TOWNSHIP OF

MIDDLETOWN

BUCKS COUNTY

2027 Proposed Budget

COMMONWEALTH OF PENNSYLVANIA

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November 16, 2026

The 2027 Middletown Township Proposed Budget is respectfully submitted to the Board of Supervisors and residents of Middletown Township. This budget was prepared during a period of transition for the Middletown organization, and I am compelled to immediately acknowledge Laura Hucklebridge, Director of Finance, for her efforts spearheading this important annual project. Mary Hendershot, Assistant Finance Director, was the other constant throughout this process which eventually included Isaac Kessler, Assistant Township Manager/Township Engineer, and me. Each Township department also participated in comprehensive discussions regarding funds impacting their respective departments, including planning for operational needs, capital equipment and projects, and goal setting.

Throughout these discussions, our group was particularly mindful of challenging tax decisions made by the Board of Supervisors which fundamentally transformed the 2026 budget. For 2027 and ahead, our goal is to continue refining budget assumptions and projections so we can provide the Board with the best possible guidance. As presented, the 2027 spending plan will allow Middletown Township to continue the outstanding municipal services and programs to its residents and businesses with **no proposed tax increase**.

Despite the unanticipated transition mentioned above, the Township's operations were overwhelmingly stable throughout 2026 which is a testament to the strong leadership and personnel in each of the Township's departments. The primary impact was instead the implementation of the capital and planning components of the 2026 budget. As you review each individual fund, you will see that some items were completed, some have been started with costs split between 2026 and 2027, and others have been fully deferred to 2027. Regardless, the foundation was prepared to implement many important projects throughout the Township utilizing local, state and federal funding sources.

Much of the discussion for the 2026 General Fund budget focused on the Township's fund balance policy which requires maintaining a balance of at least 25% of annual operating expenses in reserves. The 2026 projection and the 2027 budget show this target being met primarily because of the Earned Income Tax (EIT) increase. As the cost of normal Township business increases annually, this will be an important metric guiding future tax recommendations.

The Township's other impressive fiscal policy is for the Investment Fund to maintain its original $40 million balance. With guidance from the Financial Advisory Committee, the fund's market and interest earnings provide more than 50% of the non-grant Capital Fund revenue necessary to implement capital equipment purchases and projects.

The other 2026 revenue considerations were millage adjustments in the Fire Protection, Fire Apparatus, Ambulance & Rescue, and Parks & Recreation funds. The 2027 budget continues the strategic initiatives funded by these increases which yield vital emergency services provided by community organizations and capital investments in the Township's equipment and facilities.

Beyond addressing the Township's daily departmental functions, the 2027 budget seeks to define all costs related to investments directly related to touchpoints a resident may have with the Township throughout the year. This includes items like the annual paving and ADA ramp replacement programs, green and gray stormwater improvement projects, and several park improvement projects. Additionally, our staff is guiding numerous planning efforts to help refine the way we provide services. This includes items like departmental software upgrades and data strategy, assessing our Department of Public Works operations, embarking on a feasibility study regarding the service model at Middletown Country Club, and a comprehensive overhaul of the Township's zoning and subdivision/land development ordinances.

Critical Budgeting Details and Assumptions

Grants

Again, our goal is to provide the best possible guidance to the Board of Supervisors. This obviously includes showing what the Township's finances can handle, but of equal importance, we need to define what cannot be handled or requires a dedicated revenue source. Grants help accomplish projects which otherwise would not be possible; however, we also need a realistic understanding of costs incurred outside of the grant scope to avoid painting an unobtainable picture. Here is a list of current grant agreements, which are paired with 2027 planning and matching requirements throughout the budget:

- CPF (DPW Facility) - $2,000,000
- RACP (DPW Facility) - $500,000
- LSA Statewide (Municipal Complex) - $566,640
- LSA Statewide (Forsythia Crossing Park) - $593,500
- CDBG (Municipal Complex Pedestrian Infrastructure) - $225,000
- TASA (Woodbourne Corridor Pedestrian Improvements) - $1,470,221
- GLG (Lincoln Highway & I-295 Ramp Signals) - $562,564
- DCNR C2P2 (Det. Christopher Jones Memorial Park) - $199,500
- PA Small Water & Sewer (Richardson Ave Drainage) - $278,370
- FCEMS (Firefighter Training) - $12,838
- CEAP (MTPD Radios & RMS) - $138,800
- CEAP (Twin Oaks/Community parks) - $250,000
- CEAP (Sturbridge Pond) - $50,000
- RDA (2026)

Additionally, the Township has several outstanding applications awaiting a decision from the respective review agencies. These grant applications seek funds for additional park and public facility improvements, public safety initiatives, capital equipment across several Township departments, and collaborations with community fire and EMS organizations.

Insurance Coverages

Middletown Township participates in the Delaware Valley Health Trust (DVHT) and Delaware Valley Worker's Compensation Trust (DVWCT), municipal insurance pools which provide greater cost stability and unique savings opportunities compared to the private market. The DVHT premium increase for 2027 is a composite 7.2% when considering health, prescription (Rx) and dental coverages. This is particularly notable given increasing costs in the Rx space. Meanwhile, the factors impacting the Township's 2027 DVWCT premium will decrease by 1.1%. The exact premium paid will be based on specific personnel decisions.

Property and Liability insurance is currently out to market. Following recent years with market uncertainty due to property and cyber liability coverages, we are anticipating a more standard increase in 2027 (ie: 3% to 5%).

Infrastructure and Equipment

The 2026 budget included the largest investment in the Township Road Improvement Program available, as all remaining Highway Aid Fund dollars were allocated to the program. For 2027, the estimated state liquid fuels tax allocation is the program cost basis, less normal eligible considerations for items like road salt and fleet maintenance. While the prior year's long-term forecast highlighted a path to maintain the 2026 paving investment, this proved to be incompatible with the long-term capital plan, especially as previously submitted grant applications were awarded which require a municipal match.

The 2027 budget will also continue the Township's proactive investment in ADA curb ramps to prepare for upcoming paving projects. The 2027 budget forecasts $500,000 which will then inform the locations in the next round of annual paving.

Regarding equipment planning, the Township's vehicle and equipment replacement needs are often tied to the Bucks County Redevelopment Authority (RDA) grant program, which has proven successful to date. Annual RDA grant funds significantly offset expenses in the Capital and Road Machinery funds. Future budget years will review this strategy's long-term efficacy.

Pension

The 2027 Police and Non-Uniformed Pension Plan Minimum Municipal Obligations (MMOs) were presented at the Board of Supervisors' September 2026 meeting. These calculations are completed through a collaboration between the Finance Department and the plans' actuary. The Police Pension Plan MMO is $3,711,404 and the Non-Uniform Plan MMO is $374,955. These totals are incorporated into the General Fund budget.

Fire Services

Middletown Township is served by four volunteer fire companies and the Township's Department of Fire and Emergency Services. Expenses covering contributions to each volunteer company and the Department's operations are found in the Fire Protection Fund. A highlight anticipated for 2027 will be the continued collaborative efforts to implement the Strategic Plan, though the Township's Chief of Fire & Emergency Services position remains vacant.

The Township will receive three Pierce fire engines in 2027 per the draft apparatus plan. These expenses and future apparatus planning are considered in the Fire Apparatus Fund.

Looking Ahead

The proposed budget will soon be accompanied by a long-range projection which will aim to identify any future funding challenges now so we may have adequate time to prepare recommendations for the Board of Supervisors. Additionally, the Township's four collective bargaining agreements (CBAs) expire at the end of 2027. Completing these contracts will be a key component for developing the projection's accuracy.

The Township's Debt Service Fund position also highlights a significant planning opportunity in the years ahead. While capital equipment and facility market costs have ballooned, current revenue levels could allow the Township to develop a debt strategy to make several capital investments across its various asset categories.

Budget Schedule

Regardless of the extent to which the public chooses to participate in the budget process, providing the opportunity to do so is foundational to the Township's efforts. The 2027 budget process included the following public review schedule to comply with the Second Class Township Code mandate for the Board of Supervisors to adopt the annual budget by December 31st of each year.

- **September 28, 2026** – Capital Planning Meeting
- **October 19, 2026** – Public Budget Workshop 1
- **October 26, 2026** – Public Budget Workshop 2
- **November 16, 2026** – Presentation of 2028 Budget to Board of Supervisors and citizens of Middletown Township; authorization to advertise Preliminary Budget
- **November 23, 2026** – budget town hall meeting
- **December 14, 2026** – First scheduled opportunity for Board of Supervisors to officially adopt the Final 2027 Budget
- **December 31, 2026** – Final possible day for 2027 Budget approval

The Board and public's feedback is certainly welcome as staff will refine the budget meeting schedule for upcoming years.

GFOA Distinguished Budget Presentation Award

Township staff take great care to prepare this budget book to a standard set by the Government Finance Officers Association (GFOA) and has received their Distinguished Budget Presentation Award for eight consecutive years. This well-developed budget and extensive supplemental information will be submitted to GFOA with the goal of a 9th consecutive year.

Conclusion

As prior budget messages have indicated, the annual Township budget is the resource guiding critical decisions and policy initiatives which impact our residents and Township government. From the budget team to our department heads to the Board of Supervisors to the Middletown community, I am grateful for the collaborative effort and time spent together to yield this document. I look forward to the next steps implementing the 2027 budget once approved.

Respectfully submitted,



Christopher R. Hoffman
Township Manager

2027 BUDGET
FUND OVERVIEW

REVENUE

FUND	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
General	$ 25,113,801	$ 24,929,174	$ 30,897,200	$ 31,559,080	$ 32,663,400	1,766,200	5.7%
Street Lighting	438,292	420,624	427,500	420,300	427,500	-	0.0%
Fire Protection	1,948,459	1,672,348	2,851,000	2,841,440	2,890,300	39,300	1.4%
Parks and Recreation	1,733,745	1,757,171	2,485,000	2,433,580	3,560,100	1,075,100	43.3%
Ambulance and Rescue	231,736	226,800	388,000	385,530	392,300	4,300	1.1%
Road Machinery	177,419	171,990	168,800	408,450	620,800	452,000	267.8%
Fire Hydrant	71,295	69,817	72,800	71,900	72,800	-	0.0%
Fire Apparatus	586,078	587,896	2,309,600	1,324,680	1,848,400	(461,200)	-20.0%
Sanitation	5,017,699	5,942,150	5,871,600	5,907,620	5,909,000	37,400	0.6%
Middletown Country Club	54,354	56,357	52,800	56,340	55,700	2,900	5.5%
Farm	122,269	110,391	99,600	85,810	96,400	(3,200)	-3.2%
Stormwater	-	1,636,076	2,498,000	2,043,840	1,969,400	(528,600)	-21.2%
Debt Service	2,871,956	2,801,607	2,847,000	2,807,050	2,856,200	9,200	0.3%
Investment	1,740,440	2,153,886	975,000	1,430,400	1,000,000	25,000	2.6%
Highway Aid	1,344,930	1,315,351	1,263,900	1,277,190	1,279,500	15,600	1.2%
	$ 41,452,473	$ 43,851,638	$ 53,207,800	$ 53,053,210	$ 55,641,800	2,434,000	4.6%
Capital Fund	$ 4,010,324	$ 2,203,030	$ 3,146,500	$ 2,548,910	$ 3,876,400	729,900	23.2%

EXPENDITURES

FUND	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
General	$ 26,229,929	$ 27,196,194	$ 30,515,300	$ 28,783,620	$ 32,174,900	1,659,600	5.4%
Street Lighting	472,502	493,074	545,100	565,830	574,300	29,200	5.4%
Fire Protection	1,786,514	1,864,799	2,530,500	1,999,580	2,452,200	(78,300)	-3.1%
Parks and Recreation	1,702,650	1,896,723	2,640,200	1,902,960	4,201,300	1,561,100	59.1%
Ambulance and Rescue	247,737	223,727	386,600	384,510	390,300	3,700	1.0%
Road Machinery	33,449	51,749	927,500	942,250	703,500	(224,000)	-24.2%
Fire Hydrant	61,997	64,745	67,200	66,900	70,400	3,200	4.8%
Fire Apparatus	-	654,257	-	-	3,860,000	3,860,000	100.0%
Sanitation	5,280,616	5,282,056	5,652,500	5,495,780	5,770,000	117,500	2.1%
Middletown Country Club	32,917	42,917	145,000	35,670	157,500	12,500	8.6%
Farm	23,198	49,776	99,500	113,600	95,800	(3,700)	-3.7%
Stormwater	-	713,807	2,830,900	2,313,680	2,606,700	(224,200)	-7.9%
Debt Service	2,821,318	2,818,567	2,820,700	2,820,960	2,821,900	1,200	0.0%
Investment	2,441,253	46,512	1,390,000	1,390,000	1,250,400	(139,600)	-10.0%
Highway Aid	1,606,595	1,618,371	2,568,000	2,265,120	1,224,500	(1,343,500)	-52.3%
	$ 42,740,675	$ 43,017,274	$ 53,119,000	$ 49,080,460	$ 58,353,700	5,234,700	9.9%
Capital Fund	$ 5,323,199	$ 3,070,700	$ 5,132,100	$ 2,625,060	$ 6,564,600	1,432,500	27.9%
Income/(Loss) from Operations *(Excluding Capital)*	$ (1,288,202)	$ 834,364	$ 88,800	$ 3,972,750	$ (2,711,900)	(2,800,700)	-3153.9%

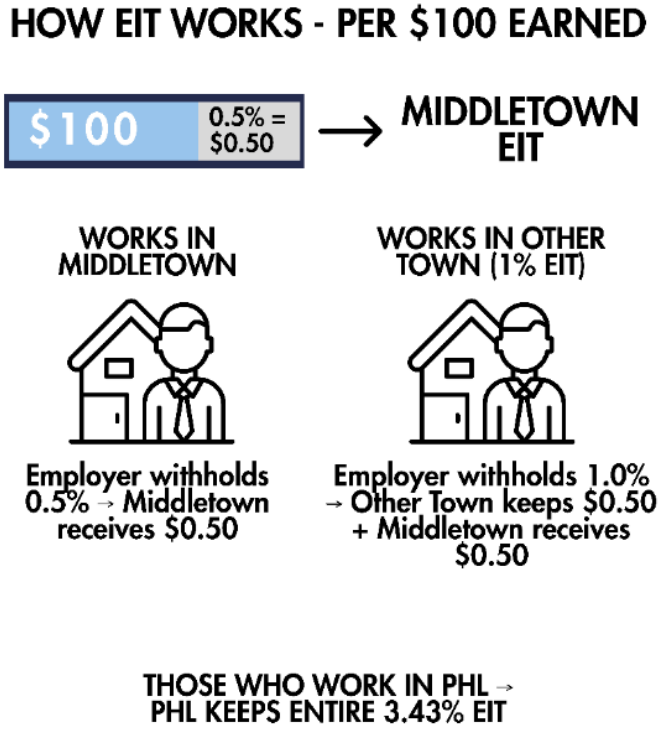
General Fund

Fund Overview



The General Fund, an appropriated governmental fund, is the largest Township fund. In most governments, the General Fund is a flexible account where non-restricted revenues can be spent on general government expenditures. The General Fund covers nearly all aspects and needs of the Township that do not have their own fund or need supplementary funds. Most personnel costs and day-to-day operating expenditures are accounted for in the General Fund with more than 60% spent on Police.

The primary revenue of Middletown Township's General Fund comes from taxes, permits, charges for service and intergovernmental revenue. The Earned Income Tax (EIT) is the largest source of revenue in the General Fund. The EIT has grown because of increasing taxpayer wages. In 2026, the EIT rate increased to 1.0%. The EIT makes up more than half of the General Fund's revenues each year.



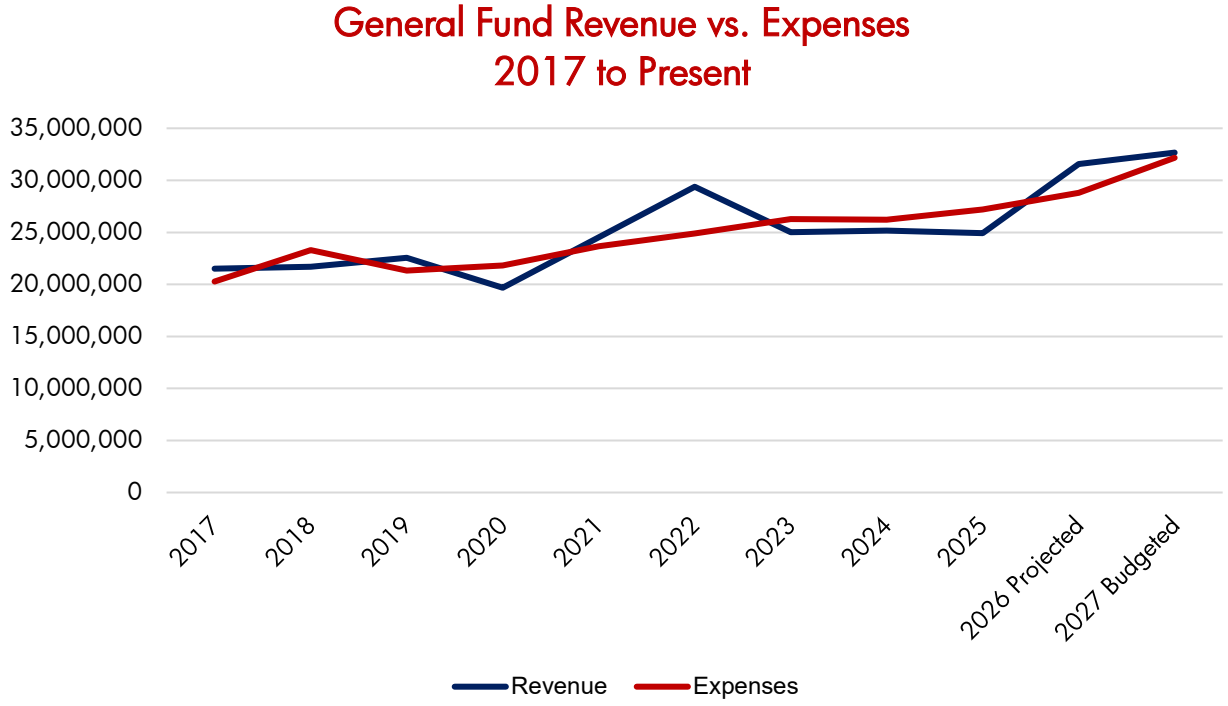
In recent years, the General Fund has carried a structural deficit due to expenditures rising faster than revenues, resulting in an operating loss in excess of $1 million each year through 2025. Fortunately, a healthy fund balance had held off the need for increased revenues during this period. The increase to the EIT rate in 2026 significantly improved the long-term health of the General Fund and helped add over $2 million to the Fund Balance in 2026.

Revenue and Expenses

Most revenue sources are projected to remain consistent with the prior year. One area where we will see a significant increase is EIT revenue with a budgeted increase of $1.7 million. This increase is a result of the timing of tax collections at the 1.0% rate as tax collections are one quarter in arrears. This means that although the rate increased on January 1, 2026, the tax revenue collected did not reflect the increased rate until April 2026. Therefore, 2027 will include a full year of collections at 1.0%, resulting in a significant increase. Additional analysis and discussion of General Fund revenues is in the "Revenues" section of this document.

The largest expense departments in the General Fund are Police (salaries, equipment, etc.), Employer-Paid Benefits (pension contributions and insurances), and Public Works (salaries, equipment, supplies). Administrative costs are also charged to the General Fund. The 2027 budget includes an increase of $1,659,600 from the 2026 budget, which is primarily driven by fixed wage and benefit increases. Additional analysis and discussion of General Fund expenditures is in the "Expenditures" section of this document.

A transfer of $1,000,000 to the Capital Fund from the General Fund will be made in 2027 to support planned projects. Including transfers, the 2027 General Fund budget is $32,174,900.

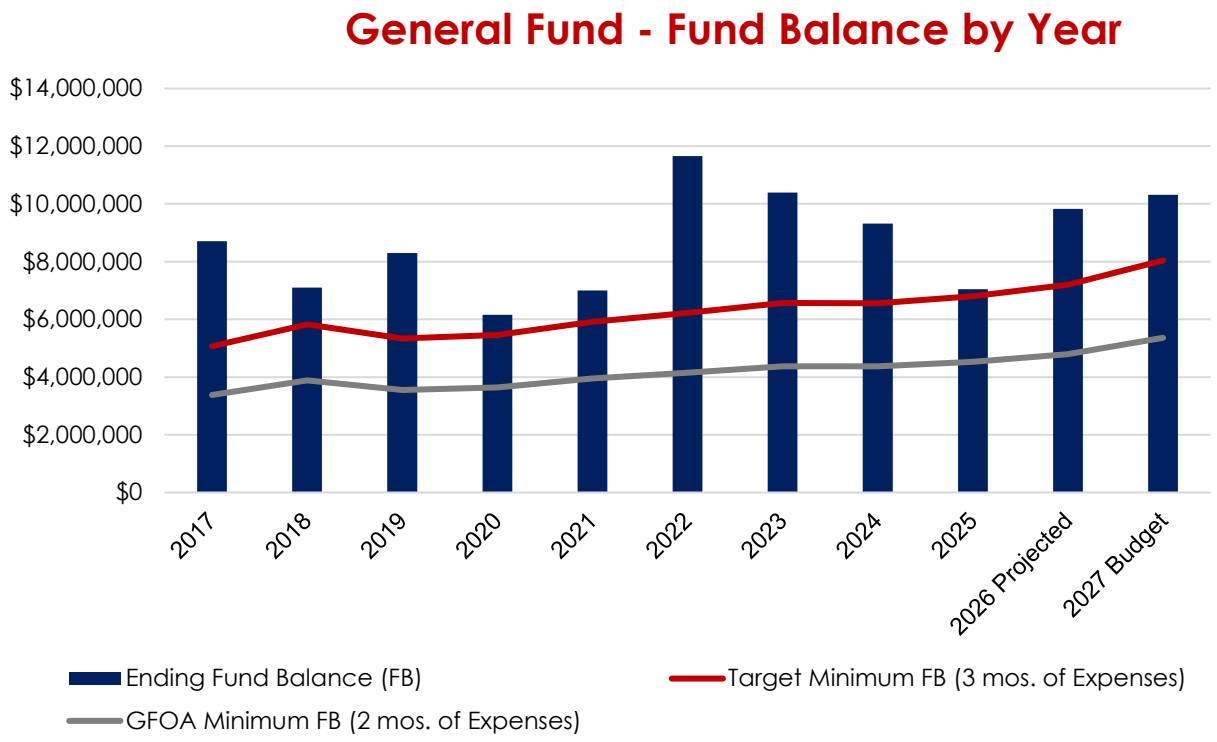


Revenue Changes for 2027:

- Earned Income Tax – additional collections $1,900,000

Fund Balance

Fund balance refers to the money remaining in a given fund that is carried forward from year to year. The Township's fund balance policy calls for the fund balance of the General Fund to be approximately 25%, three months' worth of annual expenses. For Middletown Township, this would equate to about $8 million at 2027 budgeted expense levels. At the end of 2025, the fund balance was very lowly and barely able to cover the 25% fund balance policy. With the increase in tax revenue in 2026, the fund balance has increased and is large enough to meet our fund balance policy.



After being depleted some to support the operating budget in 2025, the General Fund had a 2026 beginning fund balance of $7,048,224. After the EIT increase and conservative budgeting over the last two years, the fund balance is projected to increase by $3.2 million to $10,312,184 at the end of 2027.

