

BOROUGH OF CONSHOHOCKEN
FISCAL YEAR 2026
PROPOSED BUDGET



BOROUGH COUNCIL

MAYOR

Tina Sokolowski, President
Kathleen Kingsley, Vice President
Anita Barton, Senior Member
Alan Chmielewski, Member
Stacy Ellam, Member
Ralph Frey, Member
Adrian Serna, Member

Yaniv Aronson

Stephanie Cecco, Borough Manager

Introduction

The 2026 budget process was extremely efficient. Council, the Mayor and the Administrative staff worked collectively to meet and exceed all timelines as prescribed by Borough Code. The 2026 budget is submitted in accordance with the Ordinance(s) of the Borough and Laws of the Commonwealth, specifically Borough Code and related laws. The 2026 Budget is balanced with fund equity and revenues matching estimated expenditures. It reflects, as accurately as possible, the estimated revenues and expenditures for the 2026 calendar year. The budget includes all of Borough Council's priorities and goals for the fiscal year. The 2026 Budget does not include a tax increase. Conshohocken Borough millage will remain at 4.5 mills for the 2026 fiscal year. The budget encompasses capital equipment and projects and continues allocating resources to reserve and emergency funds to ensure the financial stability of the Borough in the future. The budget illustrates the many services that the community receives as a result of their tax dollars. It also exemplifies that the Borough works hard on a regular basis to provide quality service to its constituents. Lastly, the budget encompasses goals and objectives for each Department in the Borough. These goals and objectives are justification for the expenditures in 2026.

We, as administrators, are honored to serve the Borough of Conshohocken. Not just the elected officials, but also the residents, business owners, and community groups. It is our belief that through this 2026 budget and continued collaboration between these four entities that the Borough can continue to evolve forward with the goal of enhancing the quality of life in Conshohocken.

Sincerely,

Stephanie Cecco

Stephanie Cecco
Borough Manager

Overview of Borough Funds

Conshohocken Borough has multiple accounting funds. Major funds consist of the primary operating fund, also known as the general fund, and capital fund. Secondary accounts consist of special tax levy and fiduciary funds. Special tax levy funds are funded through millage rate and are restricted by law to specific purposes. They consist of the Street Light Fund, Fire Protection Fund, Library Fund, Debt Service Fund and Road Fund. Fiduciary funds consist of the police and non-uniformed pension funds and the OPEB Trust. Reserve funds consist of the Capital Reserve Fund and Operating Reserve Fund. The purpose of the reserve funds is to help ensure the financial stability of the Borough in the future. The budget consists of additional funds including: Highway Aid, Economic Development, Home Program, Park and Rec Impact, and Mary Wood Park.

Below is a short description of each fund and its function within the overall budget.

1. The *General Fund* is the chief operating fund of the Borough and includes core services by department such as administration, police, public services, fire services, engineering, licenses and inspections, professional services, legal services, stormwater management, parks, and recreation. The fund receives 3.3483 mills from real estate tax. It is important to note that the overall increase from FY25 to FY26 is 4.55% with the majority of the increase coming from contractual obligations, pension funding obligations, and personnel costs.
2. The *Street Lighting Fund* receives .1225 mills from real estate tax to support operation and maintenance of streetlights in the Borough. The Borough continues to invest in LED lighting with the goal of decreasing future energy costs.
3. The *Fire Protection Fund* receives .1254 mills from real estate tax. The Fund and corresponding levy was established for the following purpose: “to assist fire companies in the Borough with the purchase, removal and repair of fire engines, fire apparatus or fire hoses, the purchase of land upon which to erect a firehouse or firehouses, the employment of career firefighters, or for general operations, “ in accordance with section 1302(6) of the Borough code.
4. The *Library Fund* receives .0836 mills from real estate tax. The fund and corresponding levy was established for the following purpose: “to maintain and/or aid in maintaining the Conshohocken Free Library as a local library.”
5. The *Debt Service Fund* receives 0.7000 mills from real estate tax. This fund was created to account for the debt that is being created by General Obligation Notes associated with the construction of Borough Hall.
6. The *Road Fund* receives 0.1202 mills from real estate tax. This fund was created to pay for costs associated with permanent street improvements and to pay contract prices for paving and other permanent street improvements.

7. The *Capital Fund* was created to account for anticipated capital expenditures such as investment in assets annually.
8. The *Capital Reserve Fund* and *Operating Reserve Fund* are funds created to ensure the financial stability of the Borough in the future as permitted by Borough Code. The Operating Reserve fund may not exceed 25% of the estimated revenues of the Borough's general fund in a budget's current fiscal year.
9. The *OPEB Trust* was created in FY2019. This Trust was created with the intent of annually allocating reserve funds specifically to cover future costs of post employment benefits.
10. The *Police, Fire, and Non-Uniform Pension Funds* account for all pension related funds and transactions.
11. The *Highway Aid Fund* utilizes Liquid Fuels dollars received from the Commonwealth of Pennsylvania. Use of liquid fuels dollars are restricted by law for specific roadway purposes.
12. The *Economic Development Fund* accounts for all community development and associated grant activities.
13. The *Home Program Fund* accounts for home program assistance and qualifying home improvement grant activities administered by Borough administration.
14. The *Mary Wood Park Fund* covers expenditures relative to the Mary Wood Park Property as approved by the Mary Wood Park Commission and Borough Council.
15. The *Park and Rec Impact Fund* accounts for all monies generated from development whereby Council and the applicant agreed to a payment of a fee in lieu of dedication of land. This fund is earmarked specifically for the purpose of providing park and recreational facilities within the Borough of Conshohocken.

Budget Preparation Team

Stephanie Cecco, Borough Manager
Z. Raymond Sokolowski, Executive Director of Operations
Angela Metz, Director of Administrative Services
Brittany Rogers, Executive Assistant to the Borough Manager
Shauna Wylesol, Executive Assistant, Operations and Emergency Management
Julie Davis, Treasurer
Dave Lennon, Chief of Police
Tim Gunning, Director of Fire Services
Lauren Irizarry, Director of Recreation Services
Christine Stetler, Community Development and Grants Manager
Allison Lee, Zoning Officer
Paul Gornowski, Communications and Special Events Manager
Frank Perry, Director of Public Services
Chris Small, Director of Licenses and Inspections

Thank you to all Borough staff for their hard work during the budget process and to our elected officials for all of their guidance and direction from commencement to completion.

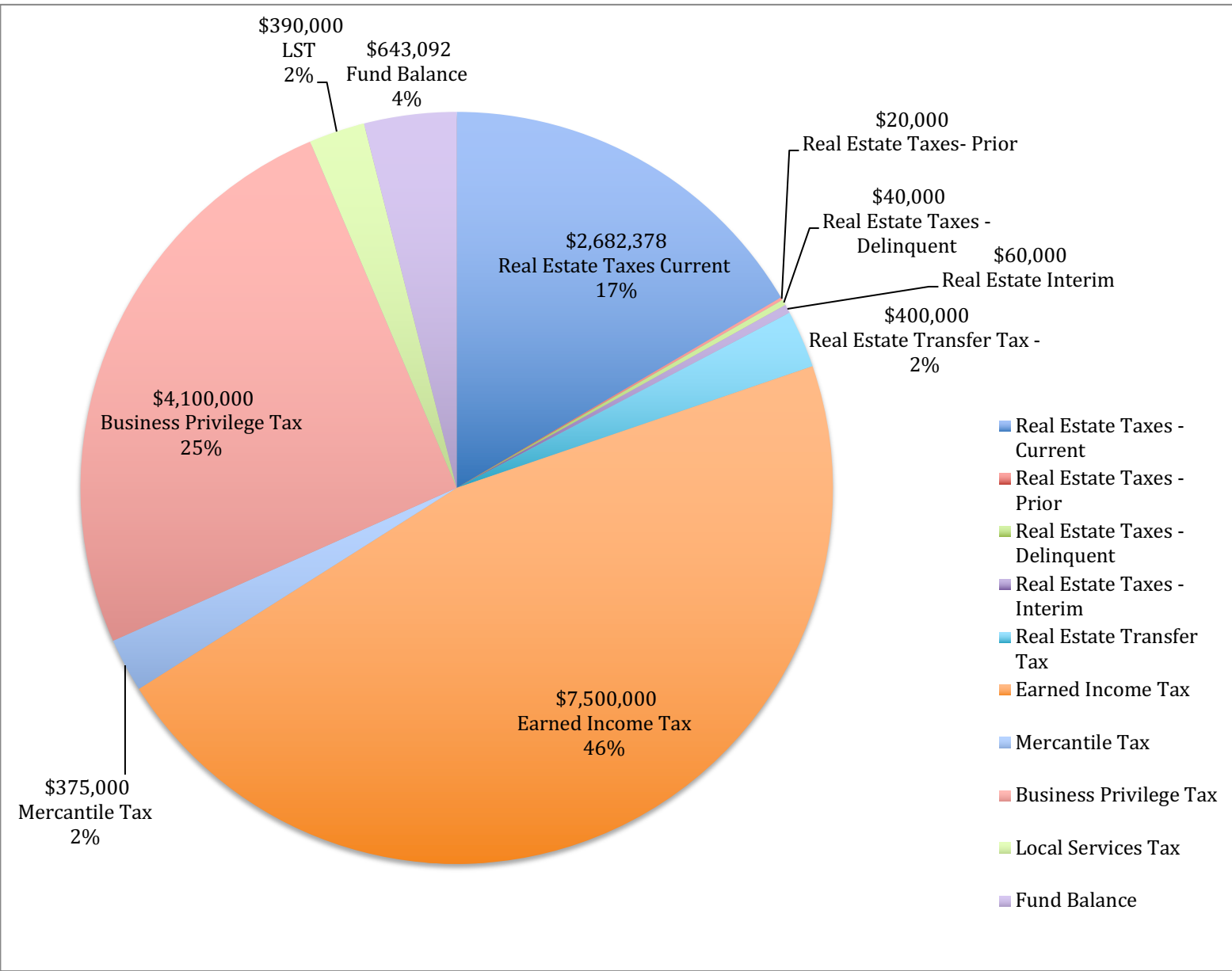
2026 Budget Highlights

Borough Council had a special budget workshop to develop goals and objectives for FY2026. The following funding priorities were identified and are reflected in the budget:

- No tax increase.
- Continued investment into reserve funds and OPEB Trust to ensure financial viability for the long-term.
- Investment into Public Safety:
 - Fire Department –part-time firefighters, fire stipend program, fire uniforms, radios, trucks, equipment, appropriation to our volunteer fire department, and costs associated with the new Public Safety Services Facility.
 - Police Department –police vehicles, IT and software upgrades, facility upgrades, and officer safety equipment.
 - Narberth Ambulance –annual appropriation
 - Emergency Management- equipment, cameras, radios, firearm detection software, IT updates, vehicle barriers.
- Continued investment into Public Services with updated equipment, 2nd Avenue Veteran’s Memorial Plaza, stormwater upgrades, facility improvements, and fleet updates
- Continued investment into Recreation Services for improved Quality of Life with facility upgrades to the Community Center, A-Field, B-Field, and Sutcliffe Park.
- Conshohocken Cab shuttle program
- Continued investment into pocket parks, open space and the Borough’s Main Street corridor
- Matching funds allocated for Grants and capital engineering and traffic engineering projects.
- Additional debt service to generate financing for major capital projects
- Increased personnel to meet the needs of the Borough’s growing population while still providing the same level of quality service to our constituents.

Primary Revenue Sources

Real Estate and business taxes are the primary sources of revenue for the Borough along with Fund Equity. The strong commercial real estate market continues to result in high real estate transfer, earned income and business privilege/mercantile tax income.



Real Estate Tax – Where Do Resident Tax Dollars Go?

Millage rate is the amount per \$1,000 used to calculate taxes on a property. One mill represents \$1 in taxes per \$1,000 in tax-assessed value. For example, consider a home's assessed value is \$200,000. Then 1 mill of tax would equal \$200. The Borough's total millage rate in 2025 was 36.637 mills. This means the homeowner owes \$36.637 in taxes for every \$1,000 in tax-assessed value. In this example, that would amount to \$7,327.40 in property taxes annually.

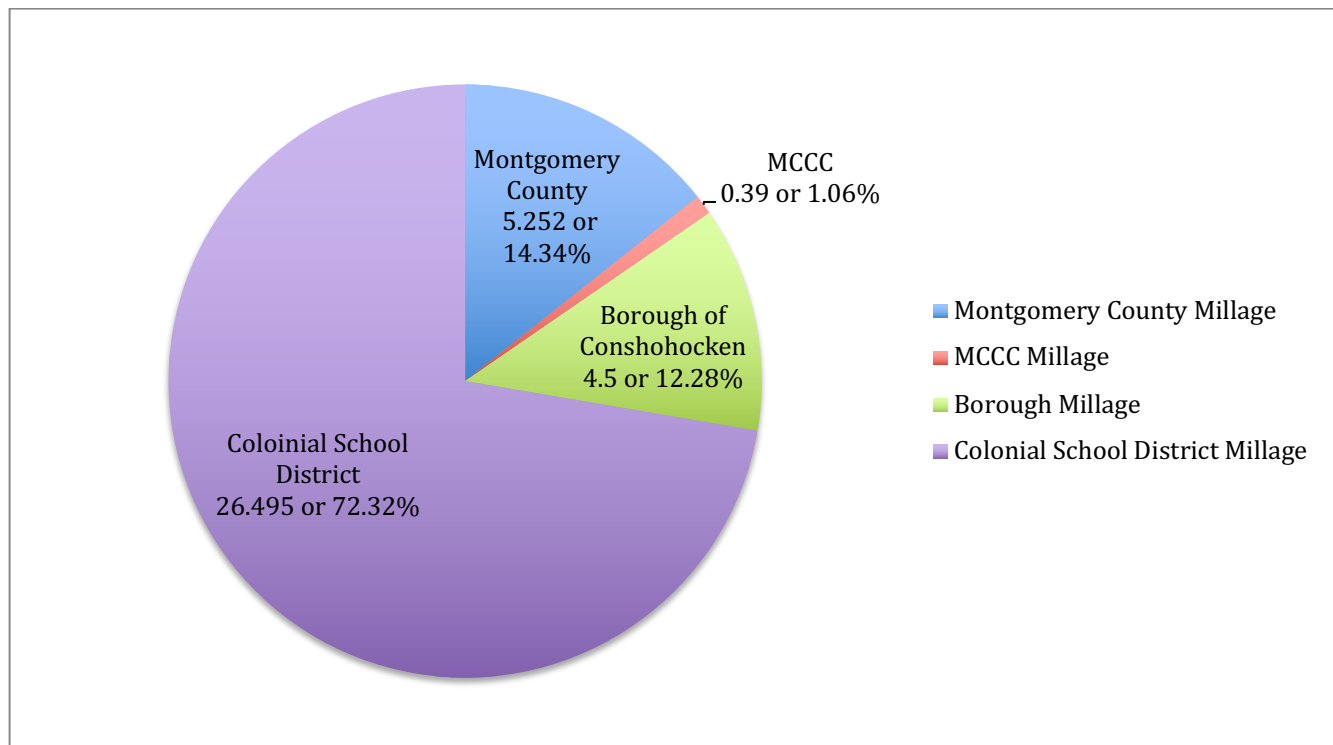
In 2025, the millage rate for a Conshohocken resident was broken out into four categories totaling 36.637:

- 2025 Montgomery County Millage = 5.252
- 2025 Montgomery County Community College Millage = 0.39
- **2025 Borough Millage = 4.5**
- 2025 Colonial School District Millage = 26.495

If we continue with our example, this would mean that this homeowner would owe the following annual costs in property tax:

- **Amount owed to the Borough = \$900 (\$200 x 4.5)**
- Amount owed to County = \$1,050.40 (\$200 x 5.252)
- Amount owed to MCCC = \$78 (\$200 x .39)
- Amount owed to Colonial School District = \$5,299.00 (\$200 x 26.495)

The chart below illustrates where a resident's tax dollars go based on 2025 millage rates. In this example, this particular property owner would owe approximately \$75 a month to the Borough for the following services: trash removal, recycling, snow plowing, upgraded parks, police protection, fire protection, emergency services, library services, code enforcement, permitting, property maintenance, road improvements, recreational programming, community center, rowing center, stormwater management, and access to free special events.



