

Union Township-General Fund

Union Township

2026 Adopted Budget

2026

Income**301-310 · TAXES****301.000 · Real Estate Taxes**

301.100 · Real Estate - Current	\$760,000.00
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301.400 · Real Estate - Delinquent	\$10,000.00
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301.600 · Real Estate - Interim	\$2,000.00
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Total 301.000 · Real Estate Taxes	772,000.00
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310.000 · Local Tax Enab (ACT 511) Taxes

310.100 · Real Estate Transfer	\$80,000.00
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310.200 · Earned Income Taxes	\$600,000.00
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310.500 · Local Services Tax	\$30,000.00
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Total 310.000 · Local Tax Enab (ACT 511) Taxes	710,000.00
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Total 301-310 · TAXES	1,482,000.00
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320-322 · LICENSES & PERMITS**321.000 · Business Licenses & Permits**

321.320 · Junkyard	\$500.00
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Total 321.000 · Business Licenses & Permits	500.00
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321.800 · Cable TV Franchise	\$40,000.00
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322.800 · Road Cutting Permits

Total 320-322 · LICENSES & PERMITS	40,500.00
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330-332 · FINES & FORFEITS**331.000 · Fines**

331.100 · Court-District Magistrate	2,000.00
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Total 331.000 · Fines	2,000.00
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Total 330-332 · FINES & FORFEITS	2,000.00
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341-342 · INTEREST , RENTS & ROYALTIES**341.000 · Interest Earnings**

341.010 · Interest from Banking (VIST)	\$6,000.00
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341.020 · Interest from Other Funds	0.00
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Total 341.000 · Interest Earnings	6,000.00
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342.000 · Rents & Royalties

342.210 · Happy Heart	\$13,200.00
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342.250 · Cardinal Real Estate LLC	6,000.00
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342.260 · Anvil Art Studio	6,000.00
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342.270 · Kline Farms	1.00
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Total 342.000 · Rents & Royalties	25,201.00
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Total 341-342 · INTEREST , RENTS & ROYALTIES	31,201.00
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351.000 · Federal Capital Operating Grant	
351.070 · Playground Grant	0.00
351.060 - LSA Grant	0.00
Total 351.000 · Federal Capital Operating Grant	0.00
353.000 · Fed Payment in Lieu of Tax	
 354-356 · STATE REVENUES	
354.000 · State Capital & Operating Grant	
354.010 - LSA Grant	
354.150 · Recycling/Act 101	\$1,200.00
354.000 · State Capital & Operating Grant - Other	0.00
Total 354.000 · State Capital & Operating Grant	1,200.00
 355.000 · State Shared Revenue & Entitle	
355.010 · Public Utility Realty Tax	\$1,300.00
355.040 · Beverage Licenses	\$600.00
355.050 · Pension System State Aid	\$15,960.00
355.070 · Foreign Fire Insur Prem Tax	\$26,500.00
Total 355.000 · State Shared Revenue & Entitle	44,360.00
 356.000 · State Payments in Lieu of Taxes	
356.020 · Game Comm in Lieu Of Tax	\$300.00
Total 356.000 · State Payments in Lieu of Taxes	300.00
Total 354-356 · STATE REVENUES	45,860.00
 361.000 · General Govt Charges for Srvcs	
361.310 · Zoning Interpretation	\$25.00
361.340 · Hearing Fees	\$1,000.00
361.710 · Copies	\$1.00
Total 361.000 · General Govt Charges for Srvcs	1,026.00
 362.000 · Public Safety Services	
362.410 · Building Permits	\$45,000.00
362.440 · Sewage Enforcement Permits	\$2,000.00
362.500 · H&K Annual Insp Fee	5,000.00
362.510 · Birdsboro Power Impact Fee	\$15,000.00
Total 362.000 · Public Safety Services	67,000.00
 364.000 · Sanitation	
364.500 · Sale of Recyclable Material	\$100.00
Total 364.000 · Sanitation	100.00
Total 361-379 · CHARGES FOR SERVICES !	68,126.00
 367.000 · Culture-Recreation	
367.400 · Trail Fees	150.00
Total 367.000 · Culture-Recreation	150.00

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380.000 · Miscellaneous**380.400 · Insurance Reimb-OTHER**

\$0.00

Total 380.000 Miscellaneous**383-389 · UNCLASSIFIED OPERATING REVENUE****389.000 · All Other Unclassified Oper Rev****389.361 · NRG Electricity**

