Greenwich Township
Annual Budget
Fiscal Year 2027

Board of Supervisors

Dean Spohn, Chairman

Victor Berger, Vice Chairman

Carl Dunn, Supervisor

Road Master

Bobby Follweiler

Secretary/Treasurer

Cindy Conrad

Resolution 2026-

A RESOLUTION OF THE TOWNSHIP OF GREENWICH, COUNTY OF BERKS, COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR 2027.

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 2027 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That any resolution, or part of resolution, conflicting with this resolution, be and the same is hereby repealed insofar as the same effects this resolution.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, 2026.

Greenwich Township Board of Supervisors

_____
Chairman

_____
Vice Chairman

_____
Supervisor

_____
Secretary/Treasurer

Resolution 2026-

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 2027.

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 2027, the amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2027 for the specific purposes set forth on the following pages.

Adopted the ____ day of December, 2026.

Greenwich Township Board of Supervisors

_____
Dean Spohn, Chairman

_____
Victor Berger, Vice Chairman

_____
Carl Dunn, Supervisor

_____
Secretary/Treasurer

BUDGET SUMMARY

Account Number	Classifications	General Fund	Recreation Savings	State Liquid Fuel	Fire Tax	TOTAL ALL BUDGETTED FUNDS
	Unencumbered Cash Balance January 1	$ 1,044,897.88	$ 323,629.91	$ 25,000.00	$ 527,527.32	$ 1,921,055.11
	REVENUES AND OTHER FINANCING					
300	Taxes	$ 933,300.00			$ 81,844.33	$ 1,015,144.33
320	Licenses and Permits	$ 15,000.00				$ 15,000.00
330	Fines and Forfeits	$ 500.00				$ 500.00
340	Interest, Rents, Royalties	$ 33,405.00	$ 8,000.00	$ 1,215.00	$ 16,000.00	$ 58,620.00
350	Intergovernmental Revenue	$ 475,970.00		$ 316,114.00		$ 792,084.00
360	Charges for Services	$ 38,430.00				$ 38,430.00
380	Miscellaneous Revenue	$ 1,500.00				$ 1,500.00
390	Other Financing Sources	$ 516,173.04				$ 516,173.04
	Total 2027 Revenue	$ 2,014,278.04	$ 8,000.00	$ 317,329.00	$ 97,844.33	$ 2,437,451.37
	Total Available	$ 3,059,175.92	$ 331,629.91	$ 342,329.00	$ 625,371.65	$ 4,358,506.48
	EXPENDITURES AND OTHER FINANCING USES					
400	General Government	$ 532,127.04				$ 532,127.04
410	Public Safety	$ 111,100.00			$ -	$ 111,100.00
420	Health and Welfare	$ 1,900.00				$ 1,900.00
430	Highway, Roads and Streets	$ 1,046,450.00		$ 338,735.00		$ 1,385,185.00
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	$ 256,347.00		$ 600.00		$ 256,947.00
490	Other Financing Uses	$ 500.00				$ 500.00
	Total Expenditures and Other Fina	$ 2,014,278.04		$ 339,335.00	$ -	$ 2,353,613.04
	Unappropriated 2026 Funds	$ 1,044,897.88	$ 331,629.91	$ 2,994.00	$ 625,371.65	$ 2,004,893.44
	Total Appropriated and Unapprop	$ 3,059,175.92	$ 331,629.91	$ 342,329.00	$ 625,371.65	$ 4,358,506.48

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 2026 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.

There are 1,675 parcels in the township resulting in $176,640,900 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 %.

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

	Jan – Dec	Jan – Sept.
2026		$601,960.83
2025	$666,288.89	$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.

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. The Township may wish to open a longer term CD to take advantage of higher interest rates as long as possible.

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 2027. 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 was awarded a SHIP grant to repair the Gun Club Road Bridge. The Grant funds are listed in the budget and will be used for improvements to Braund Road.

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 - The sale of the Township Backhoe is planned for 2027.

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.

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 – A 4% increase in salaries was included in the 2027 budget.

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 2026 (income – expense) to be used for road projects.

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. The Roadmaster would like to mill and repair O'Boyle Road and use the funds available for improvements to Braund Road as needed.

Subcontractor – street sweeping costs with Asphalt Maintenance Solutions.

Equipment Rental –Large chipper rental.

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 –A three-year bond was purchased to save premium costs.

