

Greenwich Township Annual Budget Fiscal Year 2026

Board of Supervisors

Dean Spohn, Chairman

Victor Berger, Vice Chairman

Steven Diehl, Supervisor

Road Master

Bobby Follweiler

Secretary/Treasurer

Diane Hollenbach

Resolution 2025-

A RESOLUTION OF THE TOWNSHIP OF GREENWICH, COUNTY OF BERKS, COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR 2026.

BE IT RESOLVED AND ENACTED, and is hereby resolved and enacted by the Board of Supervisors of the Township of Greenwich, County of Berks, Commonwealth of Pennsylvania:

That a tax be and the same is hereby levied on all real property within the Township of Greenwich subject to taxation for the fiscal year 2026 as follows:

Tax rate for General Purposes, the sum of 1.0 mill on each dollar of assessed valuation, or the sum of 0.10 cents on each hundred dollars of assessed valuation.

For Fire Equipment Purposes, the sum of 0.5 mills on each dollar of assessed valuation, or the sum of 0.05 cents on each hundred dollars of assessed valuation.

The same being summarized in tabular form as follows:

	Mills on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	1.00 mills	0.10 cents
Tax Rate for Fire Equipment	0.50 mills	0.05 cents

That any resolution, or part of resolution, conflicting with this resolution, be and the same is hereby repealed insofar as the same effects this resolution.

Adopted this ____ day of December, 2025.

Greenwich Township Board of Supervisors

Chairman

Vice Chairman

Supervisor

Secretary/Treasurer

Resolution 2025-

A RESOLUTION OF THE TOWNSHIP OF GREENWICH, IN THE COUNTY OF BERKS, COMMONWEALTH OF PENNSYLVANIA, APPROPRIATING SPECIFIC SUMS ESTIMATED TO BE REQUIRED FOR THE SPECIFIC PURPOSE OF THE MUNICIPAL GOVERNMENT, HEREINAFTER SET FORTH DURING THE YEAR 2026.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Board of Supervisors of the Township of Greenwich, Berks County, Commonwealth of Pennsylvania:

SECTION 1: That for expenditures and expenses of the fiscal year 2026, the amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2026 for the specific purposes set forth on the following pages.

Adopted the ____ day of December, 2025.

Greenwich Township Board of Supervisors

Dean Spohn, Chairman

Victor Berger, Vice Chairman

Steven Diehl, Supervisor

Secretary/Treasurer

2026 Budget Summary by Fund

BUDGET SUMMARY

Account Number	Classifications	General Fund	State Liquid Fuel	Fire Tax	TOTAL ALL BUDGETTED FUNDS
	Unencumbered Cash Balance January 1			\$ 424,555.48	\$ 424,555.48
	REVENUES AND OTHER FINANCING				
300	Taxes	\$ 1,023,300.00		\$ 81,500.00	\$ 1,104,800.00
320	Licenses and Permits	\$ 18,000.00			\$ 18,000.00
330	Fines and Forfeits	\$ 500.00			\$ 500.00
340	Interest, Rents, Royalties	\$ 23,405.00	\$ 1,215.00	\$ 8,000.00	\$ 32,620.00
350	Intergovernmental Revenue	\$ 142,720.00	\$ 310,120.00		\$ 452,840.00
360	Charges for Services	\$ 38,430.00			\$ 38,430.00
380	Miscellaneous Revenue	\$ 1,500.00			\$ 1,500.00
390	Other Financing Sources	\$ 651,500.00			\$ 651,500.00
	Total 2026 Revenue	\$ 1,899,355.00	\$ 311,335.00	\$ 89,500.00	\$ 2,300,190.00
	Total Available	\$ 1,899,355.00	\$ 311,335.00	\$ 514,055.48	\$ 2,724,745.48
	EXPENDITURES AND OTHER FINANCING USES				
400	General Government	\$ 650,130.00			\$ 650,130.00
410	Public Safety	\$ 95,350.00		\$ 514,055.48	\$ 609,405.48
420	Health and Welfare	\$ 1,500.00			\$ 1,500.00
430	Highway, Roads and Streets	\$ 800,029.00	\$ 310,735.00		\$ 1,110,764.00
440	Other Financing Sources	0			\$ -
450	Culture - Recreation	0			\$ -
460	Conservation and Development	0			\$ -
470	Debt Service	\$ 65,854.00			\$ 65,854.00
480	Miscellaneous Expenses	\$ 285,492.00	\$ 600.00		\$ 286,092.00
490	Other Financing Uses	\$ 1,000.00			\$ 1,000.00
	Total Expenditures and Other	\$ 1,899,355.00	\$ 311,335.00	\$ 514,055.48	\$ 2,724,745.48
	Unappropriated 2026 Funds	\$ -	\$ -	\$ -	\$ -
	Total Appropriated and Unapp	\$ 1,899,355.00	\$ 311,335.00	\$ 514,055.48	\$ 2,724,745.48

Revenue

300.00 and 310.00 Taxes

This category includes real estate taxes, real estate transfer taxes, earned income tax, local services tax, and the per capita tax.

