

TOWNSHIP OF WEST VINCENT  
CHESTER COUNTY, PENNSYLVANIA

RESOLUTION 18-2025

A RESOLUTION TO ESTABLISH A REAL ESTATE TAX LEVY FOR 2026,  
AND TO ADOPT THE 2026 BUDGET


NOW, THEREFORE, BE IT RESOLVED, the Board of Supervisors does approve a real estate tax levy at 2.09 mills for 2026;

AND BE IT FURTHER RESOLVED, the Board of Supervisors does adopt the 2026 Budget, as was duly advertised, and as attached hereto as Exhibit A.

BE IT RESOLVED THIS 15<sup>TH</sup> DAY OF DECEMBER, 2025.

FOR WEST VINCENT TOWNSHIP

BY:

  
\_\_\_\_\_  
Dana Alan, Chair  
Board of Supervisors

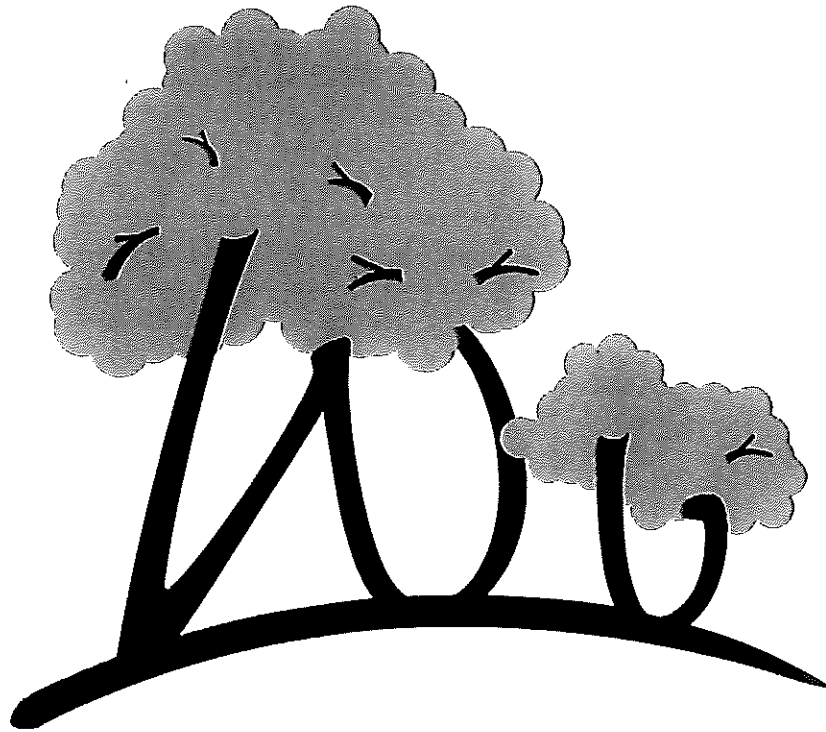
ATTEST:

  
\_\_\_\_\_  
Tommy Ryan  
Township Manager



*EXHIBIT A*

# **2026 BUDGET**



## **WEST VINCENT TOWNSHIP**

Chester County, Pennsylvania

*Adopted by the Board of Supervisors on December 15, 2025.*

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December 15, 2025

The Honorable Board of Supervisors  
West Vincent Township  
729 Saint Matthews Road  
Chester Springs, PA 19425

Dear Board of Supervisors,

On behalf of the employees and volunteers of West Vincent Township, I am very pleased to submit the 2026 Budget for our community, to be considered for adoption at this evening's meeting. The Budget sets forth a financial plan for our Township during the next twelve months, and it calls attention to those trends, opportunities, and challenges that we are likely to face throughout the years to come.

## **BUDGET PHILOSOPHY**

Our budget philosophy centers on the following three objectives:

1. Stay focused on core services. Core services are those required to maintain our community's higher quality of life. Sometimes government strays from its core services, resulting in a higher expense that burdens all taxpayers.
2. Deliver the core services as effectively and efficiently as possible. Mind all expenses, and do things properly the first time, to maximize the useful life of programs and assets.
3. Maintain sensible reserves. A municipality's infrastructure and long-term obligations are staggering. West Vincent Township is responsible to maintain approximately sixty miles of roadways, numerous bridges and culverts, parks, community facilities, and more. Maintaining sensible reserves allows the Township to make expected upgrades and critical repairs and improvements when these are needed.

For 2026, the General Fund, Open Space Fund, State Fund are balanced. Reserve dollars will be utilized to provide proposed Capital Fund expenditures, which is common when undertaking sizable infrastructure projects, such as those scheduled to break ground in the coming year, in specific, the replacement of the Buttonwood Bridge, and the rebuilding of a portion of School House Lane.

## **TAXES**

The Budget includes no new taxes and no increase to existing taxes. The Real Estate Tax will remain at 2.09 mills, and there is no change to the Earned Income Tax levied for general purposes, at 0.50%, and that levied for open space preservation and maintenance, at 0.25%.

## **PERSONNEL**

This year the Township eliminated one full-time administrative position – Township Secretary – and replaced this position with a part-time Receptionist & Office Assistant, at an annual savings of approximately \$105,000. Administrative personnel in 2026 will include three full-time positions and one part-time position, an impressively modest complement given the size of our municipality and the scope of services the Township provides.

The Budget funds the hire of one full-time Police Officer to fill an existing vacancy. There are no additional Public Works personnel proposed for hire in the coming year.

Current, proposed, and recent year staffing levels are included in Exhibit A to this Budget.

## **GENERAL FUND**

As noted above, the General Fund is balanced. The Earned Income Tax, the Township's primary receipt, is budgeted at approximately \$2.59m. The Real Estate Tax will generate approximately \$1.28m in the coming year, at a presumed 98.5% collection rate; this total does not include delinquent and prior year receipts.

The Budget includes Real Estate Transfer Tax receipts at \$287,600. This total encompasses the transfer of existing residential properties only, as no new residential developments will be under construction in 2026. The Budget does not include the transfer of commercial properties and larger tracts of land, which have historically occurred on an infrequent basis, a conservative budget assumption. Lastly, the Budget presumes a slightly more favorable real estate market than that as of this date.

Federal Law requires cable companies operating in our community to pay the Township a percentage of their gross receipts. These dollars – called “Franchise Fees” – are compensation to the Township for its allowing cable companies to operate in public rights-of-way. The Township will soon renew its Franchise Fee agreements with Comcast and Verizon (the latter to be considered at this evening's meeting), and these agreements possess more favorable terms that will increase the dollars paid to the Township. The 2026 Budget includes \$77,400 in Franchise Fee receipts.

As to expenditures, health insurance premiums will increase by approximately 6.5% in the coming year, an increase primarily driven by prescription drug premiums. The increase would have been higher had the Township not been a member of a multi-municipal, non-profit trust for health care coverage. The Township also obtains workers compensation, property, automotive, and liability coverages from this trust.

The Budget includes significantly higher contributions to our volunteer emergency responders. This year the Township contributed \$146,000 to volunteer emergency responders. In 2026, the Township will contribute \$433,000 to these folks, an almost 300% increase. The funding is allocated among the three volunteer fire companies and the two volunteer ambulance companies that serve and protect our community, 24/7, standing ready to answer the call for help.

The Budget includes more than \$90,000 in materials and supplies to maintain gravel and paved roads throughout the community. These dollars are for the "smaller fixes" made by our Public Works Department throughout the year. The annual road (resurfacing) program is funded by the State (Liquid Fuels) Fund, at \$500,000.

The Budget funds two eight-page newsletters to be mailed to all Township property owners. This communication is in addition to monthly reports to be posted to the Township website beginning in January, and the Peek of the Week e-mail blast sent each Friday afternoon.

Lastly, the Budget provides a \$1,650 contribution to support our local library, and \$4,000 in funding for various community events to be held at Opalanie Park Evans Park in the coming year.

## **OPEN SPACE FUND**

The Budget includes \$783,000 to fund the Township's share to acquire a 78-acre easement at Pughtown Road. The funding for this acquisition, provided by West Vincent Township and Chester County, secures a critical link in our community's open space greenway.

While \$300,000 has been allocated for the purchase of Transfer Development Rights and conservation easements, the balance of dollars in the Open Space Fund remain available should an opportunity to preserve additional land present itself in the coming year.

## **CAPITAL FUND**

The Township will undertake two sizable capital projects in 2026. At the top of the list is the replacement of the Buttonwood Bridge, with an estimated cost at \$2.4m, 80% of which will be reimbursed by a grant. The work is scheduled to start in mid-Spring and conclude in December.

