

# **TOWNSHIP OF UPPER PROVIDENCE**

## **2026 FINAL OPERATING & CAPITAL IMPROVEMENT PROGRAM**

**December 8, 2025**

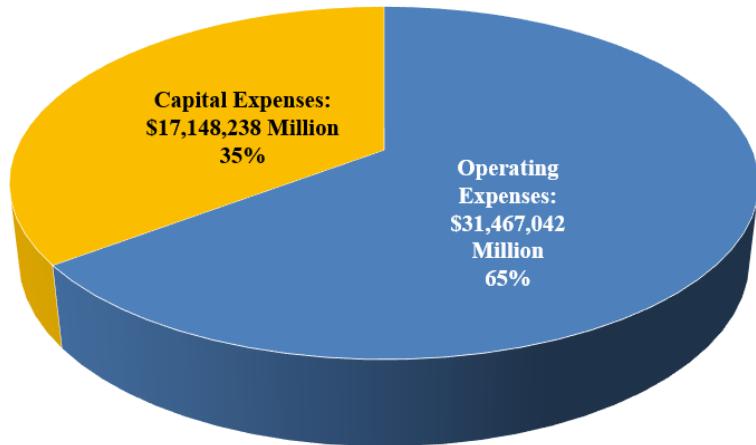


December 8, 2025

## ***2026 Budget Highlights***

Preparing the 2026 budget was challenging due to unexpected fiscal issues in the commercial real estate market. Upper Providence Township (UPT), with a market valuation of over \$2 billion, saw its real estate base shrink by nearly 3% due to vacancies and assessment appeals, impacting both the tax base and earned income tax (EIT) revenue.

## **2026 Budget Pie \$48.61 Million**



Despite stagnant revenues, operating costs for essential services like police, fire, and public works continue to rise, resulting in a ~\$1 million shortfall. All departments had to reduce costs and cut capital expenditures proportionally to balance the budget without increasing taxes.

We are pleased to present a balanced 2026 budget, reflecting discussions from four public workshops. The \$48.61 million budget includes \$31.47 million in operating expenses, and \$17.15 million in capital expenditures. On November 17, the Board of Supervisors (BOS) approved the preliminary budget for official advertisement in the local newspaper and for posting on the Township's website for the minimum of 20 day to allow for public review and feedback. The advertisement cycle was delayed this year to await the results the open space referendum, which the UPT electorate defeated. Therefore, the final budget included no changes in the real estate or earned income tax levies.

### ***High Level Budget Overview***

UPT's budget varies from a typical private sector budget, which primarily concentrates on income and profit. Instead, we employ *fund accounting* to ensure accountability for taxpayers by segregating funds based on legal or regulatory restrictions. The 2026 municipal budget adheres to the Pennsylvania Department of Community and Economic Development's (DCED) chart of accounts, reflecting our status as a Township of the Second Class. While fund accounting ensures public accountability, it can often be complex for taxpayers to comprehend.

Our goal is to present the 2026 budget in as straightforward and transparent manner as possible, reviewing each major fund that constitutes UPT's budget. The following sections will include tables that detail each fund in relation to each Township department. Key discussion points will highlight significant variances from the previous year's budget. Table I below shows consolidated budget revenues for all major operating and capital funds.

**Table I**  
***2026 Budget Revenue Summary***

<b>Revenues</b>	<b>General Fund</b>	<b>Liquid Fuels</b>	<b>Parks &amp; Recreation</b>	<b>Sewer Enterprise</b>	<b>Capital Expenditure</b>	<b>EMS</b>	<b>Sewer Capital</b>
301 Real Property Taxes	6,198,310						
310 Act 511 & Other Taxes/Fees	14,572,014						
321 Business Licenses, Permits & Fees	397,500						
322 Other Permits	53,000						
331 Fines	25,500						
341 Interest Earnings	200,000	20,000	50,000	100,000	115,000	5,000	105,000
342 Rents & Royalties	75,600						
351 Federal Capital and Operating Grants	0						
354 State Capital and Operating Grants	160,000						
355 State Shared Revenue	212,500	650,000					
361 General Government	49,050						
362 Public Safety	652,150				15,000		
364 Sanitation	0			4,739,054			
367 Donations/Contributions	345,000		19,200				
380 Miscellaneous Revenues	5,000		3,076,000		444,533		
383 Special Assessments	0						
392 Interfund Operating Transfers	500,000				927,472	671,864	2,846,798
394 Refunds	5,500				13,333		
999 Unallocated Funds		330,000		2,500,000	4,166,700		4,369,202
<b>Fund Revenue Totals</b>	<b>23,451,124</b>	<b>1,000,000</b>	<b>3,145,200</b>	<b>7,339,054</b>	<b>5,682,038</b>	<b>676,864</b>	<b>7,321,000</b>

Table II below shows the corresponding expenses for these same funds. As mandated by state law, the budget is across all major funds.