Real Estate Tax

The 2025 millage for real estate tax is 1 mill for general purposes and .5 mills for fire. This category also includes delinquent taxes paid to Tax Claim and interim taxes paid on improvements made to properties that occur during the year resulting in an increase to a property's assessment.

As of November 7, 2025, there are 1,675 parcels in the township resulting in \$169,736,300 of taxable real estate. Billed amount for General Fund \$169,736.30 and billed amount for Fire Tax \$84,868.15.

Per Capita Tax

The township has eliminated the per capita tax by ordinance.

Real Estate Transfer Tax

The real estate transfer tax is 1% of the amount paid when a property is sold. The township receives ½% and the school district receives ½ %. There is still a housing shortage, which drives prices higher, however interest rates on mortgages are beginning to fall. The sale of two farms for the GLC Lehigh Valley Warehouse is expected in April of 2026 and the Township will receive approximately \$135,000. While the developer cannot tell me the exact amount of the transaction, he indicated my estimate of \$27,000,000 was in the ballpark.

Earned Income Tax

This tax represents payments made on income tax earned by residents of the Township. Wages are expected to increase again this year for most job sectors due to inflation. CPI was 4% in August.

Historical Data

	<u>Jan – Dec</u>	<u>Jan – Sept.</u>
2025		\$488,028.68
2024	\$605,408.10	\$454,837.99
2023	\$571,733.59	\$419,454.59
2022	\$536,346.75	\$400,169.33
2021	\$512,449.93	\$374,558.09
2020	\$507,971.85	\$394,853.81
2019	\$520,535.33	\$394,311.40
2018	\$479,511.61	\$365,810.60

Local Services Tax

The LST is an Act 511 tax formerly known as Occupational Privilege Tax. The Township currently levies a \$10 LST for everyone who works in the Township. This is split evenly with the school district. The current law does allow this tax to be increased to \$1 per week or \$52 per

person annually. If this were to happen, the tax is split as follows: the township would receive \$47, and the school would receive \$5 with an estimated \$34,000 increase in revenue for the township. This tax is currently collected by Berkheimer.

320.00 Licenses and Permits

This category covers the cable franchise fee which is at the maximum amount of 5%. The Township collects from both Service Electric and Comcast. Unlike many municipalities, your franchise fee is increasing as more areas of the township receive service. With the push by the state and federal government to give everyone access to broadband service, this revenue stream should increase in future years.

330.00 Fines and Forfeitures

Comprised of fines from the District Court and the Zoning Officer, the category once provided more revenue until the state stopped distributing state police fines to townships who did not have their own police force.

340.00 Interest, Rents and Royalties

The township continues to invest in a certificate of deposit and transfer money into higher yielding accounts with PLGIT. Interest rates are predicted to drop from their current level through 2026 as the Fed makes adjustments to try to ease inflation. The Township may wish to open a longer term CD to take advantage of higher interest rates as long as possible.

Previously, the township rented the farmland on the municipal complex. Most recently used as a fill site, income from the property ended in 2021.

350.00 Intergovernmental Revenue

Agility Contracts

Snow Removal & Mowing are contracted services the township provides to PennDOT along Old Rte 22. The mowing contract renewed in 2024. The snow plowing contract renewed in 2025.

Public Realty Tax

The PURTA grant is given for a percentage of the real estate tax on exempt utility properties. This grant is applied for each April and received in October.

Alcoholic Beverage Licenses

This is liquor license fees distributed by the state.

Municipal State Aid

State aid is applied for by March 31st of each year and must be used to pay the Pension Minimum Municipal Obligation. This money is received in October and is subject to an audit by the state every three years.

Volunteer Fire Aid

This state aid money is received on behalf of the fire companies and distributed according to the coverage area within 30 days of its receipt. This is generally not revenue but is shown here for

the benefit of the audit. The distribution of the same amount received is shown under account 411.00 Fireman's Relief Fund.

Game Land Tax

An annual payment-in-lieu-of-taxes (PILOT) to each affected municipality with game lands within its boundaries. The tax increased to \$3.00 per acre in 2023. The Township receives \$754.50 annually.

Grant

The township has applied for the LSA grant to repair the Gun Club Road Bridge. No word if we have been successful as the state has not passed a budget. I have not included the grant in the budget.

