



# 2026 BUDGET

Final Budget Adopted: November 3, 2025





## 2026 NORTH WHITEHALL TOWNSHIP BUDGET

**Fund Balance:** **Estimated End Balance:** **\$7,580,000**

North Whitehall Township (“NWT” or the “Township”) anticipates an opening fund balance in its General Fund of \$8,030,000, net of escrow liabilities estimated to be \$450,000. NWT expects General Fund revenues of \$6,697,000, and expenditures of \$6,325,000, leaving a surplus of about \$372,000. NWT is devoting its General Fund Budget surplus to the Equipment Fund to fund its fleet replacement cycle. NWT is also drawing down on \$450,000 of its unrestricted cash reserves in excess of the fund balance policy requirement to devote to the Capital Fund.

NWT’s Fund balance policy requires sixty (60%) of its annual total expenditures, including transfers to other funds, but not including restricted funds, to be on deposit with reasonable liquidity in an unrestricted and uncommitted fashion.<sup>1</sup>

FUND BALANCE CALCULATION	
<b>Total 2026 General Fund Budget</b>	\$ 6,326,000
<b>Scheduled Capital Transfers</b>	\$ 750,000
<b>Subtotal</b>	\$ 7,076,000
<b>Less Restricted Funds - Debt Service</b>	\$ (407,000)
<b>Basis For Calculation</b>	\$ 6,669,000
<b>Minimum Fund Balance Required</b>	\$ 4,001,400
<b>Estimated End Balance (net of Escrows)</b>	\$ 7,580,000
<b>Fund Balance Surplus</b>	\$ 3,578,600

**Custodial Funds (Escrow Accounts):** The Township is permitted to require property developers to submit an upfront cash deposit to defray the cost of legal and engineering services resulting from plan reviews and other oversight costs. This cash security is generally termed a development “Escrow.” Escrows are booked into liability accounts on the Township’s balance sheet. If there is a balance left at the end of the project, such balance must be returned to the depositor, and the account terminated.

The Township expects to carry an average of \$450,000 in such custodial funds in its General Fund balance in 2026. This portion of the fund balance is not available for operating costs, nor debt service.

<sup>1</sup> See also NWT Fund Balance Policy, approved by Resolution 09-11-23



## **Investments: \$300,000**

The Township maintains two investment accounts for its cash reserves. In 2025, NWT engaged the Pennsylvania School District Liquid Asset Fund (PSDLAF) to replace its investments at Neffs Bank. The Pooled Investment Account with Neffs Bank, which had been the primary investment vehicle since 2023, was closed in May of 2025. NWT made the determination that the PSDLAF GTS (Government Transparency Series) Fund would provide greater return and liquidity, in line with its investment policy. NWT anticipates about \$5,000,000 will be invested in the PSDLAF to start 2026.

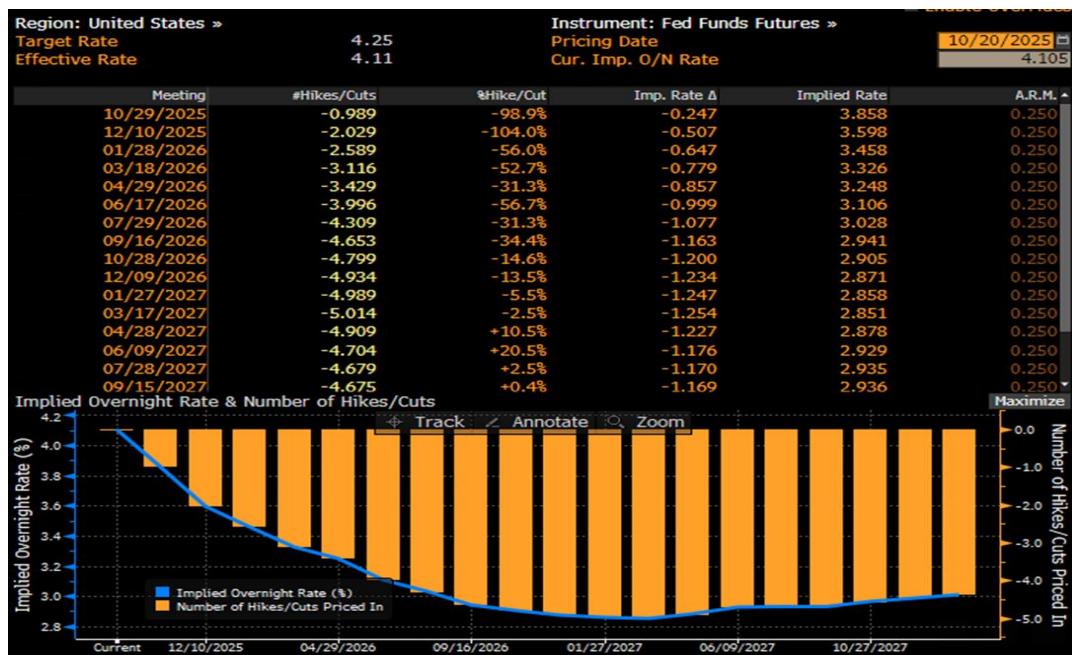
The second investment account is the General Reserve Account, which has been held at First Northern Bank & Trust ("First Northern") since 2023, when the Township liquidated a series of certificates of deposit ("CD") with the bank and created a consolidated account which yields a single, variable rate. About \$2,850,000 should be on deposit in this fund to begin 2026.

In addition, on November 3, 2025, in accordance with the Township's Investment Policy, the Director of Finance ("DOF") made the recommendation to limit the amount of fully liquid assets invested and lock in current rates for a period of twelve months. The GTS Fund offered a locked rate of 3.86% for a period of twelve months. First Northern offered 3.73%. The current Fed Funds Policy Rate is 3.75% to 4.00%.

The DOF locked \$4,363,000 in the GTS fund, leaving about \$1,900,000 liquid. He then opened a twelve-month CD at first Northern in the amount of \$1,846,000, leaving approximately \$1,000,000 liquid. Therefore, \$6,209,000 of investable capital was locked until November of 2026, in time for the Township to make its second debt service payment and to send surpluses to the Equipment Fund. \$2,900,000 of investable capital is on-hand and available, although yielding interest returns likely to be in excess of 3.00% for most of 2026.

The rationale for the rate lock was manifold. In the first case, all of NWT's investments are in money market instruments. These securities are directly and immediately impacted by movement in the Fed Funds rate, set by the Federal Open Markets Committee ("FOMC"). The present market conditions have never presented such divisive data to the FOMC, leading to several dissents at each recent meeting, despite the FOMC's normally unanimous rate policy decision. Given at least the moderate likelihood that the FOMC takes a more dovish stance in 2026 and moves the policy rate closer to 3.00% (see Bloomberg Fed Funds Futures chart below), the prudent course of action seems to be to guarantee the taxpayers a return that equals the budgeted amount. The investment schedule presented at the November 3, 2025, Board of Supervisors meeting guarantees this outcome.

Furthermore, the Sovereign debt owed by the United States has surpassed \$38 trillion and there seems to be no end in sight to annual deficits. The fate of U.S. debt and interest rates in the next several years is impossible to forecast. Therefore, the only responsible fiduciary decision seems to be guaranteeing the taxpayers as much yield and liquidity as is feasible given these uncertainties.



## Personnel:

In 2025, the Township employed twelve (12) bargaining unit personnel, and thirteen (13) full time administrative personnel. Two additional positions were added in the 2025 Budget: a Township Planner and the Fire Code Administrator. The Planner is a General Fund Expense, while the Fire Code Administrator is an expense in the Fire Fund. The Township also supplements its labor needs with several part-time employees. There are no plans to add to head count in 2026. Current bargaining unit employers negotiated for a 3% increase in 2026. Non-bargaining staff is receiving the same cost of living adjustment.

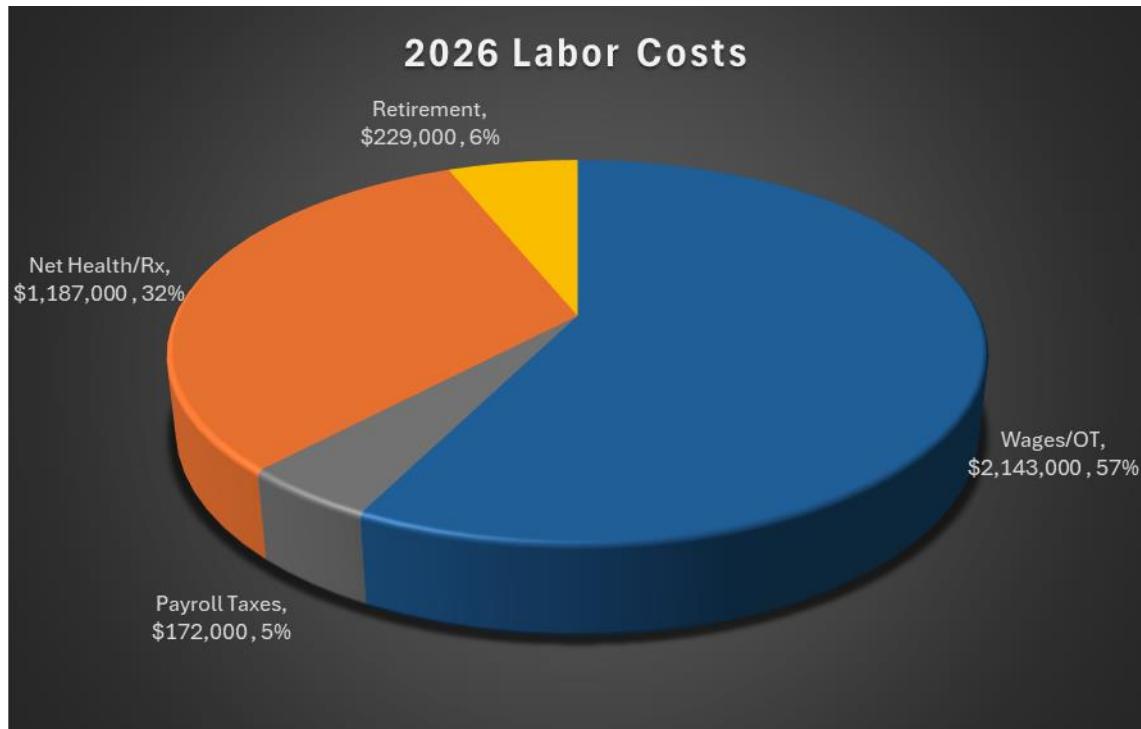
Personnel costs are the largest category of fixed costs for the Township. In addition to competitive wages both for bargaining and admin staff, NWT offers generous Health, Rx, Dental and Vision plan through the Pennsylvania Municipal Health Insurance Cooperative (PMHIC). Health/Rx is a PPO offered through Capital Blue Cross; Dental and Vision plans are offered by United Concordia and Davis Vision.

Health/Rx premiums will increase by 11.7% in 2026. Employees contribute 10% of their annual premium in each paycheck, and PMHIC pays an annual rebate based on actual claim experience in the prior year. The budget for this rebate is \$80,000. The dramatic increase in premiums is market-wide experience for most employers. NWT also offers a 401(a)-money purchase defined contribution plan and a supplemental deferred compensation 457(b) plan through Nationwide. NWT contributes 12% of annual gross salary to the 401(a) plan. Employees fully vest in their retirement benefit after completing six years of service. Employees may elect pre-tax or Roth for the 457(b) plan.



### Summary of 2026 Labor Costs:

2026 Labor Cost	Wages/OT	Payroll Taxes	Net Health/Rx	Retirement	Total Labor Cost	Total Budget
<b>GF Budget</b>	\$ 2,143,000	\$ 172,000	\$ 1,187,000	\$ 229,000	\$ 3,731,000	\$ 6,325,000
<b>% of Labor Cost</b>	57.44%	4.61%	31.81%	6.14%	100.00%	-
<b>% of Total Budget</b>	33.88%	2.72%	18.77%	3.62%	58.99%	-



Including all-in labor costs, the average total cost per full-time employee is \$144,000. The median cost is \$150,000. The all-in average bargaining member cost is \$136,000; median is \$146,000. The average all-in for non-bargaining/management is \$150,000, with a median of \$149,000.

### **Debt Service:**

On May 30, 2024, NWT issued fourteen (14) General Obligation Bonds Series of 2024, in the amount of \$6,070,000. The bonds were tax exempt and rated Aa2 by Moody's. The purpose of the issuance was to fund the renovation and expansion of the Township Building located at 3256 Levans Rd.