The second project is the reconstruction of School House Lane, between Flowing Springs Road and Hollow Road. The roadway will be rebuilt, new storm sewers will be installed, and the road will be converted to a one-way lane due to its width and sight lines. The estimated cost is \$286,000.

The Budget provides for the replacement of a tractor for the Public Works Department, and for the replacement of a police vehicle, both of which have reached the end of useful life. The Township recently submitted a grant application to recover 85% of the \$149,000 purchase price of the tractor, but the Budget does not presume the award of this grant.

Lastly, the Budget includes \$99,000 for as-needed fixes to Township parks and trails, \$16,000 for traffic signal repairs and upgrades, and \$3,300 for scheduled computer and monitor replacements.

## **STATE FUND**

Annual increases in Liquid Fuel allocations under Act 89, the so-called “gas tax” bill, ended many years ago. Since this time the Township’s annual allocation has remained stagnant, when controlled for the roads added to our inventory. The estimated 2026 allocation is about 3.5% lower than the actual 2025 allocation. The decrease is mostly attributable to flat fuel sales, which reflects an increase in vehicle fuel efficiency, an increase in alternative-fuel vehicles, higher fuel costs, and remote workers.

For many municipalities, the annual Liquid Fuels allocation is the annual road maintenance budget. Our community doesn’t adopt this approach. West Vincent Township does not assume that the annual Liquid Fuels allocation is adequate to meet our real road maintenance needs – an approach that is more important now than ever before. As such, the Township budgets additional dollars in both the General Fund and the Capital Fund to meet this public safety obligation.

## **THANK YOU**

A very special note of thanks is due to all West Vincent Township employees and volunteers. Creating a sound and effective budget is only possible when good and honest people do the work needed to keep our community a great place to live, work, and raise a family. For their tireless efforts, we are forever thankful.

Sincerely,

Tommy Ryan.  
Township Manager.

# GENERAL FUND

January 1, 2026 balance... \$ 1,200,000.00

RECEIPTS	2024 Actual	2025 Budget	through 12/2	2026 Budget
Taxes	\$ 4,227,824.25	\$ 4,057,500.00	\$ 4,239,812.75	\$ 4,209,469.50
Other Income	\$ 200,003.00	\$ 137,350.00	\$ 227,221.97	\$ 213,048.18
Grants	\$ 312,583.53	\$ -	\$ 4,404.02	\$ -
Shared Revenue	\$ 302,346.25	\$ 249,265.76	\$ 218,256.66	\$ 223,182.71
Community Development	\$ (27,865.91)	\$ 35,500.00	\$ 77,481.64	\$ 25,925.00
Public Safety	\$ 268,151.54	\$ 138,250.00	\$ 229,359.57	\$ 153,400.00
Parks & Recreation	\$ 5,730.00	\$ 5,300.00	\$ 3,700.00	\$ 11,300.00
Miscellaneous Revenue	\$ 81,196.63	\$ -	\$ 22,299.45	\$ 4,050.00
Asset Proceeds	\$ -	\$ -	\$ 32,449.16	\$ -
Interfund Transfers	\$ 281,825.63	\$ -	\$ -	\$ -
	\$ 5,651,794.92	\$ 4,623,165.76	\$ 5,054,985.22	\$ 4,840,375.39

EXPENDITURES	2024 Actual	2025 Budget	through 12/2	2026 Budget
Supervisors	\$ 7,199.94	\$ 8,225.00	\$ 12,836.02	\$ 17,416.56
Management	\$ 133,507.84	\$ 172,500.00	\$ 210,163.67	\$ 235,083.00
Finance	\$ 46,125.70	\$ 103,400.00	\$ 122,767.54	\$ 177,469.90
Tax Collection	\$ 6,406.72	\$ 8,000.00	\$ 6,733.66	\$ 6,915.00
Legal Services	\$ 64,465.00	\$ 85,000.00	\$ 87,998.76	\$ 86,970.00
Administration	\$ 213,890.38	\$ 126,967.00	\$ 90,705.67	\$ 21,555.46
General Government	\$ 117,830.13	\$ 123,200.00	\$ 45,781.65	\$ 48,050.00
Information Technology	\$ 85,601.47	\$ 35,500.00	\$ 52,711.71	\$ 65,412.00
Engineering Services	\$ 108,541.74	\$ 220,000.00	\$ 56,063.84	\$ 27,900.00
Buildings	\$ 93,328.89	\$ 129,800.00	\$ 60,787.63	\$ 101,495.00
Police	\$ 1,923,449.75	\$ 1,685,940.00	\$ 1,728,302.09	\$ 2,152,501.18
Fire	\$ 148,797.48	\$ 183,439.00	\$ 188,325.94	\$ 462,735.95
Ambulance	\$ -	\$ 51,000.00	\$ -	\$ 55,000.00
Code Enforcement	\$ 204,509.74	\$ 201,650.00	\$ 165,036.68	\$ 199,217.00
Planning & Zoning	\$ 100,120.32	\$ 130,600.00	\$ 48,685.45	\$ 26,449.38
Emergency Management	\$ 256.38	\$ 1,610.00	\$ 2,947.68	\$ 4,486.53
Animal Control	\$ 2,836.19	\$ 1,790.00	\$ 1,883.98	\$ 653.19
Public Works	\$ 638,986.04	\$ 740,056.00	\$ 591,172.37	\$ 679,429.96
Winter Maintenance	\$ 31,563.69	\$ 50,000.00	\$ 52,599.67	\$ 59,550.00
Traffic Signals	\$ 1,121.61	\$ -	\$ 6,858.49	\$ 6,176.00
Road & Bridges	\$ 61,856.88	\$ 60,000.00	\$ 49,956.22	\$ 87,500.00
Hydrants	\$ -	\$ -	\$ 23,668.21	\$ 26,400.00
Culture & Recreation	\$ 38,515.49	\$ 34,131.00	\$ 10,047.84	\$ 28,754.00
Community Development	\$ 16,113.29	\$ 17,450.00	\$ 1,484.86	\$ 7,650.00
Debt Service	\$ 459,789.11	\$ 205,417.00	\$ (2,764.21)	\$ -
Employer Withholdings	\$ -	\$ 35.00	\$ (17,607.65)	\$ 55,113.00
Insurance	\$ 94,743.26	\$ 111,500.00	\$ 156,650.06	\$ 150,622.00
Other	\$ 1,993.56	\$ -	\$ -	\$ -
Transfer	\$ 6,000.00	\$ -	\$ -	\$ -
Miscellaneous	\$ 19,322.73	\$ -	\$ 4,996.07	\$ -
	\$ 4,626,873.33	\$ 4,487,210.00	\$ 3,758,793.90	\$ 4,790,505.10

**2026 GENERAL FUND \$ 49,870.29**

December 31, 2026 balance... \$ 1,249,870.29

# OPEN SPACE FUND

January 1, 2026 balance... \$ 6,172,000.00

RECEIPTS	2024 Actual	2025 Budget	through 12/2	2026 Budget
Real Estate Taxes	\$ 1,258,661.62	\$ 1,200,000.00	\$ 1,185,523.23	\$ 1,257,750.00
Interest	\$ 209,723.13	\$ 170,000.00	\$ 187,737.53	\$ 152,920.00
Grants	\$ -	\$ -	\$ 241,251.00	\$ 225,000.00
	\$ 1,468,384.75	\$ 1,370,000.00	\$ 1,614,511.76	\$ 1,635,670.00

EXPENDITURES	2024 Actual	2025 Budget	through 12/2	2026 Budget
Open Space	\$ 370,835.00	\$ 1,539,759.00	\$ 825,257.45	\$ 1,627,522.66
	\$ 370,835.00	\$ 1,539,759.00	\$ 825,257.45	\$ 1,627,522.66

2026 OPEN SPACE FUND \$ 8,147.34

December 31, 2026 balance... \$ 6,180,147.34

# CAPITAL FUND

January 1, 2026 balance... \$ 4,996,000.00

RECEIPTS	2024 Actual	2025 Budget	through 12/2	2026 Budget
Interest	\$ 256,024.09	\$ 182,000.00	\$ 170,636.89	\$ 87,120.00
Grants	\$ 125,279.01	\$ -	\$ 198,610.37	\$ 1,920,000.00
Transfers	\$ -	\$ 100,000.00	\$ -	\$ -
	\$ 381,303.10	\$ 282,000.00	\$ 369,247.26	\$ 2,007,120.00

