**	**(5,258,728)**	**1,677,352**	**118,249**	**(2,735,594)**	**(3,425,880)**	**(2,894,822)**	**(7,532,500)**	**(7,902,457)**	**(11,596,834)**
FUND BALANCE AS % OF REVENUES		**-5.07%**	**-6.81%**	**-10.86%**	**-14.19%**	**4.52%**	**0.32%**	**-7.38%**	**-9.24%**	**-7.81%**	**-20.32%**	**-21.32%**	**-31.28%**
FUND BALANCE AS % OF EXPENDITURES		**-4.16%**	**-5.58%**	**-8.91%**	**-11.64%**	**3.71%**	**0.26%**	**-6.05%**	**-7.58%**	**-6.41%**	**-16.67%**	**-17.49%**	**-25.66%**

	☐	☐	☐	☐	☐	☐	☐	☑	☐	☐	☐	☐

FY 2026	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
CUR MONTH	**3,707,883**	**2,555,140**	**3,145,541**	**3,788,779**	**3,186,072**	**3,136,136**	**4,625,080**	**3,831,541**	**2,841,738**	**5,573,537**	**3,213,329**	**5,115,340**
CUR YTD	3,707,883	6,263,023	9,408,564	13,197,343	16,383,414	19,519,550	24,144,630	27,976,171	30,817,909	36,391,446	39,604,775	44,720,115
HIST MONTH%	7.15%	7.70%	7.38%	7.10%	8.03%	8.72%	9.10%	7.77%	6.29%	12.33%	7.11%	11.32%
HIST YTD%	7.15%	14.85%	22.23%	29.33%	37.36%	46.08%	55.18%	62.95%	69.24%	81.57%	88.68%	100.00%
PROJECTION	**51,881,777**	**42,172,177**	**42,317,860**	**44,989,089**	**43,850,122**	**42,357,279**	**43,754,372**	**44,440,802**	**44,509,266**	**44,612,895**	**44,659,542**	**44,720,115**
BUDGET	45,194,715	45,194,715	45,194,715	45,194,715	45,194,715	45,194,715	45,194,715	45,194,715	45,194,715	45,194,715	45,194,715	45,194,715
VARIANCE	6,687,062	(3,022,538)	(2,876,855)	(205,626)	(1,344,593)	(2,837,436)	(1,440,343)	(753,913)	(685,449)	(581,820)	(535,173)	(474,600)
PRIOR MTH PRJ	N/A	51,881,777	42,172,177	42,317,860	44,989,089	43,850,122	42,357,279	43,754,372	44,440,802	44,509,266	44,612,895	44,659,542

Current Data

FY 2026	AUG
CUR MONTH	3,831,541
CUR YTD	**27,976,171**
HIST MONTH%	7.77%
HIST YTD%	62.95%
PROJECTION	**44,440,802**
BUDGET	45,194,715
VARIANCE	(753,913)
PRIOR MTH PRJ	**43,754,372**
Prior Year Actual	39,765,181

HISTORICAL DATA

Rev by Month

YEAR	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	% INC/DEC
FY 2022	2,382,962.80	2,341,489.63	2,835,642.98	2,106,988.27	2,312,195.33	2,289,687.27	2,148,803.25	2,409,679.18	1,347,284.20	2,232,034.43	2,127,861.92	3,410,601.96	27,945,231.22	
FY 2023	3,028,907.83	3,335,763.73	2,570,132.10	2,745,409.65	1,726,441.94	2,679,755.53	2,190,813.28	3,541,210.89	4,167,424.56	1,924,059.56	2,209,166.04	2,401,623.67	32,520,708.78	16.37%
FY 2024	2,506,886.20	3,140,218.81	2,695,799.14	2,739,474.24	2,736,646.18	3,408,658.13	2,779,360.58	3,450,001.32	2,111,993.68	5,220,623.95	2,609,570.46	3,949,898.66	37,349,131.35	14.85%
FY 2025	3,014,817.63	2,783,891.98	3,000,747.94	2,731,131.03	3,470,831.22	3,306,530.38	4,277,397.76	2,505,803.32	2,752,068.97	4,249,566.58	2,876,202.94	4,796,191.51	39,765,181.26	6.47%
FY 2026	3,707,882.87	2,555,139.88	3,145,541.05	3,788,778.95	3,186,071.66	3,136,135.51	4,625,079.68	3,831,541.10	2,841,738.34	5,573,536.84	3,213,328.99	5,115,340.02	44,720,114.89	12.46%

