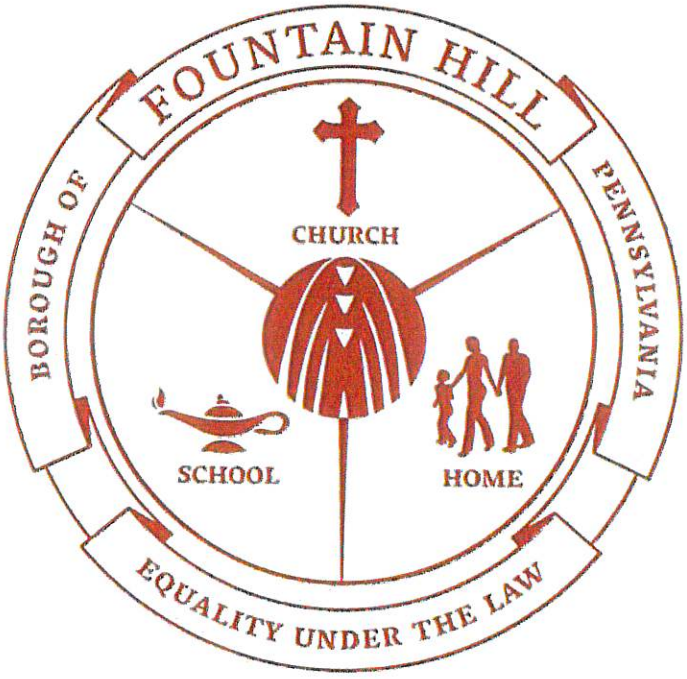
Borough of Fountain Hill



2027 Proposed Budget

November 2, 2026

Borough of Fountain Hill

2027 BUDGET Introduction

The 2026 Proposed Budget was reviewed by the Committee of the Whole and was presented for public review on November 2, 2026, for ten calendar days. Council will approve the 2027 Final Budget on December 7, 2026

The combined 2027 Budget is composed of the General & Capital Reserve Fund, Capital Projects, Liquid Fuels Fund, Health & Sanitation Fund, Sewer Fund, Library Fund, and Fire Fund.

The General Fund provides the funds necessary to cover the cost of all other services provided to Borough residents not covered by any of the other Fund budgets, including, but not limited to: Police Protection, Fire Protection, Public Works operations, Parks & Recreation programs, General Administration, Tax Collection, Legal & Engineering Services, Planning & Zoning, Code Enforcement, etc.

The annual **Property Tax Rate** will increase by 1 mill above the previous year. The 2027 rate will be 12.61 mills.

The Assessed Valuation is as follows:

Totals for Fountain Hill	**Parcels**	**Value**
Taxable Assessed	1,598	228,911,200
Exempt Assessed	40	196,597,500

One (1) mill represents $1.00 per $1,000 of assessed value or:
(Assessed Value divided by $1,000) = ($228,911,200.00 divided by $1,000) = $228,911.20

12.61 Mills on a $100,000 home is $1,261 annually.

Tax Rate on each $100 of Assessed Value:

General Purpose	**12.13 mills**	**$1.213**
Library	**0.40 mills**	**$0.040**
Fire	**0.08 mills**	**$0.008**

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
Income					
300 · Tax Revenue					
301 · Real Estate taxes					
301.10 · Real Estate - Current	1,973,464	2,217,233	2,420,000	2,424,468	2,637,858
301.20 · Real Estate - Prior	0	0	0	8,000	0
301.40 · Real Estate - Delinquent	72,877	91,515	75,291	88,800	75,000
Total 301 · Real Estate taxes	2,046,341	2,314,460	2,495,291	2,521,268	2,712,858
310 · Act 511 Taxes					
310.01 · Per Capita - Current	4,542	309	3,618	4,500	4,500
310.02 · Per Capita - Prior	5	0	0	100	100
310.10 · Real Estate Transfer Tax	91,839	79,855	98,380	95,000	95,000
310.21 · Earned Income - Local	797,198	822,688	800,000	812,000	815,000
310.30 · Mercantile	107,828	120,696	158,665	117,000	152,000
310.51 · Local Serv. Tax	226,313	228,575	230,000	225,000	225,000
Total 310 · Act 511 Taxes	1,227,726	1,252,123	1,290,663	1,253,600	1,291,600
Total 300 · Tax Revenue	**3,274,067**	**3,566,583**	**3,785,954**	**3,774,868**	**4,004,458**
320 · Licenses & Permits					
321.20 · Health Licenses	1,775	2,200	1,975	1,800	1,800
321.80 · Cable TV Franchise	49,881	47,314	45,345	50,000	45,000
321.91 · Tree Removal Permits	50	1,050	160	750	120
322.30 · Driveway Permit	250	100	860	200	600
322.82 · Excavating Permits	7,405	10,930	10,000	7,500	10,000
322.84 · Solicitation Permit	25	0	75	0	75
322.85 · Handicapped Applications	1,850	1,575	1,750	1,500	1,600
322.86 · Sign Permit	3,303	350	0	400	400
322.87 · Fence & Dumpster Permit	2,475	2,435	2,550	1,500	2,000
322.88 · Sewer Lateral	6,400	6,600	7,850	5,000	7,000
Total 320 · Licenses & Permits	**73,413**	**72,554**	**70,565**	**68,650**	**68,595**
330 · Fines & Forfeits					
331.10 · Restitution	0	169	0	150	150
331.11 · Vehicle Code Violations	42,385	37,179	31,171	30,000	32,000
331.12 · Violation of Ordinances	10,783	12,746	10,351	8,500	10,000
331.13 · State Police Fines & Penalities	975	0	1,087	1,000	1,000
Total 330 · Fines & Forfeits	**54,143**	**50,094**	**42,609**	**39,650**	**43,150**
340 · Interest, Rents & Royalties					
341.00 · Interest Earnings	223,363	154,469	203,337	135,000	180,000
342.20 · Admin Fee - Sewer	5,400	7,200	7,200	7,200	7,200
342.21 · Admin Fee - H&S	5,400	7,200	7,200	7,200	7,200
Total 340 · Interest, Rents & Royalties	**234,163**	**168,869**	**217,737**	**149,400**	**194,400**