EXPENDITURES	2024 Actual	2025 Budget	through 12/2	2026 Budget
Contracted Services	\$ -	\$ -	\$ -	\$ 11,900.00
Parks & Buildings	\$ 6,200.00	\$ 100,000.00	\$ 26,084.58	\$ 146,100.00
Police & EMS	\$ 1,199.60	\$ -	\$ 66,549.78	\$ 81,000.00
Public Works	\$ 1,332,812.68	\$ 1,125,000.00	\$ 267,807.87	\$ 2,864,500.00
Debt Service	\$ -	\$ -	\$ 253.52	\$ 63.38
Other	\$ -	\$ -	\$ -	\$ 5,000.00
	\$ 1,340,212.28	\$ 1,225,000.00	\$ 360,695.75	\$ 3,108,563.38

2026 CAPITAL FUND \$ (1,101,443.38)

December 31, 2026 balance... \$ 3,894,556.62

# STATE FUND

January 1, 2026 balance... \$ 406,500.00

RECEIPTS	2024 Actual	2025 Budget	through 12/2	2026 Budget
Interest	\$ 15,785.53	\$ 10,000.00	\$ 19,103.21	\$ 12,800.00
Shared Revenues	\$ 282,499.16	\$ 240,000.00	\$ 282,852.04	\$ 272,595.97
Highways & Streets	\$ -	\$ -	\$ -	\$ -
	\$ 298,284.69	\$ 250,000.00	\$ 301,955.25	\$ 285,395.97

EXPENDITURES	2024 Actual	2025 Budget	through 12/2	2026 Budget
Roads	\$ -	\$ 360,500.00	\$ 295,050.81	\$ 500,000.00
	\$ -	\$ 360,500.00	\$ 295,050.81	\$ 500,000.00

2026 STATE FUND \$ (214,604.03)

December 31, 2026 balance... \$ 191,895.97

# GENERAL FUND RECEIPTS

Taxes	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
Real Estate Tax liens	144.010	\$ 26,552.04	\$ 7,500.00	\$ 22,271.12	\$ 21,600.00
Hydrant Tax	301.000	\$ 1,100.60	\$ -	\$ 24,143.37	\$ 24,369.50
Real Estate Tax	301.100	\$ 1,277,410.65	\$ 1,230,000.00	\$ 1,266,616.57	\$ 1,279,300.00
Real Estate Tax delinquent	301.300	\$ -	\$ -	\$ 2,552.83	\$ 2,800.00
Real Estate Transfer Tax	310.100	\$ 343,934.92	\$ 220,000.00	\$ 496,511.36	\$ 287,600.00
Earned Income Tax	310.200	\$ 2,578,826.04	\$ 2,600,000.00	\$ 2,427,717.50	\$ 2,593,800.00
		<b>\$ 4,227,824.25</b>	<b>\$ 4,057,500.00</b>	<b>\$ 4,239,812.75</b>	<b>\$ 4,209,469.50</b>

Other Income	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
business licenses	321.000	\$ -	\$ 350.00	\$ -	\$ -
franchise fees	321.800	\$ 64,707.92	\$ 60,000.00	\$ 61,363.37	\$ 77,400.00
solicitation permits	321.810	\$ 1,550.00	\$ 1,500.00	\$ 2,792.00	\$ 1,500.00
driveway permits	322.300	\$ 1,500.00	\$ 1,000.00	\$ 488.00	\$ 800.00
grading permits	322.540	\$ 24,500.00	\$ 7,500.00	\$ 22,880.01	\$ 27,000.00
road occupancy permits	322.600	\$ 325.00	\$ 1,000.00	\$ -	\$ 500.00
road encroachment fees	322.820	\$ 800.00	\$ -	\$ 4,200.00	\$ -
stormwater permits	322.900	\$ 8,750.00	\$ -	\$ 13,500.00	\$ 11,000.00
court fines	331.100	\$ 5,138.46	\$ 7,500.00	\$ 7,050.39	\$ 1,925.00
State Police fines	331.130	\$ 6,841.20	\$ 2,000.00	\$ 1,591.99	\$ 2,300.00
other fines	331.140	\$ 450.00	\$ -	\$ 2,412.00	\$ 750.00
interest	341.010	\$ 68,870.92	\$ 30,000.00	\$ 82,147.21	\$ 54,120.00
rents & royalties	342.000	\$ 11,104.50	\$ 23,000.00	\$ 25,997.00	\$ 33,403.18
field & pavilion fees	342.460	\$ 5,465.00	\$ 3,500.00	\$ 2,800.00	\$ 2,350.00
		<b>\$ 200,003.00</b>	<b>\$ 137,350.00</b>	<b>\$ 227,221.97</b>	<b>\$ 213,048.18</b>

Grants	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
Federal	351.010	\$ -	\$ -	\$ -	\$ -
State capital & operating	354.000	\$ 125,000.00	\$ -	\$ -	\$ -
State	354.010	\$ -	\$ -	\$ -	\$ -
public safety grant	354.020	\$ 187,583.53	\$ -	\$ 4,404.02	\$ -
recycling grant	354.150	\$ -	\$ -	\$ -	\$ -
other grants	354.500	\$ -	\$ -	\$ -	\$ -
		<b>\$ 312,583.53</b>	<b>\$ -</b>	<b>\$ 4,404.02</b>	<b>\$ -</b>

Shared Revenue	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
PURTA	355.010	\$ -	\$ 4,926.76	\$ -	\$ 4,926.76
Alcoholic Beverage Tax	355.040	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
Act 205 pension	355.050	\$ 188,746.65	\$ 170,000.00	\$ 146,644.71	\$ 146,644.00
Act 205 foreign fire	355.070	\$ 67,081.24	\$ 65,939.00	\$ 71,211.95	\$ 71,211.95
workers compensation reimburse	358.020	\$ 46,118.36	\$ 8,000.00	\$ -	\$ -
		<b>\$ 302,346.25</b>	<b>\$ 249,265.76</b>	<b>\$ 218,256.66</b>	<b>\$ 223,182.71</b>

<b>Community Development</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
land development fees	361.310	\$ 2,500.00	\$ 1,500.00	\$ 28,750.00	\$ 2,050.00
reimbursed fees	361.320	\$ (49,684.91)	\$ 16,000.00	\$ 6,816.98	\$ -
zoning permit fees	361.330	\$ 12,045.00	\$ 15,000.00	\$ 15,988.00	\$ 13,100.00
ZHB, CUA & UCC application fees	361.340	\$ 3,700.00	\$ 3,000.00	\$ 22,118.66	\$ 6,000.00
stormwater O&M fees	361.350	\$ 3,000.00	\$ -	\$ 3,250.00	\$ 3,750.00
other service charges	361.379	\$ 124.00	\$ -	\$ -	\$ 250.00
map & ordinance fees	361.500	\$ -	\$ -	\$ 8.00	\$ 25.00
failed inspection fees	361.660	\$ 450.00	\$ -	\$ 550.00	\$ 750.00
		\$ (27,865.91)	\$ 35,500.00	\$ 77,481.64	\$ 25,925.00

<b>Public Safety</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
special police services	362.100	\$ 262.25	\$ 250.00	\$ 604.56	\$ 100.00
police reports	362.110	\$ 625.00	\$ 400.00	\$ 660.00	\$ 600.00
building permit fees	362.410	\$ 227,079.29	\$ 120,000.00	\$ 170,798.51	\$ 123,500.00
electrical permit fees	362.420	\$ 2,459.50	\$ -	\$ -	\$ -
plumbing permit fees	362.430	\$ 1,030.00	\$ -	\$ -	\$ -
use & occupancy permit fees	362.460	\$ 8,054.50	\$ 5,000.00	\$ -	\$ 800.00
UCC fees	362.510	\$ 541.00	\$ 600.00	\$ 652.50	\$ 500.00
review fees	362.520	\$ 28,100.00	\$ 12,000.00	\$ 56,644.00	\$ 27,900.00
		\$ 268,151.54	\$ 138,250.00	\$ 229,359.57	\$ 153,400.00

<b>Parks &amp; Recreation</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
playground & field rental fees	367.400	\$ 1,800.00	\$ 1,800.00	\$ -	\$ -
Community Garden member fees	367.810	\$ 2,950.00	\$ 3,500.00	\$ 3,650.00	\$ 7,000.00
Community Garden equipment fees	367.850	\$ 980.00	\$ -	\$ 50.00	\$ -
sponsorships & donations	367.950	\$ -	\$ -	\$ -	\$ 4,300.00
		\$ 5,730.00	\$ 5,300.00	\$ 3,700.00	\$ 11,300.00

<b>Miscellaneous Revenues</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
unclassified operating	383.389	\$ 71,584.63	\$ -	\$ -	\$ -
Police Department donations	387.010	\$ 9,112.00	\$ -	\$ -	\$ 100.00
Administration donations	387.020	\$ -	\$ -	\$ 2,110.00	\$ 2,250.00
miscellaneous revenues	389.000	\$ 500.00	\$ -	\$ 20,189.45	\$ 1,700.00
		\$ 81,196.63	\$ -	\$ 22,299.45	\$ 4,050.00