Health & Dental Insurance – 17% increase for 2027 to healthcare. 2026 saw a 19.5% increase. No increase to the dental insurance. 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 – The website was updated and is ADA compliant in 2026. There is no need for additional fees for the site.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Q	R	S	U	V
1	.		General Fund - Budget 2027	2021 54 Year Prior		2022 4 Year Prior		2023 Year	3 Prior	2024 2 Year Prior		2025 1 Year Prior		2026 Proposed Budget			2026 Jan-Oct Cur Yr-Act			2027 Proposed Budget
3	Income																			
4		301.10 · Real Estate Tax - Cur Yr		109,010.26		111,548.53		113,834.29		113,571.05		164,655.49		165,000.00			160,808.17			175,000.00
5		301.20 · Real Estate Tax-Prior Yr.		1,577.58		269.09		0.00		0.00		0.00		0.00			0.00			0.00
6		301.40 · Real Estate Delq Tax		5,842.43		4,904.98		2,708.87		3,089.51		2,302.71		3,000.00			2,144.21			3,000.00
7		301.60 · Real Estate Tax-Interim- Cur Yr		0.00		139.09		740.67		612.42		395.97		600.00			63.85			600.00
8		301.61 · RealEstateTax-Interim- Prior Yr		108.50		334.80		95.00		539.40		217.57		200.00			45.60			200.00
9		310.01 · Per Capita Tax Cur Yr		9,322.20		9,703.00		8,948.90		9,484.70		236.50		0.00			0.00			0.00
10		310.02 · Per Capita Taxes Prior yrs.		1,782.00		1,407.50		1,968.54		1,393.67		1,331.64		500.00			556.62			500.00
11		310.10 · Real Estate Transfer Tax		87,614.65		51,391.45		65,693.13		53,168.79		57,277.02		200,000.00			233,447.94			75,000.00
12		310.20 · Local Earned Income Tax (BEIT)		512,449.93		536,346.75		571,733.59		605,408.10		666,288.89		650,000.00			601,960.83			675,000.00
13		310.50 · LST Tax (BEIT)		3,084.67		3,888.44		4,192.45		3,395.12		3,316.10		4,000.00			3,375.74			4,000.00
14		310.61 · Amusement tax		0.40		0.00		0.40		0.80		0.40		0.00			0.40			0.00
15		328.80 · Cable TV Fran.		17,328.88		18,654.13		18,243.31		17,954.97		16,582.05		18,000.00			11,544.95			15,000.00
16		331.10 · District Court Fines		50.00		25.00		175.00		325.00		381.83		500.00			64.95			500.00
17		331.20 · Fines from Zoning Officer						1,750.00		0.00		0.00		0.00			0.00			0.00
18		341.01 · Interest on Checking N.T. Bank		224.16		414.64		1,308.17		950.30		366.02		300.00			420.75			300.00
19		341.02 · Interest on Savings N.T. Bank		1,982.26		3,442.13		2,207.72		2,269.83		1,227.44		950.00			1,695.79			950.00
20		341.021 · Interest on ARPA N.T. Bank				1,400.66		3,471.76		430.89		0.00		0.00			0.00			0.00
21		341.031 · Interest on CD N.T. Bank						15,579.76		12,784.00		11,745.89		7,155.00			6,717.38			7,155.00
22		341.007 · Interest on PLGIT Class Acct						4,653.44		17,856.95		25,095.57		15,000.00			21,810.99			25,000.00
23		342.10 · Farm Land Rental		0.00		0.00		0.00		0.00		0.00		0.00			10,000.00			0.00
24		352.53 Federal Entitlements from Governmen		192,434.35		193,651.21		0.00		0.00		0.00		0.00			0.00			0.00
25		354.03 · Snow Removal Contract		18,919.27		16,369.92		16,697.42		17,031.36		20,366.86		17,370.00			5,756.04			17,370.00
26		354.05 · Mowing Contract		3,234.06		3,234.07		3,234.06		3,544.96		3,544.96		3,500.00			3,544.96			3,500.00
27		355.01 · Public Realty Tax		670.49		710.27		686.76		802.78		806.33		800.00			0.00			800.00
28		355.04 · Alcoholic Beverage Licences		0.00		800.00		800.00		800.00		800.00		800.00			800.00			800.00
29		355.05 · Gen Municipal Pension Sys StAid		14,391.84		15,541.35		23,311.55		25,166.22		33,328.34		33,300.00			26,171.23			33,300.00
30		355.07 · Volunteer Fire Relief Assoc.		20,786.89		24,530.90		24,109.14		24,476.36		26,346.79		26,000.00			25,827.67			26,000.00
31		355.09 · Recycling 904 Grant		0.00		0.00		0.00		204.80		0.00		200.00			0.00			0.00
32		356.02 · Game Land Tax		301.80		301.80		301.80		1,056.30		754.50		750.00			754.50			750.00
33		357.03 Highway & Streets -GRANT				100,000.00		100,000.00		0.00		0.00					0.00			
34			357.04 - Braund Road - Grant																	393,450.00
35		358.45· Contracted Admin Services						0.00		61,557.44		65,753.85		60,000.00			39,292.30			0.00
36		361.50 · Sale of Ordinances & Maps		135.00		55.00		39.00		0.00		0.00		0.00			0.00			0.00
37		362.10 - Application Fees		8,800.00		10,434.87		6,495.00		5,169.50		4,565.38		5,000.00			1,130.00			5,000.00