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
350 · Intergovernmental Revenue					
351.01 · DCED Grant				0	0
351.02 · Public Safety Grants	999	0	40,000	0	0
351.035 · Penndot Grant	0	0	0	0	0
351.05 · Volunteer Fire Relief Associate	25,094	27,289	26,663	25,000	25,000
351.06 · Special Police Services	0	0	988	250	250
351.61 · Lehigh County /CDBG - Curb Ramp	0	0	0	0	199,650
351.66 · State Police Fines / Penalties	0	852	0	0	0
354.00 · All Other State Grants					
354.01 · TASA - State Grant	0	0	0	0	0
354.05 · MTF Grant	100,000	0		200,000	200,000
354.06 · DCNR Pool Feasibility	0	0	0	28,200	28,200
354.07 · CDBG Sidewalk Grant	0	0	199,000	199,000	0
Total 354.00 · All Other State Grants	**100,000**	**0**	**266,651**	**452,450**	**453,100**
355.01 · Public Utility Realty Tax	3,241	3,087	1,996	3,000	1,800
355.04 · Beverages Licenses	1,155	400	400	1,100	500
355.05 · Pension State Aid	188,747	193,304	189,741	175,000	180,000
355.08 · (LSA 2026) Casino Grant	0	0	50,000	50,000	79,600
359.00 · Payment In Lieu of Taxes (PILOT)	20,392	22,017	22,991	22,991	22,991
Total 350 · Intergovernmental Revenue	**339,628**	**246,950**	**265,128**	**252,091**	**284,891**
360 · Charges for Services					
361 · Government Services					
361.10 · Administration fees	9,430	13,260	28,010	12,500	25,000
361.30 · Subdivision Fees	600	300	1,250	600	1,250
361.34 · Hearing Fees	400	0	2,925	0	2,500
361.40 · Zoning-Non-Subdiv/Land Dev. F	3,900	4,500	2,533	2,400	2,400
Total 361 · Government Services	14,237	17,960	34,718	15,500	31,150
362 · Public Safety					
362.11 · Accident Reports	3,620	1,960	1,800	1,500	1,500
362.12 · Security/ Alarm/Burglar, Fire	0	19,039	0	300	300
362.41 · Building Permits	16,857	125,141	39,353	48,500	45,000
362.42 · Electrical Permits	4,254	3,647	7,170	2,500	5,000
362.43 · Plumbing Permits	5,771	3,369	6,100	4,000	5,000
362.44 · Fire/Safety Inspection Fee	0	260	25	9,000	1,500
362.45 · Rental License	16,905	62,909	63,500	65,000	63,000
362.46 · Rental Inspections	900	2,820	3,058	11,685	10,000
Total 362 · Public Safety	48,305	219,144	121,006	142,485	131,300

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
367 · Recreation					
367.10 · Playground Fees	511	225	150	250	150
367.20 · Swimming Fees	36,439	44,812	45,616	45,000	45,000
367.30 · Concession Stand	3,364	2,636	5,876	3,500	5,000
Total 367 · Recreation	40,313	47,673	51,642	48,750	50,150
Total 360 · Charges for Services	**102,856**	**284,777**	**207,366**	**206,735**	**212,600**
380 · Refund / Misc Revenue					
380.01 · Insurance Refunds / Claim	67,331	26,038	85,157	6,600	68,000
380.02 · Misc. Refunds	4,767	4,490	2,674	0	2,500
380 · Refund / Misc Revenue - Other	2,752	591	0	0	5,000
Total 380 · Refund / Misc Revenue	**74,850**	**31,118**	**87,831**	**6,600**	**75,500**
387 · Contributions & Donations					
387.02 · Cont. From St. Lukes	0	0	0	0	0
387.05 · Contribution to Recreation	60	0	2,322	0	5,000
Total 387 · Contributions & Donations	**60**	**0**	**2,322**	**0**	**5,000**
390 · Other Financing Sources					
391 · General Fixed Asset Disposition					
391.10 - Sales of General Fixed Asset Dis	0	0	550	0	0
391.11 · Sale of Vehicles	0	0	9,951	0	0
	0	**0**	**10,501**	**0**	**0**
392 · Interfund Transfers					
392.30 · Transfer from Cap Reserve	**0**	**0**	**55,275**	**323,164**	**173,275**
Total 392 · Interfund Transfers					
398 ·Appropriation From Previous Year Fund B	44	0	0	290,322	54,332
395 · Refund or Prior Year Expend. - Other	**44**	**0**	**0**	**290,322**	**54,332**
Total Income	**4,153,224**	**4,420,944**	**5,001,438**	**5,556,711**	**5,569,301**
Gross Profit	**4,153,224**	**4,420,944**	**5,001,438**	**5,556,711**	**5,569,301**

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
Expense					
400. · General Government					
400 · Legislative					
400.11 · Council Salary	11,917	11,000	11,000	11,000	11,000
400.33 - Council Travel	0	0	0	150	400
400.34 · Council Advertising	1,394	0	0	4,000	0
400.42 · Council Dues & Subscriptions	265	250	30	300	300
400.46 · Council Meetings	0	92	425	500	1,000
400.51 · Council-Contributions	0	0	0	750	750
Total 400 · Legislative	13,575	11,342	11,455	16,700	13,450
401 · Mayor					
401.11 · Mayor Salary	2,167	2,000	2,000	2,000	2,000
401.42 · Mayor Dues & Subscriptions	0	140	60	60	60
Total 401 · Mayor	2,167	2,140	2,060	2,060	2,060
402 · Administration					
402.12 · Borough Manager	60,953	60,942	63,885	63,885	66,758
402.13 · Clerk/Receptionist	6,949	8,454	40,500	40,500	49,589
402.14 · Director of Finance	34,869	1,389	0	0	0
402.182 - Overtime	0	0	0	0	1,656
402.20 · Web Site Hosting	680	835	900	800	1,000
402.21 · Office Supplies	7,338	8,000	5,774	7,500	7,500
402.22 · Office Equipment	338	395	300	350	350
402.23 · Minor Equipment/Lease	2,017	2,626	2,543	3,200	3,200
402.24 · Bank Services Charge	235	273	0	0	0
402.311 · Auditing Services	9,750	6,000	9,690	8,400	9,600
402.321 · Telephone	2,928	5,240	4,016	6,000	5,000
402.324 · Postage	2,045	1,935	8,000	7,000	7,000
402.33 · Transportation	0	0	0	250	250
402.34 · Advertising	2,881	2,704	3,612	3,000	3,500
402.42 · Dues & Subscriptions	2,735	2,540	4,924	1,500	1,500
402.45 · Contract Services	9,975	84,527	23,000	16,800	20,800
402.46 · Meetings & Conferences	225	746	650	2,000	2,000
402.47 · Update Borough Code	11,697	1,055	3,500	13,000	8,000
402.75 · Computerization	8,929	7,616	25,000	19,450	20,000
Total 402 · Administration	164,544	195,275	196,293	193,635	207,703