<b>Asset Proceeds</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
Police Department vehicles & equipment	391.410	\$ -	\$ -	\$ 575.00	\$ -
Public Works vehicles & equipment	391.430	\$ -	\$ -	\$ 31,874.16	\$ -
other vehicles & equipment	391.450	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ 32,449.16	\$ -

<b>Interfund Transfers</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
Capital Funds	392.000	\$ 236,325.63	\$ -	\$ -	\$ -
Open Space Fund	392.050	\$ 45,500.00	\$ -	\$ -	\$ -
		\$ 281,825.63	\$ -	\$ -	\$ -

# OPEN SPACE FUND RECEIPTS

Taxes	code	2024 Actual	2025 Budget	through 12/12	2026 Budget
Earned income Taxes	310.200	\$ 1,258,661.62	\$ 1,200,000.00	\$ 1,185,523.23	\$ 1,257,750.00
		\$ 1,258,661.62	\$ 1,200,000.00	\$ 1,185,523.23	\$ 1,257,750.00

Interest	code	2024 Actual	2025 Budget	through 12/12	2026 Budget
interest	341.000	\$ 209,723.13	\$ 170,000.00	\$ 187,737.53	\$ 152,920.00
		\$ 209,723.13	\$ 170,000.00	\$ 187,737.53	\$ 152,920.00

Grants	code	2024 Actual	2025 Budget	through 12/12	2026 Budget
Federal	351.010	\$ -	\$ -	\$ -	\$ -
State	354.010	\$ -	\$ -	\$ 241,251.00	\$ 150,000.00
other grants	354.500	\$ -	\$ -	\$ -	\$ 75,000.00
		\$ -	\$ -	\$ 241,251.00	\$ 225,000.00

# CAPITAL FUND RECEIPTS

Interest		2024 Actual	2025 Budget	through 12/12	2026 Budget
interest	341.000	\$ 256,024.09	\$ 182,000.00	\$ 170,636.89	\$ 87,120.00
		\$ 256,024.09	\$ 182,000.00	\$ 170,636.89	\$ 87,120.00

Grants		2024 Actual	2025 Budget	through 12/12	2026 Budget
Federal	351.010	\$ -	\$ -	\$ -	\$ -
State	354.010	\$ -	\$ -	\$ 16,045.57	\$ 1,920,000.00
County & other	355.050	\$ 125,279.01	\$ -	\$ 177,724.80	\$ -
FILOs	383.100	\$ -	\$ -	\$ 4,840.00	\$ -
		\$ 125,279.01	\$ -	\$ 198,610.37	\$ 1,920,000.00

Transfers		2024 Actual	2025 Budget	through 12/12	2026 Budget
transfers		\$ -	\$ 100,000.00	\$ -	\$ -
		\$ -	\$ 100,000.00	\$ -	\$ -

# STATE FUND RECEIPTS

Interest	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
interest	341.000	\$ 15,785.53	\$ 10,000.00	\$ 19,103.21	\$ 12,800.00
		\$ 15,785.53	\$ 10,000.00	\$ 19,103.21	\$ 12,800.00

Shared Revenues	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
Liquid Fuels Funds	355.020	\$ 278,019.16	\$ 240,000.00	\$ 278,372.04	\$ 268,115.97
Act 32	355.030	\$ 4,480.00	\$ -	\$ 4,480.00	\$ 4,480.00
		\$ 282,499.16	\$ 240,000.00	\$ 282,852.04	\$ 272,595.97

Highways & Streets	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
snow removal fees	363.510	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -

# GENERAL FUND EXPENDITURES

Supervisors	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
salaries	400.105	\$ 6,093.75	\$ 5,625.00	\$ 6,302.01	\$ 6,875.00
FICA	400.192	\$ 466.19	\$ 600.00	\$ 285.18	\$ 546.56
medical & RX	400.196	\$ -	\$ -	\$ -	\$ -
dental	400.198	\$ -	\$ -	\$ -	\$ -
professional services	400.310	\$ -	\$ -	\$ -	\$ 1,500.00
telephone	400.321	\$ -	\$ -	\$ 529.85	\$ -
dues & subscriptions	400.420	\$ 450.00	\$ -	\$ 4,409.00	\$ 4,495.00
meetings & conferences	400.460	\$ 190.00	\$ 2,000.00	\$ 1,309.98	\$ 4,000.00
		\$ 7,199.94	\$ 8,225.00	\$ 12,836.02	\$ 17,416.56

Management	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
Interim Manager salary	401.000	\$ -	\$ -	\$ 14,055.00	\$ -
Township Manager Salary	401.110	\$ 110,525.00	\$ 140,000.00	\$ 148,812.97	\$ 160,000.00
unemployment compensation	401.162	\$ -	\$ -	\$ -	\$ -
FICA	401.192	\$ 7,130.95	\$ 11,000.00	\$ 8,747.68	\$ 12,720.00
medical & RX	401.196	\$ 8,277.62	\$ 16,000.00	\$ 29,584.95	\$ 49,464.00
pension	401.197	\$ 6,265.84	\$ -	\$ 5,847.14	\$ 8,000.00
dental	401.198	\$ 445.53	\$ 1,000.00	\$ 607.98	\$ 852.00
life & disability	401.199	\$ 862.90	\$ 2,000.00	\$ 927.95	\$ 1,632.00
telephone	401.321	\$ -	\$ -	\$ 170.00	\$ 240.00
bond	401.350	\$ -	\$ -	\$ 1,245.00	\$ 1,710.00
meetings & conferences	401.460	\$ -	\$ 2,500.00	\$ 165.00	\$ 465.00
		\$ 133,507.84	\$ 172,500.00	\$ 210,163.67	\$ 235,083.00

Finance	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
Interim Finance Director salary	402.000	\$ -	\$ -	\$ -	\$ -
Finance Director salary	402.110	\$ -	\$ 70,000.00	\$ 59,249.97	\$ 96,200.00
part-time wages	402.114	\$ 9,125.70	\$ -	\$ (2,907.60)	\$ -
pension	402.160	\$ -	\$ -	\$ 2,739.42	\$ -
unemployment compensation	402.162	\$ -	\$ 1,000.00	\$ -	\$ -
workers compensation	402.163	\$ -	\$ 1,000.00	\$ -	\$ -
FICA	402.192	\$ -	\$ 4,500.00	\$ 3,411.78	\$ 7,647.90
medical & RX	402.196	\$ -	\$ 10,000.00	\$ -	\$ 33,720.00
dental	402.198	\$ -	\$ 1,100.00	\$ -	\$ 852.00
life & disability	402.199	\$ -	\$ 800.00	\$ 511.47	\$ 1,140.00
auditing services	402.311	\$ 37,000.00	\$ 15,000.00	\$ 54,893.50	\$ 33,500.00
telephone	402.321	\$ -	\$ -	\$ -	\$ 240.00
bond	402.350	\$ -	\$ -	\$ 4,744.00	\$ 2,495.00
meetings & conferences	402.460	\$ -	\$ -	\$ 125.00	\$ 1,675.00
		\$ 46,125.70	\$ 103,400.00	\$ 122,767.54	\$ 177,469.90

Tax Collection	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
tax collection	403.300	\$ -	\$ -	\$ -	\$ -
professional services	403.310	\$ 6,406.72	\$ 8,000.00	\$ 6,733.66	\$ 6,915.00
		\$ 6,406.72	\$ 8,000.00	\$ 6,733.66	\$ 6,915.00

<b>Legal Services</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
legal services	404.000	\$ 10,972.00	\$ 60,000.00	\$ -	\$ -
Township Solicitor	404.310	\$ 48,997.00		\$ 70,299.00	\$ 66,500.00
other legal services	404.314	\$ 1,871.00		\$ 17,699.76	\$ 20,470.00
ZHB Solicitor	404.320	\$ 2,625.00	\$ 20,000.00	\$ -	\$ -
Special Counsel	404.999	\$ -	\$ 5,000.00	\$ -	\$ -
		\$ 64,465.00	\$ 85,000.00	\$ 87,998.76	\$ 86,970.00

