

Proposed 2027
Operating and Capital Budgets

Authorized for Advertisement
November 10th, 2026

Towamencin Township
Projected 12/31/2026 Ended Actual
Operating Funds

Operating	01 General	02 Street Light	03 Fire	04 EMS	05 Park & Recreation	06 Swimming Pool	23 Debt Service	94 General Reserve	Total Operating Funds
Beginning Balance (a)	**2,097,968**	**6,047**	**50,397**	**1,660**	**53,801**	**61,404**	**276,167**	**109,756**	**2,657,200**
Revenue (b)	11,084,607	770	412,852	107,406	545,607	-	766,060	3,820	12,921,122
Expenditures (c)	10,116,839	-	510,955	107,800	518,472	140,434	1,697,109	-	13,091,609
Net Revenue / Exp.(d = b - c)	**967,768**	**770**	**(98,104)**	**(394)**	**27,135**	**(140,434)**	**(931,049)**	**3,820**	**(170,487)**
Transfers In (e)	924,868	-	116,300	-	340,400	85,000	773,700	-	2,240,268
Transfers Out (f)	1,528,400	-	-	-	311,000	-	-	-	1,839,400
Net Transfers (g = e - f)	**(603,532)**	**-**	**116,300**	**-**	**29,400**	**85,000**	**773,700**	**-**	**400,868**
Projected Ending Balance (a + d + g)	***2,462,204***	***6,817***	***68,593***	***1,266***	***110,336***	***5,971***	***118,818***	***113,576***	***2,887,581***
Projected Ending Balance % of 2027 Expense (End. Bal / (c))	*24%*								*22%*

Towamencin Township
Projected 12/31/2026 Ended Actual
Capital Funds

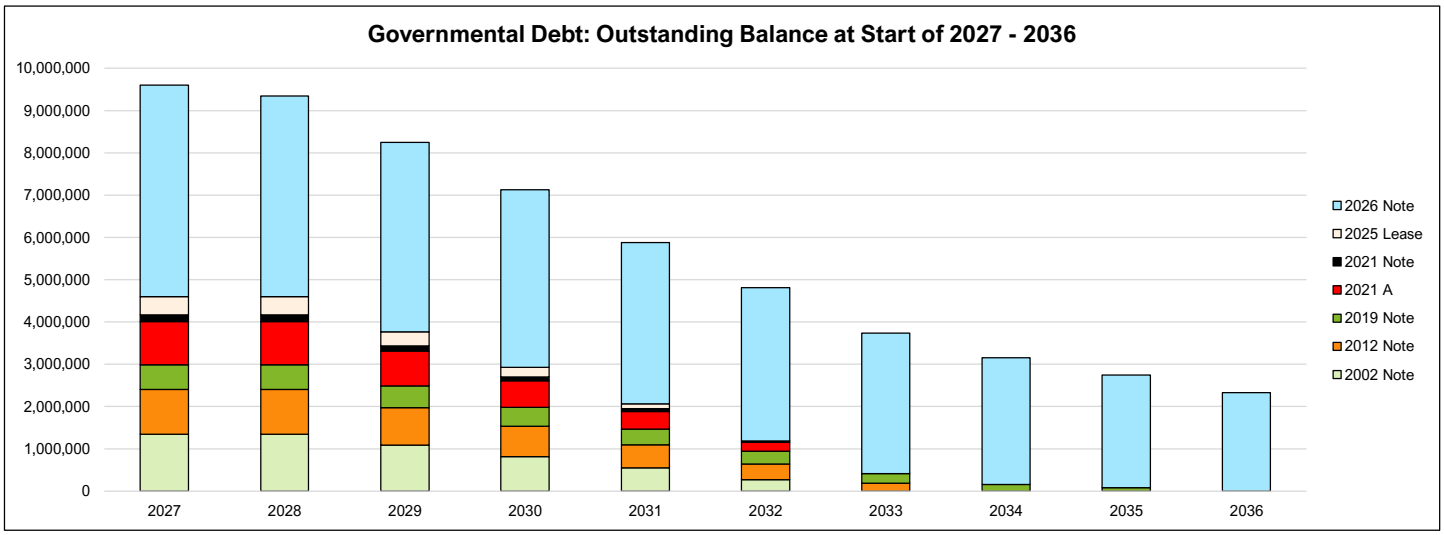
Capital	07 Fischers Park	18 Park Capital	19 Public Art	30 General Capital	33 Traffic Impact	35 Highway Aid	95 Capital Equip Resv	Total Funds
Beginning Balance (a)	**697,038**	**249,500**	**170,026**	**341,555**	**119,047**	**21,900**	**232,104**	**1,831,171**
Revenue (b)	297,833	450,000	6,870	5,331,695	4,800	512,942	8,094	6,612,234
Expense (c)	212,018	443,976	-	2,374,269	-	519,000	-	3,549,262
Net Revenue / Exp.(d = b - c)	**85,816**	**6,024**	**6,870**	**2,957,426**	**4,800**	**(6,058)**	**8,094**	**3,062,972**
Transfers In (e)	-	-	-	700,000	-	-	-	700,000
Transfers Out (f)	62,100	-	-	-	-	-	-	62,100
Net Transfers (g = e - f)	**(62,100)**	**-**	**-**	**700,000**	**-**	**-**	**-**	**637,900**
Projected Ending Balance (a + d + g)	***720,754***	***255,524***	***176,896***	***3,998,981***	***123,847***	***15,842***	***240,198***	***5,532,042***

Towamencin Township
2027 Proposed Budget
Operating Funds

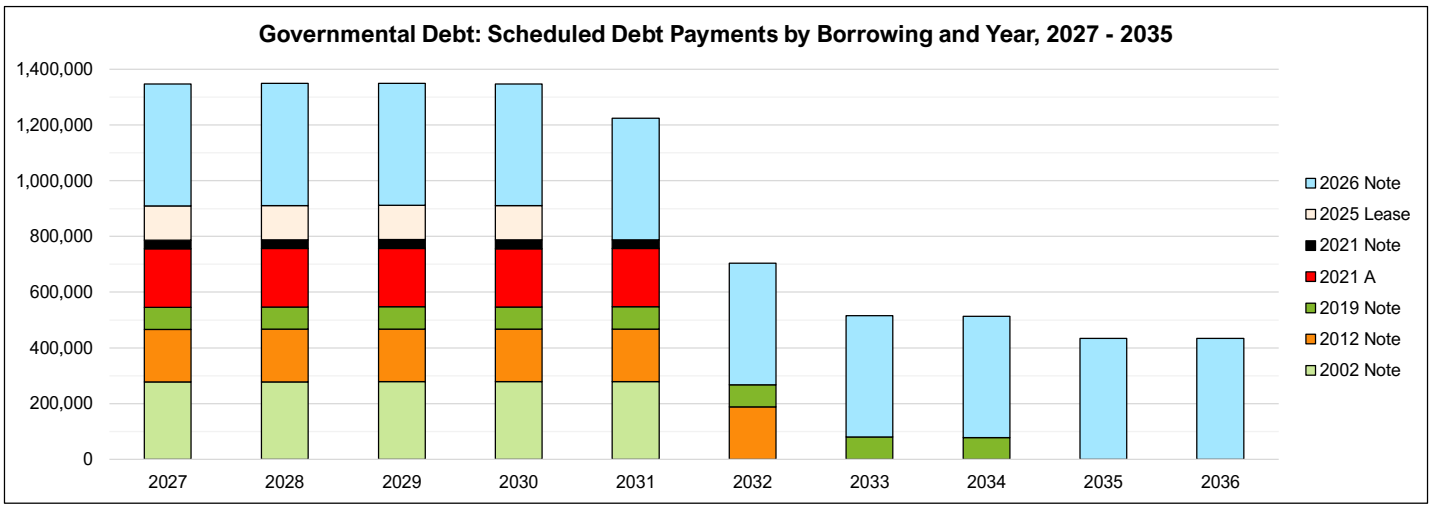
Operating	01 General	02 Street Light	03 Fire	04 EMS	05 Park & Recreation	06 Swimming Pool	23 Debt	94 General Reserve	Total Operating Funds
Beginning Balance (a)	**2,462,204**	**6,817**	**68,593**	**1,266**	**110,336**	**5,971**	**118,818**	**113,576**	**2,887,581**
Revenue (b)	10,681,200	770	620,300	107,550	537,370	-	760,000	3,000	12,710,190
Expense (c)	10,944,209	770	620,300	108,000	616,700	156,700	1,349,000	-	13,795,679
Net Revenue Less Expense(d = b - c)	**(263,009)**	**-**	**-**	**(450)**	**(79,330)**	**(156,700)**	**(589,000)**	**3,000**	**(1,085,489)**
Transfers In (e)	958,100	-	-	-	670,000	156,700	589,000	-	2,373,800
Transfers Out (f)	1,519,000	-	-	-	670,700	-	-	-	2,189,700
Net Transfers (g = e - f)	**(560,900)**	**-**	**-**	**-**	**(700)**	**156,700**	**589,000**	**-**	**184,100**
Projected Ending Balance (a + d + g)	***1,638,295***	***6,817***	***68,593***	***816***	***30,306***	***5,971***	***118,818***	***116,576***	***$1,986,192***
Projected Ending Balance % of 2027 Expense (End. Bal / (c))	*15%*								*14%*

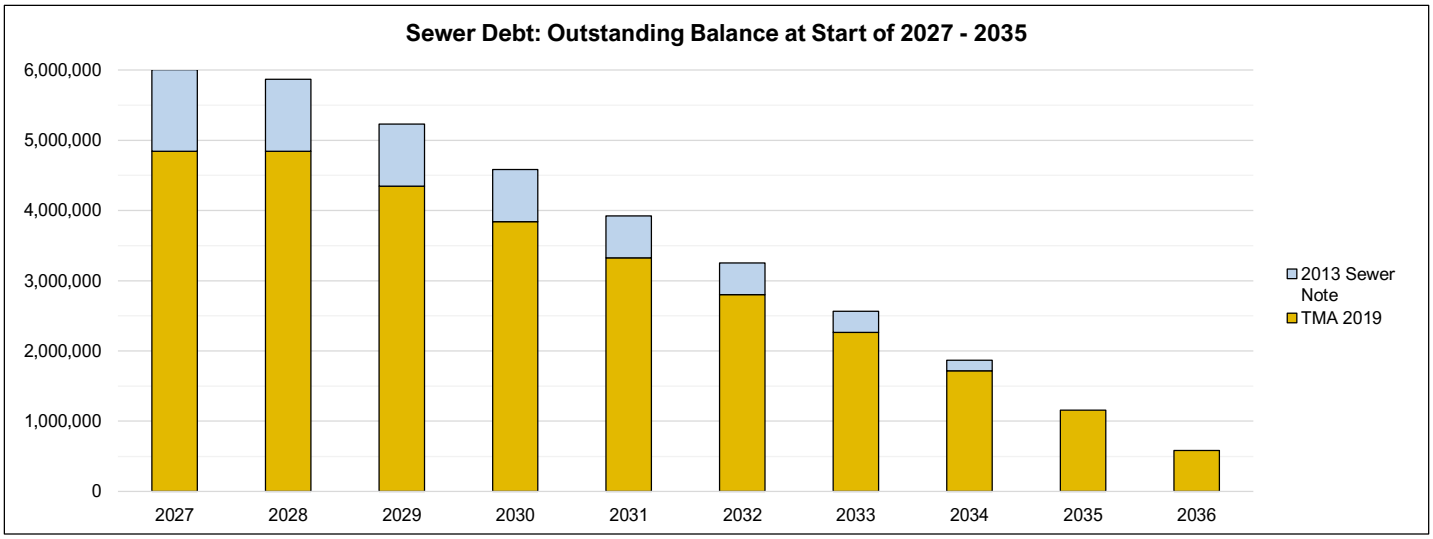
Towamencin Township
2027 Proposed Budget
Capital Funds

Capital	07 Fischers Park	18 Park Capital	19 Public Art	30 General Capital	33 Traffic Impact	35 Highway Aid	95 Capital Equip Resv	Total Funds
Beginning Balance (a)	**720,754**	**255,524**	**176,896**	**3,998,981**	**123,847**	**15,842**	**240,198**	**5,532,042**
Revenue (b)	252,000	853,000	5,000	1,557,460	3,000	510,000	6,000	3,186,460
Expense (c)	186,900	1,012,500	-	4,840,410	-	515,000	-	6,554,810
Net Revenue Less Expense(d = b - c)	**65,100**	**(159,500)**	**5,000**	**(3,282,950)**	**3,000**	**(5,000)**	**6,000**	**(3,368,350)**
Transfers In (e)	-	-	-	700,000	-	-	-	700,000
Transfers Out (f)	65,100	-	-	-	-	-	-	65,100
Net Transfers (g = e - f)	**(65,100)**	**-**	**-**	**700,000**	**-**	**-**	**-**	**634,900**
Projected Ending Balance (a + d + g)	***720,754***	***96,024***	***181,896***	***1,416,031***	***126,847***	***10,842***	***246,198***	***2,798,592***