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Q	R	S	U	V
1			General Fund - Budget 2027	2021 54 Year Prior		2022 4 Year Prior		2023 Year 3 Prior		2024 2 Year Prior		2025 1 Year Prior		2026 Proposed Budget			2026 Jan-Oct Cur Yr-Act			2027 Proposed Budget
38			362.41 · Building Permit	54,757.21		52,836.80		70,620.90		39,072.46		21,595.71		25,000.00			189,934.40			25,000.00
39			362.42 · Electrical Permits	2,043.50		3,920.00		10,197.50		3,114.00		3,204.25		3,000.00			1,693.50			3,000.00
40			362.43 · Mechanical Permit	209.00		419.00		109.00		604.50		59.50		400.00			150.00			400.00
41			362.45 · Plumbing Permit	12,404.41		5,572.12		0.00		470.00		0.00		1,000.00			866.50			1,000.00
42			362.46 · Driveway permits (Paving)	100.00		300.00		250.00		799.50		245.00		300.00			100.00			300.00
43			362.47 - Road Occupancy Permits	0.00		0.00		0.00		0.00		0.00		0.00			0.00			0.00
44			362.48 · Zoning Permits	2,498.20		1,685.00		1,939.00		1,732.00		1,310.00		1,500.00			1,665.00			1,500.00
45			362.54 · Mobile Home Park Permits	2,225.00		2,230.00		2,230.00		2,230.00		2,230.00		2,230.00			2,230.00			2,230.00
46			362.55 · Demolition Permits	95.00		0.00		0.00		0.00		0.00		0.00			954.50			0.00
47			367.53 - Rec Fee in Lieu of Open Space														0.00			
48			383.00 · Misc Revenue -	43,189.95		1,669.30		345.00		159.90		0.00		1,500.00			4,392.90			1,500.00
49			391.10 · Procedes of Sales of Gen. Asset	50.00		0.00		13,157.00		34,133.20		356.80		0.00			19,815.10			0.00
50			392.02 - Transfer from GF MM	0.00		0.00		0.00						0.00						0.00
51			392.05 - Transfer From Escrow Account	138.00		0.00		0.00		0.00		0.00		0.00			0.00			0.00
52			392.07 · Transfer from N.T. Fire MM Acct	0.00		21,010.28		0.00		0.00		0.00					0.00			
53			392.09 - Transfer from Turnback	0.00		0.00		0.00						0.00						0.00
54			392.10 - Transfer from Capital Reserve			0.00		0.00		0.00		0.00		135,000.00			0.00			0.00
55			392.36 · Transfer from State MM Acct.	0.00		0.00		0.00						0.00						0.00
56			392 11 Transfer from PLGIT					0.00		0.00		0.00		500,000.00			0.00			500,000.00
57			395.00 · Refund of Expenditures	14,124.63		1,838.99		1,668.00		10,075.68		0.00		1,500.00			219.04			1,500.00
58			395.35 · Proceeds from Ins Claims	0.00		0.00		30,413.59		851.30		0.00		0.00			0.00			0.00
59			395.90 · Proceeds from Ins Dividends-MRM T	5,027.30		5,102.78		2,785.53		10,188.57		11,311.13		10,000.00			16,992.67			10,000.00
60			395.91 - Workers Comp. Refund	8,488.38		8,846.17		5,738.59		5,696.34		7,029.02		5,000.00			0.00			5,000.00
61	Total Income			1,155,402.20		1,214,930.02		1,132,433.84		1,075,436.46		1,155,029.51		1,899,355.00			1,396,948.48			2,014,605.00