Month as a % of Year

YEAR	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	
FY 2022	8.53%	8.38%	10.15%	7.54%	8.27%	8.19%	7.69%	8.62%	4.82%	7.99%	7.61%	12.20%	1.0
FY 2023	9.31%	10.26%	7.90%	8.44%	5.31%	8.24%	6.74%	10.89%	12.81%	5.92%	6.79%	7.38%	1.0
FY 2024	6.71%	8.41%	7.22%	7.33%	7.33%	9.13%	7.44%	9.24%	5.65%	13.98%	6.99%	10.58%	1.0
FY 2025	7.58%	7.00%	7.55%	6.87%	8.73%	8.32%	10.76%	6.30%	6.92%	10.69%	7.23%	12.06%	1.0
FY 2026	8.29%	5.71%	7.03%	8.47%	7.12%	7.01%	10.34%	8.57%	6.35%	12.46%	7.19%	11.44%	1.0

2024 Pension

1,538,378 move from Jan 2025 to Oct 2024

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GENERAL FUND OPERATING REVENUE

☐	☐	☐	☐	☐	☐	☐	☑	☐	☐	☐	☐	

FY 2026	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
CUR MONTH	**1,824,179**	**2,736,386**	**1,068,709**	**3,209,064**	**11,347,336**	**3,521,036**	**2,176,951**	**3,125,872**	**3,484,667**	**1,674,891**	**3,058,661**	**2,047,817**
CUR YTD	1,824,179	4,560,565	5,629,275	8,838,338	20,185,674	23,706,710	25,883,661	29,009,533	32,494,200	34,169,091	37,227,752	39,275,569
HIST MONTH%	4.22%	8.34%	5.83%	6.12%	27.34%	7.41%	4.73%	8.32%	9.40%	4.52%	8.25%	5.52%
HIST YTD%	4.22%	12.57%	18.39%	24.52%	51.85%	59.27%	63.99%	72.31%	81.71%	86.23%	94.48%	100.00%
PROJECTION	**43,209,651**	**36,295,305**	**30,605,237**	**36,050,365**	**38,927,268**	**40,000,389**	**40,448,449**	**40,120,039**	**39,769,220**	**39,627,818**	**39,404,493**	**39,275,569**
BUDGET	37,070,658	37,070,658	37,070,658	37,070,658	37,070,658	37,070,658	37,070,658	37,070,658	37,070,658	37,070,658	37,070,658	37,070,658
VARIANCE	6,138,993	(775,353)	(6,465,421)	(1,020,293)	1,856,610	2,929,731	3,377,791	3,049,381	2,698,562	2,557,160	2,333,835	2,204,911
PRIOR MTH PRJ	N/A	43,209,651	36,295,305	30,605,237	36,050,365	38,927,268	40,000,389	40,448,449	40,120,039	39,769,220	39,627,818	39,404,493

Current Data

FY 2026	AUG
CUR MONTH	3,125,872
CUR YTD	**29,009,533**
HIST MONTH%	8.32%
HIST YTD%	72.31%
PROJECTION	**40,120,039**
BUDGET	37,070,658
VARIANCE	3,049,381
PRIOR MTH PRJ	**40,448,449**
Prior Year Actual	35,002,481