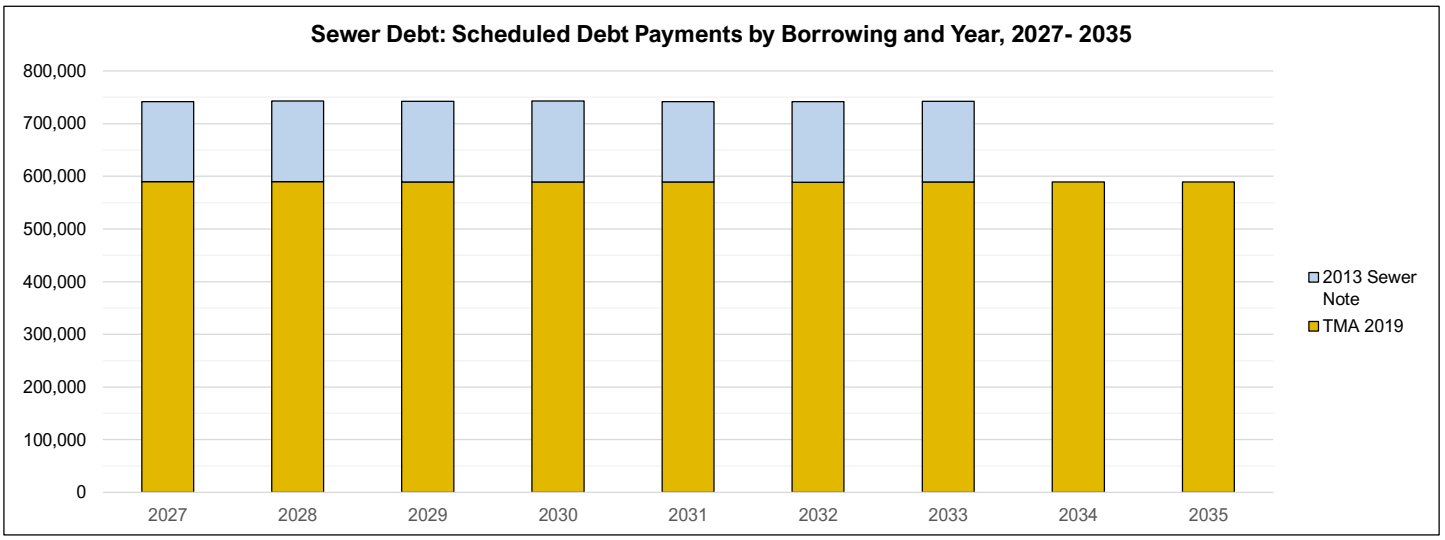


2002 General Obligation Note	$ 6,000,000			
Outstanding Principal Balance on 12/31/26:	$ 1,348,000	Next principal payment due:		12/25/2027
Fixed Interest Rate	1.136%	Principal Amount:	$	263,000
2012 General Obligation Note	$ 3,062,000			
Outstanding Principal Balance on 12/31/26:	$ 1,060,000	Next principal payment due:		10/25/2027
Fixed Interest Rate	1.9680%	Principal Amount:	$	168,000
2019 General Obligation Note	$ 1,000,000			
Outstanding Principal Balance on 12/31/26:	$ 578,000	Next principal payment due:		5/25/2027
Fixed Interest Rate	2.448%	Principal Amount:	$	65,000
2021-A TT General Obligation Note	$ 2,000,000			
Outstanding Principal Balance on 12/31/26:	$ 1,025,000	Next principal payment due:		2/25/2027
Fixed Interest Rate	1.043%	Principal Amount:	$	201,000
2021 TTVFC General Obligation Note	$ 300,000			
Outstanding Principal Balance on 12/31/26:	$ 153,000	Next principal payment due:		1/25/2027
Fixed Interest Rate	1.052%	Principal Amount:	$	30,000
2025 TWP Lease Purchase	$ 532,410			
Outstanding Principal Balance on 12/31/26:	$ 435,967	Next principal payment due:		4/24/2027
Fixed Interest Rate	4.950%	Principal Amount:	$	122,814
2026 General Obligation Note	$ 5,000,000			
Outstanding Principal Balance on 12/31/26:	$ 5,000,000	Next principal payment due:		4/25/2027
Fixed Interest Rate	3.795%	Principal Amount:	$	255,000
Total Outstanding Balance on 12/31/26 Governmental Debt	**$ 9,599,967**			





TMA: 2019 Revenue Bank Notes	$ 8,026,000			
Outstanding Principal Balance on 12/31/26:	$ 4,841,000	Next principal payment due:		5/25/2027
Fixed Interest Rate	2.098%	Principal Amount:	$	484,000
2013 Sewer Revenue Note	$ 2,500,000			
Outstanding Principal Balance on 12/31/26:	$ 1,026,000	Next principal payment due:		7/25/2027
Fixed Interest Rate	1.157%	Principal Amount:	$	140,000
Total Outstanding Balance on 12/31/26 Sewer Debt	**$ 5,867,000**			



Established in 1728

Towamencin

TOWNSHIP

A Community of Tradition and Vision

2027 Proposed Budget

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Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
General Fund						
REAL ESTATE TAXES						
01-301-100.00	REAL ESTATE TAX CURRENT	3,557,835	3,576,042	3,784,110	3,794,314	3,771,740
01-301-101.00	REAL ESTATE TAX DISCOUNT	-67,467	-67,625	-68,670	-72,893	-72,410
01-301-102.00	REAL ESTATE TAX PENALTY	5,204	7,591	7,620	1,684	7,620
01-301-104.00	REAL ESTATE TAX REFUNDS	-197	-2,247	-8,460	-3,695	-2,030
01-301-200.00	REAL ESTATE TAX PRIOR	20,616	9,957	6,340	12,593	3,390
01-301-400.00	REAL ESTATE TAX DELINQNT.	3,214	3,658	3,520	6,722	2,420
01-301-600.00	REAL ESTATE TAX INTERIM	32,289	6,546	5,280	5,250	3,370
Total REAL ESTATE TAXES:		3,551,493	3,533,922	3,729,740	3,743,975	3,714,100
ACT 511 TAXES						
01-310-100.00	REAL ESTATE TRANSFER TAX	619,571	842,725	600,000	910,000	650,000
01-310-200.00	EARNED INCOME TAXES	4,304,513	4,261,867	4,225,000	4,405,000	4,430,000
01-310-505.00	Local Services Tax	383,548	390,191	375,000	375,000	375,000
Total ACT 511 TAXES:		5,307,632	5,494,783	5,200,000	5,690,000	5,455,000
BUSINESS LICENSES						
01-321-600.00	BUSINESS LICENSES	3,100	2,000	1,000	3,800	2,000
01-321-800.00	CATV FRANCHISE FEE	295,407	277,966	257,000	268,000	253,000
Total BUSINESS LICENSES:		298,507	279,966	258,000	271,800	255,000
Non Business Licenses						
01-322-800.00	STREET OPENING PERMITS	35,955	5,230	2,000	5,310	2,000
Total Non Business Licenses:		35,955	5,230	2,000	5,310	2,000
FINES						
01-331-100.00	DISTRICT JUSTICE FINES	27,343	35,663	30,000	33,000	30,000
01-331-110.00	STATE POLICE FINES	6,588	6,295	6,000	6,200	6,000
01-331-120.00	VIOLATION OF ORDINANCES	2,725	1,795	0	4,290	1,000
01-331-300.00	Bus Safety Program Violations	7,219	14,043	9,000	18,000	13,000
Total FINES:		43,875	57,797	45,000	61,490	50,000
INTEREST ON EARNINGS						
01-341-100.00	INTEREST ON EARNINGS	161,557	146,004	95,000	135,000	100,000
Total INTEREST ON EARNINGS:		161,557	146,004	95,000	135,000	100,000
RENTAL INCOME						

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
01-342-200.01	Rittenhouse A unit	19,800	19,860	19,800	19,800	19,800
01-342-200.02	Rittenhouse B unit	13,800	13,680	13,800	13,800	13,800
Total RENTAL INCOME:		33,600	33,540	33,600	33,600	33,600
FEDERAL GRANTS						
01-351-000.04	FED GRANT - BVP	3,068	643	5,000	982	5,000
Total FEDERAL GRANTS:		3,068	643	5,000	982	5,000
STATE GRANT						
01-354-010.00	PA GRANT- Recycling Performnce	25,023	27,898	23,000	21,111	23,000
Total STATE GRANT:		25,023	27,898	23,000	21,111	23,000
State Shared Revenues & Entitl						
01-355-010.00	PUBLIC UTILITY TAX	9,648	9,623	8,500	10,301	9,000
01-355-040.00	ALCOHOLIC BEVERAGE TAX	2,400	2,100	2,000	2,100	2,100
01-355-050.00	PENSION STATE AID	434,117	459,931	426,000	464,539	431,000
01-355-060.00	Fire Co Debt Re-pmt Fire Truck	31,260	31,960	31,600	31,635	31,700
Total State Shared Revenues & Entitl:		477,425	503,615	468,100	508,575	473,800
CHARGES FOR SERVICES						
01-361-310.00	PRELIM SUBDIV/LAND DEV	8,890	28,663	6,500	12,190	9,000
01-361-320.00	ADMINISTRATIVE FEES	27,323	30,890	28,800	33,000	30,000
01-361-340.00	ZONING HEARING BOARD FEES	6,000	2,345	5,000	1,500	2,000
01-361-350.00	BOS - Hearing Fees	5,900	6,400	5,000	4,200	5,000
01-361-650.00	TAX CERTIFICATES	0	0	0	9,910	5,000
Total CHARGES FOR SERVICES:		48,113	68,298	45,300	60,800	51,000
PUBLIC SAFETY						
01-362-010.00	SPECIAL POLICE SERVICES	25,279	32,814	15,000	49,500	30,000
01-362-010.05	County Drug Task Force OT	692	363	1,000	382	1,000
01-362-010.06	DUI Task Force OT	2,674	5,413	3,000	3,182	3,000
01-362-010.07	FBI Task Force OT	0	0	2,000	2,552	2,000
01-362-020.00	POLICE REPORTS	6,982	6,106	5,000	6,211	5,000
01-362-130.00	ALARM PERMITS	8,525	10,075	9,000	9,750	9,000
01-362-140.00	STRAY DOG FINES	30	0	0	0	0
01-362-145.00	Lodging Fees	150	0	0	0	0
01-362-150.00	FIRE MARSHAL REPORTS	100	2,090	1,000	350	1,000
01-362-170.00	FINGERPRINTING FEES	666	1,333	1,000	471	1,000

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
01-362-405.00	CONTRACTOR REGISTRATIONS	1,170	1,520	1,000	1,345	1,000
01-362-407.00	HVAC PERMITS	17,159	157,697	25,000	66,355	50,000
01-362-410.00	BUILDING PERMITS	91,125	141,050	100,000	102,633	150,000
01-362-415.00	Zoning Permits	24,424	23,125	20,000	24,000	20,000
01-362-420.00	ELECTRICAL PERMITS	50,537	173,940	60,000	110,376	100,000
01-362-430.00	PLUMBING PERMITS	13,512	50,007	10,000	36,645	30,000
01-362-440.00	FIRE SUPRESSION/ ALARM PERMITS	18,229	11,169	10,000	19,800	15,000
01-362-441.00	On-lot Maint Permit Fees	0	6,900	9,000	5,400	5,000
01-362-450.00	USE & OCCUPANCY PERMITS	32,078	38,164	31,000	25,600	30,000
01-362-455.00	On-site inspection program fee	10,266	250	0	0	0
01-362-460.00	FIRE INSPECTION FEES	42,400	32,215	22,000	42,400	32,200
01-362-470.00	RESTITUTION	1	0	0	0	0
Total PUBLIC SAFETY:		345,998	694,229	325,000	506,952	485,200
MISCELLANEOUS REVENUE						
01-380-010.00	MISCELLANEOUS SALES	1,191	160	500	3,674	500
01-380-015.00	Miscellaneous Receipts	9,267	8,492	7,000	9,051	8,000
01-380-020.00	MISCELLANEOUS RECEIPTS- Police	8,398	3,844	0	8,900	0
01-380-100.00	Insurance Premiums Reimbursed	31,392	32,967	20,000	23,062	25,000
Total MISCELLANEOUS REVENUE:		50,248	45,463	27,500	44,687	33,500
OTHER REVENUE						
01-389-100.00	Refund of Prior Year Expense	1,685	200	0	325	0
Total OTHER REVENUE:		1,685	200	0	325	0
INTERFUND TRANSFERS						
01-392-070.00	TRANSFER FROM FISCHERS PARK F	66,800	67,300	62,100	62,100	65,100
01-392-080.00	TRANSFER FROM SEWER FUND	1,277,975	841,000	862,768	862,768	893,000
Total INTERFUND TRANSFERS:		1,344,775	908,300	924,868	924,868	958,100
General Govt Elected Officials						
01-400-110.00	ELECTED OFFICIALS-SALARY	20,625	19,299	20,625	26,205	26,205
01-400-460.00	CONFERENCE & TRAINING	6,817	5,706	8,500	4,947	8,500
Total General Govt Elected Officials:		27,442	25,005	29,125	31,152	34,705
General Govt - Manager						
01-401-121.00	MANAGEMENT SALARY	186,247	191,439	198,600	198,660	205,600