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Q	R	S	U	V
1	.		General Fund - Budget 2027	2021 54 Year Prior		2022 4 Year Prior		2023 Year	3 Prior	2024 2 Year Prior		2025 1 Year Prior		2026 Proposed Budget			2026 Jan-Oct Cur Yr-Act			2027 Proposed Budget
61	Expense			4 Year	Prior	3 Year		Year	Prior	2 Year		1 Year		Budget			Jan-Oct Cur			Budget
62			400.420 · Association Dues & Expenses	2,922.97		394.89		3,060.32		447.76		1,792.39		2,000.00			1,742.54			2,000.00
63			400.461 · Employee Training	1,014.92		3,390.05		3,409.59		3,404.81		3,015.20		4,000.00			3,367.20			4,000.00
64			400.462 * EMC Training											1,400.00			0.00			1,400.00
65			402.311 · Accounting & Auditing Services	14,162.50		17,773.75		10,963.60		8,400.00		9,075.00		9,250.00			9,950.00			10,500.00
66			403.241 · Tax Coll. Material & Supplies	143.28		226.43		167.17		91.94		0.00		250.00			276.40			250.00
67			403.316 · Tax Collector Processing Fee	1,048.30		2,041.32		1,523.70		1,734.77		1,219.06		1,300.00			670.96			1,300.00
68			403.350 · Tax Collector's Bond	0.00		92.00		0.00		0.00		0.00		150.00			68.00			150.00
69			404.310 · Legal Fees	65,038.99		43,807.62		50,558.15		26,815.62		17,125.20		50,000.00			20,808.28			40,000.00
70			404.314 - Special Legal Fees			0.00		0.00												
71			406.030 · General Govt Expenses							1,984.02		0.00		0.00			0.00			0.00
72			406.100 · Wages - Gov Personnel & Staff											0.00			0.00			0.00
73			406.110 · Supervisor's Salary	5,625.00		7,155.12		5,713.77		5,625.00		5,625.00		6,225.00			4,218.75			6,225.00
74			406.111 · Salaries of Road Department	178,846.38		216,097.40		202,252.09		259,377.44		242,750.48		225,000.00			205,424.77			253,747.04
75			406.112 · Salaries of Director Emergency Svc					3,600.00		3,600.00		3,600.00		3,600.00			3,000.00			3,600.00
76			406.113 · Salaries of Planning Commissio	950.00		750.00		2,050.00		2,450.00		2,000.00		3,000.00			1,650.00			3,000.00
77			406.114 · Commision of Tax Collector	8,384.83		8,486.76		8,626.29		8,668.71		12,398.53		5,900.00			5,861.19			5,900.00
78			406.115 · Elected Auditors Salery	0.00		0.00		0.00		0.00		0.00		30.00			0.00			30.00
79			406.116 · Zoning Hearing Board Salaries	270.00		210.00		200.00		250.00		200.00		500.00			100.00			500.00
80			406.130 · Salary of Township Secretary	34,547.10		43,300.70		64,629.13		99,348.75		104,807.65		105,000.00			78,403.80			69,500.00
81			406.140 · Maint. Building - Cleaning	737.47		1,883.74		733.84		0.00		0.00		0.00			0.00			0.00
82			406.191 · Clothing Allowance	900.00		1,200.00		900.00		1,200.00		900.00		900.00			900.00			900.00
83			406.210 · Office Services &Supplies	5,571.60		3,689.78		15,636.79		6,384.29		5,685.14		4,000.00			6,164.72			7,000.00
84			406.316 · Bank& Agency Svc Charges&Fees	0.00		51.42		799.08		743.54		741.71		1,100.00			3,291.47			1,100.00
85			406.341 · Advertising & Printing	1,171.69		1,304.96		3,439.47		1,585.85		1,212.57		2,500.00			1,480.06			2,500.00
86			406.430 · Real Estate Taxes	597.86		597.86		597.86		624.74		662.03		675.00			677.51			675.00
87			406.541 · Cont. to Kutztown Library	3,730.00		3,725.00		3,500.00		3,500.00		3,500.00		3,725.00			3,725.00			3,725.00
88			406.544 · Cont. to Albright College	450.00		200.00		200.00		200.00		350.00		350.00			375.00			350.00
89			406.547 Cont. to Berks County Solid Waste	500.00		500.00		500.00		500.00		0.00		500.00			0.00			0.00
90			406.900 · Misc Expense	4,484.54		0.00		6.00		0.00		0.00		0.00			0.00			0.00
91			408.312 · Comp. Plan Consulting Fees	0.00		0.00		0.00		0.00		0.00		5,400.00			1,102.35			5,400.00
92			408.313 · Engineering Expenses	11,379.78		8,373.66		7,356.12		9,955.27		6,371.43		15,000.00			8,872.15			10,000.00
93			408-414 . Special Engineering Expenses (SV GRANT)			29,786.96		36,047.68		1,067.54		0.00		24,775.00			32,759.24			24,775.00
94			409.230 · Maint. Building - Heating Fuels	2,855.50		5,257.53		3,045.80		2,023.29		3,597.83		4,000.00			6,129.24			4,000.00
95			409.231 · Tires, Gasoline, Diesel,ect	34,837.82		50,266.55		30,801.48		30,959.18		40,300.02		50,000.00			37,221.12			50,000.00