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
403 · Tax Collection					
403.11 · Salary Real Estate	3,397	4,400	4,400	4,400	4,400
403.12 · Salary Act 511	2,546	1,650	1,650	1,650	1,650
403.21 · Office Supplies	18	31	280	50	150
403.31 · Computer Service	4,369	2,873	1,998	1,500	2,000
403.310 · EIT/Keyston Collections	0	0	4,739	9,000	6,000
403.311 · LST/ Berkheimer	4,955	4,961	5,294	5,040	5,200
403.312 · Mercantile/Berkheimer	3,273	3,516	3,949	3,100	3,800
403.32 · Postage & Bills	44	2,189	3,018	2,200	3,200
403.321 · Telephone	718	1,175	958	1,000	1,000
403.35 · Bonding	335	702	350	350	350
403.42 · Dues	0	0	50	50	50
403.46 · Meetings & Conferences	0	0	0	100	100
Total 403 · Tax Collection	19,655	21,498	26,685	28,440	27,900
404 · Solicitor/Legal					
404.311 · Professional Services	43,207	33,608	46,169	45,000	40,000
404.312 · Special Legal Services	3,725	1,672	620	2,500	5,000
Total 404 · Solicitor/Legal	46,932	35,279	46,789	47,500	45,000
408 · Engineering Services					
408.311 · Professional Services	55,063	24,642	67,682	40,000	45,000
408.312 · Special Engineering Services	43,178	54,265	90,000	90,000	70,000
408.313 · Eng Serv. - Sewer Lateral	11,996	15,915	16,337	11,000	12,000
Total 408 · Engineering Services	110,238	94,821	174,018	141,000	127,000
409 · Gen Government Buildings					
409.14 · Contracted Services	15,850	15,873	14,338	16,000	15,000
409.20 · Operating Supplies	2,057	1,291	1,975	2,100	2,100
409.23 · Heating/Generator Fuel	168	322	238	500	500
409.26 · Minor Equipment	209	795	0	250	250
409.361 · Electricity	8,455	10,678	11,364	10,000	12,000
409.362 · Water	2,645	0	2,500	2,500	2,500
409.363 · Natural Gas	1,756	1,616	2,593	2,250	2,500
409.37 · Repairs & Maintenance	16,124	3,463	1,000	4,500	4,500
409.45 · Security	322	69	0	280	280
409.71 · Public Works Building	47	1,186	262	1,500	1,500
Total 409 · Gen Government Buildings	47,633	35,294	34,270	39,880	41,130
Total 400. · General Government	**404,745**	**395,650**	**491,571**	**469,215**	**464,243**

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
410. · Public Safety					
410 · Police					
410.13 · Full Time Wages	818,865	837,161	864,000	942,567	980,270
410.14 · Chief of Police	120,950	107,314	110,228	110,228	114,637
410.161 · Crossing Guards	0	0	0	1,500	1,500
410.162 · PT Wages	80,543	107,070	75,069	140,000	125,000
410.163 · Secretary	48,419	48,594	51,033	51,033	53,329
410.181 · Longevity	17,899	913	27,157	23,776	26,000
410.182 · Overtime	154,226	167,660	181,643	146,300	150,000
410.183 · Shift Differential	9,380	9,440	10,464	12,168	14,000
410.184 · Holiday	41,646	37,815	45,576	60,738	48,000
410.185 · Holiday/DOT	51,556	71,065	67,023	70,500	70,000
410.192 · Bonuses	15,050	0	14,500	16,700	16,500
410.193 · Physicals/Psychology	0	0	0	1,250	1,500
410.211 · Office Supplies	5,028	6,605	4,686	5,000	5,000
410.22 · Office Equipment & Maintenanc	2,312	2,279	2,722	2,300	2,500
410.231 · Minor Equipment	0	1,273	3,904	2,500	3,000
410.237 · Uniform Allowance - Gross Wa	0	2,625	2,250	0	2,250
410.238 · Uniform Expense	17,353	17,324	9,121	17,500	17,500
410.239 · Uniform Equipment	567	1,598	1,000	3,000	3,000
410.24 · Vehicle Fuel	10,984	12,353	17,523	13,000	17,000
410.241 · Training	8,186	1,709	1,195	6,000	6,000
410.25 · Firearms Supplies	34,092	18,908	7,446	10,000	10,000
410.26 · Speed Check	1,937	1,980	2,530	2,054	2,100
410.27 · Animal Control	1,000	1,000	1,100	1,000	1,100
410.321 · Telephone	6,809	8,020	7,657	7,000	7,000
410.322 · Postage	166	1,888	0	2,500	2,500
410.323 · Radio Equipment & Maintenanc	1,063	639	725	500	500
410.33 · Transportation	175	0	5	250	250
410.371 · Repairs & Maintenance	8,694	6,125	13,478	8,000	11,000
410.42 · Dues & Subscriptions	756	1,131	990	1,200	1,200
410.421 · Computer/ Data & Maintenanc	43,568	60,534	23,359	13,896	9,200
410.46 · Meetings & Conferences	730	3,078	603	1,000	1,000
410.47 · Investigations	676	1,968	898	2,000	2,000
410.471 · Examination Service Fee	0	425	0	1,000	1,000
410.70 · Building Maint. / Improvements	5,053	239	927	3,000	3,000
410.74 · Capital Purchase/P.D	0	0	143,453	30,120	0
410.75 · State Accreditation	2,963	4,903	0	3,000	3,000
410.77 · Grant Purchases	0	0	40,000	0	79,600
Total 410 · Police	1,510,646	1,543,638	1,732,265	1,712,580	1,791,437