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
01-401-156.00	Health Insurance	4,522	8,484	10,000	9,075	10,600
01-401-158.00	Life & LTD Insurance	1,399	1,292	1,500	1,296	1,500
01-401-161.00	FICA	13,187	13,644	14,900	14,388	15,000
01-401-310.00	Other Professional Services	6,066	2,128	5,000	0	3,000
01-401-451.00	VEHICLE MAINTENANCE	7	0	0	0	0
Total General Govt - Manager:		211,429	216,985	230,000	223,419	235,700
General Govt - Tax Collection						
01-403-110.00	ELECTED OFFICIALS	2,600	2,600	2,600	2,600	2,600
01-403-210.00	OFFICE SUPPLIES	2,641	1,291	3,300	4,274	3,300
01-403-440.39	Bank Services Charges/Fees	0	0	50	0	50
01-403-450.00	OTHER CONTRACTED SERVICES	59,290	51,720	60,550	59,500	61,750
Total General Govt - Tax Collection:		64,531	55,612	66,500	66,374	67,700
General Govt - Staff						
01-406-130.00	STAFF SALARY	448,136	484,685	520,600	520,300	539,000
01-406-131.00	PERSONNEL - OVERTIME	155	4,382	3,500	3,000	3,700
01-406-156.00	HEALTH INSURANCE	92,617	96,536	103,900	103,486	110,700
01-406-158.00	Life & LTD Insurance	6,817	6,437	6,800	6,364	6,700
01-406-161.00	FICA	35,582	38,745	38,300	41,809	43,300
01-406-162.00	UNEMPLOYMENT COMPENSATION	0	-2	0	0	0
01-406-210.00	OFFICE SUPPLIES	7,082	7,064	7,000	11,200	7,100
01-406-311.00	ACCOUNTING SERVICES	76,073	36,329	42,000	36,608	37,400
01-406-313.00	ENGINEERING	29,881	30,588	36,000	47,000	40,000
01-406-314.00	LEGAL SERVICES	129,177	131,661	125,000	130,000	130,000
01-406-321.00	TELEPHONE	4,007	4,020	6,200	4,186	4,000
01-406-325.00	POSTAGE	3,532	3,822	6,500	4,076	4,200
01-406-341.00	ADVERTISING	7,428	6,609	7,900	4,700	4,500
01-406-342.00	PRINTING	1,457	994	1,500	700	1,000
01-406-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	7,703	6,942	7,500	7,174	7,500
01-406-430.00	Other Contracted Services	13,875	8,400	15,000	11,000	12,000
01-406-440.39	Bank Services Charges/Fees	10	64	100	0	100
01-406-450.00	MAINTENANCE AGREEMENTS	36,485	37,697	40,000	41,166	43,800
01-406-460.00	CONFERENCE TRAINING	7,997	4,534	7,500	3,500	7,000
01-406-499.00	Twp Employee Appreciation	2,757	3,853	5,000	4,340	5,000
01-406-499.01	Twp Volunteer Appreciation	0	2,218	2,000	2,250	2,300
Total General Govt - Staff:		910,771	915,579	982,300	982,859	1,009,300

Data Processing

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
01-407-130.00	STAFF SALARY	183,756	192,211	202,000	201,824	209,000
01-407-131.00	PERSONNEL - OVERTIME	6,945	8,004	8,700	8,500	8,800
01-407-156.00	Health Insurance	36,020	36,867	39,600	39,426	42,100
01-407-158.00	Life & LTD Insurance	2,644	2,443	2,940	2,476	2,600
01-407-161.00	FICA	14,654	15,369	15,900	16,090	16,700
01-407-220.00	MATERIALS/SUPPLIES	6,253	5,730	7,000	6,700	8,000
01-407-310.00	Other Professional Services	749	2,769	2,500	800	2,500
01-407-321.00	TELEPHONE	21,598	28,371	39,000	28,000	30,800
01-407-374.00	Maintenance of Equipment	8,898	8,816	9,000	8,800	10,000
01-407-450.00	Maintenance Agreements	81,513	86,390	92,000	88,000	114,000
01-407-460.00	CONFERENCE TRAINING	3,741	3,177	4,000	3,500	4,000
Total Data Processing:		366,772	390,147	422,640	404,116	448,500
General Govt - Bldg Maintenanc						
01-409-220.00	MATERIALS/SUPPLIES	11,476	9,426	10,000	13,321	16,500
01-409-260.00	SMALL TOOLS/MAINT.	50	0	0	0	0
01-409-361.00	ELECTRICITY	44,568	55,404	45,600	57,000	50,160
01-409-362.00	NATURAL GAS	3,183	3,704	5,200	3,800	5,720
01-409-366.00	WATER	5,724	5,629	5,000	5,000	5,000
01-409-373.00	REPAIR & MAINT. OF FACIL.	77,786	73,666	77,250	77,200	82,000
01-409-450.00	OTHER CONTRACTED SERVICES	95,084	86,635	89,610	98,335	90,000
Total General Govt - Bldg Maintenanc:		237,870	234,465	232,660	254,656	249,380
Public Safety						
01-410-130.01	PERSONNEL - STAFF	160,451	186,375	197,800	198,253	209,000
01-410-130.02	PERSONNEL - POLICE	2,772,217	2,962,111	3,088,000	3,116,400	3,325,000
01-410-140.02	Police Non-Disability Wages	12,273	11,580	12,500	0	0
01-410-156.00	HEALTH INSURANCE	493,431	503,397	565,000	577,096	653,000
01-410-158.00	Life & LTD Insurance	26,038	24,596	25,900	24,801	27,000
01-410-161.00	FICA	239,039	258,429	264,900	275,322	288,500
01-410-163.00	POST RETIREMENT BENEFITS	128,726	125,135	120,000	76,100	100,000
01-410-183.01	OVERTIME - STAFF	996	1,144	1,000	1,000	1,200
01-410-183.02	OVERTIME - POLICE	156,936	179,547	155,000	234,587	215,000
01-410-187.02	REIMB OVERTIME - POLICE	24,987	27,508	25,000	58,984	30,000
01-410-187.03	Aggressive Driver OT	5,467	4,292	4,200	3,000	3,500
01-410-187.05	County Drug Task Force OT	692	727	2,500	1,000	2,000
01-410-187.06	DUI Task Force OT	488	1,740	2,500	1,500	2,500
01-410-187.07	FBI Task Force OT	0	0	3,500	4,365	3,500
01-410-210.00	OFFICE SUPPLIES	9,343	3,174	10,500	5,000	7,500
01-410-220.01	Supplies - General	4,239	15,168	10,000	8,100	8,500

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
01-410-220.03	Supplies - Investigative Unit	2,067	5,979	7,500	5,600	5,000
01-410-220.04	Supplies - Bike Patrol	3,140	2,395	2,000	981	1,000
01-410-220.05	Supplies - Traffic Safety	1,849	2,717	4,000	1,000	3,500
01-410-220.06	Supplies - Fire Arms Unit	9,557	10,719	13,000	10,000	10,000
01-410-220.07	Supplies - Patrol Equipment	3,165	3,333	8,500	8,500	12,500
01-410-220.08	Radio/communciations equipment	4,488	2,595	5,000	4,500	5,000
01-410-220.09	Supplies - In Service Training	1,216	2,130	4,000	4,200	4,000
01-410-220.11	Supplies - Kennel	25	0	200	0	200
01-410-231.00	GAS/OIL	50,364	45,183	55,000	55,000	55,000
01-410-238.00	UNIFORMS	32,251	33,211	35,000	33,300	35,000
01-410-239.00	UNIFORM RELATED EXP	5,867	10,925	11,700	11,000	11,700
01-410-251.00	VEHICLE MAINTENANCE	36,909	28,933	35,000	42,000	40,000
01-410-321.00	TELEPHONE	14,613	17,158	18,000	16,000	18,000
01-410-325.00	POSTAGE	1,103	2,135	1,500	2,200	2,000
01-410-341.00	RECRUITING & TESTING	0	157	8,500	2,100	4,500
01-410-342.00	PRINTING	1,300	927	2,000	500	2,000
01-410-374.00	REPAIR & MAINT. OF EQUPMT	1,817	3,698	2,500	4,188	2,500
01-410-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	7,444	2,655	3,000	2,799	3,000
01-410-450.00	OTHER CONTRACTED SERVICES	23,121	28,636	30,000	22,912	30,000
01-410-451.00	MAINTENANCE AGREEMENTS	13,240	4,364	17,000	17,999	18,000
01-410-460.00	CONFERENCES/TRAINING	27,557	19,731	27,500	31,086	30,000
01-410-470.00	TRT	0	5,000	5,000	7,486	5,500
Total Public Safety:		4,276,417	4,537,501	4,784,200	4,868,859	5,174,600
Code Enforcement						
01-413-122.00	PERSONNEL-MANAGEMENT	1,387	0	0	0	0
01-413-130.00	PERSONNEL-STAFF	198,099	258,750	292,500	276,064	304,500
01-413-156.00	HEALTH INSURANCE	24,472	25,083	26,900	25,603	26,500
01-413-158.00	Life & LTD Insurance	2,493	3,083	3,300	3,196	3,600
01-413-161.00	FICA	15,312	19,863	21,700	21,120	23,400
01-413-162.00	UNEMPLOYMENT COMPENSATION	0	0	0	5,148	0
01-413-210.00	OFFICE SUPPLIES	242	0	1,000	45	1,000
01-413-220.00	MATERIALS/SUPPLIES	13,356	0	3,000	0	3,000
01-413-238.00	UNIFORMS	0	108	500	0	500
01-413-310.00	Other Professional Services	115,139	111,379	93,000	115,000	110,000
01-413-313.00	ENGINEERING	0	4,473	0	0	0
01-413-321.00	TELEPHONE	2,307	2,521	2,700	2,216	2,700
01-413-325.00	POSTAGE	1,600	2,252	2,000	1,800	2,000
01-413-342.00	PRINTING	225	138	100	150	200
01-413-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	84	103	1,200	750	1,200
01-413-450.00	MAINTENANCE AGREEMENTS	7,680	7,680	7,700	9,412	8,400

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
01-413-451.00	VEHICLE MAINTENANCE	619	4,816	2,000	1,500	2,000
01-413-460.00	CONFERENCE TRAINING	309	242	1,300	350	3,300
Total Code Enforcement:		383,324	440,491	458,900	462,354	492,300
Planning & Zoning						
01-414-122.00	PERSONNEL-MANAGEMENT	1,387	0	0	0	0
01-414-130.00	STAFF SALARY	85,979	91,211	105,000	106,076	131,500
01-414-156.00	Health Insurance	11,172	11,435	12,300	13,490	16,000
01-414-158.00	Life & LTD Insurance	1,006	895	1,000	878	1,000
01-414-161.00	FICA	6,694	6,989	7,900	8,120	10,100
01-414-210.00	OFFICE SUPPLIES	45	0	1,000	27	500
01-414-310.00	Other Professional Services	0	0	10,000	0	29,000
01-414-310.05	Other Prof Srvcs - Comp Plan	83,150	26,947	1,000	7,703	0
01-414-313.00	ENGINEERING	497	-210	0	0	0
01-414-314.00	LEGAL SERVICES - Planning	3,736	1,125	0	0	0
01-414-314.01	LEGAL SERVICES- Zoning Hearing	27,710	14,408	22,000	8,872	22,000
01-414-315.00	ZHB Expenses	1,633	867	3,000	2,229	3,000
01-414-316.00	Codification	1,195	7,760	1,200	1,295	1,500
01-414-317.00	BOS Hearing Fee Expenses	758	816	3,000	1,000	3,000
01-414-325.00	POSTAGE	47	1	500	31	100
01-414-341.00	ADVERTISING	1,620	1,242	1,500	7,562	5,000
01-414-342.00	PRINTING	0	431	100	89	100
01-414-451.00	VEHICLE MAINTENANCE	108	219	0	0	0
01-414-460.00	CONFERENCE TRAINING	563	998	2,000	370	0
Total Planning & Zoning:		227,300	165,136	171,500	157,742	222,800
Emergency Management						
01-415-145.00	STIPEND	5,000	0	0	0	0
01-415-220.00	MATERIALS/SUPPLIES	116	446	5,500	3,672	5,500
01-415-342.00	PRINTING	0	0	500	0	500
01-415-455.00	MEMBERSHIPS & PUBLICATIONS	100	0	2,000	504	1,000
01-415-460.00	CONFERENCES/TRAINING	0	0	2,000	233	1,000
Total Emergency Management:		5,215	446	10,000	4,409	8,000
Public Works -Highways, Roads						
01-430-130.00	PERSONNEL-STAFF	502,704	492,203	532,300	506,174	589,000
01-430-131.00	PERSONNEL - OVERTIME	13,838	15,747	13,600	21,500	22,500
01-430-156.00	HEALTH INSURANCE	163,570	178,912	197,800	187,454	203,000
01-430-158.00	Life & LTD Insurance	9,771	8,842	9,400	9,328	10,400