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Q	R	S	U	V
1			General Fund - Budget 2027	2021 54 Year Prior		2022 4 Year Prior		2023 Year	3 Prior	2024 2 Year Prior		2025 1 Year Prior		2026 Proposed Budget			2026 Jan-Oct Cur Yr-Act			2027 Proposed Budget
96			409.361 · Maint. Building - Electric	3,338.53		3,804.64		4,030.19		4,466.05		4,868.11		5,000.00			4,598.47			5,000.00
97			409.368 · Maint.Building - Telephone	1,117.37		1,181.94		2,800.55		2,542.89		2,672.54		2,600.00			1,605.15			2,600.00
98			409.373 · Maint. Building - Maintainance	2,545.31		9,562.55		5,887.23		36,528.08		39,537.84		10,000.00			10,444.44			10,000.00
99			409.374 · Maint. Building- tools	3,265.46		866.80		1,286.92		0.00		150.00		2,000.00			535.99			2,000.00
100			409.701 · Capital Reserves	11,881.33		43,351.23		204,518.73		49537.31		15411.85		100,000.00			0.00			0.00
101			410.00 - Fire Tax Distrib to Fire Co.	0.00		21,010.28		0.00									0.00			
102			411.000 · Firemans Releif Fund (PA State)	20,786.89		24,530.90		24,109.14		24,476.36		26,346.79		26,000.00			0.00			26,000.00
103			411.070 · Foren Fire Ins Kutztown-35.5%	7,379.35		8,708.47		8,558.75		8,689.11		9,353.11					9,168.83			
104			411.071 · Foren Fire Ins Kempton-43.4%	9,021.51		10,646.41		10,463.37		11,919.99		12,830.89					12,578.08			
105			411.072 · Foren Fire InsVirginville-21.1%	4,386.03		5,176.02		5,087.02		3,867.26		4,162.79					4,080.76			
106			412 Ambulance Radio Upgrade											0.00			0.00			15,000.00
107			414.310 · ZO Permit Fees & Related Duties	37,306.86		50,098.41		39,971.81		35,802.04		30,573.70		40,000.00			28,644.22			40,000.00
108			414.317 - Special Zoning/Planning Expert	0.00		0.00		0.00												
109			414.364 · SEO Permit Fees&Related Dutles	13,954.74		8,847.58		4,324.25		1,057.50		1,570.79		5,000.00			2,563.77			5,000.00
110			414.493 · Zoning Hearing Board Legal Fees	3,597.00		4,640.50		2,280.50		2,568.25		3,220.00		4,000.00			0.00			4,000.00
111			414.494 · Stenography Fees	750.40		1,210.17		1,122.87		879.63		461.00		1,000.00			295.75			1,000.00
112			415.450 · Berks County Radio	16,522.43		16,522.43		17,579.87		18,019.36		18,650.03		19,350.00			19,228.18			20,100.00
113			423.192 · Drug & Alcohol Testing	423.00		221.00		60.00		411.00		120.00		400.00			0.00			400.00
114			427.227 · Trash and Recycling					902.00		1,102.00		1,080.00		1,100.00			1,080.00			1,500.00
115			430.740 · Major Equipment Purchase							225,290.00		47,430.00		40,000.00			38,000.00			50,000.00
116			432.000 · Winter Maintence Services	0.00		0.00		0.00		0.00		15,671.43		0.00			1,320.00			30,000.00
117			433.000-Traffic Control Devices	0.00		2,076.50		678.00		1,189.90		0.00		0.00			0.00			0.00
118			436.000-Storm Water					69,210.00		244.83		0.00		0.00			0.00			0.00
119			437.000 · R & M Machinery	47,402.94		61,844.61		47,845.96		84,861.39		46,693.36		60,000.00			35,312.61			60,000.00
120			437.327 · Radio Maintenance	423.30		0.00		590.85		10,085.00		376.50		3,000.00			574.45			3,000.00
121			438.254 · Road Maintenance	29,697.41		32,380.74		10,366.84		24,706.78		17,560.03		187,029.00			128,552.33			500,000.00
122			438.258 . Sub Contractor	3,312.50		2,695.00		14,496.25		2,815.00		4,210.00		5,000.00			6,850.00			5,000.00
123			438.380 - Equipment Rental	0.00		1,395.00		0.00		1,541.68		1,446.05		5,000.00			1,660.33			5,000.00
124			438.600 - Capital Construction Projects Bridges											500,000.00						0.00
125			438.601 - Braund Road - SHIP Grant																	393,450.00
126			439.000 - Road Construction					65,377.56		0.00		0.00		0.00			0.00			0.00
127			471.050 · Loan Payment -Principle											49,889.00			49,888.79			49,889.00
128			472.050 · Loan Payment - Interest											15,965.00			15,965.39			15,965.00
129			481.100 · Employer Social Security	14,220.39		17,228.81		17,300.50		23517.82		23025.66		22,500.00			18,516.82			22,500.00
130			481.200 · Employer Medicare	3,325.74		4,029.39		4,046.09		5500.16		5385.06		5,500.00			4,330.57			5,500.00