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
411 · Fire					
411.158 · Volunteer Fire Relief Asso.	25,094	27,289	26,663	26,000	26,000
411.159 · Fountain Hill Volunteer Fire Co	5,500	5,500	5,500	5,500	5,500
411.20 · Supplies	139	0	0	500	700
411.23 · Uniforms	10,230	57,382	20,000	20,000	18,000
411.24 · Vehicle Fuel	2,541	2,517	3,994	2,500	4,000
411.25 · Heating Gas	2,294	1,896	2,140	2,500	2,500
411.26 · Minor Equipment	1,074	0	3,480	3,000	3,000
411.261 · Electric	2,794	3,565	3,117	3,500	3,500
411.327 · Radio Equipment Maintenance	0	0	8,628	3,000	3,000
411.361 · Telephone	1,796	1,794	1,614	1,900	1,600
411.362 · Water	107	0	0	250	250
411.371 · Truck Repair & Maintenance	36,259	45,836	17,225	20,000	22,000
411.372 · Equipment Repair & Maintenan	3,510	2,362	6,202	3,000	3,400
411.373 · Fire House Repairs & Maintena	749	6,493	2,047	5,500	5,000
411.42 · Dues & Subscriptions	3,091	3,358	3,340	0	4,000
411.74 · Cap. Purchase/ Fire Dept.	5,271	0	55,275	170,000	72,275
Total 411 · Fire	100,448	157,991	159,226	267,150	174,725
413 · Code Enforcement					
413.14 · Fire Marshall	1,681	0	0	2,700	3,000
413.21 · Supplies	258	12	313	100	250
413.26 Minor Equipment			0	300	300
413.310 · UCC Inspections/Bldg.	35,762	155,810	70,459	58,500	55,000
413.313 · UCC Fees	113	0	1,366	2,250	2,250
413.314 · Fire Inspection Program	0	100	0	9,000	1,500
413.347 · Training/Fire Marshall	200	0	0	0	0
413.346 · Meetings & Education /Code Ei	0	0	0	500	500
413.347 · Training/Fire Marshall	0	0	0	100	100
413.42 · Dues & Subscription	0	0	0	100	100
413.75 · Computerization	2,400	3,874	2,400	1,500	1,500
Total 413 · Code Enforcement	40,414	159,795	74,539	75,050	64,500

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
414 · Planning & Zoning					
414.14 · Salary Zoning Officer	27,181	35,642	65,200	65,200	68,134
414.20 · Supplies PC/ZHB			0	150	150
414.311 · Legal Services PC/ZHB	8,950	5,013	542	9,000	9,000
414.312 · Stenographer PC/ZHB	985	775	1,000	2,000	2,000
414.321 · Telephone	1,269	1,267	1,000	2,227	1,200
414.324 · Postage	84	399	0	600	600
414.33 · Expenses / Zoning	902	85	3,127	100	3,200
414.34 · Advertising PC/ZHB	2,717	987	2,800	3,000	3,000
414.346 · Meetings & Education/ZHB	0	125	200	500	500
414.75 · Computerization	383	0	28	500	500
Total 414 · Planning & Zoning	42,470	44,292	73,896	83,277	88,284
415 · Emergency Management					
415.20 · Supplies	0	0	250	2,500	2,500
Total 415 · Emergency Management	0	0	250	2,500	2,500
Total 410. · Public Safety	**1,693,978**	**1,905,717**	**2,040,176**	**2,140,557**	**2,121,446**
421. · Health & Welfare					
421.14 · Salary Health Officer	1,440	1,600	900	1,600	1,500
421.20 · Supplies	0	0	0	100	100
Total 421. · Health & Welfare	**1,440**	**1,600**	**900**	**1,700**	**1,600**
430. · Public Works					
430 · Roads & Streets					
430.14 · Wages	231,255	193,113	229,149	257,671	241,335
430.15 · PW Supervisor	74,212	75,910	79,943	79,943	83,540
430.181 · Overtime	8,254	10,988	16,286	8,000	10,000
430.193 · CDL Testing	0	256	255	3,500	3,500
430.20 · Supplies	1,014	1,205	1,451	360	360
430.21 · Minor Equipment	1,139	1,548	300	1,500	1,500
430.214 · Training	395	1,365	0	1,700	1,700
430.22 · Gas & Oil	7,323	8,676	18,445	12,000	18,000
430.221 · Heating Gas	4,125	4,524	6,350	5,500	6,500
430.23 · Equipment Repair & Maintenanc	8,010	1,136	2,786	3,000	3,000
430.238 · Uniforms	2,025	2,077	800	2,400	2,400
430.25 · Repairs & Maintenance Supplies	0	248	216	500	500
430.321 · Telephone	1,296	1,626	1,789	1,500	2,000
430.371 · Vehicle Repair & Maintenance	14,454	16,716	12,000	17,500	12,000
430.45- Fuel Management	0	946		500	500
430.47 · Drug & Alcohol Testing	0	0	0	0	0
430.74 · Capital Equipment	10,367	8,290	34,000	34,000	76,000
430.75 · Computerization	3,039	613	2,838	500	3,000
Total 430 · Roads & Streets	366,907	329,238	406,608	430,074	465,834