**Table II**  
*2026 Budget Expenditure Summary*

<b>Expenditure</b>	<b>General Fund</b>	<b>Liquid Fuels</b>	<b>Parks &amp; Recreation</b>	<b>Sewer Enterprise</b>	<b>Capital Expenditure</b>	<b>EMS</b>	<b>Sewer Capital</b>
400 General Government	405,000						
401 Administration	1,029,244				55,000		
402 Finance	740,458				5,000		
403 Tax Collection	207,000						
404 Legal	227,500						
407 Information Technology	456,709				58,000		
409 Municipal Buildings & Plant	1,288,750				1,788,600		
410 Police	7,793,352				457,738		
411 Fire Protection	3,902,762				260,500		
414 Planning & Zoning/Codes	670,987				2,600		
430 Highway Maintenance	3,499,404	1,000,000			3,052,000		
454 Culture & Recreation - Parks	865,592		1,676,962		2,600		
480 Miscellaneous Expenditures	230,000			7,339,054		450,000	7,321,000
491 Refunds	340,000						
492 Transfers	1,794,366						
999 Unallocated Funds			1,468,238			226,864	
<b>Fund Expenditure Totals</b>	<b>23,451,124</b>	<b>1,000,000</b>	<b>3,145,200</b>	<b>7,339,054</b>	<b>5,682,038</b>	<b>676,864</b>	<b>7,321,000</b>

*General Fund*

Table III provides a detailed breakdown of projected 2026 General Fund (GF) revenues. Our conservative \$23.24 million projection aligns with best practices for maintaining a healthy rainy-day fund and sustainable balance. The GF is the Township's primary operating budget, funding most departments except sewers. It also supports the Capital Expenditure Fund (CEF) for major capital equipment, technology upgrades, fleet replacement, road improvements, and debt service for large infrastructure projects.

**TABLE III**  
***General Fund Revenues***

Category	2025 Approved	2025 Projected	2026 Request	2026 Manager Adjusted	2026 BOS Approved
Real Estate Tax – General/Police	1,770,645	1,806,789	1,784,460	1,784,460	1,784,460
Real Estate Tax – Fire	3,651,956	3,726,504	3,691,986	3,691,986	3,691,986
Real Estate Tax -- EMS	663,992	677,546	676,864	676,864	676,864
Real Estate Transfer Tax	1,122,165	1,126,825	1,522,014	1,522,014	1,522,014
Earned Income Tax	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000
Local Services Tax	850,000	900,000	950,000	950,000	950,000
PILOT Payment	100,000	100,000	100,000	100,000	100,000
Licenses and Permits	396,500	400,000	450,500	450,500	450,500
Fines and Forfeitures	28,750	30,000	25,500	25,500	25,500
Interest Earnings	100,000	300,000	200,000	200,000	200,000
Rents and Royalties	72,100	72,100	75,600	75,600	75,600
Grants and Shared Revenue	978,000	978,000	372,500	372,500	372,500
Fees and Permits	630,400	675,000	701,200	701,200	701,200
Recreation Program Fees	330,000	375,000	345,000	345,000	345,000
Miscellaneous Revenues	5,000	388,844	5,000	5,000	5,000
Transfers In	500,000	500,000	500,000	500,000	500,000
Expenditure Refunds	7,000	7,000	5,500	5,500	5,500
Delinquency Collection	35,000	77,681	45,000	45,000	45,000
	<b>23,241,608</b>	<b>24,141,289</b>	<b>23,451,124</b>	<b>23,451,124</b>	<b>23,451,124</b>

Table IV below shows the Township's actual revenue trends over the past seven years from 2018 to 2024. We are projecting 2025 revenues based on actual receipt receive on October 31, 2025.

**Table IV**  
*Revenue Trends*

Year	Real Estate	Real Estate Transfer	Local Services Tax	Building Permits	Earned Income
2018	2,688,036	1,315,873	926,690	1,015,597	10,142,947
2019	2,637,721	1,195,455	955,398	460,781	10,853,610
2020	2,588,574	973,395	908,287	450,294	11,147,811
2021	2,753,544	1,662,424	942,167	880,599	11,953,250
2022	5,696,333	2,733,191	912,246	556,999	12,075,553
2023	5,696,587	1,824,467	956,757	414,619	11,633,158
2024	5,563,102	1,073,080	942,641	381,446	13,643,171
<i>Projected as of 10/31</i>					
2025	6,210,841	1,050,000	850,000	375,000	12,000,000
<i>Budget</i>					
2026	6,198,310	1,522,014	950,000	427,000	12,000,000

## Real Estate Tax

The real estate tax (RET) will remain at 2.75 mills, despite an unprecedented number of commercial assessment appeals that were filed and awarded by the Montgomery County Board of Assessment Appeals. Table V displays the top fifteen properties with the highest assessments and the resulting adverse impact on their collective reassessments on the Township's real estate tax base. These properties account for approximately 25% of all real estate tax revenue. The cumulative decline in these reassessments amounted to approximately \$66.13 million, representing an aggregate reduction in UPT's tax base.