2027 BUDGET
GENERAL FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Real Property Taxes	$ 3,891,995	$ 3,866,730	$ 3,680,000	$ 3,635,800	$ 3,710,000	30,000	0.8%
Local Enabling Act Taxes	14,804,059	14,591,724	20,935,000	21,433,560	22,651,200	1,716,200	8.2%
Business Licenses and Permits	948,949	918,843	870,700	856,990	843,100	(27,600)	-3.2%
Fines	116,466	103,245	107,000	145,370	133,900	26,900	25.1%
Interest Earnings	863,264	799,963	654,000	556,200	561,000	(93,000)	-14.2%
Rents and Royalties	123,540	116,579	148,000	133,960	129,000	(19,000)	-12.8%
Federal Entitlements to Governmental Units	-	-	-	-	-	-	0.0%
State Operating & Capital Grant	160,779	13,310	164,000	145,230	148,000	(16,000)	-9.8%
State Shared Revenue and Entitlements	929,064	1,014,616	1,086,000	982,080	1,032,000	(54,000)	-5.0%
Charges for Services	213,295	202,963	167,300	139,000	147,600	(19,700)	-11.8%
Public Safety	2,997,160	3,243,864	3,065,200	3,510,890	3,287,600	222,400	7.3%
Contributions from Private Sources	40,000	50,000	20,000	20,000	20,000	-	0.0%
Other	25,230	7,337	-	-	-	-	0.0%
Total Operational Revenue	**$ 25,113,801**	**$ 24,929,174**	**$ 30,897,200**	**$ 31,559,080**	**$ 32,663,400**	**1,766,200**	**5.7%**
Interfund Transfers	$ 40,116	$ -	$ -	$ -	$ -	-	0.0%
Total Revenue	**$ 25,153,917**	**$ 24,929,174**	**$ 30,897,200**	**$ 31,559,080**	**$ 32,663,400**	**1,766,200**	**5.7%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Legislative Body	$ 39,859	$ 51,253	$ 191,100	$ 56,460	$ 60,700	(130,400)	-68.2%
Executive	848,946	1,004,406	985,200	946,640	1,040,920	55,720	5.7%
Financial Administration	512,279	567,769	621,300	573,830	646,680	25,380	4.1%
Tax Collection	238,425	254,187	291,900	352,370	393,800	101,900	34.9%
Legal Services	271,166	401,812	660,000	448,460	479,400	(180,600)	-27.4%
Information Technology	650,006	723,110	1,025,000	889,020	1,015,600	(9,400)	-0.9%
Engineering	191,770	242,225	295,800	249,460	252,100	(43,700)	-14.8%
Building and Grounds	331,556	386,765	532,000	401,520	493,700	(38,300)	-7.2%
Police Services	13,694,180	14,007,859	15,022,000	14,335,140	15,444,800	422,800	2.8%
Fire Protection Services	304,262	410,638	313,800	250,310	321,400	7,600	2.4%
Emergency Management	-	168	7,000	-	7,000	-	0.0%
Building and Zoning	1,167,388	1,154,964	1,376,400	1,241,610	1,502,800	126,400	9.2%
Planning Commission	-	-	13,000	3,660	5,000	(8,000)	-61.5%
Zoning Hearing Board	111,662	116,024	129,800	76,210	122,000	(7,800)	-6.0%
School Grossing Guards	199,180	187,385	189,500	188,530	200,800	11,300	6.0%
Public Works	1,660,210	1,680,108	1,992,300	2,212,060	2,582,300	590,000	29.6%
Fleet Maintenance Services	476,278	478,249	604,200	730,260	815,000	210,800	34.9%
Civil Celebrations	-	-	-	-	-	-	0.0%
Employer Paid Benefits	4,553,392	4,780,122	4,790,000	4,388,080	5,301,900	511,900	10.7%
Insurance	419,370	449,150	475,000	440,000	489,000	14,000	2.9%
Total Operating Expenditures	**$ 25,669,929**	**$ 26,896,194**	**$ 29,515,300**	**$ 27,783,620**	**$ 31,174,900**	**1,659,600**	**5.6%**
Interfund Transfers	$ 560,000	$ 300,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	-	0.0%
Total Expenditures	**$ 26,229,929**	**$ 27,196,194**	**$ 30,515,300**	**$ 28,783,620**	**$ 32,174,900**	**1,659,600**	**5.4%**
Income/(Loss) from Operations	**$ (1,076,012)**	**$ (2,267,020)**	**$ 381,900**	**$ 2,775,460**	**$ 488,500**	**106,600**	**27.9%**
Fund Balance - Beginning	**$ 10,391,256**	**$ 9,315,244**		**$ 7,048,224**	**$ 9,823,684**		
Fund Balance - Ending	**$ 9,315,244**	**$ 7,048,224**		**$ 9,823,684**	**$ 10,312,184**		

2027 BUDGET
GENERAL FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
REAL PROPERTY TAXES								
01-301-100	Real Estate Taxes - Current YR	$ 3,842,423	$ 3,800,419	$ 3,640,000	$ 3,599,800	$ 3,670,000	30,000	0.8%
01-301-300	Real Estate Taxes - Delinquent	49,572	66,311	40,000	36,000	40,000	-	0.0%
		$ 3,891,995	$ 3,866,730	$ 3,680,000	$ 3,635,800	$ 3,710,000	30,000	0.8%
LOCAL TAX ENABLING ACT 511 TAXES								
01-310-001	Per Capita Taxes - Current YR	$ 120,278	$ 124,666	$ 120,000	$ 122,270	$ 121,000	1,000	0.8%
01-310-003	Per Capita Taxes - Delinquent	18,125	20,479	18,000	18,300	18,200	200	1.1%
01-310-100	Real Estate Transfer Tax	1,658,436	1,339,799	1,550,000	1,882,280	1,400,000	(150,000)	-9.7%
01-310-210	Earned Income Taxes	9,843,603	9,828,697	16,000,000	16,200,000	17,925,000	1,925,000	12.0%
01-310-310	Mercantile Taxes	992,682	1,227,301	1,150,000	1,071,390	1,070,000	(80,000)	-7.0%
01-310-500	Local Services Tax	986,325	1,020,327	1,000,000	1,029,100	1,020,000	20,000	2.0%
01-310-600	Amusement Tax	1,137,710	979,135	1,050,000	1,065,220	1,050,000	-	0.0%
01-310-710	Mechanical Device Tax	46,900	51,320	47,000	45,000	47,000	-	0.0%
		$ 14,804,059	$ 14,591,724	$ 20,935,000	$ 21,433,560	$ 22,651,200	1,716,200	8.2%
PENALTIES AND INTEREST								
01-319-100	Penalties and Interest - R.E. Taxes	$ 11,698	$ 3,804	$ 4,000	$ 3,600	$ 4,000	-	0.0%
		$ 11,698	$ 3,804	$ 4,000	$ 3,600	$ 4,000	-	0.0%
BUSINESS LICENSES & PERMITS								
01-321-340	Towing Licenses	$ 3,210	$ 3,130	$ 3,400	$ 2,290	$ 3,400	-	0.0%
01-321-400	Beverage License Revenue	5,000	-	-	-	-	-	0.0%
01-321-600	Contractors License	45,240	46,890	52,500	45,000	48,800	(3,700)	-7.0%
01-321-610	Solicitor Permits	6,900	4,500	4,800	4,000	4,900	100	2.1%
01-321-800	Cable Television Franchise Fee	845,724	810,277	766,000	757,620	742,000	(24,000)	-3.1%
01-321-900	Sign Registration	34,865	34,551	34,000	34,230	34,000	-	0.0%
01-322-820	Road Encroachment Permits	8,010	19,495	10,000	13,850	10,000	-	0.0%
		$ 948,949	$ 918,843	$ 870,700	$ 856,990	$ 843,100	(27,600)	-3.2%
FINES								
01-331-110	Vehicle Code Violations	$ 59,934	$ 66,717	$ 59,000	$ 62,120	$ 58,900	(100)	-0.2%
01-331-120	Vehicle Code Violations - School Buses	-	-	-	34,220	30,000	30,000	0.0%
01-331-130	State Police Fines	42,250	30,287	40,000	36,880	37,000	(3,000)	-7.5%
01-331-140	Parking Violation Fines	4,410	5,165	4,000	10,570	4,000	-	0.0%
01-331-300	Other Fines	9,872	1,076	4,000	1,580	4,000	-	0.0%
		$ 116,466	$ 103,245	$ 107,000	$ 145,370	$ 133,900	26,900	25.1%
INTEREST EARNINGS								
01-341-100	Interest Income	$ 851,566	$ 796,159	$ 650,000	$ 552,600	$ 557,000	(93,000)	-14.3%
		$ 851,566	$ 796,159	$ 650,000	$ 552,600	$ 557,000	(93,000)	-14.3%
RENTS AND ROYALTIES								
01-342-200	Rent	$ 123,540	$ 116,579	$ 148,000	$ 133,960	$ 129,000	(19,000)	-12.8%
		$ 123,540	$ 116,579	$ 148,000	$ 133,960	$ 129,000	(19,000)	-12.8%
STATE CAPITAL AND OPERATING GRANTS								
01-354-010	General Government	$ -	$ 13,310	$ -	$ -	$ -	-	0.0%
01-354-150	Recycling/Act101	160,779	-	164,000	145,230	148,000	(16,000)	-9.8%
		$ 160,779	$ 13,310	$ 164,000	$ 145,230	$ 148,000	(16,000)	-9.8%
STATE SHARED REVENUE AND ENTITLEMENTS								
01-355-005	Pension System State Aid	$ 899,692	$ 1,006,516	$ 1,057,000	$ 974,880	$ 1,004,000	(53,000)	-5.0%
01-355-010	Public Utility Realty Taxes	20,372	-	21,000	-	20,000	(1,000)	-4.8%
01-355-040	Beverage License	9,000	8,100	8,000	7,200	8,000	-	0.0%
		$ 929,064	$ 1,014,616	$ 1,086,000	$ 982,080	$ 1,032,000	(54,000)	-5.0%

2027 BUDGET
GENERAL FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
CHARGES FOR SERVICES								
01-361-310	Land Development Fees	$ 42,400	$ 36,630	$ 20,000	$ 26,400	$ 29,600	9,600	48.0%
01-361-340	Zoning Hearing Board Fees	33,950	45,460	50,000	32,300	36,000	(14,000)	-28.0%
01-361-400	Plan Review Fees	82,578	69,729	50,400	51,900	51,000	600	1.2%
01-361-600	Electric Vehicle Charging Station Fee	24,670	34,529	40,000	27,400	30,000	(10,000)	-25.0%
01-361-800	Other Services	29,697	16,615	6,900	1,000	1,000	(5,900)	-85.5%
		$ 213,295	$ 202,963	$ 167,300	$ 139,000	$ 147,600	(19,700)	-11.8%
PUBLIC SAFETY								
01-362-100	Special Police Services	$ 556,231	$ 474,647	$ 500,000	$ 430,000	$ 500,000	-	0.0%
01-362-120	Livescan Reimbursement	48,211	75,326	41,000	72,470	49,000	8,000	19.5%
01-362-130	Police Reports	10,527	7,200	10,600	5,680	9,000	(1,600)	-15.1%
01-362-140	Crossing Guard Reimbursement	103,231	81,497	100,000	105,000	100,000	-	0.0%
01-362-200	Fire Protection Permits	144,843	271,617	208,000	330,280	235,000	27,000	13.0%
01-362-210	Fire Protection Inspections	366,868	433,349	400,000	404,700	400,000	-	0.0%
01-362-220	Fire Reports	1,175	375	600	-	600	-	0.0%
01-362-400	Application Permits	-	48,960	50,000	51,270	50,000	-	0.0%
01-362-410	Building Permits	889,788	643,611	750,000	775,710	775,000	25,000	3.3%
01-362-420	Electrical Permits	210,838	365,946	284,500	389,240	350,000	65,500	23.0%
01-362-430	Plumbing Permits	103,395	219,430	150,000	278,960	225,000	75,000	50.0%
01-362-470	Zoning Permits	39,290	63,201	45,000	90,080	65,000	20,000	44.4%
01-362-480	Other Services	11,274	13,693	12,200	11,280	12,000	(200)	-1.6%
01-362-490	Inspection of Rental Unit	172,325	195,565	175,000	190,120	182,000	7,000	4.0%
01-363-200	Parking Transaction Fee	317,592	306,748	300,000	341,080	300,000	-	0.0%
01-380-100	Miscellaneous Revenue	21,572	42,699	38,300	35,020	35,000	(3,300)	-8.6%
		$ 2,997,160	$ 3,243,864	$ 3,065,200	$ 3,510,890	$ 3,287,600	222,400	7.3%
CONTRIBUTIONS FROM PRIVATE SOURCES								
01-387-100	Contributions and Donations	$ 40,000	$ 50,000	$ 20,000	$ 20,000	$ 20,000	-	0.0%
		$ 40,000	$ 50,000	$ 20,000	$ 20,000	$ 20,000	-	0.0%
OTHER								
01-391-100	Sales of General Fixed Assets	$ 905	$ -	$ -	$ -	$ -	-	0.0%
01-395-000	Refund of Prior Year Expenditures	24,325	7,337	-	-	-	-	0.0%
		$ 25,230	$ 7,337	$ -	$ -	$ -	-	0.0%
	TOTAL OPERATIONAL REVENUE	**$ 25,113,801**	**$ 24,929,174**	**$ 30,897,200**	**$ 31,559,080**	**$ 32,663,400**	1,766,200	5.7%
INTERFUND TRANSFERS								
01-392-029	Transfer from Police Forefeiture Fund	$ 40,116	$ -	$ -	$ -	$ -	-	0.0%
		$ 40,116	$ -	$ -	$ -	$ -	-	0.0%
	TOTAL REVENUE WITH TRANSFERS	**$ 25,153,917**	**$ 24,929,174**	**$ 30,897,200**	**$ 31,559,080**	**$ 32,663,400**	1,766,200	5.7%

2027 BUDGET
GENERAL FUND

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
LEGISLATIVE BODY								
01-400-105	Salaries and Wages	$ 20,238	$ 17,762	$ 20,000	$ 20,000	$ 20,000	-	0.0%
01-400-192	FICA/Medicare	1,530	1,377	1,500	1,530	1,500	-	0.0%
01-400-210	Office Supplies	60	579	-	440	500	500	0.0%
01-400-310	Professional Services	-	-	140,000	-	-	(140,000)	-100.0%
01-400-340	Advertising & Printing	7,220	13,709	10,000	16,190	17,000	7,000	70.0%
01-400-420	Subscriptions & Memberships	10	2,999	3,000	3,000	3,200	200	6.7%
01-400-450	Contracted Services	9,435	12,841	5,100	14,000	7,000	1,900	37.3%
01-400-460	Meetings	1,366	1,986	2,500	1,300	2,500	-	0.0%
01-400-461	Conferences & Trainings	-	-	9,000	-	9,000	-	0.0%
		$ 39,859	$ 51,253	$ 191,100	$ 56,460	$ 60,700	(130,400)	-68.2%
EXECUTIVE								
01-401-112	Salaries and Wages	$ 584,884	$ 683,465	$ 709,000	$ 701,000	$ 751,500	42,500	6.0%
01-401-180	Overtime Salaries	1,660	9,877	8,000	9,000	9,500	1,500	18.8%
01-401-192	FICA/Medicare	39,762	51,946	54,900	54,320	58,220	3,320	6.0%
01-401-196	Medical Insurance	154,939	143,704	125,000	107,890	135,000	10,000	8.0%
01-401-198	Disability Insurance	2,336	2,821	3,000	3,860	4,100	1,100	36.7%
01-401-199	Group Life Insurance	775	636	1,000	1,130	1,200	200	20.0%
01-401-210	Office Supplies	4,816	5,700	5,000	5,730	6,000	1,000	20.0%
01-401-215	Postage	4,091	12,061	11,000	10,500	11,000	-	0.0%
01-401-220	Operating Supplies	1,072	2,471	4,000	1,900	2,000	(2,000)	-50.0%
01-401-320	Communications	6,733	5,459	6,900	4,610	4,800	(2,100)	-30.4%
01-401-340	Advertising and Printing	5,596	(2,617)	2,000	4,940	6,000	4,000	200.0%
01-401-341	Public Information	-	-	-	-	5,000	5,000	0.0%
01-401-374	Equipment Maintenance	4,558	4,394	5,000	610	600	(4,400)	-88.0%
01-401-384	Equipment Leasing	8,847	8,628	8,900	3,830	4,000	(4,900)	-55.1%
01-401-420	Subscriptions and Memberships	7,246	36,517	9,000	15,000	16,000	7,000	77.8%
01-401-450	Contracted Services	9,669	25,204	5,000	11,000	6,000	1,000	20.0%
01-401-460	Meetings	11,962	14,140	6,500	5,320	5,000	(1,500)	-23.1%
01-401-461	Conferences & Trainings	-	-	21,000	6,000	15,000	(6,000)	-28.6%
		$ 848,946	$ 1,004,406	$ 985,200	$ 946,640	$ 1,040,920	55,720	5.7%
FINANCIAL ADMINISTRATION								
01-402-112	Salaries and Wages	$ 346,383	$ 378,087	$ 399,000	$ 385,000	$ 430,100	31,100	7.8%
01-402-180	Overtime Salaries	902	684	-	1,050	1,000	1,000	0.0%
01-402-192	FICA/Medicare	27,563	28,956	30,500	29,530	32,980	2,480	8.1%
01-402-196	Medical Insurance	79,430	95,830	112,000	98,390	100,500	(11,500)	-10.3%
01-402-198	Disability Insurance	1,754	2,021	2,100	2,280	2,400	300	14.3%
01-402-199	Group Life Insurance	648	500	1,000	720	800	(200)	-20.0%
01-402-210	Office Supplies	1,926	2,101	2,300	2,990	3,000	700	30.4%
01-402-220	Operating Supplies	284	-	-	-	-	-	0.0%
01-402-310	Professional Services	32,775	29,500	35,000	32,000	47,500	12,500	35.7%
01-402-320	Communications	1,700	1,200	2,400	2,400	2,400	-	0.0%
01-402-390	Bank Service Charges/Fees	9,721	24,372	25,000	12,010	15,000	(10,000)	-40.0%
01-402-420	Subscriptions and Memberships	1,177	1,074	4,000	2,110	3,000	(1,000)	-25.0%
01-402-450	Contracted Services	225	-	-	-	-	-	0.0%
01-402-460	Trainings and Meetings	7,791	3,444	8,000	5,350	8,000	-	0.0%
		$ 512,279	$ 567,769	$ 621,300	$ 573,830	$ 646,680	25,380	4.1%
TAX COLLECTION								
01-403-105	Salaries and Wages	$ 56,559	$ 55,941	$ 57,000	$ 56,240	$ 57,000	-	0.0%
01-403-160	Commission	162,607	174,068	168,000	245,740	258,000	90,000	53.6%
01-403-192	FICA/Medicare	4,303	4,303	4,400	4,300	4,400	-	0.0%
01-403-220	Operating Supplies	7,149	7,594	7,500	20,000	21,000	13,500	180.0%
01-403-490	Refund on Taxes	7,807	-	8,000	8,000	8,400	400	5.0%
01-403-491	Volunteer Tax Credits	-	12,281	47,000	18,090	45,000	(2,000)	-4.3%
		$ 238,425	$ 254,187	$ 291,900	$ 352,370	$ 393,800	101,900	34.9%
LEGAL SERVICES								
01-404-301	General Legal Services	$ 158,010	$ 112,984	$ 160,000	$ 218,460	$ 229,400	69,400	43.4%
01-404-314	Special Legal Services	113,156	288,828	500,000	230,000	250,000	(250,000)	-50.0%
		$ 271,166	$ 401,812	$ 660,000	$ 448,460	$ 479,400	(180,600)	-27.4%

2027 BUDGET
GENERAL FUND

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
INFORMATION TECHNOLOGY								
01-407-112	Salaries and Wages	$ 154,400	$ 161,876	$ 274,000	$ 196,760	$ 217,000	(57,000)	-20.8%
01-407-180	Overtime Salaries	-	35	-	6,370	7,500	7,500	0.0%
01-407-192	FICA/Medicare	11,569	11,924	21,000	15,540	17,200	(3,800)	-18.1%
01-407-196	Medical Insurance	24,471	22,196	44,000	31,740	49,000	5,000	11.4%
01-407-198	Disability Insurance	508	310	400	-	-	(400)	-100.0%
01-407-199	Group Life Insurance	167	84	100	4,220	4,400	4,300	4300.0%
01-407-210	Office Supplies	192	98	500	320	500	-	0.0%
01-407-260	Minor Equipment	39,687	27,162	25,000	22,000	25,000	-	0.0%
01-407-318	Software License Fees	332,297	420,094	450,000	510,000	600,000	150,000	33.3%
01-407-320	Communications	27,393	29,942	30,000	27,860	30,000	-	0.0%
01-407-340	Advertising and Printing	-	-	-	120	-	-	0.0%
01-407-374	Equipment Maintenance	-	-	30,000	28,000	-	(30,000)	-100.0%
01-407-450	Contracted Services	57,250	48,002	68,000	35,250	50,000	(18,000)	-26.5%
01-407-460	Trainings and Meetings	2,072	1,387	82,000	10,840	15,000	(67,000)	-81.7%
		$ 650,006	$ 723,110	$ 1,025,000	$ 889,020	$ 1,015,600	(9,400)	-0.9%
ENGINEERING								
01-408-112	Salaries and Wages	$ -	$ -	$ 110,000	$ 2,000	$ 30,300	(79,700)	-72.5%
01-408-192	FICA/Medicare	-	-	8,000	150	2,300	(5,700)	-71.3%
01-408-196	Medical Insurance	-	-	32,000	-	4,000	(28,000)	-87.5%
01-408-198	Disability Insurance	-	-	400	-	-	(400)	-100.0%
01-408-199	Group Life Insurance	-	-	400	-	-	(400)	-100.0%
01-408-313	General Engineering	$ 141,641	$ 162,118	$ 100,000	$ 137,310	$ 100,000	-	0.0%
01-408-317	Traffic Engineering	50,129	80,107	45,000	110,000	115,500	70,500	156.7%
		$ 191,770	$ 242,225	$ 295,800	$ 249,460	$ 252,100	(43,700)	-14.8%
BUILDINGS AND GROUNDS								
01-409-220	Operating Supplies	$ 19,443	$ 43,313	$ 25,000	$ 20,000	$ 20,000	(5,000)	-20.0%
01-409-236	Building Supplies	3,867	4,595	7,000	3,360	5,000	(2,000)	-28.6%
01-409-260	Minor Equipment	-	-	-	160	-	-	0.0%
01-409-360	Utilities	190,646	167,937	280,000	236,890	248,700	(31,300)	-11.2%
01-409-370	Repairs and Maintenance	-	-	100,000	29,940	100,000	-	0.0%
01-409-450	Contracted Services	117,600	170,920	120,000	111,170	120,000	-	0.0%
		$ 331,556	$ 386,765	$ 532,000	$ 401,520	$ 493,700	(38,300)	-7.2%
POLICE SERVICES								
01-410-112	Salaries and Wages	$ 8,347,327	$ 8,564,612	$ 9,414,000	$ 8,781,520	$ 9,506,000	92,000	1.0%
01-410-149	Holiday Pay	429,445	443,679	487,000	487,000	502,000	15,000	3.1%
01-410-180	Overtime Salaries	1,805,692	1,811,977	1,700,000	1,628,420	1,710,000	10,000	0.6%
01-410-181	Court Overtime Pay	8,853	-	-	-	-	-	0.0%
01-410-182	Shift Differential	113,469	112,066	114,000	113,180	114,000	-	0.0%
01-410-186	Clothing Allowance	42,330	37,818	52,500	52,500	52,500	-	0.0%
01-410-192	FICA/Medicare	189,759	193,156	198,000	188,990	213,000	15,000	7.6%
01-410-196	Medical Insurance	2,149,522	2,235,848	2,369,000	2,380,000	2,632,000	263,000	11.1%
01-410-198	Disability Insurance	17,179	19,812	21,700	22,220	23,300	1,600	7.4%
01-410-199	Group Life Insurance	9,654	7,031	11,000	11,000	11,600	600	5.5%
01-410-210	Office Supplies	7,771	9,199	8,000	9,940	10,400	2,400	30.0%
01-410-215	Postage	2,179	3,148	3,000	3,000	3,200	200	6.7%
01-410-220	Operating Supplies	68,742	60,260	63,000	60,000	63,000	-	0.0%
01-410-221	K9	10,254	23,074	25,000	43,750	45,900	20,900	83.6%
01-410-238	Clothing and Uniforms	60,765	88,130	70,000	70,000	70,000	-	0.0%
01-410-260	Minor Equipment	55,021	54,032	70,500	70,500	70,500	-	0.0%
01-410-310	Professional Services	12,948	20,625	20,000	16,890	17,700	(2,300)	-11.5%
01-410-320	Communications	68,579	51,153	54,000	38,100	40,000	(14,000)	-25.9%
01-410-340	Advertising and Printing	4,385	2,648	5,500	2,030	4,000	(1,500)	-27.3%
01-410-374	Equipment Maintenance	3,300	2,169	3,300	510	3,000	(300)	-9.1%
01-410-384	Equipment Leasing	3,974	3,957	4,000	4,000	4,200	200	5.0%
01-410-420	Subscriptions and Memberships	11,473	12,610	15,000	15,000	15,000	-	0.0%
01-410-450	Contracted Services	100,165	84,177	90,000	145,000	110,000	20,000	22.2%
01-410-451	Co-Responder	61,229	19,207	105,000	105,000	105,000	-	0.0%
01-410-460	Trainings and Meetings	110,165	147,471	118,500	86,590	118,500	-	0.0%
		$ 13,694,180	$ 14,007,859	$ 15,022,000	$ 14,335,140	$ 15,444,800	422,800	2.8%

2027 BUDGET
GENERAL FUND

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
FIRE PROTECTION SERVICES								
01-411-112	Salaries and Wages	$ 167,383	$ 257,963	$ 182,000	$ 121,420	$ 189,000	7,000	3.8%
01-411-149	Holiday Pay	-	-	6,000	6,000	6,100	100	1.7%
01-411-180	Overtime Salaries	39,200	33,180	25,000	28,000	30,000	5,000	20.0%
01-411-192	FICA/Medicare	15,716	22,100	16,300	11,890	17,200	900	5.5%
01-411-196	Medical Insurance	63,213	73,093	62,000	63,200	65,000	3,000	4.8%
01-411-198	Disability Insurance	1,413	2,797	1,500	1,400	1,500	-	0.0%
01-411-199	Group Life Insurance	1,681	2,714	2,000	1,440	1,500	(500)	-25.0%
01-411-210	Office Supplies	886	1,178	1,000	30	-	(1,000)	-100.0%
01-411-220	Operating Supplies	542	1,550	2,500	2,500	1,000	(1,500)	-60.0%
01-411-238	Clothing and Uniforms	2,169	5,016	800	1,080	1,100	300	37.5%
01-411-260	Minor Equipment	123	38	500	9,000	4,000	3,500	700.0%
01-411-320	Communications	2,178	2,700	1,500	2,050	1,200	(300)	-20.0%
01-411-340	Advertising and Printing	1,607	677	1,000	810	900	(100)	-10.0%
01-411-374	Equipment Maintenance	1,492	370	3,300	-	-	(3,300)	-100.0%
01-411-420	Subscriptions and Memberships	774	1,414	900	160	500	(400)	-44.4%
01-411-450	Contracted Services	2,156	1,008	1,000	-	1,000	-	0.0%
01-411-460	Training and Meetings	3,729	4,840	6,500	1,330	1,400	(5,100)	-78.5%
		$ 304,262	$ 410,638	$ 313,800	$ 250,310	$ 321,400	7,600	2.4%
EMERGENCY MANAGEMENT								
01-412-220	Operating Supplies	$ -	$ -	$ 6,000	$ -	$ 6,000	-	0.0%
01-412-420	Subscriptions and Memberships	-	168	-	-	-	-	0.0%
01-412-460	Trainings and Meetings	-	-	1,000	-	1,000	-	0.0%
		$ -	$ 168	$ 7,000	$ -	$ 7,000	-	0.0%
BUILDING & ZONING								
01-413-112	Salaries and Wages	$ 585,033	$ 631,353	$ 690,000	$ 650,000	$ 739,200	49,200	7.1%
01-413-180	Overtime Salaries	240	2,628	8,000	2,660	3,000	(5,000)	-62.5%
01-413-192	FICA/Medicare	47,434	50,218	53,400	49,930	56,800	3,400	6.4%
01-413-196	Medical Insurance	198,680	186,882	194,000	222,290	218,000	24,000	12.4%
01-413-198	Disability Insurance	3,242	3,399	3,700	3,970	4,200	500	13.5%
01-413-199	Group Life Insurance	1,404	891	1,000	2,120	2,200	1,200	120.0%
01-413-210	Office Supplies	2,813	2,394	3,000	1,970	2,100	(900)	-30.0%
01-413-238	Clothing and Uniforms	-	1,254	1,800	530	1,800	-	0.0%
01-413-260	Minor Equipment	674	-	-	-	-	-	0.0%
01-413-320	Communications	4,470	4,313	5,400	3,750	3,900	(1,500)	-27.8%
01-413-340	Advertising and Printing	2,632	1,658	2,000	1,910	2,000	-	0.0%
01-413-374	Equipment Maintenance	2,239	2,276	2,000	-	-	(2,000)	-100.0%
01-413-384	Equipment Leasing	3,069	3,213	3,100	4,420	4,600	1,500	48.4%
01-413-420	Subscriptions and Memberships	1,014	1,080	2,000	1,650	2,000	-	0.0%
01-413-450	Contracted Services	255,356	257,469	400,000	291,210	456,000	56,000	14.0%
01-413-460	Training and Meetings	5,809	4,761	5,000	5,000	5,000	-	0.0%
01-413-490	Code Enforcement Expenses	53,279	1,175	2,000	200	2,000	-	0.0%
		$ 1,167,388	$ 1,154,964	$ 1,376,400	$ 1,241,610	$ 1,502,800	126,400	9.2%
PLANNING COMMISSION								
01-414-112	Salaries and Wages	$ -	$ -	$ 1,000	$ 1,000	$ 1,000	-	0.0%
01-414-450	Contracted Services	-	-	12,000	2,660	4,000	(8,000)	-66.7%
		$ -	$ -	$ 13,000	$ 3,660	$ 5,000	(8,000)	-61.5%