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
431 · Cleaning of Streets & Gutters					
431.21 · Minor Equipment	18	0	0	350	350
431.37 · Equipment Repair & Maintenanc	0	82	0	4,500	4,500
Total 431 · Cleaning of Streets & Gutters	18	82	0	4,850	4,850
432 · Winter Maintenance					
432.20 · Supplies	0	986	100	0	150
432.21 · Minor Equipment	347	664	800	2,500	2,000
432.37 · Equipment Repairs & Maintenan	338	1,000	800	1,500	1,500
	685	2,650	1,700	4,000	3,650
Total 432 · Winter Maintenance					
433 · Traffic Control Devices					
433.20 · Supplies	1,428	2,367	1,524	7,000	5,000
433.36 · Electricity	1,881	1,748	1,200	2,000	2,000
433.37 · Repair & Maintenance	844	325	500	4,500	4,000
433.74 · Equipment	0	0	0	0	0
Total 433 · Traffic Control Devices	4,153	4,440	3,224	13,500	11,000
434. · Street Lighting					
434.361 · Street Lighting - Electricity	47,146	53,139	48,283	49,000	49,000
Total 434. · Street Lighting	47,146	53,139	48,283	49,000	49,000
436 · Storm Sewers & Drains					
436.36 · Stormwater Fees	9,322	9,322	9,322	9,322	9,322
Total 436 · Storm Sewers & Drains	9,322	9,322	9,322	9,322	9,322
437 · Repairs of Tools & Machinery					
437.10 · Tool and Equipment Repair	110	0	500	500	500
Total 437 · Repairs of Tools & Machinery	110	0	500	500	500
438 · Street Repairs & Maintenance					
438.00 · Maint/Repairs of Roads & Bridg	161,083	100	0	0	0
438.001 · Sioux St Reconstruction	0	0	0	0	0
438.002 · Stanley Grass Alley	0	1,865	3,707	30,000	30,000
438.003 · General Paving	11,508	14,864	35,000	15,000	25,000
438.006 · Federick - Moravia to Wiley &	0	122,868	0	0	0
438.03 · Curb Ramps CDBG	19,350	0	0	0	199,650
438.007 - Hertzog Ave Project			35,000	237,000	0
438.04 · Broadway Curb & Sidewalk	0	0	0	200,000	200,000
438.45 · Contracted Services	0	15,250	8,433	5,000	10,000
438 · Street Repairs & Maintenance - Oth	40	0	0	0	0
Total 438 · Street Repairs & Maintenance	191,982	154,947	82,140	487,000	464,650
Total 430. · Public Works	**619,638**	**551,168**	**551,778**	**994,246**	**1,008,806**
448 · Water System Service					
448.00 · Hydrant Rental	13,640	16,339	16,368	16,368	16,368
Total 448 · Water System Service	**13,640**	**16,339**	**16,368**	**16,368**	**16,368**

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
450 · Recreation & Community					
451 · Recreation					
451.21 · Concession Supplies	2,506	1,914	2,494	3,000	3,000
451.24 · Equipment	0	95	430	500	500
451.25 · Pool Study			0	56,000	56,000
451.42 · Recreation Subcription & Dues			694	0	500
Total 451 · Recreation	2,506	2,009	3,618	59,500	60,000
452 · Swimming Pool					
452.14 · Wages - Pool	63,693	87,621	119,343	85,000	90,000
452.15 · Overtime			7,867		2,000
452.20 · Chemicals	12,690	16,319	17,502	13,000	17,000
452.21 · Supplies	4,109	5,764	3,945	5,500	5,500
452.22 · Minor Equipment	185	337	768	200	700
452.30 · Electrical Inspections	0	138	0	150	150
452.31 · Water Testing	1,709	959	1,606	1,000	1,700
452.32 · Telephone	241	241	204	200	250
452.34 · Advertising	0	0	0	0	0
452.361 · Electricity	3,873	3,194	4,300	2,500	4,500
452.362 · Water	8,641	6,668	3,704	4,000	4,000
452.371 · Equipment Repair & Maintenan	51,661	20,925	19,193	25,000	20,000
452.372 · Bathhouse Repairs & Maintena	1,460	1,307	3,700	5,000	5,000
452.49 · Pool Onboarding Expenses	0	723	818	1,000	1,000
452.74 · Capital Expenses			0	93,188	0
452.70 · Equipment	0	373	0	0	0
Total 452 · Swimming Pool	148,262	144,569	182,950	235,738	151,800
454 · Parks & Playground					
454.14 · Wages - Playground	24,016	29,578	21,400	27,000	22,000
454.20 · Supplies (Recreation)	1,588	828	136	2,000	1,500
454.21 · Field Supplies (PW)	2,040	5,125	1,410	2,500	3,600
454.22 · Equipment (PW)	0	152	33	400	250
454.32 · Telephone	720	885	945	500	1,260
454.361 · Electricity	2,836	2,768	2,815	2,500	2,800
454.362 · Water	563	2,921	1,922	1,200	1,900
454.37 · Equipment Repair & Maintenanc	1,406	380	2,555	2,000	2,500
454.38 · Rental	0	0	0	0	0
454.39 · Building Repair & Maintenance	97	54	161	1,500	1,500
454.45 · Contracted Services	7,172	10,888	7,844	10,000	8,000
454.49 · Park Onboarding Expenses	0	188	0	200	200
454.73 · Park Pole Building	358	15,000	0	10,000	25,000
Total 454 · Parks & Playground	40,796	68,768	39,220	59,800	70,510