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
01-430-161.00	FICA	40,210	39,434	41,800	40,367	46,800
01-430-210.00	OFFICE SUPPLIES	1,713	844	1,300	1,500	1,500
01-430-220.00	SHOP SUPPLIES	21,141	24,220	25,000	26,000	28,000
01-430-230.00	HEATING OIL	2,522	4,478	5,000	13,000	13,000
01-430-232.00	GAS/OIL	49,115	44,562	50,000	45,000	45,000
01-430-238.00	UNIFORMS	18,554	14,701	15,000	19,000	17,000
01-430-260.00	SMALL TOOLS/MAINT.	13,519	13,849	15,000	14,000	18,000
01-430-321.00	TELEPHONE	9,541	12,445	13,000	12,000	12,000
01-430-361.00	ELECTRICITY	6,983	7,522	7,500	8,300	10,000
01-430-366.00	WATER	831	1,149	900	3,300	1,500
01-430-372.00	REPAIR & MAINT. OF FACIL.	16,026	31,709	20,000	25,000	25,000
01-430-384.00	EQUIPMENT RENTAL	0	0	2,500	3,000	3,000
01-430-420.00	DUES,SUBSCRPTNS,MEMBRSHPS	0	139	700	700	700
01-430-450.00	OTHER CONTRACTED SERVICES	10,630	19,361	22,500	22,500	25,000
01-430-460.00	CONFERENCES/TRAINING	1,408	548	2,500	14,622	9,000
Total Public Works -Highways, Roads:		882,075	910,662	975,800	972,745	1,080,400
Winter Maintenance						
01-432-130.00	STAFF SALARY	14,492	10,432	14,600	19,235	18,000
01-432-131.00	PERSONNEL - OVERTIME	29,920	62,049	36,000	64,226	61,500
01-432-161.00	FICA	3,353	5,531	3,900	6,385	6,500
01-432-220.00	MATERIALS/SUPPLIES	93,289	179,582	120,000	132,825	140,000
Total Winter Maintenance:		141,054	257,594	174,500	222,671	226,000
Traffic Signals & Signs						
01-433-220.00	MATERIALS/SUPPLIES	2,586	5,669	15,000	5,745	15,000
01-433-313.00	ENGINEERING	41,623	43,055	40,000	40,000	40,000
01-433-361.00	ELECTRICITY	18,201	18,885	19,000	19,700	20,000
01-433-450.00	OTHER CONTRACTED SERVICES	143,454	28,805	40,000	43,537	40,000
Total Traffic Signals & Signs:		205,865	96,413	114,000	108,982	115,000
Storm Sewers & Drains						
01-436-130.00	STAFF SALARY	39,828	55,150	55,500	55,200	77,000
01-436-131.00	PERSONNEL - OVERTIME	1,306	1,027	3,000	1,750	3,000
01-436-161.00	FICA	3,145	4,296	4,500	4,357	6,100
01-436-220.00	MATERIALS/SUPPLIES	61,845	61,108	75,000	65,000	65,000
01-436-313.00	ENGINEERING-Stormwater/NPDES	7,040	10,106	20,000	11,500	20,000
01-436-384.00	EQUIPMENT RENTAL	0	0	5,000	5,000	5,000
01-436-450.00	OTHER CONTRACTED SERVICES	21,784	19,540	22,500	18,800	22,500

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Total Storm Sewers & Drains:		134,947	151,227	185,500	161,607	198,600
Repair of Trucks & Equipment						
01-437-374.00	REPAIR & MAINT. OF EQUIP,	94,847	104,131	95,000	74,500	95,000
Total Repair of Trucks & Equipment:		94,847	104,131	95,000	74,500	95,000
Highway Maintenance						
01-438-245.00	Highway supplies	103,202	72,546	75,000	72,000	75,000
01-438-246.00	Contracted services	0	0	45,000	46,811	55,000
Total Highway Maintenance:		103,202	72,546	120,000	118,811	130,000
Public Works - Property Mngmt						
01-445-373.00	REPAIR & MAINT. OF FACIL.	2,424	2,551	3,000	4,244	3,000
01-445-450.00	OTHER CONTRACTED SERVICES	2,547	2,560	2,600	2,584	2,600
Total Public Works - Property Mngmt:		4,971	5,111	5,600	6,828	5,600
Operating Leases						
01-473-100.00	Copier Lease	14,909	10,936	15,000	10,300	12,000
Total Operating Leases:		14,909	10,936	15,000	10,300	12,000
Miscellaneous						
01-480-540.00	CONTRIBUTION TO LIBRARY	9,500	9,500	9,500	9,500	12,500
01-480-540.05	Contribution to EAC	3,430	6,553	10,200	4,742	13,300
01-480-540.10	Contribution to Vets Committee	53	0	7,500	2,690	32,000
Total Miscellaneous:		12,983	16,053	27,200	16,932	57,800
Retirement Expenses						
01-481-160.01	Contribution to Police Pension	380,044	410,737	478,613	478,613	556,568
01-481-160.02	Contrib to Non Uniform Pension	98,290	93,796	127,062	127,062	121,550
01-481-160.03	Defined Contributions-NU Plan	28,076	52,267	81,969	78,470	87,506
Total Retirement Expenses:		506,410	556,800	687,644	684,145	765,624
Other Expenses						
01-482-910.00	Refund of Prior Year Revenue	14,504	0	0	1,529	0

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Total Other Expenses:		14,504	0	0	1,529	0
Insurances						
01-486-351.00	PROPERTY INSURANCE	21,879	23,514	22,000	21,331	23,500
01-486-352.00	LIABILITY INSURANCE	153,154	164,601	153,800	152,814	163,500
01-486-353.00	PUBLIC OFFICIALS BOND	6,822	1,985	4,200	3,411	4,200
01-486-354.00	WORKERS COMPENSATION	99,961	95,917	118,800	104,292	124,000
Total Insurances:		281,816	286,017	298,800	281,848	315,200
Interfund Transfers						
01-492-030.00	TRANSFER TO FIRE FUND	110,000	134,200	116,300	116,300	0
01-492-050.00	TRANSFER TO PARK FUND	310,000	670,000	340,400	340,400	670,000
01-492-080.00	TRANSFER TO SEWER FUND	0	244	0	0	0
01-492-230.00	TRNSFR TO DEBT FUND	900,000	879,453	371,700	371,700	149,000
01-492-300.00	TRNSFR TO GEN. CAPITAL FD	500,000	950,000	700,000	700,000	700,000
Total Interfund Transfers:		1,820,000	2,633,897	1,528,400	1,528,400	1,519,000
General Fund Revenue Total:		11,728,955	11,799,888	11,182,108	12,009,475	11,639,300
General Fund Expenditure Total:		10,928,653	12,082,754	11,615,269	11,645,238	12,463,209
Total General Fund:		800,302	-282,866	-433,161	364,237	-823,909

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Street Light Fund						
REAL ESTATE TAXES						
02-300-101.00	TAX REVENUE	770	770	770	770	770
Total REAL ESTATE TAXES:		770	770	770	770	770
Street Light Expense						
02-434-100.00	Street Light Expense	0	0	770	0	770
Total Street Light Expense:		0	0	770	0	770
Street Light Fund Revenue Total:		770	770	770	770	770
Street Light Fund Expenditure Total:		0	0	770	0	770
Total Street Light Fund:		770	770	0	770	0

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Fire Fund						
REAL ESTATE TAXES						
03-301-100.00	REAL ESTATE TAX CURRENT	232,698	233,889	261,450	262,683	486,490
03-301-101.00	REAL ESTATE TAX DISCOUNT	-4,412	-4,422	-4,760	-5,046	-9,340
03-301-102.00	REAL ESTATE TAX PENALTY	340	496	520	117	980
03-301-104.00	REAL ESTATE TAX REFUNDS	-13	-147	-590	-256	-270
03-301-200.00	REAL ESTATE TAX PRIOR	389	651	430	823	500
03-301-400.00	REAL ESTATE TAX DELINQNT.	76	71	240	339	310
03-301-600.00	REAL ESTATE TAX INTERIM	2,111	428	360	363	430
Total REAL ESTATE TAXES:		231,190	230,966	257,650	259,023	479,100
INTEREST ON EARNINGS						
03-341-100.00	INTEREST ON EARNINGS	5,318	6,097	3,000	5,600	6,200
Total INTEREST ON EARNINGS:		5,318	6,097	3,000	5,600	6,200
STATE REVENUE & ENTITLEMENTS						
03-355-070.00	FOREIGN FIRE INS PREM TAX	140,948	151,033	135,000	148,228	135,000
Total STATE REVENUE & ENTITLEMENTS:		140,948	151,033	135,000	148,228	135,000
INTERFUND TRANSFERS						
03-392-010.00	TRANSFERS FROM GENERAL FD	110,000	134,200	116,300	116,300	0
Total INTERFUND TRANSFERS:		110,000	134,200	116,300	116,300	0
PUBLIC SAFETY - FIRE						
03-411-351.00	PROPERTY INSURANCE	4,375	4,703	4,400	4,297	4,700
03-411-352.00	LIABILITY INSURANCE	39,383	42,326	39,600	38,731	42,300
03-411-354.00	WORKERS COMPENSATION	30,312	30,120	34,000	28,221	31,500
03-411-363.00	HYDRANT RENTAL	27,428	27,428	32,000	27,428	28,500
03-411-390.00	FOREIGN CASUALTY TAX DIST	140,948	151,033	135,000	148,228	135,000
03-411-510.19	Fire Co - Twp Emp IncentivePrg	0	0	9,000	6,000	9,000
03-411-530.00	Fire Co. Distribution	167,520	175,895	184,700	184,700	194,000
03-411-530.05	Fire Co. Distrb - Grant Match	5,000	5,000	5,000	5,000	5,000
03-411-530.10	Fire Co. Distrb - StrategicPln	0	0	0	0	100,000
03-411-530.15	Fire Co. Distrb - IncentivePrg	56,000	65,000	68,250	68,250	70,300
Total PUBLIC SAFETY - FIRE:		470,965	501,505	511,950	510,855	620,300
OTHER EXPENSES						

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
03-482-910.00	Refund of Prior Year Revenue	0	0	0	100	0
Total OTHER EXPENSES:		0	0	0	100	0
Fire Fund Revenue Total:		487,456	522,297	511,950	529,151	620,300
Fire Fund Expenditure Total:		470,965	501,505	511,950	510,955	620,300
Total Fire Fund:		16,491	20,792	0	18,196	0

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
EMS Fund						
REAL ESTATE TAXES						
04-301-100.00	REAL ESTATE TAX CURRENT	102,635	103,160	109,360	108,788	109,130
04-301-101.00	REAL ESTATE TAX DISCOUNT	-1,946	-1,950	-1,950	-2,090	-2,100
04-301-102.00	REAL ESTATE TAX PENALTY	150	219	210	48	220
04-301-104.00	REAL ESTATE TAX REFUNDS	-6	-65	-250	-150	-70
04-301-200.00	REAL ESTATE TAX PRIOR	0	287	180	363	100
04-301-400.00	REAL ESTATE TAX DELINQNT.	0	0	100	128	70
04-301-600.00	REAL ESTATE TAX INTERIM	931	189	150	151	100
Total REAL ESTATE TAXES:		101,765	101,840	107,800	107,238	107,450
INTEREST ON EARNINGS						
04-341-100.00	INTEREST ON EARNINGS	126	129	0	167	100
Total INTEREST ON EARNINGS:		126	129	0	167	100
Ambulance/EMS						
04-412-530.00	EMS Services Distribution	100,000	102,200	107,800	107,800	108,000
Total Ambulance/EMS:		100,000	102,200	107,800	107,800	108,000
EMS Fund Revenue Total:		101,891	101,969	107,800	107,405	107,550
EMS Fund Expenditure Total:		100,000	102,200	107,800	107,800	108,000
Total EMS Fund:		1,891	-231	0	-395	-450