2027 BUDGET
GENERAL FUND

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
ZONING HEARING BOARD								
01-417-112	Salaries and Wages	$ 6,986	$ 6,614	$ 7,200	$ 7,200	$ 7,200	-	0.0%
01-417-192	FICA/Medicare	528	513	600	550	600	-	0.0%
01-417-215	Postage	-	-	3,000	-	3,000	-	0.0%
01-417-310	Professional Services	73,091	74,130	75,000	45,500	75,000	-	0.0%
01-417-340	Advertising and Printing	20,345	24,270	30,000	17,030	30,000	-	0.0%
01-417-450	Contracted Services	10,712	10,497	14,000	5,930	6,200	(7,800)	-55.7%
		$ 111,662	$ 116,024	$ 129,800	$ 76,210	$ 122,000	(7,800)	-6.0%
SCHOOL CROSSING GUARDS								
01-418-112	Salaries and Wages	$ 184,506	$ 173,585	$ 175,000	$ 175,000	$ 186,000	11,000	6.3%
01-418-192	FICA/Medicare	14,038	13,264	13,400	13,390	14,200	800	6.0%
01-418-199	Group Life Insurance	144	97	100	90	100	-	0.0%
01-418-220	Operating Supplies	(92)	439	500	-	-	(500)	-100.0%
01-418-238	Clothing and Uniforms	584	-	500	50	500	-	0.0%
		$ 199,180	$ 187,385	$ 189,500	$ 188,530	$ 200,800	11,300	6.0%
PUBLIC WORKS								
01-430-112	Salaries and Wages	$ 851,626	$ 873,504	$ 975,000	$ 1,200,000	$ 1,435,000	460,000	47.2%
01-430-180	Overtime Salaries	40,135	51,895	88,000	175,000	150,000	62,000	70.5%
01-430-186	Clothing Allowance	-	-	16,800	9,630	16,800	-	0.0%
01-430-192	FICA/Medicare	69,959	72,239	81,300	118,950	121,300	40,000	49.2%
01-430-196	Medical Insurance	579,405	570,943	632,000	561,610	665,500	33,500	5.3%
01-430-198	Disability Insurance	10,824	12,218	13,000	14,590	15,300	2,300	17.7%
01-430-199	Group Life Insurance	3,564	2,673	2,500	4,050	4,300	1,800	72.0%
01-430-210	Office Supplies	1,569	1,005	1,000	1,060	1,100	100	10.0%
01-430-220	Operating Supplies	18,332	22,216	78,000	50,000	80,000	2,000	2.6%
01-430-238	Clothing and Uniforms	12,093	14,979	-	-	-	-	0.0%
01-430-260	Minor Equipment	7,705	1,803	6,200	6,410	6,700	500	8.1%
01-430-320	Communications	24,498	18,812	21,000	13,380	14,000	(7,000)	-33.3%
01-430-340	Advertising and Printing	71	-	-	600	-	-	0.0%
01-430-374	Equipment Maintenance	2,286	3,629	6,000	3,200	3,400	(2,600)	-43.3%
01-430-384	Equipment Leasing	-	125	-	1,380	1,400	1,400	0.0%
01-430-420	Subscriptions and Memberships	2,182	3,205	3,500	3,190	3,300	(200)	-5.7%
01-430-450	Contracted Services	34,646	29,926	53,000	45,000	60,000	7,000	13.2%
01-430-460	Trainings and Meetings	1,315	936	15,000	4,010	4,200	(10,800)	-72.0%
		$ 1,660,210	$ 1,680,108	$ 1,992,300	$ 2,212,060	$ 2,582,300	590,000	29.6%
FLEET MAINTENANCE SERVICES								
01-437-112	Salaries and Wages	$ 92,938	$ 93,863	$ 205,000	$ 300,000	$ 295,000	90,000	43.9%
01-437-180	Overtime Salaries	-	-	5,000	15,920	19,000	14,000	280.0%
01-437-192	FICA/Medicare	7,318	7,422	16,100	23,000	24,000	7,900	49.1%
01-437-220	Operating Supplies	5,098	2,700	5,000	2,900	3,000	(2,000)	-40.0%
01-437-231	Gasoline	188,686	134,591	180,000	180,000	225,000	45,000	25.0%
01-437-232	Diesel	37,752	48,584	40,000	42,690	75,000	35,000	87.5%
01-437-233	Electric Vehicle Charging	53	23	100	-	-	(100)	-100.0%
01-437-235	Oils and Lubricants	-	3,865	5,000	1,170	1,200	(3,800)	-76.0%
01-437-251	Vehicle Parts	-	-	-	-	-	-	0.0%
01-437-254	Police Services	56,079	88,177	75,000	61,450	64,500	(10,500)	-14.0%
01-437-255	Fire Marshal	44,934	40,654	15,000	1,110	1,200	(13,800)	-92.0%
01-437-256	Building and Zoning	935	855	2,000	320	300	(1,700)	-85.0%
01-437-257	Public Works	10,301	15,171	12,000	23,000	24,200	12,200	101.7%
01-437-260	Minor Equipment	3,823	3,650	4,000	1,530	1,600	(2,400)	-60.0%
01-437-450	Contracted Services	28,361	38,694	40,000	77,170	81,000	41,000	102.5%
		$ 476,278	$ 478,249	$ 604,200	$ 730,260	$ 815,000	210,800	34.9%

2027 BUDGET
GENERAL FUND

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
EMPLOYER PAID BENEFITS								
01-483-191	Police - Post Retirement Medical	$ 282,559	$ 384,075	$ 442,000	$ 456,780	$ 500,000	58,000	13.1%
01-483-192	Police - Retirement Costs	139,495	91,440	50,000	150,000	100,000	50,000	100.0%
01-483-194	Unemployment Compensation	-	266	-	-	-	-	0.0%
01-483-195	Workers' Compensation	450,769	466,354	548,700	62,000	595,500	46,800	8.5%
01-483-197	Police Pension Plan	3,188,076	3,370,716	3,306,700	3,306,700	3,711,400	404,700	12.2%
01-483-198	Non-Uniformed Pension Plan	485,998	430,641	397,600	397,600	375,000	(22,600)	-5.7%
01-483-199	Educational Incentive Benefits	41,368	36,630	45,000	15,000	20,000	(25,000)	-55.6%
01-483-460	Training and Meetings	(34,873)	-	-	-	-	-	0.0%
		$ 4,553,392	$ 4,780,122	$ 4,790,000	$ 4,388,080	$ 5,301,900	511,900	10.7%
INSURANCE								
01-486-350	Property and Liability	$ 419,370	$ 449,150	$ 475,000	$ 440,000	$ 489,000	14,000	2.9%
		$ 419,370	$ 449,150	$ 475,000	$ 440,000	$ 489,000	14,000	2.9%
TOTAL OPERATIONAL EXPENDITURES		**$ 25,669,929**	**$ 26,896,194**	**$ 29,515,300**	**$ 27,783,620**	**$ 31,174,900**	**1,659,600**	**5.6%**
INTERFUND TRANSFERS								
01-492-003	Transfer to Fire Protection Fund	$ 560,000	$ 300,000	$ -	$ -	$ -	-	0.0%
01-492-952	Transfer to Capital Fund	-	-	1,000,000	1,000,000	1,000,000	-	0.0%
01-492-961	Transfer to Parks and Recreation Fund	-	-	-	-	-	-	0.0%
		$ 560,000	$ 300,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	-	0.0%
		$ -	$ -	$ -	$ -	$ -	-	0.0%
TOTAL EXPENDITURES WITH TRANSFERS		**$ 26,229,929**	**$ 27,196,194**	**$ 30,515,300**	**$ 28,783,620**	**$ 32,174,900**	**1,659,600**	**5.4%**
Income/(Loss) from Operations		**$ (1,116,128)**	**$ (2,267,020)**	**$ 381,900**	**$ 2,775,460**	**$ 488,500**		

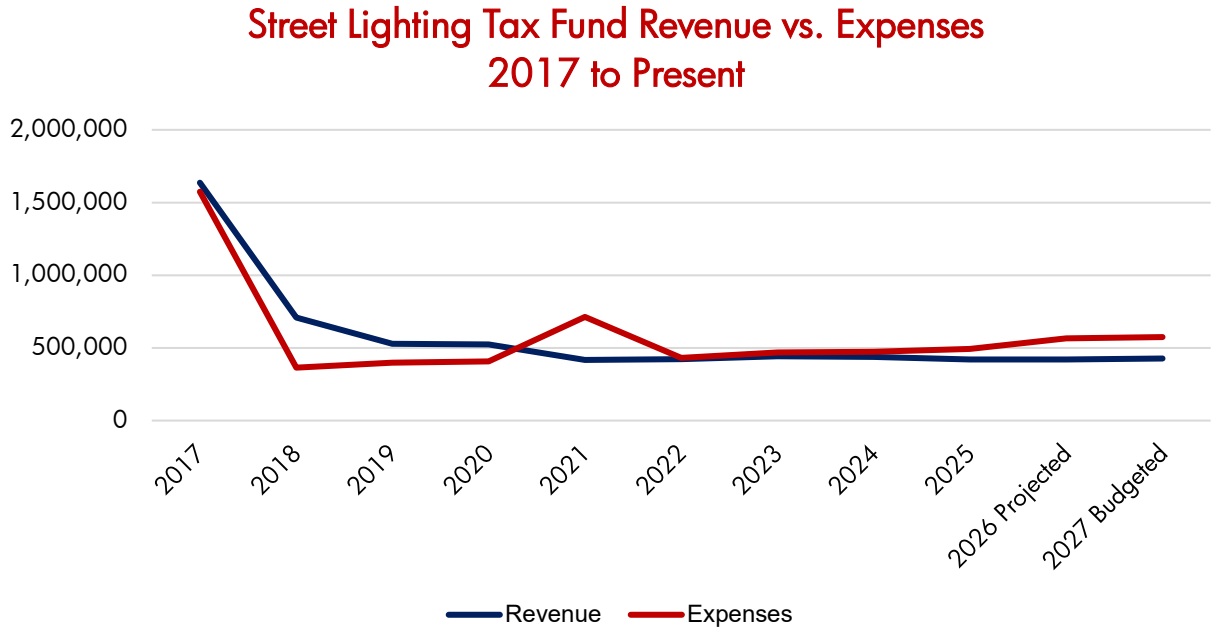
Street Lighting Fund

Fund Overview

The Street Lighting Fund is funded by a 0.788 mill (.0788%) Real Estate Tax. This is an appropriated special revenue governmental fund used to maintain and repair streetlights on Township-owned roads throughout the Township.

In 2017, a Municipal Note was used to finance an LED Street Lighting program to replace thousands of Township-owned streetlights. The Street Lighting Fund makes annual transfers to the Debt Service Fund for the repayment of the Municipal Note, which is scheduled to be paid off in 2028. Additional information regarding the Note can be found in the Debt section of this document.

In addition to regular maintenance and utility costs, Street Lighting funds were used in 2021 to pay for an LED field lighting project at Twin Oaks Park. This fund may also supplement future LED field lighting projects at other parks. Including transfers, expenses for the Street Lighting Fund are budgeted to be $574,300 for 2027.



Fund Balance

The Street Lighting Fund has been utilizing fund balance to cover annual expenses for several years, to cover the increasing cost of utilities and maintenance. The fund balance for 2027 is projected to decrease by $146,800 to $264,891.

2027 BUDGET
STREET LIGHTING FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Real Property Taxes	$ 407,975	$ 401,673	$ 412,100	$ 407,800	$ 415,100	3,000	0.7%
Interest Earnings	30,317	18,951	15,400	12,500	12,400	(3,000)	-19.5%
Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Total Revenue	**$ 438,292**	**$ 420,624**	**$ 427,500**	**$ 420,300**	**$ 427,500**	**-**	**0.0%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Street Lighting	333,335	351,826	415,600	436,330	444,800	29,200	7.0%
Fleet Maintenance Services	935	1,685	-	-	-	-	0.0%
Employer Paid Benefits	8,732	10,063	-	-	-	-	0.0%
Total Operating Expenditures	**$ 343,002**	**$ 363,574**	**$ 415,600**	**$ 436,330**	**$ 444,800**	**29,200**	**7.0%**
Interfund Transfers	$ 129,500	$ 129,500	$ 129,500	$ 129,500	$ 129,500	-	0.0%
Bad Debt	-	-	-	-	-	-	0.0%
Total Expenditures	**$ 472,502**	**$ 493,074**	**$ 545,100**	**$ 565,830**	**$ 574,300**	**29,200**	**5.4%**
Income/(Loss) from Operations	**$ (34,210)**	**$ (72,450)**	**$ (117,600)**	**$ (145,530)**	**$ (146,800)**	**(29,200)**	**24.8%**
Fund Balance - Beginning	**$ 663,881**	**$ 629,671**		**$ 557,221**	**$ 411,691**		
Fund Balance - Ending	**$ 629,671**	**$ 557,221**		**$ 411,691**	**$ 264,891**		

2027 BUDGET
STREET LIGHTING FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
REAL PROPERTY TAXES								
02-301-100	Real Estate Taxes - Current YR	$ 402,696	$ 398,223	$ 408,000	$ 403,800	$ 411,000	3,000	0.7%
02-301-300	Real Estate Taxes - Delinquent	5,279	3,450	4,100	4,000	4,100	-	0.0%
		$ 407,975	$ 401,673	$ 412,100	$ 407,800	$ 415,100	3,000	0.7%
PENALTIES AND INTEREST								
02-319-100	Penalties and Interest - R.E. Tax	$ 1,230	$ 405	$ 400	$ 400	$ 400	-	0.0%
		$ 1,230	$ 405	$ 400	$ 400	$ 400	-	0.0%
INTEREST EARNINGS								
02-341-100	Interest Income	$ 29,087	$ 18,546	$ 15,000	$ 12,100	$ 12,000	(3,000)	-20.0%
		$ 29,087	$ 18,546	$ 15,000	$ 12,100	$ 12,000	(3,000)	-20.0%
OTHER REVENUE								
02-389-100	Miscellaneous	$ -	$ -	$ -	$ -	$ -	-	0.0%
		$ -	$ -	$ -	$ -	$ -	-	0.0%
TOTAL OPERATIONAL REVENUE		**$ 438,292**	**$ 420,624**	**$ 427,500**	**$ 420,300**	**$ 427,500**	-	0.0%

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
STREET LIGHTING								
02-434-112	Salaries and Wages	$ 18,112	$ 37,424	$ 26,000	$ 58,490	$ 49,000	23,000	88.5%
02-434-180	Overtime Salaries	-	1,843	2,000	1,580	2,000	-	0.0%
02-434-192	FICA/Medicare	1,485	3,112	2,100	4,940	3,900	1,800	85.7%
02-434-210	Office Supplies	-	-	-	-	-	-	0.0%
02-434-220	Operating Supplies	35,968	28,634	30,000	71,320	74,900	44,900	149.7%
02-434-260	Minor Equipment	968	239	500	-	-	(500)	-100.0%
02-434-320	Communications	-	-	-	-	-	-	0.0%
02-434-360	Utilities	255,077	280,574	325,000	300,000	315,000	(10,000)	-3.1%
02-434-450	Contracted Services	-	-	-	-	-	-	0.0%
02-434-700	Capital Purchases	21,725	-	30,000	-	-	(30,000)	-100.0%
		$ 333,335	$ 351,826	$ 415,600	$ 436,330	$ 444,800	29,200	7.0%
FLEET MAINTENANCE SERVICES								
02-437-220	Operating Supplies	$ 935	$ 668	$ -	$ -	$ -	-	0.0%
02-437-235	Oils and Lubricants	-	42	-	-	-	-	0.0%
02-437-450	Contracted Services	-	975	-	-	-	-	0.0%
		$ 935	$ 1,685	$ -	$ -	$ -	-	0.0%
EMPLOYER PAID BENEFITS								
02-483-195	Workers' Compensation	8,732	10,063	-	-	-	-	0.0%
		$ 8,732	$ 10,063	$ -	$ -	$ -	-	0.0%
TOTAL OPERATIONAL EXPENDITURES		**$ 343,002**	**$ 363,574**	**$ 415,600**	**$ 436,330**	**$ 444,800**	29,200	7.0%
INTERFUND TRANSFERS								
02-492-023	Transfer to Debt Fund	$ 129,500	$ 129,500	$ 129,500	$ 129,500	$ 129,500	-	0.0%
02-492-030	Transfer to Capital Fund	-	-	-	-	-	-	0.0%
		$ 129,500	$ 129,500	$ 129,500	$ 129,500	$ 129,500	-	0.0%
TOTAL EXPENDITURES WITH TRANSFERS		**$ 472,502**	**$ 493,074**	**$ 545,100**	**$ 565,830**	**$ 574,300**	29,200	5.4%
Income/(Loss) from Operations		**$ (34,210)**	**$ (72,450)**	**$ (117,600)**	**$ (145,530)**	**$ (146,800)**		

Fire Protection Fund

Fund Overview

The Fire Protection Fund is an appropriated special revenue governmental fund which supports the delivery of fire protection services to the community. This fund is primarily funded by a dedicated Real Estate Tax of 4.75 mills (0.475%) and proceeds from a state-implemented tax levied on fire insurance policies, known as the Foreign Fire Insurance Premium Tax.



This fund provides revenue to the four volunteer fire companies that serve Middletown Township: Langhorne-Middletown Fire Company, Parkland Fire Company, Penndel Fire Company, and William Penn Fire Company. Additionally, indirect support to the fire companies, expenses incurred to bolster fire company operations or support the well-being of volunteers, is also carried in this fund. Examples of this include paying for a portion of workers' compensation insurance premiums, physicals for firefighters, and stipends for qualified volunteers.

Revenue and Expenses

In 2026, the Real Estate Tax allocated to this fund increased by 2.830 mills to support the increasing cost of providing daytime fire protection services without transfers from the General Fund, as in prior years. The increased revenue supports the volunteer fire companies and position the Township to continue to provide fire protection services directly. There is no tax increase proposed for 2027.

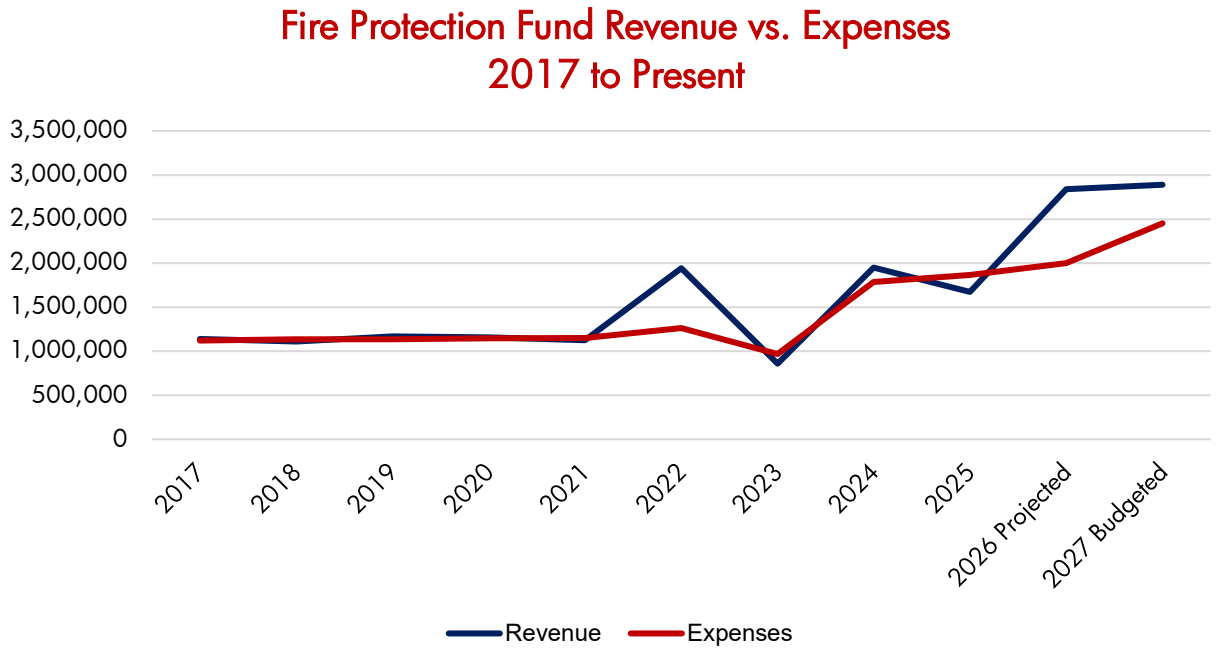
The Foreign Fire Insurance Premium Tax received is transferred to the relief association of each of the four fire companies and the relief association of the Penndel-Middletown Emergency Squad. As of the most recent audits performed by the Pennsylvania Auditor General, the five relief associations supporting emergency response agencies in Middletown Township collectively possess more than $9 million in cash and investments. Audit reports can be located on the Pennsylvania Auditor General's website.

This fund also supports the firefighting operations of Middletown Township's Department of Fire & Emergency Services, which provides daytime emergency response to the community twelve (12) hours each weekday. Previously carried by the General Fund

alone, the cost of paid firefighters from the Department of Fire & Emergency Services is now carried in this fund to clearly show the cost of providing fire protection services to the community.

In 2024, the Township began to account for revenue and expenses specific to fire apparatus—the vehicles necessary for firefighting—in a separate Fire Apparatus Fund for added transparency.

The 2027 Fire Protection Fund budget is $2,452,200.



Fund Balance

The 2027 beginning balance is projected to be $1,402,224. The 2027 ending fund balance is projected to be $1,840,324. The fund balance is expected to increase in the short term while revenues are expected to exceed expenditures.

2027 BUDGET
FIRE PROTECTION FUND SUMMARY

REVENUES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Real Property Taxes	$ 1,005,013	$ 989,487	$ 2,471,000	$ 2,458,300	$ 2,503,800	32,800	1.3%
Interest Earnings	25,353	21,840	16,000	28,900	29,500	13,500	84.4%
State Shared Revenue and Entitlements	358,093	361,021	364,000	354,240	357,000	(7,000)	-1.9%
Total Operational Revenue	**$ 1,388,459**	**$ 1,372,348**	**$ 2,851,000**	**$ 2,841,440**	**$ 2,890,300**	**39,300**	**1.4%**
Interfund Transfers	560,000	300,000	-	-	-	-	0.0%
Total Revenue	**$ 1,948,459**	**$ 1,672,348**	**$ 2,851,000**	**$ 2,841,440**	**$ 2,890,300**	**39,300**	**1.4%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Fire Protection Services	$ 817,532	$ 813,804	$ 1,328,600	$ 908,030	$ 1,336,200	7,600	0.6%
Volunteer Fire Companies Allocation	869,343	857,311	918,900	882,170	902,000	(16,900)	-1.8%
Buildings and Facility Maintenance	-	-	-	3,600	5,000	5,000	0.0%
Fleet Maintenance Services	-	-	88,000	25,780	49,000	(39,000)	-44.3%
Employer Paid Benefits	99,639	193,684	195,000	180,000	160,000	(35,000)	-17.9%
Total Operating Expenditures	$ 1,786,514	$ 1,864,799	$ 2,530,500	$ 1,999,580	$ 2,452,200	**(78,300)**	**-3.1%**
Income/(Loss) from Operations	**$ 161,945**	**$ (192,451)**	**$ 320,500**	**$ 841,860**	**$ 438,100**	**117,600**	**36.7%**
Fund Balance - Beginning	**$ 590,870**	**$ 752,815**		**$ 560,364**	**$ 1,402,224**		
Fund Balance - Ending	**$ 752,815**	**$ 560,364**		**$ 1,402,224**	**$ 1,840,324**		

2027 BUDGET
FIRE PROTECTION FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
REAL PROPERTY TAXES								
03-301-100	Real Estate Taxes - Current YR	$ 992,008	$ 980,988	$ 2,461,000	$ 2,434,000	$ 2,479,000	18,000	0.7%
03-301-300	Real Estate Taxes - Delinquent	13,005	8,499	10,000	24,300	24,800	14,800	148.0%
		$ 1,005,013	$ 989,487	$ 2,471,000	$ 2,458,300	$ 2,503,800	32,800	1.3%
PENALTIES AND INTEREST								
03-319-100	Penalties and Interest - R.E. Taxes	$ 3,029	$ 998	$ 1,000	$ 2,400	$ 2,500	1,500	150.0%
		$ 3,029	$ 998	$ 1,000	$ 2,400	$ 2,500	1,500	150.0%
INTEREST EARNINGS								
03-341-100	Interest Income	$ 22,324	$ 20,842	$ 15,000	$ 26,500	$ 27,000	12,000	80.0%
		$ 22,324	$ 20,842	$ 15,000	$ 26,500	$ 27,000	12,000	80.0%
STATE SHARED REVENUE AND ENTITLEMENTS								
03-355-007	Foreign Fire Insurance Premium Tax	$ 358,093	$ 361,021	$ 364,000	$ 354,240	$ 357,000	(7,000)	-1.9%
		$ 358,093	$ 361,021	$ 364,000	$ 354,240	$ 357,000	(7,000)	-1.9%
	TOTAL OPERATIONAL REVENUE	**$ 1,388,459**	**$ 1,372,348**	**$ 2,851,000**	**$ 2,841,440**	**$ 2,890,300**	**39,300**	**1.4%**
INTERFUND TRANSFERS								
03-392-001	Transfer from General Fund	$ 560,000	$ 300,000	$ -	$ -	$ -	-	0.0%
		$ 560,000	$ 300,000	$ -	$ -	$ -	-	0.0%
	TOTAL REVENUE WITH TRANSFERS	**$ 1,948,459**	**$ 1,672,348**	**$ 2,851,000**	**$ 2,841,440**	**$ 2,890,300**	**39,300**	**1.4%**

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
FIRE PROTECTION SERVICES								
03-411-112	Salaries and Wages	$ 496,343	$ 534,805	$ 759,000	$ 546,370	$ 775,000	16,000	2.1%
03-411-149	Holiday Pay	-	-	50,000	-	46,500	(3,500)	-7.0%
03-411-180	Overtime Salaries	115,947	81,608	95,000	97,210	97,000	2,000	2.1%
03-411-192	FICA/Medicare	46,517	46,202	69,000	49,010	70,300	1,300	1.9%
03-411-196	Medical Insurance	131,167	130,659	258,000	139,420	229,000	(29,000)	-11.2%
03-411-198	Disability Insurance	2,355	1,926	7,000	6,700	7,000	-	0.0%
03-411-199	Group Life Insurance	2,774	1,418	8,000	7,600	8,000	-	0.0%
03-411-210	Office Supplies	-	510	800	880	900	100	12.5%
03-411-220	Operating Supplies	3,762	3,600	8,500	5,000	12,000	3,500	41.2%
03-411-238	Clothing and Uniforms	4,653	4,718	5,000	16,210	20,000	15,000	300.0%
03-411-260	Minor Equipment	834	725	1,500	530	1,500	-	0.0%
03-411-320	Communications	7,374	3,226	5,500	2,500	3,500	(2,000)	-36.4%
03-411-340	Advertising and Printing	498	-	-	-	-	-	0.0%
03-411-374	Equipment Maintenance	3,310	3,974	5,000	13,810	25,000	20,000	400.0%
03-411-390	Bank Services Charges/Fees	-	-	-	8,000	25,000	25,000	0.0%
03-411-420	Subscriptions and Memberships	988	-	300	2,030	2,100	1,800	600.0%
03-411-450	Contracted Services	-	433	50,000	7,950	8,300	(41,700)	-83.4%
03-411-460	Training and Meetings	1,010	-	6,000	4,810	5,100	(900)	-15.0%
		$ 817,532	$ 813,804	$ 1,328,600	$ 908,030	$ 1,336,200	7,600	0.6%
VOLUNTEER FIRE COMPANIES								
03-411-540	Contribution To Fire Company	$ 483,000	$ 468,290	$ 485,000	$ 469,470	$ 485,000	-	0.0%
03-411-545	Foreign Fire Insurance Premium Tax	358,093	361,021	363,900	354,000	357,000	(6,900)	-1.9%
03-411-550	Incentive Contribution	28,250	28,000	70,000	58,700	60,000	(10,000)	-14.3%
		$ 869,343	$ 857,311	$ 918,900	$ 882,170	$ 902,000	(16,900)	-1.8%
BUILDINGS AND FACILITY MAINTENANCE								
03-411-373	Repairs and Maintenance	$ -	$ -	$ -	$ 3,600	$ 5,000	5,000	0.0%
		$ -	$ -	$ -	$ 3,600	$ 5,000	5,000	0.0%
FLEET MAINTENANCE SERVICES								
03-437-231	Gasoline	$ -	$ -	$ 9,000	$ 8,000	$ 9,000	-	0.0%
03-437-232	Diesel	-	-	9,000	-	5,000	(4,000)	-44.4%
03-437-251	Vehicle Parts	-	-	60,000	10,000	25,000	(35,000)	-58.3%
03-437-450	Contracted Services	-	-	10,000	7,780	10,000	-	0.0%
		$ -	$ -	$ 88,000	$ 25,780	$ 49,000	(39,000)	-44.3%
EMPLOYER PAID BENEFITS								
03-483-195	Workers' Compensation	99,639	193,684	195,000	180,000	160,000	(35,000)	-17.9%
		$ 99,639	$ 193,684	$ 195,000	$ 180,000	$ 160,000	(35,000)	-17.9%
	TOTAL OPERATIONAL EXPENDITURES	**$ 1,786,514**	**$ 1,864,799**	**$ 2,530,500**	**$ 1,999,580**	**$ 2,452,200**		
Income/(Loss) from Operations		**$ 161,945**	**$ (192,451)**	**$ 320,500**	**$ 841,860**	**$ 438,100**		

Parks and Recreation Fund

Fund Overview

The Parks and Recreation Fund is an appropriated special revenue governmental fund used to maintain the Township's 19 parks and provide recreation programming. This fund is primarily funded by a dedicated Real Estate Tax of 3.25 mills and fees paid by program participants for the Township's various recreation programs. There is no tax increase proposed for 2027.