**Table V**  
*Impact of Commercial Reassessment on UPT's Top 15 Properties*

Rank	Property	New October 2025 Assessment	Old December 2021 Assessment	Assessment Variance
1	Bridge at Collegeville	145,127,590	185,683,490	(40,555,900)
2	Providence Town Center	62,781,020	62,781,020	0
3	Providence Corporate Center	53,550,420	72,827,880	(19,277,460)
4	GSK	50,883,830	72,827,880	(21,944,050)
5	Oaks Mills	46,834,580	49,238,810	(2,404,230)
6	SEI	36,253,510	32,660,700	3,592,810
7	Residences at Providence Town Center	32,851,040	28,373,570	4,477,470
8	The Court at Upper Providence	32,851,040	28,373,570	4,477,470
9	Oaks Corporate Center	24,635,450	27,352,580	(2,717,130)
10	Tare Collegeville, LLC (Data Center)	16,911,450	16,911,450	0
11	Parkhouse (facility)	16,197,360	16,197,360	0
12	Valley Forge Distribution	15,985,370	15,985,370	0
13	Providence Business Park III	10,127,730	3,989,080	6,138,650
14	Sheppard Distribution	6,696,610	3,989,080	2,707,530
15	1122 Longford Road	6,086,500	6,708,400	(621,900)
		<b>557,774,500</b>	<b>623,900,240</b>	<b>(66,126,740)</b>

Table VI below shows the estimated appropriation of RET funds for Emergency Medical Services (EMS), Fire and Emergency Management Protection and General Government/Police Services. Because many taxpayers opt to pay the 2% discount, we are conservatively projecting a 95% collection rate. Delinquent rates are expected to remain very low. We believe this prudent based on the current state of commercial assessment appeals, which we expect to continue in 2026.

**Table VI**  
**2025-26 Levy Comparison at 95% Collection Rate**

<b>Description</b>	<b>2025 Levy</b>	<b>2025 Amount</b>	<b>2026 Levy</b>	<b>2026 Amount</b>
Emergency Medical Services	0.30	671,864	0.30	676,864
Fire and Emergency Management Protections	1.65	3,695,255	1.65	3,691,986
General/Police Services	0.80	1,791,639	0.80	1,784,460
	<b>2.75</b>	<b>6,158,758</b>	<b>2.75</b>	<b>6,153,310</b>

#### *Real Estate Transfer Tax*

Transfer taxes are unpredictable to forecast, as they depend on new construction and real estate turnover. Unlike the stable real estate tax, the Real Estate Transfer tax varies with economic cycles. We expect the housing market to improve with lower interest rates, generating about \$1,522,000 in RET by 2026. While occasional windfalls from commercial sales like Pfizer and Providence Town Center occur, they can't be relied on regularly. Developers have shown interest in redeveloping downsized or closed commercial areas, which could offset some lost revenue.

#### *Earned Income Tax*

We expect the 2026 Earned Income Tax (EIT) to generate around \$12 million, similar to the previous year. The hybrid workforce created by the Covid pandemic has slowed down the growth we saw in earlier years. New developments coming in late 2026 and early 2027 may lead to slight EIT increases. However, significant EIT growth is unlikely, with future increases likely tied to cost of living adjustments for the current workforce. The EIT remains the Township's main revenue source but is highly cyclical and sensitive to economic downturns.

We estimate that about 40% of the Township's EIT revenues come from non-residents working here but living in communities like Upper Merion, Lower Merion, and Tredyffrin Townships, which do not have an EIT. Therefore, we are very conservative in our EIT projections. When revenues exceed expectations, we use the extra funds for important capital projects, reducing our need for debt financing for small to medium projects.

#### *Local Services Tax*

The PA Local Services Tax allows municipalities like UPT to assess a \$52 tax on payrolls with gross incomes over \$12,000. Tracking this tax has been challenging due to the hybrid work environment from the pandemic. As a result, LST collections have stayed stagnant and have not met prior projections. We estimate it will generate around \$950,000, consistent with the past three budget years.

#### *Building Permit Permits*

Planning and Zoning informed us not to expect much building activity next year. While there are several subdivisions still under review, significant construction is not expected until late 2026/early 2027. Therefore, we are conservatively projecting our permits to track below prior year trends and are budgeting around \$700,000. The softening of interest rates may trigger more potential people waiting on the sidelines to purchase existing homes next year.

Table VII summarizes 2026 General Fund expenses for each major department except sewers. Senior UPT staff proposed ~ \$24.64 million expenditures, from which the Township Manager Office's (TMO) increased by \$1.19 million or ~ 4.84 % for a revised \$23.45 million spending plan.