The longest bonds are dated for a twenty-five (25) year maturity with a five (5) year optional call provision. The average interest rate is 4.7%. Payments are made semi annually by May 1 and December 1 of each year.

### GO Bond Debt Service Schedule:

<u>Year</u>	<u>Series of 2024</u>			<u>Total Debt Service</u>
	<u>Principal</u>	<u>Interest</u>	<u>Subtotal</u>	
2024	\$0	\$126,832	\$126,832	\$126,832
2025	140,000	252,263	392,263	392,263
2026	145,000	245,263	390,263	390,263
2027	155,000	238,013	393,013	393,013
2028	160,000	230,263	390,263	390,263
2029	170,000	222,263	392,263	392,263
2030	180,000	213,763	393,763	393,763
2031	185,000	206,563	391,563	391,563
2032	190,000	199,163	389,163	389,163
2033	200,000	191,563	391,563	391,563
2034	210,000	183,563	393,563	393,563
2035	215,000	175,163	390,163	390,163
2036	225,000	166,563	391,563	391,563
2037	235,000	157,563	392,563	392,563
2038	245,000	148,163	393,163	393,163
2039	255,000	138,363	393,363	393,363
2040	265,000	128,163	393,163	393,163
2041	275,000	117,563	392,563	392,563
2042	285,000	106,563	391,563	391,563
2043	295,000	95,163	390,163	390,163
2044	310,000	83,363	393,363	393,363
2045	320,000	70,963	390,963	390,963
2046	330,000	58,163	388,163	388,163
2047	345,000	44,550	389,550	389,550
2048	360,000	30,319	390,319	390,319
2049	375,000	15,469	390,469	390,469
<b>Total</b>	<b>\$6,070,000</b>	<b>\$3,845,595</b>	<b>\$9,915,595</b>	<b>\$9,915,595</b>

In addition to the GO Bonds mentioned above, on August 5, 2025, the Township executed a Note with Lehigh County in the amount of \$922,742 to obtain all new radio equipment for the fire companies and the EMS company. The principle is payable with 0% interest in five installments beginning on June 1, 2026, and continuing on each subsequent year thereafter. \$850,000 of the Note is payable from the Fire Fund. \$72,000 is payable from the General Fund on behalf of Northern Valley Ambulance Company (“NOVA”). NOVA will reimburse the Township each year for its General Fund Debt Service. Below is a summary of the quotes NWT received to replace the radios.

#### List of End User Radio Hardware Comprising the Collateral

Original quote provided by ECCO Communications for JVC-Kenwood equipment dated 3/19/2025, as updated and modified on 4/30/2025:

ECCO Proposal 84225 (attached): \$ 850,363.46

Original quote provided on behalf of Motorola Solutions, Inc. for Motorola equipment date 3/12/2025:

Motorola Solutions, Inc. Proposal 3044756 (attached): \$ 72,378.98

#### Procurement Total:

ECCO Communications:	\$ 850,363.46
Motorola Solutions, Inc.:	\$ 72,378.98

Total:	\$ 922,742.44
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## Earned Income Tax

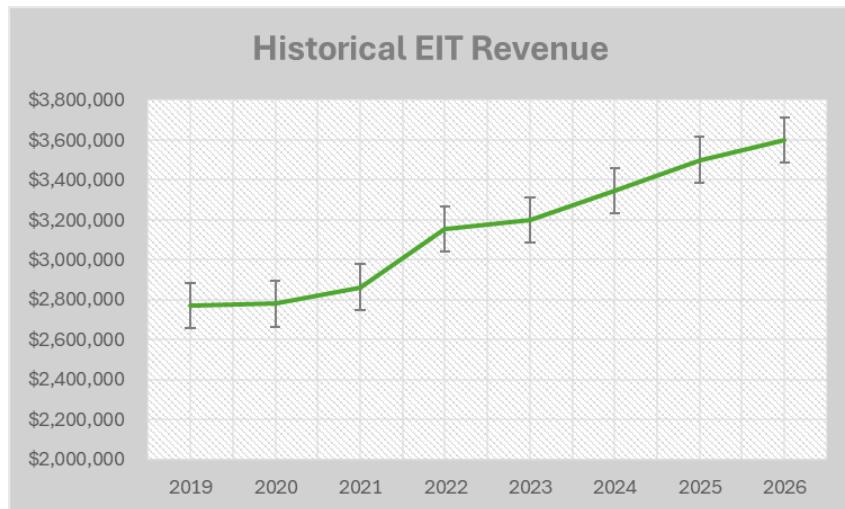
**2026 Budget: \$3,600,000**

The Township has a population of about 16,000. About 58%, or 9,200 residents, are between the ages of 18 and 65, and are likely to earn the most taxable income. The median household income is \$113,000 and the median per capita income is \$53,000.

The Township levies an Earned Income Tax (EIT) on its resident population's wages and net profits. The total levy is 1%, with 0.5% going to the Township, and 0.5% going to Parkland School District. The levy is enabled by the grant of local taxing power in the Local Tax Enabling Act of December 31, 1965, P.L. 1257, No. 511 ("the LTEA"), in 53 P.S. §6924.301.1(a). The LTEA was substantially augmented by the Act of July 2, 2008, P.L. 197, No. 32 ("Act 32"), 53 P.S. §§6924.501-517. Act 32 required all taxing authorities levying EIT within the same county to hire a single tax collector on behalf of all EIT-levying jurisdictions within the County. The tax collector for the Lehigh County Tax District is Berkheimer Tax Innovations, Inc ("Berkheimer").

EIT is withheld by employers of Township residents, whether or not those employers are located in NWT. As envisioned by Act 32, regardless of whether the employer is located within the Township or outside of it, all of their EIT withholdings are remitted to Berkheimer, who determines the taxing jurisdiction entitled to the revenue. Conversely, those who are employed in NWT, but do not reside in NWT, do not contribute to EIT revenue.

The top 5 employers who remitted EIT in 2025 were Lehigh Valley Hospital, Jaindl Farms, Parkland School District, Lehigh Valley Physicians Group, and Lehigh Carbon Community College ("LCCC"). EIT is by far the largest revenue source for NWT, and it has been on the rise. Since 2019, EIT revenue (including 2026 estimate) has increased 29.86%, with the largest jump occurring between 2021 and 2022, when EIT revenue increased by 10% year over year. In 2025, NWT expects EIT to come in about on budget at \$3,500,000. By budgeting a modest \$3,600,000 in 2026, NWT is only accounting for a 2.86% increase over current collection rates. The average rate of increase over the last six years has been 4.01%.





### **Real Estate Tax:**

**2026 Budget: \$1,035,000**

For general revenue purposes, the Township levies a property tax of 0.65 mills (.00065). Per the Lehigh County Assessment Office, the Township will have a gross property tax base of \$1,642,102,100 when it bills 2026 property taxes. This equates to a gross assessment of \$1,067,366. However, it is typically expected that, due to early payment discounts and delinquencies, that only 97% of that will be realized in cash basis revenue. The Township's property tax base accounts for 5.07% of the total municipal assessment in Lehigh County, or the seventh largest overall.

There are 6,753 taxable parcels on the Township's tax rolls. Once divided by the total assessment amount, NWT has an average assessed value of \$243,000 per property, regardless of its use. At the current millage rate, each average property has an annual tax burden of \$157.95.

The assessed value of a property, however, is not equal to its market value. Because the assessed values have not changed since Lehigh County performed its last assessment in 2013, the market value of property located within Lehigh County is 202% higher than the assessed value.<sup>2</sup> The estimated market value of the average taxable property is therefore \$490,860.

There is a discount of 2% for property owners who pay the bill in full within two months of the bill date. There is a penalty of 10% for paying after the due date.

In 2026, delinquent real estate tax collections will be handled by the Lehigh County Tax Claim Bureau, which is managed by Elite Revenue Solutions, LLC. Delinquent property tax collections will be processed by the mechanism provided in the Real Estate Tax Sale Law of July 17, 1947, 1368, No. 542, 72 P.S. §5860.201 *et seq* ("RETSL"). 21 months after a property owner fails to pay the current year tax claim, the outstanding tax claim will subject the property to upset sale. The RETSL is the lowest cost option for delinquent tax collection in the Commonwealth. If any owner-occupied property owner fails to pay their taxes and such homeowner is over age 65 or has suffered illness, injury or loss of income beyond their control, and such hardship is the cause of their failure to pay property taxes timely, the homeowner may petition for hardship relief to stay the sale of their property for the recovery of taxes.<sup>3</sup> The elected tax collector for the Township in 2026 is Donna Kumernitsky. She can be reached at [realestatetax@northwhitehall.org](mailto:realestatetax@northwhitehall.org).

### **Other Taxes:**

<b>Local Services Tax:</b>	<b>\$251,000</b>
<b>Realty Transfer Tax:</b>	<b>\$475,000</b>

Local Services Tax is an occupational privilege tax governed by the LTEA §301.1(f)(9). The tax is \$2.00 per pay or \$52.00 per year for employees working at sites within the Township. However, the Township's levy is only \$47.00 per person, with \$5.00 being levied by Parkland School District. See NWT codified ordinances §§384-1 – 384-21. The revenue is 50% for general fund purposes, and 50% to contribute to the Emergency Services Capital Fund.

<sup>2</sup> See the Common Level Ratio: [https://www.revenue.pa.gov/TaxTypes/RTT/Documents/clr\\_factor\\_current](https://www.revenue.pa.gov/TaxTypes/RTT/Documents/clr_factor_current)

<sup>3</sup> See 72 P.S. §§ 5860.503.1 & 504.



The largest source of LST revenue was previously the employer UNFI. Since the closing of that facility, we expect the largest employers in the Township to be LCCC, Parkland School District, Kidspeace, Weis Market, and Jaindl Farms.

Realty Transfer tax is levied against conventional real estate transactions at the rate of 2% of the purchase price of the property. 1% of the tax goes to the Commonwealth, 0.5% goes to NWT, and 0.5% goes to Parkland School District.

The LTEA specifically authorizes local tax levies “upon the transfer of real property.” 72 P.S. §8101-D of the Tax Reform Code of 1971 also specifically authorizes the levy of such a tax by political subdivisions.

It is difficult to forecast for Realty Transfer Tax because historical data has only limited applicability to future real estate markets. High homes prices and a handful of large transactions can skew collection data and disappoint revenue estimates if the following year does not have as many sales. The average actual Realty Transfer Tax collections from 2019 to 2025 were \$437,000.



**Total 2026 Estimated Tax Revenue: \$5,386,000**



### **Non-Tax Revenues:**

**Cable TV Franchise Fee** **Revenue: \$200,000**

Per various Federal and State enactments, cable television operators must obtain franchise rights to install and maintain the infrastructure needed in the Township to deliver their services. A quarterly franchise fee of 5% of gross operating revenues is agreed to by the parties. NWT has cable TV franchise agreements with Service Electric, RCN, and Blue Ridge Communications.

**State Taxes** **Revenue: \$239,000**

The Municipal Pension Plan Funding Standard and Recovery Act of Dec. 18, 1984, P.L. 1005, No. 205 (Act 205), at 53 P.S. §§ 895.101 – 895.1131 sets forth standards and aids municipalities with funding their retirement plan. Aid from the State to supplement NWT's retirement plan in 2025 was \$146,000. Once received, these funds must be deposited into NWT's 401(a) retirement account within 30 days.