Recreation program revenue has continued to increase since the pandemic, and this is expected to continue as fees are gradually increased and more programs are offered. Efforts are continually made to ensure that program costs are adequately covered by the revenue they generate. The Parks and Recreation Fund also carries a portion of the salaries for the Department of Public Works to reflect the maintenance performed at Township parks and open spaces throughout the year. This work includes cutting more than 800 acres of grass at dozens of locations around the Township.

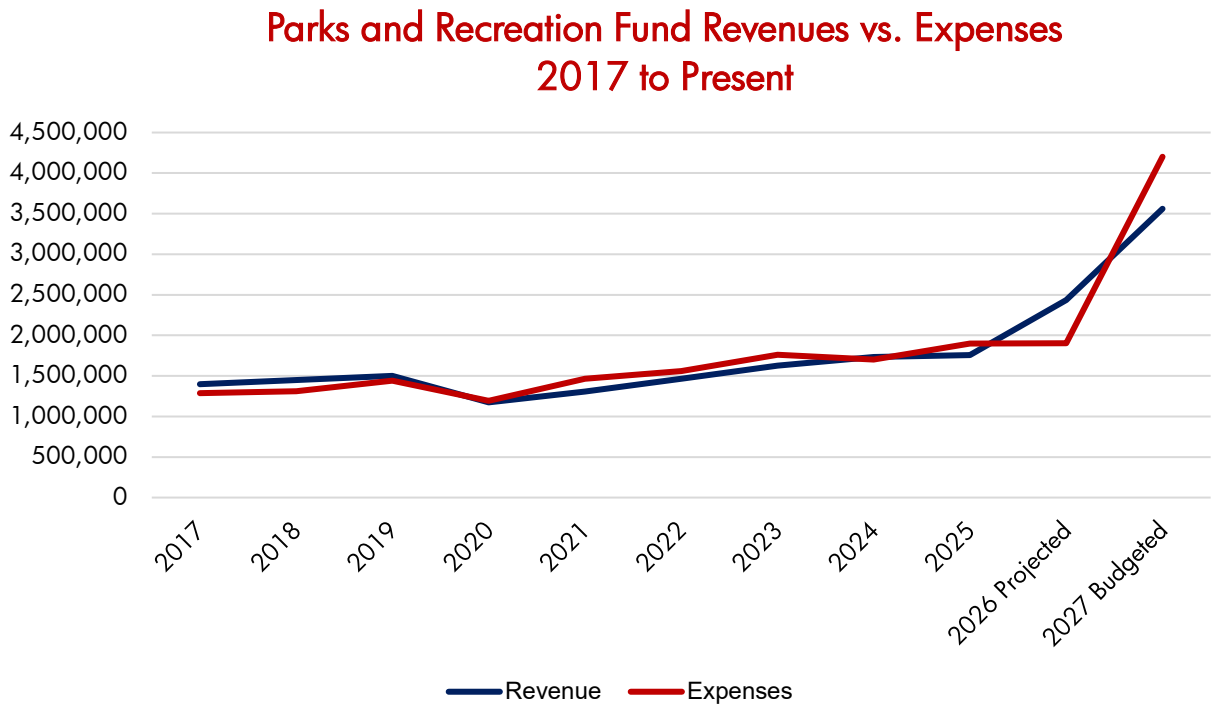
Revenue and Expenses

A Real Estate Tax increase was approved in 2026 to address the growing structural deficit that has emerged in recent years due to the rising cost to maintain facilities. The tax rate for this fund had not been increased in more than ten years. The increased tax millage enables this fund to better support the cost of maintaining parks and open spaces, including the cost of capital maintenance projects. There is no tax increase proposed for 2027.



In 2026, the Township began budgeting the cost of park improvements in this fund instead of the Township's Capital Fund. The budget for facility and park improvements doubled in 2027 to $3 million to catch up on maintenance projects deferred from prior years. Grant funding over $1 million has already been awarded and we continue to explore other grant program opportunities.

The 2027 Parks and Recreation Fund budget is $4,201,300.



Revenue Changes for 2027:

• Grant Revenue Earned for 2027 Capital Projects	$1,046,000

Operating and Capital Expense Changes for 2027:

• All Parks – Facility and Security Improvements	$224,000
• Community Park – Barn Repairs and Security Improvements	$191,000
• Det. Chris Jones Memorial Park – Playground Replacement	$376,000
• Forsythia Crossing Park – Bathrooms and Lighting	$660,000
• Mongillo Senior Center – Walkway, Roof and Bathroom	$200,000
• Simmons Park – Tennis Court Resurfacing and Fencing	$110,000
• Twin Oaks Park – Concession Stand, New Safety Netting	$253,000

Fund Balance

The Parks and Recreation Fund 2027 beginning fund balance is projected to be $696,381. The ending balance is expected to be $55,184. The increased tax revenue has provided funding for urgently needed repairs in 2026 and 2027. Operating surpluses in future years will be accumulated in the fund balance to fund larger park and facility maintenance projects in conjunction with grant funding.

2027 BUDGET
PARKS AND RECREATION FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Real Property Taxes	$ 1,005,013	$ 989,487	$ 1,694,000	$ 1,682,100	$ 1,713,000	19,000	1.1%
Interest Earnings	33,783	20,961	19,000	21,780	21,700	2,700	14.2%
Rents and Royalties	11,602	7,402	12,000	7,400	7,400	(4,600)	-38.3%
State Operating and Capital Grants	-	-	-	-	1,046,000	1,046,000	0.0%
Charges for Services	668,880	720,964	740,000	714,000	762,000	22,000	3.0%
Contributions and Donations	14,467	18,357	20,000	8,300	10,000	(10,000)	-50.0%
Total Operational Revenue	**$ 1,733,745**	**$ 1,757,171**	**$ 2,485,000**	**$ 2,433,580**	**$ 3,560,100**	**1,075,100**	**43.3%**
Total Revenue	**$ 1,733,745**	**$ 1,757,171**	**$ 2,485,000**	**$ 2,433,580**	**$ 3,560,100**	**1,075,100**	**43.3%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Legal Services	$ -	$ -	$ -	$ 300	$ 500	500	0.0%
Fleet Maintenance Services	18,463	10,694	16,000	12,020	17,000	1,000	6.3%
Recreation Administration	242,193	223,357	335,900	248,140	296,000	(39,900)	-11.9%
Participant Recreation	590,811	672,361	648,000	692,380	721,900	73,900	11.4%
Building and Facility Maintenance	774,571	914,263	1,597,500	908,320	3,120,900	1,523,400	95.4%
Civil Celebrations	32,952	29,043	26,000	25,000	30,000	4,000	15.4%
Employer Paid Benefits	43,660	47,005	16,800	16,800	15,000	(1,800)	-10.7%
Total Expenditures	**$ 1,702,650**	**$ 1,896,723**	**$ 2,640,200**	**$ 1,902,960**	**$ 4,201,300**	**1,561,100**	**59.1%**
Income/(Loss) from Operations	**$ 31,095**	**$ (139,552)**	**$ (155,200)**	**$ 530,620**	**$ (641,200)**	**(486,000)**	**313.1%**
Fund Balance - Beginning	**$ 274,218**	**$ 305,313**		**$ 165,761**	**$ 696,381**		
Fund Balance - Ending	**$ 305,313**	**$ 165,761**		**$ 696,381**	**$ 55,181**		

2027 BUDGET
PARKS AND RECREATION FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
REAL PROPERTY TAXES								
04-301-100	Real Estate Taxes - Current YR	$ 992,008	$ 980,988	$ 1,684,000	$ 1,665,400	$ 1,696,000	12,000	0.7%
04-301-300	Real Estate Taxes - Delinquent	13,005	8,499	10,000	16,700	17,000	7,000	70.0%
		$ 1,005,013	$ 989,487	$ 1,694,000	$ 1,682,100	$ 1,713,000	19,000	1.1%
PENALTIES AND INTEREST								
04-319-100	Penalties and Interest - R.E. Taxes	$ 3,029	$ 998	$ 1,000	$ 1,700	$ 1,700	700	70.0%
		$ 3,029	$ 998	$ 1,000	$ 1,700	$ 1,700	700	70.0%
INTEREST EARNINGS								
04-341-100	Interest Income	$ 30,754	$ 19,963	$ 18,000	$ 20,080	$ 20,000	2,000	11.1%
		$ 30,754	$ 19,963	$ 18,000	$ 20,080	$ 20,000	2,000	11.1%
RENTS AND ROYALTIES								
04-342-200	Rent of Buildings	$ 11,602	$ 7,402	$ 12,000	$ 7,400	$ 7,400	(4,600)	-38.3%
		$ 11,602	$ 7,402	$ 12,000	$ 7,400	$ 7,400	(4,600)	-38.3%
STATE OPERATING AND CAPITAL GRANTS								
04-354-010	General Government	$ -	$ -	$ -	$ -	$ 1,046,000	1,046,000	0.0%
		$ -	$ -	$ -	$ -	$ 1,046,000	1,046,000	0.0%
CHARGES FOR SERVICES								
04-367-140	Facility Rental	$ 68,425	$ 77,152	$ 75,000	$ 70,000	$ 75,000	-	0.0%
04-367-200	Recreation Program Fees	590,255	635,862	657,000	630,000	675,000	18,000	2.7%
04-367-280	Advertising Revenue	10,200	7,950	8,000	14,000	12,000	4,000	50.0%
		$ 668,880	$ 720,964	$ 740,000	$ 714,000	$ 762,000	22,000	3.0%
CONTRIBUTIONS AND DONATIONS FROM PRIVATE								
04-387-100	Contributions and Donations	$ 14,467	$ 18,357	$ 20,000	$ 8,300	$ 10,000	(10,000)	-50.0%
		$ 14,467	$ 18,357	$ 20,000	$ 8,300	$ 10,000	(10,000)	-50.0%
TOTAL OPERATIONAL REVENUE		**$ 1,733,745**	**$ 1,757,171**	**$ 2,485,000**	**$ 2,433,580**	**$ 3,560,100**	**1,075,100**	**43.3%**
INTERFUND TRANSFERS								
04-392-001	Transfer from General Fund	$ -	$ -	$ -	$ -	$ -	-	0.0%
		$ -	$ -	$ -	$ -	$ -	-	0.0%
TOTAL REVENUE WITH TRANSFERS		**$ 1,733,745**	**$ 1,757,171**	**$ 2,485,000**	**$ 2,433,580**	**$ 3,560,100**	**1,075,100**	**43.3%**

2027 BUDGET
PARKS AND RECREATION FUND

EXPENDITURES

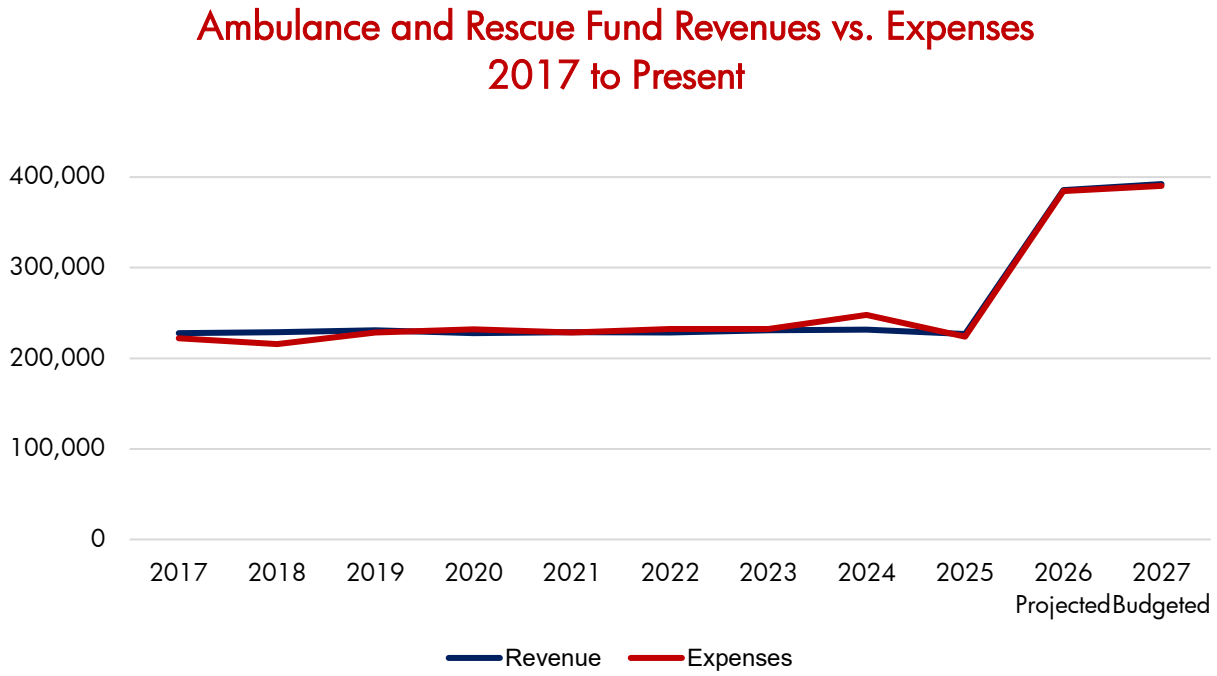
ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
LEGAL SERVICES								
04-404-301	General Legal Services	$ -	$ -	$ -	$ 300	$ 500	500	0.0%
		$ -	$ -	$ -	$ 300	$ 500	500	0.0%
FLEET MAINTENANCE SERVICES								
04-437-231	Gasoline	$ 10,044	$ 5,660	$ 10,000	$ 6,500	$ 10,000	-	0.0%
04-437-232	Diesel	5,289	4,589	5,000	5,420	6,000	1,000	20.0%
04-437-235	Oils and Lubricants	-	188	500	100	500	-	0.0%
04-437-257	Parks and Recreation Department	-	257	500	-	500	-	0.0%
04-437-450	Contracted Services	3,130	-	-	-	-	-	0.0%
		$ 18,463	$ 10,694	$ 16,000	$ 12,020	$ 17,000	1,000	6.3%
RECREATION ADMINISTRATION								
04-451-112	Salaries and Wages	$ 130,518	$ 103,822	$ 170,000	$ 131,120	$ 145,200	(24,800)	-14.6%
04-451-180	Overtime Salaries	-	-	-	-	-	-	0.0%
04-451-192	FICA/Medicare	11,091	8,821	12,900	11,000	11,100	(1,800)	-14.0%
04-451-196	Medical Insurance	85,843	96,724	119,500	77,750	112,700	(6,800)	-5.7%
04-451-198	Disability Insurance	1,843	1,523	3,000	2,200	3,000	-	0.0%
04-451-199	Group Life Insurance	695	547	1,500	1,500	1,500	-	0.0%
04-451-210	Office Supplies	252	234	1,000	2,390	2,500	1,500	150.0%
04-451-215	Postage	160	284	500	500	500	-	0.0%
04-451-220	Operating Supplies	571	801	1,000	660	700	(300)	-30.0%
04-451-340	Advertising and Printing	932	26	2,000	350	400	(1,600)	-80.0%
04-451-384	Equipment Leasing	-	-	-	2,120	2,400	2,400	0.0%
04-451-420	Subscriptions and Memberships	2,852	1,776	3,000	2,550	3,000	-	0.0%
04-451-450	Contracted Services	-	342	3,000	1,000	3,000	-	0.0%
04-451-460	Trainings and Meetings	7,436	8,457	18,500	15,000	10,000	(8,500)	-45.9%
		$ 242,193	$ 223,357	$ 335,900	$ 248,140	$ 296,000	(39,900)	-11.9%
PARTICIPANT RECREATION								
04-452-112	Salaries and Wages	$ 336,675	$ 389,371	$ 385,000	$ 402,360	$ 418,500	33,500	8.7%
04-452-180	Overtime Salaries	14,862	15,794	17,000	17,540	17,000	-	0.0%
04-452-192	FICA/Medicare	27,349	30,734	29,000	32,100	33,300	4,300	14.8%
04-452-215	Postage	12,329	12,894	13,500	15,000	15,800	2,300	17.0%
04-452-220	Operating Supplies	13,581	15,891	19,000	28,000	30,000	11,000	57.9%
04-452-260	Minor Equipment	300	444	-	-	-	-	0.0%
04-452-320	Communication	3,121	3,469	2,000	1,660	1,700	(300)	-15.0%
04-452-340	Advertising & Printing	15,238	15,857	17,500	17,500	18,400	900	5.1%
04-452-390	Bank Service Charges/Fees	10,568	12,295	15,000	21,220	22,300	7,300	48.7%
04-452-450	Contracted Services	156,788	175,612	150,000	157,000	164,900	14,900	9.9%
		$ 590,811	$ 672,361	$ 648,000	$ 692,380	$ 721,900	73,900	11.4%
BUILDINGS AND FACILITY MAINTENANCE								
04-454-112	Salaries and Wages	$ 447,167	$ 537,597	$ 565,000	$ 455,000	$ 495,000	(70,000)	-12.4%
04-454-180	Overtime Salaries	8,424	16,340	14,000	27,010	35,000	21,000	150.0%
04-454-192	FICA/Medicare	35,808	42,450	44,300	38,590	40,500	(3,800)	-8.6%
04-454-220	Operating Supplies	30,982	41,587	37,000	29,200	30,700	(6,300)	-17.0%
04-454-235	Oils and Lubricants	-	152	-	-	-	-	0.0%
04-454-260	Minor Equipment	1,460	164	200	-	-	(200)	-100.0%
04-454-320	Communications	7,411	7,478	6,000	6,160	6,500	500	8.3%
04-454-360	Utilities	125,546	133,863	138,000	104,610	109,800	(28,200)	-20.4%
04-454-370	Repairs and Maintenance	28,227	35,769	60,000	78,440	82,400	22,400	37.3%
04-454-374	Equipment Maintenance	450	315	-	-	-	-	0.0%
04-454-450	Contracted Services	89,096	98,548	100,000	116,160	122,000	22,000	22.0%
04-454-700	Capital Purchases	-	-	-	-	954,000	954,000	0.0%
04-454-720	Capital Maintenance	-	-	633,000	53,150	1,245,000	612,000	96.7%
		$ 774,571	$ 914,263	$ 1,597,500	$ 908,320	$ 3,120,900	1,523,400	95.4%
CIVIL CELEBRATIONS								
04-457-490	Township Sponsored Events	$ 32,952	$ 29,043	$ 26,000	$ 25,000	$ 30,000	4,000	15.4%
		$ 32,952	$ 29,043	$ 26,000	$ 25,000	$ 30,000	4,000	15.4%
EMPLOYER PAID BENEFITS								
04-483-195	Workers' Compensation	$ 43,660	$ 47,005	$ 16,800	$ 16,800	$ 15,000	(1,800)	-10.7%
		$ 43,660	$ 47,005	$ 16,800	$ 16,800	$ 15,000	(1,800)	-10.7%
TOTAL	**OPERATIONAL EXPENDITURES**	**$ 1,702,650**	**$ 1,896,723**	**$ 2,640,200**	**$ 1,902,960**	**$ 4,201,300**	**1,561,100**	**59.1%**
Income/(Loss) from Operations		**$ 31,095**	**$ (139,552)**	**$ (155,200)**	**$ 530,620**	**$ (641,200)**	**(486,000)**	**313.1%**

Ambulance and Rescue Fund

Fund Overview

In 2026, Middletown Township increased the Real Estate Tax allocation funding emergency medical services to 0.74 mills. The Ambulance and Rescue Fund is an appropriated special revenue governmental fund and revenues from this fund are transferred to the Penndel-Middletown Emergency Squad (PMES). PMES is the only volunteer-supported service provider that serves Middletown Township, the four surrounding boroughs, and provides mutual aid to other parts of lower Bucks County. A small amount of tax revenue is withheld to cover the cost of workers' compensation insurance on PMES' behalf. There is no tax increase proposed for 2027.

In 2026, PMES volunteers received a Volunteer Stipend. The stipend was included in the Fire Protection Fund budget in 2026 but is included in this fund for the current year. For 2027, the Ambulance and Rescue Fund budget is $390,300.



Fund Balance

The Ambulance and Rescue Fund serves as a pass-through account as funds received are transferred almost entirely to PMES. A low fund balance is typical for the Ambulance and Rescue Fund. The projected 2027 ending balance of the Ambulance and Rescue Fund is $3,895.