Real Estate Tax – The Value of One Mill

The total estimated assessed value of real estate for 2026 is \$823,783,179. Total revenue based on 4.5 mills accounting for penalties, delinquent taxes and discounts is \$3,605,024.

Millage Tax Rate and Revenues by Fund

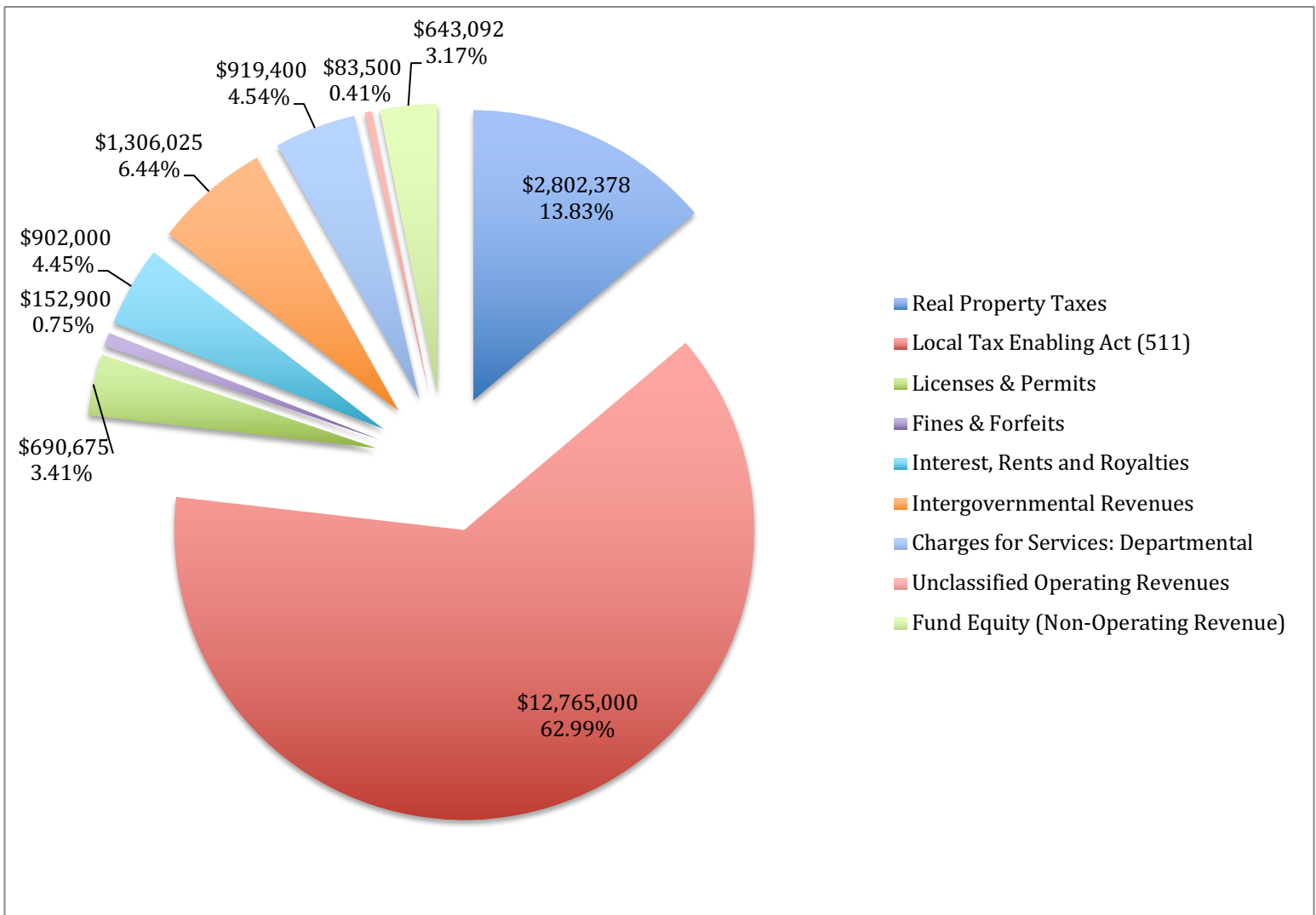
Fund	FY 2026 Levy	FY 2026 Tax Revenue
General Fund	3.3483	\$2,682,378
Street Lighting Fund	0.1225	\$98,137
Fire Protection Fund	0.1254	\$100,460
Library Fund	0.0836	\$66,973
Debt Service Fund	0.7000	\$560,782
Road Fund	0.1202	\$96,294
Total	4.50	\$3,605,024

Millage Tax Rate and Revenues by Fund FY 2025 v. FY 2026

Fund	FY 25 Levy	FY 25 Revenue	FY 26 Levy	FY 26 Revenue
General	3.3483	\$2,581,457	3.3483	\$2,682,378
Street Lighting	0.1225	\$94,444	0.1225	\$98,137
Fire Protection	0.1254	\$96,680	0.1254	\$100,460
Library	0.0836	\$64,454	0.0836	\$66,973
Debt Service	0.7000	\$539,683	0.7000	\$560,782
Road Fund	0.1202	\$92,671	0.1202	\$96,294
Total	4.50	\$3,469,389	4.50	\$3,605,024

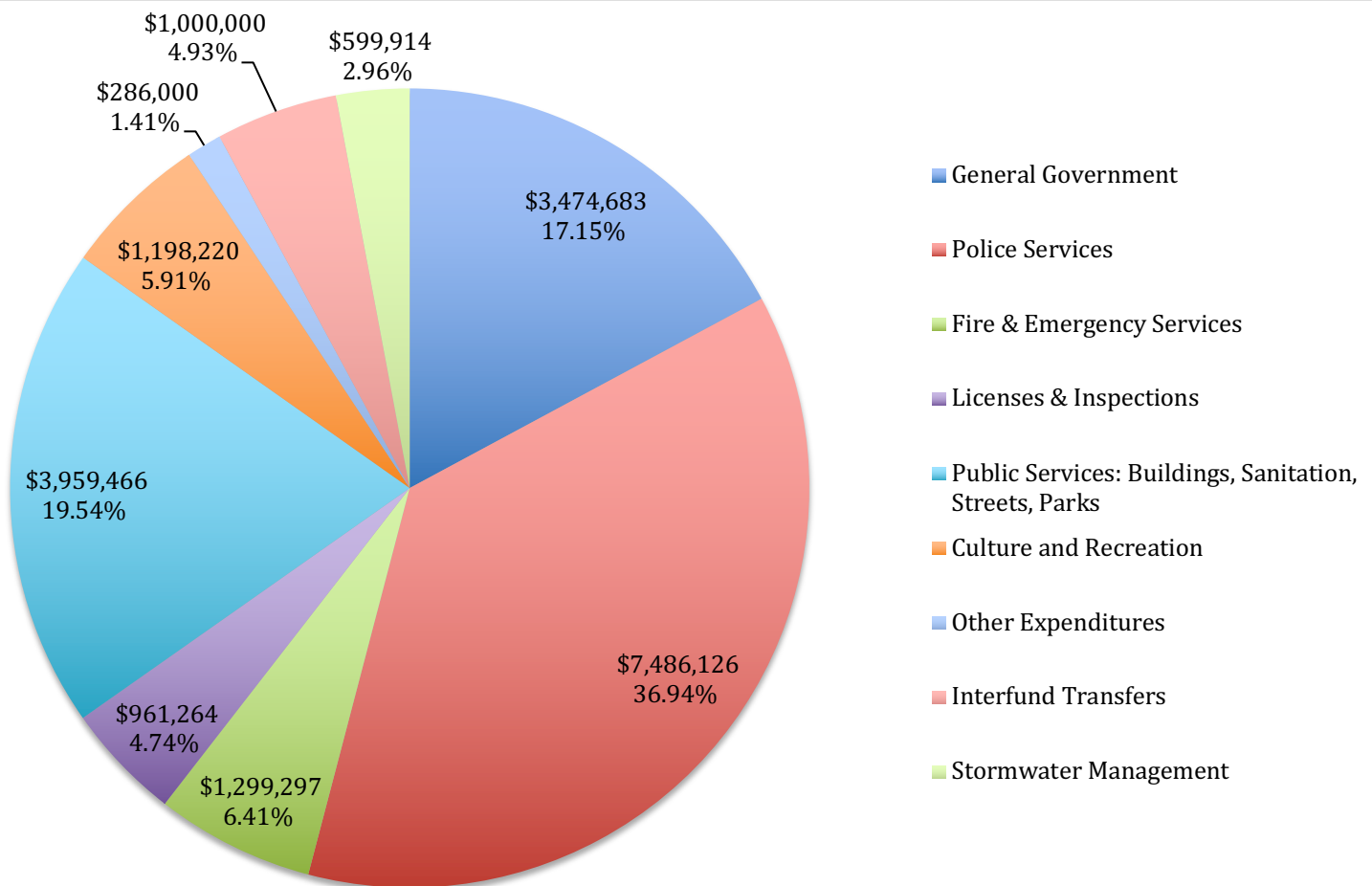
Operating Revenues

Revenue Category	Amount
Real Property Taxes	\$2,802,378
Local Enabling Tax Act (511)	\$12,765,000
Licenses & Permits	\$690,675
Fines and Forfeits	\$152,900
Interest, Rents and Royalties	\$902,000
Intergovernmental Revenues	\$1,306,025
Charges for Services: Departmental	\$919,400
Unclassified Operating Revenues	\$83,500
Total Operating Revenue	\$19,621,878
Fund Equity (Non-Operating Revenue)	\$643,092
Total All Revenue Sources	\$20,264,970

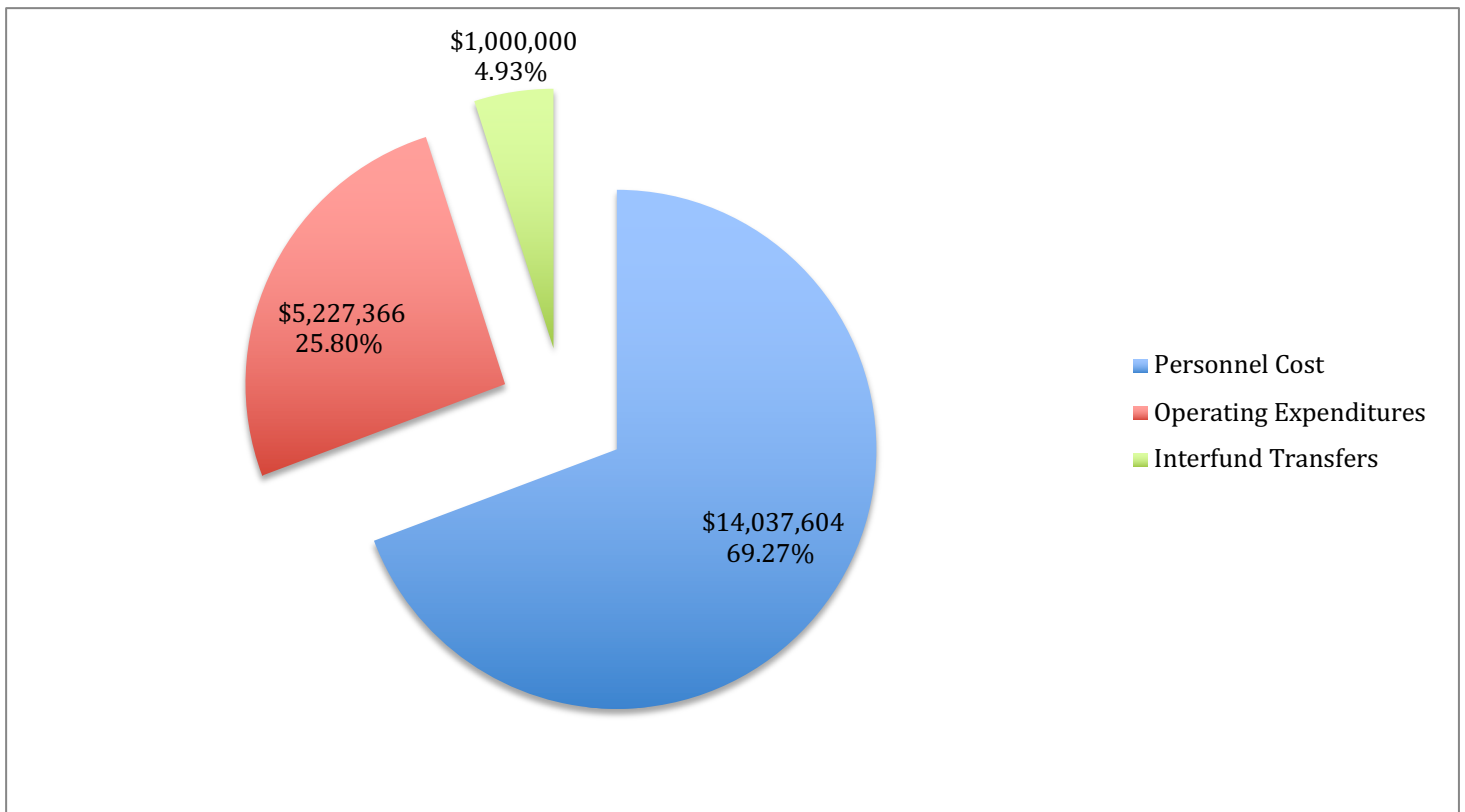


Operating Expenditures

Expenditure Category	Amount
General Government	\$3,474,683
Police Services	\$7,486,126
Fire & Emergency Services	\$1,299,297
Licenses & Inspections	\$961,264
Public Services: Buildings, Sanitation, Streets, Parks	\$3,959,466
Culture and Recreation	\$1,198,220
Other Expenditures	\$286,000
Stormwater Management	\$599,914
Total Operating Expenditures	\$19,264,970
Interfund Transfers (Non-Operating)	\$1,000,000
Total Operating & Non-Operating Expenditures	\$20,264,970



Key Cost Centers



2026 Budget Timeline

- July 2025 – Department FY26 Capital Requests and Council Goals
- August – September 2025 – Department FY26 Operational Budget Requests and Meetings to Review Expenses
- September 2025 – Council FY26 Special Budget Workshop
- October 2025 – Administrative Review of FY26 Budget
- November 5, 2025 – Budget Presentation
- November 19, 2025 – Authorization to Advertise the FY26 Budget and Tax Levy Resolution
- December 17, 2025 – Consider FY 2026 Budget for Adoption and Tax Levy Resolution

2026 Department Budget Messages

Department of Administrative Services

*Angela Metz,
Director of Administrative Services*

The Department of Administrative Services includes human resources, insurance and risk management, information technology, finance, budget preparation, special projects as assigned, and oversight of assigned departments or divisions within the Borough operation as assigned. Each function plays a critical role in service delivery to the community.