<b>Administration</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
salary	405.110	\$ 74,137.61	\$ 83,400.00	\$ -	\$ -
full-time salary	405.111	\$ 64,862.14	\$ -	\$ 48,277.11	\$ -
part-time salary	405.115	\$ 1,186.73	\$ -	\$ 3,454.92	\$ 19,968.00
FICA	405.192	\$ 10,505.67	\$ 6,667.00	\$ 3,917.58	\$ 1,587.46
medical & RX	405.196	\$ 52,079.36	\$ 35,000.00	\$ 32,374.50	\$ -
pension	405.197	\$ 8,484.00	\$ -	\$ 1,787.73	\$ -
dental	450.198	\$ 1,343.40	\$ 1,100.00	\$ 501.12	\$ -
life & disability	450.199	\$ 1,291.47	\$ 800.00	\$ 392.71	\$ -
		\$ 213,890.38	\$ 126,967.00	\$ 90,705.67	\$ 21,555.46

<b>General Government</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
other expenses	406.000	\$ 1,095.00	\$ -	\$ -	\$ -
office supplies	406.210	\$ 14,838.74	\$ 18,000.00	\$ 7,350.66	\$ 13,890.00
general postage	406.215	\$ 1,384.40	\$ 2,700.00	\$ 1,338.66	\$ 2,100.00
newsletter postage	406.216	\$ -	\$ 500.00	\$ 901.49	\$ 1,950.00
other supplies	406.220	\$ 119.96	\$ -	\$ -	\$ -
professional services	406.310	\$ 11,000.00	\$ 20,000.00	\$ 21,358.13	\$ 2,300.00
accounting services	406.311	\$ 4,202.40	\$ -	\$ -	\$ -
payroll services	406.317	\$ 7,842.35	\$ 7,500.00	\$ 6,010.45	\$ 7,200.00
telephone	406.321	\$ 173.78	\$ 2,000.00	\$ 1,919.08	\$ 4,620.00
advertising	406.341	\$ 8,812.72	\$ 10,000.00	\$ 5,641.29	\$ 6,240.00
general printing	406.342	\$ -	\$ -	\$ 65.68	\$ 600.00
newsletter printing	406.343	\$ -	\$ 3,500.00	\$ 2,655.00	\$ 7,200.00
property insurance	406.351	\$ 61,260.00	\$ 55,000.00	\$ -	\$ -
bank services & charges	406.390	\$ 4,710.78	\$ 3,000.00	\$ (1,852.68)	\$ 950.00
dues & subscriptions	406.420	\$ 280.00	\$ 1,000.00	\$ 393.89	\$ 1,000.00
contracted HR services	406.450	\$ 2,110.00	\$ -	\$ -	\$ -
		\$ 117,830.13	\$ 123,200.00	\$ 45,781.65	\$ 48,050.00

<b>Information Technology</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
data processing	407.000	\$ 62,543.40	\$ -	\$ 41,107.82	\$ 45,914.00
website	407.010	\$ 7,786.85	\$ 3,500.00	\$ 3,054.71	\$ 2,200.00
office supplies	407.210	\$ -	\$ 1,000.00	\$ -	\$ -
computer & copier supplies	407.213	\$ 1,370.49	\$ 3,000.00	\$ 5,007.42	\$ 5,750.00
computer repairs	407.270	\$ 123.00	\$ 5,000.00	\$ 467.80	\$ 1,000.00
professional services	407.310	\$ 3,971.28	\$ 2,500.00	\$ (1,843.03)	\$ -
copier lease	407.329	\$ 4,206.45	\$ 5,000.00	\$ 3,117.67	\$ 6,348.00
equipment repairs	407.374	\$ -	\$ 300.00	\$ -	\$ -
equipment & computer rentals	407.384	\$ -	\$ 3,600.00	\$ -	\$ -
contracted services	407.450	\$ -	\$ 4,000.00	\$ -	\$ -
minor computer capital	407.750	\$ 5,600.00	\$ 7,600.00	\$ 1,799.32	\$ 4,200.00
		\$ 85,601.47	\$ 35,500.00	\$ 52,711.71	\$ 65,412.00

<b>Engineering Services</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
escrowed projects	408.000	\$ 101,578.25	\$ 220,000.00	\$ (78,196.98)	\$ 1,500.00
Township services	408.310	\$ 6,963.49	\$ -	\$ 134,260.82	\$ 26,400.00
		<b>\$ 108,541.74</b>	<b>\$ 220,000.00</b>	<b>\$ 56,063.84</b>	<b>\$ 27,900.00</b>

<b>Buildings</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
cleaning supplies	409.226	\$ 117.71	\$ 300.00	\$ 435.78	\$ 1,560.00
heating fuel	409.300	\$ 4,864.92	\$ 18,000.00	\$ 2,040.66	\$ 5,940.00
electric	409.361	\$ 5,086.34	\$ 18,000.00	\$ 4,299.91	\$ 5,160.00
sewer	409.364	\$ 1,057.92	\$ 900.00	\$ 943.35	\$ 1,080.00
refuse & recycling	409.365	\$ 4,559.90	\$ 3,600.00	\$ 5,811.52	\$ 6,655.00
alarm service	409.366	\$ 647.35	\$ 12,000.00	\$ 6,520.06	\$ 4,780.00
water & hydrants	409.367	\$ 5,869.68	\$ 35,000.00	\$ (45.72)	\$ -
land repair & maintenance	409.371	\$ 790.90	\$ -	\$ -	\$ -
building repair & maintenance	409.373	\$ 33,887.13	\$ 15,000.00	\$ 3,341.45	\$ 12,300.00
custodial	409.375	\$ 11,796.83	\$ 12,000.00	\$ 7,720.00	\$ 11,520.00
taxes	409.430	\$ -	\$ -	\$ 12,352.58	\$ 19,608.00
contracted services	409.450	\$ 24,850.21	\$ 15,000.00	\$ 17,368.04	\$ 32,892.00
		<b>\$ 93,328.89</b>	<b>\$ 129,800.00</b>	<b>\$ 60,787.63</b>	<b>\$ 101,495.00</b>

<b>Police Department</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
other	410.000	\$ 219.24	\$ -	\$ -	\$ -
Secretary salary	410.112	\$ 82,706.40	\$ 78,740.00	\$ 66,633.64	\$ 81,150.00
Chief & Officer salaries	410.114	\$ 1,100,440.13	\$ 850,000.00	\$ 935,403.35	\$ 1,161,706.40
Secretary medical & Rx	410.115	\$ 9,355.01	\$ -	\$ -	\$ -
overtime	410.180	\$ 18,836.76	\$ 15,000.00	\$ 9,469.22	\$ 11,400.00
other compensation	410.187	\$ -	\$ 6,500.00	\$ -	\$ -
FICA	410.192	\$ 81,549.12	\$ 75,000.00	\$ 71,652.68	\$ 99,713.38
medical & Rx	410.196	\$ 254,583.31	\$ 366,200.00	\$ 319,806.22	\$ 471,552.40
pension	410.197	\$ 156,076.58	\$ 140,000.00	\$ 113,292.65	\$ 131,696.00
dental	410.198	\$ 5,882.82	\$ 6,000.00	\$ 6,248.67	\$ 8,880.00
life & disability	410.199	\$ 16,630.64	\$ 15,000.00	\$ 7,650.71	\$ 12,120.00
office supplies	410.210	\$ 1,730.01	\$ 15,000.00	\$ 2,510.20	\$ 11,700.00
copiers & computers	410.213	\$ 98.09	\$ 2,000.00	\$ 1,216.00	\$ 2,000.00
other services & charges	410.216	\$ 1,630.91	\$ 250.00	\$ 5.99	\$ 900.00
gasoline	410.231	\$ 27,575.91	\$ 20,000.00	\$ 17,883.02	\$ 21,600.00
uniforms	410.238	\$ 4,306.00	\$ 15,000.00	\$ 4,784.67	\$ 18,000.00
small tools & minor equipment	410.260	\$ 24,323.88	\$ 10,000.00	\$ 9,258.41	\$ 10,000.00
legal services	410.314	\$ -	\$ -	\$ 65,570.12	\$ 24,000.00
telephone	410.321	\$ 7,940.42	\$ 16,000.00	\$ 7,355.62	\$ 9,396.00
postage	410.325	\$ -	\$ -	\$ 152.41	\$ 700.00
travel	410.331	\$ 64.01	\$ -	\$ 76.33	\$ 500.00
dues & subscriptions	410.420	\$ 19,321.90	\$ 500.00	\$ 648.97	\$ 715.00
laundry & sanitation	410.440	\$ 1,064.26	\$ 750.00	\$ 9,286.31	\$ 9,744.00
contracted services	410.450	\$ 44,142.69	\$ 20,000.00	\$ 55,530.01	\$ 41,778.00
vehicle repair & maintenance	410.451	\$ 11,794.28	\$ 20,000.00	\$ 9,342.48	\$ 16,750.00
conferences & training	410.460	\$ 3,306.65	\$ 4,000.00	\$ 7,606.65	\$ 6,500.00
tuition reimbursement	410.462	\$ 11,482.24	\$ 10,000.00	\$ 6,917.76	\$ -
legal fees	410.463	\$ 3,388.50	\$ -	\$ -	\$ -
capital purchases	410.750	\$ 34,999.99	\$ -	\$ -	\$ -
		<b>\$ 1,923,449.75</b>	<b>\$ 1,685,940.00</b>	<b>\$ 1,728,302.09</b>	<b>\$ 2,152,501.18</b>