\$50.00

389.000 · All Other Unclassified Oper Rev - Other

0.00

Total 389.000 · All Other Unclassified Oper Rev

50.00

383-389 · UNCLASSIFIED OPERATING REVENUE - Other**Total 383-389 · UNCLASSIFIED OPERATING REVENUE**

50.00

391-395 · OTHER FINANCING SOURCES**391.10 · Sale of Fixed Asset**

\$0.00

395.000 · Refund of Prior Year Expenses**395.100 · Medical Insurance Reimbursement**

\$0.00

395.200 · Insurance Reimburse

\$0.00

395.220 · Miscellaneous Refunds

\$0.00

395.300 · Utilities Reimbursement

\$0.00

395.000 · Refund of Prior Year Expenses - Other

\$0.00

Total 395.000 · Refund of Prior Year Expenses

0.00

Total 391-395 · OTHER FINANCING SOURCES

0.00

396.000 · ADMIN FEES - SUBDIVISION**396.035 Vistas PRD**

0.00

396.040 Cuesta Subdiv

0.00

396.045 Dobson

0.00

396.090 Blackmatt Basile

0.00

396.210 Buckingham Preserve

0.00

396.220 Body Subdivision

0.00

396.230 Serv Electric

0.00

Total 396.000 ADMIN FEE - SUBDIVISION

0.00

1,669,887.00

Total Income**1,669,887.00**

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Expense**400-409 · GENERAL GOVERNMENT****400.000 · Legislative Governing Body**

400.105 · Supervisor Wages	\$6,894.96
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400.460 · Mtgs& Conferences-Cont Edu	\$1,000.00
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Total 400.000 · Legislative Governing Body	7,894.96
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402.000 · Auditing Services/Financial Adm

402.311 · Auditing Services	\$11,000.00
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Total 402.000 · Auditing Services/Financial Adm	11,000.00
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403.000 · Tax Collection

403.105 · Real Estate Tax Collector Comm	\$4,500.00
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403.240 · Supplies/Training	\$700.00
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403.350 · Tax Collector Bond	\$550.00
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Total 403.000 · Tax Collection	5,750.00
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404.000 · Solicitor/Legal Services

404.310 · General Issues	\$50,000.00
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404.314 · Special Project - GAJA	\$300.00
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404.317 · Special Legal Services	\$60,000.00
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404.460 · Meeting Attendance	\$10,000.00
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Total 404.000 · Solicitor/Legal Services	120,300.00
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405.000 · Secretary/Treasurer /Admin

405.110 · Administrative Wages	\$130,638.72
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405.350 · Treasurer Bond	\$850.00
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405.460 · Meetings/Training/Mileage	\$1,000.00
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Total 405.000 · Secretary/Treasurer /Admin	132,488.72
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406.000 · General Govt Administration

406.210 · Office Supplies	\$2,500.00
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406.215 · Postage/Mailing	\$5,400.00
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406.270 · Computer Hardware/Software	\$10,000.00
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406.310 · Prof. Serv. Filing Yrly Tax Ret	\$200.00
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406.312 · Document Management	\$11,000.00
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406.317 · Payroll Service Fees	\$1,900.00
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406.320 · Communications	\$7,400.00
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406.341 · Advertising	\$3,500.00
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406.390 · Bank Fees	\$375.00
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406.350 Public Employee Bond	\$320.00
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406.420 · Dues/Subs/Memberships	\$3,800.00
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406.720 · Miscellaneous Expenses	\$1,000.00
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Total 406.000 · General Govt Administration	47,395.00
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408.000 · Engineering	
408.310 · Engineering General Svcs	\$27,000.00
408.313 · Special Proj - Roads	\$30,000.00
408.316 · Special Proj - GAJA	0.00
408.317 · Special Proj - Union Meadows	\$0.00
408.460 · Meeting Attendance	\$6,500.00
Total 408.000 · Engineering	63,500.00
 409.000 · Gen Govt Buildings & Plant/Shop	
409.200 · PW - Shop Supplies	\$8,000.00
409.241 · MB - Building Gen Oper Supplies	\$2,000.00
409.260 · PW Small Tools	\$1,000.00
409.361 · MB/PW - Electric	\$19,000.00
409.362 · PW - Heating-Blding/Garage	\$5,500.00
409.368 · MB/PW - Other Utilities/Service	\$18,000.00
409.370 · MB - Repair and Maintenance	\$20,000.00
409.373 · PW - Repair & Maintenance	\$2,500.00
409.610 · MB - Capital Improvement	\$30,000.00
409.615 · PW - Capital Improvement	\$7,000.00
409.740 · PW - Shop Equipment Purchase	\$3,500.00
409.750 · PW - Minor Machinery & Equip	\$0.00
409.800 · MB Rent Deposit Returns	0.00
Total 409.000 · Gen Govt Buildings & Plant/Shop	116,500.00
Total 400-409 · GENERAL GOVERNMENT	504,828.68
 410-419 · PUBLIC SAFETY-PERSONS & PRTY	
411.000 · Fire	
411.500 · Contributions	170,000.00
411.540 · Foreign Fire Relief	26,000.00
Total 411.000 · Fire	196,000.00
 412.000 · Ambulance /Rescue	
412.310 · Ambulance Dispatch	8,900.00
412.541 · Berks Visiting Nurses	\$1,655.00
412.542 · Elverson Ambulance	\$1,655.00
412.543 · TowerDirect, LLC	\$2,155.00
412.544 · Animal Rescue	\$2,000.00
Total 412.000 · Ambulance /Rescue	16,365.00
 413.000 · Code Enforcement	
413.310 · Zoning - Gen Violations/Enforce	\$13,000.00
413.311 · DCED - Quarterly State Fees	\$350.00
413.312 · Office Hours	\$8,500.00
413.313 · UCC - General Work	\$2,500.00
413.314 · UCC/Zoning - Permits	\$45,500.00
Total 413.000 · Code Enforcement	69,850.00