Department FY 2025 Achievements

1. Completed Financial Audits including Borough Financial Audit, Liquid Fuels, Worker's Comp and Pensions
2. Maintained ACA compliance
3. Completed Safety Committee recertification
4. Hosted Wellness Clinics for Borough employees in conjunction with Delaware Valley Health Trust
5. Utilized Delaware Valley Risk Control Grant Funds specific to Workers Comp and Property & Liability
6. Represented Borough of Conshohocken in SEPHRA meetings regarding human resources
7. Organized and maintained the Borough asset list
8. Attended Delaware Valley Property and Liability Trust Conference
9. Attended Pennsylvania Municipal League Conference
10. Attended PELRAS Conference

Department FY 2026 Goals

Multiple strategic goals are planned for the Department of Administrative Services for the 2026 fiscal year. All goals are geared towards streamlining overall Borough operations leading to increased efficiency.

Administration

1. Continue focus on safety and wellness with clinics and trainings.

Human Resources

1. Provide employee training with online classes and seminars in conjunction with Delaware Valley Trust.

Records Management

1. Continue to organize department files in archive records room.
2. Prepare for the disposal of records per the PA Municipal Records Manual.
3. Continued education on paperless filing and organization.

*Communications & Special Events**Paul Gornowski,
Communications & Special Events Manager*

The Communications and Special Events Manager works to maintain government transparency through various forms of media and creates community engagement opportunities within the Borough. This includes distributing public information; managing all communication outlets; designing digital and print media; filming Borough Council Meetings; planning and advertising seven (7) Borough sponsored special events; and coordinating special event requests received by the Office of the Borough Manager.

Communication Outlets

- Borough Website
- Social Media (*Facebook, Twitter, Instagram, LinkedIn, YouTube*)
- Borough TV Channel
- Digital sign outside of Borough Hall
- Digital sign in the Borough Hall Lobby
- Digital sign at 8th Avenue and Fayette Street
- Sign boards in the Borough Parks
- Posters on the Borough's new Big Belly Trash Cans
- Borough Newsletters

Special Events

- **2025 Borough Sponsored Events**
 - a. 175th Anniversary Celebration (May)
 - b. July 3rd Fireworks (July)
 - c. The Summer Concert Series – Seven Thursday night concerts in July and August
 - d. Conshohocken Funfest (September)
 - e. Conshohocken Halloween Parade (October)
 - f. Holiday Drive-In Movie: Elf (December)
 - g. Holiday House Decorating Contest (November-December)
- **2025 Annual Community Special Events**
 - a. Saint Patrick's Day Parade (March)
 - b. Simon's Heart Conshy Classic Bike Race – Sponsored by Simon's Heart and QCW (May)
 - c. Arts Festival & Car Show – Sponsored by the Mayor and Destination Conshohocken (June)
 - d. Philadelphia Flyers Alumni Bike Ride and 5/10K (June)
 - e. The Soap Box Derby – (July)
 - f. The Christmas Tree Lighting Ceremony – Sponsored by Conshohocken AMBUCS (November)
 - g. The Grand Menorah Lighting Ceremony – Sponsored by the Chabad of Lafayette Hill (December)
- **2025 Additional One-Time Special Events**
 - a. NBC 10/Philadelphia Eagles Block Party/Pep Rally in February
 - b. Philadelphia Eagles Pep Rally prior to season opening game in September

Department FY 2025 Achievements

1. Hosted the Borough's 175th Anniversary event on Washington Street
2. Hosted the largest Funfest event in the event's 33-year history
3. Produced a public service announcement about bicycle safety on the Schuylkill River Trail

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4. Collaborated with interactive map company MapMe to create an interactive map of the Borough and its businesses
 5. Worked with Neff to enhance the Borough's social media presence
 6. Created the Borough's YouTube channel and archived all past meetings on the channel
 7. Worked with Foster Digital and Lerro Corporation to livestream Borough Council meetings on YouTube
 8. Produced two (2) Borough Newsletters.
 9. Coordinated, planned, and organized all facets of Borough sponsored special events and annual community special events in conjunction with Borough Departments.
 10. Assessed and improved photography and videography needs for events with purchasing of proper equipment

Department FY 2026 Goals

1. Continue to assess Special Event operations and find areas of potential growth.
2. Improve the look and usability of webpages on website. Evaluate future website needs.
3. Develop and strengthen relationships with Conshohocken business owners

*Community Development and Grants**Christine Stetler,
Community Development and Grant Coordinator*

Community development activities in 2025 included the following: operation of the Housing Rehabilitation Program; management of the curb ramp installation project; operation of the Special Dedicated Parking Program; review and issuing of outdoor dining licenses for restaurants in the Borough; grant research, submission and management of federal, state and local grants.

Current status of grants which will continue to be managed in 2026.

1. 2021 CDBG Grant: Funds for the housing rehabilitation activity. Approximately \$22,691.85 remains. Funds must be expended by February 2026.
2. 2023 CDBG Grant: Funds are to be used for the installation of curb ramps. Approximately \$73,589.02 remains. Remaining funds will be used for the construction of four (4) additional curb ramps across Sutcliffe Lane at the entrance from and exit to Colwell Lane. All funds must be expended by March 2027.
3. 2024 CDBG Grant: The grant contract was executed. Funds are to be used for housing rehabilitation. Administration funds have been drawn. Expenditure of administration and rehabilitation funds will continue in 2026.
4. 2019 HOME Grant: All funds have been expended. Close-out should be completed by the end of 2025 but may extend into early 2026.
5. 2022 HOME Grant: The grant contract was executed. Funds are being drawn for rehabilitation projects.
6. Sutcliffe Park Trail Reconstruction: Work on the project has been completed. Close-out documentation should be completed in 2025 and final grant funding released, but review and approval of the material and receipt of remaining funds may extend until early 2026.
7. Pennsylvania Commission on Crime and Delinquency (PCCD): The Borough received a grant in the amount of \$23,831.00 for the Police Department. Funds are to be used for purchase of a server and software and installation to comply with federal reporting requirements. The server has been purchased and software installed. Because reporting under the new system has not begun, it is likely that close-out of the grant will occur in 2026.
8. Department of Environmental Protection (DE) 902 Recycling Grant Program: The purchase of the recycling truck funded with DEP funds is complete. The truck will be in service before the end of 2025. DEP requires project audits of its grants. Completion of the audit and its submission to DEP may extend into 2026.

The following applications for funding have been submitted and are pending:

1. 2025 CDBG Grant: An application for 2025 CDBG funding in the amount of \$149,273.00 was submitted. Funds will be used for administration and housing rehabilitation.
2. Greenways, Trails, and Recreation Program: An application for \$250,000.00 was submitted for construction at the Second Avenue Veterans Plaza. As of October 9, 2025, no information on the disposition of the application has been received. Information may be received before the end of the year. If approved, management of the grant will occur in 2026.

Department FY 2025 Achievements

Community Development

- Completion of Sutcliffe Park Trail Reconstruction. The GTRP grant was closed out, and the DCNR grant should be closed by year's end.
- Construction of nine (9) curb ramps using 2023 CDBG funding.
- Completion of eight (8) housing rehabilitation projects using CDBG and HOME funds.
- Submission of three (3) grant applications; two (2) of which are pending and one (1) which was not funded.
- Completed Department of Community and Economic Development (DCED) monitoring of CDBG contracts from 2013 through 2020.
- Completion of DCED monitoring of Fair Housing and Equal Opportunity Employment for Federal Fiscal Year 2023.
- Expenditure of all Bullet Proof Vest Partnership funds.
- Completion of Local Share Account grant for the purchase and fit out of a new hybrid police vehicle.
- Completion of the 902 Recycling Program grant activity for the purchase of a new recycling truck.

Special Dedicated Parking Program

- Five (5) new dedicated parking spaces were approved and installed in 2025 as of 10/9/25.
- Ten (10) dedicated parking spaces were removed as of 10/9/25.

Café Licenses: Thirteen (13) café licenses were issued.

Department FY 2026 Goals

- Complete rehabilitation of four (4) to five (5) housing rehabilitation projects.
- Complete close-out of 2019 HOME
- Complete close-out DCNR Sutcliffe Park Trail Reconstruction contract.
- Close-out of 2021 and 2023 CDBG contracts.
- Close out of PCCD contract.
- Preparation of grant applications as authorized.
- Continue operation of the Special Dedicated Parking Space Program and outdoor dining licensing.

*Department of Emergency Management**Z. Raymond Sokolowski,
Executive Director of Operations/Emergency Management Coordinator*

Conshohocken Emergency Management exists to promote and maintain public health and safety by preparing our residents, municipal leaders, local businesses, and local emergency response personnel for emergency situations. This mission is accomplished through the development of a comprehensive emergency response plan; conducting training exercises on the plan; and providing educational programs.

Department FY 2025 Achievements

1. Continued training for Emergency Management Coordinator, Deputy EM Coordinators, and employees, including hosting a Public Information Officer certification course.
2. Utilized CodeRED to keep our residents informed and up to date on all events, shelter-in-place, and evacuation notifications.
3. Drone team assisted in recovery missions on the river, the SPS fire, and many other mutual aid events.
4. Utilized radio dispatch center for communication during community events and storm response.
5. Acquired and trained all applicable staff on the use of mobile vehicle barricade units to contain roadways during all public events.
6. Attended monthly Montgomery County Emergency Management trainings.
7. Safely orchestrated two (2) building evacuations.
8. Preplanned two (2) new Borough events, the 175th Anniversary Celebration and the Flyers Alumni Walk & Ride.

Department FY 2026 Goals

1. Safely oversee community events, continuing to evaluate and make changes or upgrades as necessary.
2. Complete a tabletop exercise for all emergency management personnel and elected officials.
3. Continue providing education for municipal leaders and emergency responders to handle larger-scale incidents and events.
4. Consult, liaise, and inform the public and other external agencies, as appropriate, of the Borough's procedures, plans and training materials to educate and prepare those who may be involved in or affected by an emergency.
5. Install and utilize new firearm detection software on all Borough cameras for increased Public Safety and faster response.
6. Acquire enough vehicle security barriers to complete our current trailer.
7. Upgrade the radio setup in the EOC to improve our internal dispatch center.

*Department of Fire Services**Timothy Gunning,
Director of Fire Services*

The Conshohocken Fire Department is composed of highly dedicated, loyal and courageous volunteers that are supplemented by three (3) career firefighters and part-time paid firefighters. The fleet consists of four major fire apparatus, two engine trucks, one air truck, and one quint. Additionally, there are support vehicles, four rescue boats, and 2 ATVs. In 2025, the department responded to over 800 fire calls, 200 EMS calls, and performed over 500 inspections in the Borough and surrounding areas.

The annual budget includes appropriation funds to the Fire Company. These funds support the daily operations of each fire station including building maintenance, fire truck repair and maintenance, equipment repair and replacement, purchase of fire gear and much more. This financial support ensures that each fire company is prepared to provide the highest level of service to our community.

Department FY 2025 Achievements

1. Certified new K9 and handler in ignitable liquid detection and live tracking.
2. Water rescue team maintained Swiftwater 1A Certification from the state.
3. Continued Highwater Rescue Vehicle Training.
4. Completed Highwater Rescue Training and boat operator training.
5. New water rescue boat put into service.
6. K9 Vehicle and new Chief's vehicle completed and put into service.
7. Hosted multiple community and fire prevention events including Sprinkler Night, Smoke Detector Giveaway Night, and annual Colonial Fire Prevention Expo.
8. Equipped part-time firefighters with EMT/paramedic experience.
9. Trained Borough staff and volunteers in first aid/CPR and "Stop the Bleed" techniques.
10. Continued use of QRS Program in conjunction with Narberth Ambulance.
11. Utilized four (4) Rescue Boats for continued training.
12. All personnel attended "Traffic Incident Management Safety" training.
13. Updated Standard Operating Guidelines.

Department FY 2026 Goals

1. Continue to increase community outreach programs.
2. Acquire and implement new sonar system for water searches.
3. Complete repairs and upgrades for high water vehicle.
4. Continue to advance the Fire Department with education and training to better serve the community
5. Educate and train new hires and current employees to understand building structures, layouts and construction types.
6. Continue EMS training as well as training for fire marshal certifications.
7. Train regularly with mutual aid Fire Departments.
8. Continue planning and preparedness for large scale planned events and incidents in collaboration with Police Department, Fire Police and EMS.

Department of Licenses and Inspections

*Christopher Small,
Director of Licenses and Inspections*

LICENSES & INSPECTIONS

Department FY 2025 Achievements

1. Fire Captain received Commercial Building Inspector certification.
2. Property Maintenance inspectors and Commercial Building inspector received FAA Unmanned Aircraft Remote Pilot Certifications.
3. All members of the department achieved new certifications from the International Code Council.
4. Commercial Building Inspector became an ICC Master Code Professional.
5. Property maintenance was handled proactively to increase enforcement and prevent issues.

Department FY 2026 Goals

1. Continue to educate the public on common Property Maintenance Code Violations and increase enforcement of such codes.
2. Review and assist with permitting throughout completion of new development projects. Finish these projects with as little disruption as possible. (Examples of major projects include: 401-433 Washington Street Development project.)
3. Continued professional development for Property Maintenance staff, Commercial Building inspector, and Fire inspectors.
4. Add additional and new equipment to more efficiently and more accurately perform inspections.

*Police Department**David Lennon,
Chief of Police*

The Conshohocken Borough Police Department's mission is to improve quality of life and provide a sense of safety and security for our residents and guests. We promote respect and professionalism. It is our duty and obligation to maintain order, enforce the laws; and protect individual rights on a fair and equal basis. Our commitment to excellence not only extends to the community, but to the officers and employees of this department who have dedicated themselves to the profession of policing. The police department's operational strategy focuses on three main areas: police service, public safety, and community engagement.

The Conshohocken Police Department, under the supervision of Chief David Lennon, is made up of the following Divisions and Units:

Detective Division

The Detective Division is comprised of a Detective Sergeant and two Detectives, who are assigned a variety of criminal cases such as, Fraud, Theft, Juvenile, Burglaries, Robberies, Missing Persons, Sexual Assaults, Assaults, Suspicious Death, Homicide, Forgery, Bad Checks, Drug Cases. The detective division is also responsible for the annual Thanksgiving Turkey Dinner Drive, which assists the less fortunate. During Christmas, the division assists the Colonial Neighborhood Council with the collection and distribution of gifts for families of need in the Borough of Conshohocken.