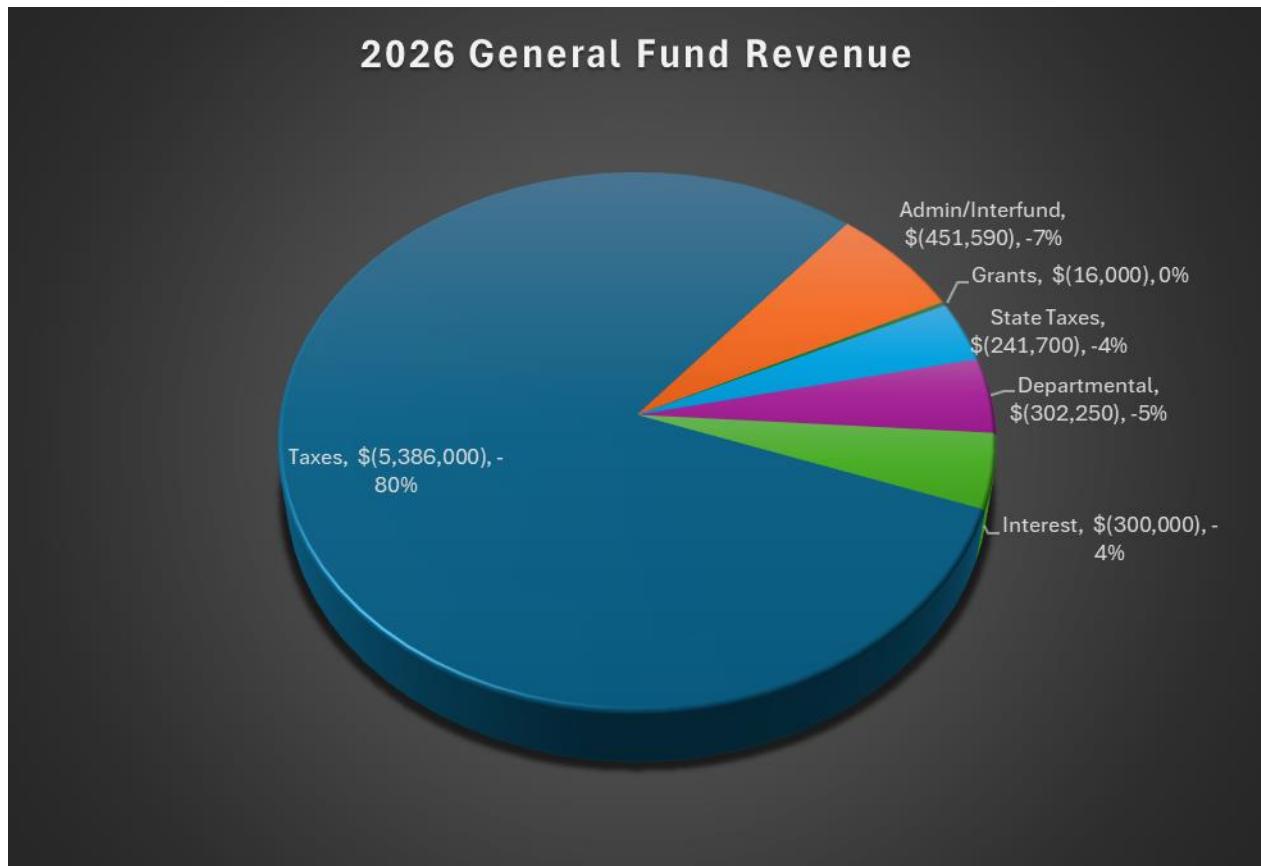
NWT's fire suppression and emergency services are entirely provided by four (4) volunteer fire departments, and one (1) ambulance corps. The Commonwealth funds both the State Aid for Pension, and a pass through financial to our volunteer fire companies by levying a 2% Foreign Fire Insurance Premium Tax. 50% of the distribution amount is based on the population of the Township, and 50% is based on the market value of its real estate. See 53 P.S. §§ 895.701-895.707. 100% of the Township's share of the Foreign Fire Insurance Premium Tax is passed on to its volunteer fire companies. State aid for volunteer fire companies was \$131,000 in 2025.

NWT also collects \$4,000 in State funds distributed under the Public Utility Realty Tax Act ("PURTA"), 72 P.S. §§ 8101-A – 8112-A. The purpose of the Act is to ensure a revenue stream exists to compensate local taxing authorities for the exemption of Public Utility real estate. NWT receives a little more than \$4,000 per year in PURTA revenue.<sup>4</sup>

### **General Fund Revenue Summary:**

<b>Category</b>	<b>2026 GF Revenue</b>
Taxes	\$ (5,386,000)
Admin/Interfund	\$ (451,590)
Grants	\$ (16,000)
State Taxes	\$ (241,700)
Departmental	\$ (302,250)
Interest	\$ (300,000)
<b>Total</b>	<b>\$ (6,697,540)</b>

<sup>4</sup> Full discussion: *American Telephone & Telegraph v. Board of Assmnt.*, 337 A.2d 844 (Pa. 1975).



#### **Departmental Revenue & Administrative:**

Departmental Revenue includes permits, enforcement, fines, recreation, & programs. Administrative revenue includes income that cannot be classified as Departmental, Taxes, State Taxes, Grants and Interest. It generally includes refunds, rebates, reimbursements, other income, and interfund or intergovernmental revenue other than from State sources or grants.

#### **Expenditure Narrative:**

##### **Account Strings:**

Account strings within NWT's budget have four components. Take for example, account 01-00-400.2100 (Admin Office Supplies). The first two digits refer to the fund (01=General Fund). The second two refers to the department. There are four departments: (00)-Non-Departmental, (01)-Labor Costs, (02)-Public Works, (03)-Zoning Operations, (04)-Recreation.



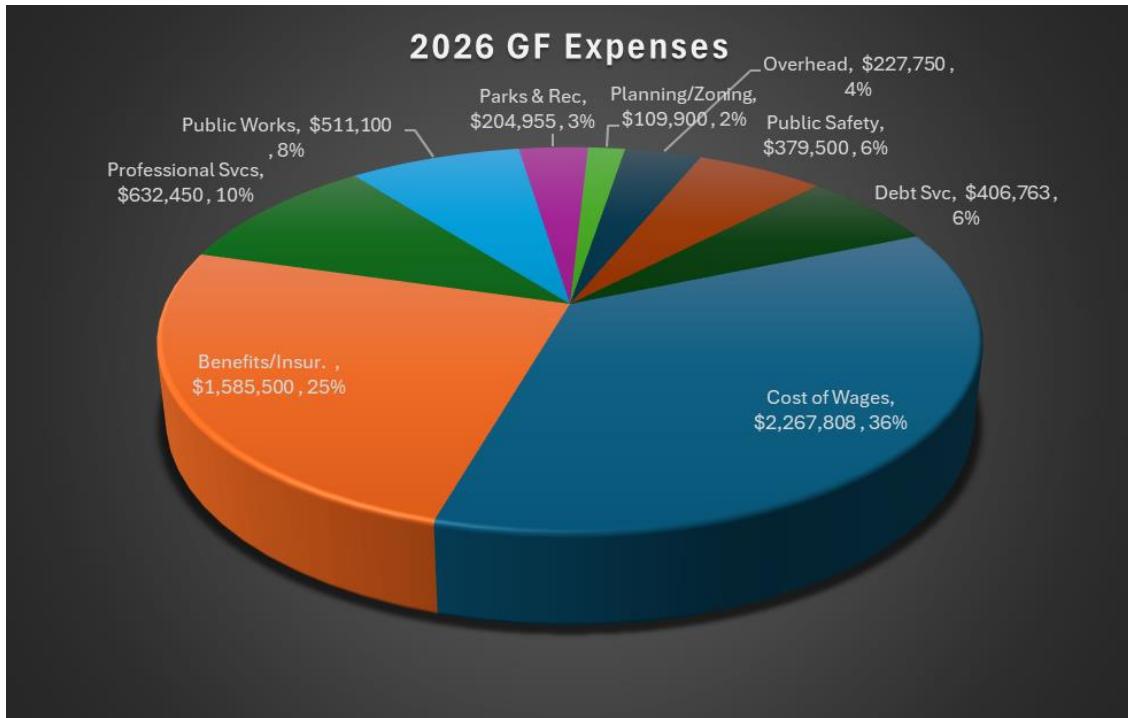
The next three digits refer to the Department (400=General Government). The last four digits are referred to as the Object (2000-2900=Supplies).

The Chart of Accounts is more or less in line with the recommendations of the Pennsylvania Department of Community and Economic Development. For more information of the Chart of Accounts, visit: <https://dced.pa.gov/download/dced-chart-of-accounts-for-municipalities/>.

### **General Fund Expense Summary:**

The following represents as neat a characterization as possible of the 2026 operating expenses of the Township:

<b>Category</b>	<b>2026 GF Expenses</b>
Cost of Wages	\$ 2,267,808
Benefits/Insur.	\$ 1,585,500
Professional Svcs	\$ 632,450
Public Works	\$ 511,100
Parks & Rec	\$ 204,955
Planning/Zoning	\$ 109,900
Overhead	\$ 227,750
Public Safety	\$ 379,500
Debt Svc	\$ 406,763
<b>Total</b>	<b>\$ 6,325,726</b>



## Budget Controls

In April of 2023, NWT's Board of Supervisors ("the Board") ratified a Budget Control Policy by Resolution 04-03-2023D. Among other things, the policy ensures that the purchasing power of the Township is limited not only to 100% of each expense account, but also 100% of the total annual allocation. The Budget Control Policy requires department heads and executive management to submit supplemental budget appropriations, or transfer requests to the Board in amounts exceeding \$3,500 if any particular expense account has or is likely to exceed 100% of its annual appropriation. The policy applies to all funds within the Township's accounts. No transfers between funds are permitted without Board approval.

The Township's budget controls are in keeping with the Act of May 1, 1933, P.L. 103, No. 69, 53 P.S. §68202 ("2<sup>nd</sup> Class Township Code").

## Other Financial Controls

In 2024, NWT partnered with Neffs Bank, which processes most of NWT's AP checks, to institute Positive Pay. Positive Pay is a system whereby the Township uploads a roster of all outgoing



checks to 3<sup>rd</sup> parties, each time a check run is completed, to Neffs Bank cash management system. The roster includes the relevant check information. If anyone attempts to pass an altered check, the Positive Pay system flags the activity and NWT's permission is needed before the check is honored.

The Township also increased its Cyber Security policy in 2024 from \$250,000 to \$2,000,000. The additional annual cost of the policy is only \$2,100.

On May 9, 2025, the Township went live with a new Enterprise Resource Planning (“ERP”) software. Previously, NWT had used a product called Microfund, which had limited functionality and reporting beyond basic bookkeeping, some budgeting, and accounts payable. Most other financial analyses and operations were required to be done in Excel. It was not cloud-based and could not interact with the internet.

The new ERP system is called Oracle NetSuite for Government (“NS4G”) and a companion budgeting module called NetSuite Planning and Budgeting (“NSPB”). The total implementation cost was about \$85,000 for all modules. Annual licensing and support fees will be about \$41,000 for the next two years, after which it is subject to change.

NS4G has allowed the Township to institute a state-of-the-art accounting system, procurement system, budgeting, financial modeling, bank reconciliation, accounts payable, and financial diagnostics. Virtually any record links to further detail of its component parts, allowing for a quick diagnoses of variances. This will aid substantially in auditing. Furthermore, all receipts and invoices may now be attached to the transaction record. This has allowed Finance to go paperless with respect to invoicing and receipting. Vendor records allow us to save contracts and licensing agreements directly into the system. Importantly, the Township was able to roll out a purchasing program that will allow it to control its expenditures through an encumbrance process prior to expense recognition. Blanket purchase orders can be executed to ensure the requisitioning and encumbrance process are efficient. Furthermore, the Township was able to transition its receptionist into the role of Purchasing Coordinator in 2025. This role is responsible for managing quotes and invoices through the requisitioning and purchase order process, then converting encumbrances to expenditures through a bill ordering process.

This is a substantial shift in the Township’s financial controls and is one that brings the Finance Department into the 21<sup>st</sup> Century.

## **Public Works Budget:**

### **Overview:**

The Public Works Department consists of eight maintenance workers, four team leaders, the Department Head and his Deputy. There are fourteen total positions. Twelve of the fourteen are employed under a Collective Bargaining Agreement with the IBEW. This agreement expires on December 31, 2026.