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Park and Rec. Fund						
REAL ESTATE TAXES						
05-301-100.00	REAL ESTATE TAX CURRENT	425,582	427,759	455,040	455,495	456,940
05-301-101.00	REAL ESTATE TAX DISCOUNT	-8,069	-8,087	-8,250	-8,751	-8,770
05-301-102.00	REAL ESTATE TAX PENALTY	622	908	910	202	920
05-301-104.00	REAL ESTATE TAX REFUNDS	-24	-269	-1,020	-444	-260
05-301-200.00	REAL ESTATE TAX PRIOR	2,295	1,191	760	1,506	420
05-301-400.00	REAL ESTATE TAX DELINQNT.	415	417	420	807	300
05-301-600.00	REAL ESTATE TAX INTERIM	3,862	783	630	630	420
Total REAL ESTATE TAXES:		424,684	422,702	448,490	449,445	449,970
INTEREST ON EARNINGS						
05-341-100.00	INTEREST ON EARNINGS	8,230	7,661	4,000	8,500	6,000
Total INTEREST ON EARNINGS:		8,230	7,661	4,000	8,500	6,000
RENTAL INCOME						
05-342-055.00	Rent from Advertising	4,620	6,491	5,200	5,698	7,000
Total RENTAL INCOME:		4,620	6,491	5,200	5,698	7,000
RECREATION						
05-367-301.00	Participant Fees	15,331	20,508	17,500	20,000	20,900
05-367-302.00	Vendor Fees	3,320	5,000	5,400	6,520	6,500
05-367-750.58	Memorials	7,315	7,760	2,000	8,074	2,000
05-367-760.00	PARK RENTAL FEES	8,325	8,490	8,000	7,455	8,000
05-367-770.00	SIGN RENTAL FEES	5,150	3,800	5,000	4,595	3,500
05-367-800.00	MISCELLANEOUS RECEIPTS	3,220	0	1,000	4,295	1,000
Total RECREATION:		42,661	45,558	38,900	50,939	41,900
CONTRIBUTIONS AND DONATIONS						
05-387-300.00	CONTRIBUTION FROM TYA	15,000	15,000	12,500	12,500	12,500
05-387-330.00	Program Sponsorships	13,000	19,140	15,000	18,525	20,000
Total CONTRIBUTIONS AND DONATIONS:		28,000	34,140	27,500	31,025	32,500
INTERFUND TRANSFERS						
05-392-010.00	Transfer from General Fund	310,000	670,000	340,400	340,400	670,000
Total INTERFUND TRANSFERS:		310,000	670,000	340,400	340,400	670,000

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
CULTURE - RECREATION ADMIN						
05-451-130.00	PERSONNEL-STAFF	14,380	17,453	15,800	18,429	36,000
05-451-161.00	FICA	1,100	1,407	1,300	1,304	2,700
Total CULTURE - RECREATION ADMIN:		15,481	18,860	17,100	19,733	38,700
CULTURE - SPECIAL EVENTS						
05-453-229.00	Food for Human Consumption	922	811	600	200	600
05-453-238.00	Clothing & Uniforms	3,669	3,613	4,000	3,749	4,000
05-453-247.00	Culture & Rec Supplies	5,934	10,461	33,600	33,600	10,500
05-453-247.01	Culture & Rec Supplies - Signs	2,462	2,253	2,600	1,893	2,600
05-453-325.00	Postage	77	2,505	2,700	2,345	4,600
05-453-342.00	Printing	13,050	10,839	13,300	11,448	13,300
05-453-384.00	Rental of Machinery & Equip	3,452	974	5,000	1,191	2,500
05-453-389.00	Rentals & Licensing of Movies	2,441	1,195	2,000	560	1,500
05-453-450.00	Other Contracted Services	1,275	4,401	3,500	3,829	3,500
05-453-450.02	Other Contracted - Entertainmt	32,632	33,230	37,100	34,000	34,300
Total CULTURE - SPECIAL EVENTS:		65,914	70,282	104,400	92,815	77,400
CULTURE - PARKS						
05-454-130.00	PERSONNEL-STAFF	166,470	210,478	228,600	165,342	236,000
05-454-131.00	PERSONNEL - OVERTIME	2,220	14,028	7,100	29,671	33,500
05-454-156.00	HEALTH INSURANCE	54,507	59,562	66,000	62,353	68,000
05-454-158.00	Life & LTD Insurance	3,257	2,863	3,100	4,726	5,000
05-454-161.00	FICA	12,889	17,158	18,100	14,600	20,700
05-454-321.00	GASOLINE	1,515	4,367	5,500	4,400	5,500
05-454-361.00	ELECTRICITY	3,126	4,378	3,500	4,445	4,500
05-454-366.00	WATER	8,636	6,325	6,200	6,093	6,300
05-454-373.00	REPAIR & MAINT. OF FACIL.	70,840	71,186	75,000	65,000	75,000
05-454-374.00	REPAIR & MAINT. OF EQUPMT	0	0	2,000	1,112	2,100
05-454-450.00	OTHER CONTRACTED SERVICES	35,303	37,250	32,000	48,000	44,000
Total CULTURE - PARKS:		358,762	427,595	447,100	405,742	500,600
OTHER EXPENSES						
05-482-910.00	Refund of Prior Year Revenue	0	0	0	183	0
Total OTHER EXPENSES:		0	0	0	183	0
Interfund Transfers						
05-492-050.00	TRANSFER TO PARK CAPITAL FUND	0	390,000	0	0	250,000

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
05-492-100.00	TRANSF TO POOL FUND	80,000	90,000	85,000	85,000	156,700
05-492-230.00	Transfer to Debt Fund	226,000	226,000	226,000	226,000	264,000
Total Interfund Transfers:		306,000	706,000	311,000	311,000	670,700
Park and Rec. Fund Revenue Total:		818,195	1,186,551	864,490	886,007	1,207,370
Park and Rec. Fund Expenditure Total:		746,157	1,222,738	879,600	829,473	1,287,400
Total Park and Rec. Fund:		72,038	-36,187	-15,110	56,534	-80,030

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Swimming Pool Fund						
MISCELLANEOUS REVENUE						
06-380-010.00	MISCELLANEOUS RECEIPTS	1,000	0	0	0	0
Total MISCELLANEOUS REVENUE:		1,000	0	0	0	0
INTERFUND TRANSFERS						
06-392-050.00	TRNSFRS FROM PARK & REC FUND	80,000	90,000	85,000	85,000	156,700
Total INTERFUND TRANSFERS:		80,000	90,000	85,000	85,000	156,700
GENERAL/ADMIN EXPENSES						
06-452-140.04	Personnel - Pool Maintenance	5,425	5,537	11,500	5,461	8,500
06-452-161.00	FICA	414	424	900	418	700
06-452-220.00	MATERIALS/SUPPLIES	482	75	2,500	1,558	2,500
06-452-321.00	TELEPHONE	2,795	1,874	2,900	1,925	2,500
06-452-361.00	ELECTRICITY	14,257	19,540	19,500	25,792	24,500
06-452-373.00	REPAIR & MAINT. OF FACIL.	8,632	20,245	75,000	75,051	90,000
06-452-450.00	OTHER CONTRACTED SERVICES	17,357	21,838	24,000	30,229	28,000
Total GENERAL/ADMIN EXPENSES:		49,362	69,532	136,300	140,434	156,700
Swimming Pool Fund Revenue Total:		81,000	90,000	85,000	85,000	156,700
Swimming Pool Fund Expenditure Total:		49,362	69,532	136,300	140,434	156,700
Total Swimming Pool Fund:		31,638	20,468	-51,300	-55,434	0

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
FISCHERS PARK FUND						
INTEREST ON EARNINGS						
07-341-100.00	INTEREST REVENUE	46,654	37,851	24,000	33,016	27,000
Total INTEREST ON EARNINGS:		46,654	37,851	24,000	33,016	27,000
TRUST DISTRIBUTIONS						
07-387-076.00	ARNETH MEMORIAL FUND	149,427	118,749	145,000	179,640	145,000
07-387-400.00	ARNETH TRUST DISTRIBUTIONS	102,768	108,583	80,000	85,177	80,000
Total TRUST DISTRIBUTIONS:		252,195	227,332	225,000	264,817	225,000
FISCHERS PARK - CAPITAL						
07-454-102.00	Fischers Park Design	220	7,450	0	0	0
07-454-102.01	Fischers park Construction	2,500	46,150	32,000	51,718	4,000
07-454-102.03	Trash Cans & Picnic Tables	0	5,646	0	0	0
07-454-102.11	Trees/New Seats Tot Playground	0	1,020	0	0	0
07-454-102.14	Improvements to Bocce Courts	24,075	0	0	0	0
Total FISCHERS PARK - CAPITAL:		26,795	60,266	32,000	51,718	4,000
FISCHERS PARK - OPERATING						
07-455-130.00	PERSONNEL - STAFF	114,293	84,588	108,200	39,500	54,800
07-455-131.00	PERSONNEL - OVERTIME	24,090	14,870	23,300	3,000	3,500
07-455-161.00	FICA	10,549	7,549	10,100	3,300	3,800
07-455-361.00	ELECTRICITY	3,219	4,142	3,400	4,300	5,000
07-455-366.00	WATER	847	202	800	200	800
07-455-373.00	REPAIR & MAINT. OF FACIL.	124,477	27,192	45,000	45,000	50,000
07-455-450.00	OTHER CONTRACTED SERVICES	24,276	64,860	61,500	65,000	65,000
Total FISCHERS PARK - OPERATING:		301,752	203,404	252,300	160,300	182,900
Interfund Transfers						
07-492-010.00	TRANSFER TO GENERAL FUND	66,800	67,300	62,100	62,100	65,100
07-492-300.00	Transfer to Gen Cap Fund	0	2,500	0	0	0
Total Interfund Transfers:		66,800	69,800	62,100	62,100	65,100
FISCHERS PARK FUND Revenue Total:		298,849	265,182	249,000	297,833	252,000
FISCHERS PARK FUND Expenditure Total:		395,347	333,470	346,400	274,118	252,000
Total FISCHERS PARK FUND:		-96,498	-68,288	-97,400	23,715	0

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Sewer Fund						
INTEREST ON EARNINGS						
08-341-100.00	INTEREST ON EARNINGS	176,574	245,306	100,000	180,000	150,000
Total INTEREST ON EARNINGS:		176,574	245,306	100,000	180,000	150,000
Sewer Charges						
08-364-120.00	S/R RESIDENTIAL-CURRENT	4,335,911	4,333,403	4,300,000	4,333,450	4,300,000
08-364-122.00	INTEREST & PENALTIES	77,490	69,071	44,000	70,000	44,000
08-364-123.00	SEWER- Upper Gwynedd Twp	125,759	125,759	125,000	125,759	125,700
08-364-125.00	S/R COM/IND-CURRENT	3,815,427	3,891,111	3,000,000	3,850,000	3,500,000
08-364-900.00	SEWER CERTIFICATES	8,200	6,800	6,000	6,900	6,000
Total Sewer Charges:		8,362,786	8,426,144	7,475,000	8,386,109	7,975,700
INTERFUND TRANSFERS						
08-392-010.00	Transfer from General Fund	0	244	0	0	0
08-392-300.00	Transfer from Gen Cap Fund	658,463	0	0	0	0
Total INTERFUND TRANSFERS:		658,463	244	0	0	0
General Govt - Staff						
08-406-210.00	OFFICE SUPPLIES	266	0	200	200	200
08-406-310.00	OTHER CONTRACTED SERVICES	1,235	108	2,000	2,000	2,000
08-406-311.00	ACCOUNTING SERVICES	0	13	100	100	100
08-406-314.00	LEGAL SERVICES	306,250	43,643	100,000	50,000	100,000
08-406-325.00	POSTAGE	6,495	11,621	15,000	12,000	15,000
08-406-342.00	PRINTING	6,689	7,940	8,500	8,000	8,500
08-406-440.39	Bank Services Charges/Fees	14	366	1,200	450	1,200
08-406-450.00	MAINTENANCE AGREEMENTS	10,072	11,001	11,700	11,700	11,700
Total General Govt - Staff:		331,021	74,692	138,700	84,450	138,700
OPERATIONS						
08-429-249.00	OPERATION EXPENSES	2,983,237	3,330,955	3,734,771	3,734,771	3,734,771
08-429-313.00	ENGINEERING	11,486	6,207	11,000	8,500	11,000
08-429-368.00	PUMPING STATION FEES	272,207	175,248	205,000	196,291	205,000
08-429-470.00	CAPITAL SERVICE	589,557	589,696	589,800	589,796	589,800

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Total OPERATIONS:		3,856,487	4,102,107	4,540,571	4,529,358	4,540,571
OTHER EXPENSES						
08-482-340.00	Principal - 2013 Sewer Note	0	0	140,000	140,000	141,000
08-482-341.00	Interest Exp - 2013 Sewer Note	15,979	14,395	12,900	12,816	11,200
Total OTHER EXPENSES:		15,979	14,395	152,900	152,816	152,200
Interfund Transfers						
08-492-010.00	TRNSFR TO GENERAL FUND	1,277,975	841,000	862,768	862,768	893,000
08-492-090.00	TRNSFR TO SEWER CAPTL FD.	700,000	3,700,000	2,000,000	2,000,000	2,000,000
08-492-230.00	TRNSFR TO DEBT FUND	176,000	176,000	176,000	176,000	176,000
Total Interfund Transfers:		2,153,975	4,717,000	3,038,768	3,038,768	3,069,000
Sewer Fund Revenue Total:		9,197,824	8,671,693	7,575,000	8,566,109	8,125,700
Sewer Fund Expenditure Total:		6,357,462	8,908,195	7,870,939	7,805,392	7,900,471
Total Sewer Fund:		2,840,362	-236,502	-295,939	760,717	225,229