Patrol Division

This division is comprised of 16 sworn officers who are divided into four, four officer squads. Each squad is under the direction of a Patrol Sergeant. The Patrol Division's primary purpose is to respond to all emergency and non-emergency calls for service within Conshohocken Borough. Patrol Officers are also responsible for proactive patrols, traffic safety enforcement, participation in community events, and conducting preliminary hearings at the local District Justice Office. In addition, patrol officers respond to mutual aid requests for assistance from other police agencies. The Conshohocken Police Department has an outstanding working relationship with other law enforcement agencies and is committed to assisting all public service professionals in the performance of their duties. The patrol division seeks to provide the most professional and ethical law enforcement services to the Borough of Conshohocken community, thereby ensuring the preservation of peace and the highest quality of life in our community.

Support Services Division

This division is composed of 14 civilian staff members, including three full-time and eleven part-time employees, who operate under the supervision of the Support Services Manager. This team is responsible for administering parking enforcement, ensuring school crossing safety, and providing comprehensive support and administrative services to the department.

Bicycle Patrol Unit

The Conshohocken Police Bicycle Unit has ten IPMBA trained officers assigned. The unit covers special community events and general patrol details. This unit has officers who are detailed as bicycle officers to the Montgomery County Major Incident Response Team (MIRT). With the help from local businesses, the unit purchased bicycle helmets to give to children free of charge when they are riding on the street and do not have a helmet. The bike unit also partnered with the Montgomery County Health Department to promote bicycle safety among children.

CMSWAT

CMSWAT is a "SWAT" team made up of Montgomery County Police Department Officers of which Conshohocken is a member. CMSWAT Officers are highly trained both mentally and physically to handle life threatening critical incidents.

Field Training

The field training unit is made up of two sergeants and four officers. All members of the FTO unit completed a 6-day FTO training program. This unit is intended to assist and guide “new” police officers with their transition from the academic setting to the performance of general law enforcement duties. While on probationary status, newly hired Conshohocken Borough Police Officers must successfully complete the 90-day field training and evaluation program and one-year probation in order to attain Patrol Officer Status. It is the responsibility of the FTO’s to thoroughly review field-training materials with new officers. This type of one-on-one training in a real law enforcement setting sets it apart from prior academy training.

Major Incident Response Team

MIRT is a multi-jurisdictional team of specially trained officers who respond to large-scale civil events and emergencies in Montgomery County. MIRT is part of the Police Chiefs Association's Mutual Aid Plan and the Southeastern PA Counter Terrorism Task Force.

Montgomery County Drug Task Force

The Montgomery County Drug Task Force consists of police officers from multiple jurisdictions throughout Montgomery County. Conshohocken Police Department has officers who are voluntarily assigned to this unit. These officers are highly trained and responsible for the investigation and apprehension of those people that engage in the trafficking of controlled substances.

Montgomery County DUI Task Force

The Montgomery County DUI Task Force consists of police officers from multiple jurisdictions throughout Montgomery County. These officers conduct roadside sobriety check points and roving DUI enforcement details throughout the year to remove impaired drivers from our roadways.

ICAC Unit

The Conshohocken Police Department participates in this highly specialized unit that investigates internet crimes against children in conjunction with Homeland Security.

Montgomery County Human Trafficking/Child Exploitation Task Force

The Conshohocken Police Department participates in this highly specialized unit that help find missing children and help victims of human trafficking.

Federal Task Force

An officer is credentialed as a federal Agent and is assigned part-time to the Philadelphia FBI Child Exploitation and Human Trafficking Task Force.

Department FY 2025 Achievements

1. Expanded the Detectives’ office and created a dedicated workspace for the new Detective Sergeant position.
2. Upgraded the in-station health and wellness facility to promote officer physical health and reduce on-the-job injuries.
3. Completed a professional review and update of the department’s Standard Operating Procedures, ensuring alignment with PLEAC standards and DVHT assessment recommendations to reduce risk and liability.
4. Certified the Detective Division in cellphone forensic examination training, enhancing capabilities in mobile device handling and data extraction.
5. Replaced and upfitted the patrol fleet with two new hybrid vehicles, improving efficiency and sustainability.

6. Installed a new server and upgraded systems to comply with NBIRS and CJIS security requirements, funded by a grant awarded by the state.
7. Replaced and maintained essential equipment in accordance with the department's Standard Operating Procedures to ensure officer readiness and safety.
8. Strengthened community policing efforts through a number of active collaborations with community leaders and members and explored innovative ways to assist residents in need.
9. Participated in the Montgomery County Police Testing Consortium resulting in the department hiring a new officer and establishing a list required by our civil service requirements.
10. Celebrated several notable educational achievements. Sergeant Hall graduated from the Northwestern University School of Police Staff and Command. Through the Collective Bargaining Education Program, Officer Smith earned his Bachelor's Degree in Public Safety Administration and Detective Bahn obtained his Associate's Degree in Criminal Justice.
11. Partnered with the Pennsylvania State Police performing traffic safety radar details throughout the Borough aligning with Chief Lennon's Traffic Safety Initiative.
12. Sergeant Storti and Officer Vallone hosted a Bicycle rodeo, for bike safety training, and bicycle give away at Conshohocken Elementary.
13. Maintained, upgraded, and implemented key software programs to aid and assist the police department with efficiency, accountability, statutory requirements.
14. Migrated video data storage from in house servers to CJIS secure cloud-based storage.
15. Maintained community outreach through our "Shop with a Cop" program, Toys for Tots collection, Thanksgiving Dinner giveaway, Coffee and Conversation event, National Night Out, partnership with CAARSEA, and community shred event.
16. Police personnel activated and staffed the Emergency Operations Center during planned events and unplanned emergencies on several occasions.
17. Continue planning and preparedness for events and incidents in coordination with Emergency Management, Fire Department, and EMS.

Department FY 2026 Goals

1. Construct new emergency exit stairs and replace damaged fencing panels to improve building safety and security.
2. Improve functionality and storage in the department break room with new cabinetry, updated appliances, and a new countertop.
3. Replace seven ballistic vests that have reached their five-year expiration cycle. Continue to apply for available grant funding to offset costs.
4. Replace and upfit vehicle fleet with three new vehicles.
5. Replace six aging in-car laptops to maintain compliance with CJIS and Windows 10 requirements and ensure field technology reliability.
6. Replace six outdated Windows 10 workstations to ensure compliance with current IT standards and criminal justice cybersecurity requirements.

7. Maintain proper equipment levels and readiness by replacing essential duty gear, including Tasers, portable radios, handguns, body cameras, uniforms, body armor, and duty gear. Replace six portable breathalyzers in accordance with departmental standards.
8. Continue partnering with local agencies to promote and enforce Chief Lennon's traffic safety initiatives.
9. Conduct emergency management tabletop exercise to test and train incident leaders in emergency response.
10. Continue to work actively with community leaders and members in a collaborative community policing effort, while exploring new options for assisting residents in need.

Department of Public Services

Frank Perry,
Director of Public Services

PUBLIC SERVICES

Department FY 2025 Achievements

Buildings Division

1. Updated Administration Building Access Control to align all doors with one security system.
2. New countertops installed in Community Center Reception Area.
3. New windows installed in A Field building.
4. Repainted exterior of Mary Wood Park House.
5. Updated exterior lighting of Mary Wood Park House with programmable color-changing bulbs.
6. Renovated Police Department offices.
7. Replaced carpeting in the hallways and common areas of the Administration Office.
8. Additional lighting and safety mirrors added to Administration garage.
9. Completed regular upgrades in all facilities, such as repainting, updating bathroom fixtures, etc.

Sanitation and Recycling Division

1. Adhered to all CDL requirements
2. Scheduled and completed multiple DEP-approved e-waste pickups.
3. Installed new trash receptacles on Fayette Street.
4. Put new Recycling Truck into service.

Streets Division

1. Continued use of Street Sweeper to clean and maintain roadways.
2. Completed the upgrade of street signs and topper signs to 9".
3. Utilized mastic machine and milling attachment to fill potholes and repair streets.
4. Repainted street crosswalks for better visibility and safety.
5. Completed evaluations and repairs for roadways.

Parks Division

1. Completed work at Weinmann Pocket Park.
2. Completed construction of Anita Barton Pocket Park.
3. Upgraded swings and other playground equipment.
4. Added Park sign boards for Borough messaging.

Stormwater Division

1. Repaired inlets and manholes.
2. Replaced and repaired inlet tops and grates.
3. Utilized mini excavator to maintain stormwater basins.
4. Completed tree removal behind Haines & Salvati Park.

Department FY 2026 Goals***Buildings Division***

1. Continue to examine the status of all facilities for future capital needs.
2. Continue to review and consolidate contractor agreements as needed.
3. Replace carpeting in the Administration offices, Police Department, and Council Chambers.
4. Complete multiple projects at the Community Center and Police Department.
5. Establish comprehensive maintenance plan for Conshohocken Fire Station 55A.
6. Continue to evaluate and repaint interiors at all facilities.
7. Evaluate winter maintenance procedures for all properties.
8. Continue to enhance fall and winter decorations at Mary Wood Park.

Sanitation and Recycling Division

1. Evaluate needs for additional trash receptacles in public spaces and during public events.
2. Continue to evaluate options to potentially collect trash and recycling from alleyways where applicable.

Streets Division

1. Continue use of Vialytics software to evaluate and repair roadways and street signage.
2. Work with our engineer to address the continuing traffic and safety issues on the roadways throughout the Borough.

Parks Division

1. Continue to evaluate park green space with 9 consecutive years of Spring and Fall tree plantings.
2. Complete Veterans Memorial Plaza at West Second Avenue.
3. Complete work on field irrigation systems.

Stormwater Division

1. Continue to install bicycle safe replacements for inlet tops and grates.
2. Continue to maintain Haines & Salvati Basin.
3. Complete pipelining to reinforce eroding drainpipe system.
4. Utilize a vacuum service to remove large blockages.

*Department of Recreation Services**Lauren Irizarry,
Director of Recreation Services*

The Department of Recreation Services strives to provide various year-round activities, such as fitness, programs and special events through park settings and recreational facilities for the residents of Conshohocken. The goal is to create a lively community where individuals can “Live, Work and Play” by providing quality recreation and leisure experiences that enhance the quality of life for youth, teens, adults and seniors. Recreation Services offers quality recreation opportunities that meet the diverse needs of this community and its visitors.

The Recreation Department operates and programs:

- One (1) Community Center
- One (1) Outdoor Fitness Court
- Seven (7) parks
- In-house Fitness and Group Exercise programs
- Organized youth and adult athletic programs
- Summer camp programs
- Facilitates use/rental of parks and centers for special events and outside organizations
- Football, baseball and softball fields utilized throughout the year for leagues and rentals
- Leagues, tournaments and rentals on basketball courts both inside and outside

Recreation Services also provides inclusive recreational initiatives through our relationship with Special Olympics and Conshohocken AMBUCS. Finally, the Department has community ties with youth organizations such as: Conshohocken Baseball & Softball League, Colonial Soccer Club, and Conshohocken Electric Force Track Club.

Department FY 2025 Achievements

1. Hired additional personnel, Recreation Coordinator
2. Installed new windows at the A Field fieldhouse
3. Installed new bike racks at all parks
4. Purchased a new, inclusive communication board for Mary Wood Park.
5. Continued upgrades to the Community Center with a new reception counter and handicap door openers at the entrance of the building
6. Constructed a storage room for the Community Center
7. Offered and successfully ran a casino bus trip
8. Continued in-house and group fitness classes
9. Increased department programs and offerings including additional Purposeful Play classes
10. Offered and operated an in-house summer day camp for the seventh year adding 10 more spots for registration
11. Continued offering weekly specialty camps with seven out of nine running
12. Continued offering an in-house after school program to support the students and families of Conshohocken Elementary
13. Continued partnership with Moore Brothers Basketball by offering a 3v3 basketball league at Sutcliffe Park
14. Continued partnership with Yoga Home to offer Yoga in the parks for adults and youth, Little Yogis specialty themed classes, yoga for beginners

15. Continued email distribution through Constant Contact (over 7,800 emails) and mailing of our Activity Guide with the layout and content created in-house by our Recreation Services Department
16. Continued our partnership with local Skyhawks Sports Academy chapter to offer golf, baseball, and multi-sport programs
17. Developed a partnership with local businesses including Penn on 2nd to offer classes at their location
18. Continued to offer Silver Sneakers and Renew Active Fitness/One Pass
19. Maintained Youth and Legacy Group Policy and Implementation (Conshy Baseball & Softball, Special Olympics, Girls Scout Troops, Boy Scouts)
20. Continued relationship with Colonial Soccer Club for use of our fields
21. Maintained a working relationship with long term rentals such as Chestnut Hill College Sprint Football and Philadelphia Whitemarsh Rugby teams.
22. Continued a good working relationship with Heyday Athletics to provide a comprehensive and inclusive co-ed program for residents of Conshohocken and the surrounding communities
23. Continued working with the Borough Public Services Department to provide facilities that are modern, updated, and safe
24. Partnered with local community organizations for toy drives, coat giveaways, and clothing drives
25. Maintained Park pavilion rentals throughout the year
26. Continued expanding relationship with the Conshohocken Art League partnering together to offer art programs as part of the Recreation Services offerings
27. Continued partnerships and worked with community businesses such as the Great American Pub, Flanigan's Boathouse, Pepperoncini, Totaro's, Tony & Joe's, and more
28. Recreation Service and Parks special events:
 - American Red Cross Blood Drives
 - Albert C. Donofrio Boys High School Basketball Tournament
 - Easter Egg Hunt
 - George Snear Girls Basketball Tournament
 - Infant CPR Class
 - Family Bingo Night
 - Health & Wellness Fair
 - Movie in the Park
 - Pumpkin Painting
 - Senior BBQ
 - Senior Thanksgiving Luncheon
 - Senior Holiday Luncheon
 - Winter Wonderland

Department FY 2026 Goals

The following goals are planned for the Department of Recreation Services for the 2026 fiscal year in an effort to build community through people, parks and programs:

1. Continue with improvements and additions at the Community Center:
 - New gymnasium lighting
 - Office extension for staff
 - Kitchen renovation
2. Remove existing light system and install new, improved lighting at both the A Field and B Field
3. Remove existing pavilions (2) at Sutcliffe Park and install new pavilions.