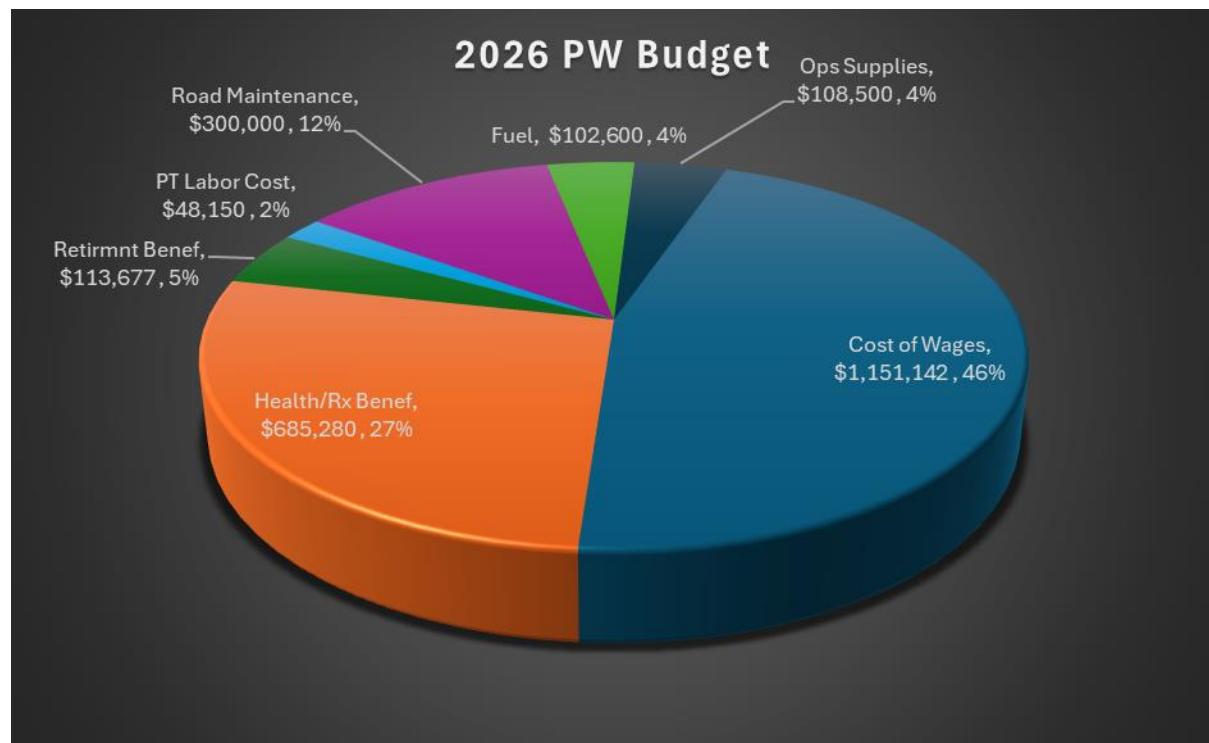
## **Public Works Director: Rick Holtzman**



These individuals are in charge of maintaining the roads, snow removal, street signs, traffic signals, minor stormwater repairs, parks maintenance, yard waste collection and processing, leaf collection, building and equipment maintenance. The list is non-exclusive. Furthermore, with the acquisition of key pieces of machinery in 2024, 2025, and going forward, Public Works will be able to do more projects in-house, which creates efficiencies and saves money. The Public Works Director also oversees the fleet replacement cycle, purchasing needs of the department, most Capital Fund projects, and the Liquid Fuels road maintenance program.

Public Works also employs about five part-time and/or seasonal staff throughout the year for grass cutting, yard waste site, and custodial work. The Public Works Budget breaks down as follows:

Category	2026 PW Budget
Cost of Wages	\$ 1,151,142
Health/Rx Benef	\$ 685,280
Retirmnt Benef	\$ 113,677
PT Labor Cost	\$ 48,150
Road Maintenance	\$ 300,000
Fuel	\$ 102,600
Ops Supplies	\$ 108,500
<b>Total</b>	<b>\$ 2,509,349</b>





## PLANNING AND ZONING BUDGET

### Planning and Zoning Overview:

**Director: Jeff Mouer**

The public policy mandate for Zoning in NWT is expressed in the Township's codified ordinances, Article 1, §440-1:

- A. Dividing North Whitehall Township into districts with varying regulations;
- B. Permitting, prohibiting, regulating and determining the uses of land, watercourses and other bodies of water, the size, height, bulk, location, erection, construction, repair, expansion, razing, removal and use of structures, the areas and dimensions of land and bodies of water to be occupied by uses and structures, as well as yards and other open areas to be left unoccupied;
- C. Establishing the maximum density and intensity of uses;
- D. Providing for the administration and enforcement of this chapter in accordance with the Pennsylvania Municipalities Planning Code, including provisions for special exceptions and variances to be administered by a Zoning Hearing Board and conditional uses to be administered by the Board of Supervisors; and,
- E. Establishing provisions for the protection of certain natural features.

This department also oversees, among other things, the Subdivision and Land Development Ordinance, as well as enforcing the International Property Maintenance Code, and Uniform Construction Code (see §§195-1 et seq. and 375-1 et seq. of NWT's codified ordinances). In order to effectuate their mandate, the Planning and Zoning Department employs four (4) full time professionals, and as needed part time staff. The Department is also assisted by the Township Solicitor, Zoning Hearing Board Solicitor, the Township Engineer/SEO, and other professional service providers who are contracted on an as needed basis.

In 2025, NWT added the position of Township Planner. In addition, the position of Fire Code Administrator reports to this department head, but the costs of that position and revenues generated from it will be excluded from this section and picked up in the discussion of the Fire Fund.

<b>Planning and Zoning:</b>	<b>Revenue:</b>	<b>\$135,500</b>
	<b>Expenses:</b>	<b>\$699,090</b>

Planning and Zoning offset much of their operating costs by charging user fees and permit fees. In 2026, Planning and Zoning will oversee a Storm Water Management Inspection Program, with an estimated \$50,000 in inspection fees and \$50,000 in third party inspection expenses (revenue and expenses shown in GF Admin/Interfund & Professional Services, respectively).

Planning and Zoning also has \$50,000 to continue its Blight Remediation program. There is also \$32,400 to continue developing its SALDO plan.



## Planning and Zoning Budget:

Category	2026 Plan/Zoning Cost
Cost of Wages	\$ 355,859
Health/Rx Benef	\$ 193,759
Retirement	\$ 39,572
Planning Ops	\$ 109,900
<b>Total</b>	<b>\$ 699,090</b>



## PARKS AND RECREATION BUDGET

### Recreation Program:

**Coordinator: Chloe Pauls**

Parks and Recreation Department revenue come primarily from program fees and from Summer Camp registration fees. Recreation Fees are collected for Rec Programs, such as pickleball lessons, the Mighty Kicks, Built by Me, yoga instruction, and pavilion rentals. In 2023, NWT implemented an electronic payments system for all Rec Programs and Summer Camp registration. The website host is called Rec Desk. Any user wishing to access a Rec program or



Summer Camp can register through Rec Desk and user their credit card to pay. See <https://northwhitehall.recdesk.com/Community/Home>.

### **Summer Camp:**

Summer Camp registration begins near the end of March each year. NWT hosts two Summer Camp locations, one at Ironton Elementary School and another at Schnecksville Elementary. Summer Camp is an eight-week program that costs each resident child \$400.00 in total. NWT can accommodate 125 children at each location. Summer Camp employs about eight Counselors per site, one Assistant Supervisor per site, and one Site Supervisor per sight. Counselors will make \$13.00 per hour, Assistant Supervisors will make \$15.00, and Site Supervisors will make \$17.00.

The budget estimates \$100,000 in registration fees and \$87,000 in costs, although the costs could run higher depending on the number of callout days for the part-time staff.

**Pavilion Rentals:** Pavilion rentals are \$100.00 for residents, \$150.00 for non-residents.

- Veterans Pavilion (at Independence Park)
- Lions Pavilion (at Independence Park)
- Kolapechka Park
- Laury's Firehouse Park.

See [https://northwhitehall.org/rec\\_rentals](https://northwhitehall.org/rec_rentals) for more details.

### **Golf Tournament:**

In October of 2025, the Township hosted a golf tournament. The purpose of it was to defray the cost of installing nine (9) Flock cameras at key intersections in the Township. Flock cameras are capable of identifying cars which have been flagged for criminal or emergency means. The first-year cost of the cameras was about \$27,000. The Township brought in about \$36,000 in revenue from the tournament and spent about \$13,000. Therefore, the cost of the cameras was largely defrayed. The tournament is expected to be resumed in 2026.

Although the ostensible purpose for the cameras was for public safety, because the tournament was organized and managed by the recreation program, the tournament was assigned to the recreation department.



## STREET LIGHT FUND (02)

The Township's street lighting is separated into ten (10) districts. The properties located in each district pay an assessment for street light costs. The 2<sup>nd</sup> Class Township Code, at 53 P.S. §67003(a) (the "Code"), provides that the Board of Supervisors may pay for "the cost of public lighting by any one or a combination of the following means:

1. From the general fund.
2. Through uniform annual assessments made upon benefited properties on the foot-front basis.
3. By uniform annual assessment upon each property benefited.
4. By an equal assessment upon each property benefited, based upon the assessment for county tax purposes.
5. By any combination of the above methods or other equitable means of assessment as the board of supervisors may determine."

As of November 2024, the Township has codified a new Street Light Ordinance which will effectuate §67003(a)(3) of the Code. All properties situated within 250 feet of a streetlight will be assessed \$32.00 annually to offset the cost of streetlighting. 1,735 properties will receive a streetlight assessment on their annual property tax bill. All properties that benefit from streetlighting will be assessed the fee regardless of the land use, occupancy, or tax-exempt status of the parcel.<sup>5</sup>

<sup>5</sup> The Code at 53 P.S. §67003(c) states: "[p]roperties are subject to assessment for [streetlighting], whether or not the property is exempt from taxation by existing law."



### **Fund Balance:**

At an estimated \$85,000, the Street Light Fund carries a fund balance currently of over 151% of its expected annual expenditures. Considering its limited special purpose, the NWT Fund Balance policy recommends cash on hand equivalent to three (3) months of Street Light expenses, or about \$15,000. Considering the gulf between the actual cash on hand and the recommended minimum, NWT management has determined to budget the Streetlight fund at a deficit until the fund balance can return to recommended levels. The Township has reduced the fee from \$45.00 to \$32.00 to achieve this purpose. The below is the estimated draw down schedule.

The power provided to NWT's streetlights is provided by PPL Electric Utilities, sourced from Constellation New Energy (7). Below is an example of a typical Street Light billing cycle, which occurs monthly.

### **RECREATION FUND (03)**

When real property is being developed, there is a fee of \$3,500 per residential lot or dwelling unit per applicant or developer in lieu of the requirement for a public dedication of land, as per 53 P.S. §10503(11) of the Pennsylvania Consolidated statutes, which state a subdivision and land development ordinance may make a provision:

“[R]equiring the public dedication of land suitable for the use intended; and, upon agreement with the applicant or developer, the construction of recreational facilities, the payment of fees in lieu thereof, the private reservation of the land, or a combination, for park or recreation purposes as a condition precedent to final plan approval.”

The fee for commercial development is \$0.35 per square foot of the total Floor Area and impervious surface of the development. These special purpose revenues are used solely to improve the public park spaces and to offset the green space sacrificed to development.

Planned improvements to the parks systems are the Neffs Valley Park project, which is heavily funded by DCNR & DCED grants. There is also a dock scheduled to be installed at Johnson's Pond.