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
455 · Shade Tree Commission					
455.10 · Supplies & Services	369	285	0	800	800
Total 455 · Shade Tree Commission	369	285	0	800	800
457 · Community Celebrations					
457.21 · Supplies	182	403	303	800	1,500
457.24 · Other Activity Expenses	96	0	542	0	600
457.60 · Community Program Supplies	225	235	235	250	250
457.50 ·Contributions to the Community	0	102	0	250	250
Total 457 · Community Celebrations	503	740	1,081	1,300	2,600
Total 450 · Recreation & Community	**192,437**	**216,371**	**226,868**	**357,138**	**285,710**
460 · Community Development					
463 · Grant Application	40	0	100	100	300
Total 460 · Community Development	**40**	**0**	**100**	**100**	**300**
470 · Debt Service					
471.10 · G.O. Note Series of 2013	69,213	66,215	34,089	64,847	64,847
471.12 · Debt Service 2023 Ford Police	11,302	11,302	11,302	11,302	11,302
471.42 · Lease Purch Public Safety Radio			58,893	58,893	58,893
Total 470 · Debt Service	**80,515**	**77,516**	**104,284**	**135,041**	**135,041**
472.00 · Interest Expenses					
472.10 · G.O Note 2013/ Interest	6,171	9,067	3,548	10,435	10,435
472.00 · Interest Expenses - Other	0	0	-78	0	0
Total 472.00 · Interest Expenses	**6,171**	**9,067**	**3,470**	**10,435**	**10,435**
480 · Miscellaneous Expenditures					
480.31 · Tax /Payroll Service	7,005	8,376	10,095	6,240	11,000
480 · Miscellaneous Expenditures - Other	313	250	2,101	0	3,500
Total 480 · Miscellaneous Expenditures	**7,317**	**8,626**	**12,196**	**6,240**	**14,500**
482 · Employer Contribution					
482.30 · IRS 457 Contribution	3,725	3,600	3,600	3,250	3,800
482.40 · Gross Wages Insurance Opt Out	0	71,456	65,000	65,000	85,000
483.10 · Police Pension Fund	398,058	437,323	501,416	501,416	520,000
483.101 · Pension Consulting Service	0	0	500	500	500
Total 482 · Employer Contribution	**401,783**	**512,379**	**570,516**	**570,166**	**609,300**
486 · Insurance					
486.351 · Business Package	64,039	73,522	65,436	92,933	76,838
486.354 · Workers Comp	39,695	63,742	71,020	39,857	40,496
486.357 · Treasurer Bond	925	1,038	1,250	450	775
486.359 · Police Liability	0	0		450	500
Total 486 · Insurance	**104,659**	**138,302**	**137,706**	**133,690**	**118,609**

Borough of Fountain Hill
General Fund
2027 Proposed Budget

	2024	2025	Anticipated	2026 Budget	2027 Budget
487 · Employee Benefits					
487.151 · Disability Insurance	8,782	8,837	5,817	8,568	9,000
487.152 · Capital Blue Cross	386,295	349,112	599,753	422,108	479,233
487.153 · Transitional Reinsurance/PCOR	135	128	131	150	150
487.154 · PMRS	56,281	70,606	73,141	73,142	84,002
487.155 · Employers FICA	48,903	71,832	63,807	52,666	53,059
487.156 · Employers Unemployment	6,202	16,488	10,306	7,500	7,500
Total 487 · Employee Benefits	**506,598**	**517,003**	**752,954**	**564,135**	**632,944**
490 · Other Financing Uses					
492.04 · To Capital Reserve-Capital Proj	250,000	250,000	250,000	150,000	150,000
Total 492 · Interfund Transfers	250,000	250,000	250,000	150,000	150,000
Total 490 · Other Financing Uses	**250,000**	**250,000**	**250,000**	**150,000**	**150,000**
Total Expense	**4,283,321**	**4,599,899**	**5,158,887**	**5,556,711**	**5,569,301**
Net Income	**-130,097**	**-178,956**	**-157,449**	**0**	**0**

Borough of Fountain Hill
2027 Proposed Liquid Fuels Budget

	2024	2025	Anticipated 2026	2026 Budget	2027 Budget
Income					
300. Revenue					
341.00 Interest Earnings	12,956	14,439	15,990	5,000	2,000
357.00 Liquid Fuels Grants	127,364	128,754	125,552	122,851	120,000
380.00 Misc Receipts	0	0	0	0	0
Total 300. Revenue	140,320	143,194	141,542	127,851	122,000
398 · From Pref Yr Fund Balance	0	0	0	408,324	0
Total Income	**140,320**	**143,194**	**141,542**	**536,175**	**122,000**
Expense					
432. Winter Maintenance	9,890	16,667	14,114	12,300	13,000
437. Repairs of Tools and Mach	7,392	5,008	6,000	10,000	10,000
438. Maint.& Repairs Roads	2,287	860	15,770	10,000	10,000
439. Highway Const.- Project					
439.4 Highway Const.- Local Forces	5,258	0	0	0	25,000
439.5 Hertzog Ave Rd Construction	0	0	345,100	237,000	0
439.6 Alley Repaving Contracted Servi	0	0	0	0	0
439.91 Cherry Street (Alley) Unnamed Alley east to Bergen St	0	0	148,552	62,500	0
439.92 Alley Pawnee - Bishopthorpe to Clewell	0	0	0	116,625	0
439.93 Cherry Street (Alley) Reconstruction, from Smiley Ave to Lechauweki Ave	0	0	0	87,750	0
Total Expense	**24,827**	**22,534**	**529,537**	**536,175**	**58,000**
Net Income	**115,493**	**120,659**	**-387,995**	**0**	**64,000**

Updated 11/2/2026

Borough of Fountain Hill
2027 Proposed Capital Projects

	2026	Budget 2027	Budget 2028	Future
Police				
In-car Cameras (#410.74)	68,749			
Body Cameras (#410.74)	30,488			
Drone	7,500			
Replace Car 58				78,000
Detective Vehcile		79,000		
LPR and Translators				
Lockers				34,241
Squad Room Remodel				50,000
Admin				
Workstations				
Public Works				
Pole Building	0	25,000		244,000
2010 International 7000 Dump Truck			265,000	
Mini X	68,000			
Replacement of Truck Body		50,000		
Garage Door Replacment		12,000		
Trailer		14,000		
Fire				
Ladder Truck Refurb	320,000	55,275		
Command Car			75,000	
Nozzles	30,000			
Attack hose	50,000			
Meters and Imagers		10,000		
Driveway Paving		7,000		
Pool				
Pumps, Filtration, Deferred Maintence	93,188			