Contracted Admin Services

The township entered into an agreement with Maidencreek Township to provide part-time administrative services. The hourly rate is currently at \$60.38. I estimate that Maidencreek Township will contribute about \$60,000 to Greenwich Township for Admin Services if the agreement continues the entire year.

360.00 Charges for Services

The township charges for various services we provide, or services provided by a third party such as copies, building and zoning permits and inspections and mobile home park inspections.

380.00 Miscellaneous Revenue

This is the sale of scrap metal.

390.00 Other Financing Sources

Proceeds from Sale of General Assets - No sale of vehicles or equipment is planned for 2026.

Insurance Dividends

The township is enrolled in the MRM Trust for liability and workers compensations insurance. Dividends are received each year that are based on the claims of the members of the Trust.

Changes to revenue –LSA Grant

There are currently no active grants. The Township has applied for a LSA grant for the replacement of the Gun Club Road Bridge. Because it is taking so long to hear about the grant, I have moved \$500,000 from the PLGIT account to be used for a capital bridge project.

Expenditures

400 General Government

Associations Dues and Expenses – Dues for PSATS, Berks County Association of Township Officials, Berks County Public Works, and PA One Call expenses.

Employee Training – Education for employees and supervisors through PSATS

EMC Training – Training for the emergency management coordinator.

Audit Service – Outside auditing firm, Campbell, Rappold & Yurasits, performs the annual audit. Since payroll moved in house, the expense of a CPA to perform payroll has been eliminated.

Tax Collection Costs – Includes costs of the bond every four years, materials like postage and internet costs and the processing fee paid to the county for the printing of the bills. In February, the Board changed to a per bill rate and reduced the tax collector salary.

Legal Fees – cost for the attorney, Kozloff and Stoudt and any special counsel.

Salaries and Commissions – Due to increased health care costs, no increase is planned for 2026.

Maintenance Building – Cleaning –A cleaning service was hired and there is no longer a salary needed.

Clothing Allowance – Each full-time road crew member receives \$300 each year in January for purchase of work clothes.

Office Services and Supplies – Office supplies, postage, and copier lease.

Bank Fees – This includes the fee payable each quarter to the state for building code official education, fees associated with transfer of vehicle titles and any credit card fees. Quickbooks is now charging a fee to create paychecks monthly which will increase this cost by \$300.

Advertising and Printing – legal advertising required by law.

Real Estate Taxes – School, County and Local taxes paid on the property above the township building.

Contributions –

- Kutztown Library receives \$1 per capita in order for them to receive County aid. (\$3725)
- Albright College receives a contribution as they provide free programs throughout the year. (\$200)
- The township just started contributing to the Berks County Solid Waste Authority due to this being the only provider of recycling that is free to residents. (\$500)

Comprehensive Plan Consulting Fees – The township will begin working on a Joint Comprehensive Plan which will be led by the Berks County Planning Commission. A grant has been awarded for to cover 50% of the cost and the rest of the cost will be split between Albany Township, Greenwich Township, Maxatawny Township, Kutztown Borough and Lenhartsville Borough based on population. The fees to the County will be paid quarterly.

Engineering Expenses – costs associated with township projects. All developer engineering costs are billed to the developers and paid through the escrow account. Special Engineering expenses will be used for planning of Gun Club Road Bridge replacement.

Building Maintenance

- Heating fuel – propane
- Tires, Gasoline & Diesel
- Electric – cost of building electricity.
- Telephone – Service electric cable phone, internet and 4 Verizon cell phones.
- Maintenance – fire extinguisher service, septic pumping, Running electric to the new shed.
- Tools

Capital Reserve - Balance left at the end of 2025(income – expense) to be used for projects or expenses that occur during 2025 and excess from the tax increase.

410 Public Safety

Fireman's Relief – Money received from the state to be distributed to the Fire Companies for use on equipment and training.

Zoning Permit Fees & Related Duties – Paid to LTL for zoning issues, permits and code enforcement. The cost is partially covered by fines and permit fees.

SEO Permit Fees and Related Duties – Paid to LTL for sewage enforcement officer services. Permits and inspections are covered by the fee schedule. The township covers administrative costs and complaint investigations.

Zoning Hearing Board Legal Fees – Paid to Orlando Law Offices, legal fees are split between the applicant and the township based on state law. The applicant pays for advertising, half the stenographer and legal fees pertaining to the legal notice preparation, mailing, and posting.

Stenography Fees – Cost of a court stenographer at hearings for zoning applications, conditional use applications and ordinance adoption.

Berks County Radio – Cost charged by the County of Berks for 911 service.

420 Health & Welfare

Drug and Alcohol Testing – The township participates in the PSATS CDL random drug and alcohol testing program.