### **FARMLAND & OPEN SPACE PRESERVATION FUND (04)**

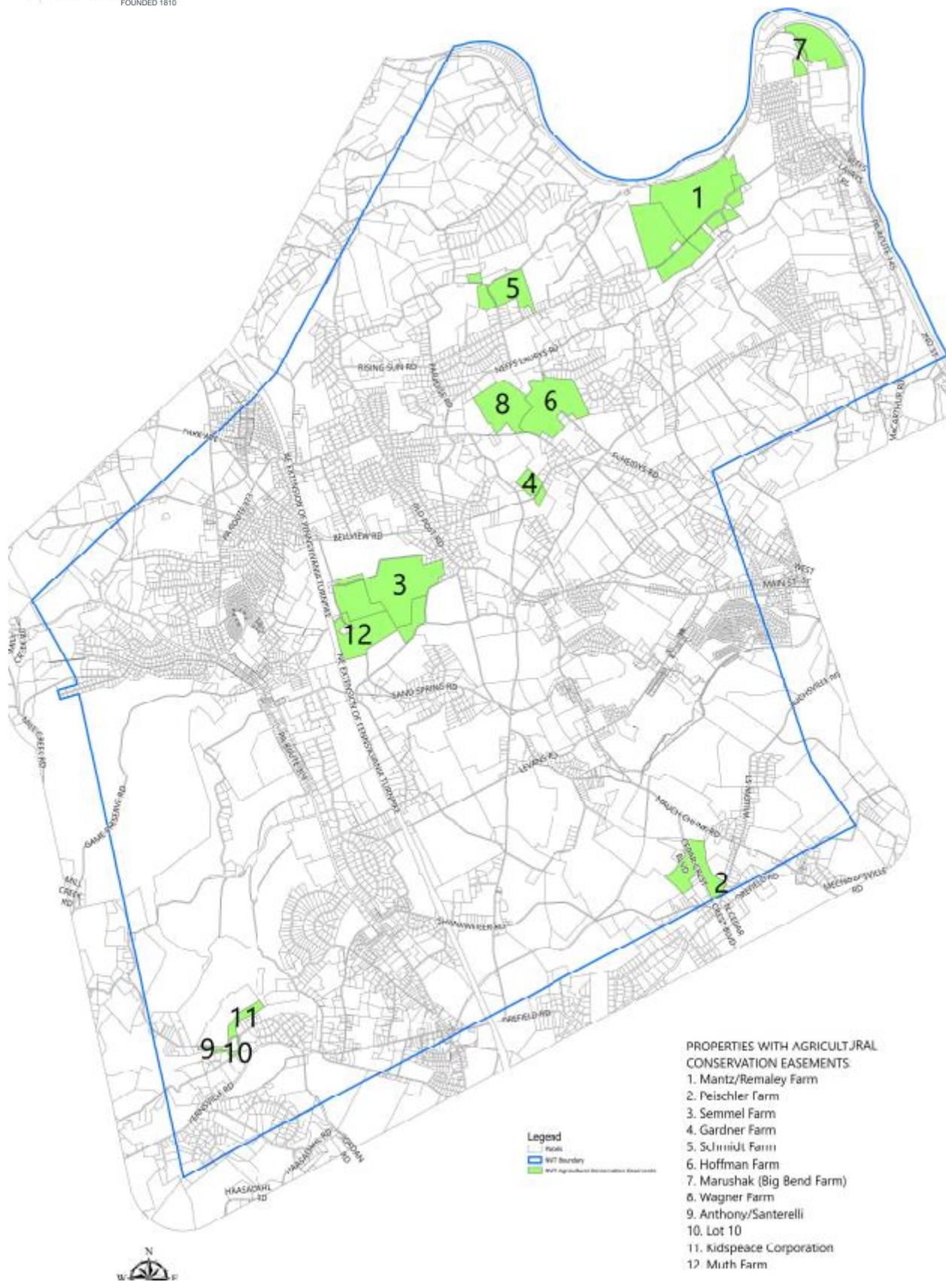
On the Primary Election Ballot held on Tuesday May 21, 2019, the voters of North Whitehall Township approved an assessment of 0.1 mill of assessed property tax to be used for Farmland and Open Space Preservation. The Township uses the funds to assist Lehigh County Bureau of Agricultural Land Preservation and the Sterling Raber Agricultural Land Preservation Board with compensating the agricultural landowners in lieu of selling their land to developers.



The fund first began to receive revenues from this assessment in 2020. Once a farm or property is preserved, the owner may not develop the property for any uses other than farming, timbering or other farm related activities. It may not be sold to a developer who would like to build houses or businesses. Once a property is preserved, it may still be sold to a new owner, but the restrictions against development continue via a Conservation Easement attached to the property. See the Act of Jan. 13, (1966) 1965, P.L. 1292, No. 515 (Act 515), & Act of Dec. 19, 1974, P.L. 973, No. 319 (Act 319).

In 2026, NWT will make the first installment payments on three farms: the Stewart property, the Skorinko #1 and #2. This will preserve about 200 additional acres. Currently there are about 730 acres currently preserved in the Township.

Below is a map of the farmland preserved to date:





## TRAFFIC IMPACT FUND (05)

For newly created lots, whereby 1-50 developed lots are planned for, there is a traffic impact fee of \$200.00 per lot. The NWT Traffic Engineer may determine an appropriate contribution to the Traffic Impact Study Fund in lieu of a traffic study, if said study is deemed inappropriate. Traffic impact fees are enabled by the Pennsylvania Municipalities Planning Code (MPC). See Act of Jul. 31, 1968, P.L. 805, No. 247, 53 P.S. §§10101-11202. For more information on Traffic Impact Fees, visit the PennDOT Publication 639:

<https://www.dot.state.pa.us/public/PubsForms/Publications/PUB%20639.pdf>

There are no planned projects in the 2026 traffic fund budget.

## SEWER FUND (08)

NWT owns a single sewer system within the Township borders, namely that of the Timberidge residential development. Four-hundred-twelve (412) residential users access the system, as well as four (4) commercial connections. The system is gravity fed and has no pumping stations. The flow is treated by Coplay-Whitehall Sewer Authority (CWSA), which in turn is distributed to Kline's Island Sewer Treatment Plant on the Lehigh River in the City of Allentown. Daily flow capacity is 140,000 gallons per day (GDP) with remaining capacity of 100,000 GDP. The daily flow and remaining capacity will be altered by the addition of new units.

NWT issues quarterly bills based on metered water usage to users of the system. The revenue from the sewer rates largely covers the cost of treatment by CWSA. There is a minimum bill of \$20.00 per quarter. The usage charge is \$6.75 per unit. A unit is 100 cubic feet, or 748 gallons. .

Delinquent collections are rarely required, but, when collection action is necessary, NWT will file a lien against the property in accordance with the Act of May 16, 1923, P.L. 207, No. 153, 53 P.S. §§ 7101 - 7455 ("Municipal Claim and Tax Lien Law" or "MCLTA"). See also NWT codified ordinances §§284-1 – 284-9. The Township Solicitor is tasked with filing and enforcing such municipal liens going forward.

There is approximately \$25,000 in long-term delinquent tax claims outstanding.

### Sewer Fund Balance:

The Sewer Fund has two separate cash accounts. The first is the primary sewer fund operating account, which has an expected starting fund balance of about \$50,000. The second is a capital reserve account referred to as the Sewer Repair and Maintenance account, which has an expected opening fund balance of \$745,000. This account is reserved to address emergency or other capital repairs or maintenance.



NWT anticipates that the Sewer fund will start 2025 with a fund balance of \$796,000, with revenue of \$292,000 and expenditures of \$179,000, for an ending balance of \$908,000, which is 621% above fund balance requirements.

The Sewer Fund balance also contains the sewer system asset. The book value of the sewer system, as listed in the Township's audit was \$101,871, less depreciation of \$39,222, for a net value of \$62,649.

#### **Sewer Revenues:**

In addition to interest, largely attributable to the sewer capital reserve fund, and the sewer rates discussed above, the Township intends to promulgate an updated Act 537 plan in 2026. The Act of Jan 24, 1966, P.L. 1535, No. 537, ("The Pennsylvania Sewage Facilities Act") aspires to:

"[provide] for the planning and regulation of community sewage systems and individual sewage systems; requiring municipalities to submit plans for systems in their jurisdiction; authorizing grants; requiring permits for persons installing such systems; requiring disclosure statements in certain land sale contracts; authorizing the Department of Environmental Resources to adopt and administer rules, regulations, standards and procedures; creating an advisory committee; providing remedies and prescribing penalties;"

Because the Commonwealth demands that each community evaluate its wastewater disposal needs, it also helps to pay for such assessments. 25 Pa. Code §71.41 provides for a planning grant to offset the cost of the Act 537 plan.

#### **Sewer Expenditures:**

\$120,000 has been budgeted for CWSA transmission charges, and \$25,000 for an Act 537 plan. There are other miscellaneous charges.

## **Fire Fund (09)**

NWT assessed a Fire Tax for the first time in 2025. The revenues and expenditures from the assessment are segregated into the Fire Fund. The purpose of the Fire Tax is to fund the following important Township objectives:

1. **Fire Commissioner:** an employee of the Township to inspect commercial buildings for fire code compliance. The starting salary was \$77,000 per year. This employee will also receive health, Rx, dental, vision, and retirement benefits.



2. **Long Term Capital Investment:** all operating surpluses for the fund are to be devoted to the Emergency Services fund to invest in fire equipment acquisition. \$83,000 in budgeted in 2025.
3. **General Fund Relief:** The tax will provide substantial relief to the General Fund, which currently covers the cost of all Fire Company Contributions, as well as Workman's comp insurance, and the volunteer stipend.
4. **Lehigh County Radio Project:** the County has presented NWT with an unfunded mandate for new radios. The County is offering a five-year interest free repayment schedule. The first payment on the Note is scheduled for June 1, 2026.

Also, the Fire Code Administrator will begin an inspection program in 2026. There are set charges for commercial inspections based on square footage. \$40,000 in revenue is budgeted for inspection accounts receivable.

#### Fire Fund Expenditures:



#### Emergency Services Fund (34)

Fire suppression and ambulance services are provided to the Township by four (4) volunteer fire companies and one (1) ambulance corps. They are Neffs Volunteer Fire Company, Laurys Station, Schnecksville, and Tri-Clover. The ambulance corps is Northern Valley Ambulance Corps ("NOVA").

In 2025, NWT levied its first Fire Tax, in accordance with the Code at 53 P.S. §68205(a)(3) at a rate of 0.45 mills. The Fire Fund will sustain fire suppression operations in the Township. The Emergency Services Fund will serve as the Capital Reserve Fund intended to host long-term investment capital for equipment purchases and maintenance.



NWT will use the Fire Tax to make enhanced annual contributions to the Emergency Services fund to keep the vehicle replacement schedule on course and to guarantee a funding source should financing prove necessary

The Township also levies a Local Services Tax, partly to defray the cost of emergency services. (See §384-7 of the NWT codified ordinances). The purpose of the fund is generally to assist these public safety organizations with purchasing capital assets such as vehicles and equipment.

#### Fire Company Capital Needs Summary:

Station	UNIT	TYPE	YEAR	NFPA LIFE	NFPA Replace	PropRepIYr
Laurys	EN12	ENGINE	1994	20	2014	2024
Laurys	AT12	ATTACK	2014	20	2034	2030
Laurys	TN12	TANKER	2004	25	2029	2030
Laurys	UT12	UTILITY	2001	25	2026	2026
Neffs	EN16	ENGINE	2015	20	2035	2040
Neffs	TW16	TOWER	2007	20	2027	2030
Neffs	TN16	TANKER	1996/2001	25	2021	Unknown
Neffs	UT16	UTILITY	2019	25	2044	
Schnecksville	ET22	ENGINE/TANKER	2001	20	2021	2028
Schnecksville	RE22	RESCUE/ENGINE	2017	20	2037	2042
Schnecksville	UT22	UTILITY	2017		2017	
Schnecksville	UTV22	UTV/SUPPRESSION	2012		2012	
Schnecksville	BR22	BRUSH	1986		1986	2024
Schnecksville	FP22	FIRE POLICE	1996		1996	
Schnecksville	ADD	UTV/PATIENTCARE			0	
TriClover	EN26	ENGINE	2015	20	2035	2040
TriClover	TN26	TANKER	2023	25	2048	
TriClover	SP26	SPILL	2003		2003	2026
TriClover	SS26	SPECIAL SERVICE	2011		2011	

The three most urgent equipment needs of the Fire Companies are:

1. Self-Contained Breathing Apparatus (est. \$500K in future cost).
2. Neffs Tower (est. \$2M in future costs).
3. Schnecksville Engine Tanker (est. \$1M in future cost).

**Emergency Services Revenue: \$151,500**

The Township has budgeted \$112,500 in LST revenue for 2026. The portion that normally would have went to NOVA is going to be processed through the General Fund. \$50,000 in capital contributions and \$12,000 in interest earnings are also anticipated for 2025.



There are no planned capital expenditures in this fund in 2025. NWT and the Fire Companies will coordinate the investment of capital funds for Emergency Services purposes.

## Liquid Fuels Fund (35)

Per the Act of April 17, 1997, P.L. 6, No. 3, 75 Pa. C.S.. §§9001-9023 ("The Liquid Fuels and Fuels Tax Act), the Commonwealth, as part of its vehicle code, levies an Gasoline Tax, Oil Company Franchise Tax, an Aviation Gasoline Tax, and an Alternative Fuels Tax.<sup>6</sup> The rate of tax on 1 gallon of gasoline is \$0.611, which is equal to the Oil Franchise Tax. The Aviation and Alternative Fuels tax rates vary. All revenues are receivable by the Department of Transportation. The intent of the tax is to subsidize the cost of maintaining State and Local roadways.