<b>Fire</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
Fire Company contributions	411.000	\$ -	\$ -	\$ 100,000.00	\$ 378,500.00
foreign fire	411.160	\$ 67,081.24	\$ 65,939.00	\$ 71,211.95	\$ 71,211.95
workers compensation	411.354	\$ 25,590.00	\$ 17,500.00	\$ (28,931.73)	\$ 13,024.00
hydrant services	411.363	\$ 19,126.24	\$ -	\$ 45.72	\$ -
company contributions	411.520	\$ -	\$ 100,000.00	\$ -	\$ -
institution contributions	411.540	\$ 37,000.00	\$ -	\$ 46,000.00	\$ -
		\$ 148,797.48	\$ 183,439.00	\$ 188,325.94	\$ 462,735.95

<b>Ambulance</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
Ambulance Company contributions	412.000	\$ -	\$ -	\$ -	\$ 55,000.00
institution contributions	412.520	\$ -	\$ 51,000.00	\$ -	\$ -
		\$ -	\$ 51,000.00	\$ -	\$ 55,000.00

<b>Code Enforcement</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
other	413.000	\$ 189.00	\$ -	\$ -	\$ -
Permit, Codes & Zoning Director salary	413.112	\$ 76,780.51	\$ 77,250.00	\$ 69,435.53	\$ 84,000.00
inspector salary	413.114	\$ 52,461.78	\$ 95,000.00	\$ (6,686.98)	\$ -
other compensation	413.187	\$ 207.03	\$ -	\$ -	\$ -
FICA	413.192	\$ 5,839.98	\$ 6,100.00	\$ 5,086.22	\$ 6,678.00
medical & Rx	413.196	\$ 11,563.32	\$ 16,000.00	\$ 14,823.16	\$ 17,148.00
pension	413.197	\$ 4,798.13	\$ -	\$ 4,431.38	\$ -
dental	413.198	\$ 671.70	\$ 1,000.00	\$ 773.16	\$ 852.00
life & disability	413.199	\$ 724.03	\$ 1,000.00	\$ 743.93	\$ 924.00
office supplies	413.210	\$ 25.96	\$ -	\$ -	\$ -
telephone	413.321	\$ -	\$ -	\$ -	\$ 240.00
dues & subscriptions	413.420	\$ 300.00	\$ 300.00	\$ 500.00	\$ 575.00
contracted services	413.450	\$ 50,948.30	\$ 5,000.00	\$ 75,930.28	\$ 87,000.00
meetings & conferences	413.460	\$ -	\$ -	\$ -	\$ 1,800.00
		\$ 204,509.74	\$ 201,650.00	\$ 165,036.68	\$ 199,217.00

<b>Planning &amp; Zoning</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
other services	414.000	\$ 6,356.22	\$ 5,000.00	\$ 825.00	\$ 250.00
ZHB stipends	414.120	\$ -	\$ 5,000.00	\$ -	\$ 1,250.00
FICA	414.192	\$ -	\$ -	\$ -	\$ 99.38
Planning Commission	414.249	\$ -	\$ -	\$ -	\$ 500.00
professional services	414.310	\$ 91,222.26	\$ 100,000.00	\$ 27,465.83	\$ 5,000.00
ZHB legal services	414.314	\$ 306.00	\$ 15,000.00	\$ 17,222.25	\$ 12,200.00
regional planning	414.316	\$ 1,846.84	\$ 4,000.00	\$ 2,369.23	\$ 4,000.00
Open Space Advisory Committee	414.318	\$ -	\$ -	\$ -	\$ 750.00
Sustainability Committee	414.319	\$ 389.00	\$ 1,500.00	\$ 803.14	\$ 750.00
Human Relations Commission	414.320	\$ -	\$ 100.00	\$ -	\$ 750.00
meetings & conferences	413.460	\$ -	\$ -	\$ -	\$ 900.00
		\$ 100,120.32	\$ 130,600.00	\$ 48,685.45	\$ 26,449.38

<b>Emergency Management</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
EMC salary	415.114	\$ 238.16	\$ 1,000.00	\$ 2,094.15	\$ 2,950.00
FICA	415.192	\$ 18.22	\$ 110.00	\$ (36.71)	\$ 234.53
supplies	415.210	\$ -	\$ 500.00	\$ 890.24	\$ 750.00
telephone	415.321	\$ -	\$ -	\$ -	\$ 552.00
		\$ 256.38	\$ 1,610.00	\$ 2,947.68	\$ 4,486.53

<b>Animal Control</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
other	422.000	\$ 21.63	\$ -	\$ 21.56	\$ -
ACO salary	422.114	\$ 1,523.68	\$ 1,200.00	\$ 1,363.06	\$ 100.00
FICA	422.192	\$ 116.54	\$ 90.00	\$ 104.25	\$ 7.95
supplies	422.246	\$ 1,174.34	\$ 500.00	\$ (5.00)	\$ 500.00
telephone	422.321	\$ -	\$ -	\$ 220.00	\$ 20.04
mileage	422.330	\$ -	\$ -	\$ 180.11	\$ 25.20
		<b>\$ 2,836.19</b>	<b>\$ 1,790.00</b>	<b>\$ 1,883.98</b>	<b>\$ 653.19</b>

<b>Public Works</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
other highway expenses	430.000	\$ 825.00	\$ -	\$ -	\$ -
Foreman salary	430.110	\$ 85,926.37	\$ 82,550.00	\$ 69,721.33	\$ 85,050.00
Mechanic & Laborers salaries	430.111	\$ 206,694.49	\$ 195,421.00	\$ 194,403.99	\$ 201,350.00
Director salary	430.121	\$ 93,880.08	\$ 86,850.00	\$ 76,516.91	\$ 89,450.00
overtime	430.180	\$ 24,782.64	\$ 30,000.00	\$ 20,894.56	\$ 42,000.00
uniforms	430.186	\$ -	\$ 2,500.00	\$ (581.27)	\$ 4,250.00
other compensation	430.187	\$ 1,350.00	\$ -	\$ -	\$ -
FICA	430.192	\$ 31,078.96	\$ 29,185.00	\$ 25,938.81	\$ 29,880.08
unemployment insurance	430.194	\$ 7,379.29	\$ 8,500.00	\$ (7,709.17)	\$ -
medical & Rx	430.196	\$ 97,262.81	\$ 124,000.00	\$ 122,387.08	\$ 135,811.88
pension	430.197	\$ 23,502.85	\$ -	\$ 21,695.04	\$ -
dental	430.198	\$ 2,863.65	\$ 3,300.00	\$ 3,852.40	\$ 3,768.00
life & disability	430.199	\$ 3,557.02	\$ 4,500.00	\$ 3,967.62	\$ 5,328.00
office supplies	430.210	\$ 311.07	\$ 550.00	\$ 1,250.55	\$ 1,900.00
shop supplies	430.220	\$ 4,785.12	\$ -	\$ 1,223.58	\$ 3,500.00
heating fuel	430.230	\$ 1,710.29	\$ 5,500.00	\$ 2,900.06	\$ 3,000.00
gasoline	430.231	\$ 175.00	\$ 3,000.00	\$ 2,105.46	\$ 3,000.00
diesel	430.232	\$ 16,417.35	\$ 20,000.00	\$ 19,042.13	\$ 18,700.00
other services & supplies	430.246	\$ 1,370.00	\$ -	\$ 216.60	\$ 1,800.00
vehicle parts	430.251	\$ 7,556.54	\$ 10,000.00	\$ 5,659.32	\$ 10,000.00
small tools & equipment	430.260	\$ 4,961.78	\$ 12,000.00	\$ 4,927.30	\$ 13,000.00
telephone	430.321	\$ 1,045.00	\$ 1,700.00	\$ 2,008.23	\$ 2,136.00
dues & subscriptions	430.420	\$ -	\$ -	\$ 125.00	\$ 756.00
vehicle maintenance & repairs	430.451	\$ 21,480.73	\$ 20,000.00	\$ 20,626.84	\$ 24,250.00
tests & certifications	430.470	\$ 70.00	\$ 500.00	\$ -	\$ 500.00
capital purchases	430.750	\$ -	\$ 100,000.00	\$ -	\$ -
		<b>\$ 638,986.04</b>	<b>\$ 740,056.00</b>	<b>\$ 591,172.37</b>	<b>\$ 679,429.96</b>