4. Install new safety surface at the playground at Sutcliffe Park
5. Work with the Public Works Department to purchase epoxy floor kits for the locker room and kitchen floors at the Community Center and the bathrooms at Sutcliffe Park
6. Recreation Programs and Events
 - Continue to improve program offerings for teens and seniors
 - Continue improvement in program registration
 - Increase in Community Center membership
7. Operations and Maintenance
 - Evaluate and assess departmental staffing needs

Department Programs and Activities

Over the course of fiscal year 2025, the Department of Recreation Services offered the following programs at Department facilities:

- Art classes for adults and youth
- Casino Trip
- Senior Bingo
- Group Exercise programs included in Community Center membership
- Fitness programs including, Pilates, Yoga in the parks, Kick & Core, Yoga for Beginners, Chair Yoga, Spin, Zumba & Cardio Pop Fitness, CoreFitness, Tai Chi
- Zumbapalooza for families
- Line Dance Fusion and Line Dance ala Carte
- Corporate Lunchtime Basketball
- Pickleball (Open Gym), Pickleball Clinics, and PicklePalooza (tournament)
- Open Gym
- Men's Basketball League
- Sunday Morning Adult Basketball for men and women
- Summer Camp and Summer Specialty Camps
- Paint & Play
- Purposeful Play
- Tiny Tots
- Little Yogis
- Baseball Clinics and Basketball Clinics
- Baseball
- Let's Get Moving
- Infant CPR
- Gymnastics
- Red's Camp
- Soccer Shots
- Kids Kare After Care
- School's Out Days and Spring Break Camps
- Open Golf with Penn Club on 2nd
- Neurodiverse Fitletics
- Golf
- Multi-Sport Program

*Zoning Services**Allison Lee, PE,
Zoning Officer*

The primary function of Zoning is to implement and enforce the Zoning Ordinance, including generating determinations related to compliance and the need for relief from individual elements of the Ordinance. Tasks include staff administration of the Ordinance; staffing the Zoning Hearing Board; conducting zoning hearings; responding to requests for information regarding the requirements of the Zoning Ordinance; investigating reported violations and, if necessary, initiating enforcement activities. Land Development plans are reviewed for compliance with the Zoning Ordinance and compliance with any conditions imposed on zoning approval. Staff maintains close contact with the Licenses and Inspections staff to provide information on zoning decisions and upcoming hearings, and to ensure compliance with the Zoning Ordinance. Zoning also administers the Borough's Floodplain Management Ordinance, which is Part 17 of the Zoning Ordinance. Floodplain Management Ordinance compliance continues to be monitored by FEMA for appropriate review of development in the floodplain and enforcement of the Ordinance.

Funding for zoning activities comes from the Borough's overall budget. The Borough is entitled to recover certain costs from applicants through application fees and escrows. Cost recovered by escrow include advertising, postage for public notice, salary of the Zoning Hearing Board members, and stenographer's appearance fee. Application fees and escrow amounts are established by the Borough's approved Fee Schedule based on the type of relief sought by the applicant and if the property is commercial or residential. Any remaining funds are returned to the applicants.

The issuance of zoning permits is a function of the Zoning Services Department. Zoning permits are required for activities under the Zoning Ordinance but do not require review under the building code.

Department FY 2025 Achievements

1. Completed over 30 zoning, conditional use, and relief extension hearings.
2. Continued updating Zoning processing procedures.
3. Continued to track and process enforcement of properties in violation of the Borough's individual zoning districts and the Floodplain Conservation Overlay District regulations.

Department FY 2026 Goals

1. Process zoning applications and conduct zoning hearings as required.
2. Continue to evaluate the Borough's zoning ordinance to meet the current needs of the community.
3. Continue collaboration with the Department of Licenses and Inspections in monitoring and enforcing zoning compliance.

Summary of Operating, Capital & Other Funds

	Projected Fund Equity with all Sources January 1, 2026	Projected Revenues Only FY 2026	Available for Appropriation: Fund Equity + Revenues	Appropriations with Transfers	Unappropriate 2026 Year End Fund Balance
<i>Operating Fund</i>					
General	\$ 643,092	\$ 19,621,878	\$ 20,264,970	\$ 20,264,970	\$ -
Street Lighting	\$ -	\$ 98,637	\$ 98,637	\$ 98,637	\$ -
Fire Protection	\$ -	\$ 196,077	\$ 196,077	\$ 196,077	\$ -
Library	\$ -	\$ 67,125	\$ 67,125	\$ 67,125	\$ -
Highway Aid	\$ 281,170	\$ 221,400	\$ 502,570	\$ 502,570	\$ -
Road Fund	\$ -	\$ 96,494	\$ 96,494	\$ 96,494	\$ -
	\$ 924,262	\$ 20,301,611	\$ 21,225,873	\$ 21,225,873	\$ -
<i>Capital Reserve Funds</i>					
Capital Fund	\$ 5,396,258	\$ 1,917,000	\$ 7,313,258	\$ 7,313,258	\$ -
Capital Reserve	\$ 3,824,992	\$ 2,000	\$ 3,826,992	\$ 1,000,000	\$ 2,826,992
Operating Reserve	\$ 956,044	\$ 2,000	\$ 958,044	\$ -	\$ 958,044
	\$ 10,177,294	\$ 1,921,000	\$ 12,098,294	\$ 8,313,258	\$ 3,785,036
<i>Other Funds</i>					
Home Program	\$ -	\$ 150,607	\$ 150,607	\$ 150,607	\$ -
Economic Dev.	\$ -	\$ 196,450	\$ 196,450	\$ 196,450	\$ -
Debt Service	\$ 600,000	\$ 561,782	\$ 1,161,782	\$ 1,161,782	\$ -
Park and Rec Impact	\$ -	\$ 51,000	\$ 51,000	\$ 51,000	\$ -
Mary Wood Park	\$ 95,719	\$ 24,006	\$ 119,725	\$ 8,006	\$ 111,719
	\$ 695,719	\$ 983,845	\$ 1,679,564	\$ 1,567,845	\$ 111,719
<i>Grand Total</i>	\$ 11,797,275	\$ 23,206,456	\$ 35,003,731	\$ 31,106,976	\$ 3,896,755

2026 Budget



GENERAL FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
REVENUES				\$	%
FUND BALANCE					
01-279-000	Fund Balance Forward	643,092	1,046,650	(403,558)	-38.56%
<u>REAL PROPERTY TAXES</u>					
01-301-100	R.E. Taxes - Current	2,682,378	2,581,457	100,921	3.91%
01-301-200	R.E. Taxes - Prior	20,000	10,000	10,000	100.00%
01-301-300	R.E. Taxes - Delinquent	40,000	50,000	(10,000)	-20.00%
01-301-600	Real Estate Taxes- Interim	60,000	50,000	10,000	20.00%
	Subtotal	2,802,378	2,691,457	110,921	4.12%
<u>LOCAL TAX ENABLING ACT (511)</u>					
01-310-110	Real Estate Transfer Taxes	400,000	400,000	-	0.00%
01-310-210	Earned Income Taxes	7,500,000	6,850,000	650,000	9.49%
01-310-310	Mercantile Taxes	375,000	375,000	-	0.00%
01-310-360	Business Privilege Taxes	4,100,000	4,050,000	50,000	1.23%
01-310-510	Local Services Taxes	390,000	390,000	-	0.00%
	Subtotal	12,765,000	12,065,000	700,000	5.80%
<u>BUSINESS LICENSES & PERMITS</u>					
01-321-350	Contractors Licenses	18,000	12,000	6,000	50.00%
01-321-360	Apartment Lic./Professional &	363,400	265,000	98,400	37.13%
01-321-800	Franchise Fees	150,000	150,000	-	0.00%
01-321-820	Highway Permits	15,000	15,000	-	0.00%
	Subtotal	546,400	442,000	104,400	23.62%
<u>NON-BUSINESS LICENSES & PERMITS</u>					
01-322-100	Rental Inspections	143,775	125,000	18,775	15.02%
01-322-900	Deed Registrations	500	500	-	0.00%
	Subtotal	144,275	125,500	18,775	14.96%
<u>FINES and FORFEITS</u>					
01-331-100	Clerk of Court Fines	1,500	1,500	-	0.00%
01-331-110	Motor Vehicle Violations	25,000	25,000	-	0.00%
01-331-112	Non-Traffic Violations	2,500	2,500	-	0.00%
01-331-120	Ordinance Violations/Restituti	3,000	3,000	-	0.00%
01-331-121	Other Fines	900	900	-	0.00%
01-331-140	Parking Violations - fines	120,000	120,000	-	0.00%
	Subtotal	152,900	152,900	-	0.00%
<u>INTEREST EARNINGS</u>					
01-341-100	Interest Earnings	400,000	300,000	100,000	33.33%
01-341-400	Interest Leases	2,000	2,000	-	0.00%
	Subtotal	402,000	318,500	83,500	26.22%

GENERAL FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
REVENUES				\$	%
<u>RENTS AND ROYALTIES</u>					
01-342-100	Rental of Boro Property	500,000	500,000	-	0.00%
	Subtotal	500,000	500,000	-	0.00%
<u>INTERGOVERNMENTAL REVENUES</u>					
01-351-020	Towing Revenues	1,000	1,000	-	0.00%
01-351-025	Community Development Salary R	18,000	18,000	-	0.00%
	Subtotal	19,000	19,000	-	0.00%
<u>OPERATING & CAPITAL GRANTS</u>					
01-354-016	Recycling and Other Grants	60,000	60,000	-	0.00%
01-354-030	State Aid for Ice Control	11,500	11,500	-	0.00%
	Subtotal	71,500	71,500	-	0.00%
<u>STATE SHARED REVENUE</u>					
01-355-010	Public Utility Realty Taxes	8,700	8,700	-	0.00%
01-355-040	Liquor License Refund/Beverage	3,900	3,900	-	0.00%
01-355-050	Pension System State Aid	490,741	407,952	82,789	20.29%
	Subtotal	503,341	420,552	82,789	19.69%
<u>GRANTS AND CONTRIBUTIONS</u>					
01-356-100	County Payment in Lieu of Taxes	2,600	2,600	-	0.00%
	Subtotal	2,600	2,600	-	0.00%
<u>CONTRACTED INTERGOVERNMENTAL SERVICES</u>					
	Sewer Authority	709,584	520,000	189,584	36.46%
	Subtotal	709,584	520,000	189,584	36.46%
<u>GENERAL GOVERNMENT -CHARGES FOR SERVICES</u>					
01-361-300	Land Development	5,000	5,000	-	0.00%
01-361-330	Zoning Permits	3,000	3,000	-	0.00%
01-361-340	Zoning Hearing Fees	20,000	15,000	5,000	33.33%
	Subtotal	28,000	23,000	5,000	21.74%
<u>PUBLIC SAFETY</u>					
01-362-100	Reimb OT/Spec Police Serv	11,000	11,000	-	0.00%
01-362-110	Photo Copies- Reports	3,000	3,000	-	0.00%
01-362-331	State PD Fines & Penalties	1,500	1,500	-	0.00%
01-362-400	UCC Fees	1,500	1,500	-	0.00%
01-362-410	Building Permits	176,000	115,000	61,000	53.04%
01-362-411	Sidewalk Cafe Permits	800	800	-	0.00%
01-362-420	Electrical Permits	40,000	40,000	-	0.00%
01-362-430	Plumbing Permits	15,000	15,000	-	0.00%
01-362-450	U & O Permits	31,000	30,000	1,000	3.33%
01-362-480	Fire Dept Permits	15,000	15,000	-	0.00%
01-362-481	Fire Inspection Fee	29,000	20,000	9,000	45.00%
01-362-500	Crossing Guards/CSD	30,000	30,000	-	0.00%
	Subtotal	353,800	282,800	71,000	25.11%