The Liquid Fuels Tax Municipal Allocation Act of June 1, 1955, P.L. 1944, No. 655 (as amended), 72 P.S. §2615.1 *et seq.*, details the formula by which municipalities are apportioned the tax revenue from the Commonwealth's Motor License Fund. The State bases 50% of its formula on the municipality's local road mileage to the total local road mileage in the State, and 50% on the municipality's population to the total population in the State.

As applied to NWT, the authorized uses of the funds are for:

"[c]onstruction, reconstruction, maintenance and repair of roads, highways, bridges and curb ramps from a road or highway to provide for access by individuals with disabilities consistent with Federal and State law... [a]cquisition, maintenance, repair and operation of traffic signs and traffic signals"

75 Pa. C.S. §9010

Generally, Liquid Fuels funds should be used to resurface roads. The allocation to NWT is annual. NWT has a specific fund set up to receive and pay out invoices from our road contractor until the funds are exhausted. Each year, the General Fund may need to subsidize parts of the road resurfacing plan that are not covered by Liquid Fuels revenues. IN addition, the Liquid Fuels Fund could be used to defray the capital improvement costs of certain road and bridge repairs.

### Fund Balance:

The Liquid Fuels funds are designed to be exhausted annually. The Fund has no assets, liabilities, or fund balance, other than minor residual funds that may carry over from year to year.

Based on the convoluted allocation formulas contained in the above enactments, the Township expects to receive about \$651,000 in Liquid Fuels revenue.

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<sup>6</sup> Alternative Fuels include natural gas, propane, ethanol, and methanol, at varying rates. See **Rates of Tax on Aviation Gasoline and Jet Fuel for 2023; Oil Company Franchise Tax Rate for 2023; Alternative Fuels Tax Rates for 2023** [52 Pa.B. 7569] [Saturday, December 10, 2022].

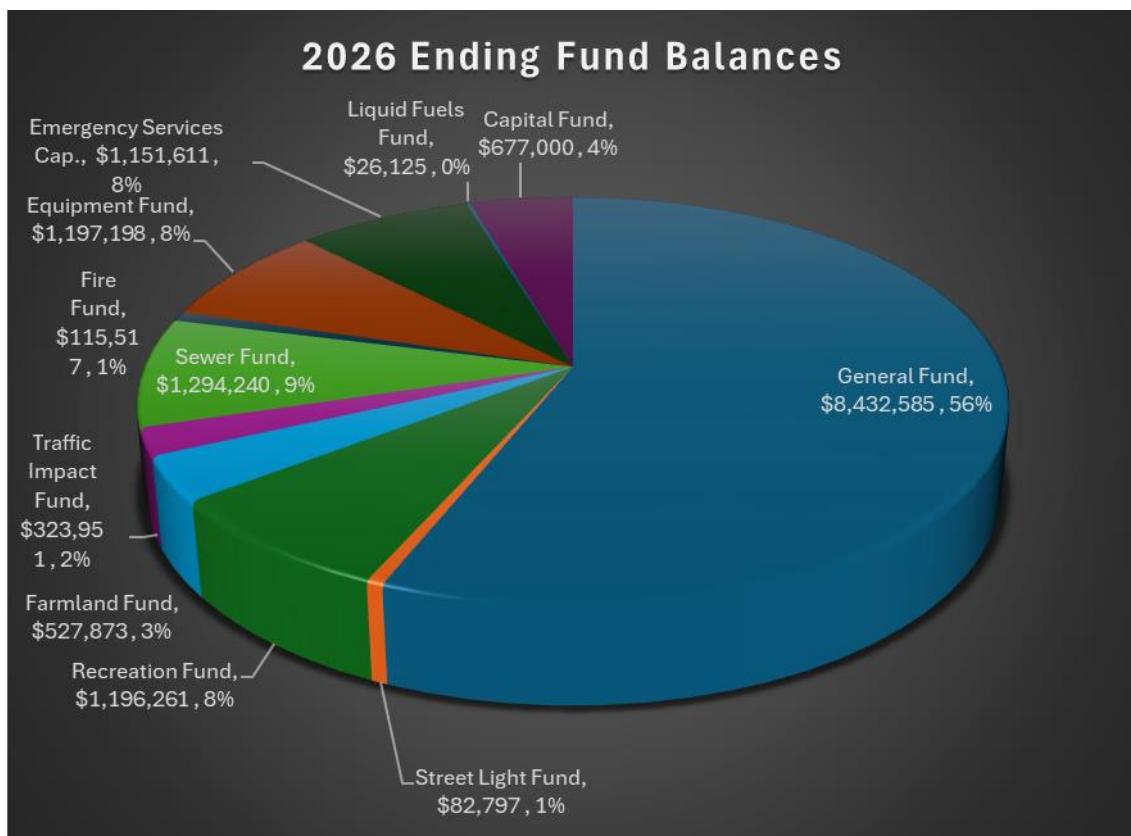
<https://www.pacodeandbulletin.gov/Display/pabull?file=/secure/pabulletin/data/vol52/52-50/1906.html>



## 2026 Estimated Fund Balance Summary:<sup>7</sup>

Special Revenue & Capital Funds	Starting Cash	Revenues	Expenditures	Ending Cash
General Fund	\$ 8,480,771	\$ 7,027,540	\$ (7,075,726)	\$ 8,432,585
Street Light Fund	\$ 86,751	\$ 54,300	\$ (58,254)	\$ 82,797
Recreation Fund	\$ 1,374,261	\$ 585,000	\$ (823,000)	\$ 1,196,261
Farmland Fund	\$ 531,318	\$ 169,055	\$ (172,500)	\$ 527,873
Traffic Impact Fund	\$ 310,951	\$ 13,000	\$ -	\$ 323,951
Sewer Fund	\$ 1,243,948	\$ 224,292	\$ (174,000)	\$ 1,294,240
Fire Fund	\$ 70,000	\$ 770,695	\$ (725,178)	\$ 115,517
Equipment Fund	\$ 437,198	\$ 1,072,500	\$ (312,500)	\$ 1,197,198
Emergency Services Cap.	\$ 868,111	\$ 283,500	\$ -	\$ 1,151,611
Liquid Fuels Fund	\$ 19,625	\$ 651,500	\$ (645,000)	\$ 26,125
Capital Fund	\$ 842,000	\$ 818,000	\$ (983,000)	\$ 677,000
<b>Total Cash</b>	<b>\$ 14,264,934</b>	<b>\$ 11,669,382</b>	<b>\$ (10,969,158)</b>	<b>\$ 15,025,158</b>

### Estimated Ending Cash:



<sup>7</sup> Note the attached line item budget will by design omit 392 & 492 Transfer Accounts, which are included here.



## Five Year Plan:

NWT's five-year plan, which is the final document in this 2026 budget, shows the Township maintaining its fund balance requirements through the end of 2029 without further tax increases, and with substantial transfer of equity from its General Fund reserves to its capital funds. The five-year plan assumptions are generally pessimistic with respect to organic increases in revenues and expenditures.

## Grants

North Whitehall Township actively seeks grant funding to support operational expenses such as infrastructure upgrades, public safety enhancements, park improvements, and fleet equipment purchases, allowing us to complete essential projects with minimal or no use of local tax dollars. For example, through the Department of Community & Economic Development (DCED), the township secured \$328,330 to fund five stormwater restoration projects across the township, helping us comply with unfunded state mandates by reducing the amount of sediment entering our waterways. In addition, the township has recently secured \$550,000 to make much needed improvements to Neffs Park and has also applied for and received grants to equip our EMS personnel with the necessary tools to work safely and efficiently. By leveraging external resources, the township maintains services, avoids steep millage increases, keeps the budget balanced, and continues investing in vital infrastructure and services.

Below is a table outlining our currently awarded grants and recently submitted grant applications:

Grants Awarded / In Progress				
Award Amount	Match/Twp Funds	Total Expense	Grant	Project
\$ 38,000.00	\$ -	\$ 38,000.00	DCED - LSA - Open Space Plan	Open Space Action Plan
\$ 328,330.00	\$ 164,165.00	\$ 492,495.00	DCED - Covid-19 ARPA H2O PA	Stormwater Restoration Project
			Wynnwood	
			Apple	
			Tannery	
\$ 44,406.00	\$ -	\$ 44,406.00	DCED - LSA - NOVA Grant	Nova Chair Lift
\$ 300,000.00	\$ 50,000.00	\$ 600,000.00	DCNR - C2P2 - Neffs Valley Park	Neffs Valley Park & Streambank Improvements
\$ 250,000.00	DCNR		DCED - GTRP - Neffs Valley Park	Neffs Valley Park & Buffer Improvements
\$ 125,000.00	\$ 125,000.00	\$ 250,000.00	LCCD - Dirt & Gravel Road - Horseshoe	Horseshoe Road Improvements
\$ 5,000.00	\$ 5,000.00	\$ 10,000.00	Lehigh Valley Greenways - Portland St. Trailhead	Quarry Street IRT Trailhead
\$ 1,600.00	\$ 1,600.00	\$ 3,200.00	Chamber Main Street Grant	Hometown Heroes Banner Program - 2026
<b>\$ 1,092,336.00</b>	<b>\$ 345,765.00</b>			



Grants Submitted				
Amount	Match	Grant	Project	
\$ 73,221	\$ -	\$ 73,221 LSA Lehigh & Northampton Counties? Statewide	NOVA SUBMITTED - IT Equipment	
\$ 175,000	\$ -	\$ 175,000 LSA Statewide	Bucket Truck	
\$ 137,550	\$ -	\$ 137,550 LSA Statewide	F-600 for Snowplowing	
\$ 100,000	\$ -	\$ 3,100,000 LSA Statewide	CCTV	
\$ 3,000,000	\$ 2,800,000	\$ 6,266,286 PennDot Multimodal	Neffs Roundabout	
\$ 466,286	TBD	2024 Assistance to Firefighters Grant	SBCA"S for all four Fire Departments	
\$ 250,000	\$ 299,720	\$ 549,720 DCNR C2P2	Municipal Park	
\$ 5,000	\$ 5,000	\$ 10,000 Americas 250PA Grant	Community event with Schnecksburg Fair in 2026	
\$ 250,000	\$ 299,720	\$ 549,720 DCED - GTRP	Municipal Park	
\$ 2,500	\$ 8,450	\$ 10,950 Lehigh County Tourism Development Grant	Community event with Schnecksburg Fair in 2026 - Drone Show	
\$ 15,000	\$ -	\$ 15,000 904 Grant	Recycling Statistics	
\$ 462,027	\$ 145,000	\$ 607,027 DCED Multimodal	Rockdale Rd Bridge	
\$ 189,408	\$ -	\$ 189,408 LSA Lehigh & Northampton Counties	Tiger Mower	
\$ 102,663	\$ -	\$ 102,663 LSA Lehigh & Northampton Counties	Mini Excavator	
\$ 619,974	\$ -	\$ 619,974 LSA Statewide	Self Contained Breathing Apparatus	
\$ 278,003	\$ -	\$ 278,003 LSA Statewide	Truck #1	
<b>\$ 6,126,632</b>	<b>\$ 3,557,890</b>			



## FY26 Township Budget

Account - Description	Budget
Starting Cash	\$8,480,000

01 General Fund Revenues	
Account - Description	Budget
301.1000 - Real Estate Tax - Current Year	\$1,035,000
301.3000 - Real Estate Tax Prior Year Levy	\$10,000
301.4000 - Real Estate Taxes - Del. From	\$14,000
301.6000 - Real Estate Taxes - Interim	\$1,000
310.1000 - Real Estate Transfer Tax	\$475,000
310.2100 - Earned Income Tax - Current Ye	\$3,600,000
310.5100 - Lst Current Year	\$251,000
321.8000 - Cable Television Franchise	\$200,000
322.8200 - Road Occupancy Permit	\$4,000
331.1100 - Lehigh County Fines	\$500
331.1200 - District Magistrate	\$4,000
332.0000 - Municipal Claim Recovery	\$15,000
341.0000 - Interest Earnings	\$300,000
342.1000 - Land Rental Farming	\$140
350.0000 - NOVA Radio Reimbursement	\$14,500
354.0800 - Home Town Hero Grant	\$1,000
355.0100 - Purta Tax	\$4,000
355.0500 - Pension Fund State Aid	\$115,000
355.0700 - Foreign Fire Insur Premium Tax	\$120,000
355.0800 - Alcoholic Beverage Taxes	\$2,700
355.3000 - Perf Recycling Grants 904	\$15,000
361.2405 - Zoning-Violations Income	\$2,000
361.3000 - Zoning Permits	\$27,000
361.3100 - Zoning Appeal	\$2,500
361.3300 - Special Exception Income	\$3,000
361.3400 - Conditional Use Income	\$2,500
361.7000 - Planning Income	\$25,000
361.7400 - Administrative Income	\$4,000
361.8000 - Zoning Income	\$2,000
362.4100 - Building Permits	\$17,000