**TABLE VII**  
***General Fund Expenditures***

Category	2025 Approved	2025 Projected	2026 Request	2026 Manager Adjusted	2026 BOS Approved
Board of Supervisors	439,243	338,741	640,000	405,000	405,000
Administration	1,024,032	1,033,092	1,057,244	1,054,244	1,054,244
Finance	648,076	628,209	745,458	740,458	740,458
Information Technology	471,199	430,332	461,739	456,739	456,739
Tax Collector	202,250	202,250	203,750	207,000	207,000
Legal Services	187,500	187,240	257,500	227,500	227,500
Pooled Building Expenses	1,219,400	1,167,174	1,291,250	1,288,750	1,288,750
Police Protection	7,282,279	7,186,811	7,676,863	7,793,352	7,793,352
Fire and Emergency Services	3,896,014	3,613,149	4,270,522	3,902,762	3,902,762
Planning and Zoning	688,849	578,641	723,287	670,987	670,987
Public Works	3,350,416	3,202,471	3,566,904	3,499,404	3,499,404
Parks and Recreation	985,360	959,072	1,050,592	865,592	865,592
Transfers Out/Misc.	2,848,990	2,763,257	2,699,518	2,339,336	2,339,336
	<b>23,241,608</b>	<b>22,290,439</b>	<b>24,644,627</b>	<b>23,451,124</b>	<b>23,451,124</b>

*Sewer Enterprise Fund*

The Sewer Enterprise Fund collects fees for the Lower Perkiomen Valley Regional Sewer Authority (LPVRSA) for both used and unused equivalent development units (EDUs). It reimburses the General Fund for administrative costs, funds the maintenance of the municipal sewer system, and supports the Sewer Capital Budget. Tables VII and VIII below shows revenue/expense breakdown:

**TABLE VII – Sewer Operating Revenues**

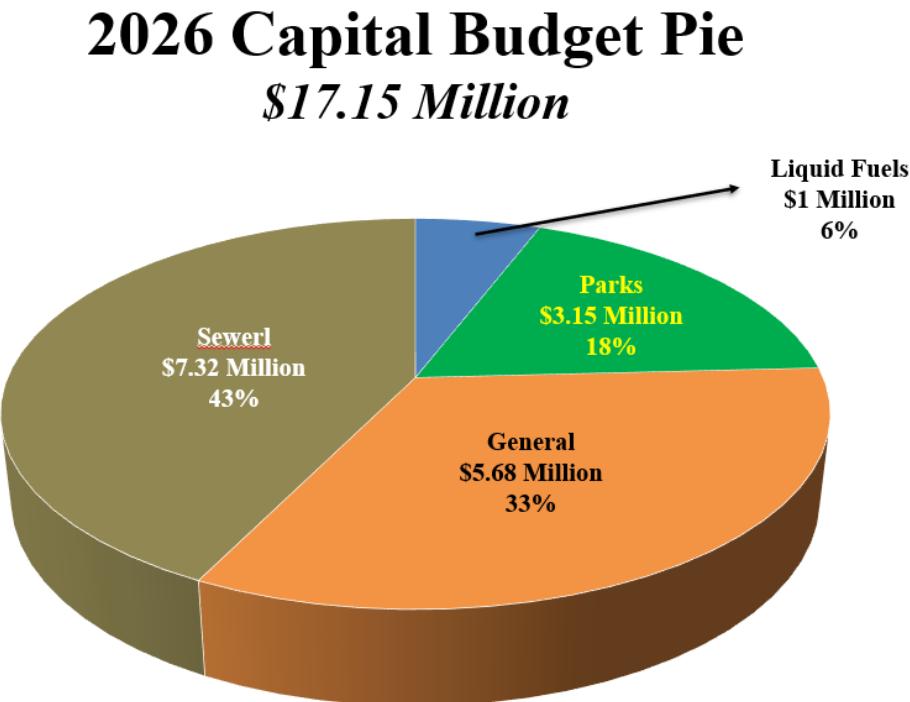
Category	2025 Approved	2025 Projected	2026 Staff Request	2026 Manager Adjusted	2026 BOS Approved
Interest Earnings	2,000	100,000	100,000	100,000	100,000
Sewer Tapping Fees	10,000	10,000	10,000	973,554	973,554
Sewer User Charges	3,856,300	3,500,000	3,500,000	3,500,000	3,500,000
Unused EDU Charges	450,000	200,000	200,000	250,000	250,000
Sewer Assessments	25,000	50,000	50,000	15,500	15,500
Unallocated Funds	0	3,500,000	132,256	2,500,000	2,500,000
	<b>4,343,300</b>	<b>7,360,000</b>	<b>3,992,256</b>	<b>7,339,054</b>	<b>7,339,054</b>