Borough of Fountain Hill
2027 Proposed Capital Projects

	2026	Budget 2027	Budget 2028	Future
Streets Projects				
Grass Alley (Russell - Stanley)		30,000		
Cherry Street (Alley) Reconstruction, from Unnamed Alley east to Bergen St:	62,500			
Alley Pawnee - Bishopthorpe to Clewell				116,625
Cherry Street (Alley) Reconstruction, from Smiley Ave to Lechauweki Ave	87,750			
Hertzog Avenue Reconstruction (3,000 sy), from Broadway to Moravia St	471,000	0		
Wiley - Hoffert to Federick Full Depth			230,000	
Moravia / Stanley / Lynn Micro Surface				115,413
Broadway Curb and Sidelwak		230,000		
Stanley Ave Lynn and Bergen Micro paving			300,000	
CDBG Curb Ramps		199,000		

Borough of Fountain Hill
2027 Proposed Sewer Fund Budget

	2024	2025	2026 Anticipated	2026 Budget	2027 Budget
Income					
300. Revenue					
341.00 · Interest Earnings	54,416	50,696	43,593	25,000	45,000
364.10 · Residential - Current	559,785	550,074	527,546	605,000	560,000
364.101 · Residential - Delinquen	232,048	168,213	222,171	150,000	175,000
364.11 · Commercial - Current	468,478	470,374	415,308	450,000	450,000
364.112 · Commercial - Delinquent	2,374	52,821	9,840	5,000	5,000
364.12 · Charges- Salisbury	8,392	6,564	4,000	7,000	5,000
364.80 · St. Luke/ IWS	100,143	25,407	0	50,000	50,000
364.81 · From St. Luke/ Pump Hous	0	2,050	0	50,000	20,000
Total 300. Revenue	**1,426,014**	**1,326,199**	**1,222,458**	**1,342,000**	**1,310,000**
398.00 · Previous Year Fund Balance			0	0	0
Total Income	**1,426,014**	**1,326,199**	**1,222,458**	**1,342,000**	**1,310,000**
Expense					
402. Administration					
402.12 Exec Secretary	15,000	20,314	21,294	21,294	22,253
402.13 Clerk/Receptionist	12,897	21,135	34,148	34,148	40,909
402.14 Director of Finance	11,995	3,471	0	0	0
402.21 Office Supplies	132		800	1,200	1,200
402.22 Office Equipt Maint	85	113	150	234	250
402.23 Minor Equipment/Lease	515	379	600	500	500
402.24 Bank Services Fees		-25	-25	0	0
402.311 Auditing	3,250	2,000	3,230	2,500	3,200
402.321 Telephone	97	280	0	60	100
402.324 Postage	1,712	1,967	0	2,500	2,500
402.38 Office Rent	5,400	7,200	7,200	7,200	7,200
402.45 Contract Services	0	29,995	0	6,000	6,400
402.75 Computerization	5,822	3,910	4,468	6,009	6,000
408.31 Engineering Services	5,519	4,778	4,468	15,000	25,000
408.32 Legal Services	8,712	2,594	0	28,000	20,000
Total 402. Administration	**71,136**	**98,112**	**76,333**	**124,645**	**135,512**

Borough of Fountain Hill
2027 Proposed Sewer Fund Budget

	2024	2025	2026 Anticipated	2026 Budget	2027 Budget
429 Collection & Treatment					
429.14 PW Wages (430.14)	51,079	59,427	70,000	73,300	66,119
429.181 PW Overtime	1,312	0	0	1,750	1,750
430.15 PW Manager Wages	0	8,434	8,882	8,882	9,282
429.20 Supplies	893	1,055	556	1,500	1,500
429.21 Gas & Oil	836	0	226	3,500	3,500
429.23 Minor Equipt	924	2,568	200	1,000	1,000
429.238 Uniforms PW	0	15	0	0	0
429.239 Safety Equip. PW	470	121	14	600	600
429.321 Pump House-Phone	360	80	432	450	450
429.361 Pump House- Electric	3,767	5,948	5,357	6,250	6,250
429.362 Pump House- Water	146	109	84	200	200
429.363 Treatment Charges-Bethl	691,979	462,279	427,562	612,200	496,385
429.364 IWS Charges-Bethlehem	98,179	24,909	16,463	50,000	50,000
429.365 Capital Charges	67,598	67,747	67,750	67,750	67,750
429.371 Pump & Meter R/M	13,415	-1,650	400	55,000	30,000
429.372 Lines R/M	5,468	2,025	1,170	50,000	204,969
429.373 Equipt R/M	1,788	4,051	4,455	5,000	5,000
429.367 · Water Shut-Off Fee	0	0	0	0	0
429.70 Capital Equipment	0	0	15,000	15,000	0
Total 429 Collection & Treatment	**938,214**	**637,117**	**618,551**	**952,382**	**944,755**
470 Debt Service					
471.41 Purchase Equipment	0	0	0	0	0
472.41 · Purchase Equip. Interest	0	0	0	0	0
Total 470 Debt Service	**0**	**0**	**0**	**0**	**0**
486 Insurance					
486.351 Business Package	20,406	26,450	22,890	30,980	30,735
486.354 Worker's Comp Policy	9,142	209	0	13,286	16,198
Total 486 Insurance	**29,549**	**26,659**	**22,890**	**44,265**	**46,933**
487 Employee Benefits					
487.151 Disability Ins.	2,197	1,748	2,032	3,000	3,000
487.152 Capital Blue Cross	147,792	106,176	139,328	138,047	159,744
487.153 Life Insurance	0	418	0	0	0
487.155 FICA Employer	13,706	8,869	17,500	17,555	17,555
487.156 Unemployment Comp	2,214	1,050	2,500	2,500	2,500
Total 487 Employee Benefits	**165,908**		**161,360**	**161,102**	**182,799**
Total Expense	**1,204,531**	**910,757**	**879,134**	**1,282,394**	**1,310,000**
Net Income	**221,483**	**415,442**	**343,324**	**59,606**	**0**