2027 BUDGET
AMBULANCE AND RESCUE FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Real Property Taxes	$ 228,864	$ 225,328	$ 386,800	$ 383,000	$ 389,900	3,100	0.8%
Interest Earnings	2,872	1,472	1,200	2,530	2,400	1,200	100.0%
Total Revenue	**$ 231,736**	**$ 226,800**	**$ 388,000**	**$ 385,530**	**$ 392,300**	**4,300**	**1.1%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Ambulance and Rescue	$ 247,737	$ 223,727	$ 386,600	$ 384,510	$ 390,300	3,700	1.0%
Total Expenditures	**$ 247,737**	**$ 223,727**	**$ 386,600**	**$ 384,510**	**$ 390,300**	**3,700**	**1.0%**
Income/(Loss) from Operations	**$ (16,001)**	**$ 3,073**	**$ 1,400**	**$ 1,020**	**$ 2,000**	**600**	**42.9%**
Fund Balance - Beginning	**$ 13,803**	**$ (2,198)**		**$ 875**	**$ 1,895**		
Fund Balance - Ending	**$ (2,198)**	**$ 875**		**$ 1,895**	**$ 3,895**		

2027 BUDGET
AMBULANCE AND RESCUE FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
REAL PROPERTY TAXES								
05-301-100	Real Estate Taxes - Current YR	$ 225,903	$ 223,393	$ 383,000	$ 379,200	$ 386,000	3,000	0.8%
05-301-300	Real Estate Taxes - Delinquent	2,961	1,935	3,800	3,800	3,900	100	2.6%
		$ 228,864	$ 225,328	$ 386,800	$ 383,000	$ 389,900	3,100	0.8%
PENALTIES AND INTEREST								
05-319-100	Penalties and Interest - R.E. Taxes	$ 690	$ 227	$ 200	$ 400	$ 400	200	100.0%
		$ 690	$ 227	$ 200	$ 400	$ 400	200	100.0%
INTEREST EARNINGS								
05-341-100	Interest Income	$ 2,182	$ 1,245	$ 1,000	$ 2,130	$ 2,000	1,000	100.0%
		$ 2,182	$ 1,245	$ 1,000	$ 2,130	$ 2,000	1,000	100.0%
	TOTAL OPERATIONAL REVENUE	**$ 231,736**	**$ 226,800**	**$ 388,000**	**$ 385,530**	**$ 392,300**	**4,300**	**1.1%**

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
AMBULANCE AND RESCUE								
05-412-540	Contribution To Ambulance	$ 245,000	$ 221,000	$ 386,000	$ 370,000	$ 375,000	(11,000)	-2.8%
05-412-550	Incentive Contribution	-	-	-	13,780	14,500	14,500	0.0%
05-483-195	Workers' Compensation	2,737	2,727	600	730	800	200	33.3%
		$ 247,737	$ 223,727	$ 386,600	$ 384,510	$ 390,300	3,700	1.0%
	TOTAL OPERATIONAL EXPENDITURES	**$ 247,737**	**$ 223,727**	**$ 386,600**	**$ 384,510**	**$ 390,300**	**3,700**	**1.0%**
Income/(Loss) from Operations		**$ (16,001)**	**$ 3,073**	**$ 1,400**	**$ 1,020**	**$ 2,000**		

Road Machinery Fund

Fund Overview



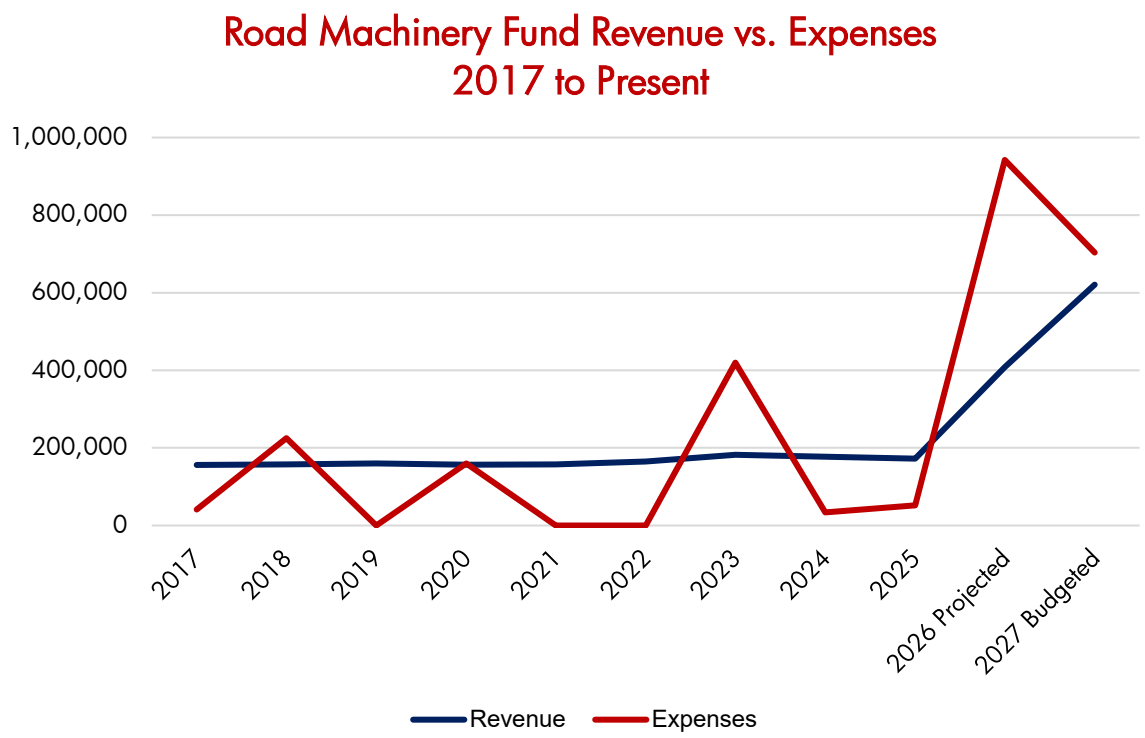
The Road Machinery Fund is an appropriated special revenue governmental fund designed to provide a consistent pool of funding to replace vehicles in the Department of Public Works. The Road Machinery Fund is funded by a 0.30 mill (0.03%) Real Estate Tax. These vehicles transport staff and equipment needed to repair and maintain Township property and often serve as snowplows during the winter. When necessary, other major Public Works equipment, such as tractors and mowers, may be charged to this fund.

In previous years, this fund was generally used for purchases when no other funding source was available. However, beginning in 2026, the Township prioritized purchasing Public Works vehicles out of this fund.

In addition to the Read Estate Tax millage, the Township receives grant funding towards the purchase of vehicles and heavy equipment. In 2026, we were awarded grants totaling $240,700 toward these purchases. Grants are not added to the budget until they are awarded.

Since this fund has a limited source of revenue and was used heavily in 2026 and 2027, the current year includes a transfer of $450,000 from the Capital Fund.

For 2027, the Road Machinery Fund budget is $703,500.



Revenue Changes for 2027:

• Transfer from Capital Fund	$450,000

Operating and Capital Expense Changes for 2027:

• Side-by-Side Gator	$42,000
• Pickup Trucks (2)	$176,500
• Double-Wing Tractor	$185,000
• Dump Truck	$295,000

Fund Balance

Expenditures to the Road Machinery Fund fluctuated based upon road machinery needs and earned grants. The Road Machinery Fund is projected to have a 2027 beginning balance of $91,467. The 2027 ending fund balance is expected to be $8,767, as potential grant funding is not reflected in the budgeted revenue.

2027 BUDGET
ROAD MACHINERY FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Real Property Taxes	$ 159,210	$ 156,750	$ 156,600	$ 155,200	$ 158,600	2,000	1.3%
Interest Earnings	18,209	15,240	12,200	12,550	12,200	-	0.0%
Local Operating and Capital Grants	-	-	-	240,700	-	-	0.0%
Total Operating Revenue	**$ 177,419**	**$ 171,990**	**$ 168,800**	**$ 408,450**	**$ 170,800**	**2,000**	**1.2%**
Interfund Transfers	$ -	$ -	$ -	$ -	$ 450,000	450,000	0.0%
Total Revenue	**$ 177,419**	**$ 171,990**	**$ 168,800**	**$ 408,450**	**$ 620,800**	**452,000**	**267.8%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Public Works	$ 33,449	$ 51,749	$ 927,500	$ 942,250	$ 703,500	(224,000)	-24.2%
Total Expenditures	**$ 33,449**	**$ 51,749**	**$ 927,500**	**$ 942,250**	**$ 703,500**	**(224,000)**	**-24.2%**
Income/(Loss) from Operations	**$ 143,970**	**$ 120,241**	**$ (758,700)**	**$ (533,800)**	**$ (82,700)**	**676,000**	**-89.1%**
Fund Balance - Beginning	**$ 361,056**	**$ 505,026**		**$ 625,267**	**$ 91,467**		
Fund Balance - Ending	**$ 505,026**	**$ 625,267**		**$ 91,467**	**$ 8,767**		

2027 BUDGET
ROAD MACHINERY FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
REAL PROPERTY TAXES								
06-301-100	Real Estate Taxes - Current YR	$ 157,150	$ 155,404	$ 155,000	$ 153,700	$ 157,000	2,000	1.3%
06-301-300	Real Estate Taxes - Delinquent	2,060	1,346	1,600	1,500	1,600	-	0.0%
		$ 159,210	$ 156,750	$ 156,600	$ 155,200	$ 158,600	2,000	1.3%
PENALTIES AND INTEREST								
06-319-100	Penalties and Interest - R.E. Taxes	$ 480	$ 158	$ 200	$ 200	$ 200	-	0.0%
		$ 480	$ 158	$ 200	$ 200	$ 200	-	0.0%
INTEREST EARNINGS								
06-341-100	Interest Income	$ 17,729	$ 15,082	$ 12,000	$ 12,350	$ 12,000	-	0.0%
		$ 17,729	$ 15,082	$ 12,000	$ 12,350	$ 12,000	-	0.0%
LOCAL GOVERNMENT CAPITAL AND OPERATING								
06-357-010	General Government	$ -	$ -	$ -	$ 240,700	$ -	-	0.0%
		$ -	$ -	$ -	$ 240,700	$ -	-	0.0%
TOTAL OPERATIONAL REVENUE		**$ 177,419**	**$ 171,990**	**$ 168,800**	**$ 408,450**	**$ 170,800**	**2,000**	**1.2%**
INTERFUND TRANSFERS								
06-392-030	Transfer fromCapital Fund	$ -	$ -	$ -	$ -	$ 450,000	450,000	0.0%
		$ -	$ -	$ -	$ -	$ 450,000	450,000	0.0%
TOTAL REVENUE WITH TRANSFERS		**$ 177,419**	**$ 171,990**	**$ 168,800**	**$ 408,450**	**$ 620,800**	**452,000**	**267.8%**

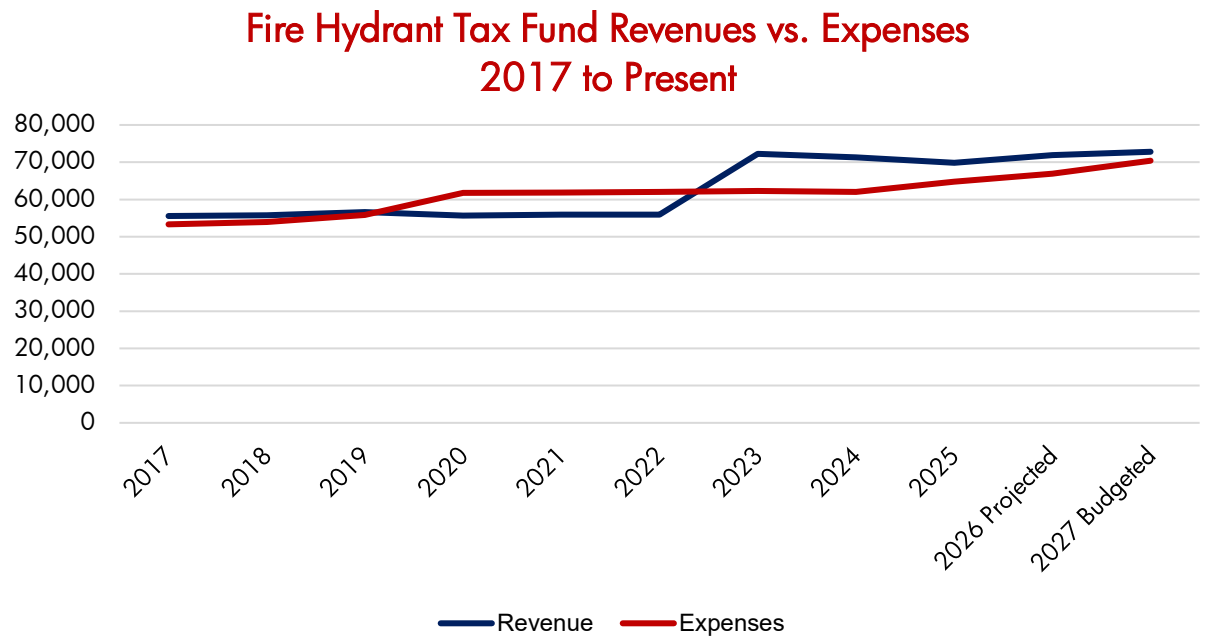
EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
PUBLIC WORKS								
06-430-260	Minor Equipment	$ -	$ 6,550	$ -	$ 5,120	$ 5,000	5,000	0.0%
06-430-700	Capital Purchases	33,449	45,199	335,000	384,000	42,000	(293,000)	-87.5%
06-430-720	Capital Maintenance	-	-	592,500	553,130	656,500	64,000	10.8%
		$ 33,449	$ 51,749	$ 927,500	$ 942,250	$ 703,500	(224,000)	-24.2%
TOTAL OPERATIONAL EXPENDITURES		**$ 33,449**	**$ 51,749**	**$ 927,500**	**$ 942,250**	**$ 703,500**	**(224,000)**	**-24.2%**
Income/(Loss) from Operations		**$ 143,970**	**$ 120,241**	**$ (758,700)**	**$ (533,800)**	**$ (82,700)**		

Fire Hydrant Fund

Fund Overview

The Fire Hydrant Fund is an appropriated special revenue governmental fund used to finance fire hydrant service throughout the Township. The Fire Hydrant Fund is funded by a 0.137 mill (0.0137%) Real Estate Tax. The shift in millage made in 2023 to address increased fire hydrant service costs proved successful, as a slow, steady fund balance is being built year over year. For 2027, the Fire Hydrant Fund budget is $70,400.



Fund Balance

Since adjusting the Real Estate Tax in 2023, Fire Hydrant Fund revenues now cover expenditures, and remaining revenue is set aside to fund balance each year. This increase in revenue will slowly rebuild the fund balance that was diminished in prior years. The projected 2027 beginning balance will be $30,774 and is expected to increase to $33,174.

2027 BUDGET
FIRE HYDRANT FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Real Property Taxes	$ 69,654	$ 68,578	$ 71,700	$ 70,900	$ 71,700	-	0.0%
Interest Earnings	1,641	1,239	1,100	1,000	1,100	-	0.0%
Total Revenue	**$ 71,295**	**$ 69,817**	**$ 72,800**	**$ 71,900**	**$ 72,800**	**-**	**0.0%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Fire Protection Services	$ 61,997	$ 64,745	$ 67,200	$ 66,900	$ 70,400	3,200	4.8%
Total Expenditures	**$ 61,997**	**$ 64,745**	**$ 67,200**	**$ 66,900**	**$ 70,400**	**3,200**	**4.8%**
Income/(Loss) from Operations	**$ 9,298**	**$ 5,072**	**$ 5,600**	**$ 5,000**	**$ 2,400**	**(3,200)**	**-57.1%**
Fund Balance - Beginning	**$ 11,404**	**$ 20,702**		**$ 25,774**	**$ 30,774**		
Fund Balance - Ending	**$ 20,702**	**$ 25,774**		**$ 30,774**	**$ 33,174**		

2027 BUDGET
FIRE HYDRANT FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
REAL PROPERTY TAXES								
07-301-100	Real Estate Taxes - Current YR	$ 68,753	$ 67,989	$ 71,000	$ 70,200	$ 71,000	-	0.0%
07-301-300	Real Estate Taxes - Delinquent	901	589	700	700	700	-	0.0%
		$ 69,654	$ 68,578	$ 71,700	$ 70,900	$ 71,700	-	0.0%
PENALTIES AND INTEREST								
07-319-100	Penalties and Interest - R.E. Taxes	$ 210	$ 69	$ 100	$ 100	$ 100	-	0.0%
		$ 210	$ 69	$ 100	$ 100	$ 100	-	0.0%
INTEREST EARNINGS								
07-341-100	Interest Income	$ 1,431	$ 1,170	$ 1,000	$ 900	$ 1,000	-	0.0%
		$ 1,431	$ 1,170	$ 1,000	$ 900	$ 1,000	-	0.0%
TOTAL OPERATIONAL REVENUE		**$ 71,295**	**$ 69,817**	**$ 72,800**	**$ 71,900**	**$ 72,800**	**-**	**0.0%**

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
FIRE PROTECTION SERVICES								
07-411-363	Hydrant Service	$ 61,997	$ 64,745	$ 67,200	$ 66,900	$ 70,400	3,200	4.8%
		$ 61,997	$ 64,745	$ 67,200	$ 66,900	$ 70,400	3,200	4.8%
TOTAL OPERATIONAL EXPENDITURES		**$ 61,997**	**$ 64,745**	**$ 67,200**	**$ 66,900**	**$ 70,400**	**3,200**	**4.8%**
Income/(Loss) from Operations		**$ 9,298**	**$ 5,072**	**$ 5,600**	**$ 5,000**	**$ 2,400**		

Fire Apparatus Fund

Fund Overview



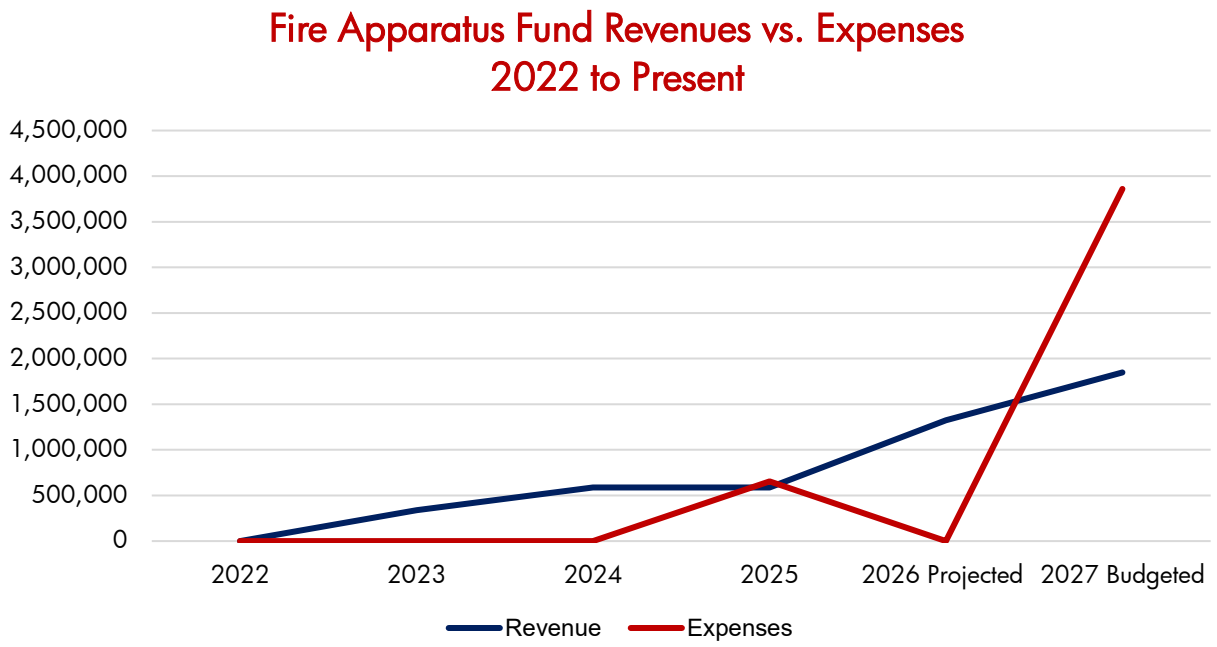
The Fire Apparatus Fund was introduced as a standalone fund in the 2024 budget. It is an appropriated special revenue fund used to finance the purchase of firefighting apparatus, such as fire engines, for the Township's first responders, and is funded solely by a dedicated Real Estate Tax. In 2026, the millage was increase to 2.50 mills. There is no tax increase proposed for 2027.

Prior to 2024, taxes earmarked for fire apparatus were accounted for in the Fire Protection Fund and were transferred to the four volunteer fire companies serving Middletown Township. In 2023, as an effort to more proactively manage fire services, the Township began retaining the tax proceeds with the intent of purchasing and maintaining future fire apparatus directly.

The Township and the volunteer fire companies have been progressively working toward establishing an apparatus replacement plan and a standard fire engine specification. In October 2023, the Board of Supervisors authorized the purchase of three fire engines, totaling $3.86 million. Delivery of these engines is expected in early 2027.



In 2025, the Township paid down a loan on Tower 8, operated by Penndel Fire Company. No expenditures were planned in the Fire Apparatus Fund in 2026, allowing the fund to accumulate until payment is due for the new engines in 2027. Fire Apparatus tax dollars currently held by the volunteer fire companies are also expected to be received into this fund in 2027.



Revenue Changes for 2027:

- Return of Fire Apparatus Funds from Fire Companies $500,000

Expense Changes for 2027:

- Purchase of 3 Fire Engines $3,860,000

Fund Balance

The beginning balance of the Fire Apparatus Fund in 2026 is projected to be $2,183,653 which reflects the amount of Real Estate Taxes collected since 2023, less the 2025 payoff of Tower 8. The 2027 ending fund balance is expected to be $172,053. The 2027 Budget assumes a transfer of pre-2023 unspent fire apparatus tax revenue currently held by the volunteer fire companies to be transferred back to the Township into the Fire Apparatus Fund.

2027 BUDGET
FIRE APPARATUS FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Real Property Taxes	$ 568,894	$ 558,987	$ 1,301,600	$ 1,295,200	$ 1,319,400	17,800	1.4%
Interest Earnings	17,184	28,909	8,000	29,480	29,000	21,000	262.5%
Total Operational Revenue	**$ 586,078**	**$ 587,896**	**$ 1,309,600**	**$ 1,324,680**	**$ 1,348,400**	**38,800**	**3.0%**
Transfers from External Sources	$ -	$ -	$ 1,000,000	$ -	$ 500,000		
Total Revenue	**$ 586,078**	**$ 587,896**	**$ 2,309,600**	**$ 1,324,680**	**$ 1,848,400**	**(461,200)**	**-20.0%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Apparatus Expenses	$ -	$ 654,257	$ -	$ -	$ 3,860,000	3,860,000	0.0%
Total Operating Expenditures	**$ -**	**$ 654,257**	**$ -**	**$ -**	**$ 3,860,000**	**3,860,000**	**0.0%**
Income/(Loss) from Operations	**$ 586,078**	**$ (66,361)**	**$ 1,309,600**	**$ 1,324,680**	**$ (2,011,600)**	**(3,321,200)**	**-253.6%**
Fund Balance - Beginning	**$ 339,256**	**$ 925,334**		**$ 858,973**	**$ 2,183,653**		
Fund Balance - Ending	**$ 925,334**	**$ 858,973**		**$ 2,183,653**	**$ 172,053**		

2027 BUDGET
FIRE APPARATUS FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
REAL PROPERTY TAXES								
08-301-100	Real Estate Taxes - Current YR	$ 559,846	$ 553,627	$ 1,295,000	$ 1,281,100	$ 1,305,000	10,000	0.8%
08-301-300	Real Estate Taxes - Delinquent	7,339	4,797	6,000	12,800	13,100	7,100	118.3%
		$ 567,185	$ 558,424	$ 1,301,000	$ 1,293,900	$ 1,318,100	17,100	1.3%
PENALTIES AND INTEREST								
08-319-100	Penalties and Interest - R.E. Taxes	$ 1,709	$ 563	$ 600	$ 1,300	$ 1,300	700	116.7%
		$ 1,709	$ 563	$ 600	$ 1,300	$ 1,300	700	116.7%
INTEREST EARNINGS								
08-341-100	Interest Income	$ 17,184	$ 28,909	$ 8,000	$ 29,480	$ 29,000	21,000	262.5%
		$ 17,184	$ 28,909	$ 8,000	$ 29,480	$ 29,000	21,000	262.5%
	TOTAL OPERATIONAL REVENUE	**$ 586,078**	**$ 587,896**	**$ 1,309,600**	**$ 1,324,680**	**$ 1,348,400**	**38,800**	**3.0%**
TRANSFERS FROM EXTERNAL SOURCES								
08-392-005	Transfer from Fire Company	$ -	$ -	$ 1,000,000	$ -	$ 500,000	(500,000)	-50.0%
		$ -	$ -	$ 1,000,000	$ -	$ 500,000	(500,000)	-50.0%
	TOTAL REVENUE WITH TRANSFERS	**$ 586,078**	**$ 587,896**	**$ 2,309,600**	**$ 1,324,680**	**$ 1,848,400**	**(461,200)**	**-20.0%**

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
APPARATUS EXPENSES								
08-411-373	Repairs and Maintenance	$ -	$ -	$ -	$ -	$ -	-	0.0%
08-430-700	Capital Purchases	-	654,257	-	-	3,860,000	3,860,000	0.0%
		$ -	$ 654,257	$ -	$ -	$ 3,860,000	3,860,000	0.0%
	TOTAL OPERATIONAL EXPENDITURES	**$ -**	**$ 654,257**	**$ -**	**$ -**	**$ 3,860,000**	**3,860,000**	**0.0%**
Income/(Loss) from Operations		**$ 586,078**	**$ (66,361)**	**$ 2,309,600**	**$ 1,324,680**	**$ (2,011,600)**		

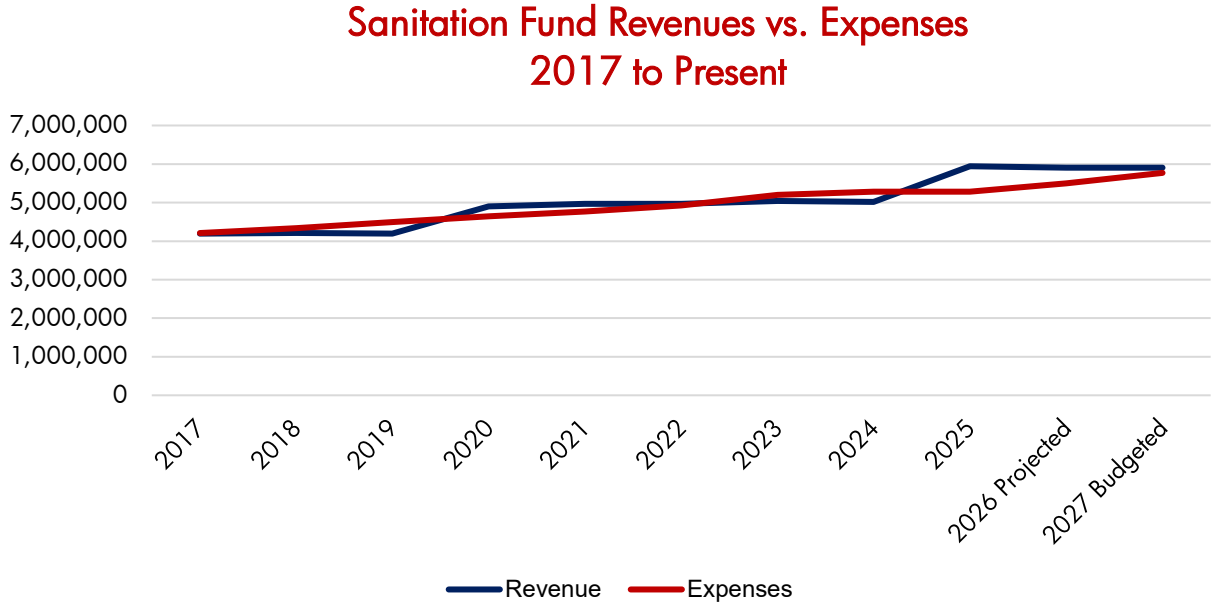
Sanitation Fund

Fund Overview

Revenues in the Sanitation Fund are made up of fees charged to residents for solid waste and recycling services. This is an appropriated general governmental fund. The Sanitation Fund carries a portion of Township management costs associated with administration of the contract. For 2027, the Sanitation Fund budget is $5,770,000.

In 2027, Middletown Township will begin the third year of a five-year single-hauler contract with Waste Management, Inc. The cost of trash collection services from Waste Management increases each year of the contract, but residents are charged a flat amount during the contract period to provide financial predictability. Residents will continue to pay the Solid Waste and Recycling Fee from 2025 of $476 per year.

In the Township's annual audited financial statements, the Sanitation Fund is combined with the General Fund and does not appear as a standalone fund.