HISTORICAL DATA

Rev by Month

YEAR	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	% INC/DEC	
FY 2022	1,115,090.86	2,687,221.39	1,656,121.71	2,513,320.70	8,565,149.44	2,929,594.53	1,388,302.61	3,078,454.48	3,450,869.47	(162,086.01)	2,666,551.99	1,346,961.10	31,235,552.27		
FY 2023	1,472,942.68	2,552,612.02	1,935,779.37	2,293,596.03	9,476,017.17	2,565,230.14	1,441,727.31	3,507,804.99	3,298,870.65	1,317,050.75	2,560,379.71	1,496,377.95	33,918,388.77	8.59%	
FY 2024	1,504,436.64	3,111,637.65	2,037,111.65	2,257,353.44	9,526,967.22	2,689,471.13	1,786,057.44	2,804,283.57	3,561,249.25	1,496,629.35	2,959,489.96	2,538,907.83	36,273,605.13	6.94%	
FY 2025	1,503,678.06	2,838,246.82	2,114,169.71	2,108,479.82	9,944,982.27	2,593,091.74	1,584,634.99	3,114,978.76	3,144,059.70	1,718,713.60	2,920,245.45	1,417,200.42	35,002,481.34	-3.50%	35,202,481
FY 2026	1,824,179.20	2,736,386.05	1,068,709.49	3,209,063.51	11,347,335.92	3,521,035.82	2,176,951.36	3,125,872.00	3,484,666.63	1,674,890.91	3,058,661.43	2,047,817.05	39,275,569.36	12.21%	39,475,569

Month as a % of Year

YEAR	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	
FY 2022	3.57%	8.60%	5.30%	8.05%	27.42%	9.38%	4.44%	9.86%	11.05%	-0.52%	8.54%	4.31%	1.0
FY 2023	4.34%	7.53%	5.71%	6.76%	27.94%	7.56%	4.25%	10.34%	9.73%	3.88%	7.55%	4.41%	1.0
FY 2024	4.15%	8.58%	5.62%	6.22%	26.26%	7.41%	4.92%	7.73%	9.82%	4.13%	8.16%	7.00%	1.0
FY 2025	4.30%	8.11%	6.04%	6.02%	28.41%	7.41%	4.53%	8.90%	8.98%	4.91%	8.34%	4.05%	1.0
FY 2026	4.64%	6.97%	2.72%	8.17%	28.89%	8.96%	5.54%	7.96%	8.87%	4.26%	7.79%	5.21%	1.0

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	Old Assessment	New Assessment	Average Residential Assessment
Total	**$4,753,065,700**	**$8,195,385,800**	**$453,000**

**Based on Preliminary Data from Lancaster County, subject to change until appeals processes are complete.

2027 Final Notice Statistics - New

CURRENT	Current Millage	Total Current Revenue
Real Estate Tax	1.71730	$ 8,162,440
Fire Tax	1.07690	$ 5,118,576
Total	**2.79420**	**$ 13,281,016**

REVENUE NEUTRAL	Revenue Neutral Millage	Revenue Neutral Revenue
Real Estate Tax	0.99598	$ 8,162,440
Fire Tax	0.62457	$ 5,118,576
Total	**1.62055**	**$ 13,281,016**

Preliminary Estimate

REVENUE NEUTRAL + 10%	Revenue Neutral Millage + 10%	Revenue Neutral Millage + 10% Revenue	Adjusted for Discount	2026 Budget	Revenue Increase
Real Estate Tax	1.09558	$ 8,978,684	$ 8,844,003	$ 7,939,000	$ 905,003
Fire Tax	0.68702	$ 5,630,434	$ 5,545,978	$ 4,978,500	$ 567,478
Total	**1.78260**	**$ 14,609,118**	**$ 14,389,981**	**$ 12,917,500**	**$ 1,472,481**

Millage Increase	Additional Revenue Generated	Increase in Average Homeowner Annual Cost
0.25	$2,018,114	$113.25
0.5	$4,036,228	$226.50
0.75	$6,054,341	$339.75
1.0	$8,072,455	$453.00

Assessed Home Value	Current Township Tax	Proposed Township Tax (+10%)	Annual Increase	Monthly Impact	
$250,000	$405	$446	$41	**$3**	
$300,000	$486	$535	$49	**$4**	
$350,000	$567	$624	$57	**$5**	
$400,000	$648	$713	$65	**$5**	
$450,000	$729	$802	$73	**$6**	**Average residential assessment: 453,000**
$500,000	$810	$891	$81	**$7**	
$550,000	$891	$980	$89	**$7**	
$600,000	$972	$1,070	$97	**$8**	