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414.000 · Planning & Zoning	
414.110 · Zoning Hearing Board	\$1,000.00
414.310 · Comprehensive Plan Update	\$0.00
414.314 · ZHB Solicitor	\$5,000.00
414.317 · Court Stenographer	\$4,000.00
Total 414.000 · Planning & Zoning	10,000.00
 415.000 · Emergency Management	
415.200 · EMC supplies	\$1,000.00
415.460 · EMC - Communications/Training	\$120.00
Total 415.000 · Emergency Management	1,120.00
 429.000 · Sewage Enforcement	
429.310 · SEO Review fees	10,000.00
429.317 · General Work	6,000.00
429.318 · Complaints/Violations	5,000.00
429.364 · GAJA Loan	15,000.00
429.610 · GAJA Admin Bills	15,000.00
Total 429.000 · Sewage Enforcement	51,000.00
Total 410-419 · PUBLIC SAFETY-PERSONS & PRTY	344,335.00
 430-439 · PUBLIC WORKS - ROADS	
430.000 · General Srvc-Admin (Veh/Fuel)	
430.110 · Road Crew Wages	188,225.12
430.181 · Road Crew OT	15,941.00
430.232 · Fuel	15,000.00
430.238 · Uniforms	1,000.00
430.270 · Computer Maint/Software	1,500.00
430.460 · Meetings/Training/Mileage	600.00
430.470 · Employee drug testing	200.00
430.540 · Vehicle Grant Application	800.00
430.740 · Vehicle/Equipment Replacement	1,500.00
Total 430.000 · General Srvc-Admin (Veh/Fuel)	224,766.12
 432.000 · Winter Maintenance Snow Removal	
432.246 Snow Removal	20,000.00
Total 432.000 · Winter Maint Snow Removal	20,000.00
 433.000 · Traffic Control Devices	
433.240 · Street signs Supplies	2,600.00
433.361 · Flashing lights-Electric	1,000.00
Total 433.000 · Traffic Control Devices	3,600.00