Fund Balance

Resident fees remain fixed during the contract term while service costs rise annually, causing expenditures to outpace revenue in the latter years of a contract (seen in 2019 and 2024). The 2027 ending balance is expected to be $1,441,096. The fund balance will continue to decrease over the remaining contract period through 2029.

2027 BUDGET
SANITATION FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Interest Earnings	$ 80,566	$ 64,940	$ 50,000	$ 59,420	$ 59,000	9,000	18.0%
Sanitation	4,937,133	5,877,210	5,821,600	5,848,200	5,850,000	28,400	0.5%
Total Revenue	**$ 5,017,699**	**$ 5,942,150**	**$ 5,871,600**	**$ 5,907,620**	**$ 5,909,000**	**37,400**	**0.6%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Executive	$ -	$ -	$ 46,500	$ 40,980	$ 40,700	(5,800)	-12.5%
Legal Services	(447)	3,103	5,000	1,580	1,700	(3,300)	-66.0%
Sanitation	5,280,439	5,278,239	5,601,000	5,453,220	5,727,600	126,600	2.3%
Employer Paid Benefits	624	714	-	-	-	-	0.0%
Total Expenditures	**$ 5,280,616**	**$ 5,282,056**	**$ 5,652,500**	**$ 5,495,780**	**$ 5,770,000**	**117,500**	**2.1%**
Income/(Loss) from Operations	**$ (262,917)**	**$ 660,094**	**$ 219,100**	**$ 411,840**	**$ 139,000**	**(80,100)**	**-36.6%**
Fund Balance - Beginning	**$ 493,079**	**$ 230,162**		**$ 890,256**	**$ 1,302,096**		
Fund Balance - Ending	**$ 230,162**	**$ 890,256**		**$ 1,302,096**	**$ 1,441,096**		

2027 BUDGET
SANITATION FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
INTEREST EARNINGS								
09-341-100	Interest Income	$ 80,566	$ 64,940	$ 50,000	$ 59,420	$ 59,000	9,000	18.0%
		$ 80,566	$ 64,940	$ 50,000	$ 59,420	$ 59,000	9,000	18.0%
SANITATION								
09-364-300	Solid Waste Collection Charges	$ 4,920,193	$ 5,861,875	$ 5,808,000	$ 5,835,000	$ 5,836,000	28,000	0.5%
09-364-310	Penalties and Interest	13,238	12,893	11,600	11,700	12,000	400	3.4%
09-364-510	Recycling Revenue	3,702	2,442	2,000	1,500	2,000	-	0.0%
		$ 4,937,133	$ 5,877,210	$ 5,821,600	$ 5,848,200	$ 5,850,000	28,400	0.5%
TOTAL OPERATIONAL REVENUE		**$ 5,017,699**	**$ 5,942,150**	**$ 5,871,600**	**$ 5,907,620**	**$ 5,909,000**	**37,400**	**0.6%**

EXPENDITURES

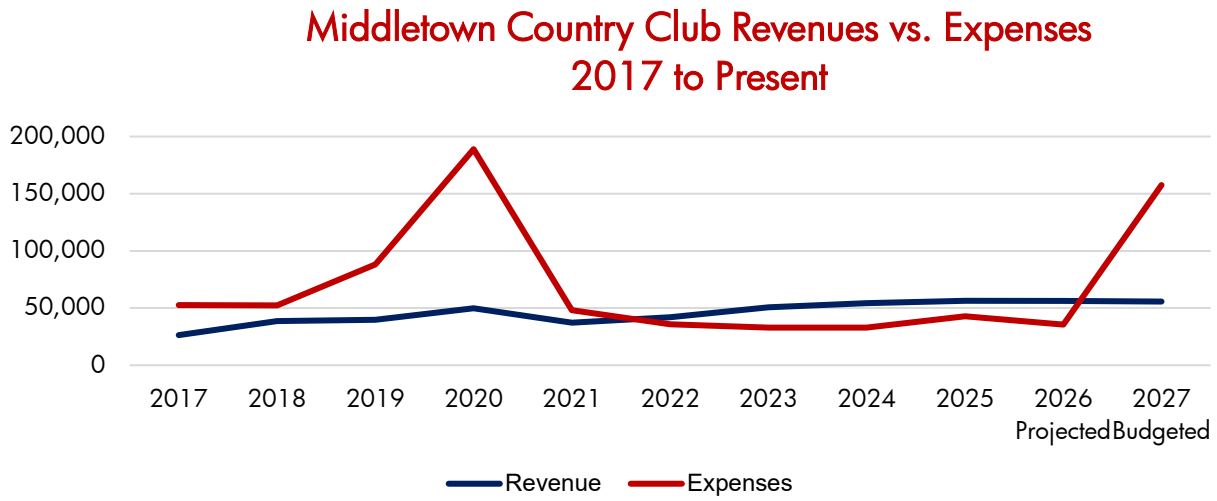
ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
EXECUTIVE								
09-401-112	Salaries and Wages	$ -	$ -	$ 38,000	$ 34,430	$ 32,500	(5,500)	-14.5%
09-401-192	FICA/Medicare	-	-	3,000	2,580	2,500	(500)	-16.7%
09-401-196	Medical Insurance	-	-	5,500	3,970	5,700	200	3.6%
		$ -	$ -	$ 46,500	$ 40,980	$ 40,700	(5,800)	-12.5%
LEGAL SERVICES								
09-404-301	General Legal Services	$ (447)	$ 3,103	$ 5,000	$ 1,580	$ 1,700	(3,300)	-66.0%
		$ (447)	$ 3,103	$ 5,000	$ 1,580	$ 1,700	(3,300)	-66.0%
SANITATION								
09-427-112	Salaries and Wages	$ 59,172	$ 59,262	$ 38,000	$ 20,990	$ 18,500	(19,500)	-51.3%
09-427-180	Overtime Salaries	817	289	-	-	-	-	0.0%
09-427-192	FICA/Medicare	4,637	4,933	3,000	1,060	1,400	(1,600)	-53.3%
09-427-196	Medical Insurance	19,519	14,215	16,000	1,630	6,700	(9,300)	-58.1%
09-427-198	Disability Insurance	247	-	-	-	-	-	0.0%
09-427-199	Group Life Insurance	83	-	-	-	-	-	0.0%
09-427-340	Advertising and Printing	7,706	-	-	-	-	-	0.0%
09-427-367	Garbage - Refuse Removal	5,185,707	5,189,893	5,515,000	5,429,540	5,701,000	186,000	3.4%
09-427-450	Contracted Services	2,551	9,647	29,000	-	-	(29,000)	-100.0%
		$ 5,280,439	$ 5,278,239	$ 5,601,000	$ 5,453,220	$ 5,727,600	126,600	2.3%
EMPLOYER PAID BENEFITS								
09-483-195	Workers' Compensation	$ 624	$ 714	$ -	$ -	$ -	-	0.0%
		$ 624	$ 714	$ -	$ -	$ -	-	0.0%
TOTAL OPERATIONAL EXPENDITURES		**$ 5,280,616**	**$ 5,282,056**	**$ 5,652,500**	**$ 5,495,780**	**$ 5,770,000**	**117,500**	**2.1%**
Income/(Loss) from Operations		**$ (262,917)**	**$ 660,094**	**$ 219,100**	**$ 411,840**	**$ 139,000**		

Middletown Country Club Fund

Fund Overview

The Middletown Country Club Fund is an appropriated enterprise fund with revenues generated from the contract between Middletown Township and lessee Agro Golf. Built in 1941, the Country Club was purchased by the Township in 1986 to preserve the property as a recreational asset to the community. While the Township owns the Country Club, the daily operation and management of the facility is handled by Agro Golf. The current lease agreement with Agro Golf expires in December 2028. In 2020, the Township spent $140,000 to restore two greens on the golf course.

For 2027, the Middletown Country Club budget will be $157,500, which includes depreciation expense. As an enterprise fund, capital investments are depreciated over many years instead of being incurred in full in the year of the investment. Though not shown in this document, the annual depreciation expense is lowering the liability carried on the balance sheet of this fund. Additionally, a feasibility study to assess the future of the Country Club was approved for 2027.



Fund Balance

The projected 2027 beginning balance is expected to be $433,060. As there are additional expenses budgeted in 2027 the fund balance will decrease to $357,560. Because depreciation is a non-cash expense, enterprise funds add it back to the fund balance to reflect actual funds available for use. Therefore, the change in the fund balance from year to year differs from the annual income/loss from operations by the amount of depreciation.

2027 BUDGET
COUNTRY CLUB FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Interest Earnings	$ 10,915	$ 8,647	$ 4,000	$ 6,580	$ 7,000	3,000	75.0%
Rents and Royalties	43,439	47,710	48,800	49,760	48,700	(100)	-0.2%
Total Revenue	**$ 54,354**	**$ 56,357**	**$ 52,800**	**$ 56,340**	**$ 55,700**	**2,900**	**5.5%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Executive	$ -		$ 120,000	$ -	$ 120,000	-	0.0%
Depreciation	32,917	32,917	25,000	25,000	26,300	1,300	5.2%
Total Expenditures	**$ 32,917**	**$ 42,917**	**$ 145,000**	**$ 35,670**	**$ 157,500**	**12,500**	**8.6%**
Income/(Loss) from Operations	**$ 21,437**	**$ 13,440**	**$ (92,200)**	**$ 20,670**	**$ (101,800)**	**(9,600)**	**10.4%**
Cash Balance - Beginning	**$ 286,679**	**$ 341,033**		**$ 387,390**	**$ 433,060**		
Cash Balance - Ending	**$ 341,033**	**$ 387,390**		**$ 433,060**	**$ 357,560**		

2027 BUDGET
COUNTRY CLUB FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
INTEREST EARNINGS								
10-341-100	Interest Income	$ 10,915	$ 8,647	$ 4,000	$ 6,580	$ 7,000	3,000	75.0%
		$ 10,915	$ 8,647	$ 4,000	$ 6,580	$ 7,000	3,000	75.0%
RENTS AND ROYALTIES								
10-342-510	Rent - Other	$ 43,439	$ 47,710	$ 48,800	$ 49,760	$ 48,700	(100)	-0.2%
		$ 43,439	$ 47,710	$ 48,800	$ 49,760	$ 48,700	(100)	-0.2%
	TOTAL OPERATIONAL REVENUE	**$ 54,354**	**$ 56,357**	**$ 52,800**	**$ 56,340**	**$ 55,700**	**2,900**	**5.5%**

EXPENDITURES

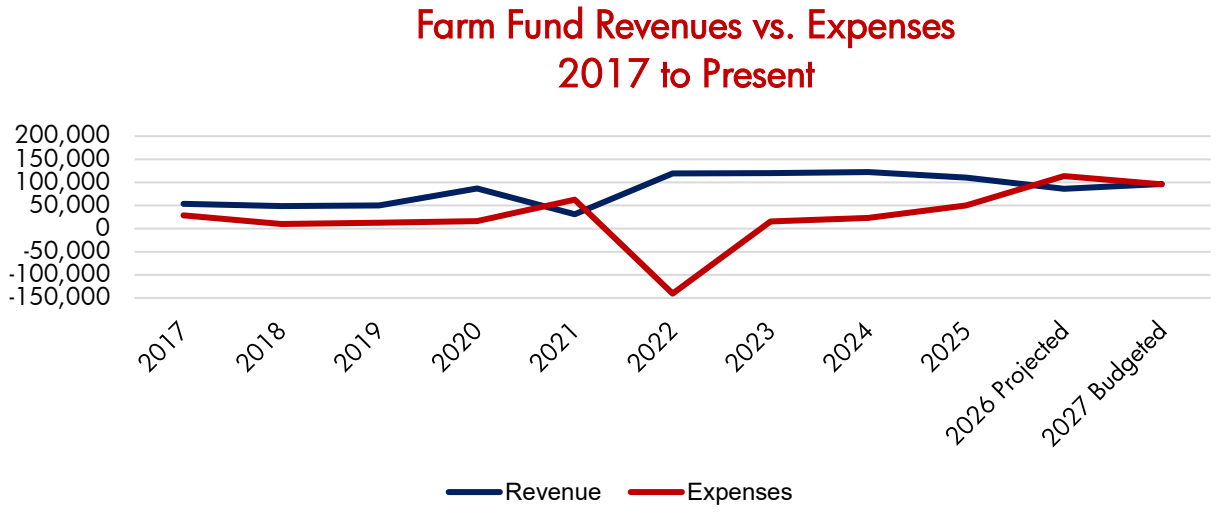
ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
EXECUTIVE								
10-401-450	Contracted Services	$ -	$ -	$ 120,000	$ -	$ 120,000	-	0.0%
		$ -		$ 120,000	$ -	$ 120,000	-	0.0%
LEGAL SERVICES								
10-404-301	General Legal Services	$ -	$ -	$ -	$ -	$ -	-	0.0%
		$ -	$ -	$ -	$ -	$ -	-	0.0%
PARTICIPANT RECREATION								
10-452-450	Contracted Services	$ -	$ 10,000	$ -	$ 10,670	$ 11,200	11,200	0.0%
		$ -	$ 10,000	$ -	$ 10,670	$ 11,200	11,200	0.0%
DEPRECIATION EXPENSE								
10-493-800	Depreciation Expense	$ 32,917	$ 32,917	$ 25,000	$ 25,000	$ 26,300	1,300	5.2%
		$ 32,917	$ 32,917	$ 25,000	$ 25,000	$ 26,300	1,300	5.2%
	TOTAL OPERATIONAL EXPENDITURES	**$ 32,917**	**$ 42,917**	**$ 145,000**	**$ 35,670**	**$ 157,500**		
Income/(Loss) from Operations		**$ 21,437**	**$ 13,440**	**$ (92,200)**	**$ 20,670**	**$ (101,800)**		

Farm Fund

Fund Overview

The Farm Fund is an appropriated enterprise fund dealing with the operation of the Township-owned Styer Orchard and Styer Farm Market on the property. The orchard and market were purchased from the Styer family in 1997 to preserve the property as an agricultural and cultural asset to the community. The Township leased operations of the orchard and farm market to two separate private parties from the early 2000s to 2020. The market was renovated and reopened in late 2021, and revenue has increased significantly since then. The Farm Fund carries a portion of Township management costs to reflect the time associated with overseeing the property.

Farm Fund revenue is comprised primarily of rent from both elements of the property and rent payments are structured to increase in future years. In 2021, revenue was lower and expenses were higher due to the temporary vacancy of the farm market and the cost of urgent repairs. In 2022, an old debt was cleared from the balance sheet resulting in negative expenses. Expenses were higher in 2026 as the Township incurred costs related to electrical upgrades, but no material maintenance is projected for 2027.



Fund Balance

The Farm Fund continues to grow a steady fund balance year-over-year and the projected 2027 ending fund balance is $385,960. Because depreciation is a non-cash expense, enterprise funds add it back to the fund balance to reflect actual funds available for use. Therefore, the change in the fund balance from year to year differs from the annual income/loss from operations by the amount of depreciation.

2027 BUDGET
FARM FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Interest Earnings	$ 57,748	$ 57,670	$ 1,000	$ 3,430	$ 3,000	2,000	200.0%
Rents and Royalties	64,521	52,721	98,600	82,380	93,400	(5,200)	-5.3%
Total Revenue	**$ 122,269**	**$ 110,391**	**$ 99,600**	**$ 85,810**	**$ 96,400**	**(3,200)**	**-3.2%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Executive	$ -	$ 34,017	$ 46,500	$ 37,900	$ 40,700	(5,800)	-12.5%
Legal Services	-	-	1,000	-	1,000	-	0.0%
Recreation Administration	-	-	34,500	34,500	36,600	2,100	6.1%
Buildings and Facilities Maintenance	7,859	420	2,000	25,700	2,000	-	0.0%
Depreciation Expense	15,339	15,339	15,500	15,500	15,500	-	0.0%
Total Expenditures	**$ 23,198**	**$ 49,776**	**$ 99,500**	**$ 113,600**	**$ 95,800**	**(3,700)**	**-3.7%**
Income/(Loss) from Operations	**$ 99,071**	**$ 60,615**	**$ 100**	**$ (27,790)**	**$ 600**	**500**	**500.0%**
Cash Balance - Beginning	**$ 191,786**	**$ 306,196**		**$ 382,150**	**$ 369,860**		
Cash Balance - Ending	**$ 306,196**	**$ 382,150**		**$ 369,860**	**$ 385,960**		

2027 BUDGET
FARM FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
INTEREST EARNINGS								
11-341-100	Interest Income	$ 57,748	$ 57,670	$ 1,000	$ 3,430	$ 3,000	2,000	200.0%
		$ 57,748	$ 57,670	$ 1,000	$ 3,430	$ 3,000	2,000	200.0%
RENTS AND ROYALTIES								
11-342-500	Rent	$ 8,400	$ 8,400	$ 8,400	$ 8,400	$ 8,400	-	0.0%
11-342-510	Rent	56,121	44,321	90,200	73,980	85,000	(5,200)	-5.8%
		$ 64,521	$ 52,721	$ 98,600	$ 82,380	$ 93,400	(5,200)	-5.3%
TOTAL OPERATIONAL REVENUE		**$ 122,269**	**$ 110,391**	**$ 99,600**	**$ 85,810**	**$ 96,400**	**(3,200)**	**-3.2%**

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
EXECUTIVE								
11-401-112	Salaries and Wages	$ -	$ 31,600	$ 38,000	$ 31,000	$ 32,500	(5,500)	-14.5%
11-401-192	FICA/Medicare	-	2,417	3,000	2,400	2,500	(500)	-16.7%
11-401-196	Medical Insurance	-	-	5,500	4,500	5,700	200	3.6%
		$ -	$ 34,017	$ 46,500	$ 37,900	$ 40,700	(5,800)	-12.5%
LEGAL SERVICES								
11-404-301	General Legal Services	$ -	$ -	$ 1,000	$ -	$ 1,000	-	0.0%
		$ -	$ -	$ 1,000	$ -	$ 1,000	-	0.0%
RECREATION ADMINISTRATION								
11-451-112	Salaries and Wages	$ -	$ -	$ 25,000	$ 29,720	$ 31,200	6,200	24.8%
11-451-192	FICA/Medicare	-	-	2,000	2,520	2,400	400	20.0%
11-451-196	Medical Insurance	-	-	7,500	2,260	3,000	(4,500)	-60.0%
		$ -	$ -	$ 34,500	$ 34,500	$ 36,600	2,100	6.1%
BUILDINGS AND FACILITY MAINTENANCE								
11-454-360	Utilities	$ -	$ -	$ -	$ -	$ -	-	0.0%
11-454-370	Repair and Maintenance	7,484	15	1,000	-	1,000	-	0.0%
11-454-450	Contracted Services	375	405	1,000	25,700	1,000	-	0.0%
		$ 7,859	$ 420	$ 2,000	$ 25,700	$ 2,000	-	0.0%
DEPRECIATION EXPENSE								
11-493-800	Depreciation Expense	$ 15,339	$ 15,339	$ 15,500	$ 15,500	$ 15,500	-	0.0%
		$ 15,339	$ 15,339	$ 15,500	$ 15,500	$ 15,500	-	0.0%
BAD DEBT EXPENSE								
11-493-915	Bad Debt Expense	$ -	$ -	$ -	$ -	$ -	-	0.0%
		$ -	$ -	$ -	$ -	$ -	-	0.0%
TOTAL OPERATIONAL EXPENDITURES		**$ 23,198**	**$ 49,776**	**$ 99,500**	**$ 113,600**	**$ 95,800**	**(3,700)**	**-3.7%**
Income/(Loss) from Operations		**$ 99,071**	**$ 60,615**	**$ 100**	**$ (27,790)**	**$ 600**		

Stormwater Fund

Fund Overview

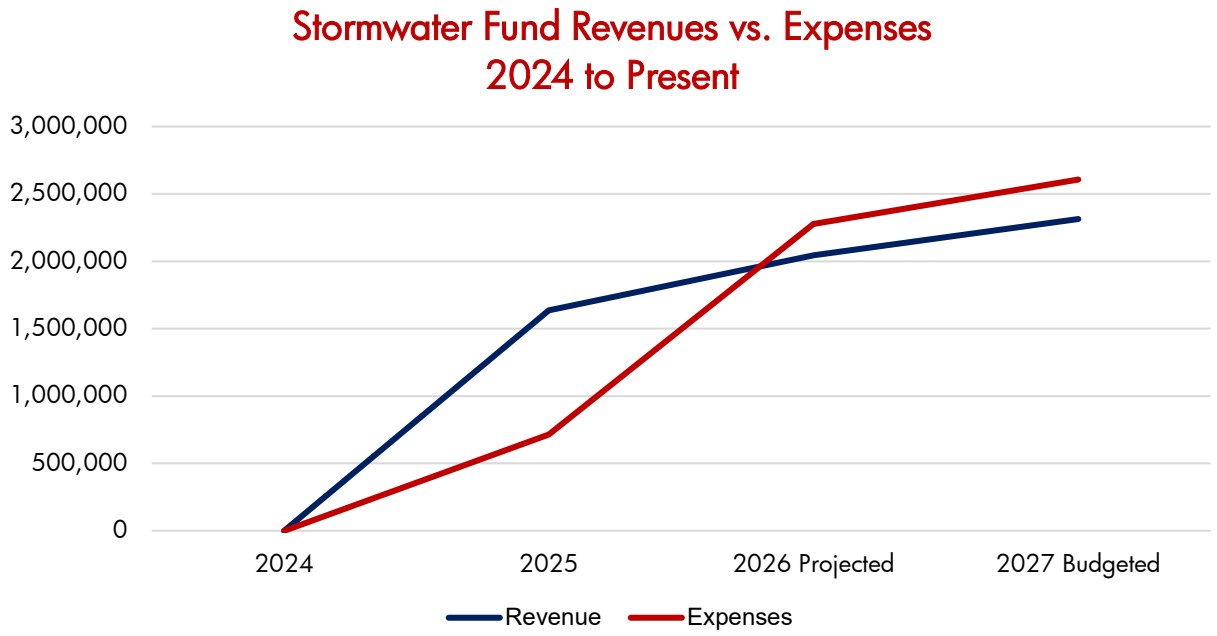


Started in 2025, the Stormwater Fund is an appropriated special revenue governmental fund which houses proceeds from the Township's Stormwater Impact Fee. The Stormwater Impact Fee is assessed annually to all developed properties in the Township. The Fee is a flat $60 per household per year for single-family residential properties. All other developed properties pay a fee based upon the impervious surface area (IA), up to $6,000 per parcel per year. In 2025, the Board of Supervisors established the Stormwater Advisory Committee to provide long-term oversight of the Stormwater Fund and planned improvement projects.

When paid by 100% of property owners, the Stormwater Impact Fee would generate nearly $1.8 million annually in revenue. Budgeted revenues for 2027 reflect anticipated actual collections. Unpaid Stormwater Impact Fees become a lien against the property and must be paid by the seller at the time of sale. This Fund also includes earned grant revenue for stormwater projects.

Expenses of the Stormwater Fund include stormwater maintenance activities, such as replacing stormwater inlets and pipes, as well as large construction projects such as neighborhoods where new infrastructure is being installed and even projects that reduce pollutants from stormwater runoff. In 2027, planned projects include completion of a stormwater infrastructure project near Hillside Avenue and Richardson Avenue, as well as replacement of a culvert along Playwicki Street. The 2027 budget also includes the assessment of several Township-owned basins so projects can be planned for future years. In addition, the Stormwater Impact Fee is funding the replacement of 50 inlets in 2027, which is three times the number replaced in a typical year before the Fee.

The Stormwater Fund carries a portion of Township management costs to reflect the time required to administer the various projects. Actual hours of work performed by Public Works employees on stormwater maintenance and improvement operations are also carried by this fund.



Operating Expense Changes for 2027:

- Staffing – Five (5) Public Works Employees primarily for Stormwater $645,780
    - Includes wages and fringe benefits
- Basin Assessments and Preliminary Engineering $100,000
- Completion of Hillside, Playwicki and Richardson Projects $1,099,600

Fund Balance

As a new fund, the Stormwater Fund began 2025 with a fund balance of $0. The projected beginning balance for 2027 is expected to be $652,429; the projected ending balance is expected to be $15,129. Going forward, it is expected that the fund balance will continue to grow and will be utilized as projects are designed and constructed.