GENERAL FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
REVENUES				\$	%
<u>HIGHWAYS AND STREETS</u>					
01-363-210	Parking Meter Revenues	50,000	50,000	-	0.00%
01-363-211	Parking Deck Meter Monies	8,000	8,000	-	0.00%
01-363-220	Parking Permits	14,000	14,000	-	0.00%
	Subtotal	72,000	72,000	-	0.00%
<u>SANITATION</u>					
01-364-510	Apartment Trash Fees	60,000	60,000	-	0.00%
01-364-515	Trash & Recycle Cart Purchase	100	-	100	0.00%
01-364-520	Recycling Rebate	5,000	-	5,000	0.00%
01-364-530	Bulk Pick-up	3,000	3,000	-	0.00%
	Subtotal	68,100	63,000	5,100	8.10%
<u>CULTURE RECREATION</u>					
01-367-200	Recreation Program Fees	275,000	200,000	75,000	37.50%
01-367-205	Recreation Discount Tickets	2,500	5,000	(2,500)	-50.00%
01-367-210	Recreation Member Fees	30,000	25,000	5,000	20.00%
01-367-220	Special Event Income	40,000	40,000	-	0.00%
01-367-400	Fellowship House Use Fees	50,000	50,000	-	0.00%
	Subtotal	397,500	320,000	77,500	24.22%
<u>CONTRIBUTIONS AND DONATIONS</u>					
01-387-354	Contributions for Special Events	-	-	-	0.00%
	Subtotal	-	-	-	0.00%
<u>GENERAL REVENUE</u>					
01-389-000	Misc. Revenue Unclassified	75,000	50,000	25,000	50.00%
01-389-100	Admin/Collection Fees	2,500	2,500	-	0.00%
	Subtotal	77,500	52,500	25,000	47.62%
<u>SALE OF PERSONAL PROPERTY</u>					
01-391-100	Sale of Borough Assets	5,000	-	5,000	0.00%
	Subtotal	5,000	-	5,000	0.00%
<u>UNCLASSIFIED OPERATING REVENUES</u>					
01-395-100	Claims and Refunds	1,000	-	1,000	0.00%
	Subtotal	1,000	-	1,000	0.00%
TOTAL OPERATING REVENUES		19,621,878	18,335,709	1,479,569	7.01%
TOTAL ALL SOURCES & FUND EQUITY		20,264,970	19,382,359	1,076,011	4.55%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Legislative Body</u>				
01-400-105	Salary - Council & Mayor	25,000	25,000	-	0.00%
01-400-192	FICA	1,550	1,550	-	0.00%
01-400-193	Medicare	363	363	-	0.00%
01-400-210	Council & Mayoral Operating Expense	14,500	14,500	-	0.00%
01-400-317	Media Production & Communication	50,000	50,000	-	0.00%
01-400-341	Advertising - Non Legal	5,000	5,000	-	0.00%
01-400-352	Public Officials Liability	27,215	24,340	2,875	11.81%
01-400-420	Dues, Subscriptions & Memberships	4,000	4,000	-	0.00%
01-400-460	Association Meetings & Conference	10,000	10,000	-	0.00%
01-400-531	Community Outreach & Assistance	215,000	213,125	1,875	0.88%
	Subtotal	352,628	347,878	4,750	1.37%
	<u>Office of the Borough Manager</u>				
01-401-110	Salary - Management & Administration	225,000	163,925	61,075	37.26%
01-401-192	FICA	14,502	10,566	3,936	37.25%
01-401-193	Medicare	3,392	2,471	921	37.27%
01-401-194	Unemployment Compensation	500	500	-	0.00%
01-401-195	Workers Compensation	321	353	(32)	-9.07%
01-401-196	Health Insurance	49,400	44,909	4,491	10.00%
01-401-198	AD&D, Life & Disability	938	799	139	17.40%
01-401-199	Medical Reimbursement	500	500	-	0.00%
01-401-210	Office Supplies & Operating	1,000	1,000	-	0.00%
01-401-215	Postage	-	1,000	(1,000)	-100.00%
01-401-216	Office Equipment	1,000	1,000	-	0.00%
01-401-217	Other Office Expenses	500	500	-	0.00%
01-401-321	Tele-Data	2,600	2,600	-	0.00%
01-401-331	Vehicle Expense and Reimbursement	8,400	6,000	2,400	40.00%
01-401-341	Advertising	500	500	-	0.00%
01-401-353	Bonding - Manager	1,213	1,213	-	0.00%
01-401-420	Dues/Subscriptions/Memberships	1,000	1,000	-	0.00%
01-401-460	Meetings & Professional Development	1,500	1,500	-	0.00%
	Subtotal	312,266	240,336	71,930	29.93%
	<u>Finance</u>				
01-402-112	Salaries and Wages	202,333	190,715	11,618	6.09%
01-402-192	FICA	12,607	11,855	752	6.34%
01-402-193	Medicare	2,948	2,773	175	6.31%
01-402-194	Unemployment Compensation	1,000	1,000	-	0.00%
01-402-195	Workers Compensation	289	410	(121)	-29.51%
01-402-196	Health Insurance	88,329	44,909	43,420	96.68%
01-402-198	AD&D, Life & Disability	1,213	1,223	(10)	-0.82%
01-402-199	Medical Reimbursement	1,000	500	500	100.00%
01-402-210	Office Supplies & Operating	3,000	3,000	-	0.00%
01-402-215	Postage	-	1,000	(1,000)	-100.00%
01-402-311	Independent Audit	24,000	23,500	500	2.13%
01-402-312	Finance & Compliance Consulting	37,500	41,500	(4,000)	-9.64%
01-402-317	Finance and HR Software Maintenance	70,850	66,700	4,150	6.22%
01-402-321	Tele-Data	1,960	1,960	-	0.00%
01-402-353	Bonding	1,213	1,213	-	0.00%
01-402-390	Bank Charges [& Borough Admin]	35,000	35,000	-	0.00%
01-402-460	Meetings & Professional Development	1,000	1,000	-	0.00%
	Subtotal	484,242	428,258	55,984	13.07%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Tax Collection</u>				
01-403-117	Real Estate - Tax Collection	20,259	20,259	-	0.00%
01-403-192	FICA	1,256	1,256	-	0.00%
01-403-193	Medicare	294	294	-	0.00%
01-403-310	Income Tax Collector- EIT	75,000	75,000	-	0.00%
01-403-317	Real Estate - Tax Collector	3,000	2,600	400	15.38%
01-403-318	BPT and Mercantile	105,000	105,000	-	0.00%
01-403-353	Tax Collector Bond	2,050	292	1,758	602.05%
	Subtotal	206,859	204,701	2,158	1.05%
	<u>Legal Services</u>				
01-404-314	Legal Fees - Solicitor	160,000	140,000	20,000	14.29%
01-404-317	Legal Fees - Labor	50,000	50,000	-	0.00%
01-404-318	Legal Fees - Special Counsel	110,000	110,000	-	0.00%
01-404-341	Legal Advertisements	1,500	1,500	-	0.00%
01-404-342	Legal Code Update	4,500	4,500	-	0.00%
	Subtotal	326,000	306,000	20,000	6.54%
	<u>General Government Administration</u>				
01-406-112	Salaries and Wages	551,075	524,413	26,662	5.08%
01-406-192	FICA	34,384	31,770	2,614	8.23%
01-406-193	Medicare	8,041	7,430	611	8.22%
01-406-194	Unemployment Compensation	3,500	3,500	-	0.00%
01-406-195	Workers Compensation	784	1,096	(312)	-28.47%
01-406-196	Health Insurance	271,850	224,641	47,209	21.02%
01-406-197	Pension	379,415	342,567	36,848	10.76%
01-406-198	AD&D, Life & Disability	3,737	3,575	162	4.53%
01-406-199	Medical Reimbursement	3,500	3,000	500	16.67%
01-406-210	Office Supplies & Operating	7,500	6,000	1,500	25.00%
01-406-213	Copier Lease	6,000	6,000	-	0.00%
01-406-215	Postage/Copier	12,000	1,500	10,500	700.00%
01-406-216	Office Equipment	4,000	4,000	-	0.00%
01-406-321	Tele-Data	12,900	11,900	1,000	8.40%
01-406-341	Advertising	1,000	1,000	-	0.00%
01-406-342	Printing - Open Records Mgt	4,000	4,000	-	0.00%
01-406-352	Helipad and Terrorism Insurance	5,000	5,000	-	0.00%
01-406-460	Professional Development	5,000	5,000	-	0.00%
	Subtotal	1,313,686	1,186,392	127,294	10.73%
	<u>Information Technology</u>				
01-407-263	Computers & Hardware	11,350	11,350	-	0.00%
01-407-264	Computer Service	28,752	27,870	882	3.16%
01-407-420	Subscriptions/Memberships	7,200	6,700	500	7.46%
01-407-452	Prof. Services: Web and Tech	33,000	27,500	5,500	20.00%
01-407-453	Web Design/Maintenance	3,700	3,700	-	0.00%
	Subtotal	84,002	77,120	6,882	8.92%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Professional Services</u>				
01-408-313	Engineering Fees	100,000	100,000	-	0.00%
01-408-314	Planning & Architectural Fees	75,000	40,000	35,000	87.50%
01-408-317	Traffic Engineering General	40,000	40,000	-	0.00%
01-408-319	Collaterals & Communications	180,000	84,000	96,000	114.29%
	Subtotal	395,000	264,000	131,000	49.62%
	<u>Building and Property</u>				
01-409-112	Salaries and Wages	84,490	82,618	1,872	2.27%
01-409-180	Wages OT	25,000	25,000	-	0.00%
01-409-191	Uniforms	450	450	-	0.00%
01-409-192	FICA	6,847	6,700	147	2.19%
01-409-193	Medicare	1,601	1,567	34	2.17%
01-409-194	Unemployment Compensation	500	500	-	0.00%
01-409-195	Workers Compensation	6,865	8,769	(1,904)	-21.71%
01-409-196	Health Insurance	47,918	43,561	4,357	10.00%
01-409-198	AD&D, Life & Disability	573	565	8	1.42%
01-409-199	Medical Reimbursement	500	500	-	0.00%
01-409-220	Operating & Maintenance	100,000	78,000	22,000	28.21%
01-409-226	Cleaning Supplies	3,000	3,000	-	0.00%
01-409-227	Sanitation Supplies	12,000	12,000	-	0.00%
01-409-231	Vehicle Fuel	1,500	1,500	-	0.00%
01-409-236	Building Supplies	11,000	11,000	-	0.00%
01-409-238	Uniforms	2,000	2,000	-	0.00%
01-409-255	Vehicle Repair & Maintenance	1,500	1,500	-	0.00%
01-409-317	Real Estate Tax Expense	43,000	43,000	-	0.00%
01-409-321	Tele-Data	11,500	11,500	-	0.00%
01-409-323	Alarm Maint/Service	11,000	11,000	-	0.00%
01-409-342	Printing	1,000	1,000	-	0.00%
01-409-350	Property/Liability / Umbrella	11,213	13,442	(2,229)	-16.58%
01-409-361	Electric	90,000	90,000	-	0.00%
01-409-362	Gas	1,000	1,000	-	0.00%
01-409-366	Water	13,800	13,800	-	0.00%
01-409-370	Green Space General Expenses	3,000	3,000	-	0.00%
01-409-371	Landscape Improvements: Trees & Greenery	4,000	4,000	-	0.00%
01-409-372	General Repairs Bldg/Plant	16,000	16,000	-	0.00%
01-409-450	Warranties & Service Agreements	40,000	33,000	7,000	21.21%
01-409-451	Custodial Services	60,000	50,000	10,000	20.00%
01-409-454	Pest Control	5,000	5,000	-	0.00%
01-409-456	Work Order and Inventory System	4,000	4,000	-	0.00%
01-409-720	Holiday Decorations	12,500	12,500	-	0.00%
	Subtotal	632,757	591,472	41,285	6.98%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Police Services</u>				
01-410-110	Salary - Chief, Lt, & Sergeant	1,183,466	1,119,696	63,770	5.70%
01-410-112	Wages - Patrol Officers	1,954,987	1,853,535	101,452	5.47%
01-410-113	Wages - Police Clerks	128,304	135,404	(7,100)	-5.24%
01-410-117	Fire Police	5,500	5,500	-	0.00%
01-410-118	Wages - Parking Enforcement	148,765	146,467	2,298	1.57%
01-410-119	Wages - Crossing Guards	103,722	100,701	3,021	3.00%
01-410-180	Wages - OT - Uniform	481,000	390,000	91,000	23.33%
01-410-185	Sick Time Buyout	71,835	72,175	(340)	-0.47%
01-410-186	Uniform Maintenance	15,900	15,900	-	0.00%
01-410-188	Education Bonus & Reimbursement	28,000	28,000	-	0.00%
01-410-189	Shift Differential	60,060	52,000	8,060	15.50%
01-410-192	FICA	257,904	240,924	16,980	7.05%
01-410-193	Medicare	60,316	56,345	3,971	7.05%
01-410-194	Unemployment Compensation	17,500	17,276	224	1.30%
01-410-195	Workers Compensation	191,859	208,955	(17,096)	-8.18%
01-410-196	Health Insurance	1,160,446	1,174,054	(13,608)	-1.16%
01-410-197	Pension	951,239	1,237,078	(285,839)	-23.11%
01-410-198	AD&D, Life & Disability	17,526	16,867	659	3.91%
01-410-199	Medical Reimbursement	12,000	12,000	-	0.00%
01-410-210	Office Supplies & Operating	6,500	6,500	-	0.00%
01-410-214	Computer Supplies	1,500	1,500	-	0.00%
01-410-215	Postage	2,500	2,500	-	0.00%
01-410-216	Sup/Equip-Armory/Weapons	13,000	13,000	-	0.00%
01-410-226	Supplies - Investigations	2,600	1,200	1,400	116.67%
01-410-229	Prisoner Food	150	150	-	0.00%
01-410-231	Gas Oil & Anti-freeze	48,000	48,000	-	0.00%
01-410-238	Uniforms - Police	23,000	14,000	9,000	64.29%
01-410-239	Uniforms - Crossing Guards	2,000	2,000	-	0.00%
01-410-240	Uniforms - Parking Enforcement	1,500	1,500	-	0.00%
01-410-255	Vehicle Repair/Maint	48,000	31,000	17,000	54.84%
01-410-260	Equipment Purchases	8,000	8,000	-	0.00%
01-410-262	Ammunition & Firearms	10,000	10,000	-	0.00%
01-410-264	Tactical Team Expenses	9,150	7,500	1,650	22.00%
01-410-265	Detective Division Expense	8,500	7,500	1,000	13.33%
	<u>Police Services- Continued</u>				
01-410-266	Bike Unit Expense	2,500	2,500	-	0.00%
01-410-267	Traffic Safety Unit Expense	2,000	2,000	-	0.00%
01-410-270	Computer Software	4,000	4,000	-	0.00%
01-410-301	Civil Service Comm. & Supplies	15,000	15,000	-	0.00%
01-410-303	Information Search Service	9,324	9,324	-	0.00%
01-410-314	Special Legal Services	13,000	13,000	-	0.00%
01-410-315	Police Testing & Psych Evaluat	1,500	1,500	-	0.00%
01-410-318	Professional Services	27,000	27,000	-	0.00%
01-410-321	Tele-Data	55,000	55,000	-	0.00%
01-410-325	Livescan fees/Maintenance	13,000	13,000	-	0.00%
01-410-326	Radio Fees & Equipment	8,500	8,500	-	0.00%
01-410-331	Travel Expenses	3,500	3,500	-	0.00%
01-410-341	Advertising Expenses/Signs & P	7,000	7,000	-	0.00%
01-410-350	Professional Liability & Umbrella	136,623	157,442	(20,819)	-13.22%
01-410-351	Vehicle Insurance	17,914	13,685	4,229	30.90%
01-410-355	Insurance Deductibles	2,300	2,300	-	0.00%
01-410-370	Bldg Repair & Maintenance	8,000	8,000	-	0.00%
01-410-374	Parking Meter Expenses	15,964	12,250	3,714	30.32%
01-410-384	Lease- Office equipment-Copier	9,000	9,000	-	0.00%
01-410-420	Associations Dues & Membership	2,400	2,400	-	0.00%
01-410-450	Hospital Out-Patient Services	1,500	1,500	-	0.00%
01-410-452	Computer Service & Repair	20,000	20,000	-	0.00%
01-410-453	Computer Software Contract	51,372	46,061	5,311	11.53%
01-410-460	Meeting Attendance, Seminars,	20,000	20,000	-	0.00%
01-410-751	Furniture & Fixtures	5,000	5,000	-	0.00%
	Subtotal	7,486,126	7,496,189	(10,063)	-0.13%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Fire Services</u>				
01-411-110	Salary - Fire FT	354,362	-	354,362	0.00%
01-411-112	Salary PT FF	65,520	384,178	(318,658)	-82.95%
01-411-115	Fire Chief & Assistants	12,000	12,000	-	0.00%
01-411-155	Fire Marshall & EMC Officer Stipend	5,000	5,000	-	0.00%
01-411-180	Wages OT	47,000	33,000	14,000	42.42%
01-411-192	FICA	29,381	26,175	3,206	12.25%
01-411-193	Medicare	6,871	6,122	749	12.23%
01-411-194	Unemployment Compensation	5,276	4,255	1,021	24.00%
01-411-195	Workers Compensation	75,731	89,600	(13,869)	-15.48%
01-411-196	Health Insurance	164,993	149,994	14,999	10.00%
01-411-197	Firefighters Relief	67,767	57,975	9,792	16.89%
01-411-198	AD&D, Life & Disability	2,286	2,300	(14)	-0.61%
01-411-199	Medical Reimbursement	2,000	2,000	-	0.00%
01-411-210	Office Supplies & Operating	3,000	2,000	1,000	50.00%
01-411-220	Fire Preventions	4,000	4,000	-	0.00%
01-411-231	Gas Oil Anti-freeze	8,000	8,000	-	0.00%
01-411-238	Fire gear and Equipment: Companies	12,000	12,000	-	0.00%
01-411-249	Fire Equipment	20,000	15,000	5,000	33.33%
01-411-250	Fire Hose & Ladder Testing	16,000	16,000	-	0.00%
01-411-252	Computer Service & Repair	1,500	1,500	-	0.00%
01-411-263	Hardware and Peripherals	1,000	1,000	-	0.00%
01-411-270	Computers Software	6,100	6,100	-	0.00%
01-411-300	Meeting Attendance & Training	8,000	4,000	4,000	100.00%
01-411-321	Tele-Data	5,000	5,000	-	0.00%
01-411-336	Vehicle Repair and Maintenance	5,000	5,000	-	0.00%
01-411-338	FM Vehicle Repair & Maint.	3,000	3,000	-	0.00%
01-411-350	Property/Liability Insurance	9,333	11,188	(1,855)	-16.58%
01-411-351	Vehicle Insurance	10,077	7,698	2,379	30.90%
01-411-363	Hydrant water	36,000	36,000	-	0.00%
01-411-374	Equipment and Repair	4,000	4,000	-	0.00%
01-411-420	Assoc/Membership Dues/Subscriptions	2,500	2,000	500	25.00%
01-411-500	Borough Appropriations	186,600	236,600	(50,000)	-21.13%
	Subtotal	1,179,297	1,152,685	26,612	2.31%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Licenses & Inspections</u>				
01-413-112	Salaries & Wages	426,359	385,590	40,769	10.57%
01-413-180	Wages OT	5,000	5,000	-	0.00%
01-413-192	FICA	29,899	24,217	5,682	23.46%
01-413-193	Medicare	6,291	5,664	627	11.07%
01-413-194	Unemployment Compensation	2,500	2,500	-	0.00%
01-413-195	Workers Compensation	1,423	1,497	(74)	-4.94%
01-413-196	Health Insurance	148,501	135,001	13,500	10.00%
01-413-198	AD&D, Life & Disability	2,718	2,537	181	7.13%
01-413-199	Medical Reimbursement	2,500	2,500	-	0.00%
01-413-210	Office Supplies & Operating	3,000	3,000	-	0.00%
01-413-215	Postage	-	1,000	(1,000)	-100.00%
01-413-231	Auto Expenses - Gas, Oil	1,000	1,000	-	0.00%
01-413-238	Code Department Uniforms	2,000	2,000	-	0.00%
01-413-242	Code Enforcement Expenses	2,000	2,000	-	0.00%
01-413-255	Vehicle Repair & Maintenance	2,000	2,000	-	0.00%
01-413-270	Computer Equipment	2,000	2,000	-	0.00%
01-413-321	Tele-Data	4,000	4,000	-	0.00%
01-413-350	Property/Liability Insurance	10,868	13,028	(2,160)	-16.58%
01-413-351	Vehicle Insurance	2,239	1,711	528	30.89%
01-413-401	Bldg Permit Surcharge Fee	1,500	1,500	-	0.00%
01-413-420	Association Dues	1,000	1,000	-	0.00%
01-413-450	Contracted Inspection Services	15,000	115,000	(100,000)	-86.96%
01-413-452	Contracted Svcs-Computer	1,000	1,000	-	0.00%
01-413-460	Meetings/Seminars/Code Cert Se	4,000	4,000	-	0.00%
	Subtotal	676,798	718,745	(41,947)	-5.84%
	<u>Community Development and Zoning</u>				
01-414-105	Salary - Zoning Hearing Board	5,000	5,000	-	0.00%
01-414-112	Salaries - Community Development	48,685	47,262	1,423	3.01%
01-414-192	FICA	3,018	2,930	88	3.00%
01-414-193	Medicare	706	685	21	3.07%
01-414-194	Unemployment Compensation	500	500	-	0.00%
01-414-195	Worker Compensation	177	197	(20)	-10.15%
01-414-196	Health Insurance	12,372	11,248	1,124	9.99%
01-414-198	AD&D, Life & Disability	8	8	-	0.00%
01-414-210	Office Supplies & Operating	1,000	1,000	-	0.00%
01-414-215	Postage	-	1,100	(1,100)	-100.00%
01-414-216	Zoning & Subdivision Books	500	500	-	0.00%
01-414-314	Zoning Solicitor	50,000	50,000	-	0.00%
01-414-318	Professional Fees	140,000	140,000	-	0.00%
01-414-319	Court Reporter	10,000	10,000	-	0.00%
01-414-321	Tele-Data	950	950	-	0.00%
01-414-331	Travel Expense: Gas, Oil & Mail	250	250	-	0.00%
01-414-341	Advertising	10,000	10,000	-	0.00%
01-414-420	Association Dues & Memberships	300	300	-	0.00%
01-414-460	Meetings/Seminars/Training	1,000	1,000	-	0.00%
	Subtotal	284,466	282,930	1,536	0.54%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Emergency Management & Services</u>				
01-415-180	Emergency Management OT	10,000	-	10,000	100.00%
01-415-242	Planning and Exercises	110,000	110,000	-	0.00%
	Subtotal	120,000	110,000	10,000	9.09%
	<u>Public Services</u>				
	<u>Sanitation</u>				
01-427-112	Salaries - Sanitation	866,886	811,491	55,395	6.83%
01-427-180	Salary - Overtime	42,000	35,000	7,000	20.00%
01-427-191	Uniforms	4,950	4,950	-	0.00%
01-427-210	Office Supplies & Operating	2,000	2,000	-	0.00%
01-427-227	Supplies	2,500	2,500	-	0.00%
01-427-231	Vehicle Fuel	40,000	40,000	-	0.00%
01-427-242	Alarm System	3,500	3,500	-	0.00%
01-427-248	Recycle/Compost Supplies	10,000	10,000	-	0.00%
01-427-255	Vehicle Repair and Maintenance	50,000	50,000	-	0.00%
01-427-320	Equipment Purchases Radio	5,000	5,000	-	0.00%
01-427-367	Dumping Fees	250,000	230,000	20,000	8.70%
01-427-470	CDL Renewal Fees	1,500	1,500	-	0.00%
	Subtotal	1,278,336	1,195,941	82,395	6.89%
	<u>Administration and Street</u>				
01-430-112	Salary - Highway	473,106	409,510	63,596	15.53%
01-430-130	Wages - Seasonal	11,520	-	11,520	100.00%
01-430-180	Salary - Overtime	88,000	50,000	38,000	76.00%
01-430-191	Uniforms	1,800	2,250	(450)	-20.00%
01-430-192	FICA	92,768	81,418	11,350	13.94%
01-430-193	Medicare	21,670	19,041	2,629	13.81%
01-430-194	Unemployment Compensation	8,576	8,000	576	7.20%
01-430-195	Workers Compensation	92,169	106,416	(14,247)	-13.39%
01-430-196	Health Insurance	524,886	485,841	39,045	8.04%
01-430-198	AD&D, Life & Disability	8,386	8,067	319	3.95%
01-430-199	Medical Reimbursement	8,000	8,000	-	0.00%
01-430-231	Vehicle Fuel	22,500	22,500	-	0.00%
01-430-238	Uniforms	5,500	5,500	-	0.00%
01-430-244	Supplies - Agricultural	10,000	10,000	-	0.00%
01-430-245	Highway Supplies	35,000	34,000	1,000	2.94%
01-430-255	Vehicle Repair and Maintenance	35,000	35,000	-	0.00%
01-430-315	Medical Exams & Supplies	1,500	1,500	-	0.00%
01-430-316	Computer Service	2,000	2,000	-	0.00%
01-430-321	Tele-Data	9,000	9,000	-	0.00%
01-430-341	Advertising	500	500	-	0.00%
01-430-350	Property/Liability Insurance	26,463	31,722	(5,259)	-16.58%
01-430-351	Vehicle Insurance	29,110	22,239	6,871	30.89%
01-430-361	Electric	5,000	5,000	-	0.00%
	<u>Administration and Street- Continued</u>				
01-430-362	Gas	4,000	4,000	-	0.00%
01-430-366	Water	1,500	1,500	-	0.00%
01-430-373	Bldg Repair & Maintenance	20,000	20,000	-	0.00%
01-430-374	Equipment Repair & Maintenance	20,000	20,000	-	0.00%
01-430-376	Repair & Maint. Plymouth Creek	3,000	3,000	-	0.00%
01-430-384	Equipment Rental	10,000	10,000	-	0.00%
01-430-456	Work Order and Inventory System	3,000	3,000	-	0.00%
01-430-460	Meetings, Seminars & Training	6,000	6,000	-	0.00%
	Subtotal	1,579,954	1,425,005	154,949	10.87%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Highway Maint - Snow and Ice Removal</u>				
01-432-000	Snow and Ice Removal	65,000	60,000	5,000	8.33%
	Subtotal	65,000	60,000	5,000	8.33%
	<u>Highway Maint - Signals & Signs</u>				
01-433-240	Street Signs & Markings	15,000	15,000	-	0.00%
01-433-246	One Call Program Costs	8,000	6,500	1,500	23.08%
	Subtotal	23,000	21,500	1,500	6.98%
	<u>Parking</u>				
01-445-380	Parking Garage Fees	53,690	93,000	(39,310)	-42.27%
		53,690	93,000	(39,310)	-42.27%
	<u>Stormwater Management</u>				
01-446-112	Salary	226,970	215,738	11,232	5.21%
01-446-180	Overtime	31,000	10,000	21,000	210.00%
01-446-191	Uniforms	1,350	1,350	-	0.00%
01-446-192	FICA	16,171	14,079	2,092	14.86%
01-446-193	Medicare	3,782	3,293	489	14.85%
01-446-194	Unemployment Compensation	1,500	1,500	-	0.00%
01-446-195	Workers Compensation	16,175	18,394	(2,219)	-12.06%
01-446-196	Health Insurance	121,622	110,566	11,056	10.00%
01-446-198	AD&D, Life & Disability	1,533	1,835	(302)	-16.46%
01-446-199	Medical Reimbursement	1,500	1,500	-	0.00%
01-446-210	Office Supplies & Operating	2,000.00	2,000	-	0.00%
01-446-231	Vehicle Fuel	2,000.00	2,000	-	0.00%
01-446-238	Uniforms	2,000.00	2,000	-	0.00%
01-446-246	PA One Call	1,500.00	1,500	-	0.00%
01-446-255	Vehicle Repair & Maintenance	15,000.00	4,000	11,000	275.00%
01-446-313	MS4 Engineering & GIS Mapping	55,000.00	55,000	-	0.00%
01-446-321	Tele-Data	3,500.00	2,500	1,000	40.00%
01-446-342	Printing	1,000.00	1,000	-	0.00%
01-446-347	Utility Repair and Maintenance	43,000.00	43,000	-	0.00%
01-446-350	Property/Liability / Umbrella	3,191.00	3,826	(635)	-16.59%
01-446-351	Vehicle Insurance	1,120.00	855	265	30.94%
01-446-364	Sewer	36,000.00	22,000	14,000	100%
01-446-372	General Repairs Plant	3,000.00	3,000	-	0.00%
01-446-450	Warranties & Service Agreements	10,000.00	10,000	-	0.00%
	Subtotal	599,914	530,936	68,978	12.99%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Recreation Services Administration</u>				
01-451-112	Salaries - Recreation & Parks	410,903	391,119	19,784	5.06%
01-451-115	Wages: Part Time	235,973	227,756	8,217	3.61%
01-451-130	Wages: Seasonal	25,272	25,272	-	0.00%
01-451-192	FICA	41,828	39,937	1,891	4.73%
01-451-193	Medicare	9,782	9,340	442	4.73%
01-451-194	Unemployment Compensation	8,264	8,264	-	0.00%
01-451-195	Workers Compensation	962	1,293	(331)	-25.60%
01-451-196	Health Insurance	149,183	135,621	13,562	10.00%
01-451-198	AD&D, Life & Disability	3,003	2,496	507	20.31%
01-451-199	Medical Reimbursement	2,500	2,500	-	0.00%
01-451-210	Office Supplies & Operating	3,700	3,600	100	2.78%
01-451-213	Copier Expense	5,000	5,000	-	0.00%
01-451-215	Postage	200	200	-	0.00%
01-451-227	General Supplies	1,550	1,500	50	3.33%
01-451-236	Operating Equipment & Supplies	16,400	16,000	400	2.50%
01-451-237	Discount Tickets	3,000	3,000	-	0.00%
01-451-238	Uniforms	1,350	1,300	50	3.85%
01-451-247	Athletic Supplies	10,000	10,000	-	0.00%
01-451-249	Community Organization Operating Expense	27,500	37,500	(10,000)	-26.67%
01-451-321	Tele-Data	4,800	4,100	700	17.07%
01-451-336	Transportation-Automobile Rental	6,000	5,000	1,000	20.00%
01-451-341	Advertising	13,500	13,500	-	0.00%
01-451-390	Credit Card Fees	500	500	-	0.00%
01-451-452	Contracted IT/Networking Services	4,000	4,000	-	0.00%
01-451-453	Rec Software	12,050	4,410	7,640	173.24%
01-451-454	Recreational Supplies	20,000	15,000	5,000	33.33%
01-451-455	Recreation Programs	150,000	120,000	30,000	25.00%
01-451-460	Professional Development	2,500	1,400	1,100	78.57%
01-451-470	Drug Testing/Employee Clearances	1,500	1,500	-	0.00%
01-451-500	Special Events	27,000	26,500	500	1.89%
	Subtotal	1,198,220	1,117,608	80,612	7.21%