Trash and Recycling – Service for township building trash and recycling.

430 Highways, Roads, and Streets

Major Equipment Purchase – The township road crew is looking to purchase a used bucket truck.

Traffic Control Devices – There is currently no budget for traffic control in the General Fund. All expenses are covered using State Liquid Fuel money and includes signs, line painting, cones for the fire company, and bulbs for the flashing light at 737.

Repair & Maintenance Machinery

Radio Maintenance – repairs or new truck radio equipment and installation.

Road Maintenance - \$10,000 is spent annually for the removal of dead and dying trees in the road right of way. \$12,000 is earmarked for crack sealing. The rest is to be used for road repair. The road master would like to mill and fill Kohlers Hill Road, do base repair on Obyle, and Hottenstein Road.

Subcontractor – street sweeping costs with Asphalt Maintenance Solutions.

Equipment Rental –Large chipper rental.

Capital Construction Project Bridges – Gun Club Road Bridge repair.

Road Construction - In the State Liquid Fuel budget, oil and chip is taken from this category.

470 Debt Service – The township will pay the equipment lease of \$65,854.18 for the next 5 years for the new Western Star truck which is expected to be received in December 2025.

480 Intergovernmental Expenditures

Social Security – Employer Share, Medicare – Employer Share, Unemployment – Employer Share – All three employer payroll costs are based on 4% raises in the draft budget.

Retirement Fund Contribution – The Minimum Municipal Obligation is calculated and adopted in September of the previous year.

Shared Workers Comp – Kutztown Borough requested contributions last year to their fire company's workers' compensation cost.

Township Workers Compensation – This has been fluctuating over the past five years. Premium is based on salaries and history of injuries.

Township Property and Liability Insurance – Policy is with Brosky Insurance for building and equipment.

Treasurer's Bond –I will purchase a three-year bond to save premium costs.

Health & Dental Insurance – 19.5% increase for 2026 to healthcare. 2025 saw an 11% increase. No increase to the dental insurance. I asked PSATS to give me a quote for their Aetna policy. We also received quotes for Geisinger and Blue Cross. For the current level of benefits, the renewal of the existing policy is the lowest premium cost.

Life and Short-Term Disability Insurance – Policy is with American United Life. There a rate decrease.

490 Other Financing Uses

Refund of Current Year Revenue – Return of real estate taxes due to a lowering of assessment value.

Web Site Design – Includes annual cost of hosting and domain name with GoDaddy and the cost of na Studios archiving minutes and setting up the new minute and meeting dates annually.

[illegible]

State - Budget 2026		2022 2 year Prior	2023 1 year Prior	2024 1 year Prior	2025 Current Year Budget	2025 Jan-Sept Cur Yr Actual	2026 Proposed Budget
Estimated Balance 12/31/2025					30000.00	32272.95	
Income							
341.01 - Interest on Checking N.T. Bank	9.23		36.17	26.61		12.54	15.00
341.02 - Interest on Savings N.T. Bank	415.60		1629.22	1670.83	2160.00	1029.99	1200.00
355.00 - State Shared Rev & Entitlements							
355.01 - Liquid Fuels Tax Grant	284412.70		292461.95	291492.28	286763.85	290197.05	282000.00
355.02 - Turnback Grant	28120.00		28120.00	28120.00	28120.00	28120.00	28120.00
391.10 - Sale of Equipment			20000.00	0.00			
392.00 - Interfund Transfers							
392.03 - Transfer from MM							
392.04 - Transfer from Capital Reserve	11666.60		11666.60				
Total Income	324624.13		353913.94	321309.72	317043.85	319359.58	311335.00
Total Available					347043.85	351632.53	311335.00
Expense							
430.740 - Major Equipment Purchase	48154.05		48154.05	36487.45	36487.00		
432.000 - Winter Maintenance Services	50767.01		20173.85	40919.67	60000.00	70128.17	70000.00
433.000 - Traffic Control Devices	898.09		968.85	18455.73	3000.00	1567.81	3000.00
436.000 - Storm Sewers & Drains	7221.51		7184.38	8132.73	11000.00	0.00	10000.00
438.254 - Road Maintenance	133778.34		74560.76	67989.88	150000.00	133077.57	40000.00
439.000 - Road Construction	119346.28		150364.82	178203.49	85956.85	96009.41	187735.00
483.01 Bank Fee - Positive Pay				400.00	600.00	450.00	600.00
492.000 - TRANSFER TO NEW TRIPOLI BANK							
Total Expense	360155.28		301406.71	350588.95	347043.85	301232.96	311335.00
	-35541.15		52507.23	-28279.23	0.00		0.00