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Sewer Capital Fund						
INTEREST ON EARNINGS						
09-341-100.00	INTEREST ON EARNINGS	112,325	187,228	100,000	320,000	220,000
Total INTEREST ON EARNINGS:		112,325	187,228	100,000	320,000	220,000
STATE & COUNTY GRANTS						
09-350-100.00	PA Local Share Acct Grant -75%	0	400,000	0	0	550,000
09-350-101.00	PA Small Water & Sewer Grant	419,030	0	0	0	0
Total STATE & COUNTY GRANTS:		419,030	400,000	0	0	550,000
SEWER TAPPING FEES						
09-364-110.00	TAPPING FEES	761,654	1,025,154	0	21,820	0
Total SEWER TAPPING FEES:		761,654	1,025,154	0	21,820	0
INTERFUND TRANSFERS						
09-392-080.00	TRANSFERS FROM SEWER FUND	700,000	3,700,000	2,000,000	2,000,000	2,000,000
Total INTERFUND TRANSFERS:		700,000	3,700,000	2,000,000	2,000,000	2,000,000
CAPITAL OUTLAY						
09-429-313.00	ENGINEERING	99,823	201,380	300,000	150,000	300,000
09-429-670.00	I/I PROGRAM	127,731	224,080	210,000	210,000	210,000
09-429-675.00	SCI Grant Work	456,120	419,454	0	0	0
09-429-720.00	Pump. Station Capital Charges	67,580	97,921	40,000	40,000	40,000
09-429-726.00	Towamencin Interceptor	0	0	300,000	0	300,000
09-429-727.00	Inglewood Sewer Rehab Slipline	0	0	1,200,000	0	1,200,000
09-429-729.00	Skippack Creek Interceptor	0	0	2,575,000	0	1,250,000
09-429-800.00	AMORTIZATION EXPENSE	20,596	20,596	20,600	0	20,600
Total CAPITAL OUTLAY:		771,850	963,430	4,645,600	400,000	3,320,600
OTHER EXPENSES						
09-482-300.00	Legal & Engineering - DEP	0	0	8,500	0	10,000
Total OTHER EXPENSES:		0	0	8,500	0	10,000
Sewer Capital Fund Revenue Total:		1,993,009	5,312,382	2,100,000	2,341,820	2,770,000
Sewer Capital Fund Expenditure Total:		771,850	963,430	4,654,100	400,000	3,330,600
Total Sewer Capital Fund:		1,221,159	4,348,952	-2,554,100	1,941,820	-560,600

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Park Capital Fund						
INTEREST ON EARNINGS						
18-341-100.00	INTEREST ON EARNINGS	25,651	10,846	5,000	14,000	6,000
Total INTEREST ON EARNINGS:		25,651	10,846	5,000	14,000	6,000
STATE GRANT						
18-354-070.01	State Grant - DCNR	0	250,000	250,000	0	0
18-354-070.03	DCNR - C2P2 GRANT	0	0	0	0	159,000
18-354-070.99	State Grant - Misc.	0	175,000	0	0	250,000
Total STATE GRANT:		0	425,000	250,000	0	409,000
OTHER GRANTS						
18-357-070.00	COUNTY GRANTS	0	0	0	0	188,000
Total OTHER GRANTS:		0	0	0	0	188,000
Impact Fees						
18-383-100.00	IMPACT FEES	0	5	0	2,000	0
Total Impact Fees:		0	5	0	2,000	0
INTERFUND TRANSFERS						
18-392-050.00	TRNSFRS FM PARK & REC. FD	0	390,000	0	0	250,000
Total INTERFUND TRANSFERS:		0	390,000	0	0	250,000
BOND PROCEEDS						
18-393-102.00	PROCEEDS FROM DEBT	0	0	434,000	434,000	0
Total BOND PROCEEDS:		0	0	434,000	434,000	0
Park Capital Projects						
18-454-101.00	MISCELLANEOUS PARKS	5,156	2,758	116,000	91,322	0
18-454-103.00	BUSTARD ROAD PARK	17,350	0	20,000	11,650	7,500
18-454-108.00	GRIST MILL PARK	45,837	772,062	310,000	52,554	362,000
18-454-112.00	BUTCH CLEMENS PARK	5,656	8,265	63,000	0	0
18-454-113.00	Green Lane Road Park	17,352	184,471	293,000	243,925	18,000
18-454-118.00	KRIEBEL CONNECTOR TRAIL	4,877	0	0	13,638	0
18-454-118.01	Kriebel Road II Grant Project	942	5,777	0	5,887	0
18-454-118.02	Kriebel Road III Grant Project	4,341	2,187	0	0	0

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
18-454-118.03	KRT PECO Green Region Grant	-6,500	0	0	0	0
18-454-210.00	VETERANS MEMORIAL PARK	0	0	0	0	600,000
18-454-800.00	Trees & other Natural Capital	20,056	20,301	25,000	25,000	25,000
Total Park Capital Projects:		115,067	995,820	827,000	443,976	1,012,500
Park Capital Fund Revenue Total:		25,651	825,851	689,000	450,000	853,000
Park Capital Fund Expenditure Total:		115,067	995,820	827,000	443,976	1,012,500
Total Park Capital Fund:		-89,416	-169,969	-138,000	6,024	-159,500

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Public Art Fund						
INTEREST ON EARNINGS						
19-341-100.00	INTEREST ON EARNINGS	8,707	7,593	5,000	6,870	5,000
Total INTEREST ON EARNINGS:		8,707	7,593	5,000	6,870	5,000
Capital Outlay						
19-459-720.00	PUBLIC ART PROGRAM	887	0	0	0	0
Total Capital Outlay:		887	0	0	0	0
Public Art Fund Revenue Total:		8,707	7,593	5,000	6,870	5,000
Public Art Fund Expenditure Total:		887	0	0	0	0
Total Public Art Fund:		7,820	7,593	5,000	6,870	5,000

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Debt Service Fund						
REAL ESTATE TAXES						
23-301-100.00	REAL ESTATE TAX CURRENT	714,022	717,675	763,230	764,169	766,700
23-301-101.00	REAL ESTATE TAX DISCOUNT	-13,537	-13,569	-13,830	-14,680	-14,720
23-301-102.00	REAL ESTATE TAX PENALTY	1,044	1,523	1,530	339	1,540
23-301-104.00	REAL ESTATE TAX REFUNDS	-40	-451	-1,710	-744	-430
23-301-200.00	REAL ESTATE TAX PRIOR	3,851	1,998	1,270	2,527	700
23-301-400.00	REAL ESTATE TAX DELINQNT.	797	714	700	1,392	510
23-301-600.00	REAL ESTATE TAX INTERIM	6,479	1,313	1,060	1,057	700
Total REAL ESTATE TAXES:		712,616	709,204	752,250	754,060	755,000
INTEREST ON EARNINGS						
23-341-100.00	INTEREST ON EARNINGS	17,122	19,307	10,000	12,000	5,000
Total INTEREST ON EARNINGS:		17,122	19,307	10,000	12,000	5,000
INTERFUND TRANSFERS						
23-392-010.00	TRANSFERS FROM GENERAL FD	900,000	879,453	371,700	371,700	149,000
23-392-050.00	Transfer from Parks & Rec Fund	226,000	226,000	226,000	226,000	264,000
23-392-080.00	TRANSFERS FROM SEWER FUND	176,000	176,000	176,000	176,000	176,000
23-392-330.00	TRANSFER FR TRAFFIC IMPACT	0	20,547	0	0	0
Total INTERFUND TRANSFERS:		1,302,000	1,302,000	773,700	773,700	589,000
Debt - Principal						
23-471-202.00	PRINCIPAL - 2002 NOTE	254,000	257,000	260,000	260,000	263,000
23-471-205.00	PRINCIPAL - 2012 NOTE (pool)	159,000	162,000	165,000	165,000	168,000
23-471-207.00	PRINCIPAL - 2019 NOTE	62,000	63,000	65,000	65,000	66,000
23-471-208.00	PRINCIPAL-2020 FIRE TRUCK NOTE	29,000	30,000	30,000	30,000	30,000
23-471-210.00	PRINCIPAL - 2021-A NOTES	195,000	197,000	199,000	199,000	201,000
23-471-211.00	PRINCIPAL - 2019 TTIA SERIES	1,149,000	1,169,000	630,000	630,000	0
23-471-212.00	PRINCIPAL - 2026 Note	0	0	0	0	255,000
23-471-400.18	Capital Lease - 2023	0	0	0	0	0
23-471-400.19	Capital Lease - 2024	0	0	0	0	0
23-471-400.20	Capital Lease - 2026 Trucks	0	0	122,820	96,443	101,300
Total Debt - Principal:		1,848,000	1,878,000	1,471,820	1,445,443	1,084,300
Debt - Interest Payments						
23-472-202.00	INTEREST - 2002 NOTE	24,072	21,186	18,270	18,267	15,325
23-472-205.00	INTEREST -2012 NOTE (pool)	29,904	26,765	23,570	23,567	20,325

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
23-472-207.00	INTEREST - 2019 NOTE	17,915	16,383	14,820	14,812	13,225
23-472-208.00	INTEREST-2020 FIRE TRUCK NOTE	2,266	1,951	1,640	1,636	1,325
23-472-210.00	INTEREST - 2021-A NOTES	15,160	13,109	11,040	11,037	8,950
23-472-211.00	INTEREST - 2019 TTIA SERIES	38,032	17,773	3,670	3,660	0
23-472-212.00	INTEREST - 2026 NOTE	0	0	124,260	125,797	183,950
23-472-400.20	Cap Lease Int - 2026 Trucks	0	0	0	26,371	21,600
Total Debt - Interest Payments:		127,349	97,167	197,270	225,147	264,700
BOND ISSUE FEES						
23-473-100.00	ISSUANCE COSTS	0	0	0	26,006	0
Total BOND ISSUE FEES:		0	0	0	26,006	0
ADMINISTRATIVE FEES						
23-475-100.00	ADMINISTRATIVE FEES	0	0	0	206	0
Total ADMINISTRATIVE FEES:		0	0	0	206	0
Other Expenses						
23-482-910.00	Refund of Prior Year Revenue	0	0	0	307	0
Total Other Expenses:		0	0	0	307	0
Debt Service Fund Revenue Total:		2,031,738	2,030,511	1,535,950	1,539,760	1,349,000
Debt Service Fund Expenditure Total:		1,975,349	1,975,167	1,669,090	1,697,109	1,349,000
Total Debt Service Fund:		56,389	55,344	-133,140	-157,349	0

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
General Capital Fund						
INTEREST ON EARNINGS						
30-341-100.00	INTEREST ON EARNINGS	86,140	30,211	23,000	123,825	100,000
Total INTEREST ON EARNINGS:		86,140	30,211	23,000	123,825	100,000
FEDERAL GRANTS						
30-352-053.00	American Rescue Plan Act	443,295	494,514	0	0	0
Total FEDERAL GRANTS:		443,295	494,514	0	0	0
STATE GRANTS						
30-354-010.00	STATE GRANTS	0	0	25,000	0	601,150
30-354-020.02	Green Light Go Grant	0	0	310,520	310,520	489,110
30-354-020.03	2019 40 Ft Multimodal Match	0	0	200,000	0	200,000
Total STATE GRANTS:		0	0	535,520	310,520	1,290,260
Local Government Grants						
30-357-070.00	County Grants	106,581	93,419	250,000	250,000	0
Total Local Government Grants:		106,581	93,419	250,000	250,000	0
Land Development Fees						
30-361-300.00	Deferred Land Devl Fees	0	0	102,200	0	102,200
Total Land Development Fees:		0	0	102,200	0	102,200
MISCELLANEOUS REVENUE						
30-380-050.00	MISCELLANEOUS RECEIPTS	0	91,716	0	0	0
Total MISCELLANEOUS REVENUE:		0	91,716	0	0	0
SALE OF ASSETS						
30-391-100.00	SALE OF ASSETS	80,650	44,278	52,000	81,350	65,000
30-391-100.08	SALE OF ASSETS (NextEra Dep)	659,403	0	0	0	0
Total SALE OF ASSETS:		740,053	44,278	52,000	81,350	65,000
INTERFUND TRANSFERS						
30-392-010.00	TRANSFER FROM GENERAL FD	500,000	950,000	700,000	700,000	700,000
30-392-070.00	Transfer from Fischers Park Fu	0	2,500	0	0	0