2027 BUDGET
STORMWATER FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Interest Earnings	$ -	$ -	$ 5,000	$ 12,340	$ 12,000	7,000	140.0%
State Operating and Capital Grants	-	-	744,000	744,000	278,400	(465,600)	-62.6%
Stormwater Management Fee	-	1,636,076	1,749,000	1,287,500	1,679,000	(70,000)	-4.0%
Total Revenue	**$ -**	**$ 1,636,076**	**$ 2,498,000**	**$ 2,043,840**	**$ 1,969,400**	**(528,600)**	**-21.2%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Executive	$ -	$ -	$ 46,500	$ 42,480	$ 66,100		
Fee Collection	-	48,143	50,700	38,600	50,000	(700)	-1.4%
Legal Services	-	3,296	10,000	2,000	10,000	-	0.0%
Engineering	-	-	-	50,000	50,000	50,000	0.0%
Stormwater Management	-	662,368	2,723,700	2,180,600	2,417,600	(306,100)	-11.2%
Employer Paid Benefits	-	-	-	-	13,000	13,000	0.0%
Total Operating Expenditures	**$ -**	**$ 713,807**	**$ 2,830,900**	**$ 2,313,680**	**$ 2,606,700**	**(243,800)**	**-12.6%**
Interfund Transfers	$ -	$ -	$ -	$ -	$ -	-	0.0%
Total Expenditures	**$ -**	**$ 713,807**	**$ 2,830,900**	**$ 2,313,680**	**$ 2,606,700**	**(224,200)**	**-7.9%**
Income/(Loss) from Operations	**$ -**	**$ 922,269**	**$ (332,900)**	**$ (269,840)**	**$ (637,300)**	**(304,400)**	**91.4%**
Fund Balance - Beginning	**$ -**	**$ -**	**$ -**	**$ 922,269**	**$ 652,429**		
Fund Balance - Ending	**$ -**	**$ 922,269**	**$ (332,900)**	**$ 652,429**	**$ 15,129**		

2027 BUDGET
STORMWATER FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
INTEREST EARNINGS								
12-341-100	Interest Income	$ -	$ -	$ 5,000	$ 12,340	$ 12,000	7,000	140.0%
		$ -	$ -	$ 5,000	$ 12,340	$ 12,000	7,000	140.0%
STATE OPERATING & CAPITAL GRANTS								
12-354-010	General Government	$ -	$ -	$ 744,000	$ 744,000	$ 278,400	(465,600)	-62.6%
		$ -	$ -	$ 744,000	$ 744,000	$ 278,400	(465,600)	-62.6%
STORMWATER MANAGEMENT FEE								
12-360-100	Stormwater Fee	$ -	$ 1,454,961	$ 1,666,000	$ 1,250,000	$ 1,584,000	(82,000)	-4.9%
12-360-400	Delinquent Stormwater Fee	-	181,115	83,000	37,500	95,000	12,000	14.5%
		$ -	$ 1,636,076	**$ 1,749,000**	**$ 1,287,500**	**$ 1,679,000**	(70,000)	-4.0%
TOTAL OPERATIONAL REVENUE		**$ -**	**$ 1,636,076**	**$ 2,498,000**	**$ 2,043,840**	**$ 1,969,400**	**(528,600)**	**-21.2%**

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
EXECUTIVE								
12-401-112	Salaries and Wages	$ -	$ -	$ 38,000	$ 34,430	$ 52,700	14,700	38.7%
12-401-192	FICA/Medicare	-	-	3,000	2,580	4,000	1,000	33.3%
12-401-196	Medical Insurance	-	-	5,500	3,970	8,400	2,900	52.7%
12-401-450	Contracted Services	-	-	-	1,500	1,000	1,000	0.0%
		$ -	$ -	$ 46,500	$ 42,480	$ 66,100	19,600	42.2%
FEE COLLECTION								
12-403-160	Commission	$ -	$ 48,143	$ 50,700	$ 38,600	$ 50,000	(700)	-1.4%
		$ -	$ 48,143	$ 50,700	$ 38,600	$ 50,000	(700)	-1.4%
LEGAL SERVICES								
12-404-301	General Legal Services	$ -	$ 3,296	$ 10,000	$ 2,000	$ 10,000	-	0.0%
		$ -	$ 3,296	$ 10,000	$ 2,000	$ 10,000	-	0.0%
ENGINEERING								
12-408-313	General Engineering	$ -	$ -	$ -	$ 50,000	$ 50,000	50,000	0.0%
		$ -	$ -	$ -	$ 50,000	$ 50,000	50,000	0.0%
STORMWATER MANAGEMENT								
12-446-112	Salaries and Wages	$ -	$ -	$ 642,000	$ 185,000	$ 491,000	(151,000)	-23.5%
12-446-180	Overtime Salaries	-	-	19,000	13,000	15,000	(4,000)	-21.1%
12-446-192	FICA/Medicare	-	-	50,600	15,100	38,700	(11,900)	-23.5%
12-446-196	Medical Insurance	-	-	-	-	210,000	210,000	0.0%
12-446-220	Operating Supplies	-	-	-	2,800	2,900	2,900	0.0%
12-446-370	Repairs and Maintenance	-	-	250,000	45,410	250,000	-	0.0%
12-446-450	Contracted Services	-	-	198,000	50,000	50,000	(148,000)	-74.7%
12-446-700	Capital Purchases	-	662,368	1,404,100	1,563,290	-	(1,404,100)	-100.0%
12-446-705	Green Infrastructure	-	-	-	-	100,000	100,000	0.0%
12-446-710	Gray Infrastructure	-	-	-	-	1,100,000	1,100,000	0.0%
12-446-720	Capital Maintenance	-	-	160,000	306,000	160,000	-	0.0%
		$ -	$ 662,368	$ 2,723,700	$ 2,180,600	$ 2,417,600	(306,100)	-11.2%
EMPLOYER PAID BENEFITS								
12-483-195	Workers' Compensation	$ -	$ -	$ -	$ -	$ 13,000	13,000	0.0%
		$ -	$ -	$ -	$ -	$ 13,000	13,000	0.0%
TOTAL OPERATIONAL EXPENDITURES		**$ -**	**$ 713,807**	**$ 2,830,900**	**$ 2,313,680**	**$ 2,606,700**	**(448,400)**	**-15.8%**
INTERFUND TRANSFERS								
12-492-950	Transfer to General Fund	$ -	$ -	$ -	$ -	$ -	-	0.0%
		$ -	$ -	$ -	$ -	$ -	-	0.0%
TOTAL EXPENDITURES WITH TRANSFERS		**$ -**	**$ 713,807**	**$ 2,830,900**	**$ 2,313,680**	**$ 2,606,700**	**(224,200)**	**-7.9%**
Income/(Loss) from Operations		**$ -**	**$ 922,269**	**$ (332,900)**	**$ (269,840)**	**$ (637,300)**		

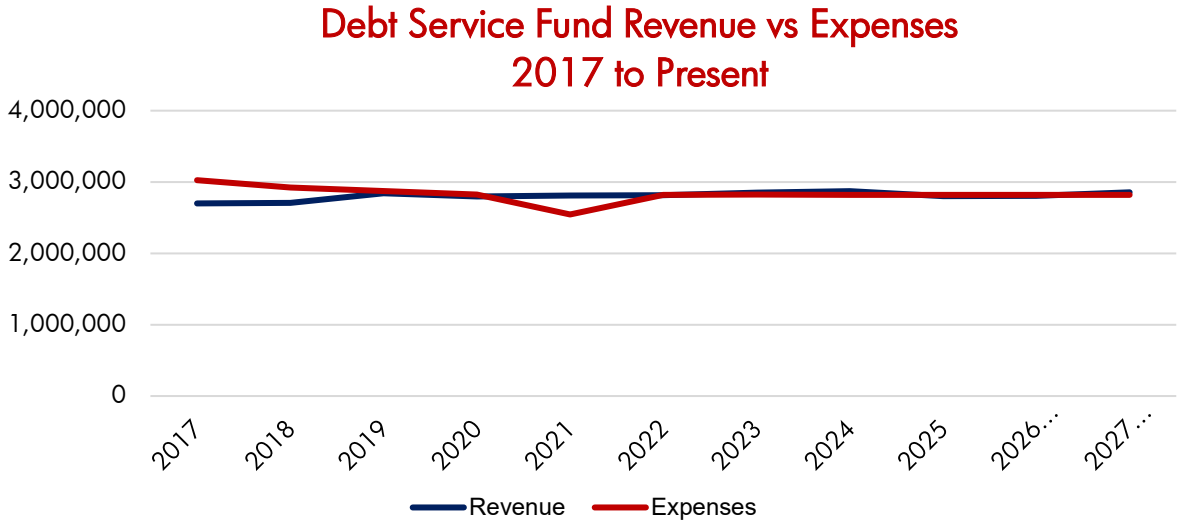
Debt Service Fund

Fund Overview

The Debt Service Fund pays off the Township's debt, including principal (the original amount of the loan) plus interest, funded by a 5.115 mill (0.5115%) Real Estate Tax. This is an appropriated major special revenue governmental fund. Debt is incurred whenever the Township needs additional funding to offset major capital projects (such as infrastructure projects), or to refinance existing debts, as was done in 2021.

The most common form of debt is through the issuance of bonds. The Series of 2020 General Obligation Bond was issued in the amount of $13,895,000, refunded $10 million of debt and issued additional debt for infrastructure improvements. The Township issued the Series of 2021 General Obligation Bond in the amount of $6,260,000 to refinance a Series of 2016 bond. Municipal notes are also paid from the Debt Service Fund. Payments on the LED Street Light Note are offset by an ongoing transfer from the Street Lighting Fund. Detailed debt service schedules are available under the "Debt" section of this document.

While no additional debt is planned to be incurred in 2027, the Township may need to rely upon borrowed funds to support infrastructure improvements and capital purchases beyond 2027. Existing debts are scheduled to be retired in the coming years.



Fund Balance

The projected 2027 beginning balance is expected to be $479,283 and will increase slightly by year-end to $513,583 as debt payments begin to decrease.

2027 BUDGET
DEBT SERVICE FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Real Property Taxes	$ 2,676,716	$ 2,635,369	$ 2,676,500	$ 2,647,300	$ 2,695,700	19,200	0.7%
Interest Earnings	65,740	36,738	41,000	30,250	31,000	(10,000)	-24.4%
Total Operational Revenue	**$ 2,742,456**	**$ 2,672,107**	**$ 2,717,500**	**$ 2,677,550**	**$ 2,726,700**	**9,200**	**0.3%**
Interfund Transfers	$ 129,500	$ 129,500	$ 129,500	$ 129,500	$ 129,500	-	0.0%
Total Revenue	**$ 2,871,956**	**$ 2,801,607**	**$ 2,847,000**	**$ 2,807,050**	**$ 2,856,200**	**9,200**	**0.3%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Debt Principal	$ 2,269,955	$ 2,378,392	$ 2,496,900	$ 2,496,900	$ 2,620,200	123,300	4.9%
Debt Interest	549,803	438,615	322,200	322,500	200,100	(122,100)	-37.9%
Fiscal Agent Fees	1,560	1,560	1,600	1,560	1,600	-	0.0%
Total Expenditures	**$ 2,821,318**	**$ 2,818,567**	**$ 2,820,700**	**$ 2,820,960**	**$ 2,821,900**	**1,200**	**0.0%**
Income/(Loss) from Operations	**$ 50,638**	**$ (16,960)**	**$ 26,300**	**$ (13,910)**	**$ 34,300**	**8,000**	**30.4%**
Fund Balance - Beginning	**$ 459,515**	**$ 510,153**		**$ 493,193**	**$ 479,283**		
Fund Balance - Ending	**$ 510,153**	**$ 493,193**		**$ 479,283**	**$ 513,583**		

2027 BUDGET
DEBT SERVICE FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
REAL PROPERTY TAXES								
23-301-100	Real Estate Taxes - Current YR	$ 2,642,080	$ 2,612,732	$ 2,650,000	$ 2,621,100	$ 2,669,000	19,000	0.7%
23-301-300	Real Estate Taxes - Delinquent	34,636	22,637	26,500	26,200	26,700	200	0.8%
		$ 2,676,716	$ 2,635,369	$ 2,676,500	$ 2,647,300	$ 2,695,700	19,200	0.7%
PENALTIES AND INTEREST								
23-319-100	Penalties and Interest - R.E. Taxes	$ 8,067	$ 2,658	$ 3,000	$ 2,600	$ 3,000	-	0.0%
		$ 8,067	$ 2,658	$ 3,000	$ 2,600	$ 3,000	-	0.0%
INTEREST EARNINGS								
23-341-100	Interest Income	$ 57,673	$ 34,080	$ 38,000	$ 27,650	$ 28,000	(10,000)	-26.3%
		$ 57,673	$ 34,080	$ 38,000	$ 27,650	$ 28,000	(10,000)	-26.3%
TOTAL OPERATIONAL REVENUE		**$ 2,742,456**	**$ 2,672,107**	**$ 2,717,500**	**$ 2,677,550**	**$ 2,726,700**	**9,200**	**0.3%**
INTERFUND TRANSFERS								
23-392-002	Transfer from Street Lighting Fund	$ 129,500	$ 129,500	$ 129,500	$ 129,500	$ 129,500	-	0.0%
		$ 129,500	$ 129,500	$ 129,500	$ 129,500	$ 129,500	-	0.0%
TOTAL REVENUE WITH TRANSFERS		**$ 2,871,956**	**$ 2,801,607**	**$ 2,847,000**	**$ 2,807,050**	**$ 2,856,200**	**9,200**	**0.3%**

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
DEBT PRINCIPLE								
23-471-100	General Obligation Bond	$ 2,155,000	$ 2,260,000	$ 2,375,000	$ 2,375,000	$ 2,495,000	120,000	5.1%
23-471-400	General Obligation Notes	114,955	118,392	121,900	121,900	125,200	3,300	2.7%
		$ 2,269,955	$ 2,378,392	$ 2,496,900	$ 2,496,900	$ 2,620,200	123,300	4.9%
DEBT INTEREST								
23-472-100	General Obligation Bond	$ 535,350	$ 427,600	$ 314,600	$ 314,600	$ 195,900	(118,700)	-37.7%
23-472-400	General Obligation Notes	14,453	11,015	7,600	7,900	4,200	(3,400)	-44.7%
		$ 549,803	$ 438,615	$ 322,200	$ 322,500	$ 200,100	(122,100)	-37.9%
FISCAL AGENT FEES								
23-475-000	Fiscal Agent Fees	$ 1,560	$ 1,560	$ 1,600	$ 1,560	$ 1,600	-	0.0%
		$ 1,560	$ 1,560	$ 1,600	$ 1,560	$ 1,600	-	0.0%
TOTAL OPERATIONAL EXPENDITURES		**$ 2,821,318**	**$ 2,818,567**	**$ 2,820,700**	**$ 2,820,960**	**$ 2,821,900**	**1,200**	**0.0%**
Income/(Loss) from Operations		**$ 50,638**	**$ (16,960)**	**$ 26,300**	**$ (13,910)**	**$ 34,300**		

Capital Fund

Fund Overview

The Capital Fund is an appropriated major special revenue governmental fund. Planned maintenance and improvement projects that do not have dedicated funding from another fund are expended from the Capital Fund. A schedule of specific projects proposed with detailed descriptions can be found in the "Capital Improvement Plan" section of this document.

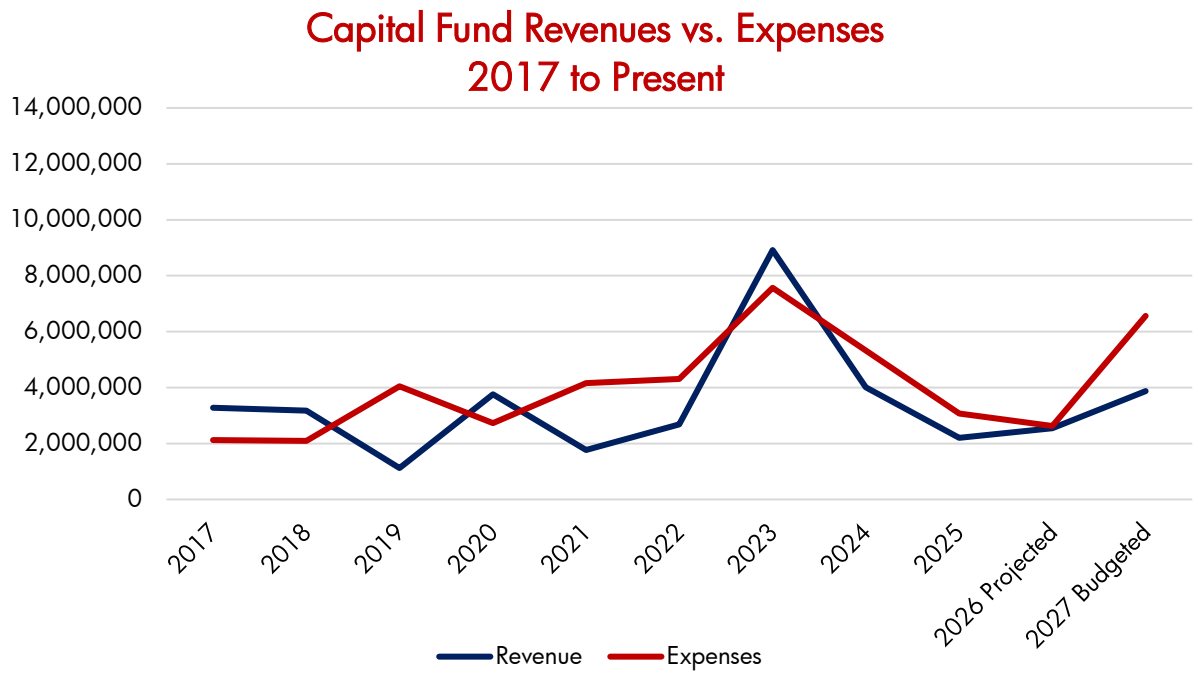


Projects that have previously been authorized and funds allocated to the Capital Fund are not expressly defined in the Capital Improvement Plan, but expenditures will occur in 2027. No additional funding was allocated for these projects in 2027. These projects include: (1) Network Maintenance $15,000; and (2) School Zone Improvements $500,000.

The Capital Fund does not have a dedicated revenue source and is funded year-to-year by interfund transfers, debt, and grant revenues. As of November 2026, more than $1.6 million has been earned to offset 2027 capital projects. An additional $2.5 million in grant applications have been submitted and are awaiting response. Grants are not added to the budget until they are awarded.

Transfers of $1,000,000 from the General Fund and $1,200,000 from the Investment Fund in 2027 are to support planned capital maintenance and capital improvement projects.

The need for consistent funding of the Capital Fund remains one of the top issues as it pertains to the Township's overall financial position. Increased revenue from increasing the EIT will allow for increased transfers from the General Fund to the Capital Fund long-term.



Revenue Changes for 2027:

- Earned Grant Awards $1,630,400
- Transfers from General Fund and Investment Fund $2,200,000

Operating and Capital Expense Changes for 2027:

- Transfer to Road Machinery Fund $450,000

Fund Balance

The fund balance of the Capital Fund fluctuates significantly based upon interfund transfers and earned grant revenue. The projected 2027 beginning fund balance is expected to be $2,974,084. The projected ending fund balance is $285,884. Grants that have not yet been earned but are for 2027 capital purchases will lessen the projected utilization of fund balance.

2027 BUDGET
CAPITAL FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Local Enabling Act Taxes	$ -	$ -	$ -	-	$ -	-	0.0%
Interest Earnings	165,758	113,571	68,000	46,410	46,000	(22,000)	-32.4%
State Operating and Capital Grants	651,394	1,156,865	200,000	-	138,800	(61,200)	-30.6%
Local Operating and Capital Grants	674,185	894,233	536,500	60,500	1,491,600	955,100	178.0%
Contributions from Private Sources	44,510	27,097	-	-	-	-	0.0%
All Other	74,477	11,264	-	100,000	-	-	0.0%
Total Operating Revenue	**$ 1,610,324**	**$ 2,203,030**	**$ 804,500**	**$ 206,910**	**$ 1,676,400**	**871,900**	**108.4%**
Interfund Transfers	$ 2,400,000	$ -	$ 2,342,000	$ 2,342,000	$ 2,200,000	(142,000)	-6.1%
Other Financing Sources	-	-	-	-	-	-	0.0%
Total Revenue	**$ 4,010,324**	**$ 2,203,030**	**$ 3,146,500**	**$ 2,548,910**	**$ 3,876,400**	**729,900**	**23.2%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Executive	$ 43,200	$ 46,347	$ 43,000	$ 46,000	$ 48,300	5,300	12.3%
Information Technology	20,334	68,342	270,500	178,000	796,000	525,500	194.3%
Buildings and Grounds	560,829	-	1,578,800	428,750	538,100	(1,040,700)	-65.9%
Police Services	501,869	574,835	510,000	520,170	1,025,500	515,500	101.1%
Fire Protection Services	-	162,744	70,000	134,110	77,000	7,000	10.0%
Building and Zoning	-	-	45,000	40,160	40,000	(5,000)	-11.1%
Public Works	3,454,505	799,376	410,800	128,540	768,700	357,900	87.1%
Traffic Control Devices	-	-	1,225,000	399,000	1,988,000	763,000	62.3%
Sidewalks and Crosswalks	-	-	979,000	750,000	800,000	(179,000)	-18.3%
Recreation Administration	742,462	1,419,056	-	330	33,000	33,000	0.0%
Total Expenditures	**$ 5,323,199**	**$ 3,070,700**	**$ 5,132,100**	**$ 2,625,060**	**$ 6,114,600**	982,500	19.1%
Interfund Transfers	-	-	-	-	450,000	450,000	0.0%
Total Expenditures	**$ 5,323,199**	**$ 3,070,700**	**$ 5,132,100**	**$ 2,625,060**	**$ 6,564,600**	**1,432,500**	**27.9%**
Income/(Loss) from Operations	**$ (1,312,875)**	**$ (867,670)**	**$ (1,985,600)**	**$ (76,150)**	**$ (2,688,200)**	**(702,600)**	**35.4%**
Fund Balance - Beginning	**$ 5,230,779**	**$ 3,917,904**	**$ -**	**$ 3,050,234**	**$ 2,974,084**		
Fund Balance - Ending	**$ 3,917,904**	**$ 3,050,234**	**$ (1,985,600)**	**$ 2,974,084**	**$ 285,884**		

2027 BUDGET
CAPITAL FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
INTEREST EARNINGS								
30-341-100	Interest Income	$ 165,758	$ 113,571	$ 68,000	$ 46,410	$ 46,000	(22,000)	-32.4%
		$ 165,758	$ 113,571	$ 68,000	$ 46,410	$ 46,000	(22,000)	-32.4%
STATE OPERATING & CAPITAL GRANTS								
30-354-010	General Government	$ 651,394	$ 1,156,865	$ 200,000	$ -	$ 138,800	(61,200)	-30.6%
		$ 651,394	$ 1,156,865	$ 200,000	$ -	$ 138,800	(61,200)	-30.6%
LOCAL GOVERNMENT CAPITAL AND OPERATING								
30-357-010	General Government	$ 405,000	$ 562,881	$ 7,500	$ 60,500	$ -	(7,500)	-100.0%
30-357-020	Public Safety	185,305	16,878	-	-	-	-	-
30-357-030	Highway and Streets	68,090	314,474	529,000	-	1,491,600	962,600	2
30-357-040	Fire Protection Services	15,790	-	-	-	-	-	0.0%
		$ 674,185	$ 894,233	$ 536,500	$ 60,500	$ 1,491,600		
CONTRIBUTIONS FROM PRIVATE SOURCES								
30-387-100	Contributions and Donations	$ 44,510	$ 27,097	$ -	$ -	$ -	-	0.0%
		$ 44,510	$ 27,097	$ -	$ -	$ -	-	0.0%
ALL OTHER								
30-383-200	Fee in Lieu of	$ 60,000	$ 4,796	$ -	$ 100,000	$ -	-	-
30-389-100	Miscellaneous	-	1,968	-	-	-	-	-
30-391-100	Sales of General Fixed Assets	14,477	4,500	-	-	-	-	0.0%
		$ 74,477	$ 11,264	$ -	$ 100,000	$ -	-	0.0%
TOTAL OPERATIONAL REVENUE		**$ 1,610,324**	**$ 2,203,030**	**$ 804,500**	**$ 206,910**	**$ 1,676,400**	**871,900**	**108.4%**
INTERFUND TRANSFERS								
30-392-001	Transfer from General Fund	$ -	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000	-	0.0%
30-392-030	Transfer from Investment Fund	2,400,000	-	1,342,000	1,342,000	1,200,000	(142,000)	-10.6%
		$ 2,400,000	$ -	$ 2,342,000	$ 2,342,000	$ 2,200,000	(142,000)	-6.1%
TOTAL REVENUE WITH TRANSFERS		**$ 4,010,324**	**$ 2,203,030**	**$ 3,146,500**	**$ 2,548,910**	**$ 3,876,400**	**729,900**	**23.2%**

2027 BUDGET
CAPITAL FUND

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
EXECUTIVE								
30-401-450	Contracted Services	$ 43,200	$ 42,000	$ 43,000	$ 46,000	$ 48,300	5,300	12.3%
30-401-700	Capital Purchases	-	4,347	-	-	-	-	0.0%
		$ 43,200	$ 46,347	$ 43,000	$ 46,000	$ 48,300	5,300	12.3%
INFORMATION TECHNOLOGY								
30-407-700	Capital Purchases	$ 20,334	$ 68,342	$ 150,000	$ 43,000	$ 690,000	540,000	360.0%
30-407-720	Capital Maintenance	-	-	120,500	135,000	106,000	(14,500)	-12.0%
		$ 20,334	$ 68,342	$ 270,500	$ 178,000	$ 796,000	525,500	194.3%
BUILDINGS AND GROUNDS								
30-409-700	Capital Purchases	$ 560,829	$ -	$ 50,000	$ -	$ 160,000	110,000	220.0%
30-409-720	Capital Maintenance	-	-	1,528,800	428,750	378,100	(1,150,700)	-75.3%
		$ 560,829	$ -	$ 1,578,800	$ 428,750	$ 538,100	(1,040,700)	-65.9%
POLICE SERVICES								
30-410-700	Capital Purchases	$ 501,869	$ 574,835	$ -	$ 45,000	$ 507,500	507,500	0.0%
30-410-720	Capital Maintenance	-	-	510,000	475,170	518,000	8,000	1.6%
		$ 501,869	$ 574,835	$ 510,000	$ 520,170	$ 1,025,500	515,500	101.1%
FIRE PROTECTION SERVICES								
30-411-700	Capital Purchases	$ -	$ 162,744	$ -	$ -	$ -	-	0.0%
30-411-720	Capital Maintenance	-	-	70,000	134,110	77,000	7,000	10.0%
		$ -	$ 162,744	$ 70,000	$ 134,110	$ 77,000	7,000	10.0%
BUILDING AND ZONING								
30-413-700	Capital Purchases	$ -	$ -	$ -	$ -	$ -	-	0.0%
30-413-720	Capital Maintenance	-	-	45,000	40,160	40,000	(5,000)	-11.1%
		$ -	$ -	$ 45,000	$ 40,160	$ 40,000	(5,000)	-11.1%
PUBLIC WORKS								
30-430-112	Salaries and Wages	$ -	$ -	$ 154,000	$ -	$ 49,000	(105,000)	-68.2%
30-430-192	FICA/Medicare	-	-	11,800	-	3,700	(8,100)	-68.6%
30-430-450	Contracted Services	-	-	-	-	-	-	0.0%
30-430-700	Capital Purchases	3,069,316	611,144	150,000	78,540	450,000	300,000	200.0%
30-430-720	Capital Maintenance	-	-	95,000	50,000	266,000	171,000	180.0%
		$ 3,069,316	$ 611,144	$ 410,800	$ 128,540	$ 768,700	357,900	87.1%
TRAFFIC CONTROL DEVICES								
30-433-700	Capital Purchases	$ -	$ -	$ 1,075,000	$ 249,000	$ 720,000	(355,000)	-33.0%
30-433-720	Capital Maintenance	-	-	150,000	150,000	1,268,000	1,118,000	745.3%
		$ -	$ -	$ 1,225,000	$ 399,000	$ 1,988,000	763,000	62.3%
SIDEWALKS AND CROSSWALKS								
30-435-700	Capital Purchases	-	-	979,000	750,000	800,000	(179,000)	-18.3%
		$ -	$ -	$ 979,000	$ 750,000	$ 800,000	(179,000)	-18.3%
STORM SEWERS AND DRAINS								
30-436-700	Capital Purchases	$ 385,189	$ 188,232	$ -	$ -	$ -	-	0.0%
		$ 385,189	$ 188,232	$ -	$ -	$ -	-	0.0%
RECREATION ADMINISTRATION								
30-451-700	Capital Purchases	$ 742,462	$ 1,419,056	$ -	$ 330	$ 33,000	33,000	0.0%
		$ 742,462	$ 1,419,056	$ -	$ 330	$ 33,000	33,000	0.0%
INTERFUND TRANSFERS								
30-492-006	Transfer to Road Machinery Fund	$ -	$ -	$ -	$ -	$ 450,000	450,000	0.0%
		$ -	$ -	**$ -**	**$ -**	**$ 450,000**	450,000	0.0%
TOTAL EXPENDITURES WITH TRANSFERS		**$ 5,323,199**	**$ 3,070,700**	**$ 5,132,100**	**$ 2,625,060**	**$ 6,564,600**	**1,432,500**	**27.9%**
Income/(Loss) from Operations		**$ (1,312,875)**	**$ (867,670)**	**$ (1,985,600)**	**$ (76,150)**	**$ (2,688,200)**		

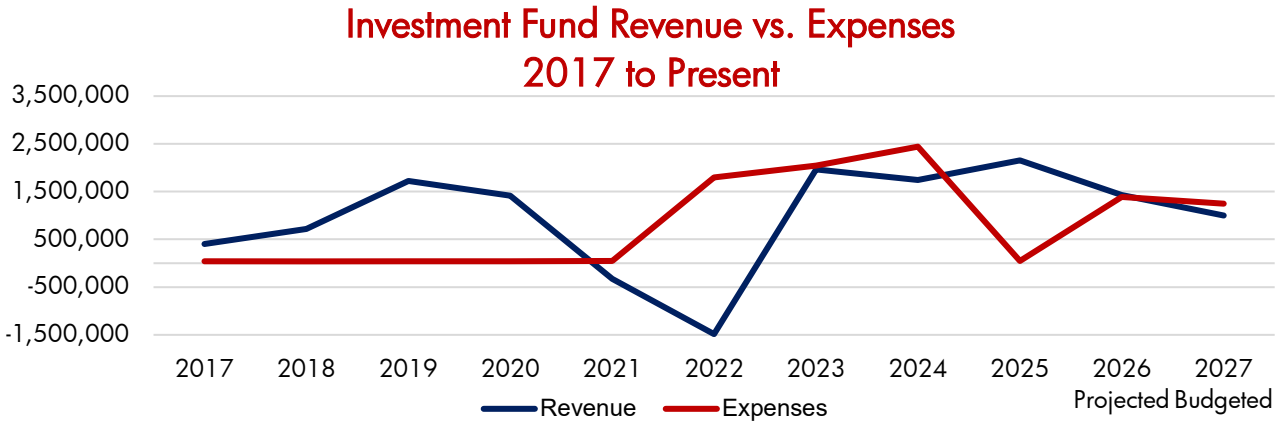
Investment Fund

Fund Overview

In 2002, the Township sold its water and sewer facilities to the Bucks County Water and Sewer Authority for $40 million. This $40 million principal is now held in the Investment Fund, an appropriated major special revenue governmental fund. This principal balance is restricted by Township resolution which provides that only excess revenue over $40 million may be used. Investment income typically comes from certificates of deposit and fixed income securities, primarily US Treasury Bills. The Financial Advisory Committee is responsible for monitoring the performance of the Investment Fund.