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434.000 · Street Lighting	
434.361 · Street Lighting Electric	450.00
Total 434.000 · Street Lighting	<u>450.00</u>
436.000 · Storm Sewers & Drains	
436.240 · Storm Sewer maint/repair Supply	35,000.00
Total 436.000 · Storm Sewers & Drains	<u>35,000.00</u>
437.000 · Repairs of Tools & Machinery	
437.251 · Equipment repairs/parts	15,000.00
437.370 · Vehicle repairs Services	14,000.00
Total 437.000 · Repairs of Tools & Machinery	<u>29,000.00</u>
438.490 · Road Construction Projects	
438.245 · Road Supplies/Parts	20,000.00
438.310 · Line Painting	19,000.00
438.384 · Equipment (rentals)	1,300.00
438.490 · Road Construction Projects	63,000.00
Total 438.490 · Road Construction Projects	<u>103,300.00</u>
Total 430-439 · PUBLIC WORKS - ROADS	<u>416,116.12</u>
440-449 · PUBLIC WORKS -OTHER SERVICES	
441.000 · Cemeteries	
441.250 · Cementary Rep/maint supp	300.00
Total 441.000 · Cemeteries	<u>300.00</u>
446.00 · Storm Water Management	
446.313 · Engineering - Stormwater	5,000.00
Total 446.00 · Storm Water Management	<u>5,000.00</u>
448.000 · Water System	
448.380 · Hydrant Rental	680.00
Total 448.000 · Water System	<u>680.00</u>
Total 440-449 · PUBLIC WORKS -OTHER SERVICES	<u>5,980.00</u>
451-459 · CULTURE AND RECREATION	
454.000 · Parks	
454.240 · Repairs /Maint/ Oper Supplies	5,000.00
454.317 · Janitorial Services	2,100.00
454.360 · Utilities - (phone,elect,trash)	4,000.00
454.384 · Equipment Rentals	500.00
454.220 Special Events	1,800.00
Total 454.000 · Parks	<u>13,400.00</u>

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Adopted November 20, 2025

	2026
456.000 · Libraries	
456.540 · Boone Area Library Donation	19,500.00
Total 456.000 · Libraries	<u>19,500.00</u>
459.000 · Other Culture & Recreation	
459.542 · Crime Alert Berks County	250.00
Total 459.000 · Other Culture & Recreation	<u>250.00</u>
Total 451-459 · CULTURE AND RECREATION	<u>33,150.00</u>
 460-469 · COMMUNITY DEVELOPMENT	
461.000 · EAC-Conservation	
461.241 · EAC-Gen Operating Supplies	550.00
461.460 · EAC-Conferences Cont EDU	500.00
461.510 · Donation-Scholarship	0.00
Total 461.000 · EAC-Conservation	<u>1,050.00</u>
Total 460-469 · COMMUNITY DEVELOPMENT	<u>1,050.00</u>
 471-475 · DEBT SERVICE	
471.000 · Debt Principal	
471.210 · Debt Principal- PIB Loan (2024)	0.00
471.220 · Debt Principal- Pub Works(2034)	31,000.00
Total 471.000 · Debt Principal	<u>31,000.00</u>
472.000 · Dept Interest	
472.210 · Debt Interest- PIB Loan (2024)	0.00
472.220 · Debt Interest - Pub Works(2034)	9,816.00
Total 472.000 · Dept Interest	<u>9,816.00</u>
Total 471-475 · DEBT SERVICE	<u>40,816.00</u>
 481-487 · EMPLOYER PAID BENEFITS & WTHLDG	
481.000 · Employer Paid Wthldg Taxes & UC	
481.192 · Payroll Taxes (SS)	\$17,000.00
481.193 · Payroll Taxes (Medicare)	\$7,500.00
481.194 · Unemployment Comp.	\$6,000.00
Total 481.000 · Employer Paid Wthldg Taxes & UC	<u>30,500.00</u>
 483.300 · Non-Uniform Pension	15,960.00
 484.195 · Workers Compensation Insurance	28,000.00

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487.000 · Health Insurance

487.191 · PCOR Fee

50.00

487.196 · Health Insurance Benefits

73,001.20

487.198 · STD/Life

1,600.00

Total 487.000 · Health Insurance

74,651.20

Total 481-487 · EMPLOYER PAID BENEFITS & WTHLDG

149,111.20

486.00 · Insurance , Casualty, & Surety

486.351 · Property

32,000.00

486.352 · Liability

16,500.00

Total 486.00 · Insurance , Casualty, & Surety

48,500.00

488-489 · UNCLASSIFIED OPERATING EXPENDIT

489.000 · All Other Unclassified Expenses

489.540 · Contribution Non-Government

1,000.00

Total 489.000 · All Other Unclassified Expenses

1,000.00

Total 488-489 · UNCLASSIFIED OPERATING EXPENDIT

1,000.00

491-492 · OTHER FINANCING USES

491.001 · Refunds of Prior Year Revenue

0.00

492.000 · Interfund Transfer

492. Interfund Transfer Roads

492.010 · To Capital Reserve

125,000.00

492.000 · Interfund Transfer - Other

0.00

Total 492.000 · Interfund Transfer

125,000.00

Total 491-492 · OTHER FINANCING USES

125,000.00

66900 · Reconciliation Discrepancies

Total Expense

1,669,887.00

Net Ordinary Income

0.00

0.00