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
30-392-950.00	TRNSFR FM CAPITAL EQUIP RESRV	0	255,000	0	0	0
Total INTERFUND TRANSFERS:		500,000	1,207,500	700,000	700,000	700,000
LEASE PROCEEDS						
30-393-200.00	Proceeds from Debt	0	0	4,533,487	4,566,000	0
30-393-300.00	PROCEEDS FROM LEASE-PURCHAS	0	532,410	0	0	0
Total LEASE PROCEEDS:		0	532,410	4,533,487	4,566,000	0
GENERAL GOVT - BLDGS & PLANT						
30-409-314.00	LEGAL SERVICES	665	7,193	0	16,380	0
30-409-721.00	ROAD CONSTRUCTION	0	15,300	225,000	0	315,000
30-409-722.00	STORM WATER MANAGEMENT	631,584	849,645	1,923,000	982,989	1,735,000
30-409-722.01	Storm Repair - Hurricane Ida	1,878	0	0	0	0
30-409-723.00	BRIDGE CONSTRUCTION	0	0	9,000	13,075	400,000
30-409-724.00	CURBING	67,107	333,445	75,000	110,134	75,000
30-409-725.00	PAVING	450,691	319,445	736,000	434,436	780,000
30-409-730.00	BUILDING IMPROVEMENTS	190,160	26,645	42,000	44,663	81,500
30-409-731.00	TRAFFIC SIGNALS	3,101	30,814	641,520	439,031	824,110
30-409-741.00	AUTOMOBILES	167,328	311,742	172,000	163,668	164,500
30-409-743.00	OTHER EQUIPMENT	29,185	590,691	154,500	152,568	385,300
30-409-760.00	DATA PROCESSING	0	0	25,000	17,325	15,000
Total GENERAL GOVT - BLDGS & PLANT:		1,541,700	2,484,919	4,003,020	2,374,269	4,775,410
Road Maintenance						
30-438-721.05	Sidewalk Connectivity Imprvmnt	0	4,170	60,000	0	65,000
Total Road Maintenance:		0	4,170	60,000	0	65,000
Interfund Transfers						
30-492-080.00	Transfer to Sewer Fund	658,463	0	0	0	0
Total Interfund Transfers:		658,463	0	0	0	0
General Capital Fund Revenue Total:		1,876,068	2,494,047	6,196,207	6,031,695	2,257,460
General Capital Fund Expenditure Total:		2,200,163	2,489,088	4,063,020	2,374,269	4,840,410
Total General Capital Fund:		-324,095	4,959	2,133,187	3,657,426	-2,582,950

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Traffic Impact Fund						
INTEREST ON EARNINGS						
33-341-100.00	INTEREST ON EARNINGS	5,890	5,218	3,000	4,800	3,000
Total INTEREST ON EARNINGS:		5,890	5,218	3,000	4,800	3,000
OTHER REVENUE						
33-383-100.00	IMPACT FEES	0	24,173	0	0	0
Total OTHER REVENUE:		0	24,173	0	0	0
Interfund Transfers						
33-492-230.00	Transfer to Debt Fund	0	20,547	0	0	0
Total Interfund Transfers:		0	20,547	0	0	0
Traffic Impact Fund Revenue Total:		5,890	29,392	3,000	4,800	3,000
Traffic Impact Fund Expenditure Total:		0	20,547	0	0	0
Total Traffic Impact Fund:		5,890	8,845	3,000	4,800	3,000

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Liquid Fuels Fund						
INTEREST ON EARNINGS						
35-341-100.00	INTEREST ON EARNINGS	39,358	22,593	10,000	13,480	10,000
Total INTEREST ON EARNINGS:		39,358	22,593	10,000	13,480	10,000
State Shared Revenues & Entitl						
35-355-030.00	LIQUID FUEL ENTITLEMENT	506,698	506,601	490,000	499,462	500,000
Total State Shared Revenues & Entitl:		506,698	506,601	490,000	499,462	500,000
Road Maintenance						
35-438-450.00	OTHER CONTRACTED SERVICES	742,010	770,000	519,000	519,000	515,000
Total Road Maintenance:		742,010	770,000	519,000	519,000	515,000
Liquid Fuels Fund Revenue Total:		546,056	529,194	500,000	512,942	510,000
Liquid Fuels Fund Expenditure Total:		742,010	770,000	519,000	519,000	515,000
Total Liquid Fuels Fund:		-195,954	-240,806	-19,000	-6,058	-5,000

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
General Reserve Fund						
INTEREST ON EARNINGS						
94-341-100.00	INTEREST ON EARNINGS	4,776	4,668	3,000	3,820	3,000
Total INTEREST ON EARNINGS:		4,776	4,668	3,000	3,820	3,000
General Reserve Fund Revenue Total:		4,776	4,668	3,000	3,820	3,000
Total General Reserve Fund:		4,776	4,668	3,000	3,820	3,000

Account Number	Account Title	2024 Actual	2025 Actual	2026 Budget	2026 Actual Projected	2027 Proposed Budget
Capital Equipment Reserve Fund						
INTEREST ON EARNINGS						
95-341-100.00	INTEREST ON EARNINGS	21,682	15,422	6,000	8,094	6,000
	Total INTEREST ON EARNINGS:	21,682	15,422	6,000	8,094	6,000
Interfund Transfers						
95-492-300.00	TRNSFR TO GEN. CAPITAL FD	0	255,000	0	0	0
	Total Interfund Transfers:	0	255,000	0	0	0
	Capital Equipment Reserve Fund Revenue Total:	21,682	15,422	6,000	8,094	6,000
	Capital Equipment Reserve Fund Expenditure Total:	0	255,000	0	0	0
	Total Capital Equipment Reserve Fund:	21,682	-239,578	6,000	8,094	6,000
	Grand Totals:	4,375,243	3,197,964	-1,586,963	6,633,787	-3,970,210

Towamencin Township 2027 Proposed Capital Plan

Classification	Project	Description	Funding Source(s)	Township Portion	Notes	2026	2027	2028	2029	2030	2031
Stormwater/MS4	Central Drive Storm Sewer Project	Replace existing CMP with plastic pipe. Increase underground storage capabilities.	Township funds / Grant funding	TBD	DCED Grant app ($500k Flood Mitigation Program)		700,000	700,000			
Stormwater/MS4	Skippack Creek Pollution Reduction Plan (MS4)	Implementation of Best Management Practices; required within the permit period. Twp obligated to 44.2% cost per permit req.	Explore funding opportunities / DEP & Montco2040	TBD	2026: Grist Mill Basin Bid $227,113.50	227,114	100,000	660,000	120,000		720,000
Stormwater/MS4	Long-Term Storm Sewer System Maintenance Plan	Long-term plan to replace deteriorating corrugated metal pipe in the township.	Explore funding opportunities		Grist Mill Project: $2.85m (PWAC est.) Phased across the three drainage areas			X	1,000,000	1,000,000	1,000,000
Stormwater/MS4	Storm Sewer Evaluation	Video Evaluation and Lining of Milita Dr.	Explore funding opportunities		Public Works Advisory Committee item			320,000			
Stormwater/MS4	Storm Sewer Improvements	Nash Ave & Sunnylea Rd	Township funds	100%			55,000				
Stormwater/MS4	2027 Storm Sewer Project	Stephen Ln, Reiff Rd & Quarry Rd Storm Sewer Replacements	Township funds	100%	Required in advance of 2027 paving project		705,000				
Stormwater/MS4	2026 Storm Sewer Project	Kindle Dr, Amber Ln & Spring Valley Rd Storm Sewer Replacements	Explore funding opportunities		Complete	586,975					
Stormwater/MS4	Engineering	Design, Permitting, and Construction Inspection of the projects above		100%		168,900	175,000	125,000	150,000	150,000	X
General Capital					**Stormwater/MS4 Subtotal**	**982,989**	**1,735,000**	**1,805,000**	**1,270,000**	**1,150,000**	**1,720,000**
Paving and Road Construction	Welsh and Orvilla rds. Intersection improvement	Estimated total project cost $4.25m; in conjunction with Hatfield Twp.	Township funds (Appraisals and ROW) / PennDOT MTF grant (construction)	13%	PennDOT Grant w/ Hatfield ($3million) Township Match - $513,500/per 2027: ROW $254,000 estimate		254,000	514,000	X	X	X
Paving and Road Construction	Forty Foot Road Project	Final improvements to Forty Foot Rd project (Newbury Way Traffic Signal)	PennDOT MTF grant (70% of costs)	30%	Remainder for 40Ft Rd MTF grant project. Installation completed & costs expended before 11/26/2027 deadline.		285,000				
Paving and Road Construction	Paving	Annual Roadway Improvement Program (RIP)	Township funds and Liquid Fuels state aid		2027 paving: $1,218,000 est (ARRO) Liquid Fuels to cover $515,000	865,074	1,220,000	770,000	770,000	770,000	770,000
Paving and Road Construction	ADA Ramp Program	Concrete Replacement & ADA Ramp installation to precede the RIP program	Township funds	100%	2027: $47k est (ARRO) for TWP portion;	79,277	50,000	200,000	200,000	200,000	200,000
Paving and Road Construction	Valley Forge Rd / Allentown Rd Signal System	TST Grant Project. Award covers 100% total estimated project costs. Exp 6/30/2029	Green Light-Go TST Grant for Construction / engineering	100%	Grant for total project costs, including engineering: $489,110. Engineering to start in late 2026 or early 2027 (Bowman)		489,110	X	X		
Paving and Road Construction	Sumneytown Pk & 40ft Rd System Upgrade	Sumneytown Pike Corridor; Forty Foot Rd Corridor; Bustard Rd Traffic Signal upgrades	Green Light-Go (80%) / Township	20%	Project complete (grant deadline 5/2027)	401,350					
Paving and Road Construction	Fretz Rd Bridge	Structural repairs or replacement needed.	Township Funds	100%	Fretz Rd Bridge Replacement		400,000				
Paving and Road Construction	Engineering	Design, Permitting, and Construction Inspection of the projects above	Township funding	100%	2027: RIP/ADA $100k; Welsh/Orvilla $61k; 40ft project $50k (Bowman)	129,225	211,000	90,000	100,000	100,000	100,000
General Capital					**Paving and Road Construction Subtotal**	**1,474,927**	**2,909,110**	**1,574,000**	**1,070,000**	**1,070,000**	**1,070,000**

Towamencin Township 2027 Proposed Capital Plan

Classification	Project	Description	Funding Source(s)	Township Portion	Notes	2026	2027	2028	2029	2030	2031
Other Capital / Infrastructure	Sidewalk & Trail Connectivity	Total est. $7.4million. Bustard Rd corridor; Anders rd to Kriebel Rd connections to Kriebel Rd Trail; and Sumneytown Pk - NPSD HS connectivity improvements.	Township funds / Grant funding	20% (Engineering)	TASA application ($1.5m) Bustard Rd 2027-2028: engineering(Bowman)	0	65,000	245,000	X	X	X
Other Capital / Infrastructure	Traffic Signal Fiber Optic Cabinets	(4) Fiber Optic Cabinet Overhaul		100%	PO submitted to be completed in 2026	31,900					
Other Capital / Infrastructure	Pedestrian bridge over Forty Foot Rd	New lighting, cleaning and painting of bridge		100%	2026: Lights completed Cleaning/powerwash $75k; Painting $330k	8,850		X	X		
Other Capital / Infrastructure	Township Signage	Township signs for boundary lines, Unauthorized Vehicles, etc. for		100%				X	X	X	X
General Capital					**Other Capital/Infrastructure Subtotal**	**40,750**	**65,000**	**245,000**	**0**	**0**	**0**
Township Buildings	Generator replacement	Generator confirmed to have more than enough KW for complex.	Township Funding		2026: Electrical work to fully utilize Generator for entire complex.	11,000					
Township Buildings	HVAC Supply Duct Reheat Coils	Resolve overcooling issues.	Explore funding opportunities		Meeting Hall and Admin Building.			X	100,000		
Township Buildings	Morgan Log House Preservation efforts	Roof Replacement & stone pathway restoration	Township funds / Grant funding	5%	MLH Request $75k		37,500				
Township Buildings	Admin Complex - building improvements	Flooring replacements,, window shades, exterior painting of buildings.	Township funds / Grant funding	100%	2026: Admin Flat Roof, Server room A/C 2027-2028: Police flooring, Meeting hall carpet/shades	15,678		20,000			
Township Buildings	Admin Elevator Control Board	Replace obsolete control board.	Township funding	100%	Elevator is currently in working condition.			X	25,000		
Township Buildings	Public Works heater replacements	Replacement of (8) aging radiant heaters with replacement parts unavailable.	Township funding	100%	Final (2) Completed	17,985					
Township Buildings	Admin Driveway Lighting	PW Committee Project	Explore funding opportunities					X	88,000		
Township Buildings	Admin Complex - rear retaining wall and access stairs	Retaining wall is starting to bulge out and improvements to rear access stairs. Structural engineer to evaluate.	Explore funding opportunities		$500,000 est.			X	X	X	X
Township Buildings	Police Building Overhang / Drainage	Overhang structure and drainage channel to reduce water pooling	Explore funding opportunities		Priority C item in the DVT Risk Control Survey			X	X		
Township Buildings	Police Evidence Garage	Muni complex garage was taken over by Police for evidence storage.	Township funding	100%	New higher door access garage for storing larger vehicles.				80,000		
Township Buildings	Public Works building improvements	Entry gate motor, doors and gutters replacements.	Township funding	100%	2027: Gate motor & Gutters 2028: Door replacements		34,000	24,000			
Township Buildings	No-Mow Project	No-Mow Habitat Restoration and Protection	Township funding	100%	EAC 2027 Request		10,000				
Township Buildings	Old Wagons Restoration	Wagons are rotting and falling apart	Explore funding opportunities								
Township Buildings	Engineering	Design, Permitting, and Construction Inspection of the projects above	Township funding	100%							
General Capital					**Township Buildings Subtotal**	**44,663**	**81,500**	**44,000**	**293,000**	**0**	**0**