**TABLE VIII – Sewer Operating Expenses**

Category	2025 Approved	2025 Projected	2026 Staff Request	2026 Manager Adjusted	2026 BOS Approved
General Expenses	157,000	0	10,000	10,000	10,000
Repair and Maintenance	0	1,008,220	1,123,540	1,123,540	1,123,540
Payments - Regional Sewer Authority	2,773,800	2,844,780	2,851,716	2,851,716	2,851,716
Payments - Royersford Borough	5,500	0	0	0	0
Payments - Collegeville/Trappe	7,000	7,000	7,000	7,000	7,000
Interfund Transfer to General Fund	0	500,000	0	500,000	500,000
Contribution to Sewer Capital Fund	1,000,000	3,000,000	0	2,846,798	2,846,798
	<b>4,343,300</b>	<b>7,360,000</b>	<b>3,992,256</b>	<b>7,339,054</b>	<b>7,339,054</b>

## *Capital Budget*

- The ~\$17.15 million *Capital Budget* consists of four primary funds, shown in the pie graph below:
  - The *Capital Expenditure Fund (CEF)* is an unrestricted fund for various projects not covered by other reserves. It handles all major grant-related and bonded projects, and all debt-service payments come from this fund.
  - *State Liquid Fuels (SLF)* are funds from Pennsylvania's gas tax revenues.
  - *The Sewer Capital Fund* finances major sewer expansion and repair projects.
  - The *Park and Open Space Fund (POSF)* collect developer contributions for park projects.



## POLICE SERVICES

The 2026 budget represents \$7,793,994 or 31.31% of planned general fund expenditure. The proposed departmental staffing represents the following 33 ½ positions, which remains unchanged from last year.

- Police Chief (1)
- Lieutenant (1)
- Administrative Sergeant (1)
- Traffic Safety Sergeant (1)
- Patrol Sergeant (4)
- Patrol Corporals (4)
- Detectives (4)
- Patrol Officers (14)
- Civilian Police Specialist (1)
- Civilian Front Office Staff (2½)

**TABLE IX**  
**Police Services: Operations**

Description	2025 Final	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	4,619,211	4,494,689	4,811,278	4,948,967	4,948,967
Group Benefits	2,218,468	2,271,465	2,378,780	2,383,880	2,383,880
Supplies	147,000	118,284	147,000	142,000	142,000
Services and Training	126,500	128,184	126,855	115,555	115,555
Contracted Services and Miscellaneous	171,100	174,189	212,950	202,950	202,950
	<b>7,282,279</b>	<b>7,186,811</b>	<b>7,676,863</b>	<b>7,793,352</b>	<b>7,793,352</b>

**TABLE X**  
**Police Services: Capital**

<b>Description</b>	<b>Capital Expenditure Fund</b>	<b>Capital Financing</b>	<b>Grants &amp; Donations</b>
Replacement of Police Vehicles	320,000		
Axon	96,509		
LPR Cameras	30,238		
Station and Vehicle Computer Replacement	20,000		
5G Modem Update for Vehicles	7,500		
	<b>474,247</b>	<b>0</b>	<b>0</b>

**FIRE AND EMERGENCY SERVICES**

The 2026 fire and emergency services budget represent \$3,902,762 or % of planned general fund expenditures. Department staffing includes the following 16 full-time and 16 part-time positions:

- Fire Chief (1)
- Deputy Fire Chief/Fire Marshal (1)
- Deputy Fire Marshal (1)
- Emergency Management Coordinator (1)
- Captains (3)
- Full-Time Firefighters (9)
- Part-Time Firefighters (15)
- Part-Time Administrative Support (1)

**TABLE XI**  
**Fire and Emergency Services: Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	1,948,518	1,910,518	2,362,781	2,065,521	2,065,521
Group Benefits	1,029,395	1,029,395	1,141,041	1,092,541	1,092,541
Volunteer Incentive	48,000	45,300	48,000	45,000	45,000
Supplies and Repairs	90,101	81,334	92,100	87,100	87,100
Services and Training	253,000	239,597	285,500	271,500	271,500
Contracted Services & Emergency Management	77,000	57,005	91,100	91,100	91,100
Contributions	450,000	250,000	250,000	250,000	250,000
	<b>3,896,014</b>	<b>3,613,149</b>	<b>4,270,522</b>	<b>3,902,762</b>	<b>3,902,762</b>

**TABLE XII**  
**Fire and Emergency Services: Capital**

Description	Capital Expenditure Fund	Capital Financing	Grants & Donations
Radio Upgrades	5,000		
Equipment for New Engines	170,000		
Hazardous Gas Detection Meters	5,000		
PPE Replacement	31,000		
Fire Hose Replacement	30,000		
Active Shooter PPE	8,000		
Water Rescue PPE	9,500		
Tactical Medical Gear	2,000		
	<b>260,500</b>	<b>0</b>	<b>0</b>