GENERAL FUND

Account	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
EXPENDITURES				\$	%
	<u>Participant Recreation - Facilities</u>				
01-452-220	Operating & Maintenance: LED Lighting	2,000	3,000	(1,000)	-33.33%
01-452-234	General Maint	2,500	2,500	-	0.00%
01-452-350	Insurance-Property/Liability	9,729	11,663	(1,934)	-16.58%
01-452-361	Electric	30,000	30,000	-	0.00%
01-452-366	Water & Fire pump	5,000	5,000	-	0.00%
01-452-372	Maint Supplies-Ground	5,000	5,000	-	0.00%
01-452-373	Maint Supplies-Facilities	4,000	4,000	-	0.00%
01-452-374	Equipment Repair	6,000	3,000	3,000	100.00%
01-452-440	Sanitation Services	40,000	40,000	-	0.00%
01-452-450	Contracted Services	9,500	9,500	-	0.00%
01-452-454	Pest Control	1,000	1,000	-	0.00%
	Subtotal	114,729	114,663	66	0.06%
	<u>Parks</u>				
01-454-221	Recreation Chemical Programs	35,000	35,000	-	0.00%
01-454-227	Sanitation Supplies	2,000	2,000	-	0.00%
01-454-236	Building Supplies	3,000	3,000	-	0.00%
01-454-239	Tree & Turf Maintenance - B and Suctliffe	25,000	25,000	-	0.00%
01-454-361	Electric	15,000	15,000	-	0.00%
01-454-366	Water	22,000	22,000	-	0.00%
01-454-371	Parks - Property Improvements	10,000	10,000	-	0.00%
01-454-372	R & M Property	27,000	27,000	-	0.00%
01-454-373	R & M Buildings	40,000	27,000	13,000	48.15%
01-454-374	R & M Equipment	10,000	7,000	3,000	42.86%
01-454-440	Sanitation Services	3,000	3,000	-	0.00%
01-454-454	Pest Control	5,000	5,000	-	0.00%
01-454-500	Special Events	15,000	10,000	5,000	50.00%
	Subtotal	212,000	191,000	21,000	10.99%
	<u>General Expenditures</u>				
01-480-126	Compensation & Operating Adjustments	175,000	115,000	60,000	52.17%
01-480-540	Contributions	1,000	1,000	-	0.00%
01-480-700	Contingencies	110,000	110,000	-	0.00%
	Subtotals	286,000	226,000	60,000	26.55%
	TOTAL OPERATING EXPENDITURES	19,264,970	18,382,359	882,611	4.80%
	RESULT FROM OPERATIONS	356,908	(46,650)	596,958	-865.08%
	<u>Interfund Transfers</u>				
01-492-018	To Capital Fund	500,000	500,000	-	0.00%
01-492-068	To OPEB Trust	500,000	500,000	-	0.00%
	Subtotal	1,000,000	1,000,000	-	0.00%
	TOTAL EXPENDITURES WITH TRANSFERS	20,264,970	19,382,359	882,611	4.55%
	NET FUND SURPLUS/(DEFICIT)	-	-	-	0.00%