<b>Winter Maintenance</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
materials	432.239	\$ 7,483.69	\$ 10,000.00	\$ 23,039.67	\$ 21,550.00
contracted services	432.450	\$ 24,080.00	\$ 40,000.00	\$ 29,560.00	\$ 38,000.00
		<b>\$ 31,563.69</b>	<b>\$ 50,000.00</b>	<b>\$ 52,599.67</b>	<b>\$ 59,550.00</b>

<b>Traffic Signals &amp; signs</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
other expenses	433.000	\$ 171.61	\$ -	\$ -	\$ -
signs & supplies	433.245	\$ 950.00	\$ -	\$ -	\$ 840.00
electricity	433.361	\$ -	\$ -	\$ -	\$ 336.00
repairs & maintenance	433.450	\$ -	\$ -	\$ 6,858.49	\$ 5,000.00
		<b>\$ 1,121.61</b>	<b>\$ -</b>	<b>\$ 6,858.49</b>	<b>\$ 6,176.00</b>

<b>Roads &amp; Bridges</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
asphalt	438.240	\$ 4,914.96	\$ -	\$ -	\$ -
supplies & materials	438.245	\$ 2,943.04	\$ -	\$ -	\$ 3,000.00
gravel roads	438.317	\$ 12,628.82	\$ 40,000.00	\$ 22,522.37	\$ 38,500.00
paved roads	438.318	\$ 4,433.79	\$ 20,000.00	\$ 28,758.83	\$ 25,500.00
equipment rentals	438.384	\$ 15,183.88	\$ -	\$ (1,484.98)	\$ 13,500.00
contracted services	438.452	\$ 21,053.69	\$ -	\$ -	\$ 3,000.00
repairs	438.760	\$ 698.70	\$ -	\$ 160.00	\$ 4,000.00
		\$ 61,856.88	\$ 60,000.00	\$ 49,956.22	\$ 87,500.00

<b>Hydrants</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
rental fees	448.380	\$ -	\$ -	\$ 23,668.21	\$ 26,400.00
		\$ -	\$ -	\$ 23,668.21	\$ 26,400.00

<b>Culture &amp; Recreation</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
other park expenses	454.000	\$ -	\$ 231.00	\$ 751.73	\$ 1,200.00
park & recreation	454.010	\$ 2,314.46	\$ 1,000.00	\$ 490.00	\$ -
park & recreation programs	454.235	\$ 293.00	\$ 1,000.00	\$ 835.00	\$ 3,290.00
Community Garden	454.247	\$ 1,108.20	\$ 3,500.00	\$ 364.83	\$ 3,500.00
Community Garden expenses	454.248	\$ 294.72	\$ 300.00	\$ -	\$ -
Community Day	454.249	\$ -	\$ 10,000.00	\$ -	\$ -
small tools & equipment	454.260	\$ 612.56	\$ 600.00	\$ 240.00	\$ 4,500.00
professional services	454.310	\$ 15,354.05	\$ -	\$ 1,425.00	\$ 3,000.00
park landscaping	454.317	\$ 1,265.00	\$ 1,500.00	\$ 1,163.19	\$ 4,050.00
electricity	454.361	\$ 362.05	\$ 2,000.00	\$ 421.98	\$ 564.00
park land repairs	454.371	\$ -	\$ -	\$ -	\$ 3,500.00
improvements	454.372	\$ 8,970.31	\$ 10,000.00	\$ 496.11	\$ -
park building repairs	454.373	\$ -	\$ -	\$ 2,360.00	\$ 3,500.00
park equipment	454.374	\$ 540.88	\$ 2,500.00	\$ -	\$ -
Fellowship Trail	454.610	\$ 6,400.26	\$ -	\$ -	\$ -
library contribution	456.520	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,650.00
		\$ 38,515.49	\$ 34,131.00	\$ 10,047.84	\$ 28,754.00

<b>Community Development</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
community contributions	460.500	\$ -	\$ 1,000.00	\$ -	\$ 500.00
Environmental Advisory Council	461.248	\$ 1,496.24	\$ 2,000.00	\$ -	\$ 2,000.00
Zoning Hearing Board	461.340	\$ 1,162.50	\$ -	\$ -	\$ -
UCC fee	462.051	\$ 292.50	\$ 750.00	\$ 580.50	\$ 900.00
real estate taxes	462.430	\$ 11,907.33	\$ 12,000.00	\$ -	\$ -
Historical Commission	465.249	\$ 409.00	\$ 1,700.00	\$ 183.39	\$ 2,000.00
Township Historian	465.259	\$ 68.50	\$ -	\$ -	\$ 1,500.00
Litter Lifters	465.250	\$ 777.22	\$ -	\$ 720.97	\$ 750.00
		\$ 16,113.29	\$ 17,450.00	\$ 1,484.86	\$ 7,650.00

<b>Debt Service</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
principal, other	471.000	\$ 427,000.00	\$ -	\$ -	\$ -
principal, 2022 bond/note	471.100	\$ -	\$ 96,000.00	\$ -	\$ -
principal, 2021 bond/note	471.200	\$ -	\$ 101,000.00	\$ -	\$ -
interest	472.000	\$ 32,789.11	\$ 8,417.00	\$ (2,764.21)	\$ -
		\$ 459,789.11	\$ 205,417.00	\$ (2,764.21)	\$ -

<b>Employer Withholdings</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
pension	483.300	\$ -	\$ 35.00	\$ (17,607.65)	\$ 55,113.00
		\$ -	\$ 35.00	\$ (17,607.65)	\$ 55,113.00

<b>Insurance</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
workers compensation	484.100	\$ 45,951.08	\$ 40,000.00	\$ 64,215.53	\$ 58,952.00
property, auto & liability	486.200	\$ 49,049.25	\$ 50,000.00	\$ 88,810.00	\$ 83,970.00
public officials	486.400	\$ 3,565.00	\$ 3,500.00	\$ -	\$ -
unemployment	486.700	\$ -	\$ -	\$ 3,624.53	\$ 7,700.00
health care	487.000	\$ (3,822.07)	\$ 18,000.00	\$ -	\$ -
		\$ 94,743.26	\$ 111,500.00	\$ 156,650.06	\$ 150,622.00

<b>Other</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
unclassified operating expenses	488.489	\$ 38.78	\$ -	\$ -	\$ -
other operating expenses	489.000	\$ 1,954.78	\$ -	\$ -	\$ -
		\$ 1,993.56	\$ -	\$ -	\$ -

<b>Transfers</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
Capital Equipment Fund	492.320	\$ -	\$ -	\$ -	\$ -
Capital Road Fund	492.321	\$ -	\$ -	\$ -	\$ -
Capital Project Fund	492.322	\$ -	\$ -	\$ -	\$ -
other	492.400	\$ 6,000.00	\$ -	\$ -	\$ -
		\$ 6,000.00	\$ -	\$ -	\$ -

<b>Miscellaneous</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
miscellaneous expenses	493.241	\$ 19,322.73	\$ -	\$ 4,996.07	\$ -
		\$ 19,322.73	\$ -	\$ 4,996.07	\$ -

# OPEN SPACE FUND EXPENDITURES

Open Space	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
legal services	404.310	\$ -	\$ -	\$ 2,331.50	\$ 20,000.00
contracted services	409.450	\$ -	\$ 10,000.00	\$ 6,701.80	\$ 32,500.00
maintenance & improvements	450.469	\$ -	\$ 40,000.00	\$ 226,195.81	\$ 120,000.00
acquisitions	461.710	\$ 32,800.00	\$ 1,200,000.00	\$ 97,283.42	\$ 1,084,000.00
debt service, principal	471.000	\$ 100,000.00	\$ 269,000.00	\$ 466,000.00	\$ 369,000.00
debt service, interest	472.000	\$ 1,709.37	\$ 20,759.00	\$ 26,744.92	\$ 2,022.66
transfer to General Fund	490.000	\$ 236,325.63	\$ -	\$ -	\$ -
		\$ 370,835.00	\$ 1,539,759.00	\$ 826,257.45	\$ 1,627,522.66

# CAPITAL FUND EXPENDITURES

Contracted Services	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
legal	404.310	\$ -	\$ -	\$ -	\$ 2,400.00
engineering	414.314	\$ -	\$ -	\$ -	\$ 9,500.00
land planning	414.315	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ 11,900.00