## FY26 Township Budget

Account - Description	Budget
362.4400 - Sewage Permits	\$25,000
362.4800 - State Training Fee	\$2,000
362.5100 - Recycling Income	\$9,000
364.1200 - Sewer Certifications	\$200
364.1300 - Sewer Fund Mgmt Reimbursement	\$15,000
364.6000 - Host Fee	\$10,000
367.1000 - Fundraiser - Golf Tournament	\$30,000
367.2000 - Recreation Programs And Pavilions	\$36,750
367.5000 - Summer Youth Rec Program	\$95,000
379.0000 - MS4 Permits	\$50,000
389.1000 - Other Income	\$40,000
395.1000 - Cell Phone Reimbursement	\$20,000
395.2000 - Accident Reimbursements	\$2,750
395.4860 - Insurance Refunds	\$15,000
395.4870 - Health Insurance Refunds	\$80,000
<b>Total Revenue</b>	<b>\$6,697,540</b>

01 General Fund Expenditures	
Account - Description	Budget
400.1130 - Supervisors Salary	\$14,000
400.1230 - Secretary/ Asst Treasurer Salary	\$75,302
400.1400 - Finance Officer/Treasurer	\$113,031
400.1500 - Office Clerk	\$53,850
400.2000 - Employee/Cdl Drug Testing	\$1,250
400.2100 - Admin Office Supplies	\$12,000
400.2150 - Admin Postage	\$8,000
400.2410 - Pa One Call	\$800
400.2420 - Mileage Reimbursement	\$750
400.2430 - General Expenses	\$13,250
400.2440 - Dues Seminars Subscriptions	\$21,500
400.2450 - Uniforms/Work Shoes/Clothes	\$20,000
400.2460 - Newsletter Print/Postage	\$5,500
400.2480 - Good Will Employees	\$3,000
400.2500 - Codified Ordinances	\$10,000



## FY26 Township Budget

Account - Description	Budget
400.3410 - Admin/Bos Advertising	\$14,000
400.3420 - Stenographer Admin	\$2,500
400.7400 - Equipment Purchase	\$12,000
400.7500 - Computer Service/Contracts	\$175,000
400.7700 - Payroll Maint Fee	\$10,000
401.1000 - Manager Salary	\$146,000
401.1500 - Grants Director	\$90,651
401.3500 - Treas/Mgr/ Sec Bonds	\$4,000
401.4000 - Intern Wage	\$6,500
402.3220 - Auditing Expenses Cpa Firm	\$22,000
403.1000 - Tax Collector'S Salary	\$23,450
403.2000 - Tax Collection Supplies	\$2,000
403.4000 - Tax Billing Bciu	\$10,000
403.6500 - Lst Transfer	\$112,500
404.2000 - Legal Services	\$170,000
406.1000 - Cell Phone Billing	\$35,000
406.1900 - Gps Phone Charge	\$5,000
406.2000 - Health/Rx Consultant	\$20,000
406.3411 - Municipal Bldg Phone	\$10,000
407.0120 - Munic Park/Courts	\$4,000
407.2260 - Municipal Bldg Electric	\$23,000
409.2220 - Propane	\$35,100
409.2310 - Munic Bldg Water Nbma	\$2,500
409.2400 - Building Expense	\$30,000
409.2410 - Cleaning Supplies	\$2,000
409.2420 - Kitchen Supplies	\$2,000
411.0600 - Fire Hydrant Nbma	\$17,000
411.0602 - Fire Hydrants Lca	\$17,000
411.5000 - Fireman'S Relief Grant	\$120,000
412.5400 - Ambulance Contribution	\$50,000
412.5500 - Nwteso Contribution	\$5,000
412.6000 - LST Allocation to EMS	\$26,000
413.1000 - Code Enforcement/Asst Zoning Officer	\$76,911
413.1100 - Zoning Hearing Board Salaries	\$2,500



## FY26 Township Budget

Account - Description	Budget
413.1200 - Director Of Operations	\$113,031
413.1500 - Township Planner	\$80,247
413.2405 - Court Costs	\$3,500
413.2410 - Stenographer Zhb	\$7,000
413.2440 - Advertising Zoning	\$3,500
413.9000 - Boca Code Expenses	\$1,500
414.1000 - Planning Administrator Salary	\$59,541
414.1200 - Planning Commission Members Pay	\$4,000
414.2440 - Saldo	\$32,400
414.2445 - Zoning Ordinance Update	\$2,000
414.2500 - Blight Remediation	\$50,000
414.4000 - Township Engineering Services	\$110,000
415.2400 - Emergency Management	\$5,000
422.0000 - Animal Control	\$7,500
427.2000 - Recycling	\$8,000
427.2400 - Compost Fee	\$1,000
430.0800 - Director Public Works	\$102,755
430.0950 - General Services Supervisor	\$86,531
430.1000 - Salaries	\$886,000
430.1100 - Pw Seasonal	\$50,000
430.1200 - Gasoline Fuel	\$15,000
430.1400 - Underground Tank R/I	\$2,500
430.1500 - Diesel Fuel	\$50,000
430.5000 - Safety Equipmt	\$4,500
430.6000 - Minor Garage Equipment	\$10,000
430.6100 - Large Garage Eqpt	\$25,000
432.2000 - Snow Plows/Supplies	\$6,000
432.2100 - Salt/Liquid Salt Snow Maint	\$75,000
433.2000 - St.Signs & Markings	\$15,000
433.3200 - Public Safety Cameras	\$27,000
434.0000 - Traffic Signal Expenses	\$28,000
436.2000 - Pipes/Drains/Basin Maint-Materials	\$15,000
436.2100 - Ms4 Program	\$100,000
437.1000 - Vehicle/Eqpt Repair & Maintenance	\$108,000



## FY26 Township Budget

Account - Description	Budget
437.2000 - Eqpt Rental	\$10,000
438.0000 - Road Maintenance/Supplies	\$83,000
452.1000 - Recreation/Communication Coordinator	\$55,163
452.1100 - Recreation Programming	\$50,000
452.1200 - Summer Camp Expenses	\$87,500
452.4000 - Parks Maint. Expenses	\$85,000
452.5000 - Contributions Playground/Sports Assoc	\$33,000
453.5200 - Schneck House Allocation	\$2,600
454.1100 Hometown Hero Grant Expense	\$3,200
458.5000 - Contributions Sr Clubs	\$1,650
459.1000 - Fundraiser _ Golf Tournmt Expenses	\$16,000
471.2350 - Debt Service Principal	\$140,000
471.4000 - NOVA Radio Note	\$14,500
472.2300 - Debt Service Interest	\$252,263
481.1000 - Payroll Taxes	\$171,000
483.3000 - Retirement	\$229,000
484.0000 - Workmens Compensation Insurance	\$65,000
486.0000 - Insurance All Policies	\$90,000
486.0070 - Fsa Service Fee	\$1,300
486.0090 - Aflac	\$200
487.0010 - Health Insurance Blue Cross	\$1,180,000
487.0020 - Life Ins/Add/Std/Ltd	\$20,000
493.0000 - Refunds	\$5,000
<b>Total GF Expenditures</b>	<b>\$6,325,726</b>
<b>Surplus Before Transfer to Capital Funds</b>	
<b>-</b>	

<b>Ending Cash</b>	<b>\$8,851,814</b>
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<b>Starting Cash</b>	<b>\$86,751</b>
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<b>02 Street Light Fund</b>	
Account - Description	Budget
341.0000 - Interest Earnings	\$100



## FY26 Township Budget

Account - Description	Budget
383.1100 - Current Assessment St. Lighting	\$50,000
383.5000 - Prior Year St Light Levy	\$3,000
383.5400 - Delinquent Assessment St. Lighting	\$1,200
<b>Total Revenues</b>	<b>\$54,300</b>

434.7630 - Hemlock Dr T'Ridge	\$1,388
434.8160 - St. Lighting Prior To 1990	\$20,812
434.8180 - Kernsville/Shankweiler Road	\$190
434.8200 - Sand Spring Street Light (N.Ke	\$190
434.8220 - Apple Valley Est Street Lighting	\$1,221
434.8240 - Orchard View Estates West	\$2,091
434.8280 - Timberidge Section I	\$8,817
434.8300 - Orchard View West Phase II (New #)	\$2,155
434.8320 - W'Wood H'Land Jendy/L.Run/Near Brook	\$20,313
434.9930 - Manchester Place Street Lighting	\$1,077
<b>Total Expenditures</b>	<b>\$58,254</b>

<b>Ending Cash</b>	<b>\$82,797</b>
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<b>Starting Cash</b>	<b>\$1,374,261</b>
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<b>03 Recreation Fund</b>	
Account - Description	Budget
301.0000 - Recreation Fees	\$25,000
341.0000 - Interest Earnings	\$10,000
354.0100 - Neffs Valley Park Grant	\$550,000
<b>Total Revenues</b>	<b>\$585,000</b>

452.7030 - Neffs Valley Park Project	\$763,000
459.2000 - Dock at Johnson's Pond	\$60,000
<b>Total Expenditures</b>	<b>\$823,000</b>

<b>Ending Cash</b>	<b>\$1,136,261</b>
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## FY26 Township Budget

Account - Description	Budget
Starting Cash	\$531,318
<b>04 Farmland Fund</b>	
Account - Description	Budget
301.1000 - Real Estate Tax - Current Year	\$161,438
301.3000 - Real Estate Tax Prior Year Levy	\$2,417
301.4000 - Real Estate Taxes - Del. From	\$100
301.6000 - Real Estate Taxes - Interim	\$100
341.0000 - Interest Earnings	\$5,000
<b>Total Revenues</b>	<b>\$169,055</b>
400.2430 - General Expenses	\$500
461.2000 - Farmland Preservation	\$150,000
461.2500 - Marketing Material	\$10,000
461.3000 - Land Appraisal	\$12,000
<b>Total Expenditures</b>	<b>\$172,500</b>
Ending Cash	\$527,873
<b>Starting Cash</b>	
\$310,951	
<b>05 Traffic Fund</b>	
Account - Description	Budget
301.0050 - Traffic Impact Fees	\$10,000
341.0000 - Interest Earnings	\$3,000
<b>Total Revenues</b>	<b>\$13,000</b>
<b>Total Expenditures</b>	-
Ending Cash	\$323,951



## FY26 Township Budget

Account - Description	Budget
<b>Starting Cash</b>	<b>\$1,243,948</b>
<b>08 Sewer Fund</b>	
Account - Description	Budget
341.0000 - Interest Earnings	\$15,000
355.1000 - Act 537 Cost Sharing	\$12,500
364.1200 - Sewer Certifications	\$100
364.4990 - Sewer Charges O'Rod/T'Ridge	\$195,000
364.5000 - T'Ridge Trunk Line	\$262
<b>Total Revenues</b>	<b>\$222,862</b>
400.2400 - General Operating Expense	\$1,000
405.0000 - Reimbursible Management Services	\$15,000
429.2200 - Cwsa Charges Transmission	\$120,000
429.3640 - Sewer Repair-Maint	\$5,000
429.4140 - Engineering/Flow Charts	\$5,000
429.4160 - Act 537	\$25,000
429.4200 - Whitehall Trunk	\$1,000
489.0000 - Miscellaneous	\$2,000
<b>Total Expenditures</b>	<b>\$174,000</b>
<b>Ending Cash</b>	<b>\$1,292,810</b>
<b>Starting Cash</b>	
<b>\$70,000</b>	
<b>09 Fire Fund</b>	
Account - Description	Budget
301.1000 - Real Estate Tax - Current Year	\$726,000
301.6000 - Real Estate Taxes - Interim	\$500
321.3000 - Fire Inspection Fees	\$40,000
332.0000 - Municipal Claim Recovery	\$2,000
341.0000 - Interest Earnings	\$1,195