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Q	R	S	U	V
1			General Fund - Budget 2027	2021 54 Year Prior		2022 4 Year Prior		2023 Year 3 Prior		2024 2 Year Prior		2025 1 Year Prior		2026 Proposed Budget			2026 Jan-Oct Cur Yr-Act			2027 Proposed Budget
132		481.300 · Employer Unemployment Comp. Ta		564.18		606.76		591.97		655.06		616.76		650.00			2,898.79			650.00
133		483.300 · Retirement Fund Contributions		41,886.83		39,073.43		47,039.00		62220		74961		50,442.00			50,942.00			46,297.00
134		484.350 · Shared Worker's Comp										0.00		3,100.00						3,100.00
135			484.354 · Workman's Comp.- Kutztown Bo	3,524.90		0.00		0.00		6,210.46		3,036.69					4,107.23			
136			484.355 · Workman's Comp. - Albany Twp	0.00		0.00		0.00		0.00		0.00								
137			484.356 · Workman's Comp. - Richmond T	0.00		0.00		0.00		0.00		0.00								
138			484.357 · Workman's Comp.- Hamburg Bo	0.00		0.00		0.00		0.00		0.00								
139			484.350 · Shared Worker's Comp - Other	0.00		0.00		0.00		0.00		0.00								
140		484.358 · Twp-Workman's Comp. Insurance		11,755.69		15,908.19		12,908.90		13,352.10		13,645.90		12,500.00			14,483.00			12,500.00
141		486.352 · Twp-Property & Liab Insurance		26,986.91		25,964.00		26,332.00		27,528.00		28,650.00		29,000.00			30,641.00			29,000.00
142		486.353 · Township Treasurer's Bond		3,469.00		0.00		5,063.00		0.00		0.00		5,500.00			5,551.00			0.00
143		487.156 · Health & Dental Insurance		44,844.26		80,997.87		80,652.38		101,318.73		145,086.56		155,000.00			104,241.75			135,500.00
144		487.158 · Life & Disability Insurance		944.33		1,295.20		1,273.08		1,450.68		1,267.79		1,300.00			974.21			1,300.00
145		489.430 · Federal Excise Tax PCOR		0.00		16.74		0.00		0.00		0.00		0.00			0.00			0.00
146		491.002 Refund of Current Year Revenue		0.00		339.98		78.37		25.56		42.41		0.00			0.00			0.00
147		492.452 · Transfer to Fire Tax		1,752.69		1,528.18		0.00		0.00		0.00		0.00			0.00			0.00
148		492.454 · Transfer to State Fund Account		4,242.00		0.00		0.00		0.00		0.00		0.00			0.00			0.00
149		492.456 · Transfer to Escrow Account		1,600.00		0.00		0.00		0.00		0.00		0.00			0.00			0.00
150		492.457 · Transfer to New Tripoli Bank		0.00		0.00		0.00		0.00		0.00		0.00			0.00			0.00
151		492.459 Transfer to Capital Reserve		118,952.67		0.00		0.00		0.00		0.00		0.00			0.00			0.00
152		492.53 Transfer to ARP MM		192,434.35		193,651.21		0.00		0.00		0.00		0.00			0.00			0.00
153		493.453 · Web Design/Maintenance		800.00		0.00		973.15		400.00		400.00		1,000.00			640.76			500.00
154	**Total Expense**			**1,047,799.94**		**1,121,187.55**		**1,177,338.14**		**1,251,246.14**		**1,041,097.09**		**1,899,355.00**			**1,048,514.42**			**2,014,278.04**
155	**Net Income**			**107,602.26**		**93,742.47**		**-44,904.30**		**-175,809.68**		**113,932.42**		**0.00**			**348,434.06**			**326.96**
156																				
157			Summary:																	
158																				
159			Unencumbered Cash Balance																	1,044,570.92
160			2027 Total Income																	2,014,605.00
161			Total Available:																	3,059,175.92
162			2027 Total Expenses																	-2,014,278.04
163			Unappropriated 2027 Funds																	1,044,897.88