Parks & Buildings	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
buildings	409.610	\$ 6,200.00	\$ 100,000.00	\$ 26,084.58	\$ 47,100.00
parks & trails	454.700	\$ -	\$ -	\$ -	\$ 99,000.00
		\$ 6,200.00	\$ 100,000.00	\$ 26,084.58	\$ 146,100.00

Police & EMS	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
PD vehicles & equipment	410.740	\$ 1,199.60	\$ -	\$ 66,549.78	\$ 81,000.00
Fire & Ambulance	411.740	\$ -	\$ -	\$ -	\$ -
		\$ 1,199.60	\$ -	\$ 66,549.78	\$ 81,000.00

Public Works	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
vehicles & equipment	430.740	\$ 41,075.00	\$ 150,000.00	\$ 182,365.00	\$ 149,000.00
traffic signals & signs	433.000	\$ -	\$ -	\$ -	\$ 16,000.00
roads & bridges	438.000	\$ 1,291,737.68	\$ 975,000.00	\$ 85,442.87	\$ 2,699,500.00
		\$ 1,332,812.68	\$ 1,125,000.00	\$ 267,807.87	\$ 2,864,500.00

Debt Service	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
debt service, principal	471.000	\$ -	\$ -	\$ -	\$ -
debt service, interest	472.000	\$ -	\$ -	\$ 253.52	\$ 63.38
		\$ -	\$ -	\$ 253.52	\$ 63.38

Other	code	2024 Actual	2025 Budget	through 12/2	2026 Budget
other	480.000	\$ -	\$ -	\$ -	\$ 5,000.00
		\$ -	\$ -	\$ -	\$ 5,000.00

# STATE FUND EXPENDITURES

<b>Roads</b>	<b>code</b>	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>through 12/2</b>	<b>2026 Budget</b>
materials	432.239	\$ -	\$ 10,000.00	\$ -	\$ -
traffic control devices	433.000	\$ -	\$ 500.00	\$ -	\$ -
Road Program	438.000	\$ -	\$ 350,000.00	\$ 295,050.81	\$ 500,000.00
		\$ -	\$ 360,500.00	\$ 295,050.81	\$ 500,000.00

Exhibit A

**STAFFING LEVELS**

## STAFFING LEVELS

<b>FULL-TIME POSITIONS</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Manager	1	1	1	1
Secretary	1	1	1	0
Assistant Secretary	1	1	0	0
Finance Director	0	0	1	1
Treasurer	1	1	0	0
Codes, Permitting & Zoning Director	0	0	0	1
Codes and Permitting Clerk	1	1	1	0
Police, Chief	1	1	1	1
Police, Sergeant	1	1	1	1
Police, Corporal	2	2	2	2
Police, Officer	4	4	4	5
Police, Administrative Assistant	1	1	1	1
Public Works, Roadmaster	1	1	1	1
Public Works, Foreman	1	1	1	1
Public Works, Mechanic	1	1	1	1
Public Works, Laborer	2	2	2	2
<b>totals</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>18</b>

<b>PART-TIME POSITIONS</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Administrative Secretary	1	0	0	0
Receptionist & Office Assistant	0	0	1	1
<b>totals</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>

Exhibit B  
**2026 FEE SCHEDULE**

*to be considered at the January 5, 2026 Reorganization Meeting*

Exhibit C

**RESERVE FUNDS POLICY**

# RESERVE FUNDS POLICY

## Operating Reserve Fund

1. Reserve Use: Day-to-day revenues and expenditures.
2. Reserve Type: Unrestricted.
3. Reserve Goal: West Vincent Township shall carry forward into each Fiscal Year a minimum cash balance of 25% of the budgeted General Fund receipts as budgeted in same Fiscal Year. This is the maximum General Fund Operating Reserve permitted by the Second Class Township Code. At the end of each Fiscal Year, any dollars held above this amount shall be transferred to the Capital Reserve Fund.

## Capital Reserve Fund

1. Reserve Use: Capital expenditures, such as vehicles and equipment, building and infrastructure projects, and major park improvement. Capital Reserve Fund dollars may likewise be utilized to replenish the Operating Reserve Fund as needed to maintain the above-noted balance.
2. Reserve Type: Unrestricted.
3. Reserve Goal: West Vincent Township shall carry forward an amount not less than \$2 million, or the amount required to provide an approximate two-year reserve for unforeseen capital improvements, whichever is greater. This amount shall be reviewed on an annual basis, and adjusted as needed, so to provide for the targeted two-year reserve.

## Open Space Reserve Fund

1. Reserve Use: Land acquisition, the purchase of conservation easements, and related expenses. Up to 25% of annual receipts may be utilized to improve and maintain existing parks, trails, and open spaces.
2. Reserve Type: Restricted.
3. Reserve Goal: West Vincent Township shall carry forward an amount not less than \$500,000, to provide for unforeseen improvements required at Township parks, trails, and open spaces.

## State Reserve Fund

1. Reserve Use: State Reserve Fund, for Liquid Fuels qualified infrastructure improvements and associated expenses.
2. Reserve Type: Restricted.
3. Reserve Goal: West Vincent Township shall carry forward an amount not less than 50% of the prior year's Liquid Fuels allocation.

*Restricted Reserve*      *Funds are restricted in use by law or by Township policy.*

*Unrestricted Reserve*      *Funds are earmarked for certain purposes, but may be available for use for any other purpose approved by the Board of Supervisors, and as permitted by law.*

Exhibit D

**SEVEN-YEAR ROAD PROGRAM**

# Seven-Year Road Program

## 2026 to 2028

- Crescent Drive
- Eagle Farms Road
- Fellowship Road
- Hunt Hill Road
- Kennard Way
- Lobella Court
- Marigold Court
- Sweet Birch Lane
- Thorndale Road
- Trillium Way
- Veronia Drive
- Westover Lane

## 2029 to 2032

- Black Horse Road
- Brighton Way
- Clarkson Drive
- Douglass Lane
- Horseshoe Trail (Davis Lane to Township boundary)
- Miller Road
- Phillips Lane
- Red Bone Road
- Saint Matthews Road
- Wyndemere Lake Drive

The above is a tentative schedule only. West Vincent Township monitors roadway conditions throughout the year and, when warranted, revises the annual Road Program to best prioritize needed improvements.

Exhibit E

**TEN-YEAR VEHICLE REPLACEMENT SCHEDULE**

# Ten-Year Vehicle Replacement Schedule

<b>POLICE</b>	year	interval	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	notes
Chevrolet Tahoe	2019	n/a											(a)
Ford SUV Hybrid	2021	5	█					█					
Ford SUV Hybrid	2022	5		█					█				
Chevrolet Silverado 1500	2024	5									█		
Chevrolet Tahoe	2024	5				█					█		
Polaris Ranger Crew	2024	10				█					█		

<b>PUBLIC WORKS</b>	year	interval	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	notes
Mack RD	1999	20		█									
Mack GU	2009	20				█							
International Terrastar	2015	20										█	
Dodge Ram 5500	2018	10			█								
Chevrolet Silverado	2021	10						█					
International CV	2022	20											
Mack GR	2023	20											
Ford F-550	2024	15											
John Deere 6300 roadside mower	1996	18	█										
John Deere 6430 boom mower	2010	18			█								
John Deere 410L backhoe	2015	18								█			
John Deere 672D grader	2005	18		█									
Case 621F wheel loader	2014	18							█				
Case 590M backhoe	2007	18		█									
Bandit 590M chipper	2022	15											
Premier trailer - 3,500 lbs	2007	22				█							
Bri-Mar trailer - 12,000 lbs	2007	22				█							
Interstate trailer - 25 tons	2021	22											

notes

(a) Chief vehicle

The above is a tentative schedule only. West Vincent Township takes care to maintain its vehicles and equipment, so to maximize the useful life of these valuable assets. The replacement intervals are guides to assist with budgeting and to help calculate the capital reserves needed to replace a vehicle. The Township will replace a vehicles only when the vehicle (1) has reached the end of its useful life, and (2) is needed to continue Township operations and services.

Exhibit F

**PROPERTY TAX RATES**

West Vincent Township's property tax is 2.09 mills, and there is no proposed change to this tax in 2026. The owner of a property in the Township that is assessed at \$250,000 (the approximate assessment for property with a market value of \$785,000) pays \$627 in property tax to the Township. This same owner pays \$1,549 in property tax to Chester County (5.164 mills), and \$10,908 in property tax to the Owen J. Roberts School District (36.3599 mills).

*If you pay property taxes, for every \$1,000 paid...*

**\$833.68 is paid to the Owen J. Roberts District**



**\$118.40 is paid to Chester County**



**\$47.92 is paid to West Vincent Township**