## **TOWNSHIP ADMINISTRATION**

The Township Administration budget covers the legislative-related costs incurred by the Board of Supervisors (Table XIII), Township Manager's Office (Table XIV), Finance Department (Table XV), Information Technology (Table XVI-XVII), the Elected Tax Collector (Table XVIII) and Legal Service (Table XIX):

- Elected Board of Supervisors (5)
- Elected Tax Collector (1)
- Township Managers Office (5)
- Human Resources (1)
- Finance (3)
- Information Technology (1)

Table XII shows \$405,000 in planned expenditures for the Board of Supervisors. Noteworthy is the increase in contracted services, which reflects the consolidated costs for grant writing and communication services. These costs are existing items transferred from other departments.

**TABLE XIII**  
**Board of Supervisors: Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	16,500	16,500	16,500	16,500	16,500
Group Benefits	120,377	98,672	110,000	110,000	110,000
Dues, Subscriptions & Memberships	10,000	10,839	12,000	12,000	12,000
Training	2,500	1,000	2,500	2,500	2,500
Contracted Services – General	250,706	172,570	219,000	209,000	209,000
Discretionary Donations	39,160	39,160	80,000	55,000	55,000
	<b>439,243</b>	<b>338,741</b>	<b>440,000</b>	<b>405,000</b>	<b>405,000</b>

Table XIV shows \$1,054,244 in planned expenditures for the Township Manager's Office. The budget remains fairly level with no noteworthy changes for 2026 other than a reduction in contracted services.

**TABLE XIV**  
**Township Manager's Office: Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	612,239	638,452	642,954	642,454	642,454
Group Benefits	274,750	274,750	301,250	301,250	301,250
Supplies	27,750	26,000	27,750	22,750	22,750
Training/Misc.	43,948	41,545	31,340	26,340	26,340
Contracted Services	65,345	52,345	63,950	61,450	61,450
	<b>1,024,032</b>	<b>1,033,092</b>	<b>1,067,244</b>	<b>1,054,244</b>	<b>1,054,244</b>

Table XV shows \$740,458 in planned expenditures for the restructured Finance Department, which now reflects the actual costs for a 3-member department, which has been restructured to reinforce internal controls. Our new finance director has been on board now for six months now has made significant progress in professionalizing the department.

**TABLE XV**  
**Finance Department: Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	307,173	307,173	319,758	319,758	319,758
Group Benefits	159,651	183,891	172,550	172,550	172,550
Auditing	100,000	94,102	200,000	195,000	195,000
Training/Bonds	5,752	6,311	6,400	6,400	6,400
Contracted Services	75,500	36,732	46,750	46,750	46,750
	<b>648,076</b>	<b>628,209</b>	<b>745,458</b>	<b>740,458</b>	<b>740,458</b>

Table XVI shows \$456,739 in planned expenditures for Information Technology Operations. This department has also been in transition. With the recent departure of our in-house IT Director, we have transitioned to a hybrid system. Ridge Support plans to provide general project oversight of major projects in 2025, while our recently promoted IT Coordinator will perform daily IT support functions. We expect Ridge's presence in the Township can be reduced by April from 3 days to 1 day per week.

**TABLE XVI**  
**Information Technology: Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	61,508	62,633	65,409	65,409	65,409
Group Benefits	14,751	20,566	21,430	21,430	21,430
Training	10,000	1,000	10,000	5,000	5,000
Misc.	5,000	2,000	5,000	5,000	5,000
Contracted Services	379,940	344,133	359,900	359,900	359,900
	<b>471,199</b>	<b>430,332</b>	<b>461,739</b>	<b>456,739</b>	<b>456,739</b>

Table XVII shows \$70,100 in planned IT capital expenditures. Major projects include upgrades to the Township's server network to provide additional redundancies in the event of a major power outage or cyber-attack in addition to the replacement of switches and routine UPS and battery replacements.

**TABLE XVII**  
**Information Technology: Capital**

Description	Capital Expenditure Fund	Capital Financing	Grants & Donations
Desktop/Hardware Replacements	15,000		
Infrastructure Upgrade in Firehouse	18,000		
Ubiquiti Core Switch for PD	2,500		
PD Multi-Factor Authentication Compliance	15,000		
Photo ID Printer	7,500		
Locks/Environmental Controls for Server Room	12,100		
	<b>70,100</b>	<b>0</b>	<b>0</b>

Table XVIII shows \$207,000 in planned expenditures for the Elected Tax Collector's Office. Julie's budget is level from last year, and we do not anticipate any major contractual increases.