Towamencin Township 2027 Proposed Capital Plan

Classification	Project	Description	Funding Source(s)	Township Portion	Notes	2026	2027	2028	2029	2030	2031
Vehicles	Police Vehicle Fleet	Vehicle replacements and upfittings for Police	Township funding	100%	2027 Request: (2) SUVs, (1) Ford F-150 for Traffic Safety Div.	163,668	164,500	158,000	160,000	254,000	172,000
Vehicles	Public Works Vehicle Fleet	Truck replacements and snow plows	Township funding	100%				77,000	78,000		
Major Equipment	Police Major Equipment	Replacements for mobile data terminals, tasers, body worn cameras and handguns.	Township funding	100%	Body Worn Camera, Evidence.com, Taser Bundle	136,104	102,500	102,500	142,500	115,000	115,000
Major Equipment	Public Works Major Equipment	Major equipment for operations	Township funding	100%	2027: 621 Wheel Loader; cargo trailer	16,464	282,800	284,000	19,000	19,000	20,000
Major Equipment	Admin/IT Major Equipment	Phone Systems upgrade (all facilities)	Township funding	100%	Completed	17,325					
Major Equipment	Admin/IT Major Equipment	IT Infrastructure	Township funding	100%	Server upgrades, Access Controls $502k to estimate		15,000	340,000	110,000	X	X
Vehicles	Admin Vehicle Fleet	Codes Department Vehicle	Township funding	100%	Codes & Fire Marshall Vehicles			X	X		
General Capital					**Vehicles & Major Equipment Subtotal**	**333,560**	**564,800**	**961,500**	**509,500**	**388,000**	**307,000**

General Capital Projects Subtotal	**2,876,888**	**5,355,410**	**4,629,500**	**3,142,500**	**2,608,000**	**3,097,000**
Legal Estimate (easements, Right-of-Way,etc.)	16,380	0	6,000	6,000	6,000	6,000
Carry-over PY items expended in FY						
Other Costs Anticipated						
Uses Total (a)	**2,893,269**	**5,355,410**	**4,635,500**	**3,148,500**	**2,614,000**	**3,103,000**
Beginning Fund Balance	**341,555**	**3,998,981**	**1,416,031**	**0**	**0**	**0**
Grant Revenue Applied for	560,520	1,290,260				
Interfund Transfers In (Net)	700,000	700,000	950,000	700,000	700,000	700,000
Liquid Fuels State Aid	499,462	500,000	500,000	500,000	500,000	500,000
Liquid Fuels Available Balance Drawdown	19,538	15,000	10,000	0	0	0
Stream Stabilization Fees Drawdown	*0*	102,200				
Interest, Sale of Assets & other sources	*205,175*	*165,000*	*135,000*	*50,000*	*50,000*	*50,000*
Proceeds from Debt	*4,566,000*	*0*	*0*	*0*	*0*	*0*
Sources Total (b)	***6,892,250***	***6,771,441***	***3,011,031***	***1,250,000***	***1,250,000***	***1,250,000***
Ending Balance / (Funding Deficit) (b-a)	***3,998,981***	***1,416,031***	***(1,624,469)***	***(1,898,500)***	***(1,364,000)***	***(1,853,000)***

Towamencin Township 2027 Proposed Capital Plan

Classification	Project	Description	Funding Source(s)	Township Portion	Notes	2026	2027	2028	2029	2030	2031
Parks	Grist Mill Park	Various improvements. Basketball court, playground, cornhole court, playing fields	Township funding	100%	2027: playing field improvements (TYA) & PW	52,365	15,000				
Parks	Green Lane soccer fields (prev. Nash)	Soccer fields improvements and parking lot extension.	Township funding	100%	2026: parking lot expansion 2027: Fencing behind goal (OSPAC)	233,925	18,000				
Parks	Kriebel Road Trail III	Completes KRT project, from end of current KRT Phase II to Fischer's' Park	Explore funding opportunities	TBD	est $440k 2024 DCED & 2025 Montco2040 applications denied.	19,525		X	X	X	X
Parks	Veterans Park	Master Plan completed. Phasing and funding to be explored. 2023: $2.4m project est.	Grant Award C2P2 (250k); GTRP (250K) Grant app	TBD	2026-2027: Phase 1 design/engineering 2027-2028:Phase 1 Construction (OSPAC)	30,421	600,000	1,200,000	X	X	X
Parks	Grist Mill park trail connection	Trail connection to the existing park from Grist Mill Dr on existing Twp owned open space.	Grants Awarded '26 C2P2 (159k) Montco2040 (188K)	TBD	(OSPAC est.) Phase 1 construction: $300k; Engineer est. $45k	7,957	347,000				
Parks	Butch Clemens Park Pickleball	Pickleball & Parking: OSPAC request, est. $1.1million total project cost.	Explore funding opportunities	TBD	2027: Engineering $63k est. OSPAC 2028-2030: Construction '25 grant apps not awarded	0		63,000	360,000	360,000	360,000
Parks	Butch Clemens Field	Pavilion & bathrooms with all required associated infrastructure, water, sewer and electric.	Explore funding opportunities	TBD	OSPAC request & est. 2027: $20k engineering 2028: Install utilities, 2029-2030: Pavilion			29,000	270,000	350,000	350,000
Parks	Green Lane Baseball Fields	Batting Cages, backstop extension	Township funding / TYA	50%	Township provide land grading and fill work. TYA contribute $10k	13,000					
Parks	Bustard Park	Softball & Baseball field improvements.	Township Funding	100%	TYA 2027: Scoreboard replacement field #4; Fair/foul poles Field #2	11,650	7,500				
Municipal Pool	Pool Improvements	Covers, record board, new pool slide; replastering; etc.	Township Funding	100%	2026: Pool covers and lifeguard stands; new backflow preventer	23,949					
Parks	Tennis-Lukens Cemetery	Restorations	Township Funding	100%	Completed	12,812					
Tree planting	Yearly tree planting	OSPAC requested trees to be planted at several locations throughout the township.	Township Funding	100%	Annual	25,000	25,000	25,000	25,000	25,000	25,000
Parks	Morgan way Park	Replace play structure that was removed a few years ago. Project must be completed after repairs to underground drainage.	Explore funding opportunities	TBD	To be synced with larger long-term stormwater maintenance plan.			X	50,000	305,000	305,000
Parks	Valley View Way	Rehab of (2) Basketball Courts	Township Funding	100%	Completed	5,120					
Parks	Kibler Meadows	Investigate area for bird watching	Explore Grant funding								

Parks Capital Projects Subtotal	**435,724**	**1,012,500**	**1,317,000**	**705,000**	**1,040,000**	**1,040,000**
Legal Est. (easements, Right-of-Way, etc.)	0	0	0	0	0	0
Carry-over prior year items:	8,252					
Other Costs Anticipated						
Uses Total (a)	**443,976**	**1,012,500**	**1,317,000**	**705,000**	**1,040,000**	**1,040,000**
Beginning Fund Balance	**249,500**	**255,524**	**96,024**	**96,024**	**0**	**0**
Grant Revenue Applied for	0	597,000	250,000	0	0	0
Open Space Impact Fees Anticipated	2,000					
Net Transfers In	0	250,000	0	0	0	0
Other Sources/Income	14,000	6,000	3,000	0	0	0
Proceeds from Debt	434,000					
Sources Total (b)	**699,500**	**1,108,524**	**349,024**	**96,024**	**0**	**0**
Ending Balance / (Funding Deficit) (b-a)	**255,524**	**96,024**	**(967,976)**	**(608,976)**	**(1,040,000)**	**(1,040,000)**

Towamencin Township 2027 Proposed Capital Plan

Classification	Project	Description	Funding Source(s)	Township Portion	Notes	2026	2027	2028	2029	2030	2031
Fischer's Park	Replacement schedule for Pavilions	A replacement schedule for aging pavilions should be identified and funding sought. (Stable, Carriage House, and Creekside pavilions)	Township funds and grant opportunities	100%				200,000	130,000	130,000	X
Fischer's Park	Fischer's Park improvements	Restroom lighting, pavilion roof replacements, camera system upgrades and new signage.	Explore grant opportunities	100%	2026: Beck's Pavilion roof replacement and signage; 2027: (2) bike racks & Fence (OSPAC)	32,000	4,000				
Fischer's Park	Fischer's Park parking and trail extension	The project includes the construction of a remote parking lot on the other side of Kriebel Road, along with a trail connection to existing trail in Fischer's park	Explore grant opportunities	100%							
Fischer's Park	Arneth House and barn	Assessment of the house and barn along with a long range possible use of structures or removal of same.	No funding source at this time	100%	The Arneth house is vacant and in disrepair. A decision on a use or removal is required. 2026: Demo of barn	19,718		X			
					Fischer's Park Projects Subtotal (a)	**51,718**	**4,000**	**200,000**	**130,000**	**130,000**	**0**
					Beginning Fund Balance	**697,038**	**720,754**	**720,754**	**569,254**	**479,054**	**383,054**
					Grant Revenue Anticipated						
					Arneth Trust Distributions	264,817	225,000	225,000	225,000	225,000	225,000
					Fischer's Park Operating Cost Estimate	(160,300)	(182,900)	(186,500)	(190,200)	(194,000)	(197,800)
					Net Transfers In	(62,100)	(65,100)				
					Other Sources/Income	33,016	27,000	10,000	5,000	3,000	3,000
					Proceeds from Debt						
					Sources Total (b)	**772,471**	**724,754**	**769,254**	**609,054**	**513,054**	**413,254**
					Ending Balance / (Funding Deficit) (b-a)	**720,754**	**720,754**	**569,254**	**479,054**	**383,054**	**413,254**
Public Art	Towamencin Sign	Towamencin Sign near I-476 exit	Art Fund /Sign Reserves			0	0	0	0	0	0
					Fund Total Cost (a)	**0**	**0**	**0**	**0**	**0**	**0**
					Beginning Fund Balance	**170,026**	**176,526**	**181,526**	**186,526**	**191,526**	**196,526**
					Other Sources/Income	6,500	5,000	5,000	5,000	5,000	5,000
					Sources Total (b)	**176,526**	**181,526**	**186,526**	**191,526**	**196,526**	**201,526**
					Ending Balance / (Funding Deficit) (b-a)	**176,526**	**181,526**	**186,526**	**191,526**	**196,526**	**201,526**

Towamencin Township 2027 Proposed Capital Plan

Classification	Project	Description	Funding Source(s)	Township Portion	Notes	2026	2027	2028	2029	2030	2031
Sewer Capital	I/I Program	Revolving Inflow and Infiltration program to inspect and repair I/I issues in sewer conveyance system	Township funds		2027: Gilmore estimate	210,000	210,000	220,000	230,000	240,000	240,000
Sewer Capital	Skippack Creek Interceptor - Phases 3 - 4	Phases 3-4 Design & Construction	Grant applications submitted	20%	Phase 3: LSA Grant $250k Phases 3-4: LSA Grant $300k	0	1,250,000	1,325,000			
Sewer Capital	Inglewood SS Replacement	20k linear feet of sanitary sewer system replacement	Explore funding opportunities			0	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000
Sewer Capital	Towamencin Creek Interceptor	MS117A - 116 Replacement	Explore funding opportunities			0	300,000	300,000			
Sewer Capital	Engineering	Engineering, Design, Permitting, and Construction Inspection of the projects above	Township funds			150,000	300,000	400,000	250,000	250,000	250,000
Sewer Capital	Pumping Stations	Capital Charges due to TMA for pump station maintenance	Township funds			40,000	40,000	45,000	45,000	45,000	45,000

Sewer Capital Projects Subtotal	**400,000**	**3,300,000**	**3,590,000**	**1,925,000**	**2,035,000**	**2,135,000**
Legal Est. (easements, Right-of-Way, etc.)	0	10,000	10,000	10,000	10,000	10,000
Carry-over PY items expended in FY						
Other Costs Anticipated	0	20,600	20,600	20,600	20,600	20,600
Uses Total (a)	**400,000**	**3,330,600**	**3,620,600**	**1,955,600**	**2,065,600**	**2,165,600**

Beginning Fund Balance	**7,417,776**	**9,359,596**	**8,798,996**	**7,238,396**	**7,342,796**	**6,837,196**
Grant Revenue Applied for		550,000				
Tapping Fees Received/Anticipated	21,820	0	0	0	0	0
Net Transfers In/(Out)	2,000,000	2,000,000	2,000,000	2,000,000	1,500,000	1,500,000
Other Sources/Income	320,000	220,000	60,000	60,000	60,000	60,000
Proceeds from Debt						
Sources Total (b)	**9,759,596**	**12,129,596**	**10,858,996**	**9,298,396**	**8,902,796**	**8,397,196**

Ending Balance / (Funding Deficit) (b-a)	**9,359,596**	**8,798,996**	**7,238,396**	**7,342,796**	**6,837,196**	**6,231,596**