Borough of Fountain Hill
2027 Proposed Library Fund Budget

	2024	2025	2026 Anticipated	2026 Budget	2027 Budget
Income					
300. Revenue					
301.10 Library Tax	91,924	79,635	85,840	90,660	86,986
341.00 Interest Earnings	5,998	3,768	2,300	2,500	2,000
398 · From Prev Yr Fund Balance			0	3,530	11,086
Total 300. Revenue	**97,923**	**83,403**	**88,140**	**96,690**	**100,072**
Total Income	**97,923**	**83,403**	**88,140**	**96,690**	**100,072**
Expense					
400. Expenses					
402.24 Bank Charges	41	0	50	50	50
456.62 B.A.P.Library Services	91,276	104,692	96,639	96,640	100,022
Total 400. Expenses	**91,317**	**104,692**	**96,689**	**96,690**	**100,072**
Total Expense	**91,317**	**104,692**	**96,689**	**96,690**	**100,072**
Net Income	**6,606**	**-21,289**	**-8,549**	**0**	**0**

Borough of Fountain Hill
2027 Proposed Health Sanitation Fund Budget

	2024	2025	Anticipated 2026	2026 Budget	2027 Budget
Income					
300. Revenue					
341.00 Interest Earning	17,564	14,235	11,609	11,000	11,000
361.10 Administration Fee	0	(80)	0	0	0
361.12 C.Card Processing Fee	0	2,990	0	4,000	0
364.11 Collection - Current	476,907	535,392	591,772	720,630	660,240
364.112 Collection - Delinquen	170,783	189,361	212,990	133,210	200,000
364.113 Northeast Revenue Delinquen	36,061	8,949	0	0	0
364.114 H&S Unapplied	5,804	29,345	35,935	5,000	25,000
364.20 Recycling Reimbursement	670	800	270	520	0
364.30 Recy. Facility Permit	760	680	1,068	1,100	1,000
364.21 · DEP/ 904 Recylcing Grant	0	0	0	0	0
364.22 · DEP / 902 Recycling Grant	20,744	0	17,332	10,000	15,000
398 · From Prev Yr Fund Balance	0	0	0	15,721	53,413
300 Revenue Other	0	5,934	2,947	0	0
Total 300. Revenue	**729,294**	**787,606**	**873,923**	**901,181**	**965,653**
Total Income	**729,294**	**787,606**	**873,923**	**901,181**	**965,653**
Expense					
402. Administration					
402.12 · Exec Secretary	15,000	20,314	21,294	21,294	22,253
402.13 · Clerk/Receptionist	12,997	21,135	34,148	34,148	40,909
402.14 · Director of Finance	11,895	3,471	0	0	0
402.21 · Office Supplies	132	0	1,200	1,200	1,200
402.22 · Office Equipt Maint	85	113	234	234	250
402.23 · Minor Equipment/Lease	515	379	500	500	500
402.24 · Bank Services Fees	0	0	0	0	0
402.25 · Credit Card Service Fee	0	0	0	0	0
402.311 · Auditing	3,250	2,000	2,000	2,000	3,200
402.324 · Postage	1,712	1,967	2,500	2,500	2,500
402.38 · Office Rent	5,400	7,200	7,200	7,200	7,200
402.45 Contract Services	0	0	6,000	6,000	6,400
402.75 · Computerization	5,822	3,910	6,009	6,009	6,000
Total 402. Administration	**56,808**	**60,490**	**81,085**	**81,085**	**90,412**
427 Collection & Disposal					
427.45 Contracted Services	416,801	665,802	611,978	611,978	642,577
427.451 Recycling (& Shredding) Fee	5,913	5,445	2,600	2,600	2,500
427.52 Recycling Container	293	0	294	294	300
427.374 R&M Machinery	0	0	0	0	0
Total 427 Collection & Disposal	**423,007**	**671,247**	**614,872**	**614,872**	**645,377**
486 Insurance					
486.351 Business Package	20,406	26,450	30,980	30,980	30,735
486.354 Worker's Comp Policy	9,142	209	13,286	13,286	16,198
Total 486 Insurance	**29,549**	**26,659**	**44,266**	**44,266**	**46,933**

Borough of Fountain Hill
2027 Proposed Health Sanitation Fund Budget

	2024	2025	Anticipated 2026	2026 Budget	2027 Budget
487 Employee Benefits					
487.151 Disability Ins.	2,197	1,748	2,856	2,856	3,000
487.152 Capital Blue Cross	147,792	106,176	138,047	138,047	159,744
487.153 Life Insurance		629	0	0	0
487.155 FICA Employer	12,747	3,642	17,555	17,555	17,686
487.156 Unemployment Comp	1,659	500	2,500	2,500	2,500
Total 487 Employee Benefits	**164,395**	**112,695**	**160,958**	**160,958**	**182,931**
Total Expense	**674,611**	**871,198**	**901,181**	**901,181**	**965,653**
Net Income	**54,683**	**(83,593)**	**(27,258)**	**0**	**0**

Borough of Fountain Hill
2027 Proposed Fire Fund Budget

	2024	2025	2026 Anticipated	2026 Budget	2027 Budget
Income					
300. Revenue					
301.10 Fire Tax	18,395	15,927	17,500	18,163	18,000
341.00 Interest Earning	10,792	9,280	1,569	7,000	5,000
Total 300. Revenue	**29,187**	**25,207**	**19,069**	**25,163**	**23,000**
350. Intergov. Rev					
351.09 CDBG	0	0	0	0	0
Total 350. Intergov. Rev	**0**	**0**	**0**	**0**	**0**
387. Contr. from Priv. Sources					
387.01 Contributions	0	0	0	0	0
Total 387. Contrib.	**0**	**0**	**0**	**0**	**0**
398. From Prev Yr Fund Balance	0	0	0	0	69,125
Total Income	**29,187**	**25,207**	**19,069**	**0**	**92,125**
Expense					
492.01 Trx to GF	0	0	0	0	0
411. Fire					
411.374 Repair & Maint. Equipment	0	0	0	0	0
411.47 Bank Fees	125	0	0	0	0
411.74 Fire Truck	0	0	92,125	200,000	92,125
Total 411. Fire	**0**	**0**	**92,125**	**200,000**	**92,125**
Total Expense	**125**	**0**	**92,125**	**200,000**	**92,125**
Net Income	**29,062**	**25,207**	**-73,057**	**-174,837**	**0**