**TABLE XVIII**  
**Elected Tax Collector: Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	10,000	10,000	10,000	10,000	10,000
Group Benefits	5,500	5,500	5,500	5,500	5,500
Commissions	180,000	180,000	180,000	185,000	185,000
Supplies	6,750	3,500	8,250	6,500	6,500
	<b>202,250</b>	<b>204,000</b>	<b>203,750</b>	<b>207,000</b>	<b>207,000</b>

Table XIX shows a \$227,500 legal services budget. The Township Solicitor is on a fixed monthly retainer covering all legal matters except litigation or developer-based reviews under other escrow accounts. Budgeting for legal services is challenging because past trends do not always predict future activity. Major lawsuits, developer disputes, prolonged arbitration hearings, and union grievances can easily exceed the budget. While such events have impacted this cost center before, we do not anticipate any major issues ahead. Notably, we've adjusted labor counsel costs for next year's police contract negotiations.

**TABLE XIX**  
**Legal Services: Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Township Solicitor – Professional	95,000	107,557	110,000	110,000	110,000
Township Solicitor – Litigation	15,000	0	15,000	15,000	15,000
Special Legal Services	30,000	61,667	50,000	20,000	20,000
Township Labor Counsel – Police	30,000	1,000	30,000	30,000	30,000
Township Labor Counsel – Non-Uniform	15,000	17,016	50,000	50,000	50,000
Township Labor Counsel – Fire	2,500	0	2,500	2,500	2,500
	<b>187,500</b>	<b>187,240</b>	<b>257,500</b>	<b>227,500</b>	<b>227,500</b>

## PLANNING AND ZONING

The planning and zoning budget reflects a recommended \$670,987 budget. Assumptions include the retention of Grace Planning Associates to continue serving as the Township's contracted Director of Planning and Zoning. Utilizing a professional contract, like third-party inspections and billing, allows the Township to avoid the extra overhead and insurance costs associated with a full-time employee. We only incur costs for the business transaction itself and in the case of Mr. Grace we can charge his review time to developer escrow and special project accounts as warranted.

**TABLE XX**  
**Planning and Zoning: Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	205,172	202,972	242,327	242,327	242,327
Group Benefits	104,477	104,258	102,260	102,260	102,260
Supplies	3,200	3,261	1,200	700	700
Services	273,500	226,350	301,000	294,000	294,000
Training	2,000	1,500	2,000	2,000	2,000
Contracted Services/DCED Permit Fees	98,500	40,300	74,500	29,700	29,700
	<b>686,849</b>	<b>578,641</b>	<b>723,287</b>	<b>670,987</b>	<b>670,987</b>

## PUBLIC WORKS

Table XXI shows a recommended \$3,499,404 budget for the general operations of the Public Works Department (DPW). It funds all major personnel costs for:

- Public Works Director (1)
- Deputy Public Works Director (1)
- Administrative Assistant (1)
- Foremen (3)
- Laborers (9)
- Parttime (2)

Additional costs include professional services, training and contracted services. The latter encompasses several services including road salt, street sweeping, vehicle maintenance, mowing, snowplowing, weed control and traffic signal maintenance. Obviously, many of these services are weather dependent. Over the past couple of years, we have enjoyed mild winters with little to no snow or ice accumulation, which has resulted in some end of year surpluses, which we use at year end to keep our supply inventories well-stocked.

**TABLE XXI**  
**Public Works: General Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	1,593,928	1,588,928	1,609,171	1,584,171	1,584,171
Group Benefits	910,288	910,288	997,733	997,733	997,733
Supplies	224,000	212,285	245,000	245,000	245,000
Services and Training	159,000	117,000	177,500	177,500	177,500
Contracted Services	308,200	290,700	382,500	340,000	340,000
Road Salt	155,000	83,270	155,000	155,000	155,000
	<b>3,350,416</b>	<b>3,202,471</b>	<b>3,566,904</b>	<b>3,499,404</b>	<b>3,499,404</b>

Table XXII shows a recommended \$1,288,750 budget for all UPT building expenses for municipal center, police administration building, the emergency services facility, community center and other minor facilities. While housed in the public work budget, this cost center serves as an internal service fund for all departmental building expenses,

**TABLE XXII**  
**Public Works: Building Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Vehicle Fuel	175,000	131,250	175,000	175,000	175,000
Maintenance Supplies & Services	329,400	316,924	334,250	341,750	341,750
Utilities	445,000	438,000	487,000	477,000	477,000
Insurance	270,000	281,000	295,000	295,000	295,000
	<b>1,219,400</b>	<b>1,167,174</b>	<b>1,291,250</b>	<b>1,288,750</b>	<b>1,288,750</b>

Table XIX below identifies all capital projects programmed through for 2025. Approximately \$5.2 million is budgeted from the CEF to fund the replacement of major capital equipment that have exceeded their useful lives, major traffic signal upgrades, and \$3.7 million in road paving projects, a portion of which will derive from state liquid fuel. Major sewer projects include the replacement of the 2<sup>nd</sup> Avenue Gravity Sewer Line and Sanitary Interceptor Line. We are hopeful to receive over ~ \$2.6 million in state and federal grants to help offset some of these costs.