State - Budget 2027	2022 4 year Prior	2023 3 year Prior	2024 2 year Prior	2025 1 Year Prior	2026 Budget	2026 Jan-Sept Cur Yr Actual	2027 Proposed Budget
Estimated Balance 12/31/2025						26599.16	25000.00
Income							
341.01 · Interest on Checking N.T. Bank	9.23	36.17	26.61	16.31	15.00	11.87	15.00
341.02 · Interest on Savings N.T. Bank	415.60	1629.22	1670.83	1069.64	1200.00	1167.00	1200.00
355.00 · State Shared Rev & Entitlements							
355.01 · Liquid Fuels Tax Grant	284412.70	292461.95	291492.28	290197.05	282000.00	286394.33	287994.91
355.02 · Turnback Grant	28120.00	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**	**319403.00**	**311335.00**	**315693.20**	**317329.91**
Total Available				**319403.00**	**311335.00**	**342292.36**	**342329.91**
Expense							
430.740 · Major Equipment Purchase	48154.05	48154.05	36487.45	36487.45			
432.000 · Winter Maintenance Services	50767.01	20173.85	40919.67	79198.37	70000.00	71310.45	40000.00
433.000 · Traffic Control Devices	898.09	968.85	18455.73	15841.94	3000.00	4698.07	3000.00
436.000 · Storm Sewers & Drains	7221.51	7184.38	8132.73	0.00	10000.00	6167.80	10000.00
438.254 · Road Maintenance	133778.34	74560.76	67989.88	119721.70	40000.00	27638.56	285735.00
439.000 · Road Construction	119346.28	150364.82	178203.49	96009.41	187735.00	182446.24	0.00
483.01 Bank Fee - Positive Pay			400.00	600.00	600.00	450.00	600.00
492.000 · TRANSFER TO NEW TRIPOLI BANK							
Total Expense	**360165.28**	**301406.71**	**350588.95**	**347858.87**	**311335.00**	**292711.12**	**339335.00**
	-35541.15	**52507.23**	**-29279.23**	**-28455.87**	**0.00**	**22982.08**	**2994.91**

2027 Recreation Fund Budget
Greenwich Township

Account #		2026 Actual	2027 Budget
100.14	PLGIT Recreation Savings		
	Payment received 4/16/26 Check #10007	$ 318,742.50	
INCOME			
341.07	Interest on Account	$ 4,887.41	$ 8,000.00
EXPENSE			
	Total funds available	$ 323,629.91	$ 331,629.91
	This is a new budget item for discussion.		
	I am including the language from the		
	SALDO regarding the open space fee.		
	I am also checking with the Solicitor to		
	see if the funds are restricted.		