STREET LIGHTING FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
02-279-000	Fund Balance Forward	-	-	-	0.00%
REVENUES					
REAL PROPERTY TAXES					
02-301-100	Real Estate Taxes - Current	98,137	94,444	3,693	3.91%
	TOTAL	98,137	94,444	3,693	3.91%
INTEREST EARNINGS					
02-341-000	Interest Earnings	500	500	-	0.00%
	TOTAL	500	500	-	0.00%
INTERFUND OPERATING TRANSFERS					
02-392-020	Transfer from General	-	-	-	0.00%
	TOTAL	-	-	-	0.00%
TOTAL CURRENT REVENUES		98,637	94,944	3,693	3.89%
TOTAL AVAILABLE BALANCE		98,637	94,944	3,693	3.89%
EXPENDITURES					
GENERAL ADMINISTRATION					
02-434-361	Street Lighting - Electric	79,193	75,500	3,693	4.89%
02-434-374	Street Lighting	17,000	17,000	-	0.00%
02-434-740	LED Lighting	2,444	2,444	-	0.00%
	TOTAL	98,637	94,944	3,693	3.89%
TOTAL EXPENDITURES		98,637	94,944	3,693	3.89%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

FIRE PROTECTION FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
03-279-000	Fund Balance Forward	-	-	-	0.00%
REVENUES					
REAL PROPERTY TAXES					
03-301-100	Real Estate Taxes - Current	100,460	96,680	3,780	3.91%
	TOTAL	100,460	96,680	3,780	3.91%
INTEREST EARNINGS					
03-341-000	Interest Earnings	500	500	-	0.00%
	TOTAL	500	500	-	0.00%
STATE SHARED REVENUES					
03-355-070	Foreign Fire/Casualty Tax	95,117	95,117	(0)	0.00%
	TOTAL	95,117	95,117	(0)	0.00%
TOTAL CURRENT REVENUES		196,077	192,297	3,780	1.97%
TOTAL AVAILABLE BALANCE		196,077	192,297	3,780	1.97%
EXPENDITURES					
GENERAL ADMINISTRATION					
03-411-530	Contribution to Companies	100,960	97,180	3,780	3.89%
03-450-700	Foreign Fire/Casualty Tax	95,117	95,117	(0)	0.00%
	TOTAL	196,077	192,297	3,780	1.97%
TOTAL EXPENDITURES		196,077	192,297	3,780	1.97%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

LIBRARY FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
04-279-000	Fund Balance Forward	-	-	-	0.00%
REVENUES					
REAL PROPERTY TAXES					
04-301-100	Real Estate Taxes - Current	66,973	64,771	2,202	3.40%
	TOTAL		64,771	(64,771)	-100.00%
INTEREST EARNINGS					
04-341-000	Interest Earnings	152	152	-	0.00%
	TOTAL		152	(152)	-100.00%
TOTAL CURRENT REVENUES		67,125	64,923	2,202	3.39%
TOTAL AVAILABLE BALANCE		67,125	64,923	2,202	3.39%
EXPENDITURES					
GENERAL ADMINISTRATION					
04-456-366	Library Contribution	67,125	64,923	2,202	3.39%
	TOTAL	67,125	64,923	2,202	3.39%
TOTAL EXPENDITURES		67,125	64,923	2,202	3.39%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

PARK AND REC IMPACT FUND

Account Number	Account Description		FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
					\$	%
FUND BALANCE						
05-279-000	Fund Balance		-	800,000	(800,000)	-100.00%
REVENUES						
INTEREST EARNINGS						
05-341-000	Interest on Investments		1,000	1,000	-	0.00%
		TOTAL	1,000	1,000	-	0.00%
GENERAL GOVERNMENT						
05-361-400	Impact Fees		50,000	50,000	-	0.00%
		TOTAL	50,000	50,000	-	0.00%
TOTAL CURRENT REVENUES			51,000	51,000	-	0.00%
TOTAL AVAILABLE BALANCE			51,000	851,000	(800,000)	-94.01%
EXPENDITURES						
GENERAL ADMINISTRATION						
05-492-018	Transfer to Capital		51,000	851,000	(800,000)	-94.01%
		TOTAL	51,000	851,000	(800,000)	-94.01%
TOTAL EXPENDITURES			51,000	851,000	(800,000)	-94.01%
NET FUND SURPLUS/(DEFICIT)			-	-	-	0.00%

CAPITAL FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
18-279-000	Fund Balance Forward	5,396,258	4,000,000	1,396,258	34.91%
REVENUES					
INTEREST EARNINGS					
18-341-100	Interest on Investments	1,000	1,000	-	0.00%
	TOTAL	1,000	1,000	-	0.00%
GRANTS AND CONTRIBUTIONS					
18-357-100	Grant Proceeds	250,000	310,000	(60,000)	-19.35%
18-358-046	Sewer Authority Stormwater Contribution	115,000	115,000	-	0.00%
	TOTAL	365,000	425,000	(60,000)	-14.12%
INTERFUND TRANSFERS					
18-392-001	From General Fund	500,000	500,000	-	0.00%
18-392-005	From Park and Rec Impact Fee	51,000	851,000	(800,000)	-94.01%
18-392-300	From Capital Reserve	1,000,000	634,809	365,191	57.53%
	TOTAL	1,551,000	1,985,809	(434,809)	-21.90%
TOTAL CURRENT REVENUES		1,917,000	2,411,809	(494,809)	-20.52%
TOTAL AVAILABLE BALANCE		7,313,258	6,411,809	901,449	14.06%
EXPENDITURES					
CAPITAL PROJECTS AND EQUIPMENT					
GENERAL ADMINISTRATION					
18-401-760	Office of Borough Manager and Administration	1,057,563	299,091	758,472	253.59%
18-403-313	Engineering	2,703,950	3,395,000	(691,050)	-20.35%
18-410-760	Police: Vehicles and Equipment	433,244	400,316	32,928	8.23%
18-411-760	Fire and Emergency Services	431,801	288,070	143,731	49.89%
18-430-740	Public Services: Equipment & Facilities	706,700	769,716	(63,016)	-8.19%
18-433-313	Engineering Traffic Control	700,000	738,516	(38,516)	-5.22%
18-454-371	Parks and Recreation	1,255,000	237,100	1,017,900	429.31%
18-458-700	Capital Improvements and Grants	25,000	284,000	(259,000)	-91.20%
	TOTAL	7,313,258	6,411,809	901,449	14.06%
INTERFUND TRANSFERS					
18-492-023	Transfer to Debt Service	-	-	-	0.00%
	TOTAL	-	-	-	0.00%
TOTAL EXPENDITURES with Transfers		7,313,258	6,411,809	901,448	14.06%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

DEBT SERVICE FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
23-279-000	Fund Balance Forward	600,000	3,143	596,857	18990.04%
REVENUES					
REAL PROPERTY TAXES					
23-301-100	Real Estate Taxes - Current	560,782	539,683	21,099	3.91%
	TOTAL	560,782	539,683	21,099	3.91%
INTEREST EARNINGS					
23-341-100	Interest	1,000	1,000	-	0.00%
	TOTAL	1,000	1,000	-	0.00%
INTERFUND TRANSFERS					
23-392-018	Transfer from Capital Fund	-	-	-	0.00%
	TOTAL	-	-	-	0.00%
TOTAL CURRENT REVENUES		561,782	540,683	21,099	3.90%
TOTAL AVAILABLE BALANCE		1,161,782	543,826	617,956	113.63%
EXPENDITURES					
DEBT PRINCIPAL					
23-471-550	GON 2022 - Tax Exempt Series A-Phoenixville	381,260	375,220	6,040	1.61%
23-471-555	GON 2022 - Taxable Series - Truist	90,447	96,450	(6,003)	-6.22%
23-471-560	Potential future principal expense	550,000	-	550,000	100.00%
	TOTAL	1,021,707	471,670	550,037	116.61%
DEBT INTEREST					
23-472-200	GON 2022 - Tax Exempt Series A-Phoenixville	49,740	48,470	1,270	2.62%
23-472-202	GON 2022 - Taxable Series - Truist	22,382	23,686	(1,304)	-5.51%
23-472-203	Potential future interest expense	67,953	-	67,953	100.00%
	TOTAL	140,075	72,156	67,919	94.13%
TOTAL EXPENDITURES		1,161,782	543,826	617,956	113.63%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

CAPITAL RESERVE FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
30-279-000	Fund Balance Forward	3,824,992	4,581,771	(756,779)	-16.52%
REVENUES					
INTEREST EARNINGS					
30-341-000	Interest on Investments	2,000	2,000	-	0.00%
30-351-100	Federal Grants			-	0.00%
	TOTAL	2,000	2,000	-	0.00%
SALE OF PROPERTY					
30-391-100	Sale of Borough Assets	-	-	-	0.00%
	TOTAL	-	-	-	0.00%
INTERFUND TRANSFERS					
30-392-001	From General	-	-	-	0.00%
	TOTAL	-	-	-	0.00%
TOTAL CURRENT REVENUES		2,000	2,000	-	0.00%
TOTAL AVAILABLE BALANCE		3,826,992	4,583,771	(756,779)	-16.51%
EXPENDITURES					
GENERAL ADMINISTRATION					
30-492-180	Transfer to Capital Fund	1,000,000	634,809	365,191	57.53%
30-411-249	Fire Equipment		-	-	0.00%
	TOTAL	1,000,000	634,809	365,191	57.53%
TOTAL EXPENDITURES		1,000,000	634,809	365,191	57.53%
NET FUND SURPLUS/(DEFICIT)		2,826,992	3,948,962	(1,121,970)	-28.41%

ROAD FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
31-279-000	Fund Balance Forward	-	-	-	0.00%
REVENUES					
REAL PROPERTY TAXES					
31-301-100	Real Estate Taxes - Current	96,294	92,671	3,623	100.00%
	TOTAL	96,294	92,671	3,623	100.00%
INTEREST EARNINGS					
31-341-000	Interest Earnings	200	200	-	100.00%
	TOTAL	200	200	-	100.00%
TOTAL CURRENT REVENUES		96,494	92,871	3,623	100.00%
TOTAL AVAILABLE BALANCE		96,494	92,871	3,623	100.00%
EXPENDITURES					
GENERAL ADMINISTRATION					
31-439-060	Pavement Resurfacing & Street Repair	71,494	67,871		
31-439-313	Traffic Engineering	25,000	25,000	-	100.00%
	TOTAL	96,494	92,871	3,623	100.00%
TOTAL EXPENDITURES		96,494	92,871	3,623	100.00%
NET FUND SURPLUS/(DEFICIT)		-	-	-	100.00%

HIGHWAY AID FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
35-279-000	Fund Balance Forward	281,170	100,000	181,170	181.17%
REVENUES					
INTEREST EARNINGS					
35-341-100	Interest on Investments	2,000	2,000	-	0.00%
	TOTAL	2,000	2,000	-	0.00%
STATE SHARED REVENUES					
35-355-020	Motor Vehicle Fuel Taxes	219,400	219,400	-	0.00%
	TOTAL	219,400	219,400	-	0.00%
TOTAL CURRENT REVENUES		221,400	221,400	-	0.00%
TOTAL AVAILABLE BALANCE		502,570	321,400	181,170	56.37%
EXPENDITURES					
CONSTRUCTION & PAVING					
35-439-060	Pavement Resurfacing & Street Repair	452,313	289,260	163,053	56.37%
35-439-313	Traffic Engineering	50,257	32,140	18,117	56.37%
	TOTAL	502,570	321,400	181,170	56.37%
TOTAL EXPENDITURES		502,570	321,400	181,170	56.37%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

HOME PROGRAM FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
41-279-000	Unreserved Fund Balance	-	-	-	0.00%
REVENUES					
INTEREST EARNINGS					
41-341-000	Interest on Investments	607	607	-	0.00%
	TOTAL	607	607	-	0.00%
GRANTS AND CONTRIBUTIONS					
41-357-100	Grant Proceeds	150,000	142,187	7,813	5.49%
	TOTAL	150,000	142,187	7,813	5.49%
TOTAL CURRENT REVENUES		150,607	142,794	7,813	5.47%
TOTAL AVAILABLE BALANCE		150,607	142,794	7,813	5.47%
EXPENDITURES					
GENERAL ADMINISTRATION					
41-464-300	Home Program Contractors Bills	146,203	138,390	7,813	5.65%
41-464-400	Home Program - Consultant Fees	4,404	4,404	-	0.00%
	TOTAL	150,607	142,794	7,813	5.47%
TOTAL EXPENDITURES		150,607	142,794	7,813	5.47%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

ECONOMIC DEVELOPMENT FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
43-279-000	Unreserved Fund Balance	-	-	-	0.00%
REVENUES					
INTEREST EARNINGS					
43-341-000	Interest on Investments	450	450	-	0.00%
	TOTAL	450	450	-	0.00%
GRANTS AND CONTRIBUTIONS					
43-357-100	Grant Proceeds	196,000	250,000	(54,000)	-21.60%
	TOTAL	196,000	250,000	(54,000)	-21.60%
TOTAL CURRENT REVENUES		196,450	250,450	(54,000)	-21.56%
TOTAL AVAILABLE BALANCE		196,450	250,450	(54,000)	-21.56%
EXPENDITURES					
GENERAL ADMINISTRATION					
43-414-130	CD Salary	20,000	20,000	-	0.00%
43-465-300	Contractors Bills - Econo.	120,450	215,450	(95,000)	-44.09%
43-465-400	Economic Develop. Consultant F	56,000	15,000	41,000	273.33%
	TOTAL	196,450	250,450	(54,000)	-21.56%
TOTAL EXPENDITURES		196,450	250,450	(54,000)	-21.56%
NET FUND SURPLUS/(DEFICIT)		-	-	-	0.00%

MARY WOOD PARK FUND

Account Number	Account Description		FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
					\$	%
FUND BALANCE						
80-279-000	Fund Balance		95,719	75,000	20,719	27.63%
REVENUES						
INTEREST EARNINGS						
80-341-100	Interest on Investments		6	6	-	0.00%
		TOTAL	6	6	-	0.00%
GRANTS AND CONTRIBUTIONS						
80-310-100	Deposits - Trust		24,000	8,000	16,000	200.00%
		TOTAL	24,000	8,000	16,000	200.00%
TOTAL CURRENT REVENUES			24,006	8,006	16,000	199.85%
TOTAL AVAILABLE BALANCE			119,725	83,006	36,719	44.24%
EXPENDITURES						
GENERAL ADMINISTRATION						
80-409-220	Expenses		8,006	8,006	-	0.00%
		TOTAL	8,006	8,006	-	0.00%
TOTAL EXPENDITURES			8,006	8,006	-	0.00%
NET FUND SURPLUS/(DEFICIT)			111,719	75,000	36,719	48.96%

OPERATING RESERVE FUND

Account Number	Account Description	FY 2026 Budget	FY 2025 Budget	Change From 2025 to 2026 increases or (decreases)	
				\$	%
FUND BALANCE					
95-279-000	Fund Balance	956,044	928,042	28,002	3.02%
REVENUES					
INTEREST EARNINGS					
95-341-100	Interest on Investments	2,000	2,000	-	0.00%
	TOTAL	2,000	2,000	-	0.00%
INTERFUND OPERATING TRANSFERS					
95-392-001	Operating Transfer In-General Fund			-	0.00%
	TOTAL	-	-	-	0.00%
TOTAL CURRENT REVENUES		2,000	2,000	-	0.00%
TOTAL AVAILABLE BALANCE		958,044	930,042	28,002	3.01%
EXPENDITURES					
GENERAL ADMINISTRATION					
	TOTAL	-	-	-	0.00%
TOTAL EXPENDITURES		-	-	-	0.00%
NET FUND SURPLUS/(DEFICIT)		958,044	930,042	28,002	3.01%