## FY26 Township Budget

Account - Description	Budget
389.1000 - Other Income	\$1,000
<b>Total Revenues</b>	<b>\$770,695</b>

400.2430 - General Expenses	\$2,000
400.2440 - Dues Seminars Subscriptions	\$9,000
400.7400 - Equipment Purchase	\$7,000
400.7700 - Payroll Maint Fee	\$1,000
411.0090 - Fire Administrator Salary	\$80,300
411.1090 - Fire Co Contribution	\$250,000
411.5100 - Volunteer Stipend	\$75,000
411.7500 - Fire Radio Upgrades	\$171,000
413.2405 - Court Costs	\$3,750
481.1000 - Payroll Taxes	\$6,500
483.3000 - Retirement	\$9,628
484.3500 - Fire Co. Insurance	\$35,000
487.0010 - Health Insurance Blue Cross	\$25,000
<b>Total Expenditures</b>	<b>\$675,178</b>

<b>Fire Liability JE: Due To Fire Fund</b>
<b>Credit</b>
230.0000 - Due To Other Funds Account
<b>Debit</b>
100.0100 - Regular Checking Account-.01

<b>Ending Cash</b>	<b>\$165,517</b>
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<b>Starting Cash</b>	<b>\$437,198</b>
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31 Equipment Fund	
Account - Description	Budget
341.0000 - Interest Earnings	\$10,000
354.1200 - Bucket Truck Grant	\$175,000
354.4000 - CCTV Grant	\$100,000



## FY26 Township Budget

Account - Description	Budget
354.4100 - F-600 Grant	\$137,500
391.0000 - Sales Of Used Equipment	\$50,000
<b>Total Revenues</b>	<b>\$472,500</b>

430.4000 - CCTV	\$100,000
430.5100 - #32 Leeboy Paver	\$50,000
430.5200 - #43 Giant Leaf Vacuum	\$85,000
430.7500 - F-600	\$137,500
439.7000 - Bucket truck	\$175,000
<b>Total Expenditures</b>	<b>\$547,500</b>

<b>Ending Cash</b>	<b>\$362,198</b>
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<b>Starting Cash</b>	<b>\$868,111</b>
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<b>34 Emergency Services Fund</b>	
Account - Description	Budget
310.3000 - Local Services Taxes	\$112,500
341.0000 - Interest Earnings	\$120,000
389.1000 - Other Income	\$1,000
<b>Total Revenues</b>	<b>\$233,500</b>

<b>Total Expenditures</b>	<b>-</b>
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<b>Ending Cash</b>	<b>\$1,101,611</b>
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<b>Starting Cash</b>	<b>\$19,625</b>
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<b>35 Liquid Fuels Fund</b>	
Account - Description	Budget
341.0000 - Interest Earnings	\$500
355.0200 - Slf Grant	\$651,000



## FY26 Township Budget

Account - Description	Budget
<b>Total Revenues</b>	<b>\$651,500</b>
438.0400 - Line Painting	\$20,000
438.2000 - Maintenance Projects	\$625,000
<b>Total Expenditures</b>	<b>\$645,000</b>
<b>Ending Cash</b>	<b>\$26,125</b>
<b>Starting Cash</b>	<b>\$842,000</b>
<b>40 Capital Fund</b>	
Account - Description	Budget
341.0000 - Interest Earnings	\$3,000
354.0500 - Apple Rd Grant	\$153,000
354.0900 - Bellview/Coplay Creek Swale	\$30,000
354.1000 - Cobbler Rd Swale	\$32,000
<b>Total Revenues</b>	<b>\$218,000</b>
430.0100 - Bellview/Coplay Creek Swale Expense	\$41,000
430.0200 - Cobbler Rd Swale Expense	\$43,000
430.0300 - Rockdale Bridge	\$75,000
430.0700 - Yard Waste Site Improvements	\$500,000
436.1100 - Apple Rd Stormwater Project	\$207,000
438.1000 - Grist Mill Rd Bridge	\$117,000
<b>Total Expenditures</b>	<b>\$983,000</b>
<b>Ending Cash</b>	<b>\$77,000</b>

**EQUIPMENT FUND FIVE YEAR PLAN**
**2025-2030**

<b>Starting Cash</b>	<b>\$ 480,118</b>	<b>\$ 437,198</b>	<b>\$ 662,198</b>	<b>\$ 519,011</b>	<b>\$ 520,664</b>	<b>\$ 395,664</b>
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<b>Revenue</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Interest	\$ 20,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Resale Income	\$ 58,000	\$ 50,000	\$ 35,000	\$ 75,000	\$ 60,000	\$ 75,000
Grant Income	\$ 30,000	\$ 412,500	\$ 125,000	\$ -	\$ -	\$ -
GF Op. Surplus	\$ 450,000	\$ 250,000	\$ 225,000	\$ 275,000	\$ 100,000	\$ 100,000
GF Sch. Draw	\$ -	\$ 350,000	\$ 275,000	\$ 350,000	\$ 400,000	\$ 525,000
<b>Total Revenue</b>	<b>\$ 558,000</b>	<b>\$ 1,072,500</b>	<b>\$ 665,000</b>	<b>\$ 705,000</b>	<b>\$ 565,000</b>	<b>\$ 705,000</b>

<b>Expenditure</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
F-600	\$ (129,000)	\$ -	\$ -	\$ -	\$ -	\$ -
#9 Truck	\$ (270,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Ventrac (Grant)	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Bucket Truck (Grant)	\$ -	\$ (175,000)	\$ -	\$ -	\$ -	\$ -
Hook/Swap Loader	\$ (126,920)	\$ -	\$ -	\$ -	\$ -	\$ -
CCTV (Grant)	\$ -	\$ (100,000)	\$ -	\$ -	\$ -	\$ -
F-600 (Grant)	\$ -	\$ (137,500)	\$ -	\$ -	\$ -	\$ -
# 4 Truck	\$ -	\$ (300,000)	\$ -	\$ -	\$ -	\$ -
#32 - Lee Boy Paver	\$ -	\$ (50,000)	\$ -	\$ -	\$ -	\$ -
#43 - Giant Leaf Vac	\$ -	\$ (85,000)	\$ -	\$ -	\$ -	\$ -
#47 - Wide Cut Mower	\$ -	\$ -	\$ (85,000)	\$ -	\$ -	\$ -
#57 - Ballfield Groom	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
#14 - Utility Body	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
#18 - Utility Body Upfit	\$ (45,000)	\$ -	\$ -	\$ -	\$ -	\$ -
#40 - Tiger Mower	\$ -	\$ -	\$ (225,000)	\$ -	\$ -	\$ -
#15 - F-250 Plow	\$ -	\$ -	\$ (70,000)	\$ -	\$ -	\$ -
#1 Truck	\$ -	\$ -	\$ (303,188)	\$ -	\$ -	\$ -
Mini Excavator (New)	\$ -	\$ -	\$ (125,000)	\$ -	\$ -	\$ -
#2 Truck	\$ -	\$ -	\$ -	\$ (318,347)	\$ -	\$ -
#20 - Ford F-250	\$ -	\$ -	\$ -	\$ (70,000)	\$ -	\$ -
#55 - Zero Turn Mower	\$ -	\$ -	\$ -	\$ (15,000)	\$ -	\$ -
#33 - Loader	\$ -	\$ -	\$ -	\$ (300,000)	\$ -	\$ -
#46 - Wing Mower	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -
#28 - Sweeper Truck	\$ -	\$ -	\$ -	\$ -	\$ (250,000)	\$ -
#22 - Single Axle Dump	\$ -	\$ -	\$ -	\$ -	\$ (300,000)	\$ -
#37 - Skid Steer	\$ -	\$ -	\$ -	\$ -	\$ (90,000)	\$ -
#10 - Single Axle Dump	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (300,000)
#39 - Tub Grinder	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (700,000)
<b>Total Expenditures</b>	<b>\$ (600,920)</b>	<b>\$ (847,500)</b>	<b>\$ (808,188)</b>	<b>\$ (703,347)</b>	<b>\$ (690,000)</b>	<b>\$ (1,000,000)</b>
<b>Revenue less Exp</b>	<b>\$ (42,920)</b>	<b>\$ 225,000</b>	<b>\$ (143,188)</b>	<b>\$ 1,653</b>	<b>\$ (125,000)</b>	<b>\$ (295,000)</b>

<b>Ending Cash</b>	<b>\$ 437,198</b>	<b>\$ 662,198</b>	<b>\$ 519,011</b>	<b>\$ 520,664</b>	<b>\$ 395,664</b>	<b>\$ 100,664</b>
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\*Trucks purchased in 2027-2030 adjusted for inflation 5% compounding from 01/01/2025

## CAPITAL FUND FIVE YEAR PLAN

2025-2030

	2025	2026	2027	2028	2029	2030
GF Gross Cash	\$ 8,527,678	\$ 8,127,678	\$ 7,377,678	\$ 6,702,678	\$ 6,352,678	\$ 5,852,678
Remove Escrows	\$ (468,000)	\$ (475,000)	\$ (475,000)	\$ (475,000)	\$ (475,000)	\$ (475,000)
Fund Bal. Requirement	\$ (4,017,000)	\$ (4,020,000)	\$ (4,020,000)	\$ (4,020,000)	\$ (4,020,000)	\$ (4,020,000)
GF Unrestricted Capital	\$ 4,042,678	\$ 3,632,678	\$ 2,882,678	\$ 2,207,678	\$ 1,857,678	\$ 1,357,678
Capital Fund Cash	\$ 761,000	\$ 842,000	\$ 677,000	\$ 348,300	\$ 379,600	\$ 534,600

Scheduled Draws: Capital	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ -	\$ (100,000)	\$ -
Scheduled Draws: Equip	\$ -	\$ (350,000)	\$ (275,000)	\$ (350,000)	\$ (400,000)	\$ (525,000)

Capital Fund Revenue	2025	2026	2027	2028	2029	2030
Interest	\$ 60,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
General Fund Contrib	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	\$ 100,000	\$ -
Apple Road Grant	\$ -	\$ 153,000	\$ -	\$ -	\$ -	\$ -
Tannery Grant	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ -
Horseshoe Grant	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
Rockdale Bridge Grant	\$ -	\$ -	\$ 475,000	\$ -	\$ -	\$ -
Bond Proceed Interest	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceed Surplus	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Surplus	\$ -	\$ 200,000	\$ 180,000	\$ 160,000	\$ 140,000	\$ 120,000
Bellview/Cop. Crk Swale	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Cobbler Rd Swale	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,140,000</b>	<b>\$ 818,000</b>	<b>\$ 1,060,000</b>	<b>\$ 165,000</b>	<b>\$ 245,000</b>	<b>\$ 125,000</b>

Capital Fund Expense	2025	2026	2027	2028	2029	2030
Apple Rd Stormwater	\$ -	\$ (207,000)	\$ -	\$ -	\$ -	\$ -
Tannery Swale	\$ (209,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Yard Waste Site Imprv	\$ -	\$ (500,000)	\$ (350,000)	\$ -	\$ -	\$ -
Horseshoe Rd	\$ (850,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Fueling Station	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bellview/Cop. Crk Swale	\$ -	\$ (41,000)	\$ -	\$ -	\$ -	\$ -
Cobbler Rd Swale	\$ -	\$ (43,000)	\$ -	\$ -	\$ -	\$ -
Bridge - Rockdale	\$ -	\$ (75,000)	\$ (475,000)	\$ -	\$ -	\$ -
Bridge - Quarry St	\$ -	\$ -	\$ (63,700)	\$ (63,700)	\$ -	\$ -
Bridge - Grist Mill	\$ -	\$ (117,000)	\$ (500,000)	\$ -	\$ -	\$ -
Bridge - Echo Rd	\$ -	\$ -	\$ -	\$ (70,000)	\$ (90,000)	\$ -
Bridge - Rockdale 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (125,000)
Bridges Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (250,000)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ (1,059,000)</b>	<b>\$ (983,000)</b>	<b>\$ (1,388,700)</b>	<b>\$ (133,700)</b>	<b>\$ (90,000)</b>	<b>\$ (375,000)</b>

Ending Unrestricted Capital	\$ 3,642,678	\$ 2,882,678	\$ 2,482,678	\$ 2,132,678	\$ 1,892,278	\$ 1,117,278
Ending Capital Cash	\$ 842,000	\$ 677,000	\$ 348,300	\$ 379,600	\$ 534,600	\$ 284,600