Investment and interest income from the Investment Fund may be transferred to other funds as needed. Market volatility resulted in investment losses in 2021 and 2022, but strong interest income and rebounding investments have yielded positive revenue since 2023. In 2027, anticipated gains from interest earnings and investments are driving revenue expectations, though interest income is budgeted conservatively due to market uncertainty. A conservative revenue projection is inherent in the Investment Fund and Gains/(Losses) on investments are always budgeted at $0.

Interfund transfers are the primary source of expenditures in the Investment Fund. A $1.3 million transfer to the Capital Fund was made in 2026 and a transfer of $1.2 million to the Capital Fund is budgeted for 2027.



Fund Balance

The fund balance of the Investment Fund reflects the $40 million principal and earned interest and investment income. The projected 2027 beginning fund balance will be $42,245,882 and is expected to decrease to $41,995,482 by the end of 2027.

2027 BUDGET
INVESTMENT FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Interest Earnings	$ 1,740,440	$ 2,153,886	$ 975,000	$ 1,430,400	$ 1,000,000	25,000	2.6%
Total Operational Revenue	**$ 1,740,440**	**$ 2,153,886**	**$ 975,000**	**$ 1,430,400**	**$ 1,000,000**	**25,000**	**2.6%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Fiscal Agent Fees	$ 41,253	$ 46,512	$ 48,000	$ 48,000	$ 50,400	2,400	5.0%
Total Operating Expenditures	**$ 41,253**	**$ 46,512**	**$ 48,000**	**$ 48,000**	**$ 50,400**	**2,400**	**5.0%**
Interfund Transfers	$ 2,400,000	$ -	$ 1,342,000	$ 1,342,000	$ 1,200,000	(142,000)	-10.6%
Total Expenditures	**$ 2,441,253**	**$ 46,512**	**$ 1,390,000**	**$ 1,390,000**	**$ 1,250,400**	**(139,600)**	**-10.0%**
Income/(Loss) from Operations	**$ (700,813)**	**$ 2,107,374**	**$ (415,000)**	**$ 40,400**	**$ (250,400)**	**164,600**	**-39.7%**
Fund Balance - Beginning	**$ 40,798,921**	**$ 40,098,108**		**$ 42,205,482**	**$ 42,245,882**		
Fund Balance - Ending	**$ 40,098,108**	**$ 42,205,482**		**$ 42,245,882**	**$ 41,995,482**		

2027 BUDGET
INVESTMENT FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
INTEREST EARNINGS								
32-341-100	Interest Income	$ 1,229,893	$ 1,170,383	$ 975,000	$ 1,430,400	$ 1,000,000	25,000	2.6%
32-341-400	Penalties and Interest	-	2,715	-	-	-	-	-
32-341-500	Gain (Loss) On Investments	510,547	980,788	-	-	-	-	0.0%
		$ 1,740,440	$ 2,153,886	**$ 975,000**	**$ 1,430,400**	**$ 1,000,000**	25,000	2.6%
TOTAL OPERATIONAL REVENUE		**$ 1,740,440**	**$ 2,153,886**	**$ 975,000**	**$ 1,430,400**	**$ 1,000,000**		

EXPENDITURES

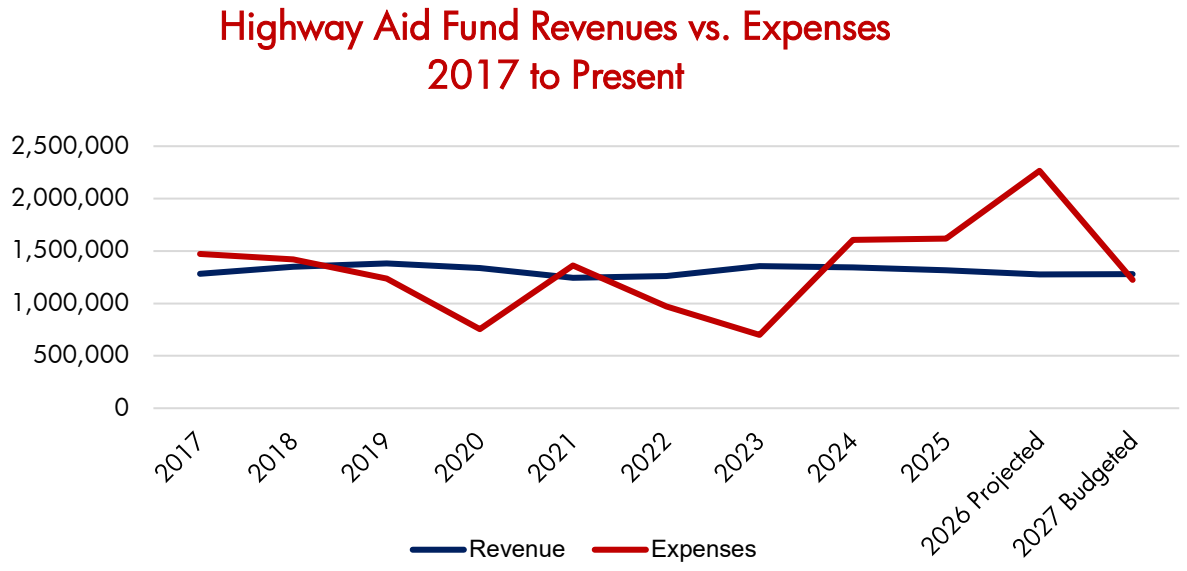
ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
FISCAL AGENT FEES								
32-475-317	Administration Fees	$ 41,477	$ 46,611	$ 48,000	$ 48,000	$ 50,400	2,400	5.0%
		$ 41,477	$ 46,611	$ 48,000	$ 48,000	$ 50,400	2,400	5.0%
TOTAL OPERATIONAL EXPENDITURES		**$ 41,477**	**$ 46,611**	**$ 48,000**	**$ 48,000**	**$ 50,400**	**2,400**	**5.0%**
INTERFUND TRANSFERS								
32-492-952	Transfer to Fire Protection	$ -	$ -	$ -	$ -	$ -	-	0.0%
32-492-958	Transfer to Capital Fund	2,400,000	-	1,342,000	1,342,000	1,200,000	(142,000)	-10.6%
		$ 2,400,000	$ -	$ 1,342,000	$ 1,342,000	$ 1,200,000	(142,000)	-10.6%
ALL OTHER								
32-404-301	General Legal	$ (224)	$ (99)	$ -	$ -	$ -	-	0.0%
		$ (224)	$ (99)	$ -	$ -	$ -	-	0.0%
TOTAL EXPENDITURES WITH TRANSFERS		**$ 2,441,253**	**$ 46,512**	**$ 1,390,000**	**$ 1,390,000**	**$ 1,250,400**		
Income/(Loss) from Operations		**$ (700,813)**	**$ 2,107,374**	**$ (415,000)**	**$ 40,400**	**$ (250,400)**		

Highway Aid Fund

Fund Overview

The Highway Aid Fund is an appropriated special revenue governmental fund funded by the State Motor Vehicle Fuel Tax. The Township's allocation of this tax revenue is based on population and road mileage. Allocations are gradually declining as vehicles consume less fuel through fuel efficiency or electrification.

Expenses in this fund are limited to road and highway related projects and road machinery. Prior to 2026, the most consistent expense in the Highway Aid Fund was for the time spent by Public Works employees performing maintenance and repairs on roads and bridges and only periodically for contracted road repaving. Beginning in 2026, this fund no longer carries the cost of staff time and instead will be primarily used for contracted road repaving. In 2026, $2,000,000 was spent on road repaving to clear the backlog of road paving from prior years. The total road paving budget for 2027 has been reduced to $775,000, as this level of road paving is more sustainable based on the actual funding received from the State. The total 2027 Highway Aid Fund budget is $1,224,500.



Fund Balance

The 2026 Road Improvement Program utilized most of the accumulated fund balance. The projected 2027 beginning fund balance of the Highway Aid Fund is expected to be $202,453 and is expected to grow to $257,453 through 2027 as budgeted expenses are less than funding received by the State, allowing the fund balance to grow into next year.

2027 BUDGET
HIGHWAY AID FUND SUMMARY

REVENUE

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Interest Earnings	$ 74,628	$ 42,603	$ 38,000	$ 24,990	$ 25,000	(13,000)	-34.2%
Intergovernmental Revenue	1,270,302	1,272,748	1,225,900	1,252,200	1,254,500	28,600	2.3%
Total Operational Revenue	**$ 1,344,930**	**$ 1,315,351**	**$ 1,263,900**	**$ 1,277,190**	**$ 1,279,500**	**15,600**	**1.2%**

EXPENDITURES

DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
Public Works	$ 755,473	$ 964,985	$ 515,000	$ 510,560	$ 396,500	(118,500)	-23.0%
Fleet Maintenance Services	227,664	364,699	53,000	49,000	53,000	-	0.0%
Highway Construction	623,458	288,687	2,000,000	1,705,560	775,000	(1,225,000)	-61.3%
Total Operational Expenditures	**$ 1,606,595**	**$ 1,618,371**	**$ 2,568,000**	**$ 2,265,120**	**$ 1,224,500**	**(1,343,500)**	**-52.3%**
Income/(Loss) from Operations	**$ (261,665)**	**$ (303,020)**	**$ (1,304,100)**	**$ (987,930)**	**$ 55,000**	**1,359,100**	**-104.2%**
Fund Balance - Beginning	**$ 1,755,068**	**$ 1,493,403**		**$ 1,190,383**	**$ 202,453**		
Fund Balance - Ending	**$ 1,493,403**	**$ 1,190,383**		**$ 202,453**	**$ 257,453**		

2027 BUDGET
HIGHWAY AID FUND

REVENUE

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
INTEREST EARNINGS								
35-341-100	Interest Income	$ 74,628	$ 42,603	$ 38,000	$ 24,990	$ 25,000	(13,000)	-34.2%
		$ 74,628	$ 42,603	$ 38,000	$ 24,990	$ 25,000	(13,000)	-34.2%
INTERGOVERNMENTAL REVENUE								
35-351-050	Motor Vehicle Fuel Taxes	$ 1,268,302	$ 1,270,748	$ 1,223,900	$ 1,250,200	$ 1,252,500	28,600	2.3%
35-351-055	State Road Turnback Payments	2,000	2,000	2,000	2,000	2,000	-	0.0%
		$ 1,270,302	$ 1,272,748	**$ 1,225,900**	**$ 1,252,200**	**$ 1,254,500**	28,600	2.3%
TOTAL OPERATIONAL REVENUE		**$ 1,344,930**	**$ 1,315,351**	**$ 1,263,900**	**$ 1,277,190**	**$ 1,279,500**	**15,600**	**1.2%**

EXPENDITURES

ACCOUNT NUMBER	DESCRIPTION	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2026 PROJECTION	2027 BUDGET	$ Change Budget Years	% Change Budget Years
EQUIPMENT								
35-430-260	Minor Equipment	$ -	$ -	$ 20,000	$ 20,000	$ -	(20,000)	-100.0%
35-430-700	Major Equipment	-	-	135,000	154,000	-	(135,000)	-100.0%
		$ -	$ -	$ 155,000	$ 174,000	$ -	(155,000)	-100.0%
CLEANING OF STREETS AND GUTTERS								
35-431-112	Salaries and Wages	$ 1,148	$ 19,411	$ -	$ -	$ -	-	0.0%
35-431-192	FICA/Medicare	84	1,485	-	-	-	-	0.0%
		$ 1,232	$ 20,896	$ -	$ -	$ -	-	0.0%
SNOW AND ICE REMOVAL								
35-432-112	Salaries and Wages	$ 32,497	$ 44,383	$ -	$ -	$ -	-	0.0%
35-432-180	Overtime Salaries	48,012	112,968	-	-	-	-	0.0%
35-432-192	FICA/Medicare	5,868	11,817	-	-	-	-	0.0%
35-432-220	Operating Supplies	66,233	190,804	200,000	153,670	200,000	-	0.0%
		$ 152,610	$ 359,972	$ 200,000	$ 153,670	$ 200,000	-	0.0%
TRAFFIC CONTROL DEVICES								
35-433-112	Salaries and Wages	$ 91,137	$ 91,442	$ -	$ -	$ -	-	0.0%
35-433-180	Overtime Salaries	499	758	-	-	-	-	0.0%
35-433-192	FICA/Medicare	6,854	6,869	-	-	-	-	0.0%
35-433-220	Operating Supplies	11,839	27,379	14,000	25,000	25,000	11,000	78.6%
35-433-360	Utilities	734	692	1,000	760	1,000	-	0.0%
35-433-450	Contracted Services	88,567	72,711	100,000	104,570	110,000	10,000	10.0%
		$ 199,630	$ 199,851	$ 115,000	$ 130,330	$ 136,000	21,000	18.3%
STORM SEWERS AND DRAINS								
35-436-112	Salaries and Wages	$ 158,345	$ 102,632	$ -	$ -	$ -	-	0.0%
35-436-180	Overtime Salaries	1,650	414	-	-	-	-	0.0%
35-436-192	FICA/Medicare	12,146	7,754	-	-	-	-	0.0%
35-436-220	Operating Supplies	13,342	10,134	-	-	-	-	0.0%
35-436-450	Contracted Services	810	5,404	-	-	-	-	0.0%
		$ 186,293	$ 126,338	$ -	$ -	$ -	-	0.0%
FLEET MAINTENANCE SERVICES								
35-437-112	Salaries and Wages	$ 142,364	$ 260,309	$ -	$ -	$ -	-	0.0%
35-437-180	Overtime Salaries	17,031	24,280	-	-	-	-	0.0%
35-437-192	FICA/Medicare	12,214	21,686	-	-	-	-	0.0%
35-437-220	Operating Supplies	45,073	48,497	43,000	40,000	43,000	-	0.0%
35-437-450	Contracted Services	10,982	9,927	10,000	9,000	10,000	-	0.0%
		$ 227,664	$ 364,699	$ 53,000	$ 49,000	$ 53,000	-	0.0%
ROAD AND BRIDGE MAINTENANCE								
35-438-112	Salaries and Wages	$ 172,522	$ 154,841	$ -	$ -	$ -	-	0.0%
35-438-180	Overtime Salaries	24,114	42,472	-	-	-	-	0.0%
35-438-192	FICA/Medicare	14,729	14,676	-	-	-	-	0.0%
35-438-220	Operating Supplies	4,343	18,917	10,000	12,560	15,000	5,000	50.0%
35-438-450	Contracted Services	-	27,022	35,000	40,000	45,500	10,500	30.0%
		$ 215,708	$ 257,928	$ 45,000	$ 52,560	$ 60,500	15,500	34.4%
HIGHWAY CONSTRUCTION AND REBUILDING								
35-439-220	Operating Supplies	$ -	$ -	$ -	$ -	$ -	-	0.0%
35-439-450	Contracted Services	623,458	288,687	2,000,000	1,705,560	775,000	(1,225,000)	-61.3%
		$ 623,458	$ 288,687	**$ 2,000,000**	**$ 1,705,560**	**$ 775,000**	(1,225,000)	-61.3%
TOTAL OPERATIONAL EXPENDITURES		**$ 1,606,595**	**$ 1,618,371**	**$ 2,568,000**	**$ 2,265,120**	**$ 1,224,500**	**(1,343,500)**	**-52.3%**
Income/(Loss) from Operations		**$ (261,665)**	**$ (303,020)**	**$ (1,304,100)**	**$ (987,930)**	**$ 55,000**		

2027 Capital Projects

2027 CAPITAL MAINTENANCE & IMPROVEMENT PROJECTS BY CATEGORY						
Category // Project	TOTAL CAPITAL	TOTAL CAPITAL	Earned	Due From	Net Capital	Potential
Building & Grounds	**MAINTENANCE**	**IMPROVEMENTS**	**Grant Funding**	**Other Funds**	**Fund Cost**	**Grant Funding**
Facility Improvements	$ 35,500	$ -	$ -	$ -	$ 35,500	$ -
Municipal Center						
Facility Repairs	$ 75,000	$ -	$ -	$ -	$ 75,000	$ -
Lobby Security *		$ 160,000	$ -	$ -	$ 160,000	$ -
Structural Repairs*	$ 224,100	$ -	$ -	$ -	$ 224,100	$ -
North Station Updates	$ 31,000	$ -	$ -	$ -	$ 31,000	$ -
Sign Replacements	$ 12,500	$ -	$ -	$ -	$ 12,500	$ -
TOTAL	***$ 378,100***	***$ 160,000***	***$ -***	***$ -***	***$ 538,100***	***$ -***
Building & Zoning						
Electric Vehicle	$ 40,000	$ -	$ -	$ -	$ 40,000	$ -
TOTAL	***$ 40,000***	***$ -***	***$ -***	***$ -***	***$ 40,000***	***$ -***
Fire & Emergency Services						
Fire Special Service Vehicle	$ -	$ 77,000	$ -	$ -	$ 77,000	$ 70,000
Fire Apparatus						$ -
Fire Engines (3)	$ -	$ 3,860,000	$ -	$ 3,860,000	$ -	$ -
TOTAL	***$ -***	***$ 3,937,000***	***$ -***	***$ 3,860,000***	***$ 77,000***	***$ 70,000***
Information Technology						
AV System Upgrades	$ 21,500	$ -	$ -	$ -	$ 21,500	$ -
Broadcast System Upgrades	$ 24,500	$ -	$ -	$ -	$ 24,500	$ -
Desktop Computer Replacement	$ 20,000	$ -	$ -	$ -	$ 20,000	$ -
Mobile Data Terminals (MDTs)	$ 25,000	$ -	$ -	$ -	$ 25,000	$ -
Network Maintenance *	$ 15,000	$ -	$ -	$ -	$ 15,000	$ -
Paperless Initiative	$ -	$ 220,000	$ -	$ -	$ 220,000	$ -
Software - Finance and HR	$ -	$ 470,000	$ -	$ -	$ 470,000	$ -
TOTAL	***$ 106,000***	***$ 690,000***	***$ -***	***$ -***	***$ 796,000***	***$ -***
Parks & Recreation						
Passenger Van	$ -	$ 70,000	$ -	$ 70,000	$ -	$ -
Park Improvements						
Deep Dale East	$ 15,000	$ -	$ -	$ 15,000	$ -	$ -
Detective Christopher Jones *	$ 376,000	$ -	$ 202,900	$ 173,100	$ -	$ -
Forsythia Crossing	$ -	$ 660,000	$ 593,500	$ 66,500	$ -	$ -
Middletown Community	$ 191,000	$ -	$ 116,100	$ 74,900	$ -	$ -
Mongillo Senior Center *	$ 200,000	$ -	$ -	$ 50,000	$ 150,000	$ 150,000
Simmons Tennis Courts *	$ 110,000	$ -	$ -	$ 110,000	$ -	$ -
Sunflower	$ 100,000	$ -	$ -	$ 100,000	$ -	$ -
Twin Oaks	$ 253,000	$ -	$ 133,000	$ -	$ 120,000	$ 120,000
Security Improvements (6 Parks)	$ -	$ 224,000	$ -	$ 224,000	$ -	$ -
Software - Parks and Recreation	$ -	$ 33,000	$ -	$ -	$ 33,000	$ -
TOTAL	***$ 1,245,000***	***$ 987,000***	***$ 1,045,500***	***$ 883,500***	***$ 303,000***	***$ 270,000***

**Denotes funds have already been appropriated and carried forward from prior year. Project cost may have increased in the current year.*

2027 CAPITAL MAINTENANCE & IMPROVEMENT PROJECTS BY CATEGORY

Category // Project	TOTAL CAPITAL MAINTENANCE	TOTAL CAPITAL IMPROVEMENTS	Earned Grant Funding	Due From Other Funds	Net Capital Fund Cost	Potential Grant Funding
Police						
Equipment - Radios	$ 133,000	$ -	$ 68,800	$ -	$ 64,200	$ -
Facility Improvements	$ -	$ 112,500	$ -	$ -	$ 112,500	$ -
Facility Repairs	$ 100,000				$ 100,000	$ -
Software - Axon Records Mgmt	$ -	$ 395,000	$ 70,000	$ -	$ 325,000	$ -
Vehicles	$ 285,000	$ -	$ -	$ -	$ 285,000	$ 200,000
TOTAL	***$ 518,000***	***$ 507,500***	***$ 138,800***	***$ -***	***$ 886,700***	***$ 200,000***
Public Works						
Guiderail Work	$ 95,000	$ -	$ -	$ -	$ 95,000	$ -
Public Works Building Improvements	$ 72,000	$ -	$ -	$ -	$ 72,000	$ -
Public Works Yard Rear Garage *	$ -	$ 450,000	$ -	$ -	$ 450,000	$ 450,000
Sign Machine	$ 45,000	$ -	$ -	$ -	$ 45,000	$ -
Small Equipment	$ 54,000	$ -	$ -	$ -	$ 54,000	$ -
TOTAL	***$ 266,000***	***$ 450,000***	***$ -***	***$ -***	***$ 716,000***	***$ 450,000***
Road Machinery						
Double-Wing Tractor	$ 185,000	$ -	$ -	$ 185,000	$ -	$ 85,000
10-Ton Dump Truck	$ 295,000	$ -	$ -	$ 295,000	$ -	$ 95,000
Pick-Up Trucks	$ 176,500	$ -	$ -	$ 176,500	$ -	$ 100,000
Side-by-Side Gator	$ 42,000	$ -	$ -	$ 42,000	$ -	$ -
TOTAL	***$ 698,500***	***$ -***	***$ -***	***$ 698,500***	***$ -***	***$ 280,000***
Storm Sewer & Drains						
Inlet Tops & Collars	$ 160,000	$ -	$ -	$ 160,000	$ -	$ -
Green Projects						
Basin Assessments & Engineering	$ 100,000	$ -	$ -	$ 100,000	$ -	$ -
Gray Projects						
Hillside Avenue *	$ -	$ 562,000	$ -	$ 562,000	$ -	$ -
Playwicki St. Culvert	$ -	$ 193,500	$ -	$ 193,500	$ -	$ 155,800
Richardson Ave	$ -	$ 344,500	$ 278,400	$ 66,100	$ -	$ -
TOTAL	***$ 260,000***	***$ 1,100,000***	***$ 278,400***	***$ 1,081,600***	***$ -***	***$ 155,800***
Transportation						
Highway Aid Improvements						
Intersection Line Painting	$ 45,500	$ -	$ -	$ 45,500	$ -	$ -
Road Repaving Program	$ 775,000	$ -	$ -	$ 775,000	$ -	$ -
Traffic Control Maintenance						
Mast Arm Replacement	$ 175,000	$ -	$ -	$ -	$ 175,000	$ -
Lincoln Hwy & I-295 Ramps *	$ 703,000	$ -	$ 562,600	$ -	$ 140,400	$ -
Preemption Device Replacement	$ 30,000	$ -	$ -	$ -	$ 30,000	$ -
Woodbourne Pedestrian Improvements	$ 360,000		$ -	$ -	$ 360,000	$ -
Traffic Control Improvements						
School Zone Improvements *	$ -	$ 500,000	$ 300,000	$ -	$ 200,000	$ -
S. Flowers Mill Bridge Clearance *	$ -	$ 220,000	$ 200,000	$ -	$ 20,000	$ -
Sidewalks and Crosswalks						
New Falls Rd & Woodbourne Rd*	$ -	$ 300,000	$ 229,000	$ -	$ 71,000	$ -
ADA Curb Ramp Replacements	$ -	$ 500,000	$ -	$ -	$ 500,000	$ -
TOTAL	***$ 2,088,500***	***$ 1,520,000***	***$ 1,291,600***	***$ 820,500***	***$ 1,496,400***	***$ -***
	TOTAL CAPITAL MAINTENANCE	**TOTAL CAPITAL IMPROVEMENTS**	**Earned Grant Funding**	**Due From Other Funds**	**Net Capital Fund Cost**	**Potential Grant Funding**
TOTAL COSTS	***$ 5,600,100***	***$ 9,351,500***	***$ 2,754,300***	***$ 7,344,100***	***$ 4,853,200***	***$ 1,425,800***

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