**TABLE XXIII – Public Work Capital**

<b>Description</b>	<b>Capital Expenditure</b>	<b>State Liquid Fuels</b>	<b>Sewer Capital</b>	<b>Grants &amp; Donations</b>
Public Works Expansion – Engineering/Design	100,000			
Township Fuel Station	50,000			700,000
Mini Skid Steer	65,000			
Blower for Roadside Mowing/Trails	10,000			
Stormwater System Repairs Maintenance	250,000			
I.T. Equipment Replacement	5,000			
Cider Mill Road Storm Pipe Replacement	220,000			
Hopwood Road Extension Design	250,000			
Flashing Light 200 Block Bridge Street-Mont Clare	75,000			
Road Paving Project B	1,800,000			
Line Painting	22,000			
Walnut Street Reconstruction	75,000			
Egypt Road/Eden Blvd. Crossing Upgrades	150,000			
Lewis/Vaughn Intersection Plan Review	30,000			
Carport for Light Towers	11,500			
Mingo 2 <sup>nd</sup> Avenue Pump Station Improvements			100,000	
2 <sup>nd</sup> Avenue Force Main Gravity Sewer Line			3,100,000	
Sanitary Interceptor Lining			2,000,000	
Sewer East Linfield Road Sprouse Circle			1,116,000	500,000
Pump @ Second Avenue Pump Station			30,000	
Reline 8" clay pipe in Royersford area of Township			225,000	
Forrest Head for Skid Steer			45,000	
Muffin Monster			30,000	
Replace 2015 GMC			95,000	
Sanitary Easement Clearing in Prancing Horse Development			80,000	
Liquid Fuels Road Project A		1,000,000		
	<b>3,113,500</b>	<b>1,000,000</b>	<b>6,821,000</b>	<b>1,200,000</b>

## PARKS AND RECREATION

Table XXIV shows a recommended \$865,592 budget for the general operations of the Parks and Recreation Department. It funds all major personnel costs for:

- Parks and Recreation Director (1)
- Recreation Program Coordinators (2)
- Parttime (4)

Additional costs include the procurement of discounted ticket sales for various theme parks and area attractions, programming costs for special events and contracted services for the management of the UPT Community Center.

**TABLE XXIV**  
**Parks and Recreation: Operations**

Description	2025 Approved	2025 Projected	2026 Staff Request	2026 TMO Adjustment	2026 BOS Approved
Salaries	309,855	309,855	351,520	321,520	321,520
Group Benefits	131,749	131,749	153,810	153,810	153,810
Supplies and Ticket Sales	26,000	24,000	35,500	35,500	35,500
Services and Training	14,000	5,500	5,700	5,700	5,700
Programming and Special Events	175,500	158,000	175,500	175,500	175,500
Contracted Services	327,256	328,968	327,562	172,562	172,562
Other	1,000	1,000	1,000	1,000	1,000
	<b>985,360</b>	<b>959,072</b>	<b>1,050,592</b>	<b>865,592</b>	<b>865,592</b>

Table XXV shows a \$2.38 million capital plan, of which 43% or \$1.02 million will be covered through grants. This budget includes local matching funds for two major park improvement projects for which the Township received state grants funding. The first project is the construction of a new \$411,816 loop trail to surround Anderson Farm Park; the second project, the \$725,110 Taylor Park Improvement Project, representing the first phase of multi-year capital improvement project at Taylor.

**TABLE XXV**  
**Parks and Recreation: Capital**

<b>Description</b>	<b>2026 Funding Sources</b>		
	<b>Park &amp; Open Space Fund</b>	<b>Capital Expenditure</b>	<b>Grants &amp; Donations</b>
Trail Design for Shovel-Ready Projects	20,000		
Undesignated Repairs/Amenities	25,000		
Signage at Various Parks	2,500		
Update Pavilions/Amphitheater	60,000		
Open Space Planning/Development	100,000		
Anderson Farm Park Trail Enhancement	173,820		250,000
GTRP Bicycle, Pedestrian & Greenway Plan	90,000		77,915
240 Walnut Street Demolition	100,000		
1362 Black Rock Road Demolition	8,500		
Taylor Park Trail Loop Project	362,500		362,500
Replace MacFarlan Playground	328,212		328,212
Undesignated Amenities	15,000		
FEMA Trees and Meadows	75,000		
Computer/Laptop Replacement		2,600	
	<b>1,360,532</b>	<b>2,600</b>	<b>1,018,627</b>

The charts and exhibits above represent the final budget approved by the Board of Supervisors on December 8, 2025. This document includes all changes from the three budget workshops and confirms there were no adjustments since the preliminary budget posted on November 17, 2025.

Respectfully Submitted,



Timothy J. Tieperman